

M.1. BUDGETARY SUPPORT TO GOVERNMENT CORPORATIONS - OTHERS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	(Cash-Based)		
	2024	2025	2026
New General Appropriations	28,606	28,606	28,606
General Fund	28,606	28,606	28,606
Continuing Appropriations	18,375	21,717	
Unreleased Appropriation for MOOE			
R.A. No. 11936	18,375		
R.A. No. 11975		21,717	
Budgetary Adjustment(s)	(25,264)		
Release(s) to:			
Budgetary Support to Government Corporations (BSGC)			
National Power Corporation	(25,264)		
Total Available Appropriations	21,717	50,323	28,606
Unused Appropriations	(21,717)	(21,717)	
Unreleased Appropriation	(21,717)	(21,717)	
TOTAL OBLIGATIONS		28,606	28,606
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EXPENDITURE PROGRAM
(in pesos)

PURPOSE	(Cash-Based)		
	2024 Actual	2025 Current	2026 Proposed
TOTAL NEW APPROPRIATIONS		28,606,000	28,606,000
MOOE		28,606,000	28,606,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2026 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation		28,606,000		28,606,000
Nationwide		28,606,000		28,606,000
TOTAL AGENCY BUDGET		28,606,000		28,606,000
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New Appropriations, by Purpose (Cash-Based)

		<u>Current Operating Expenditures</u>			
		<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A.REGULAR PROGRAMS					
40010000000000	BSGC - Others		P 28,606,000		P 28,606,000
40018500000000	1. Rest of Budgetary Support to Government-Owned and/or Controlled Corporations, subject to Section 35, Chapter 5, Book VI of E.O. No. 292 and Letter of Implementation No. 29		28,606,000		28,606,000
Sub-total, PROGRAMS			28,606,000		28,606,000
TOTAL NEW APPROPRIATIONS			P 28,606,000 =====		P 28,606,000 =====

Obligations, by Object of Expenditures

CYs 2024-2026
(In Thousand Pesos)

		(Cash-Based)		
		<u>2024</u>	<u>2025</u>	<u>2026</u>
Current Operating Expenditures				
Maintenance and Other Operating Expenses				
Financial Assistance/Subsidy			28,606	28,606
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES			28,606	28,606
GRAND TOTAL			28,606	28,606

Special Provisions Applicable to All GOCCs

- Budgetary Support to Government Corporations. Income and revenues collected by GOCCs from all sources shall be used to cover all its operating requirements. Any deficiency may be augmented by the budgetary support from the National Government, which may either be:
 - Subsidy, which shall be used in accordance with the purposes identified in this Act: Provided, That unless otherwise stated in the special provisions, subsidy releases may be used by GOCCs which are financially unable to pay for the separation or retirement benefits and incentives resulting from an approved reorganization, merger, streamlining, abolition, or privatization plan under R.A. No. 10149, other laws and issuances.
 - Equity, which shall be used as capital investment of the National Government in accordance with the capitalization requirement under pertinent laws. In no case shall equity investments be used for the payment of salaries, allowances, incentives, and retirement and separation benefits, except in cases authorized by the DBM.
- Offsets Against Budgetary Support to Government Corporations. The appropriations authorized herein may be offset by the BTr against the: (i) corporate payments of cash dividends under R.A. No. 7656; (ii) guarantee fees; (iii) advances for loans relented to corporations; (iv) obligations which are guaranteed by the National Government; and (v) other receivables of the government from the GOCCs.

If the total level of actual revenues at the end of the immediately preceding year, including income from liquid assets such as, but not limited to, interest in cash deposits, short-term and bond investments, and other fund sources of the GOCC, exceed the corresponding projections considered in the formulation of the current year's budgetary support program, the excess may be deducted from said program and the budgetary support may be reduced to the extent of such favorable result.

