



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

NATIONAL BUDGET MEMORANDUM

No. 107
December 30, 2010

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 : **POLICY GUIDELINES AND PROCEDURES IN THE PREPARATION OF THE FY 2012 BUDGET PROPOSALS**

1.0 PURPOSE

- 1.1 To provide the overall policy framework and thrusts for the FY 2012 Budget;
- 1.2 To prescribe the guidelines and procedures in the preparation of the FY 2012 agency budget consistent with the Medium-Term Expenditure Framework (MTEF) and the Organizational Performance Indicator Framework (OPIF), as well as the use of the Zero-Based Budgeting (ZBB) approach;
- 1.3 To lay down the procedures for the conduct of agency consultations at the central and regional levels with civil society organizations (CSOs), private sector and other stakeholders to secure feedback on the agency programs and projects; and
- 1.4 To set the schedule of budget preparation activities.

2.0 OBJECTIVES OF THE FY 2012 BUDGET PREPARATION

- 2.1 To strengthen the linkage between development planning and budgeting and increase the likelihood of accomplishing development goals by considering resource availability in the formulation of the Medium Term Philippine Development Plan (MTPDP) and the Medium Term Public Investment Program (MTPIP) for FYs 2011-2016;
- 2.2 To start the engagement of the civil society organizations (CSOs) and other stakeholders in the budget preparation process for key departments like DA, DAR, DPWH, DSWD, DEPED, and DOH to

promote wider ownership for and monitoring of the government's key public services;

- 2.3 To revitalize discussions of programs and budgets at the regional level to enable the focused support to the regions' comparative advantage and needs, and to ensure complementation of national government and LGU programs; and,
- 2.4 To enable submission of the FY 2012 budget proposal to Congress at the opening of its regular session to facilitate budget authorization.

3.0 BUDGET FRAMEWORK

- 3.1 The FY 2012 National Budget, as the budget of the Aquino Administration for its second year, shall be guided by the President's Social Contract and its 16 areas of transformational leadership as it is being discussed and reflected in the national development goals and targets, and strategies in the Philippine Medium Term Development Plan (MTPDP) for FYs 2011-2016. The objective is to ensure that available public resources are maximized for core vital government services with the greatest beneficial impact on poverty reduction and equitable growth. The use of private public partnerships is encouraged for public investment activities which are attractive to/suitable for domestic and foreign investments.
- 3.2 This means that the Budget as the financial translation of the program of government shall focus on 1) fighting corruption and promoting transparency, accountability and good governance, 2) poverty reduction and empowerment of vulnerable and marginalized sectors through significant investments in basic education, public health and social protection furthering basic education, public health and equal justice for all, 3) ensuring sustained and inclusive economic growth, leveling the playing field and nurturing competitive industries, 4) building a motivated, professional, energized bureaucracy, and 5) encouraging integrated and safe communities and the sustainable use of resources for future generations. Moreover given the proximity of its 2015 deadline, it shall continue to fund priority services to attain the Millennium Development Goals and raise the spending levels for basic education, public health and welfare to more respectable levels comparable with other Asian countries, particularly in the poorer regions.
- 3.3 Consistent with the government's fiscal consolidation and debt reduction strategies, the FY 2012 Budget will reflect the government's strategy of expanding its revenue base and improving tax compliance, and further sharpening its sectoral and geographical expenditure focus.

- 3.4 It will be consistent with the medium-term fiscal program covering FYs 2010-2016 as approved by the Development Budget Coordination Committee (DBCC) and will focus on progressively reducing the budget deficit to more manageable levels from 3.9% of GDP in 2010 to 2% by 2013 to 2016. The revenue effort shall be increased from the current 15.6% of GDP to 19.6% at the end of 6 years through the implementation of administrative reforms and the enactment of new revenue measures. This will allow a government expenditure program increasing from 18.5% of GDP in 2010 to 21.6% by 2016. Accordingly, from 3.2% of GDP in 2011, the budget deficit target shall be reduced to 2.6% in 2012. Revenue collections shall be raised from 15.6% of GDP in 2011 and 16.3% of GDP in 2012 while the obligation budget shall be increased from 18.2% of GDP in 2011 to 18.9% in 2012.

4.0 GENERAL PROCEDURES

- 4.1 Relative to past budget preparation calendars, the FY 2012 exercise aims to provide a longer timeframe for the formulation of the department/agency budgets to encourage wider discussions on and assessments of existing and proposed programs and projects. For the furtherance of transparency, lump sum funds within agency proposals as a policy will not be allowed in the FY 2012 Budget. Moreover, the conduct of regional consultations on the distribution of these programs shall be revived to ensure that they support comparative regional advantages and that they complement local government units (LGUs) programs and budget allocations.
- 4.1.1 Complementation in the programs and projects of national government agencies (NGAs) with those of the LGUs shall be observed to avoid duplication, address gaps and promote greater equity in service delivery particularly for programs and projects that have been devolved to LGUs under the Local Government Code.
- 4.2 Departments/agencies are also encouraged to involve the civil society organizations (CSOs), private sector and other stakeholders in the consultations on plans and strategies being considered in the FY 2012 budget and to secure greater feedback on how the existing national programs are affecting localities and communities.
- 4.2.1 Participatory budgeting will be strengthened through the active participation of CSOs and private sector groups in budget-related conferences at the center and in the regions, as well as through representations in government agencies such as the NAPC and the PARC, among others.

4.2.2 NGAs can solicit feedback from the CSOs and other stakeholders especially on the effectiveness and efficiency of existing programs and projects. Such feedback will be consistent with the zero-based budgeting (ZBB) approach adopted by the Administration to evaluate major programs, weed out inappropriate and inefficient ones and expand the effective and best practice programs.

4.3 To ensure that the accomplishment of the Administration's more important goals will not be sidetracked by resource constraints, the FY 2012 budget preparation phase will prioritize sectors/purposes/expenditures within the context of the Medium Term Expenditure Framework (MTEF), the Organizational Performance Indicator Framework (OPIF), and the Zero-Based Budgeting (ZBB) approach. An effective Public Expenditure Management system is an essential component of good governance, given its proven outcomes of strengthening fiscal discipline, promoting strategic resource allocation, and improving operational management.

4.3.1 MTEF

The MTEF facilitates a strategic and policy based approach to budget preparation by providing a medium-term (three years) perspective. By taking into account the future costs of approved and on-going programs as well as valid commitments under the Forward Estimates (FEs) process, the more purposive allocation of the available uncommitted funds through the Paper on Budget Strategy (PBS) is made possible.

4.3.1.1 For the FY 2012 budget preparation cycle, the FEs for FYs 2012–2014 will be formulated by the DBM in consultation with concerned departments/agencies, based on the guidelines to be issued separately by DBM. These take off from the FY 2011 National Expenditure Program (NEP) and shall be the indicative budget ceilings to be issued to the departments in January, 2011.

4.3.1.2 The allocation of the fiscal space (DBCC approved total obligation ceiling less aggregate level of forward estimates) among the priority sectors and agencies, as recommended by the DBCC and approved by the President, shall comprise the final budget ceiling of departments/ agencies and shall

be duly communicated through agency confirmation letters.

4.3.2 OPIF

The OPIF directs resources towards results or major final outputs and provides measures of agency performance through key quality and quantity indicators.

4.3.2.1 Departments/Agencies/Other Executive Offices (OEOs) shall ensure the alignment of their programs, projects and activities with their Major Final Outputs (MFOs). Funding proposals shall likewise ensure consistency with stated output targets.

4.3.2.2 Agencies shall continuously strive to achieve greater efficiency and value for money in spending government resources.

4.3.3 ZBB

The ZBB involves the periodic review/evaluation of major ongoing programs and projects with the view to determining the continuing relevance of the programs/projects, ascertaining whether program objectives are being achieved, and reviewing whether there are alternative and better ways of achieving the objectives. The purpose is to decide whether the resources for a program/project should be kept at its present level, increased, reduced or discontinued to continually raise the impact of public funds in meeting government mandates and core functions.

4.3.3.1 The FY 2012 budget preparation process will continue to employ the ZBB approach to evaluate key programs with significant funding provisions. Those identified to be irrelevant or lacking focus vis-à-vis the President's Social Contract and the MTPDP, and/or inefficient and unproductive based on audit reports, and stakeholders' assessments shall be downscaled or totally discontinued to make room for the expansion of programs that work.

4.3.3.2 The regional and stakeholder consultations for this budget preparation exercise shall also be used to secure assessments of ongoing programs/projects

and their impacts, particularly at the sub national and community levels.

- 4.4 Thus, the FY 2012 budget preparation exercise shall aim for the following:
- 4.4.1 Ensure that the national budget is aligned with the overall development and growth strategies, and consistent with fiscal consolidation targets, specifically through the MTEF;
 - 4.4.2 Require agencies to focus on performance/results in allocating their budgets consistent with their respective organizational goals, with the status of MFOs and performance indicators as the basic input. Hence, it is important that the agencies continuously improve their capacities for monitoring, evaluating and reporting their financial and physical performance using agreed upon performance indicators; and,
 - 4.4.3 Improve efficiency and effectiveness in government operations by continuously developing better options for implementing programs and projects and incorporating the implications of the following public sector reforms on their budget proposals:
 - 4.4.3.1 The Rationalization Program under Executive Order (EO) No. 366 relative to the strategic review and restructuring of agency operations for better service delivery;
 - 4.4.3.2 Cost recovery measures to raise revenue effort and improve service delivery;
 - 4.4.3.3 Mandatory use of the Philippine Government Electronic Procurement System (PhilGEPS) for transparency and efficiency purposes as well as following the procurement rules under Republic Act (RA) No. 9184 updated as of July 2009;
 - 4.4.3.4 Implementation of the National Guidelines for Internal Control Systems, issued in October 2008, and the creation and strengthening of Management Units and Internal Audit Units under Circular Letter (CL) No. 2008-5 dated April 14, 2008; and,

- 4.4.3.5 Pursuit of ISO certification and quality management improvement programs as mandated under EO No. 605 dated February 23, 2007; and,
 - 4.4.3.6 Review of major programs through ZBB to terminate/change those that have significant leakages and inefficiencies based on COA reports, and have been allocated sizeable budgets in recent years.
- 4.4.4 Institute transparency and accountability measures to restore the public's trust in the government and facilitate Congressional review.
- 4.4.4.1 Full disaggregation of department/agency budgets into specific programs/activities/projects by geographic location will be enforced to enhance transparency, accountability and better implementation (i.e., no agency lump sum without specific listing of targeted beneficiaries).
 - 4.4.4.2 All sources of revenues being used for agency operations, whether budgetary or non-budgetary shall be disclosed as well as contingent liabilities from projects/activities which have a strong possibility of becoming real.
 - 4.4.4.3 Increasing public access to data/information campaigns/communication effort on the use of agency funds to facilitate appreciation and analysis for purposes of transparency as well as accountability.
 - 4.4.4.4 Involvement of CSOs in the budget process is being pursued by the government, with the CSOs serving as watchdogs/monitors in the use of public funds.
- 4.4.5 Nurture more Public-Private Partnerships (PPPs) (referring to 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.

5.0 MACROECONOMIC AND FISCAL TARGETS FOR FY 2012

The preparation of the FY 2012 budget proposal shall be based on the macroeconomic assumptions and fiscal targets that will be approved by the DBCC which shall be issued separately in January, 2011. These will be accompanied by the issuance of the indicative budget ceilings for departments/agencies derived from the forward estimates mentioned in Item 4.3.1.1.

6.0 GUIDE TO DEPARTMENT/AGENCY BUDGET FORMULATION AND RESOURCE ALLOCATION

In accordance with the budget framework and expenditure reforms contained in the preceding sections, agencies shall follow the guidelines below to ensure the improved allocation of funds among competing sectors:

6.1 Forward Estimates (FEs)/Indicative Budget Ceilings, FYs 2012 – 2014

6.1.1 Upon receipt of the FEs/indicative budget ceilings, the Agency Central Office (ACO) shall consult with the agency's DBM budget analyst to secure the assumptions and projections finally used in the FEs. On the basis of this discussion, the ACO budget officer and planning officer shall formulate/update the future annual costs of on-going budgetary programs and projects for FYs 2012 to 2014. This shall include the breakdown by programs/activities/ projects (P/A/Ps), as well as their regional distribution.

