



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
BONCODIN HALL, GENERAL SOLANO ST., SAN MIGUEL, MANILA



**CORPORATE BUDGET MEMORANDUM**

No. 40

**F O R** : All Heads of Government-Owned or Controlled Corporations (GOCCs), including Government Financial Institutions (GFIs) and all Others Concerned

**SUBJECT** : **CORPORATE BUDGET CALL FOR FY 2019**

**DATE** : January 3, 2018

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**1.0 SHIFTING TO AN ANNUAL CASH-BASED BUDGET**

**1.1 Reforming the PFM System to Support Government Priorities**

The government is committed to delivering the President's 0+10 Socio-Economic Agenda as envisioned in the 2017-2022 Philippine Development Plan (PDP). The massive investments in infrastructure and social services by the government shall ensure that the 7 – 8% economic growth target in the PDP is both sustainable and inclusive.

To support these investments, the government is modernizing and streamlining its public financial management (PFM) system through the crafting of the proposed budget reform bill. A key component of this reform is the shift from a multi-year obligation-based budget to an annual cash-based budget.

The aim is to change the basis of measuring the budgetary performance of agencies/GOCCs/GFIs from one based on obligations or commitments, to one based on the payments made for goods and services actually delivered.

**1.2 Shifting to a One Year Horizon**

The FY 2019 will be an annual cash-based budget which will put more emphasis on accelerating program delivery. Agencies/GOCCs/GFIs are thus required to reassess their existing programs, activities, and projects to ensure that these are adequately planned and coordinated, limiting budget proposals to the goods and services that will actually be delivered for the year and computing the cash requirements therefor.

1.2.1 Limiting the national budget to the annual cash requirements of agencies/GOCCs/GFIs safeguards the original intent of the

appropriation law – that is, the budget as planned and legislated is fully executed within the year. Also, it helps agencies/GOCCs/GFIs to focus on the implementation of the current year's budget instead of implementing projects appropriated and obligated in the previous years.

1.2.2 In addition, this shift strengthens the focus and accountability of government. An annual cash-based budget clearly links the target outputs of government programs to the appropriated budget. In addition, comparisons between appropriations and disbursements reported can be made faster and clearer without the need to deal with prior year's appropriations.

1.2.3 Thus, agencies/GOCCs/GFIs shall ensure that their operations are on schedule and that their appropriated budgets can be fully disbursed within the fiscal year.

## 2.0 EXPENDITURE MANAGEMENT FRAMEWORK

The FY 2019 budget proposal shall incorporate the following expenditure/budgetary policies:

2.1 Continue sustaining the President's **0+10-Point Socio Economic Agenda**, and operationalize the goals and strategies and priorities as embodied in the **Philippine Development Plan** and the priority programs and projects contained in the **2017-2022 Public Investment Program (PIP)** and **2019-2021 Three-Year Rolling Infrastructure Program (TRIP)**. Details on the formulation and updating of the PIP and TRIP shall be issued under separate issuances by the NEDA Secretariat;

2.2 Promote sound and effective adoption of the expansionary fiscal policy through adherence to the spending policy of the Duterte Administration, i.e., double infrastructure spending and increase social sector spending;

2.3 Provide full support to the poorest, lagging, and most vulnerable to climate change areas;

2.4 Continue the adoption of the following administrative reforms for greater budget transparency and reliability:

2.4.1 The Two-Tier Budgeting Approach (2TBA);

2.4.2 Unified Accounts Code Structure (UACS);

2.4.3 Program-based budgeting structure through the Program Expenditure Classification (PREXC) approach;

2.4.4 Disaggregation (listing of projects) of lump-sum amounts within the agency/GOCC/GFI specific budgets; and



2.4.5 Institutionalization of a well-functioning, results-based and credible M and E system which will provide evidence-based information on the efficiency or cost-effectiveness of the resources allocated or focused on the set of priorities selected by government.

- 2.5 Strengthen the vertical linkage between national and regional/local government development plans and budgets. To this end, in the preparation of their respective GOCC/GFI budgets, the GOCC/GFI Central Office (CO) shall take into consideration the GOCC/GFI RO evaluations of the RDC proposals, ensuring consistency with the priority programs and projects of the national government.

Pursuant to Section 305 (k) of the Local Government Code of 1991, and in support of the localization of the Philippine Development Plan (PDP) 2017-2022, only priority programs and projects that can directly contribute to the Results Matrices of the PDP 2017-2022 shall be considered in the budgets of the Regional Offices.

The GOCC/GFI COs shall also provide feedback to the RDC on the actions taken relative to the proposals and the reasons therefor, **by furnishing RDC of the copy of Annex C as submitted to DBM.**

### 3.0 GOCC/GFI BUDGET LEVELS

- 3.1 The total budget of GOCCs and GFIs shall be based on the total cash requirements (a) for ongoing programs, activities, and projects (Tier 1) and (b) for new and expanded spending (Tier 2).
- 3.2 The budget priorities framework to serve as basis for the Tier 2 proposals shall be covered in a separate issuance.
- 3.3 **Annex A** provides the detailed guidelines on the formulation of Tier 1 and Tier 2 levels, as well as the Forward Estimates (FEs) for out-years (2020-2021).

### 4.0 SUBMISSION REQUIREMENTS

#### GENERAL PROCEDURES

- 4.1 All concerned shall submit to DBM three (3) hard copies of the required DBM Forms together with the Board Resolution approving the proposal, duly endorsed by the Department Secretary/OEO Head.
- 4.2 GOCCs/GFIs are reminded of the strict adherence to the submission deadlines specified in the Calendar of Activities per **Annex E** of this CBM.
- 4.3 For proposed special or general provisions, GOCCs/GFIs are required to completely fill-out DBM Form No. 701, especially the justifications for the inclusion of such provisions.
- 4.4 For MITHI-endorsed Information and Communication Technology (ICT) proposals, the following are required to be submitted to DBM :

- Information Systems Strategic Plan (ISSP); and
- Reports for the new and expanded ICT projects, as identified in the BP Forms 202 or 203.

4.5 All GOCCs and GFIs shall submit the pertinent BP Forms and supporting documents cited in items 4.1, 4.3 to 4.4 and 4.7 of this Memorandum **directly to the Administrative Service-Central Records Division (AS-CRD), Ground Floor, DBM Building III, General Solano St., San Miguel, Manila.**

## SPECIFIC PROCEDURES

4.6 Philippine Commission on Women (PCW) shall submit to DBM a **hard copy of the 2019 consolidated budget** as well as **2017 actual accomplishment for Gender and Development (GAD) Plan** based on received online submission of GOCCs/GFIs.

- GOCCs/GFIs shall submit to PCW the annual GAD plan and budget as well as accomplishment report in the Gender Mainstreaming Monitoring System (GMMS) of the PCW, **instead of DBM Form 710**.

4.7 In addition, the budget proposals of GOCCs/GFIs involving specific concerns shall require agency endorsement as follows:

Endorsing Entity	Subject of Endorsement
DA	Research and Development (R&D) in Agriculture and Fisheries
PSA	Systems of Designated Statistics pursuant to EO 352
MITHI Steering Committee	Information Systems Strategic Plan in support of IT-related proposals
DOST	R&D in natural resources, environment, technological and engineering sciences
DENR-NAMRIA	
ICF Review Panel	Procurement of Data from Airborne and Space borne platforms and other related products and services for mapping purposes
	Funding proposals pertaining to the Hosting of International Conferences

5.0 For compliance.

**BENJAMIN E. DIOKNO**  
Secretary



## **ANNEX A**

### **GENERAL AND SPECIFIC GUIDELINES ON THE FORMULATION OF TIER 1 AND TIER 2 LEVELS**

## ANNEX 'A'

### GENERAL GUIDELINES IN THE COMPUTATION OF TIER 1 AND TIER 2

1.0 GOCCs and GFIs are reminded of the following key features distinguishing budgetary items for inclusion in Tier 1 and 2:

TIER 1	TIER 2
DEFINITION	
<p>Estimates pertaining to the following:</p> <ol style="list-style-type: none"> <li>1. Amounts required for the budget year (FY 2019) to continue ongoing activities, programs, projects and commitments at the same scope and quality.</li> </ol>	<p>Covers two processes:</p> <p>The amount available for Tier 2 proposals corresponds to the <u>fiscal space</u>, or the difference between the projected obligation program (after considering projected revenues and deficit targets) and Tier 1.</p> <ol style="list-style-type: none"> <li>1. Allocation of the fiscal space among new activities, programs, or projects, or the expansion of existing programs in terms of changes in scope, beneficiaries, timeframe, or outputs.</li> <li>2. Realignment of Tier 1 resources <u>among</u> P/A/Ps, and proposals for the scaling up of activities in terms of policy change not previously approved such as scope, beneficiaries, design or implementation schedule.</li> </ol>
COMPOSITION	
<ol style="list-style-type: none"> <li>1. FY 2019 Tier 1 – FEs for the budget year: known budgetary amounts that are essential for the continued implementation of existing approved programs/ activities/ projects, including: <ul style="list-style-type: none"> <li>• Essential operations, maintenance, asset replacement and minor capital costs; and</li> <li>• Existing approved locally funded or foreign assisted capital projects based on the approved project profile.</li> </ul> </li> <li>2. Formulated FEs for the out-years FY 2020 and 2021.</li> </ol>	<p>FY 2019 Tier 2 high priority policy proposals, implementation-ready and compliant to the Public Investment Program (PIP) and Three (3)-Year Rolling Infrastructure Program (TRIP) guidelines, but not yet funded in Tier 1.</p> <p>Tier 2 submissions will include proposals to realign resources between P/A/Ps, and proposals for the scaling up of activities in terms of policy change not previously approved such as scope, beneficiaries, design or implementation schedule.</p>

