

**SPECIFIC GUIDELINES IN THE PREPARATION OF
FY 2023 PERSONNEL SERVICES (PS) AND OPERATING EXPENDITURES (OPEX) BUDGET – MOA/OMA
Oracle-Budget Preparation System (BPS)**

ORACLE-BPS		DESCRIPTION/SCOPE	ACCOUNT NO.	BASIS OF PROPOSAL
OPEX TYPE	FORM NO.			
1	301A	Filled Positions		Manpower budget per FY 2022 PSALM Board-approved Personnel Services Level per list provided by HR with identified charging to MOA / OMA. Automatically provided in the BPS. PS data is based on the June 2021 Payroll
2	301B	Vacant Positions		
<p>Salaries & wages shall be subject to updating in BPS Forms 301 A & B by following procedure below:</p> <ul style="list-style-type: none"> ▮ Delete all positions per Item in Forms 301 A (Filled) & 301 B (Vacant) ▮ Save the data ▮ Then go back and view 301 A & B which will prompt "Re-create records?" and confirm by choosing "Yes". The updated filled and vacant positions will be reflected. 				
Automatic computation of the following PS & MOOE Accounts upon loading of HR data using BPS Form 301 A & B:				
ORACLE-BPS		DESCRIPTION/SCOPE	ACCOUNT NO.	BASIS OF PROPOSAL
OPEX TYPE	FORM NO.			
1&2	301A&B	<p>Salaries & Wages</p> <p>Basic pay of all monthly (plantilla & non-plantilla position) paid employees whether Permanent, Position Co- Terminus with the Project (PCP), Position Co-Terminus with the Appointee (PCA), Temporary, Casual or Contractual (with employee-employer relationship).</p>	001 & 002	Basic Pay computed at 4th Tranche with actual step-increment following the NPC Interim Compensation Framework as approved by the Governance Commission for GOCCs (GCG) of all filled and vacant positions under the 2012 Table of Organization (TO) as provided and identified by the Organization & Placement Division (OPD) charged to MOA/OMA.
		<p>Overtime Pay</p> <p>Payments for services of employees rendering beyond the regular working hours, i.e. weekdays, 5:30 8:30 p.m.; week-ends, 8:00 a.m. 5:00 p.m., computed at stipulated overtime rates.</p>	004	<p>Automatic provision for qualified Plant/MC as provided under the DBM Level</p> <p>CSC-DBM Joint Circular No. 1 s. 2015 – total Overtime Pay shall not exceed 50% of the annual basic salary of an employee and the total amount of Overtime Pay to be spent by an agency shall not exceed 5% of its total PS budget for a given year.</p>

