



Republic of the Philippines  
**Bangsamoro Autonomous Region in Muslim Mindanao**  
**OFFICE OF THE CHIEF MINISTER**

Bangsamoro Government Center, Governor Gutierrez Avenue, Rosary Heights VII, Cotabato City 9600

**MEMORANDUM**

Order No. **0117**  
Series of 2023

**TO :** ALL OFFICES, SERVICES, DIVISIONS, SPECIAL PROGRAMS  
AND ATTACHED OFFICES UNDER THE OFFICE OF THE  
CHIEF MINISTER  
Bangsamoro Autonomous Region in Muslim Mindanao

**SUBJECT :** GUIDELINES ON OCM PLANS AND BUDGET PREPARATION FOR  
F.Y. 2024

**DATE :** 02 Ramadhan 1444 AH | 24 March 2023

**I. RATIONALE**

This memorandum order provides guidelines to ensure that all programs, projects and activities proposed for the succeeding fiscal year are in line with the policies and priorities of the Chief Minister and the mandates of the respective offices under the Office of the Chief Minister.

These guidelines intend to harmonize the planning and budgeting processes to optimize the utilization of resources and to avoid duplication in the use of fiscal and physical resources.

Further, it aims to formulate an annual budget that is an instrument of development, reflective of the OCM Strategic Priorities, the Enhanced 12-Point Priority Agenda of BARMM, the Bangsamoro Development Plan and other regional plans geared towards regional development.

The same shall be oriented towards the achievement of outputs and outcomes, to ensure that funds are utilized and operations are conducted effectively, economically and efficiently.

**II. LEGAL BASES**

a. Section 28, Article VII under RA 11054 states that "The form, content, and manner of preparation of the Bangsamoro budget shall be prescribed by law enacted by the Parliament, consistent with existing laws, rules and regulations of the National Government."

b. Item b, Section 3, Chapter 1, Title IV, Book VI of the Bangsamoro Administrative Code stipulates that the Ministry of Finance, and Budget and Management shall "undertake the formulation of the annual budget of the Bangsamoro Government."

c. Section 25, Title II, Book IV of the Bangsamoro Administrative Code, provides that the Technical Management Service and the Finance Management Service are in charge of the supervision for the preparation of the annual budget of offices, services and divisions under the Office of the Chief Minister, the former in the provision of technical assistance in formulating the programs, project plans and design, and the latter in evaluation and review of the same in accordance with existing auditing rules and regulations.

d. Bangsamoro Budget Call for F.Y. 2024 pursuant to MFBM Bangsamoro Budget Memorandum No. 2023001 provides the guidelines and requirements for the preparation of the Budget Proposal for F.Y. 2024 for all BARMM ministries, offices and agencies.

### III. SCOPE

This memorandum order covers the offices, services, divisions under the Office of the Chief Minister, its Special Programs and its Attached Offices without fiscal autonomy.

### IV. DEFINITION OF TERMS

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| a. <b>Activity</b>                                 | a work process that contributes to the implementation of a program, sub-program or project   |
| b. <b>Budget Call</b>                              | a budget document issued by the MFBM at the start of the budget preparation phase  |
| c. <b>Capital Outlay</b>                           | <p>an expenditure category/expense class for the purchase of goods and services, the benefits of which extend beyond the fiscal year and which add to the assets of the Government</p> <p>Includes land and land improvements outlay, buildings and other structures outlay, furniture, fixtures and books, machineries and equipment, as well as public infrastructures, other Property, Plant and Equipment (PPE), and biological assets outlay</p>  |
| d. <b>Contract of Service</b>                      | <p>the engagement of the services of a person, private firm, non-governmental agency or international organization to undertake a specific work or job requiring special or technical skills not available in the agency to be accomplished within a specific period not exceeding one (1) year</p> <p>The person engaged performs or accomplishes the specific work or job under his own responsibility and with minimum supervision by hiring agency. For purposes of this issuance, contract of services shall include the hiring of consultants and personnel engaged to perform work for special projects whether funded by the agency itself or externally funded.</p> |
| e. <b>GAD-related PAPs</b>                         | programs/activities/projects that are contributory to the goals and objectives of the OCM Gender and Development (GAD) Focal Point System (GFPS) that aim to ultimately reduce disparities in opportunities, employment, promotion, participation, and learning achievements between males and females   |
| f. <b>General Administration and Support (GAS)</b> | a cost component of the agency budget which consists of the activities and projects dealing with the provision of overall  |