6.1.2 The ACO shall consult/coordinate with the Agency Regional Offices (ARO) in order to derive an appropriate regional distribution of these existing P/A/Ps which should consider the comparative advantage or the vision of each region.

6.1.2.1 ACOs shall inform the AROs of their program thrust, focus of agency budget and indicative distribution of existing lump-sum funds.

6.1.2.2 The AROs, on the other hand, shall formulate P/A/Ps accordingly for submission to ACOs.

6.1.2.3 The AROs and ACO shall consider the strengths and gaps in the respective regions. For example, tourism related and support projects/activities should be maximized in tourism strategic destination areas such as Cebu, Bohol, Palawan, Boracay, Samar, Siargao, Dumaguete, Camarines

Sur, Baguio, among others. While agricultural programs should focus in regions where there is high agricultural potential and climate conducive to staple production to avoid spreading investments too thinly resulting in small impact. Also, urban centers where the expanding business process outsourcing (BPO) centers can potentially expand or locate should be considered. Or, in terms of social services and social protection, the focus on the poorest regions as ARMM, CARAGA, Eastern Visayas and Bicol should be highlighted.

6.1.3 The implications of the above budget distribution for the agency's financial and physical performance targets for FYs 2012 – 2014 shall serve as basis for the formulation of budget proposals above the ceiling.

6.1.3.1 For budgetary projects, the FEs shall cover the annual requirements up to the approved completion date. Annual requirement shall be based on the approved project profile after considering the financial and physical accomplishments as of December 31, 2010 and the approved budget for 2011.

6.2 Regional Consultations

6.2.1 To promote the ZBB, the Regional Development Councils (RDCs) shall be used as venues for the affirmation and/or suggestions on needed improvements in agency programs. The presence of LGU officials as well as private sector stakeholders in the RDCs shall be maximized by soliciting their feedbacks on the impact of national agency programs/projects in their localities.

6.2.2 The DBM and the NEDA ROs shall coordinate the conduct of RDC consultations with AROs, SUCs and LGUs in February, 2011 for the purpose of reconciling program thrusts of the agencies and LGUs and evaluating existing programs/projects of the national agencies in the region to ensure they complement with programs and projects of the LGUs as well as have a beneficial impact on the localities.

6.2.3 The AROs shall take their respective budget allocations for existing PAPs and lump sum funds agreed with ACOs and shall present them to the RDCs to secure feedback on the impact of these P/A/Ps in the different provinces and localities in the region. The RDC feedback shall be reported

back to the central office for needed adjustments of the regional distribution of the P/A/P and lump sum funds. The central office shall consolidate the reports of the different regional offices for submission to DBM and the RDCs together with their implications on budget proposal following the form prescribed under Table I.

- 6.2.4 ACOs, through the AROs, are enjoined to provide RDCs and DBM ROs with feedback on RDC recommendations on programs/projects which are to be incorporated in the budget submission to DBM. Together with DBM, they shall also inform the pertinent RDC of these programs/projects which are finally submitted for congressional approval.

6.3 Consultations with CSOs, Private Sector and Other Stakeholders

- 6.3.1 Similarly, consultations shall be undertaken with partner and interested CSOs and other stakeholders at the central and regional levels in February, 2011 to facilitate assessments and evaluations of existing programs and projects of agencies. For the FY 2012 budget preparation, these consultations shall be piloted in six (6) departments namely, DA, DAR, DPWH, DEPED, DOH, and DSWD. The following principles of CSO engagement which were agreed upon by DBM with CSOs under the Budget Advocacy Group can be used to guide the consultations:

- 6.3.1.1 Transparency – provide all parties as well as the general public, timely access to relevant and verified information/data subject to the limits set by law;
- 6.3.1.2 Accountability – abide by the policies, standards and guidelines of engagement that may be agreed upon and fulfill commitments;
- 6.3.1.3 Integrity – adhere to moral and professional standards in fulfilling commitments;
- 6.3.1.4 Partnership – cooperate and share responsibilities to ensure the objectives of the engagement are achieved;
- 6.3.1.5 Consultation and mutual empowerment – enhance knowledge sharing and continuing dialogue;
- 6.3.1.6 Respect for internal processes – understand and abide by limitations of the stakeholders with respect to the nature of the information to be disclosed and the extent of involvement based on institutional/legally imposed limitations;

- 6.3.1.7 Sustainability – ensure continuing engagement by instituting progressive policies and operational mechanisms that will promote an environment of mutual trust; and
 - 6.3.1.8 National interest – uphold the national welfare above the interest of organizations or individuals.
 - 6.3.2 A report shall be given to DBM containing the feedback of the CSOs and the other stakeholders on the existing P/A/Ps following the form prescribed under Table I.
- 6.4 Total Resource Budgeting
 - 6.4.1 Trust Funds, Revolving Funds and Special Accounts in the General Fund earmarked to support identified P/A/Ps as provided for under specific provisions of law, shall be fully reflected in the budget proposal. In relation thereto, all other proposed sources of funds, including use of income and all other cash collections should be identified.
 - 6.4.2 Activities 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 (BP 201 Forms).
- 6.5 Department Ceilings for FY 2012
 - 6.5.1 The indicative budget ceiling of each Department/ Agency/OEO for FY 2012 shall correspond to their FEs which shall be issued separately together with the macroeconomic assumptions and fiscal targets.
 - 6.5.2 Consistent with the performance-based budgeting approach, the indicative budget ceiling may be adjusted based on demonstrated absorptive capacity in relation to the agency MFOs. It shall be fully disaggregated into specific projects according to geographic coverage/location/beneficiaries, in the spirit of transparency and for better monitoring. Agencies shall endeavor to prepare budget proposals that are focused, well-coordinated, integrated and cost-effective in order to avoid budgetary realignments during the budget legislation and/or execution stages.
 - 6.5.3 Agencies are reminded to relate their proposed financial allocation with the targeted output/indicator. Effort shall be made to compare the budgetary allocation and targeted

output/indicator with the past years' performance to avoid fluctuating targets, as well as inconsistent cost estimates for the same targets on a year-to-year basis.

- 6.5.4 If agencies fail to support their proposed financial allocation with the targeted output/indicator, the budget level shall thus be limited to the FY 2010 actual expenditure level, net of non-recurring expenditure items. This budget level may also be adjusted on the basis of sectoral priorities as finally determined by the President and the Cabinet.

6.6 Output-Based Budgeting/OPIF

- 6.6.1 OPIF logframes (or OPIF logical frameworks) are planning tools which show through a flowchart tying up the societal and sectoral goals with the programs, activities, and projects necessary to produce or deliver goods and services. The major final outputs (MFOs) are defined as the goods and services that a department or agency is mandated to deliver to external clients through the implementation of programs, activities and projects
- 6.6.2 The budget proposals of the OPIF-ready departments/agencies/OEOs shall be distributed by MFOs using MFO Budget Matrix (Form A). Performance targets for the MFOs shall be set using the Agency Performance Measures (Form B).
- 6.6.3 Agency P/A/Ps shall be attributed to appropriate MFOs. The P/A/P attribution process shall test the contribution/appropriateness of the P/A/P in the attainment and delivery of the MFOs.
 - 6.6.3.1 P/A/Ps or its component activities that are neither attributable nor linked to any MFO shall be identified and indicated.
 - 6.6.3.2 P/A/P attribution to the MFOs shall cover General Administration and Support Services, Support to Operations and Operations cost structure categories in the GAA. The method used for the attribution shall be attached to Form A.
 - 6.6.3.3 Unlinked P/A/Ps and/or non-strategic/low priority component activities shall be identified and corresponding savings may be reallocated to on-going policies supporting core mandates.

6.6.3.4 Pending the approval of the agency Rationalization Plans (RPs), the P/A/P structure of the agency shall be on status quo. Any change in the P/A/P structure shall be addressed during budget execution either in the FY 2011 or 2012 budgets, whichever is appropriate.

6.6.4 OPIF–Based Performance Indicators/Targets

6.6.4.1 Appropriate key performance indicators/targets shall be identified per MFO. There could be several indicators/targets as the agency may find necessary to monitor and use. However, for focus and manageability, agencies are advised to present three (3) key indicators per MFO.

6.6.4.2 Performance Indicators (PIs), defined under NBC No. 501 (s. 2005) as performance measures to be used for the assessment of the delivery of MFOs contributing to organizational outcomes, can be expressed in either quantitative or qualitative terms:

- a. Quantity Indicators - are measures of the volume of outputs. These indicators shall be well-selected and limited to those that best reflect the workload involved as well as the inputs required to deliver the MFOs.
- b. Quality Indicators - are measures of "how well" an MFO is delivered. These may include measures of timeliness, cost-efficiency, accuracy, completeness, accessibility, compliance with standards or satisfaction of client needs.

6.6.4.3 Performance targets (PTs) are the achievable levels of accomplishment (quantitative and qualitative) pertaining to an agency's MFO - PI consistent with its budget allocation within a one-year period. It is generally expected that PTs will rise with an increase in budget.

6.7 Gender and Development (GAD)

6.7.1 A GAD Plan shall be formulated outlining how agencies intend to include the priorities set in the Framework Plan for Women. GAD issues and concerns shall be considered in

preparing the budget of the agency consistent with the provisions of DBM, NEDA and NCRFW Joint Circular No. 2004-1.

6.8 The specific costing guidelines in the preparation of the FY 2012 Agency budget proposals are contained in Annex A of this Memorandum.

7.0 SUBMISSION REQUIREMENTS AND TIMETABLE

7.1 The FY 2012 budget presentation shall adopt the MTEF and OPIF frameworks. Agencies shall accomplish OPIF Forms A and B following the guidelines in Section 6.6 of this Memorandum.

7.2 Agencies shall accomplish the pertinent Budget Preparation (BP) forms in accordance with expenditure and income accounts under the New Government Accounting System (NGAS) prescribed under COA Circular No. 2003-001 dated June 17, 2003.

7.3 The Department Secretary/Head of the OEO shall ensure that the proposals submitted by their respective bureaus, offices and attached agencies are in accordance with the guidelines and submission schedule in this Memorandum.

7.4 The budget proposals must be duly endorsed by the Department Secretary/OEO Head and shall highlight the agency's:

- Thrust/Priorities;
- Outputs; and,
- System of Delivery (i.e., explicitly explaining "how" the programs/projects/activities shall be implemented to achieve targetted outputs/outcome).

7.5 In addition, the budget proposals of agencies involving specific concerns shall require the endorsement of the following:

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
DOST	R&D in natural resources, environment,

Endorsing Agency	Subject of Endorsement
NSCB	technological and engineering sciences Systems of Designated Statistics pursuant to EO 352
OP-CICT	Information Systems Plan in support of IT-related proposals
NCRFW	GAD Plan

7.6 Agency budget proposals shall include the following:

7.6.1 Five (5) complete sets of properly accomplished Budget Preparation (BP) Forms prescribed in Annex B and Forms A and B. (For agencies which are not yet OPIF-ready, their proposals shall basically consist of required budget preparation forms. However, they may also submit Forms A and B);

7.6.2 Inventory of equipment required under NBC Nos. 438, 446 and 446-A; and,

7.6.3 Five (5) copies each of the agency's FY 2009 and FY 2010 Accomplishment Reports.

7.7 The deadline for the submission of the required BP Forms under Annex B and Forms A and B for FY 2012 budget proposals shall be as follows:

7.7.1 March 15, 2011 – for FY 2010 Actual Obligations and FY 2011 Current Year Program (using BP Forms 201-A, B and C) as well as FYs 2010 and 2011 physical and performance/targets (using Forms A and B);

7.7.2 April 8, 2011 – for FY 2012 Budget Proposals.

7.8 Submission by all national government agencies shall be to the Budget Technical Service (BTS), Ground Floor, DBM Building II, General Solano St., San Miguel, Manila. SUCs shall submit these aforesaid forms to the DBM-RO concerned.

