

UPDATED BANGSAMORO BUDGET PREPARATION (BBP) FORMS FOR PERSONNEL SERVICES (PS) & OTHER PS CONCERNS



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Outline:

- Updated format of the Bangsamoro Budget Preparation (BBP) Forms for Personnel Services (PS)
- Common observations in accomplishing BBP Forms for Personnel Services (PS)
- Other Personnel Services (PS) concerns



Personnel Services (PS)

Refers to provisions for the payment of salaries, wages, and other compensation (e.g., merit, salary increase, cost-of-living allowances, honoraria, and commutable allowances) for government employees. In general, the major cost of delivering government activities is the cost of staff.



Updated format of the Bangsamoro Budget Preparation (BBP) Forms for Personnel Services (PS)



Bangsamoro Budget Preparation (BBP) Forms



Bangsamoro Budget Preparation (BBP) Forms

Twenty-four
(24)
BBP
Forms



	BBP FORM	TITLE
1	100	Program Budget Matrix (Current Program)
2	110-a	Program Budget Matrix (Proposed Program Tier 1)
3	110-b	Program Budget Matrix (Proposed Program Tier 2)
4	200	Ministry/Office Performance Measures (Programs)
5	300	Summary of Proposed Programs/Projects
6	300-a	Proposed, by Object of Expenditure - Personnel Services (PS)
7	300-a1	Staffing Summary of Permanent Positions
8	300-a2	Staffing Summary of Non-Permanent Positions
9	300-a3	List of Retirees
10	300-b	Proposed, by Object of Expenditure - Maintenance and Other Operating Expenditure (MOOE)
11	300-c	Proposed, by Object of Expenditure - Financial Expenses (FinEx)
12	300-d	Proposed, by Object of Expenditure - Capital Outlays (CO)
13	310-a	Details of Ongoing Program/Project (Tier 1)
14	310-b	Details of New or Expanded Spending Proposal (Tier 2)
15	400	Summary of Outyear Requirements
16	500	Climate Change Expenditures
17	600	Statement of Revenues (General Fund)
18	600-a	Statement of Revenues and Expenditures (Earmarked Revenues)
19	600-b	Statement of Other Receipts/Expenditures (Off-Budgetary and Custodial Funds)
20	600-c	Statement of Donations and Grants (In Cash or In Kind)
21	710	Profile and Requirement of Nationally Funded Projects
22	710-a	Profile and Requirement of Foreign-Assisted Projects
23	800	Convergence Programs and Projects
24	900	FY 2025 Proposed Provision

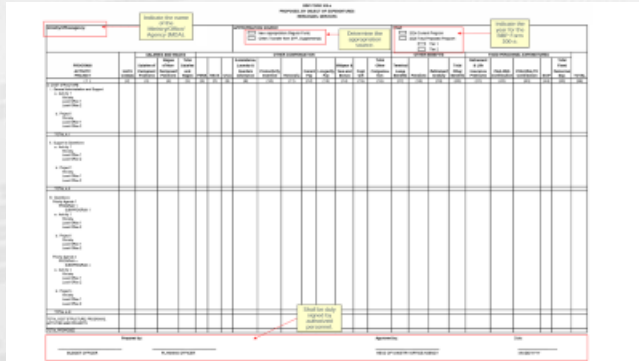
Bangsamoro Budget Preparation (BBP) Forms for Personnel Services (PS)

	BBP FORM	TITLE
1	300-a	Proposed, by Object of Expenditure - Personnel Services (PS)
2	300-a1	Staffing Summary of Permanent Positions
3	300-a2	Staffing Summary of Non-Permanent Positions
4	300-a3	List of Retirees



Four (4)
BBP
Forms
For PS

Updated format of the Bangsamoro Budget Preparation (BBP) Forms for Personnel Services (PS)



The image shows a thumbnail of the BBP Form 300-a, which is a detailed budget preparation form. It features a complex grid with multiple columns and rows, designed for recording financial data. The form includes various sections and sub-sections, with some areas highlighted in yellow and red to indicate specific fields or instructions. The grid is organized to capture detailed information about personnel services, including different types of personnel and their associated costs.

(1)

BBP FORM 300-a Proposed, by Object of Expenditure - Personnel Services (PS)

- Indicate the **Appropriation Source**
- Presented by **Year**
 1. 2024 Current Program
 2. 2025 Total Proposed Program – Tier 1
 3. 2025 Total Proposed Program – Tier 2
- Provides the specific object of expenditure as reflected in BBP Form 300-a1, BBP Form 300-a2, and BBP Form 300-a3.



