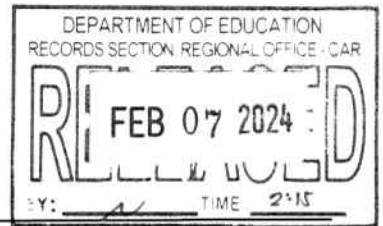




Republic of the Philippines
Department of Education
Cordillera Administrative Region



February 6, 2024

REGIONAL MEMORANDUM
NO. 077.2024

SUBMISSION OF THE FY 2025 BUDGET PROPOSAL

TO: Assistant Regional Director
Schools Division Superintendent
All Others Concerned

1. The Department of Budget and Management issued the National Budget Call for FY 2025 through National Budget Memorandum (NBM) No. 149 dated December 27, 2023. The NBM provides the guidelines and procedures in the preparation of the FY 2025 Budget Proposal.

2. Likewise, to operationalize the NBM, the Regional Development Council- Cordillera Administrative Region (RDC-CAR) issued Regional Budget Memorandum (RBM) No. CAR-001, Series of 2024 dated January 19, 2024, to provide the Regional Guidelines and Procedures in the Preparation and Presentation of the FY 2025 Budget Proposal.

3. To ensure compliance with these memoranda, Schools Division Offices are advised to prepare their division wide FY 2025 Budget Proposal under Tier 1 and Tier 2, and submit it to the Regional Office on or before February 16, 2024.

4. In the preparation of the Budget Proposal, please be guided with the following:

4. a. Personnel Services- Tier 1

- Salary of all filled positions reported in the GMIS as of December 31, 2023.
- Other standard allowances, benefits and incentives of filled positions reported in the GMIS as of December 31, 2023 i.e., PERA, Uniform/Clothing Allowance, Mid-Year Bonus, Year-End Bonus, Cash Gift, PEI, Philhealth, Pag-IBIG, ECIP including RATA.
- Other non-interface PS items such as Magna Carta Benefits and Loyalty Pay of filled positions reported in the GMIS as of December 31, 2023.



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- Step Increments due to Length of Service per CSC-DBM JC No. 2012-1.
 - Lumpsum for DBM-approved/authorized Casuals, subject to submission of BP Form 204.
 - Provision for non-permanent positions shall be inclusive of other PS- related benefits.
 - Terminal Leave (TL) Benefit for compulsory retirees.
 - PS cost of new positions based on needs (teaching positions).
 - PS cost of unfilled positions.
- 4.b. MOOE- Tier 1
- Funding requirements to implement ongoing P/A/Ps.
 - Reasonable costs needed to ensure operation of newly completed facilities as of December 31, 2023, but not provided in the FY 2024 budget i.e. furniture, fittings, and operating costs.
 - Office accommodation and equipment costs for newly- approved filled positions.
- 4.c. MOOE- Tier 2
- Funding requirements to cover new/expanded existing P/A/Ps.
 - Proposed resources needed for pursuing initiatives in promoting and enhancing agency performance, including improved public service delivery.
- 4.d. Capital Outlay- Tier 1
- The cost of ongoing infrastructure and non-infrastructure capital projects that have been approved in previous years.
 - Replacement of motor vehicles for the same purpose and/or intended user that will reach their end-of-productive/useful/economic life by FY 2025 per DBM-established guidelines, supported with an updated motor vehicle inventory and re-fleeting program, as well as proof of disposal of retired assets if applicable.
 - Basic Capital Outlay requirements of newly completed facilities, and newly approved filled positions as of December 31, 2023, but not provided in the FY 2024 budget.
- 4.e. Capital Outlay- Tier 2
- Proposed new infrastructure projects.



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4.f. MOOE cost parameters.