## **SPECIFIC GUIDELINES IN THE FORMULATION OF TIER 1 AND TIER 2 PROPOSALS**

### **1.0 Formulation of Tier 1 Forward Estimates (FEs)**

- 1.1 The FEs for FY 2019-2021 shall be formulated by the DBM in consultation with the GOCCs/GFIs concerned.
- 1.2 The Tier 1 FEs pertains to the amounts required for the budget year (FY 2019) and out-years (FY 2020-2021) to implement ongoing programs, activities, and projects (P/A/P) of the same scope and quality.
- 1.3 The FY 2018 General Appropriations Act (GAA) shall be the basis for determining the list of on-going P/A/Ps. However, inclusion of Congressional Initiatives (CI) in Tier 1 shall be subject to review by the DBM in coordination with the GOCCs/GFIs concerned.
- 1.4 The FEs for FYs 2019-2021 shall be based on the actual cash requirements needed to implement the ongoing P/A/Ps of GOCCs/GFIs for the budget year in view of the adoption of cash-based appropriations for FY 2019. The budgetary requirements of P/A/Ps shall initially be based on the FY 2018 GAA levels but shall be adjusted in consideration of the budget utilization rate (BUR) computed as disbursement over cash program on the per aggregate BUR of the GOCC/GFI.
- 1.5 The level of targeted outputs and outcomes shall be consistent with the cash-based budgetary requirements formulated for the pertinent FEs years.
- 1.6 GOCCs/GFIs shall be advised of their approved FY 2019 FEs level for FY 2019 for their confirmation.

### **2.0 Guidelines in the Composition of Tier 1 and Tier 2**

- 2.1 The Tier 1 FEs shall consider the adjustments arising from changes in macro-economic parameters, namely, foreign exchange rate and inflation rate. (To be updated after review of macro assumptions by the DBCC)
  - 2.1.1 The foreign exchange rate of **P50.50:\$1.00** shall be used in determining the peso equivalent of foreign currencies. This rate shall be applied for FY 2019 until FY 2021.
  - 2.1.2 The inflation rate of 3.0 percent shall only be used to adjust the levels of MOOE indexed items or those mandatory expenditure items that are affected by changes in the prices of commodities.

Non-indexed items<sup>1</sup> shall not be indexed with inflation since these are based on contract/rate and those with fixed amount. The indexed MOOE items shall be multiplied by the cumulative indexation factor for the corresponding year, as shown below:

YEAR	INFLATION	FACTOR
2018 (Base)	3.0 %	-
2019	3.0 %	1.03
2020	3.0 %	1.06090
2021	3.0 %	1.09273

2.2 The Tier 2 estimates pertains to the amounts allocated for (a) new priority activities, and “scaling up” of existing activities in terms of scope, timing, number or type of beneficiaries, design or implementation method, and (b) realignment of Tier 1 resources among programs and projects.

2.3 The details of Tier 1 and Tier 2 inclusions are shown in the table below.

	TIER 1	TIER 2
A.	MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)	
	<ul style="list-style-type: none"> <li>Funding requirements to implement ongoing activities, programs and projects;</li> <li>Reasonable costs needed to ensure the operation of newly completed facilities as of December 2017 but not provided in the 2018 budget, e.g. furniture, fittings and operating costs (electricity, fuel, rent) – taking account of any reductions in existing costs (e.g. rent);</li> <li>Office accommodation and equipment costs for newly-approved filled positions;</li> </ul>	<ul style="list-style-type: none"> <li>Funding requirements to cover new or expanded existing activities, programs and projects. as identified under the BPF;</li> <li>MOOE costs not included in the FEs;</li> <li>Due to changes in demand driven parameters of Medium Term Expenditure Plans (MTEP);</li> </ul>

<sup>1</sup> Non-indexed MOOE items include Rents, Professional Services, Subscription Expenses, Membership Dues and Contributions, Confidential and Intelligence, Extraordinary and Miscellaneous Expense, Awards and Indemnities, Subsidies and Donations, Taxes and Premiums, Labor and Wages, Rewards and Other Claims and Other expenses based contract/rate or with fixed amount.



	<ul style="list-style-type: none"> <li>• ICT P/A/Ps previously covered by existing ISSP as endorsed or approved by the MITHI (e.g. software/hardware and license renewals);</li> <li>• Infrastructure subsidy support to GOCCs</li> </ul>	<ul style="list-style-type: none"> <li>• Already approved rolling development or expansion plans;</li> <li>• Proposed resources needed for ISO 9001:2015 QMS certification efforts for an GOCC/GFI which is yet to start/pursue the same;</li> <li>• Expanded/new ICT P/A/Ps with BP Forms 202 and 203;</li> <li>• Proposals to realign MOOE funds between P/A/Ps to improve outcomes including abolition of P/A/Ps; and</li> <li>• New/expansion of infrastructure subsidy support to GOCCs.</li> </ul>
<b>B.</b>	<b>CAPITAL OUTLAYS (CO)</b>	
	<ul style="list-style-type: none"> <li>• The cost of ongoing capital projects that have been approved in previous years;</li> <li>• Approved projects covered by MYOA subject to revision to reflect the cash requirements that shall be paid within the year in consideration;</li> <li>• ICT P/A/Ps previously covered by existing ISSP as endorsed or approved by the MITHI (e.g. software/hardware and license renewals).</li> </ul>	<ul style="list-style-type: none"> <li>• Proposed new infrastructure projects included in the approved FY 2019-2021 Three-Year Rolling Infrastructure Program (TRIP);</li> <li>• Proposed adjustments in the total cost of an already approved project by the NEDA Board or ICC as of March 31, 2018;</li> <li>• Expanded/new ICT P/A/Ps with BP Forms 202 and 203; and</li> <li>• Other proposed new and expanded capital outlays that are non-infrastructure in nature.</li> </ul>

### 3.0 GOCC/GFI Budget Levels

- 3.1 The Tier 1 Forward Estimates level as formulated pursuant to the guidelines presented herein shall become the GOCC/GFI budget ceilings for its ongoing programs/projects for FY 2019.
- 3.2 The Tier 2 requirements shall be chargeable against the available fiscal space as determined by the Development Budget Coordination Committee (DBCC).
- 3.3 The Total Cash Appropriation of each GOCC/GFI shall be determined by the TIER 1 requirements for ongoing spending and the TIER 2 requirements for new spending and expansion of P/A/Ps.

---Nothing Follows under ANNEX A---

## **ANNEX B**

### **BUDGET PREPARATION FORMS AND INSTRUCTIONS**

## **ANNEX B**

### **BUDGET FORMS**

DBM Form No. 700	) Corporate Objectives, Priorities and Performance
700-A)	Measures
DBM Form No. 701	Proposed Provisions
DBM Form No. 702	Comparative Balance Sheet
DBM Form No. 702-A	Schedule of Investments
DBM Form No. 702-B	Statement of Receivables
DBM Form No. 702-C	Statement of Accounts Payable to Suppliers or Trade Creditors
DBM Form No. 702-D	Statement of Borrowings
DBM Form No. 703	Comparative Profit and Loss Statement
DBM Form No. 703-A	Sales/Revenue Statement
DBM Form No. 703-B	Cost of Sales Statement
DBM Form No. 703-C	Staffing Summary & Details of Salaries and Other Compensation of Permanent Positions, Contractual and Casual Positions
DBM Form No. 703-C1	Details of Others under DBM Form 703-C
DBM Form No. 703-D	Details of Maintenance and Other Operating Expenses
DBM Form No. 703-E	Details of Financial Expenses
DBM Form No. 703-F	Capital Outlays Obligations, by Object of Expenditures
DBM Form No. 703-F1	Details of Annual Equipment Procurement Plan
DBM Form No. 704	Statement of Cash Flows
DBM Form No. 704-A	Comparative Cash Flow Statement for the Consolidated Public Sector Deficit
DBM Form No. 705	Comparative Sources of Funds
DBM Form No. 705-A	National Government Support
DBM Form No. 706	) Uses of Funds by Expense Class
706-A)	
DBM Form No. 707	Summary of Outyear Requirements
DBM Form No. 708	Convergence Programs and Projects
DBM Form No. 709	Proposal for New or Expanded Locally-Funded Projects
DBM Form No. 710	Proposal for New Foreign-Assisted Projects
DBM Form No. 711	Climate Change Expenditures

## CORPORATE OBJECTIVES, PRIORITIES AND PERFORMANCE MEASURES

FY 2019

DEPARTMENT: \_\_\_\_\_

CORPORATION: \_\_\_\_\_

## I. CORPORATE PROFILE

- |   |
|---|
| <p>A. Brief Statement of Corporate Objectives</p> <p>B. Corporate Priorities for the Budget Year</p> <p>C. Major Programs and Projects</p> <p>D. Linkages of Corporate Priorities/Programs/Projects with the National/Sectoral Development Plan, The Medium-Term Philippine Development Plan (MTPDP) and National Policy Pronouncements and National Policy Pronouncements.</p> |
|---|

## II. CORPORATE PERFORMANCE MEASURES

**PART A. PHYSICAL PERFORMANCE**

[illegible]



PART B: FINANCIAL PERFORMANCE (in Thousand Pesos)								
MFOs/ Pis	PI/AP Code Component Activity Statement	Baseline Information			2017 Actual			
		Unit	Year	Value	NG Support	Borrowings	Corp. Funds	TOTAL
MFO 1 Indicator 1 Indicator 2 Indicator n	OPERATIONS							
MFO 2 Indicator 1 Indicator 2 Indicator n								
MFO n Indicator 1 Indicator 2 Indicator n								
Indicators	GENERAL ADMINISTRATION AND SUPPORT							
Indicators	SUPPORT TO OPERATIONS							
TOTAL								
PREPARED BY:								
PLANNING OFFICER			DATE			BUDGET OFFICER		

**DBM Form No. 700**  
**CORPORATE OBJECTIVES, PRIORITIES AND**  
**PERFORMANCE MEASURES**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and of the Corporation. "Department" refers to the Department to which the Corporation is attached.

