



Republic of the Philippines
Department of Education
CARAGA REGION



March 8, 2023

REGIONAL MEMORANDUM
No. 0174, s. 2023

To: SCHOOLS DIVISION SUPERINTENDENTS
RO CHIEFS OF THE FUNCTIONAL DIVISIONS
This Region

UPLOADING OF 2024 EXPENDITURE MATRIX (EM) TO THE PROGRAM
MANAGEMENT INFORMATION SYSTEM (PMIS)

1. Pursuant to the DepEd Memorandum No. OUA-OUT-022823-009 dated February 28, 2023, titled General Guidelines and Timelines on the FY 2024 Plans and Budget Proposal Preparation of Regional Offices, the field and the region are hereby informed on the uploading of the Expenditure Matrix to the Program Management Information System (PMIS) for Tier 1 proposal not later than March 16, 2023.
2. Please find the attached DepEd Memorandum for your reference.
3. For your action and dissemination.


MA. GEMMA MERCADO LEDESMA
Regional Director

Encl/s.: NONE

Reference/s: MEMORANDUM OUA-OUT-022823-009

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

UPLOADING TIER 1 WORK AND FINANCIAL PLAN

PPR/jrme
03/08/2023



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Republika ng Pilipinas
Kagawaran ng Edukasyon
Tanggapan ng Pangalawang Kalihim sa Pangangasiwa

OUA-OUT-022823-009

MEMORANDUM
28 February 2023

TO : **REGIONAL DIRECTORS**
ASSISTANT REGIONAL DIRECTORS
CHIEFS OF FUNCTIONAL DIVISIONS
ALL OTHERS CONCERNED

FROM : **KRISTIAN R. ABLAN**
Undersecretary for Administration

ANNALYN M. SEVILLA
Undersecretary for Finance

SUBJECT : **GENERAL GUIDELINES AND TIMELINES ON THE**
FY 2024 PLANS AND BUDGET PROPOSAL PREPARATION
OF REGIONAL OFFICES

Following the Department of Budget and Management's (DBM) issuance of the National Budget Memorandum No.145 or the National Budget Call for Fiscal Year (FY) 2024, the Department of Education (DepEd) hereby formally commences its plans and budget proposal preparations for FY 2024. For the succeeding year, all offices are instructed to align, *with utmost diligence*, to the national government priorities as embodied in the **8-point Socioeconomic Agenda** and the **2023-2028 Philippine Development Plan (PDP)** and those embedded in our **Basic Education Development Plan (BEDP) 2030**.

Under the national socioeconomic agenda, the education sector is expected to "*safely reopen face-to-face education*". Moreover, in order to respond to the national priorities, the Department launched the **MATATAG** basic education agenda aligned to the BEDP 2030 which envisions an accessible, equitable, and quality basic education services to ensure resiliency and well-being of its learners through established enabling mechanisms for governance.

Further, the Department shall operate under the **MATATAG** basic education agenda which aims to do the following:

1. **MA** – Make the curriculum simple but relevant to produce job-ready, active, and responsible citizens
2. **TA** – Take steps to accelerate delivery of basic education facilities and services
3. **TA** – Take good care of learners by promoting learner well-being, inclusive education, and a positive learning environment
4. **G** – Give support for teachers to teach better

Office of the Undersecretary for Administration 72-62006

For guidance, it shall be noted that **MATATAG complements** the BEDP 2030. It is the strategic and priority line of actions in operationalizing the BEDP. **MATATAG**, if strategically and properly implemented, may even accelerate the achievement of outcomes as stated in the BEDP and PDP.

To realize the abovementioned priorities, the Department shall ensure that FY 2024 plans and budget proposals are relevant, feasible, and implementation-ready in consideration of the following criteria, to wit:

Criteria	Considerations
Relevant	- Increases access of learners to basic education; improve school environment and learner's ratio - Plans are based on the situational analysis and needs of the client to be served - The Program/Activities/Projects (PAPs) must be within the offices' mandate and functions
Feasible	- Plans can be realized/delivered within the year - Historical performance for the past three (3) years, physical accomplishments are at least nearing 100%
Implementation-Ready	- Implementable within the year - Proposals have clear, comprehensive and complete submission of supporting documents - Proposal has considered dependencies and ensures synchronicity with prerequisite outputs and/processes from other offices

In addition to this, it shall be noted that plans for the next fiscal year are data-driven and is based on a rapid situational analysis in accordance to the criteria mentioned above. Regional Offices are also encouraged to practice the **three-year rolling plan process**, clearly identifying the major programs and outputs that we commit to deliver in the next three (3) years to guarantee continuity, sufficiency, and sustainability of our efforts and initiatives.

Likewise, per NBM No. 145 and as a national government policy, we would like to reiterate that the two-tier budgeting approach (2TBA) shall still be implemented:

Budget Approach	Definition
Tier 1	Ongoing PAPs and commitments at the same scope and quality.
Tier 2	Any expansion of scope and quality of the PAPs

Ranking of outputs and activities shall be imposed to determine the priority level of each PAP/Office budget. All offices shall identify PAPs which may be funded under their respective Tier 1 ceiling. Any excess would be considered as Tier 2 and shall be proposed, subject to review with the assumption that these are supported by complete details and the needs are justified. In the absence of documentary requirements, the Tier 2 level may not be prioritized.

Plans and budget proposals shall be computed using the existing planning and cost parameters subject to usual accounting and auditing laws, rules, and regulations.

