

DOCUMENTARY REQUIREMENTS FOR BUDGETARY REQUESTS

GOVERNMENT-OWNED AND/OR -CONTROLLED CORPORATIONS (GOCCs)

ANNEX E

Type of Request/ DBM Action	Documentary Requirements	Legal Basis
I. Evaluation of Corporate Operating Budget	<ol style="list-style-type: none"> 1. Board Resolution approving the COB 2. Duly accomplished DBM Forms 	<ul style="list-style-type: none"> - E.O. No. 518, s. 1979 - Budget Call issued for the year
II. Release of Funds		
a. Regular Subsidy/Equity	<ol style="list-style-type: none"> 1. Special Budget Request 2. Board-approved Corporate Operating Budget 3. Financial Statements 4. Justification 5. Monthly Cash Program 	<ul style="list-style-type: none"> - Annual GAA and Guidelines on the Release of Funds
b. Congressional Initiatives (CIs)	<ol style="list-style-type: none"> 1. Special Budget Request 2. List of Projects 3. Endorsement of Proponent Legislator, Speaker of the House/Senate President and Chairman of Committee on Appropriations/Finance Committee 	<ul style="list-style-type: none"> - Annual GAA - Section 25(5), Article VI of the Constitution - Applicable issuances for the year
c. Continuing Appropriations	<ol style="list-style-type: none"> 1. Special Budget Request 2. Justification for the Release 3. Cash Program 4. Financial Statements 	<ul style="list-style-type: none"> - Applicable Section of the General Provisions of the GAA - Applicable issuances for the year
d. Customs Duties and Taxes	<ol style="list-style-type: none"> 1. Special Budget Request 2. Fiscal Incentives Review Board (FIRB) Resolution 3. Certificate of Entitlement to Subsidy (CES) issued by the FIRB 4. Statements of Account or Assessment Notices issued by the Bureau of Customs/Bureau of Internal Revenue 5. Payment Compliance Certificate (for income tax) 6. Quarterly Report of Taxes and Duties Availment 	<ul style="list-style-type: none"> - Applicable Section of the General Provisions of the GAA - DOF-DBM Joint Circular No. 3-98 dated March 3, 1998 - Applicable issuances for the year
e. Special Account in the General Fund (SAGF)	<p><u>For Cultural Center of the Philippines</u></p> <ol style="list-style-type: none"> 1. Special Budget Request 2. Financial Statements 3. Certificate of Actual Collection from Tobacco Inspection Fees from Bureau of Internal Revenue <p><u>For National Tobacco Administration</u></p> <ol style="list-style-type: none"> 1. Special Budget Request 2. Journal Voucher from the Bureau of the Treasury 3. Work and Financial Plan <p><u>For Philippine Coconut Authority</u></p> <ol style="list-style-type: none"> 1. Special Budget Request 2. Financial Statements 3. Certification from the Bureau of the Treasury on the amount of income actually remitted 	<ul style="list-style-type: none"> - Presidential Decree issued/law passed for the specific purpose of the special account being created
f. Payment Prior Years' Accounts Payable (A/P)	<ol style="list-style-type: none"> 1. Special Budget Request 2. Financial Statements 	<ul style="list-style-type: none"> - NBC for the year on the release of funds

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g. Special Purpose Fund - Unprogrammed Fund-BSGC		
g.1 Issuance of Non-Cash Availment Authority (NCAA)	<ol style="list-style-type: none"> 1. Special Budget Request 2. Request for disbursement from the Department of Finance 3. Certificate of acceptance 4. Billing/s from contractor 5. Withdrawal Authorization from the foreign lending institution 	<ul style="list-style-type: none"> - DBM-DOF-COA Joint Circular No. 2-94 - DBM-DOF-COA Joint Circular No. 2-97
g.2 Working Fund (Loan and Grant Proceeds)	<ol style="list-style-type: none"> 1. Credit Advice from the Bangko Sentral ng Pilipinas 2. Certification from the Bureau of the Treasury 	<ul style="list-style-type: none"> - DBM-DOF-COA Joint Circular No. 2-94 - DBM-DOF-COA Joint Circular No. 2-97 - Devt. Budget Coordinating Committee (DBCC) Resolution No. 96-1
g.3 Conversion of NG advances to subsidy/equity	<ol style="list-style-type: none"> 1. Work and Financial Plan 2. Endorsement from the DOF 	<ul style="list-style-type: none"> - DBM-DOF-COA Joint Circular No. 2-97
III. Organization and/or Staffing Modification and Compensation		
a. New Organization Structure and Staffing Pattern (OSSP)	<ol style="list-style-type: none"> 1. Legal Basis 2. Board Approval 3. Proposed Organizational Chart and Functional Statements (by organizational unit) 4. List of Proposed Positions (by organizational unit) 5. Position Description or Detailed Statement of Duties and Responsibilities of the proposed positions 6. Computation of the PS cost of the proposed Staffing Pattern 7. Work Program, both short and long-term plans 8. Type/Nature of activities to be undertaken, Projected Workload and Performance Targets of the affected organizational units 9. Funding source/implication and sustainability 	<ul style="list-style-type: none"> - Section 4, R.A. No. 10149 - GOCC Charter - E.O. No. 366 - R.A. No. 6656
b. Modification of OSSP	<ol style="list-style-type: none"> 1. Legal Basis 2. Board Approval 3. Rationale/Justification for the proposal 4. Functional Statements of proposed organizational units 5. List of proposed positions 6. Updated Plantilla of Personnel 7. Positions offered for abolition to offset increase in PS 	<ul style="list-style-type: none"> - A.O. No. 103 - Existing guidelines and issuances
c. Reorganization	<ol style="list-style-type: none"> 1. Rationale/justification for the proposal 2. Existing and proposed OSSP 3. Proposed functional statements by organizational unit 4. Board Approval 5. Funding source 	<ul style="list-style-type: none"> - Special legal issuance and other related issuances