**DESCRIPTION OF ITEMS**

**I. Corporate Profile**

**A. Corporate Objectives**

State briefly or in summarized form the objectives of the corporation as mandated by its charter and subsequent amending laws and/or issuances. Cite the legal basis.

**B. Corporate Priorities for the Budget Year**

Enumerate new and/or on-going thrusts which the GOCC will pursue during the budget year taking into account anticipated political, fiscal and economic scenario.

**C. Major Programs and Projects**

Present major programs/projects, new and on-going for the current/budget year and how they support corporate priorities. The justifications may include both quantitative and qualitative factors.

**D. Linkages of Corporate Priorities/Programs/Projects with the Philippine Development Plan (PDP) and National Policy Pronouncements**

Show how the corporate priorities and major programs and projects support the National Goals which are PDP and National Policy Pronouncements.

**II. CORPORATE PERFORMANCE MEASURES**

Based on the Organizational Performance Indicator Framework (OPIF), the corporation shall specify its major final outputs (MFOs), appropriate performance indicators (PIs), accomplishments and targets, and corresponding budgetary allocation for related Programs/Activities/Projects (P/A/Ps).

**PART A: PHYSICAL PERFORMANCE**

**MFO** – are defined as the goods and services that a GOCC/GFI is mandated to deliver to external clients through the implementation of programs, activities and projects.

**PIs** – pertain to measures to be used for the assessment of the delivery of MFOs contributing to organizational outcomes which can be expressed in three dimensions:

*Quantity indicators* – are measures of the volume of outputs. These indicators shall be well-selected and limited to those that best reflect the workload involved as well as the inputs required to deliver the MFOs.

*Quality indicators* – are measures of “how well” an MFO is delivered. These may include cost efficiency, accuracy, completeness, accessibility, compliance with standards or satisfaction of client needs.

*Timeliness indicators* – are measures of the availability of output as and when required by the client. Timeliness indicators may include turnaround time, average waiting time, distance/time traveled by clients to receive a service, etc.

At most, indicate two (2) PIs per MFO, although GOCCs/GFIs are not precluded from having several PIs/targets as they may find necessary to monitor and use.

**Physical Performance** - Specific numerical performance measurement of the GOCC targets and actual accomplishments for FY 2017.

## **PART B: FINANCIAL PERFORMANCE**

**Budget Allocation** – Cost provision corresponding to each PAP attributed to MFOs/indicators presented, disaggregated according to fund source.

For each identified MFO, determine existing P/A/Ps which contribute to the production/provision of the MFO, which should tally with the figures under BP Form 706.

In cases where a P/A/P contributes to more than one MFO, the budget for that P/A/P shall accordingly be allocated/distributed among the MFOs. Such budgetary distribution may be determined based on the proportion of the actual number of personnel assigned to the MFOs, or by using other cost allocation factors.

Note: Expenses/output arising from additional releases to GOCCs/GFIs on top of their budget shall be properly disclosed.

CORPORATION:

## I. CORPORATE PROFILE

- A. Brief Statement of Corporate Objectives  
B. Corporate Priorities for the Budget Year  
C. Major Programs and Projects  
D. Linkages of Corporate Priorities/Programs/Projects with the National/Sectoral Development Plan, The Medium-Term Philippine Development Plan (MTPDP) and National Policy Pronouncements and National Policy Pronouncements.

## II. CORPORATE PERFORMANCE MEASURES

## PART A. PHYSICAL PERFORMANCE

[illegible]



PART B. FINANCIAL PERFORMANCE (In Thousand Pesos)													
Program/Sub-Program/Performance Indicator Description	Organizational Outcome/s (OO/s) to which the Program contributes	Baseline Information			2018 Estimates				2019 Proposal				
		Unit	Year	Value	NG Support	Borrowings	Corp. Funds	TOTAL	NG Support	Borrowings	Corp. Funds	TOTAL	
I. GAS													
Activities													
1.													
2.													
3.													
Projects													
1.													
2.													
3.													
II. STO													
Activities													
1.													
2.													
3.													
Projects													
1.													
2.													
3.													
III. OPERATIONS													
Program 1													
Sub-Program 1													
Activities													
1.													
2.													
3.													
Projects													
1.													
2.													
3.													
Sub-Program 2													
Activities													
1.													
2.													
3.													
Projects													
1.													
2.													
3.													
Program 2													
Activities													
1.													
2.													
3.													
Projects													
1.													
2.													
3.													
Sub-Total Operations													
TOTAL													
PREPARED BY: _____					APPROVED BY: _____								
PLANNING OFFICER _____					DATE _____		DATE _____			HEAD OF CORPORATION _____		DATE _____	

**DBM Form No. 700 - A**  
**CORPORATE OBJECTIVES, PRIORITIES AND**  
**PERFORMANCE MEASURES**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and of the Corporation. "Department" refers to the Department to which the Corporation is attached.

**DESCRIPTION OF ITEMS**

**II. Corporate Profile**

**A. Corporate Objectives**

State briefly or in summarized form the objectives of the corporation as mandated by its charter and subsequent amending laws and/or issuances. Cite the legal basis.

**B. Corporate Priorities for the Budget Year**

Enumerate new and/or on-going thrusts which the GOCC will pursue during the budget year taking into account anticipated political, fiscal and economic scenario.

**D. Major Programs and Projects**

Present major programs/projects, new and on-going for the current/budget year and how they support corporate priorities. The justifications may include both quantitative and qualitative factors.

**D. Linkages of Corporate Priorities/Programs/Projects with the Philippine Development Plan (PDP) and National Policy Pronouncements**

Show how the corporate priorities and major programs and projects support the National Goals which are PDP and National Policy Pronouncements.

**II. CORPORATE PERFORMANCE MEASURES**

This form shall contain a presentation of the performance measures of departments and agencies. Based on the Program Expenditure Classification (PREXC) agreed with DBM, departments/agencies shall specify accomplishments and targets, and corresponding budgetary allocation for related programs/activities/projects.

## **PART A: PHYSICAL PERFORMANCE**

### **DESCRIPTION OF ITEMS:**

1. **Program/Sub-Program Description** – Indicate the Program and/or Sub-Program that have been agreed upon, harmonized and formally confirmed between the agency head and the DBM.
2. **Performance Indicator Description** - should be those agreed for each Program or Sub-program, as applicable

Performance Indicators could be expressed in terms of quantity, quality and timeliness. These may be defined as follows:

Quantity Indicator – indicates the number of units or volume of output delivered during a given period of time. **(How much did we do?)**.

Quality Indicator – indicates how well the output is delivered and how they are perceived by clients **(How well did we do it?)**. Common quality performance indicators include accuracy or completeness, safety and client satisfaction.

Timeliness Indicator – indicates a measure of the availability of the output as and when required by the client. Timeliness indicators may include turnaround time, average waiting time, distance/time traveled by clients to receive a service, etc.

3. **Organizational Outcome (OO)** – Indicate the specific OO/s to which the Program/s directly contribute. A Program may contribute to only one OO.
4. **Baseline Information** – Indicate the unit of measurement used for the baseline (Col. 3), base year (Col. 4) and the baseline value (Col. 5). This may be sourced from the Matrix of Indicator Definitions (MID) that has been prepared by the Department/Agency.
5. **Performance** – Specific numerical performance measurement of the agency targets for FY 2018 (as reflected in 2018 GAA) and targets for FY 2019 corresponding to the specific Program or Sub-program/indicators.

## **PART B: FINANCIAL PERFORMANCE**

**Budget Allocation** – Cost provision proposed for FY 2018 and FY 2019 corresponding to each P/A/P attributed to Program or Sub-program/indicators.

Note: Expenses/output arising from additional releases to GOCCs/GFIs on top of their budget shall be properly disclosed.

**PROPOSED PROVISIONS**

Fiscal Year 2019

Department:		
Corporation:		
AUTHORIZED FOR FY 2018 (Provision in the FY 2018 GAA)	PROPOSAL FOR FY 2019	JUSTIFICATION (Proposal should include both legal and practical considerations/justifications)
A. Special Provisions		
B. General Provisions		
Prepared by:	Approved by:	
<div>_____</div> <div>Responsible Officer</div> <div>_____</div> <div>Date</div>	<div>_____</div> <div>Head of Corporation</div> <div>_____</div> <div>Date</div>	



**DBM FORM NO. 701  
PROPOSED PROVISIONS**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and the Corporation. "Department" refers to the Department to which the Corporation is attached.

1. In the first column, indicate the special/general provisions authorized in the current year.
2. In the second column, state either new and/or proposed amendments/modifications to the existing provision(s), indicate "for retention" if provision is still necessary, and "for deletion" if provision is no longer necessary for the budget year.
3. In the third column, cite both the legal basis and practical consideration to justify the proposed new/modified provisions.