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administrative management and operational support to the entire agency operations

**g. Job Order**

a worker hired for a piece work or intermittent job of short duration not exceeding six months and pay is on a daily or hourly basis

It is to be understood that the piece work or job to be performed requires special or technical skills not available in the agency and the same is to be accomplished under the worker's own responsibility and with minimum supervision by the hiring agency.

**h. Maintenance and Other Operating Expenses (MOOE)**

an expenditure category/expense class for support to the operations of government agencies such as expenses for supplies and materials, transportation and travel, utilities (water, power, etc.) and the repairs, etc.

*Includes two types of budget expenditures, which are essential for the delivery of Ministry/Office outputs: the recurrent operating expenses of the activity, and expenditure, which is not an operating cost but a specific input needed for the delivery of an output*

**i. Object of Expenditures**

a classification under an allotment class, based on type of goods or services consistent with COA Government Accounting Manual (GAM) and Unified Accounts Code Structure (UACS) Manual

Example:

PS	-	Basic Salary - Civilian
		Mid-Year Bonus - Civilian
MOOE	-	Travelling Expenses - Local
		Supplies and Materials Expenses - Office
		Supplies Expenses
CO	-	Building and Other Structures
		Machinery and Equipment Outlay

**j. Operations (OPS)**

a cost structure which consists of programs and corresponding expenditures that relate to the main purpose for which an agency has been created

Involves direct production of goods, delivery of services or direct engagement in regulations

**k. Output**

any good or service that an agency delivers to a target population or client group internal or external to the agency

**l. Performance Indicator (PI)**

a characteristic or evidence that measures and illustrates the standard of performance by which an agency delivers its programs or outputs

Performance Indicators can measure the quantity, quality or timeliness of outputs and outcomes of an agency or a program and provide evidence that describes results such as economy, efficiency, and effectiveness.

**m. Personnel Services (PS)**

an expenditure category/expense class for the payment of salaries, wages and other compensation (e.g., merit, salary increase, personnel economic relief allowance, honoraria and commutable allowances, etc.) of permanent, temporary, contractual, and casual employees of the government

- n. **Program** a group of activities and projects that contribute to a common particular outcome
- o. **Project** a special undertaking carried out within a definite timeframe and intended to result in some pre-determined measure of goods and services
- p. **Support to Operations (STO)** a cost component of an agency budget which consists of activities and projects that provide staff, technical, and/or substantial support to operations, but do not produce goods or deliver services directed at a target population or client group external to the agency
- q. **Target** goal or specific objective of a program
- r. **Technical Budget Hearing (TBH)** a process wherein offices appear before the MFBM, sub-committee or mother committee to defend their budget proposal
- s. **Work and Financial Plan (WFP)** the annual plan of a particular office, aligned with its mandates, that details the programs, projects and activities with its corresponding financial and physical targets

