



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



NATIONAL BUDGET MEMORANDUM

No. 138

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

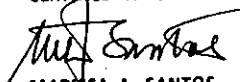
SUBJECT : **NATIONAL BUDGET CALL FOR FY 2022**

DATE : 06 JANUARY 2021

1.0 CONTINUED IMPLEMENTATION OF BUDGET REFORMS

- 1.1 The government is continuing the modernization of the national budgeting system to improve the efficiency of the underlying processes like planning, procurement, cash management, and payment. These improvements in our public financial management systems are aimed at increasing the volume and enhancing the quality of public services. The continuing transition, towards the annual Cash Budgeting System (CBS), 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 fourth year of the transition towards CBS, there will be greater reiteration to focus on ensuring the implementation-readiness of proposals through better procurement planning, programming of projects and activities, and coordination among agencies. Budget proposals are expected to be anchored on more concrete program plans and designs that outline key procurement and implementation milestones, including specific project locations and beneficiaries. Agencies are likewise expected to improve their monitoring of priority outputs and results, factoring the "new normal" setting.
- 1.3 To ensure that the national budgeting process works for the people across the different regions and provinces, the vertical (between regional and national plans) and horizontal (between various national plans affecting a region) linkages are 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. These processes are being strengthened anew in view of the Supreme Court (SC) ruling on the Mandanas-Garcia petitions mentioned below.

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MARISSA A. SANTOS
Chief Administrative Officer
CENTRAL RECORDS DIVISION

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- 1.4 In the light of the Supreme Court (SC) ruling on the joint Mandanas-Garcia petitions (G.R. Nos. 199802 and 208488, July 3, 2018), the LGUs will be receiving a substantial increase in Internal Revenue Allotments (IRA) beginning 2022. They are therefore expected to be responsible for the funding and delivery of the activities which have been devolved to them under Republic Act No. 7160, the Local Government Code of 1991 and other subsequent laws. Attached is the list of these functions devolved under the LGC.¹

2.0 EXPENDITURE MANAGEMENT FRAMEWORK

- 2.1 The FY 2022 budget proposal shall be consistent with the policies of the Duterte Administration as embodied in the **0-10 Point Socioeconomic Agenda** and the **Philippine Development Plan**.
- 2.2 Priority programs and projects contained in the **Updated 2017-2022 Public Investment Program (PIP)** and the **Approved 2022-2024 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, climate change and disaster risk vulnerable areas nor the social sector, and basic public services.
- 2.3 The adoption of the CBS beginning FY 2019, by virtue of Executive Order (E.O.) No. 91 s. 2019, emphasizes the limiting to "within the fiscal year" timeframe, program/activity/project (P/A/P) obligation and implementation. Meanwhile, the payments for the said obligations shall be made until the end of the Extended Payment Period (EPP), as provided under the same EO.
- 2.4 The FY 2022 National Budget will reflect continued adoption of the following administrative reforms for greater budget transparency and reliability:
- 2.4.1 Two-Tier Budgeting Approach (2TBA);
 - 2.4.2 Unified Accounts Code Structure (UACS);
 - 2.4.3 Program-based budgeting structure through the Program Expenditure Classification (PREXC) approach;
 - 2.4.4 Disaggregation of lump-sum amounts within the agency specific budgets to reflect the P/A/P, implementing agencies and/or regional or local levels;



¹ Annex A of the draft Executive Order Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Mandanas-Garcia Cases shown as Attachment I.

- 2.4.5 A well-functioning, results-based and credible monitoring and evaluation system that will provide evidence-based information;
- 2.4.6 Institutionalization of the Program Convergence Budgeting (PCB) strategy in the budget process to link, harmonize, and synchronize the timing of critical program interventions; and
- 2.4.7 The Open Government Partnership (OGP) with civil society organizations (CSOs) for greater openness, transparency, and accountability.

2.5 To strengthen the vertical and horizontal linkages, NGAs shall ensure that strategic regional needs are considered in the national plans while ensuring that regional plans are aligned with national priorities. Regional agency programs must also be responsive to the needs of the poorest, disadvantaged but well-performing LGUs in their sectors.

2.5.1 Agency Central Offices (ACOs) shall coordinate their priorities, for the medium-term and for FY 2022, with their respective Agency Regional Offices (AROs). ACOs shall provide guidance on the following:

- a.) The department's priorities in the different regions;
- b.) The assessment of implementation-readiness of the priority P/A/Ps in the regions; and
- c.) The consideration of the likely resource constraints for the regional planning and budgeting.

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.

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

2.5.3 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 submitted proposals.

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

2.6 Starting FY 2022, the roll-out of the Supreme Court decision on the consolidated cases of Congressman Hermilando I. Mandanas, et al. vs Executive Secretary Paquito N. Ochoa, Jr. et al. and Honorable Enrique T. Garcia, Jr., vs Executive Secretary Paquito Ochoa et al. (Mandanas-Garcia petition) shall take effect. It will provide the LGUs greater access to funds for devolved services. The NGAs shall focus on policy and standards

development of service delivery, provision of technical assistance, monitoring, and performance assistance of LGUs. This will involve strengthening of their oversight functions, shifting from "rowing" to "steering". NGAs shall also treat LGUs as partners in development and consider cost-sharing arrangements in the implementation of devolved projects.

- 2.7 More specifically relative to these devolved functions, concerned agencies shall be guided by the following: 1) refrain from including in their proposals, funding for devolved local projects for LGUs belonging to the 1st to 4th income classifications; 2) include the funding requirement for capacity building for these LGUs to enable them to assume these functions; and 3) limit subsidies for local projects of LGUs to LGUs belonging to the 5th and 6th income classes, the Geographically Isolated and Depressed Areas (GIDA) as well as those with the highest poverty incidences, ranked in top third highest.
- 2.8 With the "new normal" that will likely remain, NEDA's "We Recover as One" Report shall also serve as the starting point in revisiting the much needed programs/activities and projects that will continually ensure a healthy population, a more agile workforce, a reliable digital technology and infrastructure and resilient business.

3.0 DEPARTMENT/AGENCY BUDGET LEVELS

- 3.1 The total budget of departments and agencies shall be based on the total cash requirements of (a) ongoing P/A/Ps under Tier 1; and (b) new and expanded spending under Tier 2.
- 3.2 The Tier 1 level for FY 2022 shall be updated with the FY 2022 Tier 1 Forward Estimates (FEs) published in Annex A² of the National Budget Memorandum (NBM) No. 132 – Budget Priorities Framework dated April 12, 2019, as its base.
- 3.3 For the formulation of the FEs for FYs 2023-2024, detailed guideline on the computation of Tier 1 and Tier 2 levels are provided in **Annex A**.
- 3.4 The Budget Priorities Framework (BPF), which will serve as the guideline in crafting agency Tier 2 proposals, shall be covered by a separate issuance. However, it must be pointed out beforehand that any Tier 2 proposal shall take into consideration the Mandanas ruling and the effect of devolved functions of the NGA.

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² See Attachment II

4.0 SUBMISSION REQUIREMENTS

GENERAL PROCEDURES

- 4.1 All concerned shall accomplish Budget Preparation (BP) Forms per **Annex B** (BP Guidelines, Forms and Instructions) through the Online Submission of Budget Proposals System (OSBPS), in accordance with the guidelines per **Annex A** (Guidelines in the Computation of Tier 1 and 2 levels), and transmit/submit to DBM three (3) OSBPS-generated hard copies of the required BP Forms duly endorsed by the Department Secretary or the Head of Other Executive Offices (OEOs).
 - 4.1.1 **It must be emphasized that the hard copy submission must be the same as the encoded data under the OSBPS.** In the event the submitted hard copies of the required BP Forms duly endorsed by the Department/Agency Heads are not consistent with the encoded data under the OSBPS, the latter shall prevail as the official submission of the Departments/Agencies.
 - 4.1.2 All concerned are required to submit the complete set of BP forms via the OSBPS including those forms which are "Not Applicable" to their agency/department.
- 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 amendment, deletion, or addition of special or general provisions, agencies are required to completely fill-out BP Form 300, especially the justification for the revision, deletion, or inclusion of such provisions. Incomplete BP Form 300 shall be a ground for not considering the proposed special and general provisions.
- 4.4 All national government agencies shall submit the pertinent BP Forms and supporting documents cited in items 4.1 to 4.5 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, shall be submitted to the DBM ROs concerned except for the University of the Philippines System and Mindanao State University System which shall also be submitted to AS-CRD.

