



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



NATIONAL BUDGET MEMORANDUM

No. 131

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

SUBJECT : **NATIONAL BUDGET CALL FOR FY 2020**

DATE : February 26, 2019

1.0 CONTINUED IMPLEMENTATION OF BUDGET REFORMS

- 1.1 The government is modernizing the national budgeting process to improve the efficiency of underlying processes like planning, procurement, cash management, and payment systems. These improvements in our public financial management systems are aimed towards enhancing the volume and the quality of public services. The continuing transition, towards the annual cash-based budgeting (ACBB) system, as well as the consolidation of national government funds to the Treasury Single Account (TSA), are key pillars of this reform.
- 1.2 In the second year of the transition towards ACBB, there will be greater focus on ensuring the implementation-readiness of proposals through better procurement planning, programming of projects and activities, and coordination among agencies. With budgeting as the last phase of the planning process, agencies are expected to anchor their budget proposals on more concrete plans and designs that outline key procurement and implementation milestones, specific beneficiaries, and improvement in monitoring priority outputs and results.
- 1.3 To ensure that the national budgeting process works for the people across the different regions and provinces, the vertical linkage between the regional and national plans is being strengthened. Agencies should undertake consultations and coordination with the Local Government Units (LGUs) within the Regional Development Councils (RDCs) to ensure that the national priorities are responsive to regional and local needs in a manner that LGU development capacities are strengthened in the process.

2.0 EXPENDITURE MANAGEMENT FRAMEWORK

- 2.1 The FY 2020 budget proposal shall be consistent with the policies of the Duterte Administration as embodied in **0+10-Point Socio Economic Agenda** and **Philippine Development Plan**.
- 2.2 Priority programs and projects contained in the **Updated 2017-2022 Public Investment Program (PIP)** and **Approved 2020-2022 Three-Year Rolling Infrastructure Program (TRIP)** reflect the continuing emphasis on infrastructure spending. However, increased infrastructure spending will not, in any way, detract from the full support provided to the poorest, lagging and climate change and disaster risk vulnerable areas nor the social sector.
- 2.3 FY 2020 will reflect continued adoption of the following administrative reforms for greater budget transparency and reliability:
 - 2.3.1 Annual Cash-based Budgeting (ACBB) System;
 - 2.3.2 Two-Tier Budgeting Approach (2TBA);
 - 2.3.3 Unified Accounts Code Structure (UACS);
 - 2.3.4 Program-based budgeting structure through the Program Expenditure Classification (PREXC) approach;
 - 2.3.5 Disaggregation of lump-sum amounts within the agency specific budgets to reflect the program/project, implementing agencies and/or regional or local levels;
 - 2.3.6 A well-functioning, results-based and credible monitoring and evaluation system that will provide evidence-based information; and
 - 2.3.7 Institutionalization of the Program Convergence Budgeting (PCB) strategy in the budget process to link, harmonize and synchronize the timing of critical program interventions.
- 2.4 To strengthen the vertical linkage between national and regional plans and budgets, agencies shall ensure that strategic regional needs are considered in national plans while ensuring that regional plans are aligned with national priorities.
 - 2.4.1 Agency Central Offices (ACOs) shall coordinate its priorities for the medium-term and for FY 2020, with its respective Agency Regional Offices (AROs). ACOs shall provide guidance on the department's priorities in the different regions, on the assessment of implementation-readiness of the priority projects and activities in the regions, and on the consideration of the likely resource constraints for the regional planning and budgeting. In turn, AROs shall craft annual regional plans and budgets that are anchored to

these priorities and criteria. AROs shall coordinate these with the RDCs to ensure convergence in the regions.

2.4.2 Agency Programs to be implemented by LGUs shall have been coordinated with the targeted LGUs as to the resource availabilities should be responsive to local needs.

2.4.3 The ACOs shall finalize their agency budget proposals and provide feedback to the RDCs, through their AROs, on the items that were included in the agency budget proposals.

3.0 DEPARTMENT/AGENCY BUDGET LEVELS

3.1 The total budget of departments and agencies shall be based on the total cash requirements for (a) ongoing programs, activities, and projects (Tier 1) and (b) for new and expanded spending (Tier 2).

3.2 In accordance with ACBB system, departments and agencies shall include in their budget proposals under Tier 1 the total cash requirements for the continued implementation of 2019 programs, activities, and projects (PAPs) that cannot be fully-implemented by the end of the fiscal year.

3.3 **Annex A** provides the detailed guidelines on the formulation of Tier 1 and Tier 2 levels, as well as the Forward Estimates (FEs) for out-years (2021-2022).

3.4 The Budget Priorities Framework (BPF) to serve as basis for the Tier 2 proposals shall be covered in a separate issuance.

4.0 SUBMISSION REQUIREMENTS

GENERAL PROCEDURES

4.1 All concerned shall submit Budget Preparation (BP) Forms per **Annex B** (BP Guidelines, Forms and Instructions) through the Online Submission of Budget Proposals System (OSBPS) and transmit to DBM three (3) hard copies of the required BP Forms duly endorsed by the Department Secretary/OEO Head. **It must be emphasized that the hard copy submission must be the same as the encoded data under the OSBPS.**

4.2 Agencies are reminded of the strict adherence to the submission deadlines specified in the Calendar of Activities per **Annex C** of this NBM.

4.3 For proposed special or general provisions, agencies are required to completely fill-out BP Form 300, especially the justifications for the inclusion of such provisions. Incomplete forms will not be tagged as submitted in the OSBPS, hence, will not be considered in the evaluation of proposed special and general provisions.

- 4.4 For Information and Communication Technology (ICT) budget proposals, the following are required to be submitted:
- DICT-ICT-endorsed Information Systems Strategic Plan (ISSP) containing the said proposal/s; and
 - Signed BP form 202 for new and expanded ICT Projects consistent with the ISSP, copy furnished DICT.
- 4.5 All national government agencies shall submit the pertinent BP Forms and supporting documents cited in items 4.1 to 4.4 and 4.8 to 4.9 of this Memorandum **directly to the Administrative Service-Central Records Division (AS-CRD), Ground Floor, DBM Building III, General Solano St., San Miguel, Manila. In the case of State Universities and Colleges (SUCs), the same requirements, as endorsed by CHED, are to be submitted to the DBM units (BMB-F and ROs) concerned.**
- 4.6 FY 2019 P/A/Ps foreseen to spill-over its implementation in FY 2020 is still subject to DBM evaluation. To monitor these projects, departments and agencies should include in their proposals the funding requirements of P/A/Ps that were delayed in their implementation by 31 March 2019 using a separate BP Form 201 (Schedule A, B C or D), in excel format.

SPECIFIC PROCEDURES

- 4.7 In accordance with Philippine Commission on Women (PCW) Memorandum Circular No. 2018-05, the submission of the FY 2020 Gender and Development (GAD) Plan and Budget (GPB) shall be moved to the 2nd semester of 2019. This will synchronize the schedule of the GAD planning and budgeting process with the fiscal calendar of the national government as provided under DBM-DOF-NEDA Joint Circular 2017-1. The PCW shall issue a separate circular on the specific details of the submission of the FY 2020 GPB.
- 4.8 Agencies belonging to the education sector shall submit budget proposals **covering only those activities to be implemented within the Calendar Year (CY) 2020** (January to December 2020 only), i.e., **not** the requirements for the whole Academic Year (June 2020 to March 2021).
- Examples: Department of Education (DepEd) and State Universities and Colleges (SUCs), DND-Philippine Military Academy, National Defense College of the Philippines, DILG-Philippine Public Safety College, DOST-Philippine Science High School, DTI-Technical Education and Skills Development Authority¹, OEO-Commission on Higher Education
- 4.9 The proposed infrastructure programs and projects included in the approved FY 2020-2022 TRIP as endorsed by NEDA, shall still be subject to DBM evaluation.

¹ Transferred from OEO to DTI per Executive Order No. 67 dated October 31, 2018

- 4.10 Departments and agencies shall likewise prepare the indicative 2020 Annual Procurement Plan (APP) to support their budget proposals. The APP shall be a consolidation of the different Procurement Projects as contained in their respective PPMPs. The indicative APPs shall be submitted to the DBM as part of the budget proposals.
- 4.11 In addition, the budget proposals of agencies involving specific concerns shall require agency endorsement as follows:

Endorsing Entity	Subject of Endorsement
CHED	State Universities and Colleges (SUCs) Budgets
DA	Research and Development (R&D) in Agriculture and Fisheries
PSA	Systems of Designated Statistics pursuant to EO 352
MITHI ² Steering Committee	ISSP in support of ICT-related proposals
DOST	R&D in natural resources, environment, technological and engineering sciences
DENR-NAMRIA	
ICF ³ Review Panel	Funding proposals pertaining to the Hosting of International Conferences
DOH	Early Childhood Care and Development Program
DA	Agricultural Development Program
DTI	Export Development Program
DOT	Tourism Development Program
DBM	Pasig River Convergence Program
DENR	Risk Resiliency Program
HUDCC	Marawi Rehabilitation and Reconstruction Program
NEDA	Three-Year Rolling Project (TRIP), Public Investment Program (PIP)
OPAPP	Payapa at Masaganang Pamayanan (PAMANA) Program

- 4.12 All endorsed projects by the above agencies shall still be subject to DBM evaluation.

5.0 For compliance.

BENJAMIN E. DIOKNO
Secretary



² Medium-Term Information and Communications Technology Harmonization Initiative

³ International Commitments Fund (ICF)

ANNEX A

GUIDELINES ON THE FORMULATION OF TIER 1 AND TIER 2 LEVELS

ANNEX 'A'

GENERAL GUIDELINES IN THE COMPUTATION OF TIER 1 AND TIER 2

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

TIER 1	TIER 2
DEFINITION	
<p>Estimates pertaining to the following:</p> <ol style="list-style-type: none"> 1. Amounts required for the budget year (FY 2020) to continue ongoing activities, programs, projects and commitments at the same scope and quality. 	<p>Covers two processes:</p> <p>The amount available for Tier 2 proposals corresponds to the <u>fiscal space</u>, or the difference between the projected expenditure program (after considering projected revenues and deficit targets) and Tier 1.</p> <ol style="list-style-type: none"> 1. Allocation of the fiscal space among new activities, programs, or projects, or the expansion of existing programs in terms of changes in scope, beneficiaries, timeframe, or outputs. 2. Reallocation of Tier 1 resources <u>among</u> P/A/Ps, and proposals for the scaling up of activities in terms of policy change not previously approved such as scope, beneficiaries, design or implementation schedule.
COMPOSITION	
<ol style="list-style-type: none"> 1. FY 2020 Tier 1 – FEs for the budget year: known budgetary amounts that are essential for the continued implementation of existing approved programs/ activities/ projects, including: <ul style="list-style-type: none"> • All costs of approved filled positions and approved allowances and entitlements as of December 31, 2018; and • Existing approved locally-funded or foreign-assisted capital projects based on the approved project profile. 2. Formulated FEs for the out-years FY 2021 and 2022. 	<p>FY 2020 Tier 2 high priority new & expanded program/project proposals, implementation-ready and compliant to the Investment Coordination Committee (ICC) and Three (3)-Year Rolling Infrastructure Program (TRIP) guidelines, but not yet funded in Tier 1.</p> <p>Tier 2 submissions will include proposals to reallocate resources between P/A/Ps, and proposals for the scaling up of activities in terms of policy change not previously approved such as scope, beneficiaries, design or implementation schedule.</p> <p>This also encompasses the essential operations, maintenance, asset replacement and minor capital costs.</p>

SPECIFIC GUIDELINES IN THE FORMULATION OF TIER 1 AND TIER 2 PROPOSALS

1.0 Formulation of Tier 1 Forward Estimates (FEs)

- 1.1 The FEs for FY 2020-2022 shall be formulated by the DBM in consultation with their respective departments/agencies coverage/s.
- 1.2 The Tier 1 FEs pertain to the annual requirements for the budget year (FY 2020) and out-years (FY 2021-2022) to implement ongoing programs, activities, and projects (P/A/P) in the same scope and quality.
- 1.3 The FY 2019 National Expenditure Program (NEP) shall be the basis for determining the list of on-going P/A/Ps.
- 1.4 The FEs for FYs 2020-2022 shall be formulated based on the NEP levels, which shall be adjusted taking into consideration of the 2018 Budget Utilization Rate (BUR) computed as current year's obligation (for MOOE and CO, as of December 31, 2018) over allotment on a per P/A/P BUR of the agency (as may be applicable).
- 1.5 Agencies with demand driven parameters, e.g. population-based shall all be subject to BUR.
- 1.6 The targeted outputs and outcomes shall be consistent with the level supported by the cash-based budgetary requirements formulated for the pertinent FEs years.
- 1.7 Department/agencies shall be advised of their approved FY 2020-2022 FEs.