## V. GENERAL GUIDELINES

- A. The Budget Preparation phase of the budget cycle is done annually and commences when the Ministry of Finance, and Budget and Management (MFBM) issues a Budget Call in the form of a Bangsamoro Budget Memorandum. This document contains the guidelines for the ministries and offices in the preparation of their budget proposal for the ensuing fiscal year.
- B. In the context of the Office of the Chief Minister, the development of annual budget proposal starts with the pre-Budget Preparation that involves participatory planning and budgeting among the different offices, services and divisions including the special programs and attached offices under the Office of the Chief Minister (OCM).
- C. Given that the Special Programs and Attached Offices constitute the Operations of the OCM, it is incumbent upon them to conduct consultations among their target beneficiaries and communities to increase their participation in developing a people-centered, need-responsive budget proposal.
- D. Once the budget call is issued by the MFBM, all Offices, Services, Divisions, Special Programs and Attached Offices are directed to prepare and submit their respective budget proposals in the form of a Work and Financial Plan together with applicable Bangsamoro Budget Preparation (BBP) forms.
- E. All offices under the Office of the Chief Minister shall submit their duly accomplished Proposed WFP, its Justification and other documentary requirements pursuant to Memorandum Order 655 series of 2022 with the subject "Revised Guidelines on the Preparation and Finalization of Work and Financial Plan."

Submission of the same shall be in accordance with the provisions under Section VII of the said memorandum order that stipulates the process flow of submission.

- F. Offices are directed to strictly adhere to the submission deadlines specified in the Tentative Calendar of Activities per Section VIII of this memorandum.

G. Programs/Activities/Projects (PAPs) must be implementation-ready, and to be delivered and executed within a year. Proposal must include clear, comprehensive, and complete submission of relevant supporting documents as applicable such as:

- a. Feasibility Studies;
- b. Cost Benefit Analysis;
- c. Detailed Engineering Designs;
- d. Project Procurement Management Plan;
- e. Relocation Action Plan;
- f. Right of Way Acquisitions;
- g. Office Operational Plans;
- h. Office Sector Roadmaps
- i. Networks Plans;
- j. Inter-office Clearances and Permits; and
- k. Proofs of consultation with stakeholders.

H. In addition, the budget proposal of Offices involving specific concerns shall require endorsement of the following ministries/offices as follow:

Endorsing Entity	Subject of Endorsement
MPW	Building and Infrastructure Related Proposals
MENRE	Environment Related Proposals
AMS-PSD	Equipment, and Furniture and Fixtures Proposals
ICO	Information and Communication Technology Related Proposals

J. The OCM through the TMS-Planning and Management Division shall obtain certification of PAPs based on its alignment to the 2<sup>nd</sup> Bangsamoro Development Plan (BDP) issued by the Bangsamoro Planning and Development Authority (BPDA).

K. Similarly, budget proposal of participating offices for projects linked to or part of convergence programs and projects shall require endorsement of the lead Ministry/Office.

L. All offices should present the mother account of the object of expenditure under the OBEX of the WFP Justification, followed by the sub-account where specific activities are charged.

Example:

PAPs	Output Indicator	Overall Targets	Physical	OBEX
Recommendation for hiring of Contract of Service Personnel	Number of COSP Hired	14		<i>Professional Services - Other Professional Services</i>

M. All offices under the Office of the Chief Minister shall include a Gender and Development (GAD) Plan and Budget (GPB) in their proposals in accordance with the guidelines issued by the Bangsamoro Women Commission (BWC) pursuant to Republic Act 9710, or the Magna Carta of Women.

N. Apart from the WFP and its corresponding justifications, PPMP and OCM Special Programs and Attached Offices are required to fill-out the BBP Forms.

- O. All endorsed proposals by the offices under the Office of the Chief Minister shall be subject for evaluation of the Technical Management Service – Planning and Management Division and Finance Management Service – Budget Division.

