



Republic of the Philippines
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS
CENTRAL OFFICE
Manila

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DEPARTMENT MEMORANDUM)

CIRCULAR NO. 05)
Series of 2023)
DA 1/20/2023

FOR / TO : UNDERSECRETARIES
ASSISTANT SECRETARIES
REGIONAL DIRECTORS
BUREAU DIRECTORS
SERVICE DIRECTORS
HEADS OF UPMOs
DISTRICT ENGINEERS
HEADS OF ATTACHED AGENCIES
OTHERS CONCERNED
This Department

For information and guidance, attached is a copy of DBM National Budget Memorandum No. 145 dated January 12, 2023 signed by Secretary Amenah F. Pangandaman, with the subject: **"NATIONAL BUDGET CALL FOR FY 2024."**

A copy of the said National Budget Memorandum may also be downloaded from the DPWH website: <http://dpwhweb>. If an office cannot access the DPWH website, a hard copy may be obtained from the Records Management Division, HRAS, upon request.

For dissemination to all concerned.


Atty. MICHAEL S. VILLAFRANCA, CESO III
Officer-in-Charge
Office of the Assistant Secretary for Support Services

Encl: DBM National Budget Memorandum No. 145 dated 12 January 2023

cc: Office of the Secretary

10.1.4 JVL/CDP/GME/VGV



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
BONCODIN HALL, GENERAL SOLANO ST., SAN MIGUEL, MANILA



NATIONAL BUDGET MEMORANDUM

No. 145

F O R : All Heads of Departments, Agencies, Bureaus, Offices, Commissions, State Universities and Colleges, Other Instrumentalities of the National Government and all Others Concerned

SUBJECT : **NATIONAL BUDGET CALL FOR FY 2024**

DATE : 12 JANUARY 2023

1.0 INTRODUCTION

- 1.1 The FY 2024 budget is poised to respond to the expected continuing headwinds brought about by the Russia-Ukraine war, the external recessionary pressures which inflation has stoked and the economic scarring which COVID-19 has wrought to our economy.
- 1.2 With clear macro-economic objectives set in place by the FY 2022-2028 Medium-term Fiscal Framework (MTFF), the FY 2024 has a blueprint by which it can achieve the 8-point socioeconomic agenda of the Marcos Jr. Administration¹. Thus, the government will continue to implement risk-managed interventions in areas of food security, transport and logistics, energy, bureaucratic efficiency and fiscal management, health, education, and social protection, to ensure the unimpeded and adequate delivery of social services, mitigate inflation pressures, accelerate economic recovery, and address economic scarring.
- 1.3 Fully aware, however, of the competing demands of government programs against a backdrop of limited resources, the FY 2024 budget will ensure that only implementation-ready agency proposals are included. This means that the agencies' budget proposals are expected to contain concrete program plans and designs that outline key procurement and implementation milestones, including specific project locations and beneficiaries. The government will also look into the agencies' previous year budget utilization and performance as part of its evaluation process.

¹ Preliminary Framework as of July 22, 2022 issued by the National Economic and Development Authority

2.0 EXPENDITURE MANAGEMENT FRAMEWORK

2.1 The FY 2024 budget proposal shall incorporate the following:

2.1.1 Priorities and policy directions of the Marcos Jr. Administration as embodied in the **8-point Socioeconomic Agenda** and the **Philippine Development Plan (PDP) 2023-2028**. The PDP serves as the Administration's roadmap for actionable policies and programs that will pave the way for the transformation of economic sectors and institutions for a prosperous, inclusive, and resilient society.

Programs which support the achievement of the targets set in the Administration's MTFF. The MTFF² is a comprehensive fiscal strategy which seeks to attain short-term macro-fiscal stability while steering the economy back to its high-growth trajectory and promoting medium-term fiscal sustainability. It aims to consolidate the resources of the National Government in order to optimize its use and gain its maximum benefit and multiplier effects for the economy.

2.1.2 Continuing emphasis on infrastructure development, including the Build Better More program as well as digital and social infrastructure. However, increased infrastructure spending will not, in any way, detract from the full support provided to the poorest, lagging, climate change and disaster risk vulnerable areas nor the social sector, and basic public services.

2.1.3 Provision of funds for capacity-building programs for LGUs to enable them to assume the devolved functions and services.

2.2 The national government shall continue to prioritize strategic regional needs while harmonizing regional plans with national priorities in order to enhance linkages to achieve equitable regional investment opportunities and growth. In particular, the national government's FY 2024 budget shall provide funds for agencies' regional programs which are responsive to the needs of the poorest, disadvantaged and lagging LGUs.

2.2.1 Coordination between Agency Central Offices (ACOs) with their respective Agency Regional Offices (AROs) for the medium-term shall be undertaken, subject to the following:

a) The department priorities in the different regions;

² Adopted through Concurrent Resolution No. 4 - CONCURRENT RESOLUTION SUPPORTING THE 2022-2028 MEDIUM-TERM FISCAL FRAMEWORK OF THE NATIONAL GOVERNMENT adopted by the Senate of the Philippines on September 12, 2022 and adopted by the House of Representatives as an amendment to House Concurrent Resolution No. 2 on September 14, 2022.

- b) The assessment of implementation-readiness of the priority P/A/Ps in the regions; and
- c) The consideration of the likely resource constraints for the regional planning and budgeting as a result of the "Mandanas Ruling".

In turn, AROs shall craft annual regional plans and budgets anchored to these priorities and criteria, coordinating their efforts with their counterpart Regional Development Councils (RDCs) to ensure convergence of regional programs.

- 2.2.2 Agency programs to be implemented by LGUs shall have been coordinated with the targeted LGUs as to the resource availabilities and should be responsive to local and regional needs.
- 2.2.3 The ACOs through their AROs and State Universities and Colleges (SUCs) shall finalize their agency budget proposals and should provide timely feedback to the RDCs on the items that were and were not included in the submitted proposals.

Hence, the Department Secretary/Head of Agency shall be held accountable in ensuring that its budget proposals have undergone the proper RDC review process.

- 2.3 The government will continue the adoption of the following administrative reforms for greater budget transparency, openness, accountability and reliability:

- 2.3.1 2-Tier Budgeting Approach (2TBA);
- 2.3.2 Unified Accounts Code Structure (UACS);
- 2.3.3 Program-based budgeting structure through the Program Expenditure Classification (PREXC) approach;
- 2.3.4 Disaggregation of lump-sum amounts within the agency specific budgets to reflect the program/activity/project (P/A/P), implementing agencies and/or regional or local levels;
- 2.3.5 Cash Budgeting System (CBS) pursuant to EO No. 91, s. 2019 which emphasizes funding of implementation-ready programs, activities, and projects 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 GAA, if any;
- 2.3.6 A well-functioning, results-based and credible monitoring and evaluation system that will provide evidence-based information;
- 2.3.7 Program Convergence Budgeting (PCB) to link, harmonize, and synchronize the timing of critical program interventions; and

- 2.3.8 Open Government Partnership (OGP) to strengthen participation of civil society organizations (CSOs) and to ensure sustainability of budget and governance reforms.

3.0 DEPARTMENT/AGENCY BUDGET LEVELS

- 3.1 The total budget of departments and agencies shall be based on the total cash requirements of (a) ongoing P/A/Ps under Tier 1; and (b) new spending proposals and/or expansion of existing P/A/Ps under Tier 2.
- 3.2 The future cost of ongoing and existing policies shall be determined through the formulation of the Forward Estimates (FEs) for FYs 2024-2026.

Consistent with 2TBA, the discussion and deliberation on ongoing/existing P/A/Ps for FYs 2024-2026 shall be done separately from the consideration of new spending proposals and expansion of existing PAPs. The Tier 1, which refers to the first phase of the 2TBA, shall consist of the estimated actual cash requirements for ongoing PAPs and commitments at the same cost and quality. Meanwhile, the requirements for expanded/new proposals are taken up under Tier 2. The latter proposals shall be guided by the Budget Priorities Framework which shall be covered by a separate issuance.

The details on the guidelines for the formulation of the FYs 2024-2026 FEs are provided in **Annex A**.

4.0 GENERAL SUBMISSION REQUIREMENTS

- 4.1 All Budget Preparation (BP) Forms shall be accomplished consistent with **Annex B** (Budget Preparation Guidelines, Forms and Instructions) of this NBM.
- 4.2 The required submission modality shall be via the Online Submission of Budget Proposals System (OSBPS) v2.0.
- 4.2.1 Nevertheless, three (3) sets of hard copies thereof must be submitted and should include those forms considered as "Not Applicable" to the department/agency concerned. All BP forms should be generated from the OSBPS v2.0, duly signed and endorsed by the Department Secretary or the Head of Other Executive Office (OEO).
- 4.2.2 It must be emphasized that the submitted hard copy must have the same content as the soft copy (i.e., OSBPS v2.0-generated version). In the event of any inconsistency or discrepancy in the figures, the soft copy which was encoded by agency representatives shall prevail and will be regarded as the official submission of the agency.

- 4.3 To enable the DBM to thoroughly evaluate the proposed amendment, deletion, or addition of special or general provisions, agencies are required to completely fill-out BP Form 300, especially the justification for the revision, deletion, or inclusion of such provisions, taking into account the legal basis/es and conformity with the existing budgeting, accounting, auditing, and other pertinent laws, rules, regulations, and policies. Incomplete BP Form 300 shall be a ground for not considering the proposed special and general provisions.
- 4.4 All BP Forms and supporting documents cited in this NBM shall be submitted to the following:
- 4.4.1 Administrative Service – Central Records division (AS-CRD), Ground Floor, DBM Building III, General Solano St., San Miguel, Manila, with respect to all national government agencies, including the following SUCs - University of the Philippines System and the Mindanao State University System; and
- 4.4.2 DBM Regional Offices (ROs) concerned, for the rest of the SUCs and Metropolitan Manila Development Authority (MMDA).
- 4.5 Strict adherence to the submission deadlines specified in **Annex C** (Calendar of Activities) of this NBM should be observed.

5.0 **SPECIFIC SUBMISSION REQUIREMENTS**

- 5.1 Budget proposals of the following departments/agencies belonging to the education sector should **cover those activities to be implemented within the Calendar Year (CY) 2024** (i.e., January to December 2024 only) irrespective of the Academic year:
- Department of Education (DepEd);
 - SUCs;
 - Department of National Defense (DND)-Philippine Military Academy and National Defense College of the Philippines;
 - Department of the Interior and Local Government (DILG)-Philippine Public Safety College and Philippine National Police;
 - Department of Science and Technology (DOST)-Philippine Science High School;
 - Department of Labor and Employment (DOLE)-Technical Education and Skills Development Authority; and
 - OEO-Commission on Higher Education.

- 5.2 For budget proposals of agencies involving specific concerns, the endorsement of pertinent departments/agencies/entities is required, as follows:

Endorsing Entity	Subject of Endorsement
CHED	SUCs Budgets
DA	Research and Development (R&D) in Agriculture and Fisheries
PSA	Systems of Designated Statistics pursuant to E.O. No. 352
DOST	R&D in natural resources, environment, technological and engineering sciences
DENR-NAMRIA	Procurement of data from airborne and spaceborne platforms and other related products and services for mapping purposes
ICF ³ Review Panel	Funding proposals pertaining to the Hosting of International Conferences
NEDA	New infrastructure projects as covered by approved Three-Year Rolling Infrastructure Program (TRIP) and Public Investment Program (PIP)
OPAPPRU	Payapa at Masaganang Pamayanan (PAMANA) Program
DICT	Information Systems Strategic Plan (ISSP) in support of ICT-related proposals
OEO-PhilSA	R & D of space science and technology applications (SSTAs) & Procurement of data from spaceborne platforms
IAEECC ⁴ (DOE as secretariat)	Government Energy Efficiency Projects

- 5.3 All endorsed projects by the responsible departments/agencies shall still be subject to DBM evaluation.
- 5.4 Similarly, budget proposals of participating agencies for P/A/Ps which form part of convergence programs and projects shall be limited only to the specific priority programs and projects of a Program Convergence Budgeting (PCB) duly coordinated with PCB lead agencies. To this end, PCB lead agencies shall ensure proper coordination with participating agencies to determine the contribution of each agency to the attainment of the targets of a PCB program.

³ International Commitments Fund (ICF)

⁴ Inter-Agency Energy Efficiency and Conservation Committee (IAEECC)

Lead Dept/Agency	PCB Program
DOH	Early Childhood Care Development
DDB	Philippine Anti-Illegal Drugs Strategy
DA	Agriculture Development Program
DOT	Tourism Development Program
DTI	Export Development Program
DENR	Pasig River Ferry Convergence Program
DENR	Risk Resiliency Program
CPD	National Program on Population and Family Planning
OCS	Zero Hunger Program

These lead departments/agencies are also identified in the matrix⁵ attached to BP Form No. 206 in Annex B-1 of this NBM.

- 5.5 In view of the revival of the Medium-Term Information and Communications Technology Harmonization Initiative (MITHI) Steering Committee, ICT-related proposals shall be subject to the rules and regulations issued by the DICT and such other guidelines to be issued for the purpose.
- 5.6 Agencies are also reminded to tag the following activities in the OSBPS v2.0:
- 5.6.1 Classification of Functions of Government (COFOG) which should be at the second level category, i.e., sub-sector level, and re-categorization of General Administration and Support (GAS) and Support to Operations (STO) from General Services to the appropriate Function/Sector of the agency in accordance with item 5.1 of COA-DBM-DOF Joint Circular (JC) No. 1 dated August 11, 2017; and
- 5.6.2 Budgets for Climate Change per DBM-CCC Joint Memorandum Circular (JMC) No. 2015-1 dated March 24, 2015.
- 5.7 Relative to the FY 2024 Gender and Development (GAD) Plan and Budget (GPB), the Philippine Commission on Women (PCW) shall issue a separate circular on the specific details of its submission.
- 6.0 For compliance.

AMENAH F. PANGANDAMAN
Secretary



⁵ Ongoing review and subject to updating

ANNEX A

GUIDELINES ON TIER 1 AND TIER 2 LEVELS

GENERAL GUIDELINES (Tier 1 and Tier 2 Computation)

- 1.0 Departments and agencies are reminded of the following key features distinguishing budgetary items for inclusion in Tier 1 and Tier 2:

Tier 1
DEFINITION: Estimated actual cash requirements for ongoing PAPs and commitments at the same scope and quality.
COMPOSITION: Formulated Tier 1 FEs for FYs 2024-2026 – known budgetary amounts that are essential for the continued implementation of existing approved PAPs.

