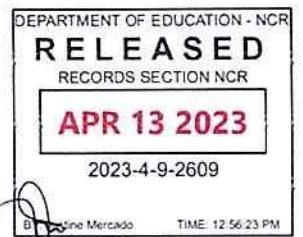




Republic of the Philippines  
**Department of Education**  
NATIONAL CAPITAL REGION



CN-2023-4-9-2609

April 11, 2023


**REGIONAL MEMORANDUM**

No. 265, s. 2023

**TO** : Schools Division Superintendents  
Division Finance Officers  
Schools Finance Staff  
All Others Concerned

**ADVISORY ON ENCODING AND SUBMISSION OF BUDGET PREPARATION FORMS THROUGH ONLINE SUBMISSION OF BUDGET PROPOSAL (OSBP) FOR FY 2024**

1. For the information and guidance of all concerned, attached is Memorandum OUF-2023-0208 from the Office of the Undersecretary for Finance dated April 5, 2023, re: "**Advisory on Encoding and Submission of Budget Preparation Forms through the Online Submission of Budget Proposal (OSBP) for FY 2024**," the content of which is self-explanatory.
2. Please see the attached enclosures for your ready reference:
  - a) Annex B - FY 2024 Budget Preparation Activities with Revised Schedule
  - b) Annex B1 - Budget Preparation Forms and Instructions
3. All concerned are hereby reminded of the deadline for submission on **April 30, 2023**. For technical assistance and concerns on the DBM Apps Portal account, you may email [ictsshelpdesk@dbm.gov.ph](mailto:ictsshelpdesk@dbm.gov.ph).
4. Immediate dissemination of and compliance with this Memorandum are earnestly desired.

  
**WILFREDO E. CABRAL, CESO III**  
Regional Director

Misamis St. Bago Bantay, Quezon City

Email Address: [ncr@deped.gov.ph](mailto:ncr@deped.gov.ph)

Website: <https://www.depedncr.com.ph>

Doc. Ref. Code RO-ORD-F004 Rev 00  
Effectively 01.26.23 Page 1 of 1

Encl.: As stated

Reference:

To be indicated in the Perpetual Index



Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY FOR FINANCE

**MEMORANDUM**  
**OUF-2023-0208**

**TO : REGIONAL DIRECTORS**  
**SCHOOLS DIVISION SUPERINTENDENTS**  
**REGIONAL AND SCHOOLS DIVISION FINANCE OFFICERS**  
**ALL OTHERS CONCERNED**

**FROM : ANNALYN M. SEVILLA**  
Undersecretary

**SUBJECT : ADVISORY ON ENCODING AND SUBMISSION OF BUDGET PREPARATION FORMS THROUGH THE ONLINE SUBMISSION OF BUDGET PROPOSAL (OSBP) FOR FISCAL YEAR 2024**

**DATE : April 5, 2023**

Pursuant to Annex B of National Budget Memorandum No. 147<sup>1</sup> issued by the Department of Budget and Management (DBM) on March 29, 2023, the revised deadline for the encoding and submission of the FY 2024 Agency Budget Proposals (Tier 1 and 2) through the Online Submission of Budget Proposal version 2.0 (OSBP v2.0) is **April 30, 2023**. All concerned units shall accomplish the Budget Preparation (BP) Forms listed in Annex B-1 of National Budget Memorandum (NBM) No. 145<sup>2</sup> (BP Forms and Instructions) through the OSBP v2.0, if applicable, as shown in the table below:

BP Forms	Central Office (CO)	Regional Offices (RO)	Schools Division Offices (SDO)	IU Secondary Schools
BP Form B	✓	N/A	N/A	N/A
BP Forms 100, 100-B and C	✓	N/A	N/A	N/A
BP Form 201 - Actual Obligations	✓	<i>Central Office shall facilitate the encoding of this form</i>		
BP Form 201 - Agency Request	✓	✓	✓	✓
BP Forms 202 and 203	if applicable	N/A	N/A	N/A
BP Form 204 (for OUs with Proposed Casuals and Contractuals)	✓	N/A	<i>Personnel Services (PS) Requirement of Casual Employees in the Schools</i>	
BP Form 205 (Mandatory and Optional Retirees)	✓	✓	✓	✓
BP Forms 206 and 207	if applicable	N/A	N/A	N/A
BP Form 300	✓	N/A	N/A	N/A

All units concerned shall set up their own workflow process per applicable BP Form and shall start the encoding of all applicable BP Forms through the OSBP v2.0 (<https://apps.dbm.gov.ph>). Excel files of BP Form 201 - Agency Request (Tier 1 Level) and BP Form 204 to be encoded in the OSBP v2.0 can be accessed through this link: [https://bit.ly/FY2024\\_OSBP\\_Encoding](https://bit.ly/FY2024_OSBP_Encoding). Excel files for the Tier 2 level shall follow once the Total Proposal of DepEd has been finalized.

