



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
MALACAÑANG, MANILA

NATIONAL BUDGET MEMORANDUM

No. 125
January 15, 2016

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 : **BUDGET CALL FOR FY 2017**

1.0 INTRODUCTION

In order to facilitate the timely formulation and submission of agency budget proposals for FY 2017, budget preparation guidelines and procedures need to be prescribed to institutionalize the gains of the Public Financial Management Reforms, consistent with the following key principles:

1. Spending within our means;
2. Investing in the right priorities;
3. Delivering measurable results;
4. Empowering citizens through greater fiscal transparency, accountability and participation; and
5. Deepening and expansion of the Bottom up Budgeting (BuB) approach including direct release of appropriation to LGUs, subject to certain requirements and conditions.

The FY 2017 budget proposal shall likewise incorporate latest policy directions and emerging priorities, among others:

1. Geographical focus of the budget to the poorest, lagging and most climate vulnerable areas;
2. The Two-Tier Budgeting Approach (2TBA) initially introduced in the preparation of the FY 2016 budget proposal;
3. Disaggregation of lump-sum amounts within the agency specific budgets, and the minimization of the number of SPFs; and,
4. The Adoption of the Performance Informed Budget (PIB) Structure and the use of the Unified Accounts Code Structure (UACS).

2.0 PURPOSES

- 2.1 To sustain the 2TBA and inform the departments/agencies of the procedures, schedules and guidelines to be adopted, including those for the updating of the FYs 2017-2019 Forward Estimates (FEs);
- 2.2 To strengthen the conduct of agency consultations at the central and regional levels, with Civil Society Organizations (CSOs), the private sector, and the Regional Development Councils (RDCs) to secure feedback, inputs, among others, on programs and projects of departments/agencies;
- 2.3 To prescribe the guidelines, procedures, Budget Preparation (BP) forms, and calendar of activities to be followed in the preparation of the FY 2017 Budget Proposal; and
- 2.4 To update the geographical presentation of the budget to reflect the specific allocation for the Negros Island Region.

3.0 EXPENDITURE MANAGEMENT FRAMEWORK

- 3.1 Ongoing reforms in Public Expenditure Management (PEM) and Public Financial Management (PFM) provide the tools to strengthen the links between planning, budgeting and implementation and must be used by the agency in crafting their budget submissions. These approaches are summarized in **Annex "A"**.
- 3.2 The 2TBA is an approach that separates the evaluation of agency proposals for: a) on-going/existing programs/projects under Tier 1; and b) for new proposals and the expansion of on-going/existing programs/projects, considered as Tier 2.

The objective is to decongest and systematize the decision-making process for these two different types of programs during budget preparation, thereby simplifying the process while still ensuring that the following are considered: a) cabinet cluster results per Sec. 3.2.4 hereof; b) the requirements for monitoring and evaluation per Sec. 3.4 hereof; and c) other endorsements required per Sec. 7.3 hereof.

The shift to the 2TBA will also strengthen the top-down oversight in the whole budget cycle, i.e., from preparation to accountability.

- 3.2.1 Under Tier 1, the budgetary requirements for on-going/existing programs/projects of departments/agencies shall be submitted in hard and soft copies in January, 2016 (see Annexes B and D) consistent with the guidelines and schedules prescribed in this NBM.
- 3.2.2 Under Tier 2, departments/agencies shall submit their new spending proposals in April, 2016 based on the spending areas

and strategies which will be identified in the Budget Priorities Framework (BPF) approved by the President and shall be issued separately. These proposals shall undergo thorough deliberation by the Sub-Committee on Program/Project Appraisal (SCPPA), DBM and the DBCC, in terms of relevance, impact, implementation readiness, and sustainability.

3.2.2.1 Tier 2 shall prioritize budget proposals corresponding to spending policies that were approved in FY 2015 after the submission of the latest NEP. These policies may include new projects or additional requirements of on-going activities due to changes in scope, beneficiaries, design and implementation period approved by the following:

- a. ICC-NEDA Board and issued a Forward Obligational Authority (FOA)
- b. DBCC-approved Medium-Term Expenditure Program, based on policy assumptions
- c. Multi-Year Obligational Authority (MYOA) or additional SAROs released by DBM; and
- d. Information Systems Strategic Plan (ISSP) endorsed by the Department of Science and Technology Office (DOST-ICTO) and Medium-Term Information Technology Harmonization Initiative (MITHI).

3.2.3 The approved budgetary requirements for Tiers 1 and 2 shall constitute the total budget proposals of departments/agencies that will be submitted to Congress for authorization.

3.2.4 Complementing the 2TBA, National Economic and Development Authority (NEDA) Infrastructure Committee and the Investment Coordination Committee (ICC) shall continue to require member agencies and corporations to develop rolling pipeline investment programs such as:

- the Three Year Rolling Infrastructure Program (TRIP), and
- the Public Private Partnership (PPP) Projects Pipeline.

3.2.5 For FY 2017, agencies shall prioritize funding for strategic local infrastructure projects (e.g., arterial, provincial roads and bridges, ports and airports).

3.2.6 Funds can be proposed for feasibility studies for projects that require detailed design and engineering works, pre-construction activities, land acquisition and monitoring, duly supported with documentation and justifications as to implementation readiness.

- 3.3 Departments and agencies are strongly encouraged to establish and/or strengthen the continuous cycle of planning, execution, monitoring and evaluation in order to ensure well prepared, implementation-ready projects and programs are incorporated in the National Budget to continuously provide new and improved services to the Filipino people.¹
- 3.4 A well-functioning M and E system provides evidence-based information on the efficiency or cost-effectiveness of the resources allocated or focused on the set of priorities selected by government in the following ways:
- 3.4.1 Monitoring involves establishing measures of efficiency, effectiveness and impact, with corresponding indicators, and the continuous process of collecting, recording and analyzing data to inform the project manager and stakeholders of the progress and achieved results and resources allocated to the development initiatives.
 - 3.4.2 Evaluation deals with the questions of the relevance of the development initiatives, and their effectiveness in attaining their objectives; their efficiency in producing the outputs; their impact, both positive and negative, direct or indirect, intended or unintended, and the sustainability of these benefits, financially and environmentally, even beyond the life of the initiatives. It must provide useful information on the experience, making it possible to integrate lessons for future decision-making.
 - 3.4.3 A results-based M and E System will illustrate the results chain of inputs, activities, outputs, outcomes and impacts and will be introduced by phase towards full integration into the PFM system. The process of integration will cover five (5) areas, namely: planning for results, budgeting for results, budget execution for results, and monitoring and evaluation of results.
 - 3.4.4 As part of the “planning and budgeting for results” phase, each new program and project proposed for funding will be supported not only by project profile but also complemented with a credible M and E plan and robust baseline information or statistics, without which, budget allocation proposals will not be entertained. Proposals for program and project expansion (with increases in the budget allocation), will not be approved if they do not have a credible M and E plans and clear baseline information or statistics.
 - 3.4.5 With regards to “budget execution for results,” the monthly or quarterly conduct of M and E sessions within and between the agencies and DBM, as needed, will be beneficial for identifying and jointly resolving program bottlenecks to be able to meet committed/budgeted performance targets, and shall be continued.

¹ "A Guide to Producing Successful Budget Proposals" is forthcoming from the DBM.

- 3.5 To promote the transparent and detailed disclosure of all proposed government spending and facilitate program/project implementation, lump sum appropriations in agency budgets will no longer be considered.
- 3.5.1 The disaggregation of all remaining lump sum amounts in the agency budget (e.g., component projects, intended beneficiaries, location) enhances the credibility of the GAA and enables it to function as a budget release document. The **"no lump sum policy"** will continue to be enforced for the 2017 budget. The detailed project components and geographic locations up to provincial level of agency proposals will have to be specified.
- 3.6 The submission of the FY 2017 Budget proposal shall utilize the enhanced UACS codes and will also require the use of the existing UACS Location Code (regional and provincial) to improve reporting of geographical financial information. The Online Submission of Budget Proposals (OSBPs) which allows the encoding of agency budget proposals based on the enhanced UACS codes shall be continued.
- 3.7 The RDCs, LGUs, CSOs, Student/Faculty Associations and PASUC, and other stakeholders shall be consulted on the proposed strategies of the agency for new and expanded programs and projects in the specific provinces, cities and municipalities. The agency is encouraged to provide technical assistance and coordination in conducting these stakeholder sessions. The recommendations of RDCs shall be focused on programs and projects which have region-wide benefits and impact.
- 3.7.1 The geographic focus of the 2015 Budget (both ongoing and new programs and projects) shall continue to be followed to maximize employment generation and poverty reduction in the provinces with the most number of poor families, those with the highest incidence and those with multiple climate and geo-hazard vulnerabilities..
- 3.7.2 To optimize its strategic role and membership, the RDCs shall be used as venues for identifying and confirming strategic regionwide or inter-provincial interventions in the form of new programs and projects.
- These regionwide or inter-provincial programs and projects benefiting provinces, cities, districts and municipalities as identified/coordinated with LGUs and CSOs shall be incorporated in agency budgets with supporting documentations under Tier 2.
- 3.8 In order to continue the preparation for the Program Expenditure Classification (PREXC) in the agencies and complete its incorporation in the Online Submission of Budget Proposals System (OSBPS), the PREXC shall be implemented in the 2018 National Budget.

3.8.1 To prepare for its systems integration, all proposals for agency PREXC budget structure (Form 1 - Activity/Project Information) and performance indicators (Form 2 - Performance Information) under Circular Letter No. 2015-11 dated September 11, 2015, need to be submitted by February 5, 2016.

3.8.2 Proposed transfers of budget line items from GAS or STO to Operations and vice-versa can be included in this 2017 budget proposal.

4.0 MACROECONOMIC ASSUMPTIONS, BUDGET AGGREGATES AND FISCAL SPACE

The Macroeconomic assumptions, budget aggregates and fiscal space shall be covered by a separate National Budget Memorandum.

5.0 DEPARTMENT/AGENCY BUDGET CEILINGS

5.1 Under the 2TBA, the Cabinet-approved Tier 1 (FEs) for ongoing programs/projects shall be the prescribed department/agency budget ceilings which may be increased using available funds from the fiscal space to finance major expansion² and new development programs/projects under Tier 2 in accordance with the BPF.

5.2 The policies and guidelines to be followed relative to the preparation of Tier 1 are presented in Part B of Annex B of herein NBM.

6.0 SPECIFIC GUIDELINES AND BUDGET PREPARATION FORMS

In support of the strategies/policies, the technical guidelines and computational processes are presented in detail in the following annexes:

6.1 **Annex "B"** - Specific guidelines for the following:

6.1.1 Part A - Related to Budget Framework;

6.1.2 Part B – Related to Formulation of Tier 1 (Forward Estimates)

6.1.3 Part C - Related to Expenditure Items

6.2 **Annex "C"** - Budget Preparation Forms

6.3 **Annex "D"** - Budget Preparation Calendar

7.0 SUBMISSION REQUIREMENTS AND TIMETABLE

7.1 Agencies shall accomplish/submit the pertinent Budget Preparation (BP) forms through the OSBPS, containing FYs 2015 to 2017 information using the specific guidelines attached as Annex "B" and "C".

² Refers to scaling up of activities in terms of policy change not previously approved such as scope, beneficiaries, and design or implementation.

7.2 Agencies shall also submit to DBM, three (3) OSBPS-generated hard copies of their budget proposals, duly endorsed by the Department Secretary/OEO Head, together with the following additional information:

- 7.2.1 Thrust for the Budget Year/Priorities;
- 7.2.2 Program/Project Implementation Strategies for FY 2017;
- 7.2.3 FY 2015 Actual Accomplishment; and
- 7.2.4 Inventory of Equipment as Required under NBC Nos. 438, 446 and 446-A.

7.3 In addition, the budget proposals of agencies involving specific concerns shall require agency endorsement as follows:

Endorsing Agency	Subject of Endorsement
CHED	SUCs Budget
TESDA	Technical education and skills development programs
DA	Research and Development (R&D) in Agriculture and Fisheries
PSA	Systems of Designated Statistics pursuant to EO 352
DOST-ICTO	Information Systems Strategic Plan in support of IT-related proposals
PCW	GAD Plan
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

7.4 Agencies are encouraged to encode their FY 2015 actual obligations and revenue estimates through the OSBPS starting January, 2016. The timelines for the submission of the required BP Forms under Annex C shall be as follows:

7.4.1 February, 2016

- FY 2015 Actual Obligations by allotment class using BP Form 201 Schedules A, B, C and D;
- FY 2015 - 2019 Revenue Program using BP Forms 100, 100-A, B and C.

7.4.2 April 18, 2016

- Details of Cabinet-approved FY 2017 Tier 1 (FE) and Tier 2 (new spending) Budget Proposals using BP Form 201 Schedules A, B, C and D; and

- All other BP Forms including non-applicable forms to be duly marked as "NOT APPLICABLE".

7.5 All national government agencies shall submit their 2017 budget proposals and supporting forms/documents directly to the Budget Technical Bureau (BTB), Ground Floor, DBM Boncodin Hall, General Solano St., San Miguel, Manila. SUCs shall submit their proposals and supporting documents/forms to the DBM-RO concerned.


FLORENCIO B. ABAD

Secretary 



ANNEX A

PUBLIC EXPENDITURE MANAGEMENT (PEM) AND PUBLIC FINANCIAL MANAGEMENT (PFM) REFORMS

PEM and PFM REFORMS

- 1.0 An effective Public Expenditure Management (PEM) highlights the importance of outcomes and “sees expenditures as a means to produce outputs which are needed to achieve desired outcomes. Hence, PEM focuses on desired outputs and outcomes and the right processes, rules and incentives to achieve them. The right balance between autonomy/flexibility and accountability should be provided to enable agencies to deliver the outputs and achieve outcomes.

In the Philippine setting, PEM includes the tools of Medium-Term Expenditure Framework (MTEF), Performance-Informed Budgeting (PIB) and its associated Organizational Performance Indicator Framework (OPIF), Zero-Based Budgeting (ZBB), Program or Convergence Budgeting (PB), and Bottom-up Budgeting (BUB). It achieves the following key principles:

- *"Spending within means"*, or aggregate fiscal discipline - resources should be used in a planned and deliberate medium-term strategy within the aggregate resource constraints.
- *"Spending on the right priorities"*, or allocative efficiency - spending should be aligned with socio-economic priorities, as spelled out in the Philippine Development Plan (PDP).
- *"Spending with value-for-money"*, or operational efficiency - all public goods and services must be provided at the most reasonable cost and considers the absorptive capacity of the agency given the thrust to maximize government's contribution to economic growth.
- *"Spending for the empowerment of citizens"*, or participatory budgeting through citizen's participation in governance, by allowing citizens to play a key role in identifying, discussing, and prioritizing public spending projects.

- 1.1 MTEF - the planning-budgeting framework used by the government to provide a three-year forward perspective to the decision making process during budget preparation. The framework facilitates the determination of the fiscal space (uncommitted funds) available for allocation for needed new and expanded programs taking into account the future cost of approved and ongoing programs under the forward estimates (FE) process and the fiscal consolidation targets of the National Government.
- 1.2 PIB - a budgeting approach that uses performance information to inform Congress and the public about the outputs and outcomes an agency is committing to deliver in exchange for the approval of its budget. The performance information is presented alongside the budget in the NEP and includes: a) the organizational outcomes for which the funds are required; b) the major final outputs (goods or services) that would be produced or

that would be rendered to external clients; and c) the quantity, quality and timeliness targets for the outputs and/or services.

The PIB focuses more on outputs and outcomes of the agency and places less emphasis on its input needs. It links funding to results, and provides a framework for more informed resource allocation and management.

An agency outcome-based PIB shall continue to be adopted in the FY 2017 as in FY 2016 to provide the agency the following benefits:

- 1.2.1 A clearer statement of the results being aimed for, to prioritize its programs/activities/projects;
 - 1.2.2 The outcome target to guide the conduct of monitoring and evaluation activities to adjust program strategies during the year, to improve program performance; and
 - 1.2.3 A clearer outcome accountability framework to base the grant of Performance Based Incentive System (PBIS).
- 1.3 Zero-Based Budgeting - program evaluation approach through which major agency programs and projects are assessed/evaluated primarily by third party entities to:
- 1.3.1 assess the continuing relevance of these programs and projects;
 - 1.3.2 explore alternatives and better ways to achieve their objectives;
 - 1.3.3 determine whether the resources for a program/project should be kept at the present level, increased, reduced or discontinued; and
 - 1.3.4 guide departments/agencies in eliminating funding for activities which are not aligned with priorities or which are inefficient, ineffective and fraught with leakages.
- 1.4 Program or Convergence Budgeting - is a budgeting approach to facilitate and incentivize inter-agency collaboration along Key Results Areas of the Social Contract to ensure that priority interagency programs are planned, budgeted and implemented in a coordinated manner.
- 1.5 Bottom-up Budgeting - is a budgeting approach which ensures that the prioritized list of programs and projects required by poor cities/municipalities are incorporated into the 2017 budget levels of participating agencies. It promotes the responsiveness of agencies and ensures convergence of services of departments/agencies/GOCCs to the needs of the poorest LGUs and communities'. It also strengthens the capacity of the LGUs to identify, plan, budget and execute urgent anti-poverty programs with the assistance of CSOs.
- 1.6 Broaden the participation of the RDCs, CSOs and other stakeholders in the budget preparation process and promote wider monitoring of the government's key public services.

- 1.7 Pursuit of Public-Private Partnership (PPP) projects or BOT projects with the private sector financing/constructing and/or operating projects which traditionally would be within the ambit of the public sector; and minimizing the risks associated with these projects by building the environment for solicited bids and the capacity to identify and monitor contingent liabilities. To better ensure successful projects and the market case for these projects, budgets shall be provided for project development, implementation, monitoring and technical assistance to implementing agencies.
- 1.8 Continued promotion of open data to increase public access and awareness on budget data and other program information to facilitate appreciation and analysis, and to promote transparency and accountability in public services. Accordingly, the posting of bids and awards on the PhilGeps, and the publication of the Transparency Seal and ARTA Citizen Charter will continue to be Good Governance Conditions under the PBB to institutionalize these transparency conditions
- 2.0 Medium-Term Information Technology Harmonization Initiative (MITHI) - a coherent process, jointly undertaken by DBM, DOST - Information and Communications Technology Office (ICTO), and NEDA, for the planning, budgeting, implementation, monitoring and evaluation of proposed government-wide information and communication technology programs and projects. The agencies' Information Systems Strategic Plans (ISSP) shall be subject to evaluation by the MITHI steering committee in accordance with DBM-DOST-NEDA JMC 2012-01 and 2014-01.
- 3.0 Climate Change Expenditure (CCE) tagging – expenditures related to climate change adaptation and mitigation shall be identified and tagged consistent with the National Framework Strategy on Climate Change (NFSCC), the National Climate Change Action Plan (NCCAP) and in accordance with the Unified Accounts Code Structure (UACS). The CCE are expenditures that will mitigate and/or adapt to climate change risks (e.g. casualties, damage to properties, disruption of economic activities, etc.) by increasing resiliency from more intense meteorological and meteorologically hazardous triggered events (e.g. rain-induced landslide, extreme flooding, flashfloods, etc.). Joint Memorandum Circular No. 2015-01 dated July 23, 2015 shall be adopted to guide the departments/agencies and GOCCs in identifying and tagging government expenditures for climate change in the budget process.
- 4.0 Other PFM Policies

As a means for further improving transparency, efficiency and effectiveness in government operations, agencies shall also incorporate the budgetary implications of the following public sector reforms on their proposals:

 - 4.1 Cost recovery measures to assist in the revenue enhancement efforts and improve service delivery, pursuant to Administrative Order No. 31 dated October 1, 2012.
 - 4.2 Implementation of the National Guidelines on Internal Control Systems pursuant to DBM CL No. 2008-08 dated October 23, 2008, the Philippine Government Internal Audit Manual, issued thru CL No. 2011-05 dated

May 19, 2011, and the creation and strengthening of an Internal Audit Service/Unit and a Management Division/Unit in Agencies concerned as provided under CL No. 2008-5 dated April 14, 2008;

- 4.3 Pursuit of ISO 9001:2015 certification of the Agency's Quality Management System, as well as the implementation of other initiatives under the Government Quality Management Program, as mandated under Executive Order No. 605 dated February 23, 2007.
- 4.4 Total Resource Budgeting
 - 4.4.1 In preparing the national budget, all revenue sources and other receipts of government agencies, i.e., deposited with the Bureau, of the Treasury (BTr) and with authorized government depository banks (outside the BTr) must be taken into consideration, in order to provide a holistic view for assessing agency performance. Earmarked funds of agencies which support identified P/A/Ps and their corresponding MFOs/PIs must be fully disclosed by accomplishing the appropriate BP forms supporting the agency budget proposal.
 - 4.4.2 All NGAs including SUCs and Other Executive Offices, shall submit a report of all funds/accounts maintained outside the BTr including information on balances as of December 31, 2015 and receipts and expenditures. The submitted data will be included by DBM in the consolidated list of all Off-Budget funds/accounts maintained by departments/agencies.
- 4.5 Gender and Development (GAD)
 - 4.5.1 A GAD Plan and Budget shall be formulated pursuant to and in accordance with the Republic Act 9710 or Magna Carta of Women and the PCW-NEDA-DBM Joint Circular 2012-01: Guidelines on the Preparation of Annual Gender and Development (GAD) Plans and Budgets Accomplishment Reports (AR) to implement the Magna Carta of Women.
 - 4.5.2 The GAD Plans and Budgets shall respond to the gender gaps/issues faced by the agency's clients and constituencies and their women and men employees. Agency shall allocate at least five percent (5%) of the total agency budget proposal for activities supporting GAD plans and programs.