Indicate the name of the Ministry/Office/ Agency (MOA).

Ministry/Office/Agency:

APPROPRIATION SOURCE
 New Appropriation (Regular Fund)
 Other (Transfer from SPF, Supplemental)

Determine the appropriation source.

YEAR
 2024 Current Program
 2025 Total Proposed Program
 Tier 1
 Tier 2

Indicate the year for the BBP Form 300-a.

PROGRAM/ ACTIVITY/ PROJECT (1)	UACS Code(s) (2)	SALARIES AND WAGES			OTHER COMPENSATION										OTHER BENEFITS				FIXED PERSONNEL EXPENDITURES				TOTAL (26)		
		Salaries of Permanent Positions (3)	Wages of Non- Permanent Positions (4)	Total Salaries and Wages (5)	PERA (6)	RATA (7)	U/CA (8)	Subsistence, Laundry & Quarters Allowance (9)	Productivity Incentive (10)	Honoraria (11)	Hazard Pay (12)	Longevity Pay (13)	Midyear & Year-end Bonus (14)	Cash Gift (15)	Total Other Compensa- tion (16)	Terminal Leave Benefits (17)	Pensions (18)	Retirement Gratuity (19)	Total Other Benefits (20)	Retirement & Life Insurance Premiums (21)	PAG-IBIG Contribution (22)	PHILHEALTH Contribution (23)		ECIP (24)	Total Fixed Personnel Exp. (25)
A. COST STRUCTURE																									
I. General Administration and Support																									
a. Activity 1																									
Ministry																									
Local Office 1																									
Local Office 2																									
b. Project 1																									
Ministry																									
Local Office 1																									
Local Office 2																									
TOTAL A.I																									
II. Support to Operations																									
a. Activity 1																									
Ministry																									
Local Office 1																									
Local Office 2																									
b. Project 1																									
Ministry																									
Local Office 1																									
Local Office 2																									
TOTAL A.II																									
III. Operations																									
Priority Agenda 1																									
PROGRAM 1																									
SUB-PROGRAM 1																									
a. Activity 1																									
Ministry																									
Local Office 1																									
Local Office 2																									
b. Project 1																									
Ministry																									
Local Office 1																									
Local Office 2																									
Priority Agenda n																									
PROGRAM n																									
SUB-PROGRAM n																									
a. Activity n																									
Ministry																									
Local Office 1																									
Local Office 2																									
b. Project n																									
Ministry																									
Local Office 1																									
Local Office 2																									
TOTAL A.III																									
TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS																									
TOTAL PROPOSED																									

Shall be duly signed by authorized personnel.

Prepared by:

Approved by:

Date:

BUDGET OFFICER

PLANNING OFFICER

HEAD OF MINISTRY/OFFICE/AGENCY

MM/DD/YYYY

Indicate the name of the
 Ministry/Office/
 Agency (MOA).

Ministry/Office/Agency:

APPROPRIATION SOURCE

- New Appropriation (Regular Fund)
- Other (Transfer from SPF, Supplemental)

Determine the
 appropriation
 source.

PROGRAM/ ACTIVITY/ PROJECT	UACS Code(s)	SALARIES AND WAGES			OTHER COMPENSATION										
		Salaries of Permanent Positions	Wages of Non- Permanent Positions	Total Salaries and Wages	PERA	RATA	U/CA	Subsistence, Laundry & Quarters Allowance	Productivity Incentive	Honoraria	Hazard Pay	Longevity Pay	Midyear & Year-end Bonus	Cash Gift	Total Other Compensa- tion
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
A. COST STRUCTURE															
I. General Administration and Support															
a. Activity 1															
Ministry															
Local Office 1															
Local Office 2															
b. Project 1															
Ministry															
Local Office 1															
Local Office 2															
TOTAL A.I															
II. Support to Operations															
a. Activity 1															
Ministry															
Local Office 1															
Local Office 2															
b. Project 1															
Ministry															
Local Office 1															
Local Office 2															
TOTAL A.II															
III. Operations															
Priority Agenda 1															
PROGRAM 1															
SUB-PROGRAM 1															
a. Activity 1															
Ministry															
Local Office 1															
Local Office 2															

Other (Transfer from SPF, Supplemental)

appropriation source.

2025 Total Proposed Program
 Tier 1
 Tier 2

300-a.