ORACLE-BPS		DESCRIPTION/SCOPE	ACCOUNT NO.	BASIS OF PROPOSAL										
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1&2	301A&B	Night Shift Differential (NSD) Payment for services rendered by shifting employee beyond regular working hours and ordinary overtime hours, i.e., weekdays, 6:00 p.m.-6:00 a.m.; week-ends, 8:00 a.m.- 6:00 a.m., due to exigency of the service and the necessity of work-shifts, at stipulated rates.	005	Automatic provision for Plant/MC with personnel working on shifts. Based on NPC Circular No. 2017-014 dated 16 June 2017										
		GSIS Contributions Remittances to GSIS of the Corporation's share in the premiums for the life and retirement policies of all plantilla, casual and contractual employees.	012	Computed at 12% of basic salary representing employer's share (per GSIS Act of 1997).										
		PhilHealth (Medicare) Contributions Remittances of the Corporation's share in the contribution for the medicare coverage of all employees.	013	Item V of PhilHealth Circular No. 2019-0009 dated October 25, 2019 (FY 2023 – 4.5% with income floor of P10,000 and Income Ceiling of P 90, 000)										
		State Insurance Fund Remittances of the Corporation's share in premium for the state insurance coverage of all employees.	014	Computed at P1,200 per employee per year for Employees Compensation Insurance Premium (ECIP).										
		Pag-ibig Fund Contribution Remittances of the Corporation's share in the membership contribution of all employees.	015	Computed at P1,200 per employee per year.										
		Seniority Pay/Loyalty Pay (Temporary Account) Seniority Pay - Payment to the employees upon their 5 th anniversary of service in NPC at a stipulated rate per month for every year of service and additional remuneration in recognition of seniority of tenure in the position. Loyalty Pay - Cash gift to officials and employees in recognition of continuous and satisfactory service in the government.	023	Loyalty Pay computed based on Circular No. 2013-09 dated 26 Mar. 2013 with entitlement as follows: <table border="1" data-bbox="1525 1227 2018 1406"> <thead> <tr> <th>Length of Service</th> <th>Cash Gift</th> </tr> </thead> <tbody> <tr> <td>10 years</td> <td>P10,000.00</td> </tr> <tr> <td>15 years</td> <td>5,000.00</td> </tr> <tr> <td>20 years</td> <td>5,000.00</td> </tr> <tr> <td>25 years</td> <td>5,000.00</td> </tr> </tbody> </table>	Length of Service	Cash Gift	10 years	P10,000.00	15 years	5,000.00	20 years	5,000.00	25 years	5,000.00
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10 years	P10,000.00													
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1&2	301A&B	<p>Mid-Year (103), Year-End Bonus (104) and Cash Gift (105)</p> <p>Guaranteed Bonuses given to employees</p>	103 / 104 / 105	<p><u>Mid-Year Bonus</u> computed at one month basic salary per year based on GAA</p> <p><u>Year-End Bonus</u> computed at one month basic salary plus P5,000 cash gift per employee based on GAA</p>																																			
		<p>Representation (102) & Transportation Allowance (101) (RATA)</p> <p>Payments of transportation and representation allowance to personnel occupying JG 16 / SG 24 and above.</p>	102 / 101	<p>Computed at annual rate per Circular No. 2020-04 dtd 27 Feb. 2020 as follows:</p> <table border="1"> <thead> <tr> <th rowspan="2">Position/SG</th> <th colspan="3">RATA</th> </tr> <tr> <th>RA (102)</th> <th>TA (101)</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>Div. Manager/24</td> <td>5,000</td> <td>5,000</td> <td>10,000</td> </tr> <tr> <td>Plant OM/25</td> <td>7,500</td> <td>7,500</td> <td>15,000</td> </tr> <tr> <td>Dept. Manager/26</td> <td>8,500</td> <td>8,500</td> <td>17,000</td> </tr> <tr> <td>Sr. Dept. Manager/26</td> <td>9,000</td> <td>9,000</td> <td>18,000</td> </tr> <tr> <td>Vice-Pres./28</td> <td>10,000</td> <td>10,000</td> <td>20,000</td> </tr> <tr> <td>Sr. VP/29</td> <td>11,000</td> <td>11,000</td> <td>22,000</td> </tr> <tr> <td>President/30</td> <td>14,000</td> <td>14,000</td> <td>28,000</td> </tr> </tbody> </table>	Position/SG	RATA			RA (102)	TA (101)	TOTAL	Div. Manager/24	5,000	5,000	10,000	Plant OM/25	7,500	7,500	15,000	Dept. Manager/26	8,500	8,500	17,000	Sr. Dept. Manager/26	9,000	9,000	18,000	Vice-Pres./28	10,000	10,000	20,000	Sr. VP/29	11,000	11,000	22,000	President/30	14,000	14,000	28,000
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		<p>Personnel Economic Relief Allowance (PERA)</p> <p>Payment to all permanent, PCP, casual and contractual employees.</p>	031	Computed at P24,000 per employee, per year (P2,000/month).																																			
		<p>Performance Based Bonus</p> <p>Grant is performance-based and achievement of threshold targets.</p>	033	Budget based on rates pursuant to GCG Memorandum Circular No. 2019-02 dated July 25, 2019																																			

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1&2	301A&B	Special Counsel Allowance Payment to qualified NPC lawyer-personnel of the Office of the Legal Counsel including those designated to assume the duties of a legal officer and those deputized by the Office of the Solicitor General (OSG) to appear in court as special counsel in collaboration with the Solicitor General or prosecutors concerned where NPC is a party-litigant.	036	50% of monthly basic salary per month based on GAA.
		Christmas/Anniversary Celebration Expenditures for activities/meals in the celebration of the Corporation's anniversary and the Christmas season.	041	Computed at P400 per employee per year.
		Employee's Uniform Expenditures for the procurement of uniforms for employees.	042	Computed at P6,000 per employee per year.
13	301-L	Honorary Grant Payments of honorarium to officials and employees in recognition of their extra services rendered for the corporation.	092	This shall include grant of honoraria to: Officials and employees involved in procurement per Circular No. 2004-33 consistent with DBM Budget Circular No. 2004-5 and RA 9184. The total honoraria to be received from all special projects shall not exceed twenty-five percent (25%) of the annual basic salaries. Budget provision is included in the Non-OMA Corporate Operating Budget under OVP-AFG (MC No. 2502001), classified as PS account following New Accounting Treatment for memo reference AFG-FRR-20-0173 dated 21 October 2020.

