



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

March 26, 2024

REGIONAL MEMORANDUM

No. **361** s. 2024

**REMINDERS ON THE ENCODING AND SUBMISSION OF BUDGET
PREPARATION FORMS THROUGH THE ONLINE SUBMISSION
OF BUDGET PROPOSALS SYSTEM (OSBPS) FOR
FISCAL YEAR 2025**

To: Schools Division Superintendents
School Heads of Implementing Unit Secondary Schools
All Others Concerned

1. Attached is DepEd Memorandum OUF-2024-0173, dated March 21, 2024, regarding the encoding and submission of Budget Preparation Forms through the Online Submission of Budget Proposals System (OSBPS) for Fiscal Year 2025, for information and guidance of all concerned.
2. Immediate dissemination of and strict compliance with this Memorandum are desired.


EVELYN R. FETALVERO CESO IV
Regional Director

Enclosures: Memorandum OUF-2024-0173

References: None

To be indicated in the Perpetual Index under the following subjects:

FY 2025 OSBPS ENCODING

FD-BS-GJNC






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

MEMORANDUM
OUF-2024-_____ 0173

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

FROM :  ANNALYN M. SEVILLA
Undersecretary

SUBJECT : REMINDERS ON THE ENCODING AND SUBMISSION OF BUDGET PREPARATION FORMS THROUGH THE ONLINE SUBMISSION OF BUDGET PROPOSALS SYSTEM (OSBPS) FOR FISCAL YEAR 2025

DATE : March 21, 2024

Pursuant to Item No.7 of Annex C (FY 2025 Budget Preparation Calendar) of the National Budget Memorandum (NBM) No. 149¹ issued by the Department of Budget and Management (DBM) on December 27, 2023, the encoding and submission of the FY 2025 Agency Budget Proposals (Tier 1 and Tier 2 Levels) through the Online Submission of Budget Proposals System version 2.0 (OSBPS v2.0) is until **April 20, 2024**. All concerned units shall accomplish the Budget Preparation (BP) Forms listed in Annex B-1 of the said NBM (BP Forms and Instructions) through the OSBPS v2.0, if applicable, as shown in the table below:

BP Forms	Central Office (CO)	Regional Offices (ROs)	Schools Division Offices (SDOs)	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>PS Requirement of Casual Employees in the Schools</i>	
BP Form 205 (Mandatory and Optional Retirees)	✓	✓	✓	✓
BP Forms 206	if applicable	N/A	N/A	N/A
BP Forms 207 - CCET	✓	N/A	N/A	N/A
BP Form 300 - Proposed Provisions	✓	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 relevant BP Forms through the OSBPS v2.0 under the DBM Apps Portal: <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 OSBPS v2.0 can be accessed through this link: <https://bit.ly/FY2025OSBP>. Excel files for the Tier 2 Proposal shall be made available once the Total Proposal of DepEd has been finalized.

¹ National Budget Memorandum No. 149 dated 27 December 2023: "National Budget Call for FY 2025"



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When encoding the FY 2025 Tier 1 and Tier 2 Budget Proposals in the BP Form 201 - Agency Request, kindly observe the following:

For BP 201-A - Personnel Services (PS):	For BP201-B - Maintenance and Other Operating Expenses (MOOE):
<ol style="list-style-type: none">1) Interfaceable PS items (e.g. Basic Salary, PERA, RATA, U/CA, MYB, YEB, Cash Gift, PEI, Step Increment, Pag-IBIG, PHIC, ECIP etc.) will be automatically uploaded by the DBM through the Government Manpower Information System (GMIS), hence encoding of these items is not necessary.2) Ensure that the allocated amounts for the following Non-interfaceable PS items are not interchanged with one another:<ol style="list-style-type: none">a) For Regional Offices:<ul style="list-style-type: none">• Special Hardship Allowance;• Loyalty Award;• Magna Carta Benefits for PHWs;• Terminal Leave Benefits;• Lumpsums for Creation, Filling-up and Reclassification of Positions;• Other Personnel Benefits (for World Teachers' Day Incentive Benefit)b) For SDOs and IU Secondary Schools:<ul style="list-style-type: none">• Salaries and Wages for Casual/ Contractual;• Salaries for Substitute Teachers;• Honoraria (Teaching Overload)3) The encoded amount in the BP Form 201 - Agency Request under the sub-object "Salaries and Wages for Casual/ Contractual" will serve as your ceiling in BP Form 204, thus BP Form 201 must be encoded first.	<ol style="list-style-type: none">1. Reallocation of MOOE items from one object to another is allowed (if applicable in your respective operations) but should not exceed the total MOOE allocated per operating unit.2. Semi-expendable items should be in accordance with the provisions under COA Circular No. 2022-004, dated May 31, 2022.3. For budget preparation purposes, the encoding of the following objects of expenditures is designated for Central Office and Regional Offices only:<ol style="list-style-type: none">a) For Central Office only:<ul style="list-style-type: none">• Textbooks and Instructional Materials Expenses;• Financial Assistance/Subsidyb) For CO and RO:<ul style="list-style-type: none">• Extraordinary and Miscellaneous Expenses (subject to Item 6.0 of Annex B of the NBM 149);• Chalk Allowance / Teaching Allowance4. The use of the object of expenditure "Other MOOE" is discouraged.