PROGRAM/ ACTIVITY/ PROJECT (1)	UACS Code(s) (2)	SALARIES AND WAGES			OTHER COMPENSATION										OTHER BENEFITS				FIXED PERSONNEL EXPENDITURES					TOTAL (26)	
		Salaries of Permanent Positions (3)	Wages of Non- Permanent Positions (4)	Total Salaries and Wages (5)	PERA (6)	RATA (7)	U/CA (8)	Subsistence, Laundry & Quarters Allowance (9)	Productivity Incentive (10)	Honoraria (11)	Hazard Pay (12)	Longevity Pay (13)	Midyear & Year-end Bonus (14)	Cash Gift (15)	Total Other Compensa- tion (16)	Terminal Leave Benefits (17)	Pensions (18)	Retirement Gratuity (19)	Total Other Benefits (20)	Retirement & Life Insurance Premiums (21)	PAG-IBIG Contribution (22)	PHILHEALTH Contribution (23)	ECIP (24)		Total Fixed Personnel Exp. (25)
A. COST STRUCTURE																									
I. General Administration and Support																									
a. Activity 1																									
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Local Office 1																									
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TOTAL A.I																									
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Local Office 1																									
Local Office 2																									
Priority Agenda n																									
PROGRAM n																									
SUB-PROGRAM n																									
a. Activity n																									
Ministry																									
Local Office 1																									
Local Office 2																									
b. Project n																									
Ministry																									
Local Office 1																									
Local Office 2																									
TOTAL A.III																									
TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS																									
TOTAL PROPOSED																									

Shall be duly signed by authorized personnel.

Prepared by: _____ Approved by: _____ Date: _____

BUDGET OFFICER PLANNING OFFICER HEAD OF MINISTRY/OFFICE/AGENCY MM/DD/YYYY

Updated format of the Bangsamoro Budget Preparation (BBP) Forms for Personnel Services (PS)

(2)

BBP FORM 300-a1

Staffing Summary of Permanent Positions

- Prepared by Tier
 1. Tier 1
 2. Tier 2 (New Positions Proposed)
 3. Tier 2 (Step-Increment)
- For proposed Step Increment, provide an attachment with the following details:

- | | |
|----------------------|-----------------------------|
| a) Cost Structure | f) Effectivity date of step |
| b) Organization Unit | g) Salary grade |
| c) Item Number | h) Current Step |
| d) Position Title | i) New Step |
| e) Name of Incumbent | |



**BBP FORM 300-a1
STAFFING SUMMARY OF PERMANENT POSITIONS**

Indicate the name of the Ministry/Office/

Ministry/Office/Agency:

Tier 1
 Tier 2 (New Positions Proposed)
 Tier 2 (Step-Increment Differential)

Indicate the Tier for the presented particulars of permanent positions.

PAP Attribution (1)	Organizational Unit (2)	Position Title (3)	No. of Positions (4)	Status (F)/(U)/(P)* (5)	Classification (P)/(CTI)/(FT) (6)	Salary Grade (7)	Salary Step (8)	Annual Salary (9)	Other Compensation											Total Compensation (22)	
									PERA (10)	PHIC (11)	PAG-IBIG (12)	ECIP (13)	RLIP (14)	MYB (15)	YEB (16)	U/CA (17)	PEI (18)	Cash Gift (19)	RATA (20)		Others (21)
GRAND TOTAL:																					

Prepared By: _____ *Personnel Officer*
 Approved By: _____ *Head of Ministry/Office/Agency*
 Date: _____ *MM/DD/YYYY*

Shall be duly signed by authorized personnel.

* (E) Filled, (U) Unfilled, (P) Proposed

SUMMARY OF POSITIONS	
Classification (23)	No. of Positions (24)
(P) Permanent	
(CTI) Co-Terminus	
(FT) Fixed-term	
TOTAL	

Ensure that the Summary of Positions reflects the data above.

PAP Attribution	Organizational Unit	Position Title	No. of Positions	Status (F)/(U)/(P)*	Classification (P)/(CTI)/(FT)	Salary Grade	Salary Step	Annual Salary	Other Compensation											Total Compensation	
									PERA	PHIC	PAG-IBIG	ECIP	RLIP	MYB	YEB	U/CA	PEI	Cash Gift	RATA		Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)

permanent positions.

GRAND TOTAL:

Prepared By: _____
Personnel Officer

Approved By: _____
Head of Ministry/Office/Agency

Date: _____
MM/DD/YYYY

Shall be duly signed by authorized personnel.

