



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

Circular No. UU 26
Series of 2026

TO : ALL OFFICES, SERVICES, DIVISIONS, SPECIAL PROGRAMS, AND
ATTACHED OFFICES
Office of the Chief Minister
Bangsamoro Autonomous Region in Muslim Mindanao

SUBJECT : GUIDELINES ON THE PREPARATION OF ANNUAL PLAN AND
BUDGET FOR THE OFFICE OF THE CHIEF MINISTER

DATE : 14 Shaban 1447 AH | 02 February 2026

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, priorities, and mandates of the respective offices under the Office of the Chief Minister.

Moreover, these guidelines are intended to harmonize planning and budgeting processes, optimize resource utilization, and avoid duplication of fiscal and physical resources.

Furthermore, the guidelines aim to ensure the formulation of an annual budget that serves as an instrument of development, reflective of six (6) Overall Development Goals through the eight (8) Strategies outlined in the 2nd Bangsamoro Development Plan (BDP) 2023-2028, the OCM Strategic Plan 2023-2028, the Enhanced 12-Point Priority Agenda of the Chief Minister, and other regional plans geared towards regional development.

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

II. LEGAL BASES

- a. Section 28, Article VII under RA 11054 states that "[t]he 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 being responsible for providing technical assistance in formulating programs, project plans, and designs, and the latter for evaluating and reviewing the same in accordance with existing auditing rules and regulations.
- d. The Annual Bangsamoro Budget Call issued by the Ministry of Finance, and Budget and Management provides the guidelines and requirements for the preparation of the Budget Proposal for every succeeding fiscal year for all BARMM ministries, offices and agencies.

III. SCOPE

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

IV. DEFINITION OF TERMS

- a. **Activity** a work process that contributes to the implementation of a program, sub-program or project.
- b. **Activity Proposal** a formal document that details the activity, serving as a supporting requirement to justify the inclusion of PAPs in the WFP. It shall indicate the objectives, scope, methodology, budgetary requirements, and status of readiness of the proposed activity.
- c. **Budget Call** a budget document issued by the MFBM at the start of the budget preparation phase.
- d. **Bangsamoro Budget Preparations Forms (BBP Forms)** a set 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.
- e. **Capital Outlay** 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, Buildings and Other Structures, Furniture, Fixtures and Books, Transportation Equipment, Machinery and Equipment, Infrastructures Assets, other Property, Plant and Equipment (PPE), Biological Assets, and Intangible Assets.
- f. **Contract of Service** the engagement of the services of an individual, private firm, other government agency, non-governmental agency or international organization as consultant, learning service provider or technical expert to undertake special projects or jobs within a specific period.
 - g. **Equipment** includes the proposed Transportation Equipment, Machinery and Equipment, and Furniture, Fixtures, and Books that Administrative Management Service – Property and Supply Division (AMS-PSD) shall review and endorse, subject to existing applicable guidelines.
 - h. **GAD-related PAPs** programs/activities/projects and initiatives that address gender issues and GAD mandates of the OCM.
 - i. **General Administration and Support (GAS)** a cost structure 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** a set of programs, projects, and activities with corresponding budgets, that are in line with OCM's mandates, including those provided in international treaties/commitments, national and regional laws, as well as agency's mandates including those provided in international treaties/commitments, national laws, and plans on women and gender equality, as well as gender issues identified in the agency's GAD Agenda.
 - k. **Indicative Annual Procurement Plan** a document that consolidates various PPMPs 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 (i.e., goods, services, civil works to be procured) that it plans to undertake within the calendar year.
 - l. **Job Order** a piece work or intermittent or emergency jobs such as clearing of debris on the roads, canals, waterways, etc. after natural/man-made disasters/occurrences, and other manual/trades and crafts services such as carpentry, plumbing, electrical, and the like. These jobs are of short duration and for a specific piece of work.
 - m. **Learning and Development** specific activity/program designed to enhance an organization's human capital by developing employees' skills, knowledge, and attitudes, thereby improving both individual and overall performance.

