



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



NATIONAL BUDGET MEMORANDUM

No. 120
January 6, 2014

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

SUBJECT : BUDGET CALL FOR FY 2015

1.0 INTRODUCTION

The Budget Priorities Framework for 2015 was presented in NBM 119 dated December 27, 2013 to inform agencies of the objectives, strategies and programs which will be supported in the FY 2015 Budget to achieve the Administration's goals of rapid growth and inclusive development. This subsequent issuance prescribes the other guidelines and procedures to be observed in accomplishing the various budget proposal documents. The technical guidelines and computational processes are presented in detail in the annexes, such guidelines being supportive of the strategies/policies enumerated in the NBM on Budget Priorities Framework (BPF) to assist in the formulation of focused, transparent and accountable budget allocations.

2.0 PURPOSES

- 2.1 To prescribe the guidelines and procedures in the preparation of the FY 2015 Budget in accordance with the ongoing Public Financial Management (PFM) and Public Expenditure Management (PEM) reforms;
- 2.2 To strengthen the conduct of agency consultations at the central and regional levels and those with civil society organizations (CSOs), the private sector, the Regional Development Councils (RDCs) and other stakeholders to secure feedback on proposed programs and projects of departments and corporations;
- 2.3 To prescribe the Budget Preparation (BP) forms to be accomplished/submitted by agencies through the On-line Submission of Budget Proposals (OSBP); and,
- 2.4 To provide the calendar of activities for the preparation of the FY 2015 Budget.

3.0 EXPENDITURE MANAGEMENT FRAMEWORK

3.1 Ongoing reforms in Public Expenditure Management (PEM) and Public Financial Management (PFM) provide the tools to strengthen the links between planning, budgeting and implementation and must be used by the agency in developing their budget submissions.

3.2 An effective PEM, which includes the tools of Medium-Term Expenditure Framework (MTEF), Performance-Informed Budgeting (PIB) and its associated Organizational Performance Indicator Framework (OPIF), Zero-Based Budgeting (ZBB), Program Budgeting (PB), and Grassroots Participatory Budgeting (GPB), achieves the following objectives:

- *"Spending within means"*, or aggregate fiscal discipline - resources should be used in a planned and deliberate medium-term strategy within the aggregate resource constraints.
- *"Spending on the right priorities"*, or allocative efficiency - spending should be aligned with socio-economic priorities, as spelled out in the Philippine Development Plan (PDP) and the Budget Priorities Framework under NBM 119.
- *"Spending with value-for-money"*, or operational efficiency - all public goods and services must be provided at the most reasonable cost and considers the absorptive capacity of the agency given the shift to the one year validity of appropriations.

3.2.1 MTEF - the planning-budgeting framework used by the government to provide a three-year forward perspective to the decision making process during budget preparation. The framework facilitates the determination of the fiscal space (available uncommitted funds) available for allocation among the key programs taking into account the future cost of approved and ongoing programs under the forward estimates (FE) process and the fiscal consolidation targets of the National Government. As contained in NBM 119, the agency will ensure that its FE or indicative ceiling includes only the priority programs of the Administration and weeds out postponable and unnecessary items to make room for the Reconstruction Assistance on Yolanda (RAY) program. Programs will be evaluated to assess their continuing merit, efficiency and effectiveness.

3.2.2 PIB - a budgeting approach that uses performance information to inform Congress and the public about the outputs and outcomes an agency is committing to deliver in exchange for its budget. The performance information is presented alongside the budget in the NEP and includes: a) the purposes/objectives for which the funds are required; b) the outputs that would be produced or the services that would be rendered; and c) the quantity, quality and timeliness targets for the outputs and/or services.

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

An outcome-based PIB will be adopted for the FY 2015 Budget as opposed to the current MFO or output-based 2014 Budget (a separate guideline shall be issued for the purpose). The objectives of the outcome-based PIB are:

- 3.2.2.1 To align the PIB with the OP Planning Tools and the commitments made by department/agency heads with the President;
 - 3.2.2.2 To provide the agency management a clearer 'basis/strategy for prioritizing its programs/activities/projects/ by aligning them more explicitly with government priorities and targets;
 - 3.2.2.3 To provide the agency with the outcome framework for the conduct of management monitoring and evaluations (like the zero based budgeting studies) to improve program performance;
 - 3.2.2.4 To build a better outcome accountability framework for the grant of Performance Based Incentive System (PBIS); and
 - 3.2.2.5 To facilitate the development of systems and databases which will ease the data requirements of the DBM, NEDA and the other oversight agencies on the agency.
- 3.2.3 ZBB - program evaluation approach through which major agency programs and projects are assessed/evaluated primarily by third party entities to:
- 3.2.3.1 assess the continuing relevance of these programs and projects;
 - 3.2.3.2 explore alternatives and better ways to achieve their objectives;
 - 3.2.3.3 determine whether the resources for a program/project should be kept at the present level, increased, reduced or discontinued; and
 - 3.2.3.4 guide departments/agencies in eliminating funding for activities which are not aligned with priorities or which are inefficient, ineffective and fraught with leakages.

3.2.4 PB and GPB as explained in NBM 119.

- 3.2.4.1 **PB** is a budgeting approach to facilitate and incentivize inter-agency collaboration along the Social Contract Results Areas to ensure that priority programs are planned, budgeted and implemented in a coordinated manner.

Annex B of NBM 119 and Schedule E-1 of this NBM list down the major programs for the program budgeting approach which will include the programs under RAY.

- 3.2.4.2 **GPB** is a budgeting approach which ensures that the prioritized list of programs and projects required by poor cities/municipalities are incorporated into the 2015 indicative budget levels of participating agencies. It promotes responsiveness of agencies to and ensures convergence of the services of departments/agencies/GOCCs to the needs of the poorest LGUs and communities'. It also strengthens the capacity of the LGUs to plan, budget and execute programs.

- 3.3 A sound PFM system includes the Government Integrated Financial Management Information System (GIFMIS) that will automate, streamline and speed up the processing and the flow of funds and financial management information within government. The GIFMIS is currently being contracted out for development and pilot testing for 2014 and 2015. Among the major budgeting reforms under the PFM regime to be incorporated in the GIFMIS are:

- 3.3.1 Unified Accounts Code Structure (UACS) - a government-wide harmonized budgetary, treasury and accounting code classification introduced in the FY 2014 Budget which facilitates the reporting, tracking and monitoring of all financial transactions of agencies. The submission of the FY 2015 Budget will use these codes which have been enhanced to include the requirement to track the location of projects, and identify/tag climate change adaptation and mitigation measures as well as RAY programs.

- 3.3.2 Online Submission of Budget Proposals System (OSBPS) - an automated system which allows online or electronic submission and encoding of agency budget proposals to reduce the number and duplication of reports being submitted by agencies. The OSBPS which has been piloted in the FY 2014 Budget will be mainstreamed for the FY 2015 Budget.

3.4 Other Budget Policies

- 3.4.1 Disaggregate all remaining lump sum amounts in the agency budget into component projects to enhance the credibility of the GAA and enable it to function as a budget release document. The **no lump sum policy** will continue to be enforced for the 2015 budget. The detailed project components and geographic locations

(up to provincial and municipal levels) of agency proposals need to be specified;

3.4.2 Broaden the participation of the CSOs and other stakeholders in the budget preparation process and promote wider monitoring of the government's key public services;

3.4.3 Revitalize discussions of programs and budgets at the regional level, to ensure complementation of national government and LGU programs within the region given the region's comparative advantage and needs.

The geographic focus of the 2015 Budget as laid out in NBM 119 must be followed to maximize employment generation and poverty reduction in the provinces and cities with the most number of poor families, those with the highest incidence and those with multiple climate and geo hazard vulnerabilities. The RDCs, CSOs, LGUs and other stakeholders should be consulted on the proposed strategies of the agency and should be encouraged to provide technical assistance;

3.4.4 Sustain Public-Private Partnerships (PPPs) or BOT projects with the private sector financing/constructing and/or operating projects minimize the risks associated with these projects by building the environment for solicited bids and the capacity to identify and monitor contingent liabilities. Feasibility studies funds have been provided for DPWH and the PPPCP which can be accessed for the preparatory studies and build the market case for the proposed projects. For the NEDA Board approved projects, strategic support in terms of right-of-way acquisition, access roads, and other contract conditions can be incorporated in the budget proposal to better ensure successful projects; and

3.4.5 Promote open data to increase public access and awareness on budget data/information to facilitate appreciation and analysis, to promote transparency and accountability. Accordingly, the posting of bids and awards on the PhilGeps, and the publication of the Transparency Seal and ARTA Citizen Charter will continue to be Good Governance Conditions under the PBB to institutionalize these transparency conditions.

3.5 Medium-Term Information Technology Harmonization Initiative (MITHI) - a coherent process, jointly undertaken by DBM, DOST - Information and Communications Technology Office (ICTO), and NEDA for the planning, budgeting, implementation, monitoring and evaluation of proposed government-wide information and communication technology programs and projects. These project proposals indicated in the agencies' Information Systems Strategic Plans shall be subject to evaluation by the MITHI steering committee in accordance with DBM-DOST-DBM JMC 2012-01.

3.6 Other Public Financial Management Policies

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

- 3.6.1 Cost recovery measures to assist in the revenue enhancement efforts and improve service delivery, pursuant to Administrative Order No. 31 dated October 1, 2012.
- 3.6.2 Implementation of the National Guidelines on Internal Control Systems pursuant to DBM CL No. 2008-08 dated October 23, 2008, the Philippine Government Internal Audit Manual, issued thru CL No. 2011-05 dated May 19, 2011, and the creation and strengthening of an Internal Audit Service/Unit and a Management Division/Unit in Agencies concerned as provided under CL No. 2008-5 dated April 14, 2008;
- 3.6.3 Pursuit of ISO 9001:2008 (Quality Management System) certification and implementation of other quality management improvement programs to further institutionalize and enhance government processes, systems and operations as mandated under EO No. 605 dated February 23, 2007. The setting up of a Quality Management System following ISO guidelines will be among the conditions required for the PBB in 2014 and 2015. Agencies will have to target the accreditation of at least one front line service under ISO each year;
- 3.6.4 Total Resource Budgeting
 - 3.6.4.1 In preparing the national budget, as much as possible, all revenue sources and other receipts of government agencies, i.e., deposited with the Bureau of the Treasury (BTr) and with authorized government depository banks (outside the BTr) must be taken into consideration, in order to provide a holistic view for assessing agency performance. Earmarked funds of agencies which support identified P/A/Ps and their corresponding MFOs/PIs must be fully disclosed by accomplishing the appropriate BP forms supporting the agency budget proposal.
 - 3.6.4.2 Pursuant to DOF-DBM-COA Permanent Committee Joint Circular No. 4-2012 and DOF-DBM-COA Joint Administrative Order Nos. 2012-01 and 2012-01-A, all NGAs including SUCs and Other Executive Offices, are required to submit a complete list of their existing bank account balances pertaining to funds maintained outside the BTr. Consistent with this requirement, agencies shall reflect under BP Form 100-B their latest cash in bank balances for these accounts. The submitted data will be included by DBM in the consolidated list of all Off-Budget

funds/accounts maintained by departments/agencies (Table B.19 of BESF).

3.6.5 Gender and Development (GAD)

3.6.5.1 A GAD Plan and Budget (GPB) shall be formulated pursuant to and in accordance with the Republic Act 9710 or Magna Carta of Women and the PCW-NEDA-DBM Joint Circular 2012-01: Guidelines on the Preparation of Annual Gender and Development (GAD) Plans and Budgets (GPB) Accomplishment Reports (AR) to implement the Magna Carta of Women.

3.6.5.2 The GPB shall respond to the gender gaps/issues faced by the agency's clients and constituencies and their women and men employees. Agency shall allocate at least five percent (5%) of the total agency budget proposal for activities supporting GAD plans and programs.

