

**SPECIFIC GUIDELINES IN THE PREPARATION OF  
FY 2024 PERSONNEL SERVICES (PS) AND OPERATING  
EXPENDITURES (OPEX) BUDGET  
Oracle-Budget Preparation System (BPS)**

**SPECIFIC GUIDELINES IN THE PREPARATION OF  
FY 2024 PERSONNEL SERVICES (PS) AND OPERATING EXPENDITURES (OPEX) BUDGET  
Oracle-Budget Preparation System (BPS)  
MOA / OMA**

ORACLE-BPS		DESCRIPTION/SCOPE	ACCOUNT NO.	BASIS OF PROPOSAL
OPEX TYPE	FORM NO.			
1	301A	<b>Filled Positions</b>		Manpower budget per <b>FY 2023 Proposed Personnel Services (PS) submitted to DBM</b> per list provided by HR with identified charging to MOA / OMA following provisions of the E.O. 150 (CPCS) Automatically provided in the BPS. PS data is based on the March 2022 Payroll
2	301B	<b>Vacant Positions</b>		
Salaries & wages shall be subject to updating in BPS Forms 301 A & B by following procedure below: <ul style="list-style-type: none"> <li>➤ Delete all positions per Item in Forms 301 A (Filled) &amp; 301 B (Vacant)</li> <li>➤ Save the data</li> <li>➤ Then go back and view 301 A &amp; B which will prompt "Re-create records?" and confirm by choosing "Yes". The updated filled and vacant positions will be reflected.</li> </ul>				

**ITEMS FOR INPUT / ENCODING OF PROPONENT**

ORACLE-BPS		DESCRIPTION/SCOPE	ACCOUNT NO.	BASIS OF PROPOSAL
OPEX TYPE	FORM NO.			
5	301-D	<p><b>Traveling Expenses and Per Diem</b></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 &amp; position shall be as follows:</p>

ORACLE-BPS		DESCRIPTION/SCOPE	ACCOUNT NO.	BASIS OF PROPOSAL													
OPEX TYPE	FORM NO.																
				<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 &amp; ARMM</td> <td>1,500</td> </tr> <tr> <td>Cluster II</td> <td>Cordillera, Administrative Region, Region VI, Region VII, Region X &amp; Region XI</td> <td>1,800</td> </tr> <tr> <td>Cluster III</td> <td>National Capital Region, Region IV-A &amp; 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															
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															
5	301-D	<p><b>Foreign Traveling Expenses and Per Diem</b></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"> <li>1) Pre-Departure Expenses and Return Trip Fees</li> <li>2) Transportation Expenses</li> <li>3) Clothing Allowance</li> <li>4) Daily Subsistence Allowance (DSA)</li> </ol> <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 &amp; 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 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															
Foreign Travel – HAPUA/CEPSI	2700002	OVP – Corporate Affairs															
6	301-E	<p><b>Representation/Entertainment</b></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>Proposal shall not exceed the FY 2023 PSALM Board-approved level Budget.</p> <p>Only the following officials are allowed to provide budget for this account:</p> <ul style="list-style-type: none"> <li>• Vice President - MinGen</li> <li>• OM-Logistics (for BAC related expenses)</li> </ul>													

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7	301-F	<p><b>External Training Program</b></p> <p>Expenditure, which includes the following:</p> <ul style="list-style-type: none"> <li>• Registration/tuition fees for participation of employees in training programs conducted by outside institutions;</li> <li>• Reimbursement of Master's Degree tuition fees;</li> <li>• Assessment Center (AC) Fee in acquiring Career Executive Officer Eligibility (CEOE) per Circular No. 2007-012 dated March 12, 2007;</li> <li>• Planning sessions/Team Buildings; Expenses related to in-house training not sponsored by Training and Development Div.</li> </ul>	061	<p><b>Provision shall be based on:</b></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"> <li>• 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.</li> </ul> <p>b) NPC Circular No. 2001-35 dated September 14, 2001</p> <ul style="list-style-type: none"> <li>• Reimbursement of Master's or Doctorate degree tuition fees</li> </ul>
8	301-G	<p><b>Athletics and Recreation</b></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 Receptions (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>FY 2022 General Appropriations Act (GAA), R.A. 11693, Sec. 51 dated January 03, 2022</p> <ul style="list-style-type: none"> <li>• Purchase of uniform or costume for each participant must not exceed P1,500.</li> </ul>
9	301-H	<p><b>Professional Fees</b></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 &amp; 2003-26 and salary schedule under Circular No. 2003-06.</p> <p>This account shall also include hiring of Retainer Doctors, Dentists &amp; Nurses.</p>
		<p><b>Security Services</b></p> <p>Payments to security agencies for security services rendered by its personnel at rates stipulated in their respective contracts with the Corporation.</p>	067	<p>Budget provision is included in PSALM internal budget</p>