3. Prior Years' Subsidy Releases from the National Government. The GOCCs concerned are hereby authorized to use subsidy released for programs and projects in prior years to cover the additional funding requirements of activities or projects covered by the programs or sub-programs indicated in this Act. Accordingly, they shall prepare a work and financial plan covering the projects or activities to be funded from prior years' subsidies subject to the endorsement of the GOCC's governing board, to be submitted to the DBM for approval.

Implementation of this provision shall be subject to the guidelines issued by the DBM.

4. Payment of Compensation and Benefits. Payment of basic salaries, allowances, benefits, and incentives by GOCCs shall be made in accordance with applicable laws, rules, and regulations such as, but not limited to, P.D. No. 985, as amended, R.A. No. 6758, as amended, R.A. No. 10149, E.O. No. 150, s. 2021, Memorandum Order No. 20, s. 2001, and Corporate Compensation Circular No. 10 dated February 15, 1999. In addition, payment of separation or retirement benefits shall be computed in accordance with the rates, conditions, and procedure prescribed under existing separation or retirement laws, and such pertinent guidelines issued thereon.
5. Submission of Corporate Operating Budgets and Other Related Financial Statements. All GOCCs, including GFIs, whether or not receiving budgetary support from the National Government, shall prepare their FY 2026 Corporate Operating Budgets (COBs) in accordance with E.O. No. 518, s. 1979, and the procedures and guidelines prescribed by the DBM. Said COBs, together with their supporting financial statements, shall be approved by their governing boards, and submitted to the Secretary of Budget and Management for review and evaluation as part of the budget process pursuant to Section 10, Chapter 4, Title XVII, Book IV of E.O. No. 292, s. 1987. The NEA, NPC, and PNOC shall be governed further by the provisions of R.A. No. 7638.
6. Implementation of Infrastructure Projects. The respective heads of GOCCs shall comply with the restrictions on critical geo-hazard areas or no-build zones identified by the Mines and Geosciences Bureau and such other conditions provided under Section 27 of the General Provisions of this Act. In the case of housing projects, the shelter agencies shall likewise adopt and promote the use of new and innovative housing technologies and materials to bring down the cost of housing and reduce any adverse impact of construction on the environment.
7. Remittance of Cash Dividends. Cash dividends equivalent to at least fifty percent (50%) of the annual net earnings of GOCCs shall be remitted to the National Treasury as income of the General Fund pursuant to R.A. No. 7656.
8. Transparency Seal. To enhance transparency and enforce accountability, and promote systematized access to government information, all GOCCs shall maintain a Transparency Seal to be posted on their websites. The Transparency Seal shall contain the following:
 - (a) corporation's mandate and functions, names of its officials with their position and designation, and its contact information;
 - (b) approved COB and corresponding targets including any amount of budgetary support from the National Government;
 - (c) budgetary adjustment;
 - (d) annual procurement plan/s and contracts awarded with the winning supplier, contractor, or consultant;
 - (e) major programs or projects and their target beneficiaries;
 - (f) status of implementation, evaluation, or assessment reports of said programs or projects;
 - (g) all subsidy and assistance programs of the government, including details on the manner of the execution, the amounts allocated, and relevant data of the target beneficiaries subject to R.A. No. 10173 or the Data Privacy Act;
 - (h) Budget and Financial Accountability Reports;
 - (i) Updated People's Freedom of Information (FOI) Manual signed by head of agency, Updated One-Page FOI Manual, and Agency FOI Reports;
 - (j) year-end financial reports for the last three (3) fiscal years;
 - (k) particulars of concessions, permits, or authorizations granted by the GOCC, subject to R.A. No. 10173 or the Data Privacy Act; and
 - (l) current news and updated events conducted by GOCCs.

GOCCs shall ensure that the content posted under the transparency seal is regularly reviewed, updated, and maintained using internal systems and procedures that support accountability, data integrity, and operational efficiency.

The respective heads of GOCCs and their web administrators or equivalent shall be responsible for ensuring compliance with this requirement.

