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Department of Environment and Natural Resources
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MEMORANDUM

FOR : **The Regional Executive Directors**
DENR Regions 1-13, CAR and NCR

Bureau Directors
BMB, LMB, FMB and ERDB

FROM : **THE UNDERSECRETARY**
Financial, Information Systems and Climate Change

SUBJECT : **SUBMISSION OF BP NOS. 100, 100-A & B AND CERTIFICATION OF DEPOSITED COLLECTION**

DATE : FEB 15 2022

This has reference to the National Budget Memorandum No. 142 dated 12 January 2022 regarding the preparation of Budget Proposal in compliance to the National Budget Call for FY 2023 (**Annex "A"**).

Pursuant to the Item No. 4.0 of the memorandum mentioned above, please be informed that the budget preparation (BP) Forms shall reflect all revenues collected and deposited in the National Treasury. For consistency, the BP Forms shall be accomplished in accordance with BP Forms and Instructions (**Annex "B-1"**) of NBM No. 142.

In this regard to comply with the general submission requirements and for consolidation of the BP Forms, you are advised to submit the following reports until **February 28, 2022** to ensure the timely submission of the Consolidated Budget Proposal No. 100, 100-A & B through Online Submission of Budget Proposal (OSBP) v2.0:

- a. BP Form 100 –Statement of Revenues (General Fund) FY 2021-2025
- b. BP 100-A: Statement of Revenue and Expenditures (Earmarked Revenue) FY 2021-2025
- c. Statement of Other Receipts/Expenditures (Off-Budgetary and Custodial Funds) FY 2021-2023

In addition, you are also required to submit the Certification from Bureau of Treasury for the deposited collection under Special Account in the General Fund (SAGF), specifically the Integrated Protected Area Fund (IPAF-25%) and the Wildlife Management Fund (Fund 151). The certification will be used for requesting Special Allotment Release Order (SARO) for the annual allocation for IPAF-25% and Fund 151 indicated in the **Special Provisions** in the General Appropriation Act (**Annex "C"**) in the amount of Thirty Million Pesos (P 30,000,000.00) and Five Million Five Hundred Thousand Pesos (P 5,500,000.00), respectively. The cash balances for IPAF and WMF based on the Financial Report as of 30 December 2020 are shown in **Annex "D"**.

Should you need any clarifications on the matter, please contact Ms. Leodina A. Laddaran/Ms. Ma. Rhennalou C. Salazar of the Accounting Division at telephone no. 8928-0254.

For strict compliance.


ATTY. ANALIZA REBUELTA-TEH



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



NATIONAL BUDGET MEMORANDUM

No. 142

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 2023**

DATE : 12 JANUARY 2022

1.0 BACKGROUND AND RATIONALE

- 1.1 The national budgeting system always aims to improve the efficiency of the underlying processes, i.e., planning, programming, procurement, cash management, and payment. These improvements in our public financial management systems intend to increase the volume and enhance the quality of public services.
- 1.2 Towards this end, the FY 2023 budget will ensure that only implementation-ready agency proposals are included. Thus, the 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 expected to improve their monitoring of priority outputs and results, factoring the "new normal" setting.
- 1.3 This "new normal" in the FY 2023 budget includes the continuing impact of the pandemic and the Supreme Court (SC) decision in **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. (G.R. NOS. 199802 AND 208488 DATED JULY 3, 2018) or ("MANDANAS RULING")**.
- 1.4 With increased resources available to local government units (LGUs), National Government Agencies (NGAs) should refrain from duplicating the direct delivery of devolved functions and services with the LGUs, and rather focus on capacitating and monitoring the LGUs and shift to addressing emerging national program concerns consistent with the strategies outlined in their respective DBM-approved Devolution Transition Plans (DTPs), once available.

2.0 EXPENDITURE MANAGEMENT FRAMEWORK

- 2.1 The FY 2023 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 **Public Investment Program (PIP)** and the **Approved FY 2023-2025 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 Pursuant to Section 4 of EO No. 138, s. 2021, the functions, services, and facilities devolved to the LGUs under Section 17 of RA No. 7160 and other pertinent laws shall be done in phases with the complete hand over from the NG to the LGUs not later than FY 2024. The NGAs shall now focus on policy and standards development for service delivery, provision of technical assistance, monitoring, and performance assessment of the LGUs. The NGAs shall also treat the LGUs as partners in development and consider cost-sharing arrangements in the implementation of devolved projects.
- 2.4 Relative to this devolution process, the national budget shall:
 - 2.4.1 Include the funding requirement for capacity building programs for LGUs to enable them to assume the devolved functions and services;
 - 2.4.2 Prioritize subsidies for local projects of 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; and
 - 2.4.3 Be consistent to the DBM-approved DTPs or the DTP duly endorsed by its Devolution Transition Committee if the plan has not yet been approved by the DBM.
- 2.5 To strengthen the vertical and horizontal linkages, strategic regional needs are to be prioritized 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 Coordination between Agency Central Offices (ACOs) with their respective Agency Regional Offices (AROs) for the medium-term shall be undertaken, subject to the following:

- a) The department 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 as a result of the "Mandanas Ruling".

In turn, AROs shall craft annual regional plans and budgets anchored to these priorities and criteria, coordinating their efforts with the RDCs to ensure convergence of regional programs.

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 and regional needs.

2.5.3 The ACOs through their AROs and SUCs shall finalize their agency budget proposals and should provide timely feedback to the RDCs on the items that were and were not 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.