ANNEX B

SPECIFIC GUIDELINES

**PREPARATION OF FY 2017 AGENCY BUDGET
PROPOSALS AND OTHER BUDGETARY ITEMS**

Annex "B"

Part A - Related to Budget Framework

1.0 Proper Disaggregation of Agency Budget Proposal

Departments/agencies shall use **BP Form 201** to reflect the FY 2017 budget proposal under their P/A/Ps. They shall prepare budget proposals that are implementation ready and well-coordinated, to preclude budgetary realignments during the budget execution phase.

2.0 Adoption of Program/Convergence Budgeting for Inter-agency Programs/Projects

2.1 The priority inter-agency programs supportive of the key targets under the PDP and the President's Social Contract as well as the lead and participating departments/agencies that shall implement these identified priority programs mentioned in this NBM.

2.2 The participating department/agency identified in **Schedule E-1** shall:

- Actively participate in the meetings called by the lead department/agency;
- Submit to the lead department/agency their assumptions/criteria for prioritization, targets, beneficiaries, focus areas and implementation timelines and resources corresponding to their contribution to the program using **BP Form 201-Schedule E** (Program Expenditure Plan for existing and new proposals);

2.3 The lead and participating departments/agencies shall:

- Coordinate the activities of the different programs by sequencing the different interventions, such as infrastructure, education, health, enterprises, among others; and
- Secure active participation of the Regional offices in budget planning of priority programs. Central offices of departments shall guide and coordinate with their Regional Offices in determining the focus areas in each region, intervention required, and the intensity of resource allocation. This approach will provide for a more targeted and rational basis of resource allocation for discussion with the RDC, LGUs, and ROs of agencies.

2.4 The lead departments shall:

- provide guidelines/advisories to all participating agencies, as necessary;

- convene all the participating agencies to ensure consistency on assumptions, targets, beneficiaries, focus areas, and implementation timelines and resources;
 - consolidate the targets and funding requirements of identified programs for priority allocation for submission to DBM;
- 2.5 DBM shall inform the lead and participating agencies of the schedule of the Technical Budget Hearings to discuss the program components and implications of various funding requirements.
- 3.0 Consultations of ACOs and AROs with LGUs and various stakeholders.
- 3.1 Region-wide Infrastructure Project
- 3.1.1 The NEDA shall provide a list of priority programs and projects included in the Public Investment Program (PIP), Regional Development Investment Program (RDIP) or Three-year Rolling Infrastructure Program (TRIP) if already available. The TRIP aims to synchronize and streamline the infrastructure planning, programming and budgeting processes of the government, as well as, ensure that the respective agency budget ceilings are allocated to priority infrastructure or other regionally-initiated socio-economic programs/projects that are responsive to the Philippine Development Plan (PDP) outcomes and Results Matrices (RM) targets.
- 3.1.2 RDCs shall:
- determine priority region-wide infrastructure projects and regionally-initiated priority socio-economic projects supportive of the Philippine Development Plan and Regional Development Plans based on the PIP, RDIP or TRIP prepared by NEDA.
 - submit recommendations to ACOs, copy furnished the AROs, on the relevance, efficacy and propriety of newly-identified and prioritized regional infrastructure and socio-economic programs and projects.
 - monitor and provide feedback on the impact and gaps of national government agency's region-wide ongoing programs/projects in their localities, as well as, suggest needed improvements in agency programs/projects.
- 3.2 CSOs, Private Sector and Other Stakeholders
- Consultations with partner and interested CSOs and other stakeholders shall be undertaken observing the principles of Transparency, Accountability, Integrity, Partnership, Consultation and Mutual Empowerment, Respect for internal processes, Sustainability and National Interest.

- AROs and ACOs shall enjoin CSOs and other stakeholders to assess/evaluate the existing/ongoing and new/expanded programs and projects of government agencies and submit a report to DBM containing the inputs on the existing/ongoing and new/expanded P/A/Ps of agencies, using **BP Form D**.

3..3 After the conduct of consultations with stakeholders, the agency shall give priority in the budget allocation, the project requests from all cities/municipalities.

3.3.1 ARO shall:

- Incorporate the projects requested by the target LGUs;
- Submit the regional budget proposal to the ACO for incorporation into the budget of the department and for resolution of problem areas; and
- Meet with their counterparts from the other national agencies in the region or province to discuss the convergence of the delivery of services to the target LGUs.

3.3.2 ACO shall:

- Consolidate and submit to DBM using **BP Form D**, the reports of the different regional offices incorporating the CSO recommendation and feedback/inputs (if deemed necessary), including recommendations of the LPRAT/RPRAT for BuB projects and from the ACO-led consultations.
- Taking into consideration the RDC endorsements, the ACO shall submit a consolidated report to DBM containing the feedback on the P/A/Ps endorsed by RDCs, following the form prescribed under **BP Form C**.
- Certify the acceptance or non-acceptance of the RDC recommendation and state the reason in the event of non acceptance, using **BP Form C**.
- Provide RDCs and DBM-ROs with feedback on RDC recommendations on programs/projects which are to be incorporated in the budget submission to DBM.

- Inform the RDC concerned of those programs/projects which are finally submitted for congressional approval.

3.3.3 A consultation forum of the RDCs with selected ACOs shall be conducted to discuss RDC priority projects, as well as the final programs/projects to be submitted for congressional approval.

4.0 Information Communication Technology (ICT) Requirements

All ICT-pertinent budgetary requests shall be included in the Agency budget proposals embodied in the BP Forms contained in this Budget Call.

- 4.1 There will be ICT-pertinent sub-object classes in the OSBP System to which each item shall be grouped under.
- 4.2 ICT-pertinent LFPs shall be tagged in the Online Submission of Budget Proposal (OSBP) System as part of MITHI.
- 4.3 The ISSP, to which the aforementioned OSBP System output is attached, shall serve as the primary evaluation document.
- 4.4 The DBM Executive Review Board (ERB) shall have final authority to make decisions on programs and projects in relation to budgetary allocation, except that programs and projects that were approved under the auspices of MITHI shall be considered as evaluated and endorsed by recognized technically proficient government stakeholders, thereby facilitating ERB examination.

5.0 Provision for Negros Island Region (NIR)

- 5.1 The PS, MOOE, FinEx and CO requirements necessary for the full operation of the NIR office shall be included in the department/agency budget proposal pursuant to Circular Letter NO. 2015-13

6.0 Other PFM Policies

6.1 Cost Recovery Measure

Consistent with AO 31, departments/agencies shall continue to rationalize the rates of their existing fees and charges, and if found necessary, increase such rates and impose new fees and charges. Estimated increase in revenues shall be appropriately reflected in **BP Form 100 - Statement of Revenues**.

- 6.2 Funding requirements related to the implementation of the following reforms shall be included in **BP Forms 201 A, B, and D**:

- Creation and Strengthening of an Internal Audit Service (IAS) / Unit and Management Division/Unit

- Pursuit of ISO 9001:2015 certification of the Agency's Quality Management System (e.g., conduct of trainings, seminars and/or workshops)

6.3 PPP Funding

6.3.1 Pursuant to **NBC No. 538** dated March 22, 2012, agencies shall identify in their annual budget proposals, the project components to be funded from the PPP Strategic Support Fund (PPSSSF) and Project Development and Monitoring Facility (PDMF). **PPSSSF** refers to an appropriation lodged in the budget of agencies concerned to fund the government share for PPP project components.

6.3.2 P/A/Ps which are not funded out of the regular budget of the agency but have the probability of becoming real liabilities such as contingent liabilities arising from BOT projects and other multi-year obligations or multi-agency projects must be identified through a footnote in the agency budget proposal in **BP Form 201 (Schedules A, B, C, D)**.

6.4 Total Resource Budgeting

Agencies shall reflect in their budget proposal, other sources of funds as authorized under specific provisions of law, i.e., use of income and collections which are accounted under Special Accounts, Revolving Funds and Trust Funds and are earmarked to support identified P/A/Ps and their corresponding MFOs/PIs, using the following forms:

- **BP Form 100 A** - Statement of Revenues and Expenditures for Special Accounts in the General Fund.
- **BP Form 100 B** - Statement of Other Receipts/Expenditures for Revolving Funds, Use of Income and Trust Receipts;
- **BP Form 100 C** - Statement of Donations and Grants
- **BP Forms A and B** - for MFO Budget Matrix and Agency Performance Measures.

6.5 GAD

Departments/Agencies shall accomplish **BP Form 400 and 400-A** for the GAD Plan and Budget for 2017 and GAD Accomplishment Report for 2015, respectively. The GAD budget shall be part of the agency's PS, MOOE, and CO requirements. It is understood that the GAD budget does not constitute an additional budget over an agency's total budget appropriations.

6.6 Unified Accounts Code Structure (UACS)

6.6.1 Pursuant to COA-DBM-DOF Joint Circular 2014-1 which took effect on January 1, 2015, the UACS MFO/PAP code was enhanced to

15 digits that include the Sector Outcome and Horizontal Program Codes. All P/A/Ps shall utilize the 3 digit sub-sector code for Sector Outcome and the 2-digit horizontal program code as specified in the Joint Circular. The entire 15 digit MFO/PAP code is required to be utilized and included in BP Form A.

- 6.6.2 In line with the Government's actions to improve reporting of the geographical location of financial information the Agencies budget proposal shall now include location coding. To accomplish this, the UACS Location Code for Region and Province is required for all Capital Outlay (GASS and STO), all Operations P/A/Ps, and all Projects P/A/Ps. The location code utilized for these shall be the recipient (beneficiary region and province) of these expenditures. The UACS Location Code is required to be utilized and included in BP Form A.

Part B – Related to Formulation of Tier 1 (Forward Estimates)

For purposes of the FY 2017 budget proposal, the Tier 1 (Forward Estimates) pertains to the annual funding requirements to implement activities, programs and projects which are on-going or approved as reflected in the 2016 General Appropriations Act (GAA). The departments/agencies shall compute their Tier 1 (Forward Estimates) in consultation with their respective counterpart in the DBM, pursuant to the herein prescribed guidelines.

- 1.1. The Tier 1 (Forward Estimates) shall be used to determine the allocable amount remaining from the total obligation ceiling that will be set aside to fund new and expanded¹ development programs and projects for 2017 which are responsive to the BPF. The requirements of these new and expanded programs shall be limited to the annual percentage increase of the total obligation ceiling approved by the Development Budget Coordination Committee (DBCC) and shall be ranked according to priority/importance/urgency.
- 1.2. Any adjustment to the annual performance targets under Tier 1 shall be limited to those that are already approved by the President or the National Economic and Development Authority (NEDA) Board or other pertinent approving committees.
- 1.3. The FY 2016 GAA shall be the basis for determining only the list of on-going programs/projects as well as the level of targeted outputs and outcomes for the year.
- 1.4. The budgetary requirements of programs and projects for the three out-years (2017-2019) under Tier 1 shall be based on the absorptive capacity of the agency as indicated by the actual or estimated full year obligation for 2015 using the latest available report on obligations and historical data, adjusted for parameter changes related to foreign exchange and inflation, but net of the allocation for non-recurring expenditure items and completed projects and/or programs.
- 1.5. The estimated cost of ongoing programs for a three-year period shall also consider the assumptions adopted during the FY2016 budget preparation or the assumptions used in the Medium-Term Expenditure Program (MTEP) approved by the DBCC for the agency, if any, while the budgetary requirements of projects shall be based on the approved and updated project profiles reflecting the latest approved changes in implementing schedules and costs approved by the ICC/Head of Agency, whichever is applicable.
- 1.6. The Tier 1 (Forward Estimates) for 2017-2019 shall be estimated following the **existing budget structure** and the Classification of Functions of the

¹ Refers to scaling up of activities in terms of policy change not previously approved such as scope, beneficiaries, and design or implementation.

Government (COFOG) coding system under the Unified Accounts Code Structure (UACS)² used for the FY 2016 Budget Preparation.

1.7 Additional expenditure items and parameter changes that must also be included in the Tier 1 (Forward Estimates)

1.7.1 Requirements of regular periodic activities/programs like PSA periodic surveys and COMELEC activities for the conduct of elections for the pertinent year those activities will be undertaken.

1.7.2 Adjustments arising from changes in macro-economic parameters, namely, foreign exchange rate and inflation rate changes.

1.7.2.1 The foreign exchange rate of P45.50:\$1.00 shall be used in determining the peso equivalent of foreign currencies. This rate shall be applied until FY 2019.

1.7.2.2 The inflation rate of 3.0 percent shall be used to adjust indexed items which are those mandatory expenditure items that may be affected by the change in the prices of commodities. While, non-indexed items³ which are based on contract/rate and those with fixed amount shall not be indexed with inflation. The indexed MOOE items shall be multiplied to the cumulative indexation factor for the respective year, as shown below:

YEAR	INFLATION	FACTOR
2016 (Base)	3.0 %	-
2017	3.0 %	1.03
2018	3.0 %	1.06090
2019	3.0 %	1.09273

1.8 Agencies shall also consider the following factors in formulating the Tier 1 (Forward Estimates) in consultation with DBM counterparts:

1.8.1 Implications of the existing policies and their consistency with the BPF and/or latest Results Matrices (RM) of the Philippine Development Plan (PDP) to determine the total or medium-term target outputs, if possible until 2019;

² Enhancement of the Unified Accounts Code Structure (UACS) Per COA-DBM-DOF Joint Circular No. 2013-1

³ As provided in Item 4.1.1.3.1 of BPG 2015-1, non-indexed MOOE items include Rents, Professional Services, Subscription Expenses, Membership Dues and Contributions, Confidential and Intelligence, Extraordinary and Miscellaneous Expense, Awards and Indemnities, Subsidies and Donations, Taxes and Premiums, Labor and Wages, Rewards and Other Claims and other expenses based contract/rate or with fixed amount.

- 1.8.2 Cost assumptions or estimates such as but not limited to the standard cost per kilometer, per capita costs or other available standard cost or historical cost;
- 1.8.3 Historical financial and physical performance of the department/agency to consider reasons for the delays or progress experienced in the implementation of activities; and
- 1.8.4 Estimated performance level for the budget year as indicated in the 2016 GAA.
- 1.9 The following items shall not be included in the computation of the Tier 1 (Forward Estimates) :
 - 1.9.1 Budgetary requirements of the PAMANA and Bottom-Up Budgeting (BUB) program and Congressional initiatives, if any, including the activities and projects attributed to it. The requirements for the PAMANA and BUB projects shall be included and discussed during the Tier II budget preparation process; and
 - 1.9.2 On-going activities that are already terminating and other non-recurring items that will not require funding in the forward years.
- 1.10 The department/agency shall likewise determine the fund requirements based on the following:
 - 1.10.1 The Personnel Services (PS) requirements shall be based on the uploaded data on the Government Manpower Information System (GMIS) as of December 31, 2015. Requirements for pension shall be included in the respective Tier 1 (Forward Estimates) of the department/agency. However, appropriate disclosures shall be made for PS requirements intended for pensions. The impact of the salary increase, when approved, shall be included in the Miscellaneous Personnel Benefit Fund (MPBF) for the meantime.
 - 1.10.2 Capital outlays due to ongoing multi-year programs and projects shall be presented by infrastructure and non-infrastructure components, with the infrastructure outlays broken down by project and sub-project categories⁴. This will help the government map out its existing infrastructure outlay requirements and determine the investment gap necessary to meet its medium-term infrastructure program.

2.0 GENERAL FORMULA

Tier 1 = FE (Year 1) = annual cost of on-going programs and projects based on actual obligation for FY 2015 less terminating program or projects less non-recurring expenditure items plus/minus change in parameter adjustments and other expenditure items enumerated under Section 1.7.

⁴ For complete listing of categories under the infrastructure component consistent with the TRIP guidelines, please refer to Annex A.

3.0 CONDUCT OF TECHNICAL DISCUSSIONS ON THE TIER 1

The departments/agencies may coordinate with their counterparts in the DBM to clarify the basis and assumptions, including other concerns in formulating their Tier 1 (Forward Estimates).

The formulated FYs 2017-2019 Tier 1 (Forward Estimates) shall be discussed during the Tier 1 TBH to finally confirm the assumptions used, the list of proposed policies and measures for the three out-years to improve performance, including the phasing of outputs and implementation schedules of programs and related activities and projects.

Annex A – Additional List of Infrastructure Outlays

- 1.0 In line with the preparation of the new expenditure proposals for budgeting, please be guided by the additional types of infrastructure programs/projects that shall be considered as Infrastructure Outlays.
 - 1.1 Transport Infrastructure
 - 1.1.1 Signage and markings, electrical systems (street lighting and traffic lights), edge treatments (curbs, sidewalks, landscaping), and maintenance depots and rest areas;
 - 1.1.2 Mass transit system including bus transportation;
 - 1.1.3 Lighthouses;
 - 1.1.4 Aircrafts including navigational systems;
 - 1.1.5 Bicycle paths and pedestrian walkways, including pedestrian bridges, pedestrian underpasses and other specialized structure for cyclists and pedestrians; and
 - 1.1.6 Ferries and watercrafts
 - 1.2 Water Management
 - 1.2.1 Coastal management including structure such as seawalls, breakwaters, floodgates, as well as the use of soft engineering techniques such as protection of mangrove forest and coastal wetlands and other related facilities
 - 1.3 Information and Communications Technology
 - 1.3.1 Internet including the internet backbone, core routers and server farms, local internet providers as well as the protocols and other basic software required for the system to function and other related IT equipment
 - 1.4 Solid Waste Management
 - 1.4.1 Garbage and recyclables collection major equipment/facilities;
 - 1.4.2 Solid waste incinerators and plasma gasification facilities;
 - 1.4.3 Materials recovery facilities; and
 - 1.4.4 Hazardous waste disposal facilities.
 - 1.5 Earth Monitoring and Measurement Networks
 - 1.5.1 Meteorological monitoring networks;
 - 1.5.2 Tidal/Storm surge monitoring networks;
 - 1.5.3 Seismometer networks;
 - 1.5.4 Earth observation satellites; and

1.5.5 Global Positioning System.

1.6 Agriculture

1.6.1 Agricultural infrastructure, including specialized food and livestock transportation and storage facilities, agricultural warehouses, logistics and value chain support; and

1.6.2 IT and civil works of price support system, experimental farms and agriculture research centers, testing facilities and schools, IT and civil works of licensing and quota management system.

1.7 Natural Resources

1.7.1 Forestry and fisheries infrastructure, including IT and civil works of enforcement system against poaching, forest wardens and fire fighting and reforestation activities, and other related facilities.

1.8 Defense Infrastructure

1.8.1 Emergency services, such as police, fire protection and ambulance, including specialized vehicles, buildings, communications and dispatching systems; and

1.8.2 Military infrastructure¹, including military bases, arms depots, training facilities, command centers, communication facilities, major transport vehicles like trucks, aircraft and ships.

2.0 The following shall also be classified under Infrastructure Outlays:

2.1 Subsidy for GOCCs, which are in the nature of infrastructure;

2.2 Development Fund or the twenty percent (20%) from the Internal Revenue Allotment (IRA); and

2.3 Special Shares of LGUs, which are in the nature of infrastructure.

¹ In the case of confidential military infrastructure, the project title and lumped project costs shall be provided to the NEDA Secretariat.

Part C - Related to Expenditure Items

Notwithstanding these guidelines in the computation of inputs, agencies should be able to justify the proposed expenditures as contributory to the delivery of the agency's Major Final Outputs.

