I. REFERENCES

a. NBC No 573, dated January 3, 2018, Guidelines on the Release of Funds for FY 2018;
b. NBC No. 569, dated February 8, 2017 Adoption of Program Expenditure Classification-Based Performance-Informed Budgeting (PREXC-PIB) for the Preparation of the Proposed National Budget for Fiscal Year 2018;
c. National Expenditure Program (NEP) 2019; and

II. RATIONALE

The "0+10-Point Agenda" of President Rodrigo Roa Duterte mandates all government agencies to build up planning capacities in order to strengthen the link between Strategic Plans and Budget.

This revised circular is the Jail Bureau’s response to the President’s strategic direction and the DBM’s Financial Management Reforms. Therefore, the BJMP leadership endeavors to institutionalize its operational plan which includes planning, utilization of funds and other resources, in order to timely respond to the ever-changing environment in the local scene in particular, and the ASEAN community in general.

III. PURPOSE

• To adopt sound economic and fiscal policies for the execution of Programs, Activities and Projects towards the accomplishment of the BJMP mission, vision and strategic objectives. Its primary concern is the availability and use of funds to provide public services as required or expected from the Jail Bureau;

• To ascertain the implementation of the budgeting concepts, processes, and schemes in the identification of budget estimates among Program Directors and Implementers as provided in NBC 125 dated 15 January 2016 to arrive at an overall organizational budget; and

• To provide guidelines, procedures, and calendar of activities in the preparation of budget proposal.
IV. SCOPE AND COVERAGE

This memorandum circular shall cover all organizational units nationwide of the Jail Bureau.

V. OBJECTIVES:

- To achieve the optimum utilization of resources through a systematic programming and allocation of funds to BJMP units and offices;

- To define the specific duties and responsibilities of personnel responsible in the planning and budgeting of the Jail Bureau;

- To update quarterly the status of funds vis-à-vis the Annual Expenditure Program of the Jail Bureau and update the Command Group which they will use as basis in sound decision-making; and

- To provide the systematic and transparent budgetary status in such a way that accountable officers entrusted by law may certainly determine the financial position of the Bureau.

VI. PROCESSES

a. PLANNING, ESTIMATING AND REVIEWING - The management process involves all the members of the PROBAC and Directors of Directorates who set up its plans and objectives. Among others, the essential documents that serve as appropriate reference and guidelines in the formulation of plans by the Program Directors/Implementers are the following:

1. BJMP Operations Plan and Budget Guidelines (OPBG)
2. Budget Call of the DBM
3. DBM-Approved Program Expenditure Classification (PREXC)
4. BJMP Medium Term Development Plans/Roadmap

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1 DBM, DoF and NEDA Joint Circular No. 2017-01, dated June 30, 2017 titled, National Government Fiscal Calendar

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(5) DILG Roadmap & NEDA PDP (2017-2022)
(6) DBM Circulars and other statutory issuances

Below is the mechanism in the planning stage:

- The Directorate for Program Development shall conduct the Annual Operations Plan and Budget write-shop at least two (2) days after 3rd Quarter Management Conference of the fiscal year. The write-shop shall be participated by all Regional Directors, Planning Officers and Budget Officers, including the NHQ Program Directors and Program Implementers, in order to plan and develop the detailed objectives and work programs in accordance with the functional areas of their respective areas of responsibilities (AOR). The output of said activity will then be submitted to the PROBAC for review and evaluation, and to determine whether or not if their planned developmental goals will encourage greater productivity and meet the general organizational outputs and outcomes of the Jail Bureau;

- The Regional OPB with its ensuing year budget ceiling if found to be sound and responsive to the mission and vision of the Bureau shall be recommended by the PROBAC Chairperson to the Chief, BJMP, for approval. The same shall be applied to the OPB of the Directorates and Offices in the National Headquarters; and,

- The Directorate for Program Development is also responsible for the consolidation of all approved NHQ and Regional OPBs which will become the preliminary Operations Plan and Budget for the ensuing fiscal year.

a.2 ESTIMATING - This is the translation of the set plans embodied in the guidelines into action. The completion of the BJMP Operations Plan and Budget Estimates (OPBE) depends on the collaborative efforts of all the Program Directors and Program Implementers. To wit:

- The Directorate for Comptrollership is (the key staff) responsible for the judicious preparation of the budget estimates, including the technical preparation (these include the creation, improvement and adjustment in the
budget estimates) of the proposed budget, as well as the coordination and scheduling of all activities concerned with estimating; and

- A program structure outlining the activities to be undertaken and operations to be conducted shall be finally consolidated by the Directorate for Comptrollership. The structure representing each Program Director's current needs and activities shall be the basis for the completion of the forms required in making the budget estimates.