2.6 The FY 2023 National Budget will reflect continued adoption of the following administrative reforms for greater budget transparency and reliability:

2.6.1 Two-Tier Budgeting Approach (2TBA);

2.6.2 Unified Accounts Code Structure (UACS);

2.6.3 Program-based budgeting structure through the Program Expenditure Classification (PREXC) approach;

2.6.4 Disaggregation of lump-sum amounts within the agency specific budgets to reflect the program/activity/project (P/A/P), implementing agencies and/or regional or local levels;

2.6.5 Cash Budgeting System (CBS) pursuant to EO No. 91, s. 2019 which emphasizes funding of implementation-ready programs, activities, and projects which can be completed within the fiscal year, or until the allowable implementation period as provided in the applicable general and special provisions of the GAA, if any;

2.6.6 A well-functioning, results-based and credible monitoring and evaluation system that will provide evidence-based information;

2.6.7 Institutionalization of the Program Convergence Budgeting (PCB) strategy in the budget process to link, harmonize, and synchronize the timing of critical program interventions; and

2.6.8 The Open Government Partnership (OGP) with civil society organizations (CSOs) for greater openness, transparency, and accountability.

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 future cost of ongoing and existing policies shall be determined through the updating/formulation of the Forward Estimates (FEs) for FYs 2023-2025.

Consistent with 2TBA, the discussion and deliberation on ongoing/existing programs/activities/projects (PAPs) for FY 2023 shall be separated from the consideration of new spending proposals and expansion of existing PAPs for the budget year. The Tier 1 which refers to the first phase of the 2TBA shall consist of the estimated actual cash requirements for ongoing PAPs and commitments at the same cost and quality. Meanwhile, the requirements for expanded/new proposals are taken up under Tier 2. The Tier 2 requirements for FY 2023 shall be guided by the Budget Priorities Framework which shall be issued in a separate issuance.

The details on the guidelines for the formulation of the FYs 2024-2025 FEs as well as the composition of the FY 2023 Tier 2 proposals are provided in **Annex A**.

4.0 GENERAL SUBMISSION REQUIREMENTS

4.1 All Budget Preparation (BP) Forms shall be accomplished consistent with **Annex B** (Budget Preparation Guidelines, Forms and Instructions) of this NBM, and submitted via the Online Submission of Budget Proposals System (OSBPS) v2.0, including those forms considered as "Not Applicable" to the agency/ department concerned. Three (3) sets of the hard copies thereof, generated from the OSBPS v2.0 must be submitted to the DBM, duly signed and 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 v2.0.** In the event the submitted hard copies of the required BP Forms duly endorsed by the Department/Agency Heads are inconsistent with

the encoded data under the OSBPS v2.0, **the encoded data shall prevail** and will be regarded as the official submission of the Departments/Agencies.

- 4.2 Strict adherence to the submission deadlines specified in **Annex C** (Calendar of Activities) of this NBM should be observed.
- 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 BP Forms and supporting documents cited in this NBM shall be submitted to the following:
 - 4.4.1 Administrative Service – Central Records division (AS-CRD), Ground Floor, DBM Building III, General Solano St., San Miguel, Manila, with respect to all national government agencies, including the State Universities and Colleges (SUCs) - University of the Philippines System and the Mindanao State University System; and
 - 4.4.2 DBM Regional Offices (ROs) concerned, for the rest of the SUCs.

5.0 **SPECIFIC SUBMISSION REQUIREMENTS**

- 5.1 Budget proposals of the following departments/agencies belonging to the education sector should **cover those activities to be implemented within the Calendar Year (CY) 2023** (i.e., January to December 2023 only):
 - Department of Education (DepEd),
 - SUCs,
 - Department of National Defense (DND)-Philippine Military Academy and National Defense College of the Philippines,
 - Department of Interior and Local Government (DILG)-Philippine Public Safety College and Philippine National Police,
 - Department of Science and Technology (DOST)-Philippine Science High School,
 - Department of Trade & Industry (DTI)-Technical Education and Skills Development Authority, and
 - Other Executive Offices (OEO)-Commission on Higher Education

Requirements to complete the whole School/Academic year beyond the CY 2023 shall not be included in the budget proposals.

- 5.2 For budget proposals of agencies involving specific concerns, the endorsement of pertinent departments/agencies/entities is required, 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 ¹ Review Panel	Funding proposals pertaining to the Hosting of International Conferences
NEDA	Approved TRIP and PIP
OPAPP	Payapa at Masaganang Pamayanan (PAMANA) Program
DICT	ISSP in support of ICT-related proposals
OEO-PhilISA	R & D of space science and technology applications (SSTAs) & Procurement of data from space-borne platforms
DOE (IAEECC) ²	Government Energy Efficiency Projects

- 5.3 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.

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
DENR	Pasig River Ferry Convergence Program
DENR	Risk Resiliency Program
POPCOM/ CPD	National Program on Population and Family Planning
OCS	Zero Hunger Program

¹ International Commitments Fund (ICF)

² Inter-Agency Energy Efficiency and Conservation Committee (IAEECC)

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

- 5.4 All endorsed projects by the responsible departments/agencies shall still be subject to DBM evaluation.
 - 5.5 ICT-related proposals, under the objects/sub-objects of expenditures listed in **Annex 'B-2'**, shall be included in the agency's Information Systems Strategic Plan which shall be prepared subject to the compliance with the rules and regulations issued by the DICT.
 - 5.6 Agencies are also reminded to tag the following activities in the OSBPS v2.0:
 - 5.6.1 Classification of Functions of Government (COFOG) which should be at 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; and
 - 5.6.2 Budgets for Climate Change per DBM-CCC Joint Memorandum Circular (JMC) No. 2015-1 dated March 24, 2015.
 - 5.7 Relative to the FY 2023 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.
- 6.0 For compliance.