- n. ICT Related Proposal** refers to programs or projects involving machinery, equipment, software, applications, information systems, or other ICT infrastructure, excluding non-ICT electrical equipment such as refrigerators, air conditioning units, power generators and ICT training courses.
- o. Maintenance and Other Operating Expenses (MOOE)** an allotment class for support to the operations of government agencies such as expenses for supplies and materials, transportation and travel, utilities (water, power, etc.) and repairs, etc.
Includes two types of budget expenditure, 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.
- p. Object of Expenditures** a classification under an allotment class, based on type of goods or services consistent with the 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 |
- q. 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.
- r. Output** any good or service that an agency delivers to a target population or client group internally or external to the agency.
- s. 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.

- | | | |
|-----|---|---|
| t. | Personnel Services (PS) | an allotment 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, coterminous, temporary, contractual, and casual employees of the government. |
| u. | Program | a group of activities and projects that contribute to a common particular outcome. |
| v. | Project | a special undertaking carried out within a definite timeframe and intended to result in some pre-determined measure of goods and services. |
| w. | Program Implementation Plans and Guidelines (PIPG) | the general guidelines governing implementation, fund utilization and management, and monitoring of different services. |
| x. | Project Procurement Management Plan (PPMP) | a document detailing procurement activity for various programs/projects/activities, including goods, infrastructure, and consulting services. It includes sections for project objectives, procurement modes, timelines, funding sources, and estimated budgets. |
| y. | Support to Operations (STO) | a cost structure 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. |
| z. | Target | a goal or specific objective of a program. |
| aa. | Technical Budget Hearing (TBH) | a process wherein offices appear before the MFBM, sub-committee or mother committee to defend their budget proposal. |
| ab. | Regional Action Plan on Women, Peace and Security | a strategic framework developed to promote gender equality and ensure women's full, equal, and meaningful participation in peacebuilding, conflict prevention, security decision-making, and post-conflict recovery processes. It also seeks to protect women's rights and prevent gender-based violence in conflict and crisis contexts. |
| ac. | 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. |

In these guidelines, WFP pertains to WFP Justification (Annex B) only. WFP Justification shall be submitted during budget preparation.

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 offices in preparing their budget proposals for the ensuing fiscal year.
- B. In the context of the Office of the Chief Minister, the development of the annual budget proposal begins with Budget Preparation, which 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. Since the Bangsamoro Library and Archives (BLA), Peace, Security, and Reconciliation Office (PSRO), Office for Other Bangsamoro Communities (OABC), Office of the Bangsamoro *Mujahideen* Under Special Circumstance (OBMUSC), Shari'ah Public Assistance Office (SPA), as well as the Special Programs and Attached Offices, form part of the OCM Operations, the aforesaid offices shall conduct consultations among their target beneficiaries and communities to increase their participation in developing a people-centered and need-responsive budget proposal.

The Stakeholder Consultation Report should reflect the proposed plans as priority needs and be affirmatively identified by the intended stakeholders.

- D. All Offices, Services, Divisions, and Special Programs are directed to prepare and submit their respective budget proposals in the form of a Work and Financial Plan Justification together with **applicable** BBP forms and other documentary requirements herein provided, and in accordance with the existing Guidelines on the Preparation and Finalization of Work and Financial Plan.
- E. The BLA, PSRO, OABC, OBMUSC, SPA and Special Programs shall draft and submit their BBP forms. TMS-PMD and FMS-BD shall provide technical assistance, if necessary.
- F. The Attached Offices are directed to prepare and submit their respective budget proposals in the form of a Work and Financial Plan Justification together with a **complete set** of BBP forms and other documentary requirements herein provided, in accordance with the existing Guidelines on the Preparation and Finalization of Work and Financial Plan.
- G. Proposed Programs, Activities and Projects (PAPs) indicated in the WFP Justification must be aligned with the mandates of the office concerned as stipulated in the Bangsamoro Administrative Code and/or other relevant issuances.
- H. PAPs must be implementation-ready and capable of being delivered and executed within a year. The proposal must include a clear, comprehensive, and complete submission of relevant supporting documents **as applicable**, such as:

- a. Feasibility Studies;
- b. Cost-Benefit Analysis;
- c. Detailed Engineering Designs including Program of Works (POW), Approved Budget Cost (ABC) and Detailed Estimates;
- d. Project Procurement Management Plan;
- e. Indicative Annual Procurement Plans;
- f. Physical Count of Property, Plant and Equipment (RPCPPE);
- g. Report on the Physical Count of Semi-Expendable Properties (RPCSP);
- h. Report on the Physical Count of Inventories (RPCI) ;
- i. Relocation Action Plan;
- j. Right of Way Acquisitions;
- k. Office Operational Plans (WFP Justification);
- l. COSP Justification;
- m. Office Sector Roadmaps;
- n. Networks Plans;
- o. Inter-office Clearances and Permits;
- p. Proofs of consultation with stakeholders;
- q. Program Implementation Plans and Guidelines (PIPG) for Special Programs;
- r. Organizational Structure;
- s. Activity Proposals including Learning and Development;
- t. Risk Management Plan; and
- u. Geographical Maps/Locations.