Tier 2
DEFINITION: The amount available for the budget proposals corresponds to the fiscal space, or the difference between the projected expenditure program (after considering projected revenues and deficit targets) under Tier 1, and the financial impact of the implementation of E.O. 138 ⁶ s.2021. Two processes are covered: <ol style="list-style-type: none"> 1. Allocation of the fiscal space, prioritizing the required expansion of existing PAPs in terms of changes in scope, beneficiaries, timeframe, or outputs, and if funds are available, the new priority PAPs in the PDP approved by the NEDA Board and identified in the Budget Priorities Framework (BPF); and 2. Proposals for the scaling up/expansion of PAPs retained for implementation by NGAs in terms of policy change not previously approved such as scope, beneficiaries, design or implementation schedule.
COMPOSITION: <ol style="list-style-type: none"> 1. FY 2024 Tier 2 high priority new and expanded, implementation-ready, infrastructure PAPs, included in the PIP 2023-2028 and TRIP FYs 2024-2026, and with NEDA Board and/or Investment Coordination Committee (ICC) approval as of March 31, 2023, but not yet funded in Tier 1. <p>The corresponding requirements of these Tier 2 proposals for FYs 2025-2026 shall also be taken into consideration for medium-term planning and programming.</p>

⁶ Full Devolution of Certain Functions of the Executive Branch to Local Governments, Creation of a Committee on Devolution, and for Other Purposes

Tier 2

... continuation of Composition

2. Proposals for the scaling up of activities in terms of policy change not previously approved such as scope, beneficiaries, design or implementation schedule which are included under the updated PDP and BPF.
3. This also encompasses the essential operations, maintenance, asset replacement and minor capital costs, including funding required for technical assistance programs to LGUs and those under the Organizational Effectiveness Proposals (OEPs) of agencies as a result of the devolution of functions to LGUs⁷.

SPECIFIC GUIDELINES (Tier 1 and Tier 2 Computation)

1.0 Preparation of Forward Estimates for FYs 2024-2026

- 1.1 The FEs refer to the three-year estimate of the future costs of ongoing policies and existing PAPs **considering any expansion/reduction of the said PAPs.**
- 1.2 The FEs for FYs 2024-2026 shall be formulated by the DBM in consultation with the departments/agencies concerned.
- 1.3 The FEs shall consider the adjustments arising from changes in macro-economic parameters. The foreign exchange rate of **P55.00:\$1.00**⁸ shall be used in determining the peso equivalent of dollar-denominated currencies. This rate shall be applied for FY 2024 until FY 2026.
- 1.4 The budgetary requirements in the formulated FYs 2024-2026 FEs shall incorporate changes resulting from the agency's 2022 Budget Utilization Rate (BUR) computed as current year's obligation (for MOOE and CO, as of December 31, 2022) over allotment on a per PAP BUR of the agency.
- 1.5 Estimates based on demand driven parameters, e.g. population-based PAPs shall all be subject to BUR.
- 1.6 The targeted outputs and outcomes shall be consistent with the level supported by the cash-based budgetary requirements formulated for the pertinent FEs years.

⁷ In adherence to EO No. 138, as implemented by DBM-DILG Joint Memorandum Circular No. 2021-2 dated August 12, 2021

⁸ Approved by the Development Budget Coordination Committee (DBCC) on December 5, 2022. (Subject to updating based on latest DBCC approval)

- 1.7 Department/agencies shall be advised of their approved FYs 2024-2026 FEs.

2.0 Details of Tier 1 and Tier 2 Classifications

The details of Tier 1 and Tier 2 inclusions per expense class are shown in the tables below.

Personnel Services (PS)

2.1 For inclusion in Agency PS Budget

TIER 1	TIER 2
<ul style="list-style-type: none"> • For Judiciary, Congress, and agencies vested with fiscal autonomy: <ul style="list-style-type: none"> ➤ Salary and allowances of all filled <u>and</u> unfilled positions reported in the GMIS as of December 31, 2022. • For other Agencies: <ul style="list-style-type: none"> ➤ Salary of all filled positions reported in the GMIS as of December 31, 2022. • For all Agencies: <ul style="list-style-type: none"> ➤ Other standard allowances, benefits and incentives of filled positions reported in the GMIS as of December 31, 2022 i.e., PERA, Uniform/Clothing Allowance, Mid-Year Bonus, Year-End Bonus, Cash Gift, PEI, including RATA; ➤ Other non-interface PS items such as Anniversary Bonus, Magna Carta Benefits, Loyalty Pay of filled positions reported in the GMIS as of December 31, 2022, as well as existing authorized allowances and collaterals of Military/Uniformed Personnel (MUP) such as, hazard pay, combat duty pay, etc.; ➤ Step Increment due to Length of Service per CSC-DBM JC No. 2012-1; and ➤ Lumpsum for DBM-approved/authorized Casuals and Contractuals, subject to submission of BP Form 204. 	<ul style="list-style-type: none"> • Adjustments in PS due to budget policy decision such as: <ul style="list-style-type: none"> ➤ Implementation of a new program or activity; ➤ Abolition or expansion of PAP; ➤ Major change in the organizational structure of an agency; and ➤ Transfer of functions between agencies. • Additional Casual and Contractual positions for ongoing/new/expanded programs, project and activities, coexistent with the operations of such programs, projects and activities, subject to the submission of BP Form 204

2.2 For inclusion in Miscellaneous Personnel Benefits Fund (MPBF)

TIER 1	TIER 2
<ul style="list-style-type: none"> 30% of the PS cost of unfilled civilian positions, except those provided otherwise. <p>May be transferred to Agency Budget during Tier 2 deliberation:</p> <ul style="list-style-type: none"> 100% of the PS cost of new positions based on population-based formulas (e.g. teaching and MUP positions, among others); 100% of the PS cost of the following unfilled positions: <ul style="list-style-type: none"> uniformed personnel in PNP, BJMP, BFP, PCG, NAMRIA, and BuCor; teaching positions; military personnel in the DND; and 75% of the PS cost of unfilled medical and medical-allied positions. 	<ul style="list-style-type: none"> 100% of the PS cost of new positions and staffing modifications approved by the DBM after December 31, 2022, up to the prescribed cut-off date. Up to 75% of the PS cost of positions proposed for creation and staffing modifications with legal basis, established standards, or with evaluation based on complete agency submission of documentary requirements. Step Increment due to Meritorious Performance per CSC-DBM JC No. 2012-1. Proposed overtime pay requirements per CSC-DBM JC No. 2015-2.

2.3 For inclusion in Pension and Gratuity Fund (PGF)

TIER 1	TIER 2
<ul style="list-style-type: none"> Pension payments for existing retirees for Military/Uniformed Personnel and agencies covered by special laws, i.e., OSG, OGCC, NLRC, PRC, ERC, LRA, DOJ-National Prosecution Service and PAO. <p>May be transferred to Agency Budget during Tier 2 deliberation:</p> <ul style="list-style-type: none"> Terminal Leave (TL) benefits of compulsory retirees, subject to submission of BP Form 205; TL and Retirement Gratuity (RG) of MUPs and compulsory retirees of other agencies covered by special laws, and Pension payments for existing retirees under CFAG, i.e., Judiciary and Ombudsman. 	<ul style="list-style-type: none"> TL and RG for optional retirees, subject to submission of BP Form 205 Pension payments for new retirees for Military/Uniformed Personnel, and agencies covered by special laws, i.e., OSG, OGCC, NLRC, PRC, ERC, LRA, DOJ-National Prosecution Service, and PAO. Monetization of Leave Credits. Separation benefits and/or incentives of affected personnel pursuant to reorganization, streamlining, rightsizing, devolution of functions to local government units, merger/consolidation, abolition, privatization, and other forms of organizational restructuring authorized under applicable laws, rules and regulations. <p>May be transferred to Agency Budget during Tier 2 deliberation:</p> <p>Pension payments for new retirees under CFAG, i.e., Judiciary and Ombudsman</p>

Maintenance and Other Operating Expenses (MOOE)

2.4 For inclusion in Agency MOOE Budget

TIER 1	TIER 2
<ul style="list-style-type: none"> Funding requirements to implement ongoing PAPs. Budget requirements for regular periodic activities or programs such as the Philippine Statistics Authority (PSA) periodic surveys and the COMELEC conduct of elections for the pertinent year. Ongoing ICT PAPs, which are in accordance with the DICT-endorsed ISSP consistent with the guidelines to be issued by the DICT and such other guidelines to be issued for the purpose. Resources required for the pursuit of existing or ongoing initiatives in promoting and enhancing agency performance, including improved public service delivery, such as, but not limited to, the ISO 9001:2015 Quality Management System (QMS) certification and/or the Philippine Quality Award (PQA). Approved projects covered by Multi-Year Contractual Authority (MYCA) subject to revision to reflect the cash requirements that shall be paid within the year in consideration. Other budgetary items which are not provided in the FY 2023 NEP but covers the following: <ul style="list-style-type: none"> <i>Reasonable costs needed to ensure the operation of newly completed facilities as of December 2022 but not provided in the FY 2023 budget, e.g. furniture, fittings and operating costs (electricity, fuel, rent) – taking into account any reductions in existing costs (e.g., rent, etc.); and</i> <i>Office accommodation and equipment costs for newly-approved filled positions</i> 	<ul style="list-style-type: none"> Funding requirements to cover new or expanded existing PAPs, as identified under the PDP and BPF. MOOE costs to implement approved major changes in the organization or structure of an agency, including downsizing or mergers. MOOE costs not included in the FEs: <ul style="list-style-type: none"> ➤ Due to changes in demand-driven parameters of Medium-Term Expenditure Plans (MTEP); and ➤ Already approved rolling development or expansion plans. Proposed resources needed for pursuing initiatives in promoting and enhancing agency performance, including improved public service delivery. Expanded/new ICT PAPs with BP Form 202, which are in accordance with the DICT-endorsed ISSP consistent with the guidelines to be issued by the DICT and such other guidelines to be issued for the purpose. New/expansion of subsidy support to LGUs. Maintenance costs and spare parts for projects to be completed by 2023. Adjustments based on submission of certifications not received before the deadline of the submission of Tier 1 for the funding requirements to cover the transfers from the NG to the LGUs as mentioned in Tier 1. New major capital projects to be implemented starting FY 2024, and ongoing major capital projects with updated project scope/cost, implementation and loan validity schedule, and source of financing approved by the NEDA Board and/or ICC-Cabinet Committee as of March 31, 2023.

TIER 1	TIER 2
	<ul style="list-style-type: none"> New foreign-assisted projects due for negotiation in FY 2023 and implementation in FY 2024 as contained in the programming documents of the lending institutions/donor/grantor as certified by the DOF. These shall be evaluated by the DBM for possible inclusion of the loan proceeds component under the Unprogrammed Appropriations.

2.5 For inclusion in the Budget for Allocation to LGUs

TIER 1	TIER 2
Funding requirements to cover transfers from the NG to the LGUs i.e., NTA, Special Shares of LGUs in the Proceeds of National Taxes, Barangay Official Death Benefits, Special Shares of LGUs in the Proceeds of Fire Code Fees, and Local Government Support Fund.	Adjustments based on submission of certifications received beyond the deadline of the submission of Tier 1 for the funding requirements to cover the transfers from the NG to the LGUs as mentioned in Tier 1

Capital Outlays (CO)

2.6 For inclusion in Agency CO Budget

TIER 1	TIER 2
<ul style="list-style-type: none"> The cost of ongoing infrastructure and non-infrastructure capital projects that have been approved in previous years. Approved projects covered by MYCA subject to revision to reflect the cash requirements that shall be paid within the year in consideration. Replacement of motor vehicles for the same purpose and/or intended user that will reach their end-of-productive/useful/ economic life by FY 2024 per DBM-established guidelines, supported with an updated motor vehicle inventory and re-fleeting program, as well as proof of disposal of retired assets if applicable. Maintenance cost and spare parts of existing critical assets (e.g., airplanes, critical equipment, trains, 	<ul style="list-style-type: none"> Proposed new infrastructure projects included in the approved TRIP FYs 2024-2026. New major capital projects (<i>infrastructure/ non-infrastructure in nature</i>) which are implementation-ready, to be implemented starting FY 2024, with BP Form 202 and ongoing major capital projects (<i>infrastructure/ non-infrastructure in nature</i>) with updated project scope/cost, implementation per BP Form 202 and loan validity schedule, and source of financing approved by the NEDA Board and/or ICC-Cabinet Committee as of March 31, 2023. Proposed requirements for the purchase of motor vehicles for additional/ newly-entitled officials and/or functions of a newly-created agency.

<p>etc.) to ensure their continued operation.</p> <ul style="list-style-type: none"> • Ongoing ICT PAPs, which are in accordance with the DICT-endorsed ISSP consistent with the guidelines to be issued by the DICT and such other guidelines to be issued for the purpose. • Basic CO requirements of newly completed facilities and newly approved filled positions as of December 31, 2022 but not provided in the FY 2023 budget. 	<ul style="list-style-type: none"> • Expanded/new ICT PAPs with BP Form 202, which are in accordance with the DICT-endorsed ISSP consistent with the guidelines to be issued by the DICT and such other guidelines to be issued for the purpose. • New foreign-assisted projects due for negotiation in FY 2023 and implementation in FY 2024 as contained in the programming documents of the lending institutions/ donor/ grantor as certified by the DOF. These shall be evaluated by the DBM for possible inclusion of the loan proceeds component under the Unprogrammed Appropriations.
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---Nothing Follows under ANNEX A---

ANNEX B

BUDGET PREPARATION GUIDELINES, FORMS AND INSTRUCTIONS

Annex 'B'

Specific Guidelines on the Allocation for Objects of Expenditure

The following information will assist agencies in providing adequate provision for each sub-object to meet mandatory requirements in accordance with existing legislation and guidelines, including the UACS.

Personnel Services BP Form 201-A

The basis for the computation of all Personnel Services for FY 2024 shall be the number of filled itemized positions reported in the DBM's Government Manpower Information System (GMIS) or the approved staffing pattern, as of the cut-off date of December 31, 2022.

For the Judiciary, Congress, and agencies vested with fiscal autonomy, **basic salaries** for both filled and unfilled positions at the cut-off date shall be included.