TINA ROSE MARIE L. CANDIA
OIC, Secretary

ANNEX 'A'

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 the budget 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>Two processes are covered:</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 PDP 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. FY 2023 Tier 1 – FEs for the budget year: known budgetary amounts that are essential for the continued implementation of existing approved programs/activities/projects 2. Formulated FEs for the out-years FY 2024 and 2025 	<ol style="list-style-type: none"> 1. FY 2023 Tier 2 high priority new and expanded, implementation ready infrastructure P/A/Ps, included in the PIP and FY 2023-2025 TRIP, and with NEDA Board and/or Investment Coordination Committee (ICC) approval by March 31, 2022, 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 BPF.

TIER 1	TIER 2
	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 ³ .

SPECIFIC GUIDELINES (Tier 1 and Tier 2 Computation)

1.0 Preparation of Forward Estimates for FYs 2024-2026

- 1.1 FEs refer to the three-year estimate of the future costs of ongoing policies and existing PAPs **considering any expansion/ reduction of the said PAPs.**
- 1.2 The FEs for the out-years (i.e., FY 2024-2026) shall be formulated by the DBM in consultation with the department/agencies concerned.
- 1.3 The FEs shall consider the adjustments arising from changes in macro-economic parameters⁴, namely, foreign exchange rate and inflation rate.
 - 1.3.1 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 2024 until FY 2026.
 - 1.3.2 FYs 2024-2026 MOOE levels shall take into consideration adjustments in the cost requirements of items that are affected by changes in the prices of commodities. To determine the budgetary requirements of such items for FYs 2024-2026, the FY 2022 NEP shall be the base figure in formulating the FY 2024-2026 FEs.
- 1.4 The budgetary requirements in the FYs 2024-2026 FES shall incorporate changes resulting from the agency's 2021 Budget Utilization Rate (BUR) computed as current year's obligation (for MOOE and CO, as of December 31, 2021) over allotment on a per P/A/P BUR of the agency.
- 1.5 Estimates based on demand driven parameters, e.g. population-based P/A/Ps shall all be subject to BUR.

³ In adherence to EO No. 138, as implemented by DBM-DILG Joint Memorandum Circular No. 2021-2 dated August 12, 2021

⁴ Approved by the DBCC during its 180th meeting on December 14, 2021

- 1.6 The targeted outputs and outcomes shall be consistent with the level supported by the cash-based budgetary requirements formulated for the pertinent FE years.
- 1.7 Department/agencies shall be advised of their approved FYs 2024-2026 FEs.

2.0 Details of Tier 1 and 2 classifications

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, 2021. • For other Agencies: <ul style="list-style-type: none"> ➢ Salary of all filled positions reported in the GMIS as of December 31, 2021. • 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, 2021 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, 2021, as well as existing authorized allowances and collaterals of Military/Uniformed Personnel (MUP) 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 DBM-approved/authorized 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>May be transferred to Agency Budget during Tier 2 deliberation:</p> <ul style="list-style-type: none"> • 100% of the PS cost of new positions based on population-based formulas (e.g. teaching and MUP positions, among others); • 100% of the PS cost of the following unfilled positions: <ul style="list-style-type: none"> ➢ uniformed personnel in PNP, BJMP, BFP, PCG, NAMRIA, and BuCor; ➢ teaching positions; ➢ military personnel in the DND; and • 75% of the PS cost of unfilled medical and medical-allied positions. 	<ul style="list-style-type: none"> • 100% of the PS cost of new positions and staffing modifications approved by the DBM after December 31, 2021. • 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"> • Terminal Leave (TL) benefits of compulsory retirees, subject to submission of BP 205; • TL and Retirement Gratuity (RG) of MUPs and compulsory retirees of other agencies covered by special laws, and • Pension payments for existing retirees under CFAG, i.e., Judiciary and Ombudsman. 	<ul style="list-style-type: none"> • TL and RG for optional retirees; • Pension payments for new retirees for Military/uniformed personnel, and agencies covered by special laws, i.e., 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"> • Pension payments for new retirees under CFAG, i.e., Judiciary and Ombudsman

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; • Ongoing ICT P/A/Ps which are in accordance with the agency's Information Systems Strategic Plan consistent with the guidelines to be issued by the DICT; • 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 2022 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 2021 but not provided in the FY 2022 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 i.e., NTA, 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 Local Government Support Fund 	<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, including improved public service delivery; • Expanded/new ICT P/A/Ps with BP Form 202 which are in accordance with the agency's Information Systems Strategic Plan consistent with the guidelines to be issued by the DICT; • New/expansion of infrastructure subsidy/equity support to GOCCs and LGUs. • Maintenance costs and spare parts for projects to be completed by 2022 • 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 • New major capital projects to be implemented starting FY 2023, 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-Cabinet Committee as of March 31, 2022; • New foreign-assisted projects due for negotiation in FY 2022 and implementation in FY 2023 as contained in the programming documents of the lending

TIER 1	TIER 2
	institutions/donor/grantor as certified by the DOF. These shall be evaluated by DBM for possible inclusion of the loan proceeds component under the Unprogrammed Appropriations.

