



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



NATIONAL BUDGET MEMORANDUM

No. 142

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 2023**

DATE : 12 JANUARY 2022

1.0 BACKGROUND AND RATIONALE

- 1.1 The national budgeting system always aims to improve the efficiency of the underlying processes, i.e., planning, programming, procurement, cash management, and payment. These improvements in our public financial management systems intend to increase the volume and enhance the quality of public services.
- 1.2 Towards this end, the FY 2023 budget will ensure that only implementation-ready agency proposals are included. Thus, the agencies' budget proposals are expected to be anchored on more concrete program plans and designs that outline key procurement and implementation milestones, including specific project locations and beneficiaries. Agencies are expected to improve their monitoring of priority outputs and results, factoring the "new normal" setting.
- 1.3 This "new normal" in the FY 2023 budget includes the continuing impact of the pandemic and the Supreme Court (SC) decision in **CONGRESSMAN HERMILANDO I. MANDANAS, ET AL. VS. EXECUTIVE SECRETARY PAQUITO N. OCHOA, JR. ET AL. AND HONORABLE ENRIQUE T. GARCIA, JR., VS. EXECUTIVE SECRETARY PAQUITO OCHOA, ET AL. (G.R. NOS. 199802 AND 208488 DATED JULY 3, 2018) or ("MANDANAS RULING")**.
- 1.4 With increased resources available to local government units (LGUs), National Government Agencies (NGAs) should refrain from duplicating the direct delivery of devolved functions and services with the LGUs, and rather focus on capacitating and monitoring the LGUs and shift to addressing emerging national program concerns consistent with the strategies outlined in their respective DBM-approved Devolution Transition Plans (DTPs), once available.

2.0 EXPENDITURE MANAGEMENT FRAMEWORK

- 2.1 The FY 2023 budget proposal shall be consistent with the policies of the Duterte Administration as embodied in the **0-10 Point Socioeconomic Agenda** and the **Philippine Development Plan**.
- 2.2 Priority programs and projects contained in the **Public Investment Program (PIP)** and the **Approved FY 2023-2025 Three-Year Rolling Infrastructure Program (TRIP)** reflect the continuing emphasis on infrastructure spending. However, increased infrastructure spending will not, in any way, detract from the full support provided to the poorest, climate change and disaster risk vulnerable areas nor the social sector, and basic public services.
- 2.3 Pursuant to Section 4 of EO No. 138, s. 2021, the functions, services, and facilities devolved to the LGUs under Section 17 of RA No. 7160 and other pertinent laws shall be done in phases with the complete hand over from the NG to the LGUs not later than FY 2024. The NGAs shall now focus on policy and standards development for service delivery, provision of technical assistance, monitoring, and performance assessment of the LGUs. The NGAs shall also treat the LGUs as partners in development and consider cost-sharing arrangements in the implementation of devolved projects.
- 2.4 Relative to this devolution process, the national budget shall:
 - 2.4.1 Include the funding requirement for capacity building programs for LGUs to enable them to assume the devolved functions and services;
 - 2.4.2 Prioritize subsidies for local projects of LGUs belonging to the 5th and 6th income classes, the Geographically Isolated and Depressed Areas (GIDA) as well as those with the highest poverty incidences, ranked in top third highest; and
 - 2.4.3 Be consistent to the DBM-approved DTPs or the DTP duly endorsed by its Devolution Transition Committee if the plan has not yet been approved by the DBM.
- 2.5 To strengthen the vertical and horizontal linkages, strategic regional needs are to be prioritized in the national plans while ensuring that regional plans are aligned with national priorities. Regional agency programs must also be responsive to the needs of the poorest, disadvantaged but well-performing LGUs in their sectors.
 - 2.5.1 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;
- 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 the RDCs to ensure convergence of regional programs.

2.5.2 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.

2.5.3 The ACOs through their AROs and 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.

2.6 The FY 2023 National Budget will reflect continued adoption of the following administrative reforms for greater budget transparency and reliability:

2.6.1 Two-Tier Budgeting Approach (2TBA);

2.6.2 Unified Accounts Code Structure (UACS);

2.6.3 Program-based budgeting structure through the Program Expenditure Classification (PREXC) approach;

2.6.4 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;

2.6.5 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;

2.6.6 A well-functioning, results-based and credible monitoring and evaluation system that will provide evidence-based information;

- 2.6.7 Institutionalization of the Program Convergence Budgeting (PCB) strategy in the budget process to link, harmonize, and synchronize the timing of critical program interventions; and
- 2.6.8 The Open Government Partnership (OGP) with civil society organizations (CSOs) for greater openness, transparency, and accountability.

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 and expanded spending under Tier 2.
- 3.2 The future cost of ongoing and existing policies shall be determined through the updating/formulation of the Forward Estimates (FEs) for FYs 2023-2025.

Consistent with 2TBA, the discussion and deliberation on ongoing/existing programs/activities/projects (PAPs) for FY 2023 shall be separated from the consideration of new spending proposals and expansion of existing PAPs for the budget year. 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 Tier 2 requirements for FY 2023 shall be guided by the Budget Priorities Framework which shall be issued in a separate issuance.

The details on the guidelines for the formulation of the FYs 2024-2025 FEs as well as the composition of the FY 2023 Tier 2 proposals 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, and submitted via the Online Submission of Budget Proposals System (OSBPS) v2.0, including those forms considered as "Not Applicable" to the agency/ department concerned. Three (3) sets of the hard copies thereof, generated from the OSBPS v2.0 must be submitted to the DBM, duly signed and endorsed by the Department Secretary or the Head of Other Executive Offices (OEOs).
 - 4.1.1 **It must be emphasized that the hard copy submission must be the same as the encoded data under the OSBPS v2.0.** In the event the submitted hard copies of the required BP Forms duly endorsed by the Department/Agency Heads are inconsistent with

the encoded data under the OSBPS v2.0, **the encoded data shall prevail** and will be regarded as the official submission of the Departments/Agencies.

- 4.2 Strict adherence to the submission deadlines specified in **Annex C** (Calendar of Activities) of this NBM should be observed.
- 4.3 For 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. 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 State Universities and Colleges (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.

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) 2023** (i.e., January to December 2023 only):
 - Department of Education (DepEd),
 - SUCs,
 - Department of National Defense (DND)-Philippine Military Academy and National Defense College of the Philippines,
 - Department of 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 Trade & Industry (DTI)-Technical Education and Skills Development Authority, and
 - Other Executive Offices (OEO)-Commission on Higher Education

Requirements to complete the whole School/Academic year beyond the CY 2023 shall not be included in the budget proposals.

- 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 Space borne platforms and other related products and services for mapping purposes
ICF ¹ Review Panel	Funding proposals pertaining to the Hosting of International Conferences
NEDA	Approved TRIP and PIP
OPAPP	Payapa at Masaganang Pamayanan (PAMANA) Program
DICT	ISSP in support of ICT-related proposals
OEO-PhilSA	R & D of space science and technology applications (SSTAs) & Procurement of data from space-borne platforms
DOE (IAEECC) ²	Government Energy Efficiency Projects

- 5.3 Similarly, budget proposals of participating agencies for projects linked to or part of convergence programs and projects shall require endorsements of the lead department/agency.

Endorsing Lead Dept/Agency	Program Convergence Subject to Endorsement
DOH	Early Childhood Care Development
TJ-SCPLC	Justice Sector Convergence Program
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
POPCOM/ CPD	National Program on Population and Family Planning
OCS	Zero Hunger Program

¹ International Commitments Fund (ICF)

² Inter-Agency Energy Efficiency and Conservation Committee (IAEECC)

These lead departments/agencies are also identified in the matrix attached to BP Form 202-A in Annex B-1 of this NBM.

- 5.4 All endorsed projects by the responsible departments/agencies shall still be subject to DBM evaluation.
 - 5.5 ICT-related proposals, under the objects/sub-objects of expenditures listed in **Annex 'B-2'**, shall be included in the agency's Information Systems Strategic Plan which shall be prepared subject to the compliance with the rules and regulations issued by the DICT.
 - 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 GAS and 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 2023 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.




TINA ROSE MARIE L. CANDIA
OIC, Secretary

ANNEX A

GUIDELINES ON THE COMPUTATION OF TIER 1 AND TIER 2 LEVELS

ANNEX 'A'

GENERAL GUIDELINES (Tier 1 and Tier 2 Computation)

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

TIER 1	TIER 2
DEFINITION	
Estimated actual cash requirements for ongoing P/A/Ps and commitments at the same scope and quality.	<p>The amount available for the budget proposals corresponds to the <u>fiscal space</u>, or the difference between the projected expenditure program (after considering projected revenues and deficit targets) under Tier 1, the financial impact of the Mandanas ruling and the full devolution of functions to LGUs.</p> <p>Two processes are covered:</p> <ol style="list-style-type: none">1. Allocation of the fiscal space, prioritizing the required expansion of existing P/A/Ps in terms of changes in scope, beneficiaries, timeframe, or outputs, and if funds are available, the new priority P/A/Ps in the PDP approved by the NEDA Board and stated in the Budget Priorities Framework (BPF); and2. Proposals for the scaling up/expansion of existing P/A/Ps retained for implementation of 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 2023 Tier 1 – FEs for the budget year: known budgetary amounts that are essential for the continued implementation of existing approved programs/activities/projects2. Formulated FEs for the out-years FY 2024 and 2025	<ol style="list-style-type: none">1. FY 2023 Tier 2 high priority new and expanded, implementation ready infrastructure P/A/Ps, included in the PIP and FY 2023-2025 TRIP, and with NEDA Board and/or Investment Coordination Committee (ICC) approval by March 31, 2022, but not yet funded in Tier 1.2. Proposals for the scaling up of activities in terms of policy changes not previously approved such as scope, beneficiaries, design or implementation schedule which are included under the updated PDP and BPF.