4.0 BUDGET CEILINGS

Consistent with the performance-based budgeting approach, the indicative budget ceiling issued under NBM 119 may be adjusted, pursuant to Specific Guidelines per Annex "A", Part A - Item 1.0 of this NBM, based on demonstrated capacity to implement programs and projects as well as credible, adequate and justified catch-up plan and improvements in budget utilization in relation to the agency MFOs.

5.0 SPECIFIC GUIDELINES AND BUDGET PREPARATION FORMS

In support of the strategies/policies enumerated in NBM No. 119, the technical guidelines and computational processes are presented in detail in the following annexes:

5.1 Annex "A" - Specific guidelines for the following:

5.1.1 Part A - Related to Budget Framework; and

5.1.2 Part B - Related to Expenditure Items

5.2 Annex "B" - Budget Preparation Forms

5.3 Annex "C" - Budget Preparation Calendar

6.0 SUBMISSION REQUIREMENTS AND TIMETABLE

6.1 Agencies shall accomplish/submit the pertinent Budget Preparation (BP) forms containing FYs 2013 to 2015 information using the specific guidelines attached as Annex "A", through the following:

- Budget Preparation Management System (BPMS) for FY 2013 (BP Forms 201 A to D); and

- OSBPS for FYs 2013 to 2015 (All applicable BP Forms)

DBM shall issue a separate Advisory for additional guidelines on the preparation and submission of budget proposal through BPMS and OSBPS.

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

- Thrust for the budget year/Priorities;
- Outcomes and Outputs (Targets) using Performance-Informed Budget Structure;
- Program/Project Implementation Strategies for FY 2015;
- FY 2013 Actual Accomplishment;
- BP Form C – Summary of RDC/CSO Feedback on Major On-going Programs and Projects (for selected departments); and
- Inventory of equipment as required under NBC Nos. 438, 446 and 446-A.

6.3 DBM will not schedule Technical Budget Hearing (TBH) until the agency complies with the online submission. **Hard copy of BP Forms submitted to DBM not generated through the OSBPS shall be considered invalid.**

6.4 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
PSA* (NSCB)	Systems of Designated Statistics pursuant to EO 352
DOST-ICTO	Information Systems Plan in support of IT-related proposals
PCW	GAD Plan
DOST	R&D in natural resources, environment, technological and engineering sciences
DENR-NAMRIA	
	Procurement of Data from Airborne and Space borne platforms and other related products and services for mapping purposes

* Per R.A. No. 10625, the NSCB shall be one of the agencies that constitute the Philippine Statistical Authority (PSA).

6.5 Agencies are encouraged to start early the encoding of their budget proposals through the OSBPS once available. The deadline for the submission of the required BP Forms under Annex B for FY 2015 budget proposals shall be as follows:

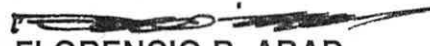
6.5.1 March 10, 2014

- FY 2013 Actual Obligations and FY 2014 Current Year Program by allotment class using BP Form 201 Schedules A, B, C and D; and
- FYs 2013 and 2014 physical and performance/targets using Forms A and B.

6.5.2 March 28, 2014 (instead of April 15)

- FY 2015 Budget Proposals.

6.6 All national government agencies shall submit their 2015 budget proposals and supporting forms/documents directly to the Budget Technical Service (BTS), Ground Floor, DBM Boncodin Hall, General Solano St., San Miguel, Manila. SUCs shall submit these aforecited forms to their counterpart DBM-RO concerned.


FLORENCIO B. ABAD
Secretary



SPECIFIC GUIDELINES

GUIDELINES IN THE PREPARATION OF FY 2015 AGENCY BUDGET PROPOSALS AND OTHER BUDGETARY ITEMS

Part A - Related to Budget Framework

1.0 Proper Disaggregation of Agency Budget Proposal

Departments/agencies shall use **BP Form 201** to reflect the FY 2015 budget proposal under their P/A/Ps. They shall prepare budget proposals that are implementation ready and well-coordinated, to preclude budgetary realignments during the budget execution phase.

1.1 Forward Estimates (FEs) / Indicative Budget Ceiling)

- 1.1.1 The indicative budget ceiling for each department/agency for FY 2015, as shown in Annex A of NBM 119, corresponds to the updated FEs. The FEs cover the estimated annual costs of on-going budgetary programs and projects. Requirements for 2015-2017 shall be matched with targeted outputs and reflected in the respective MFO targets of the agency, per **BP Form B**.
- 1.1.2 Agency budget proposal shall be fully disaggregated into specific programs and projects according to geographic coverage/location/beneficiaries, for transparency and for better monitoring.
- 1.1.3 To maximize the expenditure ceilings provided, departments/agencies are reminded to consider the following guidelines in formulating their respective FY 2015 Budget:
 - KRAs as laid out in EO No. 43, support for the priority concerns for FYs 2015-2016, including requirements for the RAY program.
 - Disaggregate all remaining lump-sum funds in the agency budget into specific programs/projects in the different focus geographic locations (by region, province and municipality by inputting the results of the consultations with RDCs, CSOs, LGUs and other stakeholders. The complete details shall include the following:
 - rationale and objectives of the program, project or activity;
 - full components with cost estimates of the P/A/Ps; and targeted results or expected outputs.

- Ensure the consistency of the proposed financial allocation with the targeted outputs and commitments for the year.
- No reallocation of the Personal Services (PS) ceiling indicated for each department to other expenditure items.
- Full provision for the mandatory expenditure items, like rents, utilities and other similar expenses, within the budget allocated for each bureau/attached agency.

1.1.4 The indicative ceilings may be adjusted based on the national and sectoral priorities as finally determined by the President and the Cabinet, cognizant of the absorptive capacity of the agencies in 2013 and measures done to improve the fund utilization of the agency.

1.2 Fiscal space or uncommitted resources

This shall be allocated for the key priority programs and outcomes critical to achieve a rapid and inclusive growth in accordance with the development priorities of this Administration. The agency key programs as cited in NBM 119 shall be coordinated and converged to focus efforts in identified priority areas that will increase the certainty of reducing underemployment and poverty. These include the following programs:

- Pantawid Pamilyang Pilipino Program;
- Education Program;
- Universal Health Care Program;
- Housing for Informal Settlers;
- Transport Infrastructure Development Program;
- Agriculture Development Program;
- Manufacturing Revival and SME Development Program;
- Research and Development;
- Job Creation;
- Climate Change and Disaster Risk Management Program; and
- Reconstruction Assistance on Yolanda

These programs shall concentrate on the focus geographical areas namely (a) provinces with large poverty magnitude (b) provinces with high poverty incidence, and (c) provinces vulnerable to shocks and disasters.

2.0 Adoption of Program Budgeting (PB) for Inter-agency Efforts

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

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

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

2.3 The lead and participating departments/agencies shall:

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

2.4 The lead departments shall:

- convene all the participating agencies to ensure consistency on assumptions, targets, beneficiaries, focus areas, and implementation timelines and resources;
- consolidate the targets and funding requirements of identified programs for priority allocation for submission to DBM;

2.5 DBM shall inform the lead and participating agencies of the schedule of the Technical Budget Hearings to discuss the program components and implications of various funding requirements.

3.0 Adoption of Outcome-based Performance-Informed Budgeting (PIB)

3.1 The outcome based PIB shall be based on a Program Management Framework that will be crafted by departments/agencies together with DBM. A separate guideline from the DBM will be issued to all departments/agencies on the shift from outputs to outcomes. This shall consider the linkage of the PAPs to Major Final Outcomes (MF Outcomes), Department Outcomes, Sectoral Outcomes and the President's Key Results Areas (KRAs).

3.2 **Agencies which are unable to submit BP Forms A and B, shall be limited in their proposed budget levels to the FY 2013 actual expenditure levels, net of non-recurring expenditure items and completed projects.**

4.0 Use of Zero-Based Budgeting (ZBB) Results

The 2011 to 2013 ZBB Study results will be used as inputs in reviewing the allocations to major budgetary programs of selected departments. These studies are published in the DBM website.

5.0 Grassroots Participatory Budgeting (GPB)

5.1 Consistent with DBM-DILG-DSWD-NAPC JMC No. 4 dated November 26, 2013, the following are the participating departments/GOCCs for the FY 2015 GPB exercise:

- a. Department of Agrarian Reform
- b. Department of Agriculture
- c. Department of Education
- d. Department of Energy
- e. Department of Environment and Natural Resources
- f. Department of Health
- g. Department of the Interior and Local Government
- h. Department of Labor and Employment-OSEC and TESDA
- i. Department of Social Welfare and Development
- j. Department of Tourism
- k. Department of Trade and Industry
- l. National Electrification Administration

5.2 The participating departments/agencies shall ensure complementation between national and LGU projects by closely coordinating with target LGUs. In accordance with joint GPB guidelines, the validated/qualified LGU projects shall be integrated in the agency budget proposal. Disclosure shall be made on the proposed LGU counterpart funds. Departments/agencies concerned shall identify/present each GPB project in the relevant budget forms such as **BP Forms 201-A, B, C and D** (whichever is applicable) to facilitate tracking and monitoring in all phases of budgeting.

5.3 Consultations of AROs with LGUs and various stakeholders.

5.3.1 LGUs, i.e., all Cities/Municipalities on GPB Projects

- AROs thru the Local Poverty Reduction Action Team (LPRAT) and Regional Poverty Reduction Action Team (RPRAT) shall provide technical assistance in the formulation of plans and identification of poverty reduction projects and strategies.
- Convergent agencies together with the Human Development and Poverty Reduction Cluster (HDPRC) and DILG shall orient and discuss the plans with the municipal core teams, providing guidance on the conduct of bottom-up budget preparation and execution process.

5.3.2 RDCs

- RDCs shall monitor and provide feedback on the impact and gaps of national government agency's **on-going** programs/projects in their localities, as well as suggest needed improvements in agency programs/projects.
- RDCs shall submit feedback/recommendation to ACOs copy furnished the AROs on the relevance, efficacy and propriety of the on-going programs and projects, using **BP Form C**.
- Taking into consideration the RDC endorsement, the ACOs shall submit consolidated report to DBM containing the feedback on the P/A/Ps endorsed by RDCs, following the form prescribed under **BP Form C**.

5.3.3 CSOs, Private Sector and Other Stakeholders

- Consultations with partner and interested CSOs and other stakeholders shall be undertaken observing the principles of Transparency, Accountability, Integrity, Partnership, Consultation and Mutual Empowerment, Respect for internal processes, Sustainability and National Interest.
- CSOs and other stakeholders shall assess and evaluate the existing programs and projects of government agencies and submit a report to DBM containing the feedback on the existing P/A/Ps of agencies, using **BP Form C**.

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

5.3.4.1 ARO shall:

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

5.3.4.2 ACO shall:

- Consolidate and submit to DBM using **BP Form C**, the reports of the different regional offices incorporating the RDC recommendation and feedback (if deemed necessary) including recommendations of the LPRAT/RPRAT for GPB projects.
- Certify the acceptance or non-acceptance of the RDC recommendation and state the reason in the event of non acceptance.
- Provide RDCs and DBM-ROs with feedback on RDC recommendations on programs/projects which are to be incorporated in the budget submission to DBM.
- Inform the RDC concerned of those programs/projects which are finally submitted for congressional approval.

6.0 Information Communication Technology (ICT) Requirements

Most of government programs and projects feature systems and approaches that are ICT related. Thus, sustain the mechanism in ensuring a systematic process for the planning, budgeting, implementation, monitoring and evaluation of a harmonized government-wide ICT blueprint.

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

- 6.1.1 Each item shall be tagged in the Online Submission of Budget Proposal (OSBP) System as part of MITHI. Further, there will be ICT-pertinent sub-object classes in the OSBP System to which each item shall be grouped under.
- 6.1.2 The ISSP, to which the aforementioned OSBP System output is attached, shall serve as the primary evaluation document.
- 6.1.3 Items consequently endorsed by the MITHI Steering Committee shall then constitute the ICT budget proposal for the agency which submitted the same.
- 6.1.4 The DBM Executive Review Board (ERB) shall have final authority to make decisions on programs and projects in relation to budgetary allocation, except that programs and projects that were approved under the auspices of MITHI shall be considered as evaluated and endorsed by recognized technically proficient government stakeholders, thereby facilitating ERB examination.