ORACLE-BPS		DESCRIPTION/SCOPE	ACCOUNT NO.	BASIS OF PROPOSAL												
OPEX TYPE	FORM NO.															
13	301-L	<p>Extraordinary and Miscellaneous Expenses</p> <p>This refers to reimbursement of expenditures incurred for:</p> <ul style="list-style-type: none"> • Meetings, seminars and conferences; • Official entertainments; • Public relations; • Educational, athletics and cultural activities; • Contribution to civic or charitable institutions; • Membership in government associations; • Membership in national professional organization duly accredited by the Professional Regulation Commission and Integrated Bar of the Philippines; • Membership in the Integrated Bar of the Philippines; • subscription to professional technical journals and informative magazines, library books & material: • Office equipment and supplies; and <p>Other similar expenses not supported by the regular budget allocation.</p>	059	<p>Proposed budget for JG 18 to 20 / SG 28 to 30 per DBM level, specifying officials entitled to such with budget provision as follows:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Position</th> <th>SG</th> <th>Monthly Rate</th> </tr> </thead> <tbody> <tr> <td>Vice-President</td> <td>28</td> <td>P11,300</td> </tr> <tr> <td>Sr. Vice-President</td> <td>29</td> <td>12,500</td> </tr> <tr> <td>President</td> <td>30</td> <td>16,500</td> </tr> </tbody> </table>	Position	SG	Monthly Rate	Vice-President	28	P11,300	Sr. Vice-President	29	12,500	President	30	16,500
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Vice-President	28	P11,300														
Sr. Vice-President	29	12,500														
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ITEMS FOR INPUT / ENCODING OF PROPONENT

ORACLE-BPS		DESCRIPTION/SCOPE	ACCOUNT NO.	BASIS OF PROPOSAL												
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5	301-D	<p>Traveling Expenses and Per Diem</p> <p>Expenditures of the Corporation for employee's <u>official local travel</u>, i.e., all related transportation expenses, including food, lodging, per diem and daily allowance, in accordance with existing regulations.</p> <p>Included under this account are the traveling expenses and per diems of officials and employees who are officially attending local conventions, seminars or training.</p>	053	<p>Following Circular No. 2019-012 dated 20 May 2019 and Circular No. 2019-015 (per EO No. 77 dated March 15, 2019), which prescribes the Revised Policies and Guidelines on Official Local and Foreign Travel Allowances.</p> <p>The Daily Travel Expenses (DTE) shall be the amount authorized to cover expenses for local travels which shall be apportioned to: a) 50% for hotel/lodging, b) 30% for meals and c) 20% for incidental expenses. The DTE rates regardless of rank & position shall be as follows:</p> <table border="1"> <thead> <tr> <th colspan="2">Destination</th> <th>Maximum DTE</th> </tr> </thead> <tbody> <tr> <td>Cluster I</td> <td>Region I, II, III, V, VIII, IX, XII, XIII & ARMM</td> <td>1,500</td> </tr> <tr> <td>Cluster II</td> <td>Cordillera, Administrative Region, Region VI, Region VII, Region X & Region XI</td> <td>1,800</td> </tr> <tr> <td>Cluster III</td> <td>National Capital Region, Region IV-A & Region IV-B</td> <td>2,200</td> </tr> </tbody> </table>	Destination		Maximum DTE	Cluster I	Region I, II, III, V, VIII, IX, XII, XIII & ARMM	1,500	Cluster II	Cordillera, Administrative Region, Region VI, Region VII, Region X & Region XI	1,800	Cluster III	National Capital Region, Region IV-A & Region IV-B	2,200
Destination		Maximum DTE														
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Cluster III	National Capital Region, Region IV-A & Region IV-B	2,200														
5	301-D	<p>Foreign Traveling Expenses and Per Diem</p> <p>Expenditures for NPC officials' and employees' <u>official foreign travel</u>, i.e., all related transportation expenses, including food, lodging, per diem, clothing and daily allowance in accordance with existing regulations.</p>	058	<p>Officials/employees with foreign travel shall be entitled to the following with stipulated rates under Circular No. 2019-012:</p> <ol style="list-style-type: none"> 1) Pre-Departure Expenses and Return Trip Fees 2) Transportation Expenses 3) Clothing Allowance 4) Daily Subsistence Allowance (DSA) <p>This account shall be proposed exclusively by the following MCs:</p> <table border="1"> <tbody> <tr> <td>Foreign Travel – Corporate Requirements</td> <td>2001000</td> <td>OP & CEO</td> </tr> <tr> <td>Foreign Travel – HAPUA/CEPSI</td> <td>2700002</td> <td>OVP – Corporate Affairs</td> </tr> </tbody> </table> <p>Foreign travel for Factory Acceptance Test (FAT) for MOA/OMA should be proposed under this account.</p>	Foreign Travel – Corporate Requirements	2001000	OP & CEO	Foreign Travel – HAPUA/CEPSI	2700002	OVP – Corporate Affairs						
Foreign Travel – Corporate Requirements	2001000	OP & CEO														
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6	301-E	<p>Representation/Entertainment</p> <p>Expenditures for the discharge of official functions beneficial to the interest of public service/ connected with the exercise of powers and functions of the Corporation except for those cases stipulated in Memorandum Order No. 81-41 dated May 13, 1981.</p>	054	<p>Only the following officials are allowed to provide budget for this account:</p> <ul style="list-style-type: none"> ● Vice President – Mingen proposal shall not exceed the FY 2022 PSALM Board-Approved Budget level in the amount of P 1,800,000 ● OM-Logistics (for BAC related expenses) proposal should be based on the FY 2020 Actual plus 3% inflation rate per year
7	301-F	<p>External Training Program</p> <p>Expenditure, which includes the following:</p> <ul style="list-style-type: none"> ● Registration/tuition fees for participation of employees in training programs conducted by outside institutions; ● Reimbursement of Master's Degree tuition fees; ● Assessment Center (AC) Fee in acquiring Career Executive Officer Eligibility (CEOE) per Circular No. 2007-012 dated March 12, 2007; ● Planning sessions/Team Buildings; Expenses related to in-house training not sponsored by Training and Development Div. 	061	<p>Provision shall be based on:</p> <p>a) DBM National Budget Circular No. 563 dated April 22, 2016 implemented by NPC Circular No. 2016-014 dated May 25, 2016.</p> <ul style="list-style-type: none"> ● Provision for registration fee or charge for participation in convention, seminar, planning session, etc. shall not exceed P2,000 per participant per year. Any amount in excess of the prescribed rate shall be at the expense of the participant. <p>b) NPC Circular No. 2001-35 dated September 14, 2001</p> <ul style="list-style-type: none"> ● Reimbursement of Master's or Doctorate degree tuition fees
8	301-G	<p>Athletics and Recreation</p> <p>Expenditures due to the conduct of Corporation - sponsored physical fitness, sports and recreation program/activities.</p>	062	<p>Budgetary provision for Physical Fitness, Sports and Recreations (PFSR) shall be proposed under OM-Human Resource Dept. (HRD) for all MC's in the Head Office. Field office-based MC's not included in HO shall propose for their requirements.</p> <p>Purchase of uniform or costume for each participant must not exceed P1,500.</p>

