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## MEMORANDUM

**FOR :** **The Regional Executive Directors**  
DENR Regions 1-13, CAR and NCR  
  
**Bureau Directors**  
BMB, LMB, FMB and ERDB  
  
**FROM :** **The Undersecretary**  
Financial, Information Systems and Climate Change  
  
**SUBJECT :** **SUBMISSION OF BP NOS. 100, 100-A, B, AND C**  
  
**DATE :** **FEB 14 2023**

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This has reference to the National Budget Memorandum (NBM) No. 145 dated 12 January 2023 regarding the preparation of Budget Proposal in compliance to the National Budget Call for FY 2024 (**Annex "A"**).

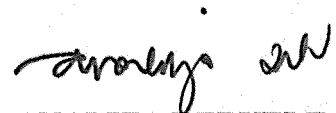
Item 4.0 of NBM No. 145, memorandum on the General Submission Requirements, state that all Budget Preparation (BP) Forms shall be accomplished in accordance with BP Forms and Instructions (**Annex "B-1"**) of the said NBM.

To facilitate the consolidation and encoding of the BP Forms, please submit to the Accounting Division not later than **28 February 2023** through email address at [denrco.conso@gmail.com](mailto:denrco.conso@gmail.com) the following reports:

- a. **BP Form 100:** Statement of Revenues (General Fund) FY 2022-2026;
- b. **BP Form 100-A:** Statement of Revenue and Expenditures (Earmarked Revenue) FY 2022-2026;
- c. **BP Form 100-B:** Statement of Other Receipts/Expenditures (Off-Budgetary and Custodial Funds) FY 2022-2024; and
- d. **BP Form 100-C:** Statement of Donations and Grants (In Cash or In Kind).

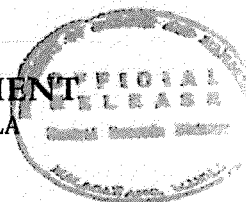
Should you need any clarifications on the matter, please contact Ms. Leodina A. Laddaran/Ms. Ma. Rhennalou C. Salazar of the Accounting Division at telephone no. 8928-0254.

Your immediate appropriate action.

  
**ATTY. ANALIZA REBUELTA-TEH**



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



**NATIONAL BUDGET MEMORANDUM**

**No. 145**

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

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

**DATE** : 12 JANUARY 2023

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**1.0 INTRODUCTION**

- 1.1 The FY 2024 budget is poised to respond to the expected continuing headwinds brought about by the Russia-Ukraine war, the external recessionary pressures which inflation has stoked and the economic scarring which COVID-19 has wrought to our economy.
- 1.2 With clear macro-economic objectives set in place by the FY 2022-2028 Medium-term Fiscal Framework (MTFF), the FY 2024 has a blueprint by which it can achieve the 8-point socioeconomic agenda of the Marcos Jr. Administration<sup>1</sup>. Thus, the government will continue to implement risk-managed interventions in areas of food security, transport and logistics, energy, bureaucratic efficiency and fiscal management, health, education, and social protection, to ensure the unimpeded and adequate delivery of social services, mitigate inflation pressures, accelerate economic recovery, and address economic scarring.
- 1.3 Fully aware, however, of the competing demands of government programs against a backdrop of limited resources, the FY 2024 budget will ensure that only implementation-ready agency proposals are included. This means that the agencies' budget proposals are expected to contain concrete program plans and designs that outline key procurement and implementation milestones, including specific project locations and beneficiaries. The government will also look into the agencies' previous year budget utilization and performance as part of its evaluation process.

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

## 2.0 EXPENDITURE MANAGEMENT FRAMEWORK

2.1 The FY 2024 budget proposal shall incorporate the following:

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

Programs which support the achievement of the targets set in the Administration's MTFF. The MTFF<sup>2</sup> is a comprehensive fiscal strategy which seeks to attain short-term macro-fiscal stability while steering the economy back to its high-growth trajectory and promoting medium-term fiscal sustainability. It aims to consolidate the resources of the National Government in order to optimize its use and gain its maximum benefit and multiplier effects for the economy.

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

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

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

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

a) The department priorities in the different regions;

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

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

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

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

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

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

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

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

### 3.0 DEPARTMENT/AGENCY BUDGET LEVELS

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

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

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

### 4.0 GENERAL SUBMISSION REQUIREMENTS

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

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

## 5.0 **SPECIFIC SUBMISSION REQUIREMENTS**

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

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

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

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

<sup>3</sup> International Commitments Fund (ICF)

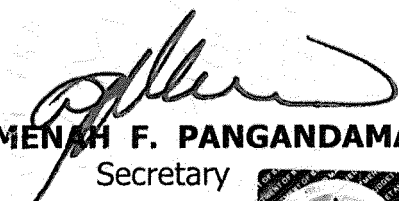
<sup>4</sup> Inter-Agency Energy Efficiency and Conservation Committee (IAEECC)

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

These lead departments/agencies are also identified in the matrix<sup>5</sup> attached to BP Form No. 206 in Annex B-1 of this NBM.