**COMPARATIVE BALANCE SHEET**

(In Thousand Pesos)

Fiscal Year 2019

Department:					
Corporation:					
PARTICULARS	FY 2016 (Audited)	FY 2017 (Actual)	FY 2018 (Estimates)	FY 2019 (Proposal)	Remarks
<b>ASSETS</b>					
Current Assets					
Cash					
Short-term Investments (DBM Form 702-A)					
Accounts Receivables (DBM Form 702-B)					
Inventories					
Cash Advances to Various Parties					
Other Current Assets					
Investments (DBM Form 702-A)					
Fixed Assets					
Land & Land Improvements					
Building and Other Structures					
Furniture, Fixtures, Equipment and Books					
Information Technology Equipment					
Deferred Assets					
Other Assets					
<b>TOTAL ASSETS</b>					
<b>LIABILITIES</b>					
Current Liabilities					
Accounts Payable to suppliers or trade creditors (DBM Form No. 702-C)					
Current portion of borrowings (DBM Form 702-D)					
Long Term Liabilities					
Borrowings (DBM Form No. 702-D)					
Others					
Trust Liabilities					
Deferred Liabilities					
Other Liabilities					
<b>TOTAL LIABILITIES</b>					
<b>STOCKHOLDERS' EQUITY</b>					
Paid-in Capital (Authorized Capitalization _____)					
Retained Earnings					
Other Capital					
<b>TOTAL STOCKHOLDERS' EQUITY</b>					
<b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</b>					
Prepared: FYs 2016 & 2017:	Prepared: FYs 2018 & 2019:			Approved by:	
_____ Responsible Officer	_____ Date	_____ Responsible Officer	_____ Date	_____ Head of Corporation	_____ Date

## DBM FORM NO. 702

### COMPARATIVE BALANCE SHEET

#### GUIDELINES IN ACCOMPLISHING THE FORM

Indicate the name of the Department and the Corporation. "Department" refers to the Department to which the Corporation is attached.

1. Use this form to present the financial condition of the GOCC over a four-year period. Disclose any change in accounting method and/or explain any substantial change in the amount from one period to the next under the Remarks column.
2. Reflect the following: (1) the audited balances of the second prior year (2 years before the current year); (2) certified actual balances for the first prior year immediately preceding the current year; and (3) estimated balances for the current year; and (4) the proposed balances for the budget year.
3. Attach the corresponding audited and certified actual corporate financial statements, (i.e., the Balance Sheets as of end of the periods covered utilizing own chart of accounts and format).
4. Use the "Remarks" column to disclose contingent liabilities of NG and any information on the reclassification of corporate accounts made to conform to the prescribed format that will materially affect the presented balances. Indicate any other information deemed important under the "Remarks" column.
5. Submit supporting schedules for Current and Fixed Assets showing the breakdown of each account.
6. Accomplish DBM Form No. 702-A – Schedule of Investments, DBM Form No. 702-B – Statement of Receivables, DBM Form No. 702-C – Statement of Accounts Payable to Suppliers or Trade Creditors, and DBM Form No. 702-D – Statement of Borrowings.
7. Indicate the **position title** of the officer responsible for the preparation of this form.

#### DEFINITION OF TERMS:

1. **Current Assets.** Cash and other assets that are reasonably expected to be converted into cash during the normal operating cycle of the corporation or within the current year. Support with detailed schedule.
2. **Cash.** Fund that is immediately available for disbursement without restriction. Restricted cash must be disclosed and presented separately (such as retention fees, trust funds, etc.).

3. **Short-term Investments.** Temporary investments which are both readily marketable and expected to be converted into cash within a year. The amount must tally with the total of short-term investments under DBM Form No. 702-A.
4. **Accounts Receivables.** Amount owed to the corporation by other entities collectible during the year. It includes portion of the Long Term Accounts Receivables which is due within the current year. Accomplish DBM Form No. 702-B.
5. **Inventories.** Value of items of tangible property, real or personal, which are: (1) held for sale in the ordinary course of business; (2) in process of production for such sale; or (3) to be consumed in the production of goods or services to be made available for sale.
6. **Cash Advances.** Advances to officers, employees and subsidiaries of the corporation.
7. **Other Current Assets.** Value of other current assets not classified above. Large items included in this account must be disclosed.
8. **Investments.** Include investments in stocks, bonds, or other securities of government and private corporations, associations or political subdivisions which are not expected to be converted into cash within a year. The amount must tally with the total of medium and long-term investments under DBM Form No. 702-A.
9. **Fixed Assets.** Value of tangible, relatively long-lived resources like property, plant and equipment. In another supporting schedule, enumerate the categories of Fixed Assets and the corresponding costs.
10. **Land and Land Improvements.** The cost of rights to land ownership and the permanent improvements to land such as filling, grading, surveying and planting of trees.
11. **Buildings and Other Structures.** The cost of buildings and structures purchased or constructed and permanent improvements thereto.
12. **Furniture, Fixtures, Equipment and Books.** Refers to furniture, fixtures, equipment and books, the cost of which shall not be lower than the minimum amount prescribed by COA, whose serviceable life is more than one year and which add to the assets of the government.
13. **Information Technology (IT) Equipment.** The cost incurred in the acquisition of IT resources consisting of the cost of hardware, software components, auxiliary equipment, including incidental costs such as delivery, handling, installation, taxes, testing and IT manpower resources. The cost of IT resources shall not be lower than the minimum amount prescribed by COA and whose estimated useful life is more than one year.



14. **Deferred Assets.** Value of assets, usually of an intangible nature, like prepayments, deposits and advances made for goods and services, whose usefulness will expire or will be applied in the near future.
15. **Other Assets.** Value of assets not classified above. Large items included in this account must be disclosed. Long-term Accounts Receivable, if any, are included in this account.
16. **Liabilities.** Amount owed by or obligations of the corporation, to other entities. Accomplish DBM Form Nos. 702-C and 702-D to support Current and Long-term Liabilities.

To facilitate consolidation of public sector accounts, all foreign project loans contracted by the National Government and relent to GOCCs, current or long-term, must be presented as direct corporate borrowings to be recorded as Liabilities to Foreign Creditor.

17. **Current Liabilities.** Obligations which are expected to be satisfied within a relatively short period of time or payable within the year, either by the use of current assets or by the creation of other liabilities. Included under this account is portion of Long-Term Liabilities which is due within the year. This account should tally with the total of the current portion of DBM Form Nos. 702-C and 702-D.
18. **Long-term Liabilities.** Obligations which are not due within the year. This account should tally with the total of the long-term portion under DBM Form Nos. 702-C and 702-D.
19. **Trust Liabilities.** The amount of trust receipts from non-tax/other sources collected/received by the corporation as a trustee or administrator.
20. **Deferred Liabilities.** Payment received in advance for goods and services to be rendered by the corporation in the future.
21. **Other Liabilities.** Other liabilities not classified in any of the items above. Large items including contingent liabilities, if any, must be disclosed. Accordingly, the necessary "contra account" must be reflected as part of Other Assets account.
22. **Paid-in Capital.** The amount directly invested in the corporation for stockholders equity. **The authorized capital stock must be indicated as a memo entry.** For GOCCs not fully owned by the National Government, the amount of paid-in capital by the National Government shall be disclosed.
23. **Retained Earnings.** The amount of cumulative results of operation (income less losses and dividends).
24. **Other Capital.** This includes capital or investments received not in payment of capital stocks, appraisal capital and other increases in equity which are due to payment of capital stock or income from operations.

**SCHEDULE OF INVESTMENTS**

(In Thousand Pesos)

[ ] FY 2016 (Audited); [ ] FY 2017 (Actual); [ ] FY 2018 (Estimates); [ ] FY 2019 (Proposal)

Department:

Corporation:

Corporation:

Nature of Investments (1)	Balance Sheet Account (2)	Classification of Investments				Income on Investments Placed			REMARKS (10)
		Short (3)	Medium (4)	Long-term (5)	Total (6)	Interest (7)	Dividend		
							Cash (8)	Stock (9)	
I. Govt. Securities (issuances of the BTr)  T. Bills T. Notes Bonds Others (enumerate details)									
II. Other Securities (issuances of GFIs, GOCCs and private enterprises)  Bills Notes Bonds Others (enumerate details)									
III. Shares of Stocks/Holdings  TOTAL:									

Prepared by:

Approved by:

Responsible Officer

Date

Head of Corporation

Date

**DBM FORM NO. 702-A**  
**SCHEDULE OF INVESTMENTS**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and the Corporation. "Department" refers to the Department to which the Corporation is attached.

Use this form to present the various investments and the income derived thereat of the corporation at the end of each year.

Accomplish this form separately for each year. Mark "X" the appropriate year.

Use the "Remarks" column to disclose information deemed relevant to the entries made on the schedule. (Indicate the income classification account used to record investments income, whether as other income or operating income).

**DESCRIPTION OF ITEMS:**

- 1. Nature of Investments.** Indicate the debt instruments/securities issued by the BTr, GFIs, GOCCs and other private enterprises that the corporation bought such as bills, notes, bonds, stocks, etc. The shares of stocks/holdings refers to the equity investment of the GOCC to the shares of stocks of other corporations.
- 2. Balance Sheet Account.** Indicate the asset account used to identify where the investment was included. Example: T-bills – under the Comparative Balance Sheet (DBM Form No. 702) account Investment in Securities.
- 3. Classification of Investments.** The classification refers to the term or holding period. These are classified into: Short-term, which are investments for a period of one year or less; Medium-term, investments of more than a year up to five years; and Long-term, for investments of more than five years.
- 4. Income on Investments Placed.** Indicate the income derived from investments for the year in the form of interest income or stock and/or cash dividends.
- 5. Remarks.** Indicate the necessary information such as the number of shares received and its par value for stock dividends as well as information whether such investment is temporary or permanent.