- I. All offices are required to submit **Activity Proposals** for newly proposed PAPs. *See attached Annex A for reference.*

The signatories for the activities are the planning officer as the proponent and the head of offices as recommending approval.

- J. Proposed Contract of Service Personnel (COSP) must be justified to ensure no unnecessary duplication of work among the personnel of the offices. For proposed positions bearing the same title but to be occupied by multiple personnel, duties and responsibilities of the same which are different and distinct individually must be defined concisely. *Use template Annex C, "COSP Justification".*

The AMS-Human Resource and Management Division is hereby enjoined to evaluate the same.

- K. Offices should identify disaster risk reduction and management (DRRM) PAP in the WFP Justification, if applicable. FMS-BD ensures that at least five percent (5%) of the office's annual appropriations are appropriated for DRRM.
- L. In addition, the budget proposal of Offices involving specific concerns requires endorsement of the following ministries/offices as follows:

Endorsing Entity	Subject of Endorsement
MPW	Building and Infrastructure-Related Proposals
MENRE	Environment-Related Proposals
AMS-PSD	Transportation Equipment, Machinery and Equipment, and Furniture, Fixtures, and Books Proposals

ICO	Information and Communication Technology (ICT)-Related Proposals
Bangsamoro Women Commission (BWC)	Gender and Development (GAD) Budget and Plan (GPB)
Bangsamoro Planning and Development Authority (BPDA)	Certification of Programs/Activities/Projects (PAPs)

M. Policy Anchors for the Annual GAD Plan and Budget (GPB)

- i. The preparation of the annual GAD Plan and Budget (GPB) shall be guided by the outcomes and goals outlined in the **Magna Carta of Women (RA 9710)**, its implementing rules and regulations, and other relevant national and regional laws and policies on gender equality. These include, but are not limited to, the **Philippine Plan for Gender-Responsive Development (PPGD)**, the **Women's Empowerment and Development toward Gender Equality (WEDGE) Plan 2012–2016** and its succeeding term plans, the **UN Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)**, and other applicable international commitments. This is pursuant to **Joint Circular 2012-01: Guidelines for the Preparation of Annual GAD Plans and Budgets and Accomplishment Reports**.

- ii. **Integration of GAD in OCM Planning and Budgeting Processes**

GAD planning and budgeting shall be undertaken **annually** as an integral component of the OCM's overall programming and budgeting cycle. The process shall be spearheaded by the **OCM Gender and Development Focal Point System (GFPS)**.

All PAPs identified in the GPB shall be included in the concerned offices' budget proposals and shall be reflected in their respective WFPs.

- iii. **GAD Budget as Part of the Regular Office Budget**

The **GAD budget**, representing the total cost of implementing the GPB, shall form **an integral part of the office's approved annual budget**. It shall not be considered an additional or separate budget, consistent with the provisions of **Joint Circular 2012-01** and the **BARM budget guidelines**.

- iv. **GPB Submission and Review for OCM and Attached Offices**

All OCM divisions, units, and attached offices **without fiscal autonomy** shall prepare and submit their annual GPB in accordance with the guidelines issued by the **Bangsamoro Women Commission (BWC)** pursuant to **Republic Act No. 9710 (Magna Carta of Women)**.

GAD activities and budget proposals shall be consolidated by the **GFPS Secretariat** and reviewed by the **OCM GAD Coordinator** to ensure alignment with:

- the OCM's institutional **GAD Agenda**,
- identified gender issues, and
- regional and national GAD policy standards.