TIER 1	TIER 2
	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 LGUs ³ .

SPECIFIC GUIDELINES (Tier 1 and Tier 2 Computation)

1.0 Preparation of Forward Estimates for FYs 2024-2026

- 1.1 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 the out-years (i.e., FY 2024-2026) shall be formulated by the DBM in consultation with the department/agencies concerned.
- 1.3 The FEs shall consider the adjustments arising from changes in macro-economic parameters⁴, namely, foreign exchange rate and inflation rate.
 - 1.3.1 The foreign exchange rate of **P50.50:\$1.00** shall be used in determining the peso equivalent of dollar-denominated currencies. This rate shall be applied for FY 2024 until FY 2026.
 - 1.3.2 FYs 2024-2026 MOOE levels shall take into consideration adjustments in the cost requirements of items that are affected by changes in the prices of commodities. To determine the budgetary requirements of such items for FYs 2024-2026, the FY 2022 NEP shall be the base figure in formulating the FY 2024-2026 FEs.
- 1.4 The budgetary requirements in the FYs 2024-2026 FES shall incorporate changes resulting from the agency's 2021 Budget Utilization Rate (BUR) computed as current year's obligation (for MOOE and CO, as of December 31, 2021) over allotment on a per P/A/P BUR of the agency.
- 1.5 Estimates based on demand driven parameters, e.g. population-based P/A/Ps shall all be subject to BUR.

³ In adherence to EO No. 138, as implemented by DBM-DILG Joint Memorandum Circular No. 2021-2 dated August 12, 2021

⁴ Approved by the DBCC during its 180th meeting on December 14, 2021

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

2.0 Details of Tier 1 and 2 classifications

Personnel Services (PS)

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, 2021. • For other Agencies: <ul style="list-style-type: none"> ➤ Salary of all filled positions reported in the GMIS as of December 31, 2021. • 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, 2021 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, 2021, 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 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; ➤ Transfer of functions between agencies; and • Additional Casual and Contractual positions for duly established and functioning <i>ad-hoc</i> bodies coexistent with the operations of the particular <i>ad-hoc</i> units.

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, 2021. 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; and Proposed overtime pay requirements per CSC-DBM JC No. 2015-2.

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 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; 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; and 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> <ul style="list-style-type: none"> Pension payments for new retirees under CFAG, i.e., Judiciary and Ombudsman

Maintenance and Other Operating Expenses (MOOE)

TIER 1	TIER 2
<ul style="list-style-type: none"> Funding requirements to implement ongoing P/A/Ps; 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 P/A/Ps which are in accordance with the agency's Information Systems Strategic Plan consistent with the guidelines to be issued by the DICT; On-going infrastructure projects of GOCCs with subsidy/equity support, including those with Certificate of Budget Inclusion as approved by respective Boards; Resources required for the pursuit of existing or ongoing initiatives in promoting and enhancing agency performance, including improved public service delivery, such as the ISO 9001:2015 Quality Management System (QMS) certification Approved projects covered by Multi-Year Contracting Authority (MYCA) subject to revision to reflect the cash requirements that shall be paid within the year in consideration; and Other budgetary items which are not provided in the FY 2022 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 2021 but not provided in the FY 2022 budget, e.g. furniture, fittings and operating costs (electricity, fuel, rent) – taking into account any reductions in existing costs (e.g. rent); and</i> <i>Office accommodation and equipment costs for newly-approved filled positions</i> 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 	<ul style="list-style-type: none"> Funding requirements to cover new or expanded existing P/A/Ps, as identified under the updated 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); ➤ 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 P/A/Ps with BP Form 202 which are in accordance with the agency's Information Systems Strategic Plan consistent with the guidelines to be issued by the DICT; New/expansion of infrastructure subsidy/equity support to GOCCs and LGUs. Maintenance costs and spare parts for projects to be completed by 2022 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 2023, 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, 2022; New foreign-assisted projects due for negotiation in FY 2022 and implementation in FY 2023 as contained in the programming documents of the lending

TIER 1	TIER 2
	institutions/donor/grantor as certified by the DOF. These shall be evaluated by DBM for possible inclusion of the loan proceeds component under the Unprogrammed Appropriations.

Capital Outlays (CO)

TIER 1	TIER 2
<ul style="list-style-type: none"> • The cost of ongoing infrastructure and other 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 2023 per DBM-established guidelines, supported with an updated motor vehicle inventory and re-fleeting program, using the existing form being used by the agencies or the form to be issued by the DBM, 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, etc.) to ensure their continued operation. • Ongoing ICT P/A/Ps (e.g. software and ICT equipment) which are in accordance with the agency's Information Systems Strategic Plan consistent with the guidelines to be issued by the DICT; and • Basic CO requirements of newly completed facilities and newly approved filled positions as of December 31, 2021 but not provided in the FY 2022 budget. 	<ul style="list-style-type: none"> • Proposed new infrastructure projects included in the approved FYs 2023-2025 TRIP; • New major capital projects to be implemented starting FY 2023, 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, 2022; • New foreign-assisted projects due for negotiation in FY 2022 and implementation in FY 2023 as contained in the programming documents of the lending institutions/donor/grantor as certified by the DOF. These shall be evaluated by DBM for possible inclusion of the loan proceeds component under the Unprogrammed Appropriations. • Proposed requirements for the purchase of motor vehicles for additional/ newly-entitled officials and/or functions of a newly-created agency; • Expanded/new ICT P/A/Ps with BP Forms 202 which are in accordance with the agency's Information Systems Strategic Plan consistent with the guidelines to be issued by the DICT; and • Other proposed new and expanded capital outlays that are non-infrastructure in nature, which are implementation-ready

Shown in **Annex D** is the FY 2023 Tier 1 level showing the amounts by agency and allotment class based on the DBM-formulated FY 2023 FEs during the FY 2022 budget preparation.

---Nothing Follows under ANNEX A---

ANNEX B

BUDGET PREPARATION GUIDELINES, FORMS AND INSTRUCTIONS

Specific Guidelines on the Allocation for Objects of Expenditure

The following information will assist 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 201-A

The basis for the computation of all Personnel Services for FY 2023 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, 2021.

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, 2021.

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

1.2 Salaries/Wages and Other Compensation of Casual/Contractual

1.2.1 Details of Salaries/Wages of Non-Permanent Positions classified into Contractual, Casual and Emergency Personnel and Substitute Teachers/Instructors are to be reflected in 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 duly established and functioning *ad-hoc* bodies, coexistent with the operations of the particular *ad-hoc* units, 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. The total amount shall be based on the number of filled itemized positions as of December 31, 2021.

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, 2021.

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, 2021.

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, 2021.

2.7 Collective Negotiation Agreement (CNA) Incentive

Pursuant to BC No. 2021-3, 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, 2021.

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

2.10 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.

2.11 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.

2.12 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.

2.13 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.

2.14 Overseas allowances

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

2.15 Honoraria

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

2.15.1 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;

2.15.2 Those who act as lecturers, resource persons, coordinators, and facilitators in seminars, training programs, workshops, and other similar activities conducted by other agencies;

2.15.3 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;

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

2.15.5 Officials and employees assigned to special projects provided that:

2.15.5.1 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

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

2.15.6 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.

2.16 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:

2.16.1 Health Workers – DBM-DOH JC No. 1, s. 2012, as amended by DBM-DOH JC No. 2016-1

2.16.2 Science and Technology Workers – DBM-DOST JC No. 1, s. 2013 and Republic Act No. 11312 as implemented by DOST Administrative Order No. 009, s. 2020

2.16.3 Social Workers – R.A. No. 9433

2.16.4 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.

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 2023 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 2023, 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 2023 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

3.0 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) and DENR (NAMRIA), 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 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.

Financial Expenses—BP 201- C

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

Capital Outlays—BP 201- D

7.0 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.

8.0 Transportation Equipment Outlay

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

- 8.1 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, NBC Nos. 446 and 446-A, BC Nos. 2010-2, 2017-1 and 2019-2, OP Memorandum Circular No. 9, s. 2010 and AO No. 14 s. 2018, and such other guidelines that may be issued by the DBM.
- 8.2 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.
- 8.3 Motor vehicles that should be replaced shall likewise be determined in accordance with the provisions of NBC No. 446 and such other guidelines that may be issued by the DBM
- 8.4 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.

9.0 ICT-related expenditures

DICT-DBM-NEDA Joint Memorandum Circular (JMC) No. 2021-01 provides information on the winding up of the conduct of MITHI. In line with this, agency budget proposals for ICT P/A/Ps will no longer be processed through the MITHI Steering Committee (MSC). However, the management, review, and monitoring of the ISSPs remains to be a function of DICT pursuant to the same JMC.