Agencies shall observe the guidelines and deadlines for updating the Personnel Services Itemization/Plantilla of Personnel (PSIPOP), prescribed in National Budget Circular (NBC) No. 549 dated October 21, 2013 and subsequent circulars that may be issued for the purpose.

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 December 31, 2022.

1.1.2 Positions identified as co-terminous with the incumbent shall be automatically abolished once vacated.

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

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 BP Form 204. The BP Form 204 shall serve as supporting document for the amount indicated in BP Form 201 Schedule A.

- In case of discrepancy between the amount for Salaries and Wages- Casual/Contractual in BP 201 Schedule A and BP 204, the amount in BP 204 shall prevail.

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 DBM-approved/authorized positions shall be included.

1.2.3 Non-submission of BP Form 204 shall mean no budget provision for non-permanent positions.

1.3 Requests for Additional Casual and Contractual positions for existing/new/expanded programs, activities, and projects, co-existent with the operations of such programs, activities, and projects, may be proposed in Tier 2.

Moreover, positions for development projects to augment the core staff of the Project Office/Unified PMO may be created, subject to the scrap and build policy and the provisions of NBC No. 485 dated March 13, 2003.

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 Budget Circular (BC) No. 2009-3 as amended by BC No. 2011-2. The total amount shall be based on the number of filled itemized positions as of December 31, 2022.

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

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

- P 14,000 - Department Secretaries or equivalent;
- P 11,000 - Department Undersecretaries or equivalent;
- P 10,000 - Department Assistant Secretaries or equivalent;
- P 9,000 - Bureau Directors and Department Regional Directors or equivalent;
- P 8,500 - Assistant Bureau Directors, Department Assistant Regional Directors, Bureau Regional Directors, Department Service Chiefs or equivalent;
- P 7,500 - Assistant Bureau Regional Directors or equivalent;
- P 5,000 - Chief of Division or equivalent.

2.3 Uniform/Clothing Allowance (U/CA)

The provision for P6,000.00 per annum for U/CA for civilian personnel shall be computed based on the number of filled itemized positions as of the cut-off date above.

2.4 Cash Gift

Cash Gift equivalent to P5,000.00 shall be computed based on the number of filled positions as of December 31, 2022.

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 filled positions as of December 31, 2022.

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 filled positions as of December 31, 2022.

2.7 Collective Negotiation Agreement (CNA) Incentive

Pursuant to BC No. 2022-3, the actual obligations for CNA Incentive shall be reflected in BP Form 201-A under the account code "Collective Negotiation Agreement Incentive - Civilian".

2.8 Productivity Enhancement Incentive (PEI)

PEI equivalent to P5,000.00 shall be computed based on the number of filled positions as of December 31, 2022.

2.9 Subsistence, Laundry, and Quarters Allowances (SLQA)

The SLQA under the Magna Carta Benefits of Public Health Workers pursuant to R.A. No. 7305 shall be in accordance with the DBM-DOH JC No. 1, s. 2012 as amended by DBM-DOH JC No. 2016-01.

The SLQA under the Magna Carta Benefits for Scientists, Engineers, Researchers and Other S&T Personnel in Government pursuant to R.A. No. 8439 shall be in accordance with DBM-DOST Joint Circular No. 1, s. 2013.

The SQLA authorized for specific positions other than public health workers, scientists, engineers, researchers, and other S&T personnel in government shall be computed based on the rates authorized under specific laws, rules, and regulations.

2.10 Hazard Allowance

The Hazard Allowance under the Magna Carta Benefits for Scientists, Engineers, Researchers and Other S&T Personnel in Government pursuant to R.A. No. 8439 shall be in accordance with DBM-DOST Joint Circular No. 1, s. 2013.

2.11 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 an agency with a Performance Management System approved by the Civil Service Commission (CSC), in accordance with the guidelines under the CSC-DBM JC No. 1, s. 2012 dated September 3, 2012.

2.12 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 CSC-DBM JC No. 1, s. 2012 dated September 3, 2012.

2.13 Anniversary Bonus

The provision for Anniversary Bonus (AB) at P3,000.00 per qualified personnel shall be made only on the occasion of the agency's milestone year (15th year anniversary and every 5 years thereafter) in accordance with Administrative Order No. 263 dated March 28, 1996 and NBC No. 452 dated May 20, 1996. This should be supported by the legal basis on the creation of the agency.

2.14 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 (10th 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 CSC MC No. 06 (s. 2002). 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.

2.15 Allowances of Foreign Service Personnel

The allowances of personnel assigned abroad such as overseas, living quarters, family, clothing, post and representation allowances shall be at rates authorized under RA No. 7157 and EO No. 156, s. 2013.

2.16 Honoraria

Honoraria shall be paid to the following personnel subject to the guidelines issued by the DBM:

- 2.16.1 Teaching personnel of the DepEd, TESDA, SUCs, and other educational institutions engaged in actual classroom teaching and whose teaching load is outside the regular office hours and/or in excess of the regular teaching load;
- 2.16.2 Those who act as lecturers, resource persons, coordinators, and facilitators in seminars, training programs, workshops, and other similar activities conducted by other agencies;
- 2.16.3 Chairs and members of Commissions/Boards/Councils and other similar entities who are neither paid salaries nor per diems but compensated in the form of honoraria as provided by law, rules, and regulations;
- 2.16.4 Those involved in science and technological activities who render services beyond their regular workload;
- 2.16.5 Officials and employees assigned to special projects provided that:
 - 2.16.5.1 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 agency and have specific timeframes and deliverables for accomplishing objectives and milestones set by the agency for the year; and
 - 2.16.5.2 Such assignment entails rendition of work in addition to, or over and above, their regular workload.
- 2.16.6 Officials and employees authorized to receive honoraria under R.A. No. 9184 and its Implementing Rules and Regulations.

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.

2.17 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. Payment of longevity pay shall be governed by the following:

- 2.17.1 Health Workers – DBM-DOH JC No. 1, s. 2012, as amended by DBM-DOH JC No. 2016-1
- 2.17.2 Science and Technology Personnel – DBM-DOST JC No. 1, s. 2013, Republic Act (R.A.) No. 8439, and R.A. No. 11312, as implemented by DOST Administrative Order No. 009, s. 2020
- 2.17.3 Social Workers – R.A. No. 9433
- 2.17.4 Military and Uniformed Personnel – R.A. No. 1134, as amended by R.A. No. 3725 for the AFP and R.A. No. 6975 for the BFP, BJMP and PNP; R.A. No. 9993 for PCG; and R.A. No. 2057 for NAMRIA

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

2.18 Night Shift Differential

Night Shift Differential shall be granted at a rate not exceeding 20% of the hourly basic rate of the government employee occupying positions from Division Chief and below or their equivalent whether permanent, contractual, temporary, or casual, for each hour of work performed between the hours of 6:00 in the evening and 6:00 in the morning of the following day, pursuant to RA No. 11701 and its Implementing Rules and Regulations to be issued by the Civil Service Commission.

3.0 Other Personnel Benefits

3.1 Pension Benefits

The requirement of agencies with special retirement laws for their officials such as the Judiciary, Chairs and Members of Constitutional Commissions and other similarly situated officials in the following agencies shall be computed based on the provisions of said special retirement laws:

- Office of the Solicitor General (OSG),
- Public Attorney's Office (PAO),
- Land Registration Authority (LRA),
- National Prosecution Service of the DOJ-Office of the Secretary,
- Office of the Government Corporate Counsel (OGCC),

- National Labor Relations Commission (NLRC),
- Professional Regulation Commission (PRC),
- Energy Regulatory Commission (ERC),
- Office of the Ombudsman, and
- AFP, PNP, BFP, BJMP, PCG, and NAMRIA

Pension of ex-Presidents or their surviving spouses shall also be computed based on the provisions of said special retirement laws.

3.2 Retirement Gratuity (RG) Benefits

3.2.1 Agencies shall accomplish BP Form 205 for the list of retirees for budget provision and programming purposes. Separate lists shall be prepared for mandatory and optional retirees. The BP Form 205 shall serve as supporting document for the amount indicated in BP Form 201 Schedule A.

- **In the absence of a BP 205, any amount indicated under the RG column in the BP 201 Schedule A will be disapproved.**
- **In case of discrepancy between the amount for RG in BP 201 Schedule A and BP 205, the amount in BP 205 shall prevail.**

3.2.2 Claims for RG Benefits of retirees who opt to avail of the benefits under R.A. No. 1616 may be accommodated against the FY 2024 PGF, in the absence of agency savings. The computation of the RG Benefits under R.A. No. 1616 shall be based on the total creditable service which 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

For this purpose, agencies are enjoined to properly accomplish BP Form 205 for the list of proposed retirees in FY 2024, i.e., those retiring under R.A. No. 1616 and other retirement packages (e.g. R.A. Nos. 8291, 660). **In the absence of the said list, agencies will not be allowed to charge the payment of RG Benefits against the PGF.**

For non-GSIS members, computation shall be based on special laws governing the same, using BP Form 205.

3.3 Terminal Leave Benefits (TLB)

3.3.1 Agencies shall also use BP Form 205 to reflect the terminal leave benefits of FY 2024 retirees. TLB of compulsory retirees whether permanent or casual, shall be computed separately from those of optional retirees. The BP Form 205 shall serve as supporting document for the amount indicated in BP Form 201 Schedule A.

- **In the absence of a BP 205, any amount indicated under the TL column in the BP 201 Schedule A will be disapproved.**
- **In case of discrepancy between the amount for TL in BP 201 Schedule A and BP 205, the amount in BP 205 shall prevail.**

3.3.2 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 itemized positions as of the cut-off date.

4.1.1 GSIS RLIP - 12% of total salaries with the exception of the following who are covered by separate and specific laws:

4.1.1.1 For members of the Judiciary, Chair and Members of the Constitutional Commissions and other similarly situated officials in the OSG, OGCC, NLRC, PRC, ERC, LRA, DOJ-National Prosecution Service and PAO, the computation shall be 3% of total salaries (corresponding only to Life Insurance Premiums); and,

4.1.1.2 For military personnel of the DND, uniformed personnel of the DILG, DOTr (PCG), DENR (NAMRIA) and DOJ (BUCOR), no provision for RLIP shall be made.

- 4.2 PAG-I.B.I.G Contributions - P1,200.00 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.

5.0 Agencies with Military and Uniformed Personnel

In addition to the Base Pay that is authorized for military and uniformed personnel as discussed in item 1.0 of Salaries and Wages under this Annex, other personnel benefits shall include the following:

- 5.1 Regular Pay and Allowances
 - 5.1.1 Longevity Pay equivalent to a percentage of base pay depending on length of service;
 - 5.1.2 Subsistence Allowance of P150.00 per day;
 - 5.1.3 Quarters allowance ranging from P400.00 to P1,500.00 depending on the rank;
 - 5.1.4 Clothing Allowance of P200.00 per month;
 - 5.1.5 Hazard Pay of P540.00 per month;
 - 5.1.6 Laundry Allowance of P60.00 per month for officers and P30.00 per month for non-officers.
- 5.2 Duty-based allowances and collaterals, such as, but not limited to combat duty pay and combat incentive pay, shall be given to military uniformed personnel in accordance with existing laws and established guidelines.
 - 5.2.1 Combat Duty Pay of P3,000.00 per month to the officers and enlisted personnel of the AFP and uniformed personnel of the PNP under E.O. No. 03, s. 2016, amending E.O. No. 38, s. 2011.
 - 5.2.2 Additional Combat Incentive Pay of P300.00 per day not exceeding P3,000 per month to the members of the AFP and the uniformed personnel of the PNP who figure directly in actual combat against members of various insurgent, terrorist and lawless elements, subject to conditions prescribed under E.O. No. 03, s. 2016.
- 5.3 Special Group Term Insurance not exceeding P72.00 each per annum.

Maintenance and Other Operating Expenses (MOOE) – BP Form 201- B

6.0 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 each Department Secretary or equivalent;
- P 108,000 - for each Department Undersecretary or equivalent;
- P 60,000 - for each Department Assistant Secretary;
- P 45,600 - for each head of Bureau or organization of equivalent rank, and for each head of a Department Regional Office including General Manager of Local Water District in Category A and B;
- P 26,400 - for each head of a Bureau Regional Office or organization of equivalent rank, including General Manager of Local Water District in Category C and D; and,
- P 19,200 - for each Municipal Trial Court Judge, Municipal Circuit Trial Court Judge, and Shari'a Circuit Court Judge.

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.

7.0 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.

8.0 Bank Transaction Fee

Per Annex A of COA Circular No. 2020-001, this covers budget proposal for the charges imposed by the bank for various services rendered, not related to loans/borrowings, excluding interest charges. This also includes cost of checkbooks, penalties and surcharges on overdrafts, telegraphic transfers and the like.

9.0 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—BP Form 201- C

Estimated amounts Financial Expenses, i.e., Management Supervision/Trusteeship Fees, Interest Expenses, Guarantee Fees, Bank Charges-Loans and Borrowings, and Commitment Fees consistent with the COA Revised Chart of Accounts (Updated 2019) as outlined in the Government Accounting Manual.

The use of the 'Bank Charges' sub-object covers the charges imposed by the bank for various services rendered **in relation to loans or borrowings**. It also excludes interest charges. This is also in accordance with COA Circular No. 2020-001.

No amounts should be provided for 'Other Financial Charges'.

Capital Outlays—BP Form 201- D

10.0 Infrastructure Outlay and Buildings and Structures

The budget proposals for the rehabilitation or construction of government buildings/office space and other infrastructure projects shall adopt the most recent standard cost from the DPWH for infrastructure, i.e., factoring resiliency to withstand natural calamities and other prerequisites as enumerated in BP Forms 202 and 203. For guidance on matters other than the standard cost, it shall be subject to the most recent guidelines issued by the DBM and DPWH.

11.0 Transportation Equipment Outlay

The following guidelines shall be considered in the determination of transportation equipment requirements of agencies:

- 11.1 The acquisition by government offices of luxury vehicles shall continue to be prohibited. Proposals for the purchase of motor vehicles shall be subject to pertinent provisions of the General Appropriations Act, BC No. 2022-1, OP Memorandum Circular No. 9, s. 2010 and AO No. 14 s. 2018, and such other guidelines that may be issued by the DBM.
- 11.2 The agency shall determine and dispose its unserviceable motor vehicles subject to pertinent COA rules and regulations. No amount shall be provided for the repair of unserviceable vehicles.
- 11.3 Motor vehicles that should be replaced shall likewise be determined in accordance with the provisions of **BC No. 2022-1** and such other guidelines that may be issued by the DBM
- 11.4 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 item 4.6.1 of Circular Letter No. 2008-9.

