



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
SCHOOLS DIVISION OF BATANGAS


April 2, 2025

DIVISION MEMORANDUM
No. 178, s. 2025

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

TO: Assistant Schools Division Superintendents
Public Schools District Supervisors
Public Secondary School Heads – Implementing Units
All Others Concerned

1. In compliance to National Budget Memorandum No. 153 issued by the Department of Budget and Management on December 27, 2024 entitled National Budget Call For FY 2026 and Department Memorandum OUF-2025-0300 dated March 27, 2025, a Workshop on the Encoding and Submission of Budget Preparation Forms Through The Online Submission of Budget Proposals System (OSBPS) for FY 2026 will be conducted on April 4, 2025 at the Deped Division of Batangas Conference Hall, Provincial Sports Complex, Bolbok, Batangas City.
2. Participants in this activity are Administrative Assistant III of all Junior High School Implementing Units. They are advised to bring their Laptop/Desktop.
3. All participants are expected to be at the venue at exactly 8:30 AM. Registration fee amounting to Seven hundred pesos (Php 700.00) shall be charged to each participant to cover the meals (breakfast, lunch and PM Snack). All expenses related to this activity shall be charged against Division/School MOOE subject to the usual budgeting, accounting, and auditing rules and regulations.
4. This memorandum serves as the Travel Order of the participants listed in the attached Enclosure I.
5. Immediate dissemination and 100% compliance with this memorandum are earnestly desired.


MARITES A. IBANEZ, CESO V
Schools Division Superintendent

LDO/ ENCODING AND SUBMISSION OF BUDGET PREPARATION FORMS THROUGH THE ONLINE SUBMISSION OF BUDGET PROPOSALS SYSTEM (OSBPS) FOR FISCAL YEAR 2026/R2-141967/04/02/2025



Address: Provincial Sports Complex, Bolbok, 4200 Batangas City
☎(043)722-1437 / 722-1796 / 722-2675 / 722-1662
✉deped.batangas@deped.gov.ph/sdobatangas.records@deped.gov.ph
🌐www.depedbatangas.com

	Name of School	NAME OF PARTICIPANTS	DESIGNATION
1	Alalum NHS	Rowena M. Holgado	Administrative Assistant III
2	Alitagtag NHS	Yolanda L. Gutierrez	Administrative Assistant III
3	Anselmo A. Sandoval MNHS	Angelina A. Castillo	Administrative Assistant III
4	Balas Buco Sta. Maria NHS	Ressurrecion P. Cosme	Administrative Assistant III
5	Balayan NHS	Benedict B. Africa	Administrative Assistant III
6	Balete NHS	Jorhel Lyne D. Ciruelas	Administrative Assistant III
7	Banilad NHS	Sherlyn R. Conde	Administrative Assistant III
8	Banoyo NHS	Joyleth G. Acasio	Administrative Assistant III
9	Bauan Nat.Agri.&Voc HS	Viraly C. Matira	Administrative Assistant III
10	Bauan Technical High School	Veni Lizza S. Macaraig	Administrative Assistant III
11	Baybayin NHS	Ramir John Camatis	Administrative Assistant III
12	Bayorbor NHS	May S. Atienza	Administrative Assistant III
13	Bilaran NHS	Kimmy Kriska B. Ellioreg	Administrative Assistant III
14	Buhay na Sapa NHS	Sharon Jane R. Pimentel-Carandang	OIC-Administrative Assistant III
15	Calatagan NHS	Estela E. Anzaldo	OIC-Administrative Assistant III
16	Calubcub 1.0 NHS	Rina C. Badajos	Administrative Assistant III
17	Coral na Munti NHS	Aurea H. Enriquez	Administrative Assistant III
18	Dacanlao G. Agoncillo NHS	Sheree Lynne A. Mercado	Administrative Assistant III
19	Dagatan NHS	Michelle Angela C. Perez	Administrative Assistant III
20	Don Leon Mercado Sr., NHS	Jeremy U. Del Carmen	Administrative Assistant III
21	Dr. Crisogono B. Ermita Sr. MNHS	Rhea Rose N. De Sagun	Administrative Assistant III
22	Dr. Juan A . Pastor MNHS	Angelin A. Masakayan	OIC-Administrative Assistant III
23	Fermin La Rosa NHS	Alona O. Marcos	Administrative Assistant III
24	Gov. F. Leviste MNHS	Jackie Mae D. Gutierrez	Administrative Assistant II
25	Jose Lopez Manzano NHS	Ma. Renette R. De Los Reyes	Administrative Assistant III
26	Laiya NHS		
27	Lian NHS	Dexter B. Leynes	Administrative Assistant III
28	Looc NHS	Babylyn M. Villaflor	Administrative Assistant III
29	Lucsuhin NHS	Jane Rose B. Balinton	OIC-Administrative Assistant III
30	Lumbangan NHS	Contessa M. Rodriguez	Administrative Assistant III
31	Maabud NHS	Roger A. Panaligan	Administrative Assistant III
32	Malvar NHS	Michelle V. Pacia	Administrative Assistant III
33	Masaguitsit Banalo NHS	Oliver P. Delica	Administrative Assistant III
34	Mataas na Kahoy NHS	Victoria C. Tañedo	Administrative Assistant III
35	Padre V. Garcia INHS	Ybette Kristine E. Esguerra	Administrative Assistant III
36	Palahanan NHS	Mary Andrelou E. Endaya	Administrative Assistant III
37	Pansol NHS	Princess Juvy A. Tolentino	Administrative Assistant III
38	Payapa NHS	Christian Mark M. Gaglac	Administrative Assistant III
39	Pedro Paterno NHS	Maria Cecilia D. Esguerra	Administrative Assistant III
40	Rosario NHS	Norie C. Aclan	Administrative Assistant III
41	San Pascual NHS	Maureen D. Malaluan	Administrative Assistant III
42	Sico 1.0 NHS	Marinelo Lirio E. Coronel	Administrative Assistant III
43	Sta. Monica NHS	Maricris M. Desembrana	Administrative Assistant III
44	Sta. Teresita NHS	Jenalyn S. De Villa	Administrative Assistant III
45	Taal NHS	Malou M. Pasilan	Administrative Assistant III
46	Tala NHS	Anabel M. Caisip	Administrative Assistant II
47	Taysan NHS	Liceria D. Chua	Administrative Assistant III
48	Tingloy NHS	Vanessa Rizelle D. Macuha	Administrative Assistant III
49	Tipas NHS	Rowena G. Tayao	OIC-Administrative Assistant III
50	Wenceslao Trinidad MNHS	Herminio A. Endaya	Administrative Assistant III



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@depd.gov.ph