2.0 Guidelines in the Composition of Tier 1 and Tier 2

- 2.1 The Tier 1 FEs shall consider the adjustments arising from changes in macro-economic parameters, namely, foreign exchange rate and inflation rate.
 - 2.1.1 The foreign exchange rate of **P53.50:\$1.00** shall be used in determining the peso equivalent of foreign currencies. This rate shall be applied for FY 2020 until FY 2022.
 - 2.1.2 The inflation rate of **3.0 percent**⁴ shall only be used to adjust the levels of MOOE indexed items or those mandatory expenditure items that are affected by changes in the prices of commodities. Non-indexed items⁵ are not subject to inflation since these are based on contract/rate and those with fixed amount. The indexed

⁴ Approved by the Development Budget Coordination Committee on October 16, 2018.

⁵ Non-indexed MOOE items include Rents, Professional Services, Subscription Expenses, Membership Dues and Contributions, Confidential and Intelligence, Extraordinary and Miscellaneous Expense, Awards and Indemnities, Subsidies and Donations, Taxes and Premiums, Labor and Wages, Rewards and Other Claims and Other expenses based contract/rate or with fixed amount.

MOOE items shall be multiplied by the cumulative indexation factor for the corresponding year, as shown below:

YEAR	INFLATION	FACTOR
2019 (Base)	3.0 %	-
2020	3.0 %	1.03
2021	3.0 %	1.06090
2022	3.0 %	1.09273

2.2 The Tier 2 estimates pertain to the amounts allocated for (a) new priority activities, and “scaling up” of existing activities in terms of scope, timing, number or type of beneficiaries, design or implementation method, and (b) reallocation of Tier 1 resources among programs and projects.

2.3 The details of Tier 1 and Tier 2 inclusions are shown in the table below.

	TIER 1	TIER 2
A.	PERSONNEL SERVICES (PS)	
A.1. For Inclusion in Agency PS Budget	<ul style="list-style-type: none"> For CFAG Agencies: Salary and allowances of all filled and unfilled positions reported in the GMIS as of December 31, 2018, based on SSL 4th tranche. For other Agencies: Salary of all filled positions reported in the GMIS as of December 31, 2018, based on SSL 4th tranche. For all Agencies: <ul style="list-style-type: none"> Other standard allowances benefits and incentives of filled positions reported in the GMIS as of December 31, 2018 i.e., PERA, Uniform/Clothing Allowance, Midyear Bonus, Year-End Bonus, Cash Gift, PEI, including RATA; Other non-interface PS items such as Anniversary Bonus, Magna Carta Benefits, Loyalty Pay of filled positions reported in the GMIS as of December 	<ul style="list-style-type: none"> Adjustments in PS due to budget policy decision such as: <ul style="list-style-type: none"> Implementation of a new program or activity; Abolition or expansion of PAP; Major change in the organizational structure of an agency; and Transfer of functions between agencies.

	TIER 1	TIER 2
	<p>31, 2018, as well as existing authorized allowances and collaterals of Military/Uniformed Positions (MUPs) such as, hazard pay, combat duty pay, etc.;</p> <ul style="list-style-type: none"> ○ Step Increment due to Length of Service per CSC-DBM Joint Circular No. 2012-1; ○ Lumpsum for Casuals and Contractuals adjusted to SSL 4th tranche, subject to submission of BP 204; ○ Terminal Leave (TL) benefits of compulsory retirees, subject to submission of BP 205; and ○ TL and Retirement Gratuity (RG) of MUPs and compulsory retirees of other agencies covered by special laws. 	
<p>A.2. For Inclusion in Miscellaneous Personnel Benefits Fund (MPBF)</p>	<ul style="list-style-type: none"> • 30% of the PS cost of unfilled civilian positions, except those provided otherwise; <p>May be transferred to Agency Budget during Tier 2 deliberation:</p> <ul style="list-style-type: none"> • 100% of the PS cost of new positions based on population-based formulas (e.g. teaching and MUP positions, among others); • 100% of the PS cost of the following unfilled positions: <ul style="list-style-type: none"> ○ Uniformed personnel in PNP, BJMP, BFP, PCG, NAMRIA, and BuCor; ○ teaching positions; ○ military personnel in the DND; and • 75% of the PS cost of unfilled medical and medical-allied positions. 	<ul style="list-style-type: none"> • 100% of the PS cost of new positions and staffing modifications approved by the DBM after December 31, 2018. • 75% of the PS cost of positions proposed for creation and staffing modifications with legal basis, established standards, or with evaluation based on complete agency submission of documentary requirements; • Step Increment due to Meritorious Performance per CSC-DBM Joint Circular No. 2012-1; and • Proposed overtime pay requirements per CSC-DBM JC No. 2015-2.

	TIER 1	TIER 2
A.3. For inclusion in Pension and Gratuity Fund (PGF)	<ul style="list-style-type: none"> Pension payments for existing retirees for Military/uniformed personnel and agencies covered by special laws, i.e., Judiciary, OSG, OGCC, NLRC, PRC, ERC, LRA, DOJ-National Prosecution Service, PAO and Ombudsman. 	<ul style="list-style-type: none"> TL and RG for optional retirees; Pension payments for new retirees for Military/uniformed personnel, and agencies covered by special laws, i.e., Judiciary, OSG, OGCC, NLRC, PRC, ERC, LRA, DOJ-National Prosecution Service, PAO and Ombudsman; Monetization of Leave Credits; and Separation benefits and/or incentives of affected personnel pursuant to rightsizing the bureaucracy, re-organization, merger, streamlining, abolition, or privatization authorized under applicable laws, rules and regulations.
B.	MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)	
	<ul style="list-style-type: none"> Funding requirements to implement ongoing activities, programs and projects; Budget requirements for regular periodic activities or programs such as the Philippine Statistics Authority (PSA) periodic surveys and the COMELEC preparatory activities for the conduct of elections for the pertinent year; ICT P/A/Ps previously covered by existing ISSP as endorsed or approved by the MITHI; Infrastructure subsidy support to GOCCs Resources required for the pursuit of existing or ongoing ISO 9001:2015 Quality Management System certification efforts including recertification and expansion of the scope (processes and/or sites) of the QMS certification; and 	<ul style="list-style-type: none"> Funding requirements to cover new or expanded existing activities, programs and projects, as identified under the BPF; MOOE costs to implement approved major changes in the organization or structure of an agency, including downsizing or mergers; MOOE costs not included in the FEs: <ul style="list-style-type: none"> Due to changes in demand driven parameters of Medium Term Expenditure Plans (MTEP); Already approved rolling development or expansion plans; Proposed resources needed for ISO 9001:2015 QMS certification efforts for an agency which is yet to start/pursue the same;

	TIER 1	TIER 2
	<p><i>Others which are not in the FY 2019 NEP</i></p> <ul style="list-style-type: none"> Reasonable costs needed to ensure the operation of newly completed facilities as of December 2018 but not provided in the FY 2019 budget, e.g. furniture, fittings and operating costs (electricity, fuel, rent) – taking into account of any reductions in existing costs (e.g. rent); and Office accommodation and equipment costs for newly-approved filled positions; 	<ul style="list-style-type: none"> Expanded/new ICT P/A/Ps with BP Form 202, covered by the current ISSP, as endorsed by the MITHI; Proposals to realign MOOE funds between P/A/Ps to improve outcomes including abolition of P/A/Ps; and New/expansion of infrastructure subsidy support to GOCCs and LGUs. Maintenance costs for projects to be completed by 2019 PAMANA projects to be endorsed by OPAPP
C.	CAPITAL OUTLAYS (CO)	
	<ul style="list-style-type: none"> The cost of ongoing capital projects that have been approved in previous years; Approved projects covered by MYOA subject to revision to reflect the cash requirements that shall be paid within the year in consideration; Replacement of motor vehicles for the same purpose and/or intended user that will reach their end-of-productive/ useful/economic life by FY 2020 per DBM-established guidelines, supported with an updated inventory of motor vehicles and re-fleeting program, as well as proof of disposal of retired assets if applicable; Maintenance cost and spare parts of existing critical assets (e.g., airplanes, critical equipment, trains, etc.) to ensure their continued operation. ICT P/A/Ps previously covered by existing ISSP as endorsed or approved by the MITHI (e.g. software/hardware and license renewals; and 	<ul style="list-style-type: none"> Proposed new infrastructure projects included in the approved FY 2020-2022 TRIP; Proposed adjustments in the total cost of an already approved project by the NEDA Board or ICC as of March 31, 2019, which are implementation-ready; Proposed requirements for the purchase of motor vehicles for additional/ newly-entitled officials and/or functions of a newly-created agency; Expanded/new ICT P/A/Ps with BP Forms 202; PAMANA projects to be endorsed by OPAPP; and Other proposed new and expanded capital outlays that are non-infrastructure in nature, which are implementation-ready

	TIER 1	TIER 2
	<p><i>Others which are not in the FY 2019 NEP</i></p> <ul style="list-style-type: none"> • Basic CO requirements of newly completed facilities and newly approved filled positions as of December 31, 2018 but not provided in the FY 2019 budget. 	

3.0 Department/agency Budget Levels

- 3.1 The Tier 1 Forward Estimates level as formulated pursuant to the guidelines presented herein shall become the department/agency budget level for its ongoing programs/projects for FY 2020.
- 3.2 The Tier 2 requirements shall be chargeable against the available fiscal space as determined by the Development Budget Coordination Committee (DBCC).
- 3.3 The total budget of each department/agency shall be determined by the TIER 1 requirements for ongoing spending and the TIER 2 requirements for new spending and expansion of P/A/Ps.

---Nothing Follows under ANNEX A---

ANNEX B

BUDGET PREPARATION GUIDELINES, FORMS AND INSTRUCTIONS

Specific Guidelines on the Allocation for Objects of Expenditure

The following information will assist agencies in providing adequate provision for each sub-object to meet mandatory requirements in accordance with existing legislation and guidelines, including the UACS.

Personnel Services BP 201-A

The basis for the computation of all Personnel Services for FY 2020 shall be the number of filled itemized positions, based on the approved staffing pattern, as of the cut-off date of December 31, 2018.

For the Judiciary, Congress, and agencies vested with fiscal autonomy, basic salaries for both filled and unfilled positions at the cut-off date shall be included.

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

1.0 Salaries and Wages

1.1 Salaries of Permanent Positions

- 1.1.1 The applicable rate to be used for calculating salaries is the authorized basic salaries of positions and step increments due to length of service and/or meritorious performance, if any, as of December 31, 2018.
- 1.1.2 Positions identified as co-terminus with the incumbent shall be automatically abolished once vacated.

1.2 Salaries/Wages of Casual/Contractual

- 1.2.1 Details of Salaries/Wages of Non-Permanent Positions classified into Contractual, Casual and Emergency Personnel and Substitute Teachers/Instructors are to be reflected in BP Form 204.
- 1.2.2 Only DBM-approved/authorized positions shall be included, consistent with the approved Rationalization Plans, as applicable.
- 1.2.3 Provision for non-permanent positions shall be inclusive of other PS- related benefits, i.e., PERA, Uniform/Clothing Allowance, Mid-Year and Year-End Bonus, Cash Gift, PhilHealth, Pag-IBIG, ECIP and RLIP Contributions.
- 1.2.4 Non-submission of BP Form 204 shall mean no budget provision for non-permanent positions.

- 1.3 Requests for Additional Casual and Contractual positions for staffing of duly created/co-terminus with the ad-hoc bodies, may be proposed in Tier 2. Moreover, subject to the scrap and build policy, positions for

development projects to augment the core staff of the Project Office/unified PMO may be created, pursuant to NBC No. 485 dated March 13, 2003.

2.0 Other Compensation

2.1. Personnel Economic Relief Allowance (PERA)

The PERA of P2,000/month shall cover all positions entitled thereto pursuant to Budget Circular No. 2009-3. The total amount shall be based on the number of filled itemized positions as of December 31, 2018.

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

Appropriations for RA and TA shall be provided for the following filled positions and those of equivalent ranks in accordance with the monthly rates for each type of allowance, as follows:

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

2.3 Uniform/Clothing Allowance (U/CA)

The provision for P6,000 per annum for U/CA for civilian personnel shall be computed based on the number of filled itemized positions as of the cut-off date above.

2.4 Subsistence, Laundry, and Quarters Allowances (SLQA)

The SLQA under the Magna Carta Benefits of Public Health Workers pursuant to R.A. No. 7305 shall be in accordance with the DBM-DOH Joint Circular (JC) No. 1, s. 2012 as amended by DBM-DOH JC No. 2016-01.

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

2.5 Step Increment Due to Meritorious Performance

Maximum number of employees that may be granted Step increment due to Meritorious Performance shall be limited to five percent (5%) of all incumbent officials and employees in an agency with a Performance Management System approved by the Civil Service Commission (CSC),

in accordance with the guidelines under the CSC- DBM Joint Circular No. 1, s. 2012 dated September 3, 2012.