8. 0 BUDGET PREPARATION CALENDAR

Agencies are enjoined to adhere to the budget preparation calendar as contained in Annex C.

FLORENCIO B. ABAD
Secretary

**SUMMARY OF RDCs/CSOs FEEDBACK ON AGENCY ONGOING PROGRAMS AND PROJECTS
 FY 2012 BUDGET
 (In Thousand Pesos)**

Department/Agency: _____

PROGRAMS/ACTIVITIES/PROJECTS (1)	BUDGET ALLOCATION (Forward Estimates) (2)	FEEDBACK (3)		BUDGET ALLOCATION (As Adjusted) (4)	REMARKS (5)
		Regional Development Councils	Civil Society Organizations		
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	

SUMMARY OF RDCs/CSOs FEEDBACK ON AGENCY ONGOING PROGRAMS AND PROJECTS

Instructions

This form shall reflect a summary of RDCs/CSOs feedback on agency ongoing programs and projects for FY 2012. To be prepared by agency regional offices and consolidated by the agency central office.

- Column 1 - Reflect the specific program/activity/project for FY 2012. A detailed breakdown by regions per activity must be made.
- Column 2 - Reflect the amounts allocated by the central office by program/activity/project to the regional offices corresponding to the indicative budget ceiling (forward estimates).
- Column 3 - State in this column the feedback of the Regional Development Councils/Civil Society Organizations (RDCs/CSOs) as to: relevance, efficiency, effectiveness of the program/projects; where the resources are most needed; possible complementation of programs/projects with local government units; and, programs/ projects that would be scaled down, sustained or terminated.
- Feedback of CSOs and other stakeholders at the central and regional levels is required for the six (6) pilot departments only i.e. DA, DAR, DPWH, DEPEd, DOH and DSWD.*
- Column 4 - The amounts in this column reflect the adjusted regional distribution by program/activity/project as endorsed by the RDCs/CSOs.
- Column 5 - State in this column the assumptions/basis made in the revised budget allocation.

MFO BUDGET MATRIX

	2010 Actual Obligation
	2011 Current Program
	2012 Total Proposed Program
	Within the Ceiling
	Above the Ceiling

DEPARTMENT/AGENCY: _____

BUDGET/COST ALLOCATION (P '000)																						
PAP/Code (1)	PPA/ Component Activity Statement (2)	Status (OG) (P) (T) (3)	MFO 1 (Please Specify)				MFO 2 (Please Specify)				MFO 3 (Please Specify)				Unlinked/Reformatted activity				Total			
			PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	Total
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
A. PROGRAM																						
I. GASS																						
PAP Code	PAP Statement																					
Component																						
1.	Activity Statement																					
2.	-do-																					
3.	-do-																					
II. STO																						
PAP Code	PAP Statement																					
Component																						
1.	Activity Statement																					
2.	-do-																					
3.	-do-																					
III. OPERATIONS																						
PAP Code	PAP Statement																					
Component																						
1.	Activity Statement																					
2.	-do-																					
3.	-do-																					
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				P		P	

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

Prepared By: _____
 Planning Officer

 Budget Officer

Approved By: _____
 Agency Head

 Agency Head

MFO BUDGET MATRIX
Form A
Instructions

This form shall reflect the attribution of the budgetary requirements of Program/Activity/Project (P/A/P) statement and its component activities to the different Major Final Outputs (MFOs) of the agency by year [2010 – Actual Obligations; 2011 – Current Program; and 2012 – Total Proposed Program (within/above the ceiling)]. GASS shall be distributed to various MFOs based on percent contribution in achieving the corresponding MFOs, as well as STO, if this cannot be directly attributed to a specific MFO.

- Column 1: **P/A/P Code** – Indicate under this column the appropriate P/A/P code of each P/A/P statement under “General Administrative and Support Services” (GASS), “Support to Operations” (STO) and “Operations” (O) as presented in the General Appropriations Act.
- Column 2: **PAP/Component Activity Statement-** Entries under this column shall reflect the P/A/P statements corresponding to the codes indicated in Column 1. Should there be a need to reformat the P/A/P statements in accordance with the OPIF (in language and in component activities), the reformatted P/A/P statement shall be reflected with the original P/A/P statement from which they came from being placed in parenthesis. 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: **Status** – Indicate the status of each component activity of the P/A/P, whether On-going (OG), Proposed (P) or Terminating (T).
- Columns 4-19: **Budget Cost Allocation (MFO₁ ... Unlinked)** – Attribute the personal services, maintenance and other operating expenses and capital outlay requirements of each component activity to the MFO. Each component activity shall link/contribute to one MFO. Unlinked Activities are those, which cannot be attributed to any MFO. Reformatted activities are those which entail a major redeployment/transfer of personnel.
- Column 20-23: **Total** – Refers to the sum of the budget requirements (by PS, MOOE and CO) of each component activity and P/A/P.
- Last Row: **Total Cost** – Refers to the sum total of the PS, MOOE and CO requirements for each MFO after the cost of all component activities has been attributed.
- Note: The PAP attribution in this form shall be consistently applied with the allocation of cost in Form B.

AGENCY PERFORMANCE MEASURES

FORM B

DEPARTMENT/AGENCY: _____

MFO / Indicator (Qualitative and/or Quantitative) (1)	Unit of Measure (2)	Performance						Budget Allocation (P'000)				
		Yr. 2010		Yr. 2011 Targets		Yr. 2012 Targets		Yr. 2010 (9)	Yr. 2011		Yr. 2012	
		Target (3)	Actual (4)	Original per OPIF Book (5)	Revised (6)	Within the Ceiling (7)	Above the Ceiling (8)		Original per OPIF Book (10)	GAA (11)	Within the Ceiling (12)	Above the Ceiling (13)
MFO 1 - TOURISM PROMOTION SERVICES FOR INTERNATIONAL AND DOMESTIC VISITORS Indicators 1. No. of promotions and information drives undertaken in key tourist markets 2. No. of media invitees 3. No. of circulation and reach of media invitational MFO 2 - TOURISM DEVELOPMENT PLANNING SERVICES Indicator 1. 2. 3.												

Prepared By:

Approved By:

Planning Officer

Budget Officer

Agency Head

AGENCY PERFORMANCE MEASURES
Form B
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), departments/agencies shall specify their Major Final Outputs (MFOs), appropriate performance indicators, accomplishments and targets, and corresponding budgetary allocation for related programs/activities/projects.

This form shall be accomplished as follows:

Column (1) **MFO/Indicator (Qualitative and/or Quantitative)** – Indicate the MFOs, which are defined as the goods and services that a department or agency is mandated to deliver to external clients through the implementation of programs, activities and projects. These MFOs shall have been agreed upon, harmonized and formally confirmed amongst the agency head, NEDA and the DBM.

Indicators shall be identified per MFO. There could be one or several indicators per MFO as the agency may find necessary to monitor and use. For focus and manageability, a few strategic indicators can be chosen. Examples of quantity indicators for DepEd are increase in number of enrollees, achievement rate for the elementary level, as a quality indicator.

Column (2) **Unit of Measure** - Indicate how the indicators will be measured. Indicators are expressed in terms of qualitative and quantitative units of measurement. These may be defined as follows:

Quantity Indicators – are measures of the volume of outputs. These indicators shall be well-selected and limited to those that best reflect the workload involved as well as the inputs required to deliver the MFOs. Quantity indicators are important to support/validate the budgetary request rather than as a performance measure.

Quality Indicators – are measures of “how well” an MFO is delivered. These may include measures of timeliness, cost-efficiency, accuracy, completeness, accessibility, compliance with standards or satisfaction of client needs. Hence, to provide the basis or performance assessment, agencies will also include qualitative indicators.

Examples are number of enrollees (Quantity), ratio of students getting passing grade/total number of examinees (Quality).

Columns (3-8) **Performance** – Specific numerical performance measurement of the agency targets and actual accomplishments for FY 2010 and targets from FY 2011 (Target per OPIF Book and as revised if any per GAA) to FY 2012 corresponding to the specific MFOs/indicators under Column (1).

Columns (9-13) **Budget Allocation** – Cost provision (actual for FY 2010, appropriation for FY 2011 (per OPIF Book and GAA) and proposed for FY 2012 – within and above the ceiling) corresponding to each PAP attributed to MFOs/indicators presented under Column (1).

In cases where a PAP contributes to more than one MFO, the budget for that PAP shall accordingly be allocated/distributed among the MFOs. Such budgetary distribution may be determined based on the proportion of the actual number of personnel assigned to the MFOs, or by using other relevant cost allocation factors.

Note: Expenses/output arising from additional releases of agencies on top of their budget shall be properly disclosed.

ANNEX A

FY 2012 SPECIFIC GUIDELINES

**SPECIFIC GUIDELINES
IN THE PREPARATION OF FY 2012 AGENCY BUDGET
PROPOSALS AND OTHER BUDGETARY 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: PERSONAL SERVICES

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 Personnel;
Base Pay - Uniformed Personnel.

1.1.2 For FY 2012, salaries of permanent positions shall be equal to the sum of the actual salaries of filled itemized positions, based on the approved staffing pattern as of December 31, 2010. Actual salaries shall refer to authorized basic salaries of positions and step increments, if any, as of December 31, 2010, including the salary adjustments pursuant to NBC No. 524. Likewise, basic salaries for unfilled positions in the Judiciary, Congress, agencies vested with fiscal autonomy, schools and educational institutions as well as hospitals, and base pay for positions of uniformed personnel in the Department of the Interior and Local Government i.e., Philippine National Police (PNP), Bureau of Fire Protection (BFP), Bureau of Jail Management and Penology (BJMP), Department of Environment and Natural Resources-National Mapping and Resource Information Authority (DENR-NAMRIA), and Department of Transportation and Communications – Philippine Coast Guard (DOTC-PCG) and positions of military personnel in the Department of National Defense – Armed Forces of the Philippines (DND-AFP) shall be included.

1.1.3 Vacated positions identified as co-terminus with the incumbent must be abolished.

1.2 Salaries/Wages of Non-Permanent Positions

1.2.1 Salaries/Wages of Non-Permanent Positions shall be further classified into those for Contractual, Casual and Emergency Personnel and Substitute Teachers/Instructors. The amount to be provided for compensation of these personnel shall be determined on need basis, and in no case to exceed the FY 2011 budget for the purpose, inclusive of related benefits, such as Personnel Economic Relief Allowance, Uniform/Clothing Allowance, Year-End Bonus, Cash Gift, Productivity Incentive Benefits, PhilHealth Contribution, PAG-IBIG Contribution, Employees Compensation Insurance Premium, and Retirement and Life Insurance Premium.

1.2.2 No additional casual and contractual positions shall be created in FY 2012. Non-submission of BP 205 shall mean no budget provision for non-permanent positions.

1.2.3 Non-permanent positions for development projects may only be created, subject to the scrap and build policy, when these are necessary to augment the core staff of the Project Office/unified PMO 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 computation shall be based on the number of filled itemized positions as of December 31, 2010.

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

Appropriation 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:

P 11,000 - Department Secretaries or equivalent;

P 8,700 - Department Undersecretaries or equivalent;

P 7,800 - Department Assistant Secretaries or equivalent;

- P 7,000 - Bureau Directors and Department Regional Directors or equivalent;
- P 6,500 - Assistant Bureau Directors, Department Assistant Regional Directors, Bureau Regional Directors, Department Service Chiefs or equivalent;
- P 5,500 - Assistant Bureau Regional Directors or equivalent; and,
- P 4,000 - Chiefs of Divisions or equivalent, identified as such in the Personal Services Itemization/Plantilla of Personnel (PSIPOP).

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, 2010, multiplied by P4,000 per annum.

2.4 Subsistence, Laundry and Quarters Allowance (SLQA)

2.4.1 Magna Carta Benefits of Public Health Workers under RA No. 7305 shall be computed as follows:

- a) Laundry Allowance - Number of entitled filled itemized positions at P125 a month;
- b) Subsistence Allowance - Number of entitled filled itemized positions at P30 per day.