**STATEMENT OF RECEIVABLES**

(In Thousand Pesos)

[ ] FY 2016 (Audited); [ ] FY 2017 (Actual); [ ] FY 2018 (Estimates); [ ] FY 2019 (Proposal)

[ ] Trade; [ ] Non-Trade

Page 2 of 2 pages

Department: _____									
Corporation: _____									
TYPE/ DEBTOR CLASS	ACCOUNT CODE	NATURE OF ACCOUNT	AGE OF ACCOUNT	OUTSTANDING AS OF 1-1-20__ (Beginning)	TRANSACTIONS		OUTSTANDING AS OF 12-31-20__ (Ending)	REMARKS	
					COLLECTED	GENERATED			
<b>B. Long-Term</b> <b>I. Accounts Receivables</b>  National Government Local Government Government Corporation Private Sector Others  <b>II. Notes Receivables</b>  National Government Local Government Government Corporation Private Sector Others  <b>III. Others</b>  National Government Local Government Government Corporation Private Sector Others  Sub-total Long-Term Portion <b>GRAND TOTAL</b>									
Prepared by: _____					Approved by: _____				
_____ Responsible Officer			_____ Date		_____ Head of Corporation			_____ Date	

**DBM FORM NO. 702-B**  
**STATEMENT OF RECEIVABLES**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and the Corporation. "Department" refers to the Department to which the Corporation is attached.

Use this form to report all outstanding balances of receivables in the books of the GOCC at the end of each year.

Accomplish the form separately for Trade and Non-Trade Receivables for each year. Mark "X" the appropriate box.

**DESCRIPTION OF ITEMS:**

1. **Types of Receivables.** Refers to the length of time the account is outstanding: current – age of account is one year and below, or long-term - age of account is longer than one year; and types of account: a) accounts receivables; b) notes receivables; and, c) others.
2. **Debtor Class.** Classifies debtors into the following classes: a) National Government; b) Local Government; c) Government Corporation; d) Private Sector; and, e) Others.
3. **Account Code.** Code used for the major category of debtors based on the standard government chart of accounts. Example: Receivables from Local Government Units; Receivables – Trade/Business; etc.
4. **Nature of Account.** Nature of the transaction/activity such as delivery of goods, provision of services or any other activity for which unpaid obligations were incurred by another entity to the GOCC.
5. **Age of Account.** The number of days (for account less than a year) or years from the date the account was scheduled to be settled up to December 31, 20\_\_\_\_ (the year with the ending balance in the Form).
6. **Collected.** Amount of receivables collected during the year.
7. **Generated.** Amount of receivables generated during the year.
8. **Remarks.** Additional information regarding the receivables being reported.

**STATEMENT OF ACCOUNTS PAYABLE TO SUPPLIERS OR TRADE CREDITORS**

(In Thousand Pesos)

[ ] FY 2016 (Audited); [ ] FY 2017 (Actual); [ ] FY 2018 (Estimates); [ ] FY 2019 (Proposal)

[ ] Trade; [ ] Non-Trade

Department:								
Corporation:								
TYPE/ CREDITOR CLASS	ACCOUNT CODE	NATURE OF ACCOUNT	AGE OF ACCOUNT	OUTSTANDING AS OF 1-1-20__ (Beginning)	TRANSACTIONS		OUTSTANDING AS OF 12-31-20__ (Ending)	REMARKS
					LIQUIDATED	INCURRED		
A. Current Portion								
National Government								
Local Government								
Government Corporation								
Private Sector								
Others								
Sub-total Current Portion								
B. Long-Term Portion								
National Government								
Local Government								
Government Corporation								
Private Sector								
Others								
Sub-total Long-Term Portion								
GRAND TOTAL								

Prepared by:				Approved by:			
_____				_____			
Responsible Officer				Head of Corporation			
_____				_____			
Date				Date			

**DBM FORM NO. 702-C**  
**STATEMENT OF ACCOUNTS PAYABLE TO SUPPLIERS OR TRADE**  
**CREDITORS**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and the Corporation. "Department" refers to the Department to which the Corporation is attached.

Use this form to report all outstanding balances of payables in the books of the GOCC at the end of each year.

Accomplish the form separately for Trade and Non-Trade Payables for each year. Mark "X" the appropriate box.

**DESCRIPTION OF ITEMS:**

1. **Type of Payables.** Refers to the length of time the account is outstanding: current - age of account is one year and below, or long-term - age of account is longer than one year; and types of account: a) accounts payables; b) notes payables; and, c) others.
2. **Creditor Class.** Classifies creditors into the following classes: a) National Government; b) Local Government; c) Government Corporations; d) Private Sector; and, e) Others.
3. **Account Code.** Code used for the major category of creditors based on the standard government chart of accounts. Example: Payables from Local Government Units; Payables - Trade/Business; etc.
4. **Nature of Account.** Nature of the transaction/activity such as delivery of goods, provision of services or any other activity for which unpaid obligations were incurred by the GOCC to another entity.
5. **Age of Account.** The number of days (for accounts less than a year) or years from the date the account was scheduled to be settled up to December 31, 20\_\_\_\_ (the year with the ending balance in the Form).
6. **Liquidated.** Amount of payables paid during the year.
7. **Incurred.** Amount of payables incurred during the year.
8. **Remarks.** Additional information regarding the payables being reported (i.e., Cite reasons why payables have long been outstanding).



**STATEMENT OF BORROWINGS**

(In Thousand Pesos)

[ ] FY 2016 (Audited); [ ] FY 2017 (Actual); [ ] FY 2018 (Estimates); [ ] FY 2019 (Proposal)

Department:											
Corporation:											
TYPE/CREDITOR/LOAN NO.	DATE OF CONTRACT	MATURITY (NO. OF YEARS)	ORIGINAL AMOUNT OF LOAN IN ORIGINAL CURRENCY	OUTSTANDING BALANCE AS OF 01-01-__	AVAILMENT		DEBT SERVICE			ESTIMATED OUTSTANDING BALANCE AS OF 12-31-__	REMARKS
					CURRENT YEAR	CUMULATIVE	PRINCIPAL	INTEREST	OTHER CHARGES		
A. Current Portion											
1. Foreign Loans											
2. Domestic Loans											
Sub-total											
Add: Total Revaluation											
Total Current Portion											
B. Long-Term Portion											
1. Foreign Loans											
2. Domestic Loans											
Sub-total											
Add: Total Revaluation											
Total Long-Term Portion											
GRAND TOTAL											

Prepared by: \_\_\_\_\_  
Responsible Officer

\_\_\_\_\_  
Date

Approved by: \_\_\_\_\_  
Head of Corporation

\_\_\_\_\_  
Date

**DBM FORM NO. 702-D**  
**STATEMENT OF BORROWINGS**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and the Corporation. "Department" refers to the Department to which the Corporation is attached.

Use this form to present information on the outstanding Loan Obligations as of end of each year. Mark "X" the appropriate year.

**DESCRIPTION OF ITEMS:**

1. **Type.** Refers to type of borrowings whether short-term or long-term, domestic, or foreign.
2. **Creditor/Loan No.** The creditor institution from which the loan was obtained together with the corresponding loan number. Credit lines obtained from suppliers as a result of regular business operations of the GOCC shall not be included.
3. **Date of Loan Contract.** The date the loan agreement was signed.
4. **Maturity.** The number of years covered by the loan agreement, including the allowed grace period.
5. **Original Amount of Loan.** The amount of loan contracted using the original currency denomination.
6. **Outstanding Balance (Beginning).** The balance of the outstanding loans as of start of the period. The figures should tally with the corresponding balance sheet account. Any difference should be disclosed and/or explained.
7. **Availment: Current.** The amount availed during the period.
8. **Availment: Cumulative.** The total amount of loan availed as of the beginning of the year.
9. **Debt Service: Principal.** The amount of the principal serviced or paid during the year. Principal repayment of foreign and domestic loans should tally with their counterparts in DBM Form No. 704 (Cash Flow Statement).
10. **Debt Service: Interest.** The amount of interest payments made during the year.
11. **Debt Service: Other Charges.** The amount of charges other than interest such as service charge and other charges.

12. **Estimated Outstanding Balance (Ending).** The balance after adding current availment and subtracting debt servicing for principal. The outstanding balance of domestic and foreign loans should tally with their corresponding counterparts in DBM Form No. 702 (Comparative Balance Sheet) for the year.
13. **Remarks.** The "Remarks" Column is intended to capture disclosures on the loans, i.e., if the repayment shall be made through BTr advances, or if the loan is guaranteed by NG, etc. All BTr advances whether principal or interest payments shall be consolidated and should appear in the Balance Sheet as a current liability under Due to National Government/BTr since they are deemed due and demandable any time during the year. Disclose the foreign exchange rate used in the valuation of the outstanding loan and the particular account under such valuation is charged.

**COMPARATIVE PROFIT AND LOSS STATEMENT**

(In Thousand Pesos)

Fiscal Year 2019

☐ Cash Basis☐ Accrual Basis

Department:

Corporation:

PARTICULARS	FY 2016 (Audited)	FY 2017 (Actual)	FY 2018 (Estimates)	FY 2019 (Proposal)	Remarks
I. REVENUES (DBM Form 703-A) Operating Revenues Other Revenues (Specify major items)					
II. COST OF SALES (DBM Form 703-B)					
III. GROSS PROFIT					
IV. OPERATING EXPENSES Personnel Services Maintenance and Other Operating Expenses (include interest expense-operating, business taxes, duties and licenses other than income tax) Others Non-cash Expenses Depreciation of fixed assets Amortization of deferred assets Other non-cash expenses					
V. NET PROFIT/(LOSS) BEFORE INCOME TAX					
VI. INCOME TAX					
VII. NET PROFIT/(LOSS) AFTER INCOME TAX  Add: SUBSIDIES Subsidies from National Government Rest of Subsidies					
VIII. NET PROFIT AND SUBSIDIES					

Prepared: FY 2016 &amp; FY 2017:

Prepared: FY 2018 &amp; FY 2019:

Approved by:

Responsible Officer

Date

Responsible Officer

Date

Head of Corporation

Date

**DBM FORM NO. 703**  
**COMPARATIVE PROFIT AND LOSS STATEMENT**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and the Corporation. "Department" refers to the Department to which the Corporation is attached.