2.6 Step Increment Due to Length of Service

One (1) step increment shall be granted to qualified personnel for every three (3) years of continuous satisfactory service in the present position, pursuant to CSC-DBM JC No. 1, s. 2012 dated September 3, 2012.

2.7 Anniversary Bonus

The provision for Anniversary Bonus (AB) at P3,000.00 per qualified personnel shall be made only on the occasion of the agency's milestone year (15th anniversary and every 5 years thereafter) in accordance with Administrative Order No. 263 dated March 28, 1996 and National Budget Circular No. 452 dated May 20, 1996. This should be supported by the legal basis on the creation of the agency.

2.8 Loyalty Award

The provision for the cash gift component of the Loyalty Award for qualified officials and employees, in addition to the loyalty memorabilia/souvenir, on the occasion of the incumbent's milestone year (10th year anniversary and every 5 years thereafter), shall be computed at P500.00 but not more than P1,000.00 for every year of service, in accordance with CSC MC No. 06, s.2002. Hence, the Loyalty Award shall be at a maximum of P10,000 for the first 10 years of continuous and satisfactory service; and a maximum of P5,000 for every 5 years thereafter.

2.9 Overseas allowances

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

2.10 Honoraria

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

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

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

- 2.10.3 Chairs and members of Commissions/Boards/Councils and other similar entities who are neither paid salaries nor per diems but compensated in the form of honoraria as provided by law, rules, and regulations;
- 2.10.4 Those involved in science and technological activities who render services beyond their regular workload;
- 2.10.5 Officials and employees assigned to special projects provided that:
 - 2.10.5.1 Said special projects are reform-oriented or developmental, contribute to the improvement of service delivery and enhancement of the performance of the core functions of the agency and have specific timeframes and deliverables for accomplishing objectives and milestones set by the agency for the year; and
 - 2.10.5.2 Such assignment entails rendition of work in addition to, or over and above, their regular workload.
- 2.10.6 Officials and employees authorized to receive honoraria under R.A. No. 9184 and its IRR.

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.

2.11 Longevity Pay

Longevity Pay for specific positions, equivalent to a percentage of basic salary or base pay depending on length of service, shall be computed based on existing policies and guidelines. Payment of longevity pay shall be governed by the following:

- 2.11.1 Health Workers – DBM-DOH JC No. 1, s. 2012, as amended by DBM-DOH JC No. 2016-1
- 2.11.2 Science and Technology Workers – DBM-DOST Joint Circular No. 1, s. 2013
- 2.11.3 Social Workers – R.A. No. 9433
- 2.11.4 Military and Uniformed Personnel – R.A. No. 1134, as amended by R.A. No. 3725

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

2.12 Cash Gift

Cash Gift equivalent to P5,000 shall be computed based on the number of filled positions as of December 31, 2018.

2.13 Year-End Bonus

Year-end Bonus equivalent to one (1) month basic salary or base pay shall be computed based on the number of filled positions as of December 31, 2018.

2.14 Mid-Year Bonus

Mid-Year Bonus equivalent to one (1) month basic salary or base pay shall be computed based on the number of filled positions as of December 31, 2018.

2.15 Collective Negotiation Agreement (CNA) Incentive

Pursuant to Budget Circular No. 2018-5, the actual obligations for CNA Incentive shall be reflected in BP Form 201-A under the account code "Collective Negotiation Agreement Incentive - Civilian".

2.16 Productivity Enhancement Incentive (PEI)

PEI equivalent to P5,000 shall be computed based on the number of filled positions as of December 31, 2018.

3.0 Other Personnel Benefits

3.1 Pension Benefits

The requirement of agencies with special retirement laws for their officials such as the Judiciary, Chairs and Members of Constitutional Commissions and other similarly situated officials in the Office of the Solicitor General (OSG), Office of the Government Corporate Counsel (OGCC), National Labor Relations Commission (NLRC), Professional Regulation Commission (PRC) Energy Regulatory Commission (ERC), Office of the Ombudsman, AFP, PNP, BFP, BJMP, PCG, PAO, LRA, DOJ-National Prosecution Office, NAMRIA and BuCor 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 2020 retirees for budget provision and programming purposes. Separate lists shall be prepared for mandatory and optional retirees.

- In the absence of a BP 205, any amount indicated under the RG column in the BP 201 Schedule A will be disapproved.

- In case of discrepancy between the amount for RG in BP 201 Schedule A and BP 205, the amount in BP 205 shall prevail.

3.2.2 Claims for RGB of retirees who opt to avail of the benefits under R.A. No. 1616 may be accommodated against the FY 2020 Pension and Gratuity Fund (PGF), in the absence of agency savings. The computation of the RGB under R.A. No. 1616 shall be based on the total creditable service which is converted into gratuity months, as follows:

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

For this purpose, agencies are enjoined to properly accomplish BP Form 205 for the list of proposed retirees in FY 2020, i.e., those retiring under R.A. 1616 and other retirement packages (e.g. R.A. No. 8291, 660). In the absence of the said list, agencies will not be allowed to charge the payment of RGB against the PGF.

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

3.3 Terminal Leave Benefits (TLB)

3.3.1 Agencies shall also use BP Form 205 to reflect the terminal leave benefits of FY 2020 retirees. TLB of compulsory retirees whether permanent or casual, shall be computed separately from those of optional retirees.

- In the absence of a BP 205, any amount indicated under the TL column in the BP 201 Schedule A will be disapproved.
- In case of discrepancy between the amount for TL in BP 201 Schedule A and BP 205, the amount in BP 205 shall prevail.

3.3.2 Terminal Leave Benefits for employees who retired effective January 23, 2016 onwards shall be computed as follows, pursuant to Budget Circular 2016-2 dated March 29, 2016:

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

Where:

TLB - Terminal Leave Benefits

S - Highest monthly salary received

D - No. of accumulated vacation and sick leave credits

CF - Constant Factor is 0.0481927

4.0 Personnel Benefit Contributions

- 4.1 Government counterpart contributions shall be computed based on filled itemized positions as of the cut-off date.
 - 4.1.1 GSIS RLIP - 12% of total salaries with the exception of the following who are covered by separate and specific laws:
 - 4.1.1.1 For members of the Judiciary, Chair and Members of the Constitutional Commissions and other similarly situated officials in the OSG, OGCC, NLRC, PRC 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, DOTr (PCG) and DENR (NAMRIA), no provision for RLIP shall be made.
- 4.2 PAG-I.B.I.G Contributions - P1,200 each per annum.
- 4.3 PHILHEALTH Contributions - in accordance with the Premium Contribution Item IV of Philhealth Circular No. 2017-0024.
- 4.4 ECIP - 1% of the annual basic salary or P1,200/annum, whichever is lower.

5.0 Agencies with Military and Uniformed Personnel

In addition to the Base Pay that is authorized for military and uniformed personnel as discussed in item 1.0 of Salaries and Wages under this Annex, other personnel benefits include the following:

- 5.1 Regular Pay and Allowances
 - 5.1.1 Longevity Pay equivalent to a percentage of base pay depending on length of service;
 - 5.1.2 Subsistence Allowance of P150.00 per day;
 - 5.1.3 Quarters allowance ranging from P400 to P1,500 depending on the rank;
 - 5.1.4 Clothing Allowance of P200 per month;
 - 5.1.5 Hazard Pay of P540 per month; Laundry allowance of P60 per month for officers and P30 per month for non-officers.
- 5.2 Duty-based allowances and collaterals, such as, but not limited to combat duty pay and combat incentive pay, shall be given to military uniformed personnel in accordance with existing laws and established guidelines.

5.2.1 Combat Duty Pay of P3,000 per month to the officers and enlisted personnel of the AFP and uniformed personnel of the PNP under E.O. No. 03, s.2016, amending E.O No. 38, s.2011.

5.2.2 Additional Combat Incentive Pay of P300 per day not exceeding P3,000 per month to the members of the AFP and the uniformed personnel of the PNP who figure directly in actual combat against members of various insurgent, terrorist and lawless elements, subject to conditions prescribed under E.O. No. 03, s.2016.

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

Maintenance and Other Operating Expenses (MOOE) - BP 201- B

6.0 Extraordinary and Miscellaneous Expenses

This item provides for expenses incidental to the performance of official functions such as, meetings, conferences, public relations, educational, cultural and athletic activities.

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

- P 264,000 - for each Department Secretary or equivalent;
- P 108,000 - for each Department Undersecretary or equivalent;
- P 60,000 - for each Department Assistant Secretary
- P 45,600 - for each head of a bureau or organization of equivalent rank, and for each head of a Department Regional Office including General Manager of Local Water District in Category A and B;
- P 26,400 - for each head of a Bureau Regional office or organization of equivalent rank including General Manager of Local Water District in Category C and D; and,
- P 19,200 - for each Municipal Trial Court Judge, Municipal Circuit Trial Court Judge, and Shari'a Circuit Court Judge

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

Financial Expenses—BP 201- C

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

Capital Outlays—BP 201- D

7.0 Infrastructure Outlay

Budget proposal for infrastructure outlay shall adopt the most recent standard cost from DPWH for infrastructure, i.e., factoring resiliency to withstand natural calamities and other prerequisites as enumerated in BP Forms 202 and 203.

8.0 Transportation Equipment Outlay

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

- 8.1 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. 2017-1 and Administrative Order No. 233 (s. 2008) as amended by Administrative Order No. 15 (s. 2011), prohibiting the acquisition by government offices of luxury vehicles.
- 8.2 The agency shall determine and dispose its unserviceable motor vehicles subject to pertinent COA rules and regulations. No amount shall be provided for the repair of unserviceable vehicles.
- 8.3 Motor vehicles that should be replaced shall likewise be determined. The provisions of NBC 446 shall, however, be strictly adhered to in the replacement of motor vehicles.
- 8.4 Based on the car re-fleeting program, it is understood that old motor vehicles should have been disposed before the purchase of new units, pursuant to item 4.6.1 of CL No. 2008-9.

ICT Related Expenditures:

- 9.0 Agency budget proposals for ICT programs and projects processed through the MITHI Steering Committee shall already be considered by DBM as evaluated and endorsed by recognized technically proficient government stakeholders.
- 10.0 The following rules shall be observed in the tagging of activities in the OSBPS:
 - 10.1 Classification of Functions of Government (COFOG) tagging up to the second level category i.e., sub-sector level, and re-categorization of GAS and STO from General Services to the appropriate Function/Sector of the agency per COA-DBM-DOF JC No. 1 dated August 11, 2017;
 - 10.2 Online tagging of proposed programs/projects to facilitate real-time monitoring of budgets for Climate Change per DBM-CCC JMC 2015-1 dated March 24, 2015; and
 - 10.3 ICT-pertinent proposals shall be tagged as part of MITHI.

---Nothing Follows under ANNEX B---

BP FORMS AND INSTRUCTIONS

BP Form	Title
A	Program Budget Matrix
B	Agency Performance Measures (Program)
C	Summary of RDC Inputs and Recommendations on Agency New and Expanded Programs and Projects
D	Report of CSO's Inputs on Ongoing and New Spending Projects and Activities
100	Statement of Revenues (General Fund)
100-A	Statement of Revenues and Expenditures (Earmarked Revenues)
100-B	Statement of Other Receipts/Expenditures (Off-Budgetary and Custodial Funds)
100-C	Statement of Donations and Grants (In Cash or In Kind)
200	Comparison of Appropriations and Obligations
201	Summary of Obligations and Proposed Programs/Projects
201-A	Obligations for Personnel Services (PS)
201-B	Obligations for Maintenance and Other Operating Expenditure (MOOE)
201-C	Obligations for Financial Expenses (FinEx)
201-D	Obligations for Capital Outlays (CO)
201-E	Summary of Outyear Requirements
201-F	Climate Change Expenditures
202	Proposal for New or Expanded Locally-Funded Projects
202-A	Convergence Programs and Projects
203	Proposal for New or Expanded Foreign-Assisted Projects
204	Staffing Summary of Non-Permanent Positions
205	List of Retirees
300	FY 2020 Proposed Provisions

PROGRAM BUDGET MATRIX

	2018 Actual Obligation
	2019 Current Program
	2020 Total Proposed Program
	TIER 1
	TIER 2

DEPARTMENT/AGENCY:

UACS Code	P/A/P	Status (OG) (P) (T)	AMOUNT (in thousand)				
			PS	MOOE	FINEX	CO	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	I. GAS Activities 1. 2. 3.						
	II. STO Activities 1. 2. 3. Projects 1. 2. 3.						
	III. OPERATIONS Program 1 Sub-Program 1 Activities 1. 2. 3. Projects 1. 2. 3. Sub-Program 2 Activities 1. 2. 3. Projects 1. 2. 3.						
	Program 2 Activities 1. 2. 3. Projects 1. 2. 3. Sub-Total Operations						
	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
PROGRAM BUDGET MATRIX**

Instructions

This form shall present the agency budgetary requirements by Program/Activity/Project (P/A/P) statement, for the FY 2018 (Actual Obligations); FY 2019 (Current Program) and FY 2020 [Total Proposed Program (Tier 1/Tier 2 Proposals)].

