



BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO  
MINISTRY OF FINANCE, AND BUDGET AND MANAGEMENT

# 20 | BANGSAMORO 25 | BUDGET CALL







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**BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO**  
**MINISTRY OF FINANCE, AND BUDGET AND MANAGEMENT**  
BANGSAMORO GOVERNMENT CENTER, COTABATO CITY

**BANGSAMORO BUDGET MEMORANDUM**

No. 2024001

**FOR** : All Heads of Ministries, BTA Parliament, and Offices of the Bangsamoro Government, Budget Officers, Accountants; and all Others Concerned

**SUBJECT** : **BANGSAMORO BUDGET CALL FOR FY 2025**

**DATE** : **19 Rajab 1445 AH | 31 January 2024**

**1.0 INTRODUCTION**

The Bangsamoro FY 2025 budget aims to sustain the positive momentum of development established by the Bangsamoro Government since its foundation. It seeks to sustain the vibrant progress that the Bangsamoro Autonomous Region cultivated over the past five years - bringing BARMM to a better socio-economic status, with Bangsamoro people enjoying improved living conditions, sustainable livelihood, diminished poverty incidence, and stable peace and order situation.

The proposed FY 2025 Bangsamoro budget and its priorities shall be anchored on the region's commitment to achieve the six (6) overall development goals through the eight (8) strategies as provided in the 2<sup>nd</sup> Bangsamoro Development Plan (BDP) 2023-2028. The plan highlights the priority programs, activities, and projects that will support the realization of an empowered, cohesive, and progressive Bangsamoro. Hence, Ministries, Offices, and Agencies shall propose programs aligned with the 2<sup>nd</sup> BDP resulting in economic transformation, which necessitates the practice of open, effective, and accountable governance.

In the allocation of the block grant and all other sources of revenue, the laws and the budgeting rules and regulations implemented by the Ministry of



Finance, and Budget and Management (MFBM), guided by generally accepted principles in budgeting in the national government, shall apply.

Toward this end, the FY 2025 Bangsamoro budget shall ensure the implementation-readiness of proposals through better procurement planning, programming of projects and activities, and coordination among Ministries, Offices, and Agencies. As such, the Bangsamoro Government is adopting the Cash Budgeting System (CBS), as well as the consolidation of autonomous regional government funds.

Budget proposals are expected to be anchored on more concrete program plans and designs that outline key procurement and implementation milestones, including specific project locations and beneficiaries. The MFBM will also look into the Ministries', Offices', and Agencies' previous year budget utilization and performance as part of its evaluation process.

## 2.0 EXPENDITURE MANAGEMENT FRAMEWORK

2.1 The FY 2025 budget proposal shall be anchored with the approved **2<sup>nd</sup> Bangsamoro Development Plan 2023-2028** containing the **6-Overall Development Goals** with **8 Development Strategies**.

2.2 The FY 2025 Bangsamoro Budget will continue to adopt the following administrative reforms for greater budget transparency, openness, accountability, and reliability:

- Two-Tier Budgeting Approach (2TBA);
- Unified Accounts Code Structure (UACS);
- Program-based budgeting structure through the Program Expenditure Classification (PREXC) approach;
- Disaggregation of lump-sum amounts within the Ministry/Office/Agency (M/O/A) specific budgets to reflect the Programs, Activities, and Projects (P/A/P), implementing M/O/A and/or lower-level operating units;
- Cash Budgeting System (CBS) pursuant to EO No. 91, s. 2019 which emphasizes funding of implementation-ready P/A/Ps which can be completed within the fiscal year, or until the allowable implementation period as provided in the applicable general and special provisions of the General Appropriations Act of the Bangsamoro (GAAB), if any;



- A well-functioning, results-based and credible monitoring and evaluation system that will provide evidence-based information;
  - Streamlining the harmonization and synchronization of priority program interventions of M/O/As through submission of program convergence plans and budget strategy; and
  - Open Government Partnership (OGP) to strengthen participation of civil society organizations (CSOs) and to ensure sustainability of budget and governance reforms.
- 2.3 To strengthen the vertical and horizontal linkages, M/O/As shall ensure that strategic local needs are considered in the Bangsamoro plans while ensuring that local plans are aligned with Bangsamoro Priorities.
- 2.3.1 M/O/As shall coordinate their priorities with their respective attached offices and provincial and field offices.
- 2.3.2 Those responsible on the preparation and submission of the Bangsamoro Budget Preparation (BBP) Forms are enjoined to formulate strategies that will ensure consultation up to the lowest operating units. They shall provide guidance on the following:
- a. The M/O/A's priorities in the different provinces;
  - b. The assessment of implementation-readiness of the priority P/A/Ps in the provinces; and
  - c. The consideration of the likely resource constraints for the provincial planning and budgeting.
- 2.4 The proposed Personnel Services (PS) budget for the entire Bangsamoro Government shall not exceed forty-five percent (45%) of the total revenue source.
- 2.5 The Bangsamoro Government shall appropriate in its annual budget no less than twenty percent (20%) of the total annual appropriation for development projects.
- 2.6 All the development projects shall contribute to the attainment of desirable social, economic, and environmental management that are



directly supportive of the Overall Development Goals attained through the Development Strategies.

- 2.7 Not less than five percent (5%) of the total annual appropriation shall be appropriated for disaster risk reduction and management.

### 3.0 MINISTRY/OFFICE/AGENCY BUDGET LEVELS

- 3.1 The total budget of M/O/As shall be based on the total cash requirements of (a) Tier 1 Components, and (b) new and expanded Tier 2 Components.

3.1.1 For this purpose, the Tier 1 Component is defined as the budget level of the M/O/A composed of Personnel Services requirements of authorized positions and the cost of listed administrative operating expenses sensitive to inflation and fixed expenses, and recurring programs and activities based on the M/O/A 2024 minimum cash requirement level.

3.1.2 Tier 2 Component is defined as the budget level of the M/O/A composed of total new or expanded spending based on the Bangsamoro priorities.

3.1.3 Under the two-tier budgeting approach, the Tier 1 shall be the hard budget ceiling which may be increased from the fiscal space to fund the major expansion and new development P/A/Ps (Tier 2) in accordance with the Bangsamoro Budget Priorities Framework.

3.1.4 The hard budget ceiling for Tier 1 shall be issued to the M/O/As by the MFBM.

- 3.2 The amount available for Tier 2 proposals corresponds to the fiscal space or the difference between the projected expenditure program (after considering projected revenues) and Tier 1 budget ceiling.

3.2.1 With the continued implementation of cash budgeting, the Tier 2 proposals shall be limited to the P/A/Ps or goods and services that are to be delivered and paid within the year. Accordingly, the intended appropriations for these proposals shall only pertain to the cash requirements to be fully disbursed within the fiscal year. Furthermore, Tier 2 proposals will be evaluated based on its viability in adherence to the 2<sup>nd</sup> Bangsamoro Development Plan 2023-2028.



3.2.2 To properly allocate the limited fiscal space, Tier 2 proposals shall be evaluated based on the following considerations:

- Relevance to the Overall Development Goal,
- Implementation readiness,
- Ministry/Office/Agency Absorptive Capacity,
- Budget Utilization Rate (BUR), and
- Indicative Annual Procurement Plan (APP)

## 4.0 SUBMISSION REQUIREMENTS

### GENERAL PROCEDURES

4.1 All concerned shall submit the complete set of Bangsamoro Budget Preparation (BBP) Forms per **Annex B** (BBP Guidelines, Forms and Instructions) and other forms required on 4.4.1, if applicable, through manual submission and transmit to MFBM **three (3) hard copies** of the required BBP Forms duly endorsed by the Minister or Head of Office/Agency.

Furthermore, an electronic copy contained in a flash drive is required to be submitted to MFBM. **Submission through email shall not be recognized as an official document** unless ratified by manual submission thereof.

4.2 **M/O/As are directed to strictly adhere to the submission deadlines specified in the Calendar of Activities per Annex C of this Bangsamoro Budget Memorandum.**

4.3 For proposed special or general provisions, M/O/As are required to completely fill-out BBP Form 900, particularly the justification for the inclusion of such provisions. Incomplete forms will not be considered in the evaluation of proposed special and general provisions.

4.4 Tier 2 Proposals' P/A/Ps must be implementation-ready, and to be delivered and executed within the year.

4.4.1 Proposals must include clear, comprehensive, and complete submission of relevant supporting documents such as:

- Feasibility Studies,
- Detailed Engineering Designs,
- Annual Procurement Plans,
- Relocation Action Plan,
- Right of Way Acquisitions,



- Ministry/Office/Agency Operational Plans,
- Ministry/Office/Agency Sector Roadmaps,
- Network Plans,
- Inter-office Clearances and Permits, and
- Proofs of consultation with stakeholders

4.4.2 Other necessary information like monitoring and evaluation plans and risk management plans indicating efforts done to ensure P/A/Ps implementation or execution are encouraged.

- 4.5 All M/O/As shall submit the pertinent BBP Forms and supporting documents cited in items 4.1 to 4.4 of this Memorandum directly to the Ministry of Finance, and Budget and Management, Bangsamoro Government Center, Cotabato City.

### SPECIFIC PROCEDURES

- 4.6 The Ministry of Basic, Higher and Technical Education (MBHTE) shall submit budget proposals covering only those activities to be implemented within the Calendar Year (CY) 2025 (January to December 2025 only), i.e., not the requirements for the whole Academic Year (August 2025 to May 2026).
- 4.7 M/O/As shall likewise prepare the indicative 2025 Annual Procurement Plan (APP) to support their budget proposals. The APP shall be a consolidation of the different Procurement Projects as contained in their respective PMPs. The indicative APPs shall be submitted to the MFBM as part of the budget proposals.
- 4.8 Relative to the FY 2025 Gender and Development (GAD) Plan and Budget (GPB), the Bangsamoro Women Commission (BWC) shall issue separate guidelines on the specific details of its submission pursuant to Republic Act 9710, or the Magna Carta of Women.
- 4.9 In addition, the budget proposals of Ministries, Offices, and Agencies involving specific concerns shall require Ministry/Office/Agency endorsement as follows:

Endorsing Entity	Subject of Endorsement
MPW	Buildings and Infrastructure-Related Proposals
MENRE	Environment-Related Proposals



ICO	Information and Communication Technology-Related Proposals
BWC	Gender and Development-Related Proposals

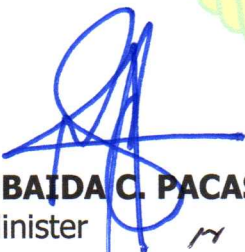
4.10 The Bangsamoro Planning and Development Authority (BPDA) shall certify all proposed P/A/Ps of the Ministry/Office/Agency Budget Proposals to ensure that these are aligned with the enhanced 12-Point Priority Agenda.

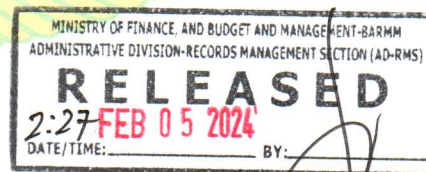
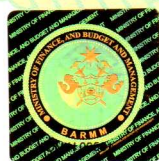
4.11 All endorsed projects by the above M/O/A shall still be subject to MFBM evaluation.

4.12 For convergence programs, activities, and projects, budget proposals of participating M/O/As shall likewise require endorsement of the lead M/O/As. To this end, the lead M/O/A shall ensure proper coordination with participating M/O/As to determine their contributions in the attainment of the targets of the convergence program.

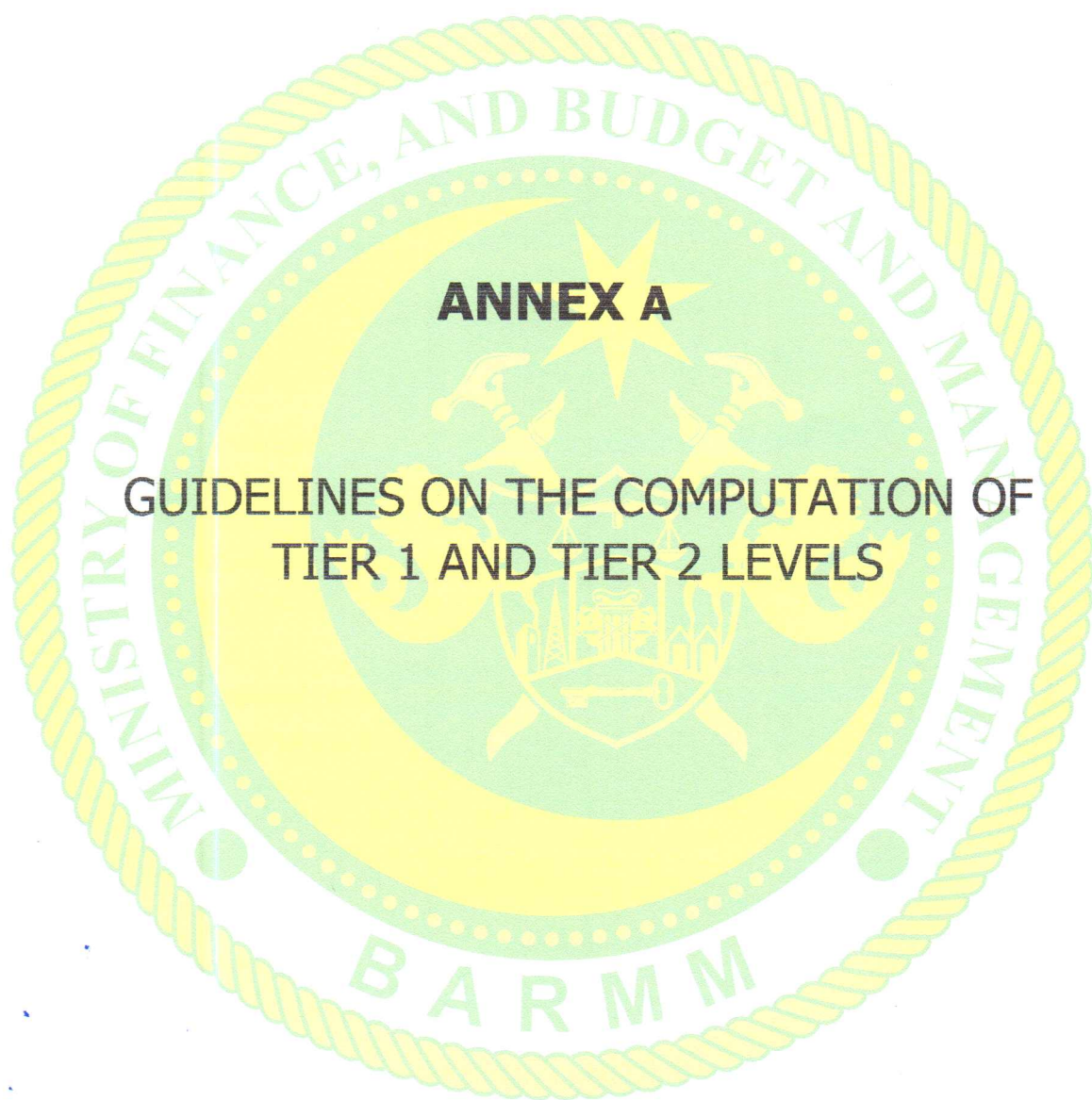
Furthermore, in line with the pursuit of the Bangsamoro Government to rationalize similar, overlapping, and/or redundant programs and projects and to ensure efficient and harmonized implementation of the same, in the determination by each convergence program lead and/or participating M/O/As of its P/A/Ps which will contribute to the attainment of such targets, it shall ensure that said P/A/Ps: (i) are with existing legal bases; (ii) are in line with the M/O/A mandate and functions; and/or (iii) do not overlap with the geographical coverage and beneficiaries with those of the P/A/Ps of other M/O/As. Likewise, the delineation of functions and responsibilities among participating M/O/As in the implementation of convergence programs and projects should be clearly defined.

**5.0 For strict compliance.**

  
**UBAIDA C. PACASEM**  
 Minister







## **ANNEX A**

### **GUIDELINES ON THE COMPUTATION OF TIER 1 AND TIER 2 LEVELS**



## GENERAL GUIDELINES

- 1.0 Ministries, Offices, and Agencies (M/O/As) are reminded of the following key features distinguishing budgetary items for inclusion in their proposals:
- 1.1 All other proposals are considered new spending which shall be subject for assessment and approval by the MFBM.
  - 1.2 All proposals shall be charged to the total annual appropriations.
- 2.0 The proposed Personnel Services (PS) budget for the entire BARMM shall not exceed 45% of the total annual appropriation.

### Tier 1 and Tier 2 Computation

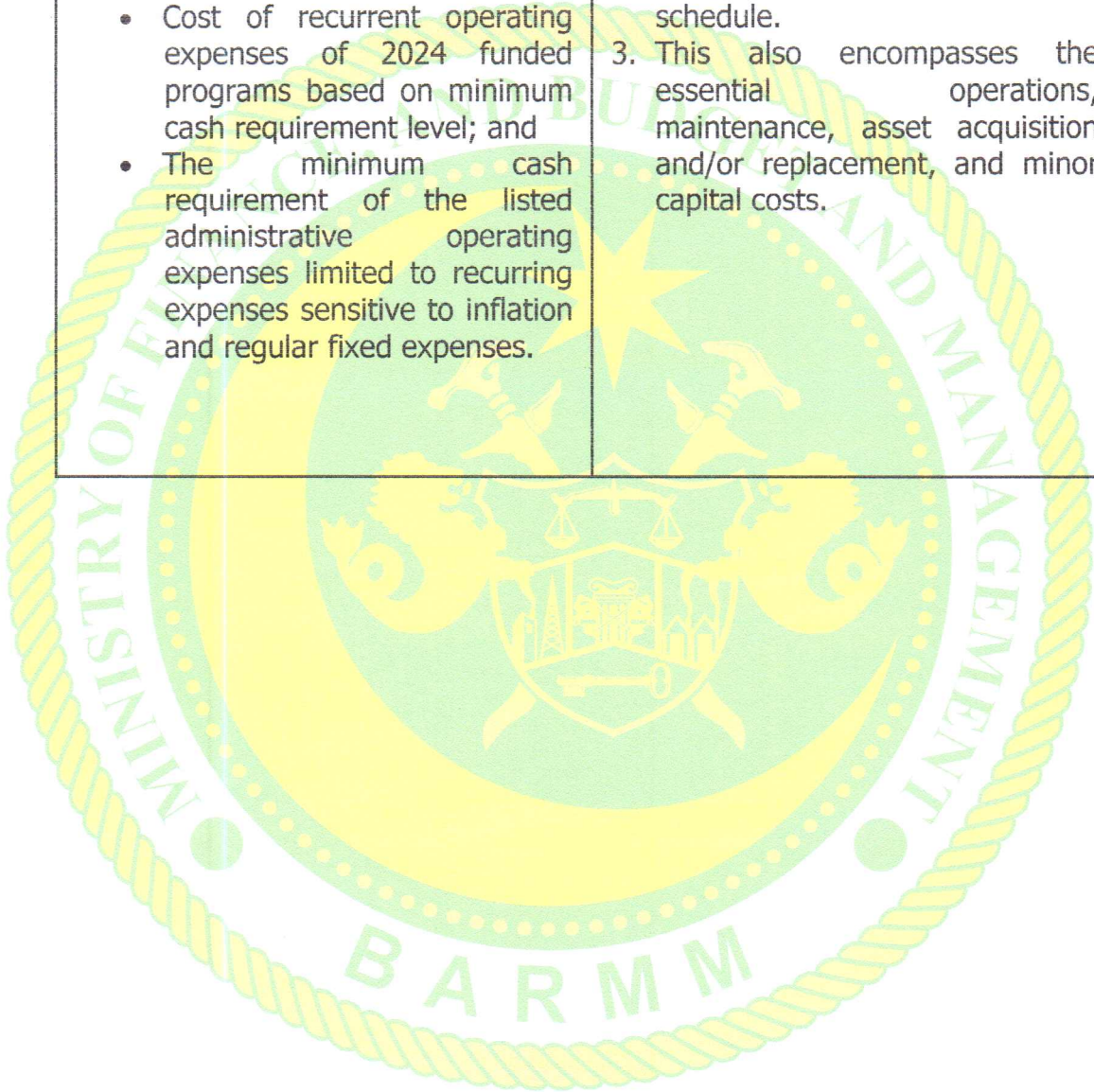
- 3.0 M/O/As are reminded of the following key features distinguishing budgetary items for inclusion in Tier 1 and 2:

TIER 1	TIER 2
<b>DEFINITION</b>	
<p>Estimated cash requirements of M/O/A Personnel Services of authorized positions, listed administrative operating expenses sensitive to inflation and fixed expenses, and recurring programs and activities based on M/O/A's 2024 minimum cash requirement level.</p>	<p>The amount available for Tier 2 proposals corresponds to the <u>fiscal space</u>, or the difference between the projected expenditure program (after considering projected revenues) and Tier 1 budget ceiling.</p> <p>Tier 2 covers two processes:</p> <ol style="list-style-type: none"> <li>1. Allocation of the fiscal space among new P/A/Ps, or the expansion of existing P/A/Ps in terms of changes in scope, beneficiaries, timeframe, or outputs; and</li> <li>2. Proposals for the scaling up/expansion of P/A/Ps in terms of policy change not previously approved such as scope, beneficiaries, design or implementation schedule.</li> </ol>



### COMPOSITION

- |  |  |
|--|--|
| <p>1. FY 2025 Tier 1 - known budgetary amounts that are essential for the continued operations of a M/O/A, including:</p> <ul style="list-style-type: none"><li>• All costs of authorized positions and approved allowances and entitlements as of January 31, 2024;</li><li>• Cost of recurrent operating expenses of 2024 funded programs based on minimum cash requirement level; and</li><li>• The minimum cash requirement of the listed administrative operating expenses limited to recurring expenses sensitive to inflation and regular fixed expenses.</li></ul> | <p>1. FY 2025 Tier 2 high priority new &amp; expanded, implementation-ready P/A/Ps.</p> <p>2. Proposals for the scaling up of activities in terms of policy change not previously approved such as scope, beneficiaries, design, or implementation schedule.</p> <p>3. This also encompasses the essential operations, maintenance, asset acquisition and/or replacement, and minor capital costs.</p> |
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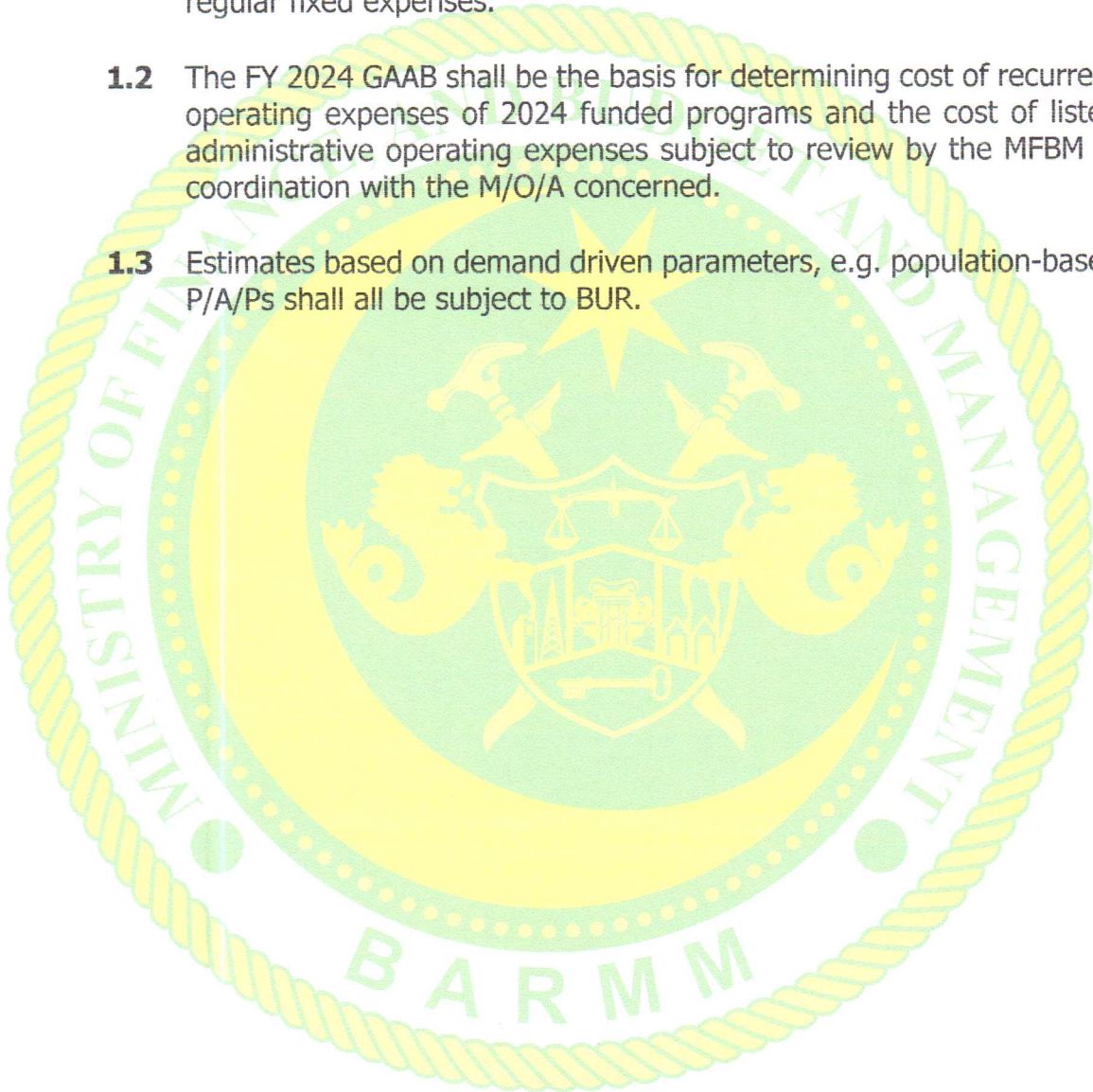




**SPECIFIC GUIDELINES  
(Tier 1 and Tier 2 Computation)**

**1.0 Preparation of Tier 1 Ceiling**

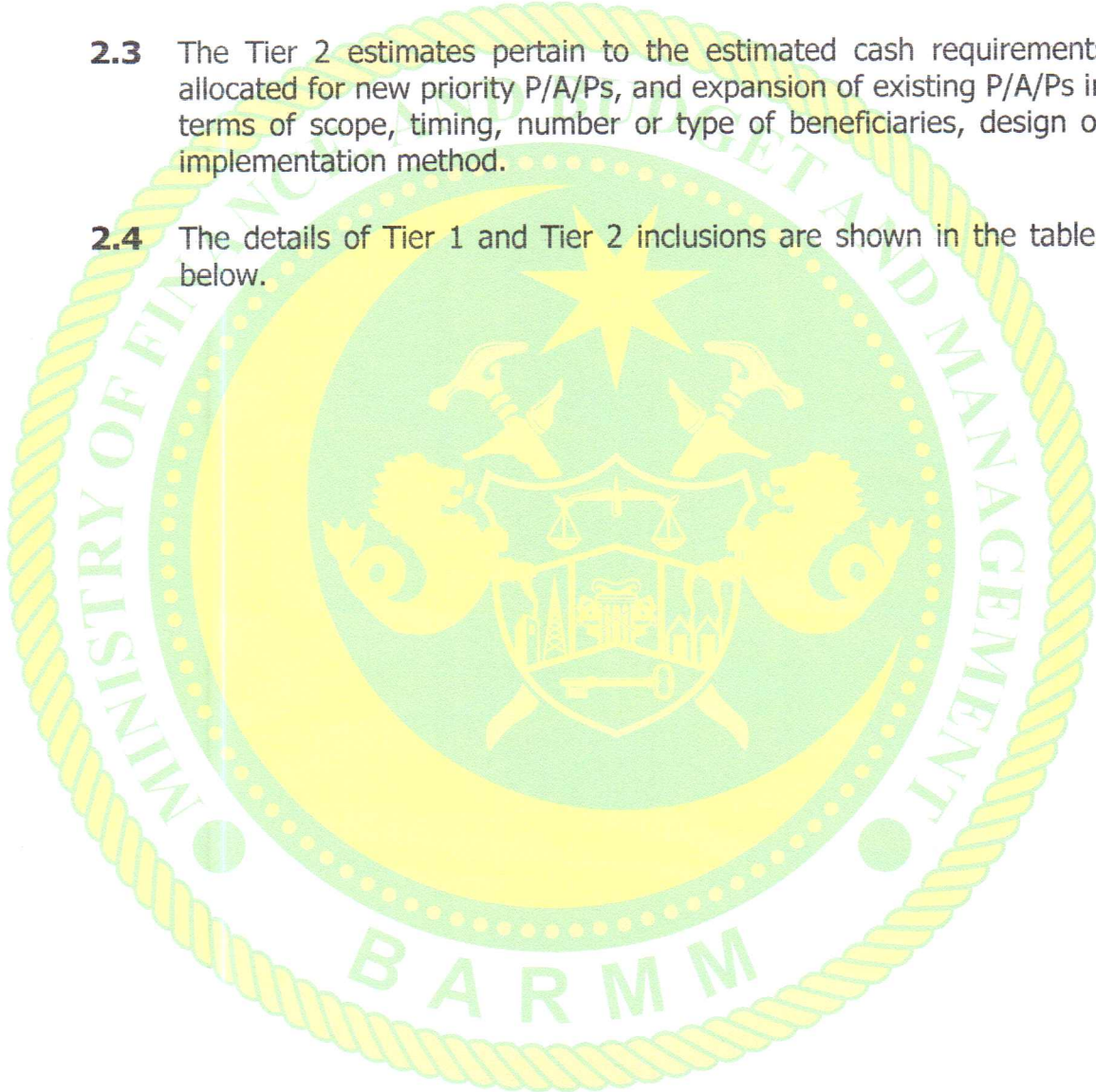
- 1.1** Estimated cash requirements of M/O/As Personnel Services of authorized positions and the cost of listed administrative operating expenses limited to recurring expenses sensitive to inflation and regular fixed expenses.
- 1.2** The FY 2024 GAAB shall be the basis for determining cost of recurrent operating expenses of 2024 funded programs and the cost of listed administrative operating expenses subject to review by the MFBM in coordination with the M/O/A concerned.
- 1.3** Estimates based on demand driven parameters, e.g. population-based P/A/Ps shall all be subject to BUR.





## 2.0 Composition of Tier 1 and Tier 2

- 2.1 The Tier 1 Ceiling shall consider the adjustments arising from changes in macro-economic parameters namely, foreign exchange rate and inflation rate.
- 2.2 The foreign exchange rate of **P55.00: \$1.00** shall be used for the computation of the peso equivalent of dollar-denominated requirements for FY 2025 until 2027.
- 2.3 The Tier 2 estimates pertain to the estimated cash requirements allocated for new priority P/A/Ps, and expansion of existing P/A/Ps in terms of scope, timing, number or type of beneficiaries, design or implementation method.
- 2.4 The details of Tier 1 and Tier 2 inclusions are shown in the tables below.





## Personnel Services (PS)

For inclusion in Ministry/Office/Agency PS Budget

TIER 1	TIER 2
<ul style="list-style-type: none"><li>• Salary &amp; allowances of all authorized positions as of January 31, 2024</li><li>• Other standard allowances, benefits, and incentives of authorized positions as of January 31, 2024 i.e., PERA, Uniform/Clothing Allowance, Mid-year Bonus, Year-end Bonus, Cash Gift, PEI, including RATA; and,</li><li>• Other authorized PS items such as Magna Carta Benefits of all authorized positions as of January 31, 2024.</li></ul>	<ul style="list-style-type: none"><li>• Adjustments in PS due to budget policy decision such as:<ul style="list-style-type: none"><li>▶ Implementation of a new program or activity;</li><li>▶ Abolition or expansion of P/A/P;</li><li>▶ Major change in the organizational structure of M/O/A; and</li><li>▶ Transfer of functions between M/O/As.</li></ul></li></ul>



For inclusion in **Miscellaneous Personnel Benefits Fund (MPBF)**

<b>TIER 1</b>	<b>TIER 2</b>
<ul style="list-style-type: none"> <li>No MPBF shall be considered as Tier 1.</li> </ul>	<ul style="list-style-type: none"> <li>100% of the PS cost of new positions and staffing modifications approved by the MFBM after January 31, 2024;</li> <li>Step Increment due to Meritorious Performance per CSC-DBM JC No. 2012-1;</li> <li>Step Increment due to Length of Service per CSC-DBM Joint Circular No. 2012-1; and</li> <li>Proposed overtime-pay requirements per CSC-DBM JC No. 2015-2.</li> </ul>

For inclusion in **Pension and Gratuity Fund (PGF)**

<b>TIER 1</b>	<b>TIER 2</b>
<p><b>May be transferred to M/O/A Budget during Tier 2 deliberation:</b></p> <ul style="list-style-type: none"> <li>Terminal Leave (TL) benefits of compulsory retirees/subject to submission of BBP 300-a3</li> </ul>	<ul style="list-style-type: none"> <li>Terminal Leave (TL) benefits of compulsory retirees, subject to submission of BBP Form 300-a3;</li> <li>Monetization of Leave Credits; and</li> <li>Separation benefits and/or incentives of affected personnel pursuant to rightsizing the bureaucracy, re-organization, merger, streamlining, abolition, or privatization authorized under applicable laws, rules and regulations.</li> </ul>



## Maintenance and Other Operating Expenses (MOOE)

TIER 1	TIER 2
<ul style="list-style-type: none"> <li>● Funding requirements for the cost of recurring operating expenses of 2024 funded programs based on minimum cash requirement level and administrative operating expenses limited to the following recurring expenses sensitive to inflation and regular fixed expenses, to wit:               <ul style="list-style-type: none"> <li>○ Training and Scholarship Expenses</li> <li>○ Traveling Expenses</li> <li>○ Supplies and Materials Expenses</li> <li>○ Utility Expenses</li> <li>○ Communications Expenses</li> <li>○ Repairs and Maintenance Expenses</li> <li>○ Advertising Expenses</li> <li>○ Printing and Publication Expenses</li> <li>○ Representation Allowance</li> <li>○ Transportation and Delivery Expenses</li> <li>○ General Services Expenses</li> <li>○ Subscription Expenses</li> <li>○ Extraordinary and Miscellaneous Expense</li> <li>○ Taxes, Insurance Premiums and Other Fees</li> <li>○ Other Maintenance and Operating Expenses</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● Funding requirements to cover new or expanded existing P/A/Ps;</li> <li>● MOOE costs to implement approved major changes in the organization or structure of a M/O/A, including downsizing or mergers;</li> <li>● Proposed resources needed for pursuing initiatives in promoting and enhancing agency performance, including improved public service delivery;</li> <li>● New/expanded ICT P/A/Ps with BBP-310b, as approved by the ICO;</li> <li>● New/expansion of infrastructure subsidy/equity support to GOCCs and LGUs;</li> <li>● Maintenance costs and spare parts for projects <b>to be completed</b> by 2025;</li> <li>● Office accommodation and equipment costs for newly-approved filled positions.</li> </ul>



## Capital Outlays (CO)

TIER 1	TIER 2
<ul style="list-style-type: none"><li>● No Capital Outlay shall be considered as Tier 1.</li></ul>	<ul style="list-style-type: none"><li>● Proposed new infrastructure projects;</li><li>● New major capital projects to be implemented starting FY 2025;</li><li>● Proposed requirements for the purchase of motor vehicles for additional/newly-entitled officials and/or functions of a newly-created M/O/A; and</li><li>● Other proposed new and expanded capital outlays that are non-infrastructure in nature, which are implementation-ready.</li></ul>

### 3.0 Ministry/Office/Agency Budget Levels

- 3.1 The Tier 1 level as formulated pursuant to the guidelines presented herein shall become the M/O/A budget level.
- 3.2 The Tier 2 requirements shall be chargeable against the available fiscal space.
- 3.3 The total budget of each M/O/A shall be determined by the Tier 1 requirements and the Tier 2 requirements for new spending and expansion of P/A/Ps.



## COMPONENTS OF THE BUDGET

The P/A/P structure represents the current budgeting framework used to appropriate funds in the GAAB. P/A/Ps are classified by cost structure into: General Administration and Support (GAS), Support to Operations (STO), and Operations.

P/A/Ps are further classified according to expense class: Personnel Services (PS), Maintenance and Other Operating Expenses (MOOE), and Capital Outlays (CO).

### 1.0 Program/Activities/Projects

P/A/Ps refer to programs, activities, and projects undertaken by a M/O/A to achieve the purpose for which it was established or created.

P/A/Ps are the traditional building blocks of the budget; thus, the linking of P/A/Ps with the appropriate Overall Development Goal is an important prerequisite for appropriations to advance the Overall Goal of the 2<sup>nd</sup> BDP. It can also assist the M/O/As in its functional rationalization process (i.e., if a P/A/P cannot be linked to the approved Overall Development Goal, the question of whether this P/A/P is a necessary or desirable function of the M/O/A should be asked).

- 1.1 **Program** - an integrated group of activities that contribute to a particular continuing objective of a M/O/A.
- 1.2 **Activity** - a work process that contributes to the implementation of a program or sub-program or project.
- 1.3 **Project** - a special M/O/A undertaking carried out within a definite time frame and intended to result in some pre-determined measure of goods and services.

### 2.0 Cost Structure

- 2.1 **General Administration and Support (GAS)** are activities that deal with the provision of overall administrative management support to the entire M/O/A operation. It includes activities such as general management and supervision, human resource development, and financial and administrative services. Funds provided for GAS are management overhead expenses and are therefore indirect costs incurred in delivering the M/O/A mandate. GAS is common to all M/O/As.
- 2.2 **Support to Operations (STO)** are activities that provide technical and substantive support to the operations and projects of the M/O/A. These are activities which contribute to or enhance the delivery of services but which by themselves do not contribute to the mandate of the M/O/A. The types of services included under STO are likewise



common across M/O/As. Examples include planning and policy formulation, program monitoring and evaluation, public information programs, research and development, statistical services, legislative liaison services, and information systems development.

- 2.3 **Operations** are activities directed at fulfilling the M/O/A's mandate. These may include regulatory services, production of goods, delivery of services such as health care or education, national economic planning, and central statistics administration and management. Any activity, process, or function which contributes to or supports the achievement of the M/O/A's mandate is classified as Operations.

Activities which are classified as GAS or STO may represent the core functions of a M/O/A. Budget items classified as Operations are direct costs of fulfilling M/O/A mandate.

