



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



Republic of the Philippines  
BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO  
**Ministry of Finance, and Budget and Management**  
Bangsamoro Government Center, Rosary Height VII, Cotabato City

**BANGSAMORO BUDGET MEMORANDUM NO: 2024 004**

**TO :** ALL MINISTRIES, OFFICES, AND AGENCIES  
*Bangsamoro Autonomous Region in Muslim Mindanao*

**SUBJECT :** CONDUCT OF THE TECHNICAL BUDGET HEARINGS (TBH)  
FOR FY 2025

**DATE :** 9 SHAWWAL 1445 AH | 18 APRIL 2024

1. In line with the ongoing formulation of FY 2025 budget levels, the Ministry of Finance, and Budget and Management (MFBM) shall conduct the **Technical Budget Hearings (TBH)** for the submitted FY 2025 Tier 2 budget proposals of the Ministries, Offices, and Agencies (M/O/As) **starting May 6, 2024** at the MFBM Conference Room, 3<sup>rd</sup> Floor, MFBM-BARMM Bldg., Bangsamoro Government Center, Gov. Gutierrez St., Cotabato City.
2. The TBH shall cover both new and expanded programs and projects based on the Bangsamoro Budget Preparation (BBP) Forms submitted.
3. The following guidelines shall be observed by the M/O/As in the conduct of the FY 2025 TBH:
  - 3.1. Modality and Schedule:
    - 3.1.1. The activity shall be conducted in a physical setup.
    - 3.1.2. The TBH for the M/O/A shall be conducted shortly after the Directives, Accomplishments, and Performance Assessment Tracking (DAPAT) Meetings. The Office of the Chief Minister (OCM) shall issue a separate memorandum for the latter.
    - 3.1.3. The indicative schedule for the TBH, inclusive of the schedule for the DAPAT Meetings, is attached herein as Annex A.
    - 3.1.4. Only if necessary, a written request for a change in schedule of the M/O/A signed by the Minister/Head of Office shall be made **not later than April 26, 2024, 5:00 PM**. Only the request with valid reason/s shall be considered but subject to the discretion of MFBM.



3.1.5. MFBM shall inform the M/O/A of a change in schedule and/or venue three (3) days prior to their schedule.

3.2. Delegation:

3.2.1. Due to the limited capacity of the venue, **the delegation of the M/O/A is strictly limited to a maximum of ten (10) members only.**

3.2.2. The delegation shall be composed of the following:

- Head of the Delegation: Minister/Head of Office
- Members of the Delegation:
  - Deputy Minister
  - Director General
  - Head of the Budget Division/Office
  - Head of the Accounting Division/Office
  - Head of the Planning Division/Office
  - Head of Finance or Chief Administrative Officer
  - Head of Human Resource Division/Office
  - Sectoral Heads
  - Heads of Integrated Provincial Health Offices (IPHOs) for the Ministry of Health

3.2.3. The duly accomplished and signed list of confirmed attendees of the M/O/A must be submitted **five (5) days prior to their schedule.** This shall be emailed in advance to the MFBM-Budget Technical Division (BTD) at [budgettechnical.mfbm@gmail.com](mailto:budgettechnical.mfbm@gmail.com). The template is attached herein as Annex B.

3.3. Presentation:

**3.3.1. The Minister/Head of Office shall present the FY 2025 Tier 2 budget proposal not exceeding 30 minutes.**

3.3.2. The M/O/A must use the prescribed template of the budget proposal presentation attached herein as Annex C. MFBM shall email the softcopy of the template, along with the scanned copy of this Circular.

3.3.3. Ten (10) hard copies of the presentation must be submitted **five (5) days prior to their schedule.**

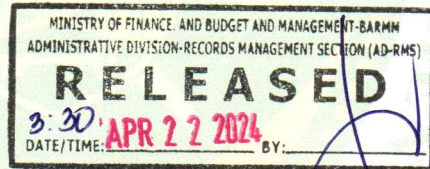
3.3.4. The softcopy of the presentation must be sent through email to the assigned sector of the MFBM Budget Preparation and Execution Division (BEPD) provided in the table below. The same must be copy furnished to the MFBM-BTD through the email provided above.