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 2023 per DBM-established guidelines, supported with an updated motor vehicle inventory and re-fleeting program, using the existing form being used by the agencies or the form to be issued by the DBM, 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. • Ongoing ICT P/A/Ps (e.g. software and ICT equipment) which are in accordance with the agency's Information Systems Strategic Plan consistent with the guidelines to be issued by the DICT; and • Basic CO requirements of newly completed facilities and newly approved filled positions as of December 31, 2021 but not provided in the FY 2022 budget. 	<ul style="list-style-type: none"> • Proposed new infrastructure projects included in the approved FYs 2023-2025 TRIP; • New major capital projects to be implemented starting FY 2023, 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-Cabinet Committee as of March 31, 2022; • New foreign-assisted projects due for negotiation in FY 2022 and implementation in FY 2023 as contained in the programming documents of the lending institutions/donor/grantor as certified by the DOF. These shall be evaluated by DBM for possible inclusion of the loan proceeds component 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 which are in accordance with the agency's Information Systems Strategic Plan consistent with the guidelines to be issued by the DICT; and • Other proposed new and expanded capital outlays that are non-infrastructure in nature, which are implementation-ready

Shown in **Annex D** is the FY 2023 Tier 1 level showing the amounts by agency and allotment class based on the DBM-formulated FY 2023 FEs during the FY 2022 budget preparation.

---Nothing Follows under ANNEX A---

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 2023 Proposed Provisions

STATEMENT OF REVENUES
(GENERAL FUND)
FY 2021-2025
(In Thousand Pesos)

Department :

Agency :

SOURCE OF REVENUE	DESCRIPTION SOURCE OF REVENUE	OBJECT CODE	LEGAL BASIS	AMOUNT IN P'000						REMARKS	
				2021		2022	2023	2024	2025		
				ESTIMATE	ACTUAL	PROGRAM	PROPOSED	PROJECTIONS	PROJECTIONS		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Free Portion - Tax Revenues - Non-Tax Revenues											
Earmarked Portion - Tax Revenues - Non-Tax Revenues											
GRAND TOTAL											
** REMARKS :											
PREPARED BY:			APPROVED:				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 2021 BESF.
- Column 6: The amounts in this column shall reflect the agency's actual revenue collections deposited with BTr for FY 2021.
- Column 7: The amounts in this column shall reflect the FY 2022 BESF level or the updated estimates, if any, based on new assumptions.
- Columns 8-10: Reflect the projected revenues for FYs 2023 to 2025 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 2023-2025 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in FY 2021 compared with the FY 2021 income estimate shall also be justified.

**STATEMENT OF REVENUES AND EXPENDITURES
EARMARKED REVENUES
FY 2021-2025
(In Thousand Pesos)**

Department :

Agency :

CATEGORY	DESCRIPTION SOURCE OF REVENUE	UACS OBJECT CODE	LEGAL BASIS	NATURE OF EXPENDITURES	FUND BALANCE as of DEC. 31, 2021*	AMOUNT IN P'000										REMARKS	
						2021 ACTUAL		2022 PROGRAM		2023 PROPOSED		2024 PROJECTIONS		2025 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																	
**REMARKS																	
PREPARED BY:						APPROVED:						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, 2021, which shall be equivalent to the fund balance as of December 31, 2020 plus 2021 actual remitted collections less 2021 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 2021.
- Columns 9-10: The amounts in this column shall be based on the FY 2022 BESF figures consistent with BP Form 100.
- Columns 11-16: Reflect the projected income and expenditures from FYs 2023 to 2025 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 2023 vis-à-vis prior and current year level must be fully justified. Reasons for material deviations of income realization in FY 2021 compared with the FY 2021 income estimate shall also be justified.

**STATEMENT OF OTHER RECEIPTS/EXPENDITURES
OFF-BUDGETARY AND CUSTODIAL FUNDS
FY 2021-2023
(In Thousand Pesos)**

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, 2021 (6)	AMOUNT IN P'000						REMARKS (13)
						2021 ACTUAL		2022 PROGRAM		2023 PROPOSED		
						RECEIPT (7)	EXPENDITURE (8)	RECEIPT (9)	EXPENDITURE (10)	RECEIPT (11)	EXPENDITURE (12)	
GRAND TOTAL												
**REMARKS:												
PREPARED BY:				APPROVED :				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, 2021 shall be equivalent to the Cash Balance as of December 31, 2020 plus FY 2021 Actual Receipt minus FY 2021 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, 2021, which shall be equivalent to the Cash Balance as of December 31, 2020 plus FY 2021 Actual Revenue minus FY 2021 Actual Expenditure.
- Column 7: Reflect the actual receipts/collections for FY 2021.
- Column 8: Reflect the actual expenditures for FY 2021 which were charged against the fund.
- Column 9: Reflect the estimated receipts/collections for FY 2022 consistent with the FY 2022 BESF.
- Column 10: Reflect the estimated expenditures for FY 2022 consistent with the FY 2022 BESF.
- Column 11: Reflect the estimated receipts/collections for FY 2023.
- Column 12: Reflect the estimated expenditures for FY 2023.
- 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 2021-2023
(In Thousand Pesos)**

Department:

Agency:

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, 2021 (6)	AMOUNT IN P'000						REMARKS (13)
						2021 ACTUAL		2022 PROGRAM		2023 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												

****REMARKS:**

PREPARED BY: <hr/> CHIEF ACCOUNTANT	APPROVED: <hr/> HEAD OF OFFICE/AGENCY	DATE: <hr/> 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, 2021 shall be equivalent to the Cash Balance as of December 31, 2020 plus FY 2021 Actual Receipt minus FY 2021 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, 2021, which shall be equivalent to the Cash Balance as of December 31, 2020 plus FY 2021 Actual Receipt minus FY 2021 Actual Expenditure, if applicable.
- Column 7: Reflect the actual receipts for FY 2021.
- Column 8: Reflect the actual expenditures for FY 2021 which are charged against the donations/grant proceeds.
- Column 9: Reflect the estimated receipts for FY 2022.
- Column 10: Reflect the estimated expenditures for FY 2022 to be charged against the donations/grant proceeds.
- Column 11: Reflect the estimated receipts for FY 2023.
- Column 12: Reflect the estimated expenditures for FY 2023 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.