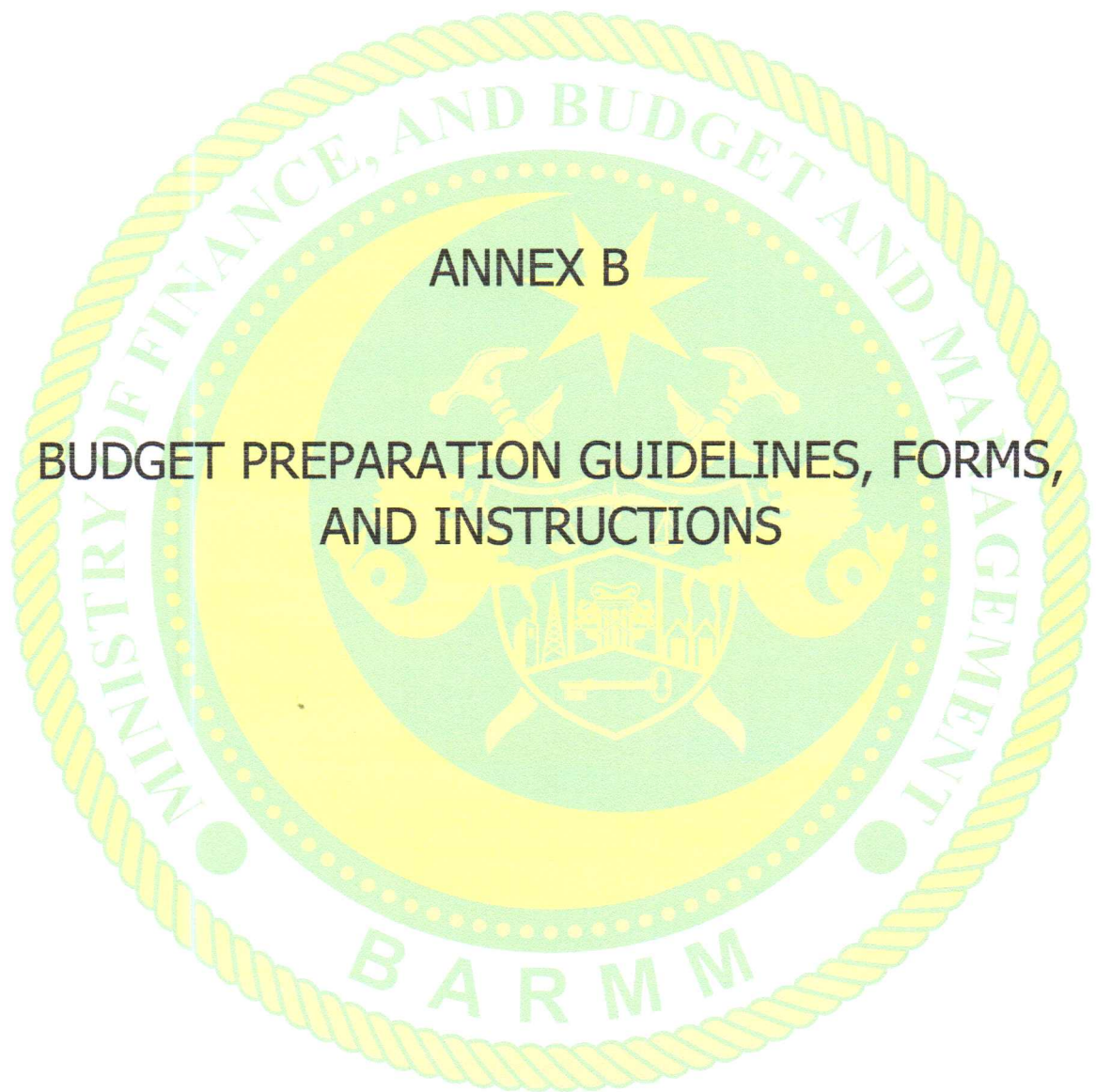
### 3.0 Expense Class

- 3.1 **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.
- 3.2 **Maintenance and Other Operating Expenses (MOOE)** includes two types of budget expenditures, which are essential for the delivery of M/O/A 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.
- 3.3 **Capital Outlay (CO)** includes land and land improvements outlay, buildings and structures outlay, office equipment, furniture and fixtures, machinery and equipment, and intangible assets, as well as public infrastructures.

Pursuant to COA Circular No. 2022-004, tangible items which meet the definition and recognition criteria of Property, Plant, and Equipment but cost is below Fifty Thousand (P50,000.00) shall accounted in the books of accounts of the M/O/As as semi-expendable property.

**---Nothing Follows under ANNEX  
A---**





**ANNEX B**

**BUDGET PREPARATION GUIDELINES, FORMS,  
AND INSTRUCTIONS**

## Specific Guidelines on the Allocation for Objects of Expenditure

The following information will assist Ministries, Offices, and Agencies (M/O/As) in providing adequate provision for each sub-object to meet mandatory requirements in accordance with existing legislation and guidelines, including the UACS.

### Personnel Services BBP 300a

The basis for the computation of all Personnel Services for FY 2025 shall be the number of authorized positions or the approved staffing pattern, as of the cut-off date of January 31, 2024.

M/O/As shall observe the guidelines and deadlines for updating the Personnel Services Itemization and Plantilla of Personnel (PSIPOP), prescribed in Bangsamoro Budget Circular (BBC) No. 2021-04 dated March 22, 2021, and subsequent circulars that may be issued for the purpose.

All M/O/As shall timely report the status of filling-up of authorized positions.

### 1.0 Salaries and Wages

#### 1.1 Salaries of Permanent Positions

1.1.1 The applicable rate to be used for calculating salaries is the authorized basic salaries of positions and step increments due to length of service and/or meritorious performance, if any, as of January 31, 2024.

1.1.2 Positions identified as co-terminus with the incumbent (CTI) shall be automatically abolished once vacated.

1.1.3 Details of Salaries/Wages of Permanent Positions classified into permanent, co-terminus and fixed-term are to be reflected in BBP Form 300-a1.

#### 1.2 Salaries/Wages and Other Compensation of Casual/Contractual

1.2.1 Details of Salaries/Wages of Non-Permanent Positions classified into Contractual, Casual and Emergency Personnel, and Substitute Teachers/Instructors are to be reflected in BBP Form 300-a2.

Provision for non-permanent positions shall be inclusive of other PS-related benefits, i.e., PERA, Uniform/Clothing Allowance, Mid- Year and Year-End Bonus, Cash Gift,



Productivity Enhancement Incentive, PhilHealth, Pag-IBIG, ECIP and RLIP Contributions.

1.2.2 Only MFBM-approved/authorized positions shall be included.

1.2.3 Non-submission of BBP Form 300-a2 shall mean no budget provision for non-permanent positions.

## 2.0 Other Compensation

### 2.1 Personnel Economic Relief Allowance (PERA)

The PERA of P2,000.00/month shall cover all positions entitled thereto pursuant to existing rules and regulations. The total amount shall be based on the number of authorized positions as of January 31, 2024.

### 2.2 Representation Allowance (RA) and Transportation Allowance (TA)

Appropriations for RA and TA shall be provided for the following authorized positions and those of equivalent ranks in accordance with the monthly rates for each type of allowance, as follows:

- P 15,500 - Chief Minister or equivalent;
- P 12,500 - Deputy Chief Ministers/ Speaker/ Members of the Parliament or equivalent;
- P 10,000 - Ministers or equivalent;
- P 9,500 - Deputy Ministers/ Bangsamoro Directors-General or equivalent;
- P 8,500 - Directors II and III or equivalent;
- P 6,000 - Chiefs of Division, Directors I or equivalent

### 2.3 Uniform/Clothing Allowance (U/CA)

The provision for P7,000.00 per annum for U/CA for civilian personnel shall be computed based on the number of authorized positions as of January 31, 2024.

### 2.4 Cash Gift

Cash Gift equivalent to P5,000.00 shall be computed based on the number of authorized positions as of January 31, 2024.

### 2.5 Year-End Bonus

Year-End Bonus equivalent to one (1) month basic salary or base pay shall be computed based on the number of authorized positions as of January 31, 2024.



2.6 Mid-Year Bonus

Mid-Year Bonus equivalent to one (1) month basic salary or base pay shall be computed based on the number of authorized positions as of January 31, 2024.

2.7 Productivity Enhancement Incentive (PEI)

PEI equivalent to P5,000.00 shall be computed based on the number of authorized positions as of January 31, 2024.

2.8 Subsistence, Laundry, and Quarters Allowances (SLQA)

The SLQA authorized for specific positions other than public health workers shall be computed based on the rates authorized under specific laws, rules and regulations.

2.9 Step Increment Due to Meritorious Performance

Maximum number of employees that may be granted Step Increment due to Meritorious Performance shall be limited to five percent (5%) of all incumbent officials and employees in a M/O/A with a Performance Management System approved by the Civil Service Commission (CSC), in accordance with the existing guidelines issued by competent authorities.

2.10 Step Increment Due to Length of Service

One (1) step increment shall be granted to qualified personnel for every three (3) years of continuous satisfactory service in the present position, pursuant to guidelines issued by competent authorities.

2.11 Anniversary Bonus

The provision for Anniversary Bonus (AB) at P3,000.00 per qualified personnel shall be made only on the occasion of the M/O/A's milestone year (15<sup>th</sup> year anniversary and every 5 years thereafter) in accordance with existing laws and guidelines.

2.12 Loyalty Award

The provision for the cash gift component of the Loyalty Award for qualified officials and employees, in addition to the loyalty memorabilia/souvenir, on the occasion of the incumbent's milestone year (10<sup>th</sup> year anniversary and every 5 years thereafter), shall be computed at P500.00 but not more than P1,000.00 for every year of service, in accordance with existing guidelines. Hence, the Loyalty Award shall be at a maximum of P10,000.00 for the first 10 years of continuous



and satisfactory service; and a maximum of P5,000.00 for every 5 years thereafter.

## 2.13 Honoraria

Honoraria shall be paid to the following personnel subject to the existing guidelines issued by the competent authority:

2.13.1 Teaching personnel of the MBHTE engaged in actual classroom teaching, whose teaching load is outside the regular office hours and/or in excess of the regular load;

2.13.2 Those who act as lecturers, resource persons, coordinators and facilitators in seminars, training programs, and other similar activities in training institutions;

2.13.3 Chairpersons and members of Commissions, Boards, Councils, and other similar entities, including personnel thereof who are neither paid salaries nor per diems but compensated in the form of honoraria as provided by law, rules and regulations;

2.13.4 Those who are involved in science and technological activities and render services beyond their regular workload;

2.13.5 Officials and employees assigned to special projects subject to the following conditions:

2.13.5.1 Said special projects are reform-oriented or developmental, contribute to the improvement of service delivery and enhancement of the performance of the core functions of the M/O/A and have specific timeframes and deliverables in accomplishing objectives and milestones set by the M/O/A for the year; and

2.13.5.2 Such assignment entails rendition of work in addition to, or over and above, their regular workload.

**The rates of honoraria shall depend on the level of responsibilities, nature of work rendered, and extent of individual contribution to produce the desired outputs. The total honoraria received from all special projects shall not exceed 25% of the annual basic salary.**

2.13.6 Officials and employees authorized to receive honoraria under R.A. No. 9184 and its Implementing Rules and Regulations.



## 2.14 Longevity Pay

Longevity Pay for specific positions, equivalent to a percentage of basic salary or base pay depending on length of service, shall be computed based on existing policies and guidelines.

Those who are enjoying longevity pay shall no longer be entitled to step increment.

## 3.0 Other Personnel Benefits

### 3.1 Terminal Leave Benefits (TLB)

3.1.1 M/O/As shall also use BBP 300-a3 to reflect the terminal leave benefits of FY 2025 retirees. TLB of compulsory retirees whether permanent or casual, shall be computed separately from those of optional retirees.

- **In the absence of a BBP 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 BBP 300-a and BBP 300-a3, the amount in BBP 300-a3 shall prevail.**

3.1.2 Terminal Leave Benefits for employees who retired effective January 23, 2016 onwards shall be computed as follows, pursuant to BC No. 2016-2 dated March 29, 2016:

$$TLB = S \times D \times CF$$

Where:

- TLB - Terminal Leave Benefits
- S - Highest monthly salary received
- D - No. of accumulated vacation and sick leave credits
- CF - Constant Factor is 0.0481927

## 4.0 Personnel Benefit Contributions

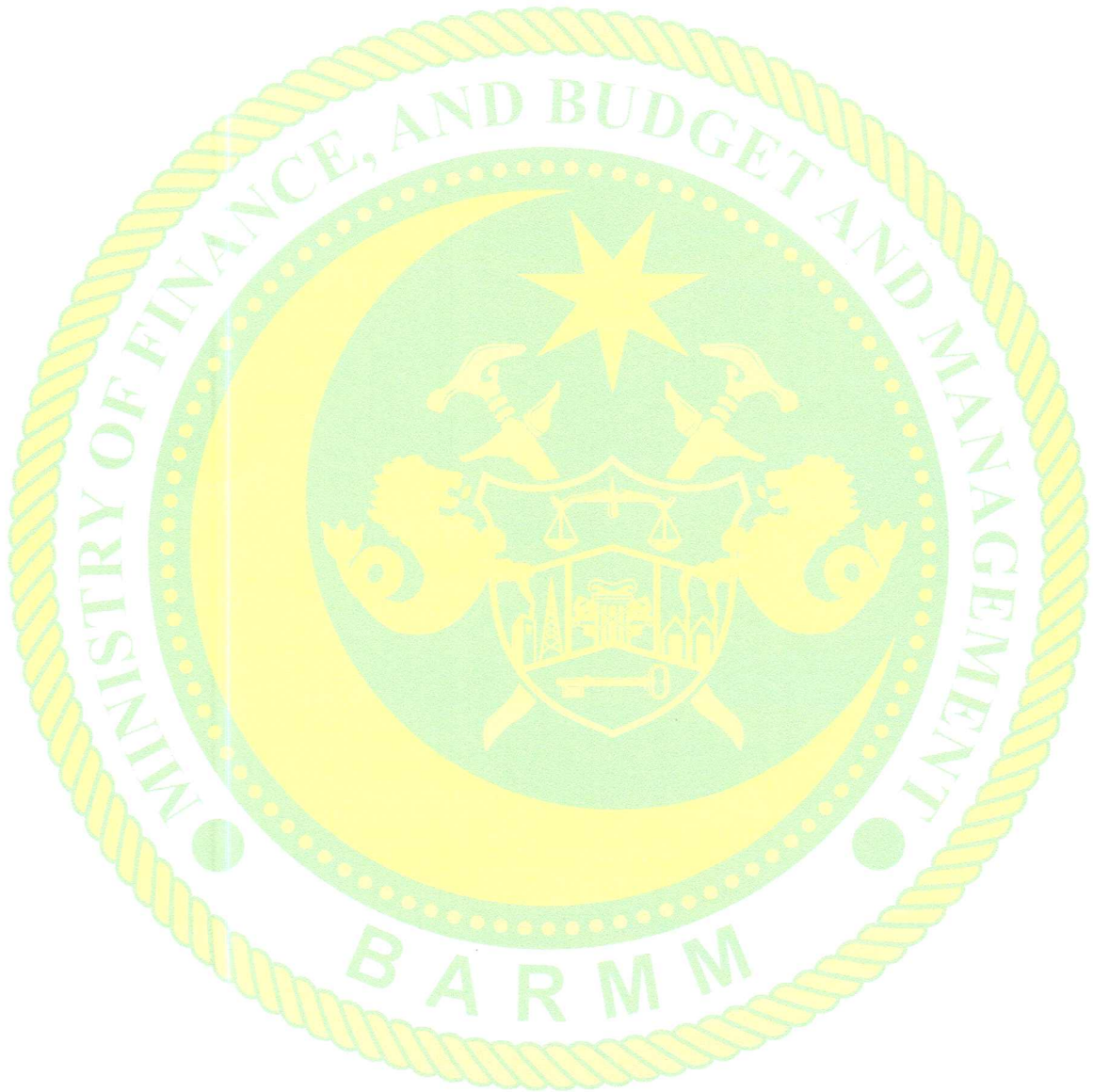
4.1 Government counterpart contributions shall be computed based on filled positions as of the cut-off date.

4.1.1 GSIS RLIP - 12% of total salaries

4.2 PAG-IBIG Contributions – P2,400.00 each per annum.



- 4.3 PHILHEALTH Contributions - in accordance with the Premium Contribution prescribed in Item V of Philhealth Circular No. 2019-0009 dated October 25, 2019.
- 4.4 ECIP - 1% of the annual basic salary or P1,200.00 per annum, whichever is lower.





## **Maintenance and Other Operating Expenses (MOOE) - BBP 300-b**

### **5.0 Extraordinary and Miscellaneous Expenses**

This item provides for expenses incidental to the performance of official functions such as, meetings, conferences, public relations, educational, cultural and athletic activities, among others.

The annual appropriations for Extraordinary Expenses shall be provided for the following officials at rates not exceeding:

- P 264,000 - for the Chief Minister or equivalent;
- P 108,000 - for each Deputy Chief Minister/ Speaker/ Member of the Parliament or equivalent;
- P 45,600 - for each Minister or equivalent;
- P 26,400 - for each Deputy Minister/ Bangsamoro Director-General or equivalent; and
- P 19,200 - for each Director II or III.

Additional Miscellaneous Expenses not exceeding P90,000.00 per annum shall be provided for each of the offices under the above-named officials and its equivalent.

### **6.0 Semi-expendable Expenses**

This covers budget proposals for the purchase of tangible items which meet the definition and recognition criteria of Property, Plant and Equipment but the cost is below Fifty Thousand Pesos (P50,000.00) shall be regarded as semi-expendable property in accordance with COA Circular No. 2022-004.

- 7.0** The engagement/procurement and payment of the services of Contract of Service and Job Order workers shall be made in accordance with COA-DBM JC No. 2, s. 2020, as amended by COA-DBM JC No. 2, s. 2022.

### **Financial Expenses- BBP 300-c**

- 8.0** Estimated amounts for Financial Expenses should be assigned to the relevant UACS category. No amounts should be provided for 'Other Financial Charges'.

### **Capital Outlays- BBP 300-d**

#### **9.0 Infrastructure Outlay and Buildings and Structures**

Budget proposal for rehabilitation or construction of government buildings/office space and other infrastructure projects shall adopt the most recent standard cost from MPW for infrastructure, i.e., factoring resiliency to withstand natural calamities and other prerequisites as enumerated in BBP 310-b and 710-a. For guidance on matters other than the standard cost, it shall be



subject to the guidelines issued by MFBM and MPW.

## **10.0 Transportation Equipment Outlay**

The following guidelines shall be considered in the determination of transportation equipment requirements of M/O/As:

- 10.1 Proposals for the purchase of motor vehicles shall be subject to pertinent provisions of the General Appropriations Act of the Bangsamoro (GAAB), and other subsequent guidelines issued by MFBM, prohibiting the acquisition by government offices of luxury vehicles for their operations.

In acquisition of motor vehicles, the M/O/As may consider procuring electric vehicles in accordance with the Electric Industry Development Act and the Comprehensive Roadmap for the Electric Vehicle Industry, as well as other pertinent guidelines on purchase of motor vehicles, including electric vehicles.

- 10.2 The M/O/A shall determine and dispose its unserviceable motor vehicles in accordance to existing guidelines, rules and regulations on the disposal of government properties. No amount shall be provided for the repair of unserviceable vehicles.

- 10.3 Motor vehicles that should be replaced shall likewise be determined. The provisions of applicable existing laws, rules and regulations shall, however, be strictly adhered to in the replacement of motor vehicles.

- 10.4 Based on the motor vehicle re-fleeting program, it is understood that unserviceable motor vehicles should have been disposed before the purchase of new units, pursuant to existing laws, rules and regulations.