| BEPD sector email address  | M/O/As covered                             |
|--|--|
| <a href="mailto:bepdsectora.mfbm@gmail.com">bepdsectora.mfbm@gmail.com</a> | MSSD, BTA, MBHTE, MIPA, BAGO, WALI, BWC    |
| <a href="mailto:bepdsectorb.mfbm@gmail.com">bepdsectorb.mfbm@gmail.com</a> | BHRC, MOTC, MOH, BPA, BPDA, MILG           |
| <a href="mailto:bepdsectorc.mfbm@gmail.com">bepdsectorc.mfbm@gmail.com</a> | MPOS, MPW, MOLE, MHSD, MFBM, DAB           |
| <a href="mailto:bepdsectord.mfbm@gmail.com">bepdsectord.mfbm@gmail.com</a> | MAFAR, MENRE, CSEA, BSC, MTIT              |
| <a href="mailto:bepdsectore.mfbm@gmail.com">bepdsectore.mfbm@gmail.com</a> | OCM and Attached Offices, MOST, BCPCH, BYC |

All documents evidencing the implementation-readiness of PAPs as provided in Item 4.4 of the Bangsamoro Budget Memorandum No. 2024-01 or the Bangsamoro Budget Call for FY 2025, when applicable, must also be submitted in both hard and soft copies.

4. The MFBM may implement additional rules and guidelines on the FY 2025 TBH as the need arises.
5. For queries and other concerns, you may contact the MFBM-BTD through the email provided above or mobile number (+639696177337).
6. For information and strict compliance.

**UBAIDA C. PACASEM**  
Minister





**INDICATIVE SCHEDULE FOR THE FY 2025 TECHNICAL BUDGET HEARINGS (TBH)**  
**[Inclusive of the Schedule for the Directives, Accomplishments, and Performance Assessment Tracking (DAPAT) Meetings]**

| Date      | Time  | Ministry/Office/Agency                        |      |
|-----------|---|---|------|
| 06-May-24 | MON<br>08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Bangsamoro Human Rights Commission            | BHRC |
| 07-May-24 | TUE<br>08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Bangsamoro Youth Commission                   | BYC  |
| 08-May-24 | WED<br>08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Office of the Wali                            | WALI |
| 09-May-24 | THU<br>08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Bangsamoro Sports Commission                  | BSC  |
| 13-May-24 | MON<br>08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (DAPAT) | Ministry of Social Services and Development   | MSSD |
| 14-May-24 | TUE<br>08:00 AM - 12:00 PM (TBH)<br>01:30 PM - 05:00 PM (TBH)     | Ministry of Social Services and Development   | MSSD |
| 15-May-24 | WED<br>08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Bangsamoro Women Commission                   | BWC  |
| 21-May-24 | TUE<br>08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Bangsamoro Planning and Development Authority | BPDA |
| 22-May-24 | WED<br>08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Ministry of Labor and Employment              | MOLE |
| 23-May-24 | THU<br>08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Bangsamoro Attorney-General's Office          | BAGO |
| 24-May-24 | FRI<br>08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Ministry of Human Settlements and Development | MHSD |
| 04-Jun-24 | TUE<br>08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (DAPAT) | Ministry of Health                            | MOH  |
| 05-Jun-24 | WED<br>08:00 AM - 12:00 PM (TBH)<br>01:30 PM - 05:00 PM (TBH)     | Ministry of Health (IPHO)                     | MOH  |



| Date      | Time   | Ministry / Office / Agency                             |       |
|-----------|--|--|-------|
| 06-Jun-24 | 08:00 AM - 12:00 PM (TBH)<br>01:30 PM - 05:00 PM (TBH)     | Ministry of Health                                     | MOH   |
| 07-Jun-24 | 08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Ministry of Public Order and Safety                    | MPOS  |
| 10-Jun-24 | 08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (DAPAT) | Ministry of Trade, Investments and Tourism             | MTIT  |
| 11-Jun-24 | 08:00 AM - 12:00 PM (TBH)<br>01:30 PM - 05:00 PM (TBH)     | Ministry of Trade, Investments and Tourism             | MTIT  |
| 13-Jun-24 | 08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (DAPAT) | Ministry of Agriculture, Fisheries and Agrarian Reform | MAFAR |
| 14-Jun-24 | 08:00 AM - 12:00 PM (TBH)<br>01:30 PM - 05:00 PM (TBH)     | Ministry of Agriculture, Fisheries and Agrarian Reform | MAFAR |
| 18-Jun-24 | 08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Development Academy of the Bangsamoro                  | DAB   |
| 19-Jun-24 | 08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Ministry of Environment, Natural Resources and Energy  | MENRE |
| 21-Jun-24 | 08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Cooperatives and Social Enterprise Authority           | CSEA  |
| 24-Jun-24 | 08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Bangsamoro Pilgrimage Authority                        | BPA   |
| 25-Jun-24 | 08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (DAPAT) | Ministry of Interior and Local Government              | MILG  |
| 26-Jun-24 | 08:00 AM - 12:00 PM (TBH)<br>01:30 PM - 05:00 PM (TBH)     | Ministry of Interior and Local Government              | MILG  |
| 27-Jun-24 | 08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Ministry of Science and Technology                     | MOST  |
| 28-Jun-24 | 08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Ministry of Indigenous Peoples' Affairs                | MIPA  |
| 01-Jul-24 | 08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (DAPAT) | Ministry of Basic, Higher and Technical Education      | MBHTE |