PART I: PERSONNEL SERVICES – BP Form 201-A

1.0 SALARIES AND WAGES

1.1 Salaries of Permanent Positions

1.1.1 Salaries of permanent positions shall be classified into:

Basic Salary - Civilian Personnel,
Base Pay – Military and Uniformed Personnel

1.1.2 For FY 2017, salaries of permanent positions shall be equal to the sum of the actual salaries of filled itemized positions, based on the approved staffing pattern. For purposes of submitting BP 201-A, agencies shall use their data as of **January 31, 2016**. The rate of actual salaries shall refer to authorized basic salaries of positions and step increments/merit increase, if any, as of December 31, 2015, including latest salary adjustment. For The Judiciary, Congress, and agencies vested with fiscal autonomy, basic salaries for both filled and unfilled positions shall be included.

1.1.3 Agencies shall observe the guidelines for updating the Personnel Services Itemization/Plantilla of Personnel (PSIPOP), prescribed in NBC 549 dated October 21, 2013 and subsequent circulars that may be issued for the purpose.

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

1.2 Salaries/Wages of Non-Permanent Positions

1.2.1 Salaries/Wages of Non-Permanent Positions to be reflected in **BP Form 204** shall be further classified into Contractual, Casual and Emergency Personnel and Substitute Teachers/Instructors. It is understood that these positions have already been authorized by the DBM taking into consideration their respective approved Rationalization Plans or other DBM approval on the matter.

The inclusion of the specific non-permanent positions in the BP Form shall be **supported with justification on the need for the same**, and the amount of compensation shall in no case exceed the FY 2016 budget for the purpose. The said amount shall be inclusive of related benefits, i.e., PERA, Uniform/Clothing Allowance, Year-End Bonus, Cash Gift, PhilHealth, Pag-IBIG, ECIP and RLIP Contributions.

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

1.2.3 No additional casual and contractual positions shall be created in FY **2017 except for staffing of duly created ad-hoc bodies, co-terminous with the latter. Moreover**, subject to the scrap and build policy, positions for development projects to augment the core staff of the Project Office/unified PMO may be created, pursuant to NBC No. 485 dated March 13, 2003.

2.0 OTHER COMPENSATION

2.1 Personnel Economic Relief Allowance (PERA)

The P2,000/month provision for PERA shall cover all positions entitled thereto pursuant to Budget Circular No. 2009-3. The **total amount** shall be based on the number of filled itemized positions as of December 31, 2015.

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; and,
P 5,000 -	Chiefs of Divisions or equivalent.

For 2015, actual obligations pertaining to reimbursable RATA shall be reflected under Personnel Services (PS).

2.3 Uniform/Clothing Allowance (U/CA)

The provision for U/CA for civilian personnel shall be computed based on the number of filled itemized positions as of December 31, 2015, multiplied by P5,000 per annum.

2.4 Subsistence, Laundry and Quarters Allowance (SLQA)

2.4.1 **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 Joint Circular No. 1 s. 2012.**

2.4.2 **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.

2.5 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-Department of Budget and Management (DBM) Joint Circular No. 1, s. 2012 dated September 3, 2012.

2.6 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 anniversary and every 5 years thereafter) in accordance with Administrative Order No. 263 dated March 28, 1996 and National Budget Circular No. 452 dated May 20, 1996. This should be supported by the legal basis on the creation of the agency.

2.7 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 for the first 10 years of continuous and satisfactory service; and a maximum of P5,000 for every 5 years thereafter.

2.8 Allowances for Personnel Assigned Abroad

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**. This expense shall include a breakdown of each type of **allowance** with the corresponding amount per item.

2.9 Honoraria

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

2.9.2 Teaching personnel of the DepEd, TESDA, SUCs, and other educational institutions engaged in actual classroom teaching whose teaching load is outside the regular office hours and/or in excess of the regular teaching load;

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

2.9.4 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;

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

2.9.6 Officials and employees assigned to special projects provided that:

2.9.6.1 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

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

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

2.10 Hazard Duty Pay or Hazard Pay

The Hazard Duty Pay or Hazard Pay for specific positions shall be computed based on existing policies and guidelines.

2.11 Longevity Pay

Longevity Pay for specific positions, equivalent to a percentage of basic salary or base pay depending on length of service, shall be computed based on existing policies and guidelines. Those who are enjoying longevity pay shall no longer be entitled to step increment.

2.12 Cash Gift

Cash Gift equivalent to P5,000 shall be computed based on the number of filled positions as of December 31, 2015.

2.13 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, 2015.

2.14 The **basic salary and** other compensation for unfilled positions under The Judiciary, Congress, agencies vested with fiscal autonomy, schools and educational institutions, **hospitals** as well as, positions for uniformed

personnel in the PNP, BFP, BJMP, NAMRIA, and PCG and positions for military personnel in the AFP, shall also be included in the budget.

2.15 Collective Negotiation Agreement (CNA) Incentive

Pursuant to Budget Circular No. **2015-2**, the FY 2015 actual obligations for CNA **Incentive** shall be reflected in BP Form 201-A under the account code "**Collective Negotiation Agreement Incentive - Civilian**".

3.0 OTHER PERSONNEL BENEFITS

3.1 Pension Benefits

These shall be further classified into:

3.1.1 Pension Benefits - Civilian Personnel, and

3.1.2 Pension Benefits - Military and Uniformed Personnel.

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 Office of the Solicitor General (OSG), Office of the Government Corporate Counsel (OGCC), National Labor Relations Commission (NLRC), Professional Regulation Commission (PRC) Energy Regulatory Commission (ERC), Office of the Ombudsman, AFP, PNP, BFP, BJMP, PCG and NAMRIA, including those for ex-Presidents or their surviving spouses, shall be computed based on the provisions of said special retirement laws.

3.2 Retirement Gratuity Benefits (RGB)

3.2.1 Agencies shall accomplish **BP Form 205** for the list of FY 2017 retirees for budget provision and programming purposes. Separate lists shall be prepared for mandatory and optional retirees.

3.2.2 Claims for RGB of retirees who opt to avail of the benefits under R.A. No. 1616 may be accommodated against the 2017 Pension and Gratuity Fund (PGF), in the absence of agency savings. The computation of the RGB 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 2017 i.e., those retiring under R.A. 1616 and other retirement packages (e.g. R.A. No. 8291, 660). **In the absence of the said list, agencies will not be allowed to charge the payment of RGB against the PGF.**

- 3.2.3 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 2017 retirees. TLB of compulsory retirees whether permanent or casual, shall be computed separately from those of optional retirees.

- 3.3.2 Terminal Leave Benefits for employees who retired effective January 1, 2002 onwards shall be computed as follows:

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

Where:

TLB	-	Total TLB
S	-	Highest monthly salary received by the employee
D	-	No. of days of leave credits of employees scheduled to retire
CF	-	Constant Factor is .0478087

4.0 FIXED PERSONNEL EXPENDITURES

- 4.1 The following Government counterpart contributions shall be computed based on filled itemized positions as of December 31, 2015:

- 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 and ERC, 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, DOTC (PCG) and DENR (NAMRIA), no provision for RLIP shall be made.

- 4.2 PAG-I.B.I.G Contributions – P1,200 each per annum.

- 4.3 PHILHEALTH Contributions – in accordance with PhilHealth Circular No. 01, s. 2005.

- 4.4 ECIP – 1% of the annual basic salary or P1,200/annum, whichever is lower.

PART II: MAINTENANCE AND OTHER OPERATING EXPENSES–BP Form 201-B

5.0 TRAVELLING EXPENSES

Travelling expenses shall be segregated into:

- 5.1 Local Travel
- 5.2 Foreign Travel

6.0 TRAINING AND SCHOLARSHIP EXPENSES

Training Expenses shall include expenses for participation/attendance of personnel to training, conventions and seminar/workshops and scholarship programs.

- 6.1 Training Expense
- 6.2 ICT Training Expense

7.0 SUPPLIES AND MATERIALS EXPENSES

Supplies and Materials shall include a breakdown of each expenditure item with the corresponding amount (when applicable), categorized as follows:

- 7.1 Accountable Forms
- 7.2 Agricultural and Marine Supplies
- 7.3 Animal/Zoological Supplies
- 7.4 Chemical and Filtering Supplies
- 7.5 Drugs and Medicines
- 7.6 Food Supplies
- 7.7 Fuel, Oil and Lubricants (with breakdown by type)
- 7.8 Medical, Dental and Laboratory Supplies
- 7.9 Military, Police and Traffic Supplies
- 7.10 Non-Accountable Forms
- 7.11 Office Supplies excluding all expendable and semi-expendable Information Technology supplies, accessories and peripherals
- 7.12 Spare Parts
- 7.13 Textbooks and Instructional Materials
- 7.14 Welfare Goods
- 7.15 ICT Office Supplies
- 7.16 Other Supplies and Materials (including cooking gas)

8.0 UTILITY EXPENSES

Consumed in government facilities in connection with its operations and projects, to include the following:

- 8.1 Water
- 8.2 Electricity

9.0 COMMUNICATION EXPENSES

Communication expenses shall include the following:

- 9.1 Postage and Courier services;
- 9.2 Telephone (mobile and landline);
- 9.3 Internet Subscription (this includes data communication expenses including but not limited to leased lines and wide area network communication expenses);
- 9.4 Cable, Satellite, Telegraph and Radio

10.0 AWARDS/REWARDS AND PRIZES

10.1 Awards and Rewards

Amount given in recognition of any civic or professional achievement and of rewards to informers for the receipt of reliable information leading to successful arrest/capture of fugitives, seizure/confiscation of smuggled goods, or collection of unpaid taxes/surcharges/fines/penalties, *indemnities or amount provided by courts or by administrative bodies as authorized by law due to destruction of property, death or injury of persons, and claims of government employees for sickness/injuries/death which occurred or sustained in the performance official duty.*

10.2 Prizes

Amount paid to winners of competitive and promotional activities

11.0 SURVEY, RESEARCH EXPLORATION AND DEVELOPMENT EXPENSES

11.1 Survey Expenses

Include the conduct of cadastral, structural, topographical, statistical and other type of surveys conducted by government agencies.

11.2 Research, Exploration and Development Expenses

Include the conduct of studies to gain scientific or technical knowledge on future projects including development, refinement or evaluation of policies for use of management.

12.0 DEMOLITION/RELOCATION AND DESILTING/DREDGING EXPENSES

12.1 Demolition and Relocation Expenses

Include the costs of demolition of structures and relocation of structures and settlers affected by government projects.

12.2 Desilting and Dredging Expenses

Include the costs in removing large accumulation of decomposed litters and other organic debris and in deepening of canals, sewerage, rivers, creeks, and the like

13.0 GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSES

This expense shall include the costs of generation, transmission and distribution of water, electricity, information/communication, power and other related services intended for sale and/or redistribution.

14.0 CONFIDENTIAL, INTELLIGENCE AND EXTRAORDINARY EXPENSES

14.1 Confidential Expenses

Expenses related to surveillance activities in civilian department/agencies that are intended to support the mandate/operations of the agency, subject to audit.

14.2 Intelligence Expenses

Expenses related to intelligence information gathering activities of uniformed personnel and intelligence practitioners that have direct impact to national security, subject to the approval by the President of the Philippines and to audit.

14.3 Extraordinary and Miscellaneous Expenses

Expenses incidental to the performance of official functions such as, meetings, conferences, public relations, educational, cultural and athletic activities.

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 a bureau or organization of equivalent rank to a bureau and for each head of a Department Regional Office;
- P 26,400 - for each head of a Bureau Regional office or organization of equivalent rank; 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 P72,000 per annum shall be provided for each of the offices of the above-named officials.

15.0 PROFESSIONAL SERVICES

This expense shall include a breakdown of each expenditure item with the corresponding amount, categorized as follows:

- 15.1 Legal Services
- 15.2 Auditing Services
- 15.3 Consultancy Services
 - 15.3.1 ICT Consultancy Services
- 15.4 Other Professional Services

16.0 GENERAL SERVICES

This expense shall include a breakdown of each expenditure item with the corresponding amount, categorized as follows:

- 16.1 Environment/Sanitary Services
- 16.2 Janitorial Services
- 16.3 Security Services
- 16.4 Other General Services
 - 16.4.1 Other General Services – ICT
 - 16.4.2 Other General Services

17.0 REPAIRS AND MAINTENANCE

Repairs and maintenance shall be supported with breakdown by item of expenditure to be covered by repairs and maintenance and corresponding requirement, categorized as follows:

- 17.1 Buildings and Structures - include office buildings; school buildings; hospitals and health centers; markets and slaughterhouses; hotels and dormitories; and other structures.
- 17.2 Furniture and Fixtures
- 17.3 Heritage Assets - include the cost of restoration and preservation of historical buildings; works of arts and archeological specimens; and other heritage assets, preserved by the government for their cultural and historical significance.
- 17.4 Infrastructure Assets - include road networks; flood control system; sewer systems; water supply systems; power supply systems; communication networks; seaport systems; airport systems; parks, plazas, monuments; and other infrastructure assets.
 - 17.4.1 Communication Networks includes ICT Infrastructures such as towers/transmitters/transceivers and other communication/telecommunication facilities for public use or for income generating purposes.
- 17.5 Investment Property includes buildings/warehouses and other structures held for rent/lease or held for capital appreciation or both.
- 17.6 Land Improvements include aquaculture structures, reforestation projects and other land improvements constructed/acquired/developed for public use.
 - 17.6.1 Land Improvement Reforestation Projects
- 17.7 Leased Assets - include buildings and other structures; machinery and equipment; transportation equipment; and other leased assets acquired by a lessee under a finance lease contract/agreement.
 - 17.7.1 ICT Machinery and Equipment
 - 17.7.2 Transportation Equipment

- 17.8 Leased Asset Improvements – include land, buildings, and other leased assets improvements acquired by a lessee under a finance lease contract/agreement.
- 17.9 Machinery and Equipment - include office equipment; ICT equipment; agricultural and forestry equipment; marine and fishery equipment; airport equipment; communication equipment; construction and heavy equipment; disaster response and rescue equipment; military, police and security equipment; medical equipment; printing equipment; sports equipment; technical and scientific equipment; and other machinery and equipment.
- 17.9.1 ICT Machinery and Equipment
- 17.9.2 ICT Equipment includes ICT hardware (e.g. computers, servers, printers, scanners, and the like) and pre-loaded software such as but not limited to operating systems which are included in the cost of hardware
- 17.10 Transportation Equipment - include motor vehicles; trains; aircrafts and aircraft ground equipment; watercrafts; and other transportation equipment.
- 17.11 Other Property, Plant and Equipment – include work/zoo animals and property plant and equipment not classified under specific repair and maintenance accounts.

18.0 FINANCIAL ASSISTANCE/SUBSIDY

- 18.1 Financial Assistance/Subsidies shall include a breakdown of each expenditure item with the corresponding amount, categorized as follows:
- 18.1.1 Government Assistance/Subsidy to NGAs;
Transfer of funds to NGAs
- 18.1.2 Financial Assistance to LGUs;
Transfer of funds to LGUs;
Internal Revenue Allotment
- 18.1.3 Budgetary Support to GOCCs (new sub-object code to be added for program subsidy and operating subsidy)
- 18.1.3.1 Subsidy Support to Operations of GOCCs
Include the NG budgetary support to GOCCs/GFIs for operating expenses, conversion to subsidy of advances and interest on advances of the NG on GOCCs/GFIs' loans; internal revenue taxes and customs duties and tariffs on importation of the GOCCs chargeable against the tax expenditure subsidy.
- 18.1.3.2 Subsidiary Support to Infrastructure Projects of GOCCs

Include road networks; flood control system; sewer systems; water supply systems; power supply systems; communication networks; seaport systems; airport systems; parks, plazas, monuments; and other infrastructure assets.

18.1.4 Financial Assistance to NGOs/POs

18.1.5 Subsidy - Others - includes financial assistance given to individuals and institutions other than the government agencies or NGOs/POs for government programs/projects/activities.

19.0 TAXES, INSURANCE PREMIUMS AND OTHER FEES

19.1 Shall include the taxes, duties, licenses and other fees due to regulatory agencies, taxes on interest income on savings deposits, time deposits, and government securities of the bond sinking fund/other funds.

19.2 Fidelity Bond Premiums shall include expenses for premium on fidelity bond of accountable officers.

19.3 Insurance Expenses shall include premiums paid by the agency for the insurable risks of government property.

20.0 LABOR AND WAGES

This shall include labor payroll paid for projects undertaken by administration, for agricultural activities involving hired labor, student wages, etc.

21.0 OTHER MOOE

This shall include the following:

21.1 ADVERTISING EXPENSES

Cost of advertisement in newspapers, magazines, television, radio and other forms of media.

21.2 PRINTING AND PUBLICATION EXPENSES

Expenses for the printing, binding of manuscripts, documents in government operations and projects

21.3 REPRESENTATION EXPENSES

Expenses for official meetings/conferences and entertainments

21.4 TRANSPORTATION AND DELIVERY EXPENSES

Refer to the cost of transporting government inventory, property and equipment.

21.5 RENT/LEASE EXPENSES

21.5.1 Rent Expense shall include rental of the following:

- 21.5.1.1 Land
- 21.5.1.2 Buildings and Structures
- 21.5.1.3 Motor Vehicles
- 21.5.1.4 Equipments
- 21.5.1.5 Living Quarters
- 21.5.1.6 Operating Lease
- 21.5.1.7 Financing Lease
- 21.5.1.8 ICT Equipments
- 21.5.1.9 ICT Infrastructure

21.5.2 Rent should also be supported with a copy of contract/agreement and computation of the yearly rentals. For building rental, the floor area and number of employees to be housed in the building should also be disclosed.

21.5.3 For agencies without available quarters to house their officials entitled to the same, the rental cost for the provision of quarters to these officials shall form part of the annual rental estimates pursuant to NBC No. 456 (Guidelines on the Provision of Free Quarters to Certain Officials) dated November 11, 1996.

21.5.4 The limitation on the rental of motor vehicles which specifies that such rental should not be for a continuous period of more than fifteen (15) days, as provided under Section 76, Chapter 7, Book VI of EO No. 292 (Administrative Code of 1987) as implemented by NBC No. 446A, shall be strictly followed.

21.6 MEMBERSHIP DUES AND CONTRIBUTIONS TO ORGANIZATIONS

Covers membership dues, contributions, fees to professional and/or recognized organizations.

21.7 SUBSCRIPTION EXPENSES

- 21.7.1 Library and other reading materials.
- 21.7.2 ICT Software Subscriptions
- 21.7.3 Data Center Service
- 21.7.4 Cloud Computing Service
- 21.7.5 Website Hosting Service

21.8 DONATIONS

This shall include the amount of aids/assistance to other levels of government/individuals/institutions and must be supported with a detailed listing of recipients/beneficiaries, the purpose and the legal basis of such grants.

21.9 LITIGATION/ACQUIRED ASSETS EXPENSES

This shall include the expenses incurred in connection with litigation proceedings and registration/consolidation of ownership of acquired assets, as well as those incurred in their preservation/maintenance.

PART III: FINANCIAL EXPENSES–BP Form 201- C

22.0 FINANCIAL EXPENSES

22.1 Management Supervision/Trusteeship Fees –

Amount paid to an appointed person or institution that manages assets, including mutual funds and unit trusts, for the benefit of the government; or an agent who handles the administrative aspects of bond issuance and ensures that the borrower complies with the terms of the bond indenture.

22.2 Loan Repayment - Payment for the principal portion of the loan.

22.3 Interest Expenses –

Interest charges paid for the use of borrowed money. This also includes discounts on treasury bills and treasury bonds; premiums on bond investments; coupon payments/interests on domestic and foreign bonds issued by the NG; and interest payment on NG-direct and relent loans, and NG-assumed liabilities.

22.4 Guarantee Fees –

Guarantee fee paid by a debtor government agency to the guarantor for the assurance to pay the agency's obligations to the creditor as stipulated in the guarantee clause.

22.5 Bank Charges –

Charges imposed by the bank for various services rendered excluding interest charges. This also includes cost of checkbooks, penalties and surcharges on overdrafts.

22.6 Commitment Fees –

Commitment charges imposed by creditors based on an agreed percentage of the undrawn loan amount.

22.7 Other Financial Charges –

Charges not falling under any of the specific financial expense accounts.

The use of "OTHERS" account shall be strictly prohibited.

PART IV: CAPITAL OUTLAYS – BP Form 201- D

23.0 INVESTMENT IN GOCCs OUTLAY

Investment in **GOCCs** outlay shall refer to the money invested in corporations and entities, that are neither affiliates/associates or joint venture, where the corporation has complete control or ownership.