---Nothing Follows under ANNEX B---

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
201-F	Climate Change Expenditures
202	Proposal for New or Expanded Locally-Funded Projects
202-A	Convergence Programs and Projects
203	Proposal for New or Expanded Foreign-Assisted Projects
204	Staffing Summary of Non-Permanent Positions
205	List of Retirees
300	FY 2023 Proposed Provisions

PROGRAM BUDGET MATRIX

	2021 Actual Obligation
	2022 Current Program
	2023 Total Proposed Program
	TIER 1
	TIER 2

DEPARTMENT:

AGENCY:

OPERATING UNIT:

UACS Code (1)	P/A/P (2)	Status (OG) (P) (T) (3)	AMOUNT (in thousand)				
			PS (4)	MOOE (5)	FINEX (6)	CO (7)	Total (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 2021 (Actual Obligations); FY 2022 (Current Program) and FY 2023 [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 2021		Year 2022 GAA	Year 2023 Targets		Year 2021	Year 2022	Year 2023	
		Unit	Year	Value	Target	Actual		TIER 1	TIER 2			TIER 1	TIER 2
								Proposals	Proposals			Proposals	Proposals
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<p>NATURAL RESOURCES ENFORCEMENT AND REGULATORY PROGRAM</p> <p>Outcome Indicators</p> <p>1. Increase in hectarage of private sector investment in NR development</p> <p>2. Percentage of forests protected against forest fires, poaching, pest infestation, etc.</p> <p>3. Percentage increase in number of prosecutions for ENR illegal activities</p> <p>Output Indicators</p> <p>1. Area of open access forestlands placed under appropriate management arrangement/tenure</p> <p>2. Number of cases on ENR illegal activities filed</p> <p>3. Percentage of total hotspot areas neutralized</p>	<p>OO : Natural Resources Sustainably Managed</p>												

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 by the Department/Agency.

Columns 6-10: **Performance** – Specific numerical performance measurement of the agency targets (as reflected in the FY 2021 GAA) and actual accomplishments for FY 2021 and targets for FY 2022 (as reflected in FY 2022 GAA) and targets for FY 2023 corresponding to the specific Program or Sub-program/indicators under Column (1).

Columns 11-14: **Budget Allocation** – Cost provision (actual for FY 2021) corresponding to each P/A/P attributed to Program or Sub-Program/Indicators proposed for FY 2022 and FY 2023 (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 2023 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 regions 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 2023 TOTAL PROPOSED PROGRAM
(In Thousand Pesos)

Department:

Agency:

PREXC UACS for Projects/Activities	Projects and Activities	Account Code for Location	Statement of Inputs from CSOs		Amount Included in the Agency Budget	Explanations	Remarks
			On-going	New Spending / Expansion			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GRAND TOTAL:							
** Explanations :							
** Remarks :							
_____ <i>Planning Officer/CSO Focal Person</i>			_____ <i>Head of Agency</i>			_____ <i>DAY/MO/YEAR</i>	

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 2023.

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 2023. 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 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.

STATEMENT OF REVENUES
(GENERAL FUND)
FY 2021-2025
(In Thousand Pesos)

Department :

Agency :

SOURCE OF REVENUE	DESCRIPTION SOURCE OF REVENUE	OBJECT CODE	LEGAL BASIS	AMOUNT IN P'000						REMARKS
				2021		2022	2023	2024	2025	
				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 2021 BESF.

Column 6: The amounts in this column shall reflect the agency's actual revenue collections deposited with BTr for FY 2021.

Column 7: The amounts in this column shall reflect the FY 2022 BESF level or the updated estimates, if any, based on new assumptions.

Columns 8-10: Reflect the projected revenues for FYs 2023 to 2025 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 2023-2025 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in FY 2021 compared with the FY 2021 income estimate shall also be justified.

STATEMENT OF REVENUES AND EXPENDITURES
EARMARKED REVENUES
FY 2021-2025
(In Thousand Pesos)

Department :

Agency :

CATEGORY	DESCRIPTION SOURCE OF REVENUE	UACS OBJECT CODE	LEGAL BASIS	NATURE OF EXPENDITURES	FUND BALANCE as of DEC. 31, 2021*	AMOUNT IN P'000										REMARKS	
						2021 ACTUAL		2022 PROGRAM		2023 PROPOSED		2024 PROJECTIONS		2025 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 Approrpiated)																	
B. Use of Income, General Fund																	
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 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, 2021, which shall be equivalent to the fund balance as of December 31, 2020 plus 2021 actual remitted collections less 2021 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 2021.
- Columns 9-10: The amounts in this column shall be based on the FY 2022 BESF figures consistent with BP Form 100.
- Columns 11-16: Reflect the projected income and expenditures from FYs 2023 to 2025 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 2023 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in FY 2021 compared with the FY 2021 income estimate shall also be justified.

STATEMENT OF OTHER RECEIPTS/EXPENDITURES
OFF-BUDGETARY AND CUSTODIAL FUNDS
FY 2021-2023
(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, 2021	AMOUNT IN P'000						REMARKS	
						2021 ACTUAL		2022 PROGRAM		2023 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, 2021 shall be equivalent to the Cash Balance as of December 31, 2020 plus FY 2021 Actual Receipt minus FY 2021 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, 2021, which shall be equivalent to the Cash Balance as of December 31, 2020 plus FY 2021 Actual Revenue minus FY 2021 Actual Expenditure.
Column 7:	Reflect the actual receipts/collections for FY 2021.
Column 8:	Reflect the actual expenditures for FY 2021 which were charged against the fund.
Column 9:	Reflect the estimated receipts/collections for FY 2022 consistent with the FY 2022 BESF.
Column 10:	Reflect the estimated expenditures for FY 2022 consistent with the FY 2022 BESF.
Column 11:	Reflect the estimated receipts/collections for FY 2023.
Column 12:	Reflect the estimated expenditures for FY 2023.
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.

Agency:

* Cash Balance as of Dec. 31, 2021 shall be equivalent to the Cash Balance as of December 31, 2020 plus FY 2021 Actual Receipt minus FY 2021 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, 2021, which shall be equivalent to the Cash Balance as of December 31, 2020 plus FY 2021 Actual Receipt minus FY 2021 Actual Expenditure, if applicable.
- Column 7: Reflect the actual receipts for FY 2021.
- Column 8: Reflect the actual expenditures for FY 2021 which are charged against the donations/grant proceeds.
- Column 9: Reflect the estimated receipts for FY 2022.
- Column 10: Reflect the estimated expenditures for FY 2022 to be charged against the donations/grant proceeds.
- Column 11: Reflect the estimated receipts for FY 2023.
- Column 12: Reflect the estimated expenditures for FY 2023 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 2021-2023

Department:

Agency:

Operating Unit:

PARTICULARS	AMOUNT IN P'000		
	2021 ACTUAL	2022 CURRENT	2023 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 2021 Actual.*** The New General Appropriations shall be based on FY 2021 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, 2021.
- Column 3: ***FY 2022 Current.*** Represents the FY 2022 New General Appropriations and Automatic Appropriations. The New General Appropriations shall be based on FY 2022 GAA.
- Column 4: ***FY 2023 Proposed.*** Represents the summary of the FY 2023 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 (1)	UACS Code(s) (2)	2021 - ACTUAL OBLIGATION					2022 - GAA					2023 - PROPOSED PROGRAM																	
		PS (3)	MOOE (4)	FinEx (5)	CO (6)	TOTAL (7)	PS (8)	MOOE (9)	FinEx (10)	CO (11)	TOTAL (12)	TIER 1					TIER 2					TOTAL PROPOSED PROGRAM							
												PS (13)	MOOE (14)	FinEx (15)	CO (16)	TOTAL (17)	PS (18)	MOOE (19)	FinEx (20)	CO (21)	TOTAL (22)	PS (23)	MOOE (24)	FinEx (25)	CO (26)	TOTAL (27)			
A. COST STRUCTURE																													
I. General Administration and Support																													
a. Activity 1																													
RO 1																													
RO 2																													
TOTAL A.I																													
II. Support to Operations																													
CO																													
RO 1																													
RO 2																													
b. Project 1																													
RO 1																													
RO 2																													
TOTAL A.II																													
III. Operations																													
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 2																													
b. Project n																													
CO																													
RO 1																													
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 the 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 2021 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 2022 GAA by Expense Class (PS, MOOE, FINEX and CO) of the Agency.
- Columns 13-27: Indicate under these Columns the FY 2022 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 2023 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 :	<div> <div>APPROPRIATION SOURCE (Please check):</div> <div> <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) </div> </div>	<div> <div>YEAR (Please check):</div> <div> <input type="checkbox"/> 2021 - Actual Obligations <input type="checkbox"/> 2022 - Current Program <input type="checkbox"/> 2023 - Total Proposed Program </div> </div>
Agency:		<div> <div>TIER 1</div> <div>TIER 2</div> </div>
Operating Unit:		