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9	301-H	<p>Professional Fees</p> <p>Payments to professionals, managers and consultants whose services are contracted by the corporation.</p>	066	<p>Budgetary provision shall be based on existing contracts or agreements or based on the work program and operational program of the monitoring center. Hiring should be in accordance with Circular No. 2004-17 & 2003-26 and salary schedule under Circular No. 2003-06.</p> <p>This account shall also include hiring of Retainer Doctors, Dentists & Nurses and allowances of lawyer deputized by the Office of the Solicitor General (OSG) to appear in court as Special Counsel where NPC is a party litigant (pursuant to MOA and NP Board Resolution No. 2002-70) following COA advise that this should not be budgeted under Personnel Services (Account No. 036) as these lawyers are not employees/officials of NPC.</p>
9	301-H	<p>Janitorial Services</p> <p>Payments to private entities for janitorial services rendered in different installations of the corporation at rates stipulated in their respective contracts.</p>	068	<p>Budget provision shall include:</p> <ol style="list-style-type: none"> 1. LABOR <ol style="list-style-type: none"> a. Basic salary - used latest DOLE Current Regional Daily Minimum Wage Rates (downloadable at www.nwpc.dole.gov.ph) b. Night Shift Differential Pay c. COLA, if applicable d. Incentive leave (5 days) e. Employer's Contribution <ul style="list-style-type: none"> • SSS – in accordance with SSS Contribution Table; Basis of computation for statutory deductions = a+b+c • Pag-Ibig – in accordance with Pag-Ibig Contribution Table; Basis of computation for statutory deductions = a+b. • Phil Health – in accordance with Philhealth Contribution Table; Basis of computation for statutory deductions = a • ECC – in accordance with ECC Contribution Table f. 13th Month Pay 2. MANPOWER RECAPITULATION = total labor per day x no. of janitors 3. MATERIALS, SUPPLIES & EQUIP. – if required 4. PROFIT MARGIN = 15% of number (2+3) above 5. TOTAL PROPOSED CONTRACT COST PER MONTH = number 2+3+4+5 above

Note: For existing contracts with duration until 2023, include budget proposal for additional wage order.