*(F) Filled, (U) Unfilled, (P) Proposed

SUMMARY OF POSITIONS	
Classification (23)	No. of Positions (24)
(P) Permanent	
(CTI) Co-Terminus	
(FT) Fixed-term	
TOTAL	

Ensure that the Summary of Positions reflects the data above.

GRAND TOTAL:

Prepared By:

Personnel Officer

Approved By:

Head of Ministry/Office

*(F) Filled, (U) Unfilled, (P) Proposed

SUMMARY OF POSITIONS	
Classification (23)	No. of Positions (24)
(P) Permanent	
(CTI) Co-Terminus	
(FT) Fixed-term	
TOTAL	

Ensure that the Summary of Positions reflects the data above.



**BBP FORM 300-a1
STAFFING SUMMARY OF PERMANENT POSITIONS**

Ministry/Office/Agency: _____

Indicate the name of the Ministry/Office/ _____

Tier 1
 Tier 2 (New Positions Proposed)
 Tier 2 (Step-Increment Differential)

Indicate the Tier for the presented particulars of permanent positions.

PAP Attribution (1)	Organizational Unit (2)	Position Title (3)	No. of Positions (4)	Status (F)/(U)/(P)* (5)	Classification (P)/(CTI)/(FT) (6)	Salary Grade (7)	Salary Step (8)	Annual Salary (9)	Other Compensation											Total Compensation (22)		
									PERA (10)	PHIC (11)	PAG-IBIG (12)	ECIP (13)	RLIP (14)	MYB (15)	YEB (16)	U/CA (17)	PEI (18)	Cash Gift (19)	RATA (20)		Others (21)	

The following reflects changes because of the step-increment.

GRAND TOTAL: _____

Prepared By: _____
Personnel Officer

Approved By: _____
Head of Ministry/Office/Agency

Date: _____
MM/DD/YYYY

Shall be duly signed by authorized personnel.

* (F) Filled, (U) Unfilled, (P) Proposed

SUMMARY OF POSITIONS	
Classification (23)	No. of Positions (24)
(P) Permanent	
(CTI) Co-Terminus	
(FT) Fixed-term	
TOTAL	

Ensure that the Summary of Positions reflects the data above.

NAME OF MINISTRY/OFFICE/AGENCY

LIST OF PERSONNEL										
Cost Structure	Organization Unit	Item Number	Position Title	Parenthetical	Name of Incumbent	Date of Assumption (Effectivity date of step)	No. of Positions	Salary Grade	Current Step	New Step

PREPARED BY:

Position

APPROVED BY:

Position

Updated format of the Bangsamoro Budget Preparation (BBP) Forms for Personnel Services (PS)

Ministry/Agency	Ministry/Office	Position Title	No. of Positions	No. of Months Engaged per Position	Salary Grade	Positioned	Professional	Other Categories												Total
								AD	ADP	ADT	ADU	ADV	ADW	ADX	ADY	ADZ	ADAA	ADAB	ADAC	

(3) BBP FORM 300-a2 Staffing Summary of Non-Permanent Positions

- Summary of Positions presents the particulars of non-permanent positions
- Classify whether the non-permanent positions are Casual, Contractual, Part-Time, Substitute.



**BBP FORM 300-a2
STAFFING SUMMARY OF NON-PERMANENT POSITIONS**

Indicate the name of the Ministry/Office/Agency

Ministry/Office/Agency:

PAP Attribution (1)	Organizational Unit (2)	Position Title (3)	No. of Positions (4)	No. of Months Employed per Position (5)	Total No. of Months Employed (6)	Salary Grade (7)	Total Salary Based on Months Employed (8)	Other Compensation											Total Compensation (21)	
								PERA (9)	HIC (10)	PAG-IBIG (11)	ECIP (12)	RLIP (13)	MYB (14)	YEB (15)	U/CA (16)	PEI (17)	Cash Gift (18)	RATA (19)		Total Other Compensation (20)
GRAND TOTAL :																				

Prepared By: _____ <i>Personnel Officer</i>	Approved By: _____ <i>Head of Ministry/Office/Agency</i>	Date: _____ <i>MM/DD/YYYY</i>
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SUMMARY OF POSITIONS	
Classification (22)	No. of Positions (23)
Casual	
Contractual	
Part-time	
Substitute	
TOTAL	

Ensure that the Summary of Positions reflects the data above.