The approved P/A/P structures pursuant to Program Expenditure Classification (PREXC), including the corresponding costs, shall be used.

Column 1: **UACS Code** – Indicate under this column the appropriate PREXC UACS code of each P/A/P statement under 'General Administrative and Support' (GAS), 'Support to Operations' (STO) and 'Operations'. The PREXC UACS code shall be the enhanced 15 digit code pursuant to COA-DBM-DOF Joint Circular No. 1 dated August 11, 2017.

Column 2: **PAP Component Statement** – Entries under this column shall reflect the P/A/P statements corresponding to the codes indicated in Column 1. The P/A/P statements (including projects) shall be broken down into component activities. These component activities shall also be reflected under each P/A/P statement.

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

Column 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**

DEPARTMENT/AGENCY: _____

Program/Sub-Program/ Performance Indicator Description	Organizational Outcome/s (OO/s) to which the Program contributes	Baseline Information			Performance					Budget Allocation (P'000)			
					Year 2018		Year 2019 GAA	Year 2020 Targets		Year 2018	Year 2019	Year 2020	
					Target	Actual		TIER 1	TIER 2			TIER 1	TIER 2
		Unit	Year	Value					Proposals				Proposals
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
NATURAL RESOURCES ENFORCEMENT AND REGULATORY PROGRAM Outcome Indicators 1. Increase in hectareage of private sector investment in NR development 2. Percentage of forests protected against forest fires, poaching, pest infestation, etc. 3. Percentage increase in number of prosecutions for ENR illegal activities Output Indicators 1. Area of open access forestlands placed under appropriate management arrangement/tenure 2. Number of cases on ENR illegal activities filed 3. Percentage of total hotspot areas neutralized	OO : Natural Resources Sustainably Managed												

Prepared By:

Approved By:

Planning Officer

Budget Officer

Agency Head

BP Form B
AGENCY PERFORMANCE MEASURES
Instructions

This form shall contain a presentation of the performance measures of departments and agencies. Based on the Program Expenditure Classification (PREXC) agreed with DBM, departments/agencies shall specify accomplishments and targets, and corresponding budgetary allocation for related programs/activities/projects.

This form shall be accomplished as follows:

Column 1: **Program/Sub-Program Description** – Indicate the Program and/or Sub-Program that have been agreed upon, harmonized and formally confirmed between the agency head and the DBM.

Performance Indicator Description - should be those agreed for each Program or Sub-program, as applicable

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

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

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

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

Column 2: **Organizational Outcome (OO)** – Indicate the specific OO/s to which the Program/s directly contribute. A Program may contribute to only one OO.

Columns 3-5: **Baseline Information** – Indicate the unit of measurement used for the baseline (Col. 3), base year (Col. 4) and the baseline value (Col. 5). This may be sourced from the Matrix of Indicator Definitions (MID) that has been prepared by the Department/Agency.

Columns 6-10: **Performance** – Specific numerical performance measurement of the agency targets (as reflected in the 2018 GAA) and actual accomplishments for FY 2018 and targets for FY 2019 (as reflected in 2019 GAA) and targets for FY 2020 corresponding to the specific Program or Sub-program/indicators under Column (1).

Columns 11-14: **Budget Allocation** – Cost provision (actual for FY 2018) corresponding to each P/A/P attributed to Program or Sub-Program/Indicators proposed for FY 2019 and FY 2020 (Tier 1 and Tier 2 Proposals) corresponding to each P/A/P attributed to Program or Sub-program/indicators presented under Column (1).

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

SUMMARY OF RDC INPUTS AND RECOMMENDATIONS ON AGENCY NEW AND EXPANDED PROGRAMS AND PROJECTS
FY 2020 BUDGET
(In Thousand Pesos)

Department/Agency: _____

PROGRAMS/ACTIVITIES/ PROJECTS	BUDGET ALLOCATION					RDC INPUT/ RECOMMENDATION	ACO FEEDBACK		
	TIER 1	TIER 2	Agency Central Office						
			Included in the Budget Proposal	Not Included in the Budget Proposal	Total				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Operations Organizational Outcome 1 PROGRAM 1 SUB-PROGRAM 1 a. Activity 1 CO RO 1 RO 2 b. Project 1 CO RO 1 RO 2									
GRAND TOTAL									
PREPARED BY: _____ <i>Budget Officer</i> _____ <i>Planning Officer</i>						APPROVED BY: _____ <i>Head of Office/Agency</i>			

BP FORM C

SUMMARY OF RDC INPUTS AND RECOMMENDATIONS ON AGENCY NEW AND EXPANDED PROGRAMS AND PROJECTS

Instructions

This form shall be used to capture the inputs and recommendations of the Regional Development Councils (RDCs) on agency programs, activities and projects (PAPs). It is to be prepared by the Agency Central Offices (ACOs) in coordination with Agency Regional Offices (AROs).

Note: Agencies with roads and bridges programs and projects are specifically requested to submit their duly accomplished BP Form C to the DBM.

- | | |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Column 1 | Indicate the specific program, activity or project that formed the subject of RDC input or recommendation. ¹ A detailed breakdown per regions pertinent to each entry must be made. |
| Column 2 | Reflect the amounts allocated by the central office by program, activity or project to the regions corresponding to Tier 1. |
| Column 3 | Reflect the Tier 2 proposal of programs, activities or projects recommended by the RDC (or resulting from agreements within the RDC). ² |
| Column 4 | Reflect the amount of Tier 2 proposal in column 3 that is INCLUDED in the agency budget proposal for Tier 2 submitted to the DBM. |
| Column 5 | Reflect the amount of Tier 2 proposal in column 3 that is NOT INCLUDED in the agency budget proposal for Tier 2 submitted to the DBM. |
| Column 6 | Reflect the total of column 4 and column 5 for each program, activity or project. |
| Column 7 | State in this column the rationale of the inputs and recommendations of the RDC on agency PAPs for Tier 1 and Tier 2. ³ |
| Column 8 | State in this column the feedback of the Agency Central Office to the inputs and recommendations of the RDC on agency PAPs in Column 7. ⁴ |

¹ Agency programs, activities or projects that did not form the subject of RDC input or recommendation can be omitted in this form.

² Indicate amounts per allotment class and objects of expenditure if possible in a separate document attached to the form.

³ This column can include RDC evaluation of the program or project in relation to its contribution to the Philippine Development Plan of the Regional Development Plan, the Budget Priorities Framework, agency mandate or target organizational outcomes, etc. It can also include other information pertinent to the program or project such as implementation readiness.

⁴ In addition, this column can also be used to capture the rationale of the agency for column 4 and column 5.

REPORT OF CSOs' INPUTS ON ONGOING AND NEW SPENDING PROJECTS AND ACTIVITIES
FY 2020 TOTAL PROPOSED PROGRAM
(In Thousand Pesos)

[illegible]

BP FORM D
REPORT OF CSOs' INPUTS ON ONGOING AND NEW SPENDING
PROJECTS AND ACTIVITIES

Instructions

This form shall report the inputs of Civil Society Organizations (CSOs) from **national and local** consultations initiated by Agency Central Offices (ACOs) for agency ongoing/new spending/expansion projects and activities for FY 2020.

Inputs from local CSO consultations led by or under the Regional Development Councils (RDCs), however, are not to be reported here.

To be prepared by the Agency Central Office and other instrumentalities of the National Government (Constitutional Offices, Other Executive Offices, SUCs). Attached agencies shall prepare this Form separately.

Column 1: Reflect the corresponding account code for the *project/activity* to which CSOs inputs can be attributed.

Column 2: Reflect the specific project/activity and/or sub-program of a major program for FY 2020. A detailed breakdown by regions per activity must be made.

Column 3: Reflect the corresponding account code for the location of the project/activity to which CSOs inputs can be attributed.

Column 4: State in this column the inputs/comments/recommendations of the **CSOs** on agency ongoing and/or new spending/expansion programs/projects/activities, as to: relevance; strategy and delivery methodology; beneficiaries/clients; accountability structure; costing; performance management; monitoring and evaluation; and risk management.

Inputs/comments/recommendations shall include those obtained and/or extracted from:

- conduct of CS/CSO Consultations at the national level,
- conduct of CS/CSO Consultations at the local level,
- review of the documentations for the past 12 months of agency program/project assessment and planning with participation of CSOs or under agency continuing consultative mechanisms, and/or
- engagement through Budget Partnership Agreements (BPAs).

The ACOs are reminded to be ready to provide the highlight/s of the consultations or extracts of the meetings/workshops, and actual attendance sheets, from which the inputs were based. These documents shall be collected after submission of the Agency Budget Proposal to DBM.

Column 5: State in this column the amount of the object of expenditure that was based on the CSO inputs and incorporated by the agency in their submitted budget proposal. The amounts shall reflect, likewise, the adjusted regional distribution by activity/project submitted by the ACOs to DBM.

Indicate the **Total** of the amounts.

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

Column 7: Remarks here shall include the source of the CSO inputs if it was through a consultation, a BPA, or from other agency consultative mechanisms; the name/s of the CSO BPA partner, CSOs consulted or the agency mechanism for CSO participation; or any actions taken in response to the CSO inputs.

STATEMENT OF REVENUES
(GENERAL FUND)
FY 2018-2022
(In Thousand Pesos)

BP FORM 100

DEPARTMENT:				AGENCY:						
SOURCE OF REVENUE	DESCRIPTION SOURCE OF REVENUE	OBJECT CODE	LEGAL BASIS	AMOUNT IN P'000						REMARKS
				2018		2019	2020	2021	2022	
				ESTIMATE	ACTUAL	PROGRAM	PROPOSED	PROJECTIONS	PROJECTIONS	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
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 by the DBM for inclusion in Table C of the BESF.

BP FORM 100
STATEMENT OF REVENUES (GENERAL FUND)

Instructions

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

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

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

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

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

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

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

Column 5: The amounts in this column shall be based on the FY 2018 BESF.

Column 6: The amounts in this column shall reflect the agency's actual revenue collections deposited with BTr for FY 2018.

Column 7: The amounts in this column shall reflect the FY 2019 BESF level or the updated estimates, if any, based on new assumptions.

Columns 8-10: Reflect the projected revenues for FYs 2020 to 2022 based on existing conditions.

Column 11: State in this column the assumption/basis in the projection of income. Significant increase/decrease in the income projection for FYs 2020-2022 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in FY 2018 compared with the FY 2018 income estimate shall also be justified.

STATEMENT OF REVENUES AND EXPENDITURES
 EARMARKED REVENUES
 FY 2018-2022
 (In Thousand Pesos)

BP FORM 100-A

DEPARTMENT:						AGENCY:										
CATEGORY	DESCRIPTION SOURCE OF REVENUE	UACS OBJECT CODE	LEGAL BASIS	NATURE OF EXPENDITURES	FUND BALANCE as of DEC. 31, 2018	AMOUNT IN P'000										REMARKS
						2018 ACTUAL		2019 PROGRAM		2020 PROPOSED		2021 PROJECTIONS		2022 PROJECTIONS		
						Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
A. Special Account in the General Fund (Automatically Appropriated)																
B. Use of Income, General Fund																
GRAND TOTAL																
PREPARED BY:						APPROVED BY:						DATE:				
<div style="text-align: center;"> <div>_____</div> <div>CHIEF ACCOUNTANT</div> </div>						<div style="text-align: center;"> <div>_____</div> <div>HEAD OF OFFICE/AGENCY</div> </div>						<div style="text-align: center;"> <div>_____</div> <div>DAY/MO/YEAR</div> </div>				

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

BP 100-A: STATEMENT OF REVENUES AND EXPENDITURES

Earmarked Revenues

Instructions

This form shall reflect all revenues collected by agencies which are deposited in the National Treasury under the General Fund, which are authorized by law to be used for a specific purpose.

- Column 1: Reflect the category of earmarked revenues - automatically appropriated under a Special Account in the General Fund (SAGF), and annually appropriated as use of income in the General Fund.
- Column 2: Reflect the description of specific sources of revenue, such as Taxes on Goods and Services; Fines and Penalties on Tax Revenue; Operating and Service Income (Rents, Interest, etc.); Income from Public Enterprises/Investments (Dividends, etc.); Miscellaneous Income (Sale of waste materials, Gains on foreign exchange, etc.) consistent with the UACS description.
- Column 3: Indicate under this column the corresponding UACS object code of the revenue/income.
- Column 4: State all applicable legal bases authorizing the collection and earmarking of revenues.
- Column 5: Indicate the nature of expenditures authorized by law to be incurred, chargeable against the revenues earmarked for the purpose. In case the revenue collected will be used by other agencies like in case of MVUC being collected by LTO to be used by DPWH and DOTr, there is no need to fill in the expenditure columns.
- Column 6: The amount in this column shall reflect the balance of the fund as of December 31, 2018.
- Column 7-8: The amounts in this column shall be based on the agency's Detailed Statement of Income and Expenses for the year 2018.
- Column 9-10: The amounts in this column shall be based on the FY 2019 BESF figures consistent with BP Form 100.
- Columns 11-16: Reflect the projected income and expenditures from FYs 2020 to 2022 based on existing conditions.
- Column 17: State in this column the assumption/basis in the projection of income. Significant increase/decrease in the income projection for FY 2020 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in FY 2018 compared with the FY 2018 income estimate shall also be justified.