4.f.1. Elementary and Junior High School MOOE

Cost Drivers	Elementary Schools	Junior High Schools
Fixed Cost	P117,600	P172,800
Enrollment Cost	300	480
Teachers Cost	6,000	9,600
Classroom Cost	4,500	7,200
Graduation Cost	376	300
Additional Parameters		
LGU Income Class	2 nd to 6 th Class	
Special Curricular Programs	Per Capita Cost X 0.125per Learner	
Minimum MOOE	P282,000	P335,000
LGU Income Class Multipliers		
First	1.000	
Second	1.084	
Third	1.176	
Fourth	1.275	
Fifth	1.383	
Sixth	1.500	

4.f.2. Senior High School

Cost Driver	Amount
Fixed Cost	P172,800
Enrollment Cost	2,076
Minimum MOOE:	
For Stand-alone SHS	328,000
JHS with SHS	155,000



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5. The Budget Proposal should be submitted according to the following formats:

5.a BP 201 Summary

BP FORM 201- SUMMARY OF PROPOSED ACTIVITIES
 (in P'000)

Department: Education - Cordillera Administrative Region		2024 PROPOSED PROGRAM												Agency:
		TIER 1				TIER 2				TOTAL PROPOSED ACTIVITY				Office of the Secretary
COST STRUCTURE/	UACS Code	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	
A. COST STRUCTURE														
I. General Administration and Support		0	0	0	0	0	0	0	0	0	0	0	0	0
General Management and Supervision	100000100001000				0				0				0	
b. Administration of Personnel Benefits	100000100002000				0				0				0	
II. Support to Operations					0				0				0	
Physical Fitness and School Sports Planning and Management Information	200000100001000 200000100004000				0				0				0	
Learner Support Programs	200000100006000				0				0				0	
Building Partnerships and Linkages Program	200000100007000				0				0				0	
Child Protection Program	200000100010000				0				0				0	
Disaster Preparedness Program	200000100010000				0				0				0	

5.b. FY 2025 Tier 1 Details

PAP/Major Output	Implementation Targets		Parameters
	Physical	Financial (absolute value)	
Program			
Output 1.			
Output 2.			
sample:			
Program 4: Disaster Preparedness Program			
Output 1: Emergency Equipment is provided to every district	8	420,000	P5,000 each
Output 2: All Schools are provided with first aid kits	1,840	1,840,000	P1,000/kit/school
Output 3: Schools are provided with DRRM tools for monitoring and response	1,840	8,630,000	P4,690/school



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5.c. FY 2024 Tier 2 Proposals

PAP/Major Output Location of Implementation	Ranking	Physical Target	Financial Requirements	Parameters	Implementation Schedule		Justification
					Start	End	
PAP 1							
sample:							
PAP2- General Management and Supervision							
Division of Mt. Province	1	1	109,000,000	109,000,000	Mar. 2025	Dec. 2025	To decongest the Division Office. Due to limited space, there is no more room for expansion. The satellite office will accelerate the delivery of services, bringing the office closer to the stakeholders.

6. SDOs should likewise submit the following as attachment to their budget proposals:

- a. Number of Teacher, classroom, and Furniture needs.
- b. List of teachers and personnel entitled to Special Hardship Allowance (with computation).
- c. List of teachers whose positions are to be reclassified through: (1) Equivalent Record Forms (ERF), (2) conversion to Master Teacher (MT) positions and (3) personnel whose positions are to be reclassified (with computation).
- d. List and the corresponding amount for compulsory and optional retirees.
- e. Staffing Summary of Non-Permanent Positions (BP 204- Casual and Substitute personnel).



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- f. List of schools for proposals for Repair of Buildings, Construction of School Buildings, Repair of Gabaldon Buildings, Last Mile Schools, Quick Response Fund, School Electrification, School Furniture.
 - h. Other documents to support the Divisions' FY 2025 Budget Proposal.
7. For queries, assistance, and additional information, you may contact the Finance Division through email and other means of communication.
8. For information, guidance, and compliance.

Digitally signed by
Carino Estela Leon
Date: 2024.02.07

14:06:14 +08'00'

ESTELA P. LEON-CARIÑO EdD, CESO III
Director IV/Regional Director

FINANCE/clp



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