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9	301-H	<p><b>Janitorial Services</b></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> <p><b>1. LABOR</b></p> <p>a. Basic salary - used latest DOLE Current Regional Daily Minimum Wage Rates (<b>downloadable at <a href="http://www.nwpc.dole.gov.ph">www.nwpc.dole.gov.ph</a></b>)</p> <p>b. Night Shift Differential Pay</p> <p>c. COLA, if applicable</p> <p>d. Incentive leave (5 days)</p> <p>e. Employer's Contribution</p> <ul style="list-style-type: none"> <li>• SSS – in accordance with SSS Contribution Table; <b>Basis of computation for statutory deductions = a+b+c</b></li> <li>• Pag-Ibig – in accordance with Pag-Ibig Contribution Table; <b>Basis of computation for statutory deductions = a+b.</b></li> <li>• Phil Health – in accordance with Phil Health Contribution Table; <b>Basis of computation for statutory deductions = a</b></li> <li>• ECC – in accordance with ECC Contribution Table</li> </ul> <p>f. 13<sup>th</sup> Month Pay</p> <p>2. <b>MANPOWER RECAPITULATION</b> = total labor per day x no. of janitors</p> <p>3. MATERIALS, SUPPLIES &amp; EQUIP. – if required</p> <p>4. <b>PROFIT MARGIN</b> = 15% of number (2+3) above</p> <p>5. <b>TOTAL PROPOSED CONTRACT COST PER MONTH</b> = number 2+3+4+5 above</p> <p><b>Note:</b> If the contract during this budget call preparation is existing, includes budget proposal for additional wage order</p>

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9	301-H	<p><b>Rental</b></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> <p>a) <b>Lease of Office space/building/etc.</b> – budget provision shall be based on existing/new contract/agreement</p> <p>b) <b>Lease of Office-based photocopying machines</b> – budget provision shall be based on existing/new lease agreements</p> <p>c) <b>Rental of Motor Vehicle</b></p> <ul style="list-style-type: none"> <li>• DBM National Budget Circular No. 446 series of 1995 implemented by NPC Memorandum dated April 30, 2004.</li> <li>• Budget provision shall be based on existing/new lease contract/agreement.</li> </ul> <p>d) <b>Computer Leasing</b></p> <ul style="list-style-type: none"> <li>• Budget provision shall be based on existing/new lease contract/agreement</li> <li>• Information Technology &amp; Systems Dept. (ITSD) is in-charge of the corporate-wide budgetary requirement and pooled to MC No. 2013000</li> </ul> <p>e) <b>Printer Leasing</b></p> <ul style="list-style-type: none"> <li>• Budget provision shall be based on existing/new lease contract/agreement</li> <li>• For Head Office based: Information Technology &amp; Systems Dept. (ITSD) is in-charge of the budgetary requirement for the printer leasing and pooled to MC No. 2013000</li> </ul>
9	301-H	<p><b>Other Outside Services</b></p> <p>Payments for contracted services personnel with <b><u>Individual Contract of Service Agreement or Institutional Contract of Service</u></b> for the purpose of providing other types of services not available within the corporation.</p>	070	<p>a) Budget for this account shall be proposed by Human Resource Department (HRD) in accordance with CSC/COA/DBM Joint Circular No. 1,s. 2017 dated June 15, 2017</p> <p>b) Skilled personnel previously charged to account no. 068 should be proposed under this account no. 070.</p>

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10	301-I	<p><b>Office/Laboratory &amp; Other Supplies</b></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 2023 PSALM Board Approved Level with 3% inflation</p> <p>The unit price shall be based on price bulletin of PhilGEPS.</p>
11	301-J	<p><b>Advertising</b></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 &amp; WIAD). Proposal shall not exceed the FY 2023 PSALM Board-approved level Budget with 3% inflation</p>
12	301-K	<p><b>Cultural Expenses</b></p> <p>Expenditures for the conduct of Corporation-sponsored cultural activities, which includes the cost of costumes, decorations and other materials directly related thereto.</p>	086	<p>Budget provision for this account shall be proposed by OVP-AFG under MC No. 2502001 in accordance with the Memo Order No. 2016-0002 dated 21 December 2015.</p> <p>An amount not exceeding P1,500 in a year per employee/ participant for the purchase of uniform or costume and other related expenses in the conduct of cultural activities</p>
13	301-L	<p><b>Freight/Handling and Other Charges</b></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 2023 PSALM 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	<b>Donations and Contributions</b>  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	<ul style="list-style-type: none"> <li>➤ Requires prior approval of authorities per Manual of Approval.</li> </ul>
		<b>Financial Aid</b>  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	<ul style="list-style-type: none"> <li>a) The corporate requirements for the assistance to employees for work-connected illnesses, injuries, etc. is pooled under the OVP-Admin. &amp; Finance.</li> <li>b) The stipend given to cadet engineers assigned in MinGen should be proposed by OVP-AFG (MC #2502001).</li> </ul>
		<b>Injuries and Damages</b>  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 under MC No. 2502001. Budget proposal shall not exceed the FY 2023 PSALM Board-approved level Budget with 3% inflation.
		<b>Honorary Grant</b>  Payments of honorarium to officials and employees in recognition of their extra services rendered for the corporation.	092	Reclass to Personnel Services Account