FY 2023 BUDGET PREPARATION CALENDAR

ACTIVITY	2023 Calendar	Responsible Unit	
		within DBM	Outside DBM
1. Issuance of the National Budget Memorandum (NBM) for the Budget Call	2nd week of January 2022	BTB	
2. Budget Forum			
i. DBM Central Office and Regional Offices Officials and Staff	January 25, 2022	BTB	
ii. National Government Agencies	January 26, 2022	BTB	
iii. Government Corporations	January 27, 2022	BMB-C	
3. DBM-Regional Offices (ROs) /Agency ROs Budget Forum	Jan 27 - Feb 2022	ROs	
4. RDC Consultation/Dialogue with Selected Agency Central Offices (CO) /ROs	February 2022		Agencies
5. Consultations with:	February 2022		
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
6. Encoding and submission (thru OSBPS) of:	February 1 - April 15, 2022		Agencies
i. Past Year's Actual Obligations - B.P. Form Nos. 201 A, B, C, D			
ii. FY 2021 - 2025 Revenue Program - B.P. Form Nos. 100, 100-A, B, C			
iii. CY 2023 Funding requirement for compulsory retirees - BP Form 205			
7. Issuance of NBM for Budget Priorities Framework	April 30, 2022	FPRB	
8. Deadline of Submission (thru OSBPS) of CY 2023 Budget Proposals Tiers 1 (FEs) and 2	May 31, 2022		Agencies
i. All B.P. Forms			
9. Conduct of Technical Budget Hearings for Tier 2 (New Spending) Proposals, including PCB	April - May, 2022	BMBs / ROs	Agencies
10. Conduct of ERB Hearings	May 23 - June 9, 2022	BTB, BMBs, ROs, LGRCB, OPCCB	
11. Sending of Confirmation Letters to Agencies of the Total Budget Levels (Tiers 1 and 2)	June 15 - 17, 2022	BTB, BMBs & ROs	
12. Presentation to the President and the Cabinet of the CY 2023 Proposed Budget Levels of Department/Agency/Special Purpose Funds	June 23, 2022	FPRB	
13. Finalization of National Expenditure Program (NEP), Budget of Expenditures and Sources of Financing (BESF) Tables, Staffing Summary, President's Budget Message	June 24- July 1, 2022	BTB, BMB-C, ICTSS, LS, FPRB, OPCCB, LGRCB & BITS	
14. Printing of CY 2023 Budget Documents	July 4 - 19, 2022	BTB, BMB-C, ICTSS, LS, FPRB, OPCCB, LGRCB & BITS	
15. Submission of the CY 2023 Budget Documents to the President	July 21, 2022	OSEC, BTB & LS	
16. Submission of the CY 2023 President's Budget to Congress	July 25, 2022	BTB, LS, DLO-HOR & Senate	

X. DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES

A. OFFICE OF THE SECRETARY

For general administration and support, support to operations, and operations, including locally-funded and foreign-assisted projects as indicated hereunder P 18,969,016,000

New Appropriations, by Program

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
PROGRAMS				
General Administration and Support	P 1,986,900,000	P 1,249,672,000	P 539,500,000	P 3,776,072,000
Support to Operations	1,084,630,000	899,037,000	134,706,000	2,118,373,000
Operations	4,356,319,000	5,423,379,000	3,294,873,000	13,074,571,000
NATURAL RESOURCES ENFORCEMENT AND REGULATORY PROGRAM	527,888,000	1,051,947,000	11,000,000	1,590,835,000
NATURAL RESOURCES CONSERVATION AND DEVELOPMENT PROGRAM	3,828,431,000	4,296,677,000	3,283,873,000	11,408,981,000
ENVIRONMENT AND NATURAL RESOURCES RESILIENCY PROGRAM		74,755,000		74,755,000
TOTAL NEW APPROPRIATIONS	P <u>7,427,849,000</u>	P <u>7,572,088,000</u>	P <u>3,969,079,000</u>	P <u>18,969,016,000</u>

Annex C

Special Provision(s)

1. **Integrated Protected Areas Fund.** In addition to the amounts appropriated herein, the following funding sources, constituted into the Integrated Protected Areas Fund (IPAF) shall be used to finance projects and activities of the National Integrated Protected Areas System (NIPAS) in accordance with Section 16 of R.A. No. 7586, as amended by R.A. No. 10629:

- (a) Thirty Million Pesos (P30,000,000) from the twenty-five percent (25%) income generated by each protected area from the operations of the NIPAS and management of wild flora and fauna, deposited with the National Treasury and released subject to the submission of a Special Budget pursuant to Section 35, Chapter 5, Book VI of E.O. No. 292, s. 1987; and
 - (b) Seventy-five percent (75%) income retained by each Protected Area Management Board (PAMB), deposited in an authorized government depository bank.
- In no case shall said amount be used for payment of Personnel Services.

