



Republic of the Philippines  
Department of Education  
Region VI – Western Visayas  
SCHOOLS DIVISION OF CAPIZ

April 17, 2023


DIVISION MEMORANDUM

No **171** s. 2023

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

To: Public Secondary School Heads of Implementing Units  
Accountants/Bookkeepers of Implementing Units  
All Others Concerned

1. Attached is **MEMORANDUM OUF-2023-020** titled “Advisory on Encoding and Submission of Budget Preparation Forms through the Online Submission of Budget Proposal (OSBP) For Fiscal Year 2024”.
2. Anent this, the Secondary Implementing Units are directed to prepare and submit their Budget Preparation Forms through the Online Submission of Budget Proposal (OSBP). Submission of (2) signed hard copies of URS Generated Budget Preparation Forms (BP Form 201 & BP Form 205) in yellow folder, shall be on or before **April 27, 2023** to the Budget Section.
3. Immediate dissemination of and compliance with this Memorandum are desired.

  
**MIGUEL MAC D. APOSIN EdD, CESO V**  
Schools Division Superintendent



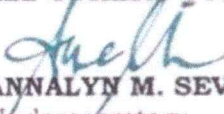
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Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY FOR FINANCE

**MEMORANDUM**  
OUF-2023-0206

**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"



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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**

ACTIVITY	As cited in Annex C of NBM No. 145 (dated Jan. 12, 2023)	Revised schedule As of February 6, 2023
Encoding and submission (thru OSBPS) of: i. Past 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