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

2.4.3 Quarters Allowance shall be provided to government officials/employees authorized to receive the same.

2.5 Productivity Incentive Benefits (PIB)

The PIB shall be computed at an average amount of P2,000 multiplied by the number of filled positions as of December 31, 2010 in accordance with Section 4 of AO No. 161 dated December 12, 1994.

2.6 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, E.O. No. 461 and other approvals from the Office of the President. This expense shall include a breakdown of each expenditure with the corresponding amount per item.

2.7 Honoraria

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

- 2.7.1 Teaching personnel of the DepEd, Technical Education and Skills Development Authority, State Universities and Colleges, 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;
- 2.7.2 Those who act as lecturers, resource persons, coordinators, and facilitators in seminars, training programs, workshops, and other similar activities conducted by other agencies;
- 2.7.3 Chairs and members of Commissions/Boards/Councils and other similar entities who are neither paid salaries nor per diems but compensated in the form of honoraria as provided by law, rules, and regulations;
- 2.7.4 Those involved in science and technological activities who render services beyond their regular workload;
- 2.7.5 Officials and employees assigned to special projects provided that:
 - 2.7.5.1 Said special projects are reform-oriented or developmental, contribute to the improvement of service delivery and enhancement of the performance of the core functions of the agency and have specific timeframes and deliveries for accomplishing objectives and milestones set by the agency for the year; and
 - 2.7.5.2 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.

2.8 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.

2.9 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.

2.10 Cash Gift

Cash Gift equivalent to P5,000 shall be computed based on the number of filled positions as of December 31, 2010.

2.11 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, 2010.

2.12 The Other Compensation for unfilled positions under the Judiciary, Congress, agencies vested with fiscal autonomy, schools and educational institutions, as well as hospitals, 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.

3.0 OTHER BENEFITS

3.1 Pensions

These shall be further classified into:

- 3.1.1 Pension - Civilian Personnel;
- 3.1.2 Pension - Military Personnel; and,
- 3.1.3 Pension - 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) and 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 Benefits

3.2.1 For GSIS members

3.2.1.1 Agencies are reminded to urge their retirees who are qualified to retire under RA No. 1616 to avail of the GSIS retirement package under RA No. 8291 or RA No. 660. In the event said retirees opt to avail of the benefits under RA No. 1616, their gratuity benefits shall be charged against available savings.

3.2.2 For non-GSIS members, computation shall be based on special laws governing the same.

3.2.3 Optional retirement benefits shall be separately listed.

3.3 Terminal Leave Benefits (TLB)

3.3.1 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

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

3.3.2 If the effective date of retirement is earlier than January 1, 2002 and TLB claims have remained unpaid, the computation shall be based on the old formula using twenty two days (22) per month instead of the constant factor described above.

4.0 FIXED PERSONNEL EXPENDITURES

4.1 The following Government counterpart contributions shall be computed based on filled itemized positions as of December 31, 2010:

4.1.1 GSIS Retirement and Life Insurance Premium (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 provided.

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

4.3 PHILHEALTH Contributions – in accordance with PhilHealth Circular No. 22-2003.

4.4 Employees Compensation Insurance Premium (ECIP) – 1% of the annual basic salary or P1,200/annum, whichever is lower.

PART II: MAINTENANCE AND OTHER OPERATING EXPENSES

5.0 TRAVELLING EXPENSES

Travelling expenses shall be segregated into local and foreign.

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.

7.0 SUPPLIES AND MATERIALS

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

- 7.1 Office Supplies including all expendable and semi-expendable Information Technology supplies, accessories and peripherals
- 7.2 Accountable Forms
- 7.3 Animal and zoological supplies
- 7.4 Food Supplies
- 7.5 Drugs and Medicines
- 7.6 Medical, Dental and Laboratory Supplies
- 7.7 Gasoline, Oil and Lubricants shall be broken down into each type of expenditure
- 7.8 Agricultural Supplies
- 7.9 Textbooks and Instructional Materials
- 7.10 Military and Police Supplies
- 7.11 Other Supplies

8.0 UTILITY EXPENSES

Includes the cost of water, electricity and cooking gas, consumed in government facilities in connection with its operations and projects.

9.0 COMMUNICATION EXPENSES

Communication expenses which covers postage; delivery of official forms, documents, records; telephone (mobile and landline); internet; cable, satellite, telegraph and radio shall include a breakdown of each expenditure with the corresponding amount per item (when applicable).

10.0 MEMBERSHIP DUES AND CONTRIBUTIONS TO ORGANIZATIONS

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

11.0 AWARDS AND INDEMNITIES

Amount provided by courts or by administrative bodies as authorized by law and indemnities for destruction of property, death or injury of persons.

12.0 ADVERTISING EXPENSES

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

13.0 PRINTING AND BINDING EXPENSES

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

14.0 RENT

14.1 Rent Expense shall include rental of the following:

- 14.1.1 Land
- 14.1.2 Buildings and Structures
- 14.1.3 Motor Vehicles
- 14.1.4 Equipments
- 14.1.5 Living Quarters

14.2 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.

14.3 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.

14.4 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.

15.0 REPRESENTATION EXPENSES

Expenses for official meetings/conferences and entertainments

16.0 TRANSPORTATION AND DELIVERY EXPENSES

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

17.0 STORAGE EXPENSES

Include cost of storing government goods/properties.

18.0 SUBSCRIPTION EXPENSES

Cover the cost of subscription to library and other reading materials.

19.0 SURVEY EXPENSES

Include all expenses in the conduct of survey of government property.

20.0 REWARDS AND OTHER CLAIMS

Shall include expenses for rewards given to informers and government officers for outstanding services including claims of government employees for sickness/injuries/death which occurred or sustained in the performance of official duty.

21.0 PROFESSIONAL SERVICES

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

- 21.1 Legal Services
- 21.2 Auditing Services
- 21.3 Consultancy Services
- 21.4 Environment and Sanitary Services
- 21.5 General Services
- 21.6 Janitorial Services
- 21.7 Security Services
- 21.8 Other Professional Services

22.0 REPAIRS AND MAINTENANCE

Repair and maintenance shall be supported with a breakdown of each item of expenditure to be covered by repairs/maintenance, with the corresponding amount per item, categorized as follows:

- 22.1 Land and Land Improvements include runways and taxiways; railways; as well as electrification, power and energy structures.
- 22.2 Buildings and Structures include office buildings; school buildings; hospitals and health centers; markets and slaughterhouses; and other structures.
- 22.3 Leasehold Improvements cover land, building and other structures leased by the government.
- 22.4 Office equipment including furniture and fixtures; IT equipment and software.
- 22.5 Machineries and equipment include machineries; agricultural, fishery and forestry equipment; airport equipment; communication; construction and heavy equipment; firefighting equipment and accessories; hospital equipment; medical, dental and laboratory equipment; military and police equipment; sports equipment; technical and scientific equipment; and other equipment.
- 22.6 Transportation equipment includes motor vehicles; trains; aircrafts and aircraft ground equipment; watercrafts; and other transportation equipment.
- 22.7 Other Property, Plant and Equipment includes property plant and equipment not classified under specific repair and maintenance accounts.
- 22.8 Public Infrastructure includes roads, highways and bridges; parks, plazas and monuments; ports, lighthouses and harbors; artesian wells, reservoirs, pumping stations and conduits; irrigation, canals and laterals; flood control; waterways, aqueducts, seawalls, riverwalls; and other public infrastructure projects.
- 22.9 Reforestation projects include those in the upland, marshland and swampland.

23.0 SUBSIDIES AND DONATIONS

- 23.1 Subsidies and Donations shall include a breakdown of each item of expenditure with the corresponding amount per item (when applicable), categorized as follows:
- 23.1.1 Assistance to GOCCs;
 - 23.1.2 Assistance to LGUs;
 - 23.1.3 Assistance to NGOs;
 - 23.1.4 Donations; and,
 - 23.1.5 Subsidies-Others
- 23.2 Donations must be supported with a detailed listing of recipients/beneficiaries, the purpose and the legal basis of such grants.
- 23.3 Donations may also include Research and Development activities which are incorporated under BP Form 202.
- 23.4 Subsidies-Others include assistance to indigent patients in hospitals, livelihood programs, comprehensive integrated delivery of social service programs, medical assistance, death and funeral benefits of the victims of calamities and fortuitous events including the victims' dependents and immediate families, and financial assistance and other services for medical, rescue and relief workers who have been tasked to attend to the victims.

24.0 CONFIDENTIAL AND INTELLIGENCE EXPENSES

- 24.1 Confidential and Intelligence Expenses shall be segregated into Confidential Expenses and Intelligence Expenses, to wit:
- 24.1.1 Intelligence Expenses – refers to expenses related to intelligence information gathering activities of uniformed personnel and intelligence practitioners that have direct impact to national security.
 - 24.1.2 Confidential Expenses - refers to expenses related to surveillance activities in civilian department/agencies that are intended to support the mandate/operations of the agency.

25.0 EXTRAORDINARY AND MISCELLANEOUS EXPENSES

25.1 The annual appropriations for Extraordinary Expenses shall be provided for the following officials at rates not exceeding:

- P220,000 - for each Department Secretary or equivalent;
- P 90,000 - for each Department Undersecretary or equivalent;
- P 50,000 - for each Department Assistant Secretary
- P 38,000 - for each head of a bureau or organization of equivalent rank to a bureau and for each head of a Department Regional Office;
- P 22,000 - for each head of a Bureau Regional office or organization of equivalent rank; and,
- P 16,000 - for each Municipal Trial Court Judge, Municipal Circuit Trial Court Judge, and Shari'a Circuit Court Judge

25.2 Additional Miscellaneous Expenses not exceeding P72,000 per annum shall be provided for each of the offices of the above-named officials.

26.0 TAXES INSURANCE PREMIUMS AND OTHER FEES

26.1 Provision for national internal revenue taxes and import duties payable by national government agencies shall be reflected. The computation shall include all necessary tax payments or required tax subsidies which are considered automatically appropriated in accordance with the pertinent General Provisions of the GAA of the current year.

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

26.3 Insurance Expenses shall include insurance for buildings and motor vehicles.

27.0 INTERESTS

This account shall include the following:

- 27.1 Interest Expenses
- 27.2 Commitment Fees and Other Charges

PART III: CAPITAL OUTLAYS

28.0 INVESTMENTS OUTLAY

Investments outlay shall refer to stocks, bonds or other marketable securities of government and private corporations, associations or political sub-divisions.

29.0 LAND AND LAND IMPROVEMENTS OUTLAY

This account includes the cost of rights to land ownership and the improvements to land which are permanent or capital in nature. This include runways and taxiways; railways; and electrification, power and energy structures.

30.0 BUILDINGS AND 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 and slaughterhouses and other structures

31.0 OFFICE EQUIPMENT, FURNITURE AND FIXTURES

31.1 This account shall include all types of office equipment, furniture and fixtures, IT equipment and software 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.

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

- 31.2.1 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.
- 31.2.2 The repair and rehabilitation of existing equipment shall be considered as an alternative to the purchase of new items.
- 31.2.3 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.
- 31.2.4 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.

32.0 MACHINERIES AND EQUIPMENT

This account shall include the value or cost of machineries; agricultural, fishery and forestry equipment; airport equipment; communication; construction and heavy equipment; firefighting equipment and accessories; hospital equipment; medical, dental and laboratory equipment; military and police equipment; sports equipment; technical and scientific equipment and all other equipment.

33.0 TRANSPORTATION EQUIPMENT

- 33.1 This account shall include motor vehicles, trains, aircrafts and aircraft ground equipment, watercraft and other transportation equipment.
- 33.2 The following guidelines shall be considered in the determination of transportation equipment requirements of agencies:
 - 33.2.1 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.

33.2.2 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.

33.2.3 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.

34.0 PUBLIC INFRASTRUCTURES

This account shall include the cost of construction or acquisition of roads, highways, and bridges; parks, plazas and monuments; ports, lighthouses and harbors; artesian wells, reservoirs, pumping stations and conduits; irrigation, canals and laterals; flood control structures; waterways, aqueducts, seawalls, river walls and other public infrastructure.

35.0 REFORESTATION PROJECTS

This refers to the cost or appraised value of upland, marshland or swampland reforestation projects completed or acquired.

