



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. 1029
Series of 2024

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

SUBJECT : GUIDELINES ON OCM PLANS AND BUDGET PREPARATION FOR F.Y. 2025

DATE : 25 Sha'ban 1445 AH | 06 March 2024

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 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 year and physical resources.

Further, it aims to formulate an annual budget that is an instrument of development, reflective of the six (6) Overall Development Goals, the OCM Strategic Goals, 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 of R.A. No. 11054 provides that the [t]he form, content, and manner of preparation for 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 IV 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 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. 2025 pursuant to MFBM Bangsamoro Budget Memorandum No. 2024001 provides the guidelines and requirements for the preparation of the Budget Proposal for F.Y. 2025 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

- a. **Activity** refers to a work process that contributes to the implementation of a program, sub-program or project.
- b. **Annual Procurement Plan (APP)** refers to the document that consolidates various PPMs submitted by various end-users and PMOs within the Procuring Entity and a requisite document that the agency must prepare to reflect the necessary information on the entire procurement activities (ie., goods, services, civil works to be procured) that it plans to undertake within the calendar year.
- c. **Budget Call** refers to a budget document issued by the MFBM at the start of the budget preparation phase.
- d. **Bangsamoro Budget Preparation Forms (BBP Forms)** refers to list of forms that the Ministries, Offices, and Agencies must accomplish in order to submit a budget request for a new appropriation for the following fiscal year of the current year.

Necessary forms that must be submitted to MFBM together with the other supporting documents.
- e. **Capital Outlay** refers to 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.

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.
- f. **Contract of Service** refers to 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.

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.

- g. Equipment** refers to includes proposed transportation equipment outlay and machinery and equipment outlay except Information and Communications Technology Equipment for F.Y. 2025 that the Administrative Management Service – Property and Supply Division (AMS-PSD) shall review and endorse subject to existing applicable guidelines.
- h. GAD-related PAPs** refers to 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.
- i. General Administration and Support (GAS)** refers to a cost component of the agency budget which consists of the activities and projects dealing with the provision of overall administrative management and operational support to the entire agency operations.
- j. Gender and Development Plan and Budget (GPB)** refers to a set of programs, projects, and activities with corresponding budgets, aimed at addressing gender issues and concerns within the region. It is designed to promote gender equality and empower women throughout the Bangsamoro community.
- k. Job Order** refers to 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.
- l. Maintenance and Other Operating Expenses (MOOE)** refer to 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.
- m. Object of Expenditures** refers to 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

- n. Operations (OPS)** refer to 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.
- o. Output** any good or service that an agency delivers to a target population or client group internal or external to the agency.
- p. Performance Indicator (PI)** refers to 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.
- q. Personnel Services (PS)** Refer to 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.
- r. Program** refers to a group of activities and projects that contribute to a common particular outcome.
- s. Project** refers to a special undertaking carried out within a definite timeframe and intended to result in some pre-determined measure of goods and services.
- t. Program Implementation Plans and Guidelines (PIPG)** refers to the general guidelines governing the implementation, fund utilization and management, and monitoring of different services.
- u. Project Procurement Management Plan (PPMP)** refers to the procurement plan of a specific program/project/activity (PAP) of the agency. This shall include information on whether the PAP will be contracted out, implemented by administration or consigned; the type and objectives of contract to be employed; the extent/size of contract scopes/packages, the procurement methods to be adopted, time schedule for each procurement activity and contract implementation, and estimated budget for the general components of the contract.
- v. Support to Operations (STO)** refer to 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.
- w. Target** refers to goal or specific objective of a program.

- x. **Technical Budget Hearing (TBH)** refers to a process wherein offices appear before the MFBM, sub-committee or mother committee to defend their budget proposal.
- y. **Work and Financial Plan (WFP)** refers to 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 upon the Ministry of Finance, and Budget and Management's (MFBM) issuance of 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 Bangsamoro Library and Archives (BLA), Peace, Security and Reconciliation Office (PSRO), Office for Other Bangsamoro Communities (OOBC), Shari'ah Public Assistance Office (SPA), 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. The attached offices shall be responsible for drafting the said forms and the TMS-PMD and FMS-BD shall provide technical assistance, if possible.
- E. All offices under the Office of the Chief Minister shall submit their duly accomplished Proposed WFP (Annex B) and other documentary requirements, pursuant to Memorandum Order No. 0655 series of 2022 with the subject "Revised Guidelines on the Preparation and Finalization of Work and Financial Plan." as amended by Memorandum Order No. 0072 series of 2023.

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. Annual Procurement Plans (OCM, and Attached Offices)
 - f. Relocation Action Plan;
 - g. Right of Way Acquisitions;
 - h. Office Operational Plans;
 - i. Office Sector Roadmaps

- j. Networks Plans;
- k. Inter-office Clearances and Permits,
- l. Proofs of consultation with stakeholders; and
- m. Program Implementation Plans and Guidelines (Special Programs).

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
BWC	Gender and Development Plan and Budget (GPB)

- I. The Office of Chief Minister and Attached Offices without fiscal autonomy shall include a GPB in their proposals that accord with the guidelines issued by the Bangsamoro Women Commission (BWC) pursuant to Republic Act No. 9710 s. 2009 or the Magna Carta of Women. GAD activities shall be consolidated by the OCM GAD coordinator and the same shall transmit to BWC for endorsement.
- J. The OCM through the TMS-Planning and Management Division shall obtain certification of PAPs based on its alignment to the 2nd 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/Agency.
- 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. Apart from the WFP justification, PPMP and other relevant supporting documents, the Bangsamoro Library and Archives (BLA), Peace, Security and Reconciliation Office (PSRO), Office for Other Bangsamoro Communities (OOBC), Shari'ah Public Assistance Office (SPA0), OCM Special Programs and Attached Offices are required to fill in the BBP Forms, as applicable.