12.0 **ICT and ICT-related expenditures**

ICT-related proposals, under the objects/sub-objects of expenditures listed in **Annex 'B-2'**, shall be included in the agency's ISSP which shall be prepared subject to the compliance with the rules and regulations issued by the DICT and such other guidelines to be issued for the purpose.

---Nothing Follows under ANNEX B---

ANNEX B-1

BUDGET PREPARATION FORMS AND INSTRUCTIONS

BP FORMS AND INSTRUCTIONS

BP Form	Title
A	Program Budget Matrix
B	Agency Performance Measures
C	Summary of RDC Inputs and Recommendations on Agency New and Expanded Programs and Projects
D	Report of CSO's Inputs on Ongoing and New Spending Projects and Activities
100	Statement of Revenues (General Fund)
100-A	Statement of Revenues and Expenditures (Earmarked Revenues)
100-B	Statement of Other Receipts/Expenditures (Off-Budgetary and Custodial Funds)
100-C	Statement of Donations and Grants (In Cash or In Kind)
200	Comparison of Appropriations and Obligations
201	Summary of Obligations and Proposed Programs/Projects
201-A	Obligations for Personnel Services (PS)
201-B	Obligations for Maintenance and Other Operating Expenditure (MOOE)
201-C	Obligations for Financial Expenses (FinEx)
201-D	Obligations for Capital Outlays (CO)
201-E	Summary of Outyear Requirements
202	Profile for Locally-Funded Projects
203	Profile for Foreign-Assisted Projects
204	Staffing Summary of Non-Permanent Positions
205	List of Retirees
206	Convergence Programs and Projects
207	Climate Change Expenditures
300	FY 2024 Proposed Provisions

PROGRAM BUDGET MATRIX

2022 Actual Obligation

2023 Current Program

2024 Total Proposed Program

TIER 1

TIER 2

DEPARTMENT:

AGENCY:

OPERATING UNIT:

UACS Code	P/A/P	Status (OG) (P) (T)	AMOUNT (in thousand)				
			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						
	GRAND TOTAL		P	P		P	P

Notes:
OG - On-going
P - Proposed
T - Terminating

PREPARED BY :

APPROVED BY :

DATE :

Budget Officer

Planning Officer

Agency Head

DAY/MO/YEAR

BP Form A

PROGRAM BUDGET MATRIX

Instructions

This form shall present the agency budgetary requirements by Program/Activity/Project (P/A/P) statement, for the FY 2022 (Actual Obligations); FY 2023 (Current Program) and FY 2024 [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'. The PREXC UACS code shall be the enhanced 15 digit code pursuant to COA-DBM-DOF Joint Circular No. 1 dated August 11, 2017.

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 BP Form B.

AGENCY PERFORMANCE MEASURES

DEPARTMENT:
AGENCY:

Program/Sub-Program/ Performance Indicator Description	Organizational Outcome/s (OO/s) to which the Program contributes	Baseline Information			Performance					Budget Allocation (P'000)			
					Year 2022		Year 2023 GAA	Year 2024 Targets		Year 2022	Year 2023	Year 2024	
					Target	Actual		TIER 1	TIER 2			TIER 1	TIER 2
		Unit	Year	Value	Target	Actual		Proposals	Proposals			Proposals	Proposals
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
NATURAL RESOURCES ENFORCEMENT AND REGULATORY PROGRAM Outcome Indicators 1. Increase in hectarage of private sector investment in NR development 2. Percentage of forests protected against forest fires, poaching, pest infestation, etc. 3. Percentage increase in number of prosecutions for ENR illegal activities Output Indicators 1. Area of open access forestlands placed under appropriate management arrangement/tenure 2. Number of cases on ENR illegal activities filed 3. Percentage of total hotspot areas neutralized	OO : Natural Resources Sustainably Managed												

PREPARED BY :

APPROVED BY:

DATE:

Budget Officer

Planning Officer

Agency Head

DAY/MO/YEAR

BP Form B

AGENCY PERFORMANCE MEASURES

Instructions

This form shall contain a presentation of the performance measures of departments and agencies. Based on the Program Expenditure Classification (PREXC) agreed with DBM, departments/agencies shall specify accomplishments and targets, and corresponding budgetary allocation for related programs/activities/projects.

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 agency head and the DBM.

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: **Organizational Outcome (OO)** – Indicate the specific OO/s to which the Program/s directly contribute. A Program may contribute to only one OO.

Columns 3-5: **Baseline Information** – Indicate the unit of measurement used for the baseline (Col. 3), base year (Col. 4) and the baseline value (Col. 5). This may be sourced from the Matrix of Indicator Definitions (MID) that has been prepared and should be updated regularly by the Department/Agency.

Columns 6-10: **Performance** – Specific numerical performance measurement of the agency targets (as reflected in the FY 2022 GAA) and actual accomplishments for FY 2022 (as reflected in the Budget Accountability Report No. 1 as of December 31, 2022) and targets for FY 2023 (as reflected in FY 2023 GAA) and targets for FY 2024 corresponding to the specific Program or Sub-program/indicators under Column (1).

Columns 11-14: **Budget Allocation** – Cost provision (actual for FY 2022) corresponding to each P/A/P attributed to Program or Sub-Program/Indicators proposed for FY 2023 and FY 2024 (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 agencies on top of their budget as well as adjustments in outputs (targeted or actual), if any due to realignment of funds within agency budget shall be properly disclosed.

SUMMARY OF RDC INPUTS AND RECOMMENDATIONS ON AGENCY NEW AND EXPANDED PROGRAMS AND PROJECTS

FY 2024 BUDGET

(In Thousand Pesos)

Department:

Agency:

PROGRAMS/ACTIVITIES/ PROJECTS	BUDGET ALLOCATION					RDC INPUT/ RECOMMENDATION	ACO FEEDBACK		
	TIER 1	TIER 2	Agency Central Office						
			Included in the Budget Proposal	Not Included in the Budget Proposal	Total				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Operations Organizational Outcome 1 PROGRAM 1 SUB-PROGRAM 1 a. Activity 1 CO RO 1 RO 2 b. Project 1 CO RO 1 RO 2									
GRAND TOTAL									
** RDC INPUT / RECOMMENDATION :									
** ACO FEEDBACK :									
PREPARED BY:		APPROVED BY:			DATE :				
_____		_____			_____				
Budget Officer		Planning Officer			Head of Office/Agency				
					DAY/MO/YEAR				

BP FORM C

SUMMARY OF RDC INPUTS AND RECOMMENDATIONS ON AGENCY NEW AND EXPANDED PROGRAMS AND PROJECTS

Instructions

This form shall be used to capture the inputs and recommendations of the Regional Development Councils (RDCs) on agency programs, activities and projects (P/A/Ps). It is to be prepared by the Agency Central Offices (ACOs) in coordination with Agency Regional Offices (AROs).

Note: Agencies with roads and bridges programs and projects are specifically requested to submit their duly accomplished BP Form C to the DBM.

- | | |
|-----------------|---|
| Column 1 | Indicate the specific program, activity or project that formed the subject of RDC input or recommendation. ¹ A detailed breakdown per region pertinent to each entry must be made. |
| Column 2 | Reflect the amounts allocated by the central office by program, activity or project to the regions corresponding to Tier 1. |
| Column 3 | Reflect the Tier 2 proposal of programs, activities or projects recommended by the RDC (or resulting from agreements within the RDC). ² |
| Column 4 | Reflect the amount of Tier 2 proposal in column 3 that is INCLUDED in the agency budget proposal for Tier 2 submitted to the DBM. |
| Column 5 | Reflect the amount of Tier 2 proposal in column 3 that is NOT INCLUDED in the agency budget proposal for Tier 2 submitted to the DBM. |
| Column 6 | Reflect the total of column 4 and column 5 for each program, activity or project. |
| Column 7 | State in this column the rationale of the inputs and recommendations of the RDC on agency PAPs for Tier 1 and Tier 2. ³ <ul style="list-style-type: none">• Additional explanations may be stated in a separate row before the signatories boxes. |
| Column 8 | State in this column the feedback of the Agency Central Office to the inputs and recommendations of the RDC on agency PAPs in Column 7. ⁴ <ul style="list-style-type: none">• Additional explanations may be stated in a separate row before the signatories boxes. |

¹ Agency programs, activities or projects that did not form the subject of RDC input or recommendation can be omitted in this form.

² Indicate amounts per allotment class and objects of expenditure if possible in a separate document attached to the form.

³ This column can include RDC evaluation of the program or project in relation to its contribution to the Philippine Development Plan of the Regional Development Plan, the Budget Priorities Framework, agency mandate or target organizational outcomes, etc. It can also include other information pertinent to the program or project such as implementation readiness.

⁴ In addition, this column can also be used to capture the rationale of the agency for column 4 and column 5.

REPORT OF CSOs' INPUTS ON ONGOING AND NEW SPENDING PROJECTS AND ACTIVITIES
FY 2024 TOTAL PROPOSED PROGRAM
(In Thousand Pesos)

Department:

Agency:

[illegible]

BP FORM D

REPORT OF CSOs' INPUTS ON ONGOING AND NEW SPENDING PROJECTS AND ACTIVITIES

Instructions

This form shall report the inputs of Civil Society Organizations (CSOs) from **national and local** consultations initiated by Agency Central Offices (ACOs) for agency ongoing/new spending/expansion projects and activities for FY 2024.

Inputs from local CSO consultations led by or under the Regional Development Councils (RDCs), however, are **not to be reported** here.

To be prepared by the Agency Central Office and other instrumentalities of the National Government (Constitutional Offices, Other Executive Offices, SUCs). Attached agencies shall prepare this Form separately.

- Column 1: Reflect the corresponding PREXC UACS code for the *project/activity* to which CSOs inputs can be attributed.
- Column 2: Reflect the specific project/activity and/or sub-program of a major program for FY 2024. A detailed breakdown by regions per activity must be made.
- Column 3: Reflect the corresponding UACS location code for the project/activity to which CSOs inputs can be attributed.
- Column 4-5: State in this column the inputs/comments/recommendations of the **CSOs** on agency ongoing and/or new spending/expansion programs/projects/activities, as to: relevance; strategy and delivery methodology; beneficiaries/clients; accountability structure; costing; performance management; monitoring and evaluation; and risk management.

Inputs/comments/recommendations shall include those obtained and/or extracted from:

- conduct of CS/CSO Consultations at the national level,
- conduct of CS/CSO Consultations at the local level,
- review of the documentations for the past 12 months of agency program/project assessment and planning with participation of CSOs or under agency continuing consultative mechanisms, and/or
- engagement through Budget Partnership Agreements (BPAs).

Note: The ACOs are reminded to be ready to provide the highlight/s of the consultations or extracts of the meetings/workshops, and actual attendance sheets, from which the inputs were based. These documents shall be collected after submission of the Agency Budget Proposal to DBM.

- Column 6: State in this column the amount of the object of expenditure that was based on the CSO inputs and incorporated by the agency in their submitted budget proposal. The amounts shall reflect, likewise, the adjusted regional distribution by activity/project submitted by the ACOs to DBM.
- Indicate the **Total** of the amounts.
- Column 7: State in this column the assumptions/basis made in the amount of the object of expenditure in column 5.
- Additional explanations may be stated in a separate row before the signatories boxes.

Column 8: Remarks/ACO Feedback here shall include the source of the CSO inputs if it was through a consultation, a BPA, or from other agency consultative mechanisms; the name/s of the CSO BPA partner, CSOs consulted or the agency mechanism for CSO participation; or any actions taken in response to the CSO inputs.

- Additional explanations may be stated in a separate row before the signatories boxes.

Note: The ACOs shall submit to DBM the explanation on how the CSO inputs were used and whether these are considered in the budget proposal and/or reason/ justification for their non-inclusion. This will be collected together with the supporting documents required under Columns 4-5 after submission of the Agency Budget Proposal to DBM.

STATEMENT OF REVENUES
(GENERAL FUND)
FY 2022-2026
(In Thousand Pesos)

Department :

Agency :

SOURCE OF REVENUE	DESCRIPTION SOURCE OF REVENUE	OBJECT CODE	LEGAL BASIS	AMOUNT IN P'000						REMARKS
				2022		2023	2024	2025	2026	
				ESTIMATE	ACTUAL	PROGRAM	PROPOSED	PROJECTIONS	PROJECTIONS	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Free Portion - Tax Revenues - Non-Tax Revenues										
Earmarked Portion - Tax Revenues - Non-Tax Revenues										
GRAND TOTAL										
** REMARKS :										
PREPARED BY:			APPROVED:				DATE:			
_____			_____				_____			
CHIEF ACCOUNTANT			HEAD OF OFFICE/AGENCY				DAY/MO/YEAR			

NOTE: The information reflected in this table shall be evaluated by the DBM for inclusion in Table C of the BESF.

BP FORM 100
STATEMENT OF REVENUES (GENERAL FUND)

Instructions

This form shall reflect all revenues collected by agencies which are deposited in the National Treasury. Information generated from this form will be reported as tax and non-tax revenues of the national government in Table C of the BESF.

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 national 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 2022 BESF.

Column 6: The amounts in this column shall reflect the agency's actual revenue collections deposited with BTr for FY 2022.

Column 7: The amounts in this column shall reflect the FY 2023 BESF level or the updated estimates, if any, based on new assumptions.

Columns 8-10: Reflect the projected revenues for FYs 2024 to 2026 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 2024-2026 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in FY 2022 compared with the FY 2022 income estimate shall also be justified.

STATEMENT OF REVENUES AND EXPENDITURES
EARMARKED REVENUES
FY 2022-2026
(In Thousand Pesos)

Department :
Agency :

CATEGORY	DESCRIPTION SOURCE OF REVENUE	UACS OBJECT CODE	LEGAL BASIS	NATURE OF EXPENDITURES	FUND BALANCE as of DEC. 31, 2022	AMOUNT IN P'000										REMARKS
						2022 ACTUAL		2023 PROGRAM		2024 PROPOSED		2025 PROJECTIONS		2026 PROJECTIONS		
						Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
A. Special Account in the General Fund (Automatically Appropriated)																
B. Use of Income, General Fund																
GRAND TOTAL																
*REMARKS																
PREPARED BY:						APPROVED:						DATE:				
<div>CHIEF ACCOUNTANT</div>						<div>HEAD OF OFFICE/AGENCY</div>						<div>DAY/MO/YEAR</div>				

NOTE: The information reflected in this table shall be evaluated by the DBM for inclusion in Table C of the BESF.