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9	301-H	<p>Rental</p> <p>Payments for the use/lease of rooms, office/land spaces, buildings and equipment for purposes of providing necessary space required by organic units of the Corporation or by its consultants.</p>	069	<p>This account shall include payments for the contracted use of the following:</p> <ul style="list-style-type: none"> a) Lease of Office space/building/etc. – budget provision shall be based on existing/new contract/agreement b) Lease of Office-based photocopying machines – budget provision shall be based on existing/new lease agreements c) Computer Leasing <ul style="list-style-type: none"> • Budget provision shall be based on existing/new lease contract/agreement • Information Technology & Systems Dept. (ITSD) is in-charge of the corporate-wide budgetary requirement and pooled to MC No. 2013000 d) Printer Leasing <ul style="list-style-type: none"> • Budget provision shall be based on existing/new lease contract/agreement • For Head Office based: Information Technology & Systems Dept. (ITSD) is in-charge of the budgetary requirement for the printer leasing and pooled to MC No. 2013000
9	301-H	<p>Other Outside Services</p> <p>Payments for contracted services personnel with <u>Individual Contract of Service Agreement or Institutional Contract of Service</u> for the purpose of providing other types of services not available within the corporation.</p>	070	<ul style="list-style-type: none"> a) Budget for this account shall be proposed by the Human Resource Department (HRD) in accordance with COA/DBM Joint Circular No. 1.s. 2017 dated June 15, 2017, the level should be based on the FY 2021 Realigned as approved by NP Board plus 3% inflation rate.

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10	301-I	<p>Office/Laboratory & Other Supplies</p> <p>Expenditures for the use of <u>consumable materials</u> such as bond papers, ball pens, pencils, other office supplies, medical/pharmaceutical supplies, laboratory and other chemical supplies which are required in the regular conduct of office and clinic/laboratory work, inclusive of other supplies which cannot be classified under any specific account.</p>	076	<p>Proposal shall not exceed the FY 2022 PSALM Board Approved Level with 3% inflation</p> <p>The unit price shall be based on the price bulletin of PhilGEPS.</p>
11	301-J	<p>Advertising</p> <p>Expenditures for availment of media facilities to meet the corporation's advertising requirements.</p>	087	<p>This account is strictly for specific monitoring centers only (i.e. Corp. Comm Div, BCSD, OPD, OM-Logistics & WIAD). Proposal shall not exceed the FY 2022 PSALM Board-approved level Budget with 3% inflation</p>
13	301-L	<p>Freight/Handling and Other Charges</p> <p>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.</p>	078	<p>Handling charges of equipment/spare parts shall not exceed the FY 2022PSALM Board-approved level Budget with 3% inflation. These may form part of this account except when the expense is directly identifiable with a particular operation of plants, maintenance expenses (Job Order), or work order activity in which case the freight expense shall be treated as an element of cost (overhead expense) of the project/activity.</p>

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13	301-L	Donations and Contributions Donations and/or contributions to certain outside entities including membership fees to various civic and charitable institutions, subject to the prior approval of the Office of the President.	081	Requires prior approval of authorities per Manual of Approval.
		Financial Aid Assistance/aid granted to employees, with prior approval of the Office of the President, for work-connected illnesses, injuries, etc. This shall include appropriation for <u>stipend given to student trainees and cadet engineers</u> of the corporation.	082	Pooled budget to be proposed under OVP-AFG (MC No. 2502001) for the following: a) The corporate requirements for the assistance to employees for work-connected illnesses, injuries, etc. b) The stipend given to cadet engineers assigned in MinGen.
		Injuries and Damages Payments to outside individuals or parties who have been injured or their properties damaged due to the Corporation's prosecution of its projects or the conduct of its operation.	083	This account shall be proposed by OVP-AFG (MC No. 2502001). Budget proposal shall not exceed the FY 2022 PSALM Board approved level with 3% inflation.
		Public Relations and Project Acceptance Expenses Expenditures incurred in promoting public relations with other government agencies, financial institutions and other outside entities and enjoining acceptance by communities of NPC power projects, including expenses of MOA signing and ground-breaking activities.	094	This account is strictly for specific monitoring centers in the Head Office and SVP/VP of all functional groups. Budget proposal shall not exceed the FY 2022 PSALM Board-approved level with 3% inflation
		In-house Publications Expenditures for the printing and distribution of the Corporation's organ, various official publications, journals and bulletin.	098	This account is strictly for specific monitoring center only (Corporate Communication MC No. 2003990). Budget proposal shall not exceed the FY 2022PSALM Board-approved level with 3% inflation