N. 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 (TBRA) before the submission of the Budget Proposal for F.Y. 2025 to the MFBM.

- B. The OCM TBRA 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 TBRA, the TWG members shall be assigned to assess the proposals based on the three allotment classes, i.e., PS, MOOE, and CO. Areas of assignment are as follows:

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

- 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 proposal is 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 TBRA 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 and/or other relevant issuances.

- 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. 2025, viz.:

Office	Duties and Responsibilities
a. Office of the Senior Minister	Approves the WFP, BBP Forms, and other documentary requirements submitted by the offices, divisions, attached offices, and special programs.
b. Office of the Chief of Staff	Assesses all GAD-related programs, activities, or projects of the offices, divisions, attached offices, and special programs. The GPB shall be approved by the Chief Minister, as agency head and GFPS Chairperson of the Office of the Chief Minister.
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	Assesses the proposed PAPs under Capital Outlay during the technical budget review and assessment; and Reviews and approves all the learning and development activities of the OCM subject to the recommendation of the AMS-HRMD.
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.
f. TMS – Planning and Management Division	Reviews the WFP Justification (PS, MOOE and CO), endorsements and other supporting documents submitted by the offices under the

Office of the Chief Minister and Attached Offices without Fiscal Autonomy;

Provides technical assistance in the preparation of WFP;

Ensures that proposed PAPs are aligned with the mandates of the offices, the six (6) Overall Development Goals, 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 2nd BDP* issued by BPDA;

Consolidates all GAD-related activities of the different offices under OCM;

Prepares technical notes pertaining to PAPs and physical targets of each office's budget proposal during the OCM TBRA and consolidates the findings and recommendations of the TWG members;

Reviews consistency of Project Procurement Management Plan (PPMP) to the proposed budget for F.Y.2025; and

Reviews related infra-related project proposals.

g. FMS – Budget Division

Reviews the WFP 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. 2025;

Facilitates the conduct of OCM Technical Budget Review and Assessment for F.Y. 2025;

Prepares technical notes pertaining to financial component of each office's budget proposal during the OCM TBRA 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 in consonance with the GAD coordinator.

- 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;
 - Prepares and issues the endorsement certificate for the ICTE proposals of each office; and
 - Ensures at least one (1) dedicated IT personnel to review and facilitate endorsement certificate.

- i. Procurement Service
 - Prepares the Annual Procurement Plan (APP) for F.Y. 2025; and
 - Reviews 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. 2025;
 - Reviews Contract of Service Personnel (COSP) Work and Financial Plan Justification; 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. 2025; and
 - Prepares 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 <ul style="list-style-type: none"> i. Research and Initial Drafting of the OCM budget guidelines with consultations with policy makers and MFBM/MFBM experts ii. Issuance of 2025 Budget Call iii. Coordination Meeting with Endorsing Authorities iv. Issuance of Memorandum Order No. ___ re: Guidelines on OCM Plans and Budget Preparation for F.Y. 2025 	January 2024 January 31, 2024 February 2024 February 2024

2. Orientation of the BBP Forms and Budget Preparation Guidelines to OCM, including its Special Programs and Attached Offices without fiscal autonomy (Planning and Budgeting Conference)	February 27-29, 2024 for Special Programs, Attached Offices, BLA, PSRO, and OOBC March 1-2, 2024 for OCM Proper
3. Deadline of submission of the budget proposal for F.Y. 2025	March 5, 2024 for Special Programs, Attached offices, BLA, PSRO and OOBC March 7, 2024 for OCM Proper
4. Review and submission of revised budget proposals for F.Y. 2025	March 6 – 11, 2024
5. Conduct of OCM Technical Budget Review and Assessment for F.Y. 2025	March 14 – 15, 2024 for Special Programs, Attached offices, BLA, PSRO and OOBC March 18, 2024 for OCM Proper
6. Revision of the Budget Proposal for F.Y. 2025 *As a result of Budget and PAPs Assessment during the Technical Budget Review and Assessment for F.Y. 2025	March 15, 2024 for Special Programs, BLA, PSRO and OOBC March 16, 2024 for Attached Offices March 19, 2024 for OCM Proper March 22, 2024 for finalization of all budget proposals
7. Submission of Consolidated Budget Proposal for F.Y. 2025 of Office of the Chief Minister to Ministry of Finance, and Budget and Management	April 1, 2024
8. Attendance to the Technical Budget Hearing for F.Y. 2025	May 6 – June 19, 2024

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 pertinent budget proposal documents which can cause adverse effect on the F.Y. 2025 approved budget of OCM, may compel the undersigned to impose appropriate administrative sanctions on the erring heads of offices.

Failure to submit the required budget proposal documents on the designated deadlines may result to non-inclusion on the budget proposal for F.Y. 2025.

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 2024.

For guidance and strict compliance.


By Authority of the Chief Minister
AHOD B. EBRAHIM


ABUNAWAS L. MASLAMAMA
Senior Minister

OCM-BARMM AMS-RD
AAA158281



Bangsamoro Autonomous Region in Muslim Mindanao
Office of the Chief Minister
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