6.2 Programs and projects amounting to at least P1 Billion (per program/project) requiring NEDA Investment Coordination Committee (ICC) review and approval, and other similar processes requiring the review and endorsement of other agencies, shall undergo the same processes heretofore required. The MITHI Steering Committee endorsement may form part of the supporting documents for such review processes.

7.0 Other Public Financial Management Policies

7.1 Cost Recovery Measure

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

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

- Creation and Strengthening of Internal Audit Service (IAS)
- ISO 9001:2008 Quality Management Systems (i.e., training needs and equipment, among others)

7.3 PPP Funding

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

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

7.4 Total Resource Budgeting

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

- **BP Form 100 A** - Statement of Revenues and Expenditures for Special Accounts in the General Fund.

- **BP Form 100 B** - Statement of Other Receipts/Expenditures for Revolving Funds, Use of Income and Trust Receipts;
- **BP Forms A and B** - for MFO Budget Matrix and Agency Performance Measures.

7.5 GAD

Departments/Agencies shall accomplish **BP Form 400 and 400-A** for the GAD Plan and Budget for 2015 and GAD Accomplishment Report for 2013, respectively. The GAD budget shall be part of the agency's PS, MOOE, and CO requirements. It is understood that the GAD budget does not constitute an additional budget over an agency's total budget appropriations.

Part B - Related to Expenditure Items

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

PART I: PERSONNEL SERVICES – BP Form 201-A

1.0 SALARIES AND WAGES

1.1 Salaries of Permanent Positions

1.1.1 Salaries of permanent positions shall be classified into:

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

1.1.2 For FY 2015, 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, 2013. Actual salaries shall refer to authorized basic salaries of positions and step increments, if any, as of December 31, 2013, including latest salary adjustment. For The Judiciary, Congress, and agencies vested with fiscal autonomy, basic salaries for both filled and unfilled positions shall be included.

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

1.1.4 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 to be reflected in **BP Form 204** shall be further classified into 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 (subject to justification), and in no case to exceed the FY 2014 budget for the purpose. The said amount shall be inclusive of related benefits, i.e., PERA, Uniform/Clothing Allowance, Year-End Bonus, Cash Gift, PIB, PhilHealth, PAG-IBIG, ECIP and RLIP Contributions. This shall not apply to department/agency with approved Rationalization Plan.

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

- 1.2.3 No additional casual and contractual positions shall be created in FY 2015. However, subject to the scrap and build policy, positions for development projects to augment the core staff of the Project Office/unified PMO may be created, pursuant to NBC No. 485 dated March 13, 2003.

2.0 OTHER COMPENSATION

2.1 Personnel Economic Relief Allowance (PERA)

The P2,000/month provision for PERA shall cover all positions entitled thereto pursuant to Budget Circular No. 2009-3. The computation shall be based on the number of filled itemized positions as of December 31, 2013.

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

For 2013, actual obligations pertaining to reimbursable RATA shall be reflected under PS although the funding source may come from MOOE savings.

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, 2013, multiplied by P5,000 per annum.

2.4 Subsistence, Laundry and Quarters Allowance (SLQA)

Separate guidelines may be issued in case of modifications in the SLQA rates provided below:

- 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 ₱2,000 multiplied by the number of filled positions as of December 31, 2013 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 type of 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:

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

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

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

2.7.5 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;

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

2.7.7 Officials and employees assigned to special projects provided that:

2.7.7.1 Said special projects are reform-oriented or developmental, contribute to the improvement of service delivery and enhancement of the performance of the core functions of the agency and have specific timeframes and deliverables for accomplishing objectives and milestones set by the agency for the year; and

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

2.10 Cash Gift

Cash Gift equivalent to P5,000 shall be computed based on the number of filled positions as of December 31, 2013.

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, 2013.

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.

2.13 Collective Negotiation Agreement (CNA)

The CNA Incentive shall be sourced solely from agency savings out of released allotments for Maintenance and Other Operating Expenses (MOOE) under the following items:

- a) Traveling Expenses
- b) Communication Expenses
- c) Repair and Maintenance
- d) Transportation and Delivery Expenses
- e) Supplies and Materials
- f) Utility Expenses

Pursuant to Budget Circular No. 2012-4, the FY 2013 actual obligations for CNA shall be reflected in BP Form 201-A under the account code "Personnel Services – Other Bonuses".

3.0 OTHER BENEFITS

3.1 Pension Benefits

These shall be further classified into:

- 3.1.1 Pension - Civilian Personnel, and
- 3.1.2 Pension - Military and Uniformed Personnel.

The requirement of agencies with special retirement laws for their officials such as The Judiciary, Chairs and members of Constitutional Commissions and other similarly situated officials in the Office of the Solicitor General (OSG), Office of the Government Corporate Counsel (OGCC), National Labor Relations Commission (NLRC), Professional Regulation Commission (PRC) 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 Gratuity Benefits (RGB)

3.2.1 Agencies shall accomplish **BP Form 205** for the list of FY 2015 retirees for budget provision and programming purposes. Separate lists shall be prepared for mandatory and optional retirees.

3.2.2 For GSIS members the computation of the RGB shall be based on the total creditable service which is converted into gratuity months, as follows:

- 1 gratuity month – for each creditable year of service not exceeding 20 years
- 1.5 gratuity months - for each creditable year of service over 20 years but not exceeding 30 years
- 2 gratuity months - for each creditable year of service over 30 years

Claims for RGB of retirees who opt to avail of the benefits under RA No. 1616 may be accommodated against the 2015 Pension and Gratuity Fund (PGF), in the absence of agency savings. For this purpose, agencies are enjoined to properly accomplish **BP Form 205** for the list of proposed retirees in 2015 i.e., those retiring under RA 1616 and other retirement packages (e.g. RA 8291, 660). **In the absence of the said list, agencies will not be allowed to charge the payment of RGB against the PGF.**

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

3.3 Terminal Leave Benefits (TLB)

3.3.1 Agencies shall also use **BP Form 205** to reflect the terminal leave benefits of 2015 retirees. TLB of compulsory retirees whether permanent or casual, shall be computed separately from those of optional retirees.

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

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

Where:

TLB - Total TLB

S - Highest monthly salary received by the employee

D - No. of days of leave credits of employees scheduled to retire

CF - Constant Factor is .0478087

4.0 FIXED PERSONNEL EXPENDITURES

4.1 The following Government counterpart contributions shall be computed based on filled itemized positions as of December 31, 2013:

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

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

4.1.1.2 For military personnel of the DND, uniformed personnel of the DILG, DOTC (PCG) and DENR (NAMRIA), no provision for RLIP shall be provided.

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

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

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

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

5.0 TRAVELLING EXPENSES

Travelling expenses shall be segregated into:

- 5.1 Local Travel
- 5.2 Foreign Travel

6.0 TRAINING AND SCHOLARSHIP EXPENSES

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

- 6.1 Training Expense
- 6.2 ICT Training Expense

7.0 SUPPLIES AND MATERIALS EXPENSES

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

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

8.0 UTILITY EXPENSES

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

- 8.1 Water
- 8.2 Electricity

9.0 COMMUNICATION EXPENSES

Communication expenses shall include the following:

- 9.1 Postage and Courier services;
- 9.2 Telephone (mobile and landline);
- 9.3 Internet Subscription;
- 9.4 Cable, Satellite, Telegraph and Radio

10.0 AWARDS AND PRIZES

10.1 Awards and Rewards

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

10.2 Prizes

Amount paid to winners of competitive and promotional activities

11.0 SURVEY, RESEARCH AND DEVELOPMENT EXPENSES

11.1 Survey Expenses

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

11.2 Research, Exploration and Development Expenses

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

12.0 DEMOLITION AND DREDGING EXPENSES

12.1 Demolition and Relocation Expenses

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

12.2 Desilting and Dredging Expenses

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

13.0 POWER SUPPLY SYSTEM EXPENSES

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

14.0 CONFIDENTIAL, INTELLIGENCE AND EXTRAORDINARY EXPENSES

14.1 Confidential Expenses

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

14.2 Intelligence Expenses

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

14.3 Extraordinary and Miscellaneous Expenses

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

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

- P 220,000 - 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

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

15.0 PROFESSIONAL SERVICES

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

- 15.1 Legal Services
- 15.2 Auditing Services
- 15.3 Consultancy Services
- 15.4 ICT Consultancy Services – covers all ICT consultancies other than maintenance of existing systems
- 15.5 Other Professional Services

16.0 GENERAL SERVICES

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

- 16.1 Environment/Sanitary Services
- 16.2 Janitorial Services
- 16.3 Security Services

- 16.4 General ICT Services pertains to maintenance of existing ICT systems
- 16.5 Other General Services

17.0 REPAIRS AND MAINTENANCE

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

- 17.1 Buildings and Structures - include office buildings; school buildings; hospitals and health centers; markets and slaughterhouses; hotels and dormitories; and other structures.
- 17.2 Furniture and Fixtures
- 17.3 Heritage Assets - include the cost of restoration and preservation of historical buildings; works of arts and archeological specimens; and other heritage assets, preserved by the government for their cultural and historical significance.
- 17.4 Infrastructure Assets - include road networks; sewer systems; water supply systems; power supply systems; seaport systems; airport systems; parks, plazas, monuments; and other infrastructure assets; excluding communication networks, and other ICT infrastructure assets.
- 17.5 Investment Property includes buildings/warehouses and other structures held for rent/lease or held for capital appreciation or both.
- 17.6 Land Improvements include aquaculture structures and other land improvements constructed/acquired/developed for public use.
- 17.7 Leased Assets - include buildings; and other leased assets acquired by a lessee under a finance lease contract/agreement.
- 17.8 Machinery and Equipment - include office equipment; agricultural and forestry equipment; marine and fishery equipment; airport equipment; construction and heavy equipment; firefighting equipment and accessories; military, police and security equipment; medical equipment; printing equipment; sports equipment; technical and scientific equipment; and other machineries and equipment excluding ICT equipment.
- 17.9 ICT Infrastructure, Machineries and Equipment include communication networks, data center and storage facility.
- 17.10 ICT Office Equipment – include ICT equipment (e.g. desktop computers, mobile computing devices, tablets, printers, scanners, etc.), network devices (e.g. switches, routers, power supplies, and software).
- 17.11 Leased ICT Infrastructure, Machineries and Equipment
- 17.12 Leased ICT Office Equipment

- 17.13 Reforestation Projects - include those in the upland, marshland and swampland.
- 17.14 Transportation Equipment - include motor vehicles; trains; aircrafts and aircraft ground equipment; watercrafts; and other transportation equipment.
- 17.15 Other Property, Plant and Equipment – include property plant and equipment not classified under specific repair and maintenance accounts.

18.0 FINANCIAL ASSISTANCE/SUBSIDY

- 18.1 Financial Assistance/Subsidies shall include a breakdown of each expenditure item with the corresponding amount, categorized as follows:
 - 18.1.1 Government Assistance/Subsidy to NGAs;
Transfer of funds to NGAs
 - 18.1.2 Financial Assistance to LGUs;
Transfer of funds to LGUs
 - 18.1.3 Budgetary Support to GOCCs;
Include the NG budgetary support to GOCCs/GFIs for operating expenses, conversion to subsidy of advances and interest on advances of the NG on GOCCs/GFIs' loans; internal revenue taxes and customs duties and tariffs on importation of the GOCCs chargeable against the tax expenditure subsidy.
 - 18.1.4 Subsidy to Economic Enterprises;
 - 18.1.5 Subsidy to Other Funds; and,
Include fund transfers to one fund from another fund maintained by the same NGA as expressly authorized by law.
 - 18.1.6 Financial Assistance to NGOs/POs

19.0 TAXES, INSURANCE PREMIUMS AND OTHER FEES

- 19.1 Shall include the taxes, duties, licenses and other fees due to regulatory agencies, taxes on interest income on savings deposits, time deposits, and government securities of the bond sinking fund/other funds.
- 19.2 Fidelity Bond Premiums shall include expenses for premium on fidelity bond of accountable officers.
- 19.3 Insurance Expenses shall include premiums paid by the agency for the insurable risks of government property.