COST STRUCTURE/ PROGRAM/ ACTIVITY/ PROJECT	UACS Code(s)	SALARIES AND WAGES			OTHER COMPENSATION												OTHER BENEFITS				FIXED PERSONNEL EXPENDITURES						TOTAL								
		Salaries and Wages - Regular	Salaries and Wages - Casual/ Contractual	Total Salaries and Wages	PERA	RATA	C/UA	Subsistence, Laundry & Quarters Allowance	Productivity Incentive	Overseas Allowances	Honoraria	Hazard Pay	Longevity Pay	Midyear & Year-end Bonus	Cash Gift	Total Other Compensa- tion	Terminal Leave Benefits	Pensions	Retirement Gratuity	Total Other Benefits	Retirement & Life Insurance Premiums	PAG-IBIG Contribution	PHILHEALTH Contribution	ECIP	Total Fixed Personnel Exp.										
(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:						DATE:											
BUDGET OFFICER									PLANNING OFFICER									CHIEF ACCOUNTANT									HEAD OF OFFICE/AGENCY						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): <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"/> 2021 - Actual Obligations <input type="checkbox"/> 2022 - Current Program <input type="checkbox"/> 2023 - Total Proposed Program <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"> <input type="checkbox"/> TIER 1 <input type="checkbox"/> TIER 2 </div>
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COST STRUCTURE/ PROGRAM/ ACTIVITY/ PROJECT (1)	UACS Code(s) (2)	Travelling (3)	Training and Scholarship (4)	Supplies and Materials (5)	Utility (6)	Communication (7)	Awards/ Rewards and Prizes (8)	Survey, Research and Development (9)	Demolition/ Relocation & Desilting/ Dredging (10)	Generation, Transmission and Distribution (11)	Confidential, Intelligence and Extraordinary (12)	Professional Services (13)	General Services (14)	Repairs and Maintenance (15)	Financial Assistance/ Subsidy (16)	Taxes, Insurance & Other Fees (17)	Labor and Wages (18)	Advertising (19)	Representation (20)	Printing and Publication (21)	Transportation and Delivery (22)	Rent/ Lease (23)	Membership Dues, Contributions to Org. (24)	Subscription (25)	TOTAL (26)
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: <div style="display: flex; justify-content: space-between;"> _____ _____ </div> <div style="display: flex; justify-content: space-between;"> BUDGET OFFICER PLANNING OFFICER </div>						CERTIFIED CORRECT: <div style="text-align: center;">_____</div> CHIEF ACCOUNTANT						APPROVED: <div style="text-align: center;">_____</div> HEAD OF OFFICE/AGENCY						DATE: <div style="text-align: center;">_____</div> DAY/MONTH/YEAR							

Including Associated Cost by P/A/P

BP FORM 201 - SCHEDULE C
OBLIGATIONS, BY OBJECT OF EXPENDITURES
FINANCIAL EXPENSES
(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"/> Continuing Appropriations <input type="checkbox"/> Others (New Appropriation Transfers from SPFs; Supplemental)	YEAR (Please check): <input type="checkbox"/> 2021 - Actual Obligations <input type="checkbox"/> 2022 - Current Program <input type="checkbox"/> 2023 - Total Proposed Program <div style="display: flex; justify-content: space-between;"> <div style="width: 80%;"></div> <div style="width: 15%;">TIER 1</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 80%;"></div> <div style="width: 15%;">TIER 2</div> </div>
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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:	
BUDGET OFFICER			PLANNING OFFICER		CHIEF ACCOUNTANT		HEAD OF AGENCY	
							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"/> 2021 - Actual Obligations <input type="checkbox"/> 2022 - Current Program <input type="checkbox"/> 2023 - Total Proposed Program <div style="display: flex; justify-content: flex-end; align-items: center;"> <input type="checkbox"/> TIER 1 <input type="checkbox"/> TIER 2 </div>
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COST STRUCTURE/ PROGRAM/ ACTIVITY/ PROJECT (1)	UACS Code(s) (2)	Investments Outlay (3)	Investment Property Outlay (4)	Land & Land Improvements Outlay (5)	Infrastructure Outlay (6)	Buildings and Structures Outlay (7)	Machinery and Equipment Outlay (8)	Transportation Equipment Outlay (9)	Furniture, Fixtures and Books Outlay (10)	Heritage Assets (11)	Loans Outlay (12)	Biological Assets Outlay (13)	Intangible Assets Outlay (14)	TOTAL (15)
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					CHIEF ACCOUNTANT				HEAD OF OFFICE/AGENCY			DAY/MONTH/YEAR		

Including Associated Cost by P/A/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 2021-Actual, 2022-Current, 2023-Total Proposed Program). The FY 2023 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 2021 Actual Obligations, these should include obligations funded from FY 2020 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 by sub-object using the UACS object of expenditure.** 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 2023 Proposals																						
		2024											2025											
		Tier 1					Impact of 2023 Tier 2					TOTAL 2024 Requirements	Tier 1					Impact of 2023 Tier 2				TOTAL 2025 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 style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Budget Officer</div> <div>Planning Officer</div> </div>							<div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Chief Accountant</div> </div>							<div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Head of Office</div> </div>							<div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>DAY/MO/YEAR</div> </div>			

BP FORM 201-E

SUMMARY OF OUTYEAR REQUIREMENTS

Instructions

This form shall be prepared by agency, by appropriation source (e.g., New GAA or Automatic Appropriations) to cover Multi-year Requirements for FY 2023 Proposals. This shall reflect the Tier 1 levels based on Forward Estimates (FEs) prepared in coordination with DBM and the effect of the FY 2023 Tier 2 proposals on the out-years. It shall reflect the funding requirements for FY 2024 or 2025. 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 2024 Tier 1 funding requirements in thousands for each major expense category. This is based on the Forward Estimates (FEs) as agreed upon between DBM and the agencies.

Columns 8 to 12: Indicate the impact of the FY 2023 Tier 2 proposals on the FY 2024 funding requirements. Indicate the amounts in thousands for each major expense category.

Column 13: Indicate the total funding requirements for FY 2024 in thousands.

Columns 14 to 18: Indicate the FY 2025 Tier 1 funding requirements in thousands for each major expense category. This is based on the Forward Estimates (FEs) as agreed upon between DBM and the agencies.

Columns 19 to 23: Indicate the impact of the FY 2023 Tier 2 proposals on the FY 2025 funding requirements. Indicate the amounts in thousands for each major expense category.

Column 24: Indicate the total funding requirements for FY 2025 in thousands.

CLIMATE CHANGE EXPENDITURES

(In Thousand Pesos)

Department:

Agency:

Operating Unit:

Cost Structure/ Activities/Projects	UACS Code(s)	Climate Change Typology/ies	2021 Actual			2022 Current			2023 Proposed								
									TIER 1			TIER 2			TOTAL PROPOSED		
			MOOE	CO	TOTAL	MOOE	CO	TOTAL	MOOE	CO	TOTAL	MOOE	CO	TOTAL	MOOE	CO	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
GRAND TOTAL:																	
Prepared By:						Certified			Approved By:						Date:		
<div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Budget Officer</div> <div>Planning Officer</div> </div>						<div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Chief Accountant</div> <div></div> </div>			<div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Head of Office/Agency</div> <div></div> </div>						<div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Day/Mo/Year</div> <div></div> </div>		

BP FORM 201-F 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 as indicated in CCC MC No. 2016-01 dated February 17, 2016 under the UACS subsector indicated in Column 2.
- Columns 4-6:** Indicate under these Columns the FY 2021 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 2022 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 2023 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 2015-1 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.

PROPOSAL FOR NEW OR EXPANDED LOCALLY-FUNDED PROJECT

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			
11. Pre-Requisites:	Start Date:			
	Finish Date:			
	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 2023 TIER2 (B)	2024 (C)	2025 (D)
GRAND TOTAL			

12.2. PHYSICAL ACCOMPLISHMENTS & TARGETS

Physical Accomplishments (A)	Targets		
	FY 2023 TIER2 (B)	2024 (C)	2025 (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)	2024 (B)	2025 (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 : PROPOSAL FOR NEW OR EXPANDED
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 Investment Coordination Committee (ICC), if applicable. For any change in Project Name, indicate the old name enclosed in parenthesis.

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

Box No. 2: Identify the name of the **implementing 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, provide its **PIP Code** as provided for in the Three-Year Rolling Infrastructure Program (TRIP) and/or the Public Investment Program (PIP).

Box No. 6: Provide the total **cost of the proposal** to be funded in FY 2023.

- Box No. 7 & 8: Provide a brief **description** of the project and its **purpose/objectives**. For ICT projects, the 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 2023 – Tier 2 for each P/A/Ps identified. Also include the requirements in the FYs 2024 and 2025 out-years, if applicable. Agencies are reminded that only the Tier 2 requirements of FY 2023 proposals shall be provided as Tier 1 in the FYs 2024 and 2025 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.

BP FORM 202-A
CONVERGENCE PROGRAMS AND PROJECTS
(in P'000)

Revised as of
November 2018

1. CABINET CLUSTER:					DEPARTMENT/AGENCY:				
2. PROGRAM CONVERGENCE TITLE:									
3. IMPLEMENTING AGENCIES AND COMPONENT ACTIVITIES (by P/A/P):									
4. PROGRAM DESCRIPTION AND OBJECTIVES:									
5. FUNDING REQUIREMENTS:									
Agency/ P/A/P	UACS Code	2021 Actual	2022 GAA	2023			2024	2025	
				Tier 1	Tier 2	Total			
TOTAL									
6. PHYSICAL TARGET AND ACCOMPLISHMENT									
Agency/Performance Indicator	Target						Accomplishment		
	2021	2022	2023			2024	2025	2021	Slippage
			Tier 1	Tier 2	Total				
7. STRATEGIES AND ACTIVITIES/PROJECTS TO ACHIEVE TARGETS:									
8. PROPOSED MEASURES TO ADDRESS IMPLEMENTING ISSUES/GAPS:									
Prepared by:					Approved by:				
PLANNING OFFICER					BUDGET OFFICER				
					HEAD OF AGENCY				
					DATE				
Endorsed by:									
HEAD OF AGENCY, (PCB Title) Lead Department									
DATE									

BP FORM 202-A: 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 and the Participating Department/Agency
- Box No. 2: Indicate the Program Convergence Title. (Please refer to the attached *Matrix of Priority Programs and Participating Agencies*).
- Box No. 3: Indicate the names of the participating agency/ies of the department as well as component activities per corresponding P/APs.
- Box No. 4: Provide a brief description of the specific program of the department and its objectives.
- Box No. 5: Indicate and summarize the funding requirements (net of PS) of the participating agency/ies related to the program.
- | | | |
|--------|-----------|---|
| Column | 2021 | Refers to the actual obligations incurred for FY 2021 |
| | 2022 | Refers to the FY 2022 appropriations per GAA |
| | 2023 | Refers to the FY 2023 proposed program, indicating the Tier 1 and Tier 2 components |
| | 2024-2025 | Refers to the FYs 2024-2025 total proposal |
- Box No. 6: 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 2021. Enclose slippage data in parenthesis.
- Box No. 7: Indicate the strategies and activities/projects to be implemented to achieve the targeted output.
- Box No. 8: List down all the proposed measures to address any issues or gaps (either experienced or foreseen) during the implementation period.