36.0 LOANS OUTLAYS

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

37.0 LIVESTOCK AND CROPS OUTLAY

Livestock and Crops Outlay shall include costs of investments in breeding animals including their offspring, animal dispersal program, and fruit or non-fruit bearing perennial crops.

38.0 WORK ANIMAL OUTLAY

This account includes the cost or appraised value or appropriate value of work animals which add to the assets of the government.

39.0 OTHER GUIDELINES FOR CAPITAL OUTLAYS

- 39.1 The completion of on-going construction projects, particularly buildings, shall be given priority over the construction of new ones.
- 39.2 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.

PART IV: AGENCY- SPECIFIC EXPENDITURE ITEMS

40.0 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)

40.1 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, 2011 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. Appropriations for ERFs shall not exceed the FY 2011 budget.

40.2 Provision for Master Teacher Positions

The conversion of existing teacher positions to Master Teacher positions shall be allowed provided that the lump-sum appropriations for the purpose shall not exceed the FY 2011 budget:

40.2.1 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.

40.2.2 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.

40.3 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.

40.4 Lump-sum for Substitute Teachers/Instructors

This shall be computed as follows:

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

40.4.2 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.

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

40.5 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:

40.5.1 For undergraduate program:

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

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.

40.5.2 For graduate program

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

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

b. For faculty members with Master's Degree:

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

c. For faculty members with Doctorate Degree:

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

40.6 Textbooks, desks and schoolbuilding program

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

40.6.1 Latest Census of population by age group;

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

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

40.6.4 List of approved textbooks for SY 2010-2011 and its corresponding cost; and,

40.6.5 Inventory of textbooks, desks and classrooms per region.

41.0 OFFICE OF THE PRESIDENT – TELECOMMUNICATIONS COMMISSION

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

42.0 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:

42.1 Regular Pay and Allowances

- 42.1.1 Longevity Pay equivalent to a percentage of base pay depending on length of service;
- 42.1.2 Subsistence Allowance of P90.00 per day;
- 42.1.3 Quarters allowance ranging from P400 to P1,500 depending on the rank;
- 42.1.4 Clothing Allowance of P200 per month except for NAMRIA;
- 42.1.5 Hazard Pay of P240 per month;
- 42.1.6 Laundry allowance of P60 per month for officers and P30 per month for non-officers

42.2 Collateral Entitlements

- 42.2.1 Amounts for collateral entitlements shall not exceed the FY 2011 budget to be supported by details on the entitled personnel, legal basis and assumptions used.
- 42.2.2 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.

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

ANNEX B

BUDGET PREPARATION FORMS

- BP 100 - Statement of Revenues**
- 100 – A - Statement of Revenues and Expenditures – Special Account in the General Fund**
- BP 200 - Comparison of Appropriations and Obligations**
- BP 201 - Summary of Obligations and Proposed Programs/Projects**
 - 201 - A - Obligations for Personal Services (PS)**
 - 201 - B - Obligations for Maintenance and Other Operating Expenses (MOOE)**
 - 201 - C - Obligations for Capital Outlays (CO)**
- BP 202 - Requirements of Locally-Funded Projects**
- BP 203 - Requirements of Foreign-Assisted Projects**
 - 203 – A - Foreign Assisted Project Profile**
- BP 205 - Staffing Summary of Non-Permanent Positions**
- BP 208 - List of Retirees**
- BP 300 - Proposed Special Provisions**
- BP 500 - Statement of Other Receipts/Expenditures**
- BP 600 - Annual GAD Plan and Budget**
 - 600-A - Annual GAD Accomplishment Report**

**BP 100: STATEMENT OF REVENUES
FY 2010-2014**

DEPARTMENT:	AGENCY:
--------------------	----------------

SOURCE OF REVENUE (1)	DESCRIPTION SOURCE OF REVENUE (2)	ACCOUNT CODE (3)	LEGAL BASIS (4)	AMOUNT IN P'000						REMARKS (11)
				2010		2011 ESTIMATE (7)	2012 ESTIMATE (8)	2013 ESTIMATE (9)	2014 ESTIMATE (10)	
				ESTIMATE (5)	ACTUAL (6)					
1. General Fund A. Free Portion - Tax Revenues - Non-Tax Revenues B. Earmarked Collections - Tax Revenues - Non-Tax Revenues										

PREPARED BY: <div style="text-align: center; margin-top: 20px;"> _____ CHIEF ACCOUNTANT </div>	APPROVED BY: <div style="text-align: center; margin-top: 20px;"> _____ HEAD OF OFFICE/AGENCY </div>	DATE: <div style="text-align: center; margin-top: 20px;"> _____ DAY/MO/YEAR </div>
--	---	--

BP 100: STATEMENT OF REVENUES

Instructions

This form shall reflect all revenues collected by agencies which are deposited in the National Treasury

- Column 1 - Reflect the specific type of revenue under the General Fund. A further disaggregation as to whether the revenues are classified as free portion (i.e., revenues which shall finance the regular day-to-day operations of the national government) or earmarked funds (which are authorized by law to be used for a specific purpose) must be made. Revenues shall also be further classified into tax or non-tax.
- 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).
- Column 3 - Indicate under this column the corresponding account code of the revenue/income per NGAS.
- Column 4 - State the legal basis authorizing the collection of revenues.
- Column 5 - The amounts in this column shall be based on the FY 2010 Budget of Expenditures and Sources of Financing (BESF).
- Column 6 - The amounts in this column shall be based on the agency's Detailed Statement of Income and Expenses as of December 31, 2010.
- Column 7 - The amounts in this column shall be based on the FY 2011 BESF.
- Columns 8-10 - Reflect the projected income 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 2012 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in 2010 compared with the FY 2010 income estimate shall also be justified.

**BP 100-A: STATEMENT OF REVENUES AND EXPENDITURES
FY 2010-2014**

DEPARTMENT:					AGENCY:										
SOURCE OF REVENUE (1)	DESCRIPTION SOURCE OF REVENUE (2)	ACCOUNT CODE (3)	LEGAL BASIS (4)	Balance as of 12/31/09 (5)	AMOUNT IN P'000										REMARKS (16)
					2010 Actual		2011 Estimate		2012 Estimate		2013 Estimate		2014 Estimate		
					Revenue (6)	Expenditure (7)	Revenue (8)	Expenditure (9)	Revenue (10)	Expenditure (11)	Revenue (12)	Expenditure (13)	Revenue (14)	Expenditure (15)	
Special Account in the General Fund															
A. Annually Appropriated															
B. Automatically Appropriated															
- Earmarked Collections															
- Local Grants															
- Foreign Grants															
PREPARED BY:				APPROVED BY:					DATE:						
_____				_____					_____						
CHIEF ACCOUNTANT				HEAD OF OFFICE/AGENCY					DAY/MO/YEAR						

BP 100-A: STATEMENT OF REVENUES AND EXPENDITURES

Instructions

This form shall reflect all revenues collected by agencies which are deposited in the National Treasury under Special Account in the General Fund.

- Column 1 - Reflect the specific type of revenue under the Special Account in the General Fund. The revenues shall be disaggregated into annually appropriated, automatically appropriated and local/foreign grants (grants with more than a year of implementation).
- 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).
- Column 3 - Indicate under this column the corresponding account code of the revenue/income per NGAS.
- Column 4 - State the legal basis authorizing the collection of revenues.
- Column 5 - The amount in this column shall reflect the balance of the special fund as of December 31, 2009.
- Column 6-7 - The amounts in this column shall be based on the agency's Detailed Statement of Income and Expenses as of December 31, 2010.
- Column 8-9 - The amounts in this column shall be based on the FY 2011 BESF.
- Columns 10-15 - Reflect the projected income and expenditures based on existing conditions.
- Column 16 - State in this column the assumption/basis in the projection of income. Significant increase/decrease in the income projection for FY 2012 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in 2010 compared with the FY 2010 income estimate shall also be justified.

**BP 200: COMPARISON OF APPROPRIATIONS AND OBLIGATIONS
FY 2010-2012**

DEPARTMENT:	AGENCY:		
PARTICULARS	AMOUNT IN P'000		
	2010 ACTUAL	2011 CURRENT	2012 PROPOSED
NEW GENERAL APPROPRIATIONS			
General Fund Special Account in the General Fund-Built-in Fiduciary 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			
Agrarian Reform Fund Unobligated Allotments Maintenance and Other Operating Expenses (R.A. 9970) Capital Outlays (R.A. 9970)			
Unreleased Appropriations Maintenance and Other Operating Expenses (R.A. 9970) Capital Outlays (R.A. 9970)			
BUDGETARY ADJUSTMENTS:			
Transfer(s) to:			
Specify			
Transfer(s) from:			
Agrarian Reform Fund Calamity 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:		
_____ BUDGET OFFICER	_____ CHIEF ACCOUNTANT		
_____ DAY/MO/YEAR	_____ DAY/MO/YEAR		

**BP 200: COMPARISON OF APPROPRIATIONS AND
OBLIGATIONS
Instructions**

This form shall be prepared as follows:

- 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 2010 Actual.** The New General Appropriations shall be based on FY 2010 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, 2010.

- Column 3 - **FY 2011 Current.** Represents the FY 2011 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 2011 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 2012 Proposed.** Represents the summary of the FY 2012 budget proposal to be funded from the GAA, including Automatic Appropriation.

**BP 201 - SUMMARY OF OBLIGATIONS
AND PROPOSED PROGRAMS/PROJECTS
In Thousand Pesos**

DEPARTMENT:																							AGENCY:							
PROGRAM/ ACTIVITY/ PROJECT	Key Program Code(s)	Region	2010 ACTUAL				2011 CURRENT				2012 PROPOSED PROGRAM									REQUIREMENTS FOR 2012 NEW PROPOSALS										
											WITHIN THE CEILING				ABOVE THE CEILING				TOTAL PROPOSED PROGRAM				2013				2014			
			Personal Services	Maint. & Other Operating Expenses	Capital Outlays	Total	Personal Services	Maintenance and Other Operating Expenses	Capital Outlays	Total	Personal Services	Maintenance and Other Operating Expenses	Capital Outlays	Total	Personal Services	Maintenance and Other Operating Expenses	Capital Outlays	Total	Personal Services	Maintenance and Other Operating Expenses	Capital Outlays	Total	Personal Services	Maintenance and Other Operating Expenses	Capital Outlays	Total	Personal Services	Maintenance and Other Operating Expenses	Capital Outlays	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)	(28)	(29)	(30)	(31)
A. PROGRAMS																														
I. General Administration and Support																														
a. Program 1																														
1. Activity 1																														
2. Activity n																														
Sub-total																														
b. Program n																														
1. Activity 1																														
2. Activity n																														
Sub-total																														
TOTAL A.I																														
II. Support to Operations																														
a. Program 1																														
1. Activity 1																														
2. Activity n																														
TOTAL A.II																														
III. Operations																														
a. Program 1																														
1. Activity 1																														
2. Activity n																														
TOTAL A.III																														
TOTAL PROGRAMS																														
B. PROJECTS																														
I. Locally-Funded Projects																														
a. Project 1																														
b. Project n																														
Sub-Total																														
II. Foreign-Assisted Projects																														
a. Project 1																														
Peso Counterpart																														
Loan Proceeds																														
Cash																														
Non-Cash																														
Sub-Total																														
TOTAL OBLIGATIONS																														
PREPARED BY:											APPROVED BY:											DATE:								
_____											_____											_____								
BUDGET OFFICER											PLANNING OFFICER											HEAD OF OFFICE/AGENCY								
																						DAY/MO/YR								

BP 201: SUMMARY OF OBLIGATIONS AND PROPOSED PROGRAMS/PROJECTS

Instructions

- 1.0 This form shall be prepared as a summary of BP 201-Schedules A, B and C. The form shall also include an identification of 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 201-Schedules A, B & C. (Please refer to BP 201: Schedules A, B & C Instructions for the details.)