20.0 LABOR AND WAGES

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

21.0 OTHER MOOE

This shall include the following:

21.1 ADVERTISING EXPENSES

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

21.2 PRINTING AND PUBLICATION EXPENSES

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

21.3 REPRESENTATION EXPENSES

Expenses for official meetings/conferences and entertainments

21.4 TRANSPORTATION AND DELIVERY EXPENSES

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

21.5 RENT/LEASE EXPENSES

21.5.1 Rent Expense shall include rental of the following:

- 21.5.1.1 Land
- 21.5.1.2 Buildings and Structures
- 21.5.1.3 Motor Vehicles
- 21.5.1.4 Equipments
- 21.5.1.5 Living Quarters
- 21.5.1.6 ICT Equipments (e.g. desktop computers, mobile computing devices, printers, scanners, etc.)
- 21.5.1.7 ICT Infrastructure Machineries and Equipment (e.g. communication networks, data center and storage facilities, etc.)

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

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

21.5.4 The limitation on the rental of motor vehicles which specifies that such rental should not be for a continuous period of more than fifteen (15) days, as provided under Section 76, Chapter 7,

Book VI of EO No. 292 (Administrative Code of 1987) as implemented by NBC No.446A, shall be strictly followed.

21.6 MEMBERSHIP DUES AND CONTRIBUTIONS TO ORGANIZATIONS

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

21.7 SUBSCRIPTION EXPENSES

21.7.1 Library and other reading materials.

21.7.2 ICT Software Subscriptions

21.8 DONATIONS

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

21.9 LITIGATION/ACQUIRED ASSETS EXPENSES

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

PART III: FINANCIAL EXPENSES–BP Form 201- C

21.0 FINANCIAL EXPENSES

21.1 Management Supervision/Trusteeship Fees -

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

21.2 Loan Repayment –

Payment for the principal portion of the loan.

21.3 Interest Expenses –

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

21.4 Guarantee Fees –

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

21.5 Bank Charges –

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

21.6 Commitment Fees -

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

21.7 Other Financial Charges -

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

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

PART III: CAPITAL OUTLAYS – BP Form 201- D

22.0 INVESTMENT IN SUBSIDIARIES OUTLAY

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

23.0 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.

24.0 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.

Budget proposal shall be supported with the following:

- **Cost of projects adopting the DPWH Mensuration standards**
- **DPWH clearance of the approved plan**
- **DENR geo-hazard certification**

25.0 OFFICE EQUIPMENT, FURNITURE AND FIXTURES

- 25.1 This account shall include all types of office equipment, furniture and fixtures, and library books. For library books, this covers the cost of reference books and all other materials, whether printed or in audio-visual form, relevant to the functions of the agency or institution concerned, and library collections needed in the intellectual and professional advancement of government personnel and other library users.
- 25.2 ICT Office Equipment shall include desktop computers, mobile computing devices, tablets, printers, scanners, and other ICT office equipment necessary for office productivity, and network devices (e.g. switches, routers, power supplies).
- 25.3 ICT Software shall include essential office productivity software, network management and database management software.
- 25.4 The following guidelines shall be considered in the determination of equipment requirements of agencies:
 - 25.4.1 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.
 - 25.4.2 The repair and rehabilitation of existing equipment shall be considered as an alternative to the purchase of new items.
 - 25.4.3 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.
 - 25.4.4 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.

26.0 MACHINERIES AND EQUIPMENT

- 26.1 Machineries and Equipment - This account shall include the value or cost of machineries; agricultural, fishery and forestry equipment; airport equipment; 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.

- 26.2 ICT Infrastructure, Machineries and Equipment – shall include the value or cost of machineries for communication networks and data center and storage facilities.

27.0 TRANSPORTATION EQUIPMENT

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

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

- 27.1.1 Proposals for the purchase of motor vehicles shall be subject to pertinent provisions of the General Appropriations Act, National Budget Circular Nos. 446 and 446-A and Budget Circular No. 2010-2 and Administrative Order No. 233, prohibiting the acquisition by government offices of luxury vehicles.
- 27.1.2 The agency shall determine and dispose its unserviceable motor vehicles subject to pertinent COA rules and regulations. No amount shall be provided for the repair of unserviceable vehicles.
- 27.1.3 Motor vehicles that should be replaced shall likewise be determined. The provisions of NBC No. 446 shall, however, be strictly adhered to in the replacement of motor vehicles.
- 27.1.4 **Based on the car re-fleeting program, it is understood that old motor vehicles should have been disposed before proposing the purchase of new motor vehicles, pursuant to Item 4.6.1 of CL No. 2008-9.**

28.0 PUBLIC INFRASTRUCTURES

This account shall include the cost of construction or acquisition of roads, highways, bridges and **right-of-way**; 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.

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

29.0 REFORESTATION PROJECTS

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

30.0 LOANS OUTLAYS

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

31.0 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.

32.0 WORK ANIMALS OUTLAY

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

33.0 OTHER GUIDELINES FOR CAPITAL OUTLAYS

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

33.2 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

34.0 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)

34.1 Equivalents 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, 2014 shall be provided on the basis of actual requirements. In the case of TESDA-Supervised Technical Education Institutions (TEIs) and CHED Supervised Higher Education Institutions (HEIs), the computation shall be based on the actual requirements of only those assigned in the secondary education program. Proposed appropriations for ERFs for 2015 shall not exceed the FY 2014 budget for the purpose.

34.2 Provision for Master Teacher Positions

The conversion of existing teacher positions to Master Teacher positions shall be allowed provided that the proposed lump-sum appropriations for 2014 shall not exceed the FY 2014 budget for the purpose:

34.2.1 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.

34.2.2 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.

34.3 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.

34.4 Lump-sum for Substitute Teachers/Instructors

This shall be computed as follows:

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

34.4.2 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.

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

34.5 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:

34.5.1 For undergraduate program:

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

Where:

- AR= Annual rate of each teacher proposed to be paid honoraria
W = Total teaching hours. (This is computed at 40 hours/week multiplied by 40 weeks or 1,600 hours.)
T = 1.25 or 125% of the teacher's remuneration for services in excess of 6 hours actual teaching per day but not more than 2 hours.

34.5.2 For graduate program

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

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

- b. For faculty members with Master's Degree:

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

- c. For faculty members with Doctorate Degree:

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

34.6 Textbooks, desks and school building program

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

- 34.6.1 Latest Census of population by age group;
- 34.6.2 Actual and projected enrollment in pre-school, elementary and secondary levels per school division;
- 34.6.3 Actual number of teachers in elementary and secondary levels per school division;
- 34.6.4 Latest list of approved textbooks and its corresponding cost; and,
- 34.6.5 Inventory of textbooks, desks and classrooms per region.

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

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

36.0 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:

36.1 Regular Pay and Allowances

- 36.1.1 Longevity Pay equivalent to a percentage of base pay depending on length of service;
- 36.1.2 Subsistence Allowance of P90.00 per day;
- 36.1.3 Quarters allowance ranging from P400 to P1,500 depending on the rank;
- 36.1.4 Clothing Allowance of P200 per month except for NAMRIA;
- 36.1.5 Hazard Pay of P240 per month;
- 36.1.6 Laundry allowance of P60 per month for officers and P30 per month for non-officers

36.2 Collateral Entitlements

- 36.2.1 Amounts for collateral entitlements shall not exceed the FY 2014 budget to be supported by details on the entitled personnel, legal basis and assumptions used.
- 36.2.2 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.

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

ANNEX B

BUDGET PREPARATION FORMS

BP Form A	-	MFO Budget Matrix
BP Form B	-	Agency Performance Measures
BP Form C	-	Summary of RDCs/CSOs Feedback on Agency Major Ongoing Programs and Projects
BP Form 100	-	Statement of Revenues
100 - A	-	Statement of Revenues and Expenditures – Special Account in the General Fund
100 - B	-	Statement of Other Receipts/Expenditures
BP Form 200	-	Comparison of Appropriations and Obligations
BP Form 201	-	Summary of Obligations and Proposed Programs/Projects
201 A	-	Obligations for Personnel Services (PS)
201 B	-	Obligations for Maintenance and Other Operating Expenses (MOOE)
201 C	-	Obligations for Financial Expenses (FINEX)
201 D	-	Obligations for Capital Outlays (CO)
201 E	-	Program Expenditure Plan
201 F	-	Climate Change Expenditures
BP Form 202	-	Requirements of Programs/Locally-Funded Projects
BP Form 203	-	Requirements of Foreign-Assisted Projects

- 203 – A - Foreign Assisted Project Profile
- BP Form 204 - Staffing Summary of Non-Permanent Positions
- BP Form 205 - List of Retirees
- BP Form 300 - Proposed Special Provisions
- BP Form 400 - Annual GAD Plan and Budget
- 400-A - Annual GAD Accomplishment Report

MFO BUDGET MATRIX

<input type="text"/>	2013 Actual Obligation
<input type="text"/>	2014 Current Program
<input type="text"/>	2015 Total Proposed Program
<input type="text"/>	Within the Ceiling
<input type="text"/>	Above the Ceiling

DEPARTMENT/AGENCY:

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

Notes:

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

Prepared By:

Approved By:

Planning Officer_____
Budget Officer_____
Agency Head

**BP Form A
MFO BUDGET MATRIX**

Instructions

This form shall present the agency budgetary requirements by Program/Activity/Project (P/A/P) statement, for the years 2013 (Actual Obligations); 2014 (Current Program); and 2015 (Total Proposed Program (within/above the ceiling)). General Administration and Support Services (GASS), Support to Operations (STO) and Projects (P) shall not be distributed among MFOs and shall be presented under a separate column. Only Operations (O) shall be distributed by MFO, based on the percent contribution in achieving the corresponding MFOs.

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

Column 1: **UACS Code** - Indicate under this column the appropriate UACS 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: **P/A/P Component Activity Statement-** Entries under this column shall reflect the P/A/P statements corresponding to the codes indicated in Column 1. The P/A/P statements (except projects) shall be broken down into component activities. These component activities shall also be reflected under each P/A/P statement.

Column 3: **Status** – Indicate the status of each component activity of the P/A/P, whether On-going (OG), Proposed (P) or Terminating (T).

Columns 4-8: **Budget Cost Allocation** – Indicate the corresponding personnel services, maintenance and other operating expenses, financial expenses and capital outlay requirements of each P/A/P component activity.

Note: The PAP attribution in this form shall be consistently applied with the allocation of cost in Form B.

AGENCY PERFORMANCE MEASURES

BP FORM B

2013 Actual Obligation

2014 Current Program

2015 Total Proposed Program

Within the Ceiling

Above the Ceiling

DEPARTMENT/AGENCY: _____

MFO /Performance Indicator Description (1)	Performance					Budget Allocation (P'000)			
	Year 2013		Year 2014 (4)	Year 2015 Targets		Year 2013 (7)	Year 2014 (8)	Year 2015	
	Target (2)	Actual (3)		Within the Ceiling (5)	Above the Ceiling (6)			Within the Ceiling (9)	Above the Ceiling (10)
MFO 1 - INTERNATIONAL TRADE POLICY NEGOTIATION, FACILITATION AND PROMOTION SERVICES Quantity Indicators Quality Indicators Timeliness Indicators 1. No. of policy proposals approved/endorsed by Secretary 2. Amount of export sales generated from DTI-initiated events (in US\$, in millions) 3. % of Philippine National Standards (PNS) aligned with international standards 4. No. of Conformity Assessment Bodies (i.e. testing, calibration laboratories, and certification bodies) 5. % reduction in processing/turn-around time for DTI agencies which have implemented systems improvements/processes enhancements (the difference between the standard time and actual time over standard. 6. Client satisfaction feedback (%)									
MFO 2 - INDUSTRY DEVELOPMENT AND INVESTMENT PROMOTION, GENERATION, AND FACILITATION SERVICES Indicator 1. 2. 3.									