**VI. SPECIFIC GUIDELINES**

- A. The Office of the Chief Minister shall conduct OCM Technical Budget Review and Assessment at least 2 weeks before the submission of the Budget Proposal for F.Y. 2024 to the Ministry of Finance, and Budget and Management.
- B. The OCM Technical Budget Review and Assessment shall be spearheaded by the Technical Working Group (TWG) and shall be facilitated by FMS-Budget Division and TMS- Planning and Management Division.
- C. During the technical review and assessment, the TWG members shall be assigned to assess the proposals based on the three classes, i.e., PS, MOOE, and CO. Areas of assignment are as follow:

<b>Category based on Allotment Class</b>	<b>TWG Members</b>
Personnel Services	Assistant Senior Minister; Director of Administrative Management Service (AMS); Chief of AMS - Human Resource Management Division
Maintenance and Other Operating Expenses	Assistant Senior Minister; Director of Technical Management Service (TMS); Director of Finance Management Service (FMS); Director of Administrative Management Service (AMS)
Other Professional Services	Director of Administrative Management Service (AMS); Chief of AMS - Human Resource Management Division
GAD-related activities	Chief of Staff and/or OCM GFPS Focal
Capital Outlay	Assistant Senior Minister; Chief of the Information and Communications Office; Chief of AMS - Property and Supply Division

- D. Personnel Services, Maintenance and Other Operating Expenses, and Capital Outlay shall be discussed in order during the technical budget review and assessment.
- E. Each office's budget proposals are to be thoroughly assessed by the TWG members who are also expected to provide extensive evaluations and recommendations for improvement, as needed.

- F. The FMS – Budget Division and the TMS – Planning and Management Division shall consolidate all the recommendations of the TWG members after the technical budget review and assessment and closely coordinate with offices whose proposals need revision.
- G. Proposed Programs, Activities and Projects (PAPs) indicated in the WFP must be aligned with the mandates of the office concerned as stipulated in the Bangsamoro Administrative Code.
- H. As part of the OCM’s thrust in promoting and strengthening gender mainstreaming in the OCM, all offices, divisions, attached offices, and special programs are directed to include any GAD-related activities that comprises at least 5% of their annual budget.
  - i. The TMS - Planning and Management Division shall consolidate all the GAD plans submitted by the offices, divisions, attached offices, and special programs.
  - ii. The GAD Focal Point System (GFPS) Focal Person shall review the consolidated GAD Plan and Budget and upon his/her recommendation, the same shall be approved by the GFPS Chairperson.

**VII. COMPOSITION OF TECHNICAL WORKING GROUP**

The following offices shall constitute the members of the Technical Working Group with their corresponding responsibilities for the Budget Preparation for F.Y. 2024, viz.:

<b>Office</b>	<b>Duties and Responsibilities</b>
a. Office of the Senior Minister	Reviews and approves the WFP, BBP, and other documentary requirements submitted by the offices, divisions, attached offices, and special programs.
b. Office of the Chief of Staff	Reviews and approves all GAD-related programs, activities, or projects of the offices, divisions, attached offices, and special programs.
c. Finance Management Service - Office of the Director	Supervises the overall budget preparation; and  Assesses the proposed PAPs under Maintenance and Other Operating Expenses during the technical budget review and assessment.
d. Technical Management Service-Office of the Director	Reviews and approve all the learning and development activities of the OCM subject to the recommendation of the AMS-HRMD; and  Assesses the proposed PAPs under Maintenance and Other Operating Expenses during the technical budget review and assessment.
e. Administrative Management Service-Office of the Director	Assesses the proposed PAPs under Personnel Services (PS) and Maintenance and Other Operating Expenses during the technical budget review and assessment.