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

MATRIX OF PRIORITY PROGRAMS AND PARTICIPATING AGENCIES

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	POPCOM/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										
- Agricultural Development Program	DA	DAR	NIA	NFA	PRRI	PCA	DA-BFAR	DOST	CHED	DTI
		NEA	NPC	DILG*	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*						
- 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 **	DENR	CCC	OES	OCS	PMS	DFA	DICT	DAR	DOE	MMDA
		NDRRMC	DOST	DA	DILG*	DPWH	DOH	DND	DSWD	NHA
		NEDA	DOF	DHSUD	DOTr	DTI	DBM	DepEd	DOLE	LRA
		LWUA	NEA	NIA	PCA	CDA				
D. Security, Justice and Peace										
- Justice Sector Convergence Program	TJ-SCPLC	DOJ	DILG	NBI	PDEA	DDB	DOJ-BI	BJMP	DOJ-BuCor	DOJ-PPA
		NAPOLCOM								
- Philippine Anti-Illegal Drugs Strategy	DDB	DILG	DOH							

* Requires LGU participation

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

Revised as of December 2021

PROPOSAL FOR NEW FOREIGN-ASSISTED PROJECT

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
	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)		

12.5. 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																				

12.6. LOCATION OF IMPLEMENTATION

Location	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 : PROPOSAL FOR NEW OR EXPANDED
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).

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 2023, 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**. 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: 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 2023 – Tier 2 for each P/A/Ps identified. Also include the requirements in the FYs 2024 and 2025 out-years, if applicable. Agencies are reminded that only the Tier 2 requirements of FY 2023 proposals shall be provided as Tier 1 in the FYs 2024 and 2025 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 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. 12.4: 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.

STAFFING SUMMARY OF NON-PERMANENT POSITIONS

Department:

Agency:

Operating Unit:

Year:

PAP Attribution	Organizational Unit	Position Title	No. of Positions	No. of Months Employed per Position	Total No. of Months Employed	Salary Grade	Total Salary Based-on Months Employed	Other Compensation												Total Compensation
								PERA	HIC	PAG-IBIG	ECIP	RLIP	MYB	YEB	U/CA	PEI	Cash Gift	RATA	Total Other Compensation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
GRAND TOTAL:																				
PREPARED BY :						APPROVED BY :												DATE :		
<div></div> <i>Personnel Officer</i>						<div></div> <i>Head of Office/Agency</i>												<div></div> <i>Day/Month/Year</i>		

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

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; indicate 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: Schedules A, B, C & D instructions for the details.). |
| Column 2: | Organizational Unit - the bureau, division, project management office and related organizational unit where the position is assigned. |
| Column 3: | Position Title - to consist of the approved classification of positions for existing items whose creation is proposed to be renewed. |
| Column 4: | Number of Positions - the number of positions for the position title indicated in Column (3). |
| Column 5: | Number of Months Employed per Position - total number of months rendered by an employee hired by type of position indicated in Column (3). |
| Column 6: | Total No. of Months Employed - total number of months rendered by all employees hired by type of position; this is computed by multiplying Column (5) by Column (4). |
| Column 7: | Salary Grade - the Salary Grade Allocation of the position as indicated in the IOS. |
| Column 8: | Total Salary Based-on Months Employed – based on the monthly hiring rate of the position multiplied by the number of months employed as indicated in Column (6). |
| Columns 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 Columns (8) and (20). |
| Column 22: | Classification – refers to whether the non-permanent positions are Casual, Contractual, Part-Time, or Substitute. |
| Column 23: | Number of Positions – the total of positions based on the classifications in Column (22). |

LIST OF RETIREES
FOR PAYMENT OF TERMINAL LEAVE AND RETIREMENT GRATUITY BENEFITS
FY 2023

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

Instructions

This form shall be accomplished by departments/agencies to provide information on their requirements TL and RG benefits for FY 2023.

- 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 PSISOP.
- 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:
- 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 300: FY 2023 PROPOSED PROVISIONS

Instructions

- Column 1: Indicate the special/general provisions authorized under the FY 2022 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 2023.
- 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 2023 Budget preparation, check FY 2022 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 OF CODE		
<u>CAPITAL OUTLAY</u>		
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)		
<u>MAINTENANCE AND OTHER OPERATING EXPENSES</u>		
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 2023 BUDGET PREPARATION CALENDAR

ACTIVITY	2023 Calendar	Responsible Unit	
		within DBM	Outside DBM
1. Issuance of the National Budget Memorandum (NBM) for the Budget Call	2nd week of January 2022	BTB	
2. Budget Forum			
i. DBM Central Office and Regional Offices Officials and Staff	January 25, 2022	BTB	
ii. National Government Agencies	January 26, 2022	BTB	
iii. Government Corporations	January 27, 2022	BMB-C	
3. DBM-Regional Offices (ROs) /Agency ROs Budget Forum	Jan 27 - Feb 2022	ROs	
4. RDC Consultation/Dialogue with Selected Agency Central Offices (CO) /ROs	February 2022		Agencies
5. Consultations with:	February 2022		
i. Regional Development Councils			NEDA
ii. Civil Society Organizations			Agencies
iii. Student/Faculty Associations and PASUC			CHED
iiii. Other Stakeholders under the Assistance to Municipalities			DILG
6. Encoding and submission (thru OSBPS) of:	February 1 - April 15, 2022		Agencies
i. Past Year's Actual Obligations - B.P. Form Nos. 201 A, B, C, D			
ii. FY 2021 - 2025 Revenue Program - B.P. Form Nos. 100, 100-A, B, C			
iii. CY 2023 Funding requirement for compulsory retirees - BP Form 205			
7. Issuance of NBM for Budget Priorities Framework	April 30, 2022	FPRB	
8. Deadline of Submission (thru OSBPS) of CY 2023 Budget Proposals	May 31, 2022		Agencies
Tiers 1 (FEs) and 2			
i. All B.P. Forms			
9. Conduct of Technical Budget Hearings for Tier 2 (New Spending) Proposals, including PCB	April - May, 2022	BMBs / ROs	Agencies
10. Conduct of ERB Hearings	May 23 - June 9, 2022	BTB, BMBs, ROs, LGRCB, OPCCB	
11. Sending of Confirmation Letters to Agencies of the Total Budget Levels (Tiers 1 and 2)	June 15 - 17, 2022	BTB, BMBs & ROs	
12. Presentation to the President and the Cabinet of the CY 2023 Proposed Budget Levels of Department/Agency/Special Purpose Funds	June 23, 2022	FPRB	
13. Finalization of National Expenditure Program (NEP), Budget of Expenditures and Sources of Financing (BESF) Tables, Staffing Summary, President's Budget Message	June 24- July 1, 2022	BTB, BMB-C, ICTSS, LS, FPRB, OPCCB, LGRCB & BITS	
14. Printing of CY 2023 Budget Documents	July 4 - 19, 2022	BTB, BMB-C, ICTSS, LS, FPRB, OPCCB, LGRCB & BITS	
15. Submission of the CY 2023 Budget Documents to the President	July 21, 2022	OSEC, BTB & LS	
16. Submission of the CY 2023 President's Budget to Congress	July 25, 2022	BTB, LS, DLO-HOR & Senate	

ANNEX D

FY 2023 TIER 1 LEVEL

(In Thousand Pesos)