STATEMENT OF OTHER RECEIPTS/EXPENDITURES
OFF-BUDGETARY AND CUSTODIAL FUNDS
FY 2018-2020
(In Thousand Pesos)

BP FORM 100-B

DEPARTMENT:					AGENCY:							
NATURE OF RECEIPTS	FUNDING SOURCE CODE	SOURCE OF REVENUE	LEGAL BASIS	NATURE OF EXPENDITURES	CASH BALANCE as of Dec. 31, 2018	AMOUNT IN P'000						REMARKS
						2018 ACTUAL		2019 PROGRAM		2020 PROPOSED		
						RECEIPT	EXPENDITURE	RECEIPT	EXPENDITURE	RECEIPT	EXPENDITURE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
GRAND TOTAL												
PREPARED BY:				APPROVED BY:				DATE:				
<div style="text-align: center;"> <div>_____</div> <div>CHIEF ACCOUNTANT</div> </div>				<div style="text-align: center;"> <div>_____</div> <div>HEAD OF OFFICE/AGENCY</div> </div>				<div style="text-align: center;"> <div>_____</div> <div>DAY/MO/YEAR</div> </div>				

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

* Cash Balance as of Dec. 31, 2018 shall be equivalent to the Cash Balance as of December 31, 2017 plus 2018 Actual Receipt minus 2018 Actual Expenditure.

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

Instructions

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

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

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

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

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

Column 2:	Indicate the corresponding UACS Funding Source Code e.g., ATI Revolving Fund, 06 207 501.
Column 3:	Reflect the description of the specific sources of revenue, such as Service Income, Business Operations (Rents, training fees, dormitory fees, etc) consistent with the UACS description.
Column 4:	Legal Basis – indicate the appropriate legislation or issuance authorizing the collection and use of the receipts.
Column 5:	Indicate the nature of expenditures authorized to be incurred, chargeable against the receipts.
Column 6:	Reflect the cash balance as of December 31, 2018, which shall be equivalent to the Cash Balance as of December 31, 2017 plus 2018 Actual Revenue minus 2018 Actual Expenditure.
Column 7:	Reflect the actual receipts/collections for FY 2018.
Column 8:	Reflect the actual expenditures for FY 2018 which were charged against the fund.
Column 9:	Reflect the estimated receipts/collections for FY 2019 consistent with the FY 2019 BESF.
Column 10:	Reflect the estimated expenditures for FY 2019 consistent with the FY 2019 BESF.
Column 11:	Reflect the estimated receipts/collections for FY 2020.
Column 12:	Reflect the estimated expenditures for FY 2020.
Column 13:	Include information on the status of the funds, i.e., active or dormant and incorporation in the Treasury Single Account (TSA) of the Bureau of Treasury (BTr). Dormant account refers to collections authorized by law to be deposited with an Authorized Government Depository Bank (AGDB) but have remained inactive for more than five (5) years, the purpose for which it was created has already been fulfilled or abandoned, per E.O No. 431 as implemented by DOF-DBM-COA-Permanent Committee JC No. 4-2012. Please report the status of discussions/negotiation with BTr on transfers of the accounts to the TSA.

STATEMENT OF DONATIONS
AND GRANTS
FY 2018-2020

BP FORM 100-C

(In Thousand Pesos)

DEPARTMENT:					AGENCY:							
NATURE OF RECEIPTS	UACS FUNDING SOURCE CODE	TERM (i.e. implementation period in years)	LEGAL BASIS	NATURE OF EXPENDITURES	CASH BALANCE as of DEC. 31, 2018	AMOUNT IN P'000						REMARKS
						2018 ACTUAL		2019 PROGRAM		2020 PROPOSED		
						RECEIPT	EXPENDITURE	RECEIPT	EXPENDITURE	RECEIPT	EXPENDITURE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
I. In Cash (40402010 00) - Local Grants - Foreign Grants												
II. In Kind (40402020 00) - Local Grants - Foreign Grants												
GRAND TOTAL												
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 B of the BESF.

* Cash Balance as of Dec. 31, 2018 shall be equivalent to the Cash Balance as of December 31, 2017 plus 2018 Actual Receipt minus 2018 Actual Expenditure.

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

Instructions

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

- Column 1: Reflect the nature/description of receipts, categorized whether in cash or in kind, and whether from local or foreign sources.
- Column 2: Indicate the corresponding UACS Funding Source Code consistent with UACS Manual, e.g., Domestic Grant Proceeds (104104), and Grants from Development Partners (Fund Category Codes 152 to 250). Kindly note that since grant proceeds are Automatically Appropriated, the authorization code must be 04.
- Column 3: Indicate the remaining years of implementation of the project/program/purpose supported by the donation or grant (i.e., in number of years).
- Column 4: Indicate the appropriate legislation, issuance or grant agreement (ID or Number), authorizing the collection and use of the receipts.
- Column 5: Indicate the nature of expenditures authorized to be incurred, chargeable against the receipts. Specify description for different items of expenditure.
- Column 6: Reflect the cash balance as of December 31, 2018, which shall be equivalent to the Cash Balance as of December 31, 2017 plus 2018 Actual Revenue minus 2018 Actual Expenditure, if applicable.
- Column 7: Reflect the actual receipts for FY 2018.
- Column 8: Reflect the actual expenditures for FY 2018 which were charged against the donations/grant proceeds.
- Column 9: Reflect the estimated receipts for FY 2019.
- Column 10: Reflect the estimated expenditures for FY 2019 to be charged against the donations/grant proceeds.
- Column 11: Reflect the estimated receipts for FY 2020.
- Column 12: Reflect the estimated expenditures for FY 2020 to be charged against the donations/grant proceeds.
- Column 13: State in this column the assumptions/basis in the estimation/projection of receipts, as well as indicate necessary notations to put in proper context the entries in the previous columns.

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

BP FORM 200: COMPARISON OF APPROPRIATIONS AND OBLIGATIONS
FY 2018-2020

DEPARTMENT:		AGENCY:		
PARTICULARS	AMOUNT IN P'000			
	2018 ACTUAL	2019 CURRENT	2020 PROPOSED	
NEW GENERAL APPROPRIATIONS				
General Fund				
AUTOMATIC APPROPRIATIONS				
Retirement and Life Insurance Premiums Grant Proceeds Special Account Customs Duties and Taxes Proceeds from Sale of Non-serviceable, Obsolete and Other Unnecessary Equipment Tax Refund Pension for Ex-Presidents or their surviving spouses				
CONTINUING APPROPRIATIONS				
Public Works Act (EO 182) Unobligated Allotments Maintenance and Other Operating Expenses (R.A.) Capital Outlays (R.A.)				
Unreleased Appropriations Maintenance and Other Operating Expenses (R.A.) Capital Outlays (R.A.)				
BUDGETARY ADJUSTMENTS:				
Transfer(s) to: Specify Transfer(s) from: Agrarian Reform Fund National Disaster Risk Reduction and Management Fund Contingent Fund Miscellaneous Personnel Benefits Fund Pension and Gratuity Fund 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;"> _____ BUDGET OFFICER _____ DAY/MO/YEAR </div>		<div style="text-align: center;"> _____ CHIEF ACCOUNTANT _____ DAY/MO/YEAR </div>		

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 2018 Actual.** The New General Appropriations shall be based on FY 2018 GAA. Automatic Appropriations and Budgetary Adjustments shall be based on actual allotment received. The amounts shall be based on the agency's Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) as of December 31, 2018.
- Column 3: **FY 2019 Current.** Represents the FY 2019 New General Appropriations and Automatic Appropriations. The New General Appropriations shall be based on FY 2019 GAA.
- Column 4: **FY 2020 Proposed.** Represents the summary of the FY 2020 budget proposal to be funded from the GAA, including Automatic Appropriation.

**BP FORM 201 - SUMMARY OF OBLIGATIONS
AND PROPOSED PROGRAMS/PROJECTS
(In P'000)**

[illegible]

DEPARTMENT:												AGENCY:														
COST STRUCTURE/ PROGRAM/ ACTIVITY/ PROJECT	2018 ACTUAL						2019 CURRENT					2020 PROPOSED PROGRAM														
	UACS Code(s)	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	TIER 1					TIER 2					TOTAL PROPOSED PROGRAM				
												PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Organizational Outcome n																										
PROGRAM n																										
SUB-PROGRAM n																										
a. Activity n																										
CO																										
RO 1																										
RO 2																										
b. Project n																										
CO																										
RO 1																										
RO 2																										
TOTAL A.III																										
TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS																										
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
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 Form 201-Schedules A, B, C & D. (Please refer to BP Form 201: Schedules A, B, C & D. Instructions for the details.)
- Column 2: Indicate under this column the appropriate PREXC UACS code of each P/A/P statement under 'General Administrative and Support' (GAS), 'Support to Operations' (STO) and 'Operations'. The PREXC UACS code shall be the enhanced 15 digit code pursuant to COA-DBM-DOF Joint Circular No. 1 dated August 11, 2017.
- Column 3-7: Indicate under these Columns the FY 2018 Actual Obligations by Expense Class (PS, MOOE, FINEX and CO) of the Agency as well as actual object classification of the obligations.
- Column 8-12: Indicate under these Columns the FY 2019 Current Program by Expense Class (PS, MOOE, FINEX and CO) of the Agency.
- Column 13-27: Indicate under these Columns the FY 2020 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 2020 proposed program in Schedules A, B, C and D, Tier 1 and Tier 2 Proposal.

BP FORM 201 - SCHEDULE A
OBLIGATIONS, BY OBJECT OF EXPENDITURES
PERSONNEL SERVICES
(In 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 (New Appropriation Transfers from SPFs; Supplemental)												YEAR (Please check): <input type="checkbox"/> 2018 - Actual Obligations <input type="checkbox"/> 2019 - Current Program <input type="checkbox"/> 2020 - Total Proposed Program <input type="checkbox"/> TIER 1 <input type="checkbox"/> TIER 2								
PROGRAM/ ACTIVITY/ PROJECT	UACS Code(s)	SALARIES AND WAGES			OTHER COMPENSATION										OTHER BENEFITS					FIXED PERSONNEL EXPENDITURES					TOTAL	
		Salaries of Permanent Positions	Wages of Non- Permanent Positions	Total Salaries and Wages	PERA	RATA	C/U/A	Subsistence, Laundry & Quarters Allowance	Productivity Incentive	Overseas Allowances	Honoraria	Hazard Pay	Longevity Pay	Midyear & Year-end Bonus	Cash Gift	Total Other Compensa- tion	Terminal Leave Benefits	Pensions	Retirement Gratuity	Total Other Benefits	Retirement & Life Insurance Premiums	PAG-IBIG Contribution	PHILHEALTH Contribution	ECIP		Total Fixed Personnel Exp.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
A. COST STRUCTURE																										
I. General Administration and Support																										
a. Activity 1																										
CO																										
RO 1																										
RO 2																										
TOTAL A.I																										
II. Support to Operations																										
a. Activity 1																										
CO																										
RO 1																										
RO 2																										
b. Project 1																										
CO																										
RO 1																										
RO 2																										
TOTAL A.II																										
III. Operations																										
Organizational Outcome 1																										
PROGRAM 1																										
SUB-PROGRAM 1																										
a. Activity 1																										
CO																										
RO 1																										
RO 2																										
b. Project 1																										
CO																										
RO 1																										
RO 2																										
Organizational Outcome n																										
PROGRAM n																										
SUB-PROGRAM n																										
a. Activity n																										
CO																										
RO 1																										
RO 2																										
b. Project n																										
CO																										
RO 1																										
RO 2																										
TOTAL A.III																										
TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS																										
TOTAL OBLIGATIONS																										
Prepared by:										Certified Correct:					Approved by:					Date:						
<div style="display: flex; justify-content: space-between;"> _____ _____ </div> <div style="display: flex; justify-content: space-between;"> BUDGET OFFICER PLANNING OFFICER </div>										<div style="display: flex; justify-content: space-between;"> _____ _____ </div> <div style="display: flex; justify-content: space-between;"> CHIEF ACCOUNTANT </div>					<div style="display: flex; justify-content: space-between;"> _____ _____ </div> <div style="display: flex; justify-content: space-between;"> HEAD OF OFFICE/AGENCY </div>					<div style="display: flex; justify-content: space-between;"> _____ _____ </div> <div style="display: flex; justify-content: space-between;"> DAY/MONTH/YEAR </div>						