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

6.0 For compliance.

  
**AMEMAR F. PANGANDAMAN**  
 Secretary



<sup>5</sup> Ongoing review and subject to updating

**BP FORMS AND INSTRUCTIONS**

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

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

Department :

Agency :

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

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

**BP FORM 100**  
**STATEMENT OF REVENUES (GENERAL FUND)**

**Instructions**

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

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

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

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

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

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

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

**Column 5:** The amounts in this column shall be based on the FY 2022 BESF.

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

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

**Columns 8-10:** Reflect the projected revenues for FYs 2024 to 2026 based on existing conditions.

**Column 11:** State in this column the assumption/basis in the projection of income. Significant increase/decrease in the income projection for FYs 2024-2026 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in FY 2022 compared with the FY 2022 income estimate shall also be justified.

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

Department :

Agency :

| CATEGORY                                                            | DESCRIPTION<br>SOURCE OF<br>REVENUE | UACS<br>OBJECT<br>CODE | LEGAL<br>BASIS | NATURE OF<br>EXPENDITURES | FUND BALANCE<br>as of DEC. 31,<br>2022 | AMOUNT IN P'000 |             |                       |             |               |             |                  |             |                  |             | REMARKS |  |
|---------------------------------------------------------------------|-------------------------------------|------------------------|----------------|---------------------------|----------------------------------------|-----------------|-------------|-----------------------|-------------|---------------|-------------|------------------|-------------|------------------|-------------|---------|--|
|                                                                     |                                     |                        |                |                           |                                        | 2022 ACTUAL     |             | 2023 PROGRAM          |             | 2024 PROPOSED |             | 2025 PROJECTIONS |             | 2026 PROJECTIONS |             |         |  |
|                                                                     |                                     |                        |                |                           |                                        | Revenue         | Expenditure | Revenue               | Expenditure | Revenue       | Expenditure | Revenue          | Expenditure | Revenue          | Expenditure |         |  |
| (1)                                                                 | (2)                                 | (3)                    | (4)            | (5)                       | (6)                                    | (7)             | (8)         | (9)                   | (10)        | (11)          | (12)        | (13)             | (14)        | (15)             | (16)        | (17)    |  |
| A. Special Account in the General Fund (Automatically Appropriated) |                                     |                        |                |                           |                                        |                 |             |                       |             |               |             |                  |             |                  |             |         |  |
| B. Use of Income, General Fund                                      |                                     |                        |                |                           |                                        |                 |             |                       |             |               |             |                  |             |                  |             |         |  |
| GRAND TOTAL                                                         |                                     |                        |                |                           |                                        |                 |             |                       |             |               |             |                  |             |                  |             |         |  |
| REMARKS                                                             |                                     |                        |                |                           |                                        |                 |             |                       |             |               |             |                  |             |                  |             |         |  |
| PREPARED BY:                                                        |                                     |                        |                |                           |                                        |                 |             | APPROVED:             |             |               |             | DATE:            |             |                  |             |         |  |
|                                                                     |                                     |                        |                |                           |                                        |                 |             |                       |             |               |             |                  |             |                  |             |         |  |
| 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, 2022, which shall be equivalent to the fund balance as of December 31, 2021 plus 2022 actual remitted collections less 2022 actual obligations.                                                                                                                                         |
| Columns 7-8:   | The amounts in this column shall be based on the agency's Detailed Statement of Income and Expenses for the FY 2022.                                                                                                                                                                                                                                                       |
| Columns 9-10:  | The amounts in this column shall be based on the FY 2023 BESF figures consistent with BP Form 100.                                                                                                                                                                                                                                                                         |
| Columns 11-16: | Reflect the projected income and expenditures from FYs 2024 to 2026 based on existing conditions.                                                                                                                                                                                                                                                                          |
| Column 17:     | State in this column the assumption/basis in the projection of income. Significant increase/decrease in the income projection for FY 2024 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in FY 2022 compared with the FY 2022 income estimate shall also be justified.                              |

# STATEMENT OF OTHER RECEIPTS/EXPENDITURES OFF-BUDGETARY AND CUSTODIAL FUNDS

FY 2022-2024  
(In Thousand Pesos)

Department :

Agency :

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

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

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

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

**Instructions**

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

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

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

- a. Revolving Fund** - are receipts derived from business-type activities of departments/agencies as authorized by law, and which are deposited in an authorized government depository bank. These funds shall be self-liquidating. All obligations and expenditures incurred because of these business-type activities shall be charged against the Revolving Fund.
- b. Retained Income/Fund** - are collections that are authorized by law to be used directly by agencies for their operation or specific purposes. These include but are not limited to receipts from:
  - For SUCS, these include internally generated income of the university/college pursuant to the provisions of R.A. No. 8292 entitled, "Higher Education Modernization Act of 1997."
  - For DOH, these include hospital income such as hospital fees; medical, dental and laboratory fees; rent income derived from the use of hospital equipment/facilities; proceeds from sale of hospital therapeutic products, prosthetic appliances and other medical devices; diagnostic examination fees; donations in cash from individuals or non-government organizations that are satisfied with hospital services, which are in turn given as assistance to indigent patients pursuant to the provisions of DOH, DOF and DBM Joint Circular No. 2003-1.

