

**FY 2023 Proposed Operating Budget  
Variance Analysis/Purpose of Activity/Justification**

Cost Center Name: \_\_\_\_\_  
 Cost Center No.: \_\_\_\_\_  
 Funding Indicator: \_\_\_\_\_

Particulars	FY 2022 PSALM Board Approved Level	FY 2023 Budget Call Proposal	Variance (FY 2023 vs FY 2022)	Variance Analysis/Purpose of Activity/Justification
<b>OM-GPE/Computers</b>	-	-	-	
044 Maintenance of Building			-	Indicate the location of Building and portion/part of the Building for repair/maintenance (e.g. Ceiling, roofs, walls, flooring, etc.). In addition, attach any documents that will support/justify your proposal.
045 Oper/Maint - Office/Clinic/Lab Eqpt.			-	List of office/clinic/lab eqpt for operation and maintenance. In addition please attach any documents that will support/justify your proposal.
046 Oper/Maint - Stores Eqpt.			-	List of stores equipment for operation & maintenance and indicate their uses. In addition please attach any documents that will support/justify your proposal.
047 Oper/Maint - Tools, Shop & Garage Eqpt.			-	List of tools, shop & garage eqpt for operation & maintenance and indicate their uses. In addition please attach any documents that will support/justify your proposal.
048 Oper/Maint - Power Operated Eqpt.			-	List of power operated eqpt for operation & maintenance and indicate their uses. In addition please attach any documents that will support/justify your proposal.
049 Oper/Maint - Communication Eqpt.			-	List of communication eqpt for operation and maintenance. In addition please attach any documents that will support/justify your proposal.
050 Oper/Maint - Miscellaneous Eqpt.			-	List of miscellaneous eqpt for operation and maintenance and indicate their uses. In addition please attach any documents that will support/justify your proposal.
084 Rep. & Maint. - Transport Vehicles			-	Inventory of transport vehicle for repair and maintenance. In addition please attach any documents that will support/justify your proposal.
085 Gas, Diesel, Aviation Fuel, Lubricants			-	Inventory of transport vehicle intended for this account, monthly consumption (in liters), fuel diesel/gasoline price per liter (based on current market price). Please attach documents that will support/justify your proposal.
095 Maintenance - Land			-	Indicate the location of Land for maintenance and the cost of labor and materials used.
098 Oper/Maint - Computers			-	Inventory of computers and printers (exclude computer/printer leasing) for operation and maintenance. In addition please attach any documents that will support/justify your proposal.
<b>Representation &amp; Per Diem</b>	-	-	-	
051 Per Diem - Board Member			-	For NP Board staff only
052 Contingency Allowance - Board Member			-	
053 Travel/Per Diem			-	Attach list of travel with the following details purpose of travel, persons who will travel, frequency, duration, expenses (e.g. airfare, hotel accommodation) plus per diem per E.O. No. 77. If there are new projects/programs/activities that entail travelling expenses, include also in the list.
054 Rep & Entertainment Exp.			-	Indicate the frequency of Regular / Special MANCOM Meetings per month, number of attendees/participants,
055 Contingency Fund-Board			-	For NP Board Staff only: Basis of proposal - historical frequency of Board meetings (NPB/BRC/Board Audit Committee). Indicate the details of expenses per meeting. In addition attach any documents that will support/justify your proposal.
056 Contingency Fund-Pres.			-	Proposal applicable to Office of the President & CEO only.
057 Contingency Fund-SVP/VP			-	For Office of the SVP / VPs only : Basis of proposal - P50,000 per functional groups requirements
058 Foreign Travel/Per Diem			-	Foreign Travel for Corporate Requirements pooled/centralized under OP & CEO; for HAPUA/CEPSI pooled/centralized under OVP-CAG
059 Extraordinary & Misc Exp.			-	For SG 28 to 30 only: Basis of proposal - adopt the authorized rates mentioned/stated in the approved GAA.