In addition, users must refrain from adding zeroes to the provided amounts, as this may lead to exceeding the total Tier 1 budget ceiling, causing delays in encoding for other users.

Furthermore, before the final submission of selected BP Forms of each operating unit, the encoded amounts should be validated first, in conformity with the matrix provided by the Central Office. Finance Service - Budget Division shall monitor the status of encoding and submission of all applicable BP Forms in the OSBPS.

For queries and concerns on DBM Apps Portal account, you may coordinate with your respective DBM regional analyst or email at ictshelpdesk@dbm.gov.ph.

For strict compliance.

FY 2025 BUDGET PREPARATION CALENDAR

ACTIVITY	2025 Calendar	Responsible Unit	
		within DBM	Outside DBM
1. Issuance of the National Budget Memorandum (NBM) for the Budget Call	January 2024	BTB	
2. Budget Forum			
i. DBM Central Office and Regional Offices Officials and Staff	January 22, 2024	BTB	
ii. National Government Agencies	January 23, 2024	BTB	
iii. Government Corporations	January 23, 2024	BMB-C	
3. DBM-Regional Offices (ROs) /Agency ROs Budget Forum	February 2024	ROs	
4. Consultations with:	February 2024		
i. Regional Development Councils (RDC) with ACOs/AROs		ROs	NEDA
ii. Civil Society Organizations			Agencies
iii. Student/Faculty Associations and PASUC			CHED
5. Encoding and submission (thru OSBPS) of:	January 23 to April 20, 2024		Agencies
i. Past Year's Actual Obligations - B.P. Form Nos. 201 A, B, C, D			
ii. FY 2023 - 2027 Revenue Program - B.P. Form Nos. 100, 100-A, B, C			
6. Issuance of NBM for Budget Priorities Framework	April 30, 2024	FPRB	
7. Encoding and submission of all BP Forms for the FY 2025 Budget Proposals (thru OSBPS): Details of Tier 1 (FEs) and Tier 2 (New Spending)	March 25 to April 20, 2024		Agencies
8. Submission of signed hard copies of FY 2025 Budget Proposals	March 25 to April 22, 2024		Agencies
9. Conduct of Technical Budget Hearings for Tier 2 (New Spending) Proposals, including PCB	April 1 to 30, 2024	BMBs / ROs	Agencies
10. Conduct of Executive Review Board (ERB) Hearings	May 13 to June 4, 2024	BTB, BMBs, RTF, LGRCB, OPCCB, LS, FPRB, SPIB,	
11. Sending of Confirmation Letters to Agencies of the Total Budget Levels (Tiers 1 and 2)	June 10, 2024	BTB, BMBs, RTF & NCR	
12. Presentation to the President and the Cabinet of the FY 2025 Proposed Budget Levels of Department/Agency/Special Purpose Funds	June 21 or 24, 2024	FPRB	DBCC
13. Finalization of National Expenditure Program (NEP), Budget of Expenditures and Sources of Financing (BESF) Tables, Staffing Summary, President's Budget Message	June 24 to July 1, 2024	BTB, BMB-C, ICTSS, LS, FPRB, OPCCB, LGRCB, ACTS & ROs	
14. Printing of the Budget Documents	July 2 to July 17, 2024	BTB, BMB-C, ICTSS, LS, FPRB, OPCCB, LGRCB, ACTS & ROs	
15. Submission of the Budget Documents to the President	July 19, 2024	OSEC	
16. Submission of the President's Budget to Congress	July 22, 2024	OSEC	