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

|            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Column 2:  | Indicate the corresponding UACS Funding Source Code e.g., ATI Revolving Fund, 06 207 501.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Column 3:  | Reflect the description of the specific sources of revenue, such as Service Income, Business Operations (Rents, training fees, dormitory fees, etc) consistent with the UACS description.                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Column 4:  | Legal Basis – indicate the appropriate legislation or issuance authorizing the collection and use of the receipts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Column 5:  | Indicate the nature of expenditures authorized to be incurred, chargeable against the receipts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Column 6:  | Reflect the cash balance as of December 31, 2022, which shall be equivalent to the Cash Balance as of December 31, 2021 plus FY 2022 Actual Revenue minus FY 2022 Actual Expenditure.                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Column 7:  | Reflect the actual receipts/collections for FY 2022.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Column 8:  | Reflect the actual expenditures for FY 2022 which were charged against the fund.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Column 9:  | Reflect the estimated receipts/collections for FY 2023 consistent with the FY 2023 BESF.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Column 10: | Reflect the estimated expenditures for FY 2023 consistent with the FY 2023 BESF.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Column 11: | Reflect the estimated receipts/collections for FY 2024.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Column 12: | Reflect the estimated expenditures for FY 2024.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Column 13: | Include information on the status of the funds, i.e., active or dormant and incorporation in the Treasury Single Account (TSA) of the Bureau of Treasury (BTr). Dormant account refers to collections authorized by law to be deposited with an Authorized Government Depository Bank (AGDB) but have remained inactive for more than five (5) years, the purpose for which it was created has already been fulfilled or abandoned, per E.O No. 431 as implemented by DOF-DBM-COA-Permanent Committee JC No. 4-2012. Please report the status of discussions/negotiation with BTr on transfers of the accounts to the TSA. |

**STATEMENT OF DONATIONS AND GRANTS**  
**FY 2022-2024**  
(In Thousand Pesos)

Department:  
Agency:

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

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

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

**BP FORM 100-C  
STATEMENT OF DONATIONS AND GRANTS  
(In Cash or In Kind)**

**Instructions**

This form shall be used to report all non-repayable transfers, in cash or in kind, received from other levels of government, from private individuals, or institutions, foreign or domestic, including reparations and gifts given for particular projects or programs, or for general budget support.

Column 1: Reflect the nature/description of receipts, categorized whether in cash or in kind, and whether from local or foreign sources.

Column 2: Indicate the corresponding UACS Funding Source Code consistent with UACS Manual, e.g., Domestic Grant Proceeds (104104), and Grants from Development Partners (Fund Category Codes 152 to 250). Kindly note that since grant proceeds are Automatically Appropriated, the authorization code must be 04.

Column 3: Indicate the remaining years of implementation of the project/program/purpose supported by the donation or grant (i.e., in number of years).

Column 4: Indicate the appropriate legislation, issuance or grant agreement (ID or Number), authorizing the collection and use of the receipts.

Column 5: Indicate the nature of expenditures authorized to be incurred, chargeable against the receipts. Specify description for different items of expenditure.

Column 6: Reflect the cash balance as of December 31, 2022, which shall be equivalent to the Cash Balance as of December 31, 2021 plus FY 2022 Actual Revenue minus FY 2022 Actual Expenditure, if applicable.

Column 7: Reflect the actual receipts for FY 2022.

Column 8: Reflect the actual expenditures for FY 2022 which are charged against the donations/grant proceeds.

Column 9: Reflect the estimated receipts for FY 2023.

Column 10: Reflect the estimated expenditures for FY 2023 to be charged against the donations/grant proceeds.

Column 11: Reflect the estimated receipts for FY 2024.

Column 12: Reflect the estimated expenditures for FY 2024 to be charged against the donations/grant proceeds.

Column 13: State in this column the assumptions/basis in the estimation/projection of receipts, as well as indicate necessary notations to put in proper context the entries in the previous columns.

**Note: For donations/grants in kind, please specify its numerical value in thousand pesos inasmuch as proper quantification is possible.**

## FY 2024 BUDGET PREPARATION CALENDAR

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