24.0 LAND AND LAND IMPROVEMENTS OUTLAY

Land outlay account includes the cost of rights to land ownership, while land improvements outlay represents the cost for the improvements to land which are permanent or capital in nature.

25.0 INVESTMENT PROPERTY OUTLAY

This includes the land or part of the land, and a building or a part of a building, held by the owner (or by the lessee under the finance lease) to earn rentals or for capital appreciation or both.

26.0 BUILDINGS AND OTHER STRUCTURES OUTLAY

This account shall include cost of buildings and structures, constructed or acquired and related improvements thereto which are permanent or capital in nature. This expense item includes school buildings; hospitals and health centers; markets; slaughterhouses; hostels and dormitories; ground water monitoring stations; and other structures.

26.1 Budget proposal shall be supported with the following:

- **Cost of projects adopting the recent DPWH standard cost**
- **Proposed design approved by the DPWH**
- **DENR geo-hazard certification**

26.2 In accordance with 37.3 of this Annex, requests for construction of new administrative offices costing P1B and above shall be submitted to DPWH for their review and approval, supported by the following:

- **Project Proposal;**
- **Project's conceptual plan (e.g. exterior perspective, floor plans, elevations, sections) with pertinent dimensions, to include lot plan with technical descriptions;**
- **Concerned agency's office space requirements/ area allocations; and**
- **Minimum performance standards and specifications for the subject building project.**

27.0 MACHINERY AND EQUIPMENT OUTLAY

27.1 This account shall include the value or cost of machinery; office equipment; Information and communication technology equipment; agricultural and forestry equipment; marine and fishery equipment; airport equipment; communication equipment; construction and heavy equipment; disaster response and rescue equipment; military and police equipment; medical equipment; printing equipment; sports equipment; technical and scientific equipment and other machinery equipment not herein enumerated.

27.2 ICT Equipment

27.2.1 The ICT Equipment includes hardware (computers, printers, scanners, and the like) and pre-loaded software such as but not limited to operating system which are included in the cost of the computer hardware. This also includes data communications equipment and such other peripherals and auxiliary equipment necessary to put the system into operational mode.

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

27.3.1 Equipment directly needed in the performance of line functions shall be given priority over items intended for administrative and support activities. In this connection, the purchase of additional cell phone units, personal digital assistants e.g., palm computers, other sophisticated equipment and gadgets regardless of funding source, is hereby discouraged.

27.3.2 The repair and rehabilitation of existing equipment shall be considered as an alternative to the purchase of new items.

27.3.3 The optimum utilization of existing equipment shall be a precondition for the purchase of additional ones. The policy of sharing equipment like copying machines, audio-visual and other similar types shall be adopted.

27.3.4 Requests to replace non-serviceable equipment considered extremely necessary shall also be given priority over the purchase of additional items. Proposals for replacement shall be supported by an Inventory and Inspection Report of Unserviceable Property duly signed by the Head of Agency/COA Auditor and information on the expected proceeds of the sale.

28.0 FURNITURE, FIXTURES AND BOOKS OUTLAY

This account shall include all types of furniture and fixtures, and library books. For library books, this covers the cost of reference books and all other materials, whether printed or in audio-visual form, relevant to the functions of the agency or

institution concerned, and library collections needed in the intellectual and professional advancement of government personnel and other library users.

29.0 HERITAGE ASSETS

This account shall include historical buildings; works of arts and archeological specimens; and other heritage assets.

Historical buildings are buildings such as museums, old churches, cathedrals and mosques no longer used for worship, held and preserved by the government for their cultural and historical significance.

30.0 TRANSPORTATION EQUIPMENT OUTLAY

This account shall include motor vehicles, trains, aircrafts and aircraft ground equipment, watercraft and other transportation equipment.

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

- 30.1.1 Proposals for the purchase of motor vehicles shall be subject to pertinent provisions of the General Appropriations Act, National Budget Circular Nos. 446 and 446-A and Budget Circular No. 2010-2 and Administrative Order No. 233, prohibiting the acquisition by government offices of luxury vehicles.
- 30.1.2 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.
- 30.1.3 Motor vehicles that should be replaced shall likewise be determined. The provisions of NBC No. 446 shall, however, be strictly adhered to in the replacement of motor vehicles.
- 30.1.4 Based on the car re-fleeting program, it is understood that old motor vehicles should have been disposed before proposing the purchase of new motor vehicles, pursuant to Item 4.6.1 of CL No. 2008-9.

31.0 INFRASTRUCTURE OUTLAY

This account shall include the cost of construction or acquisition of road networks; flood control systems; sewer systems; water supply systems; power supply systems; communication networks; seaport systems; airport systems; parks, plazas and monuments , and other public infrastructure.

Budget proposal shall adopt the most recent standard cost from DPWH for infrastructure, i.e., factoring in resiliency to withstand natural calamities.

32.0 LOANS OUTLAYS

This account includes loans and capital advances made to persons, government and private corporations, revolving funds, associations and political subdivisions.

33.0 BIOLOGICAL ASSETS OUTLAY

Biological assets Outlay shall include costs of investments in breeding stocks, livestock including their offspring, animal dispersal program, trees, plants and crops, aquaculture, and other bearer biological assets.

34.0 OTHER PROPERTY, PLANT AND EQUIPMENT OUTLAY

This account includes the cost or appraised value or appropriate value of work/zoo animals which add to the assets of the government, and other property, plant and equipment not classified above.

35.0 INTANGIBLE ASSETS OUTLAY

This account shall include patents/copyrights; computer software; and other intangible assets.

35.1 Patents/copyrights - the cost of obtaining an exclusive legal right for an invention to enable its holder to manufacture, sell and control an item or process.

35.2 Computer software - the purchase cost or capitalized development cost that include cost of coding, testing and cost to produce product masters, of computer software programs for use in government operation.

35.3 Other Intangible Assets

36.0 GUIDELINES FOR THE ICT PROGRAMS AND PROJECTS UNDER THE MITHI

36.1 ICT, as defined under DBM-NEDA-DOST(ICTO) Joint Memorandum Circular No. 2012-01 dated November 28, 2012, is the totality of electronic means to collect, store, process, disseminate, propagate, and present information to end-users in support of their activities. It consists, among others, of computer systems, office systems, and consumer electronics, as well as networked information infrastructure, the components of which include the telephone system, the internet, fax machines, and computers.

36.2 Agency budget proposals for ICT programs and projects processed through the MITHI shall already be considered by DBM as evaluated and endorsed by recognized technically proficient government stakeholders.

36.3 All proposed ICT Expenditures shall be appropriately booked under the appropriate sub-object classes or tagged as MITHI in the Agencies budget proposal and when entered into the OSBPS system. The ICT Pertinent Expenditures shall be appropriately followed.

- 36.4 ICT Equipment include desktop computers, mobile computing devices, tablets, printers, scanners, projector, projector screen and other ICT office equipment necessary for office productivity, and network devices (e.g. switches, routers, power supplies).
- 36.5 ICT Infrastructure shall include the value or cost of machineries for communication networks and data center and storage facilities.
- 36.6 Computer Software includes essential office productivity software, network management and database management software.

37.0 OTHER GUIDELINES FOR CAPITAL OUTLAYS

- 37.1 The completion of on-going construction projects, particularly buildings, shall be given priority over the construction of new ones.
- 37.2 The major repair and rehabilitation of occupied buildings and structures or those which will be used in connection with the agency's line functions may be allowed if this is to be undertaken in lieu of any new building construction. Likewise, the acquisition of land for the purpose of constructing buildings and structures as well as the construction of new buildings shall be discouraged except when the proposed acquisition or construction is the first such project and is critical in the performance of the agency's line function.
- 37.3 Consistent with Investment Coordination Committee (ICC) Memorandum dated July 14, 2014, request for the construction of new administrative offices costing P1B and above should be coursed through the DPWH, in lieu of the ICC-Cabinet Committee, for vetting in terms of compliance with standard design and specifications. It is required that the proponent agency submits a report officially to the Office of the President (copy furnished the ICC) on the result of the official DPWH's review for approval.

PART V: AGENCY- SPECIFIC EXPENDITURE ITEMS

38.0 DEPARTMENT OF EDUCATION (DepEd), STATE UNIVERSITIES AND COLLEGES (SUCs), COMMISSION ON HIGHER EDUCATION (CHED), TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY (TESDA), AND AUTONOMOUS REGIONAL GOVERNMENT IN MUSLIM MINDANAO (ARMM)

38.1 Equivalent Record Forms (ERFs)

Lump-sum appropriations for the reclassification of teaching and related teaching positions in DepEd based on ERFs of incumbents approved as of April 30, 2016 shall be provided on the basis of actual requirements. In the case of TESDA-Supervised Technical Education Institutions (TEIs) and CHED Supervised Higher Education Institutions (HEIs), the computation shall be based on the actual requirements of only those

assigned in the secondary education program. Proposed appropriations for ERFs for 2017 shall not exceed the FY 2016 budget for the purpose.

38.2 Provision for Master Teacher Positions

38.2.1 The conversion of existing teacher positions to Master Teacher positions shall be allowed provided that the proposed lump-sum appropriations for 2016 shall not exceed the FY 2017 budget for the purpose:

38.2.2 For elementary schools: Total Master Teacher Positions shall not exceed 10% of the total authorized teacher items in the district, to wit:

For elementary schools: Total Master Teacher Positions shall not exceed 10% of the total authorized teacher items in the district, to wit:

a. Master Teacher I positions shall not exceed 6.6% of the total number of authorized teaching positions;

b. Master Teacher II positions shall not exceed 3.4% of the number of authorized Master Teacher I positions.

38.2.3 For secondary schools: One (1) Master Teacher position regardless of level may be allowed per subject area with at least 5-7 authorized teacher items.

38.3 Provision for Student Labor Allowance

The amount to be provided for payment of allowances for student labor shall be computed at P10.00 per hour but not to exceed 4 hours a day for students in schools and educational institutions supervised by the DepEd, CHED, TESDA and similar institutions in the ARMM pursuant to DBM Circular Letter No. 11-96 dated April 1, 1996. Requirements for this purpose shall be supported by projected total hours on a project or activity basis.

38.4 Lump-sum for Substitute Teachers/Instructors

This shall be computed as follows:

38.4.1 For elementary schools: 1% of total salaries of authorized teaching positions;

38.4.2 For secondary and tertiary schools offering elementary/secondary school programs: 10% of total authorized teaching positions multiplied by two (2) months basic salary of Teacher I, SG-10.

38.4.3 For SUCs and tertiary schools: 10% of total authorized teaching positions multiplied by two (2) months basic salary of Instructor I, SG-12.

38.5 Lump-sum for Teaching Overload

Teaching personnel engaged in actual classroom instructions may be paid honoraria for services rendered in excess of the regular teaching load. The provision for honoraria shall be based on the Prime Hourly Teaching Rate (PHTR), which shall be computed as follows:

38.5.1 For undergraduate program:

$$\text{i) } \text{PHTR} = \frac{\text{AR}}{\text{W}} \times \text{T} = \frac{\text{AR}}{1,600} \times 1.25 = 0.000781 \text{ AR}$$

Where:

AR = Annual rate of each teacher proposed to be paid honoraria

W = Total teaching hours. (This is computed at 40 hours/week multiplied by 40 weeks or 1,600 hours.)

T = 1.25 or 125% of the teacher's remuneration for services in excess of 6 hours actual teaching per day but not more than 2 hours.

38.5.2 For graduate program

a. For faculty members with Bachelor's Degree and with special vocational preparation:

$$\text{PHTR} = \frac{\text{AR}}{1,296} \times 1.5 = 0.0012 \text{ AR}$$

b. For faculty members with Master's Degree:

$$\text{PHTR} = 0.0014 \text{ AR}$$

c. For faculty members with Doctorate Degree:

$$\text{PHTR} = 0.0015 \text{ AR}$$

38.6 Textbooks, desks and school building program

Budget estimates for these items of expenditure shall be supported by the following:

38.6.1 Latest Census of population by age group;

38.6.2 Actual and projected enrollment in pre-school, elementary and secondary levels per school division;

38.6.3 Actual number of teachers in elementary and secondary levels per school division;

- 38.6.4 Latest list of approved textbooks and its corresponding cost; and,
- 38.6.5 Inventory of textbooks, desks and classrooms per region.

39.0 DEPARTMENT OF SCIENCE AND TECHNOLOGY – INFORMATIONS AND COMMUNICATIONS TECHNOLOGY OFFICE - TELECOMMUNICATIONS COMMISSION

Where telegram facilities are still necessary, Telegram Carriers shall be granted bicycle allowance at P80.00 a month.

40.0 AGENCIES WITH MILITARY AND UNIFORMED PERSONNEL

In addition to the Base Pay that is authorized for military and uniformed personnel as discussed under items 1.0 of Salaries and Wages, both under Part I of these guidelines, other personnel benefits include the following:

40.1 Regular Pay and Allowances

- 40.1.1 Longevity Pay equivalent to a percentage of base pay depending on length of service;
- 40.1.2 Subsistence Allowance of P150.00 per day;
- 40.1.3 Quarters allowance ranging from P400 to P1,500 depending on the rank;
- 40.1.4 Clothing Allowance of P200 per month except for NAMRIA;
- 40.1.5 Hazard Pay of P240 per month;
- 40.1.6 Laundry allowance of P60 per month for officers and P30 per month for non-officers

40.2 Collateral Entitlements

- 40.2.1 Amounts for collateral entitlements shall not exceed the FY 2016 budget to be supported by details on the entitled personnel, legal basis and assumptions used.
- 40.2.2 In addition to the P240.00 per month combat duty pay already being received by the military personnel, a combat allowance of P260.00 per month is authorized to be supported by actual roster or enlisted personnel actually engaged in combat operations.

40.3 Special Group Term Insurance not exceeding P72 each per annum.

ANNEX C

BUDGET PREPARATION FORMS

BP Form A	-	MFO Budget Matrix
BP Form B	-	Agency Performance Measures
BP Form C	-	Summary of RDC Inputs and Recommendations on Agency New and Expanded Programs and Projects
BP Form D	-	Report of CSOs' Inputs on Ongoing and New Spending Projects and Activities
BP Form 100	-	Statement of Revenues
100 - A	-	Statement of Revenues and Expenditures – Special Account in the General Fund
100 - B	-	Statement of Other Receipts/Expenditures
100 - C	-	Statement of Donations and Grants
BP Form 200	-	Comparison of Appropriations and Obligations
BP Form 201	-	Summary of Obligations and Proposed Programs/Projects
201 A	-	Obligations for Personnel Services (PS)
201 A-1	-	Multi-year Requirements for <u>FY 2017</u> TIER 2 Proposals - Obligations for Personnel Services (PS)
201 B	-	Obligations for Maintenance and Other Operating Expenses (MOOE)
201 B-1	-	Multi-year Requirements for <u>FY 2017</u> TIER 2 Proposals - Obligations for Maintenance and Other Operating Expenses (MOOE)

- 201 C - Obligations for Financial Expenses (FINEX)
- 201 C-1 - Multi-year Requirements for FY 2017 TIER 2 Proposals - Obligations for Financial Expenses (FINEX)
- 201 D - Obligations for Capital Outlays (CO)
- 201 D-1 - Multi-year Requirements for FY 2017 TIER 2 Proposals – Obligations for Capital Outlays (CO)
- 201 E - Program Expenditure Plan
- 201 F - Climate Change Expenditures
- BP Form 202 - Profile and Requirements of Locally-Funded Projects
- BP Form 203 - Requirements of Foreign-Assisted Projects
- 203 – A - Profile of Foreign Assisted Project
- BP Form 204 - Staffing Summary of Non-Permanent Positions
- BP Form 205 - List of Retirees
- BP Form 300 - Proposed Special Provisions
- BP Form 400 - Annual GAD Plan and Budget
- 400-A - Annual GAD Accomplishment Report

MFO BUDGET MATRIX

2015 Actual Obligation
2016 Current Program
2017 Total Proposed Program
TIER 1
TIER 2

DEPARTMENT/AGENCY:

UACS Code	P/A/P	MFO to which the LFP/FAP contributes	UACS Location Code	Status (OG) (P) (T)	AMOUNT (in thousand)				
					PS	MOOE	FINEX	CO	Total
(1)	(2)	(3)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	A. PROGRAM I. GASS P/A/P 1. 2. 3. II. STO P/A/P 1. 2. 3. III. OPERATIONS MFO 1 P/A/P 1. 2. 3. MFO 2 P/A/P 1. 2. 3. MFO 3 P/A/P 1. 2. 3. Sub-Total Operations B. PROJECTS I. Locally-Funded Project/s Project I Project n II. Foreign-Assisted Project/s Project I Project n TOTAL COST								
					P	P		P	P

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

Prepared By:

Approved By:

Planning Officer

Budget Officer

Agency Head

BP Form A
PAP / MFO BUDGET MATRIX

Instructions

This form shall present the agency budgetary requirements by Program/Activity/Project (P/A/P) statement, for the years 2015 (Actual Obligations); 2016 (Current Program); and 2017 (Total Proposed Program (Tier 1/Tier 2 Proposals). General Administration and Support Services (GASS), Support to Operations (STO) and Projects (P) shall not be distributed among MFOs and shall be presented under a separate column. Only Operations (O) shall be distributed by MFO, based on the percent contribution in achieving the corresponding MFOs.

The approved P/A/P structures pursuant to NBC 532, including the corresponding costs, shall be used.

Column 1: UACS MFO/PAP Code – Indicate under this column the appropriate UACS MFO/PAP code of each P/A/P statement under 'General Administrative and Support Services' (GASS), 'Support to Operations' (STO) and 'Operations'. The UACS MFO/PAP code shall be the enhanced 15 digit code which includes the 3 digit Sector Outcome (sub-sector) segment code and the 2 digit horizontal program code.

Column 2: **PAP/MFO 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 (except projects) shall be broken down into component activities. These component activities shall also be reflected under each P/A/P statement.

Column 3: Identify the projects (i.e., LFPs, FAPs) that contribute to which MFO

Column 4: UACS Location Code – Indicate under this column the appropriate UACS Location Code. For GASS and STO P/A/Ps, the location is required for all P/A/Ps that have Capital Outlay. If the GASS and STO P/A/P has only PS, MOOE, and/or FINEX, then the Location Code shall be omitted. All Operations P/A/Ps, and all Projects P/A/Ps are required to have the location code (regardless of allotment class). The location code utilized for these are the recipient (beneficiary region and province) of these expenditures. The UACS Location Code shall utilize the entire 9 digit code and include the appropriate Region and Province codes in the first 4 digits respectively, with the last 5 digits (City/Municipality and Barangay) using codes 0 (e.g. 130500000).

Column 5: **Status** – Indicate the status of each component activity of the P/A/P, whether On-going (OG), Proposed (P) or Terminating (T).

Columns 6-10: **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 PAP attribution in this form shall be consistently applied with the allocation of cost in Form B.

AGENCY PERFORMANCE MEASURES
BP FORM B

DEPARTMENT/AGENCY: _____

MFO /Performance Indicator Description (1)	Organizational Outcome/s (OO/s) to which the MFO contribute (2)	Baseline Information			Performance					Budget Allocation (P'000)			
					Year 2015		Year 2016			Year 2017 Targets		Year 2015	
		Unit	Year	Value	Target	Actual	Year 2016	TIER 1	TIER 2 Proposals	Year 2015	Year 2016	TIER 1	TIER 2 Proposals
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<p>MFO 1 - INTERNATIONAL TRADE POLICY NEGOTIATION, FACILITATION AND PROMOTION SERVICES</p> <p>Quantity Indicators</p> <p>Quality Indicators</p> <p>Timeliness</p> <p>Indicators</p> <p>1. No. of policy proposals approved/endorsed by Secretary</p> <p>2. Amount of export sales generated from DTI-initiated events (in US\$, in millions)</p> <p>3. % of Philippine National Standards (PNS) aligned with international standards</p> <p>4. No. of Conformity Assessment Bodies (i.e. testing, calibration laboratories, and certification bodies)</p> <p>5. % reduction in processing/turn-around time for DTI agencies which have implemented systems improvements/processes enhancements (the difference between the standard time and actual time over standard.</p> <p>6. Client satisfaction feedback (%)</p> <p>MFO 2 - INDUSTRY DEVELOPMENT AND INVESTMENT PROMOTION, GENERATION, AND FACILITATION SERVICES</p> <p>Indicator</p> <p>1.</p> <p>2.</p> <p>3.</p>	<p>OO1: Ease of Doing Business Improved</p> <p>OO2: Micro, Small and Medium Enterprises developed</p> <p>OO3: Exports expanded</p> <p>OO4: Investments increased</p> <p>OO5: Consumer Welfare enhanced</p> <p>OO6: Competitive industries developed towards realizing the country's industrialization strategy</p>												

Prepared By: _____

Planning Officer

Approved By: _____

Budget Officer

Agency Head

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BP Form B
AGENCY PERFORMANCE MEASURES
Instructions

This form shall contain a three-year presentation of the performance measures of departments and agencies. Based on the Organizational Performance Indicator Framework (OPIF) agreed with DBM pursuant to NBC 532, 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) **MFO Description** – Indicate the MFOs 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 MFO pursuant to NBC 532 or used in FY 2015 and FY 2016

Performance Indicators are 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.