| Date      | Time   | Ministry/Office/Agency  |       |
|-----------|--|---|-------|
| 02-Jul-24 | 08:00 AM - 12:00 PM (TBH)<br>01:30 PM - 05:00 PM (TBH)     | Ministry of Basic, Higher and Technical Education               | MBHTE |
| 03-Jul-24 | 08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Bangsamoro Commission for the Preservation of Cultural Heritage | BCPCH |
| 04-Jul-24 | 08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (DAPAT) | Ministry of Transportation and Communication                    | MOTC  |
| 05-Jul-24 | 08:00 AM - 12:00 PM (TBH)<br>01:30 PM - 05:00 PM (TBH)     | Ministry of Transportation and Communication                    | MOTC  |
| 08-Jul-24 | 08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (TBH)   | Ministry of Public Works  | MPW   |
| 09-Jul-24 | 08:00 AM - 12:00 PM (DAPAT)<br>01:30 PM - 05:00 PM (DAPAT) | Office of the Chief Minister (OCM Proper and Attached Offices)  | OCM   |
| 10-Jul-24 | 08:00 AM - 12:00 PM (TBH)<br>01:30 PM - 05:00 PM (TBH)     | Office of the Chief Minister (Attached Offices)                 | OCM   |
| 11-Jul-24 | 08:00 AM - 12:00 PM (TBH)<br>01:30 PM - 05:00 PM (TBH)     | Office of the Chief Minister (OCM Proper)                       | OCM   |

**LIST OF CONFIRMED ATTENDEES  
FOR THE FY 2025 TECHNICAL BUDGET HEARING**

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

| Name | Position/Designation |
|------|----------------------|
| 1.   |                      |
| 2.   |                      |
| 3.   |                      |
| 4.   |                      |
| 5.   |                      |
| 6.   |                      |
| 7.   |                      |
| 8.   |                      |
| 9.   |                      |
| 10.  |                      |

Prepared by:

**SIGNATURE OVER PRINTED NAME**

Position/Designation

Approved by:

**SIGNATURE OVER PRINTED NAME**

Minister/Head of Office



## TEMPLATE FOR THE FY 2025 BUDGET PROPOSAL PRESENTATION

### OVERVIEW OF FY 2025 BUDGET PROPOSAL

| Programs                               | 2023 GAAB | 2023 BUR | 2024 GAAB | 2025 Proposal | Increase/(Decrease)<br>2024 GAAB vs 2025<br>Proposal |
|--|-----------|----------|-----------|---------------|--|
| GAS                                    |           |          |           |               |  |
| STO                                    |           |          |           |               |  |
| Operations:                            |           |          |           |               |  |
| Program 1                              |           |          |           |               |  |
| Program 2                              |           |          |           |               |  |
| ... add more programs if<br>applicable |           |          |           |               |  |
| <b>TOTAL</b>                           |           |          |           |               |  |

### COMPARATIVE BUDGET

| Allotment<br>Class    | 2024 GAAB<br>(Current<br>Program) | 2025 PROPOSAL |        | TOTAL 2025<br>PROPOSAL | Justification of<br>Increase<br>(2024 GAAB<br>vs Proposal) |
|-----------------------|-----------------------------------|---------------|--------|------------------------|--|
|                       |                                   | Tier 1        | Tier 2 |                        |  |
| Personnel<br>Services |                                   |               |        |                        |  |
| MOOE                  |                                   |               |        |                        |  |
| Capital Outlay        |                                   |               |        |                        |  |
| <b>TOTAL</b>          |                                   |               |        |                        |  |