BP 100-A: STATEMENT OF REVENUES AND EXPENDITURES

Earmarked Revenues

Instructions

This form shall reflect all revenues collected by agencies which are deposited in the National Treasury under the General Fund, which are authorized by law to be used for a specific purpose.

- 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 agencies like in case of MVUC being collected by LTO to be used by DPWH and DOTr, 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, 2022, which shall be equivalent to the fund balance as of December 31, 2021 plus 2022 actual remitted collections less 2022 actual obligations.
- Columns 7-8: The amounts in this column shall be based on the agency's Detailed Statement of Income and Expenses for the FY 2022.
- Columns 9-10: The amounts in this column shall be based on the FY 2023 BESF figures consistent with BP Form 100.
- Columns 11-16: Reflect the projected income and expenditures from FYs 2024 to 2026 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 2024 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in FY 2022 compared with the FY 2022 income estimate shall also be justified.

STATEMENT OF OTHER RECEIPTS/EXPENDITURES
OFF-BUDGETARY AND CUSTODIAL FUNDS
FY 2022-2024
(In Thousand Pesos)

Department :

Agency :

NATURE OF RECEIPTS	FUNDING SOURCE CODE	SOURCE OF REVENUE	LEGAL BASIS	NATURE OF EXPENDITURES	CASH BALANCE as of Dec. 31, 2022	AMOUNT IN P'000						REMARKS	
						2022 ACTUAL		2023 PROGRAM		2024 PROPOSED			
						RECEIPT	EXPENDITURE	RECEIPT	EXPENDITURE	RECEIPT	EXPENDITURE		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
GRAND TOTAL													
**REMARKS:													
PREPARED BY:				APPROVED :					DATE:				
_____ CHIEF ACCOUNTANT				_____ HEAD OF OFFICE/AGENCY					_____ DAY/MO/YEAR				

NOTE: The information reflected in this table shall be evaluated and consolidated by the DBM for inclusion in Table B of the BESF.

* Cash Balance as of Dec. 31, 2022 shall be equivalent to the Cash Balance as of December 31, 2021 plus FY 2022 Actual Receipt minus FY 2022 Actual Expenditure.

BP FORM 100-B
STATEMENT OF OTHER RECEIPTS/EXPENDITURES
(Off-Budgetary and Custodial Funds)

Instructions

This form shall be used to report all receipts of agencies which are authorized by law to be retained/held and used for specific purposes by the collecting agencies that do accrue to the General Fund, and its corresponding expenditures.

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 National Expenditure Program, and which are authorized for depositing in government financial institutions. These are categorized into:

- a. Revolving Fund** - are receipts derived from business-type activities of departments/agencies 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.
- b. Retained Income/Fund** – are collections that are authorized by law to be used directly by agencies for their operation or specific purposes. These include but are not limited to receipts from:
 - For SUCS, these include internally generated income of the university/college pursuant to the provisions of R.A. No. 8292 entitled, “Higher Education Modernization Act of 1997.”
 - For DOH, 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 the provisions of DOH, DOF and DBM Joint Circular No. 2003-1.

Custodial Funds refer to receipts or cash received by any government agency—whether from a private source or another government agency—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 department or agency holds receipts as a trustee for the fulfillment of some obligations.

Column 2:	Indicate the corresponding UACS Funding Source Code e.g., ATI Revolving Fund, 06 207 501.
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, 2022, which shall be equivalent to the Cash Balance as of December 31, 2021 plus FY 2022 Actual Revenue minus FY 2022 Actual Expenditure.
Column 7:	Reflect the actual receipts/collections for FY 2022.
Column 8:	Reflect the actual expenditures for FY 2022 which were charged against the fund.
Column 9:	Reflect the estimated receipts/collections for FY 2023 consistent with the FY 2023 BESF.
Column 10:	Reflect the estimated expenditures for FY 2023 consistent with the FY 2023 BESF.
Column 11:	Reflect the estimated receipts/collections for FY 2024.
Column 12:	Reflect the estimated expenditures for FY 2024.
Column 13:	Include information on the status of the funds, i.e., active or dormant and incorporation in the Treasury Single Account (TSA) of the Bureau of Treasury (BTr). 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 BTr on transfers of the accounts to the TSA.

STATEMENT OF DONATIONS AND GRANTS

FY 2022-2024

(In Thousand Pesos)

Department:
Agency:

NATURE OF RECEIPTS	UACS FUNDING SOURCE CODE	TERM (i.e. implementation period in years)	LEGAL BASIS	NATURE OF EXPENDITURES	CASH BALANCE as of DEC. 31, 2022*	AMOUNT IN P'000						REMARKS	
						2022 ACTUAL		2023 PROGRAM		2024 PROPOSED			
						RECEIPT	EXPENDITURE	RECEIPT	EXPENDITURE	RECEIPT	EXPENDITURE		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
I. In Cash (40402010 00) - Local Grants - Foreign Grants													
II. In Kind (40402020 00) - Local Grants - Foreign Grants													
GRAND TOTAL													
**REMARKS:													
PREPARED BY:				APPROVED:					DATE:				
_____ CHIEF ACCOUNTANT				_____ HEAD OF OFFICE/AGENCY					_____ DAY/MO/YEAR				

NOTE: The information reflected in this table shall be evaluated and consolidated by the DBM for inclusion in Table B of the BESF.
* Cash Balance as of Dec. 31, 2022 shall be equivalent to the Cash Balance as of December 31, 2021 plus FY 2022 Actual Receipt minus FY 2022 Actual Expenditure.

BP FORM 100-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.

- 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 consistent with UACS Manual, e.g., Domestic Grant Proceeds (104104), and Grants from Development Partners (Fund Category Codes 152 to 250). Kindly note that since grant proceeds are Automatically Appropriated, the authorization code must be 04.
- 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, 2022, which shall be equivalent to the Cash Balance as of December 31, 2021 plus FY 2022 Actual Revenue minus FY 2022 Actual Expenditure, if applicable.
- Column 7: Reflect the actual receipts for FY 2022.
- Column 8: Reflect the actual expenditures for FY 2022 which are charged against the donations/grant proceeds.
- Column 9: Reflect the estimated receipts for FY 2023.
- Column 10: Reflect the estimated expenditures for FY 2023 to be charged against the donations/grant proceeds.
- Column 11: Reflect the estimated receipts for FY 2024.
- Column 12: Reflect the estimated expenditures for FY 2024 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 thousand pesos inasmuch as proper quantification is possible.

COMPARISON OF APPROPRIATIONS AND OBLIGATIONS**FY 2022-2024****Department:****Agency:****Operating Unit:**

PARTICULARS	AMOUNT IN P'000		
	2022 ACTUAL	2023 CURRENT	2024 PROPOSED
NEW GENERAL APPROPRIATIONS			
General Fund			
AUTOMATIC APPROPRIATIONS			
Retirement and Life Insurance Premiums			
Grant Proceeds			
Special Account			
Customs Duties and Taxes			
Proceeds from Sale of Non-serviceable, Obsolete and Other Unnecessary Equipment			
Tax Refund			
Pension for Ex-Presidents or their surviving spouses			
CONTINUING APPROPRIATIONS			
Unobligated Allotments			
Maintenance and Other Operating Expenses (R.A.)			
Capital Outlays (R.A.)			
Unreleased Appropriations			
Maintenance and Other Operating Expenses (R.A.)			
Capital Outlays (R.A.)			
BUDGETARY ADJUSTMENTS:			
Transfer(s) to:			
Specify			
Transfer(s) from:			
National Disaster Risk Reduction and Management Fund			
Contingent Fund			
Miscellaneous Personnel Benefits Fund			
Pension and Gratuity Fund			
Unprogrammed Funds (Specify)			
Others (Specify)			
TOTAL AVAILABLE APPROPRIATIONS			
LESS: Unused Appropriations			
Unobligated Allotment			
Unreleased Appropriation			
TOTAL OBLIGATIONS			
PREPARED BY:	CERTIFIED CORRECT:		DATE:
_____	_____		_____
BUDGET OFFICER	CHIEF ACCOUNTANT		DAY/MO/YEAR

BP FORM 200
COMPARISON OF APPROPRIATIONS AND OBLIGATIONS

Instructions

- Column 1: **Particulars.** Indicate the specific sources of appropriations, such as New, Supplemental, Automatic, Continuing Appropriations, or Special Purpose Funds made available to the agency during a particular Fiscal Year.
- Column 2: **FY 2022 Actual.** The New General Appropriations shall be based on FY 2022 GAA. Automatic Appropriations and Budgetary Adjustments shall be based on actual allotment received. The amounts shall be based on the agency's Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) as of December 31, 2022.
- Column 3: **FY 2023 Current.** Represents the FY 2023 New General Appropriations, Automatic Appropriations and unreleased appropriations/unobligated allotment authorized to be treated as Continuing Appropriations. The New General Appropriations shall be based on FY 2023 GAA. Continuing Appropriations pertains to the Unobligated Allotment for Maintenance and Other Operating Expenses (MOOE) and Capital Outlay (CO) of the immediately preceding year. This shall be consistent with the Registry of Allotment and Obligations.
- Column 4: **FY 2024 Proposed.** Represents the summary of the FY 2024 budget proposal to be funded from the GAA, including Automatic Appropriations.

BP FORM 201 - SUMMARY OF OBLIGATIONS AND PROPOSED PROGRAMS/PROJECTS (In Thousand Pesos)

Department:
Agency:
Region:
Authorization:

COST STRUCTURE/ PROGRAM/ ACTIVITY/ PROJECT	UACS Code(s)	2022 - ACTUAL OBLIGATION					2023 - GAA					2024 - PROPOSED PROGRAM																					
		PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	TIER 1					TIER 2					TOTAL PROPOSED PROGRAM											
												PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)							
A. COST STRUCTURE																																	
I. General Administration and Support:																																	
a. Activity 1																																	
CO																																	
RO 1																																	
RO 2																																	
TOTAL A.I																																	
II. Support to Operations:																																	
a. Activity 1																																	
CO																																	
RO 1																																	
RO 2																																	
b. Project 1																																	
CO																																	
RO 1																																	
RO 2																																	
TOTAL A.II																																	
III. Operations																																	
Organizational Outcome 1																																	
PROGRAM 1																																	
SUB-PROGRAM 1																																	
a. Activity 1																																	
CO																																	
RO 1																																	
RO 2																																	
b. Project 1																																	
CO																																	
RO 1																																	
RO 2																																	
Organizational Outcome n																																	
PROGRAM n																																	
SUB-PROGRAM n																																	
a. Activity n																																	
CO																																	
RO 1																																	
RO 2																																	
b. Project n																																	
CO																																	
RO 1																																	
RO 2																																	
TOTAL A.III																																	
GRAND TOTAL																																	
Prepared by:							Certified Correct:							Approved by:							Date:												
BUDGET OFFICER							PLANNING OFFICER							CHIEF ACCOUNTANT							HEAD OF OFFICE/AGENCY							DAY/MONTH/YEAR					

BP FORM 201
SUMMARY OF OBLIGATIONS AND PROPOSED
PROGRAMS/PROJECTS

Instructions

This form reflects the summary of obligations and proposed programs and projects under BP Form 201 (Schedules A, B C and D). It also includes the programs/activities/projects (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 BP Form 201-Schedules A, B, C & D. (Please refer to BP Form 201: 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'. The PREXC UACS code shall be the enhanced 15 digit code pursuant to COA-DBM-DOF Joint Circular No. 1 dated August 11, 2017.
- Columns 3-7: Indicate under these Columns the FY 2022 Actual Obligations by Expense Class (PS, MOOE, FINEX and CO) of the Agency as well as actual object classification of the obligations.
- Columns 8-12: Indicate under these Columns the FY 2023 GAA by Expense Class (PS, MOOE, FINEX and CO) of the Agency.
- Columns 13-27: Indicate under these Columns the FY 2024 Proposed Program by Expense Class (PS, MOOE, FINEX and CO) of the Agency. This shall correspond, for each P/A/P, to the sum of the Total FY 2024 proposed program in Schedules A, B, C and D, Tier 1 and Tier 2 Proposal.