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<b>Human Resource Development</b>	-	-	-	
061 Training & Education			-	List of training programs other than HR sponsored training, basis of computation/proposal, name & no. of participants, registration fee. In addition, attach any documents that will support/justify your proposal.
062 Athletics & Recreation			-	For HR only: List of trainings programs/activities, no. of participants, cost per program/activity with detail of expenses. Note: In addition, attach any documents that will support/justify your proposal.
063 HR Training Program			-	For HR only: List of in-house trainings programs, name & no. of participants, cost per program with detail of expenses. In addition, attach any documents that will support/justify your proposal.
<b>Contracted Services</b>	-	-	-	
066 Professional Fees			-	Indicate specifically what kind of professionals (e. g. .consultant, dentist, physician, etc) name of contractor, duration, monthly rate (based on existing/new contract) and purpose. In addition, attach any documents that will support/justify your proposal. Please attach lists.
067 Security Services			-	Indicate no. of Security Guards, monthly rates (based on existing service rates as provided in existing/new contracts / latest wage order), place of assignments and provision for wage increase order, if any. Please attach lists.
068 Janitorial Services			-	Indicate no. of Janitors, monthly rates (based on existing/new contracts/agreements/latest wage order), place of assignments, etc. Please attach lists
069 Rental			-	Office-based Xerox Machines - no. of pages, rate per copy (based on existing/new contract). Building / Office Space - description, monthly rate (based on existing/new contract), duration, purpose Transport Vehicle - description, monthly rate (based on existing/new contract) duration, purpose In addition, attach any documents that will support/justify your proposal. <b>Budget Pooled under ITSD (CC# 2013000)</b> Laptop rental - no of existing and new laptops, rate per month, assigned personnel (attach separate list). Please attach list. Desktop Rental - nos. of existing and new Desktops, rate per month (based on existing/new contract), assigned personnel. Please attach list. For Head Office only: Printer Rental - no. of pages, rate per page (based on existing/new contract). Please attach list.
070 Other Outside Services			-	Attach list of Personnel under Contracted Services with justification and details (i.e. FG, Position title, JG, Salary rate per month, annual salary)
<b>Utilities</b>	-	-	-	
108 Postage & Courier Services (formerly 073-Postage/Tel/Telegram)			-	Indicate number of mails per month, rate per mail, etc.
109 Telephone Expenses (formerly 073-Postage/Tel/Telegram)			-	Telephone (Landline) - attach list of landlines and its assignments. Basis of computation (monthly bill x duration) Corporate Cellphone Subscription Cellphone - attach Non-OMA/OMA CMTS listing (for Prepaid/Postpaid) with the following details (name, cp no., position, SG, station, plan, remarks) - All OMA (HO/PES/RMS/DAMS/MINGEN) / Non-OMA (HO & PES) pooled/centralized under Telecom & Security Srvs. Div. - SPUG pooled/centralized under OVP-SPUG - Watershed pooled/centralized under OM-Watershed Mgt. Dept.
110 Internet Subscription Expenses (formerly 073-Postage/Tel/Telegram)			-	Internet - monthly bill (based on existing/new contract x duration). Internet provision for Head Office pooled/centralized under ITSD. Attach documents that will support/justify your proposal.
111 Cable Satellite, Telegraph & Radio Expenses (formerly 073-Postage/Tel/Telegram)			-	
106 Electricity Expenses (formerly 074 - Light and Water)			-	Indicate the Utilities provider, monthly consumption of Electricity for the particular area, etc.

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107 Water Expenses (formerly 074 - Light and Water)			-	Indicate the Utilities provider, monthly consumption of Water for the particular area, etc.

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<b>Materials/Eqpt/Office Supplies</b>	-	-	-	
076 Ofc/Lab & Other Supplies			-	Indicate the kind/use/purpose of office/laboratory & Other Supplies.
077 Materials & Eqpt			-	Indicate the kind/use/purpose of materials and equipment.
<b>Freight &amp; Licenses</b>	-	-	-	
078 Freight & Handling			-	Indicate the expenditures for (a) relocation or transportation of equipment from one plant/station/project to another where such movement may require the services of outside trucking agencies; (b) transshipment of equipment, spare parts, etc. from Manila to plant site; and (c) demurrage, storage and other related charges in connection with the above mentioned relocation/ transportation and transshipment activities.
112 Transport Vehicle Registration and Firearms Registration (formerly 079 - Licenses)			-	Indicate number of vehicles and firearms for registration
113 Computer Software License and DENR Permits/Clearances (formerly 079 - Licenses)			-	Indicate computer software licenses and DENR permits /
<b>Grants/Contributions</b>	-	-	-	
081 Donations & Contribution			-	
082 Financial Aid			-	Pooled under OVP-Admin & Finance for purposes of medical assistance for employees suffering from dreaded disease/accidents under NPC Circular 2000-55. Computation: estimated no. of employees with dreaded disease x rate per Circular 2000-55 - Includes number of Cadet Engineers
083 Injuries/Damages			-	Attach any documents that will support/justify your proposal
<b>Others</b>	-	-	-	
041 Christmas / Anniv Celebration			-	
086 Cultural Expenses			-	Indicate the cultural activities, which includes the cost of costumes, decorations and other materials directly related thereto.
087 Advertising			-	Indicate the availment of media facilities to meet the corporation's advertising requirements.
091 Contingencies			-	
092 Honorary Grant			-	How much is the Actual Sales of Bid Documents for FY 2018 & FY 2019 and how much is the Actual Honorarium of Bids and Awards Committee (BAC) and Technical Working Group (TWG)
093 Incentive Award			-	
094 PR Rel/Proj Accep			-	
098 In-House Public'n			-	
099 Miscellaneous			-	Indicate Purpose / Description of Miscellaneous expenses
<b>Maintenance - PIts. T/L &amp; S/S</b>			-	Indicate number of Job Order Personnel (Labor Portion) and nature of Activities. Kindly provide separate List of Comparative Job Order Activities (FY 2021 vs FY 2020) to identify what activities causes the increase/(decrease). For Watershed Job Order, indicate the Plan Number at the Beginning of every Job Order Description (e.g. PLAN 8 - BANTAY WATERSHED TASK FORCE)
<b>Operation - PIts. T/L &amp; S/S</b>			-	Indicate all expenses relative to the regular operation of plants which also includes day to day maintenance activities not undertaken thru job order. Kindly provide separate List of Comparative Operation Activities (FY 2021 vs FY 2020) to identify what activities causes the increase/(decrease).
<b>TOTAL MOOE</b>	-	-	-	