Prepared By: _____

Approved By: _____

Planning Officer

Budget Officer

Agency Head

BP Form B
AGENCY PERFORMANCE MEASURES
Instructions

This form shall contain a three-year presentation of the performance measures of departments and agencies. Based on the Organizational Performance Indicator Framework (OPIF) agreed with DBM pursuant to NBC 532, departments/agencies shall specify accomplishments and targets, and corresponding budgetary allocation for related programs/activities/projects.

This form shall be accomplished as follows:

Column (1) **MFO Description** – Indicate the MFOs that have been agreed upon, harmonized and formally confirmed between the agency head and the DBM.

Performance Indicator Description - should be those agreed for each MFO pursuant to NBC 532.

Performance Indicators are expressed in terms of quantity, quality and timeliness. These may be defined as follows:

Quantity Indicator – indicates the number of units or volume of output delivered during a given period of time. **(How much did we do?).**

Quality Indicator – indicates how well the output is delivered and how they are perceived by clients **(How well did we do it?).** Common quality performance indicators include accuracy or completeness, safety and client satisfaction.

Timeliness Indicator – indicates a measure of the availability of the output as and when required by the client. Timeliness indicators may include turnaround time, average waiting time, distance/time travelled by clients to receive a service, etc.

Columns (2-6) **Performance** – Specific numerical performance measurement of the agency targets and actual accomplishments for FY 2013 and targets from FY 2014 to FY 2016 corresponding to the specific MFOs/indicators under Column (1).

Columns (7-10) **Budget Allocation** – Cost provision (actual for FY 2013, appropriation for FY 2014 and proposed for FY 2015 – within and above the ceiling) corresponding to each P/A/P attributed to MFOs/indicators presented under Column (1).

Note: Expenses/output arising from additional releases of agencies on top of their budget as well as adjustments in outputs (targeted or actual), if any due to realignment of funds within agency budget shall be properly disclosed.

SUMMARY OF RDCs/CSOs FEEDBACK ON AGENCY MAJOR ONGOING PROGRAMS AND PROJECTS
FY 2015 BUDGET
(In Thousand Pesos)

Department/Agency: _____

PROGRAMS/ACTIVITIES/PROJECTS (1)	BUDGET ALLOCATION (Forward Estimates) (2)	FEEDBACK (3)		Budget Allocation Submitted		REMARKS* (6)
		Regional Development Councils	Civil Society Organizations	To Agency Central Office	To DBM	
				(4)	(5)	
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			Head of Office/Agency			
			Planning Officer			

* REMARKS - should include specific expense item
and amount considered by the agency in their
submitted budget proposal

BP FORM C
SUMMARY OF RDCs/CSOs FEEDBACK ON
AGENCY MAJOR ONGOING PROGRAMS AND PROJECTS

Instructions

This form shall reflect a summary of RDCs/CSOs feedback on agency ongoing programs and projects for FY 2015. To be prepared by agency regional offices and consolidated by the agency central office.

- | | | |
|----------|---|---|
| Column 1 | - | Reflect the specific program/activity/project for FY 2015. 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. |
| Column 4 | - | The amounts in this column reflect the adjusted regional distribution by program/activity/project submitted by the Agency Central Offices to the DBM. |
| Column 5 | - | State in this column the assumptions/basis made in the revised budget allocation. |

BP FORM 100: STATEMENT OF REVENUES (GENERAL FUND)
FY 2013-2017

DEPARTMENT:					AGENCY:					
SOURCE OF REVENUE (1)	DESCRIPTION SOURCE OF REVENUE (2)	UACS ACCOUNT CODE (3)	LEGAL BASIS (4)	AMOUNT IN P'000						REMARKS (11)
				2013		2014 ESTIMATE (7)	2015 ESTIMATE (8)	2016 ESTIMATE (9)	2017 ESTIMATE (10)	
				ESTIMATE (5)	ACTUAL (6)					
TOTAL A. Free Portion - Tax Revenues - Non-Tax Revenues B. Earmarked Portion - Tax Revenues - Non-Tax Revenues										
PREPARED BY:			APPROVED BY:					DATE:		
_____ CHIEF ACCOUNTANT			_____ HEAD OF OFFICE/AGENCY					_____ DAY/MO/YEAR		

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

BP FORM 100
STATEMENT OF REVENUES (GENERAL FUND)

Instructions

This form shall reflect all revenues collected by agencies which are deposited in the National Treasury. Information generated from this form will form part of Table C of the BESF.

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

Free Portion - revenues which shall finance the regular day-to-day operations of the national government; or

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

Column 2 - Reflect the description of specific sources of revenue, such as Taxes on Goods and Services; Fines and Penalties on Tax Revenue; Operating and Service Income (Rents, Interest, etc); Income from Public Enterprises/Investments (Dividends, etc); Miscellaneous Income (Sale of waste materials, Gains on foreign exchange, etc) per COA Chart of Accounts under NGAS.

Column 3 - Indicate under this column the corresponding account code of the revenue/income.

Column 4 - State the legal basis authorizing the collection of revenues.

Column 5 - The amounts in this column shall be based on the FY 2013 BESF.

Column 6 - The amounts in this column shall reflect the agency's actual revenue collections deposited with BTr for the year 2013.

Column 7 - The amounts in this column shall reflect the FY 2014 revised figures based on the latest macroeconomic assumptions and fiscal program approved by the DBCC.

Columns 8-10 - Reflect the projected revenues for 2015 to 2017 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 2015 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in 2013 compared with the FY 2013 income estimate shall also be justified.

BP FORM 100-A: STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL ACCOUNT IN THE GENERAL FUND (SAGF)
FY 2013-2017

DEPARTMENT:					AGENCY:										
SAGF CATEGORY (1)	DESCRIPTION SOURCE OF REVENUE (2)	ACCOUNT CODE (3)	LEGAL BASIS (4)	Cash Balance as of Dec. 31, 2013 (5)	AMOUNT IN P'000										REMARKS (16)
					2013 Actual		2014 Estimate		2015 Estimate		2016 Estimate		2017 Estimate		
					Revenue (6)	Expenditure (7)	Revenue (8)	Expenditure (9)	Revenue (10)	Expenditure (11)	Revenue (12)	Expenditure (13)	Revenue (14)	Expenditure (15)	
A. Automatically Appropriated															
B. Grants - Local Grants - Foreign Grants															
TOTAL															

PREPARED BY:

APPROVED BY:

DATE:

CHIEF ACCOUNTANT

HEAD OF OFFICE/AGENCY

DAY/MONTH/YEAR

NOTE: The information reflected in this table shall be evaluated and consolidated by the DBM for inclusion in Table B.17 of the BESF.

BP 100-A: STATEMENT OF REVENUES AND EXPENDITURES
Special Account in the General Fund (SAGF)

Instructions

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

- Column 1 - Reflect the category of SAGF, 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 UACS 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, 2013.

- Column 6-7 - The amounts in this column shall be based on the agency's Detailed Statement of Income and Expenses for the year 2013.

- Column 8-9 - The amounts in this column shall be based on the FY 2014 BESF figures consistent with BP Form 100.

- 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 2015 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in 2013 compared with the FY 2013 income estimate shall also be justified.

BP FORM 100-B: STATEMENT OF OTHER RECEIPTS/EXPENDITURES
Deposited outside of the Bureau of the Treasury (BTR)
FY 2013 - 2015

DEPARTMENT/AGENCIES:						AGENCY:						
NATURE OF RECEIPTS (1)	FUND CODE (2)	SOURCE OF REVENUE (3)	LEGAL BASIS (4)	NATURE OF EXPENDITURES (5)	Cash in Bank Balance as of Dec. 31, 2013 (6)	AMOUNT IN P'000						REMARKS (13)
						2013 ACTUAL		2014 ESTIMATES		2015 PROPOSED		
						Receipt (7)	Expenditure (8)	Receipt (9)	Expenditure (10)	Receipt (11)	Expenditure (12)	
<div style="margin-bottom: 20px;">1. Revolving Fund</div> <div>2. Others</div> <div style="margin-left: 20px;">Free Portion</div> <div style="margin-left: 20px;">Earmarked Portion</div>												
PREPARED BY:					APPROVED BY:					DATE:		
<div style="border-top: 1px solid black; width: 100%; margin-bottom: 5px;"></div> CHIEF ACCOUNTANT					<div style="border-top: 1px solid black; width: 100%; margin-bottom: 5px;"></div> HEAD OF OFFICE/AGENCY					<div style="border-top: 1px solid black; width: 100%; margin-bottom: 5px;"></div> DAY/MO/YR		

BP FORM 100-B
STATEMENT OF OTHER RECEIPTS/EXPENDITURES
(Deposited Outside of the BTR)

Instructions

This form shall be used to report all receipts of agencies which are authorized to be deposited with government financial institutions, (instead of with the National Treasury) and the corresponding expenditures.

Column 1- Reflect the types of funds/accounts maintained outside the BTR, as follows:

Revolving Fund - is a self-perpetuating and self-liquidating special fund derived from business-type activities of agencies which are expressly created and authorized by law to be deposited in an authorized government depository bank.

Retained Income/Fund – collections which are authorized by law to be used directly by agencies concerned for their operation or specific purposes. These include but are not limited to the following:

- 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.

Trust Receipts – collections from non-income sources authorized by law for specific purposes which are collected/received by a government office or agency acting as a trustee, agent or administrator, or which have been received as guaranty for the fulfillment of an obligation, and all other collections classified by law or regulation as trust receipts

- Column 2 Fund Code – represents the fund where the collections are accounted for, e.g., Revolving Fund, 161-168, Trust Receipts, 184.
- Column 3 Reflect the description of specific sources of revenue, such as Service Income, Business Operations (Rents, training fees, dormitory fees, etc).
- Column 4 Legal Basis – indicate the appropriate legislation or issuance authorizing the collection and use of the receipts.

- Column 5 Nature of Expenditures – indicate the nature of expenditures authorized to be incurred, chargeable against the receipts.
- Column 6 Reflect the cash in bank balance as of December 31, 2013.
- Column 7 Reflect the actual receipts/collections for 2013.
- Column 8 Reflect the actual expenditures for 2013 which were charged against the fund.
- Column 9 Reflect the estimated receipts/collections for FY 2014 consistent with Table B.17 (Earmarked Revenues) of the FY 2014 BESF.
- Column 10 Reflect the estimated expenditures for FY 2014 consistent Table B.17 of the FY 2014 BESF.
- Column 11 Reflect the estimated receipts/collections for FY 2015.
- Column 12 Reflect the estimated expenditures for FY 2015.
- Column 13 Remarks shall include information on the status of the funds, i.e., active or dormant. Dormant account refers to collections authorized by law to be deposited with an AGDB but have remained inactive for more than five (5) years, the purpose for which it was created has already been fulfilled or abandoned, per E.O No. 431 as implemented by DOF-DBM-COA-Permanent Committee JC No. 4-2012.

BP FORM 200: COMPARISON OF APPROPRIATIONS AND OBLIGATIONS
FY 2013-2015

DEPARTMENT:		AGENCY:		
PARTICULARS	AMOUNT IN P'000			
	2013 ACTUAL	2014 CURRENT	2015 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				
Unobligated Allotments				
Maintenance and Other Operating Expenses (R.A.)				
Capital Outlays (R.A.)				
Unreleased Appropriations				
Maintenance and Other Operating Expenses (R.A.)				
Capital Outlays (R.A.)				
BUDGETARY ADJUSTMENTS:				
Transfer(s) to:				
Specify				
Transfer(s) from:				
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:		
<div style="text-align: center;"> <div>_____</div> <div>BUDGET OFFICER</div> <div>_____</div> <div>DAY/MO/YEAR</div> </div>		<div style="text-align: center;"> <div>_____</div> <div>CHIEF ACCOUNTANT</div> <div>_____</div> <div>DAY/MO/YEAR</div> </div>		

* For 2013 - Actual; Starting 2014 under the Automatic Appropriations

BP FORM 200
COMPARISON OF APPROPRIATIONS AND OBLIGATIONS

Instructions

- Column 1 - **PARTICULARS.** Indicate the specific sources of appropriations, such as New, Supplemental, Automatic, Continuing Appropriations, or Special Purpose Funds made available to the agency during a particular Fiscal Year.
- Column 2 - **FY 2013 Actual.** The New General Appropriations shall be based on FY 2013 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, 2013.
- Column 3 - **FY 2014 Current.** Represents the FY 2014 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 2014 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 2015 Proposed.** Represents the summary of the FY 2015 budget proposal to be funded from the GAA, including Automatic Appropriation.