The **GFPS Head** shall approve the consolidated OCM GPB and formally transmit the same to the **BWC** for review and endorsement.

v. Integration of Women, Peace, and Security (WPS) Commitments

Offices and units within the OCM that implement PAPs in **conflict-affected and post-conflict areas** shall ensure the integration of WPS interventions in their respective GPBs. This is in accordance with **Item 1.3.3 of BWC Memorandum Circular No. 009, series of 2022**, and aligned with the **NAP-WPS** and BARMM's peace and development priorities.

- N. For OCM, the TMS-Planning and Management Division shall facilitate the certification of PAPs' alignment with the 2nd BDP from the BPDA. Attached Office shall **secure its own** BPDA certification of PAPs and furnish this office with a copy of the same.

Offices under the OCM Operations and Special Programs shall submit their PAPs to the TMS-PMD, which will facilitate the endorsement and certification process with BPDA. The TMS-PMD shall consolidate all PAPs from these offices and transmit them to BPDA for certification.

- O. Similarly, the budget proposal of participating offices for projects linked to or part of convergence programs and projects shall require the endorsement of the lead Ministry/Office.
- P. All offices should indicate 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>

- Q. All endorsed proposals by the offices under the Office of the Chief Minister shall be subject to review by the Technical Management Service – Planning and Management Division and Finance Management Service – Budget Division.
- R. All special programs, including those offices with beneficiaries receiving financial assistance, must submit their proposed Program Implementation Plan Guidelines

(PIPG) for the **succeeding fiscal year** during the **second quarter of the current year** to the Technical Management Service-Research and Development Division (TMS-RDD) for review, pursuant to Memorandum No. 018, Series of 2025 on the Guidelines on the Project Implementation and Planning Guidelines (PIPG) of OCM Special Programs.

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 to MFBM.
- B. The OCM TBRA shall be spearheaded by the Technical Working Group (TWG) and shall be facilitated by the 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); Chief of the Information and Communications Office; Chief of AMS – Property and Supply Division; and Chief of PS - Procurement Planning and Management Division
Other Professional Services	Director of Administrative Management Service (AMS);

GAD-related activities	Chief of AMS - Human Resource Management Division; and Chief of Staff and/or OCM GAD coordinator.
Capital Outlay	Assistant Senior Minister; Director of Procurement Service (PS); Director of Technical Management Service (TMS); Chief of the Information and Communications Office; Chief of AMS – Property and Supply Division; and Chief of PS - Procurement Planning and Management 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. During the conduct of the OCM Planning and Budgeting Conference, the offices shall finalize their budget proposal and shall submit the same for evaluation by TWG during TBRA.
- F. Each office's budget proposal is to be thoroughly assessed by the TWG members. Members should provide thorough evaluations and recommendations for improvement, as needed.
- G. The FMS – Budget Division and the TMS – Planning and Management Division shall consolidate all recommendations from the TWG members following the TBRA and closely coordinate with offices whose proposals require revision.
- H. The offices concerned whose proposals need revision shall submit the updated proposals **within 24 hours** after the conduct of TBRA. Otherwise, a **corresponding notice of non-submission** shall be issued accordingly. If the concerned office fails to comply despite the notice issued, **PAPs advised for deletion/revision by TWG shall not be endorsed.**

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, viz.:

Office		Duties and Responsibilities
a.	Chief Minister	As the GAD Focal Point: Provides strategic direction and final approval of the consolidated GPB.
b.	Office of the Senior Minister	Approves the WFP Justification, BBP Forms, and other documentary requirements submitted by the offices, divisions, attached offices, and special programs.
c.	Office of the Chief of Staff	Coordinates internal policy processes and integrates TWG outputs within the OCM, ensures proposals are coherent, addresses cross-cutting issues, and certifies that outputs are decision-ready before escalation. Ensures that proposed plans, programs, and budgets are internally consistent and aligned with the OCM Strategic Plan, the Enhanced 12-Point Priority Agenda of the Chief Minister, and relevant Cabinet and executive directives; Oversee the consolidation and policy framing of TWG outputs prior to escalation to the Office of the Senior Minister or other executive-level fora; Leads the resolution of inter-office policy issues within the OCM; Leads technical review, ensures alignment with GAD Agenda, and coordinates with BWC; Directs the GFPS Secretariat to manage the documentation, facilitation, consolidation, and logistics of the GPB process; Lead gender analysis, prepare office-level GPBs, and ensure integration into office budgeting; and Assesses the proposed PAPs under Personnel Services (PS), Maintenance and Other Operating Expenses (MOOE) and Capital Outlay (CO) during technical budget review and assessment.
d.	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.