### TIER I ALLOCATION

| Program/Activity/<br>Project | BUDGET ALLOCATION |      |       | REMARKS |
|------------------------------|-------------------|------|-------|---------|
|                              | PS                | MOOE | TOTAL |         |
| I. GAS                       |                   |      |       |         |
| Program 1                    |                   |      |       |         |
| Activity 1                   |                   |      |       |         |
| Activity 2                   |                   |      |       |         |
| Activity 3                   |                   |      |       |         |
| II. STO                      |                   |      |       |         |
| Program 1                    |                   |      |       |         |
| Activity 1                   |                   |      |       |         |
| Activity 2                   |                   |      |       |         |
| Project 1                    |                   |      |       |         |
| Project 2                    |                   |      |       |         |



## TIER I ALLOCATION

| Program/Activity/<br>Project              | BUDGET ALLOCATION |      |       | REMARKS |
|---|-------------------|------|-------|---------|
|   | PS                | MOOE | TOTAL |         |
| III. Operations                           |                   |      |       |         |
| Program 1                                 |                   |      |       |         |
| Activity 1                                |                   |      |       |         |
| Activity 2                                |                   |      |       |         |
| Activity 3                                |                   |      |       |         |
| Program 2                                 |                   |      |       |         |
| Activity 1                                |                   |      |       |         |
| Activity 2                                |                   |      |       |         |
| Activity 3                                |                   |      |       |         |
| ...                                       |                   |      |       |         |
| <i>...continue up to the last Program</i> |                   |      |       |         |

## MINISTRY/OFFICE PERFORMANCE MEASURES

| Program/Sub-Program/Performance Indicator Description | Overall Development Goal to which the Program contributes | 2024 GAAB    |                   | 2025 Proposal      |                   |        |
|---|---|--------------|-------------------|--------------------|-------------------|--------|
|   |   | 2024 Targets | Budget Allocation | 2025 Total Targets | Budget Allocation |        |
|   |   |              |                   |                    | Tier 1            | Tier 2 |
| Program 1   |   |              |                   |                    |                   |        |
| Outcome Indicators                                    |   |              |                   |                    |                   |        |
| Output Indicators                                     |   |              |                   |                    |                   |        |
| (Quantity, Quality and Timeliness)                    |   |              |                   |                    |                   |        |

*Under Column 2, indicate the number of specific Development Goal to which the Program or Sub-Program directly contributes.*

## PERSONNEL COUNT

| Classification      | No. of Personnel |               |                 |               |
|---------------------|------------------|---------------|-----------------|---------------|
|                     | 2024 GAAB        | Tier 1 Funded | Tier 2 Proposal | Justification |
| Administrative:     |                  |               |                 |               |
| Management Level    |                  |               |                 |               |
| Rank and File Level |                  |               |                 |               |
| Technical:          |                  |               |                 |               |
| Management Level    |                  |               |                 |               |
| Rank and File Level |                  |               |                 |               |
| <b>TOTAL</b>        |                  |               |                 |               |



## FY 2025 PROPOSAL PERSONNEL SERVICES (PS)

| Cost Structure   | BUDGET ALLOCATION |                 | Justification |
|------------------|-------------------|-----------------|---------------|
|                  | Tier 1 Funded     | Tier 2 Proposal |               |
| GAS              |                   |                 |               |
| STO              |                   |                 |               |
| OPERATION        |                   |                 |               |
| <b>TOTAL, PS</b> |                   |                 |               |

## FY 2025 PROPOSAL PERSONNEL SERVICES (PS)

| OBJECT OF EXPENDITURES                    | 2024 GAAB | TIER 1 FUNDED | TIER 2 PROPOSAL | JUSTIFICATION |
|---|-----------|---------------|-----------------|---------------|
| <b>PERMANENT POSITIONS:</b>               |           |               |                 |               |
| Basic Salary                              |           |               |                 |               |
| <b>Other Compensation Common to All :</b> |           |               |                 |               |
| Personnel Economic Relief Allowance       |           |               |                 |               |
| Representation Allowance                  |           |               |                 |               |
| Transportation Allowance                  |           |               |                 |               |
| Clothing and Uniform Allowance            |           |               |                 |               |
| Mid-Year Bonus                            |           |               |                 |               |
| Year-End Bonus                            |           |               |                 |               |
| Cash Gift                                 |           |               |                 |               |
| Productivity Enhancement Incentives       |           |               |                 |               |
| Total Other Compensation Common to All    |           |               |                 |               |