SPECIFIC PROCEDURES

- 4.5 Departments and agencies shall prepare the indicative FY 2022 APP in support of their budget proposals. The APP shall be a consolidation of the different Procurement Projects as contained in their respective Project Procurement Management Plans (PPMPs). The indicative APPs shall be

submitted to the DBM, duly signed by the Head of the Procuring Entity. The template of the updated APP form may be downloaded from the Government Procurement Policy Board (GPPB) website.

- 4.6 Agencies belonging to the education sector shall submit budget proposals **covering only those activities to be implemented within the Calendar Year (CY) 2022** (January to December 2022 only), i.e., **not** the requirements for the whole Academic Year (June 2022 to March 2023) e.g., Department of Education (DepEd), SUCs, DND-Philippine Military Academy and National Defense College of the Philippines, DILG-Philippine Public Safety College and Philippine National Police, DOST-Philippine Science High School, DTI-Technical Education and Skills Development Authority, OEO-Commission on Higher Education.
- 4.7 Relative to the FY 2022 Gender and Development (GAD) Plan and Budget (GPB), the Philippine Commission on Women (PCW) shall issue a separate circular on the specific details of its submission.
- 4.8 It must be emphasized that the budget proposals of agencies involving specific concerns shall require agency endorsement as follows:

Endorsing Entity	Subject of Endorsement
CHED	SUCs Budgets
DA	Research and Development (R&D) in Agriculture and Fisheries
PSA	Systems of Designated Statistics pursuant to E.O. No. 352
DOST	R&D in natural resources, environment, technological and engineering sciences
DENR-NAMRIA	Procurement of Data from Airborne and Space borne platforms and other related products and services for mapping purposes
ICF ³ Review Panel	Funding proposals pertaining to the Hosting of International Conferences
NEDA	Approved TRIP and Updated PIP ⁴
OPAPP	Payapa at Masaganang Pamayanan (PAMANA) Program
DICT	ISSP in support of ICT-related proposals

- 4.9 Similarly, budget proposals of participating agencies for projects linked to or part of convergence programs and projects shall require endorsements of the lead department/agency.



³ International Commitments Fund (ICF)

⁴ Updating of the FY 2017-2022 PIP and Formulation of the FY 2022-2024 TRIP as input to the FY 2022 Budget Preparation

Endorsing Lead Dept/Agency	Program Convergence Subject to Endorsement
DOH	Early Childhood Care Development
TJ-SCPLC	Justice Sector Convergence Program
DDB	Philippine Anti-Illegal Drugs Strategy
DA	Agriculture Development Program
DOT	Tourism Development Program
DTI	Export Development Program
DBM	Pasig Ferry Convergence Program
DENR-OSEC	Risk Resiliency Program
POPCOM / CPD	National Program on Population and Family Planning
DSWD	Zero Hunger Program

These lead departments/agencies are also identified in the matrix attached to BP Form 202-A in Annex B-1 of this NBM.

- 4.10 All endorsed projects by the responsible departments/agencies shall still be subject to DBM evaluation.
- 4.11 Agencies are reminded to tag the following activities in the OSBPS:
- 4.11.1 Classification of Functions of Government (COFOG) which should be 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 in accordance with item 5.1 of COA-DBM-DOF Joint Circular (JC) No. 1 dated August 11, 2017;
 - 4.11.2 Budgets for Climate Change per DBM-CCC Joint Memorandum Circular (JMC) No. 2015-1 dated March 24, 2015; and
 - 4.11.3 ICT-pertinent proposals as part of Medium-Term Information and Communications Technology Harmonization Initiative (MITHI).

5.0 For compliance.

WENDEL E. AVISADO
Secretary



Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Cases

EXPENDITURE ASSIGNMENT BASED ON THE LOCAL GOVERNMENT CODE OF 1991

Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
❖ Department of Agriculture and Department of Agrarian Reform	Agriculture Extension and On-site Research Services Distribution of Production Inputs under Banner Programs, including Fisheries Market Development and Assistance Infrastructure Facilities Development	Agricultural extension and on-site research services and facilities which include the prevention and control of plant and animal pests and diseases; dairy farms, livestock markets, animal breeding stations, and artificial insemination centers; and assistance in the organization of farmers and fishermen's cooperatives and other collective organizations, as well as the transfer of appropriate technology	<ul style="list-style-type: none"> Agriculture extension on-site research services and facilities related to agriculture and fishery activities related to dispersal of livestock, poultry, fingerlings and seedlings; operation of demonstration farms; improvement of local distribution channels, inter-barangay irrigation systems; and enforcement of fishery laws Fish ports 		Agricultural support services which include planting materials distribution system and operation of farm produce collection and buying stations
❖ Department of Education	Local Infrastructure Services	-	School buildings and other facilities for public elementary and secondary schools		-
		-	Information services which include maintenance of public library		Information and reading center
❖ Department of Natural Resource		Enforcement of forestry laws limited	Implementation of community-		-

¹ All the services and facilities of the municipality and province, and in addition thereto, adequate communication and transportation facilities and support for education, police and fire services and facilities

ANNEX A

Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Cases

Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
Environment and Natural Resources	Management Services	to community-based forestry projects, pollution control law, small scale mining law, and other laws on environment protection; and mini-hydroelectric projects for local purposes	based forestry projects which include integrated social forestry programs and similar projects which include integrated social forestry programs and similar projects; management and control of communal forests with an area not exceeding fifty (50) square kilometers; establishment of tree parks, greenbelts and similar forest development projects		
	Environmental Services	Enforcement of pollution control law	Solid waste disposal system or environmental management system		Services and facilities related to beautification and solid waste collection
❖ Department Finance	Other Services: Revenue Mobilization Services	Upgrading and modernization of tax information and collection services through the use of computer hardware and software and other means	Information services which include tax and marketing information systems		
❖ Department Health, Department of Science and Technology-Food and Nutrition Research Institute, and National Economic and Development	Health Services	Health services which include hospitals and other tertiary health services	<ul style="list-style-type: none"> • Health services which include the implementation of programs and projects on: <ul style="list-style-type: none"> ○ Primary health care, ○ Maternal and child care, and ○ Communicable and non-communicable disease control services • Access to secondary and tertiary health services • Purchase of medicines, 		Health services which include the maintenance of barangay health centers

ANNEX A

Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Cases

Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
Authority- Commission on Population and Development			medical supplies, and equipment needed to carry out the services herein enumerated <ul style="list-style-type: none"> • Rehabilitation programs for victims of drug abuse • Nutrition services and family planning services • Clinics, health centers, and other health facilities necessary to carry out health services 		
❖ Department of Information and Communications Technology- National Telecommunications Commission		Inter-municipal telecommunications services	-		-
❖ Department of the Interior and Local Government	Other Services: Local Government Development and Supervision; Maintenance of Peace and Order	Provincial buildings, freedom parks and other public assembly areas and similar facilities	Municipal buildings, cultural centers, public parks, including freedom parks, playgrounds, and sports facilities and equipment, and other similar facilities		-
		Provincial jails	Sites for police and fire stations and substations and municipal jail		-
		-	Public markets, slaughterhouses, and other municipal enterprises		Satellite or public market, where viable
		-	Public cemetery		-

ANNEX A

Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Cases

Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
❖ Department of Justice		-	-		Maintenance of Katarungang Pambarangay
❖ Department of Labor and Employment	Other Services: Employment Facilitation	-	Information services which include job placement information systems		-
❖ Department of Public Works and Highways	Local Infrastructure Services	Provincial roads and bridges, inter-municipal waterworks, drainage and sewerage, flood control, reclamation projects	<ul style="list-style-type: none"> • Municipal roads and bridges, small water impounding projects and other similar projects, rainwater collectors and water supply systems, seawalls, dikes, drainage and sewerage, flood control • Facilities related to general hygiene and sanitation 		<ul style="list-style-type: none"> • Maintenance of barangay roads and bridges and water supply systems • Infrastructure facilities such as multi-purpose hall, multi-purpose pavement, plaza, sports center, and other similar facilities • Services and facilities related to general hygiene and sanitation
❖ Department of Social Welfare and Development, Office of Presidential Adviser on the Peace Process, and National Youth Commission	Social Welfare Services	Social welfare services including programs for rebel returnees, relief operations and population development services	<ul style="list-style-type: none"> • Social welfare services including child and youth programs, family and community programs, welfare programs for women, elderly and persons with disabilities, community-based rehabilitation programs for vagrants, beggars, street children, juvenile delinquents • Livelihood and other pro-poor projects 		Social welfare services such as maintenance of day-care centers