The DBM shall post on its website the status of compliance of GOCCs. The GOCCs are responsible in ensuring that the contents and data of their posts in their respective official websites and communication channels are searchable for the public's easy access to information regarding matters on public funds.

9. Fund Releases. Funds appropriated herein shall be under the administration of the DBM and released directly to the recipient GOCCs through the BTr, subject to the submission of a Special Budget Request, and other relevant budgetary requirements, as applicable, in accordance with applicable laws, rules, and regulations. All requests for fund release either as subsidy or equity investment to GOCCs shall be included in the GOCCs' COB duly approved by their respective governing boards.
10. Reporting and Posting Requirements. The GOCCs shall submit quarterly reports on their financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:
 - (a) URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; and
 - (b) GOCCs' websites.

The GOCCs shall send written notice when said reports have been submitted or posted on their websites to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules, and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

GENERAL SUMMARY (Cash-Based)
BUDGETARY SUPPORT TO GOVERNMENT CORPORATIONS

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A. DEPARTMENT OF AGRICULTURE (DA)				
A.1. NATIONAL DAIRY AUTHORITY	P	531,016,000		P 531,016,000
A.2. NATIONAL FOOD AUTHORITY		11,176,528,000		11,176,528,000
A.3. PHILIPPINE COCONUT AUTHORITY		1,919,320,000		1,919,320,000
A.4. PHILIPPINE CROP INSURANCE CORPORATION		4,500,000,000		4,500,000,000
A.5. PHILIPPINE FISHERIES DEVELOPMENT AUTHORITY		2,100,000,000		2,100,000,000
A.6. PHILIPPINE RICE RESEARCH INSTITUTE		979,832,000		979,832,000
A.7. SUGAR REGULATORY ADMINISTRATION		1,000,000,000		1,000,000,000
Sub Total, DEPARTMENT OF AGRICULTURE (DA)		22,206,696,000		22,206,696,000
B. DEPARTMENT OF ENERGY (DOE)				
B.1. NATIONAL ELECTRIFICATION ADMINISTRATION		5,634,200,000	810,000,000	6,444,200,000
B.2. NATIONAL POWER CORPORATION		1,559,377,000		1,559,377,000
Sub Total, DEPARTMENT OF ENERGY (DOE)		7,193,577,000	810,000,000	8,003,577,000
C. DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES (DENR)				
C.1. LOCAL WATER UTILITIES ADMINISTRATION		29,550,000		29,550,000
C.2. METROPOLITAN WATERWORKS AND SEWERAGE SYSTEM - REGULATORY OFFICE		207,047,000		207,047,000
Sub Total, DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES (DENR)		236,597,000		236,597,000
D. DEPARTMENT OF FINANCE (DOF)				
D.1. PHILIPPINE TAX ACADEMY		58,227,000		58,227,000
Sub Total, DEPARTMENT OF FINANCE (DOF)		58,227,000		58,227,000
E. DEPARTMENT OF HEALTH (DOH)				
E.1. LUNG CENTER OF THE PHILIPPINES		918,790,000		918,790,000
E.2. NATIONAL KIDNEY AND TRANSPLANT INSTITUTE		1,512,329,000		1,512,329,000
E.3. PHILIPPINE CHILDREN'S MEDICAL CENTER		1,657,594,000		1,657,594,000
E.4. PHILIPPINE HEALTH INSURANCE CORPORATION		53,261,930,000		53,261,930,000
E.5. PHILIPPINE HEART CENTER		2,423,665,000		2,423,665,000
E.6. PHILIPPINE INSTITUTE OF TRADITIONAL AND ALTERNATIVE HEALTH CARE		174,249,000		174,249,000
Sub Total, DEPARTMENT OF HEALTH (DOH)		59,948,557,000		59,948,557,000
F. DEPARTMENT OF HUMAN SETTLEMENTS AND URBAN DEVELOPMENT (DHSUD)				
F.1. NATIONAL HOME MORTGAGE FINANCE CORPORATION		450,000		450,000
F.2. NATIONAL HOUSING AUTHORITY		2,200,000,000		2,200,000,000
F.3. SOCIAL HOUSING FINANCE CORPORATION		166,080,000		166,080,000
Sub Total, DEPARTMENT OF HUMAN SETTLEMENTS AND URBAN DEVELOPMENT (DHSUD)		2,366,530,000		2,366,530,000