BP FORM 201 - SCHEDULE A
OBLIGATIONS, BY OBJECT OF EXPENDITURES
PERSONNEL SERVICES
(In Thousand Pesos)

Department : _____		APPROPRIATION SOURCE (Please check): <input type="checkbox"/> New Appropriation (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations <input type="checkbox"/> Continuing Appropriations <input type="checkbox"/> Others (New Appropriation Transfers from SPFs; Supplemental)															YEAR (Please check): <input type="checkbox"/> 2022 - Actual Obligations <input type="checkbox"/> 2023 - Current Program <input type="checkbox"/> 2024 - Total Proposed Program <div style="display: flex; justify-content: space-between;"><div><input type="checkbox"/> TIER 1 <input type="checkbox"/> TIER 2</div></div>									
Agency: _____																										
Operating Unit: _____																										

COST STRUCTURE/ PROGRAM/ ACTIVITY/ PROJECT	UACS Code(s)	SALARIES AND WAGES			OTHER COMPENSATION																	PERSONNEL BENEFIT CONTRIBUTIONS					OTHER PERSONNEL BENEFITS							TOTAL
		Basic Salary - Civilian	Salaries & Wages - Casual/ Contractual	Salaries & Wages - Substitute Teachers	Personnel Economic Relief Allowance (PERA)	Representation Allowance (RA)	Transportation Allowance (TA)	Clothing/ Uniform Allowance	Subsistence Allowance (SA)	Laundry Allowance (LA)	Quarters Allowance (QA)	Productivity Incentive Allowance (PIA)	Overseas Allowance (OA)	Honoraria	Hazard Pay (HP)	Longevity Pay (LP)	Overtime & Night Pay	Year End Bonus	Cash Gift	Mid- Year Bonus	Other Bonuses and Allowances	Retirement and Life Insurance Premiums (RLIP)	Pag-IBIG Contributions	PhilHealth Contributions	Employees Compensation Insurance Premiums (ECIP)	Provident/ Welfare Fund Contributions	Pension Benefits	Retirement Gratuity	Terminal Leave Benefits	Lump- sums	Loyalty Award	Other Personnel Benefits		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	
A. COST STRUCTURE																																		
I. General Administration and Support																																		
a. Activity 1																																		
CO																																		
RO 1																																		
RO 2																																		
TOTAL A.I																																		
II. Support to Operations																																		
a. Activity 1																																		
CO																																		
RO 1																																		
RO 2																																		
b. Project 1																																		
CO																																		
RO 1																																		
RO 2																																		
TOTAL A.II																																		
III. Operations																																		
Organizational Outcome 1																																		
PROGRAM 1																																		
SUB-PROGRAM 1																																		
a. Activity 1																																		
CO																																		
RO 1																																		
RO 2																																		
b. Project 1																																		
CO																																		
RO 1																																		
RO 2																																		
Organizational Outcome n																																		
PROGRAM n																																		
SUB-PROGRAM n																																		
a. Activity n																																		
CO																																		
RO 1																																		
RO 2																																		
b. Project n																																		
CO																																		
RO 1																																		
RO 2																																		
TOTAL A.III																																		
Grand Total																																		

PREPARED BY: _____

_____ BUDGET OFFICER

_____ PLANNING OFFICER

CERTIFIED CORRECT: _____

_____ CHIEF ACCOUNTANT

APPROVED: _____

_____ HEAD OF OFFICE/AGENCY

DATE: _____

_____ DAY/MONTH/YEAR

Including Associated Cost by P/A/P

BP FORM 201 - SCHEDULE B
OBLIGATIONS, BY OBJECT OF EXPENDITURES
MAINTENANCE AND OTHER OPERATING EXPENSES
(In Thousand Pesos)

Department : Agency: Operating Unit:		APPROPRIATION SOURCE (Please check): <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 40px; height: 15px;"></td><td>New Appropriation (Regular Agency Budget)</td></tr><tr><td style="height: 15px;"></td><td>Automatic Appropriations</td></tr><tr><td style="height: 15px;"></td><td>Continuing Appropriations</td></tr><tr><td style="height: 15px;"></td><td>Others (New Appropriation Transfers from SPFs; Supplemental)</td></tr></table>											New Appropriation (Regular Agency Budget)		Automatic Appropriations		Continuing Appropriations		Others (New Appropriation Transfers from SPFs; Supplemental)	YEAR (Please check): <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 40px; height: 15px;"></td><td>2022 - Actual Obligations</td></tr><tr><td style="height: 15px;"></td><td>2023 - Current Program</td></tr><tr><td style="height: 15px;"></td><td>2024 - Total Proposed Program</td></tr><tr><td style="height: 15px;"></td><td>TIER 1</td></tr><tr><td style="height: 15px;"></td><td>TIER 2</td></tr></table>								2022 - Actual Obligations		2023 - Current Program		2024 - Total Proposed Program		TIER 1		TIER 2
	New Appropriation (Regular Agency Budget)																																			
	Automatic Appropriations																																			
	Continuing Appropriations																																			
	Others (New Appropriation Transfers from SPFs; Supplemental)																																			
	2022 - Actual Obligations																																			
	2023 - Current Program																																			
	2024 - Total Proposed Program																																			
	TIER 1																																			
	TIER 2																																			
COST STRUCTURE/ PROGRAM/ ACTIVITY/ PROJECT	UACS Code(s)	TRAVELING	TRAINING AND SCHOLARSHIP	SUPPLIES AND MATERIALS	UTILITY	COMMUNICATION	AWARDS/ REWARDS AND PRIZES	SURVEY, RESEARCH, EXPLORATION AND DEVELOPMENT	DEMOLITION/ RELOCATION AND DESILTING/ DREDGING	GENERATION, TRANSMISSION AND DISTRIBUTION	CONFIDENTIAL, INTELLIGENCE AND EXTRAORDINARY	PROFESSIONAL SERVICES	GENERAL SERVICES	REPAIRS AND MAINTENANCE	FINANCIAL ASSISTANCE/ SUBSIDY	TAXES, INSURANCE PREMIUMS AND OTHER FEES	OTHER MAINTENANCE AND OPERATING EXPENSES	TOTAL																		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)																		
A. COST STRUCTURE																																				
I. General Administration and Support																																				
a. Activity 1																																				
CO																																				
RO 1																																				
RO 2																																				
TOTAL A.I																																				
II. Support to Operations																																				
a. Activity 1																																				
CO																																				
RO 1																																				
RO 2																																				
b. Project 1																																				
CO																																				
RO 1																																				
RO 2																																				
TOTAL A.II																																				
III. Operations																																				
Organizational Outcome 1																																				
PROGRAM 1																																				
SUB-PROGRAM 1																																				
a. Activity 1																																				
CO																																				
RO 1																																				
RO 2																																				
b. Project 1																																				
CO																																				
RO 1																																				
RO 2																																				
Organizational Outcome n																																				
PROGRAM n																																				
SUB-PROGRAM n																																				
a. Activity n																																				
CO																																				
RO 1																																				
RO 2																																				
b. Project n																																				
CO																																				
RO 1																																				
RO 2																																				
TOTAL A.III																																				
Grand Total																																				
PREPARED BY: BUDGET OFFICER PLANNING OFFICER				CERTIFIED CORRECT: CHIEF ACCOUNTANT					APPROVED: HEAD OF OFFICE/AGENCY					DATE: DAY/MONTH/YEAR																						

BP FORM 201 - SCHEDULE C
OBLIGATIONS, BY OBJECT OF EXPENDITURES
FINANCIAL EXPENSES
(In Thousand Pesos)

Department :	APPROPRIATION SOURCE (Please check): <input type="checkbox"/> New Appropriation (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations <input type="checkbox"/> Continuing Appropriations <input type="checkbox"/> Others (New Appropriation Transfers from SPFs; Supplemental)	YEAR (Please check): <input type="checkbox"/> 2022 - Actual Obligations <input type="checkbox"/> 2023 - Current Program <input type="checkbox"/> 2024 - Total Proposed Program <div style="display: flex; justify-content: space-between;"> TIER 1 TIER 2 </div>
Agency:		
Operating Unit:		

COST STRUCTURE/ PROGRAM/ ACTIVITY/ PROJECT (1)	UACS Code(s) (2)	Management Supervision/ Trusteeship Fees (3)	Interest (4)	Guarantee Fees (5)	Bank Charges (6)	Commitment Fees (7)	Other Financial Charges (8)	TOTAL (9)
A. COST STRUCTURE								
I. General Administration and Support								
a. Activity 1								
CO								
RO 1								
RO 2								
TOTAL A.I								
II. Support to Operations								
a. Activity 1								
CO								
RO 1								
RO 2								
b. Project 1								
CO								
RO 1								
RO 2								
TOTAL A.II								
III. Operations								
Organizational Outcome 1								
PROGRAM 1								
SUB-PROGRAM 1								
a. Activity 1								
CO								
RO 1								
RO 2								
b. Project 1								
CO								
RO 1								
RO 2								
Organizational Outcome n								
PROGRAM n								
SUB-PROGRAM n								
a. Activity n								
CO								
RO 1								
RO 2								
b. Project n								
CO								
RO 1								
RO 2								
TOTAL A.III								
Grand Total								
PREPARED BY:			CERTIFIED CORRECT:		APPROVED:		DATE:	
<div style="border-bottom: 1px solid black; width: 100%;"></div> BUDGET OFFICER			<div style="border-bottom: 1px solid black; width: 100%;"></div> CHIEF ACCOUNTANT		<div style="border-bottom: 1px solid black; width: 100%;"></div> HEAD OF AGENCY		<div style="border-bottom: 1px solid black; width: 100%;"></div> DAY/MONTH/YEAR	

Including Associated Cost by P/A/P

BP FORM 201 - SCHEDULE D
OBLIGATIONS, BY OBJECT OF EXPENDITURES
CAPITAL OUTLAYS
(In Thousand Pesos)

Department : Agency: Operating Unit:					APPROPRIATION SOURCE (Please check): <input type="checkbox"/> New Appropriation (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations <input type="checkbox"/> Others (New Appropriation Transfers from SPFs; Supplemental)										YEAR (Please check): <input type="checkbox"/> 2022 - Actual Obligations <input type="checkbox"/> 2023 - Current Program <input type="checkbox"/> 2024 - Total Proposed Program <div style="text-align: right;">TIER 1 TIER 2</div>																												
COST STRUCTURE/ PROGRAM/ ACTIVITY/ PROJECT	UACS Code(s)	INVESTMENT OUTLAY		INVESTMENT PROPERTY OUTLAY	PROPERTY, PLANT AND EQUIPMENT OUTLAY										LOANS OUTLAY			BIOLOGICAL ASSETS OUTLAY	INTAGIBLE ASSETS OUTLAY			TOTAL																					
		Investment in GOCCs	Investment in Associates		Land Outlay	Land Improvements Outlay	Infrastructure Outlay	Buildings and Other Structures	Machinery and Equipment Outlay	Transportation Equipment Outlay	Furniture, Fixtures and Books Outlay	Heritage Assets	Other Property Plant and Equipment Outlay	Leased Assets Improvement	GOCCs	LGUs	Others		Patents/ Copy Rights	Computer Software	Other Intangible Assets																						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)																					
A. COST STRUCTURE I. General Administration and Support a. Activity 1 CO RO 1 RO 2 TOTAL A.I II. Support to Operations a. Activity 1 CO RO 1 RO 2 b. Project 1 CO RO 1 RO 2 TOTAL A.II III. Operations Organizational Outcome 1 PROGRAM 1 SUB-PROGRAM 1 a. Activity 1 CO RO 1 RO 2 b. Project 1 CO RO 1 RO 2 Organizational Outcome n PROGRAM n SUB-PROGRAM n a. Activity n CO RO 1 RO 2 b. Project n CO RO 1 RO 2 TOTAL A.III Grand Total																																											
PREPARED BY:					CERTIFIED CORRECT:					APPROVED:										DATE:																							
BUDGET OFFICER					PLANNING OFFICER					CHIEF ACCOUNTANT					HEAD OF OFFICE/AGENCY										DAY/MONTH/YEAR																		

Including Associated Cost by PIA/P

BP FORM 201 (SCHEDULES A, B, C AND D) SUMMARY OF OBLIGATIONS AND PROPOSED PROGRAMS/PROJECTS

Instructions

The schedules A (PS), B (MOOE), C (FINEX) and D (CO) shall be prepared by agency, by appropriation source (e.g., New GAA and Automatic) and by year (FYs 2022-Actual, 2023-Current, 2024-Total Proposed Program). The FY 2024 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 National Disaster Risk Reduction and Management Fund, Contingent Fund, Pension and Gratuity Fund, etc., shall be separately presented from those funded under the regular agency budget. ***In the case of FY 2022 Actual Obligations, these should include obligations funded from FY 2021 Appropriations.*** These BP Forms shall reflect the budget proposal of the Central Office and all operating units (to be specifically shown therein) of the department/agency.

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, and the operating unit. P/A/Ps shall be the PREXC structure of the agency.

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

For centrally managed program/project (e.g. farm-to-market roads, irrigation projects) implemented in the regional level, indicate the detailed breakdown of the regional component.

- For DepEd, each school shall be reflected as a separate entry under each activity and shall be classified by division in the budget proposal.
- For DOH, each hospital shall be reflected as a separate entry under each activity.

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'. The PREXC UACS code shall be the enhanced 15 digit code pursuant to COA-DBM-DOF Joint Circular No. 1 dated August 11, 2017.

Columns 3 to last Column: – Indicate the funding requirements for each major expense category. For each major expense category, **provide details/breakdown using the UACS sub-object codes.** Refer to Annex B of this Budget Call for the specific guidelines on the allocation for object of expenditures.

SUMMARY OF OUTYEAR REQUIREMENTS
(In Thousand Pesos)

Department:
Agency:
Authorization:

Cost Structure/ Programs/ Activities/ Projects	Key Program Code(s)	Multi-Year Requirements For FY 2024 Proposals																					
		2025											2026										
		Tier 1					Impact of 2024 Tier 2					TOTAL 2025 Requirements	Tier 1					Impact of 2024 Tier 2					TOTAL 2026 Requirements
		PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL		PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
GRAND TOTAL																							
PREPARED BY:							CERTIFIED CORRECT BY:							APPROVED BY:							DATE:		
<div>Budget Officer</div> <div>Planning Officer</div>							<div>Chief Accountant</div>							<div>Head of Office</div>							<div>DAY/MO/YEAR</div>		

BP FORM 201-E

SUMMARY OF OUTYEAR REQUIREMENTS

Instructions

This form shall be prepared by agency, by appropriation source (e.g., New GAA and Automatic) to cover Multi-year Requirements for FY 2024 Proposals. This shall reflect the Tier 1 levels based on Forward Estimates (FEs) prepared in coordination with DBM and the effect of the FY 2024 Tier 2 proposals on the out-years. It shall reflect the funding requirements for FY 2025 or 2026. This BP Form shall reflect the budget proposal of the Central Office and all operating units (to be specifically shown therein) of the department/agency.

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, and the operating unit. P/A/Ps shall be the PREXC structure of the agency.

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

For centrally managed program/project (e.g. farm-to-market roads, irrigation projects) implemented in the regional level, indicate the detailed breakdown of the regional component.

- For DepEd, each school shall be reflected as a separate entry under each activity and shall be classified by division.
- For DOH, each hospital shall be reflected as a separate entry under each activity.

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'. The PREXC UACS code shall be the enhanced 15 digit code pursuant to COA-DBM-DOF Joint Circular No. 1 dated August 11, 2017.

Columns 3 to 7: Indicate the FY 2025 Tier 1 funding requirements in thousands for each major expense category. This is based on the Forward Estimates (FEs) prepared in coordination with DBM.

Columns 8 to 12: Indicate the impact of the FY 2024 Tier 2 proposals on the FY 2025 funding requirements. Indicate the amounts in thousands for each major expense category.

Column 13: Indicate the total funding requirements for FY 2025 in thousands.

Columns 14 to 18: Indicate the FY 2026 Tier 1 funding requirements in thousands for each major expense category. This is based on the Forward Estimates (FEs) prepared in coordination with DBM.

Columns 19 to 23: Indicate the impact of the FY 2024 Tier 2 proposals on the FY 2026 funding requirements. Indicate the amounts in thousands for each major expense category.

Column 24: Indicate the total funding requirements for FY 2026 in thousands.