1. Use this form to present the results of operations of the GOCC over a four-year period. The accounting system (whether cash or accrual basis) used in preparing the form must be consistent with the one used in preparing the Balance Sheet (DBM Form No. 702).
2. Accomplish DBM Form Nos. 703-A and 703-B to support the Revenues and Cost of Sales, respectively. Accomplish DBM Form No. 703-B when applicable.
3. Reflect the following: (a) audited balances of the second prior year (2 years before the current year); (b) certified actual balances for the first prior year (year immediately preceding the current year); (c) estimated balances for the current year; and (d) the projection for the budget year. Disclose the assumptions used in determining the current year estimate and budget year proposal.
4. Attach the corresponding audited and certified actual corporate financial statements (i.e., the Income Statement for the periods covered using own chart of accounts and format).
5. Use the "Remarks" column to disclose: (a) change in accounting methods; (b) information on the reclassification of corporate accounts made to conform to prescribed format that will materially affect the presented balances; (c) explain any substantial change in amount from one period to another; and (d) other information deemed important.
6. Indicate the position title of the officer responsible for the preparation of this form.

**DEFINITION OF TERMS:**

1. **Operating Revenues/Sales.** Revenues generated in exchange for goods sold, direct services rendered or those arising from the exercise of the regular functions of the corporation. Accomplish DBM Form No. 703-A.
2. **Other Revenues.** All other income of the corporation resulting from the conduct of its regular operations not elsewhere classified (e.g, Interest Income, Dividend, etc. Disclose interest earned on savings and time deposits). Large amounts included in this item must be disclosed. Include in this item the Interest Income derived from National Government budgetary support.
3. **Cost of Sales.** The expenses incurred by the corporation in the manufacture and trading of goods. Accomplish DBM Form No. 703-B. This

item is applicable to trading and manufacturing corporations. For the rest of the corporations, leave this row blank.

4. **Gross Profit.** The difference between operating revenues/sales and cost of sales.
5. **Operating Expenses.** The costs incurred in the exercise of the regular functions of the corporation.
6. **Personnel Services.** Refers to salaries, wages and other compensation (e.g., allowances of permanent, temporary, contractual and casual employees of the corporation). The total Personnel Services shall correspond to the total Personnel Services indicated under DBM Form Nos. 703-C and 703-C1.
7. **Maintenance and Other Operating Expenses.** All other expenses of the corporation resulting from the conduct of operations other than personnel services. This must tally with DBM Form No. 703-D.
8. **Others.** All other expenses of the corporation, exclusive of corporate income tax but inclusive of expenses not elsewhere classified, which are also incurred by the corporation in the conduct of its regular operations (e.g., Non-cash Expenses, etc.)
9. **Net Profit/(Loss) Before Corporate Income Tax.** The difference between gross profit and total expenses before the payment of corporate income tax.
10. **Income Tax.** Refers to tax levied on the taxable net income of the corporation during each taxable year determined in accordance with the schedule prescribed by the Bureau of Internal Revenue. If subsidized by the National Government, disclose the request for tax subsidy under the "Remarks" column.
11. **Net Profit/(Loss) After Corporate Income Tax.** The difference between net profit (loss) before income tax and the provision for income tax. Disclose whether subject to Income Tax. If not, indicate legal basis and justification.
12. **Subsidies from National Government. These include:**
  - 12.1 Subsidy for Operations. Amounts granted to GOCCs from the General Fund to cover operational expenses. They also include taxes that are not supported by corporate revenues or to cover corporate deficits and losses.
  - 12.2 Subsidy for Projects. Amounts granted to GOCCs for projects.
13. **Rest of Subsidies.** This account includes subsidies or grants received from other government agencies, GOCCs, local government units and/or foreign institutions/government, as well as donations from private individuals and institutions. Breakdown by source must be presented for this account.

**SALES/REVENUE STATEMENT**

(In Thousand Pesos)

Fiscal Year 2019

Department:					
Corporation:					
PARTICULARS	FY 2016 (Audited)	FY 2017 (Actual)	FY 2018 (Estimates)	FY 2019 (Proposal)	Remarks
Sales/Revenue from Operations: (Please specify, e.g., irrigation fee, passenger fare, among others)					
Other Revenues Interest Income Gain from sale of assets Others (specify significant amounts)					
TOTAL SALES/REVENUE					
Prepared: FY 2016 & 2017:		Prepared: FY 2018 & FY 2019:		Approved by:	
Responsible Officer	Date	Responsible Officer	Date	Head of Corporation	Date

**DBM FORM NO. 703-A**  
**SALES/REVENUE STATEMENT**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and the Corporation. "Department" refers to the Department to which the Corporation is attached.

Use this form to show the details of sales or revenues earned during the period indicated.

Reflect the following. (1) the audited amounts of the second prior year (2 years before the current year); (2) certified actual amounts for the first prior year-year immediately preceding the current year; (3) estimated balances for the current year; and (4) the proposal for the budget year.

The "Remarks" Column shall be used to disclose the assumptions used in determining the current year and budget year estimates/proposal including increase in fees/charges pursuant to A.O No. 31, s. of 2012 and other legal issuances.

Indicate the position title of the officer who is responsible for preparing the audited and actual amounts for the prior years and the estimates/proposal for the current and budget years.

**DESCRIPTION OF ITEMS:**

1. **Sales/Revenue from Operations.** Refers to those derived from the exercise of the corporation's primary functions or responsibilities as mandated by law.
2. **Other Revenues.** Includes non-operating revenues or those which are non-recurring or incidental revenue or those derived from sources other than the corporation's primary functions and responsibilities. Common items of Other Revenues are Interest Income and Gains from Sale of Assets. Interest income from savings and time deposit must be disclosed.
3. **National Government subsidies must not be included as revenue in the Sales/Revenue Statement.** Subsidies must be disclosed as an additional item to Net Profit after Income Tax in the Profit and Loss Statement.



**COST OF SALES STATEMENT**

(In Thousand Pesos)

Fiscal Year 2019

Department:					
Corporation:					
PARTICULARS	FY 2016 (Audited)	FY 2017 (Actual)	FY 2018 (Estimates)	FY 2019 (Proposal)	Remarks
Direct Materials/Goods: (Please specify, e.g., crude oil purchased)					
Other Direct Costs:					
TOTAL COST OF SALES					
Memorandum Items					
Beginning Inventory of Direct Materials/Goods					
Ending Inventory of Direct Materials/Goods					
Prepared: FY 2016 & 2017:		Prepared: FY 2018 & FY 2019:		Approved by:	
<u>Responsible Officer</u>	<u>Date</u>	<u>Responsible Officer</u>	<u>Date</u>	<u>Head of Corporation</u>	<u>Date</u>

**DBM FORM NO. 703-B**  
**COST OF SALES STATEMENT**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and the Corporation. "Department" refers to the Department to which the Corporation is attached.

Use this form to show the direct costs attributed to sales or revenues from goods and services for the period indicated.

Reflect the following: (1) the audited amounts of the second prior year (2 years before the current year); (2) actual amounts for the first prior year-year immediately preceding the current year; (3) estimated balances for the current year; and (4) the proposal for the budget year. Disclose under the "Remarks" Column the assumptions used in determining the current year and budget year estimates/proposal.

Indicate the position title of the officer who is responsible for preparing the audited and actual amounts for the prior years and the estimates/proposal for the current and budget year.

**DESCRIPTION OF ITEMS:**

1. **Direct Materials/Goods.** Refers to the costs of the goods or direct materials used to produce goods sold to generate the sales for the period indicated.
2. **Other Direct Costs.** Refers to costs of services directly related to the production of goods sold or generation of revenues. Such other direct costs include labor, power and other utilities, etc.
3. For GOCCs performing or delivering services, the costs of which are shown as "operating expenses" shall continue to reflect such costs as operating expenses in the Profit and Loss Statement.