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- f. TMS – Planning and Management Division
- Reviews the WFP and its Justification (PS, MOOE and CO), endorsements and other supporting documents submitted by the offices under the Office of the Chief Minister;
- Provides technical assistance in the preparation of WFP;
- Ensures that proposed PAPs are aligned with the mandates of the offices, the 11-Strategic Priorities of OCM, and the Enhanced 12-Point Priority Agenda of the BARMM;
- Ensures that the proposed PAPs are categorized per cost structure (GAS, STO, OPS);
- Consolidates the OCM PAPs and facilitates obtaining of *certification of PAPs alignment to 2<sup>nd</sup> BDP* issued by BPDA; and
- Consolidates all GAD-related activities of the different offices under OCM.
- g. FMS – Budget Division
- Reviews the WFP and its Justification (PS, MOOE and CO), endorsements and other supporting documents submitted by the offices under the OCM;
- Reviews the Project Procurement Management Plan (PPMP) of each office for F.Y. 2024;
- Facilitates the conduct of OCM Technical Budget Review and Assessment for F.Y. 2024;
- Prepares technical notes during the OCM Technical Budget Review and Assessment and consolidates the findings and recommendations of the TWG members; and
- Ensures that the 5% budget allocated for Gender and Development (GAD)-related activities are reflected in the overall budget proposal of OCM.
- h. Information and Communications Office
- Reviews the Information Communications and Technology Equipment (ICTE) proposals of each office;
- Provides inventory of all ICTE per office versus the number of employees requiring ICTE per office; and
- Prepares and issues the endorsement certificate for the ICTE proposals of each office.
- i. Procurement Service
- Prepares the Annual Procurement Plan (APP) for F.Y. 2024; and
- Consolidates the submitted reviewed PPMP.



- j. AMS – Human Resource Management Division Collects, reviews, and consolidates BBP Forms 300-a1, 300-a2, and 300-a3 for F.Y. 2024; and  
Reviews the learning and development-related PAPs of offices under OCM.
- k. AMS- Property and Supply Division Reviews the additional proposed property and equipment of each office for F.Y. 2024; and  
Prepare the Report of the Physical Count of Inventories of the Office of the Chief Minister.

**VIII. CALENDAR OF ACTIVITIES**

The following calendar of activities is tentative and may be rescheduled as needed.

Activity	Timetable
1. Budget Policy Planning	
i. Research and Initial Drafting of the OCM budget guidelines with consultations with policy makers and MFBM/MFBM experts.	January 2023  January 2023
ii. Coordination Meeting with Endorsing Authorities.	February 2023
iii. Issuance of Memorandum Order No. ___ re: Guidelines on OCM Plans and Budget Preparation for F.Y. 2024.	March 2023
iv. Issuance of 2024 Budget Call	
2. Orientation of the BBP Forms and Budget Preparation Guidelines to Attached Offices	February 16, 2023
3. Cascading of the Bangsamoro Budget Preparation Guidelines for F.Y. 2024	March 16, 2023
4. Deadline of submission of the budget proposal for F.Y. 2024	March 24, 2023
5. Review and submission of revised budget proposal for F.Y. 2024	March 27 – April 03, 2023
6. Conduct of OCM Technical Budget Review and Assessment for F.Y. 2024	April 04-05 and 11-12, 2023
7. Revision of the Budget Proposal for F.Y. 2024	April 06 – 11, 2023
*As a result of Budget and PAPs Assessment during the Technical Budget Review and Assessment for	

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F.Y. 2024	
8. Submission of Consolidated Budget Proposal for F.Y. 2024 of Office of the Chief Minister to Ministry of Finance, and Budget and Management.	April 17, 2023
9. Attendance to the Technical Budget Hearing for F.Y. 2024	May 15 – June 23, 2023

**IX. SUBMISSION AND/OR NON-COMPLIANCE**

Heads of offices are strictly enjoined to religiously submit on time all the necessary documentary requirements. Delayed or non-submission of reports, which can cause adverse effect on the financial status of OCM, may compel the undersigned to impose appropriate administrative sanctions on the erring heads of offices.

**X. SEPARABILITY AND REPEALING CLAUSE**

Should any provision in these guidelines is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.



All other issuances inconsistent herewith are hereby repealed or rescinded.

**XI. EFFECTIVITY**

This order is effective immediately and shall remain in effect for the fiscal year 2023.

For guidance and strict compliance.

**By Authority of the Chief Minister**  
**AHOD B. EBRAHIM**

  
**ABDULRAOF A. MACACUA**  
 Senior Minister 

Bangsamoro Autonomous Region in Muslim Mindanao  
 Office of the Chief Minister  
**OFFICE OF THE SENIOR MINISTER**  
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