ANNEX A

Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Cases

Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities¹	Barangays
❖ Department of Trade and Industry		Investment support services, including access to credit financing	Information services on investments information systems		-
❖ Department of Trade and Industry and Department of Science and Technology	Other Services	Industrial research and development services, as well as the transfer of appropriate technology	-		-
❖ Department of Transportation	Transportation Services	-	Infrastructure facilities such as traffic signals and road signs, and similar facilities		-
❖ Department of Tourism	Tourism Services	Tourism development and promotion programs	Tourism facilities and other tourist attractions, including the acquisition of equipment, regulation and supervision of business concessions, and security services for such facilities		-
❖ National Housing Authority and Social Housing Finance Corporation	Housing Services	Programs and projects for low-cost housing and other mass dwelling	-		-
❖ National Irrigation Administration	Local Infrastructure Services	Irrigation systems	Communal irrigation		-

Annex A

FY 2020 - 2022 CEILINGS
in Thousand Pesos

Department/Agency	2020				2021				2022						
	PS	MODE	FINEX	CO	TOTAL	PS	MODE	FINEX	CO	TOTAL	PS	MODE	FINEX	CO	TOTAL
Budgetary Support to Government Corporations (BSCC)	115,674	138,246,732	-	1,160,712	139,623,158	190,548	121,107,765	-	443,822	121,744,635	193,648	112,214,401	-	372,882	113,765,211
National Irrigation Administration	-	17,114,031	-	-	17,114,031	-	31,456,839	-	-	31,456,839	-	20,617,733	-	-	20,617,733
Philippine Center for Economic Development	-	21,207	-	-	21,207	-	30,896	-	-	30,896	-	20,231	-	-	20,231
Philippine Coconut Authority	-	1,123,494	-	-	1,123,494	-	1,243,106	-	-	1,243,106	-	1,243,106	-	-	1,243,106
Social Housing Finance Corporation	-	866,081	-	-	866,081	-	369,203	-	-	369,203	-	-	-	-	-
Southern Philippines Development Authority	-	42,317	-	-	42,317	-	18,894	-	-	18,894	-	-	-	-	-
Sulu Bay Metropolitan Authority	-	353,500	-	-	353,500	-	502,300	-	-	502,300	-	225,000	-	-	225,000
Zamboanga City Special Economic Zone Authority	-	45,742	-	346,789	391,531	-	40,487	-	177,389	217,876	-	40,487	-	96,389	136,870
BSCC - Others	-	28,606	-	-	28,606	-	28,606	-	-	28,606	-	28,606	-	-	28,606
Allocations to Local Government Units (ALOU)	56,404	1,565,158	-	1,427,617	3,049,179	56,404	1,213,232	-	1,631,328	3,260,976	56,404	1,541,292	-	1,786,798	3,424,794
Metropolitan Manila Development Authority	56,404	1,565,158	-	1,427,617	3,049,179	56,404	1,513,252	-	1,631,320	3,260,976	56,404	1,561,292	-	1,786,798	3,424,794
GRAND TOTAL	922,977,563	689,481,439	1,359,986	228,871,952	1,842,690,949	923,199,950	681,843,706	1,359,847	233,809,919	1,842,675,302	923,131,003	678,607,121	1,359,847	219,603,483	1,822,601,514

ANNEX A

GUIDELINES ON THE COMPUTATION OF TIER 1 AND TIER 2 LEVELS

**GENERAL GUIDELINES
(Tier 1 and Tier 2 Computation)**

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	
Estimated actual cash requirements for ongoing P/A/Ps and commitments at the same scope and quality.	<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) under Tier 1, the financial impact of the Mandanas ruling and the full devolution of functions to LGUs.</p> <p>Tier 2 covers two processes:</p> <ol style="list-style-type: none"> 1. Allocation of the fiscal space, prioritizing the required expansion of existing P/A/Ps in terms of changes in scope, beneficiaries, timeframe, or outputs, and if funds are available, the new priority P/A/Ps in the updated PDP 2017-2022 approved by the NEDA Board and stated in the Budget Priorities Framework (BPF); and 2. Proposals for the scaling up/expansion of existing P/A/Ps retained for implementation of NGAs in terms of policy change not previously approved such as scope, beneficiaries, design or implementation schedule.
COMPOSITION	
<ol style="list-style-type: none"> 1. Updated FY 2022 Tier 1 level. The FY 2022 levels as published in NBM No. 132 shall be updated to consider the significant changes in spending directions brought about by the pandemic, the program impact of the Mandanas ruling and devolution of functions to LGUs as reflected in sections 2.6 and 2.7 of this NBM; and 2. Formulated FEs for FY 2023 and FY 2024. 	<ol style="list-style-type: none"> 1. FY 2022 Tier 2 high priority new and expanded, implementation ready infrastructure P/A/Ps, included in the Updated FY 2017-2022 PIP and FY 2022-2024 TRIP, and approved by the NEDA Board and/or Investment Coordination Committee (ICC) approval by March 31, 2021, but not yet funded in Tier 1. 2. Proposals for the scaling up of activities in terms of policy changes not previously approved such as scope, beneficiaries, design or implementation schedule which are included under the updated PDP and

TIER 1	TIER 2
	BPF. 3. This also encompasses the essential operations, maintenance, asset replacement and minor capital costs, including funding required for technical assistance programs to LGUs and those under the Organizational Effectiveness Proposals (OEPs) of agencies as a result of the devolution of functions to LGUs ⁵ .

SPECIFIC GUIDELINES (Tier 1 and Tier 2 Computation)

1.0 Preparation of Forward Estimates

- 1.1 The Tier 1 level for FY 2022 shall be updated with the FY 2022 Tier 1 Forward Estimates (FEs) published in Annex A of the NBM No. 132⁶, as its base.
- 1.2 The formulated Tier 1 level for FYs 2023-2024 FEs shall be formulated by the DBM in consultation with the department/agencies concerned.
- 1.3 The FYs 2023-2024 Tier 1 level shall be formulated consistent with the assumptions considered in updating of the FY 2022 Tier 1 level.
- 1.4 The FY 2021 General Appropriations Act (GAA) shall be the basis for determining the list of on-going P/A/Ps. However, in case of new/additional P/A/P resulting from Congress Initiatives (CIs) inclusion in Tier 1 shall be subject to review by the DBM in coordination with the department/agency concerned.
- 1.5 As a result of the devolution of functions To LGUs due to the Mandanas ruling, on-going P/A/Ps associated with the devolved functions, especially those benefitting 1st to 4th class LGUs shall be removed for the list of on-going P/A/Ps and turned over to the pertinent LGUs for assumption and take over.
- 1.6 The budgetary requirements in the formulated FYs 2023-2024 FEs shall incorporate changes resulting from the agency's 2020 Budget Utilization Rate (BUR) computed as current year's obligation (for MOOE and CO, as of December 31, 2020) **over allotment** on a per P/A/P BUR of the agency.

⁵ As contained in the draft EO Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Case.

⁶ FY 2020-2022 Ceilings – Annex A of NBM 132 (BPF for the Preparation of the FY 2020 Agency Budget Proposals Under Tier 2) shown in Attachment II

- 1.7 Estimates based on demand driven parameters, e.g. population-based P/A/Ps shall all be subject to BUR.
- 1.8 The targeted outputs and outcomes shall be consistent with the level supported by the cash-based budgetary requirements formulated for the pertinent FEs years.
- 1.9 Department/agencies shall be advised of their approved 3-year FEs, i.e., FY 2022, and formulated FYs 2023-2024 FEs.

2.0 Composition of Tier 1 and Tier 2

- 2.1 The FEs shall consider the adjustments arising from changes in macro-economic parameters⁷, namely, foreign exchange rate and inflation rate.
 - 2.1.1 The foreign exchange rate of **P50.50:\$1.00** shall be used in determining the peso equivalent of dollar-denominated currencies. This rate shall be applied for FY 2022 until FY 2024.

For FY 2022 the existing FEs shall be adjusted using the multiplier to reflect the updated forex rate assumption from P53.00 to P50.50 per US dollar.