Column (2) Indicate under this Column the appropriate codes for the specific key programs/commitments of the government, addressed by the P/A/P under Column (1). The codes of specific key programs/commitments are:

<u>Codes</u>	<u>Key Program/Commitment</u>
1	Agriculture and Fisheries Modernization Program
2	Medium Term Public Investment Program (MTPIP)/Comprehensive Investment Infrastructure Projects (CIIP)
3	Rural Infrastructure (e.g. farm-to-market roads, post harvest facilities, irrigation)
4	Scholarship
5	Research and Development
6	Gender and Development (GAD) program/project (refer to BP 600)
7	KALAHI Projects*
8	Basic Social Services (20/20 Initiative)**
9	Programs Addressing Youth Concerns
10	State of the Nation Address (SONA) Commitments
11	Millennium Development Goals (MDGs)
12	Information and Communication Technology (ICT)
13	Activities to address Global Warming
14	Activities to Mitigate Bird Flu
15	Designated Statistics
16	Activities that are directed towards reconstruction efforts for damages caused by Typhoons Ondoy and Pepeng
17	Others (Please specify)

If a particular P/A/P and its components do not address any of the above-mentioned key agenda/programs of the government, just leave the space blank.

- Column (3) Indicate under this Column the region of the program/project implemented.
- Column (4-7) Indicate under these Columns the 2010 Actual Obligations by Expense Class (PS, MOOE and CO) of the Agency.
- Column (8-11) Indicate under these Columns the 2011 Current Program by Expense Class (PS, MOOE and CO) of the Agency.
- Column (12-23) Indicate under these Columns the 2012 Proposed Program by Expense Class (PS, MOOE and CO) of the Agency. This shall correspond, for each P/A/P, to the sum of the Total 2012 proposed program in Schedules A, B and C, within the ceiling and above the ceiling.
- Column (24-31) Indicate under these columns the requirements of the new programs/projects based on FY 2012 Above the Ceiling proposals which have funding implications in FY 2013 and 2014 and the requirements of the new programs/projects for 2013 and 2014. This requires submission of the New Spending Proposal Forms pursuant to Budget Circular No. 2008-2.

* Some of the components of KALAH! already form part of the 20/20 Initiative. However, asset reforms, livelihood and employment should be under this category.

** Basic Social Services (20/20 Initiative) specifically refers to human development and social protection. This include (1) Basic Health; (2) Basic Education, (3) Water and Sanitation; (4) Nutrition; and, (5) Reproductive Health and Population.

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

**BP 201 - SCHEDULE A
OBLIGATIONS, BY OBJECT OF EXPENDITURES
PERSONAL SERVICES
(IN P'000)**

DEPARTMENT:			AGENCY:			APPROPRIATION SOURCE (Please Check): <input type="checkbox"/> New Appropriations (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations <input type="checkbox"/> Continuing Appropriations <input type="checkbox"/> Others												YEAR (pls. check): <input type="checkbox"/> 2010 - Actual Obligation <input type="checkbox"/> 2011 - Current Program <input type="checkbox"/> 2012 - Total Proposed Program <input type="checkbox"/> Within the Ceiling <input type="checkbox"/> Above the Ceiling													
PROGRAM/ ACTIVITY/ PROJECT	Appropriation Code	Key Program Code(s)	SALARIES AND WAGES					OTHER COMPENSATION										OTHER BENEFITS			FIXED PERSONNEL EXPENDITURES					TOTAL					
			Salaries of Permanent Positions	Less: Lapses/Savings from Unfilled Positions	Net Salaries of Permanent Positions	Wages of Non-Permanent Positions	Total Salaries and Wages	PERA	RATA	Uniform/Clothing Allowance	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 Compensation	Terminal Leave Benefits	Pensions	Retirement Benefits	Total Other Benefits	Retirement & Life Insurance Premiums	PAG-IBIG Contribution	PHIL HEALTH 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)	(28)	(29)			
A. PROGRAMS I. General Administration and Support a. Program 1 1. Activity 1 2. Activity n Sub-total b. Program n 1. Activity 1 2. Activity n Sub-total TOTAL A.I II. Support to Operations a. Program 1 1. Activity 1 2. Activity n Sub-total TOTAL A.II III. Operations a. Program 1 1. Activity 1 2. Activity n Sub-total TOTAL A.III TOTAL PROGRAMS B. PROJECTS I. Locally-Funded Projects a. Project 1 b. Project n Sub-total II. Foreign-Assisted Projects a. Project 1 Peso Counterpart Loan Proceeds Cash Non-Cash Sub-total TOTAL OBLIGATIONS																															
PREPARED BY:						CERTIFIED CORRECT :						APPROVED BY::						DATE:													
BUDGET OFFICER _____						PLANNING OFFICER _____						CHIEF ACCOUNTANT _____						HEAD OF OFFICE/AGENCY _____							DAY/MO/YR _____						

* Including Associated Cost by P/A/P

**BP 201 - SCHEDULE B
OBLIGATIONS, BY OBJECT OF EXPENDITURES
MAINTENANCE AND OTHER OPERATING EXPENSES**

DEPARTMENT:			AGENCY:											APPROPRIATION SOURCE (Pls. Check) <input type="checkbox"/> New Appropriations (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations <input type="checkbox"/> Continuing Appropriations <input type="checkbox"/> Others					Year (Pls. Check) <input type="checkbox"/> 2010 - Actual Obligation <input type="checkbox"/> 2011 - Current Program <input type="checkbox"/> 2012 - Total Proposed Program <input type="checkbox"/> Within the Ceiling <input type="checkbox"/> Above the Ceiling								
PROGRAM/ ACTIVITY/ PROJECT	Appro Code	Key Program Code(s)	Travelling Expenses	Training and Scholar- ship	Supplies and Materials	Utility Expenses	Communi- cation Exp	Member ship Due, Contribu- tions to Organiza- tions	Awards and Indem- nities	Adver- tising Expenses	Printing and Binding	Rent	Represen- tation Expenses	Transpor- tation and Delivery Expenses	Storage Expenses	Subscrip- tion Expenses	Survey Expenses	Rewards and Other Claims	Profes- sional Services	Repair and Main- tenance	Subsidies and Donations	Confiden- tial and Intelligence Expenses	Extraordi- nary and Misc. Expenses	Taxes, Insurance and Other Fees	Interest	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. Program 1																											
1. Activity 1																											
2. Activity n																											
CO																											
Region 1																											
Region 2																											
b. Program n																											
1. Activity 1																											
2. Activity n																											
CO																											
Region 1																											
Region 2																											
TOTAL A.I																											
II. Support to Operations																											
a. Program 1																											
1. Activity 1																											
2. Activity n																											
CO																											
Region 1																											
Region 2																											
TOTAL A.II																											
III. Operations																											
a. Program 1																											
1. Activity 1																											
2. Activity n																											
TOTAL A.III																											
B. PROJECTS																											
I. Locally-Funded Projects																											
a. Project 1																											
b. Project n																											
CO																											
Region 1																											
Region 2																											
Sub-Total																											
II. Foreign-Assisted Projects																											
a. Project 1																											
Peso Counterpart																											
Loan Proceeds																											
Cash																											
Non-Cash																											
Sub-Total																											
TOTAL OBLIGATIONS																											
PREPARED BY: _____						CERTIFIED CORRECT: _____						APPROVED BY: _____						DATE: _____									
BUDGET OFFICER						PLANNING OFFICER						CHIEF ACCOUNTANT						HEAD OF OFFICE/AGENCY					DAY/MO/YR				

**BP 201 - SCHEDULE C
OBLIGATIONS, BY OBJECT OF EXPENDITURES
CAPITAL OUTLAYS
(IN P'000)**

DEPARTMENT:			AGENCY:						APPROPRIATION SOURCE (Pls. check) <input type="checkbox"/> New Appropriations (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations <input type="checkbox"/> Continuing Appropriations <input type="checkbox"/> Others				YEAR (Pls. check) <input type="checkbox"/> 2010 - Actual Obligation <input type="checkbox"/> 2011 - Current Program <input type="checkbox"/> 2012 - Total Proposed Program <input type="checkbox"/> Within the Ceiling <input type="checkbox"/> Above the Ceiling		
PROGRAM/ ACTIVITY/ PROJECT	Appropriation Code	Key Program Code(s)	Invest- ments Outlay	Land and Land Im- provements Outlay	Buildings and Structures Outlay	Office Equipment Furniture & Fixtures	Machineries and Equipment Outlay	Transport Equipment	Public Infra- structures	Reforestation Projects	Loans Outlay	Livestock and Crops Outlay	Work Animals Outlay	TOTAL	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
A. PROGRAMS I. General Administration and Support a. Program 1 1. Activity 1 2. Activity n Sub-total b. Program n Sub-total TOTAL A.I II. Support to Operations a. Program 1 1. Activity 1 2. Activity n Sub-total b. Program n Sub-total TOTAL A.II III. Operations a. Program 1 1. Activity 1 2. Activity n Sub-total TOTAL A.III TOTAL PROGRAMS B. PROJECTS I. Locally-Funded Projects a. Project 1 Region 1 Nationwide b. Project n II. Foreign-Assisted Projects a. Project 1 Peso Counterpart Loan Proceeds Cash Non-Cash Region 1 Nationwide Sub-Total TOTAL OBLIGATIONS															
Note: (1) The columns "Public Infrastructures" shall refer to capital outlays of DPWH and DOTC, including the Schoolbuildings Program of DepEd and the communal irrigation projects of NIA-DA. (2) Equipment Outlay should include the list, technical specifications and unit cost of proposed equipment, inventory of similar items and should be fully justified.			PREPARED BY: <hr/> BUDGET OFFICER PLANNING OFFICER			CERTIFIED CORRECT BY: <hr/> CHIEF ACCOUNTANT			APPROVED BY: <hr/> HEAD OF OFFICE/AGENCY			DATE: <hr/> DAY/MO/YEAR			

BP 201: SCHEDULES A, B AND C

Instructions

I. GENERAL INSTRUCTIONS

- 1.0 These series of forms shall be prepared for each agency, each appropriation source, and for each year (FYs 2010-Actual, 2011-Current, 2012-Total Proposed Program). **The 2012 proposed program shall reflect the budget proposals within the ceiling, above the ceiling and total proposals.** Programs, activities or projects funded from the Special Purpose Funds (SPFs), such as the Calamity Fund, Contingent Fund, Pension and Gratuity Fund, etc., shall be separated from those funded under the regular agency budget but shall be properly identified under the Program/Activity/Project column.

- 2.0 Column 1: **Program/Activity/Project (P/A/P)** - entries under this column shall reflect each program, each activity under the program, each locally-funded project and each foreign-assisted project (broken down by peso counterpart, loan proceeds or grant proceeds), 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.
 - 2.1 **All P/A/Ps with regional components shall be reflected by region after the program/activity/project statement.**
 - 2.2 **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.**
 - 2.3 **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.**

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

- 4.0 For DOH, each hospital shall be reflected as a separate entry under each activity.

- 5.0 Column 2: The series of activities listed under Column 1 shall be further classified by **Appropriation Code** as follows:

APPROPRIATION/FUND SOURCE	CODE
NEW GENERAL APPROPRIATIONS	
General Fund	01
Special Account in the General Fund	02
Fiduciary Fund	03
AUTOMATIC APPROPRIATIONS	
Retirement and Life Insurance Premiums	10
Special Account	11
Grant Proceeds	12
Customs Duties and Taxes	13
Proceeds from Sale of Non-serviceable, Obsolete and Unnecessary Equipment	14
Net Lending	15
Debt Amortization	16
Interest Payment on NG Debt	17
Others	18
CONTINUING APPROPRIATIONS	
Unobligated Allotments	21
Others	22
SUPPLEMENTAL APPROPRIATIONS	
Special Appropriations Enacted by Congress	30
OTHERS	
Transfers from Special Purpose Funds	40
Inter-Agency Transfers	41

6.0 Column (3): **Key Program Code(s)** - Indicate under this Column the appropriate codes for the specific key programs/commitments of the Administration, addressed by the P/A/P under Column (1). See and follow instructions for Column (2) of BP201 Summary.

7.0 Column (4 to last column) –The applicable sub-object codes enumerated under ANNEX A for each major expense category should be identified in a separate sheet e.g, Travelling expenses should be segregated into local and foreign

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

For Other Compensation not enumerated in BP201-A, additional column/s can be provided as applicable.