a.3 REVIEWING - The programs and projects are evaluated in terms of the overall needs of the BJMP and resources available. Reviewing of the OPB shall include the following:

- Upon the consolidation of the budget estimates submitted by the Program Directors and Implementers, the Directorate for Comptrollership will make the detailed analysis and recommendations to the PROBAC Chairperson concerning the estimates, weaknesses, and unrealistic estimates or non-conformance to the proposed operational plans and/or policies; and

- The Directorate for Comptrollership shall schedule the meetings with the Chairperson and members of the PROBAC for review and reconciliation of the differences and the approval of the final items to be included. The Directorate for Comptrollership shall be responsible for the final consolidation ensuring that the proposed budget estimates are technically sound, mathematically accurate, and reflective of the strategic programs and project decisions of the Jail Bureau.

b. LEGISLATION

- The Directorate for Comptrollership shall brief the Chief, BJMP, with the attendance of all Program Directors and Implementers on the proposed budget to be presented by the latter before the Secretary, DILG or Undersecretary, DILG, Department of Budget and Management, House of Representatives and the Senate of the Philippines (Reference: Budget Cycle)
c. OPERATIONS EXECUTION (IMPLEMENTATION) - This involves the allotment and release of appropriation to the operating units and the incurrence of expenditures. This process shall include the following:

- The obligation ceiling for the fiscal year is set and determined by the Directorate for Comptrollership which is normally smaller than the appropriation because of the imposition of reserves;

- The Preliminary OPB shall be formulated based on the approved appropriation and level of expenditure. This will be turned over to the PROBAC for review and evaluation;

- The BJMP PROBAC, for approval, shall issue the Preliminary OPB to the Program Directors/Implementers for discussion at their level and consequent internal adjustments to compose the final OPB. It shall contain the control program for functional resources inputs and the Program of Expenditures within the constraints of the Net Working Appropriation;

- The Annual Program of Expenditure (POE) for the year is prepared by the Committee Financial Adviser and presented to the PROBAC for deliberation. Once approved, the BJMP Expenditure Program is presented to Chief, BJMP for final approval. The Chief, BJMP, approves or may direct changes on the Expenditure Program, and signs and returns it to the Directorate for Comptrollership for finalization. A signed copy of the Annual Expenditure Program shall be provided to all members of the PROBAC; and,

- The approved POE shall be the Bureau's Final OPB. This shall be the basis for the issuance of allotments by the Directorate for Comptrollership to the different operating units of the Jail Bureau by expense and object class and by program and project.

d. REPORTING AND ACCOUNTABILITY - This concerns the reporting of actual performance against plans. The accountability shall be accomplished through the following:

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Director, Program Development

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• Program Review and Analysis (PRA) - This is a management exercise of comparing results versus programmed activities, projects and/or programs during a quarter, semester or annual period.

The accomplishment of the PRA is the responsibility of the Project Administrators at all levels of the Bureau. The Junior PROBAC members as Committee’s Technical Working Group (TWG) are responsible for the review and analysis of their respective resources and the Programs, Activities & Projects (PAPs). The Chairperson of the Junior PROBAC shall consolidate all observations and submit to the Chairperson, PROBAC for disposition.

The Regional Offices PRA reports shall be submitted to the Program Directors at the NHQ with the Directorate for Program Development for consolidation of accomplishments and the Directorate for Comptrollership being the OPR for financial report submission.

• Periodic Reports - This is a periodic reporting by the Directorate for Comptrollership (DC), together with the Directorate for Program Development (DPD), and the Accounting Office (AO) for management review whether or not the funds are spent as authorized, as follows:

  ➢ PPA Implementation Monitoring Report (Quarterly, Semestral, Annual) – DPD, DC
  ➢ BAR 1-Physical Report of Operations (Quarterly, Semestral, Annual) – DPD, DC
  ➢ Statement of Allotments, Obligations and Balances (Monthly) – DC, AO
  ➢ Report on Appropriations, Allotments, Obligations & Disbursements (Monthly) – DC, AO
  ➢ Budget Execution Document (BED-2) Physical Plan (Annual) – DPD, DC
  ➢ Agency Performance Measure (APM FORM B, APMP FORM B-1) – DPD, DC

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Through periodic reports, each official entrusted with the public funds is accountable to the management not only for its use but also for the effectiveness of the programs under his/her jurisdiction.

VII. COORDINATING INSTRUCTIONS

Planning should be equitably shared and distributed among the Directorial Staff, units, and field office heads. The Directorate for Comptrollership shall exercise operational direction and control of the whole BJMP fund management service. Direction is exercised through the Regional Offices and other subordinate units, while control is exercised through the financial accounting system.

VIII. RESCISISON CLAUSE

All previous directives in conflict herewith are hereby rescinded and modified accordingly.

IX. EFFECTIVITY

This memorandum circular shall take effect immediately.