Office		Duties and Responsibilities
e.	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.
f.	Administrative Management Service-Office of the Director	Assesses the proposed PAPs under Personnel Services (PS) and Maintenance and Other Operating Expenses during technical budget review and assessment.
g.	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 its Attached Offices without Fiscal Autonomy; Provides technical assistance in the preparation of WFP Justification; Ensures that proposed PAPs are aligned with the mandates of the offices, six (6) Overall Development Goals, the Strategic Priorities of OCM, and the Enhanced 12-Point Priority Agenda of the Chief Minister; Ensures that the proposed PAPs are categorized per cost structure (GAS, STO, OPS); Consolidates the OCM PAPs and facilitates obtaining of <i>certification of PAPs alignment with 2nd BDP</i> issued by BPDA; Incorporate approved GAD PAPs into office plans/WFP Justification; 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; and Reviews infrastructure-related project proposals.
h.	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;

Office		Duties and Responsibilities
		Facilitates the conduct of OCM Technical Budget Review and Assessment; 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; Ensures that the 5% budget allocated for Gender and Development (GAD)-related activities is reflected in the overall budget proposal of OCM in consonance with the GFPS; and Ensures that the 5% budget allocated for Disaster Risk Reduction Management (DRRM)-related activities is reflected in the overall budget proposal of OCM.
i.	Information and Communications Office	Reviews the Information and Communications Technology (ICT)-related proposals of each office; Provides inventory of all ICT equipment per office versus the number of employees requiring ICT equipment per office; Prepares and issues the endorsement certificate for the ICT-related proposals of each office; and Ensures at least one (1) dedicated IT personnel to review and facilitate endorsement of certificates.
j.	Procurement Service PS - Procurement Planning and Management Division	Prepares the Indicative Annual Procurement Plan (APP); Provides technical assistance to the end-user units in the preparation of their Project Procurement Management Plans (PPMPs); and Reviews all submitted PPMPs.
k.	AMS – Human Resource Management Division	Collects, reviews, and consolidates BBP Forms 300-a1, 300-a2, and 300-a3; Reviews Contract of Service Personnel (COSP) Justification; Reviews the learning and development-related PAPs of offices under OCM; and Ensures L&D-related PAP are supported with L&D Proposals.

Office		Duties and Responsibilities
I.	AMS- Property and Supply Division	Reviews the proposed properties and equipment of each office, both PPEs and semi-expendable properties; Prepares the Report on Physical Count of Property, Plant and Equipment (RPCPPE), Report on the Physical Count of Semi-Expendable Properties (RPCSP) and the Report on the Physical Count of Inventories (RPCI) of the Office of the Chief Minister; and Issues endorsement for Transportation Equipment, Machinery and Equipment and Furniture, Fixtures, and Books Proposals.

VIII. BUDGET PREPARATION ACTIVITIES

This office is hereby instituting the following activities as standard budget preparation activities.

- A. Budget Policy Planning
 - i. Research and Initial Drafting of the OCM budget guidelines with consultations with policy makers and MFBM/MFBM experts.
 - ii. Coordination Meeting with Endorsing Authorities.
- B. Submission of the Budget Proposal (WFP Justification, PPMP, and BBP Forms)
- C. Orientation on the BBP Forms and Budget Preparation Guidelines to OCM Offices, including Special Programs and Attached Offices (Planning and Budgeting Conference)
- D. Final submission subject for review during TBRA
- E. Conduct of OCM Technical Budget Review and Assessment
- F. Submission of revised budget proposal
- G. Issuance of Notice of non-submission of revised Budget Proposals
- H. Review and Consolidation of Budget Proposal
- I. Submission of Consolidated Budget Proposals of the Office of the Chief Minister to the Ministry of Finance, and Budget and Management
- J. Attendance during the Technical Budget Hearing

IX. SUBMISSION AND/OR NON-COMPLIANCE

Heads of offices are enjoined to submit all necessary documentary requirements on time. Delayed or non-submission of pertinent budget proposal documents, which may cause an adverse effect on the proposed annual budget of the OCM, may compel the undersigned to impose appropriate administrative sanctions on the erring heads of offices.