2. **Wildlife Management Fund.** In addition to the amounts appropriated herein, the amount of Five Million Five Hundred Thousand Pesos (P5,500,000) shall be used for the conservation and protection of wildlife resources sourced from fines, damages, fees, charges, donations, endowments, grants or contributions collected or granted within the jurisdiction of the DENR, constituted into the Wildlife Management Fund in accordance with Sections 4 and 29 of R.A. No. 9147.

Release of funds shall be subject to the submission of a Special Budget pursuant to Section 35, Chapter 5, Book VI of E.O. No. 292, s. 1987.

3. **National Land Titling Program.** Of the amounts appropriated herein under Land Survey, Disposition and Records Management, One Hundred Million Pesos (P100,000,000) shall be used for the first year implementation of the 10-Year National Land Titling Program.

4. **Comprehensive Agrarian Reform Program.** The amounts of Forty Eight Million One Hundred Seventy Eight Thousand Pesos (P48,178,000) and One Hundred Seventy Million Four Hundred Twenty Eight Thousand Pesos (P170,428,000) appropriated herein shall be used exclusively in support of the Land Survey and Distribution and Program Beneficiaries Development, respectively, under the Comprehensive Agrarian Reform Program.

5. **Operational Plan for the Manila Bay Coastal Management Strategy.** The amount of One Billion Six Hundred Twenty Three Million Five Hundred Three Thousand Pesos (P1,623,503,000) appropriated herein shall be used for the implementation of the Operational Plan for the Manila Bay Coastal Management Strategy pursuant to the Supreme Court Decision in Metropolitan Manila Development Authority, et al. vs. Concerned Citizens of Manila Bay, G.R. No. 171947-48 promulgated on December 18, 2008. The DENR shall submit the following documents to the DBM to facilitate the preparation and submission to the Supreme Court of the quarterly progressive report on the utilization of funds: (i) quarterly reports of Statement of Appropriations, Allotments, Obligations, Disbursements and Balances; and (ii) Work and Financial Plan.

6. **National Greening Program.** The amount of Two Billion Two Hundred Sixty Five Million Seven Hundred Forty Six Thousand Pesos (P2,265,746,000) appropriated under Forest Development, Rehabilitation, Maintenance and Protection shall be used for the implementation of the National Greening Program (NGP).

The DENR shall coordinate with the SUCs in the establishment of nurseries including clonal nurseries, the conduct of forest research and mangrove reforestation activities and other similar activities within the scope of the NGP in their campuses.

Cash Balances per Financial Report
 As of December 30, 2020

	<u>IPAF - 25%</u>	<u>WMF</u>
Region I	19,519,868.55	85,790.00
Region II	4,945,451.78	21,800.00
Region III	8,375,571.83	2,615,707.42
Region IV-A	23,854,214.36	2,653,052.17
Region IV-B	27,894,513.46	4,797,509.55
Region V	1,580,200.38	462,066.84
Region VI	2,511,366.28	215,816.07
Region VII	81,057,443.34	1,231,919.32
Region VIII	4,667,421.16	4,058.75
Region IX	594,792.50	-
Region X	11,325,703.27	436,983.20
Region XI	398,778.69	1,670,739.75
Region XII	19,075,043.69	-
Region XIII	1,951,156.85	18,890.22
CAR	13,221,134.82	-
NCR	-	2,611,073.66
BMB	-	3,616,610.19
Total	<u>217,449,568.68</u>	<u>20,442,017.14</u>
Cash Balance per BESF		
Earmarked Revenue	169,678.00	24,431.00
(In Thousand Pesos)		

Annex D

**Intergrated Protected Area Fund (IPAF 25%)
 Wildlife Management Fund (Fund 151)**

1. Discrepancy in the Reported Income in Far No. 5 with the reported income in the FS.
2. Tax on Forest Products not included in the Balance for Earmarked Revenue.

Department of Environment and Natural Resources
Visayas Avenue, Diliman, Quezon City

Cash Balance per Financial Report
As of December 30, 2020

	<u>IPAF - 25%</u>	<u>WMF</u>
Region I	19,519,868.55	85,790.00
Region II	4,945,451.78	21,800.00
Region III	8,375,571.83	2,615,707.42
Region IV-A	23,854,214.36	2,653,052.17
Region IV-B	27,894,513.46	4,797,509.55
Region V	1,580,200.38	462,066.84
Region VI	2,511,366.28	215,816.07
Region VII	81,057,443.34	1,231,919.32
Region VIII	4,667,421.16	4,058.75
Region IX	594,792.50	-
Region X	11,325,703.27	436,983.20
Region XI	398,778.69	1,670,739.75
Region XII	19,075,043.69	
Region XIII	1,951,156.85	18,890.22
CAR	13,221,134.82	
NCR		2,611,073.66
BMB	(3,523,092.28)	3616610.19
Total	<u>217,449,568.68</u>	<u>20,442,017.14</u>

Cash Balance per BESF

Earmarked Revenue **169,678**

24,431

(In Thousand Pesos)

Integrated Protected Area Fund (IPAF 25%)

Wildlife Management Fund (Fund 151)

1. Discrepany in the Reported Income in FAR no. 5 with the reported income in the FS.
2. Tax on Forest Products not included in the Balance for Earmarked Revenue.