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13	301-L	Miscellaneous Expenses Expenses for the cost of periodical materials and such other expenditures the nature of which cannot be directly associated with any of the above accounts.	099	No expenses for this account should be proposed under MOA/OMA.
		Electricity Expenses Payments to outside entities, which provide electricity services to the corporation or any of its units.	106 (formerly 074)	Proposal shall not exceed the FY 2022 PSALM Board-approved level with 3% inflation.
		Water Expenses Payments of water services to the corporation or any of its units.	107 (formerly 074)	Proposal shall not exceed the FY 2022 PSALM Board-approved level with 3% inflation.
		Postage & Courier Services Payments for postal and courier services to the corporation or any of its units.	108 (formerly 073)	Proposal shall not exceed the FY 2022 PSALM Board-approved level with 3% inflation
		Telephone Expenses Payments for telephone services including monthly toll charges for installed telephone line.	109 (formerly 073)	This account shall also include payment for the subscription of corporate cellular phone services in accordance with Circular No. 2019-04 re: Revised Policies and Guidelines for the Acquisition and Use of the Corporate Cellular Mobile Telephone Services (CMTS) and Fixed Cellular Mobile Telephone Service (FCMTS) for charging of MOA/OMA corporate-wide requirement under Telecom & Security Services Division (MC No. 2602014).

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13	301-L	Internet Subscription Expenses Payments to outside entities for internet subscription of the corporation or any of its units.	110 (formerly 073)	Based on prior year rates/utilization with provision for 3% inflation.
		Cable Satellite, Telegraph & Radio Expenses Payments to outside entities which provide cable, satellite, telegraph and radio services to the corporation or any of its units.	111 (formerly 073)	Based on prior year rates/utilization with provision for 3% inflation.
		Transport Vehicle Registration and Firearms Registration Payments to government agencies as a result of the required registration of transport vehicles and firearms.	112 (formerly 079)	Based on prior year rates/utilization.
		Computer Software License and DENR Permits/Clearances Payment to government agencies as a result of the required licensing of computer software and DENR permitting requirements such as Environmental Compliance Certificate, permit to operate machinery/equipment/fuel oil storage, discharge permit, hazardous waste, generator's ID, Certificate of Non-Coverage and others.	113 (formerly 079)	This account shall include a) software application licenses for computer <ul style="list-style-type: none"> • Microsoft Office license –corporate wide budget proposal shall be proposed by ITSD. • For Head Office - anti-virus, oracle support and services, and other related licenses shall be proposed by ITSD • For field offices – budget requirements shall be proposed by the concerned cost center. b) All proposal shall not exceed the FY 2022PSALM Board-approved level Budget with 3% inflation
14	301-M	Materials & Equipment This account shall cover expenditures for the use of <u>non-consumable supplies and materials, furniture, tools and equipment</u> with acquisition cost of less than Fifteen Thousand pesos (P15,000.00) (Net of VAT) covered by COA Circular No. 2015-007	077	Budget proposal shall not exceed the FY 2022PSALM Board-approved level Budget with 3% inflation. The unit price shall be based on the price bulletin of respective areas (Field Offices), Logistics Department (Head Office) and PhilGEPS.

ORACLE-BPS		DESCRIPTION/SCOPE	ACCOUNT NO.	BASIS OF PROPOSAL
OPEX TYPE	FORM NO.			
15	301-N	<p>Maintenance of Building</p> <p>Expenditures for the repair and maintenance of buildings, whether NPC owned or not and their appurtenances, including cost of labor. The book cost of an NPC owned building is to be included in EPA No. 390.</p>	044	<p>a) If recurring/regular in nature, budget proposal shall not exceed the FY 2022PSALM Board-approved level Budget with 3% inflation</p> <p>b) Schedule of repair and maintenance activities as to order of importance/priority.</p>
16	301-O	<p>Operation & Maintenance – Office/ Clinic/Laboratory Equipment</p> <p>Expenditures for the operation and maintenance of office, clinic and laboratory equipment, including cost of labor, the book costs of which are included in EPA Nos. 391 and 395. Expenditures shall include accessories and paraphernalia/ consumables necessary and exclusively identified for the operation of the said equipment, i.e., ribbons for the typewriter, chemicals for laboratory use.</p>	045	<p>a) If recurring/regular/routine in nature, budget proposal shall not exceed the FY 2022PSALM Board-approved level Budget with 3% inflation</p> <p>b) Schedule of maintenance activities as to order of importance/priority</p> <p>Provide the breakdown of each cost components as to materials, labor and overhead</p>
17	301-P	<p>Operation & Maintenance - Stores Equipment</p> <p>Expenditures for the operation and maintenance of store equipment, including cost of labor, the book cost of which is included in EPA No. 393.</p>	046	<p>a) If recurring/regular/routine in nature, budget proposal shall not exceed the FY 2022PSALM Board-approved level Budget with 3% inflation</p> <p>b) Schedule of maintenance activities as to order of importance/priority</p> <p>Provide the breakdown of each cost components as to materials, labor and overhead</p>
18	301-Q	<p>Operation & Maintenance - Tools, Shop & Garage</p> <p>Expenditures for the operation and maintenance of tools, shop and garage equipment, including cost of labor, the book cost of which is included in EPA no. 394.</p>	047	<p>a) If recurring/regular/routine in nature, budget proposal shall not exceed the FY 2022PSALM Board-approved level Budget with 3% inflation</p> <p>b) Schedule of maintenance activities as to order of importance/priority</p> <p>Provide the breakdown of each cost components as to materials, labor and overhead</p>