*---Nothing Follows under ANNEX B---*



## Bangsamoro Budget Preparation (BBP) Forms and Instructions

BBP Form	Title
100	Program Budget Matrix (Current Program)
110-a	Program Budget Matrix (Proposed Program Tier 1)
110-b	Program Budget Matrix (Proposed Program Tier 2)
200	Ministry/Office/Agency Performance Measures (Programs)
300	Summary of Proposed Programs/Projects
300-a	Proposed, by Object of Expenditure - Personnel Services (PS)
300-a1	Staffing Summary of Permanent Positions
300-a2	Staffing Summary of Non-Permanent Positions
300-a3	List of Retirees
300-b	Proposed, by Object of Expenditure - Maintenance and Other Operating Expenditure (MOOE)
300-c	Proposed, by Object of Expenditure - Financial Expenses (FinEx)
300-d	Proposed, by Object of Expenditure - Capital Outlays (CO)
310-a	Details of Ongoing Program/Project (Tier 1)
310-b	Details of New or Expanded Spending Proposal (Tier 2)
400	Summary of Outyear Requirements
500	Climate Change Expenditures
600	Statement of Revenues (General Fund)
600-a	Statement of Revenues and Expenditures (Earmarked Revenues)
600-b	Statement of Other Receipts/Expenditures (Off-Budgetary and Custodial Funds)
600-c	Statement of Donations and Grants (In Cash or In Kind)
710	Profile and Requirement of Nationally Funded Projects
710-a	Profile and Requirement of Foreign-Assisted Projects
800	Convergence Programs and Projects
900	FY 2025 Proposed Provision

**PROGRAM BUDGET MATRIX (Current Program)**

**MINISTRY/OFFICE/AGENCY:**

UACS Code	P/A/P	Status (OG) (P) (T)	AMOUNT				
			PS	MOOE	FINEX	CO	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	I. GAS Activities 1. 2. 3.						
	II. STO Activities 1. 2. 3. Projects 1. 2. 3.						
	III. OPERATIONS Program 1 Sub-Program 1 Activities 1. 2. 3. Projects 1. 2. 3. Sub-Program 2 Activities 1. 2. 3. Projects 1. 2. 3. Program 2 Activities 1. 2. 3. Projects 1. 2. 3. Sub-Total Operations						
	<b>TOTAL COST</b>		P	P	P	P	P

P - Proposed  
OG - On-going  
T - Terminating

**Prepared By:**

\_\_\_\_\_  
*Planning Officer*

**Approved By:**

\_\_\_\_\_  
*Budget Officer*

\_\_\_\_\_  
*Head of Ministry/Office/Agency*



**BBP Form 100**  
**PROGRAM BUDGET MATRIX (Current Program)**

**Instructions**

This form shall present the Ministry/Office/Agency (M/O/A) budgetary requirements by Program/Activity/Project (P/A/P) statement, for the FY 2024 (Current Program).

The approved P/A/P structures pursuant to Program Expenditure Classification (PREXC), including the corresponding costs, shall be used.

Column 1: **UACS Code** - Indicate under this column the appropriate PREXC UACS code of each P/A/P statement under 'General Administration and Support' (GAS), 'Support to Operations' (STO) and 'Operations'.

Column 2: **P/A/P Component Statement** - Entries under this column shall reflect the P/A/P statements corresponding to the codes indicated in Column 1. The P/A/P statements (including projects) shall be broken down into component activities. These component activities shall also be reflected under each P/A/P statement.

Column 3: **Status** - Indicate the status of each component activity of the P/A/P, whether On-going (OG), Proposed (P) or Terminating (T).

Columns 4-8: **Budget Cost Allocation** - Indicate the corresponding Personnel Services, Maintenance and Other Operating Expenses, Financial Expenses and Capital Outlay requirements of each P/A/P component activity.

**Note:** **The P/A/P attribution in this form shall be consistently applied with the allocation of cost in BBP Form 200.**

**PROGRAM BUDGET MATRIX (Proposed Program Tier 1)**

**MINISTRY/OFFICE/AGENCY:**

UACS Code	P/A/P	Status (OG) (P) (T)	AMOUNT				
			PS	MOOE	FINEX	CO	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	I. GAS Activities 1. 2. 3.						
	II. STO Activities 1. 2. 3. Projects 1. 2. 3.						
	III. OPERATIONS Program 1 Sub-Program 1 Activities 1. 2. 3. Projects 1. 2. 3. Sub-Program 2 Activities 1. 2. 3. Projects 1. 2. 3. Program 2 Activities 1. 2. 3. Projects 1. 2. 3. Sub-Total Operations						
	<b>TOTAL COST</b>		P	P	P	P	P

P - Proposed  
OG - On-going  
T - Terminating

**Prepared By:**

\_\_\_\_\_  
*Planning Officer*

**Approved By:**

\_\_\_\_\_  
*Budget Officer*

\_\_\_\_\_  
*Head of Ministry/Office/Agency*



**PROGRAM BUDGET MATRIX (Proposed Program Tier 2)**

MINISTRY/OFFICE/AGENCY:

UACS Code	P/A/P	Status (OG) (P)	AMOUNT				
			PS	MOOE	FINEX	CO	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	I. GAS Activities 1. 2. 3.						
	II. STO Activities 1. 2. 3. Projects 1. 2. 3.						
	III. OPERATIONS Program 1 Sub-Program 1 Activities 1. 2. 3. Projects 1. 2. 3. Sub-Program 2 Activities 1. 2. 3. Projects 1. 2. 3. Program 2 Activities 1. 2. 3. Projects 1. 2. 3. Sub-Total Operations						
	<b>TOTAL COST</b>		P	P	P	P	P

P - Proposed  
OG - On-going  
T - Terminating

Prepared By:

\_\_\_\_\_  
Planning Officer

Approved By:

\_\_\_\_\_  
Budget Officer

\_\_\_\_\_  
Head of Ministry/Office/Agency

**BBP Form 110 (part a and b)**  
**PROGRAM BUDGET MATRIX**  
**(Proposed Program Tier 1 and Tier 2)**

**Instructions**

This form shall present the Ministry/Office/Agency (M/O/A) budgetary requirements by Program/Activity/Project (P/A/P) statement, for the FY 2025 [Total Proposed Program (Tier 1/Tier 2 Proposals)].

The approved P/A/P structures pursuant to Program Expenditure Classification (PREXC), including the corresponding costs, shall be used.

Column 1: **UACS Code** - Indicate under this column the appropriate PREXC UACS code of each P/A/P statement under 'General Administration and Support' (GAS), 'Support to Operations' (STO) and 'Operations'.

Column 2: **P/A/P Component Statement** - Entries under this column shall reflect the P/A/P statements corresponding to the codes indicated in Column 1. The P/A/P statements (including projects) shall be broken down into component activities. These component activities shall also be reflected under each P/A/P statement.

Column 3: **Status** - Indicate the status of each component activity of the P/A/P, whether On-going (OG), Proposed (P) or Terminating (T).

Columns 4-8: **Budget Cost Allocation** - Indicate the corresponding Personnel Services, Maintenance and Other Operating Expenses, Financial Expenses and Capital Outlay requirements of each P/A/P component activity.

**Note:** **The P/A/P attribution in this form shall be consistently applied with the allocation of cost in BBP Form 200.**



**MINISTRY/OFFICE PERFORMANCE MEASURES (Programs)**  
**BBP FORM 200**

**MINISTRY/OFFICE/AGENCY:**

Program/Sub-Program/ Performance Indicator Description	Overall Development Goals	Performance (Physical Targets)				Budget Allocation		
		Year 2024 GAAB	Year 2025 Targets	Year 2024 GAAB	Year 2025 Targets	Year 2024 GAAB	Year 2025 Targets	Year 2025 Targets
		(3)	Tier 1 (4)	Tier 2 Proposals (5)	Proposals (6)	Tier 1 (7)	Tier 2 Proposals (8)	Proposals (8)
(1)  BEDC Operation BEDC Meetings Outcome Indicators  1. Percentage of development issues/concerns deliberated and adopted by the BEDC  Output Indicators 1. No. of BEDC regular meetings and special meetings conducted 2. No. of activities/documents prepared 3. No. of resolutions/updates prepared	(2)	(3)	(4)	(5)	(6)	(7)	(8)	

**Prepared By:**

\_\_\_\_\_  
*Planning Officer*

**Approved By:**

\_\_\_\_\_  
*Head of Ministry/Office/Agency*



**BBP Form 200**  
**MINISTRY/OFFICE/AGENCY PERFORMANCE MEASURES**

**Instructions**

This form shall contain a presentation of the performance measures of the Operations of the Ministries, Offices, and Agencies. Ministries, Offices, and Agencies (M/O/As) shall specify accomplishments and targets, and corresponding budgetary allocation for related P/A/Ps.

This form shall be accomplished as follows:

Column 1: **Program/Sub-Program Description** - Indicate the Program and/or Sub-Program that have been agreed upon, harmonized, and formally confirmed between the Minister/Head of Office/Agency and the MFBM.

**Performance Indicator Description** - should be those agreed for each Program or Sub-program, as applicable.

Performance Indicators could be expressed in terms of quantity, quality, and timeliness. These may be defined as follows:

**Quantity Indicator** - indicates the number of units or volume of output delivered during a given period of time. **(How much did we do?).**

**Quality Indicator** - indicates how well the output is delivered and how they are perceived by clients **(How well did we do it?).** Common quality performance indicators include accuracy or completeness, safety and client satisfaction.

**Timeliness Indicator** - indicates a measure of the availability of the output as and when required by the client. Timeliness indicators may include turnaround time, average waiting time, distance/time travelled by clients to receive a service, etc.

Column 2: **Overall Development Goal** - Indicate the specific Overall Development Goal to which the Program/s directly contribute. A Program may contribute to only one Overall Development Goal.

Columns 3-5: **Performance** - Specific numerical performance measurement of the M/O/A targets for FY 2024 (as reflected in FY 2024 GAAB) and targets for FY 2025 corresponding to the specific Program or Sub-program/indicators under Column (1).

Columns 6-8: **Budget Allocation** - Cost provision corresponding to each P/A/P attributed to Program or Sub-Program/Indicators proposed for FY 2024 and FY 2025 (Tier 1 and Tier 2 Proposals) corresponding to each P/A/P attributed to Program or Sub-program/indicators presented under Column (1).

**Note:** **Expenses/output arising from additional releases of M/O/As on top of their budget as well as adjustments in outputs (targeted or**



actual), if any due to realignment of funds within M/O/A budget shall be properly disclosed.







**BBP FORM 300**  
**SUMMARY OF PROPOSED PROGRAMS/PROJECTS**

**Instructions**

This form reflects the summary of obligations and proposed programs and projects under BBP Form 300 (Schedules a, b, c, and d). It also includes the P/A/Ps or components thereof that address specific commitments of the government, including appropriate justification as may be necessary. It shall be accomplished as follows:

Column 1: Indicate under this Column P/A/Ps in the same level of detail as required in BBP Form 300-Schedules a, b, c & d. (Please refer to BBP Form 300: Schedules a, b, c & d. Instructions for the details.)

Column 2: Indicate under this column the appropriate PREXC UACS code of each P/A/P statement under 'General Administration and Support' (GAS), 'Support to Operations' (STO) and 'Operations'.

Columns 3-7: Indicate under these Columns the FY 2024 Current Program by Expense Class (PS, MOOE, FINEX and CO) of the Ministry/Office/Agency (M/O/A).

Columns 8-22: Indicate under these Columns the FY 2025 Proposed Program by Expense Class (PS, MOOE, FINEX and CO) of the M/O/A. This shall correspond, for each P/A/P, to the sum of the Total FY 2025 proposed program in Schedules a, b, c and d, Tier 1 and Tier 2 Proposal.

Columns 23: Indicate under this column the financial component of the P/A/P that contributes to Development Program.

Columns 24: Indicate under this column the financial component of the P/A/P that contributes to Disaster Risk Reduction and Management.

The FY 2025 Proposed Program by Expense Class (PS, MOOE, FINEX and CO) of the M/O/A. This shall correspond, for each P/A/P, to the sum of the Total FY 2025 proposed program in Schedules a, b, c and d, Tier 1 and Tier 2 Proposal.

**Note:** **P/A/Ps that contribute to both Development, and Disaster Risk Reduction and Management shall identify the appropriate funding requirement for the corresponding purpose separately.**



BBP FORM 300-a  
PROPOSED, BY OBJECT OF EXPENDITURES  
PERSONNEL SERVICES

PROGRAM/ ACTIVITY/ PROJECT (1)	UACS Code(s) (2)	SALARIES AND WAGES										OTHER COMPENSATION										OTHER BENEFITS						FIXED PERSONNEL EXPENDITURES					
		Salaries of Permanent Positions		Wages of Non- Permanent Positions		Total Salaries and Wages		PEKA	RATA	UICA	Subsistence, Laundry & Quarters Allowance	Productivity Incentive	Honoraria	Hazard Pay	Longevity Pay	Midyear & Year-end Bonus	Cash Gilt	Total Other Compensa- tion	Terminal Leave Benefits	Retirement Pensions	Retirement Gratuity	Total Other Benefits	Retirement & Life Insurance Premiums	PAC-IBIG Contribution	PHILHEALTH Contribution	Total Fixed Personnel Exp.	Total						
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)								
<b>A. COST STRUCTURE</b> 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																																	
<b>TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS</b> TOTAL PROPOSED																																	

Ministry/Office/Agency: \_\_\_\_\_

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

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

Prepared by: \_\_\_\_\_

Approved by: \_\_\_\_\_

Date: \_\_\_\_\_

BUDGET OFFICER \_\_\_\_\_ PLANNING OFFICER \_\_\_\_\_ HEAD OF MINISTRY/OFFICE/AGENCY \_\_\_\_\_

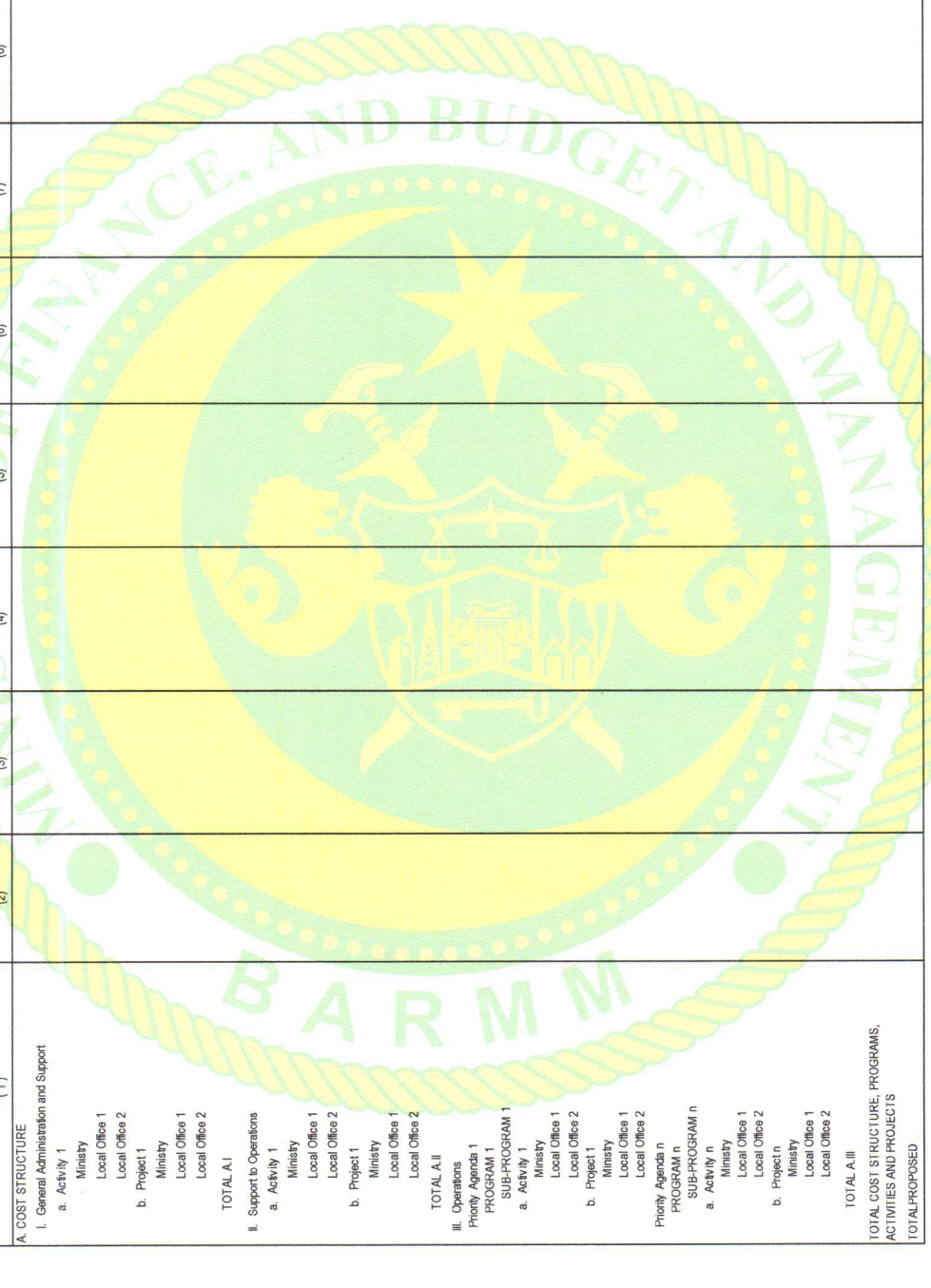
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**BBP FORM 300-c  
PROPOSED, BY OBJECT OF EXPENDITURES  
FINANCIAL EXPENSES**

Ministry/Office/Agency:	APPROPRIATION SOURCE		YEAR						
	<input type="checkbox"/> New Appropriation (Regular Fund)	<input type="checkbox"/> Other (Transfer from SPF, Supplemental)	<input type="checkbox"/> 2024 Current Program	<input type="checkbox"/> 2025 Total Proposed Program	<input type="checkbox"/> Tier 1	<input type="checkbox"/> Tier 2	Commitment Fees	Other Financial Charges	TOTAL
PROGRAM/ ACTIVITY/ PROJECT	UACS Code(s)	Management Supervision/ Trusteeship Fees	Interest	Guarantee Fees	Bank Charges		(7)	(8)	(9)
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									