<sup>1</sup> National Budget Memorandum No. 147 dated \_\_\_ March 2023: "Budget Priorities Framework for the Preparation of the FY 2024 Agency Budget Proposals under Tier 2"

<sup>2</sup> National Budget Memorandum No. 145 dated 12 January 2023: "National Budget Call for FY 2024"



Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY FOR FINANCE

When encoding the FY 2024 Tier 1 and Tier 2 Budget Proposals in the BP Form 201 - Agency Request, kindly observe the following:

<b>Personnel Services (PS)</b>	<b>Maintenance and Other Operating Expenses (MOOE)</b>
<ol style="list-style-type: none"><li>1. Do not encode Interfaceable PS items (e.g. Basic Salary, PERA, RATA, U/CA, MYB, YEB, Cash Gift, PEI, Step Increment, Pag-IBIG, PHIC, ECIP etc.) as these will be uploaded by the DBM through GMIS.</li><li>2. Ensure that the allocated amount for the Non-interfaceable PS items such as Salaries and Wages for Casual/ Contractual, Salaries for Substitute Teachers, Honoraria (Teaching Overload), Special Hardship Allowance, Loyalty Award, Magna Carta Benefits for PHWs, Terminal Leave Benefits and Lumpsums for Creation, Filling-up and Reclassification of Positions are not interchanged with one another.</li></ol>	<ol style="list-style-type: none"><li>1. Reallocation of MOOE items from one object to another is <b>allowed</b> (if applicable in your respective operations) but not to exceed the total MOOE allocated per operating unit.</li><li>2. Semi-expendable items should be in accordance with the provisions under COA Circular No. 2022-004 dated May 31, 2022.</li><li>3. Do not use unnecessary objects of expenditures such as but not limited to the following:<ul style="list-style-type: none"><li>• Textbooks and Other Instructional Materials (centrally-procured item);</li><li>• Extraordinary and Miscellaneous Expenses (for central and regional offices only);</li><li>• Cash Allowance to Teachers (region-wide lumpsum); and</li><li>• Other MOOE items not necessary in your respective operations.</li></ul></li></ol>

In addition, users must avoid adding zeroes to the amount provided that will cause the total Tier 1 ceiling to be exceeded.

Furthermore, before the final submission of selected BP Forms of each OUs, the encoded amounts should be validated first, in conformity with the matrix provided by the Central Office.

For queries and concerns on DBM Apps Portal account, you may coordinate with your respective DBM regional analyst or email at [ictsshelpdesk@dbm.gov.ph](mailto:ictsshelpdesk@dbm.gov.ph).

For strict compliance.

**ANNEX-B**

**FY 2024 BUDGET PREPARATION ACTIVITIES WITH REVISED SCHEDULE**

<b>ACTIVITY</b>	<b>As cited in Annex C of NBM No. 145 (dated Jan. 12, 2023)</b>	<b>Revised schedule As of February 6, 2023</b>
Encoding and submission (thru OSBPS) of: i. Post Year's Actual Obligations - B.P. Form Nos. 201 A, B, C, D ii. FY 2022 - 2026 Revenue Program - B.P. Form Nos. 100, 100-A, B, C	February 1 - April 28, 2023	January 23 - April 28, 2023
Issuance of NBM for Budget Priorities Framework	April 14, 2023	3rd week of March, 2023
Encoding and submission of all BP Forms of FY 2024 Budget Proposals (thru OSBPS) Details of Tier 1 (FEs) and Tier 2 (New Spending)	April 17 - May 15, 2023	4th week of March to April 30, 2023
Submission of signed hard copies of FY 2024 Budget Proposals	April 17 - May 15, 2023	4th week of March to April 30, 2023
Conduct of Technical Budget Hearings for Tier 2 (New Spending) Proposals, including PCB	April 17 - May 15, 2023	4th week of March to May 7, 2023

## **ANNEX B-1**

# **BUDGET PREPARATION FORMS AND INSTRUCTIONS**

**Annex 'B-1'**

**BP FORMS AND INSTRUCTIONS**

<b>BP Form</b>	<b>Title</b>
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
202	Profile for Locally-Funded Projects
203	Profile for Foreign-Assisted Projects
204	Staffing Summary of Non-Permanent Positions
205	List of Retirees
206	Convergence Programs and Projects
207	Climate Change Expenditures
300	FY 2024 Proposed Provisions