Including Associated Cost by P/A/P

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 (New Appropriation Transfers from SPFs; Supplemental)										YEAR (Please check): <input type="checkbox"/> 2018 - Actual Obligations <input type="checkbox"/> 2019 - Current Program <input type="checkbox"/> 2020 - Total Proposed Program <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"> TIER 1 TIER 2 </div>					
PROGRAM/ ACTIVITY/ PROJECT (1)	UACS Code(s) (2)	Travelling (3)	Training and Scholarship (4)	Supplies and Materials (5)	Utility (6)	Communication (7)	Awards/ Rewards and Prizes (8)	Survey, Research and Development (9)	Demolition/ Relocation & Desilting/ Dredging (10)	Generation, Transmission and Distribution (11)	Confidential, Intelligence and Extraordinary (12)	Professional Services (13)	General Services (14)	Repairs and Maintenance (15)	Financial Assistance/ Subsidy (16)	Taxes, Insurance & Other Fees (17)	Labor and Wages (18)	Advertising (19)	Representation (20)	Printing and Publication (21)	Transportation and Delivery (22)	Rent/ Lease (23)	Membership Dues, Contributions to Org. (24)	Subscription (25)	TOTAL (26)
A. COST STRUCTURE I. General Administration and Support a. Activity 1 CO RO 1 RO 2 TOTAL A.I II. Support to Operations a. Activity 1 CO RO 1 RO 2 b. Project 1 CO RO 1 RO 2 TOTAL A.II III. Operations Organizational Outcome 1 PROGRAM 1 SUB-PROGRAM 1 a. Activity 1 CO RO 1 RO 2 b. Project 1 CO RO 1 RO 2 Organizational Outcome n PROGRAM n SUB-PROGRAM n a. Activity n CO RO 1 RO 2 b. Project n CO RO 1 RO 2 TOTAL A.III TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS TOTAL OBLIGATIONS																									
Prepared by:					Certified Correct:					Approved by:										Date:					
BUDGET OFFICER PLANNING OFFICER					CHIEF ACCOUNTANT					HEAD OF OFFICE/AGENCY										DAY/MONTH/YEAR					

Including Associated Cost by P/A/P

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

DEPARTMENT:	AGENCY:	APPROPRIATION SOURCE (Please check):				YEAR (Please check):		
		<input type="checkbox"/> New Appropriation (Regular Agency Budget)				<input type="checkbox"/> 2018 - Actual Obligations		
		<input type="checkbox"/> Automatic Appropriations				<input type="checkbox"/> 2019 - Current Program		
		<input type="checkbox"/> Others (New Appropriation Transfers from SPFs; Supplemental)				<input type="checkbox"/> 2020 - Total Proposed Program		
								TIER 1
								TIER 2
PROGRAM/ ACTIVITY/ PROJECT	UACS Code(s)	Management Supervision/ Trusteeship Fees	Interest	Guarantee Fees	Bank Charges	Commitment Fees	Other Financial Charges	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A. COST STRUCTURE								
I. General Administration and Support								
a. Activity 1								
CO								
RO 1								
RO 2								
TOTAL A.I								
II. Support to Operations								
a. Activity 1								
CO								
RO 1								
RO 2								
b. Project 1								
CO								
RO 1								
RO 2								
TOTAL A.II								
III. Operations								
Organizational Outcome 1								
PROGRAM 1								
SUB-PROGRAM 1								
a. Activity 1								
CO								
RO 1								
RO 2								
b. Project 1								
CO								
RO 1								
RO 2								
Organizational Outcome n								
PROGRAM n								
SUB-PROGRAM n								
a. Activity n								
CO								
RO 1								
RO 2								
b. Project n								
CO								
RO 1								
RO 2								
TOTAL A.III								
TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS								
TOTAL OBLIGATIONS								
Prepared by:			Certified Correct:		Approved by:		Date:	
BUDGET OFFICER			CHIEF ACCOUNTANT		HEAD OF AGENCY		DAY/MONTH/YEAR	

Including Associated Cost by P/A/P

BP FORM 201 - SCHEDULE D
OBLIGATIONS, BY OBJECT OF EXPENDITURES
CAPITAL OUTLAYS
(In 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 (New Appropriation Transfers from SPFs; Supplemental)					YEAR (Please check): <input type="checkbox"/> 2018 - Actual Obligations <input type="checkbox"/> 2019 - Current Program <input type="checkbox"/> 2020 - Total Proposed Program <input type="checkbox"/> TIER 1 <input type="checkbox"/> TIER 2				
PROGRAM/ ACTIVITY/ PROJECT (1)	UACS Code(s) (2)	Investments Outlay (3)	Investment Property Outlay (4)	Land & Land Improvements Outlay (5)	Infrastructure Outlay (6)	Buildings and Structures Outlay (7)	Machinery and Equipment Outlay (8)	Transportation Equipment Outlay (9)	Furniture, Fixtures and Books Outlay (10)	Heritage Assets (11)	Loans Outlay (12)	Biological Assets Outlay (13)	Intangible Assets Outlay (14)	TOTAL (15)
A. COST STRUCTURE I. General Administration and Support a. Activity 1 CO RO 1 RO 2 TOTAL A.I II. Support to Operations a. Activity 1 CO RO 1 RO 2 b. Project 1 CO RO 1 RO 2 TOTAL A.II III. Operations Organizational Outcome 1 PROGRAM 1 SUB-PROGRAM 1 a. Activity 1 CO RO 1 RO 2 b. Project 1 CO RO 1 RO 2 Organizational Outcome n PROGRAM n SUB-PROGRAM n a. Activity n CO RO 1 RO 2 b. Project n CO RO 1 RO 2 TOTAL A.III TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS TOTAL OBLIGATIONS														
Prepared by: _____ BUDGET OFFICER PLANNING O PLANNING OFFICER					Certified Correct: _____ CHIEF ACCOUNTANT				Approved by: _____ HEAD OF OFFICE/AGENCY			Date: _____ DAY/MONTH/YEAR		

Including Associated Cost by P/A/P

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

Instructions

The schedules A (PS), B (MOOE), C (FINEX) and D (CO) shall be prepared by agency, by appropriation source (e.g., New GAA and Automatic) and by year (FYs 2018-Actual, 2019-Current, 2020-Total Proposed Program). The 2020 proposed program shall reflect the budget proposals Tier 1, Tier 2 and total proposals. Likewise, P/A/Ps funded from the Special Purpose Funds (SPFs), such as the National Disaster Risk Reduction and Management Fund, Contingent Fund, Pension and Gratuity Fund, etc., shall be separately presented from those funded under the regular agency budget. ***In the case of FY 2018 Actual Obligations, these should include obligations funded from FY 2017 Appropriations.*** These BP Forms shall reflect the budget proposal of the Central Office and all operating units (to be specifically shown therein) of the department/agency.

Column 1: Shall reflect the following information:

- **Programs** to which the *Program/Activity/Project (P/A/P)* 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: **UACS Code** – Indicate under this column the appropriate PREXC UACS code of each P/A/P statement under 'General Administrative and Support' (GAS), 'Support to Operations' (STO) and 'Operations'. The PREXC UACS code shall be the enhanced 15 digit code pursuant to COA-DBM-DOF Joint Circular No. 1 dated August 11, 2017.

Columns 3 to last Column: – Indicate the funding requirements for each major expense category. For each major expense category, provide details/ breakdown by sub-object using the UACS object of expenditure. Refer to Annex B of the FY 2020 Budget Call for the specific guidelines on the allocation for object of expenditures.

BP FORM 201-E - SUMMARY OF OUTYEAR REQUIREMENTS
(In P'000)

Department:							Agency:																
Cost Structure/ Activities/ Projects (1)	UACS Code(s) (2)	Multi-Year Requirements For FY 2020 Proposals																					
		2021												2022									
		Tier 1					Impact of 2020 Tier 2					TOTAL 2021 Requirements (13)	Tier 1					Impact of 2020 Tier 2					TOTAL 2022 Requirements (24)
		PS (3)	MOOE (4)	FinEx (5)	CO (6)	TOTAL (7)	PS (8)	MOOE (9)	FinEx (10)	CO (11)	TOTAL (12)		PS (14)	MOOE (15)	FinEx (16)	CO (17)	TOTAL (18)	PS (19)	MOOE (20)	FinEx (21)	CO (22)	TOTAL (23)	
<div> <div> <div>Prepared By:</div> <div>Certified Correct By:</div> <div>Approved By:</div> <div>Date:</div> </div> <div> <div>Budget Officer</div> <div>Planning Officer</div> <div>Chief Accountant</div> <div>Head of Office</div> <div>DAY/MO/YEAR</div> </div> </div>																							

BP FORM 201-E SUMMARY OF OUTYEAR REQUIREMENTS

Instructions

This form shall be prepared by agency, by appropriation source (New GAA and Automatic) to cover Multi-year Requirements for FY 2020 Proposals. This shall reflect the Tier 1 levels based on Forward Estimates (FEs) prepared in coordination with DBM and the effect of the FY 2020 Tier 2 proposals on the out-years. It shall reflect the funding requirements for FY 2021 or 2022. Likewise, P/A/Ps funded from the Special Purpose Funds (SPFs), such as the National Disaster Risk Reduction and Management Fund, Contingent Fund, Pension and Gratuity Fund, etc., shall be separately presented from those funded under the regular agency budget. This BP Form shall reflect the budget proposal of the Central Office and all operating units (to be specifically shown therein) of the department/agency.

Column 1: Shall reflect the following information:

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

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

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

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

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

Column 2: UACS Code – Indicate under this column the appropriate PREXC UACS code of each P/A/P statement under 'General Administrative and Support' (GAS), 'Support to Operations' (STO) and 'Operations'. The PREXC UACS code shall be the enhanced 15 digit code pursuant to COA-DBM-DOF Joint Circular No. 1 dated August 11, 2017.

- Columns 3 to 7:** Indicate the 2021 Tier 1 funding requirements in thousands for each major expense category. This is based on the Forward Estimates (FEs) as agreed upon between DBM and the agencies.
- Columns 8 to 12:** Indicate the impact of the 2020 Tier 2 proposals on the 2021 funding requirements. Indicate the amounts in thousands for each major expense category.
- Column 13:** Indicate the total funding requirements for 2021 in thousands.
- Columns 14 to 18:** Indicate the 2022 Tier 1 funding requirements in thousands for each major expense category. This is based on the Forward Estimates (FEs) as agreed upon between DBM and the agencies.
- Columns 19 to 23:** Indicate the impact of the 2020 Tier 2 proposals on the 2022 funding requirements. Indicate the amounts in thousands for each major expense category.
- Column 24:** Indicate the total funding requirements for 2022 in thousands.

BP FORM 201-F

Department/Agency:																																																	
Cost Structure/ Activities/Projects	UACS Code(s)	2018 Actual					2019 Current					Climate Change Typology/ies	2020 Proposed Activity																																				
													TIER 1					TIER 2					TOTAL PROPOSED ACTIVITY																										
		PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL		PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL																						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)																						
GRAND TOTAL:																																																	
Prepared By:												Certified Correct:												Approved By:												Date:													
<div> <div></div> <div>Budget Officer</div> </div>												<div> <div></div> <div>Planning Officer</div> </div>												<div> <div></div> <div>Chief Accountant</div> </div>												<div> <div></div> <div>Head of Office/Agency</div> </div>												<div> <div></div> </div>	

BP FORM 201-F CLIMATE CHANGE EXPENDITURES

Instructions

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

- Column 1: Indicate under this Column P/A/Ps in the same level of detail as required in BP Forms 201. (Please refer to BP Form 201: Schedules A, B, C & D. Instructions for the details.)
- Column 2: Indicate under this column the appropriate PREXC UACS code of each P/A/P statement under 'General Administrative and Support' (GAS), 'Support to Operations' (STO) and 'Operations'. The PREXC UACS code shall be the enhanced 15 digit code pursuant to COA-DBM-DOF Joint Circular No. 1 dated August 11, 2017.
- Column 3-7: Indicate under these Columns the FY 2018 Actual Obligations by Expense Class (MOOE and CO, TOTAL) of the Agency specifically for the CC component.
- Column 8-12: Indicate under these Columns the FY 2019 Current Program by Expense Class (MOOE and CO, TOTAL) of the Agency specifically for the CC component.
- Column 13: Indicate the appropriate Climate Change Typology/ies as indicated in CCC MC No. 2016-01 dated February 17, 2016 under the UACS subsector indicated in Column 2.
- Column 14-28: Indicate under these Columns the FY 2020 Proposed Program by Expense Class (MOOE and CO) of the Agency specifically for the CC component.