ORACLE-BPS		DESCRIPTION/SCOPE	ACCOUNT NO.	BASIS OF PROPOSAL
OPEX TYPE	FORM NO.			
19	301-R	<p>Operation & Maintenance - Power Operated Equipment</p> <p>Expenditures for the operation and maintenance of power operated equipment including cost of labor, the book cost of which is included in EPA no. 396.</p>	048	<p>a) If recurring/regular/routine in nature, budget proposal shall not exceed the FY 2022PSALM Board-approved level Budget with 3% inflation</p> <p>b) Schedule of maintenance activities as to order of importance/priority</p> <p>c) Provide the breakdown of each cost components as to materials, labor and overhead</p>
20	301-S	<p>Operation & Maintenance - Communication Eqpt.</p> <p>Expenditures for the operation & maintenance of communication equipment, including cost of labor, the book cost of which is included in EPA no.397.</p>	049	<p>a) If recurring/regular/routine in nature, budget proposal shall not exceed the FY 2022PSALM Board-approved level Budget with 3% inflation</p> <p>b) Schedule of maintenance activities as to order of importance/priority</p> <p>c) Provide the breakdown of each cost components as to materials, labor and overhead</p>
21	301-T	<p>Operation & Maintenance - Miscellaneous Equipment</p> <p>Expenditures for the operation & maintenance of miscellaneous equipment, including cost of labor, the book cost of which is included in EPA no. 398.</p>	050	<p>a) If recurring/regular/routine in nature, budget proposal shall not exceed the FY 2022PSALM Board-approved level Budget with 3% inflation</p> <p>b) Schedule of maintenance activities as to order of importance/priority</p> <p>c) Provide the breakdown of each cost components as to materials, labor and overhead</p>
22	301-U	<p>Repairs & Maintenance of Transport Vehicles</p> <p>Expenditures for the regular maintenance of Corporation's transport vehicles including heavy equipment like bulldozers, payloaders, cranes, forklift, and amphibian trucks pursuant to Administrative Order No. 14, Section 2, including cost of labor, the book cost of which is included in EPA no. 392.</p>	084	<p>a) If recurring/regular in nature, budget proposal shall not exceed the FY 2022PSALM Board-approved level Budget with 3% inflation</p> <p>b) Schedule of repair and maintenance activities as to order of importance/priority.</p> <p>c) Itemized the maintenance activities to be done. Determine and provide cost breakdown including materials, labor and overhead.</p> <p>Assumption not to exceed P100,000/vehicle/year.</p>

ORACLE-BPS		DESCRIPTION/SCOPE	ACCOUNT NO.	BASIS OF PROPOSAL
OPEX TYPE	FORM NO.			
23	301-V	<p>Gasoline, Diesoline, Aviation Fuel and Lubricants</p> <p>Expenditures for the consumption of gasoline, diesoline, aviation fuel and lubricants resulting from the operation/use of the Corporation's land, water and air transport vehicles.</p>	085	<p>The items to be considered are as follows:</p> <p>a) Mileage b) No. of kilometers per liter c) Cost per liter d) Inflation factor</p> <p><u>For Head Office (MOA/OMA) based MCs/CCs</u> – budget shall be pooled under Warehousing, Inventory & Asset Disposal Division (MC #2603998)</p> <p><u>For Mingen (MOA/OMA) MCs/Plants (except Pulangi IV)</u> – budget shall be pooled under Logistics Division-Mingen (MC #6620020)</p> <p><u>For other Field Offices</u> with gasoline withdrawal in other accredited gasoline stations outside of HO and Mingen HQ should be proposed by MCs/CCs.</p> <p>Budget proposal shall not exceed the FY 2022PSALM Board-approved level Budget with 3% inflation</p>
24	301-W	<p>Operation & Maintenance - Computers</p> <p>Expenditures for the operation and maintenance of computers and its accessories inclusive of diskettes, computer ribbons, continuous forms, etc., including the cost of labor, the book cost of which is included in EPA nos. 385, 386 and 387.</p>	096	<p>a) If recurring/regular in nature, budget proposal shall not exceed the FY 2022PSALM Board-approved level Budget with 3% inflation b) Schedule of maintenance activities as to order of importance/priority.</p>
25	301-X	<p>Maintenance of Land</p> <p>Expenditures for the maintenance of land, including cost of labor, the book cost of which is included in EPA no. 389.</p>	095	<p>a) If recurring/regular in nature, budget proposal shall not exceed the FY 2022PSALM Board-approved level Budget with 3% inflation b) Schedule of maintenance activities as to order of importance/priority.</p>