**BP FORM 201 - SUMMARY OF OBLIGATIONS
AND PROPOSED PROGRAMS/PROJECTS**

(in P'000)

DEPARTMENT:		2013 ACTUAL														2014 CURRENT														2014 PROPOSED PROGRAM														2015														2016													
PROGRAM/ACTIVITY/PROJECT	Key Program Codes	2013 ACTUAL					2014 CURRENT					WITHIN THE CEILING					ABOVE THE CEILING					TOTAL PROPOSED PROGRAM					2015					2016																																							
		(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)																																									
				Maintenance & Other Expenses	Financial Outlays	PERSONNEL SERVICES			Maintenance & Other Expenses	Financial Outlays	PERSONNEL SERVICES			Maintenance & Other Expenses	Financial Outlays	PERSONNEL SERVICES			Maintenance & Other Expenses	Financial Outlays	PERSONNEL SERVICES			Maintenance & Other Expenses	Financial Outlays	PERSONNEL SERVICES			Maintenance & Other Expenses	Financial Outlays	PERSONNEL SERVICES																																								
A. PROGRAMS																																																																							
I. General Administration and Support																																																																							
1. Sub-Activity 1																																																																							
CO																																																																							
RO1																																																																							
RO2																																																																							
TOTAL AI																																																																							
II. Support to Operations																																																																							
1. Activity 1																																																																							
CO																																																																							
RO1																																																																							
RO2																																																																							
2. Sub-Activity n																																																																							
CO																																																																							
RO1																																																																							
RO2																																																																							
TOTAL AB																																																																							
III. Operations																																																																							
WC1																																																																							
a. Sub-Activity 1																																																																							
CO																																																																							
RO1																																																																							
RO2																																																																							
WC2																																																																							
b. Sub-Activity n																																																																							
CO																																																																							
RO1																																																																							
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TOTAL AB																																																																							
TOTAL PROGRAMS AND ACTIVITIES																																																																							
B. PROJECTS																																																																							
I. Locally-funded Projects																																																																							
a. Project 1																																																																							
CO																																																																							
RO1																																																																							
RO2																																																																							
Sub-Total																																																																							
II. Foreign-Assisted Projects																																																																							
a. Project 1																																																																							
CO																																																																							
RO1																																																																							
RO2																																																																							
Sub-Total																																																																							
TOTAL OBLIGATIONS																																																																							
Prepared by:		Certified Correct:										Approved by:										Date:																																																	
BUDGET OFFICER		CHIEF ACCOUNTANT										HEAD OF OFFICE/AGENCY										DAY/MONTH/YEAR																																																	

BP FORM 201
SUMMARY OF OBLIGATIONS AND PROPOSED
PROGRAMS/PROJECTS

Instructions

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

- Column 1 Indicate under this Column P/A/Ps in the same level of detail as required in BP Forms 201-Schedules A, B, C & D. (Please refer to BP Form 201: Schedules A, B, C & D. Instructions for the details.)
- Column 2 Indicate under this Column the appropriate key program codes, such as KRAs and Specific Commitments of the President's Social Contract embodied under E.O. No. 43, addressed by the P/A/P under Column (1) as follows:

Codes

Key Result Areas

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

Specific Commitments

- | | |
|----|--|
| 6 | Millennium Development Goals (MDGs) |
| 7 | Designated Statistics (NEDA) |
| 8 | Others – RDC Recommendation |
| 9 | Bottom-up Budgeting |
| 10 | Program Budgeting (refer to programs under Schedule D-1) |

A particular P/A/P may be tagged several times, i.e., KRA (primary tag), specific commitment (secondary tag).

Column 3-6	Indicate under these Columns the 2013 Actual Obligations by Expense Class (PS, MOOE, FINEX and CO) of the Agency.
Column 7-10	Indicate under these Columns the 2014 Current Program by Expense Class (PS, MOOE, FINEX and CO) of the Agency.
Column 11-22	Indicate under these Columns the 2015 Proposed Program by Expense Class (PS, MOOE, FINEX and CO) of the Agency. This shall correspond, for each P/A/P, to the sum of the Total 2015 proposed program in Schedules A, B, C and D, within the ceiling and above the ceiling.
Column 23-30	Indicate under these columns the requirements of the new programs/projects based on FY 2015 Above the Ceiling proposals which have funding implications in FY 2015 and 2016 and the requirements of the new programs/projects for 2015 and 2016. This requires submission of the New Spending Proposal Forms pursuant to Budget Circular No. 2008-2.

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

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

DEPARTMENT:		AGENCY:				APPROPRIATION SOURCE (Please check): <input type="checkbox"/> New Appropriation (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations <input type="checkbox"/> Others												YEAR (Please check): <input type="checkbox"/> 2013 - Actual Obligations <input type="checkbox"/> 2014 - Current Program <input type="checkbox"/> 2015 - Total Proposed Program <input type="checkbox"/> Within the Ceiling <input type="checkbox"/> Above the Ceiling										
PROGRAM/ ACTIVITY/ PROJECT (1)	Key Program Code(s) (2)	SALARIES AND WAGES			OTHER COMPENSATION												OTHER BENEFITS				FIXED PERSONNEL EXPENDITURES					TOTAL (27)		
		Salaries of Permanent Positions (3)	Wages of Non- Permanent Positions (4)	Total Salaries and Wages (5)	PERA (6)	RATA (7)	UCA (8)	Subsistence, Laundry & Quarters Allowance (9)	Productivity Incentive Benefits (10)	Allowances for Personnel Assigned Abroad (11)	Honoraria (12)	Hazard Duty Pay (13)	Longevity Pay (14)	Year-end Bonus (15)	Cash Gift (16)	Total Other Compensa- tion (17)	Terminal Leave Benefits (18)	Pensions (19)	Retirement Benefits (20)	Total Other Benefits (21)	Retirement & Life Insurance Premiums (22)	PAG-BIG Contribution (23)	PHILHEALTH Contribution (24)	ECIP (25)	Total Fixed Personnel Exp. (26)			
A. PROGRAMS I. General Administration and Support a. Activity 1 1. Sub-Activity 1 CC RO 1 RO 2 TOTAL A.I II. Support to Operations a. Activity 1 1. Sub-Activity 1 CC RO 1 RO 2 2. Sub-Activity r CC RO 1 RO 2 TOTAL A.II III. Operations MFO 1 a. Activity 1 1. Sub-Activity 1 CC RO 1 RO 2 MFO 2 b. Activity r 1. Sub-Activity 1 CC RO 1 RO 2 TOTAL A.III TOTAL PROGRAMS AND ACTIVITIES B. PROJECTS I. Locally-Funded Projects a. Project 1 CC RO 1 RO 2 Sub-Total II. Foreign-Assisted Projects a. Project 1 CC RO 1 RO 2 Sub-Total TOTAL OBLIGATIONS																												
Prepared by:						Certified Correct:						Approved by:						Date:										
BUDGET OFFICER						PLANNING OFFICER						CHIEF ACCOUNTANT						HEAD OF OFFICE/AGENCY						DAY/MONTH/YEAR				

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

DEPARTMENT:					AGENCY:					APPROPRIATION SOURCE (Please check): <input type="checkbox"/> New Appropriation (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations <input type="checkbox"/> Others										YEAR (Please check): <input type="checkbox"/> 2013 - Actual Obligations <input type="checkbox"/> 2014 - Current Program <input type="checkbox"/> 2015 - Total Proposed Program <input type="checkbox"/> Within the Ceiling <input type="checkbox"/> Above the Ceiling				
PROGRAM/ ACTIVITY/ PROJECT	Key Program Code(s)	Travelling	Training and Scholarship	Supplies and Materials	Utility	Communication	Awards Rewards and Prizes	Survey, Research and Development	Demolition/ Relocation & Desilting/ Dredging	Generation, Transmission and Distribution	Confidential, Intelligence and Extraordinary	Professional Services	General Services	Repairs and Maintenance	Financial Assistance/ Subsidy	Taxes, Insurance & Other Fees	Labor and Wages	Advertising	Representation	Printing and Publication	Transportation and Delivery	Rent/ Lease	Membership Dues, Contributions to Org.	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)
A. PROGRAMS I. General Administration and Support a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 TOTAL A.I II. Support to Operations a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 2. Sub-Activity n CO RO 1 RO 2 TOTAL A.II III. Operations MFO 1 a. Activity 1 1. Sub-Activity 1 CO RO 1 RO 2 MFO 2 b. Activity n 1. Sub-Activity 1 CO RO 1 RO 2 TOTAL A.III TOTAL PROGRAMS AND ACTIVITIES B. PROJECTS I. Locally-Funded Projects a. Project 1 CO RO 1 RO 2 Sub-Total II. Foreign-Assisted Projects a. Project 1 CO RO 1 RO 2 Sub-Total TOTAL OBLIGATIONS																								
Prepared by:					Certified Correct:					Approved by:										Date:				
BUDGET OFFICER					PLANNING OFFICER					CHIEF ACCOUNTANT					HEAD OF OFFICE/AGENCY					DAY/MONTH/YEAR				

BP FORM 201 - SCHEDULE C
OBLIGATIONS BY OBJECT EXPENDITURES
FINANCIAL EXPENSES
(in P000)

DEPARTMENT:	AGENCY:	APPROPRIATION SOURCE (Please check):				YEAR (Please check):		
		New Appropriation (Regular Agency Budget)				2013 - Actual Obligations		
		Automatic Appropriations	Continuing Appropriations	Others	2014 - Current Program	2015 - Total Proposed Program	Within the Ceiling	Above the Ceiling
PROGRAM ACTIVITY/ PROJECT	Key Program Code(s)	Management Supervision/ Trusteeship Fees	Internet	Guarantee Fees	Bank Charges	Commitment Fees	Other Financial Charges	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A. PROGRAMS								
I. General Administration and Support								
a. Activity 1								
1. Sub-Activity 1								
CO								
FO 1								
FO 2								
TOTAL A.I								
II. Support to Operations								
a. Activity 1								
1. Sub-Activity 1								
CO								
FO 1								
FO 2								
2. Sub-Activity n								
CO								
FO 1								
FO 2								
TOTAL A.III								
III. Operations								
MFO 1								
a. Activity 1								
1. Sub-Activity 1								
CO								
FO 1								
FO 2								
MFO 2								
b. Activity n								
1. Sub-Activity 1								
CO								
FO 1								
FO 2								
TOTAL A.III								
TOTAL PROGRAMS AND ACTIVITIES								
B. PROJECTS								
I. Locally-Funded Projects								
a. Project 1								
CO								
FO 1								
FO 2								
Sub-Total								
II. Foreign-Assisted Projects								
a. Project 1								
CO								
FO 1								
FO 2								
Sub-Total								
TOTAL OBLIGATIONS								
Prepared by:		Certified Correct:		Approved by:		Date:		
BUDGET OFFICER		PLANNING OFFICER		CHIEF ACCOUNTANT		HEAD OF AGENCY		
Including Associated Cost by PIAP						DAY/MONTH/YEAR		

BP FORM 201 - SCHEDULE D
OBLIGATIONS, BY OBJECT OF EXPENDITURES
CAPITAL OUTLAYS
(In P'000)