First Notice of non-submission shall be issued to remind the office after 3 working days after the deadline. Such that failure to submit the same on the specified deadline will imply default on their part.

Second and Final Notice of Non-submission shall be issued to notify the office that its budget for the current fiscal year shall, by default, be carried out as its proposal for the succeeding fiscal year.

X. SEPARABILITY AND REPEALING CLAUSE

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

Provisions expected from MFBM that are not yet available at the time of approval shall be incorporated through a subsequent amendatory or supplemental issuance once officially released.

All other issuances inconsistent herewith are hereby repealed or rescinded.

XI. EFFECTIVITY

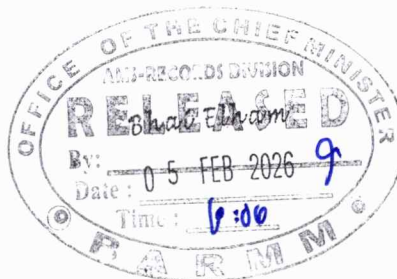
This order is effective immediately and shall remain in effect for the current fiscal year and the succeeding years thereafter, subject to revision as necessary.

For guidance and strict compliance.

By Authority of the Chief Minister
ABDULRAOF A. MACACUA


ABDULLAH M. CUSAIN
Acting Senior Minister

OCM-BARM AMS-RD
AAA198577



ANNEX A

Activity Proposal



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

ACTIVITY PROPOSAL

Item	Description
Name of Office	Indicate the full name of your office/division/unit. <i>Example: Kapayapaan sa Pamayanan (KAPYANAN)</i>
Activity Title	Provide a concise, descriptive title. Avoid vague or overly broad titles. Enclosed with the actual PAPs from the WFP] <i>Example: Financial Management Training for Community Cooperatives (Conduct of Financial Literacy)</i>
General Objective(s)	State general but clear objective (s) <i>Example:</i> To strengthen the capacity of cooperative members in managing finances through training on budgeting, savings, and record-keeping.
Expected Output	List the direct and tangible deliverables (not outcomes). Each output should correspond to an objective. <i>Example:</i> One (1) training conducted with at least 30 cooperative members participating. Financial management plans drafted by each cooperative.
Venue	Indicate the proposed and tentative venue or location. <i>Example: Davao City</i> <i>If it happens that the activity is to be rolled out to different places, list the places in</i>

	<i>bullet form.</i> <i>Example:</i> Davao City -
Budget	<i>Provide an indicative budget or estimated amount with source, if known.</i> <i>Example: 850,000.00 (to be sourced from KPYN-02-2025)</i>
Rationale	<i>Briefly explain why the activity is needed and its relevance to office/agency goals. It should answer why, what, when, where and how. Include database if applicable. This section should emphasize how the activity will contribute to the overarching goal of the OCM.</i> <i>Example: The activity aims to build the financial literacy of cooperative members, ensuring sustainable operations of community enterprises and strengthening grassroots economic development in Tawi-Tawi. The</i>

METHODOLOGY

Describe in general how the activity will be carried out (e.g., training, workshop, seminar, consultation). Do not include a day-to-day schedule.

Example: The activity will be delivered through lectures, group discussions, and workshops. Practical exercises will be used to help participants create simple budgets and savings plans.

Approach/ Strategy	Description
<i>E.g. Seminar</i>	
<i>E.g. Training</i>	

LIST OF PARTICIPANTS

Indicate the estimated number of participants and their general profile.

Example:

30 cooperative members (at least 30% are women).

Participants will include cooperative leaders, bookkeepers, and treasurers.

Target Sector/Office	Number of Representation	Role
<i>E.g. KAPYANAN</i>	<i>50</i>	<i>Participants</i>
<i>E.g. TMS-PMD</i>	<i>5</i>	<i>Facilitator</i>

BUDGETARY REQUIREMENTS

Provide an itemized estimate of the costs needed for the activity. Expenses should be reasonable, directly related to the objectives, and aligned with agency/COA/MFDBM rules. Indicate the source of funds, subject to the guidelines to be promulgated as FMS may deem necessary.