Table B.15
EARMARKED REVENUES, 2020-2022
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2020	2020 ACTUAL		2021 PROGRAM		2022 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures
DEPARTMENT OF ENERGY									
Office of the Secretary			297,275,934	21,245,625	94,709	20,341,088	8,706,973	19,769,999	8,812,725
	PD 87/PD 972/ RA 9513/PD 1234/ RA 11371	Government share from National Wealth		21,196,402	-	20,308,528	8,000,000	19,741,811	8,000,000
		Petroleum							
		Oil		46,536		97,649		121,198	
		Gas							
		Malampaya		19,079,099		15,718,428	8,000,000 ^{7/}	14,958,000	8,000,000 ^{7/}
		Libertad							
		Coal		1,509,277		3,919,278		4,081,025	
		Geothermal		336,663		336,608		344,083	
		Wind		57,180		59,746		59,746	
		Hydro		110,338		118,969		118,923	
		Solar		57,309		57,850		58,836	
		Other service income		49,223	-	32,560	-	28,188	-
		Permit fees (import)		299		204		246	
		Clearance and certification fees		11,986		1,328		1,445	
		Verification and authentication fees		349		63		81	
		Processing fees		5,052		2,148		2,224	
		Fines and penalties - service income		11,453		5,500		5,500	
		Other service income		20,034		23,317		18,692	
		Locally-funded projects			94,709 ^{8/}		706,973 ^{8/}		812,725 ^{8/}
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES									
Office of the Secretary			1,816,228	426,265	141,136	369,821	178,347	405,461	175,500
Biodiversity Management Bureau Integrated Protected Areas Fund	RA 7586	25% of income from entrance fees and use of the facilities, operations or management of the different wild flora and fauna under the National Integrated Protected Areas System (NIPAS)	169,678	53,877	25,766	56,047	30,000	58,029	30,000
		Tax on forest products	52	9	-	-	-	-	-
		Permit fees	5,258	1,469	-	1,143	-	1,204	1,000
		Registration fees	835	5	-	10	-	16	-
		Clearance and certification fees	271	46	-	236	-	309	-
		Supervision and regulation enforcement fees	771	954	4,000	1,736	4,000	1,822	1,000
		Inspection fees	6	-	-	-	-	1	-
		Processing fees	226	40	-	6	-	82	-
		Fines and penalties - service income	467	1	-	-	-	-	-
		Other service income	141,209	43,893	18,266	45,414	22,977	46,999	25,000
		Rent/Lease income	17,652	5,457	3,500	5,812	2,023	5,841	2,000
		Entrance fees	1,477	760	-	766	-	785	1,000
		Fines and penalties - business income	8	-	-	-	-	-	-
		Other business income	1,426	1,230	-	911	1,000	957	-
		Income from grants and donation	1	-	-	-	-	-	-
		Miscellaneous income	19	13	-	13	-	13	-
Wildlife Management Fund	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to the implementation of the Wildlife Act	24,341	4,047	2,043	4,728	5,500	5,367	5,500
		Permit fees	19,660	2,713	542	2,965	2,484	3,525	3,500
		Registration fees	114	34	-	29	-	33	-
		Clearance and certification fees	3,113	885	1,078	1,218	2,000	1,303	2,000
		Supervision and regulation enforcement fees	199	77	-	33	-	34	-
		Inspection fees	1,015	300	423	437	1,000	418	-
		Verification and authentication fees	1	1	-	-	-	-	-
		Processing fees	118	17	-	35	-	39	-
		Fines and penalties - Service income	9	-	-	-	9	-	-
		Other service income	102	17	-	6	-	10	-
		Other business income	7	-	-	-	7	-	-
		Miscellaneous income	3	3	-	5	-	5	-

Table B.15
EARMARKED REVENUES, 2020-2022
(In thousand pesos)

Department/Agency/Fund	Legal Bases	Particulars	Balance as of Dec. 31, 2020	2020 ACTUAL		2021 PROGRAM		2022 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures
Environmental Management Bureau			276,394	174,880	34,031	203,642	35,000	210,969	-40,000
Air Quality Management Fund			201,220	79,689	34,031	132,238	35,000	138,850	35,000
	RA 8749	Supervision and regulation enforcement fees	201,220	79,452	34,031	132,210	35,000	138,820	35,000
		Other service income	-	237	-	28	-	30	-
National Water Quality Management Fund	RA 9275	Supervision and regulation enforcement fees	75,174	48,541	-	39,348	-	39,742	5,000
Area Water Quality Management Fund	RA 9275	Supervision and regulation enforcement fees	N/A	46,650	-	32,056	-	32,377	-
Mines and Geo-Sciences Bureau	RA 7942	Share from national wealth	1,306,230	179,895	60,406	110,742	91,078	115,742	85,000
Palawan Council for Sustainable Development Wildlife Management Fund	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to the implementation of the Wildlife Act (Wildlife clearances, permits and certifications)	39,585	13,566	18,890	14,662	16,769	15,354	15,000
DEPARTMENT OF FINANCE			<u>16,013,036</u>	<u>1,787,558</u>	<u>1,021,061</u>	<u>1,890,366</u>	<u>664,220</u>	<u>2,084,150</u>	<u>737,244</u>
Bureau of Customs			<u>2,375,235</u>	<u>660,139</u>	<u>696,903</u>	<u>814,596</u>	<u>347,428</u>	<u>851,575</u>	<u>347,428</u>
Non-Intrusive Container Inspection System Project Fund	EO 592/EO 635	Income collected from the Container Security Fee (CSF)	1,679,823	534,835	696,903	689,588	297,428	724,067	297,428
Super Green Lane Trust Fund	EO 230/EO 563	Income from the service fees charged for shipments of qualified importers utilizing the Super Green Lane (SGL) Facility	695,412	125,304	-	125,008	50,000	127,508	50,000
Bureau of Internal Revenue Special Education Fund	RA 5447	1% share in the taxes on locally-manufactured Virginia-type cigarettes	7,980,594	519,464	-	803,278	-	1,000,705	-
Insurance Commission			<u>5,657,207</u>	<u>607,955</u>	<u>324,158</u>	<u>272,492</u>	<u>316,792</u>	<u>231,870</u>	<u>389,816</u>
Insurance Fund	RA 8424/PD 612	25% share in the premium tax collections of the BIR	4,433,427	245,902	107,468	-	83,171	-	152,371
Pre-Need Fund	RA 9829	Fees and charges and other income derived from the regulation of pre-need companies	1,223,780	362,053	216,690	272,492	233,621	231,870	237,445
DEPARTMENT OF HEALTH			<u>1,929,611</u>	<u>528,724</u>	<u>278,846</u>	<u>607,458</u>	<u>808,976</u>	<u>611,893</u>	<u>764,403</u>
Office of the Secretary	RA 6631/RA 8407 RA 6632/RA 7953	Share from Franchise Tax/VAT collected by Philippine Racing Club, Inc. and Manila Jockey Club, Inc. to benefit the Philippine Anti-Tuberculosis Society, Inc., the White Cross and the PCSO	N/A			29,420	29,420	29,420	29,420
Bureau of Quarantine and International Health Surveillance	RA 9271	At least 50% of income from quarantine services	294,994	127,244	84,927	154,896	91,743	156,445	148,745
Food and Drug Administration	RA 9502/ RA 9711	Income collection from fees, fines, royalties and other charges	1,634,617	401,490	193,919	423,142	687,813	426,028	586,238
DEPARTMENT OF INFORMATION AND COMMUNICATIONS									
TECHNOLOGY									
Office of the Secretary	RA 10929	Spectrum users fees	9,874,059 ^{3/}	5,234,985	1,133,460	2,827,791	2,725,461	2,993,010	2,550,655
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT									
Bureau of Fire Protection	RA 9514	80% of the fees, fines and penalties collected under the new Fire Code of the Philippines	8,097,786	2,509,140	193,996	1,907,038	1,000,000	2,135,395	1,000,000