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13	301-L	<b>Public Relations and Project Acceptance Expenses</b>  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 2023 PSALM Board-approved level Budget with 3% inflation
		<b>In-house Publications</b>  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 2023 PSALM Board-approved level Budget with 3% inflation
		<b>Miscellaneous Expenses</b>  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 OMA.
		<b>Electricity Expenses</b>  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 2023 PSALM Board-approved level Budget with 3% inflation.
		<b>Water Expenses</b>  Payments of water services to the corporation or any of its units.	107 (formerly 074)	Proposal shall not exceed the FY 2023 PSALM Board-approved level Budget with 3% inflation.

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13	301-L	<b>Postage &amp; Courier Services</b> Payments for postal and courier services to the corporation or any of its units.	108 (formerly 073)	Proposal shall not exceed the FY 2023 PSALM Board-approved level Budget with 3% inflation
		<b>Telephone Expenses</b> Payments for telephone services including monthly toll charges for installed telephone line.	109 (formerly 073)	This account shall cover payment telephones services including monthly toll charges for installed telephone lines. For Head Office communication related expenses the Landline telephone expenses shall be chargeable to MC# 2602014 Telecom & Security Services Division.  The subscription of corporate cellular phone services shall be charged under PS Account – Communication Allowance per CPCS Circular No. 2021-010 dated 12 January 2022, Grant of Communication Allowance to Certain Officers and Employees.
		<b>Internet Subscription Expenses</b> 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.
		<b>Cable Satellite, Telegraph &amp; Radio Expenses</b> 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.
		<b>Transport Vehicle Registration and Firearms Registration</b> 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.

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13	301-L	<p><b>Computer Software License and DENR Permits/Clearances</b></p> <p>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.</p>	113 (formerly 079)	<p>This account shall include</p> <p>a) software application licenses for computer</p> <ul style="list-style-type: none"> <li>• Microsoft Office license –corporate wide budget proposal shall be proposed by ITSD.</li> <li>• for Head Office - anti-virus, oracle support and services, and other related licenses shall be proposed by ITSD</li> <li>• for field offices – budget requirements shall be proposed by concerned cost center.</li> </ul> <p>b) All proposal shall not exceed the FY 2023 PSALM Board-approved level Budget with 3% inflation</p>
14	301-M	<p><b>Materials &amp; Equipment</b></p> <p>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 Fifty-Six Thousand pesos (₱56,000.00) (Gross of VAT) / Fifty Thousand pesos (₱50,000.00) (Net of VAT) covered by COA Circular No. 2015-007</p>	077	<p>Budget proposal shall not exceed the FY 2023 PSALM Board-approved level Budget with 3% inflation. (Proposed Materials/Equipment shall not have a duplicated proposal from the previous year [FY 2023])</p> <p>The unit price shall be based on the price bulletin of respective areas (Field Offices), Logistics Department (Head Office) and PhilGEPS.</p>
15	301-N	<p><b>Maintenance of Building</b></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 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 2023 PSALM Board-approved level Budget with 3% inflation</p> <p>b) Schedule of repair and maintenance activities as to order of importance/priority.</p>

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16	301-O	<p><b>Operation &amp; Maintenance – Office/ Clinic/Laboratory Equipment</b></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 2023 PSALM 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>
17	301-P	<p><b>Operation &amp; Maintenance - Stores Equipment</b></p> <p>Expenditures for the operation and maintenance of stores 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 2023 PSALM 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>
18	301-Q	<p><b>Operation &amp; Maintenance - Tools, Shop &amp; Garage</b></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 2023 PSALM 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>
19	301-R	<p><b>Operation &amp; Maintenance – Power Operated Equipment</b></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 2023 PSALM 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>