ORACLE-BPS		DESCRIPTION/SCOPE	ACCOUNT NO.	BASIS OF PROPOSAL
OPEX TYPE	FORM NO.			
27	306	<p>Insurance</p> <p>Covers the insurance expenses incurred on electric plants.</p>	GL 533	<ul style="list-style-type: none"> Propose budget intended for Fidelity Bond only of Cashiers/Property Custodian/etc and accountable public officials who are authorized signatories and counter signatories in the issuance of checks and approval in Disbursement Vouchers under Box C. Other insurance coverage needed by MOA/OMA Plant/Division (IAR, CAR, MV, etc.) shall be provided within the internal budget of PSALM.
30	302	<p>Summary Maintenance-Plants, Transmission Lines, Sub-Stations & JO for Support Group/Engineering (Job Order)</p> <p>Refers solely to expenditures authorized through a Job Order (JO). This includes expenses for ordinary repair and maintenance, regular overhauling and such other activities that would require accumulation and monitoring of cost distinct from the regular monitoring center expenses.</p> <p>The following General Classification/Ledger (GL) Expense Accounts shall be used:</p> <ol style="list-style-type: none"> GL No. 507 (Maintenance- Hydro Plant) GL No. 524 (Central Maintenance) GL No. 530 (Maintenance – Transmission & Substation) <p>GL No. 542 (JO for HO support group and Engineering</p>	Various SL's for Maintenance	<p>a) If recurring/regular in nature, budget proposal shall not exceed the FY 2022 PSALM Board-approved level Budget with 3% inflation</p> <p>b) Schedule of repair and maintenance activities as to order of importance/priority.</p> <p>☐ Includes cost estimates for materials of the JO to be undertaken</p> <p>☐ This should be filled-up for the labor requirement of the JO to be undertaken.</p> <p>☐ Refers to the overhead expenses required (freight & handling, licenses, rental, others)</p> <p>☐ This form shall be used for those activities, which will be undertaken by contract. No input should be reflected in 302-A, B & C if JO is by contract.</p>
	302-A	Maintenance(Job Order) – Materials		
	302-B	Maintenance (Job Order) – Labor		
	302-C	Maintenance (Job Order) – Overhead		
	302-D	Maintenance (Job Order) – Contract		

ORACLE-BPS		DESCRIPTION/SCOPE	ACCOUNT NO.	BASIS OF PROPOSAL
OPEX TYPE	FORM NO.			
31	303	<p>Summary of Operation – Plants, Transmission Lines & Sub-stations</p> <p>Refers to all expenses relative to the regular operation of plants, transmission lines and sub-stations, which also includes day to day maintenance activities not undertaken thru job order.</p> <p>The following General Classification/Ledger (GL) Expense Accounts shall be used:</p> <ol style="list-style-type: none"> 1. GL 506 (Operation - Hydro Plant) 2. GL 512 (Operation – Diesel Plant) 3. GL 529 (Operation – Transmission and Sub-station) 	Various SL's for Operations	<ol style="list-style-type: none"> a) List all operation activities in accordance with the work program b) Prepare cost estimates for Materials and Overhead of the activity to be undertaken c) Each activity has a corresponding SL number depending on the type of plant.
	303-A	Operation-Plants – Materials		▮ Includes cost estimates of materials for the operations of the plant.
	303-C	Operation-Plants – Overhead		▮ Refers to the overhead expenses required (freight & handling, licenses, rental, others)
34	301-F1	<p>HRD Training Programs</p> <p>Expenditure that includes cost of direct labor services, materials/supplies, and other items, for the conduct of Training & Development Div. (TDD) sponsored training programs.</p>	063	This account is strictly limited to the budgetary provisions to be determined by TDD for internally-sponsored training programs (in-house programs).

For MOA/OMA – Job Order Maintenance & Operation and CAPEX

Kindly accomplish Schedule 2 - FY 2023 PROPOSED WORK ORDER / SPARES / GPE / JOB ORDER MAINTENANCE / OPERATION JUSTIFICATION (MOA/OMA). The proposed new activity must be supported by an explanation/justification and basis of cost estimate. This schedule will be the basis of PSALM for the Technical Budget Review and approval of the budget proposal.

Budget on Gender and Development (GAD) must be attributed in the budget of the cost center's programs / activities.