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

c. For CO: Refer to Part III of Specific Guidelines

NOTE: The proper and complete coding of columns (2) and (3) are extremely important under the computerized budget preparation process of the DBM.

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

1. PROJECT NAME:										
2. IMPLEMENTING AGENCY/IES:										
3. PROJECT DESCRIPTION/OBJECTIVES:										
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>Total</u>								
		<u>Original</u>	<u>Revised</u>	<u>Reason/s</u>						
1st										
2nd										
3rd										
:										
N										
7. PROJECT COMPONENT & APPROVED ALLOCATION:										
		<u>Total (P)</u>		<u>2010</u>						
	<u>Component</u>	<u>Original</u>	<u>Revised</u>	<u>cum.</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Bal.</u>	
	Component 1									
	Component 2									
	Component 3									
	:									
	Component n									
	TOTAL, NG									
8. COST STRUCTURE BY EXPENSE CLASS:										
		<u>Total (P)</u>		<u>2010</u>						
	<u>PS</u>	<u>Original</u>	<u>Revised</u>	<u>cum.</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Bal.</u>	
	MOOE									
	CO									
	TOTAL, NG									
9. BUDGET BY LOCATION:										
		<u>Total (P)</u>		<u>2010</u>						
	<u>Location</u>	<u>Original</u>	<u>Revised</u>	<u>cum.</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Bal.</u>	
	Region I to n									
	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	2010 cum.	2011	2012	2013	2014	2010 cum.	Slippage
11. IMPLEMENTATION PROBLEMS:										
Prepared by:				Certified Correct by:			Approved by:			
PROJECT DIRECTOR/ BUDGET OFFICER		PLANNING OFFICER		CHIEF ACCOUNTANT			HEAD OF AGENCY		DATE	

INSTRUCTIONS

BP 202 : PROFILE AND REQUIREMENTS OF LOCALLY-FUNDED PROJECTS

Notes. 1) Accomplish this form for each locally-funded project of the agency whether new or on-going for projects P10M and above. This same form shall also be accomplished by agencies providing grants-in-aid.

Box No. 1 : Indicate the **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**.

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 project cost** refers to the amount necessary to undertake and complete the project. Include original and revised, if applicable.

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** (Personal 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	2010 Cumulative	Refers to the cumulative actual obligations as of December 31, 2010.
	2011	Refers to the 2011 appropriation per GAA including unobligated allotments as of December 31, 2010.
	2012	Refers to the 2012 proposed program for each 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 203: REQUIREMENTS OF FOREIGN-ASSISTED PROJECTS

(In Thousands of Indicated Currency)

PROJECT ID:	PROJECT TITLE:
-------------	----------------

1. ALLOCATION BY PROJECT CATEGORY

	CUMULATIVE as of December, 2009				2010 ACTUAL				2011 CURRENT				2012 PROPOSED				2013 PROPOSED				2014 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, 2009				2010 ACTUAL				2011 CURRENT				2012 PROPOSED				2013 PROPOSED				2014 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		
Component 1																								
PS																								
MOOE																								
CO																								
Component 2																								
PS																								
MOOE																								
CO																								
Component 3																								
PS																								
MOOE																								
CO																								

3. ALLOCATION BY LOCATION

	CUMULATIVE as of December, 2009				2010 ACTUAL				2011 CURRENT				2012 PROPOSED				2013 PROPOSED				2014 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																								
Central Office																								
Region I																								
Region II																								
Region n																								

4. PHYSICAL/FINANCIAL TARGET / ACCOMPLISHMENT

OUTPUT / INDICATOR	CUMULATIVE		2010 ACTUAL		2011 CURRENT		2012 PROPOSED		2013 PROPOSED		2014 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: Budget Officer	Certified Correct: Planning Officer	Approved: Chief Accountant
Project Director/Manager		

INSTRUCTIONS

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

NOTE: Accomplish one form for every foreign-assisted project. 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 203

For boxes 1, 2, 3 and 4:

Column – 2010 Actual	Refers to the project's 2010 actual obligations. The amounts should be disaggregated as to expense class, category, component and allocation by location.
----------------------	---

2011 Current	Refers to the 2011 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.
--------------	---

2012 Proposed	Refers to the 2012 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, 2010	A. <u>Physical</u> Refers to the actual accomplishment of the project from the start up to December 31, 2010.
--------------------------------------	--

	B. <u>Financial</u> Refers to the actual obligations incurred from the start of the project up to December 31, 2010.
--	---

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; (4) revised action plan/target date; etc.

NOTE: All proposals for new loan-assisted projects must have been approved by the Investment Coordination Committee (ICC)-Cabinet Committee Level as of March 31, 2011 and appraised for funding implications for the years 2011 to 2014

BP 203-A: FOREIGN-ASSISTED PROJECT PROFILE

<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-left: 20px;"> <tr> <th style="width: 60%;">Category</th> <th style="width: 15%;">Original</th> <th style="width: 15%;">Revised</th> <th style="width: 10%;">% Share</th> </tr> <tr> <td>Category I (Specify)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Category n</td> <td></td> <td></td> <td></td> </tr> </table></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-left: 20px;"> <tr> <td style="width: 60%; border: 1px solid black;">Date Due</td> <td style="width: 40%; border: 1px solid black;">Amount (In OC)</td> </tr> </table></p> <p>1. Repayment of Principal I 2. Repayment of Principal II (If Applicable)</p>	Category	Original	Revised	% Share	Category I (Specify)				Category n				Date Due	Amount (In OC)
Category	Original	Revised	% Share												
Category I (Specify)															
Category n															
Date Due	Amount (In OC)														
<p>14. COST BY FUND SOURCE & AVAILMENT MODE</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <th colspan="4">TOTAL PROJECT COST (TPC)</th> </tr> <tr> <th colspan="2">ORIGINAL</th> <th colspan="2">REVISED</th> </tr> <tr> <th style="width: 15%;">Original Currency</th> <th style="width: 15%;">Phil Peso</th> <th style="width: 15%;">Original Currency</th> <th style="width: 15%;">Phil Peso</th> </tr> </table> <p>Loan Proceeds Working/Imprest Fund Direct Payment Others (Specify)</p> <p>Grant Proceeds Working Fund / Cash In Kind / Non-Cash</p> <p>Government of the Philippines (GOP) National Government (NG) Local Government Units (LGUs) Others Government-Owned & Controlled Corporation (GOCC) Government Funding Instituton (GFI) Beneficiary/ies</p> <p>Availment as of (latest budget year) Loan/Grant Proceeds Peso Counterpart</p>		TOTAL PROJECT COST (TPC)				ORIGINAL		REVISED		Original Currency	Phil Peso	Original Currency	Phil Peso		
TOTAL PROJECT COST (TPC)															
ORIGINAL		REVISED													
Original Currency	Phil Peso	Original Currency	Phil Peso												

15. FORWARD OBLIGATIONAL AUTHORITY

LOAN PROCEEDS								PESO COUNTERPART				TOTAL			
Cash				Non-Cash				PESO COUNTERPART				TOTAL			
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

16. ALLOCATION BY PROJECT CATEGORY

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

Category 1
 Category 2
 Category 3

17. ALLOCATION BY PROJECT COMPONENT

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

Component 1
 Component 2
 Component 3

18. ALLOCATION BY LOCATION

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

PMO
 Central Office
 Region I
 Region II
 Region n

19. PHYSICAL / FINANCIAL TARGET by Major Indicator/Output

OUTPUT / INDICATOR	Y1		Y2		Y3		YN		TOTAL	
	Physical	Financial								

1
 2
 3

SUMMARY

% to total

BP 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/attributed to regular agency budgets.
- Item 15 Cumulative budget status for specified periods/years.

Items 16 & 17 Allocation by project category/component of the NG as reflected in the loan/grant agreement, by loan/grant proceeds and peso (GOP) counterpart fund. Include under each component the expense class (*personal services, maintenance and other operating expenses and capital outlay*). The cash and non-cash allocation under the loan proceeds for each expenditures may also be included.

Project Category - items of expenditures reflected under the allocation of proceeds of loan (*i.e. equipment, consultancy, etc.*) See attached category grouping.

Project Component - group of activities performed to achieve a specific major final output (MFO) (*i.e. rural infrastructure, reforestation*).

Item 18 If possible, indicate the allocation of the project cost by region, etc.

Item 19 Physical targets and accomplishments by major performance indicator in absolute numbers should correspond with a breakdown by project component for the periods/years indicated. Express slippage/over-performance as the difference between target and accomplishment in relative terms. Enclose slippage data in parenthesis.

**BP 205: STAFFING SUMMARY OF NON-PERMANENT POSITIONS
(IN P'000)**

DEPARTMENT: PROJECT TITLE:					AGENCY:										YEAR: <input type="checkbox"/> 2010 Actual Obligation <input type="checkbox"/> 2011 Current Program <input type="checkbox"/> 2012 Total Proposed Program <input type="checkbox"/> Within the Ceiling <input type="checkbox"/> Above the Ceiling			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: _____ PERSONNEL OFFICER					APPROVED BY:							DATE: _____ DAY/MO/YR							

**BP 205: 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 208
LIST OF RETIREES
FOR PAYMENT OF TERMINAL LEAVE AND RETIREMENT GRATUITY BENEFITS
FY 2012

DEPARTMENT:					AGENCY:				<input type="checkbox"/> Mandatory <input type="checkbox"/> Optional		
NAMES OF RETIREES	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)
PREPARED BY: <hr style="width: 150px; margin-left: auto; margin-right: auto;"/> <p style="text-align: center;">PERSONNEL OFFICER</p>					APPROVED BY: <hr style="width: 150px; margin-left: auto; margin-right: auto;"/> <p style="text-align: center;">HEAD OF OFFICE/AGENCY</p>					DATE: <hr style="width: 100px; margin-left: auto; margin-right: auto;"/> <p style="text-align: center;">DAY/MO/YR</p>	

BP 208
LIST OF RETIREES
FOR PAYMENT OF TERMINAL LEAVE AND RETIREMENT GRATUITY BENEFITS

This form shall be accomplished by departments/agencies providing TL and RG benefits.

This form shall contain the following:

Column (1)	Name of Retiree
Column (2)	Position as of Retirement Date – indicate Position or Class ID as provided under the Index of Occupational Services, Position Titles and Salary Grades. Indicate the unique Item No. of the retiree under the PSISOP.
Column (3)	Date of Birth of Retiree – (mo/dd/yr)
Column (4)	Date of Original Appointment of Retiree – (mo/dd/yr)
Column (5)	Effectivity of Retirement – (mo/dd/yr)
Column (6)	Monthly Salary as of Retirement Date – used in the computation of the benefits due (as prescribed to be derived from the Notice of Salary Adjustment – NOSA)
Column (7)	For Terminal Leave, Number of Vacation Leave (VL) Credits Earned which is used in the computation of the amount due
Column (8)	For Terminal Leave, the Number of Sick Leave (SL) Credits Earned which is used in the computation of the amount due
Column (9)	Computed Amount of Terminal Leave Benefit due each subject retiree
Column (10)	For Retirement Gratuity Benefit, the Total Creditable Service which may be derived from the service record of the retiree and used in the computation of the amount due
Column (11)	Number of Gratuity Months used in the computation of the amount due. As prescribed, the total creditable service is converted into gratuity months as follows: <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 300: FY 2012 PROPOSED PROVISIONS

DEPARTMENT:		AGENCY:
AUTHORIZED FOR 2011	PROPOSAL FOR FY 2012	JUSTIFICATION (Proposal will not be considered without proper citation of legal basis)
A. SPECIAL PROVISIONS		
B. GENERAL PROVISIONS		
PREPARED BY: _____	APPROVED BY: _____	DATE: _____
BUDGET OFFICER	HEAD OF OFFICE/AGENCY	DAY/MO/YR

BP 300: FY 2012 PROPOSED PROVISIONS
Instructions

- 1.0 In the first column, indicate the special/general provisions authorized under the FY 2011 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 2012.
- 3.0 In the third column, cite the legal basis/justification of the proposed new/modified provisions.