YEAR	Sample Peso Equivalent of Forex-Denominated Items	Multiplier (P50.50 / P53.0)	Adjusted Estimated Requirement
	(1)	(2)	(3) = (1) * (2)
2022	100	0.9528	95.28

- 2.1.2 The inflation rate of **3.0 percent** shall only be used in formulating the FYs 2023-2024 MOOE levels for indexed items or those mandatory expenditure items that are affected by changes in the prices of commodities. To determine the budgetary requirement of indexed items for FYs 2023-2024, the amount in FY 2022 shall be multiplied by the compounded indexation factor for the corresponding year, as shown below:

YEAR	INFLATION	FACTOR
2022 (Base)	3.0 %	-
2023	3.0 %	1.03
2024	3.0 %	1.06090

For FY 2022, the inflation rate of 3.0 percent for indexed MOOE levels shall have been considered in the previous preparation of FYs 2020-2022 FEs.

⁷ Approved by the Development Budget Coordination Committee (DBCC) on December 3, 2020.

Non-indexed items⁸ are not subject to inflation since these are based on contract/rate and those with fixed amount.

- 2.2 The Tier 2 estimates pertains to the estimated actual cash requirements allocated for (a) FY 2022 high priority new activities and "scaling up of scope, beneficiaries, design or implementation schedule, funding requirements for the implementation of the OEPs of agencies as a result of the devolution of functions to LGUs, 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 succeeding tables.

⁸ Non-indexed MOOE items include, but not limited to: 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.

Personnel Services (PS)

For inclusion in Agency PS Budget

TIER 1	TIER 2
<ul style="list-style-type: none"> • For Judiciary, Congress, and agencies vested with fiscal autonomy: <ul style="list-style-type: none"> ➤ Salary and allowances of all filled <u>and</u> unfilled positions reported in the GMIS as of December 31, 2020. • For other Agencies: <ul style="list-style-type: none"> ➤ Salary of all filled positions reported in the GMIS as of December 31, 2020. • 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, 2020 i.e., PERA, Uniform/Clothing Allowance, Mid-year 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 31, 2020, as well as existing authorized allowances and collaterals of Military/Uniformed Positions (MUPs) such as, hazard pay, combat duty pay, etc.; ➤ Step Increment due to Length of Service per CSC-DBM JC No. 2012-1; and ➤ Lumpsum for Casuals and Contractuals, subject to submission of BP 204. 	<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; ➤ Transfer of functions between agencies; and • Additional Casual and Contractual positions for duly established and functioning <i>ad-hoc</i> bodies coexistent with the operations of the particular <i>ad-hoc</i> units.

For inclusion in Miscellaneous Personnel Benefits Fund (MPBF)

TIER 1	TIER 2
<ul style="list-style-type: none"> • 30% of the PS cost of unfilled civilian positions, except those provided otherwise; <p><i>May be transferred to Agency Budget during Tier 2 deliberation:</i></p> <ul style="list-style-type: none"> • <i>100% of the PS cost of new positions based on population-based formulas (e.g. teaching and MUP positions, among others);</i> • <i>100% of the PS cost of the following unfilled positions:</i> <ul style="list-style-type: none"> ➤ <i>uniformed personnel in PNP, BJMP, BFP, PCG, NAMRIA, and BuCor;</i> ➤ <i>teaching positions;</i> ➤ <i>military personnel in the DND; and</i> • <i>75% of the PS cost of unfilled medical and medical-allied positions.</i> 	<ul style="list-style-type: none"> • 100% of the PS cost of new positions and staffing modifications approved by the DBM after December 31, 2020. • 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 JC No. 2012-1; and • Proposed overtime pay requirements per CSC-DBM JC No. 2015-2.

For inclusion in Pension and Gratuity Fund (PGF)

TIER 1	TIER 2
<ul style="list-style-type: none"> • Pension payments for existing retirees for Military/uniformed personnel and agencies covered by special laws, i.e., OSG, OGCC, NLRC, PRC, ERC, LRA, DOJ-National Prosecution Service and PAO. <p>May be transferred to Agency Budget during Tier 2 deliberation:</p> <ul style="list-style-type: none"> • <i>Terminal Leave (TL) benefits of compulsory retirees, subject to submission of BP 205;</i> • <i>TL and Retirement Gratuity (RG) of MUPs and compulsory retirees of other agencies covered by special laws, and</i> • <i>Pension payments for existing retirees covered under CFAG, i.e., Judiciary and Ombudsman.</i> 	<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., OSG, OGCC, NLRC, PRC, ERC, LRA, DOJ-National Prosecution Service, and PAO; • Monetization of Leave Credits; and • Separation benefits and/or incentives of affected personnel pursuant to reorganization, streamlining, rightsizing, devolution of functions to local government units, merger/consolidation, abolition, privatization, and other forms of organizational restructuring authorized under applicable laws, rules and regulations. <p>May be transferred to Agency Budget during Tier 2 deliberation:</p> <ul style="list-style-type: none"> • <i>Pension payments for new retirees covered under CFAG, i.e., Judiciary and Ombudsman</i>

Maintenance and Other Operating Expenses (MOOE)

TIER 1	TIER 2
<ul style="list-style-type: none"> • Funding requirements to implement ongoing P/A/Ps; • Budget requirements for regular periodic activities or programs such as the Philippine Statistics Authority (PSA) periodic surveys and the COMELEC conduct of elections for the pertinent year; • ICT P/A/Ps, as approved by the MITHI-Steering Committee (MSC); • On-going infrastructure projects of GOCCs with subsidy/equity support, including those with Certificate of Budget Inclusion as approved by respective Boards; • Resources required for the pursuit of existing or ongoing initiatives in promoting and enhancing agency performance, including improved public service delivery, such as the ISO 9001:2015 Quality Management System (QMS) certification • Approved projects covered by Multi-Year Contracting Authority (MYCA) subject to revision to reflect the cash requirements that shall be paid within the year in consideration; and • Other budgetary items which are not provided in the FY 2021 NEP but covers the following: <ul style="list-style-type: none"> ○ <i>Reasonable costs needed to ensure the operation of newly completed facilities as of December 2020 but not provided in the FY 2021 budget, e.g. furniture, fittings and operating costs (electricity, fuel, rent) – taking into account any reductions in existing costs (e.g. rent); and</i> ○ <i>Office accommodation and equipment costs for newly-approved filled positions</i> • Funding requirements to cover transfers from the NG to the LGUs (e.g. IRA, Special Shares of LGUs in the Proceeds of National Taxes, Barangay Official Death Benefits, Special Shares of LGUs in the Proceeds of Fire Code Fees, and Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)) 	<ul style="list-style-type: none"> • Funding requirements to cover new or expanded existing P/A/Ps, as identified under the updated PDP and 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 pursuing initiatives in promoting and enhancing agency performance; • Expanded/new ICT P/A/Ps with BP Form 202 (copy furnished DICT), as approved by the MSC; • New/expansion of infrastructure subsidy/equity support to GOCCs and LGUs. • Maintenance costs and spare parts for projects to be completed by 2021 • PAMANA projects as endorsed by OPAPP • Adjustments based on submission of certifications not received before the deadline of the submission of Tier 1 for the funding requirements to cover the transfers from the NG to the LGUs as mentioned in Tier 1

Capital Outlays (CO)

TIER 1	TIER 2
<ul style="list-style-type: none"> • The cost of ongoing infrastructure and other capital projects that have been approved in previous years; • Approved projects covered by MYCA 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 2022 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, as approved by the MSC (e.g. software and ICT equipment); and • Basic CO requirements of newly completed facilities and newly approved filled positions as of December 31, 2020 but not provided in the FY 2021 budget. 	<ul style="list-style-type: none"> • Proposed new infrastructure projects included in the approved FYs 2022-2024 TRIP; • New major capital projects to be implemented starting FY 2022, and ongoing major capital projects with updated project scope/cost, implementation and loan validity schedule, and source of financing approved by the NEDA Board and/or ICC as of March 31, 2021; • New foreign-assisted projects due for negotiation in 2021 and implementation in 2022 as contained in the programming documents of the lending institutions/donor/grantor as certified by NEDA or the DOF. These shall be evaluated by DBM for possible inclusion under the Unprogrammed Appropriations. • 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, as approved by the MSC; • PAMANA projects as endorsed by OPAPP; and • Other proposed new and expanded capital outlays that are non-infrastructure in nature, which are implementation-ready

---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 2022 shall be the number of filled itemized positions reported in the DBM's Government Manpower Information System (GMIS) or the approved staffing pattern, as of the cut-off date of December 31, 2020.