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Donations and Grants				156,696	187,445	56,657	-	154,913	-	1,449
In Cash	MOA	Bloomberry Cultural Foundation Inc. (BCFI)	Procurement of audio-visual and networking equipment and services for the National Museum of Natural History	334	4,029	21,000	-	-	-	-
	R.A. 8492	PCSO and DOST		-	-	8,154	-	-	-	-
	MOA	Japan	Maintenance of National Museum of Fine Arts Repository	449	-	-	-	-	-	449
	MOA / R.A. 113333	Income generating government	Special programs, projects and activities of the museum	154,913	182,216	27,303	-	154,913	-	-
	MOA	Aboitiz Foundation	Donation for relief	-	200	200	-	-	-	-
	MOA / R.A. 113333	Philam Life and General Insurance Company	Financial Support	1,000	1,000	-	-	-	-	1,000
Philippine High School for the Arts				3,405	866	1,816	900	700	800	700
Trust Receipts				24	48	701	300	200	300	200
Receipts Deposited with the National Treasury other than IATF	R.A. 9184	Others - Performing bond and bidding fee	Refundable performance bond and bid bond	24	48	701	300	200	300	200
Donations and Grants				3,381	818	1,115	600	500	500	500
In Cash	E.O. 420	Local Government Units/Parents/National Government/NGO	Donations for the performances and other activities of the students	3,381	818	1,115	600	500	500	500
STATE UNIVERSITIES AND COLLEGES				38,398,615	22,905,602	18,299,799	26,073,906	29,310,544	26,426,842	27,100,562
Retained Income/Receipts	R.A. 8292	Tuition fees, collection from students, other sources	PS, MOOE, CO	38,398,615	22,905,602	18,299,799	26,073,906	29,310,544	26,426,842	27,100,562
DEPARTMENT OF ENERGY				3,085,133	15,525	3,943,222	3,042	1,505,594	2,310	752,999
Trust Receipts				3,085,133	15,525	3,943,222	3,042	1,505,594	2,310	752,999
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 8479 Sec. 10 / P.D. 1956 / R.A. 7638	Others	Gasoline station training and loan fund / oil price stabilization fund / Energy Regulation 1-94	3,085,133	15,525	3,943,222	3,042	1,505,594	2,310	752,999
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES				503,121	203,880	174,508	218,186	226,560	227,815	217,439
Office of the Secretary				323,355	161,471	108,999	173,656	115,089	181,059	100,394
Retained Income/Receipts				319,873	160,603	106,386	172,156	113,144	179,545	98,737
	R.A. 7586 and DBM-DENR Joint Circular on R.A. 10629	Seventy-five percent (75%) of income from entrance fees and use of facilities, operations, and management of the different wild flora and fauna under the NIPAS	Maintenance, administration, operation, and management expenses of the NIPAS	319,873	160,603	106,386	172,156	113,144	179,545	98,737
Revolving Fund				3,182	868	2,613	1,500	1,945	1,514	1,657
	General provisions in the GAA	Income from Hostels/Dormitories and other Like facilities	Maintenance, administration and operating expenses of hostel	3,482	868	2,613	1,500	1,945	1,514	1,657
Environmental Management Bureau				179,766	42,409	65,509	44,530	111,471	46,756	117,045
Revolving Fund				179,766	42,409	65,509	44,530	111,471	46,756	117,045
	P.D. 984, P.D. 1586	Fines and penalties - service income	MOOE/CO	179,766	42,409	65,509	44,530	111,471	46,756	117,045