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<p>d. Hiring of casual and contractual personnel</p>	<ol style="list-style-type: none"> 1. Details of the proposed casuals/contractuals (number, type of position, duration of employment and proposed remuneration) 2. Justification for the need to hire casuals/contractuals 3. Statement of duties/functions of proposed casual/contractual personnel 4. Updated Plantilla of Casual/Contractual personnel 5. Funding source 	<ul style="list-style-type: none"> - OP MC No. 1 and its IRR - Existing guidelines and issuances
<p>e. Filling of positions</p>	<ol style="list-style-type: none"> 1. Rationale/justification 2. List of positions to be filled 3. Updated Plantilla of Personnel 4. Board Approval 5. Funding source 	<ul style="list-style-type: none"> - E.O. No. 366 - A.O. No. 103 - Existing guidelines and issuances
<p>f. Conversion/Reclassification/ Upgrading of Positions</p>	<ol style="list-style-type: none"> 1. Updated Plantilla of Personnel 2. Existing/actual duties and responsibilities of incumbents of positions for reclassification/ conversion/upgrading 3. Justification for the conversion/ reclassification/ upgrading 4. Positions offered for abolition to offset increase in PS as a result of the conversion/ reclassification/ upgrading 	<ul style="list-style-type: none"> - Existing guidelines and issuances
<p>g. Compensation Package (for Ecozones, research institutes and BSP)</p>	<ol style="list-style-type: none"> 1. Legal basis of the proposal 2. Existing salary schedule and benefits 3. Salary scheme/schedule, including basis for setting of salary rates 4. List of allowances/benefits and corresponding rates and terms of grant 5. Funding source 6. Board approval 7. Financial statements 8. Copy of rules and regulations to implement the package 	<ul style="list-style-type: none"> - MC No. 20, s. 2001 - Joint Resolution No. 4 - E.O. No. 19, s. 2010 - E.O. No. 24, s. 2011
<p>IV. Motor Vehicles</p>		
<p>a. Acquisition</p>	<ol style="list-style-type: none"> 1. Letter request with information on the amount, type, number and specifications of motor vehicles and the purpose/justification and deployment for which such vehicles will be used. 2. Updated inventory/accounting of all existing motor vehicles showing their status/ conditions/ worthiness (e.g., good, fair, repairable or unserviceable) duly certified by the Property/Supply Officer. 3. Board Resolution approving such purchase and Board Approval of budget where funds for the purpose are included. 4. Certification from the Budget Officer that funds for the purpose are included in the Corporate Operating Budget duly approved by the Board. 5. Certification of availability of funds by the Chief Corporate Accountant or Head of the Accounting Unit. 6. In the case of local water districts, endorsement letter from LWUA 	<ul style="list-style-type: none"> - NBC No. 446 - NBC No. 446-A - AO No. 233, s. 2008 - Budget Circular No. 2010-2 - OP Memo Circular No. 9 - AO No. 15, s. 2011

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b. Rental for a continuous period in excess of 15 days	<ol style="list-style-type: none"> 1. Detailed justification for the rental, including the duration of the specific program/project/activity for which the vehicle/s will be rented 2. Number, type and specification of the vehicle/s and the proposed rates 3. Period of rental 4. Certificate of fund source and availability 5. Endorsement letter from LWUA, in the case of local water districts 	<ul style="list-style-type: none"> - NBC No. 446 - NBC No. 446-A - Section 76, Chapter 6, Book VI of E.O. No. 292