The Quality Assurance and Review (QAR) Form approved by the Climate Change Commission (CCC) as prescribed by DBM-CCC JMC 2013-1 will be submitted as Annex to this Form. Hence, departments/agencies shall secure CCC approval of their respective QAR Forms to ensure transparency, consistency, and credibility of the CC Expenditure tagging.

PROPOSAL FOR NEW OR EXPANDED LOCALLY-FUNDED PROJECT

1. Proposal/Project Name				
2. Implementing Department / Agency				
3. Priority Ranking No.				
4. Categorization	New <input type="checkbox"/>	Infrastructure <input type="checkbox"/>		
	Expanded/ Revised <input type="checkbox"/>	Non-Infrastructure <input type="checkbox"/>		
5. NEDA Project ID:				
6. Total Proposal Cost:				
7. Description:				
8. Purpose:				
9. Beneficiaries:				
10. Implementation Period:	ORIGINAL Start Date: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Finish Date: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> REVISED Start Date: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Finish Date: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
11. Pre-Requisites:	Approving Authorities	Reviewed/Approved		
		Yes	No	Not Applicable
	NEDA Board	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	NEDA Board - ICC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	DPWH Certification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	DPWH MOA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	DPWH Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	DENR Clearance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	RDC Consultation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	CSO Consultation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	List of Locations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	List of Beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Others (please specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>
		<input type="text"/>	<input type="text"/>	<input type="text"/>
		<input type="text"/>	<input type="text"/>	<input type="text"/>

12. Financial (in P'000) and Physical Details

12.1. PAP ATTRIBUTION BY EXPENSE CLASS

PAP (A)	FY 2020 TIER2 (B)	2021 (C)	2022 (D)
GRAND TOTAL			

12.2. PHYSICAL ACCOMPLISHMENTS & TARGETS

Physical Accomplishments (A)	Targets		
	FY 2020 TIER2 (B)	2021 (C)	2022 (D)

12.3. TOTAL PROJECT COST

Expense Class	Total Project Cost
Personnel Services (PS)	
Maintenance and Other Operating Expenses (MOOE)	
Financial Expenses (FINEX)	
Capital Outlay (CO)	
GRAND TOTAL	

12.4. REQUIREMENTS FOR OPERATING COST OF INFRASTRUCTURE PROJECT

For Infrastructure projects, show the estimated ongoing operating costs to be included in Forward Estimates

PAP (A)	2021 (B)	2022 (C)
GRAND TOTAL		

12.5. COSTING BY COMPONENT(S)

Components (A)	PS (B)	MOOE (C)	CO (D)	FINEX (E)	Total (F)
GRAND TOTAL					

12.6. LOCATION OF IMPLEMENTATION

Location (A)	PS (B)	MOOE (C)	CO (D)	FINEX (E)	Total (F)
GRAND TOTAL					

Prepared By:		Certified Correct:	Approved:	Date:
Budget Officer	Planning Officer	Chief Accountant	Head of Agency	Date

**BP FORM 202 : PROPOSAL FOR NEW OR EXPANDED
LOCALLY-FUNDED PROJECTS**

INSTRUCTIONS

- Notes:** 1) Accomplish this form **for each on-going project with proposed revisions only**. If a profile has already been accomplished in prior years and no change in cost, implementation, strategy, implementation schedule and other details is to be undertaken, this form need not be accomplished.
- 2) Likewise, this profile will be used for new Locally-Funded Projects.
- 3) This same form shall also be accomplished by agencies with grants-in-aid projects.

Box No. 1: Indicate the **Program/Project Name** as identified in the project document or as approved by pertinent approving authorities such as the Investment Coordination Committee (ICC), if applicable. For any change in Project Name, indicate the old name enclosed in parenthesis.

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

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

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

Box No. 3: Provide a **priority rank** for the proposal. All proposals should be ranked from 1 being the highest priority. The Priority Ranking Number should be unique to every proposal.

Box No. 4: Identify the **category** of the proposal. First, determine if the proposal is a new project or an expansion of an on-going project. Second, determine whether the project is infrastructure or non-infrastructure.

Box No. 5: For infrastructure projects, provide its **NEDA Project ID** as provided for in the Three-Year Rolling Infrastructure Program (TRIP) and/or the Public Investment Program (PIP).

Box No. 6: Provide the total **cost of the proposal** to be funded in FY 2020.

Box No. 7 & 8: Provide a brief **description** of the project and its **purpose/objectives**. For ICT projects, agency shall have submitted to the Steering Committee Secretariat of the DICT-OSEC its Information Systems Strategic Plans (ISSP) and inventory of ICT related resource which shall be supported to this form.

Box No. 9: Identify the **beneficiaries** of the project.

Box No. 10: Provide the **implementation period** within which the project must be completed, specifying the day, month and year of project start and completion both original and revised (if applicable).

Box No. 11: Identify the **pre-requisites** and/or authorities that have been secured for the project. These should be provided as supporting details and documents for the proposal.

Box No. 12.1: Indicate the **P/A/Ps** in the same level of detail as required in BP Forms 201-Schedules A, B, C & D. (Please refer to BP Form 201: Schedules A, B, C & D. Instructions for the details.)

Provide the amount of the proposal for FY 2020 – Tier 2 for each P/A/Ps identified. Also include the requirements in the 2021 and 2022 out-years, if applicable. Agencies are reminded that only the Tier 2 requirements of FY 2020 proposals shall be provided as Tier 1 in the FY 2021 and 2022 budget proposals.

Box No. 12.2: List down the project's **physical targets** in absolute terms and the corresponding **accomplishments** for the periods/years indicated.

Box No. 12.3: Provide the total cost of the project. This should include the requirements for the out-years for multi-year projects. Disaggregate the project cost by expense class.

Box No. 12.4: For infrastructure projects, indicate the **cost of maintenance and operations** upon completion. Similar to Box 12.1, the particular **P/A/Ps** should be specified.

Box No. 12.5: List down all the **components** of the project and their corresponding costs.

Box No. 12.6: Identify the **location** by providing the region/province/ municipality or areas to be covered by the project.

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

Revised as of
November 2018

1. CABINET CLUSTER:					DEPARTMENT/AGENCY:				
2. PROGRAM CONVERGENCE TITLE:									
3. IMPLEMENTING AGENCIES AND COMPONENT ACTIVITIES (by P/A/P):									
4. PROGRAM DESCRIPTION AND OBJECTIVES:									
5. FUNDING REQUIREMENTS:									
Agency/ P/A/P	UACS Code	2018 Actual	2019 GAA	2020			2021	2022	
				Tier 1	Tier 2	Total			
TOTAL									
6. PHYSICAL TARGET AND ACCOMPLISHMENT									
Agency/Performance Indicator	2018	2019	Target			2021	2022	Accomplishment	
			2020					2018	Slippage
			Tier 1	Tier 2	Total				
7. STRATEGIES AND ACTIVITIES/PROJECTS TO ACHIEVE TARGETS:									
8. PROPOSED MEASURES TO ADDRESS IMPLEMENTING ISSUES/GAPS:									
Prepared by:					Approved by:				
PLANNING OFFICER					BUDGET OFFICER				
Endorsed by:					HEAD OF AGENCY				
HEAD OF AGENCY, (PCB Title) Lead Department					DATE				

BP FORM 202-A: CONVERGENCE PROGRAMS AND PROJECTS

INSTRUCTIONS

- Box No. 1: Indicate the Cabinet Cluster pursuant to Executive Order No. 24, s. 2017, *"Reorganizing the Cabinet Cluster System by Integrating Good Governance and Anti-Corruption in the Policy Frameworks of All the Clusters and Creating the Infrastructure Cluster and participatory Governance Cluster,"* and the Participating Department/Agency
- Box No. 2: Indicate the Program Convergence Title. (Please refer to the attached *Matrix of Priority Programs and Participating Agencies*).
- Box No. 3: Indicate the names of the participating agency/ies of the department as well as component activities per corresponding P/A/P(s).
- Box No. 4: Provide a brief description of the specific program of the department and its objectives.
- Box No. 5: Indicate and summarize the funding requirements of the participating agency/ies related to the program.

Column 2018 Refers to the actual obligations incurred for 2018

2019 Refers to the 2019 appropriations per GAA

2020 Refers to the 2020 proposed program, indicating the Tier 1 and Tier 2 components

2021-2022 Refers to the 2021-2022 total proposal

- Box No. 6: List down the key physical target/s by agency and the corresponding accomplishment/s for the years indicated. Express slippage/over-performance as the difference between target and accomplishment in relative terms for 2018. 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.

MATRIX OF PRIORITY PROGRAMS AND PARTICIPATING AGENCIES

CLUSTER/PROGRAM	LEAD AGENCY	PARTICIPATING AGENCIES								
A. Human Development and Poverty Reduction										
- Early Childhood Care and Development Program	DOH	DepEd	DSWD	DA (BFAR and BAI)						
B. Economic Development										
- Agricultural Development Program	DA	DAR	NIA	NFA	PRRI	PCA	DA-BFAR	DOST	CHED	DTI
		NEA	NPC	DILG*	DPWH	DOTr	NAPC			
- Export Development Program	DTI	DFA	DOF (BOC and BIR)	DA (BFAR, PhilMech, BAPS, BAI, ATI, BPI)	DOLE	DOST	DOE	DENR	DOH-FDA	DPWH
		DOTr	DOT	DICT	DILG	NEDA	TESDA	CHED	CDA	
- Tourism Development Program	DOT	DOTr	DPWH	CAAP	DOJ-BI	DFA	DOF-BOC	MIAA	DTI	TESDA
		CHED	DOST	DOH-Quarantine	DENR	NCCA-NHCP	DepEd-NM	DOE	NEA	NPC
		TIEZA	TPB	DILG*						
- Pasig Ferry Convergence Program	DBM	DPWH	DENR	PRRC	LLDA	DOT	DOTr	DILG	NEDA	MMDA
C. Climate Change Adaptation and Mitigation and Disaster-Risk Reduction										
- Risk Resiliency Program	DENR	CCC	DENR-OSEC	DENR-EMB	DENR-MGB	DENR-NAMRIA	DENR-NWRB	NDRRMC	DOST-OSEC	DOST-PAGASA
		DOST-PHIVOLCS	DA	DILG*	DPWH	DOH	DND-OCD	MMDA	PRRC	DSWD
		DOE	HLURB	NHA	NEDA	DOF				
- Marawi Rehabilitation and Reconstruction Program	HUDCC	DND	DPWH	DepEd	DBM	DOE	DOH	DICT	DILG	DOST
		DSWD	DTI	DOTr	LWUA	NEA	MinDA	NHA	NEDA	TESDA
		OCS	OCD	PNP	OP	CDA	DA	PTNI	OPAPP	DOF
		DENR	NYC	DAR	SUCs					

* Requires LGU participation

PROPOSAL FOR NEW FOREIGN-ASSISTED PROJECT

1. Proposal/Project Name																																				
2. Implementing Department / Agency																																				
3. Project ID																																				
4. Priority Ranking No.																																				
5. Categorization	New <input type="checkbox"/>	Infrastructure <input type="checkbox"/>																																		
	Expanded/ Revised <input type="checkbox"/>	Non-Infrastructure <input type="checkbox"/>																																		
6. Total Proposal Cost:																																				
7. Description:																																				
8. Purpose:																																				
9. Beneficiaries:																																				
10. Implementation Period:	ORIGINAL Start Date: <input type="text"/> <input type="text"/> Finish Date: <input type="text"/> <input type="text"/> REVISED Start Date: <input type="text"/> <input type="text"/> Finish Date: <input type="text"/> <input type="text"/>																																			
11. Pre-Requisites:	Approving Authorities NEDA Board NEDA Board - ICC List of Locations List of Beneficiaries Others (please specify) <input type="text"/> <input type="text"/>	Reviewed/Approved <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>Not Applicable</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>			Yes	No	Not Applicable	Remarks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>													
Yes	No	Not Applicable	Remarks																																	
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<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																																		

12. Financial Details (in P'000) and Physical Details

12.1. ACTIVITY/PROJECT BY EXPENSE CLASS

P/A/P	FY 2020 TIER2				2021				2022			
	LP		GOP	TOTAL	LP		GOP	TOTAL	LP		GOP	TOTAL
	Cash	Non-Cash			Cash	Non-Cash			Cash	Non-Cash		
GRAND TOTAL												

12.2. PHYSICAL ACCOMPLISHMENTS & TARGETS

Physical Accomplishments	Targets		
	FY 2020 TIER2	2021	2022

12.3. TOTAL PROJECT COST

For ALL New FAPs

Expense Class	Total Project Cost			
	LP		GOP	TOTAL
	Cash	Non-Cash		
Personnel Services (PS)				
Maintenance and Other Operating Expenses (MOOE)				
Financial Expenses (FINEX)				
Capital Outlay (CO)				
GRAND TOTAL				

12.4 OPERATING COST OF INFRASTRUCTURE PROJECTS

For Infrastructure projects, show the estimated ongoing operating costs to be included in Forward Estimates

