



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

21 APR 2025

DIVISION MEMORANDUM

No. **197** s. 2025

**REMINDERS ON THE ENCODING AND SUBMISSION OF BUDGET
PREPARATION FORMS THROUGH THE ONLINE SUBMISSION OF BUDGET
PROPOSALS SYSTEM (OSBPS) FOR FISCAL YEAR 2026**

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

1. Attached is **DepED Memorandum OUF-2025-0300** dated March 27, 2025, titled **Reminders on the Encoding and Submission of Budget Preparation Forms through the Online Submission of Budget Proposals System (OSBPS) For Fiscal Year 2026.**
2. Immediate dissemination of and compliance with this Memorandum are desired.

ROEL F. BERMEJO
Schools Division Superintendent

Enclosure: As Stated
Reference: None

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

BP FORMS OSBPS



Address: Banica, Roxas City
Contact Number: (036) 520 0696
Email Address: capiz@deped.gov.ph
Website: <http://depedcapiz.ph>




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

MEMORANDUM

OUF-2025- **0300**

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

FROM :  **ATTY. EDSON BYRON K. SY**
Assistant Secretary
Officer-In-Charge
Office of the Undersecretary for Finance

SUBJECT : REMINDERS ON THE ENCODING AND SUBMISSION OF BUDGET PREPARATION FORMS THROUGH THE ONLINE SUBMISSION OF BUDGET PROPOSALS SYSTEM (OSBPS) FOR FISCAL YEAR 2026

DATE : March 27, 2025

Pursuant to Item No. 7 of Annex C (Calendar of Activities) of the National Budget Memorandum (NBM) No. 153¹ issued by the Department of Budget and Management (DBM) on December 27, 2024, the encoding and submission of the FY 2026 Agency Budget Proposals (Tier 1 and Tier 2 Levels) through the Online Submission of Budget Proposals System (OSBPS) is until **April 30, 2025**. 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, if applicable, as shown in the table below:

BP Forms	Central Office (CO)	Regional Offices (ROs)	Schools Division Offices (SDOs)	IU Secondary Schools
BP Forms 100, 100-B and C	✓	N/A	N/A	N/A
BP Form 201 - Actual Obligations	✓	Central Office shall facilitate the encoding of this form		
BP Form 201 - Agency Request	✓	✓	✓	✓
BP Forms 202 and 203	✓	N/A	N/A	N/A
BP Form 204 - Non-Permanent Positions except Substitute Teachers	✓	N/A	Central Office shall provide the details (Tier 1 only) to be encoded	
BP Form 205 (Mandatory and Optional Retirees)	✓	✓	✓	✓
BP Forms 206 - Convergence Programs	✓	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 the applicable BP Form and shall start the encoding of all relevant BP Forms through the OSBPS 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 can be accessed through this link: <https://tinyurl.com/FY2026OSBP>. 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. 153 dated 27 December 2024: "National Budget Call for FY 2026"

When encoding the FY 2026 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 BP 201-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 in the OSBPS 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; • Honoraria (Teaching Overload); • 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; 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 exclusive for CO and ROs only, except as otherwise provided by the CO: <ol style="list-style-type: none"> a) For Central Office only: <ul style="list-style-type: none"> • Textbooks and Instructional Materials Expenses; • Financial Assistance/Subsidy b) For CO and ROs: <ul style="list-style-type: none"> • Extraordinary and Miscellaneous Expenses (subject to Item 6.0 of Annex B of the NBM 153); • Teaching Allowance (Chalk Allowance) 4. The use of the object of expenditure "Other MOOE" is discouraged.

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

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.

Meanwhile, all operating units that will be transferred to the **Negros Island Region (NIR)** should hold off encoding until their corresponding UACS is reflected and reactivated in the system under NIR.

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

For strict compliance.

cc: OFFICE OF THE SECRETARY



Address: 2F Rizal Bldg., DepEd Complex Meralco Avenue, Pasig City
 Telephone Nos.: (02) 8633-9342 TeleFax No: (02) 8638-3703
 Email Address: usec.financebpm@deped.gov.ph