DEPARTMENT:		AGENCY:		APPROPRIATION SOURCE (Please check):						YEAR (Please check):			
				<input type="checkbox"/> New Appropriation (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations <input type="checkbox"/> Others						<input type="checkbox"/> 2013 - Actual Obligations <input type="checkbox"/> 2014 - Current Program <input type="checkbox"/> 2015 - Total Proposed Program <input type="checkbox"/> Within the Ceiling <input type="checkbox"/> Above the Ceiling			
PROGRAM/ ACTIVITY/ PROJECT (1)	Key Program Code(s) (2)	Investments Outlay (3)	Land & Land Improvements Outlay (4)	Buildings and Structures Outlay (5)	Office Equipment, Furniture & Fixtures (6)	Machineries and Equipment Outlay (7)	Transport Equipment (8)	Public Infrastructures (9)	Reforestation Projects (10)	Loans Outlay (11)	Livestock and Crops Outlay (12)	Work Animals Outlay (13)	TOTAL (14)
A. PROGRAMS													
I. General Administration and Support													
a. Activity 1													
1. Sub-Activity 1													
CO													
RO 1													
RO 2													
TOTAL A.I													
II. Support to Operations													
a. Activity 1													
1. Sub-Activity 1													
CO													
RO 1													
RO 2													
2. Sub-Activity n													
CO													
RO 1													
RO 2													
TOTAL A.II													
III. Operations													
MFO 1													
a. Activity 1													
1. Sub-Activity 1													
CO													
RO 1													
RO 2													
MFO 2													
b. Activity n													
1. Sub-Activity 1													
CO													
RO 1													
RO 2													
TOTAL A.III													
TOTAL PROGRAMS AND ACTIVITIES													
B. PROJECTS													
I. Locality-Funded Projects													
a. Project 1													
CO													
RO 1													
RO 2													
Sub-Total													
II. Foreign-Assisted Projects													
a. Project 1													
CO													
RO 1													
RO 2													
Sub-Total													
TOTAL OBLIGATIONS													

Prepared by: _____ BUDGET OFFICER	Certified Correct _____ CHIEF ACCOUNTANT	Approved by: _____ HEAD OF OFFICE/AGENCY
_____ PLANNING OFFICER	Date: _____ DAY/MONTH/YEAR	

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

Instructions

The schedules A (PS), B (MOOE), C (FINEX) and D (CO) shall be prepared by agency, by appropriation source (New GAA and Automatic) and by year (FYs 2013-Actual, 2014-Current, 2015-Total Proposed Program). The 2015 proposed program shall reflect the budget proposals within the ceiling, above the ceiling and total proposals. Likewise, P/A/Ps funded from the Special Purpose Funds (SPFs), such as the Calamity Fund, Contingent Fund, Pension and Gratuity Fund, etc., shall be separately presented from those funded under the regular agency budget. These BP Form shall reflect the budget proposal of the Central Office and all operating units (to be specifically shown therein) of the department/agency.

Column 1: Shall reflect the following information:

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

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

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

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

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

Column 2 : **Key Program Code(s)** - Indicate under this Column the appropriate codes for the specific key programs/commitments of the KRAs under the President's Social Contract.

Columns 3 to last Column: – Indicate the funding requirements for each major expense category. For each major expense category, provide details/breakdown by sub-object as enumerated under Annex A (Specific Guidelines for FY 2015 Budget Call).

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

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

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

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

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

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

Provide details of the following major expenses.

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

<u>Codes</u>	<u>Key Result Areas</u>
1	Transparency, Accountability and Open Governance
2	Poverty Reduction and Empowerment of the Poor and the Vulnerable
3	Rapid, Inclusive and Sustained Economic Growth
4	Just and Lasting Peace and the Rule of the Law
5	Integrity of the Environment and Climate Change Adaptation and Mitigation
<u>Specific Commitments</u>	
6	Millennium Development Goals (MDGs)
7	Designated Statistics (NEDA)
8	Others – RDC Recommendation
9	Bottom-up Budgeting
10	Program Budgeting (refer to programs under Schedule E-1)

A particular P/A/P may be tagged several times, i.e., KRA (primary tag), specific commitment (secondary tag).

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

1. KEY RESULT CLUSTER:

2. PROGRAM NAME:

3. IMPLEMENTING AGENCIES AND COMPONENT ACTIVITIES:

4. PROGRAM DESCRIPTION AND OBJECTIVES:

5. FUNDING REQUIREMENT:

Program Component	<u>2013</u>	<u>2014</u>	<u>2015</u>	Total			
Agencies		<u>GAA</u>	<u>Indicative</u>	<u>Proposal</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
:							
TOTAL							

6. PHYSICAL TARGET AND ACCOMPLISHMENT

Performance Indicator	Target (No.)						Accomplishment (%)	
	2013	2014	2015	2016	2017	2018	2013	Slippage

7. STRATEGIES AND ACTIVITIES/PROJECTS TO ACHIEVE TARGETS:

8. PROPOSED MEASURES TO ADDRESS IMPLEMENTING ISSUES/GAPS:

Prepared by:

PLANNING OFFICER

Certified Correct by:

CHIEF ACCOUNTANT

Approved by:

HEAD OF AGENCY

DATE

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

MATRIX OF PRIORITY PROGRAMS AND PARTICIPATING AGENCIES

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

1/ Includes SME Development Program

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

* Requires LGU participation

BP FORM 201 – Schedule E: PROGRAM EXPENDITURE PLAN

INSTRUCTIONS

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

Column 2013 Refers to the actual obligations incurred for 2013

2014 Refers to the 2014 appropriation per GAA

2015 Refers to the 2015 proposed program, indicating the Indicative Ceiling and Total Proposal

2016-2018 Refers to the 2016-2018 total proposal

- Box No. 6 : List down the key physical targets related to the program in absolute terms and the corresponding accomplishments for the periods/years indicated for each of the participating agencies. Specify the most important pertinent performance targets related to the program. Express slippage/over-performance as the difference between target and accomplishment in relative terms for 2012. Enclose slippage data in parenthesis.
- Box No. 7 : Indicate the strategies and activities/projects to be implemented to achieve the targeted output.
- Box No. 8 : List down all the proposed measures to address any issues or gaps (either experienced or foreseen) during the implementation period.

CLIMATE CHANGE EXPENDITURES

(In P'000)

DEPARTMENT:						AGENCY:									
PROGRAM/ ACTIVITY/ PROJECT	2014 CURRENT					2015 PROPOSED					2016				
	Personnel Services	Maintenance & Other Operating Expenses	Financial Expenses	Capital Outlays	TOTAL	Personnel Services	Maintenance & Other Operating Expenses	Financial Expenses	Capital Outlays	TOTAL	Personnel Services	Maintenance & Other Operating Expenses	Financial Expenses	Capital Outlays	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
A. PROGRAMS															
I. General Administration and Support															
a. Activity 1															
1. Sub-Activity 1															
Climate Change Component 1															
CO															
RO 1															
RO 2															
Climate Change Component n															
CO															
RO 1															
RO 2															
TOTAL A.I															
II. Support to Operations															
a. Activity 1															
1. Sub-Activity 1															
Climate Change Component 1															
CO															
RO 1															
RO 2															
Climate Change Component n															
CO															
RO 1															
RO 2															
2. Sub-Activity n															
Climate Change Component 1															
CO															
RO 1															
RO 2															
Climate Change Component n															
CO															
RO 1															
RO 2															
TOTAL A.II															
III. Operations															
MFO 1															
a. Activity 1															
1. Sub-Activity 1															
Climate Change Component 1															
CO															
RO 1															
RO 2															
Climate Change Component n															
CO															
RO 1															
RO 2															
MFO 2															
b. Activity n															
1. Sub-Activity 1															
Climate Change Component 1															
CO															
RO 1															
RO 2															
Climate Change Component n															
CO															
RO 1															
RO 2															
TOTAL A.III															
TOTAL PROGRAMS AND ACTIVITIES															
B. PROJECTS															
I. Locally-Funded Projects															
a. Project 1															
Climate Change Component 1															
CO															
RO 1															
RO 2															
Climate Change Component n															
CO															
RO 1															
RO 2															
Sub-Total															
II. Foreign-Assisted Projects															
a. Project 1															
Climate Change Component 1															
CO															
RO 1															
RO 2															
Climate Change Component n															
CO															
RO 1															
RO 2															
Sub-Total															
TOTAL CLIMATE CHANGE OBLIGATIONS															
Prepared by:						Certified Correct:									
BUDGET OFFICER						CHIEF ACCOUNTANT									

BP FORM 201-F CLIMATE CHANGE EXPENDITURES

Instructions

This form reflects the summary of climate change expenditures. It shall be accomplished as follows:

- | | |
|--------------|--|
| Column 1 | Indicate under this Column P/A/Ps in the same level of detail as required in BP Forms 201. (Please refer to BP Form 201: Schedules A, B, C & D. Instructions for the details.) Also indicate the code of Climate Change (CC) component as indicated in DBM-CCC JMC No. 2013-01. |
| Column 2-6 | Indicate under these Columns the 2014 Current Program by Expense Class (PS, MOOE, FINEX and CO) of the Agency specifically for the CC component. |
| Column 7-11 | Indicate under these Columns the 2015 Proposed Program by Expense Class (PS, MOOE, FINEX and CO) of the Agency specifically for the CC component. This shall correspond, for each P/A/P, to the sum of the Total 2015 proposed program in Schedules A, B, C and D, within the ceiling and above the ceiling. |
| Column 12-16 | Indicate under these columns the requirements of the new programs/projects based on FY 2015 Above the Ceiling proposals which have funding implications in FY 2015 and 2016 and the requirements of the new programs/projects for 2015 and 2016 specifically for the CC component. This requires submission of the New Spending Proposal Forms pursuant to Budget Circular No. 2008-2. |

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

1. PROGRAM/PROJECT NAME:										
2. IMPLEMENTING AGENCY/IES:										
3. PROGRAM/PROJECT DESCRIPTION/OBJECTIVES: (Including ICT Programs & Projects)										
<u>P/A/P Code</u>		<u>P/A/P Description</u>								
4. KEY PROGRAM/COMMITMENT [CODES]:										
5. IMPLEMENTATION PERIOD:										
Start:		<u>Original</u>			<u>Revised</u>					
Completion:										
6. TOTAL PROJECT COST:										
	<u>Year Revised</u>	<u>Original</u>	<u>Total</u>	<u>Revised</u>	<u>Reason/s</u>					
1st										
2nd										
3rd										
:										
N										
7. PROGRAM/PROJECT COMPONENT & APPROVED ALLOCATION:										
<u>Component</u>	<u>Total (P)</u>		<u>2013</u>							
	<u>Original</u>	<u>Revised</u>	<u>cum.</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</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>2013</u>							
	<u>Original</u>	<u>Revised</u>	<u>cum.</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Bal.</u>		
PS										
MOOE										
CO										
TOTAL, NG										
9. BUDGET BY LOCATION:										
<u>Location</u>	<u>Total (P)</u>		<u>2013</u>							
	<u>Original</u>	<u>Revised</u>	<u>cum.</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</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	2013 cum.	2014	2015	2016	2017	2013 cum.	Slippage
11. IMPLEMENTATION PROBLEMS:										
Prepared by:				Certified Correct by:			Approved by:			
PROJECT DIRECTOR/ BUDGET OFFICER		PLANNING OFFICER		CHIEF ACCOUNTANT			HEAD OF AGENCY		DATE	

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

BP FORM 202 : PROFILE AND REQUIREMENTS OF PROGRAMS/LOCALLY-FUNDED PROJECTS

INSTRUCTIONS

Notes: 1) Accomplish this form for each project proposed to be funded from Programs (lump-sum) and 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 **Program/Project Name** as identified in the project document or as approved by pertinent approving authorities such as the Investment Coordination Committee (ICC), if applicable. For any change in Project Name, indicate the old name enclosed in parenthesis.