Prepared by: \_\_\_\_\_ PLANNING OFFICER

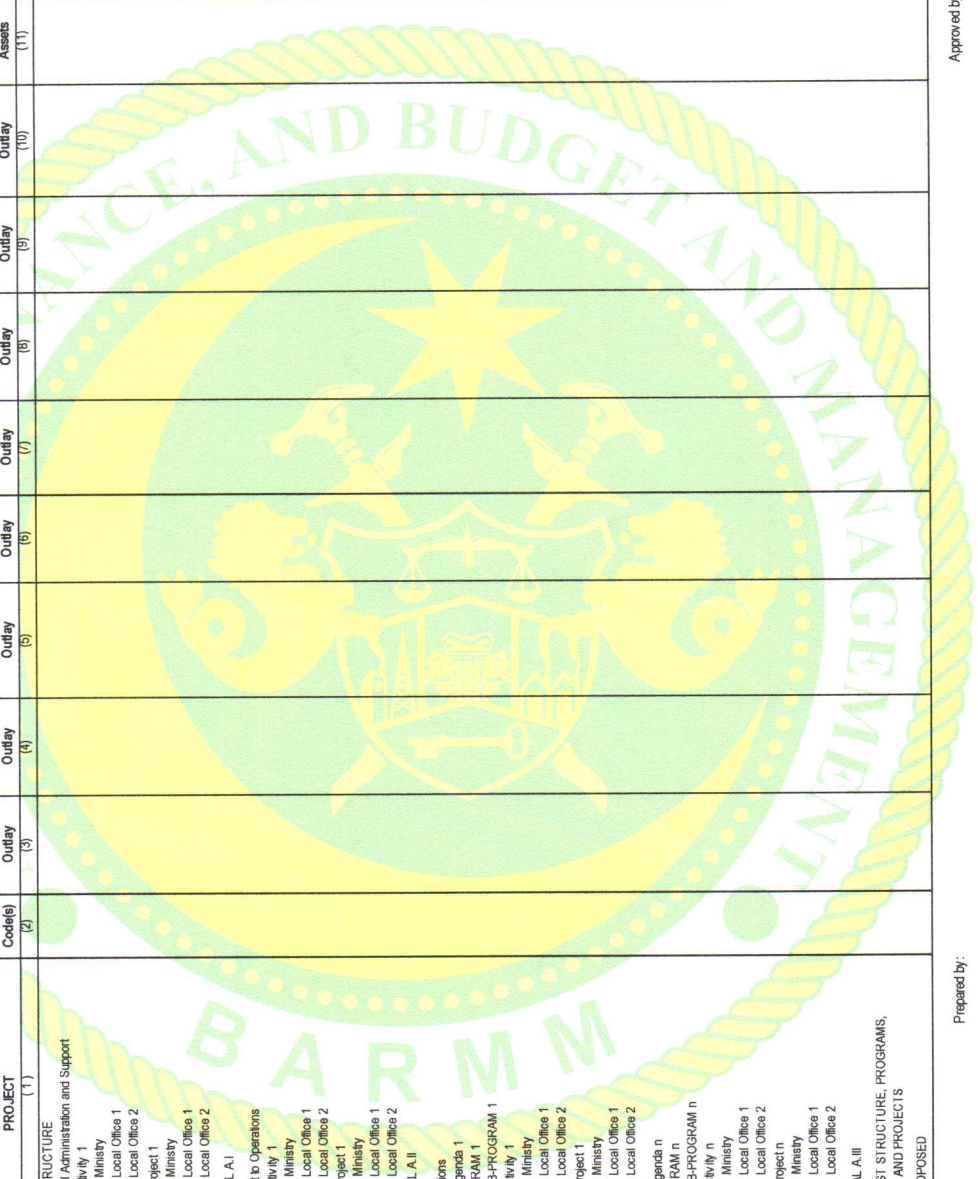
Approved by: \_\_\_\_\_ HEAD OF MINISTRY/OFFICE/AGENCY

Date: \_\_\_\_\_ MM/DD/YYYY



BBP FORM 300-4  
 PROPOSED, BY OBJECT OF EXPENDITURES  
 CAPITAL OUTLAYS

Ministry/Office/Agency:	APPROPRIATION SOURCE		YEAR																
	<input type="checkbox"/> New Appropriation (Regular Fund)	<input type="checkbox"/> Other (Transfer from SPF, Supplemental)	<input type="checkbox"/> 2024 Current Program	<input type="checkbox"/> 2025 Total Proposed Program	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
PROGRAM/ ACTIVITY/ PROJECT	UACS Code(s)	Investments Outlay	Investment Property Outlay	Land & Land Improvements Outlay	Infrastructure Outlay	Buildings and Structures Outlay	Machinery and Equipment Outlay	Transportation Equipment Outlay	Furniture, Fixtures and Books Outlay	Heritage Assets Outlay	Loans Outlay	Biological Assets Outlay	Intangible Assets Outlay	TOTAL					
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																			



Prepared by: \_\_\_\_\_  
 BUDGET OFFICER

Approved by: \_\_\_\_\_  
 HEAD OF MINISTRY/OFFICE/AGENCY

Date: \_\_\_\_\_  
 MM/DD/YYYY



**BBP FORM 300 (schedules a, b, c and d)**  
**SUMMARY OF OBLIGATIONS AND PROPOSED PROGRAMS/PROJECTS**

**Instructions**

The schedules 300-a (PS), 300-b (MOOE), 300-c (FINEX) and 300-d (CO) shall be prepared by Ministry/Office/Agency (M/O/A), by appropriation source (e.g., New GAAB) and by year (FYs 2024-Current, 2025-Total Proposed Program). The FY 2025 proposed program shall reflect the budget proposals Tier 1, Tier 2 and total proposals. Likewise, P/A/Ps funded from the Special Purpose Funds (SPFs), such as the Contingent Fund, Pension and Gratuity Fund, etc., shall be separately presented from those funded under the regular M/O/A budget. These BBP Forms shall reflect the budget proposal of the Regional Office and all operating units (to be specifically shown therein) of the M/O/A.

Check the corresponding box of the Appropriation Source for the Programs submitted.

Check the corresponding boxes for the appropriate Fiscal Year and Tier for the Programs submitted.

Column 1: Shall reflect the following information:

- **Programs** to which the P/A/P shall be attributed.
- The specific P/A/Ps, BARMM locally-funded project and foreign-assisted project, the recipient regions and, whenever possible, the province or municipality. P/A/Ps shall follow the general categorization in the General Appropriations Act of the Bangsamoro as follows: General Administration and Support, Support to Operations, and Operations.

All P/A/Ps with local components shall be reflected by locality after the program/activity/project statement.

M/O/As shall indicate the detailed breakdown of the local component by province or municipality. The data shall form part of the MFBM database but may not appear in the annual GAAB.

- For MBHTE
  - Basic Education should be presented as a line item per division under the Program.
  - Higher Education should be presented as a line item per CHED-Supervised Institution (CSI) under the Program.
- For MOH
  - Hospitals shall be reflected as a separate entry under the program.

Column 2: **UACS Code:** - Indicate under this column the appropriate PREXC UACS code of each P/A/P statement under 'General Administration and Support' (GAS), 'Support to Operations' (STO) and 'Operations'.



Columns 3 to last Column: - Indicate the funding requirements for each major expense category. **The amounts indicated herein shall correspond with the amounts in BBP Form 310-b.** For each major expense category, provide details/breakdown by sub-object using the UACS object of expenditure of the specific object expenditure as reflected in BBP Form 300-a1 or 300-a2 for PS, and BBP Form 310-b for MOOE, FinEx, and CO. Refer to Annex B of this Budget Call for the specific guidelines on the allocation for object of expenditures.







**FORM 300-a1**  
**Staffing Summary of Permanent Positions**

**Instructions**

This form shall be used to present the particulars of permanent positions in all Ministries, Offices, and Agencies (M/O/As) by Tier (Tier 1, Tier 2 Proposed New Positions, and Tier 2 Proposed Step Increments). It shall be accomplished as follows:

- Column 1: P/A/P Attribution - the program/activity/project as indicated in the General Appropriations Act of the Bangsamoro under which each position is assigned; indicate under this Column P/A/Ps in the same level of detail as required in BBP Forms 300-a, 300-b, 300-c, 300-d
- Column 2: Organizational Unit - The bureau, division, project management office and related organizational unit where the position is assigned.
- Column 3: Position Title - to consist of the approved classification of positions for existing items whose creation is proposed to be renewed as indicated in the Index of Occupational Services (IOS) pursuant to DBM Budget Circular No. 2018-4.
- Column 4: Number of Positions - the number of positions for the position title indicated in Column (3)
- Column 5: Status - refers to whether the position is Filled, Unfilled or Proposed.
- Column 6: Classification - refers to whether the position is Permanent, Co-Terminus or Fixed Term.
- Column 7: Salary Grade - the Salary Grade Allocation of the position as indicated in the Index of Occupational Services (IOS) pursuant to DBM Budget Circular No. 2022-2
- Column 8: Salary Step - The Step increment for the position title indicated in Column (3)
- Column 9: Total Annual Salary - this is computed by multiplying the monthly salary of permanent positions by twelve (12)
- Column 10-21: Other Compensation - shall be computed based on Item 2 of Annex B
- Column 22: Total Compensation - the sum of Column (9) for Total Annual Salary and Columns (10) to (21) for Other Compensation
- Column 23: Classification - refers to whether the permanent positions are Permanent, Co-Terminus or Fixed-term.
- Column 24: Number of Positions - the total of positions based on the classifications in Column (23)

**NOTE:** For proposed Step Increment, M/O/As shall provide an attachment providing the following details: a) cost structure, b) organization unit, c) item number, d) position title, e) name of incumbent, f) effectivity date of step increment, g) salary grade, h) current step, and i) new step.





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

Ministry/Office/Agency:	PAP Attribution	Organizational Unit	Position Title	No. of Positions	No. of Months Employed per Position	Total No. of Months Employed	Salary Grade	Total Salary Based-on Months Employed	Other Compensation										Total Compensation		
									PERA	HIC	PAG-IBIG	ECIP	RLIP	MYB	YEB	UICA	PEI	Cash Gift		RATA	Total Other Compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	
<b>GRAND TOTAL:</b>																					
Prepared By:										Approved By:										Date:	
										Personnel Officer										Head of Ministry/Office/Agency	
																				MMDDYYYY	

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

**BBP FORM 300-a2**  
**Staffing Summary of Non-Permanent Positions**

**Instructions**

This form shall be used to present the particulars of non-permanent positions in all Ministries, Offices, and Agencies (M/O/As). It shall be accomplished as follows:

- Column 1: P/A/P Attribution - the P/A/P as indicated in the General Appropriations Act of the Bangsamoro under which each position is assigned; indicate under this Column P/A/Ps in the same level of detail as required in BBP Forms 300-a, 300-b, 300-c, and 300-d.
- Column 2: Organizational Unit - The bureau, division, project management office and related organizational unit where the position is assigned.
- Column 3: Position Title - to consist of the approved classification of positions for existing items whose creation is proposed to be renewed as indicated in the Index of Occupational Services (IOS) pursuant to DBM Budget Circular No. 2022-2
- Column 4: Number of Positions - the number of positions for the position title indicated in Column (3)
- Column 5: Number of Months Employed per Position - total number of months rendered by an employee hired by type of position indicated in Column (3)
- Column 6: Total No. of Months Employed - total number of months rendered by all employees hired by type, of position. This is computed by multiplying Column (5) by Column (4)
- Column 7: Salary Grade - the Salary Grade Allocation of the position as indicated in the Index of Occupational Services (IOS) pursuant to DBM Budget Circular No. 2022-2
- Column 8: Total Salary Based-on Months Employed - based on the monthly hiring rate of the position multiplied by the number of months employed as indicated in Column (6)
- Column 9-19: Other Compensation - shall be computed based on Item 2 of Annex B.
- Column 20: Total Other Compensation - the sum of Columns (9) to (19)
- Column 21: Total Compensation - the sum of Columns (8) and (20)
- Column 22: Classification - refers to whether the non-permanent positions are Casual, Contractual, Part-Time, or Substitute
- Column 23: Number of Positions - the total of positions based on the classifications in Column (22)



**BBP FORM 300-a3**

**LIST OF RETIREES**

**FOR PAYMENT OF TERMINAL LEAVE AND RETIREMENT GRATUITY BENEFITS**

**FY 2025**

Ministry/Office/Agency:	Position at Ret. Date (2)	Date (Mo/Day/Year)			Highest Monthly Salary (Per NOSA) (6)	TERMINAL LEAVE		
		Birth (3)	Orig. Appt. (4)	Ret. (5)		No. of Leave Credits Earned		Amount (9)
						VL (7)	SL (8)	
(1) 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								
<b>TOTAL</b>								

**PREPARED BY:**

**APPROVED BY:**

**DATE:**

PERSONNEL OFFICER

HEAD OF MINISTRY/OFFICE/AGENCY

MM/DD/YYYY

**BBP FORM 300-a3**  
**List of Retirees**

**Instructions**

This form shall be accomplished by Ministries, Offices, and Agencies (M/O/As) to provide information on their requirements of Terminal Leave and Retirement Gratuity benefits for FY 2025.

- Column 1: Name of Retiree and the Retirement Package/Law, such as RA 1616, RA 8291, etc.
- Column 2: Position as of Retirement Date - indicate Position or Class ID as provided under the Index of Occupational Services, Position Titles, and Salary Grades. Indicate the unique Item No. of the retiree under the PSIPOP.
- Column 3: Date of Birth of Retiree - (mm/dd/yy)
- Column 4: Date of Original Appointment of Retiree - (mm/dd/yy)
- Column 5: Effectivity of Retirement - (mm/dd/yy)
- Column 6: Monthly Salary as of Retirement Date - used in the computation of the benefits due (as prescribed to be derived from the Notice of Salary Adjustment - NOSA)
- Column 7: For Terminal Leave, Number of Vacation Leave (VL) Credits Earned which is used in the computation of the amount due.
- Column 8: For Terminal Leave, the Number of Sick Leave (SL) Credits Earned which is used in the computation of the amount due.
- Column 9: Computed Amount of Terminal Leave Benefit due each subject retiree.
- Column 10: For Retirement Gratuity Benefit, the Total Creditable Service which may be derived from the service record of the retiree and used in the computation of the amount due.
- Column 11: Number of Gratuity Months used in the computation of the amount due, as prescribed, the total creditable service is converted into gratuity months as follows: 1 gratuity month for each creditable year of service not exceeding 20 years, 1.5 gratuity months – for each creditable year of service over 20 years but not exceeding 30 years, 2 gratuity months – for each creditable year of service over 30 years.
- Column 12: Computed Amount of Retirement Gratuity Benefit due each subject retiree.



DETAILS OF ONGOING PROGRAM/PROJECT (TIER 1)

1. Ministry/ Office/Agency	
2. PROGRAM/PROJECT Name	
3. Description:	
4. Purpose:	
5. Beneficiaries:	

6. Financial and Physical Details

6.1. PHYSICAL and FINANCIAL TARGETS

ACTIVITIES (A)	Target Indicator (B)	Physical Target (C)	Financial Target (D)		
			FY 2025		
			PS	MOOE	CO
<b>Total</b>					

6.2. Remarks to the P/A/Ps

P/A/Ps (A)	Remarks (B)

6.3. LOCATION OF IMPLEMENTATION

P/A/Ps (A)	Location (B)

Prepared By:	Approved:	Date:
Budget Officer	Planning Officer	Head of Ministry/Office/Agency
		MM/DD/YYYY

**BBP FORM 310-a**  
**Details of Tier 1 Program/Project**

**Instructions**

The form shall reflect the adequate details of the Tier 1 Programs/ Projects.

A separate form shall be submitted for each program and sub-program.

Box No.1: Identify the name of the implementing Ministry/Office/Agency (M/O/A) submitting the form. Indicate the role of the M/O/A in project implementation (lead or participating) in parenthesis after the name of the M/O/A.

Box No. 2: Indicate the Program/Project name as identified in the project document or as approved by pertinent approving authorities such as the Bangsamoro Economic Development Council (BEDC), if applicable. Also indicate the sub-program of the identified Program/Project.

Box No. 3-4: Provide a brief description of the project and its purpose/objectives, respectively.

Box No. 5: Identify the beneficiaries of the project.

Box No. 6.1: Column A - indicate the on-going Activities for the Program/Project.  
Column B - indicate the Target Indicators of the Program/Project  
Column C - indicate the Physical Target of items in Column B  
Column D - indicate the Budget Allocation (PS, MOOE, CO) for each item in Column B

Box No. 6.2: Column A - indicate the P/A/P  
Column B - provide corresponding remarks for the P/A/P

Box No 6.3: Column A - indicate the P/A/P  
Column B - provide the implementing location.



DETAILS OF NEW OR EXPANDED SPENDING PROPOSALS (TIER 2)

1. Program/Activity/Project Name					
2. Implementing Ministry/Office/Agency:					
3. Priority Ranking No.					
4. Categorization	New	<input type="checkbox"/>	Infrastructure	<input type="checkbox"/>	
	Expanded	<input type="checkbox"/>	Non-Infrastructure	<input type="checkbox"/>	
5. Total Proposal Cost:					
6. Description:					
7. Purpose:					
8. Beneficiaries:					
9. Implementation Period:	<b>ORIGINAL</b>				
	Start Date:				
	Finish Date:				
	<b>REVISED</b>				
Start Date:					
Finish Date:					
10. Pre-Requisites:	<b>Approving Authorities</b>	<b>Reviewed/Approved</b>			<b>Remarks</b>
		Yes	No	Not Applicable	
	MPW Certification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	MPW Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	MENRE Clearance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	ICTO Certification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	List of Locations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	List of Beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Others (please specify)</b>					
10.1 Plans, Justifications, and other attachments:	<b>Document Type</b>	<b>Reviewed/Approved</b>			<b>Remarks</b>
		Yes	No	Not Applicable	
	Feasibility Studies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Engineering Designs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	M/O Operational Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Inter-M/O Clearances and Permits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Others (please specify)</b>					

11. Financial and Physical Details

11.1. PAP ATTRIBUTION BY EXPENSE CLASS

PAP (A)	FY 2025 (B)	2026 (C)	2027 (D)
<b>GRAND TOTAL</b>			

11.2. PHYSICAL ACCOMPLISHMENTS & TARGETS

Physical Accomplishments (A)	Targets		
	FY 2025 (B)	2026 (C)	2027 (D)

**11.3. TOTAL PROJECT COST**

Expense Class	Total Project Cost
Personnel Services (PS)	
Maintenance and Other Operating Expenses (MOOE)	
Financial Expenses (FINEX)	
Capital Outlay (CO)	
<b>GRAND TOTAL</b>	

**11.4. REQUIREMENTS FOR OPERATING COST OF INFRASTRUCTURE PROJECT**

For Infrastructure projects, show the estimated ongoing operating costs to be included in Forward Estimates

PAP (A)	2026 (B)	2027 (C)
<b>GRAND TOTAL</b>		

**11.5. COSTING BY COMPONENT(S)**

Components (A)	PS (B)	MOOE (C)	CO (D)	FINEX (E)	Total (F)
<b>GRAND TOTAL</b>					

**11.6. LOCATION OF IMPLEMENTATION**

Location (A)	PS (B)	MOOE (C)	CO (D)	FINEX (E)	Total (F)
<b>GRAND TOTAL</b>					

Prepared By:	Approved:	Date:
Budget Officer	Planning Officer	Head of Ministry/Office/Agency
		MM/DD/YYYY



**BBP FORM 310-b**  
**PROPOSAL FOR SPENDING PROPOSALS (TIER 2)**

**INSTRUCTIONS**

- Notes:**
- 1) Accomplish this form for **all proposed P/A/Ps**.
  - 2) Include as an attachment in this form all documents complied during the endorsing process
  - 3) This same form shall also be accomplished by Ministries, Offices, and Agencies (M/O/As) with grants-in-aid projects.

Box No. 1: Indicate the **Program/Project Name** as identified in the project document or as approved by pertinent approving authorities. For any change in Project Name, indicate the old name enclosed in parenthesis.

*Illustration: Water Supply and Sanitation Project (Formerly Water Supply Project)*

Box No. 2: Identify the name of the **implementing** M/O/A submitting the form. Indicate the role of the M/O/A in project implementation (lead or participating) in parenthesis after the name of the M/O/A.

*Illustration: MOH (Lead Ministry) or MSSD (Participating Ministry)*

Box No. 3: Provide a **priority rank** for the proposal. All proposals should be ranked from 1 being the highest priority. **The Priority Ranking Number should be unique to every proposal.**

Box No. 4: Identify the **category** of the proposal. First, determine if the proposal is a new project, or an expansion of an on-going project. Second, determine whether the project is infrastructure or non-infrastructure.

Box No. 5: Provide the total cost of the proposal to be funded in FY 2025.

Box No. 6 & 7: Provide a brief description of the project and its purpose/objectives.

Box No. 8: Identify the beneficiaries of the project.

Box No. 9: Provide the implementation period within which the project must be completed, specifying the day, month and year of project start and completion both original and revised (if applicable).