STAFFING SUMMARY OF NON-PERMANENT POSITIONS

Indicate the name of the Ministry/Office/

Ministry/Office/Agency:

PAP Attribution (1)	Organizational Unit (2)	Position Title (3)	No. of Positions (4)	No. of Months Employed per Position (5)	Total No. of Months Employed (6)	Salary Grade (7)	Total Salary Based on Months Employed (8)	Other						
								PERA (9)	HIC (10)	PAG-IBIG (11)	ECIP (12)	RLIP (13)	MYE (14)	

GRAND TOTAL :

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GRAND TOTAL:

Prepared By:

Personnel Officer

Approved By:

Head of Ministry/Office/Agency

SUMMARY OF POSITIONS	
Classification	No. of Positions
(22)	(23)
Casual	
Contractual	
Part-time	
Substitute	
TOTAL	

Ensure that the Summary of Positions reflects the data above.



Updated format of the Bangsamoro Budget Preparation (BBP) Forms for Personnel Services (PS)

(4)

BBP FORM 300-a3 List of Retirees

- For Payment of Terminal Leave Benefits FY 2025
- In the absence of a BBP Form 300-a3, any amount indicated under the TL column in the BBP 300-a will be disapproved.
- In case of discrepancy between the amount for TL in the BBP Form 300-a and BBP Form 300-a3, the amount in BBP Form 300-a3 shall prevail.



**BBP FORM 300-a3
LIST OF RETIREES
FY 2025**

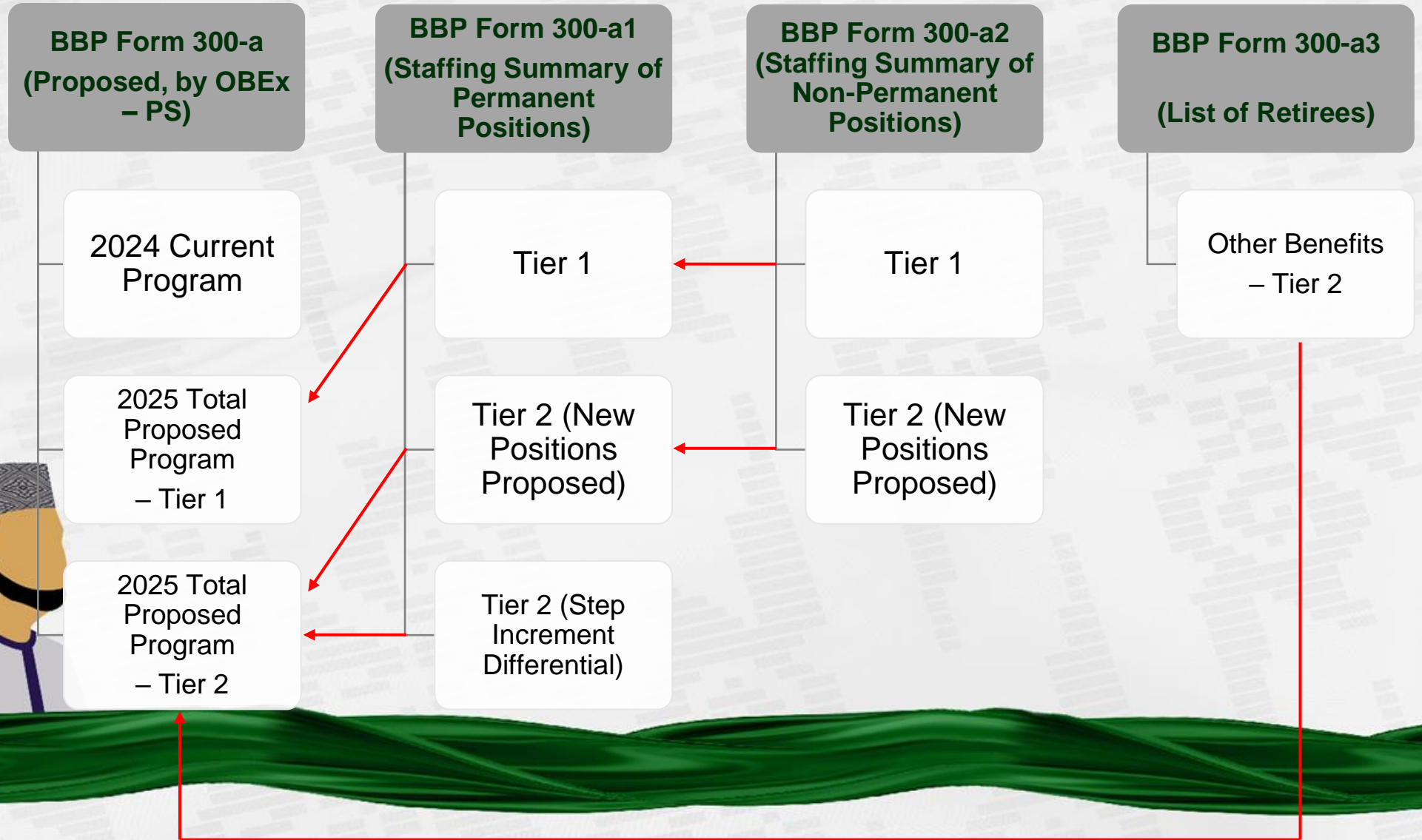
Ministry/Office/Agency: Indicate the name of the Ministry/Office/Agency (MOA).								
NAMES OF RETIREES AND RETIREMENT LAW <small>(1)</small>	Position at Ret. Date <small>(2)</small>	Date (Mo/Day/Year)			Highest Monthly Salary (Per NOSA) <small>(6)</small>	TERMINAL LEAVE		
		Birth <small>(3)</small>	Orig. Appt. <small>(4)</small>	Ret. <small>(5)</small>		No. of Leave Credits Earned		Amount <small>(9)</small>
						VL <small>(7)</small>	SL <small>(8)</small>	
For GSIS Members:								
I. Under RA No. 1616								
II. Other Retirement Laws (pls. specify, e.g. RA 8291)								
Sub-Total								
For Non-GSIS Members: (e.g. Military/Uniformed)								
Retirement Laws (pls. specify)								
Sub-Total								
TOTAL								