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 National Budget Circular (NBC) No. 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, 2020.

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

1.2 Salaries/Wages and Other Compensation 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.

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, Productivity Enhancement Incentive, PhilHealth, Pag-IBIG, ECIP and RLIP Contributions.

1.2.2 Only DBM-approved/authorized positions shall be included.

1.2.3 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 duly established and functioning *ad-hoc* bodies, coexistent with the operations of the particular *ad-hoc* units, may be proposed in Tier 2.

Moreover, positions for development projects to augment the core staff of the Project Office/Unified PMO may be created, subject to the scrap and build policy and the provisions of NBC No. 485 dated March 13, 2003.

2.0 Other Compensation

2.1. Personnel Economic Relief Allowance (PERA)

The PERA of P2,000.00/month shall cover all positions entitled thereto pursuant to Budget Circular (BC) No. 2009-3. The total amount shall be based on the number of filled itemized positions as of December 31, 2020.

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 P6,000.00 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 Cash Gift

Cash Gift equivalent to P5,000.00 shall be computed based on the number of filled positions as of December 31, 2020.

2.5 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, 2020.

2.6 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, 2020.

2.7 Collective Negotiation Agreement (CNA) Incentive

Pursuant to BC No. 2020-5, the actual obligations for CNA Incentive shall be reflected in BP Form 201-A under the account code "Collective Negotiation Agreement Incentive - Civilian".

2.8 Productivity Enhancement Incentive (PEI)

PEI equivalent to P5,000.00 shall be computed based on the number of filled positions as of December 31, 2020.

2.9 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 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.

2.10 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 JC No. 1, s. 2012 dated September 3, 2012.

2.11 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.

2.12 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 year anniversary and every 5 years thereafter) in accordance with Administrative Order No. 263 dated March 28, 1996 and NBC No.

452 dated May 20, 1996. This should be supported by the legal basis on the creation of the agency.

2.13 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 P10,000.00 for the first 10 years of continuous and satisfactory service; and a maximum of P5,000.00 for every 5 years thereafter.

2.14 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.

2.15 Honoraria

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

2.15.1 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;

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

2.15.3 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;

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

2.15.5 Officials and employees assigned to special projects provided that:

2.15.5.1 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

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

2.15.6 Officials and employees authorized to receive honoraria under R.A. No. 9184 and its Implementing Rules and Regulations.

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.

2.16 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:

2.16.1 Health Workers – DBM-DOH JC No. 1, s. 2012, as amended by DBM-DOH JC No. 2016-1

2.16.2 Science and Technology Workers – DBM-DOST JC No. 1, s. 2013

2.16.3 Social Workers – R.A. No. 9433

2.16.4 Military and Uniformed Personnel – R.A. No. 1134, as amended by R.A. No. 3725 for the AFP and R.A. No. 6975 for the BFP, BJMP and PNP; R.A. No. 9993 for PCG; and R.A. No. 2057 for NAMRIA

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

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 following agencies shall be computed based on the provisions of said special retirement laws:

- Office of the Solicitor General (OSG),

- Public Attorney's Office (PAO),
- Land Registration Authority (LRA),
- National Prosecution Service of the DOJ-Office of the Secretary,
- Office of the Government Corporate Counsel (OGCC),
- National Labor Relations Commission (NLRC),
- Professional Regulation Commission (PRC),
- Energy Regulatory Commission (ERC),
- Office of the Ombudsman, and
- AFP, PNP, BFP, BJMP, PCG, and NAMRIA

Pension of ex-Presidents or their surviving spouses shall also be computed based on the provisions of said special retirement laws.

3.2 Retirement Gratuity (RG) Benefits

3.2.1 Agencies shall accomplish BP Form 205 for the list of 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 RG Benefits of retirees who opt to avail of the benefits under R.A. No. 1616 may be accommodated against the FY 2022 PGF, in the absence of agency savings. The computation of the RG Benefits 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 2022, i.e., those retiring under R.A. No. 1616 and other retirement packages (e.g. R.A. Nos. 8291, 660). **In the absence of the said list, agencies will not be allowed to charge the payment of RG Benefits 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 2022 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 BC No. 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

3.0 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, ERC, LRA, DOJ-National Prosecution Service and PAO, 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 - P1,200.00 each per annum.
- 4.3 PHILHEALTH Contributions - in accordance with the Premium Contribution prescribed in Item V of Philhealth Circular No. 2019-0009 dated October 25, 2019.
- 4.4 ECIP - 1% of the annual basic salary or P1,200.00 per 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 shall 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 P400.00 to P1,500.00 depending on the rank;
 - 5.1.4 Clothing Allowance of P200.00 per month;
 - 5.1.5 Hazard Pay of P540.00 per month;
 - 5.1.6 Laundry Allowance of P60.00 per month for officers and P30.00 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 P3,000.00 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 P300.00 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 P72.00 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, among others

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 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 P90,000.00 per annum shall be provided for each of the offices under 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 and Buildings and Structures

The budget proposals for the rehabilitation or construction of government buildings/office space and other infrastructure projects shall adopt the most recent standard cost from the DPWH for infrastructure, i.e., factoring resiliency to withstand natural calamities and other prerequisites as enumerated in BP Forms 202 and 203. For guidance on matters other than the standard cost, it shall be subject to the most recent guidelines issued by the DBM and DPWH.

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, NBC Nos. 446 and 446-A, BC Nos. 2010-2, 2017-1 and 2019-2, OP Memorandum Circular No. 9, s. 2010 and AO No. 14 s. 2018, which prohibits the acquisition by government offices of luxury vehicles for their operations.
- 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 No. 446 shall, however, be strictly adhered to in the replacement of motor vehicles.
- 8.4 Based on the motor vehicle 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 Circular Letter No. 2008-9.

9.0 ICT-related expenditures

Agency budget proposals for ICT P/A/Ps processed through the MSC are considered as reviewed and endorsed by recognized technically proficient government stakeholders. However, it shall still be subject to further evaluation by DBM.

---Nothing Follows under ANNEX B---

BP FORMS AND INSTRUCTIONS

BP Form	Title
A	Program Budget Matrix
B	Agency Performance Measures
C	Summary of RDC Inputs and Recommendations on Agency New and Expanded Programs and Projects
D	Report of CSO's Inputs on Ongoing and New Spending Projects and Activities
100	Statement of Revenues (General Fund)
100-A	Statement of Revenues and Expenditures (Earmarked Revenues)
100-B	Statement of Other Receipts/Expenditures (Off-Budgetary and Custodial Funds)
100-C	Statement of Donations and Grants (In Cash or In Kind)
200	Comparison of Appropriations and Obligations
201	Summary of Obligations and Proposed Programs/Projects
201-A	Obligations for Personnel Services (PS)
201-B	Obligations for Maintenance and Other Operating Expenditure (MOOE)
201-C	Obligations for Financial Expenses (FinEx)
201-D	Obligations for Capital Outlays (CO)
201-E	Summary of Outyear Requirements
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 2022 Proposed Provisions

PROGRAM BUDGET MATRIX

2020 Actual Obligation
 2021 Current Program
 2022 Total Proposed Program
 TIER 1
 TIER 2

DEPARTMENT/AGENCY:

UACS Code	PIA/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 2020 (Actual Obligations); FY 2021 (Current Program) and FY 2022 [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 Administration 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: **P/A/P 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).

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

Note: The P/A/P attribution in this form shall be consistently applied with the allocation of cost in BP 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 2020		Year 2021	Year 2022 Targets		Year 2020	Year 2021	Year 2022	
		Unit	Year	Value	Target	Actual	GAA	TIER 1	TIER 2			TIER 1	TIER 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 FY 2020 GAA) and actual accomplishments for FY 2020 and targets for FY 2021 (as reflected in FY 2021 GAA) and targets for FY 2022 corresponding to the specific Program or Sub-program/indicators under Column (1).

