



DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
KAGAWARAN NG KAPALIGIRAN AT LIKAS YAMAN



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 C**

DATE : **FEB 07 2024**

This has reference to the National Budget Memorandum (NBM) No. 149 dated 27 December 2023 regarding the preparation of Budget Proposal in compliance to the National Budget Call for FY 2025¹.

Item 4.0 of NBM No. 149, memorandum on the General Submission Requirements, state that all Budget Preparation (BP) Forms shall be accomplished in accordance with BP Forms and Instructions of the said NBM.

To facilitate the consolidation and encoding of the BP Forms, submit the following reports to the Accounting Division not later than **28 February 2024** through email address at denrco.conso@gmail.com. The forms are downloadable at the DBM website:

- a. **BP Form 100**: Statement of Revenues (General Fund) FY 2023-2027;
- b. **BP Form 100-A**: Statement of Revenue and Expenditures (Earmarked Revenue) FY 2023-2027;
- c. **BP Form 100-B**: Statement of Other Receipts/Expenditures (Off-Budgetary and Custodial Funds) FY 2023-2025; and
- d. **BP Form 100-C**: Statement of Donations and Grants (In Cash or In Kind) FY 2023-2025.

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.

Your immediate appropriate action.

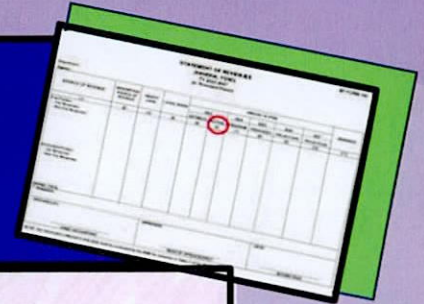

ATTY. ANALIZA REBUELTA-TEH

MEMO NO. 2024 - 109

¹ National Budget Call FY 2025 (<https://www.dbm.gov.ph/index.php/the-secretary-2/speeches/2535-national-budget-memorandum-no-149>)

BP FORMS WITH CHANGES

BP FORM 100 STATEMENT OF REVENUES (General Fund)

A thumbnail image of the BP Form 100 Statement of Revenues (General Fund). The form is a table with multiple columns and rows. A red circle highlights a specific cell in the table, likely indicating a change or a point of interest.

Instructions for Column 6 Modified:

- ✓ The amounts in this column shall reflect the agency's actual revenue collections deposited with BTr for FY 2023, **as verified in the reported cumulative remittance to BTr per FAR No.5.**

Note: Additional instructions for verification purposes

**STATEMENT OF REVENUES
(GENERAL FUND)
FY 2023-2027
(In Thousand Pesos)**

Department :

Agency :

SOURCE OF REVENUE (1)	DESCRIPTION SOURCE OF REVENUE (2)	OBJECT CODE (3)	LEGAL BASIS (4)	AMOUNT IN P'000					REMARKS (11)	
				2023		2024	2025	2026		2027
				ESTIMATE (5)	ACTUAL (6)	PROGRAM (7)	PROPOSED (8)	PROJECTIONS (9)		PROJECTIONS (10)
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 FORMS WITH CHANGES

BP FORM 100-A STATEMENT OF REVENUES AND EXPENDITURE (Earmarked Revenues)

Additional Instructions:

- ✓ **Column 6:** The amount in this column shall reflect the balance of the fund as of December 31, 2023, which shall be equivalent to the fund balance as of December 31, 2022 plus 2023 actual remitted collections **as certified by the BTr**, less 2023 actual obligations.

Line agencies shall coordinate and reconcile report(s) with the BTr and the DBM to confirm that the reported year-end fund balance is consistent with the deposited collections certified by the BTr, less actual obligations. This is to ensure the accuracy and consistency of data/information reported in the BESF with the records of the BTR and the DBM.

Note: This is to ensure accuracy and consistency of fund balance reported in Table B.15 of the BESF with the records of the Bureau of the Treasury and the DBM.

**STATEMENT OF REVENUES AND EXPENDITURES
EARMARKED REVENUES
FY 2023-2027
(In Thousand Pesos)**

Department :
Agency :

CATEGORY (1)	DESCRIPTION SOURCE OF REVENUE (2)	UACS OBJECT CODE (3)	LEGAL BASIS (4)	NATURE OF EXPENDITURES (5)	FUND BALANCE as of DEC. 31. 2023 (6)	AMOUNT IN P'000										REMARKS (17)	
						2023 ACTUAL		2024 PROGRAM		2025 PROPOSED		2026 PROJECTIONS		2027 PROJECTIONS			
						Revenue (7)	Expenditure (8)	Revenue (9)	Expenditure (10)	Revenue (11)	Expenditure (12)	Revenue (13)	Expenditure (14)	Revenue (15)	Expenditure (16)		
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						

BP FORMS WITH CHANGES

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

☐ **Instructions for Columns 1 & 7 Modified:**

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

Custodial Funds refer to receipts collected as an agent for another entity or cash received by any government agency - whether from a private source or another government agency - to fulfill a specific purpose.

These also include trust receipts in a Trust Fund classified as

- (i) inter-agency transfer funds (IATF);***
- (ii) receipts deposited with the national treasury other than IATF; and***
- (iii) receipts deposited with authorized government depository bank***
- (iv) 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 7: Reflect the actual receipts/collections for FY 2023, ***as verified in the submitted FAR No. 5.***

Note:

- 1) Custodial Funds is updated based on the Glossary in the BESF**
- 2) For verification/validation of report**

**STATEMENT OF OTHER RECEIPTS/EXPENDITURES
OFF-BUDGETARY AND CUSTODIAL FUNDS
FY 2023-2025
(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, 2023* (6)	AMOUNT IN P'000						REMARKS (13)
						2023 ACTUAL		2024 PROGRAM		2025 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, 2023 shall be equivalent to the Cash Balance as of December 31, 2022 plus FY 2023 Actual Receipt minus FY 2023 Actual Expenditure.