STAFFING SUMMARY & DETAILS OF SALARIES & OTHER COMPENSATION OF PERMANENT, CONTRACTUAL AND CASUAL POSITIONS

(In Thousand Pesos, Except Number of Positions)  
[ ] FY 2016 (Audited); [ ] FY 2017 (Actual); [ ] FY 2018 (Estimates); [ ] FY 2019 (Proposal)

Department: _____																																																																			
Corporation: _____																																																																			
Authorized No. of Positions: (For permanent positions, based on the latest DBM-approved OSSP)																																																																			
<table><tr><td rowspan="2">Permanent Contractual Casual</td><td rowspan="2">No.</td><td rowspan="2">Grade</td><td rowspan="2">Step</td><td rowspan="2">Basic Salary (1)</td><td colspan="4">Standard Allowance</td><td colspan="4">Specific Purpose Allowance</td><td colspan="2">Incentives and Benefits</td><td rowspan="2">Sub-total (13-1 to 12)</td><td colspan="4">Fixed Expenditures</td><td colspan="4">Separation and Retirement Benefits</td><td rowspan="2">Total Personnel Services (PS) (23-13+18+22)</td></tr><tr><td>PERA (2)</td><td>Uniform/ Clothing Allowance (3)</td><td>Mid- Year Bonus (4)</td><td>Year- end Bonus (5)</td><td>Cash Gift (6)</td><td>RATA (7)</td><td>Per Diem (8)</td><td>Honoraria (9)</td><td>Others* (Form 703-C1) (10)</td><td>Anniversary Bonus (11)</td><td>Others* (Form 703-C1) (12)</td><td>Employees Comp. Ins Premium (14)</td><td>PAG-IBIG Premium (15)</td><td>PHILHEALTH Contri- bution (16)</td><td>Retirement &amp; Life Insurance Premium (17)</td><td>Sub- Total (18-14 to 17)</td><td>Terminal Leave (19)</td><td>Retirement Benefits (20)</td><td>Others * (Form 703-C1) (21)</td><td>Sub- Total (22-19 to 21)</td></tr></table>																							Permanent Contractual Casual	No.	Grade	Step	Basic Salary (1)	Standard Allowance				Specific Purpose Allowance				Incentives and Benefits		Sub-total (13-1 to 12)	Fixed Expenditures				Separation and Retirement Benefits				Total Personnel Services (PS) (23-13+18+22)	PERA (2)	Uniform/ Clothing Allowance (3)	Mid- Year Bonus (4)	Year- end Bonus (5)	Cash Gift (6)	RATA (7)	Per Diem (8)	Honoraria (9)	Others* (Form 703-C1) (10)	Anniversary Bonus (11)	Others* (Form 703-C1) (12)	Employees Comp. Ins Premium (14)	PAG-IBIG Premium (15)	PHILHEALTH Contri- bution (16)	Retirement & Life Insurance Premium (17)	Sub- Total (18-14 to 17)	Terminal Leave (19)	Retirement Benefits (20)	Others * (Form 703-C1) (21)	Sub- Total (22-19 to 21)
Permanent Contractual Casual	No.	Grade	Step	Basic Salary (1)	Standard Allowance				Specific Purpose Allowance				Incentives and Benefits		Sub-total (13-1 to 12)	Fixed Expenditures				Separation and Retirement Benefits								Total Personnel Services (PS) (23-13+18+22)																																							
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I. SPECIFICATIONS																																																																			
Legal Basis																																																																			
Rate																																																																			
Frequency																																																																			
Number of recipients																																																																			
II. AMOUNT PER POSITION TITLE																																																																			
A. Board of Directors/Trustees																																																																			
A1. Chairman																																																																			
A2. Vice-Chairman																																																																			
A3. Members																																																																			
Sub-total																																																																			
B. Permanent																																																																			
B1. Managerial																																																																			
B2. Technical																																																																			
B3. Administrative Support																																																																			
Sub-total																																																																			
C. Contractual																																																																			
C1. Program																																																																			
C2. Locally-Funded Project																																																																			
C3. Foreign-Assisted Project																																																																			
Sub-total																																																																			
D. Casual																																																																			
D1. Program																																																																			
D2. Locally-Funded Project																																																																			
D3. Foreign-Assisted Project																																																																			
Sub-total																																																																			
*Enumerate all other specific purpose allowances, incentives and benefits, and separation and retirement benefits in DBM Form No. 703-C1 indicating the legal basis, nature of allowances and amount granted to each employee (Please see attached format)																																																																			
GRAND TOTAL																																																																			

Prepared by:

Approved by:

Personnel Officer

Date

Head of Corporation

Date

**DETAILS OF OTHERS UNDER DBM FORM 703-C**  
(In Thousand Pesos, Except Number of Positions)  
[   ] FY 2016 (Audited); [   ] FY 2017 (Actual); [   ] FY 2018 (Estimates); [   ] FY 2019 (Proposal)

Department: _____																								
Corporation: _____																								
Authorized No. of Positions: (For permanent positions, based on the latest DBM-approved OSSP)				Permanent _____ Contractual _____ Casual _____	Basic Salary	Specific Purpose Allowance (Others)						Incentives and Benefits (Others)								Separation and Retirement Benefits (Others)				
Position Title	No.	Grade	Step	Subsistence Allowance		Night Shift Differential	Quarters Allowance	Teller's Allowance	Enumerate additional allowances. Insert columns per item		Total	Rice Subsidy	Children's Allowance	Meal Subsidy	Medical/ Dental/ Optical Benefits	Other Commodity Subsidy	Longevity Pay	Enumerate additional incentives and benefits. Insert columns per item		Total	Enumerate additional benefits. Insert columns per item			Total
					(1)	(2)	(3)	(4)	(5)	(6)	(7=1 to 6)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16=8 to 15)	(17)	(18)	(19)	(20=17 to 19)
<b>I. SPECIFICATIONS</b>																								
Legal Basis																								
Rate																								
Frequency																								
Number of recipients																								
<b>II. AMOUNT PER POSITION TITLE</b>																								
<b>A. Board of Directors/Trustees</b>																								
A1. Chairman																								
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A3. Members																								
Sub-total																								
<b>B. Permanent</b>																								
B1. Managerial																								
B2. Technical																								
B3. Administrative Support																								
Sub-total																								
<b>C. Contractual</b>																								
C1. Program																								
C2. Locally-Funded Project																								
C3. Foreign-Assisted Project																								
Sub-total																								
<b>D. Casual</b>																								
D1. Program																								
D2. Locally-Funded Project																								
D3. Foreign-Assisted Project																								
Sub-total																								
<b>GRAND TOTAL</b>																								
Prepared by: _____ Approved by: _____																								
Personnel Officer _____ Date _____ Head of Corporation _____ Date _____																								

**DBM FORM NO. 703-C and 703-C1**  
**STAFFING SUMMARY & DETAILS OF SALARIES & OTHER**  
**COMPENSATION OF PERMANENT, CONTRACTUAL AND**  
**CASUAL POSITIONS**  
**AND**  
**DETAILS OF OTHERS UNDER DBM FORM 703-C**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and the Corporation. "Department" refers to the Department to which the Corporation is attached.

Accomplish the form for each year. Mark "X" the appropriate year.

In accomplishing said forms, indicate the number of positions, salary grade, basic salary including step increment, standard allowance, specific purpose allowance, incentives and benefits, fixed expenditures and separation and retirement benefits to compute the personal services costs allocable for each position entitled thereto. In the case of other compensation and benefits not listed/identified in DBM Form No. 703-C prepare a separate listing as DBM Form No. 703-C1. Also indicate the legal basis, rates, frequency, number of recipients and amount granted to each employee.

The specific purpose allowance (others), incentives and benefits (others), and separation and retirement benefits (others) columns in DBM Form No. 703-C should tally with DBM Form No. 703-C1.

Terminal Leave Benefits for employees who retired effective January 1, 2002 onwards shall be computed as follows:

$$TLB = S \times D \times CF$$

Where:

TLB	=	Total TLB
S	=	Highest monthly salary received by the person
D	=	No. of days of leave credits of personnel scheduled to retire
CF	=	Constant Factor is .0481927

TLB of compulsory retirees, whether permanent or casual, shall be computed separately from those of optional retirees.

**DESCRIPTION OF ITEMS:**

1. **Authorized No. of Positions per Latest DBM-Approved Organizational Structure and Staffing Pattern (OSSP).** Refers to the total number of positions approved by DBM in the OSSP, inclusive of positions created/converted during the year.
2. **Position Title.** Enumerate all the positions filled/to be filled. In the case of permanent positions, categorize the same into: (A) Managerial (B) Technical and

(C) Administrative Support as authorized in the approved OSSP. For contractual and casual positions, indicate whether these are for programs, locally-funded or foreign-assisted projects.

3. **No.** The number of positions per position title authorized to receive compensation.
4. **Basic Salary.** The annual salary including the step increment.
5. **Salary Grade/Step.** For each position title, indicate the corresponding salary grade and step.
6. **Standard Allowances.** These are allowances and benefits given to all employees across agencies at prescribed rates, guidelines, rules and regulations, which shall be limited to the following:
  - a) **Personnel Economic Relief Allowance** – This shall be given at prescribed rates per month, which is the combined total of the current Personnel Economic Relief Allowance and the Additional Compensation, to supplement pay due to the rising cost of living;
  - b) **Uniform/Clothing Allowance** – This is to provide for the required uniform/clothing to employees, at prescribed rates; and
  - c) **Mid-Year Bonus** - This is equivalent to one (1) month basic salary provided under Executive Order No. 201, s. of 2016.
  - d) **Year-End Bonus and Cash Gift** – This is equivalent to one (1) month basic salary and Cash Gift provided under Republic Act No. 6686, as amended by Republic Act No. 8441.
7. **Specific Purpose Allowances.** These are allowances and benefits given to employees under specific conditions and situations in relation to the actual performance of work at prescribed rates, guidelines, rules and regulations. Example:
  - a) **Representation and Transportation Allowances** – These are given to officials down to division chiefs at monthly standard rates in order to defray transportation and representation expenses while in the actual performance of the duties of the positions. Transportation allowance shall not be given to those assigned government transportation.