For indicators, please group the stated indicators according to dimension, i.e., quantity, quality and timeliness.

Column (2) **Organizational Outcome (OO)** – Indicate the specific OO/s to which the MFO/s directly contribute. One or more MFOs may contribute to one or more OOs.

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)

Columns (2-6) **Performance** – Specific numerical performance measurement of the agency targets (as reflected in the 2015 GAA) and actual accomplishments for FY 2015 and targets for FY 2016 (as reflected in the 2016 GAA) and FY 2017 corresponding to the specific MFOs/indicators under Column (1).

Columns (7-10) **Budget Allocation** – Cost provision (actual for FY 2015, appropriation for FY 2016 and proposed for FY 2017 – Tier 1 and Tier 2 Proposals) corresponding to each P/A/P attributed to MFOs/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 2017 BUDGET
(In Thousand Pesos)

Department/Agency: _____

PROGRAMS/ACTIVITIES/PROJECTS (1)	BUDGET ALLOCATION					RDC INPUT/RECOMMENDATION (7)	ACO FEEDBACK (8)		
	TIER 1 (2)	TIER 2 * (3)	Agency Central Office						
			Included in the Budget Proposal (4)	Not Included in the Budget Proposal (5)	Total (6)				
Operations CAR Region I Region XIII									
Projects									
1. Locally Funded Projects CAR Region I Region XIII									
2. Foreign Assisted Projects CAR Region I Region XIII									
GRAND TOTAL									
PREPARED BY:						APPROVED BY:			
_____			_____			_____			
Budget Officer			Planning Officer			Head of Office/Agency			

* Please attach copies of the pertinent BP Form 202/203 for each program, project or activity

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 (PAPs). 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 Each program, project or activity should have a corresponding BP Form 206 and supporting RDC document(s).
- 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
- 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

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.

BP Form D

Report of CSOs' Inputs on Ongoing and New Spending Projects and Activities
FY 2017 Budget

Department/Agency:

Account Code for PAPs (1)	Projects and Activities (2)	Account Code for the Location (3)	Statement of Inputs from CSOs (4)		Amount Included in the Agency budget (5)	Explanations (6)	Remarks (7)
			On-going	New Spending/Expansion			
	PROGRAMS 1						
	Project/s						
	Activity/ies						
	PROGRAMS 2						
	Project/s						
	Activity/ies						
TOTAL							
Prepared by:			Approved by:				
Planning Officer/CSO Focal Person			Head of Agency				

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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 2017.

For local consultations, inputs to be reported are those coming from consultations aside from the BuB process. 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 account 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 2017. A detailed breakdown by regions per activity must be made.
- Column 3: Reflect the corresponding account code for the location of the project/activity to which CSOs inputs can be attributed.
- Column 4: 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).

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 5: 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 6: State in this column the assumptions/basis made in the amount of the object of expenditure in column 5.

Column 7: 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.

BP FORM 100: STATEMENT OF REVENUES (GENERAL FUND)

FY 2015-2019

DEPARTMENT:				AGENCY:						
SOURCE OF REVENUE (1)	DESCRIPTION SOURCE OF REVENUE (2)	OBJECT CODE (3)	LEGAL BASIS (4)	AMOUNT IN P'000						REMARKS (11)
				2015		2016 PROGRAM (7)	2017 PROPOSED (8)	2018 PROJECTIONS (9)	2019 PROJECTIONS (10)	
				ESTIMATE (5)	ACTUAL (6)					
TOTAL										
A. Free Portion										
- Tax Revenues										
- Non-Tax Revenues										
B. Earmarked Portion										
- Tax Revenues										
- Non-Tax Revenues										

PREPARED BY:	APPROVED BY:	DATE:
_____	_____	_____
CHIEF ACCOUNTANT	HEAD OF OFFICE/AGENCY	DAY/MO/YEAR

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

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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 2015 BESF.
- Column 6 - The amounts in this column shall reflect the agency's actual revenue collections deposited with BTr for the year 2015.
- Column 7 - The amounts in this column shall reflect the FY 2016 BESF level or the updated estimates, if any , based on new assumptions .
- Columns 8-10 - Reflect the projected revenues for 2017 to 2019 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 FY 2017-2019 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in 2015 compared with the FY 2015 income estimate shall also be justified

BP FORM 100-A: STATEMENT OF REVENUES AND EXPENDITURES
EARMARKED REVENUES
FY 2015-2019

DEPARTMENT:						AGENCY:										
CATEGORY (1)	DESCRIPTION SOURCE OF REVENUE (2)	UACS OBJECT CODE (3)	LEGAL BASIS (4)	NATURE OF EXPENDITURES (5)	Fund Balance as of Dec. 31, 2015 (6)	AMOUNT IN P'000										REMARKS (17)
						2015 ACTUAL		2016 PROGRAM		2017 PROPOSED		2018 PROJECTIONS		2019 PROJECTIONS		
						Revenue (7)	Expenditure (8)	Revenue (9)	Expenditure (10)	Revenue (11)	Expenditure (12)	Revenue (13)	Expenditure (14)	Revenue (15)	Expenditure (16)	
A. Special Account in the General Fund (Automatically Appropriated)																
B. Use of Income, General Fund																
TOTAL																
PREPARED BY:						APPROVED BY:						DATE:				
_____						_____						_____				
CHIEF ACCOUNTANT						HEAD OF OFFICE/AGENCY						DAY/MONTH/YEAR				

NOTE: The information reflected in this table shall be evaluated and consolidated by the DBM for inclusion in Table B.17 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 DOTC, there is no need to fill in the expenditure columns.
- Column 6 - The amount in this column shall reflect the balance of the fund as of December 31, 2015.
- Column 7-8 - The amounts in this column shall be based on the agency's Detailed Statement of Income and Expenses for the year 2015.
- Column 9-10 - The amounts in this column shall be based on the FY 2016 BESF figures consistent with BP Form 100.
- Columns 11-16 - Reflect the projected income and expenditures from 2017 to 2019 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 2017 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in 2015 compared with the FY 2015 income estimate shall also be justified.

BP FORM 100-B: STATEMENT OF OTHER RECEIPTS/EXPENDITURES
OFF-BUDGETARY AND CUSTODIAL FUNDS
FY 2015 - 2017

DEPARTMENT/AGENCIES:							AGENCY:					
NATURE OF RECEIPTS (1)	FUNDING SOURCE CODE (2)	SOURCE OF REVENUE (3)	LEGAL BASIS (4)	NATURE OF EXPENDITURES (5)	Cash Balance as of Dec. 31, 2015 (6)	AMOUNT IN P'000						REMARKS (13)
						2015 ACTUAL		2016 PROGRAM		2017 PROPOSED		
						Receipt (7)	Expenditure (8)	Receipt (9)	Expenditure (10)	Receipt (11)	Expenditure (12)	
I. Off-Budgetary Funds												
1. Revolving Fund												
2. Retained Income/Receipts												
II. Custodial Funds												
1. Trust Receipts												
2. Others												
PREPARED BY:					APPROVED BY:				DATE:			
<div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 5px;"></div> CHIEF ACCOUNTANT					<div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 5px;"></div> HEAD OF OFFICE/AGENCY				<div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 5px;"></div> DAY/MO/YR			

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:

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.

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 tuition and matriculation fees and other 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	Nature of Expenditures – indicate the nature of expenditures authorized to be incurred, chargeable against the receipts.
Column 6	Reflect the cash balance as of December 31, 2015.
Column 7	Reflect the actual receipts/collections for 2015.
Column 8	Reflect the actual expenditures for 2015 which were charged against the fund.
Column 9	Reflect the estimated receipts/collections for FY 2016 consistent with the FY 2016 BESF.
Column 10	Reflect the estimated expenditures for FY 2016 consistent with the FY 2016 BESF.
Column 11	Reflect the estimated receipts/collections for FY 2017.
Column 12	Reflect the estimated expenditures for FY 2017.
Column 13	Remarks shall include information on the status of the funds, i.e., active or dormant and incorporation in the Treasury Single Account of BTr.* Dormant account refers to collections authorized by law to be deposited with an 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.

DEPARTMENT/AGENCY:							AGENCY:					
NATURE OF RECEIPTS (1)	UACS FUNDING SOURCE CODE (2)	TERM (i.e, implementation period in years (3)	LEGAL BASIS (4)	NATURE OF EXPENDITURES (5)	Cash Balance as of Dec. 31, 2015 (6)	AMOUNT IN P'000						REMARKS (13)
						2015 ACTUAL		2016 PROGRAM		2017 PROPOSED		
						Receipt (7)	Expenditure (8)	Receipt (9)	Expenditure (10)	Receipt (11)	Expenditure (12)	
I. In Cash (40402010 00) Local/Foreign												
II. In Kind (40402020 00) Local/Foreign												

PREPARED BY:	APPROVED BY:	DATE:
_____	_____	_____
CHIEF ACCOUNTANT	HEAD OF OFFICE/AGENCY	DAY/MO/YR

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 implementation period 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. |
| Column 6 | The amount in this column shall reflect the cash balance as of December 31, 2015, if applicable. |
| Column 7 | Reflect the actual receipts for FY 2015. |
| Column 8 | Reflect the actual expenditures for FY 2015 which were charged against the donations/grant proceeds. |
| Column 9 | Reflect the estimated receipts for FY 2016. |
| Column 10 | Reflect the estimated expenditures for FY 2016 to be charged against the donations/grant proceeds. |
| Column 11 | Reflect the estimated receipts for FY 2017. |
| Column 12 | Reflect the estimated expenditures for FY 2017 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.

BP FORM 200: COMPARISON OF APPROPRIATIONS AND OBLIGATIONS
FY 2015-2017

DEPARTMENT:	AGENCY:		
PARTICULARS	AMOUNT IN P'000		
	2015 ACTUAL	2016 CURRENT	2017 PROPOSED
NEW GENERAL APPROPRIATIONS			0
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			
Public Works Act (EO 182)			
Unobligated Allotments			
Maintenance and Other Operating Expenses (R.A.)			
Capital Outlays (R.A.)			
Unreleased Appropriations			
Maintenance and Other Operating Expenses (R.A.)			0
Capital Outlays (R.A.)			
BUDGETARY ADJUSTMENTS:			
Transfer(s) to:			
Specify			
Transfer(s) from:			
Agrarian Reform Fund			
National Disaster Risk Reduction and Management Fund			
Contingent Fund			
Miscellaneous Personnel Benefits Fund			
Pension and Gratuity Fund			
Priority Development Assistance Fund			
Unprogrammed Funds (Specify)			
Others (Specify)			
TOTAL AVAILABLE APPROPRIATIONS			
LESS: Unused Appropriations			
Unobligated Allotment			
Unreleased Appropriation			
TOTAL OBLIGATIONS			
PREPARED BY:	CERTIFIED CORRECT:		
<div style="text-align: center; margin-top: 20px;"> <div style="border-bottom: 1px solid black; width: 150px; margin: 0 auto;"></div> <div style="margin: 5px auto; width: 100px;">BUDGET OFFICER</div> <div style="border-bottom: 1px solid black; width: 150px; margin: 0 auto;"></div> <div style="margin: 5px auto; width: 100px;">DAY/MO/YEAR</div> </div>	<div style="text-align: center; margin-top: 20px;"> <div style="border-bottom: 1px solid black; width: 150px; margin: 0 auto;"></div> <div style="margin: 5px auto; width: 100px;">CHIEF ACCOUNTANT</div> <div style="border-bottom: 1px solid black; width: 150px; margin: 0 auto;"></div> <div style="margin: 5px auto; width: 100px;">DAY/MO/YEAR</div> </div>		

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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 2015 Actual.** The New General Appropriations shall be based on FY 2015 GAA. Automatic Appropriations and Budgetary Adjustments shall be based on actual allotment received. The amounts shall be based on the agency's Statement of Allotments, Obligations and Balances as of December 31, 2015.
- Column 3 - **FY 2016 Current.** Represents the FY 2016 New General Appropriations, Automatic Appropriations and unreleased appropriations/unobligated allotment authorized to be treated as Continuing Appropriations. The New General Appropriations shall be based on FY 2016 GAA. Continuing Appropriations pertains to the Unobligated Allotment for Maintenance and Other Operating Expenses (MOOE) and Capital Outlay (CO) of the immediately preceding year. This shall be consistent with the Registry of Allotment and Obligations.
- Column 4 - **FY 2017 Proposed.** Represents the summary of the FY 2017 budget proposal to be funded from the GAA, including Automatic Appropriation.
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BP FORM 201 - SUMMARY OF OBLIGATIONS
AND PROPOSED PROGRAMS/PROJECTS
(In P000)

DEPARTMENT:		AGENCY:																																													
PROGRAM/ ACTIVITY/ PROJECT (1)	2015 ACTUAL						2016 CURRENT					2017 PROPOSED PROGRAM																	MULTI-YEAR REQUIREMENTS FOR FY 2017 TIER 2 PROPOSALS																		
	Key Program Code(s) (2)	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					2018					2019															
												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)	PS (28)	MOOE (29)	FinEx (30)	CO (31)	TOTAL (32)	PS (33)	MOOE (34)	FinEx (35)	CO (36)	TOTAL (37)											
A. PROGRAMS																																															
I. General Administration and Support																																															
a. Activity 1																																															
1. Sub-Activity 1																																															
CO																																															
RO 1																																															
RO 2																																															
TOTAL A I																																															
II. Support to Operations																																															
a. Activity 1																																															
1. Sub-Activity 1																																															
CO																																															
RO 1																																															
RO 2																																															
2. Sub-Activity n																																															
CO																																															
RO 1																																															
RO 2																																															
TOTAL A II																																															
III. Operations																																															
MFO 1																																															
a. Activity 1																																															
1. Sub-Activity 1																																															
CO																																															
RO 1																																															
RO 2																																															
MFO 2																																															
b. Activity n																																															
1. Sub-Activity 1																																															
CO																																															
RO 1																																															
RO 2																																															
TOTAL A III																																															
TOTAL PROGRAMS AND ACTIVITIES																																															
B. PROJECTS																																															
I. Locally-Funded Projects																																															
a. Project 1																																															
CO																																															
RO 1																																															
RO 2																																															
Sub-Total																																															
II. Foreign-Assisted Projects																																															
a. Project 1																																															
CO																																															
RO 1																																															
RO 2																																															
Sub-Total																																															
TOTAL OBLIGATIONS																																															
Prepared by:												Certified Correct:										Approved by:										Date:															
BUDGET OFFICER												PLANNING OFFICER										CHIEF ACCOUNTANT										HEAD OF OFFICE/AGENCY										DAY/MONTH/YEAR					

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BP FORM 201

SUMMARY OF OBLIGATIONS AND PROPOSED PROGRAMS/PROJECTS

Instructions

This form reflects the summary of obligations and proposed programs and projects under BP Form 201 (Schedules A, B, C and D). It also includes the programs/activities/projects (P/A/Ps) or components thereof that address specific commitments of the government, including appropriate justification as may be necessary. It shall be accomplished as follows:

Column 1 Indicate under this Column P/A/Ps in the same level of detail as required in BP Forms 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 key program codes, such as KRAs and Specific Commitments of the President's Social Contract embodied under E.O. No. 43, addressed by the P/A/P under Column (1) as follows:

Codes

Key Result Areas

- | | |
|---|---|
| 1 | Transparency, Accountability and Open Governance |
| 2 | Poverty Reduction and Empowerment of the Poor and the Vulnerable |
| 3 | Rapid, Inclusive and Sustained Economic Growth |
| 4 | Just and Lasting Peace and the Rule of the Law |
| 5 | Integrity of the Environment and Climate Change Adaptation and Mitigation |

Column 3-7 Indicate under these Columns the 2015 Actual Obligations by Expense Class (PS, MOOE, FINEX and CO) of the Agency as well as actual object classification of the obligations.

Column 8-12 Indicate under these Columns the 2016 Current Program by Expense Class (PS, MOOE, FINEX and CO) of the Agency.

Column 13-27 Indicate under these Columns the 2017 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 2017 proposed program in Schedules A, B, C and D, Tier 1 and Tier 2 Proposal.

Column 28-37 Indicate under these columns the multi-year requirements of the FY 2017 Tier 2 proposals which have funding implications in FY 2018 and 2019. This requires submission of the New Spending Proposal Forms pursuant to Budget Circular No. 2008-2.

Note: In a separate sheet, indicate the specific details of the key programs under each KRA.

BP FORM 201 - SCHEDULE A
OBLIGATIONS, BY OBJECT OF EXPENDITURES
PERSONNEL SERVICES
(In P'000)

DEPARTMENT:		AGENCY:				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												YEAR (Please check): <input type="checkbox"/> 2015 - Actual Obligations <input type="checkbox"/> 2016 - Current Program <input type="checkbox"/> 2017 - Total Proposed Program TIER 1 TIER 2										
PROGRAM/ ACTIVITY/ PROJECT	Key Program Code(s)	SALARIES AND WAGES			OTHER COMPENSATION												OTHER BENEFITS				FIXED PERSONNEL EXPENDITURES					TOTAL		
		Salaries of Permanent Positions	Wages of Non- Permanent Positions	Total Salaries and Wages	PERA	RATA	UCA	Subsistence, Laundry & Quarters Allowance	Productivity Incentive Benefits	Allowances for Personnel Assigned Abroad	Honoraria	Hazard Duty Pay	Longevity Pay	Year-end Bonus	Cash Gift	Total Other Compensa- tion	Terminal Leave Benefits	Pensions	Retirement Benefits	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. PROGRAMS I. General Administration and Support a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 TOTAL A.I II. Support to Operations a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 2. Sub-Activity n CO RO 1 RO 2 TOTAL A.II III. Operations MFO 1 a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 MFO 2 b. Activity n 1. Sub-Activity 1 CO RO 1 RO 2 TOTAL A.III TOTAL PROGRAMS AND ACTIVITIES																												
B. PROJECTS I. Locally-Funded Projects a. Project 1 CO RO 1 RO 2 Sub-Total II. Foreign-Assisted Projects a. Project 1 CO RO 1 RO 2 Sub-Total																												
TOTAL OBLIGATIONS																												
Prepared by:										Certified Correct:										Approved by:					Date:			
BUDGET OFFICER										PLANNING OFFICER										CHIEF ACCOUNTANT					HEAD OF OFFICE/AGENCY		DAY/MONTH/YEAR	

Including Associated Cost by PIA/P

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BP FORM 201 - SCHEDULE B
OBLIGATIONS, BY OBJECT OF EXPENDITURES
MAINTENANCE AND OTHER OPERATING EXPENSES
(In P'000)

DEPARTMENT:					AGENCY:					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										YEAR (Please check): <input type="checkbox"/> 2015 - Actual Obligations <input type="checkbox"/> 2016 - Current Program <input type="checkbox"/> 2017 - Total Proposed Program <div style="display: flex; justify-content: space-between;"> <div>TIER 1</div> <div>TIER 2</div> </div>				
PROGRAM/ ACTIVITY/ PROJECT (1)	Key Program 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)	TOTAL (25)
A. PROGRAMS I. General Administration and Support a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 TOTAL A.I II. Support to Operations a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 2. Sub-Activity n CO RO 1 RO 2 TOTAL A.II III. Operations MFO 1 a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 MFO 2 b. Activity n 1. Sub-Activity 1 CO RO 1 RO 2 TOTAL A.III TOTAL PROGRAMS AND ACTIVITIES																								
B. PROJECTS I. Locally-Funded Projects a. Project 1 CO RO 1 RO 2 Sub-Total II. Foreign-Assisted Projects a. Project 1 CO RO 1 RO 2 Sub-Total TOTAL OBLIGATIONS																								
Prepared by: <div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> BUDGET OFFICER PLANNING OFFICER					Certified Correct: <div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> CHIEF ACCOUNTANT					Approved by: <div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> HEAD OF OFFICE/AGENCY										Date: <div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> DAY/MONTH/YEAR				