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

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

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

Box No. 3 : Provide a brief **description** of the project and its **objectives**. For ICT projects, agency shall have submitted to the Steering Committee Secretariat of the MITHI its Information Systems Strategic Plans (ISS) and inventory of ICT related resource which shall be supported to this form.

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

Box No. 5 : Provide the **time frame** within which the project must be completed, specifying the day, month and year of project start and completion both original and revised (if applicable).

Box No. 6 : Cite the frequency and the particular year/s when the project has been revised and the **reason/s for revisions**. **Total program/project cost** refers to the amount necessary to undertake and complete the project. Include original and revised, if applicable.

- Box No. 7 : List down all the **components** of the project and their corresponding costs, original and revised, if applicable.
- Box No. 8 : Present the project cost and financial status of the project for the period/years indicated according to **Expense Class** (Personnel Services, Maintenance and Other Operating Expenses and Capital Outlay).
- Box No. 9 : Identify the **region/province/municipality** or areas to be covered by the project.

For boxes 7, 8 and 9:

Column	2013 Cumulative	Refers to the cumulative actual obligations as of December 31, 2013.
	2014	Refers to the 2014 appropriation per GAA including unobligated allotments as of December 31, 2013.
	2015	Refers to the 2015 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 FORM 203: REQUIREMENTS OF FOREIGN-ASSISTED PROJECTS
(In Thousands of Indicated Currency)

PROJECT ID:

PROJECT TITLE:

1. ALLOCATION BY PROJECT CATEGORY

CUMULATIVE as of December, 2012				2013 ACTUAL				2014 CURRENT				2015 PROPOSED				2016 PROPOSED				2017 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, 2012				2013 ACTUAL				2014 CURRENT				2015 PROPOSED				2016 PROPOSED				2017 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, 2012				2013 ACTUAL				2014 CURRENT				2015 PROPOSED				2016 PROPOSED				2017 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		2013 ACTUAL		2014 CURRENT		2015 PROPOSED		2016 PROPOSED		2017 PROPOSED	
	Physical	Financial	Physical	Financial	Physical	Financial	Physical	Financial	Physical	Financial	Physical	Financial

1
2
3

SUMMARY / OVERALL, %
Physical
Financial/Budget
Time Elapsed

5. IMPLEMENTATION PROBLEMS / ISSUES / HIGHLIGHTS

Prepared:

Certified Correct:

Approved:

Budget Officer

Planning Officer

Chief Accountant

Project Director/Manager

BP FORM 203-A: 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;"> <tr> <th style="width: 60%;">Category</th> <th style="width: 10%;">Original</th> <th style="width: 10%;">Revised</th> <th style="width: 20%;">% 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;"> <tr> <td style="width: 60%;"><div style="border: 1px solid black; height: 20px; margin: 2px;"></div>Date Due</td> <td style="width: 40%;"><div style="border: 1px solid black; padding: 2px;">Amount (In OC)</div></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				<div style="border: 1px solid black; height: 20px; margin: 2px;"></div> Date Due	<div style="border: 1px solid black; padding: 2px;">Amount (In OC)</div>
Category	Original	Revised	% Share												
Category I (Specify)															
Category n															
<div style="border: 1px solid black; height: 20px; margin: 2px;"></div> Date Due	<div style="border: 1px solid black; padding: 2px;">Amount (In OC)</div>														

<p>14. COST BY FUND SOURCE & AVAILMENT MODE</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <tr> <th colspan="4" style="text-align: center;">TOTAL PROJECT COST (TPC)</th> </tr> <tr> <th colspan="2" style="text-align: center;">ORIGINAL</th> <th colspan="2" style="text-align: center;">REVISED</th> </tr> <tr> <td style="width: 25%;">Original Currency</td> <td style="width: 25%;">Phil Peso</td> <td style="width: 25%;">Original Currency</td> <td style="width: 25%;">Phil Peso</td> </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 Institution (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											
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											
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											
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											
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	Physical	Financial	Physical	Financial	Physical	Financial	Physical	Financial

1
2
3

SUMMARY

% to total

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

INSTRUCTIONS

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 FORM 203

For boxes 1, 2, 3 and 4:

Column – 2013 Actual	Refers to the project's 2013 actual obligations. The amounts should be disaggregated as to expense class, category, component and allocation by location.
----------------------	---

2014 Current	Refers to the 2014 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.
--------------	---

2015 Proposed	Refers to the 2015 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, 2013	A. <u>Physical</u> Refers to the actual accomplishment of the project from the start up to December 31, 2013.
--------------------------------------	--

B. Financial

Refers to the actual obligations incurred from the start of the project up to December 31, 2013.

For Box 5:

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

NOTE:

All proposals for new loan-assisted projects must have been approved by the Investment Coordination Committee (ICC)-Cabinet Committee Level as of February 28, 2014 and appraised for funding implications for the years 2014 to 2017

BP FORM 203-A

- Item 1 The project's "nickname" as agreed and recognized during the ICC deliberations.
- Item 2 The official title, project name identified in the project appraisal/loan documents. For any change, indicate the old title enclosed in parenthesis.
*Illustration: RP-German Community Forestry Project, Quirino
 (Formerly RP-German Integrated Rainforest Management Project)*
- Item 3 The name of the lending institution/donor agency financing the project.
- Item 4 Identified loan/grant number in the loan/grant agreement.
- Item 5 The national government agency/government-owned and controlled corporation (NGA/GOCC) tasked with the implementation of the project.
- Item 6 The lead NGA/GOCC tasked with the implementation of the project.
- Item 7 Historical background of the project from its deliberation, approval, implementation and completion.
- Item 8 As approved by the ICC and as negotiated or noted by the lending institution.
- Item 9 Sectoral classification under which the project is categorized.
- Item 10 Sub-sectoral classification of the project.
- Item 11 Brief description/objectives/purpose of the project
- Item 12 Areas to be covered by the project down to province/municipality (if applicable)
- Item 13 Terms and conditions of the loan agreement
- Item 14 Project cost by mode of availment and funding source in original currency and its peso equivalent. Foreign exchange used should be the ICC rate. Provide a summary data of total loan proceeds availment and peso counterpart after the total cost. Funding source are loan/grant proceeds and peso (GOP) counterpart fund. Disaggregate loan/grant proceeds by mode of availment (*working/imprest fund, direct payment*) while GOP for costs which are borne by the Government of the Philippines including imputed/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 FORM 204: STAFFING SUMMARY OF NON-PERMANENT POSITIONS
(IN P'000)

DEPARTMENT: PROJECT TITLE:					AGENCY:										YEAR: <input type="checkbox"/> 2013 Actual Obligation <input type="checkbox"/> 2014 Current Program <input type="checkbox"/> 2015 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: _____					APPROVED BY: _____										DATE: _____ DAY/MO/YR			

PERSONNEL OFFICER

BP FORM 204: STAFFING SUMMARY OF NON-PERMANENT POSITIONS

Instructions

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

Column (1)	Organizational Unit - the bureau, division, project management office and related organizational unit where the position is assigned
Column (2)	Number of Positions - the number of positions for the position title indicated in Column (4)
Column (3)	Equivalent Man-Year - man-year of employment computed by adding the total number of months rendered by all employees hired during the year by type of position, divided by 12 months
Column (4)	Position Title - to consist of the approved classification of positions for existing items whose creation is proposed to be renewed
Column (5)	Salary Grade - the Salary Grade Allocation of the position as indicated in the IOS
Column (6)	Annual Authorized Salary - the hiring rate of the position
Column (7-15)	Other Compensation – shall be computed based on Item 2 of Annex A
Column (16)	Total Other Compensation – the sum of columns 7 to 15
Column (17)	Total Annual Compensation Per Position - the sum of columns 6 and 16
Column (18)	Total Compensation – the product of columns 3 and 17
Column (19)	P/A/P Attribution - the program/project/activity letter-number code as indicated in the General Appropriations Act under which each position is assigned

BP FORM 205
LIST OF RETIREES
FOR PAYMENT OF TERMINAL LEAVE AND RETIREMENT GRATUITY BENEFITS
FY 2015

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

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

This form shall be accomplished by departments/agencies to provide information on their requirements TL and RG benefits for 2015.

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

BP FORM 300
FY 2015 PROPOSED PROVISIONS

DEPARTMENT:		AGENCY:	
AUTHORIZED FOR 2014 (Provision in the FY 2014 GAA)	PROPOSAL FOR FY 2015	JUSTIFICATION (Proposal should include both legal and practical considerations/justifications)	
A. SPECIAL PROVISIONS			
B. GENERAL PROVISIONS			
PREPARED BY: _____	APPROVED BY: _____	DATE: _____	
BUDGET OFFICER	HEAD OF OFFICE/AGENCY	DAY/MO/YR	

BP FORM 300: FY 2015 PROPOSED PROVISIONS

Instructions

- 1.0 In the first column, indicate the special/general provisions authorized under the FY 2014 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 2015.
- 3.0 In the third column, cite the legal basis/justification of the proposed new/modified provisions.

BP FORM 400
ANNUAL GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET
FY 2015

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

Department (Central Office): _____

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

BP FORM 400: FY 2015 ANNUAL GAD PLAN AND BUDGET

Instructions

This form presents the agency GAD plan and budget for FY 2015

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

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

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

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

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

Column (2): Cause of the Gender Issue

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

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

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

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

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

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

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

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

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

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

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

Column (4): Relevant Agency MFO/ PAP

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

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

Column (6): Output Performance Indicators and Targets

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

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

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

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

Column (7): GAD Budget

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

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

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

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

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

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

the GAD PAPs and objectives of the agency.

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

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

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

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

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

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

Column 8: Source of the GAD Budget

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

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

Column 9: Responsible Unit/Office

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

BP FORM 400-A
ANNUAL GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT REPORT
FY 2013

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

Department (Central Office): _____

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

BP FORM 400-A: ANNUAL GAD ACCOMPLISHMENT REPORT

Instructions

Column 1: Gender Issue / GAD Mandate

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

Column 2: Cause of the Gender Issue

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

Column 3: GAD Result Statement/GAD Objective

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

Column 4: Relevant Agency MFOs/PAPs

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

Column 5: GAD Activities

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

Column 6: Performance Indicators and Targets

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

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

Column 7: Actual Results

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

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

Column 8: Total Agency Approved Budget

This column reflects the approved total agency budget.

Column 9: Actual Cost or Expenditure

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

Column 10: Variance/Remarks

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

ANNEX C

**FY 2015
BUDGET PREPARATION CALENDAR**

FY 2015 BUDGET PREPARATION CALENDAR

ACTIVITY	DATE
1. Issuance of Budget Call	January 6, 2014
2. Budget Forum <ul style="list-style-type: none"> i. DBM Officials and Staff ii. National Government Agencies iii. Corporate Budget Forum 	January 13, 2014 January 14 & 15, 2014 January 16, 2014
3. DBM-RO/Agency ROs Budget Forum on the FY 2015 National Budget	January 16 & 17, 2014
4. Consultations of Agencies' On-going Programs and Projects with: <ul style="list-style-type: none"> - Regional Development Councils - Civil Society Organizations - Other Stakeholders under the bottom-up budgeting 	January - February, 2014
6. Deadline of Submission of B.P. Form No. 201 A, B, C – Past Year's Actual Obligation and Current Year Appropriation	March 10, 2014
7. Deadline of Submission (on-line) of FY 2015 Budget Proposals	March 28, 2014
8. Technical Budget Hearings with Agencies	April 7 to May 9, 2014
9. DBM Budget Review	May 12 to June 6, 2014
10. DBCC Deliberation	June 9 - 10, 2014
11. Presentation to the President and the Cabinet of the FY 2015 Proposed Budget Levels of Department/Agency/Special Purpose Funds	June 13, 2014
12. Sending of Confirmation Letters to Agencies	June 23 - 27, 2014
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	July 1 - 9, 2014
14. Printing of FY 2015 Budget Documents	July 10 - 24, 2014
15. Submission of the FY 2015 Budget Documents to the President	July 25, 2014
16. Submission of the President's Budget to Congress	July 29, 2014