	2021				2022			
	LP		GOP	TOTAL	LP		GOP	TOTAL
	Cash	Non-Cash			Cash	Non-Cash		
GRAND TOTAL								

12.5. COSTING BY COMPONENTS

Component	PS				MOOE				FINEX				CO				Total			
	LP		GOP	TOTAL	LP		GOP	TOTAL	LP		GOP	TOTAL	LP		GOP	TOTAL	LP		GOP	TOTAL
	Cash	Non-Cash			Cash	Non-Cash			Cash	Non-Cash			Cash	Non-Cash			Cash	Non-Cash		
GRAND TOTAL																				

12.6. LOCATION OF IMPLEMENTATION

Location	PS				MOOE				FINEX				CO				Total			
	LP		GOP	TOTAL	LP		GOP	TOTAL	LP		GOP	TOTAL	LP		GOP	TOTAL	LP		GOP	TOTAL
	Cash	Non-Cash			Cash	Non-Cash			Cash	Non-Cash			Cash	Non-Cash			Cash	Non-Cash		
GRAND TOTAL																				

Prepared By:				Certified Correct:				Approved:				Date:			
Budget Officer				Planning Officer				Chief Accountant				Head of Agency			
												Date			

**BP FORM 203 : PROPOSAL FOR NEW OR EXPANDED
FOREIGN-ASSISTED PROJECTS**

INSTRUCTIONS

NOTE:

- 1) Accomplish this form **for every on-going foreign-assisted project with proposed revisions only**. If a profile has already been accomplished in prior years and no change in cost, implementation, strategy, implementation schedule and other details is to be undertaken, this form need not be accomplished.
- 2) Likewise, this profile will be used **for new Foreign-Assisted Projects**.
- 3) For project with multi-implementing agencies (with one or multi-donors/creditors), each implementing agency shall accomplish the form for its own component. In addition, the lead/executing agency shall be responsible for the submission of an overall project profile. Complete all information requested.

Box No. 1: Indicate the **Program/Project Name** as identified in the project document and/or as approved by the Investment Coordination Committee (ICC).

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

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

Box No. 3: Identify the **Project ID** corresponding to the loan/grant number in the loan/grant agreement.

Box No. 4: Provide a **priority rank** for the proposal. All proposals should be ranked from 1 being the highest priority. The Priority Ranking Number should be unique to every proposal.

Box No. 5: Identify the **category** of the proposal. First, determine if the proposal is a new project or an expansion of an on-going project. Second, determine whether the project is infrastructure or non-infrastructure.

Box No. 6: Provide the total **cost of the proposal** to be funded in FY 2020.

- Box No. 7 & 8: Provide a brief **description** of the project and its **purpose/ objectives**. For ICT projects, agency shall have submitted to the Steering Committee Secretariat of the DICT-OSEC its Information Systems Strategic Plans (ISSP) and inventory of ICT related resource which shall be supported to this form.
- Box No. 9: Identify the **beneficiaries** of the project.
- Box No. 10: Provide the **implementation period** within which the project must be completed, specifying the day, month and year of project start and completion both original and revised (if applicable).
- Box No. 11: Identify the **pre-requisites** and/or authorities that have been secured for the project. These should be provided as supporting details and documents for the proposal.
- Box No. 12.1: Indicate the **P/A/Ps** in the same level of detail as required in BP Forms 201-Schedules A, B, C & D. (Please refer to BP Form 201: Schedules A, B, C & D instructions for the details.)
- Provide the amount of the proposal for FY 2020 – Tier 2 for each P/A/Ps identified. Also include the requirements in the 2021 and 2022 out-years, if applicable. Agencies are reminded that only the Tier 2 requirements of FY 2020 proposals shall be provided as Tier 1 in the FY 2021 and 2022 budget proposals.
- Box No. 12.2: List down the project's **physical targets** in absolute terms and the corresponding **accomplishments** for the periods/years indicated.
- Box No. 12.3: Provide the **total project cost of the project**. This shall correspond to the total cost in the corresponding FOA. The total cost shall be disaggregated by expense class, by category (loan proceed, government counterpart), and by component (cash, non-cash).
- Box No. 12.4: For infrastructure projects, indicate the **cost of maintenance and operations** upon completion. Similar to Box 12.1, the particular **P/A/Ps** should be specified.
- Box No. 12.5: List down all the **components** of the project and their corresponding costs.
- Box No. 12.6: Identify the **location** by providing the region/province/municipality or areas to be covered by the project.

BP FORM 204
STAFFING SUMMARY OF NON-PERMANENT POSITIONS

Department:					Agency:					Year:		Classification:								
PAP Attribution	Organizational Unit	Position Title	No. of Positions	No. of Months Employed per Position	Total No. of Months Employed	Salary Grade	Total Salary Based on Months Employed	Other Compensation										Total Compensation		
								PERA	HIC	PAG-IBIG	ECIP	RLIP	MYB	YEB	U/CA	PEI	Cash Gift		RATA	Total Other Compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
GRAND TOTAL:																				
Prepared By:						Approved By:										Date:				
<div style="border-top: 1px solid black; width: 100%; margin-bottom: 5px;"></div> Personnel Officer						<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/Month/Year				

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

BP FORM 204: STAFFING SUMMARY OF NON-PERMANENT POSITIONS

Instructions

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

- | | |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Column 1: | P/A/P Attribution – the program/project/activity as indicated in the General Appropriations Act under which each position is assigned; indicate under this Column P/A/Ps in the same level of detail as required in BP Forms 201-Schedules A, B, C & D. (Please refer to BP Form 201: Schedules A, B, C & D instructions for the details.). |
| Column 2: | Organizational Unit - the bureau, division, project management office and related organizational unit where the position is assigned. |
| Column 3: | Position Title - to consist of the approved classification of positions for existing items whose creation is proposed to be renewed. |
| Column 4: | Number of Positions - the number of positions for the position title indicated in Column (3). |
| Column 5: | Number of Months Employed per Position - total number of months rendered by an employee hired by type of position indicated in Column (3). |
| Column 6: | Total No. of Months Employed - total number of months rendered by all employees hired by type of position; this is computed by multiplying Column (5) by Column (4). |
| Column 7: | Salary Grade - the Salary Grade Allocation of the position as indicated in the IOS. |
| Column 8: | Total Salary Based-on Months Employed – based on the monthly hiring rate of the position multiplied by the number of months employed as indicated in Column (6). |
| Column 9-19: | Other Compensation – shall be computed based on Item 2 of Annex A. |
| Column 20: | Total Other Compensation – the sum of Columns (9) to (19). |
| Column 21: | Total Compensation - the sum of Columns (8) and (20). |
| Column 22: | Classification – refers to whether the non-permanent positions are Casual, Contractual, Part-Time, or Substitute. |
| Column 23: | Number of Positions – the total of positions based on the classifications in Column (22). |

BP FORM 205
LIST OF RETIREES
FOR PAYMENT OF TERMINAL LEAVE AND RETIREMENT GRATUITY BENEFITS
FY 2020

DEPARTMENT:					AGENCY:				<input type="checkbox"/> Mandatory <input type="checkbox"/> Optional		
NAMES OF RETIREES AND RETIREMENT LAW	Position at Ret. Date	Date (Mo/Day/Year)			Highest Monthly Salary (Per NOSA)	TERMINAL LEAVE			RETIREMENT GRATUITY		
		Birth	Orig. Appt.	Ret.		No. of Leave Credits Earned		Amount	Total Creditable Service	No. of Gratuity Months	Amount
						VL	SL				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
For GSIS Members: I. Under RA No. 1616 II. Other Retirement Laws (pls. specify, e.g. RA 8291) Sub-Total For Non-GSIS Members: (e.g. Military/Uniformed) Retirement Laws (pls. specify) Sub-Total TOTAL											
PREPARED BY: <div style="border-top: 1px solid black; width: 100%; text-align: center; margin-top: 5px;">PERSONNEL OFFICER</div>				APPROVED BY: <div style="border-top: 1px solid black; width: 100%; text-align: center; margin-top: 5px;">HEAD OF OFFICE/AGENCY</div>				DATE: <div style="border-top: 1px solid black; width: 100%; text-align: center; margin-top: 5px;">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 FY 2020.

- | | |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Column 1: | Name of Retiree and the Retirement Package/Law, such as RA 1616, RA 8291, etc. |
| Column 2: | Position as of Retirement Date – indicate Position or Class ID as provided under the Index of Occupational Services, Position Titles and Salary Grades. Indicate the unique Item No. of the retiree under the PSISOP. |
| Column 3: | Date of Birth of Retiree – (mo/dd/yr) |
| Column 4: | Date of Original Appointment of Retiree – (mo/dd/yr) |
| Column 5: | Effectivity of Retirement – (mo/dd/yr) |
| Column 6: | Monthly Salary as of Retirement Date – used in the computation of the benefits due (as prescribed to be derived from the Notice of Salary Adjustment – NOSA). |
| Column 7: | For Terminal Leave, Number of Vacation Leave (VL) Credits Earned which is used in the computation of the amount due. |
| Column 8: | For Terminal Leave, the Number of Sick Leave (SL) Credits Earned which is used in the computation of the amount due. |
| Column 9: | Computed Amount of Terminal Leave Benefit due each subject retiree. |
| Column 10: | For Retirement Gratuity Benefit, the Total Creditable Service which may be derived from the service record of the retiree and used in the computation of the amount due. |
| Column 11: | Number of Gratuity Months used in the computation of the amount due. As prescribed, the total creditable service is converted into gratuity months as follows: <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 2020 PROPOSED PROVISIONS

Instructions

- 1.0 In the first column, indicate the special/general provisions authorized under the FY 2019 GAA.
- 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 2020.
- 3.0 In the third column, cite the legal basis/justification of the proposed new/modified provisions.

ANNEX C

CALENDAR OF ACTIVITIES

FY 2020 DETAILED BUDGET PREPARATION CALENDAR

ACTIVITY	2020 Calendar	Responsible Unit	
		within DBM	Outside DBM
1. Budget Forum			
i. DBM Officials and Staff	January 24, 2019	BTB	
ii. National Government Agencies	January 25, 2019 (Morning)	BTB	
iii. Government Corporations	January 25, 2019 (Afternoon)	BMB-C	
2. DBM-RO/Agency ROs Budget Forum	January 2019	ROs	
3. RDC Consultation/Dialogue with Selected Agency Central Offices (CO) /ROs	February 2019		Agencies
4. Consultations with:	February 2019		
i. Regional Development Councils			NEDA
ii. Civil Society Organizations			Agencies
iii. Student/Faculty Associations and PASUC			CHED
iiii. Other Stakeholders under the Assistance to Municipalities			DILG
5. Submission (thru OSBP) of B.P. Form Nos. 201 A, B, C, D – Past Year's Actual Obligation and FY 2018-2022 Revenue Program	January 28 - February 15, 2019		Agencies
6. Presentation to the DBM Secretary of the Tier I Level	March 14-15, 2019	BTB	
7. Sending of Letters to Agencies informing them of their Tier I Level	March 19-21, 2019	BTB, BMBs & ROs	
8. Presentation to the President and the Cabinet of the Approved Tier 1 Level of Department/Agency/Special Purposes Funds	March 25, 2019	FPRB	
9. Issuance of NBM for Budget Priorities Framework and Tier I Level Ceiling	March 27- April 7, 2019	FPRB	
10. Deadline of Submission (thru OSBPS) of CY 2020 Budget Proposals Tiers 1 (FEs) and 2 as well as Summary of Outyear Requirements	May 3, 2019		Agencies
11. Conduct of Technical Budget Hearings for Tier 2 (New Spending) Proposals, including PCB	April 22-May 20, 2019	BMBs / ROs	Agencies
12. Conduct of ERB Hearings for Tier 2 Level, including PCB	May 22-June 5, 2019	BTB, BMBs & ROs	
13. Sending of Confirmation Letters to Agencies of the Total Budget Levels (Tiers 1 and 2)	June 13-14, 2019	BTB, BMBs & ROs	
14. Presentation to the President and the Cabinet of the CY 2020 Proposed Budget Levels of Department/Agency/Special Purpose Funds	June 17, 2019	FPRB	
15. Finalization of National Expenditure Program (NEP), Budget of Expenditures and Sources of Financing (BESF) Tables, Staffing Summary, President's Budget Message	June 19 - 24, 2019	BTB, BMB-C ICTSS, LS, FPRB, OPCCB & BITS	
16. Printing of CY 2020 Budget Documents	June 25 - July 6, 2019	BTB, BMB-C ICTSS, LS, FPRB, OPCCB & BITS	
17. Submission of the CY 2020 Budget Documents to the President	July 8, 2019	OSEC & BTB	
18. Submission of the CY 2020 President's Budget to Congress (Day of the State of the Nation Address)	July 22, 2019	BTB	