Including Associated Cost by PIA/P

BP FORM 201 - SCHEDULE C
OBLIGATIONS, BY OBJECT OF EXPENDITURES
FINANCIAL EXPENSES
(In P'000)

DEPARTMENT:	AGENCY:	APPROPRIATION SOURCE (Please check):				YEAR (Please check):		
		<input type="checkbox"/> New Appropriation (Regular Agency Budget)	<input type="checkbox"/> Automatic Appropriations	<input type="checkbox"/> Continuing Appropriations	<input type="checkbox"/> Others	<input type="checkbox"/> 2015 - Actual Obligations	<input type="checkbox"/> 2016 - Current Program	<input type="checkbox"/> 2017 - Total Proposed Program
PROGRAM/ ACTIVITY/ PROJECT (1)	Key Program 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. PROGRAMS								
I. General Administration and Support								
a. Activity 1								
1. Sub-Activity 1								
CO								
RO 1								
RO 2								
TOTAL A.I								
II. Support to Operations								
a. Activity 1								
1. Sub-Activity 1								
CO								
RO 1								
RO 2								
2. Sub-Activity n								
CO								
RO 1								
RO 2								
TOTAL A.II								
III. Operations								
MFO 1								
a. Activity 1								
1. Sub-Activity 1								
CO								
RO 1								
RO 2								
MFO 2								
b. Activity n								
1. Sub-Activity 1								
CO								
RO 1								
RO 2								
TOTAL A.III								
TOTAL PROGRAMS AND ACTIVITIES								
B. PROJECTS								
I. Locally-Funded Projects								
a. Project 1								
CO								
RO 1								
RO 2								
Sub-Total								
II. Foreign-Assisted Projects								
a. Project 1								
CO								
RO 1								
RO 2								
Sub-Total								
TOTAL OBLIGATIONS								
Prepared by:		Certified Correct:		Approved by:		Date:		
_____		_____		_____		_____		
BUDGET OFFICER		PLANNING OFFICER		CHIEF ACCOUNTANT		HEAD OF AGENCY		DAY/MONTH/YEAR

Including Associated Cost by P/A/P

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BP FORM 201 - SCHEDULE D
OBLIGATIONS, BY OBJECT OF EXPENDITURES
CAPITAL OUTLAYS
(In P000)

DEPARTMENT:	AGENCY:		APPROPRIATION SOURCE (Please check):							YEAR (Please check):				
			<input type="checkbox"/> New Appropriation (Regular Agency Budget)	<input type="checkbox"/> Automatic Appropriations	<input type="checkbox"/> Continuing Appropriations	<input type="checkbox"/> Others	<input type="checkbox"/> 2015 - Actual Obligations	<input type="checkbox"/> 2016 - Current Program	<input type="checkbox"/> 2017 - Total Proposed Program	<input type="checkbox"/> TIER 1	<input type="checkbox"/> TIER 2			
PROGRAM/ ACTIVITY/ PROJECT (1)	Key Program Code(s) (2)	Investments Outlay (3)	Land & Land Improvements Outlay (4)	Buildings and Structures Outlay (5)	Office Equipment, Furniture & Fixtures (6)	Machineries and Equipment Outlay (7)	Transport Equipment (8)	Public Infrastructures (9)	Reforestation Projects (10)	Loans Outlay (11)	Livestock and Crops Outlay (12)	Work Animals Outlay (13)	TOTAL (14)	
A. PROGRAMS														
I. General Administration and Support														
a. Activity 1														
1. Sub-Activity 1														
CO														
RO 1														
RO 2														
TOTAL A.I														
II. Support to Operations														
a. Activity 1														
1. Sub-Activity 1														
CO														
RO 1														
RO 2														
2. Sub-Activity n														
CO														
RO 1														
RO 2														
TOTAL A.II														
III. Operations														
MFO 1														
a. Activity 1														
1. Sub-Activity 1														
CO														
RO 1														
RO 2														
MFO 2														
b. Activity n														
1. Sub-Activity 1														
CO														
RO 1														
RO 2														
TOTAL A.III														
TOTAL PROGRAMS AND ACTIVITIES														
B. PROJECTS														
I. Locally-Funded Projects														
a. Project 1														
CO														
RO 1														
RO 2														
Sub-Total														
II. Foreign-Assisted Projects														
a. Project 1														
CO														
RO 1														
RO 2														
Sub-Total														
TOTAL OBLIGATIONS														
Prepared by:				Certified Correct:				Approved by:				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 (New GAA, Continuing and Automatic) and by year (FYs 2015-Actual, 2016-Current, 2017-Total Proposed Program). The 2017 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. These 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:

- **Major Final Outputs (MFOs)** to which the *Program/Activity/Project (P/A/P)* under A.III – Operations shall be attributed.
- **Program/Activity/Project (P/A/P)**, the specific P/A/Ps, locally-funded project and foreign-assisted project, the recipient regions and, whenever possible, the province or municipality. P/A/Ps shall follow the general categorization in the General Appropriation Act as follows: General Administration and Support, Support to Operations, and Operations.

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.

Agencies shall indicate the detailed breakdown of the regional component by province or municipality. The data shall form part of the DBM database but may not appear in the annual GAA.

- 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 : **Key Program Code(s)** - Indicate under this Column the appropriate codes for the specific key programs/commitments of the KRAs under the President's Social Contract.

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 as enumerated under Annex C (Specific Guidelines for FY 2017 Budget Call).

- a. For PS: Refer to Part I of Specific Guidelines

Provide details of the following major expenses: e.g. Other Bonuses and Allowances (CNA, PEI, PBB, etc.).

- b. For MOOE: Refer to Part II of Specific Guidelines

Provide details of the following major expenses: e.g. Travel (Foreign, Local), Supplies and Materials (Office Supplies, Accountable Forms, etc.), Utility (Water and Electricity), Communication Services (Telephone (Mobile, Landline, Postage,). General Services (Janitorial, Security, Environment, Sanitary) Professional Services (Legal, Auditing, Consultancy, etc.)

- c. For Financial Expenses: Refer to Part III of Specific Guidelines

- d. For CO: Refer to Part IV of Specific Guidelines

Provide details of the following major expenses.

NOTE: The proper and complete coding of column 2 is extremely important under the computerized budget preparation process of the DBM. Indicate under this Column the appropriate key program codes, such as KRAs and Specific Commitments of the President's Social Contract embodied under E.O. No. 43, addressed by the P/A/P under Column (1) as follows:

<u>Codes</u>	<u>Key Result Areas</u>
1	Transparency, Accountability and Open Governance
2	Poverty Reduction and Empowerment of the Poor and the Vulnerable
3	Rapid, Inclusive and Sustained Economic Growth
4	Just and Lasting Peace and the Rule of the Law
5	Integrity of the Environment and Climate Change Adaptation and Mitigation

BP FORM 201 – Schedule E: PROGRAM EXPENDITURE PLAN

INSTRUCTIONS

- Box No. 1 : Indicate the Key Result Area Cluster as identified under Executive Order No. 43, series of 2011.
- Box No. 2 : Indicate the priority Program Name.
- Box No. 3 : Indicate the names of the participating agency/ies under a department as well as the component activity/ies of each involved in the program based on the submission of each participating agency.
- Box No. 4 : Provide a brief description of the specific program contribution of the department and its objectives.
- Box No. 5 : Indicate and summarize the funding requirements of the participating agency/ies related to the program.

Column 2015 Refers to the actual obligations incurred for 2015

2016 Refers to the 2016 appropriation per GAA

2017 Refers to the 2017 proposed program, indicating the Tier 1 and Total Proposal

2018-2020 Refers to the 2018-2020 total proposal

- Box No. 6 : List down the key physical targets related to the program in absolute terms and the corresponding accomplishments for the periods/years indicated for each of the participating agencies. Specify the most important pertinent performance targets related to the program. Express slippage/over-performance as the difference between target and accomplishment in relative terms for 2015. 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.

BP FORM 201 - SCHEDULE A - 1
OBLIGATIONS, BY OBJECT OF EXPENDITURES
PERSONNEL SERVICES
(In P000)

DEPARTMENT:		AGENCY:				APPROPRIATION SOURCE (Please check): <input type="checkbox"/> New Appropriation (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations												YEAR (Please check): <input type="checkbox"/> 2017 - TIER 1 Proposals <input type="checkbox"/> Funding Requirement for 2018 <input type="checkbox"/> Funding Requirement for 2019 <input type="checkbox"/> 2017 - TIER 2 Proposals <input type="checkbox"/> Funding Requirement for 2018 <input type="checkbox"/> Funding Requirement for 2019								
PROGRAM/ ACTIVITY/ PROJECT	Key Program Code(s)	SALARIES AND WAGES			OTHER COMPENSATION												OTHER BENEFITS				FIXED PERSONNEL EXPENDITURES					TOTAL
		Salaries of Permanent Positions	Wages of Non- Permanent Positions	Total Salaries and Wages	PERA	RATA	UCA	Subsistence, Laundry & Quarters Allowance	Productivity Incentive Benefits	Allowances for Personnel Assigned Abroad	Honoraria	Hazard Duty Pay	Longevity Pay	Year-end Bonus	Cash Gift	Total Other Compensa- tion	Terminal Leave Benefits	Pensions	Retirement Benefits	Total Other Benefits	Retirement & Life Insurance Premiums	PAG-IBIG Contribution	PHILHEALTH Contribution	EGIP	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. PROGRAMS I. General Administration and Support a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 TOTAL A.I II. Support to Operations a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 2. Sub-Activity n CO RO 1 RO 2 TOTAL A.II III. Operations MFO 1 a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 MFO 2 b. Activity n 1. Sub-Activity 1 CO RO 1 RO 2 TOTAL A.III TOTAL PROGRAMS AND ACTIVITIES B. PROJECTS I. Locally-Funded Projects a. Project 1 CO RO 1 RO 2 Sub-Total II. Foreign-Assisted Projects a. Project 1 CO RO 1 RO 2 Sub-Total TOTAL OBLIGATIONS																										
Prepared by:										Certified Correct:					Approved by:					Date:						
BUDGET OFFICER										CHIEF ACCOUNTANT					HEAD OF OFFICE/AGENCY					DAY/MONTH/YEAR						

Including Associated Cost by PIA/P

BP FORM 201 - SCHEDULE B - 1
OBLIGATIONS, BY OBJECT OF EXPENDITURES
MAINTENANCE AND OTHER OPERATING EXPENSES
(In P'000)

DEPARTMENT:				AGENCY:				APPROPRIATION SOURCE (Please check): <input type="checkbox"/> New Appropriation (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations										YEAR (Please check): <input type="checkbox"/> 2017 - TIER 1 Proposals <input type="text"/> Funding Requirement for 2018 <input type="text"/> Funding Requirement for 2019 <input type="checkbox"/> 2017 - TIER 2 Proposals <input type="text"/> Funding Requirement for 2018 <input type="text"/> Funding Requirement for 2019											
PROGRAM/ ACTIVITY/ PROJECT (1)	Key Program 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)	TOTAL (25)					
A. PROGRAMS I. General Administration and Support a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 TOTAL A.I II. Support to Operations a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 2. Sub-Activity n CO RO 1 RO 2 TOTAL A.II III. Operations MFO 1 a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 MFO 2 b. Activity n 1. Sub-Activity 1 CO RO 1 RO 2 TOTAL A.III TOTAL PROGRAMS AND ACTIVITIES																													
B. PROJECTS I. Locally-Funded Projects a. Project 1 CO RO 1 RO 2 Sub-Total II. Foreign-Assisted Projects a. Project 1 CO RO 1 RO 2 Sub-Total TOTAL OBLIGATIONS																													
Prepared by:						Certified Correct:						Approved by:						Date:											
BUDGET OFFICER						PLANNING OFFICER						CHIEF ACCOUNTANT						HEAD OF OFFICE/AGENCY						DAY/MONTH/YEAR					

BP FORM 201 - SCHEDULE C - 1
OBLIGATIONS, BY OBJECT OF EXPENDITURES
FINANCIAL EXPENSES
(In P'000)

DEPARTMENT:	AGENCY:	APPROPRIATION SOURCE (Please check):					YEAR (Please check):		
		<input type="checkbox"/> New Appropriation (Regular Agency Budget)					<input type="checkbox"/> 2017 - TIER 1 Proposals		
		<input type="checkbox"/> Automatic Appropriations					<input type="checkbox"/> Funding Requirement for 2018		
							<input type="checkbox"/> Funding Requirement for 2019		
					<input type="checkbox"/> 2017 - TIER 2 Proposals				
					<input type="checkbox"/> Funding Requirement for 2018				
					<input type="checkbox"/> Funding Requirement for 2019				
PROGRAM/ ACTIVITY/ PROJECT	Key Program Code(s)	Management Supervision/ Trusteeship Fees	Interest	Guarantee Fees	Bank Charges	Commitment Fees	Other Financial Charges	TOTAL	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
A. PROGRAMS									
I. General Administration and Support									
a. Activity 1									
1. Sub-Activity 1									
CO									
RO 1									
RO 2									
TOTAL A.I									
II. Support to Operations									
a. Activity 1									
1. Sub-Activity 1									
CO									
RO 1									
RO 2									
2. Sub-Activity n									
CO									
RO 1									
RO 2									
TOTAL A.II									
III. Operations									
MFO 1									
a. Activity 1									
1. Sub-Activity 1									
CO									
RO 1									
RO 2									
MFO 2									
b. Activity n									
1. Sub-Activity 1									
CO									
RO 1									
RO 2									
TOTAL A.III									
TOTAL PROGRAMS AND ACTIVITIES									
B. PROJECTS									
I. Locally-Funded Projects									
a. Project 1									
CO									
RO 1									
RO 2									
Sub-Total									
II. Foreign-Assisted Projects									
a. Project 1									
CO									
RO 1									
RO 2									
Sub-Total									
TOTAL OBLIGATIONS									
Prepared by:			Certified Correct:		Approved by:		Date:		
BUDGET OFFICER			CHIEF ACCOUNTANT		HEAD OF AGENCY		DAY/MONTH/YEAR		

Including Associated Cost by PIA/P

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BP FORM 201 - SCHEDULE D - 1
OBLIGATIONS, BY OBJECT OF EXPENDITURES
CAPITAL OUTLAYS
(In P000)

DEPARTMENT:		AGENCY:		APPROPRIATION SOURCE (Please check): <input type="checkbox"/> New Appropriation (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations					YEAR (Please check): <input type="checkbox"/> 2017 - TIER 1 Proposals <input type="checkbox"/> Funding Requirement for 2018 <input type="checkbox"/> Funding Requirement for 2019 <input type="checkbox"/> 2017 - TIER 2 Proposals <input type="checkbox"/> Funding Requirement for 2018 <input type="checkbox"/> Funding Requirement for 2019				
PROGRAM/ ACTIVITY/ PROJECT (1)	Key Program Code(s) (2)	Investments Outlay (3)	Land & Land Improvements Outlay (4)	Buildings and Structures Outlay (5)	Office Equipment, Furniture & Fixtures Outlay (6)	Machineries and Equipment Outlay (7)	Transport Equipment Outlay (8)	Public Infrastructures Outlay (9)	Reforestation Projects (10)	Loans Outlay (11)	Livestock and Crops Outlay (12)	Work Animals Outlay (13)	TOTAL (14)
A. PROGRAMS I. General Administration and Support a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 TOTAL A.I II. Support to Operations a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 2. Sub-Activity n CO RO 1 RO 2 TOTAL A.II III. Operations MFO 1 a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 MFO 2 b. Activity n 1. Sub-Activity 1 CO RO 1 RO 2 TOTAL A.III TOTAL PROGRAMS AND ACTIVITIES													
B. PROJECTS I. Locally-Funded Projects a. Project 1 CO RO 1 RO 2 Sub-Total II. Foreign-Assisted Projects a. Project 1 CO RO 1 RO 2 Sub-Total													
TOTAL OBLIGATIONS													
Prepared by: <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">BUDGET OFFICER</div> <div style="width: 45%;">PLANNING OFFICER</div> </div>				Certified Correct: <div style="text-align: center;">CHIEF ACCOUNTANT</div>				Approved by: <div style="text-align: center;">HEAD OF OFFICE/AGENCY</div>			Date: <div style="text-align: center;">DAY/MONTH/YEAR</div>		

Including Associated Cost by PIA/P

**BP FORM 201 (SCHEDULES A-1, B-1 C-1 AND D-1)
OBLIGATIONS ON MULTI-YEAR REQUIREMENTS
FOR FY 2017 TIER 2 PROPOSALS**

Instructions

(To be submitted MANUALLY)

The schedules A-1 (PS), B-1 (MOOE), C-1 (FINEX) and D-1 (CO) shall be prepared by agency, by appropriation source (New GAA and Automatic) to cover Multi-year Requirements for FY 2017 Tier 1 and Tier 2 Proposals. It shall reflect the funding requirements for 2018 or 2019. 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. These 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:

- **Major Final Outputs (MFOs)** to which the *Program/Activity/Project (P/A/P)* under A.III – Operations shall be attributed.
- **Program/Activity/Project (P/A/P)**, the specific P/A/Ps, locally-funded project and foreign-assisted project, the recipient regions and, whenever possible, the province or municipality. P/A/Ps shall follow the general categorization in the General Appropriation Act as follows: General Administration and Support, Support to Operations, and Operations.

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.

Agencies shall indicate the detailed breakdown of the regional component by province or municipality. The data shall form part of the DBM database but may not appear in the annual GAA.

- 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 : **Key Program Code(s)** - Indicate under this Column the appropriate codes for the specific key programs/commitments of the KRAs under the President's Social Contract.

Columns 3 to last Column: – Indicate the funding requirements for each major expense category. For each major expense category for 2017, provide

details/breakdown by sub-object as enumerated under Annex C (Specific Guidelines for FY 2017 Budget Call).

- a. For PS: Refer to Part I of Specific Guidelines

Provide details of the following major expenses: e.g. Other Bonuses and Allowances (CNA, PEI, PBB, etc.).

- b. For MOOE: Refer to Part II of Specific Guidelines

Provide details of the following major expenses: e.g. Travel (Foreign, Local), Supplies and Materials (Office Supplies, Accountable Forms, etc.), Utility (Water and Electricity), Communication Services (Telephone (Mobile, Landline, Postage,). General Services (Janitorial, Security, Environment, Sanitary) Professional Services (Legal, Auditing, Consultancy, etc.)

- c. For Financial Expenses: Refer to Part III of Specific Guidelines

- d. For CO: Refer to Part IV of Specific Guidelines

Provide details of the following major expenses.