## FY 2025 PROPOSAL PERSONNEL SERVICES (PS)

| OBJECT OF EXPENDITURES                          | 2024 GAAB | TIER 1 FUNDED | TIER 2 PROPOSAL | JUSTIFICATION |
|---|-----------|---------------|-----------------|---------------|
| <b>Other Benefits</b>                           |           |               |                 |               |
| Retirement and Life Insurance Premiums          |           |               |                 |               |
| PAG-IBIG Contributions                          |           |               |                 |               |
| Philhealth Contributions                        |           |               |                 |               |
| Employees Compensation Insurance Premiums       |           |               |                 |               |
| <b>Total Other Benefits</b>                     |           |               |                 |               |
| <b>Compensation for Non-Permanent Positions</b> |           |               |                 |               |
| <b>TOTAL, PERSONNEL SERVICES</b>                |           |               |                 |               |



## PERSONNEL SERVICES (PS) JUSTIFICATION

- ....
- ....
- ....

## FY 2025 PROPOSAL

### MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)

| PROGRAMS           | BUDGET ALLOCATION |                 | JUSTIFICATION |
|--------------------|-------------------|-----------------|---------------|
|                    | Tier I            | Tier 2 Proposal |               |
| I. GAS             |                   |                 |               |
| Program I          |                   |                 |               |
| II. STO            |                   |                 |               |
| Program I          |                   |                 |               |
| III. OPERATIONS    |                   |                 |               |
| Program I          |                   |                 |               |
| <b>TOTAL, MOOE</b> |                   |                 |               |

## FY 2025 PROPOSAL

### MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)

| OBJECT OF EXPENDITURES                                 | 2024 GAAB | TIER I | TIER 2 PROPOSAL | JUSTIFICATION |
|--|-----------|--------|-----------------|---------------|
| Travelling Expenses                                    |           |        |                 |               |
| Training and Scholarship Expenses                      |           |        |                 |               |
| Supplies and Materials Expenses                        |           |        |                 |               |
| Utility Expenses                                       |           |        |                 |               |
| Communication Expenses                                 |           |        |                 |               |
| Awards/Rewards, Prizes and Indemnities                 |           |        |                 |               |
| Survey, Research, Exploration and Development Expenses |           |        |                 |               |
| Extraordinary and Miscellaneous Expenses               |           |        |                 |               |
| Confidential Expenses                                  |           |        |                 |               |
| Professional Services                                  |           |        |                 |               |
| General Services                                       |           |        |                 |               |



# FY 2025 PROPOSAL

## MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)

| OBJECT OF EXPENDITURES                            | 2024 GAAB | TIER 1 | TIER 2 PROPOSAL | JUSTIFICATION |
|---|-----------|--------|-----------------|---------------|
| Repairs and Maintenance Expenses                  |           |        |                 |               |
| Financial Assistance/Subsidy                      |           |        |                 |               |
| Taxes, Insurance Premiums and Other Fees          |           |        |                 |               |
| Advertising Expenses                              |           |        |                 |               |
| Printing and Publication Expenses                 |           |        |                 |               |
| Representation Expenses                           |           |        |                 |               |
| Transportation and Delivery Expenses              |           |        |                 |               |
| Rent/Lease Expenses                               |           |        |                 |               |
| Membership Dues and Contributions to Organization |           |        |                 |               |
| Subscription Expenses                             |           |        |                 |               |
| Other Maintenance and Operating Expenses          |           |        |                 |               |
| <b>TOTAL, MOOE</b>                                |           |        |                 |               |

## MAINTENANCE AND OTHER OPERATING EXPENSES

### (MOOE)

#### JUSTIFICATION

- ....
- ....
- ....

# FY 2025 PROPOSAL

## CAPITAL OUTLAY (CO)

| CATEGORY                             | BUDGET ALLOCATION |                 | JUSTIFICATION |
|--------------------------------------|-------------------|-----------------|---------------|
|                                      | 2024 GAAB         | TIER 2 PROPOSAL |               |
| Property, Plant and Equipment Outlay |                   |                 |               |
| Buildings and Other Structures       |                   |                 |               |
| Machinery and Equipment              |                   |                 |               |
| Transportation Equipment             |                   |                 |               |
| Furniture, Fixtures and Books        |                   |                 |               |
| <b>TOTAL, CO</b>                     |                   |                 |               |



## CAPITAL OUTLAY (CO) JUSTIFICATION

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- ....
- ....
- ....