**BP 500: STATEMENT OF OTHER RECEIPTS/EXPENDITURES
FY 2010 - 2012**

DEPARTMENT/AGENCIES:					AGENCY:					
----------------------	--	--	--	--	---------	--	--	--	--	--

NATURE OF RECEIPTS	FUND CODE	LEGAL BASIS	NATURE OF EXPENDITURES	Beginning Balance as of January 1, 2010	AMOUNT IN P'000						
					2010 ACTUAL		2011 ESTIMATES		2012 PROPOSED		
					Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	
1. Revolving Fund											
2. Others											

PREPARED BY: <div style="text-align: center; margin-top: 20px;"> _____ CHIEF ACCOUNTANT </div>	APPROVED BY: <div style="text-align: center; margin-top: 20px;"> _____ HEAD OF OFFICE/AGENCY </div>	DATE: <div style="text-align: center; margin-top: 20px;"> _____ DAY/MO/YR </div>
--	---	--

BP 500: STATEMENT OF OTHER RECEIPTS/EXPENDITURES

Instructions

- 1.0 This form shall be used to report all receipts which are authorized to be deposited with government financial institutions and used by agencies.
- Revolving Fund - is a self-perpetuating and self-liquidating special fund derived from business-type activities of agencies recorded and deposited in an authorized government depository bank and maybe made available for the operational expenses of the agency concerned.
 - Others – other receipts of agencies, such as receipts from loaning operations, etc. 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.
- 2.0 Fund Code – represents the fund where the collections are accounted for.
- 3.0 Legal Basis – indicate the appropriate legislation or issuance authorizing the collection and use of the receipts.
- 4.0 Nature of Expenditures – indicate the nature of expenditures authorized to be incurred, chargeable against the receipts.

BP 600: FY 2012 ANNUAL GAD PLAN AND BUDGET

Department:						
Agency:						
Major Final Output:						
Program/ Activity/Project	Gender Issue/Concern	GAD Objective	Identified GAD Activity	Target	GAD Performance Indicator	GAD Budget
TOTAL						
Prepared by:			Approved by:			Date:
CHAIRPERSON OF GAD FOCAL POINT			HEAD OF AGENCY			DAY/MO/YR

BP 600: ANNUAL GAD PLAN AND BUDGET
Instructions

This form presents the agency GAD plan and budget for FY 2012.

Column (1) Program/Activity/Project

The objective for reviewing the agency mandate and existing P/A/P(s) is to surface the gender issues that the agency should address. Agency P/A/P(s) to be reviewed must be major, centerpiece programs.

The Gender Equality and Women's Empowerment Framework shall be the guiding framework in reviewing the agency's existing P/A/P(s). Sex-disaggregated data must also be used when analyzing the agency's existing P/A/P(s). The Framework Plan for Women, the Philippine Plan for Gender-responsive Development and the Convention on the Elimination of All Forms of Discrimination Against Women may serve as references for identifying the gender issues that the agency must address. Consultations with gender-aware women and the agencies' clientele should likewise be undertaken to validate and further define the gender issues articulated in the above-mentioned documents.

Agencies without sex-disaggregated data must identify the disaggregation of data by sex as a GAD activity to be prioritized for implementation so as to avoid reporting the same problem in the following years.

Column (2) Gender Issue/Concern

The objective of this action then is to prioritize the gender issues that the agency will commit to address within the year.

A gender issue can be classified as client-focused or organization-focused. A client-focused gender issue articulates the extent of disparity of women and men over benefits from and contribution to a program and/or project of the agency. On the other hand, an organization-focused issue points to the gap in the capacity of the organization to integrate a gender dimension in the activities of its programs and projects.

The GAD Focal Point, however, must ensure that gender issues that have not been prioritized shall be addressed by the agency in the next planning year.

Column (3) GAD Objective

The objective at this point is to clarify and spell-out what the agency intends to accomplish vis-à-vis each gender issue that the agency commits to address.

The GAD objective must **describe the intended outcome rather than merely state the intended activities of the agency**. It must be specific, measurable, attainable, realistic and time-bound.

Identifying intended outcomes will help the agency identify appropriate GAD activities; keep its direction and ensure proper focus during implementation; and assess its accomplishments and gains vis-à-vis the gender issues identified.

Column (4) Identified GAD Activity

The objective of this action is to identify corresponding interventions for each gender issue that the agency commits to address.

Said interventions may take the form of the agencies' existing P/A/P(s) but enhanced with the GAD perspective OR it may take the form of a reformulated P/A/P. The activities that will make the agency or the existing P/A/Ps of the agency address the gender issues of its clients or organization are called GAD activities. The GAD activities can either be client-focused or organization-focused.

Client-focused GAD activities are activities that seek to address the gender issues of the agency's clients. For oversight agencies whose clients are government organizations, client-focused GAD activities may include the review and integration of GAD in policies, database systems, monitoring and evaluation, or integration of GAD in training modules of government employees.

Organization-focused activities are activities that seek to: a) create the organizational environment for implementing gender-responsive policies, programs and projects; and b) address the gender issues of employees particularly those that affect women's performance as government workers like sexual harassment, low participation of women in human resource development undertakings and decision-making structures and processes, and lack of support to ease women's multiple burden such as daycare in the workplace.

Agencies shall give premium to client-focused GAD activities than the organization-focused GAD activities.

Column (5) Target

The objective of this action is to identify the quantitative and qualitative **results** that the agency is aiming for which will be the bases for monitoring and evaluating the agency's accomplishments and achievements on GAD.

Results refer to the change that has occurred after implementing the activity. The two types of results are the **immediate results of the activity (output)** and the **more distant change (outcome)** that are anticipated or actually have occurred as a result of a series of related activities and achieving a combination of outputs.

Column (6) Performance Indicator

The objective of this action is to identify the quantitative and qualitative **measures of progress** vis-à-vis the achievement of the targets set by the agency.

Quantitative indicators are measures or evidences that can be counted while qualitative indicators are measures or evidences that provide meaning and understanding of the clients' experiences.

Column (7) GAD Budget

The objective of this action is to determine the **amount to be allocated by the agency for the implementation of its GAD activities** contained in the fourth column.

**BP 600-A: ANNUAL GAD ACCOMPLISHMENT REPORT
FY 2010**

Agency _____

Program/Activity/ Project (1)	Gender Issue (2)	GAD Activity (3)	Results (4)	Cost (5)	Remarks (6)
Prepared by:		Approved by:			Date:
CHAIRPERSON OF GAD FOCAL POINT		HEAD OF AGENCY			DAY/MO/YR

BP 600-A: GAD ACCOMPLISHMENT REPORT Instructions

Column (1) Programs/Activities/Projects

Agencies which have reviewed their programs/activities/projects for gender-responsiveness will proceed by filling up all the sections. Beginners in gender mainstreaming or those agencies which have yet to create the environment supportive of gender mainstreaming will start with the second section of the form. Beginners in gender mainstreaming are those which have yet to: make key people in the agency appreciate and understand gender; formulate internal policies that will support gender mainstreaming in the agency; create mechanisms for GAD such as Focal Point and trainers' pool; and develop sex-disaggregated databases.

To assess the progress in gender mainstreaming, agencies may use the "Gender Mainstreaming and Evaluation Framework" (GMEF). It is a self-assessment tool which will help agencies determine where they are in the gender mainstreaming continuum and formulate measures towards progress. The GMEF is available for viewing and free download at www.ncrfw.gov.ph. Hard copies may be purchased at the NCRFW library.

Entries to this section shall include the title, objectives, target clientele, and the total budget of the program, project or mainstream activities.

Column (2) Gender Issue

An issue may be reported as a gender issue if it:

- articulates the extent of disparity of women and men over benefits from and contribution to a program and/or project of the agency (**Client-Focused Issues**), or
- points to the gap in the capacity of the organization to integrate a gender dimension in the activities of its programs and projects (**Organization-Focused Issues**).

A gender issue is best drawn from a gender analysis or diagnosis and is supported by data and statistics. The supporting data tells about the extent and magnitude of the gender issue or bias being presented.

Column (3) GAD Activity

The GAD activity is a component of the regular programs, activities and projects of the agency. An activity may be reported as a GAD activity if it seeks to:

- promote the equality between women and men in the distribution of benefits and the opportunity to contribute to an agency program or project; and/or
- address the gaps in knowledge, skills, and attitudes of key personnel on gender mainstreaming.

It is important to note that in most areas of life, there are significant disparities between women and men. In order to address the disparities, agencies have to uphold positive actions to promote the interest of women. For example, in promoting women's participation and involvement in farmer's cooperatives, it is not of value for agencies to target and report 50% men and 50% women as participants since this will not change the existing status of women as against men. In the same token, activities that target women without clear articulation as to how they will contribute to closing in gender gaps are likewise of little value. Examples of this are: procurement of violet uniforms for the agency's women choral group members, laser tooth extraction for employees, purchase of mineral water for employees, and construction of structures such as covered path walks and tennis court.

GAD activities may target women, men or both. Activities that have targeted men may be reported as GAD activity for as long as the objective is to correct gender disparities as in the case of establishing a network of men against sexual harassment in the workplace or training and encouraging men to share in parenting and child-rearing responsibilities.

Agencies, especially those which are new in gender mainstreaming may report activities that are intended to develop or strengthen their institutional capacity for gender mainstreaming.

Column (4) Results

This section shall reflect the consequences of the activity that has been conducted. It shall provide a description of the change that has occurred after implementing the activity. There are two types of results that have to be reported. The immediate results of the activity (output) and the more distant change (outcome) that are anticipated or actually have occurred as a result of a series of related activities and achieving a combination of outputs. In cases where many activities are required to come up with an output, it is recommended that the agency reflects all these activities in the report.

Column (5) Cost

To avoid double counting and attributing the entire program or project cost as GAD Budget, **agencies will only report the actual cost for the conduct of the GAD activities.** The agency shall specify whether the funding was sourced from overseas donors or from the GAA or from both.

Column (6) Remarks

Agencies are encouraged to report any deviation from their proposed plan and budget and provide the reasons for the deviation as well as the factors that have facilitated or hindered the implementation of gender mainstreaming in the agency.

ANNEX C

**FY 2012
BUDGET PREPARATION CALENDAR**

FY 2012 BUDGET PREPARATION CALENDAR

ACTIVITY	DATE
1. Issuance of Budget Call	December 30, 2010
2. Budget Forum <ul style="list-style-type: none"> i. National Government Agencies ii. DBM Officials and Staff iii. Corporate Budget Forum 	January 6, 2011 AM January 7, 2011 AM January 7, 2011 PM
3. DBM-RO/Agency ROs Budget Forum on the FY 2012 National Budget	January 10 & 11, 2011
4. Issuance of Indicative Budget Ceilings and Macroeconomic Assumptions and Fiscal Targets	January 28, 2011
5. Consultations with Regional Development Councils/Civil Society Organizations of Agencies' On-going Programs and Projects	February, 2011
6. Deadline of Submission of B.P. Form No. 201 A, B, C – Past Year's Actual Obligation and Current Year Appropriation	March 15, 2011
7. Deadline of Submission of FY 2012 Budget Proposals	April 8, 2011
8. Technical Budget Hearings with Agencies	April 11 - 22, 2011
9. DBM Budget Review	May 9 – 31, 2011
10. DBCC Deliberation	June 16 - 17, 2011
11. Presentation to the President and the Cabinet of the FY 2012 Proposed Budget Levels of Department/Agency/Special Purpose Funds	June 21, 2011
12. Sending of Confirmation Letters to Agencies	June 23 -28, 2011
13. Finalization of National Expenditure Program (NEP), Budget of Expenditures and Sources of Financing (BESF) Tables, Staffing Summary, Budget Message, Details of Selected Programs/Projects, Organizational Performance Indicator Framework (OPIF) Book	June 29 - July 6, 2011
14. Printing of FY 2012 Budget Documents	July 8 -19, 2011
15. Submission of the FY 2012 Budget Documents to the President	July 20, 2011
16. Submission of the President's Budget to Congress	July 25, 2011