Box No. 10-10.1: Identify the pre-requisites and/or authorities that have been secured for the project. These should be provided as supporting details and documents for the proposal.

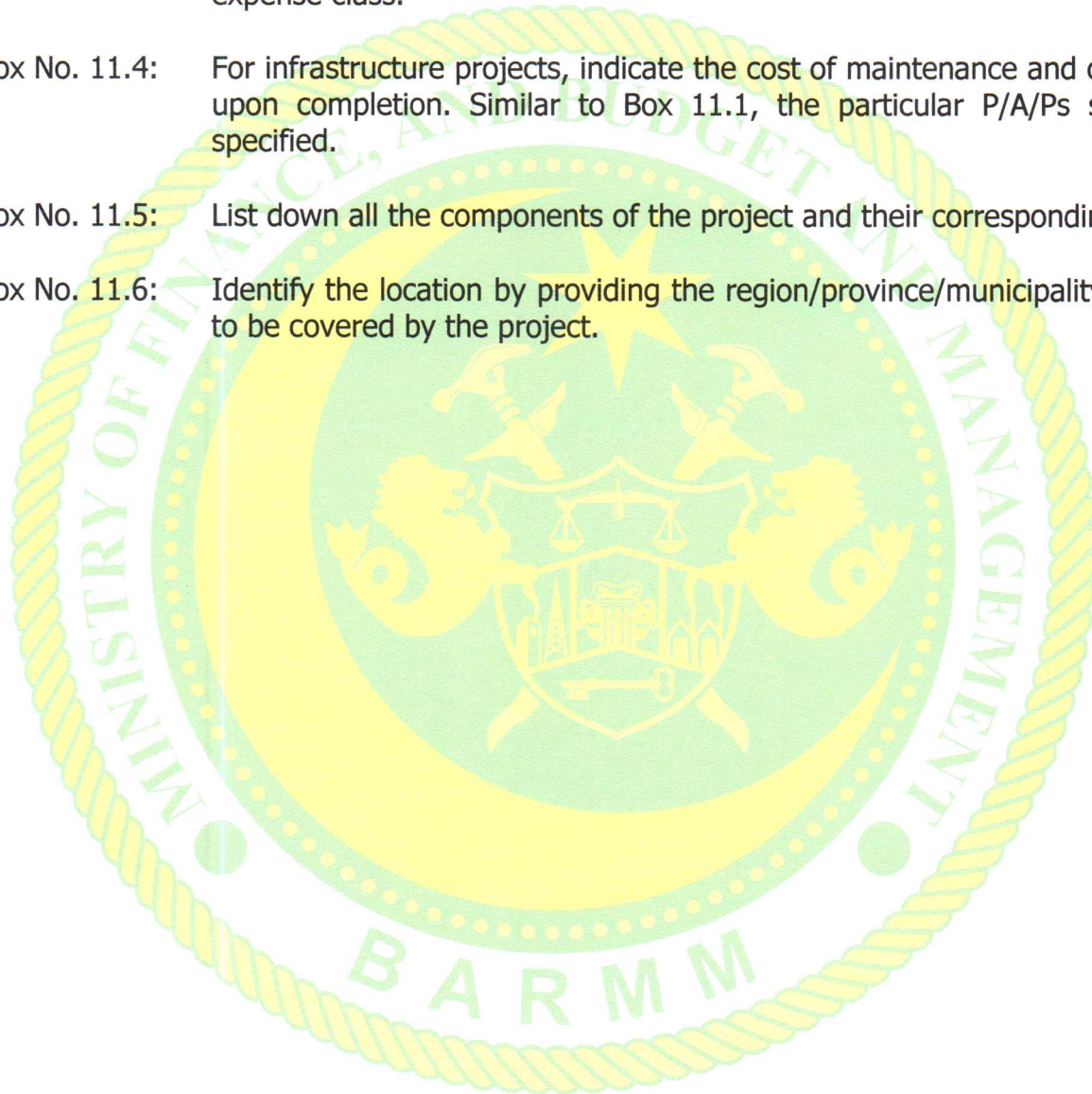
Box No. 11.1: Indicate the P/A/Ps in the same level of detail as required in BBP Forms 300-Schedules a, b, c & d. (Please refer to BBP Form 300: Schedules a, b, c & d. Instructions for the details.)

Provide the amount of the proposal for FY 2025 - Tier 2 for each P/A/Ps



identified. Also include the requirements in the FYs 2026 and 2027 out-years, if applicable. M/O/As are reminded that only the Tier 2 requirements of FY 2025 proposals shall be provided as Tier 1 in the FYs 2026 and 2027 budget proposals.

- Box No. 11.2: List down the project's physical targets in absolute terms and the corresponding accomplishments for the periods/years indicated.
- Box No. 11.3: Provide the total cost of the project. This should include the requirements for the out-years for multi-year projects. Disaggregate the project cost by expense class.
- Box No. 11.4: For infrastructure projects, indicate the cost of maintenance and operations upon completion. Similar to Box 11.1, the particular P/A/Ps should be specified.
- Box No. 11.5: List down all the components of the project and their corresponding costs.
- Box No. 11.6: Identify the location by providing the region/province/municipality or areas to be covered by the project.









**BBP FORM 400**  
**SUMMARY OF OUTYEAR REQUIREMENTS**

**Instructions**

This form shall be prepared by Ministry/Office/Agency (M/O/A), by appropriation source (New GAAB) to cover Multi-year Requirements for FY 2025 Proposals. This shall reflect the Tier 1 levels prepared in coordination with MFBM and the effect of the FY 2025 Tier 2 proposals on the out-years. It shall reflect the funding requirements for FY 2026 or 2027. Likewise, P/A/Ps funded from the Special Purpose Funds (SPFs), such as the Disaster Risk Reduction and Management, Contingent Fund, Pension and Gratuity Fund, etc., shall be separately presented from those funded under the regular M/O/A budget. This BBP Form shall reflect the budget proposal of the M/O/A and all operating units (to be specifically shown therein) of the M/O/A.

Column 1: Shall reflect the following information:

- **Programs** to which the P/A/P shall be attributed.
- The specific P/A/Ps, locally-funded project and foreign-assisted project, the recipient regions and, whenever possible, the province or municipality. P/A/Ps shall follow the general categorization in the General Appropriations Act of the Bangsamoro as follows: General Administration and Support, Support to Operations, and Operations.

All P/A/Ps with local components shall be reflected by locality after the program/activity/project statement.

M/O/As shall indicate the detailed breakdown of the regional component by province or municipality. The data shall form part of the MFBM database but may not appear in the annual GAAB.

- For MBHTE
  - Basic Education should be presented as a line item per division under the Program.
  - Higher Education should be presented as a line item per CHED-Supervised Institution (CSI) under the Program.
- For MOH
  - Hospitals shall be reflected as a separate entry under the program.

Column 2: UACS Code - Indicate under this column the appropriate PREXC UACS code of each P/A/P statement under 'General Administration and Support' (GAS), 'Support to Operations' (STO) and 'Operations.'

Columns 3 to 7: Indicate the FY 2026 Tier 1 funding requirements for each major expense category.



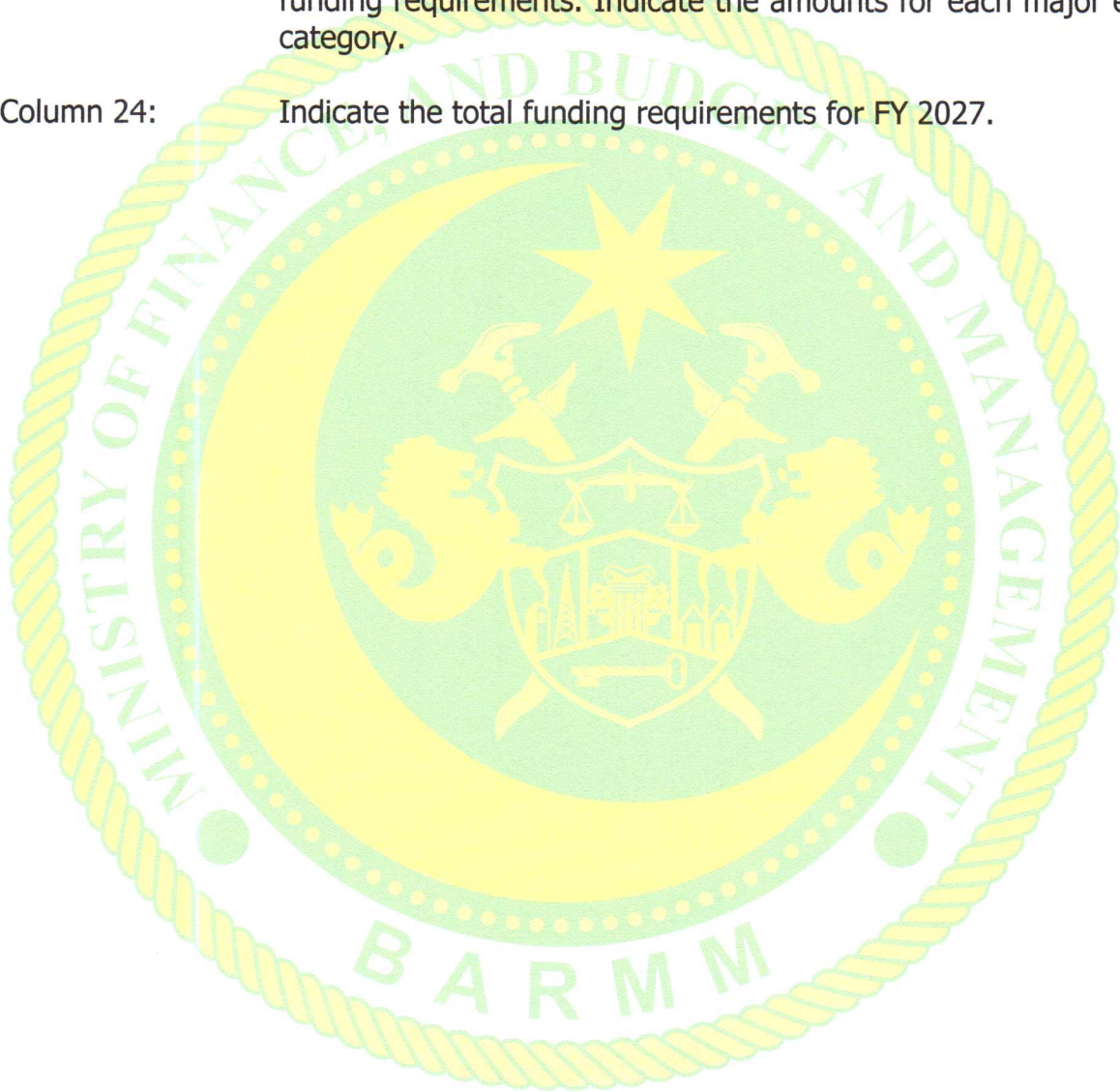
Columns 8 to 12: Indicate the impact of the FY 2025 Tier 2 proposals on the FY 2026 funding requirements. Indicate the amounts for each major expense category.

Column 13: Indicate the total funding requirements for FY 2026.

Columns 14 to 18: Indicate the FY 2027 Tier 1 funding requirements for each major expense category.

Columns 19 to 23: Indicate the impact of the FY 2025 Tier 2 proposals on the FY 2027 funding requirements. Indicate the amounts for each major expense category.

Column 24: Indicate the total funding requirements for FY 2027.



CLIMATE CHANGE EXPENDITURES

Ministry/Office/Agency:																		
Cost Structure/ Activities/Projects	UACS Code(s)	2024 CURRENT				Climate Change Typology/ies	2025 Proposed Activity											
							TIER 1				TIER 2				TOTAL PROPOSED			
		MOOE	FinEx	CO	TOTAL		MOOE	FinEx	CO	TOTAL	MOOE	FinEx	CO	TOTAL	MOOE	FinEx	CO	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
<b>A. COST STRUCTURE</b>																		
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																		
<b>GRAND TOTAL:</b>																		

Prepared by:

Approved by:

Date:

BUDGET OFFICER

PLANNING OFFICER

HEAD OF MINISTRY/OFFICE/AGENCY

MM/DD/YYYY



**BBP FORM 500  
CLIMATE CHANGE EXPENDITURES**

**Instructions**

This Form reflects the summary of climate change expenditures. It shall be accomplished as follows:

Column 1: Indicate under this Column P/A/Ps in the same level of detail as required in BBP Forms 300. (Please refer to BBP Form 300: Schedules b, c & d. Instructions for the details.)

Column 2: Indicate under this column the appropriate PREXC UACS code of each P/A/P statement under 'General Administration and Support' (GAS), 'Support to Operations' (STO) and 'Operations'.

Columns 3-6: Indicate under these Columns the FY 2024 Current Program by Expense Class (MOOE and CO TOTAL) of the Ministry/Office/Agency (M/O/A) specifically for the CC component.

Column 7: Indicate the appropriate Climate Change Typology/ies as indicated in DBM-CCC-DILG JMC NO. 2015-01 dated July 23, 2015 under the UACS subsector indicated in Column 2.

Columns 8-19: Indicate under these Columns the FY 2025 Proposed Program by Expense Class (MOOE and CO, TOTAL) of the M/O/A specifically for the CC component.

**Note:** The Quality Assurance and Review (QAR) Form approved by the Climate Change Commission (CCC) as prescribed by DBM-CCC JMC 2013-1 will be submitted as Annex to this Form. Hence, M/O/As shall secure CCC approval of their respective QAR Forms to ensure transparency, consistency, and credibility of the CC Expenditure tagging.

STATEMENT OF REVENUES  
(GENERAL FUND)  
FY 2023-2027

BBP FORM 600

Ministry/Office/Agency:										
SOURCE OF REVENUE	DESCRIPTION SOURCE OF REVENUE	OBJECT CODE	LEGAL BASIS	2023		2024	2025	2026	2027	REMARKS
				ESTIMATE	ACTUAL	PROGRAM	PROPOSED	PROJECTIONS	PROJECTIONS	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TOTAL										
A. Free Portion										
- Tax Revenues										
- Non-Tax Revenues										
B. Earmarked Portion										
- Tax Revenues										
- Non-Tax Revenues										

PREPARED BY:

APPROVED BY:

DATE:

CHIEF ACCOUNTANT

HEAD OF MINISTRY/OFFICE/AGENCY

MM/DD/YYYY

NOTE: The information reflected in this table shall be evaluated by the MFBM



**BBP FORM 600**  
**STATEMENT OF REVENUES (GENERAL FUND)**

**Instructions**

This form shall reflect all revenues collected by the Ministry/Office/Agency (M/O/A) which are deposited in the Bangsamoro Treasury Office. This form shall be submitted by M/O/As including their lowest revenue collecting unit.

Column 1: Reflect the specific type of revenue broken down by tax or non-tax revenues, under the General Fund classified as follows:

**Free Portion** - revenues which are available to finance any regular day-to-day operations of the Bangsamoro Government; or

**Earmarked portion** - revenues which are authorized by law to be used for a specific purpose.

Column 2: Reflect the description of specific sources of revenue, such as Taxes on Goods and Services; Fines and Penalties on Tax Revenue; Operating and Service Income (Rents, Interest, etc); Income from Public Enterprises/Investments (Dividends, etc); Miscellaneous Income (Sale of waste materials, Gains on foreign exchange, etc) consistent with the Unified Account Code Structure (UACS).

Column 3: Indicate under this column the corresponding UACS object code of the revenue/income.

Column 4: State the applicable legal basis authorizing the collection and/or earmarking of revenues.

Column 5: The amounts in this column shall be based on the FY 2023 Program Estimates.

Column 6: The amounts in this column shall reflect the M/O/A's actual revenue collections deposited with BTO for FY 2023.

Column 7: The amounts in this column shall reflect the FY 2024 updated estimates.

Columns 8-10: Reflect the projected revenues for FYs 2025 to 2027 based on existing conditions.

Column 11: State in this column the assumption/basis in the projection of income. Significant increase/decrease in the income projection for FYs 2025-2027 vis-a-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in FY 2023 compared with the FY 2023 income estimate shall also be justified.

STATEMENT OF REVENUES AND EXPENDITURES  
 EARMARKED REVENUES  
 FY 2023-2027

BBP FORM 600-a

Ministry/Office/Agency:	CATEGORY	DESCRIPTION SOURCE OF REVENUE (2)	UACS OBJECT CODE (3)	LEGAL BASIS (4)	NATURE OF EXPENDITURES (5)	FUND BALANCE as of DEC. 31, 2023 (6)	2023 ACTUAL		2024 PROGRAM		2025 PROPOSED		2026 PROJECTIONS		2027 PROJECTIONS		REMARKS	
							Revenue (7)	Expenditure (8)	Revenue (9)	Expenditure (10)	Revenue (11)	Expenditure (12)	Revenue (13)	Expenditure (14)	Revenue (15)	Expenditure (16)		
	A. Special Account in the General Fund (Automatically Appropriated)																	
	B. Use of Income, General Fund																	
	<b>GRAND TOTAL</b>																	

PREPARED BY:

APPROVED BY:

DATE:

\_\_\_\_\_  
 CHIEF ACCOUNTANT  
 NOTE: The information reflected in this table shall be evaluated by the MFBM.

\_\_\_\_\_  
 HEAD OF MINISTRY/OFFICE/AGENCY  
 MM/DD/YYYY



**BBP 600-a**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**Earmarked Revenues**

**Instructions**

This form shall reflect all revenues collected by Ministries, Offices, and Agencies (M/O/As) which are deposited in the Bangsamoro Treasury under the General Fund, which are authorized by law to be used for a specific purpose. This form shall be submitted by M/O/As including their lowest revenue collecting unit.

- Column 1: Reflect the category of earmarked revenues - automatically appropriated under a Special Account in the General Fund (SAGF), and annually appropriated as use of income in the General Fund.
- Column 2: Reflect the description of specific sources of revenue, such as Taxes on Goods and Services; Fines and Penalties on Tax Revenue; Operating and Service Income (Rents, Interest, etc.); Income from Public Enterprises/Investments (Dividends, etc.); Miscellaneous Income (Sale of waste materials, Gains on foreign exchange, etc.) consistent with the UACS description.
- Column 3: Indicate under this column the corresponding UACS object code of the revenue/income.
- Column 4: State all applicable legal bases authorizing the collection and earmarking of revenues.
- Column 5: Indicate the nature of expenditures authorized by law to be incurred, chargeable against the revenues earmarked for the purpose. In case the revenue collected will be used by other M/O/As like in case of MVUC being collected by LTO to be used by DPWH and DOTC, there is no need to fill in the expenditure columns.
- Column 6: The amount in this column shall reflect the balance of the fund as of December 31, 2023, which shall be equivalent to the fund balance as of December 31, 2022 plus 2023 actual remitted collections less 2023 actual obligations.
- Columns 7-8: The amounts in this column shall be based on the M/O/A's Detailed Statement of Income and Expenses for the FY 2024.
- Columns 9-10: The amounts in this column shall be consistent with BBP Form 600.
- Columns 11-16: Reflect the projected income and expenditures from FYs 2025 to 2027 based on existing conditions.
- Column 17: State in this column the assumption/basis in the projection of income. Significant increase/decrease in the income projection for FY 2025 vis-a-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in FY 2023 compared with

the FY 2023 income estimate shall also be justified.