Columns 11-14: **Budget Allocation** – Cost provision (actual for FY 2020) corresponding to each P/A/P attributed to Program or Sub-Program/Indicators proposed for FY 2021 and FY 2022 (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 2022 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:						APPROVED BY:	
_____		_____		_____			
<i>Budget Officer</i>		<i>Planning Officer</i>		<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 (P/APs). 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 2022 TOTAL PROPOSED PROGRAM
 (In Thousand Pesos)**

Department/Agency:							
PREXC UACS for Projects/Activities (1)	Projects and Activities (2)	Account Code for Location (3)	Statement of Inputs from CSOs		Amount Included in the Agency Budget (6)	Explanations (7)	Remarks (8)
			On-going (4)	New Spending / Expansion (5)			
GRAND TOTAL:							

PREPARED BY: _____ <i>Planning Officer/CSO Focal Person</i>	APPROVED BY: _____ <i>Head of Agency</i>	DATE: _____ <i>DAY/MO/YEAR</i>
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BP FORM D
REPORT OF CSOs' INPUTS ON ONGOING AND NEW SPENDING
PROJECTS AND ACTIVITIES

Instructions

This form shall report the inputs of Civil Society Organizations (CSOs) from **national and local** consultations initiated by Agency Central Offices (ACOs) for agency ongoing/new spending/expansion projects and activities for FY 2022.

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 2022. 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 4-5: 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).

Note: 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 6: 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 7: State in this column the assumptions/basis made in the amount of the object of expenditure in column 5.

- Column 8: 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 2020-2024
 (In Thousand Pesos)

BP FORM 100

DEPARTMENT:				AGENCY:						
SOURCE OF REVENUE (1)	DESCRIPTION SOURCE OF REVENUE (2)	OBJECT CODE (3)	LEGAL BASIS (4)	AMOUNT IN P'000						REMARKS (11)
				2020		2021	2022	2023	2024	
				ESTIMATE (5)	ACTUAL (6)	PROGRAM (7)	PROPOSED (8)	PROJECTIONS (9)	PROJECTIONS (10)	
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 2020 BESF.

Column 6: The amounts in this column shall reflect the agency's actual revenue collections deposited with BTr for FY 2020.

Column 7: The amounts in this column shall reflect the FY 2021 BESF level or the updated estimates, if any, based on new assumptions.

Columns 8-10: Reflect the projected revenues for FYs 2022 to 2024 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 2022-2024 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in FY 2020 compared with the FY 2020 income estimate shall also be justified.

STATEMENT OF REVENUES AND EXPENDITURES
 EARMARKED REVENUES
 FY 2020-2024
 (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, 2020*	AMOUNT IN P'000										REMARKS
						2020 ACTUAL		2021 PROGRAM		2022 PROPOSED		2023 PROJECTIONS		2024 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:					
_____ CHIEF ACCOUNTANT						_____ HEAD OF OFFICE/AGENCY					_____ DAY/MO/YEAR					

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

BP 100-A: STATEMENT OF REVENUES AND EXPENDITURES **Earmarked Revenues**

Instructions

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

- Column 1: Reflect the category of earmarked revenues - automatically appropriated under a Special Account in the General Fund (SAGF), and annually appropriated as use of income in the General Fund.
- Column 2: Reflect the description of specific sources of revenue, such as Taxes on Goods and Services; Fines and Penalties on Tax Revenue; Operating and Service Income (Rents, Interest, etc.); Income from Public Enterprises/Investments (Dividends, etc.); Miscellaneous Income (Sale of waste materials, Gains on foreign exchange, etc.) consistent with the UACS description.
- Column 3: Indicate under this column the corresponding UACS object code of the revenue/income.
- Column 4: State all applicable legal bases authorizing the collection and earmarking of revenues.
- Column 5: Indicate the nature of expenditures authorized by law to be incurred, chargeable against the revenues earmarked for the purpose. In case the revenue collected will be used by other agencies like in case of MVUC being collected by LTO to be used by DPWH and DOTr, there is no need to fill in the expenditure columns.
- Column 6: The amount in this column shall reflect the balance of the fund as of December 31, 2020, which shall be equivalent to the fund balance as of December 31, 2019 plus 2020 actual remitted collections less 2020 actual obligations.
- Columns 7-8: The amounts in this column shall be based on the agency's Detailed Statement of Income and Expenses for the FY 2020.
- Columns 9-10: The amounts in this column shall be based on the FY 2021 BESF figures consistent with BP Form 100.
- Columns 11-16: Reflect the projected income and expenditures from FYs 2022 to 2024 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 2022 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in FY 2020 compared with the FY 2020 income estimate shall also be justified.

STATEMENT OF OTHER RECEIPTS/EXPENDITURES
OFF-BUDGETARY AND CUSTODIAL FUNDS
FY 2020-2022
(In Thousand Pesos)

BP FORM 100-B

DEPARTMENT:					AGENCY:								
NATURE OF RECEIPTS (1)	FUNDING SOURCE CODE (2)	SOURCE OF REVENUE (3)	LEGAL BASIS (4)	NATURE OF EXPENDITURES (5)	CASH BALANCE as of Dec. 31, 2020 (6)	AMOUNT IN P'000						REMARKS (13)	
						2020 ACTUAL		2021 PROGRAM		2022 PROPOSED			
						RECEIPT (7)	EXPENDITURE (8)	RECEIPT (9)	EXPENDITURE (10)	RECEIPT (11)	EXPENDITURE (12)		
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, 2020 shall be equivalent to the Cash Balance as of December 31, 2019 plus 2020 Actual Receipt minus 2020 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, 2020, which shall be equivalent to the Cash Balance as of December 31, 2019 plus FY 2020 Actual Revenue minus FY 2020 Actual Expenditure.
- Column 7: Reflect the actual receipts/collections for FY 2020.
- Column 8: Reflect the actual expenditures for FY 2020 which were charged against the fund.
- Column 9: Reflect the estimated receipts/collections for FY 2021 consistent with the FY 2021 BESF.
- Column 10: Reflect the estimated expenditures for FY 2021 consistent with the FY 2021 BESF.
- Column 11: Reflect the estimated receipts/collections for FY 2022.
- Column 12: Reflect the estimated expenditures for FY 2022.
- 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 2020-2022

BP FORM 100-C

(In Thousand Pesos)

DEPARTMENT:					AGENCY:							REMARKS
NATURE OF RECEIPTS (1)	UACS FUNDING SOURCE CODE (2)	TERM (i.e. implementation period in years) (3)	LEGAL BASIS (4)	NATURE OF EXPENDITURES (5)	CASH BALANCE as of DEC. 31, 2020 (6)	AMOUNT IN P'000						
						2020 ACTUAL		2021 PROGRAM		2022 PROPOSED		
						RECEIPT (7)	EXPENDITURE (8)	RECEIPT (9)	EXPENDITURE (10)	RECEIPT (11)	EXPENDITURE (12)	
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, 2020 shall be equivalent to the Cash Balance as of December 31, 2019 plus 2020 Actual Receipt minus 2020 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, 2020, which shall be equivalent to the Cash Balance as of December 31, 2019 plus FY 2020 Actual Revenue minus FY 2020 Actual Expenditure, if applicable.
- Column 7: Reflect the actual receipts for FY 2020.
- Column 8: Reflect the actual expenditures for FY 2020 which are charged against the donations/grant proceeds.
- Column 9: Reflect the estimated receipts for FY 2021.
- Column 10: Reflect the estimated expenditures for FY 2021 to be charged against the donations/grant proceeds.
- Column 11: Reflect the estimated receipts for FY 2022.
- Column 12: Reflect the estimated expenditures for FY 2022 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 2020-2022**

DEPARTMENT:	AGENCY:		
PARTICULARS	AMOUNT IN P'000		
	2020 ACTUAL	2021 CURRENT	2022 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			
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:			
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:		
_____ BUDGET OFFICER	_____ CHIEF ACCOUNTANT		
_____ DAY/MO/YEAR	_____ DAY/MO/YEAR		

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 2020 Actual.** The New General Appropriations shall be based on FY 2020 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, 2020.
- Column 3: **FY 2021 Current.** Represents the FY 2021 New General Appropriations and Automatic Appropriations. The New General Appropriations shall be based on FY 2021 GAA.
- Column 4: **FY 2022 Proposed.** Represents the summary of the FY 2022 budget proposal to be funded from the GAA, including Automatic Appropriations.