NOTE: The proper and complete coding of column 2 is extremely important under the computerized budget preparation process of the DBM. Indicate under this Column the appropriate key program codes, such as KRAs and Specific Commitments of the President's Social Contract embodied under E.O. No. 43, addressed by the P/A/P under Column (1) as follows:

<u>Codes</u>	<u>Key Result Areas</u>
1	Transparency, Accountability and Open Governance
2	Poverty Reduction and Empowerment of the Poor and the Vulnerable
3	Rapid, Inclusive and Sustained Economic Growth
4	Just and Lasting Peace and the Rule of the Law
5	Integrity of the Environment and Climate Change Adaptation and Mitigation

BP FORM 201 - SCHEDULE E
PROGRAM EXPENDITURE PLAN
(in P'000)

1. KEY RESULT CLUSTER:									
2. PROGRAM NAME:									
3. IMPLEMENTING AGENCIES AND COMPONENT ACTIVITIES:									
4. PROGRAM DESCRIPTION AND OBJECTIVES:									
5. FUNDING REQUIREMENT:									
UACS P/A/P Code									
Program Component	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2017</u>					
			TIER 1	Total					
Agencies		GAA	Budget	Proposal	<u>2018</u>	<u>2019</u>	<u>2020</u>		
:									
TOTAL									
6. PHYSICAL TARGET AND ACCOMPLISHMENT									
	Target (No.)						Accomplishment (%)		
Performance Indicator	2015	2016	2017	2018	2019	2020	2015	Slippage	
7. STRATEGIES AND ACTIVITIES/PROJECTS TO ACHIEVE TARGETS:									
8. PROPOSED MEASURES TO ADDRESS IMPLEMENTING ISSUES/GAPS:									
Prepared by:			Certified Correct by:			Approved by:			
PLANNING/BUDGET OFFICER			CHIEF ACCOUNTANT			HEAD OF AGENCY DATE			

NOTE: Please refer to Sch. E-1 for program menu

MATRIX OF PRIORITY PROGRAMS AND PARTICIPATING AGENCIES

CLUSTER/PROGRAM	LEAD AGENCY	PARTICIPATING AGENCIES									
A. Good Governance and Anti-Corruption											
- Digitization of Financial Management Operations	DBM	DOF-OSEC	DOF-BTR	COA	DOST-ASTI	DOST-NCC					
B. Human Development and Poverty Reduction											
- Pantawid Pamilyang Pilipino Program	DSWD	DepEd	DOH								
- Universal Health Care Program	DOH	PHIC	DILG*	DPWH							
- Housing for Resettlement from Danger Areas	DILG*	DSWD DPWH	DBM MMDA	DOF	DENR	NAPC	PCUP	HUDCC	NHA	SHFC	
- Education Program	DepEd	DOLE-TESDA	CHED	SUC	ARMM-CHED, TESDA and DepEd	DOST-PSHS and SEI					
C. Economic Development											
- Transport Infrastructure Program	DOTC	DPWH DOST	DOT	DA	DTI	CAAP	PPA	PNR	LRTA	MMDA	
- Agricultural Development Program	DA	DAR NEA	NIA NPC	NFA DILG*	PRRI DPWH	PCA DOTC	DA-BFAR NAPC	DOST	CHED	DTI	
- Manufacturing Revival Program 1/	DTI	DOLE	DOST	DOLE-TESDA	CHED	DA	PCA	DOE	NPC	NEA	
- Tourism Development Program	DOT	DOTC CHED TIEZA	DPWH DOST TPB	CAAP DOH-Quarantine DILG*	DOJ-BI DENR	DFA NCCA-NHCP	DOF-BOC DEPED-NM	MIAA DOE	DTI NEA	DOLE-TESDA NPC	
D. Climate Change Risk Resiliency Program 2/											
	DENR-OSEC	CCC DPWH	DENR-EMB DOH	NDRMMC DND-OCD	DENR-NAMRIA MMDA	DOST-OSEC PRRC	DOST-PAGASA DSWD	DOST-PHIVOLCS NHA	DA	DILG*	

1/ Includes SME Development Program

2/ Includes the National Greening Program and other Climate Change Adaptation Programs

* Requires LGU participation

BP FORM 201 – Schedule E: PROGRAM EXPENDITURE PLAN

INSTRUCTIONS

- Box No. 1 : Indicate the Key Result Area Cluster as identified under Executive Order No. 43, series of 2011.
- Box No. 2 : Indicate the priority Program Name.
- Box No. 3 : Indicate the names of the participating agency/ies under a department as well as the component activity/ies of each involved in the program based on the submission of each participating agency.
- Box No. 4 : Provide a brief description of the specific program contribution of the department and its objectives.
- Box No. 5 : Indicate and summarize the funding requirements of the participating agency/ies related to the program.

Column 2015 Refers to the actual obligations incurred for 2015

2016 Refers to the 2016 appropriation per GAA

2017 Refers to the 2017 proposed program, indicating the Tier 1 and Total Proposal

2018-2020 Refers to the 2018-2020 total proposal

- Box No. 6 : List down the key physical targets related to the program in absolute terms and the corresponding accomplishments for the periods/years indicated for each of the participating agencies. Specify the most important pertinent performance targets related to the program. Express slippage/over-performance as the difference between target and accomplishment in relative terms for 2015. 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.

CLIMATE CHANGE EXPENDITURES
(in P'000)

DEPARTMENT:						AGENCY:																				Climate Change Typologies
PROGRAM/ ACTIVITY/ PROJECT	2015 ACTUAL					2016 CURRENT					2017 PROPOSED PROGRAM															
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	TIER 1					TIER 2					TOTAL PROPOSED PROGRAM					
											PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	
(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. PROGRAMS																										
I. General Administration and Support																										
a. Activity 1																										
1. Sub-Activity 1																										
Climate Change Component 1																										
CO																										
RO 1																										
RO n																										
Climate Change Component n																										
CO																										
RO 1																										
RO n																										
TOTAL A.I																										
II. Support to Operations																										
a. Activity 1																										
1. Sub-Activity 1																										
Climate Change Component 1																										
CO																										
RO 1																										
RO n																										
Climate Change Component n																										
CO																										
RO 1																										
RO n																										
2. Sub-Activity n																										
Climate Change Component 1																										
CO																										
RO 1																										
RO n																										
Climate Change Component n																										
CO																										
RO 1																										
RO n																										
TOTAL A.II																										
III. Operations																										
MFO 1																										
a. Activity 1																										
1. Sub-Activity 1																										
Climate Change Component 1																										
CO																										
RO 1																										
RO n																										
Climate Change Component n																										
CO																										
RO 1																										
RO n																										
MFO 2																										
b. Activity n																										
1. Sub-Activity 1																										
Climate Change Component 1																										
CO																										
RO 1																										
RO n																										
Climate Change Component n																										
CO																										
RO 1																										
RO n																										
TOTAL A.III																										
TOTAL PROGRAMS AND ACTIVITIES																										

CLIMATE CHANGE EXPENDITURES
(In P'000)

DEPARTMENT:						AGENCY:																				Climate Change Typology/ies					
PROGRAM/ ACTIVITY/ PROJECT	2015 ACTUAL					2016 CURRENT					2017 PROPOSED PROGRAM																				
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	TIER 1					TIER 2					TOTAL PROPOSED PROGRAM										
											PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL						
(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)					
B. PROJECTS																															
I. Locally-Funded Projects																															
a. Project 1																															
Climate Change Component 1																															
CO																															
RO 1																															
RO n																															
Climate Change Component n																															
CO																															
RO 1																															
RO n																															
Sub-Total																															
II. Foreign-Assisted Projects																															
a. Project 1																															
Climate Change Component 1																															
CO																															
RO 1																															
RO n																															
Climate Change Component n																															
CO																															
RO 1																															
RO n																															
Sub-Total																															
TOTAL CLIMATE CHANGE OBLIGATIONS																															
Prepared by:											Certified Correct:					Approved by:					Date:										
BUDGET OFFICER											PLANNING OFFICER					CHIEF ACCOUNTANT					HEAD OF OFFICE/AGENCY					DAY/MONTH/YEAR					

tb

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.) Also indicate the code of Climate Change (CC) component as indicated in DBM-CCC JMC No. 2015-01. The Climate Change Component shall refer to the UACS Subsector Code. |
| Column 2-6 | Indicate under these Columns the 2015 Actual Obligation by Expense Class (PS, MOOE, FINEX and CO, TOTAL) of the Agency specifically for the CC component. |
| Column 7-11 | Indicate under these Columns the 2016 Current Program by Expense Class (PS, MOOE, FINEX and CO, TOTAL) of the Agency specifically for the CC component. |
| Column 12-26 | Indicate under these Columns the 2017 Proposed Program by Expense Class (PS, MOOE, FINEX and CO) of the Agency specifically for the CC component. |
| Column 27 | Indicate the appropriate Climate Change Typology/ies as indicated in DBM-CCC JMC No. 2014-01 under the UACS subsector indicated in Column 1. |

BP FORM 202 : PROFILE AND REQUIREMENTS OF LOCALLY-FUNDED PROJECTS
(in P'000)

1. PROGRAM/PROJECT NAME:										
2. IMPLEMENTING AGENCY/IES:										
3. PROGRAM/PROJECT DESCRIPTION/OBJECTIVES: (Including ICT Programs & Projects)										
<u>P/A/P Code</u>		<u>P/A/P Description</u>								
4. KEY PROGRAM/COMMITMENT [CODES]:										
5. IMPLEMENTATION PERIOD:										
Start:		<u>Original</u>			<u>Revised</u>					
Completion:										
6. TOTAL PROJECT COST:										
	<u>Year Revised</u>	<u>Original</u>	<u>Total</u>	<u>Revised</u>	<u>Reason/s</u>					
1st										
2nd										
3rd										
:										
N										
7. PROGRAM/PROJECT COMPONENT & APPROVED ALLOCATION:										
<u>Component</u>	<u>Original</u>	<u>Revised</u>	<u>Total (P)</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Bal.</u>	
Component 1				<u>cum.</u>						
Component 2										
Component 3										
:										
Component n										
TOTAL, NG										
8. COST STRUCTURE BY EXPENSE CLASS:										
	<u>Original</u>	<u>Revised</u>	<u>Total (P)</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Bal.</u>	
PS				<u>cum.</u>						
MOOE										
CO										
TOTAL, NG										
9. BUDGET BY LOCATION:										
<u>Location</u>	<u>Original</u>	<u>Revised</u>	<u>Total (P)</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Bal.</u>	
Region I to n				<u>cum.</u>						
Province I to n										
District I to n										
Municipality I to n										
TOTAL										
10. PHYSICAL TARGET AND ACCOMPLISHMENT										
Performance Indicator	MFO No.	Total		Target (No)					Accomplishment (%)	
		Original	Revised	2014 cum.	2015	2016	2017	2018	2014 cum.	Slippage
11. IMPLEMENTATION PROBLEMS:										
Prepared by:				Certified Correct by:			Approved by:			
PROJECT DIRECTOR/ BUDGET OFFICER		PLANNING OFFICER		CHIEF ACCOUNTANT			HEAD OF AGENCY		DATE	

NOTE: This will include ICT/IT in accordance with MITHI

BP FORM 202 : PROFILE AND REQUIREMENTS OF 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 brief **description** of the project and its **objectives**. For ICT projects, agency shall have submitted to the Steering Committee Secretariat of the MITHI its Information Systems Strategic Plans (ISS) and inventory of ICT related resource which shall be supported to this form.

Box No. 4 : Indicate the key programs/commitments of the Administration, addressed by the P/A/P under BP 201.

Box No. 5 : Provide the **time frame** 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. 6 : Cite the frequency and the particular year/s when the project has been revised and the **reason/s for revisions**. **Total program/project cost** refers to the amount necessary to undertake and complete the project. Include original and revised, if applicable. If CSOs' inputs/recommendations were also one of

the reasons for any proposed revision for FY 2017, provide details of inputs in **BP Form D**.

Box No. 7 : List down all the **components** of the project and their corresponding costs, original and revised, if applicable.

Box No. 8 : Present the project cost and financial status of the project for the period/years indicated according to **Expense Class** (Personnel Services, Maintenance and Other Operating Expenses and Capital Outlay).

Box No. 9 : Identify the **region/province/municipality** or areas to be covered by the project.

For boxes 7, 8 and 9:

Column	2015 Cumulative	Refers to the cumulative actual obligations as of December 31, 2015.
	2016	Refers to the 2016 appropriation per GAA including unobligated allotments as of December 31, 2015
	2017	Refers to the 2017 proposed program for each on-going locally-funded project.

Box No. 10 : List down the project's **physical targets** in absolute terms and the corresponding **accomplishments** for the periods/years indicated. Specify the pertinent performance measurement indicators using as basis the components/categories used in Box No. 7. Indicate the appropriate MFO number/s as attached to the project in MFO Budget Matrix Form A. Express **slippage/over-performance** as the difference between target and accomplishment in relative terms. Enclose slippage data in parenthesis.

Box No. 11 : Identify the major **implementation problems** encountered or expected in the course of project execution if any. Include the causes of **cost overruns** which is the difference between the original cost and the revised cost.

BP FORM 203: REQUIREMENTS OF FOREIGN-ASSISTED PROJECTS
(In Thousands of Indicated Currency)

PROJECT ID: PROJECT TITLE:

1. ALLOCATION BY PROJECT CATEGORY

CUMULATIVE as of December, 2014				2015 ACTUAL				2016 CURRENT				2017 PROPOSED				2018 PROPOSED				2019 PROPOSED			
LP		GOP	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			Cash	Non-Cash		

Category 1
PS
MOOE
CO

Category 2
PS
MOOE
CO

Category 3
PS
MOOE
CO

2. ALLOCATION BY PROJECT COMPONENT

CUMULATIVE as of December, 2014				2015 ACTUAL				2016 CURRENT				2017 PROPOSED				2018 PROPOSED				2019 PROPOSED			
LP		GOP	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			Cash	Non-Cash		

PS
MOOE
CO

PS
MOOE
CO

PS
MOOE
CO

3. ALLOCATION BY LOCATION

CUMULATIVE as of December, 2014				2015 ACTUAL				2016 CURRENT				2017 PROPOSED				2018 PROPOSED				2019 PROPOSED			
LP		GOP	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			Cash	Non-Cash		

PMO

Region I
Region II
Region n

4. PHYSICAL/FINANCIAL TARGET / ACCOMPLISHMENT

OUTPUT / INDICATOR	CUMULATIVE		2015 ACTUAL		2016 CURRENT		2017 PROPOSED		2018 PROPOSED		2019 PROPOSED	
	Physical	Financial	Physical	Financial	Physical	Financial	Physical	Financial	Physical	Financial	Physical	Financial

1
2
3

SUMMARY / OVERALL, %
Physical
Financial/Budget
Time Elapsed

5. IMPLEMENTATION PROBLEMS / ISSUES / HIGHLIGHTS

Prepared:	Certified Correct:	Approved:
Budget Officer	Planning Officer	Chief Accountant
		Project Director/Manager

BP FORM 203-A: PROFILE OF FOREIGN-ASSISTED PROJECT

<p>1. Project I.D. : 2. Project Title : 3. Donor / Creditor : 4. Loan / Grant No. : 5. Implementing Agency/ies : 6. Executing Agency/ies : 7. Implementation Schedule / MILESTONES : ORIGINAL REVISED</p> <p>ICC-TB Approval ICC-Cabinet Committee Approval ICC-NEDA Board Approval FOA Issuance Loan Signing Loan Effectivity Project Duration Physical Start Physical Completion Loan Closing Date</p> <p>8. Total Project Cost (TPC) : 9. Sector : 10. Sub-sector : 11. Project Description / Objectives :</p> <p>12. Project Location/s :</p>	<p>13. LOAN TERMS AND CONDITIONS</p> <p>Foreign Exchange Used ICC : Project Appraisal : Loan Negotiation : Financing Ratio : LOAN AMOUNT : (In Original Currency) :</p> <p>ALLOCATION OF PROCEEDS OF LOAN (In Original Currency per Loan Agreement) : <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <th style="width: 60%;">Category</th> <th style="width: 20%;">Original</th> <th style="width: 20%;">Revised</th> <th style="width: 20%;">% Share</th> </tr> </table> <p>Category I (Specify) Category n</p> <p>LOAN CANCELLATIONS Amount : Effective Date :</p> <p>Interest During Construction (IDC) : Interest Rate : Service Charge : Management Fee : Commitment Fee : Overdue Charge : Maturity Period : Grace Period :</p> <p>Amortization / Debt Service Schedule : <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 60%;"><div style="border: 1px solid black; padding: 2px 10px;">Date Due</div></td> <td style="width: 40%;"><div style="border: 1px solid black; padding: 2px 10px;">Amount (In OC)</div></td> </tr> </table> <p>1. Repayment of Principal I 2. Repayment of Principal II (If Applicable)</p> </p></p>	Category	Original	Revised	% Share	<div style="border: 1px solid black; padding: 2px 10px;">Date Due</div>	<div style="border: 1px solid black; padding: 2px 10px;">Amount (In OC)</div>
Category	Original	Revised	% Share				
<div style="border: 1px solid black; padding: 2px 10px;">Date Due</div>	<div style="border: 1px solid black; padding: 2px 10px;">Amount (In OC)</div>						

14. COST BY FUND SOURCE & AVAILMENT MODE

TOTAL PROJECT COST (TPC)			
ORIGINAL		REVISED	
Original Currency	Phil Peso	Original Currency	Phil Peso

Loan Proceeds
 Working/Imprest Fund
 Direct Payment
 Others (Specify)
 Grant Proceeds
 Working Fund / Cash
 In Kind / Non-Cash
 Government of the Philippines (GOP)
 National Government (NG)
 Local Government Units (LGUs)
 Others
 Government-Owned &
 Controlled Corporation (GOCC)
 Government Funding
 Institution (GFI)
 Beneficiary/ies

Availment as of (latest budget year)
 Loan/Grant Proceeds
 Peso Counterpart

15. FORWARD OBLIGATIONAL AUTHORITY

LOAN PROCEEDS								PESO COUNTERPART				TOTAL			
Cash				Non-Cash											
PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL

YEAR 1
YEAR 2
YEAR 3
YEAR 4
YEAR 5
YEAR 6
TOTAL, NG

**BP FORM 203 and 203-A: REQUIREMENT OF FOREIGN-ASSISTED
PROJECTS AND FOREIGN-ASSISTED PROJECT PROFILE**

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.

Frequency of Submission

BP 203	Yearly during budget preparation/consultations.
BP 203-A	Once during the project's implementation and if there are approved revisions (total project cost, loan cancellation, etc.) an updated form shall be submitted.

BP FORM 203

For boxes 1, 2, 3 and 4:

Column – 2015 Actual	Refers to the project's 2015 actual obligations. The amounts should be disaggregated as to expense class, category, component and allocation by location.
----------------------	---

2016 Current	Refers to the 2016 current program of each FAP. It also includes reprogramming/realignment, automatic appropriations, unobligated allotment and additional programming from Special Purpose Funds. The amounts should be disaggregated as to expense class, category, component and allocation by location.
--------------	---

2017 Proposed	Refers to the 2017 proposed program for each FAP. This shall correspond to the program in Schedules A, B and C and if possible, to the allocation (for the year) per approved FOA as indicated in Part I, Item 15. The amounts should be disaggregated as to expense class, category, component and allocation by location.
---------------	---

For Box 4:

Cumulative As of Dec. 31, 2015	A. <u>Physical</u> Refers to the actual accomplishment of the project from the start up to December 31, 2015.
--------------------------------------	--

B. Financial

Refers to the actual obligations incurred from the start of the project up to December 31, 2015.

For Box 5:

Refers to the problems/issues encountered during its implementation. May indicate the following information for tracking purposes: (1) target/completion date; (2) responsibility centers; (3) status/remarks; and (4) revised action plan/target date; etc.

BP FORM 203-A

- Item 1 The project's "nickname" as agreed and recognized during the ICC deliberations.
- Item 2 The official title, project name identified in the project appraisal/loan documents. For any change, indicate the old title enclosed in parenthesis.
Illustration: RP-German Community Forestry Project, Quirino (Formerly RP-German Integrated Rainforest Management Project)
- Item 3 The name of the lending institution/donor agency financing the project.
- Item 4 Identified loan/grant number in the loan/grant agreement.
- Item 5 The national government agency/government-owned and controlled corporation (NGA/GOCC) tasked with the implementation of the project.
- Item 6 The lead NGA/GOCC tasked with the implementation of the project.
- Item 7 Historical background of the project from its deliberation, approval, implementation and completion.
- Item 8 As approved by the ICC and as negotiated or noted by the lending institution.
- Item 9 Sectoral classification under which the project is categorized.
- Item 10 Sub-sectoral classification of the project.
- Item 11 Brief description/objectives/purpose of the project
- Item 12 Areas to be covered by the project down to province/municipality (if applicable)
- Item 13 Terms and conditions of the loan agreement
- Item 14 Project cost by mode of availment and funding source in original currency and its peso equivalent. Foreign exchange used should be the ICC rate. Provide a summary data of total loan proceeds availment and peso counterpart after the total cost. Funding source are loan/grant proceeds and peso (GOP) counterpart fund. Disaggregate loan/grant proceeds by mode of availment (*working/imprest fund, direct payment*) while GOP for costs which are borne by the Government of the Philippines including imputed/attribution to regular agency budgets.
- Item 15 Cumulative budget status for specified periods/years.