PARTICULARS	AMOUNT				
	PS	MOOE	FinEx	CO	TOTAL
Congress of the Philippines (CONGRESS)	9,739,152	12,710,363	-	209,760	22,659,275
Senate	3,088,209	2,035,082	-	209,760	5,333,051
Senate Electoral Tribunal	247,674	62,936	-	-	310,610
Commission on Appointments	372,766	482,600	-	-	855,366
House of Representatives	5,861,517	10,065,142	-	-	15,926,659
House of Representatives Electoral Tribunal	168,986	64,603	-	-	233,589
Office of the President (OP)	1,156,684	5,950,987	-	-	7,107,671
The President's Offices	1,156,684	5,950,987	-	-	7,107,671
Office of the Vice-President (OVP)	145,311	546,979	-	-	692,290
Office of the Vice-President	145,311	546,979	-	-	692,290
Department of Agrarian Reform (DAR)	4,962,536	3,716,510	-	7,745	8,686,791
Office of the Secretary	4,962,536	3,716,510	-	7,745	8,686,791
Department of Agriculture (DA)	5,577,274	32,220,484	1,380	21,600,011	59,399,149
Office of the Secretary	3,836,595	27,675,019	1,190	19,058,034	50,570,838
Agricultural Credit Policy Council	43,374	36,174	11	2,515,000	2,594,559
Bureau of Fisheries and Aquatic Resources	845,908	3,186,905	44	26,977	4,059,834
Fertilizer and Pesticide Authority	97,395	48,978	-	-	146,373
Philippine Fiber Industry Development Authority	195,909	148,353	50	-	344,312
Philippine Council for Agriculture and Fisheries	54,536	132,103	15	-	186,654
National Meat Inspection Service	209,151	217,828	-	-	426,979
Philippine Carabao Center	126,072	355,332	50	-	481,454
Philippine Center for Post-Harvest Development and Mechanization	132,778	156,526	20	-	289,324
National Fisheries Research and Development Institute	35,556	263,266	-	-	298,822
Department of Budget and Management (DBM)	853,299	553,709	107	-	1,407,115
Office of the Secretary	811,382	541,479	107	-	1,352,968
Government Procurement Policy Board - Technical Support Office	41,917	12,230	-	-	54,147
Department of Education (DEPED)	481,744,352	130,908,073	-	14,207,873	626,860,298
Office of the Secretary	481,472,446	130,504,417	-	14,207,873	626,184,736
National Book Development Board	25,073	23,964	-	-	49,037
National Council for Children's Television	10,935	14,010	-	-	24,945
National Museum	185,168	258,553	-	-	443,721
Early Childhood Care and Development Council	15,890	43,700	-	-	59,590
Philippine High School for the Arts	34,840	63,429	-	-	98,269
State Universities and Colleges (SUCs)	57,036,574	15,496,163	-	6,750	72,539,487
Eulogio Amang Rodriguez Inst. of Science and Tech.	241,191	34,191	-	-	275,382
Marikina Polytechnic College	139,169	25,022	-	-	164,191
Philippine Normal University	646,016	190,427	-	-	836,443
Philippine State College of Aeronautics	150,067	49,289	-	-	199,356
Polytechnic University of the Philippines	1,524,450	264,586	-	-	1,789,036
Rizal Technological University	420,548	99,328	-	-	519,876
Technological University of the Philippines	771,414	86,349	-	-	857,763
University of the Philippines System	14,824,926	6,067,745	-	-	20,892,671
Don Mariano Marcos Memorial State University	992,370	118,070	-	-	1,110,440
Ilocos Sur Polytechnic State College	231,524	18,930	-	-	250,454
Mariano Marcos State University	695,703	137,757	-	-	833,460
North Luzon Philippines State College	61,633	21,076	-	-	82,709
Pangasinan State University	637,646	109,050	-	-	746,696
University of Northern Philippines	470,601	67,051	-	-	537,652
Abra State Institute of Sciences and Technology	175,332	27,570	-	-	202,902
Apayao State College	96,347	48,581	-	-	144,928
Benguet State University	612,638	117,280	-	-	729,918
Ifugao State University (Ifugao State College of Agriculture and Forestry)	252,298	74,668	-	-	326,966
Kalinga State University (Kalinga-Apayao State College)	238,104	48,726	-	-	286,830
Mountain Province State Polytechnic College	198,402	87,888	-	-	286,290
Batanes State College (Batanes Polytechnic College)	36,193	11,066	-	-	47,259
Cagayan State University	731,324	104,535	-	-	835,859
Isabela State University	952,695	113,014	-	-	1,065,709
Nueva Vizcaya State University (NVSIT and NVSPC)	457,212	56,594	-	-	513,806
Quirino State College	168,103	51,578	-	-	219,681
Aurora State College of Technology	93,576	43,737	-	-	137,313
Bataan Peninsula State University	372,233	65,231	-	-	437,464
Bulacan Agricultural State College	130,129	46,610	-	-	176,739
Bulacan State University	651,288	265,105	-	-	916,393
Central Luzon State University	674,346	182,171	-	-	856,517
Don Honorio Ventura Technological State University (DHVCAT)	309,613	57,735	-	-	367,348
Nueva Ecija University of Science and Technology	481,726	76,377	-	-	558,103
Pampanga Agricultural College	262,280	60,777	-	-	323,057
Philippine Merchant Marine Academy	115,978	135,372	-	-	251,350

(In Thousand Pesos)

PARTICULARS	AMOUNT				
	PS	MOOE	FinEx	CO	TOTAL
Ramon Magsaysay Technological University	285,103	59,332		6,750	351,185
Tarlac College of Agriculture	232,533	75,900			308,433
Tarlac State University	337,696	168,915			506,611
Batangas State University	513,444	157,203			670,647
Cavite State University	552,776	84,977			637,753
Laguna State Polytechnic University (Laguna State Polytechnic College)	413,536	68,346			481,882
Southern Luzon State University (Southern Luzon Polytechnic College)	301,730	63,169			364,899
University of Rizal System	548,109	58,853			606,962
Marinduque State College	168,543	23,146			191,689
Mindoro State College of Agriculture and Technology	188,343	53,605			241,948
Occidental Mindoro State College (Occidental Mindoro National College)	233,569	76,209			309,778
Palawan State University	414,180	71,997			486,177
Romblon State University (Romblon State College)	256,828	30,247			287,075
Western Philippines University (State Polytechnic College of Palawan)	254,929	56,186			311,115
Bicol University	891,929	196,547			1,088,476
Bicol State Colleges of Applied Science and Technologies	117,222	28,138			145,360
Camarines Norte State College	264,765	56,766			321,531
Camarines Sur Polytechnic Colleges	145,520	110,011			255,531
Catanduanes State Colleges	351,744	84,030			435,774
Central Bicol State University of Agriculture (Camarines Sur State Agricultural College)	421,254	115,949			537,203
Dr. Emilio B. Espinosa, Sr. Memorial State College of Agri. & Tech.	117,366	42,001			159,367
Partido State University	280,715	76,973			357,688
Sorsogon State College	268,619	70,957			339,576
Aklan State University	385,379	58,630			444,009
Capiz State University (Panay State Polytechnic College)	619,196	76,625			695,821
Carlos C. Hilado Memorial State College	294,123	68,091			362,214
Guimaras State College	87,950	29,694			117,644
Iloilo State University of Science & Technology	276,712	41,686			318,398
Central Philippine State University (Negros State College of Agriculture)	158,056	47,528			205,584
Northern Iloilo State University	357,930	34,997			392,927
Northern Negros State College of Science and Technology	107,997	30,047			138,044
University of Antique	261,288	47,718			309,006
Iloilo Science & Technology University (Western Visayas College of Science and Technology)	463,963	145,533			609,496
West Visayas State University	1,329,225	298,698			1,627,923
Bohol Island State University (Central Visayas State College of Agri., Forestry & Technology)	368,978	75,121			444,099
Cebu Normal University	306,437	139,407			445,844
Cebu Technological University (Cebu State College of Science and Technology)	808,069	248,849			1,056,918
Negros Oriental State University (Central Visayas Polytechnic Coll.)	492,666	98,913			591,579
Siquijor State College	82,857	15,481			98,338
Eastern Samar State University	402,274	68,410			470,684
Eastern Visayas State University (Leyte Institute of Technology)	442,552	40,337			482,889
Leyte Normal University	202,571	51,208			253,779
Naval State University (Naval Institute of Technology)	202,198	66,722			268,920
Northwest Samar State University (TTMIST and SSCAF)	174,624	19,235			193,859
Palompon Institute of Technology	176,292	32,819			209,111
Samar State University (Samar State Polytechnic College)	240,400	72,266			312,666
Southern Leyte State University (Southern Leyte College of Science & TONC)	327,691	75,803			403,494
University of Eastern Philippines	492,884	55,572			548,456
Visayas State University (Leyte State University)	669,950	235,874			905,824
J.H. Cerilles State College	175,884	30,693			206,577
Jose Rizal Memorial State University (Jose Rizal Memorial State College)	380,289	42,987			423,276
Western Mindanao State University	675,344	99,668			775,012
Zamboanga City State Polytechnic College	158,391	51,702			210,093
Zamboanga State College of Marine Sciences and Technology	158,921	20,804			179,725
Basilan State College	83,354	33,450			116,804
MSU Tawi-Tawi College of Technology and Oceanography	561,120	84,706			645,826
Sulu State College	133,559	16,791			150,350
Tawi-Tawi Regional Agricultural College	115,997	11,478			127,475
Bukidnon State University	360,332	266,565			626,897
Camiguin Polytechnic State College	71,546	25,168			96,714
Central Mindanao University	546,986	155,506			702,492

(In Thousand Pesos)