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

(In P'000)

DEPARTMENT:																						AGENCY:										
COST STRUCTURE/ PROGRAM/ ACTIVITY/ PROJECT	UACS	2020 ACTUAL					2021 CURRENT					2022 PROPOSED PROGRAM																				
		PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	TIER 1					TIER 2					TOTAL PROPOSED PROGRAM										
												PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)						
A. 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					

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 Administration 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 3-7: Indicate under these Columns the FY 2020 Actual Obligations by Expense Class (PS, MOOE, FINEX and CO) of the Agency as well as actual object classification of the obligations.
- Columns 8-12: Indicate under these Columns the FY 2021 Current Program by Expense Class (PS, MOOE, FINEX and CO) of the Agency.
- Columns 13-27: Indicate under these Columns the FY 2022 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 FY 2022 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"/> 2020 - Actual Obligations <input type="checkbox"/> 2021 - Current Program <input type="checkbox"/> 2022 - 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 and Wages - Regular	Salaries and Wages - Casual/ Contractual	Total Salaries and Wages	PERA	RATA	C/UA	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: _____
BUDGET OFFICER	PLANNING OFFICER	CHIEF ACCOUNTANT
		HEAD OF OFFICE/AGENCY
		Date: _____
		DAY/MONTH/YEAR

SP FORM 211 - SCHEDULE B
 OBLIGATIONS, BY OBJECT OF EXPENDITURES
 MAINTENANCE AND OTHER OPERATING EXPENSES

DEPARTMENT:	AGENCY:	APPROPRIATION SOURCE (Please check):													YEAR (Please check):												
		New Appropriation (Under Agency Budget)													2020 - Actual Obligations		2021 - Current Program										
		Others (New Appropriation Transfers from SPFs, Supplemental)													TIER 1		TIER 2										
PROGRAM/ACTIVITY/PROJECT	USCS Code(s)	Traveling	Scholarship	Training	Supplies and Materials	Utility	Commodities	Awards/Reprints and Prizes	Survey, Research and Development	Demolition, Renovation & Drilling	Generation, Transmission and Distribution	Confidential, Infringement and Extraordinary	Professional Services	General Services	Repairs and Maintenance	Financial Assistance/ Subsidy	Taxes, Insurance & Other Fees	Labor Wages	Advertising	Representation	Printing and Publication	Transportation and Delivery	Rent/Lease	Membership, Dues, Contributions to Org.	Subscription	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)		
A. COST STRUCTURE																											
1. General Administration and Support																											
a. Activity 1																											
CO																											
RD 1																											
RD 2																											
TOTAL A1																											
2. Support to Operations																											
a. Activity 1																											
CO																											
RD 1																											
RD 2																											
b. Project 1																											
CO																											
RD 1																											
RD 2																											
TOTAL A2																											
3. Operations																											
Organizational Outcome 1																											
PROGRAM 1																											
SUB-PROGRAM 1																											
a. Activity 1																											
CO																											
RD 1																											
RD 2																											
b. Project 1																											
CO																											
RD 1																											
RD 2																											
Organizational Outcome 2																											
PROGRAM 2																											
SUB-PROGRAM 2																											
a. Activity 1																											
CO																											
RD 1																											
RD 2																											
b. Project 1																											
CO																											
RD 1																											
RD 2																											
TOTAL A3																											
TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS																											
TOTAL OBLIGATIONS																											
Prepared by:													Approved by:													Date:	
PLANNING OFFICER													HEAD OF OFFICE/AGENCY													PAYMENT/YEAR	
BUDGET OFFICER													CHIEF ACCOUNTANT														
Including Associated Cost by PM/P																											

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

DEPARTMENT:	AGENCY:	APPROPRIATION SOURCE (Please check):				YEAR (Please check):		
		<input type="checkbox"/> New Appropriation (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations <input type="checkbox"/> Others (New Appropriation Transfers from SPFs; Supplemental)				<input type="checkbox"/> 2020 - Actual Obligations <input type="checkbox"/> 2021 - Current Program <input type="checkbox"/> 2022 - Total Proposed Program		
PROGRAM/ ACTIVITY/ PROJECT (1)	UACS Code(s) (2)	Management Supervision/ Trusteeship Fees (3)	Interest (4)	Guarantee Fees (5)	Bank Charges (6)	Commitment Fees (7)	Other Financial Charges (8)	TOTAL (9)
A. 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	
PLANNING OFFICER								

Including Associated Cost by PI/JP

BP FORM 281 - SCHEDULE D
OBLIGATIONS, BY OBJECT OF EXPENDITURES
CAPITAL OUTLAYS
(In P'000)

DEPARTMENT:	AGENCY:	APPROPRIATION SOURCE (Please check):									YEAR (Please check):			
		New Appropriation (Regular Agency Budget)			Automatic Appropriations			Others (New Appropriation Transfers from SPFs; Supplemental)			2020 - Actual Obligations	2021 - Current Program	2022 - Total Proposed Program	TIER 1
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:					Certified Correct:					Approved by:			Date:	
BUDGET OFFICER					PLANNING OFFICER					HEAD OF OFFICE/AGENCY			DAY/MONTH/YEAR	
					CHIEF ACCOUNTANT									

Including Associated Cost by PIA/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 2020-Actual, 2021-Current, 2022-Total Proposed Program). The FY 2022 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 2020 Actual Obligations, these should include obligations funded from FY 2019 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 *P/A/P* shall be attributed.
- 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 Administration 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 this 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 2022 Proposals																					
		2023											2024										
		Tier 1					Impact of 2022 Tier 2					TOTAL 2023 Requirements (13)	Tier 1					Impact of 2022 Tier 2					TOTAL 2024 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)	
GRAND TOTAL																							

Prepared By: _____	Certified Correct By: _____	Approved By: _____	Date: _____
Budget Officer	Planning Officer	Chief Accountant	Head of Office
			DAY/MO/YEAR

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 2022 Proposals. This shall reflect the Tier 1 levels based on Forward Estimates (FEs) prepared in coordination with DBM and the effect of the FY 2022 Tier 2 proposals on the out-years. It shall reflect the funding requirements for FY 2023 or 2024. 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 *P/A/P* shall be attributed.
- 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 Administration 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 FY 2023 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 FY 2022 Tier 2 proposals on the FY 2023 funding requirements. Indicate the amounts in thousands for each major expense category.
- Column 13: Indicate the total funding requirements for FY 2023 in thousands.
- Columns 14 to 18: Indicate the FY 2024 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 FY 2022 Tier 2 proposals on the FY 2024 funding requirements. Indicate the amounts in thousands for each major expense category.
- Column 24: Indicate the total funding requirements for FY 2024 in thousands.

CLIMATE CHANGE EXPENDITURES
(In P'000)

Department/Agency:																	
Cost Structure/ Activities/Projects	UACS Code(s)	2020 Actual			2021 Current			Climate Change Typologies	2022 Proposed Activity								
									TIER 1			TIER 2			TOTAL PROPOSED ACTIVITY		
		MOOE	CO	TOTAL	MOOE	CO	TOTAL		MOOE	CO	TOTAL	MOOE	CO	TOTAL	MOOE	CO	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
GRAND TOTAL:																	
Prepared By:							Certified Correct:			Approved By:						Date:	
_____ <i>Budget Officer</i>				_____ <i>Planning Officer</i>			_____ <i>Chief Accountant</i>			_____ <i>Head of Office/Agency</i>						_____	

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 Administration 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 3-5: Indicate under these Columns the FY 2020 Actual Obligations by Expense Class (MOOE and CO, TOTAL) of the Agency specifically for the CC component.

Columns 6-8: Indicate under these Columns the FY 2021 Current Program by Expense Class (MOOE and CO, TOTAL) of the Agency specifically for the CC component.

Column 9: 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.

Columns 10-18: Indicate under these Columns the FY 2022 Proposed Program by Expense Class (MOOE and CO, TOTAL) of the Agency specifically for the CC component.

Note: 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. PIP Code:					
6. Total Proposal Cost:					
7. Description:					
8. Purpose:					
9. Beneficiaries:					
10. Implementation Period:	ORIGINAL				
	Start Date:				
	Finish Date:				
	REVISED				
	Start Date:				
	Finish Date:				
11. Pre-Requisites:	Approving Authorities	Reviewed/Approved			
		Yes	No	Not Applicable	Remarks
	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 Casting	<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)				

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

12.1. PAP ATTRIBUTION BY EXPENSE CLASS

PAP (A)	FY 2022 TIER2 (B)	2023 (C)	2024 (D)
GRAND TOTAL			

12.2. PHYSICAL ACCOMPLISHMENTS & TARGETS

Physical Accomplishments (A)	Targets		
	FY 2022 TIER2 (B)	2023 (C)	2024 (D)

12.3. TOTAL PROJECT COST

Expense Class	Total Project Cost
Personnel Services (PS)	
Maintenance and Other Operating Expenses (MDOE)	
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)	2023 (B)	2024 (C)
GRAND TOTAL		

12.5. COSTING BY COMPONENT(S)

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

12.6. LOCATION OF IMPLEMENTATION

Location (A)	PS (B)	MDOE (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 **PIP Code** 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 2022.