STATEMENT OF OTHER RECEIPTS/EXPENDITURES  
OFF-BUDGETARY AND CUSTODIAL FUNDS  
FY 2023-2025

BBP FORM 600-b

Ministry/Office/Agency:												
NATURE OF RECEIPTS (1)	UACS FUNDING SOURCE CODE (2)	SOURCE OF REVENUE (3)	LEGAL BASIS (4)	NATURE OF EXPENDITURES (5)	CASH BALANCE as of Dec. 31, 2023 (6)	2023 ACTUAL		2024 PROGRAM		2025 PROPOSED		REMARKS
						RECEIPT (7)	EXPENDITURE (8)	RECEIPT (9)	EXPENDITURE (10)	RECEIPT (11)	EXPENDITURE (12)	
GRAND TOTAL												
PREPARED BY:												DATE:
APPROVED BY:												

CHIEF ACCOUNTANT

HEAD OF MINISTRY/OFFICE/AGENCY

MM/DD/YYYY

NOTE: The information reflected in this table shall be evaluated and consolidated by the MFBM.  
•Cash Balance as of Dec. 31, 2023 shall be equivalent to the Cash Balance as of December 31, 2022 plus 2023 Actual Receipt minus 2023 Actual Expenditure.



**BBP FORM 600-b**  
**STATEMENT OF OTHER RECEIPTS/EXPENDITURES**  
**(Off-Budgetary and Custodial Funds)**

**Instructions**

This form shall be used to report all receipts of Ministries, Offices, and Agencies (M/O/As) which are authorized by law to be retained/held and used for specific purposes by the collecting ministries/offices that do accrue to the General Fund, and its corresponding expenditures. This form shall be submitted by M/O/As including their lowest revenue collecting unit.

Column 1: Reflect the types of funds/accounts maintained outside of the General Fund, as follows:

**Off-Budgetary Funds** refer to receipts for expenditure items that are not part of the Bangsamoro Expenditure Program, and which are authorized for depositing in government financial institutions. These are categorized into:

**Revolving Fund** - are receipts derived from business-type activities of M/O/As as authorized by law, and which are deposited in an authorized government depository bank. These funds shall be self-liquidating. All obligations and expenditures incurred because of these business-type activities shall be charged against the Revolving Fund.

**Retained Income/Fund** - are collections that are authorized by law to be used directly by M/O/As for their operation or specific purposes. These include but are not limited to receipts from:

- **For MOH**, these include hospital income such as hospital fees; medical, dental and laboratory fees; rent income derived from the use of hospital equipment/facilities; proceeds from sale of hospital therapeutic products, prosthetic appliances and other medical devices; diagnostic examination fees; donations in cash from individuals or non-government organizations that are satisfied with hospital services, which are in turn given as assistance to indigent patients pursuant to existing issuances, rules, and regulations of competent authorities.

**Custodial Funds** refer to receipts or cash received by any M/O/A -whether from a private source or another M/O/A - to fulfill a specific purpose. Custodial receipts include receipts collected as an agent for another entity. These include trust receipts-both from an individual or corporation-that are required to be held by government until the outcome of a court's case or procurement activity is determined, as well as cases where a M/O/A holds receipts as a trustee for the fulfillment of some obligations.

Column 2: Indicate the corresponding UACS Funding Source Code.

Column 3: Reflect the description of the specific sources of revenue, such as Service Income, Business Operations (rents, training fees, dormitory fees, etc)



consistent with the UACS description.

- Column 4: Legal Basis - indicate the appropriate legislation or issuance authorizing the collection and use of the receipts.
- Column 5: Indicate the nature of expenditures authorized to be incurred, chargeable against the receipts.
- Column 6: Reflect the cash balance as of December 31, 2023, which shall be equivalent to the Cash Balance as of December 31, 2022 plus FY 2023 Actual Revenue minus FY 2023 Actual Expenditure.
- Column 7: Reflect the actual receipts/collections for FY 2023.
- Column 8: Reflect the actual expenditures for FY 2023 which were charged against the fund.
- Column 9: Reflect the estimated receipts/collections for FY 2024.
- Column 10: Reflect the estimated expenditures for FY 2024.
- Column 11: Reflect the estimated receipts/collections for FY 2025.
- Column 12: Reflect the estimated expenditures for FY 2025.
- Column 13: Include information on the status of the funds, i.e., active or dormant and incorporation in the Single Treasury Account (STA) of the Bangsamoro Treasury Office (BTO). Dormant account refers to collections authorized by law to be deposited with an Authorized Government Depository Bank (AGDB) but have remained inactive for more than five (5) years, the purpose for which it was created has already been fulfilled or abandoned, per E.O No. 431 as implemented by DOF-DBM-COA-Permanent Committee JC No. 4-2012. Please report the status of discussions/negotiation with BTO on transfers of the accounts to the STA.

STATEMENT OF DONATIONS AND GRANTS  
FY 2023-2025

BBP FORM 600-c

Ministry/Office/Agency:												
NATURE OF RECEIPTS (1)	UACS FUNDING SOURCE CODE (2)	TERM (i.e. implementation period in years) (3)	LEGAL BASIS (4)	NATURE OF EXPENDITURES (5)	CASH BALANCE as of DEC. 31, 2023* (6)	2023 ACTUAL		2024 PROGRAM		2025 PROPOSED		REMARKS
						RECEIPT (7)	EXPENDITURE (8)	RECEIPT (9)	EXPENDITURE (10)	RECEIPT (11)	EXPENDITURE (12)	
I. In Cash (40402010 00) - Local Grants - Foreign Grants												
II. In Kind (40402020 00) - Local Grants - Foreign Grants												
<b>GRAND TOTAL</b>												

PREPARED BY:

APPROVED BY:

DATE:

CHIEF ACCOUNTANT

HEAD OF MINISTRY/OFFICE/AGENCY

MM/DD/YYYY

NOTE: The information reflected in this table shall be evaluated and consolidated by the MFBM.  
\*Cash Balance as of Dec. 31, 2023 shall be equivalent to the Cash Balance as of December 31, 2022 plus 2023 Actual Receipt minus 2023 Actual Expenditure.



**BBP FORM 600-c**  
**STATEMENT OF DONATIONS AND GRANTS**  
**(In Cash or In Kind)**

**Instructions**

This form shall be used to report all non-repayable transfers, in cash or in kind, received from other levels of government, from private individuals, or institutions, foreign or domestic, including reparations and gifts given for particular projects or programs, or for general budget support. This form shall be submitted by Ministries, Offices, and Agencies (M/O/As) including their lowest receiving unit.

- Column 1: Reflect the nature/description of receipts, categorized whether in cash or in kind, and whether from local or foreign sources.
- Column 2: Indicate the corresponding UACS Funding Source Code.
- Column 3: Indicate the remaining years of implementation of the project/program/purpose supported by the donation or grant (i.e., in number of years).
- Column 4: Indicate the appropriate legislation, issuance or grant agreement (ID or Number), authorizing the collection and use of the receipts.
- Column 5: Indicate the nature of expenditures authorized to be incurred, chargeable against the receipts. Specify description for different items of expenditure.
- Column 6: Reflect the cash balance as of December 31, 2023, which shall be equivalent to the Cash Balance as of December 31, 2022 plus FY 2023 Actual Revenue minus FY 2023 Actual Expenditure, if applicable.
- Column 7: Reflect the actual receipts for FY 2023.
- Column 8: Reflect the actual expenditures for FY 2023 which are charged against the donations/grant proceeds.
- Column 9: Reflect the estimated receipts for FY 2024.
- Column 10: Reflect the estimated expenditures for FY 2024 to be charged against the donations/grant proceeds.
- Column 11: Reflect the estimated receipts for FY 2025.
- Column 12: Reflect the estimated expenditures for FY 2025 to be charged against the donations/grant proceeds.
- Column 13: State in this column the assumptions/basis in the estimation/projection of receipts, as well as indicate necessary notations to put in proper context the entries in the previous columns.

**Note:** *For donations/grants in kind, please specify its numerical value in*

*pesos in as much as proper quantification is possible.*





PROFILE AND REQUIREMENTS OF NATIONALLY FUNDED PROJECT

1. Program/Activity/Project Name					
2. Implementing Ministry/Office/Agency:					
3. Priority Ranking No.					
4. Categorization	New	<input type="checkbox"/>	Infrastructure	<input type="checkbox"/>	
	Expanded	<input type="checkbox"/>	Non-Infrastructure	<input type="checkbox"/>	
5. Total Proposal Cost:					
6. Description:					
7. Purpose:					
8. Beneficiaries:					
9. Implementation Period:	<b>ORIGINAL</b>				
	Start Date:				
	Finish Date:				
	<b>REVISED</b>				
Start Date:					
Finish Date:					
10. Pre-Requisites:	Approving Authorities	Reviewed/Approved			Remarks
		Yes	No	Not Applicable	
	MPW Certification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	MPW Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	MENRE Clearance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	ICTO Certification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	List of Locations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	List of Beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Others (please specify)				
10.1 Plans, Justifications, and other attachments:	Document Type	Reviewed/Approved			Remarks
		Yes	No	Not Applicable	
	Feasibility Studies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Engineering Designs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	M/O Operational Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Inter-M/O Clearances and Permits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Others (please specify)				

11. Financial and Physical Details

11.1. PAP ATTRIBUTION BY EXPENSE CLASS

Pap (A)	FY 2026 (B)	2027 (C)	2028 (D)
<b>GRAND TOTAL</b>			

11.2. PHYSICAL ACCOMPLISHMENTS & TARGETS

Physical Accomplishments (A)	Targets		
	FY 2025 (B)	2026 (C)	2027 (D)

**11.3. TOTAL PROJECT COST**

Expense Class	Total Project Cost
Personnel Services (PS)	
Maintenance and Other Operating Expenses (MOOE)	
Financial Expenses (FINEX)	
Capital Outlay (CO)	
<b>GRAND TOTAL</b>	

**11.4. REQUIREMENTS FOR OPERATING COST OF INFRASTRUCTURE PROJECT**

For Infrastructure projects, show the estimated ongoing operating costs to be included in Forward Estimates

PAP (A)	2026 (B)	2027 (C)
<b>GRAND TOTAL</b>		

**11.5. COSTING BY COMPONENT(S)**

Components (A)	PS (B)	MOOE (C)	CO (D)	FINEX (E)	Total (F)
<b>GRAND TOTAL</b>					

**11.6. LOCATION OF IMPLEMENTATION**

Location (A)	PS (B)	MOOE (C)	CO (D)	FINEX (E)	Total (F)
<b>GRAND TOTAL</b>					

Prepared By:	Approved:		Date:
Budget Officer	Planning Officer	Head of Ministry/Office/Agency	MM/DD/YYYY



**BBP FORM 710:  
PROFILE AND REQUIREMENTS FOR NATIONALLY-FUNDED PROJECTS**

**INSTRUCTIONS**

- Notes:**
- 1) Accomplish this form **for each ongoing Nationally-funded projects.**
  - 2) Include as an attachment in this form all documents complied during the endorsing process
  - 3) This same form shall also be accomplished by Ministries, Offices, and Agencies (M/O/As) with grants-in-aid projects.

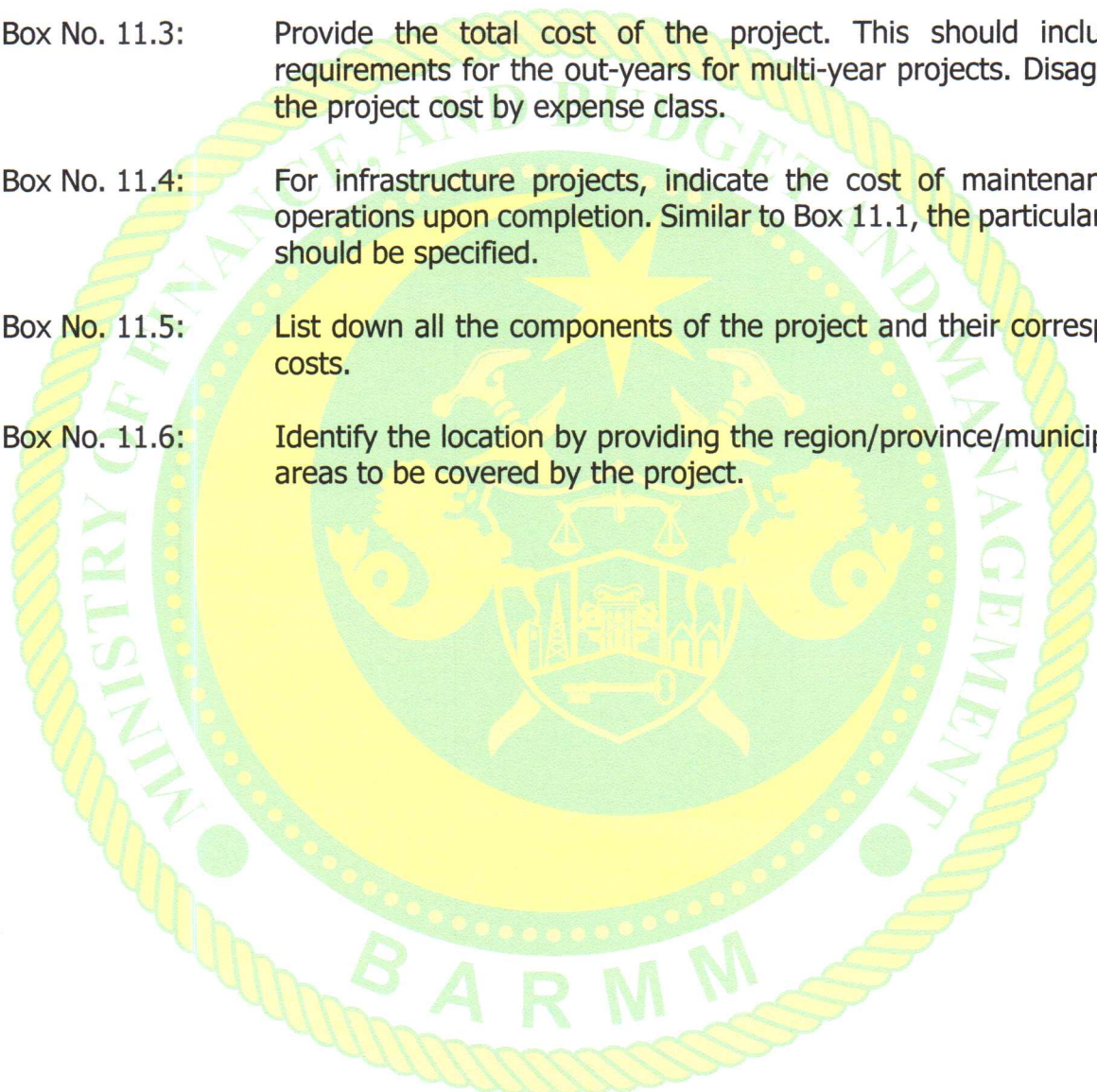
- Box No. 1: Indicate the **Program/Project Name** as identified in the project document or as approved by pertinent approving authorities, if applicable. For any change in Project Name, indicate the old name enclosed in parenthesis.
- Illustration: Water Supply and Sanitation Project (Formerly Water Supply Project)*
- Box No. 2: Identify the name of the implementing M/O/A submitting the form. Indicate the role of the M/O/A in project implementation (lead or participating) in parenthesis after the name of the M/O/A.
- Illustration: MOH (Lead Ministry) or MSSD (Participating Ministry)*
- Box No. 3: Provide a priority rank for the proposal. All proposals should be ranked from 1 being the highest priority. The Priority Ranking Number should be unique to every proposal.
- Box No. 4: Identify the category of the proposal. First, determine if the proposal is a new project or an expansion of an on- going project. Second, determine whether the project is infrastructure or non-infrastructure.
- Box No. 5: Provide the total cost of the proposal to be funded in FY 2025.
- Box No. 6 & 7: Provide a brief description of the project and its purpose/objectives.
- Box No. 8: Identify the beneficiaries of the project.
- Box No. 9: Provide the implementation period within which the project must be completed, specifying the day, month and year of project start and completion both original and revised (if applicable).
- Box No. 10-10.1: Identify the pre-requisites and/or authorities that have been secured for the project. These should be provided as supporting details and documents for the proposal.
- Box No. 11.1: Indicate the P/A/Ps in the same level of detail as required in BBP Forms 300-Schedules a, b, c & d. (Please refer to BBP Form 300:



Schedules a, b, c & d. Instructions for the details.)

Provide the amount of the proposal for FY 2025 - Tier 2 for each P/A/Ps identified. Also include the requirements in the FYs 2026 and 2027 out-years, if applicable. M/O/As are reminded that only the Tier 2 requirements of FY 2025 proposals shall be provided as Tier 1 in the FYs 2026 and 2027 budget proposals.

- Box No. 11.2: List down the project's physical targets in absolute terms and the corresponding accomplishments for the periods/years indicated.
- Box No. 11.3: Provide the total cost of the project. This should include the requirements for the out-years for multi-year projects. Disaggregate the project cost by expense class.
- Box No. 11.4: For infrastructure projects, indicate the cost of maintenance and operations upon completion. Similar to Box 11.1, the particular P/A/Ps should be specified.
- Box No. 11.5: List down all the components of the project and their corresponding costs.
- Box No. 11.6: Identify the location by providing the region/province/municipality or areas to be covered by the project.





**PROFILE AND REQUIREMENTS OF FOREIGN-ASSISTED PROJECT**

1. Program/Activity/Project Name			
2. Implementing Ministry / Office / Agency			
3. Project ID			
4. Priority Ranking No.			
5. Categorization		<input type="checkbox"/> New	<input type="checkbox"/> Infrastructure
		<input type="checkbox"/> Expanded	<input type="checkbox"/> Non-Infrastructure
6. Total Proposal Cost:			
7. Description:			
8. Purpose:			
9. Beneficiaries:			
10. Implementation Period:			
		ORIGINAL	
		Start Date:	
		Finish Date:	
		REVISED	
		Start Date:	
		Finish Date:	
11. Pre-Requires:		Reviewed/Approved	
		Yes	No
		Not Applicable	
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		Remarks	
		List of Locations	
		List of Beneficiaries	
		Others (please specify)	

**12. Financial Details and Physical Details**

**12.1. ACTIVITY/PROJECT BY EXPENSE CLASS**

	FY 2025 Proposed				2026				2027				
	LP		TOTAL	GOP	LP		TOTAL	GOP	LP		TOTAL	GOP	TOTAL
	Cash	Non-Cash			Cash	Non-Cash			Cash	Non-Cash			
GRAND TOTAL													

**12.2. PHYSICAL ACCOMPLISHMENTS & TARGETS**

Physical Accomplishments	FY 2025 Proposed		Targets	
	2026	2027	2026	2027

**12.3. TOTAL PROJECT COST**

For ALL New FAPs

Expense Class	Total Project Cost	
	Cash	Non-Cash
Personnel Services (PS)		
Maintenance and Other Operating Expenses (MOOE)		
Financial Expenses (FINEX)		
Capital Outlay (CO)		
GRAND TOTAL		

**12.4 OPERATING COST OF INFRASTRUCTURE PROJECTS**

For Infrastructure projects, show the estimated ongoing operating costs to be included in Forward Estimates

P/A/P	2026				2027			
	LP		TOTAL	GOP	LP		TOTAL	GOP
	Cash	Non-Cash			Cash	Non-Cash		
GRAND TOTAL								



**12.5. COSTING BY COMPONENTS**

Component	PS			MOOE			FINEX			CO			Total		
	LP		TOTAL	LP		TOTAL	LP		TOTAL	LP		TOTAL	LP		TOTAL
	Cash	Non-Cash		Cash	Non-Cash		Cash	Non-Cash		Cash	Non-Cash		Cash	Non-Cash	
GRAND TOTAL															

**12.6. LOCATION OF IMPLEMENTATION**

Location	PS			MOOE			FINEX			CO			Total		
	LP		TOTAL	LP		TOTAL	LP		TOTAL	LP		TOTAL	LP		TOTAL
	Cash	Non-Cash		Cash	Non-Cash		Cash	Non-Cash		Cash	Non-Cash		Cash	Non-Cash	
GRAND TOTAL															

Prepared By:	Approved:	Date:
Budget Officer	Planning Officer	MM/DD/YYYY
	Head of Ministry/Office/Agency	

**BBP FORM 710-a**  
**Profile and Requirements for Foreign-Assisted Projects**

**Instructions**

- NOTE:**
- 1) Accomplish this form **for on-going foreign-assisted projects with proposed revisions only.**
  - 2) For project with multi-implementing Ministry/Office/Agency (M/O/A) (with one or multi-donors/**creditors**), each implementing M/O/A shall accomplish the form for its own component. In addition, the lead/executing M/O/A shall be responsible for the submission of an overall project profile. Complete all information requested.