PARTICULARS	AMOUNT				
	PS	MOOE	FinEx	CO	TOTAL
Mindanao University of Science & Technology (Mindanao Polytechnic State College) USTSP-CDO	320,328	65,337			385,665
MSU - Iligan Institute of Technology	879,724	329,242			1,208,966
Misamis Oriental State College of Agriculture and Technology (USTSP-Claveria Campus)	77,563	39,114			116,677
Northwestern Mindanao State College of Science and Technology	70,594	20,862			91,456
Compostela Valley State College	48,149	16,545			64,694
Davao del Sur State College	51,088	17,306			68,394
Davao del Norte State College	86,914	16,598			103,512
Davao Oriental State College of Science and Technology	137,169	33,463			170,632
Southern Philippines Agri-Business and Marine and Aquatic Sch. of Tech.	107,616	17,970			125,586
University of Southeastern Philippines	441,876	110,895			552,771
Cotabato City State Polytechnic College	152,784	47,022			199,806
Cotabato Foundation College of Science and Technology	152,477	64,365			216,842
Sultan Kudarat State University (Sultan Kudarat Polytechnic State College)	301,443	99,947			401,390
University of Southern Mindanao	568,231	91,602			659,833
Adiong Memorial Polytechnic State College	32,316	28,950			61,266
Mindanao State University	3,194,367	341,227			3,535,594
Agusan del Sur State College of Agriculture and Technology	79,564	84,396			163,960
Caraga State University (Northern Mindanao State Institute of Science and Technology)	229,325	71,971			301,296
Surigao del Sur State University (Surigao del Sur Polytechnic State College)	322,560	84,551			407,111
Surigao State College of Technology	250,973	107,075			358,048
Department of Energy (DOE)	690,688	755,436	-	59,225	1,505,349
Office of the Secretary	690,688	755,436	-	59,225	1,505,349
Department of Environment and Natural Resources (DENR)	10,068,831	8,731,257	-	3,584,031	22,384,119
Office of the Secretary	7,655,978	6,272,105	-	3,518,750	17,446,833
Environmental Management Bureau	1,001,375	1,070,490	-	25,100	2,096,965
Mines and Geo-Sciences Bureau	747,435	493,258	-	40,181	1,280,874
National Mapping and Resources Information Authority	537,120	804,202	-	-	1,341,322
National Water Resources Board	71,229	42,474	-	-	113,703
Palawan Council for Sustainable Development Staff	55,694	48,728	-	-	104,422
Department of Finance (DOF)	10,166,419	3,857,944	792,138	494,075	15,310,576
Office of the Secretary	472,051	269,168	-	-	741,219
Bureau of Customs	1,564,955	1,184,017	-	-	2,748,972
Bureau of Internal Revenue	7,064,517	1,841,487	80,138	127,074	9,113,216
Bureau of Local Government Finance	206,859	71,403	-	23,585	301,847
Bureau of the Treasury	475,513	375,346	712,000	343,416	1,906,275
Central Board of Assessment Appeals	15,955	2,300	-	-	18,255
Insurance Commission	234,109	83,607	-	-	317,716
National Tax Research Center	56,372	15,563	-	-	71,935
Privatization and Management Office	76,088	15,053	-	-	91,141
Department of Foreign Affairs (DFA)	8,620,513	10,016,344	23,283	-	18,660,140
Office of the Secretary	8,533,209	9,974,159	23,278	-	18,530,646
Foreign Service Institute	53,726	12,005	3	-	65,734
Technical Cooperation Council of the Philippines	1,807	1,270	2	-	3,079
UNESCO National Commission of the Philippines	12,240	11,190	-	-	23,430
Presidential Commission on Visiting Forces	19,531	17,720	-	-	37,251
Department of Health (DOH)	67,452,334	64,503,650	-	5,630,868	137,586,852
Office of the Secretary	67,343,735	64,199,941	-	5,630,868	137,174,544
National Nutrition Council	82,052	297,450	-	-	379,502
Philippine National AIDS Council	26,547	6,259	-	-	32,806
Department of Human Settlements and Urban Dev't (DHSUD)	290,383	324,633	-	-	615,016
Office of the Secretary	172,970	216,759	-	-	389,729
Human Settlements Adjudication Commission	117,413	107,874	-	-	225,287
Department of Information and Communications Technology (DICT)	851,425	2,560,422	-	-	3,411,847
Office of the Secretary	480,360	2,355,661	-	-	2,836,021
National Telecommunications Commission	281,216	103,605	-	-	384,821
National Privacy Commission	81,245	61,800	-	-	143,045
Cybercrime Investigation and Coordination Center	8,604	39,356	-	-	47,960

(In Thousand Pesos)

PARTICULARS	AMOUNT				
	PS	MOOE	FinEx	CO	TOTAL
Department of the Interior and Local Government (DILG)	193,710,589	30,008,115	-	3,502,586	227,221,290
Office of the Secretary	3,921,844	2,762,642	-	-	6,684,486
Bureau of Fire Protection	19,137,502	1,799,793	-	1,401,618	22,338,913
Bureau of Jail Management and Penology	10,875,174	7,087,797	-	100,968	18,063,939
Local Government Academy	33,547	160,334	-	-	193,881
National Commission on Muslim Filipinos	651,302	77,727	-	-	729,029
National Police Commission	1,652,722	249,563	-	-	1,902,285
National Youth Commission	66,785	46,103	-	-	112,888
Philippine Commission on Women	54,368	33,067	-	-	87,435
Philippine National Police	157,162,495	17,382,573	-	2,000,000	176,545,068
Philippine Public Safety College	154,850	408,516	-	-	563,366
Department of Justice (DOJ)	21,920,768	4,932,127	-	20,000	26,872,895
Office of the Secretary	8,106,899	653,812	-	-	8,760,711
Bureau of Corrections	3,564,503	1,888,253	-	20,000	5,472,756
Bureau of Immigration	1,055,962	424,355	-	-	1,480,317
Land Registration Authority	1,152,929	662,335	-	-	1,815,264
National Bureau of Investigation	1,151,859	711,821	-	-	1,863,680
Office of the Government Corporate Counsel	203,475	24,902	-	-	228,377
Office of the Solicitor General	981,344	239,997	-	-	1,221,341
Parole and Probation Administration	804,475	139,444	-	-	943,919
Presidential Commission on Good Government	103,282	39,972	-	-	143,254
Public Attorney's Office	4,796,040	147,236	-	-	4,943,276
Department of Labor and Employment (DOLE)	6,156,820	21,922,728	9,724	3,500	28,092,772
Office of the Secretary	2,675,411	13,458,330	8,000	-	16,141,741
Institute for Labor Studies	36,720	14,499	-	-	51,219
National Conciliation and Mediation Board	176,785	94,069	-	-	270,854
National Labor Relations Commission	1,123,778	206,732	-	-	1,330,510
National Maritime Polytechnic	54,648	65,470	-	3,500	123,618
National Wages and Productivity Commission	156,812	87,749	-	-	244,561
Philippine Overseas Employment Administration	346,940	193,021	-	-	539,961
Professional Regulation Commission	815,574	661,965	-	-	1,477,539
Overseas Workers Welfare Administration	770,152	7,140,893	1,724	-	7,912,769
Department of National Defense (DND)	134,310,462	50,036,003	19	26,990,706	211,337,190
Office of the Secretary - Proper	230,148	311,994	-	-	542,142
Government Arsenal	291,248	1,086,121	-	-	1,377,369
National Defense College of the Philippines	46,792	36,545	-	-	83,337
Office of Civil Defense	320,108	752,646	-	113,297	1,186,051
Philippine Veterans Affairs Office (Proper)	11,020,366	418,690	-	-	11,439,056
Veterans Memorial Medical Center	827,227	970,577	-	-	1,797,804
Philippine Army (Land Forces)	82,124,368	16,415,448	-	869,425	99,409,241
Philippine Air Force (Air Forces)	15,184,798	15,039,617	-	185,663	30,410,078
Philippine Navy (Naval Forces)	19,731,722	9,270,641	-	822,321	29,824,684
General Headquarters, AFP and AFP Wide Service Support Units (AFPMSSUS)	4,533,685	5,733,724	19	25,000,000	35,267,428
Department of Public Works and Highways (DPWH)	10,035,209	13,343,000	-	595,907,959	619,286,168
Office of the Secretary	10,035,209	13,343,000	-	595,907,959	619,286,168
Department of Science and Technology (DOST)	4,378,671	18,360,179	-	880,089	23,618,939
Office of the Secretary	719,224	5,309,989	-	-	6,029,213
Advanced Science and Technology Institute	70,786	349,879	-	-	420,665
Food and Nutrition Research Institute	131,259	419,248	-	-	550,507
Forest Products Research and Development Institute	143,129	47,081	-	8,000	198,210
Industrial Technology Development Institute	262,059	134,557	-	40,000	436,616
Metals Industry Research and Development Center	179,511	41,642	-	20,000	241,153
National Academy of Science and Technology	19,185	93,546	-	-	112,731
National Research Council of the Philippines	36,575	109,542	-	-	146,117
Philippine Atmospheric, Geophysical and Astronomical Services Administration	567,285	490,304	-	-	1,057,589
Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	181,670	1,252,040	-	-	1,433,710
Philippine Council for Health Research and Development	48,805	724,850	-	-	773,655
Philippine Council for Industry, Energy and Emerging Technology Research and Development	75,877	760,931	-	-	836,808
Philippine Institute of Volcanology and Seismology	147,930	242,319	-	82,413	472,662
Philippine Nuclear Research Institute	181,532	146,412	-	45,676	373,620
Philippine Science High School	1,385,210	895,837	-	674,000	2,955,047
Philippine Textile Research Institute	62,035	44,761	-	-	106,796
Science Education Institute	45,125	7,162,027	-	-	7,207,152
Science and Technology Information Institute	50,270	55,316	-	-	105,586
Technology Application and Promotion Institute	71,204	79,898	-	10,000	161,102

(In Thousand Pesos)