PREPARED BY:	APPROVED BY:	DATE:
_____	_____	_____
<i>PERSONNEL OFFICER</i>	<i>HEAD OF MINISTRY/OFFICE/AGENCY</i>	<i>MM/DD/YYYY</i>

Shall be duly signed by authorized personnel.

Updated format of the Bangsamoro Budget Preparation (BBP) Forms for Personnel Services (PS)

Summary



Common Observations in Accomplishing BBP Forms for Personnel Services (PS)



Common Observations in Accomplishing BBP Forms for Personnel Services (PS)

Observation	Implementation
1. Incomplete details presented in the BBP Forms.	➤ Ensure that all appropriate columns are filled out and details are completely provided.
2. Amounts are inconsistent across all other BBP Forms.	➤ Ensure that amounts are reconciled particularly for forms that summarizes all amounts reflected from other forms.
3. Lack of justification and supporting documents.	➤ Submit justification and supporting documents such as but not limited to the following: <ul style="list-style-type: none">a) Legal Basisb) Position Descriptionc) Narrative justificationd) Updated Organization Structure reflecting proposed positionse) Other supporting documents

Common Observations in Accomplishing BBP Forms for Personnel Services (PS)

Observation	Implementation
4. Incorrect data for Position Title, Salary Grade, Reclassification, and Conversion of Positions.	<p>➤ Pursuant to the following:</p> <ul style="list-style-type: none">• DBM Budget Circular No. 2022-2: Index of Occupational Services, Occupational Groups, Classes and Salary Grades, CY 2022 Edition• DBM Budget Circular No. 2018-3: Guidelines on the Reclassification of Positions• DBM Budget Circular No. 2004-3: Conversion of Positions Performing Staff/Non-Technical Functions



Other Personnel Services (PS) Concerns



Other Personnel Services (PS) Concerns

1. The appropriation for PS in **FY 2024 GAAB** shall be available for release, obligation, and disbursement **valid only until December 31, 2024.**

BBC 2024-01: GUIDELINES ON THE RELEASE OF FUNDS FOR FY 2024

BBC 2024-01: GUIDELINES ON THE RELEASE OF FUNDS FOR FY 2024

4.10.3. In the use of savings, priority shall be given to the payment of compensation, year-end bonus and cash gift, retirement gratuity, terminal leave benefits, and other personnel benefits authorized by law and in the FY 2024 GAAB, as well as the implementation of priority project or activity covered in the FY 2024 GAAB.



Other Personnel Services (PS) Concerns

2. The M/O/As may submit Special Budget Request (SBR) for newly hired personnel during the year without having to wait for the attested appointment by the Civil Service Commission (CSC).
3. M/O/As shall observe the monthly updating of the **Summary of Incumbent Personnel (SoIP), and Changes to the Summary of Incumbents** along with other required documents in support to the changes.





Thank you.