PROFILE FOR LOCALLY-FUNDED PROJECTS

1. Proposal/Project Name					
2. Implementing Department / Agency					
3. Priority Ranking No.					
4. Categorization	New	<input type="checkbox"/>	Infrastructure	<input type="checkbox"/>	
	Expanded/ Revised	<input type="checkbox"/>	Non-Infrastructure	<input type="checkbox"/>	
5. PIP Code:					
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-Requisites:	Approving Authorities	Reviewed/Approved			
		Yes	No	Not Applicable	Remarks
	NEDA Board	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	NEDA Board - ICC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	DPWH Certification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	DPWH MOA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	DPWH Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	DENR Clearance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	RDC Consultation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	CSO Consultation	<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)				

12. Financial (in P'000) and Physical Details

12.1. PAP ATTRIBUTION BY EXPENSE CLASS

PAP (A)	FY 2024 TIER2 (B)	2025 (C)	2026 (D)
GRAND TOTAL			

12.2. PHYSICAL ACCOMPLISHMENTS & TARGETS

Physical Accomplishments (A)	Targets		
	FY 2024 TIER2 (B)	2025 (C)	2026 (D)

12.3. TOTAL PROJECT COST

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

12.4. REQUIREMENTS FOR OPERATING COST OF INFRASTRUCTURE PROJECT

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

PAP (A)	2025 (B)	2026 (C)
GRAND TOTAL		

12.5. COSTING BY COMPONENT(S)

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

12.6. LOCATION OF IMPLEMENTATION

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

Prepared By:		Certified Correct:	Approved:	Date:
Budget Officer	Planning Officer	Chief Accountant	Head of Agency	DAY/MO/ YEAR

BP FORM 202 : PROFILE FOR LOCALLY-FUNDED PROJECTS

INSTRUCTIONS

- Notes:** 1) Accomplish this form **for each on-going project with proposed revisions only**. If a profile has already been accomplished in prior years and no change in cost, implementation, strategy, implementation schedule and other details is to be undertaken, this form need not be accomplished.
- 2) Likewise, this profile will be used for **new** Locally-Funded Projects.
- 3) This same form shall also be accomplished by agencies 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 such as the InfraCom of NEDA for infrastructure projects included in the Three-Year Rolling Infrastructure Program (TRIP) and Investment Coordination Committee (ICC), if applicable.

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

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

Illustration: DOH (Lead Agency) or NBI (Participating Agency)

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: For infrastructure projects, indicate its **PIP Code** as provided for in the TRIP and/or the Public Investment Program (PIP).

Box No. 6: Provide the total **cost of the proposal** to be funded in FY 2024.

- Box No. 7 & 8: Provide a brief **description** of the project and its **purpose/objectives** as reflected in the TRIP. For ICT projects, agency shall secure an endorsement from the DICT-OSEC.
- Box No. 9: Identify the **beneficiaries** of the project.
- Box No. 10: 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. 11: 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. 12.1: Indicate the **P/A/Ps** in the same level of detail as required in BP Forms 201-Schedules A, B, C & D. (Please refer to BP Form 201: Schedules A, B, C & D. Instructions for the details.)
- Provide the amount of the proposal for FY 2024 – Tier 2 for each P/A/Ps identified. Also include the requirements in the FYs 2025 and 2026 out-years, if applicable. Agencies are reminded that only the Tier 2 requirements of FY 2024 proposals shall be provided as Tier 1 in the FYs 2025 and 2026 budget proposals.
- 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 12.1, the particular **P/A/Ps** should be specified.
- Box No. 12.5: List down all the **components** 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.

PROFILE FOR FOREIGN-ASSISTED PROJECTS

1. Proposal/Project Name				
2. Implementing Department / Agency				
3. Priority Ranking No.				
4. Categorization	New <input type="checkbox"/>		Infrastructure <input type="checkbox"/>	
	Expanded/ Revised <input type="checkbox"/>		Non-Infrastructure <input type="checkbox"/>	
5. NEDA Project ID				
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-Requisites:	Approving Authorities	Reviewed/Approved		
		Yes	Not Applicable	Remarks
		NEDA Board <input type="checkbox"/>	<input type="checkbox"/>	
		NEDA Board - ICC <input type="checkbox"/>	<input type="checkbox"/>	
		List of Locations <input type="checkbox"/>	<input type="checkbox"/>	
		List of Beneficiaries <input type="checkbox"/>	<input type="checkbox"/>	
		Others (please specify)		

12. Financial Details (in P'000) and Physical Details

12.1. TOTAL PROJECT COST

For ALL New FAPs

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

12.2. COSTING BY COMPONENTS

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

12.3. PHYSICAL ACCOMPLISHMENTS & TARGETS

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

Prepared By:	Certified Correct:	Approved:	Date:
Budget Officer	Planning Officer	Chief Accountant	Head of Agency
			DAY/MO/YEAR

BP FORM 203 : PROFILE FOR FOREIGN-ASSISTED PROJECTS

INSTRUCTIONS

NOTE:

- 1) *Accomplish this form **for every on-going foreign-assisted project with proposed revisions only**. If a profile has already been accomplished in prior years and no change in cost, implementation, strategy, implementation schedule and other details is to be undertaken, this form need not be accomplished.*
- 2) *Likewise, this profile will be used **for new Foreign-Assisted Projects**.*
- 3) *For project with multi-implementing agencies (with one or multi-donors/creditors), each implementing agency shall accomplish the form for its own component. In addition, the lead/executing agency shall be responsible for the submission of an overall project profile. Complete all information requested.*

Box No. 1: Indicate the **Proposal/Project Name** as identified in the project document and/or as approved by the Investment Coordination Committee (ICC) or the InfraCom of NEDA for infrastructure projects included in the TRIP.

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

Illustration: DOH (Lead Agency) or NBI (Participating Agency)

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: Identify the **Project ID** corresponding to the loan/grant number in the loan/grant agreement.

Box No. 6: Provide the total **cost of the project being proposed** to be funded in FY 2024, as approved by NEDA-ICC for projects costing Php2.5 billion and above per ICC Memorandum dated June 27, 2017.

- Box No. 7 & 8: Provide a brief **description** of the project and its **purpose/objectives** reflected in the TRIP. For ICT projects, agency shall have submitted to the Steering Committee Secretariat of the DICT-OSEC its Information Systems Strategic Plans (ISSP) and inventory of ICT related resource which shall be supported to this form.
- Box No. 9: Identify the **beneficiaries** of the project.
- Box No. 10: 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. 11: 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. 12.1: Provide the **total project cost of the project**. This shall correspond to the total cost in the corresponding FOA. The total cost shall be disaggregated by expense class, by category (loan proceeds, government counterpart), and by component (cash, non-cash).
- Box No. 12.2: List down all the **components** of the project and their corresponding costs.
- Box No. 12.3: List down all the **components** of the project and the corresponding physical accomplishment and target for the costs indicated in Box No. 12.2.

STAFFING SUMMARY OF NON-PERMANENT POSITIONS

BP FORM 204

Department:
Agency:
Operating Unit:
Year:

PAP Attributions (1)	Organizational Unit (2)	Position Title (3)	Salary Grade (4)	No. of Positions (5)	No. of Months Employed/ To be Employed Per (6)	Total No. of Months Employed/ To be Employed (7)	Total Salary Based on Months Employed/ To be Employed (8)	Other Compensation											Total Compensation (21)	
								PERA (9)	RATA (10)	Clothing/ Uniform Allowance (11)	Mid-Year Bonus (12)	Year-End Bonus (13)	Cash Gift (14)	PEI (15)	RLIP (16)	Pag-IBIG (17)	ECIP (18)	PHIC (19)		Total Other Compensation (Total of Columns 8-18) (20)
TIER 1:																				
A. Casual																				
Sub-Total, Casual																				
B. Contractual																				
Sub-Total, Contractual																				
C. Part-Time																				
Sub-Total, Part-Time																				
D. Substitute (Teachers)																				
Sub-Total, Substitute (Teachers)																				
GRAND TOTAL, TIER 1																				
TIER 2:																				
A. Casual																				
Sub-Total, Casual																				
B. Contractual																				
Sub-Total, Contractual																				
C. Part-Time																				
Sub-Total, Part-Time																				
D. Substitute (Teachers)																				
Sub-Total, Substitute (Teachers)																				
GRAND TOTAL, TIER 2																				
PREPARED BY: _____ Personnel Officer							APPROVED BY: _____ Head of Agency							DATE: _____ Day/Month/ Year						

BP FORM 204: STAFFING SUMMARY OF NON-PERMANENT POSITIONS

Instructions

This form shall be used to present the particulars of non-permanent positions in all government agencies. It shall be accomplished as follows:

- | | |
|---------------|---|
| Column 1: | P/A/P Attribution – the P/A/P as indicated in the General Appropriations Act under which each position is assigned; indicated under this Column P/A/Ps in the same level of detail as required in BP Forms 201-Schedules A, B, C & D. (Please refer to BP Form 201: BP Forms 201-Schedules A, B, C & D instructions for the details). |
| Column 2: | Organizational Unit – the bureau, service, office, division, project management office and related organizational unit where the position is assigned |
| Column 3: | Position Title – the classification of the proposed position in accordance with the Index of Occupational Services, Occupational Groups, Classes and Salary Grades (IOS for brevity) |
| Column 4: | Salary Grade – the salary grade allocation of the proposed position per the IOS |
| Column 5: | Number of Positions – the number of items proposed for the particular position |
| Column 6: | No. of Months Employed/To be Employed per Position – total number of months rendered/to be rendered by an employee hired by type/classification of position indicated in Column (3) |
| Column 7: | Total Number of Months Employed/To be Employed – total number of months rendered/to be rendered by all employees hired by type/classification of position; this is computed by multiplying Column (5) by Column (6) |
| Column 8: | Total Salary Based-on Months Employed/To be Employed – based on the monthly hiring rate of the position multiplied by the number of months employed/to be employed as indicated in Column (7) |
| Column 9 -19: | Other Compensation – shall be computed based on Item 2 of Annex A |
| Column 20: | Total Other Compensation – the sum of Columns (9) to (19) |
| Column 21: | Total Compensation – the sum of Column (8) and (20) |

LIST OF RETIREES
FOR PAYMENT OF TERMINAL LEAVE AND RETIREMENT GRATUITY BENEFITS
FY 2024

Department : Agency :						<input type="checkbox"/> Mandatory <input type="checkbox"/> Optional					
NAMES OF RETIREES AND RETIREMENT LAW	Position at Ret. Date	Date (Mo/Day/Year)			Highest Monthly Salary (Per NOSA)	TERMINAL LEAVE			RETIREMENT GRATUITY		
		Birth	Orig. Appt.	Ret.		No. of Leave Credits Earned		Amount	Total Creditable Service	No. of Gratuity Months	Amount
						VL	SL				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
For GSIS Members: I. Under RA No. 1616 II. Other Retirement Laws (pls. specify, e.g. RA 8291) Sub-Total For Non-GSIS Members: (e.g. Military/Uniformed) Retirement Laws (pls. specify) Sub-Total TOTAL											
PREPARED BY: <div style="text-align: center; border-top: 1px solid black; width: 100%;">PERSONNEL OFFICER</div>				APPROVED BY: <div style="text-align: center; border-top: 1px solid black; width: 100%;">HEAD OF OFFICE/AGENCY</div>					DATE: <div style="text-align: center; border-top: 1px solid black; width: 100%;">DAY/MO/YR</div>		

BP FORM 205
LIST OF RETIREES
FOR PAYMENT OF TERMINAL LEAVE (TL) AND RETIREMENT GRATUITY (RG)
BENEFITS

This form shall be accomplished by departments/agencies to provide information on their requirements TL and RG benefits for FY 2024.

- | | |
|------------|---|
| 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 – (mo/dd/yr) |
| Column 4: | Date of Original Appointment of Retiree – (mo/dd/yr) |
| Column 5: | Effectivity of Retirement – (mo/dd/yr) |
| 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: <ul style="list-style-type: none">▪ 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. |

BP FORM 206
CONVERGENCE PROGRAMS AND PROJECTS
(in P'000)

Revised as of
November 2022

1. CABINET CLUSTER:	2. DEPARTMENT/AGENCY/UNIT:																										
3. PROGRAM CONVERGENCE TITLE:																											
4. IMPLEMENTING AGENCIES:																											
5. PROGRAM DESCRIPTION AND OBJECTIVES:																											
6. FUNDING REQUIREMENTS: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"><tr><th rowspan="2">P/A/P</th><th rowspan="2">UACS Code</th><th rowspan="2">2022 Actual</th><th rowspan="2">2023 GAA</th><th colspan="3">2024</th></tr><tr><th>Tier 1</th><th>Tier 2</th><th>Total</th></tr><tr><td colspan="7" style="height: 100px;"></td></tr><tr><td colspan="7">TOTAL</td></tr></table>		P/A/P	UACS Code	2022 Actual	2023 GAA	2024			Tier 1	Tier 2	Total								TOTAL								
P/A/P	UACS Code					2022 Actual	2023 GAA	2024																			
		Tier 1	Tier 2	Total																							
TOTAL																											
7. PHYSICAL TARGET AND ACCOMPLISHMENT: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"><tr><th rowspan="3">Performance Indicator</th><th colspan="5">Target</th><th colspan="2">Accomplishment</th></tr><tr><th rowspan="2">2022</th><th rowspan="2">2023</th><th colspan="3">2024</th><th rowspan="2">2022</th><th rowspan="2">Slippage</th></tr><tr><th>Tier 1</th><th>Tier 2</th><th>Total</th></tr><tr><td colspan="8" style="height: 100px;"></td></tr></table>		Performance Indicator	Target					Accomplishment		2022	2023	2024			2022	Slippage	Tier 1	Tier 2	Total								
Performance Indicator	Target					Accomplishment																					
	2022		2023	2024			2022	Slippage																			
		Tier 1		Tier 2	Total																						
8. STRATEGIES AND ACTIVITIES/PROJECTS TO ACHIEVE TARGETS:																											
9. PROPOSED MEASURES TO ADDRESS IMPLEMENTING ISSUES/GAPS:																											
Prepared by: _____ PCB FOCAL PERSON	Approved by: _____ HEAD OF AGENCY																										
_____ DATE	_____ DATE																										

BP FORM 206: CONVERGENCE PROGRAMS AND PROJECTS

INSTRUCTIONS

- Box No. 1: Indicate the Cabinet Cluster pursuant to Executive Order (EO) No. 24, s. 2017, *“Reorganizing the Cabinet Cluster System by Integrating Good Governance and Anti-Corruption in the Policy Frameworks of All the Clusters and Creating the Infrastructure Cluster and participatory Governance Cluster,”* as well as EO No. 86, s. 2019.
- Box No. 2: Indicate the Department, Agency, and, if applicable, Unit.
- Box No. 3: Indicate the Program Convergence Title. (Please refer to the attached *Matrix of Priority Programs and Participating Agencies*¹).
- Box No. 4: The names of the participating agency/ies of the department shall be pre-filled based on the attached *Matrix of Priority Programs and Participating Agencies*¹.
- Box No. 5: The PCB Lead Agency shall provide a brief description of the specific program of the department and its objectives.
- Box No. 6: Indicate and summarize the funding requirements (net of PS) of the participating agency/ies related to the program.