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20	301-S	<p><b>Operation &amp; Maintenance - Communication Eqpt.</b></p> <p>Expenditures for the operation &amp; 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 2023 PSALM 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><b>Operation &amp; Maintenance - Miscellaneous Equipment</b></p> <p>Expenditures for the operation &amp; 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 2023 PSALM 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><b>Repairs &amp; Maintenance of Transport Vehicles</b></p> <p>Expenditures for the regular maintenance of Corporation's transport vehicles, 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 2023 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>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>

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23	301-V	<p><b>Gasoline, Diesoline, Aviation Fuel and Lubricants</b></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 (OMA) based MCs/CCs</u> – budget shall be pooled under Warehousing, Inventory &amp; Asset Disposal Division (MC #2603998) <u>For Mingen (OMA) MCs/Plants (except Pulangi IV)</u> – budget shall be pooled under Logistics Division-Mingen (MC #6620020) <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 2023 PSALM Board-approved level Budget with 3% inflation</p>
24	301-W	<p><b>Operation &amp; Maintenance - Computers</b></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 2023 PSALM Board-approved level Budget with 3% inflation b) Schedule of maintenance activities as to order of importance/priority.</p>
25	301-X	<p><b>Maintenance of Land</b></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 2023 PSALM Board-approved level Budget with 3% inflation b) Schedule of maintenance activities as to order of importance/priority.</p>
27	306	<p><b>Insurance</b></p> <p>Covers the insurance expenses incurred on electric plants.</p>	GL 533	<p>Proposed budget shall be intended for <b>Fidelity Bond</b> only of Cashiers/Property Custodian/etc. Other insurance coverage needed by OMA Plant/Division (IAR, CAR, MV, etc.) shall be provided within the internal budget of PSALM.</p>

ORACLE-BPS		DESCRIPTION/SCOPE	ACCOUNT NO.	BASIS OF PROPOSAL
OPEX TYPE	FORM NO.			
30	302	<p><b>Summary Maintenance-Plants, Transmission Lines, Sub-Stations&amp; JO for Support Group/Engineering (Job Order)</b></p> <p>Refers solely to expenditures authorized through a Job Order (JO). This includes expenses 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"> <li>1. GL No. 507 (Maintenance- Hydro Plant)</li> <li>2. GL No. 513 (Maintenance – Diesel Plant)</li> <li>3. GL No. 524 (Central Maintenance)</li> <li>4. GL No. 530 (Maintenance – Transmission &amp; Substation)</li> </ol> <p>GL No. 542 (JO for HO support group and Engineering</p>	Various SL'sfor Maintenance	<p>a) If recurring/regular in nature, budget proposal shall not exceed the FY 2023 PSALM Board-approved level Budget with 3% inflation</p> <p>b) Schedule of repair and maintenance activities as to order of importance/priority.</p>
	302-A	<b>Maintenance(Job Order) –Materials</b>		➤ Includes cost estimates for materials of the JO to be undertaken
	302-B	<b>Maintenance (Job Order) – Labor</b>		➤ This should be filled-up for the labor requirement of the JO to be undertaken.
	302-C	<b>Maintenance (Job Order) – Overhead</b>		➤ Refers to the overhead expenses required (freight & handling, licenses, rental, others)
	302-D	<b>Maintenance (Job Order) –Contract</b>		➤ 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.

ORACLE-BPS		DESCRIPTION/SCOPE	ACCOUNT NO.	BASIS OF PROPOSAL
OPEX TYPE	FORM NO.			
31	303	<p><b>Summary of Operation –Plants, Transmission Lines &amp; Sub-Station</b></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"> <li>1. GL 506 (Operation - Hydro Plant)</li> <li>2. GL 512 (Operation – Diesel Plant)</li> <li>3. GL 529 (Operation – Transmission and Sub-Station)</li> </ol>	Various SL's for Operations	<p>a) List all operation activities in accordance with the work program</p> <p>b) Prepare cost estimates for Materials and Overhead of the activity to be undertaken</p> <p>c) Each activity has a corresponding SL numbers depending on the type of plant.</p>
	303-A	<b>Operation-Plants – Materials</b>		➤ Includes cost estimates of materials for the operations of plant.
	303-C	<b>Operation-Plants – Overhead</b>		➤ Refers to the overhead expenses required (freight & handling, licenses, rental, others)
34	301-F1	<p><b>HRD Training Programs</b></p> <p>Expenditure that includes cost of direct labor services, materials/supplies, and other items, for the conduct of Training &amp; 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 OMA – Job Order Maintenance & Operation and CAPEX**

**Kindly accomplish *Schedule 2 - FY 2024 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 cost center's programs / activities.**