BP FORM 204: STAFFING SUMMARY OF NON-PERMANENT POSITIONS
(IN P'000)

DEPARTMENT: PROJECT TITLE:				AGENCY:										YEAR: <input type="checkbox"/> 2015 Actual Obligation <input type="checkbox"/> 2016 Current Program <input type="checkbox"/> 2017 Total Proposed Program <input type="checkbox"/> TIER 1 <input type="checkbox"/> TIER 2				PARTICULARS: <input type="checkbox"/> Contractual <input type="checkbox"/> Emergency/Casual <input type="checkbox"/> Substitute Teachers <input type="checkbox"/> Other Related Personnel	
Organizational Unit (1)	No. of Positions (2)	Equivalent Man-Years (3)	Position Title (4)	Salary Grade (5)	Annual Authorized Salary (6)	OTHER COMPENSATION									Total Other Compensation (16)	Total Annual Compensation Per Position (17)	Total Compensation (18)	P/A/P Attribution (19)	
						PERA (7)	YEB (8)	U/CA (9)	PIB (10)	HIC (11)	RATA (12)	PAG-IBIG (13)	ECIP (14)	RLIP (15)					
PREPARED BY: _____						APPROVED BY: _____								DATE: _____					
PERSONNEL OFFICER														DAY/MO/YR					

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)	Organizational Unit - the bureau, division, project management office and related organizational unit where the position is assigned
Column (2)	Number of Positions - the number of positions for the position title indicated in Column (4)
Column (3)	Equivalent Man-Year - man-year of employment computed by adding the total number of months rendered by all employees hired during the year by type of position, divided by 12 months
Column (4)	Position Title - to consist of the approved classification of positions for existing items whose creation is proposed to be renewed
Column (5)	Salary Grade - the Salary Grade Allocation of the position as indicated in the IOS
Column (6)	Annual Authorized Salary - the hiring rate of the position
Column (7-15)	Other Compensation – shall be computed based on Item 2 of Annex A
Column (16)	Total Other Compensation – the sum of columns 7 to 15
Column (17)	Total Annual Compensation Per Position - the sum of columns 6 and 16
Column (18)	Total Compensation – the product of columns 3 and 17
Column (19)	P/A/P Attribution - the program/project/activity letter-number code as indicated in the General Appropriations Act under which each position is assigned

BP FORM 205
LIST OF RETIREES
FOR PAYMENT OF TERMINAL LEAVE AND RETIREMENT GRATUITY BENEFITS
FY 2017

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="border-top: 1px solid black; width: 100%;"></div> PERSONNEL OFFICER				APPROVED BY: <div style="border-top: 1px solid black; width: 100%;"></div> HEAD OF OFFICE/AGENCY				DATE: <div style="border-top: 1px solid black; width: 100%;"></div> DAY/MO/YR			

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

This form shall be accomplished by departments/agencies to provide information on their requirements TL and RG benefits for 2017.

Column 1	Name of Retiree and the Retirement Package/Law, such as RA 1616, RA 8291, etc.
Column 2	Position as of Retirement Date – indicate Position or Class ID as provided under the Index of Occupational Services, Position Titles and Salary Grades. Indicate the unique Item No. of the retiree under the PSIPOP.
Column 3	Date of Birth of Retiree – (mo/dd/yr)
Column 4	Date of Original Appointment of Retiree – (mo/dd/yr)
Column 5	Effectivity of Retirement – (mo/dd/yr)
Column 6	Monthly Salary as of Retirement Date – used in the computation of the benefits due (as prescribed to be derived from the Notice of Salary Adjustment – NOSA)
Column 7	For Terminal Leave, Number of Vacation Leave (VL) Credits Earned which is used in the computation of the amount due
Column 8	For Terminal Leave, the Number of Sick Leave (SL) Credits Earned which is used in the computation of the amount due
Column 9	Computed Amount of Terminal Leave Benefit due each subject retiree
Column 10	For Retirement Gratuity Benefit, the Total Creditable Service which may be derived from the service record of the retiree and used in the computation of the amount due
Column 11	<p>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:</p> <ul style="list-style-type: none"> ▪ 1 gratuity month – for each creditable year of service not exceeding 20 years ▪ 1.5 gratuity months – for each creditable year of service over 20 years but not exceeding 30 years ▪ 2 gratuity months – for each creditable year of service over 30 years
Column 12	Computed Amount of Retirement Gratuity Benefit due each subject retiree

BP FORM 300
FY 2017 PROPOSED PROVISIONS

DEPARTMENT:		AGENCY:	
AUTHORIZED FOR 2016 (Provision in the FY 2016 GAA)	PROPOSAL FOR FY 2017	JUSTIFICATION (Proposal should include both legal and practical considerations/justifications)	
A. SPECIAL PROVISIONS			
B. GENERAL PROVISIONS			
PREPARED BY: _____	APPROVED BY: _____		DATE: _____
BUDGET OFFICER	HEAD OF OFFICE/AGENCY		DAY/MO/YR

BP FORM 300: FY 2017 PROPOSED PROVISIONS

Instructions

- 1.0 In the first column, indicate the special/general provisions authorized under the FY 2016 Budget.
- 2.0 In the second column, state either new and/or proposed amendments/modification to the existing provision(s), indicate "for retention" if provision is still necessary, and "for deletion" if provision is no longer necessary for the year 2017.
- 3.0 In the third column, cite the legal basis/justification of the proposed new/modified provisions.

BP FORM 400
ANNUAL GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET
FY 2017

Agency/Bureau/Office: _____
 Total GAA of Agency: _____

Department (Central Office): _____

Gender Issue and/or GAD Mandate (1)	Cause of the Gender Issue (2)	GAD Result Statement/ GAD Objective (3)	Relevant Agency Program / Activity and Project (4)	GAD Activity (5)	Output Performance Indicators and Target (6)	GAD Budget (7)	Source of the Budget (8)	Responsible Unit/Office (9)
Client-focused								
Organization-focused								
TOTAL						Php _____		

Gender Issue and/or GAD Mandate (1)	Cause of the Gender Issue (2)	GAD Result Statement/ GAD Objective (3)	Relevant Agency Program / Activity and Project (4)	GAD Activity (5)	Output Performance Indicators and Target (6)	GAD Budget (7)	Source of the Budget (8)	Responsible Unit/Office (9)
Client-focused								
Organization-focused								
TOTAL						Php _____		
Prepared by:			Approved by:			Date		
Chairperson, GAD Focal Point System			Head of Agency			Day/Mo/Year		

BP FORM 400: FY 2017 ANNUAL GAD PLAN AND BUDGET

Instructions

This form presents the agency GAD plan and budget for FY 2017

Column (1): Gender Issue and/or GAD Mandate

The priority gender issues identified through the agency's review of its flagship or regular programs, analysis of sex disaggregated data or relevant information that surface the unequal situation of women and men will be listed in this column. The gender issue could be client-or organization-focused.

A client-focused gender issue refers to concerns arising from the unequal status of women and men stakeholders of a particular agency including the extent of their disparity over benefits from and contribution to a policy/program and/or project of the agency. This arises from not taking into account women's special needs during the formulation of the agency's policies, planning and implementation of its program, projects and services, putting women in a disadvantaged position. On the other hand, an organization-focused gender issue points to the gap/s in the capacity of the organization to integrate a gender dimension in its programs, systems or structure. Examples include lack of knowledge and skills of the management and/or employees on GAD, low participation of women or men employees in human resource development undertakings, decision-making structures and processes within the agency, sexual harassment and multiple burdens of women employees, among others.

Aside from the priority gender issues, the agency may directly cite specific provisions from GAD-related laws or plans (e.g. relevant provisions of the R.A. 9710 or the Magna Carta of Women) that it needs to implement.

The GAD Focal Point System (GFPS) shall prioritize in the agency's succeeding GAD plan and budget (GPB) recurring gender issues, results of the assessment of existing flagship programs using the HGDG and those that have not been addressed in the previous years' GPB.

Column (2): Cause of the Gender Issue

Gender analysis proceeds from identifying the issue (what?) to explaining the issue (why the issue?). It is important to establish the cause or causes of the issue to ensure that the GAD program or activity will directly address the gender issue leading to its gradual or complete elimination.

Please remember that it may take more than one activity or program to address one gender issue, and some gender issues may take longer than one year to address, hence, some activities may recur or be implemented in a progressive manner until the issue is completely addressed. On the

other and, it is possible that one program may address several gender issues or causes of a gender issue.

**Column (3) and Column (5):
GAD Result Statement or GAD Objective and GAD Activity**

Both the GAD objective and the GAD activity should respond to the gender issue including its cause or implement the specific GAD mandates relevant to the agency.

The GAD Result Statement/Objective Column clarifies and spells out the result (outcome) that the agency intends to achieve. It may also be the intended outcome of the GAD mandate the agency intends to implement (e.g. increased knowledge and skills of the technical staff on GAD planning and budgeting, or improved provision of gender-responsive PAPs for the clients of the organization). The objective must be specific, measurable, attainable, realistic and time-bound. In addressing a gender issue, it is possible that the GAD objective could not be realized in one planning period. Thus, the agency may plan related GAD activities to achieve the same objective over several planning periods until the GAD objective or targeted result is achieved.

The proposed GAD activity, which can either be client- or organization-focused, should be stated as clearly and specifically as possible to facilitate budgeting.

Client-focused GAD activities are activities that seek to address the gender issues of the agency's clients or contribute in responding to the gender issues of the sector.

Organization-focused activities may seek to: a) create the organizational environment for implementing gender-responsive policies, programs and projects; b) address the gap in knowledge, skills and attitudes of key personnel on gender mainstreaming; and c) address the gender issues of employees in the workplace, subject to the mandate of the organization.

Agencies shall give priority to client-focused GAD activities. However, agencies who are in the early stages of gender mainstreaming shall give premium in capacitating the employees on GAD concepts and principles (e.g. *Gender Sensitivity Trainings (GSTs), orientation seminars on GAD-related laws, institutionalization of GAD in the organization through policies, establishment/strengthening of the GFPS*).

The gender issues to be addressed (Column 1); the cause of the gender issue (Column 2), the GAD result statement or objective (Column 3) and the proposed GAD activity (Column 5) should be aligned to ensure effective GAD planning and budgeting.

Column (4): Relevant Agency MFO/ PAP

This column indicates the major final output of the agency that can be integrated with gender perspective to respond to the gender issues and/or implement the specific GAD mandate/s identified in Column 1. This ensures that gender perspective is mainstreamed and sustained in the agency's mandates and regular programs.

For example, the conduct of purposive information dissemination of government services on social protection services and welfare programs should fall under the Social Protection and Welfare Services of the agency, while inclusion of women employees in trainings could fall under the HRD programs or services of the agency.

Column (6): Output Performance Indicators and Targets

The output Indicators are quantitative or qualitative means to measure achievement of the results of the proposed activity and how they contribute to the realization of the GAD objective. For one year planning, indicators are at the output level to measure the direct results of implementing the GAD activities.

Quantitative indicators are measures or evidence that can be counted such as, but not limited to, number, frequency, percentile, and ratio.

Qualitative indicators are measures of an individual or group's judgment and/ or perception of congruence of established standards, the presence or absence of specific conditions, the quality of something, or the opinion about something (e.g. the client's opinion of the timeliness of service).
(Source: RBM Tools at CIDA)

The target is an important consideration in budgeting that specifies what the agency's GAD plan and budget intends to achieve within one year in relation to the GAD result or objective. The target should be realistic and attainable within the implementation period. Monitoring and evaluating the GAD plan and budget will largely be based on attainment of targets and performance indicators.

Column (7): GAD Budget

The GAD budget is the cost of implementing the GAD plan. For more realistic budgeting, the cost of implementing each activity should be estimated by object of expenditure.

For example, if the agency conducts one GST, it should cost the board and lodging (if training is live-in) or food for x number of persons for x number of days, professional fee for resource persons, supplies and materials, travel expenses, communication costs for coordinating the training, among others. It is possible that certain activities, such as nomination of women to third level posts, do not have direct cost implications.

The GAD budget may be drawn from the agency's maintenance and other operating expenses (MOOE), capital outlay (CO), and/or personal services (PS) based on the agency's approved general appropriations. All agencies shall allocate at least five percent (5%) of their annual budget appropriations to support their respective GAD PAPs. This "allocation" shall not act as a budget ceiling for GAD PAPs but shall be utilized to influence the remaining 95% of the agency's budget.

In determining what can be or cannot be charged to the GAD budget, the primary consideration is the **gender issue** being addressed by the expense or activity. If the gender issue is clear, the expense may be charged to the GAD budget.

Examples of expenses that **CAN** be charged to the GAD budget:

1. PAPs included in the PCW-endorsed GAD plan, including relevant expenses such as supplies, travel, food, board and lodging, professional fees among others;
2. Capacity development on GAD;
3. Activities related to the establishment and strengthening of enabling mechanisms that support the GAD efforts of agencies (e.g. GAD Focal Point System, VAW desks, among others);
4. Salaries of agency personnel assigned to plan, implement and monitor GAD PAPs on a full-time basis, following government rules in hiring and creating positions;
5. Agencies may cost the time spent by GFPS members and of agency personnel doing GAD related work (e.g. auditors doing audit of GAD funds) and charge this to the GAD budget. Overtime work rendered in doing GAD related PAPs may be compensated through a compensatory time off (CTO), following government accounting and auditing rules and regulations;
6. Salaries of police women and men assigned to women's desks;
7. Agency programs to address women's practical and strategic needs (e.g. daycare center, breastfeeding rooms, crisis or counseling rooms for abused women, halfway houses for trafficked women and children, gender-responsive family planning program among others);
8. Consultations conducted by agencies to gather inputs for and/or to disseminate the GAD plan and budget;
9. Payment of professional fees, honoraria and other services for gender experts or gender specialists engaged by agencies for GAD-related trainings and activities; and
10. IEC activities (development, printing and dissemination) that support

the GAD PAPs and objectives of the agency.

The agency through the GFPS shall regularly assess or monitor if the GAD budget is being spent for what it was intended for and check on the extent and actual cost of implementing the GAD activities.

Examples of expenses that **CANNOT** be charged to the GAD budget:

1. PAPs that are not in the agency's PCW-endorsed GAD plan;
2. Personal services of women employees UNLESS they are working full time or part time on GAD PAPs;
3. Honoraria for agency GAD Focal Point System members or other employees working on their agency GAD-programs and activities;
4. Salaries of casual or emergency employees UNLESS they are hired to assist in GAD related PAPs;
5. Provision for contingency funds or "other services" of PAPs;
6. Car-pooling, gas masks for traffic/ environment enforcers, among others;
7. The following expenses may NOT be charged to the GAD budget UNLESS they are justified as clearly addressing a specific gender issue:
 - 7.1 Physical, mental and health fitness including purchase of equipment and information dissemination materials;
 - 7.2 Social, rest and recreation activities;
 - 7.3 Religious activities and implementation of cultural projects; and
 - 7.4 Construction expenses
8. Purchase of supplies, materials, equipment and vehicles for the general use of the agency.

To be able to impute the cost of gender mainstreaming in a flagship or regular program of an agency, it may assess the program or project using the Harmonized GAD Guidelines. The program or project should be assessed at two levels: 1) the design of the project or program, using the original/revised design documents; and 2) at the project/program implementation, management, and monitoring and evaluation (PIMME).

For guidance to the assessment of the design, the agency can use the generic checklist (Box 7a) or a relevant sector-specific checklist.

For the PIMME, use Boxes 16 and 17 found in the "GAD Checklists for Project Implementation and Management, and Monitoring and Evaluation." Depending on the HGDG score, the agency may use the rating in Table 1 of the JC 2012-01 to estimate the cost that may be attributed to the GAD budget.

Column 8: Source of the GAD Budget

This column indicates whether the activities are sourced from the following:

1. General Appropriations Act (GAA) of the agency;
2. Complementations with LGUs and other government offices;
3. Official Development Assistance (ODA);
4. Corporate Operating Budget (COB); and
5. Partnership with private sector, NGOs, and CSOs, among others.

Column 9: Responsible Unit/Office

This column specifies the unit or office tasked to implement a particular GAD activity. The responsible unit shall have direct knowledge or involvement in GAD PAPs and shall periodically report the progress of implementing its assigned tasks to the agency's GFPS.

BP FORM 400-A
ANNUAL GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT REPORT
FY 2015

Agency/Bureau/Office: _____
 Total GAA of Agency: _____

Department (Central Office): _____

Gender Issue and/or GAD Mandate (1)	Cause of the Gender Issue (2)	GAD Result Statement/ GAD Objective (3)	Relevant Agency Program / Activity and Project (4)	GAD Activity (5)	Output Performance Indicators and Target (6)	Actual Result (Outputs/ Outcomes) (7)	Total Agency Approved Budget (8)	Actual Cost/ Expenditure (9)	Variance/ Remarks (10)
Client-focused									
Organization-focused									
TOTAL									
Prepared by:				Approved by:				Date	
Chairperson, GAD Focal Point System				Head of Agency				Day/Mo/Year	

BP FORM 400-A: ANNUAL GAD ACCOMPLISHMENT REPORT

Instructions

Column 1: Gender Issue / GAD Mandate

This column lists down the gender issues and/or GAD mandates identified in the previous year's GAD Plan and Budget (GPB). Gender issues and GAD mandates and commitments that were not previously identified in the GPB but were addressed or implemented by the agency shall also be reflected.

Column 2: Cause of the Gender Issue

This column lists down the causes or reasons for the identified gender issues in the previous year's GPB.

Column 3: GAD Result Statement/GAD Objective

This column reflects the results/objectives that the agency intended to achieve in relation to the GAD mandates and/ or gender issues it committed to address in the previous year's GPB.

Column 4: Relevant Agency MFOs/PAPs

This column reflects the agency MFOs/PAPs relevant and appropriate to the gender issues and GAD mandate identified in Column 1 of the previous year's GPB.

Column 5: GAD Activities

This column enumerates the activities or interventions that were undertaken by the agency in response to the identified gender issues, concerns and GAD mandates. GAD activities that are not included in the endorsed GPB but were implemented by the agency shall also be reflected.

Column 6: Performance Indicators and Targets

This column indicates the targets identified in the previous GPB which the agency committed to achieve within a specific period.

Columns 1- 6 may just be copied from the previous year's GPB.

Column 7: Actual Results

This column reflects all the results/outputs of the GAD activities that were conducted and/or implemented. It shall provide a description of the change that has occurred after implementing a particular GAD activity.

The agency must also indicate the accomplishment of previously identified targets.

Column 8: Total Agency Approved Budget

This column reflects the approved total agency budget.

Column 9: Actual Cost or Expenditure

This column shows the actual cost or expenditure in implementing the identified GAD activities of the previous GPB. To avoid double counting and attribution, the agency shall provide a breakdown of the expenditure if necessary.

Column 10: Variance/Remarks

This column shall indicate any deviation from the identified results, activities and targets. The reasons for the deviation as well as the factors that have facilitated or hindered the implementation of the agency's PCW-endorsed GPB shall also be cited.

ANNEX D

FY 2017

BUDGET PREPARATION CALENDAR

FY 2017 BUDGET PREPARATION CALENDAR

ACTIVITY	DATE
1. Issuance of Budget Call	January 15, 2016
2. Budget Forum	
i. DBM Officials and Staff	January 20, 2016
ii. National Government Agencies	January 22, 2016
iii. Corporate Budget Forum	January 25, 2016
3. DBM-RO/Agency ROs Budget Forum on the FY 2017 National Budget	January 25, 2016
4. RDC Consultation/Dialogue with Selected Agency Central Offices/ROs	January, 2016
5. Consultations with:	January - February, 2016
- Regional Development Councils	
- Civil Society Organizations	
- Student/Faculty Associations and PASUC	
- Other Stakeholders under the bottom-up budgeting	
6. Submission of B.P. Form No. 201 A, B, C, D – Past Year's Actual Obligation and Current Year Appropriation (thru OSBP)	February 2016
7. Deadline of submission (hard copy) for Tier 1 (Forward Estimates)	January 31, 2016
8. Technical Budget Hearings with Agencies of Tier 1 (FEs)	February 1 to 15, 2016
9. DBM Budget Review of Tier I (FEs)	February 16 to 26, 2016
10. Sending of Confirmation Letters to Agencies	March 1 to 4, 2016
11. Presentation to the President and the Cabinet and approval of Tier I (FEs) of Department/Agency/Special Purpose Funds	March 14 to 18, 2016
12. Issuance of Ceiling	March 21, 2016
13. Budget Forum	
i. National Government Agencies	
Batch 1	March 23, 2016
Batch 2	March 24, 2016
ii. Corporate Budget Forum	March 25, 2016
14. Deadline of Submission (thru OSBPS) of FY 2017 Budget Proposals Tier 1 (FEs) and Tier 2	April 22, 2016
15. Technical Budget Hearing on Tier 2 (New Spending Proposals)	April 25 to May 13, 2016
16. SCPPA Review of Tier 2	May 2 to 22, 2016
17. DBM Budget Review of Tier 2	May 23 to June 3, 2016
18. Sending of Confirmation Letters to Agencies of the Total Budget Levels	June 9 to 10, 2016
19. Presentation to the President and the Cabinet and approval of the FY 2017 Proposed Budget Levels of Department/Agency/Special Purpose Funds	June 17, 2016
20. Finalization of National Expenditure Program (NEP), Budget of Expenditures and Sources of Financing (BESF) Tables, Staffing Summary, Budget Message	June 20 to July 1, 2016
21. Printing of FY 2017 Budget Documents	July 4 to 20, 2016
22. Submission of the FY 2017 Budget Documents to the President	July 21, 2016
23. Submission of the President's Budget to Congress	July 26, 2016