Box No. 1: Indicate the *Program/Project name* as identified in the project document or as approved by pertinent approving authorities.

Box No. 2: Identify the name of the *implementing M/O/A* submitting the form. Indicate the role of the M/O/A in project implementation (lead or participating) in parenthesis after the name of the Ministry/Office/Agency.

*Illustration: MOH (Leading M/O/A) or MSSD (Participating M/O/A)*

Box No. 3: Provide a *priority rank* for the proposal. All proposals should be ranked from 1 being the highest priority. The Priority Ranking Number should be unique to every proposal.

Box No. 4: Determine whether the project is infrastructure or non-infrastructure.

Box No. 5: Determine the total Proposal Cost.

Box No. 6: Provide brief description of the project.

Box No. 7-8: Provide the purpose and the beneficiaries, respectively.

Box No. 9: Identify the implementation period of the project.

Box No. 11: Identify Pre-Requisites, whether the Approving Authority reviewed/approved the project or not.

Note: Not all Approving Authorities are applicable to a given project.

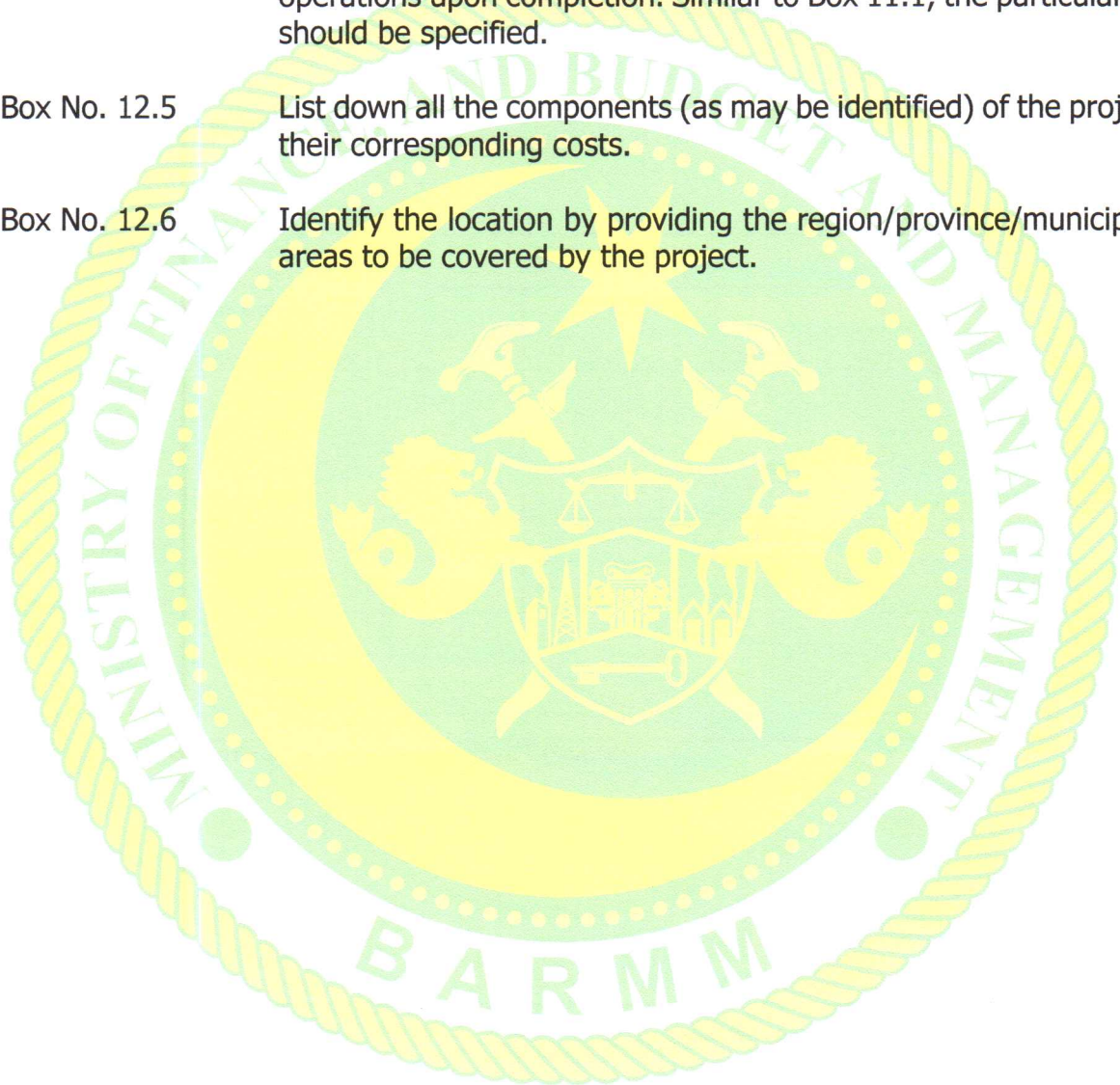
Box No. 12.1 Indicate the P/A/Ps in the same level of detail as required in BBP Forms 300 -Schedules a, b, c & d. (Please refer to BBP Form 300: Schedules a, b, c & d. Instructions for the details.)

Provide the amount of the proposal for FY 2025 for each P/A/Ps



identified. Also include the requirements in the 2026 and 2027 out-years, if applicable.

- Box No. 12.2 List down the project's physical targets in absolute terms and the corresponding accomplishments for the periods/years indicated.
- Box No. 12.3 Provide the total cost of the project. This should include the requirements for the out-years for multi-year projects. Disaggregate the project cost by expense class.
- Box No. 12.4 For infrastructure projects, indicate the cost of maintenance and operations upon completion. Similar to Box 11.1, the particular P/A/Ps should be specified.
- Box No. 12.5 List down all the components (as may be identified) of the project and their corresponding costs.
- Box No. 12.6 Identify the location by providing the region/province/municipality or areas to be covered by the project.



**BBP FORM 800  
CONVERGENCE PROGRAMS AND PROJECTS**

<b>1. DEVELOPMENT GOAL</b>				
<b>2. PROGRAM NAME:</b>				
<b>3. IMPLEMENTING MINISTRIES/OFFICES/AGENCIES AND COMPONENT ACTIVITIES:</b>				
<b>4. PROGRAM DESCRIPTION AND OBJECTIVES:</b>				
<b>5. FUNDING REQUIREMENT:</b>				
UACS P/A/P Code				
<b>Program Component</b>				
Ministry/Office/Agency	2024	2025	2026	2027
TOTAL				
<b>6. PHYSICAL TARGET</b>				
	Target (No.)			
Performance Indicator	2024	2025	2026	2027
<b>7. STRATEGIES AND ACTIVITIES/PROJECTS TO ACHIEVE TARGETS:</b>				
<b>Prepared by:</b>  PLANNING/BUDGET OFFICER			<b>Approved by:</b>  HEAD OF MINISTRY/OFFICE/AGENCY      DATE	



**BBP FORM 800  
CONVERGENCE PROGRAMS AND PROJECTS**

**Instructions**

- Box No. 1: Indicate the Development Goal based on the enumerated in this Budget Call.
- Box No. 2: Indicate the Program Convergence Title.
- Box No. 3: Indicate the names of the participating Ministries, Offices, and Agencies (M/O/As) as well as component activities per corresponding P/A/Ps.
- Box No. 4: Provide a brief description of the specific program of the M/O/A and its objectives.
- Box No. 5: Indicate and summarize the funding requirements of the participating M/O/As related to the program.
- Column 2024-2027 – refers to the 2024-2027 total proposal
- Box No. 6: List down the key physical target/s by M/O/A and the corresponding accomplishment/s for the years indicated.
- Box No. 7: Indicate the strategies and activities/projects to be implemented to achieve the targeted output.
- Box No. 8: List down all the proposed measures to address any issues or gaps (either experienced or foreseen) during the implementation period.

The Head of office of the lead M/O/A for the convergence program/project should affix his signature to this form, a proof that proper coordination of the proposed funding request is made by the participating M/O/A.

**BBP FORM 900  
FY 2025 PROPOSED PROVISIONS**

<b>MINISTRY/OFFICE/AGENCY:</b>		
<b>AUTHORIZED FOR 2024 (Provision in the FY 2024 GAAB)</b>	<b>PROPOSAL FOR FY 2025</b>	<b>JUSTIFICATION (Proposal should include both legal and practical considerations/justifications)</b>
<b>A. SPECIAL PROVISIONS</b>  <b>B. GENERAL PROVISIONS</b>		

**PREPARED BY:** \_\_\_\_\_

**BUDGET OFFICER**

**APPROVED BY:** \_\_\_\_\_

**HEAD OF MINISTRY/OFFICE/AGENCY**

**DATE:** \_\_\_\_\_

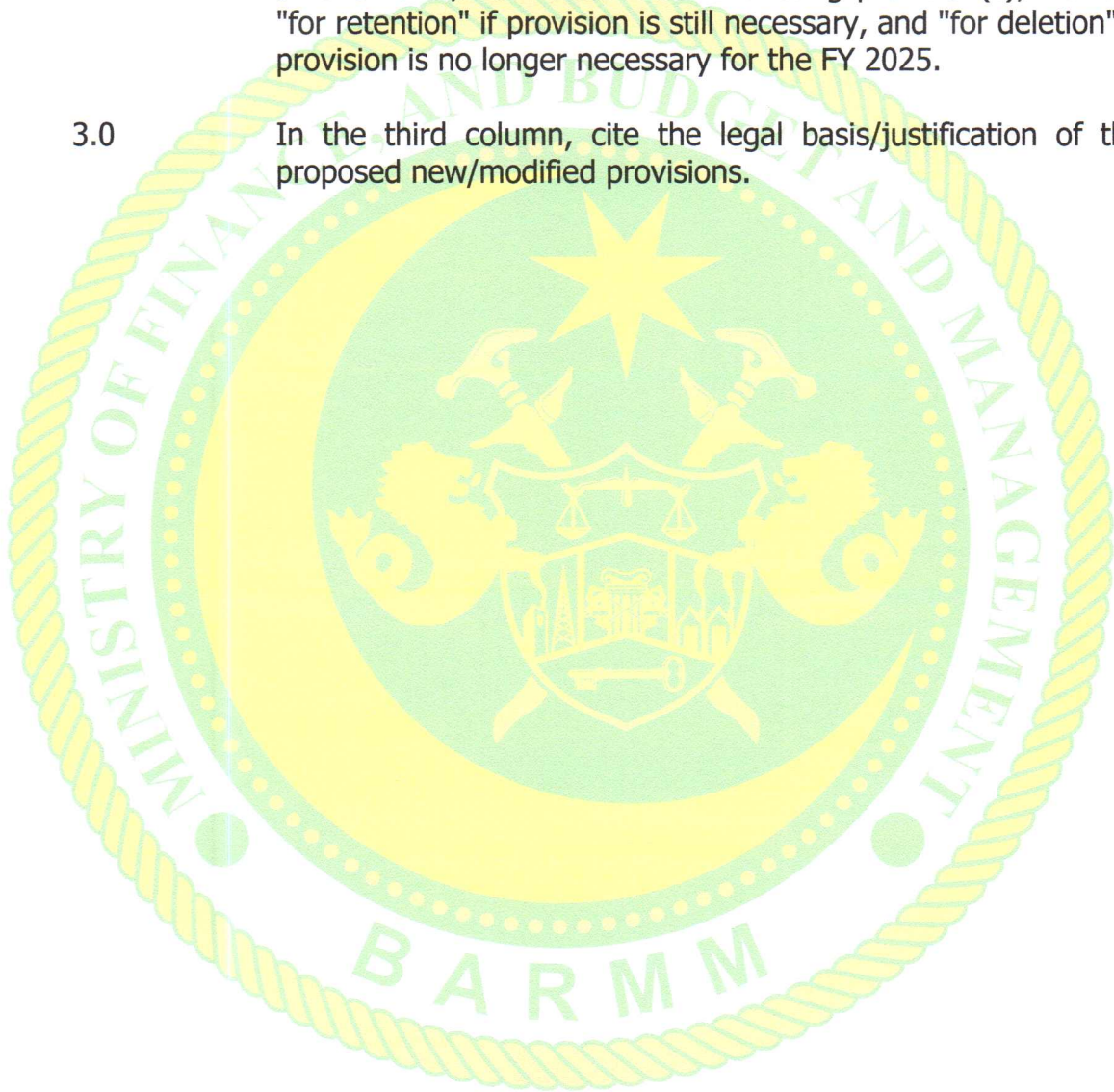
**DAY/MO/YR**

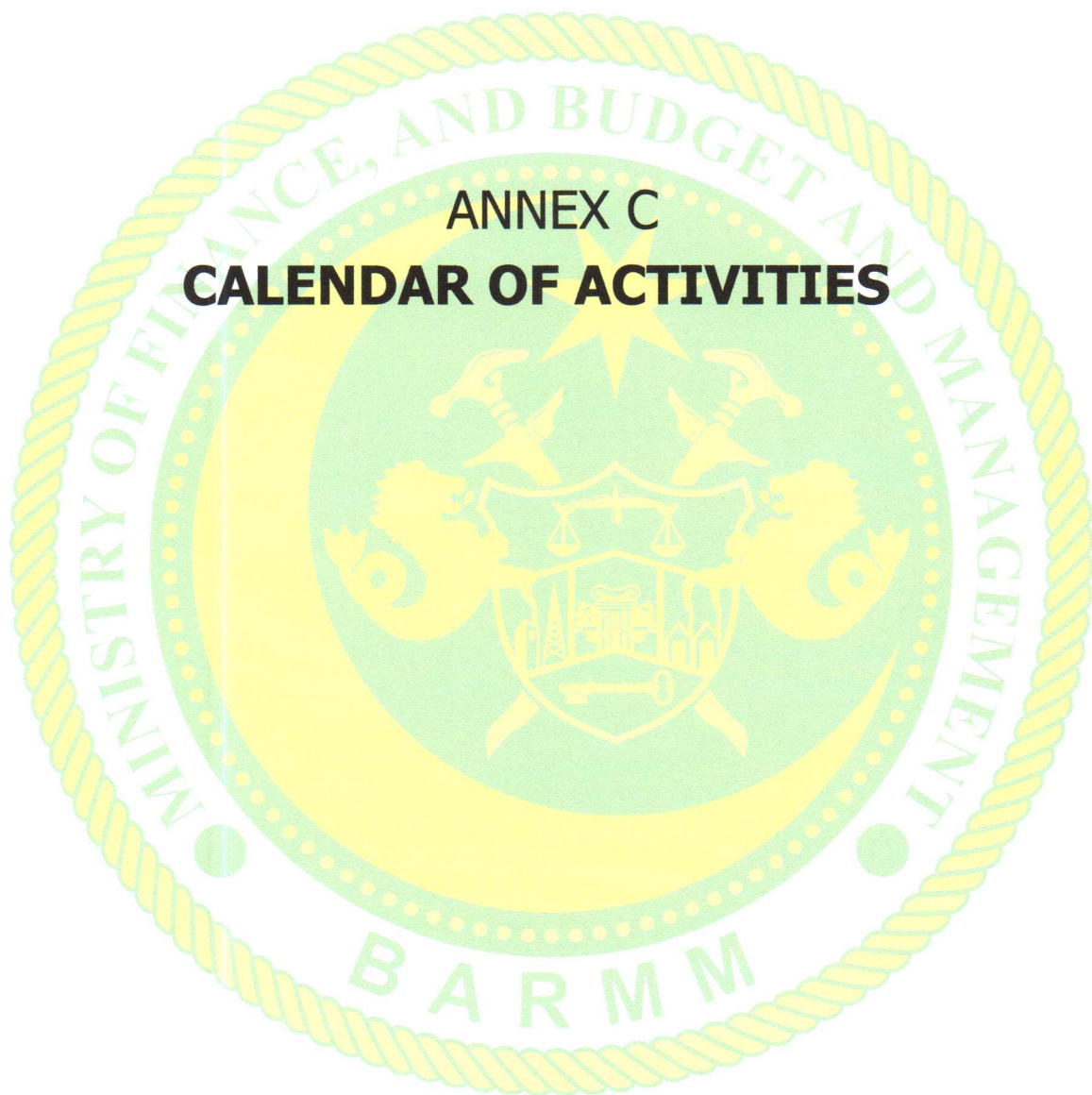


**BBP FORM 900**  
**FY 2023 Proposed Provisions**

**Instructions**

- 1.0 In the first column, indicate the special/general provisions authorized under the FY 2024 GAAB.
- 2.0 In the second column, state either new and/or proposed amendments/modification to the existing provision(s), indicate "for retention" if provision is still necessary, and "for deletion" if provision is no longer necessary for the FY 2025.
- 3.0 In the third column, cite the legal basis/justification of the proposed new/modified provisions.





ANNEX C  
**CALENDAR OF ACTIVITIES**



## FY 2025 BUDGET PREPARATION CALENDAR

ACTIVITY	TIMETABLE
	Adjusted
1. Budget Policy Planning	
i. Research and Initial Drafting <i>*MFBM to craft budget guidelines with consultations with policy makers and DBM experts</i>	January 2024
ii. Issuance of 2025 Budget Call	January 31, 2024
iii. Coordination Meetings with Endorsing Authorities	February 13, 2024
2. Budget Forum	
i. MFBM Officials	February 19, 2024
ii. Ministries/ Offices/ Agencies	February 20, 2024
3. Stakeholders Consultation with:	February 21 - April 1, 2024
i. Bangsamoro Economic Development Council (BEDC)	
ii. Civil Society Organizations	
iii. Provincial and Municipal counterparts	
iv. Other Stakeholders	
4. Releasing of Tier 1 Ceiling to Ministries and Offices	February 21, 2024
5. Issuance of Bangsamoro Budget Memorandum (BBM) for Budget Priorities Framework	March 29, 2024
6. Deadline of Submission of FY 2025 Budget Proposals - Tier 1 (FEs) and Tier 2	April 4, 2024
7. Conduct of Technical Budget Hearings for Tier 2 (New Spending) Proposals	May 6 – June 19, 2024
8. Sending of Confirmation Letters to Ministries/Offices of the Total Budget Levels (Tiers 1 and 2)	September 2, 2024
9. Presentation to the Chief Minister and the Cabinet of the FY 2025 Proposed Budget Levels of Ministries and Offices	September 3, 2024
10. Finalization of Bangsamoro Expenditure Program (BEP), Source of Funds, Staffing Summary, Chief Minister's Budget Message	September 2024
11. Printing of the FY 2025 Budget Documents	2 <sup>nd</sup> - 3 <sup>rd</sup> week of September 2024
12. Submission of the FY 2025 Budget Documents to the Chief Minister	September 20, 2024
13. Submission of the FY 2025 Chief Minister's Budget to the Parliament	September 24, 2024





BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO

# 20 | BANGSAMORO 25 | BUDGET CALL

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