G. DEPARTMENT OF TRADE AND INDUSTRY (DTI)

G.1. AURORA PACIFIC ECONOMIC ZONE AND FREEPORT AUTHORITY	125,858,000	136,597,000	262,455,000
G.2. CENTER FOR INTERNATIONAL TRADE EXPOSITIONS AND MISSIONS	711,372,000		711,372,000
G.3. SMALL BUSINESS CORPORATION	1,500,000,000		1,500,000,000
Sub Total, DEPARTMENT OF TRADE AND INDUSTRY (DTI)	2,337,230,000	136,597,000	2,473,827,000

H. DEPARTMENT OF TRANSPORTATION (DOTR)

H.1. LIGHT RAIL TRANSIT AUTHORITY	917,036,000		917,036,000
H.2. PHILIPPINE NATIONAL RAILWAYS	351,622,000		351,622,000
Sub Total, DEPARTMENT OF TRANSPORTATION (DOTR)	1,268,658,000		1,268,658,000

I. DEPARTMENT OF ECONOMY, PLANNING, AND DEVELOPMENT (DEPDEV)

I.1. DEVELOPMENT ACADEMY OF THE PHILIPPINES	923,455,000		923,455,000
I.2. PHILIPPINE INSTITUTE FOR DEVELOPMENT STUDIES	368,033,000		368,033,000
Sub Total, DEPARTMENT OF ECONOMY, PLANNING, AND DEVELOPMENT (DEPDEV)	1,291,488,000		1,291,488,000

J. PRESIDENTIAL COMMUNICATIONS OFFICE (PCO)

J.1. INTERCONTINENTAL BROADCASTING CORPORATION	122,000,000		122,000,000
J.2. PEOPLE'S TELEVISION NETWORK, INC.	136,764,000		136,764,000
Sub Total, PRESIDENTIAL COMMUNICATIONS OFFICE (PCO)	258,764,000		258,764,000

K. OTHER EXECUTIVE OFFICES (OEOS)

K.1. AUTHORITY OF THE FREEPORT AREA OF BATAAN	100,000,000	150,000,000	250,000,000
K.2. BASES CONVERSION AND DEVELOPMENT AUTHORITY	2,787,175,000		2,787,175,000
K.3. CAGAYAN ECONOMIC ZONE AUTHORITY		1,095,231,000	1,095,231,000
K.4. CULTURAL CENTER OF THE PHILIPPINES	408,617,000		408,617,000
K.5. NATIONAL IRRIGATION ADMINISTRATION	45,066,230,000		45,066,230,000
K.6. PHILIPPINE CENTER FOR ECONOMIC DEVELOPMENT	109,264,000		109,264,000
K.7. PHILIPPINE POSTAL CORPORATION	858,465,000		858,465,000
K.8. SOUTHERN PHILIPPINES DEVELOPMENT AUTHORITY	83,029,000		83,029,000
K.9. SUBIC BAY METROPOLITAN AUTHORITY	500,000,000		500,000,000
K.10. ZAMBOANGA CITY SPECIAL ECONOMIC ZONE AUTHORITY	44,651,000	310,000,000	354,651,000
Sub Total, OTHER EXECUTIVE OFFICES (OEOS)	49,957,431,000	1,555,231,000	51,512,662,000

L. BSGC - OTHERS

	28,606,000		28,606,000
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TOTAL NEW APPROPRIATIONS, BUDGETARY SUPPORT TO GOVERNMENT CORPORATIONS

P147,152,361,000	P	2,501,828,000	P149,654,189,000
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