PARTICULARS	AMOUNT				
	PS	MOOE	FinEx	CO	TOTAL
Department of Social Welfare and Development (DSWD)	10,286,511	167,089,321	289,000	23,343	177,688,175
Office of the Secretary	9,162,550	166,365,140	289,000	23,343	175,840,033
Council for the Welfare of Children	21,921	45,447	-	-	67,368
Inter-Country Adoption Board	20,180	36,467	-	-	56,647
Juvenile Justice and Welfare Council	51,453	59,077	-	-	110,530
National Anti-Poverty Commission	74,132	167,905	-	-	242,037
National Council on Disability Affairs	28,229	21,739	-	-	49,968
National Commission on Indigenous People	830,407	308,551	-	-	1,138,958
Presidential Commission for the Urban Poor	97,639	84,995	-	-	182,634
Department of Tourism (DOT)	730,259	2,832,883	3,580	-	3,566,722
Office of the Secretary	623,018	2,676,285	3,580	-	3,302,883
Intramuros Administration	39,325	22,611	-	-	61,936
National Parks Development Committee	67,916	133,987	-	-	201,903
Department of Trade and Industry (DTI)	5,138,245	12,129,561	2,400	67,331	17,337,537
Office of the Secretary	2,002,520	3,030,793	2,400	67,331	5,103,044
Board of Investments	185,813	146,365	-	-	332,178
Construction Industry Authority of the Philippines	63,219	61,388	-	-	124,607
Cooperative Development Authority	442,256	91,496	-	-	533,752
Design Center of the Philippines	21,408	71,033	-	-	92,441
Philippine Trade Training Center	32,219	29,929	-	-	62,148
Technical Education and Skills Development Authority	2,390,810	8,698,557	-	-	11,089,367
Department of Transportation (DOTr)	13,855,096	13,572,243	7,888	94,341,326	121,776,553
Office of the Secretary	2,484,501	10,435,153	7,888	94,341,326	107,268,868
Civil Aeronautics Board	148,256	67,270	-	-	215,526
Maritime Industry Authority	454,813	357,086	-	-	811,899
Office of Transportation Cooperatives	24,656	9,707	-	-	34,363
Office for Transportation Security	653,637	108,435	-	-	762,072
Philippine Coast Guard	10,070,728	2,581,025	-	-	12,651,753
Toll Regulatory Board	18,505	13,567	-	-	32,072
National Economic and Development Authority (NEDA)	2,886,337	8,013,028	8	-	10,899,373
Office of the Director-General	970,021	384,816	-	-	1,354,837
Commission on Population and Development	275,841	229,808	-	-	505,649
Philippine National Volunteer Service Coordinating Agency	17,508	12,107	8	-	29,623
Public-Private Partnership Center of the Philippines	124,333	57,508	-	-	181,841
Philippine Statistical Research and Training Institute (formerly Statistical Research and Training Center)	29,955	25,479	-	-	55,434
Tariff Commission	63,445	21,329	-	-	84,774
Philippine Statistics Authority	1,405,234	7,281,981	-	-	8,687,215
Presidential Communications Operations Office (PCOO)	832,400	621,089	-	-	1,453,489
Presidential Communications Operations Office (Proper)	148,666	239,682	-	-	388,348
Bureau of Broadcast Services	270,082	147,382	-	-	417,464
Bureau of Communications Services	41,679	19,690	-	-	61,369
National Printing Office	10,114	-	-	-	10,114
News and Information Bureau	91,632	37,229	-	-	128,861
Philippine Information Agency	200,248	110,483	-	-	310,731
Presidential Broadcast Staff (RTVM)	69,979	66,623	-	-	136,602
Other Executive Offices (OEOs)	5,154,490	53,034,517	2	17,817	58,206,826
Anti-Money Laundering Council	-	21,072	-	-	21,072
Anti-Red Tape Authority	56,822	61,073	-	-	117,895
Climate Change Commission	60,644	78,568	-	-	139,212
Commission on Filipinos Overseas	58,830	45,038	-	-	103,868
Commission on Higher Education	458,333	48,400,809	-	-	48,859,142
Commission on the Filipino Language	45,421	27,417	-	-	72,838
Dangerous Drugs Board	68,906	241,662	-	-	310,568
Energy Regulatory Commission	307,382	223,368	-	-	530,750
Film Development Council of the Philippines	27,409	175,957	-	-	203,366
Games and Amusement Board	84,745	67,519	-	-	152,264
Governance Commission for Government-Owned or Controlled Corporations	92,970	100,422	-	-	193,392
Mindanao Development Authority	84,082	75,888	-	-	159,970
Movie and Television Review and Classification Board	41,573	64,393	-	-	105,966
National Commission for Culture and the Arts (Proper)	42,291	475,953	2	10,000	528,246
National Historical Commission of the Philippines	102,128	108,600	-	7,817	218,545
The National Library of the Philippines	69,149	88,322	-	-	157,471
National Archives of the Philippines	67,224	75,588	-	-	142,812
National Commission of Senior Citizens	-	25,914	-	-	25,914
National Intelligence Coordinating Agency	691,892	220,640	-	-	912,532
National Security Council	131,896	97,457	-	-	229,353
Office of the Presidential Adviser on the Peace Process	192,163	438,494	-	-	630,657
Optical Media Board	48,467	23,441	-	-	71,908
Philippine Drug Enforcement Agency	1,739,438	937,591	-	-	2,677,029
Philippine Racing Commission	46,802	145,357	-	-	192,159
Philippine Space Agency	4,833	122,070	-	-	126,903
Philippine Sports Commission	75,064	138,943	-	-	214,007
Presidential Legislative Liaison Office	63,324	46,962	-	-	110,286
Presidential Management Staff	240,484	259,296	-	-	499,780
Philippine Competition Commission	252,218	246,703	-	-	498,921

(In Thousand Pesos)

PARTICULARS	AMOUNT				
	PS	MOOE	FinEx	CO	TOTAL
Joint Legislative-Executive Councils (JLEC)	3,928	147	-	-	4,075
Legislative-Executive Development Advisory Council	3,928	147	-	-	4,075
The Judiciary (JUD)	33,901,539	7,963,377	-	974,088	42,839,004
Supreme Court of the Philippines and the Lower Courts	30,705,443	6,625,027	-	459,798	37,790,268
Presidential Electoral Tribunal	164,445	13,476	-	-	177,921
Sandiganbayan	571,964	421,359	-	-	993,323
Court of Appeals	2,060,623	758,425	-	514,290	3,333,338
Court of Tax Appeals	399,064	145,090	-	-	544,154
Civil Service Commission (CSC)	1,448,589	382,614	13	-	1,831,216
Civil Service Commission	1,419,644	328,646	9	-	1,748,299
Career Executive Service Board	28,945	53,968	4	-	82,917
Commission on Audit (COA)	12,660,954	566,566	-	-	13,227,520
Commission on Audit	12,660,954	566,566	-	-	13,227,520
Commission on Elections (COMELEC)	3,076,474	826,791	-	-	3,903,265
Commission on Elections	3,076,474	826,791	-	-	3,903,265
Office of the Ombudsman (OMB)	2,611,994	873,121	-	-	3,485,115
Office of the Ombudsman	2,611,994	873,121	-	-	3,485,115
Commission on Human Rights (CHR)	542,623	321,474	10	-	864,107
Commission on Human Rights (Proper)	530,942	305,944	10	-	836,896
Human Rights Violations Victims' Memorial Commission	11,681	15,530	-	-	27,211
Budgetary Support to Government Corporations (BSGC)	325,216	194,857,947	-	598,848	195,782,011
National Dairy Authority		278,248			278,248
National Food Authority		7,000,000			7,000,000
National Tobacco Administration	218,919	211,585		120,000	550,504
Philippine Coconut Authority		1,136,275			1,136,275
Philippine Crop Insurance Corporation		3,500,000			3,500,000
Philippine Rice Research Institute		650,073			650,073
Philippine Fisheries Development Authority		1,717,304			1,717,304
Sugar Regulatory Administration		1,000,000			1,000,000
National Electrification Administration		1,627,500			1,627,500
National Power Corporation		1,314,107			1,314,107
Power Sector Assets and Liabilities Management Corporation		48,000,000			48,000,000
Philippine Tax Academy		98,674			98,674
Lung Center of the Philippines		487,014			487,014
National Kidney and Transplant Institute		1,110,861			1,110,861
Philippine Children's Medical Center		1,127,346			1,127,346
Philippine Heart Center		1,361,639			1,361,639
Philippine Health Insurance Corporation		71,353,360			71,353,360
Philippine Institute for Traditional and Alternative Health Care		156,205			156,205
Tourism Promotions Board	106,297	1,005,692			1,111,989
Aurora Pacific Economic Zone and Freeport Authority		46,283			46,283
Center for International Trade Expositions and Missions		150,525			150,525
Small Business Corporation		1,500,000			1,500,000
Philippine National Railways		740,257			740,257
Light Rail Transit Authority		1,053,363			1,053,363
Philippine Institute for Development Studies		72,101			72,101
People's Television Network, Incorporated		125,159			125,159
Bases Conversion Development Authority		3,184,371			3,184,371
Cagayan Economic Zone Authority				243,737	243,737
Credit Information Corporation		44,184			44,184
Cultural Center of the Philippines		361,267			361,267
Development Academy of the Philippines		494,920			494,920
National Home Mortgage Finance Corporation		500,000			500,000
National Housing Authority		2,000,000			2,000,000
National Irrigation Administration		40,716,765			40,716,765
Phil. Center for Economic Development		27,410			27,410
Subic Bay Metropolitan Authority		592,894			592,894
Southern Philippines Development Authority		48,582			48,582
Zamboanga City Special Economic Zone Authority		35,377		235,111	270,488
BSGC - Others		28,606			28,606
Allocations to Local Government Units (ALGU)	64,441	2,643,461	-	1,674,431	4,382,333
Metropolitan Manila Development Authority	64,441	2,643,461		1,674,431	4,382,333
GRAND TOTAL	1,123,387,390	897,183,246	1,129,552	770,802,362	2,792,502,550