Prepared by:

Concurred by:

Planning Officer

Head of Office

ANNEX B

WFP Justification

WFP JUSTIFICATION																									
No. (1)	PAPs (2)	Output Indicator (3)	Overall Physical Targets (4)	OEEX (5)	Particulars (6)	Unit (7)	Unit Cost (8)	Quantity (9)	Frequency (10)	Total Cost Tier 1 (11)	Total Cost Tier 2 (12)	Detailed Justification (13)	Status of Readiness (14)	Predetermined Means of Verification (15)	Alignment of PAPs										
															Office Mandate (16)	COM Strategic Goals (17)	Disaster Risk and Reduction Management (18)	Enhanced 12-point Priority Agenda (19)							
This row and the succeeding row providing instruction should be removed.																									
	Enumerate the PAPs as indicated in the VFP	Reflect the output indicator indicated in the VFP	Indicate the physical target found in the second to the last column of the VFP under Total	Indicate the object of expenditure	Indicate the breakdown of expenses under each object	Indicate the standard of measurement for each item under column 6	Indicate the estimated amount of each unit	Indicate the total number of each unit	Indicate the number of times each unit is needed based on the physical and financial target in the VFP	unit cost x quantity x frequency	unit cost x quantity x frequency	Who: beneficiaries/pox Where: venue/location When: inclusive dates for the conduct of PAP Why: purpose of the activity How: methodology	Indicate the requisite of the PAPs to be implemented on-ready	Proof of performance	Align PAPs under OPS Based on the Admin Code and RFP Guidelines for Special Programs	Align PAPs under OPS based on the identified strategic priorities of COM	Indicate if the PAPs that are directly contributory to DRRM (Y/N)	Align PAPs under OPS based on the enhanced 12-point priority agenda of BARRM							
General Administrative Support Service																									
A. Personnel and Office Management																									
a.	Conduct of Staff Meeting	Number of minutes of the meeting prepared and approved	12	Representation Expenses	Meals	Piece	750.00	20	12			Who: RMD Staff Where: TMS Conference Room When: Every first Monday of the month Why: to discuss monthly plans and accomplishments How: Discussion and Presentation	Notice of Meeting	Notice of Meeting Attendance Sheet; Minutes of the Meeting; Photo documentation											
					Meals	Piece	750.00	2	12	180,000.00	18,000.00														
b.	Recommendation for Hiring of Contract of Service Personnel (COSP)	Number of COSP hired/retained	14	Other Professional Services	Planning Officer II	Head	36,619.00	3	12	1,318,284.00		See attached Annex C for the Duties and Responsibilities for each position		Recommendation Letter, Approved Contract of Service;											
				Services	Planning Officer I	Head	27,000.00	4	12	1,296,000.00															
				Other Professional Services	Project Evaluation Officer II	Head	36,619.00	3	12	1,318,284.00															
				Other Professional Services	Project Evaluation Officer I	Head	27,000.00	2	12	648,000.00															
				Other Professional Services	Administrative Assistant IV	Head	21,129.00	2	12	507,096.00															
			2	Other Professional Services	Planning Officer I	Head	27,000.00	1	12		324,000.00														
				Other Professional Services	Project Evaluation Officer I	Head	27,000.00	1	12		324,000.00														
										TOTAL	5,267,664.00	666,000.00													
										OVERALL TOTAL FOR GAS PAPs	5,267,664.00	666,000.00													

[illegible]

D	Preparation of policy/guidelines on planning concerns																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
---	---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Prepared by:

(Name)
(Planning Officer)

Concurred by:

(Name)
Division Chief, if applicable

Reviewed by:

LO IVAN R. CASTILLO
Chief/Planning Officer V, TMS-PMD

SIETTIE AMINA A. ABDULAZIS
Chief/Budget Officer V, FMS-Budget

Approved by:

Head of Office/Service Director

Annex C
COSP Justification

JUSTIFICATION FOR COSP RECOMMENDATION				
No .	Recommended Position	SG	Salary	Duties and Responsibilities

Prepared by:

Concurred by:

Planning Officer

Division Chief, if Applicable

Reviewed by:

**NUR-AISHA C.
PACASEM**

OIC, AMS-HRMD

SIETTIE AMINA M. ABDULAZIS
Chief/Budget Officer V, FMS-Budget
Division

Recommending
Approval:

Approved by:

Head of Office/Service
Director

Senior Minister