Indicate appropriate PAPs under STO and Operations and their corresponding allotment class (MOOE, CO).

Column	2022	Refers to the actual obligations incurred for FY 2022
	2023	Refers to the FY 2023 appropriations per GAA
	2024	Refers to the FY 2024 proposed program, indicating the Tier 1 and Tier 2 components

- Box No. 7: List down the key physical target/s by agency and the corresponding accomplishment/s for the years indicated. Express slippage/over-performance as the difference between target and accomplishment in relative terms for FY 2022. (Note: There is a limit of 40 characters per line)
- Box No. 8: Indicate the strategies and activities/projects to be implemented to achieve the targeted output.
- Box No. 9: List down all the proposed measures to address any issues or gaps (either experienced or foreseen) during the implementation period.

The designated PCB Focal shall prepare and affix their signature to this for pursuant to National Budget Memorandum No. _____, dated _____, 2022.

¹ Ongoing review and subject to updating.

MATRIX OF PRIORITY PROGRAMS AND PARTICIPATING AGENCIES¹

PROGRAM	LEAD AGENCY	PARTICIPATING AGENCIES								
A. Human Development and Poverty Reduction										
- Early Childhood Care and Development Program	DOH	DepEd	DSWD	DA (BFAR and BAI)						
- National Program on Population and Family Planning	CPD	NEDA	DEPED	DOH	DILG	DSWD	NYC	PCW	PHILHEALTH	
- Zero Hunger Program	OCS	DSWD	DTI	NEDA	DOH	DOLE	DBM	PCOO	DILG	DA
		DAR	DENR	DEPED	DOST	CHED				
B. Economic Development										
- Agriculture Development Program	DA	DAR	NIA	NFA	PRRI	PCA	DA-BFAR	DOST	CHED	DTI
		NEA	NPC	DILG ²	DPWH	DOTr	NAPC			
- Export Development Program	DTI	DFA	DOF (BOC and BIR)	DA (BFAR, PhilMech, BAPS, BAI, ATI, BPI)	DOLE	DOST	DOE	DENR	DOH-FDA	DPWH
		DOTr	DOT	DICT	DILG	NEDA	TESDA	CHED	CDA	
- Tourism Development Program	DOT	DOTr	DPWH	CAAP	DOJ-BI	DFA	DOF-BOC	MIAA	DTI	TESDA
		CHED	DOST	DOH-Quarantine	DENR	NCCA-NHCP	DepEd-NM	DOE	NEA	NPC
		TIEZA	TPB	DILG ²						
- Pasig River Ferry Convergence Program	DENR	DPWH	DBM	LLDA	DOT	DOTr	DILG	NEDA	MMDA	
C. Climate Change Adaptation and Mitigation and Disaster-Risk Reduction										
- Risk Resiliency Program ³	DENR	CCC	OES	OCS	PMS	DFA	DICT	DAR	DOE	MMDA
		NDRRMC	DOST	DA	DILG ²	DPWH	DOH	DND	DSWD	NHA
		NEDA	DOF	DHSUD	DOTr	DTI	DBM	DepEd	DOLE	LRA
		LWUA	NEA	NIA	PCA	CDA				
D. Security, Justice and Peace										
- Philippine Anti-Illegal Drugs Strategy	DDB	DILG	DOH							

¹ Ongoing review and subject to updating

² Requires LGU participation

³ Includes the National Greening Program and other Climate Change Adaptation Programs

CLIMATE CHANGE EXPENDITURES (In Thousand Pesos)

Department:

Agency: _____

[illegible]

BP FORM 207 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 BP Forms 201. (Please refer to BP Form 201: 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'. The PREXC UACS code shall be the enhanced 15 digit code pursuant to COA-DBM-DOF Joint Circular No. 1 dated August 11, 2017.
- Column 3:** Indicate the appropriate Climate Change Typology/ies (Code and Description) as indicated in the National Climate Change Expenditure Tagging Typology Code Manual¹ per CCC MC No. 2016-01 dated February 17, 2016.
- Columns 4-6:** Indicate under these Columns the FY 2022 Actual Obligations by Expense Class (MOOE and CO, TOTAL) of the Agency specifically for the CC component.
- Columns 7-9:** Indicate under these Columns the FY 2023 Current Program by Expense Class (MOOE and CO, TOTAL) of the Agency specifically for the CC component.
- Columns 10-18:** Indicate under these Columns the FY 2024 Proposed Program by Expense Class (MOOE and CO, TOTAL) of the Agency 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, departments/agencies shall secure CCC approval of their respective QAR Forms to ensure transparency, consistency, and credibility of the CC Expenditure tagging.

¹ <https://climate.gov.ph/files/Typology%20Code%20Manual.pdf>

FY 2024 PROPOSED PROVISIONS

Department:

Agency:

AUTHORIZED FOR 2023 (Provision in the FY 2023 GAA)	PROPOSAL FOR FY 2024	JUSTIFICATION (Proposal should include both legal and practical considerations/justifications)
(1)	(2)	(3)
A. SPECIAL PROVISIONS		
B. GENERAL PROVISIONS		
PREPARED BY: <div style="text-align: center; margin-top: 20px;"> _____ BUDGET OFFICER </div>	APPROVED BY: <div style="text-align: center; margin-top: 20px;"> _____ HEAD OF OFFICE/AGENCY </div>	DATE: <div style="text-align: center; margin-top: 20px;"> _____ DAY/MO/YR </div>

BP FORM 300: FY 2024 PROPOSED PROVISIONS

Instructions

- Column 1: Indicate the special/general provisions authorized under the FY 2023 GAA.
- Column 2: 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 2024.
- Column 3: Cite the legal basis/justification of the proposed new/modified provisions.

Reminders in Filling Out BP Form 300 (Special and General Provisions)

1. Kindly check the current year’s special/general provisions (SP/GP) both in NEP and GAA (e.g. for FY 2024 Budget preparation, check FY 2023 NEP/GAA SPs and GPs)
2. If there will be no changes to be proposed in the SPs/GPs entirely, you may just input in the justification portion of BP form 300 – For retention of this special provision. You may also indicate the existing/updated guidelines for the subject SP/GP, if any, and any updates you wish to indicate, but kindly ensure that the same is encoded under the justification of BP Form 300.
3. If the NEP and GAA version are the same and only the amount will be changed, indicate in the justification portion of BP form 300 – For retention of this special provision, subject to the change in amount, to wit: (then type in the amount proposed)

If NEP and GAA versions are different, input in the Justification portion of BP Form 300:

4. If the current year’s NEP version is preferred – For retention of the NEP version and kindly indicate the reason for the same.
5. If the current year’s GAA version is preferred – For adoption of the GAA version and kindly indicate the reason for the same.

Proposal for New SPs/GPs or Amendment/Revision of SPs/GPs:

6. If there is a proposal to change the wordings, purpose, legal basis, conditions in the special provision, kindly ensure the following:

- a) Properly fill out the BP form 300, as shown in the image below, by indicating the current year's SP/GP then the next column, your proposal, indicating correction marks and kindly bold face and capslock insertions/changes, e.g.:

AUTHORIZED FOR (current FY)	PROPOSAL FOR FY (next year's FY)
<p>1. Tax Refund. The amount of Thirty Nine Billion One Hundred Seventy Four Million Eight Hundred Sixty Two Thousand Pesos (P39,174,862,000) shall be used for the following: xxx</p> <p>(c) Refund of input taxes attributable to zero-rated or effectively zero-rated transactions under Section 112 of R.A. No. 8424, as amended; and</p> <p>(d) Monetization of VAT TCCs as part of the TCC Monetization Program.</p> <p style="text-align: center;">xxx</p>	<p>1. Tax Refund. xxx</p> <p>(c) Refund of input taxes attributable to zero-rated or effectively zero-rated transactions under Section 112 of R.A. No. 8424, as amended; and</p> <p>(d) Monetization of VAT TCCs as part of the TCC Monetization Program.; AND</p> <p>(e) REFUND OF OVER REMITTED PRIOR YEARS' TAX COLLECTION.</p>

- b) In the Justification portion of BP form 300, kindly indicate the following:

- A brief historical background for the proposal, e.g. the existing procedure being done, financial/physical accomplishments;
- The legal basis for the proposal, e.g. law, EO, guidelines, or issuances, etc.
- Other information that may be helpful in the evaluation of the proposed new SP/GP or amendment/revision of SP/GP.

ANNEX B-2

LIST OF ICT EXPENDITURES WITH UACS SUB-OBJECT CODE

Annex 'B-2'

LIST OF ICT EXPENDITURES WITH UACS SUB-OBJECT OF CODE		
CAPITAL OUTLAY		
Object of Expenditure	UACS Object Code	Sub-Object Code
Machinery and Equipment Outlay	50604050	00
ICT Equipment		03
Communication Equipment		07
Printing Equipment		12
ICT Software		15
Infrastructure Outlay	50604030	00
Communication Networks		06
Computer Software	50606020	00
(Proprietary Software and System Development)		
MAINTENANCE AND OTHER OPERATING EXPENSES		
Training Expenses	50202010	00
ICT Training Expenses		01
Office Supplies Expenses	50203010	00
ICT Office Supplies		01
Semi-Expendable Machinery and Equipment Expenses	50203210	00
ICT Equipment		03
Communications Equipment		07
Printing Equipment		11
Communication Expenses	50205000	00
Postage and Courier Expenses	50205010	00
Telephone Expenses	50205020	00
Mobile		01
Landline		02
Internet Subscription Expenses	50205030	00
Cable, Satellite, Telegraph, and Radio Expenses	50205040	00
Research, Exploration and Development Expenses	50207020	00
ICT Research, Exploration and Development Expenses		01
Generation, Transmission and Distribution Expenses	50209010	00
ICT Generation, Transmission and Distribution Expenses		01
Consultancy Services	50211030	00
ICT Consultancy Services		01
Other General Services	50212990	00
Other General Services – ICT Services		01
Repairs and Maintenance – Infrastructure Assets	50213030	00
Communication Networks		06
Repairs and Maintenance – Machinery and Equipment	50213050	00
ICT Equipment		03
Communication Equipment		07
Printing Equipment		12
Repairs and Maintenance – Leased Assets	50213080	00
ICT Machinery and Equipment		04
Repairs and Maintenance – Semi-Expendable Machinery and Equipment	50213210	00
ICT Equipment		03
Communications Equipment		07
Printing Equipment		11

Annex 'B-2'

Rent/Lease Expenses	50299050	00
Rents – ICT Machinery and Equipment		08
Subscription Expenses	50299070	00
ICT Software Subscription		01
Data Center Service		02
Cloud Computing Service		03
Other MOOE Expenses	50299990	00
Website Maintenance		01
Other MOOE		99

ANNEX C

CALENDAR OF ACTIVITIES

FY 2024 BUDGET PREPARATION CALENDAR

ACTIVITY	2024 Calendar	Responsible Unit	
		within DBM	Outside DBM
1. Issuance of the National Budget Memorandum (NBM) for the Budget Call	January 2023	BTB	
2. Budget Forum			
i. DBM Central Office and Regional Offices Officials and Staff	January 26, 2023	BTB	
ii. National Government Agencies	January 27, 2023	BTB	
iii. Government Corporations	January 27, 2023	BMB-C	
3. DBM-Regional Offices (ROs) /Agency ROs Budget Forum	February 2023	ROs	
4. Consultations with:	February 2023		
i. Regional Development Councils (RDC) with ACOs/AROs		ROs	NEDA
ii. Civil Society Organizations			Agencies
iii. Student/Faculty Associations and PASUC			CHED
5. Encoding and submission (thru OSBPS) of:	February 1 - April 28, 2023		Agencies
i. Past Year's Actual Obligations - B.P. Form Nos. 201 A, B, C, D			
ii. FY 2022 - 2026 Revenue Program - B.P. Form Nos. 100, 100-A, B, C			
6. Issuance of NBM for Budget Priorities Framework	April 14, 2023	FPRB	
7. Encoding and submission of all BP Forms of FY 2024 Budget Proposals (thru OSBPS) Details of Tier 1 (FEs) and Tier 2 (New Spending)	April 17 - May 15, 2023		Agencies
8. Submission of signed hard copies of FY 2024 Budget Proposals	April 17 - May 15, 2023		Agencies
9. Conduct of Technical Budget Hearings for Tier 2 (New Spending) Proposals, including PCB	April 17 - May 15, 2023	BMBs / ROs	Agencies
10. Conduct of Executive Review Board (ERB) Hearings	May 26 - June 8, 2023	BTB, BMBs, RTF, LGRCB, OPCCB, LS, FPRB, SPIB, NCR	
11. Sending of Confirmation Letters to Agencies of the Total Budget Levels (Tiers 1 and 2)	June 13 - 14, 2023	BTB, BMBs, RTF & NCR	
12. Presentation to the President and the Cabinet of the FY 2024 Proposed Budget Levels of Department/Agency/Special Purpose Funds	June 20 - 21, 2023	FPRB	DBCC
13. Finalization of National Expenditure Program (NEP), Budget of Expenditures and Sources of Financing (BESF) Tables, Staffing Summary, President's Budget Message	June 23 - July 1, 2023	BTB, BMB-C, ICTSS, LS, FPRB, OPCCB, LGRCB, ACTS & ROs	
14. Printing of the Budget Documents	July 1 to 17, 2023	BTB, BMB-C, ICTSS, LS, FPRB, OPCCB, LGRCB, ACTS & ROs	
15. Submission of the Budget Documents to the President	July 20, 2023	OSEC	
16. Submission of the President's Budget to Congress	July 24, 2023	OSEC	