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ACTIVITIES AND TIMELINES

With the official launch of the *MATATAG* agenda during the FY 2023 Basic Education Report, the budget preparation for FY 2024 shall now commence. The Department, likewise, conducted the “One Stop Shop” Workshop recently to align the *MATATAG* agenda to the BEDP 2030 and the PDP, and gather the program managers of the Central Office to synchronize the support services with the requirements of the *Curriculum and Teaching* as the anchor of basic education in recognition that the pressing issues are on the quality of basic education as evidenced by the results of the previous local and international large-scale assessments.

Regional Offices are likewise advised to practice the same and consult with their Curriculum and Learning Management Division in crafting the overall plan for the region and at the same time, maintain close coordination with their respective local government units (LGUs) to ensure that linkages between the national and regional plans are strengthened.

The following table shows the indicative planning and budgeting activity schedule for the regional offices:

Activity	Output	Participants	Indicative Schedule
In-House Workshop: a) Adjustment of FY 2023 Plans and Budget (if necessary) b) FY 2024 Plan and Budget Preparation	- Adjusted FY 2023 Plans and Budget - FY 2024 Expenditure Matrix (EM)/ Work and Financial Plan (WFP) aligned with the MATATAG basic education agenda and the BEDP 2030	- All Operating Units of the Regions	March 1-16, 2023
Uploading of EM to the PMIS for Tier 1 Proposal	- EMs uploaded to the PMIS	- All Operating Units of the Regions	between March 1-16, 2023
Submission of FY 2024 Regional Plans and Budget Proposal (Tier 1, Tier 2, Total Proposal)			until March 17, 2023
CO-RO Interface (Convergence)	- Regional Offices oriented and consulted with the Department’s FY 2024 Agency Budget Proposal	- Selected EXECOM - CO Bureau and Service Directors - Regional Directors - Regional Chiefs - Planning Officers - CO Program managers/focal persons	March 21-24, 2023

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Activity	Output	Participants	Indicative Schedule
Evaluation of FY 2024 Regional Plans and Budget Proposal by the Central Office	Regional Budget proposal evaluated	- EXECOM TWG -Program Proponents	March 28-30, 2023
In-House: Encoding and Submission of Tier 1 and Tier 2 Budget Proposal through Online Submission of Budget Proposal System (OSBPS)	Submitted BP Form Nos.: - BP 201* - BP 204* - BP 205 - *source data to be provided by the CO c/o Budget Division	OSBP Users: - Central Office - Regional Offices - SDOs and IUs	3 rd week of March 2023 to April 28, 2023

Regional Offices may already use plans and budget proposal submitted to their Regional Development Council (RDC) counterparts as basis for determining the immediate requirements and proposed interventions for FY 2024 with the assumption that these are already aligned with the Department's thrusts and directions and with complete physical and financial details including justifications.

Proposals shall be supported by details to justify the need and how these answer the criteria set for the formulation of the FY 2024 plans and budget. Specifically, proposals shall be accompanied by:

1. **Rationale/Situationaire** – pressing concerns of the regions needed to be addressed based on the situational analysis
2. **Objective/s** – Desired outcomes given the situation, priority areas (specific areas of concern)
3. **Intervention/s** – priority strategies, programs, projects, activities, or policies being proposed to address the identified issues and concerns and to meet the set targets
4. **Details of the RDC-endorsed FY 2024 Plans and Budget Proposal** (targets and financial requirements). Moreover, the endorsed proposal shall likewise be substantiated.

Regional proposals shall be submitted to the Planning Service – Planning and Programming Division (PS-PPD) for consolidation and initial review on the indicated date in the table above.

USE OF THE PROGRAM MANAGEMENT INFORMATION SYSTEM

We would like to reiterate that all offices and instrumentalities shall utilize the Program Management Information System (PMIS) as provided in the enclosed guidelines of DepEd Order 11, s. 2021 on the Operationalization of the PMIS.

All proposals, in Expenditure Matrix (EM) format, shall be uploaded to the PMIS to produce the indicative Work and Financial Plan (WFP), Project Procurement Management Plan (PPMP), and Commonly-Used Supplies and Equipment (CSEs). Regional operating units are instructed to request allocation of *Two Pesos* (P2.00) trigger allocation from their respective Finance Unit to enable the downloading of the EM template and be able to upload their proposals.

For further reference and guidance, kindly refer to the following attached Annexes:

Document	Source
Basic Education Report: MATATAG Basic Education Agenda	Annex A
National Budget Memorandum No. 145 (National Budget Call for FY 2024)	Annex B
Planning and Cost Parameters	Annex C
FY 2023 Tier 1 Hard Ceilings for ROs and SDOs (Basis for FY 2024 Tier 1 level)	Annex D
FY 2024 Plans and Budget Proposal Summary Template (Please accomplish narrative, Tier 1 and Tier 2 sheets (if necessary)	Annex E

Soft copies of the abovementioned materials are also available thru this link:

https://bit.ly/FY2024PlansBudgetMaterials_RO

All submissions shall be endorsed by the Regional Director through a cover memorandum with complete supporting documents addressed to the Director of the Planning Service copy furnished to the Planning Service – Planning and Programming Division and Finance Service – Budget Division not later than ***the set submission schedules as stated above***. Incomplete submissions may result in non-inclusion to the FY 2024 agency budget proposal.

Should you have any concerns, your Office may contact the following offices:

Office and Contact Details	Assistance Provided
Planning and Programming Division – Planning Service 8633-7216	Planning concerns, PMIS, Physical Performance, WFP module, and overall process
Budget Division – Finance Service 8637-4214/ 8637-6203	Budget requirements, fund release and utilization, OSBPS and PMIS verification concerns

Thank you for your usual support for our planning and budgeting processes. We hope that our continued collaboration shall lead to plans that contribute to achieving accessible quality basic education for all.

For your usual support and cooperation.