- 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 2022 – Tier 2 for each P/A/Ps identified. Also include the requirements in the FYs 2023 and 2024 out-years, if applicable. Agencies are reminded that only the Tier 2 requirements of FY 2022 proposals shall be provided as Tier 1 in the FYs 2023 and 2024 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	2020 Actual	2021 GAA	2022			2023	2024
				Tier 1	Tier 2	Total		
TOTAL								

6. PHYSICAL TARGET AND ACCOMPLISHMENT

Agency/Performance Indicator	Target						Accomplishment		
	2020	2021	2022			2023	2024	2020	Slippage
			Tier 1	Tier 2	Total				

7. STRATEGIES AND ACTIVITIES/PROJECTS TO ACHIEVE TARGETS:

8. PROPOSED MEASURES TO ADDRESS IMPLEMENTING ISSUES/GAPS:

Prepared by: _____ PLANNING OFFICER	BUDGET OFFICER: _____	Approved by: _____ HEAD OF AGENCY	DATE _____
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Endorsed by:

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 (EO) 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," as well as EO No. 86, s. 2019 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/Ps.
- 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 (net of PS) of the participating agency/ies related to the program.

Column	2020	Refers to the actual obligations incurred for FY 2020
	2021	Refers to the FY 2021 appropriations per GAA
	2022	Refers to the FY 2022 proposed program, indicating the Tier 1 and Tier 2 components
	2023-2024	Refers to the FYs 2023-2024 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 FY 2020. 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.

The Head of agency of the lead department for the convergence program/project should affix his signature to this form, a proof that proper coordination of the proposed funding request is made by the participating agency.

MATRIX OF PRIORITY PROGRAMS AND PARTICIPATING AGENCIES

PROGRAM	LEAD AGENCY	PARTICIPATING AGENCIES								
A. Human Development and Poverty Reduction										
- Early Childhood Care and Development Program	DOH	DepEd	DSWD	DA (BFAR and BAI)						
- National Program on Population and Family Planning	POPCOM	NEDA	DEPED	DOH	DILG	DSWD	NYC	PCW	PHILHEALTH	
- Zero Hunger Program	DSWD	DTI	NEDA	DOH	DOLE	DBM	PCOO	DILG	DA	DAR
		DENR	DEPED	DOST	CHED					
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 River 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-OSEC	CCC	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					
D. Security, Justice and Peace										
- Justice Sector Convergence Program	SCPLC	DOJ	DILG	NBI	PDEA	DDB	DOJ-BI	BJMP	DOJ-BuCor	DOJ-PPA
		NAPOLCOM								
- Philippine Anti-Illegal Drugs Strategy	ODB	DILG	DOH							

* Requires LGU participation

** Includes the National Greening Program and other Climate Change Adaptation Programs

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:				
	Finish Date:				
	REVISED				
	Start Date:				
	Finish Date:				
11. Pre-Requisites:	Approving Authorities	Reviewed/Approved			
		Yes	No	Not Applicable	Remarks
	NEDA Board	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	NEDA Board - ICC	<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)				

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 project being proposed** to be funded in FY 2022, as approved by NEDA-ICC for projects costing PhP2.5 billion and above per ICC Memorandum dated June 27, 2017.

- 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 2022 – Tier 2 for each P/A/Ps identified. Also include the requirements in the FYs 2023 and 2024 out-years, if applicable. Agencies are reminded that only the Tier 2 requirements of FY 2022 proposals shall be provided as Tier 1 in the FYs 2023 and 2024 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 proceeds, 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 (1)	Organizational Unit (2)	Position Title (3)	No. of Positions (4)	No. of Months Employed per Position (5)	Total No. of Months Employed (6)	Salary Grade (7)	Total Salary Based on Months Employed (8)	Other Compensation										Total Compensation (21)			
								PERA (9)	HIC (10)	PAG-IBIG (11)	ECIP (12)	RLIP (13)	MYB (14)	YEB (15)	LIICA (16)	PEI (17)	Cash Gift (18)		RATA (19)	Total Other Compensation (20)	
GRAND TOTAL:																					
Prepared By:					Approved By:					Date:											
_____ Personnel Officer					_____ Head of Office/Agency					_____ 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 P/A/P 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).
- Columns 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 2022

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:					APPROVED BY:					DATE:	
<hr style="width: 80%; margin: 0 auto;"/> PERSONNEL OFFICER					<hr style="width: 80%; margin: 0 auto;"/> HEAD OF OFFICE/AGENCY					<hr style="width: 80%; margin: 0 auto;"/> DAY/MO/YR	

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

This form shall be accomplished by departments/agencies to provide information on their requirements TL and RG benefits for FY 2022.

- 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:
- 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 2022 PROPOSED PROVISIONS

DEPARTMENT:		AGENCY:
AUTHORIZED FOR 2021 (Provision in the FY 2021 GAA)	PROPOSAL FOR FY 2022	JUSTIFICATION (Proposal should include both legal and practical considerations/justifications)
A. SPECIAL PROVISIONS		
B. GENERAL PROVISIONS		
PREPARED BY: _____	APPROVED BY: _____	DATE: _____
BUDGET OFFICER	HEAD OF OFFICE/AGENCY	DAY/MO/YR

BP FORM 300: FY 2022 PROPOSED PROVISIONS

Instructions

- 1.0 In the first column, indicate the special/general provisions authorized under the FY 2021 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 FY 2022.
- 3.0 In the third column, cite the legal basis/justification of the proposed new/modified provisions.

ANNEX C

CALENDAR OF ACTIVITIES

FY 2022 BUDGET PREPARATION CALENDAR

ACTIVITY	2022 Calendar	Responsible Unit	
		within DBM	Outside DBM
1. Budget Forum			
i. DBM Officials and Staff	January 2021	BTB	
ii. National Government Agencies	January 2021	BTB	
iii. Government Corporations	January 2021	BMB-C	
2. DBM-Regional Offices (ROs) /Agency ROs Budget Forum	January 2021	ROs	
3. RDC Consultation/Dialogue with Selected Agency Central Offices (CO) /ROs	February 2021		Agencies
4. Consultations with:	February 2021		
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. Encoding and submission (thru OSBPS) of:	February 1 - March 31, 2021		Agencies
i. Past Year's Actual Obligations - B.P. Form Nos. 201 A, B, C, D			
ii. FY 2020 - 2024 Revenue Program - B.P. Form Nos. 100, 100-A, B, C			
iii. Funding requirement for compulsory retirees - BP Form 205			
6. Issuance of NBM for Budget Priorities Framework	January 31, 2021	FPRB	
7. Deadline of Submission (thru OSBPS) of CY 2022 Budget Proposals Tiers 1 (FEs) and 2 as well as Summary of Outyear Requirements	May 11, 2021		Agencies
8. Conduct of Technical Budget Hearings for Tier 2 (New Spending) Proposals, including PCB	April - May, 2021	BMBs / ROs	Agencies
9. Conduct of ERB Hearings for Tier 2 Level, including PCB	May 24 - June 11, 2021	BTB, BMBs & ROs	
10. Sending of Confirmation Letters to Agencies of the Total Budget Levels (Tiers 1 and 2)	June 16 - 18, 2021	BTB, BMBs & ROs	
11. Presentation to the President and the Cabinet of the CY 2022 Proposed Budget Levels of Department/Agency/Special Purpose Funds	June 28, 2021	FPRB	
12. Finalization of National Expenditure Program (NEP), Budget of Expenditures and Sources of Financing (BESF) Tables, Staffing Summary, President's Budget Message	June 29 - July 6, 2021	BTB, BMB-C, ICTSS, LS, FPRB, OPCCB, LGRCB & BITS	
13. Printing of CY 2022 Budget Documents	July 7 - 20, 2021	BTB, BMB-C, ICTSS, LS, FPRB, OPCCB, LGRCB & BITS	
14. Submission of the CY 2022 Budget Documents to the President	July 22, 2021	OSEC, BTB & LS	
15. Submission of the CY 2022 President's Budget to Congress	July 26, 2021	BTB, LS, DLO-HOR & Senate	