It shall be provided to the following officials and those of equivalent rank as determined by DBM in accordance with the monthly rates for each type of allowance as reflected in pertinent provisions of the General Appropriations Act, as follows:

P14,000 - Department Secretaries or equivalent;

P 11,000 - Department Undersecretaries or equivalent;

P 10,000 - Department Assistant Secretaries or equivalent;

- P 9,000 - Bureau Directors and Department Regional Directors or equivalent;
- P 8,500 - Assistant Bureau Directors, Department Assistant Regional Directors, Bureau Regional Directors, Department Service Chiefs or equivalent;
- P 7,500 - Assistant Bureau Regional Directors or equivalent and;
- P 5,000 - Chief of Divisions or equivalent, identified as such in the DBM-approved Staffing Pattern/Plantilla of Personnel

- b) Per Diem – This is a compensation for attendance in meetings in view of membership in collegial bodies created by law;
  - c) Honoraria – These are token payments in recognition of services rendered beyond the regular duties and responsibilities of positions;
  - d) Night-Shift Differential – This premium is given to an employee whose regular working hours fall wholly or partially within six o'clock in the evening to six o'clock in the morning of the following day;
  - e) Subsistence Allowance – This is an allowance for meal or sustenance given only to government personnel who, by the nature of the duties and responsibilities of their positions, have to make their services available at all times in their places of work even during mealtimes. This shall be given at the prescribed standard rate; and
  - f) Other allowances and benefits granted under specific conditions and situations, related to the actual performance of work.
8. **Incentives.** These are rewards and benefits for loyalty to government service and contribution to the agency's continuing viable existence and for exceeding financial and operational target and to motivate employees toward higher production. Example:
- a) Anniversary Bonus – This is a one-time incentive to be given to employees on the occasion of their agencies' milestone anniversaries, to recognize the employees' participative efforts in and contributions to the agencies' continuing and/or viable existence; and
  - b) Other existing incentives and benefits.
9. **Prior Year (Actual).** Indicate the PS cost of positions filled.
10. **Current Year (Estimates) and Budget Year (Proposal).** Indicate the PS cost of positions filled/to be filled out of the authorized positions.

**DETAILS OF MAINTENANCE AND OTHER OPERATING EXPENSES**

(In Thousand Pesos)

Fiscal Year 2019

Department:					
Corporation:					
PARTICULARS	FY 2016 (Audited)	FY 2017 (Actual)	FY 2018 (Estimates)	FY 2019 (Proposal)	Remarks
Travelling Expenses Training and Scholarship Expenses Supplies and Materials Expenses Utility Expenses Communication Expenses Awards/Rewards and Prizes Survey, Research, Exploration and Dev't Expenses Generation, Transmission and Distribution Expenses Confidential, Intelligence and Extraordinary Expenses Professional Services (pls. enumerate) General Services (pls. enumerate) Repairs and Maintenance (pls. enumerate) Financial Assistance/Subsidy Taxes, Insurance Premiums and Other Fees Labor and Wages Other Maintenance and Operating Expenses (attach supporting schedule)					
<b>Total MOOE</b>					
Prepared by: _____ Approved by: _____ Responsible Officer _____ Date _____ Head of Corporation _____ Date _____					



**DBM FORM NO. 703-D**  
**DETAILS OF MAINTENANCE AND OTHER OPERATING EXPENSES**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and the Corporation. "Department" refers to the Department to which the Corporation is attached.

Indicate the position title of the officer who is responsible for the preparation of this form.

1. Use this form to present the details of the Maintenance and Other Operating Expenses (MOOE).
2. The total MOOE net of Loan Repayments and Sinking Fund Contributions should tally with the figure reported under DBM Form No. 703.
3. For object of expenditure under Confidential and Intelligence Expenses, cite legal basis under "Remarks" column.
4. For object of expenditure under Taxes, Duties, and Fees, disclose payments made on items to be capitalized and tax payments to be refunded. This amount need not be equal to the tax subsidy received from the National Government.
5. Present justification for marked increases or decreases other than inflationary increase under the "Remarks" column. If applicable, specify expansion of existing programs/activities or the undertaking of new programs/activities and projects.

**DETAILS OF FINANCIAL EXPENSES**

(In Thousand Pesos)

Fiscal Year 2019

Department:					
Corporation:					
PARTICULARS	FY 2016 (Audited)	FY 2017 (Actual)	FY 2018 (Estimates)	FY 2019 (Proposal)	Remarks
Management Supervision/ Trusteeship Fees Loan Repayment Interest Expenses Guarantee Fees Bank Charges Commitment Fees Other Financial Charges					
<b>TOTAL FINEX</b>					
Prepared by:			Approved by:		
_____		_____		_____	
Responsible Officer		Date		Head of Corporation	
				Date	

**DBM FORM NO. 703-E**  
**DETAILS OF FINANCIAL EXPENSES**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and of the Corporation. "Department" refers to the Department to which the Corporation is attached.

**DESCRIPTION OF ITEMS**

**I. Particulars**

**A. Management Supervision/Trusteeship Fees**

Amount paid to an appointed person or institution that manages assets, including mutual funds and unit trusts, for the benefit of the government; or an agent who handles the administrative aspects of bond issuance and ensures that the borrower complies with the terms of the bond indenture.

**B. Loan Repayment**

Payment for the principal portion of the loan.

**C. Interest Expenses**

Interest charges paid for the use of borrowed money. This also includes discounts on treasury bills and treasury bonds; premiums on bond investments; coupon payments/interests on domestic and foreign bonds issued by the NG; and interest payment on NG-direct and relent loans, and NG-assumed liabilities.

**D. Guarantee Fees**

Guarantee fee paid by a debtor government agency to the guarantor for the assurance to pay the agency's obligations to the creditor as stipulated in the guarantee clause.

**E. Bank Charges**

Charges imposed by the bank for various services rendered excluding interest charges. This also includes cost of checkbooks, penalties and surcharges on overdrafts.

**F. Commitment Fees**

Commitment charges imposed by creditors based on an agreed percentage of the undrawn loan amount.

**G. Other Financial Charges**

Charges not falling under any of the specific financial expense accounts. The use of 'OTHERS' account shall be strictly prohibited.

## CAPITAL OUTLAYS OBLIGATIONS, BY OBJECT OF EXPENDITURES

(In Thousand Pesos)

[ ] FY 2016 (Audited); [ ] FY 2017 (Actual); [ ] FY 2018 (Estimates); [ ] FY 2019 (Proposal); [ ] FY 2020 (Proposal); [ ] FY 2021 (Proposal)

Department:										
Corporation:										
NAME OF PROGRAM/PROJECT	Investments Outlay	Loans Outlay	Land and Land Improvements Outlay	Buildings and Other Structures Outlay	Furniture, Fixtures and Books Outlay	Machinery and Equipment Outlay	Transportation Equipment Outlay	Infrastructure Outlay	Biological Assets Outlay	TOTAL

Prepared by: \_\_\_\_\_  
 Budget Officer

\_\_\_\_\_  
 Date

Approved by: \_\_\_\_\_  
 Head of Corporation

**DETAILS OF ANNUAL EQUIPMENT PROCUREMENT PROGRAM**

(In Thousand Pesos)

Fiscal Year 2019

Department:						
Corporation:						
Particulars	Deployment	Qty	Unit Cost	Amount	I-Initial A-Addt'l R-Repm't	Remarks
Office Furniture and Fixtures						
Books Outlay						
Machineries and Equipment						
Information Technology						
Transportation						
<b>TOTAL AEPP</b>						
<div> <div>Prepared by:</div> <div>Approved by:</div> </div> <div> <div>_____</div> <div>_____</div> </div> <div> <div>Responsible Officer</div> <div>Head of Corporation</div> </div> <div> <div>Date</div> <div>Date</div> </div>						

**DBM FORM NO. 703-F**  
**CAPITAL OUTLAYS OBLIGATIONS, BY OBJECT OF EXPENDITURES**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and the Corporation. "Department" refers to the Department to which the Corporation is attached.

Accomplish the form separately for each year. Mark "X" the appropriate year.

Use this Form to enumerate the infrastructure and non-infrastructure projects of the corporation such as construction of roads, ports, hospitals, irrigation facilities and other similar physical structures and facilities funded from corporate funds, borrowings or subsidy/equity from the national government. Provide details on the cost, timetable, financing and other features of the projects.

For the proposed Office Equipment, Furniture and Fixtures, Books Outlay, Machineries and Equipment, Information Technology Equipment and Transportation Equipment, accomplish DBM Form No. 703-F1 (Details of Annual Equipment Procurement Program) enumerating the list, quantity, deployment, unit cost and justification of the proposed equipment.

**DEFINITION OF TERMS**

**1. Investments Outlay.** Investment outlay shall refer to stocks, bonds or other marketable securities of government and private corporations, associations or political sub-divisions.

**2. Loans Outlay.** This account includes loans and capital advances made to persons, government and private corporations, revolving funds, associations and political sub-divisions.

**3. Land and Land Improvements Outlay.** This account includes the cost of rights to land ownership and the improvements to land which are permanent or capital in nature. This include runways and taxiways; railways; and electrification, power and energy structures.

**4. Buildings and Other Structures Outlay.** This account shall include cost of buildings and structures, constructed or acquired and related improvements thereto which are permanent or capital in nature. This expense item includes school buildings; hospitals and health centers; markets and slaughterhouses and other structures.

**5. Furniture, Fixtures and Books Outlay.** This account includes furniture, fixtures and books whose serviceable life is more than one year which adds to the assets of the government.

**6. Machinery and Equipment Outlay.** This account shall include the value or cost of machineries; agricultural, fishery and forestry equipment; airport equipment; communication; construction and heavy equipment; firefighting equipment and accessories; hospital equipment; medical, dental and laboratory equipment; military and

police equipment; sports equipment; technical and scientific equipment; office equipment and all other equipment.

**7. Transportation Equipment Outlay.** This account shall include motor vehicles, trains, aircrafts and aircraft ground equipment, watercraft and other transportation equipment.

The following guidelines shall be considered in the determination of transportation equipment, watercraft and other transportation equipment.

Proposals for the purchase of motor vehicles shall be subject to pertinent provisions of the General Appropriations Act, Budget Circular Nos. 2016-5, as amended by Budget Circular No. 2017-1, and 2010-2, National Budget Circular Nos. 446 and 446-A, Administrative Order No. 233, prohibiting the acquisition by government offices of luxury vehicles.

The agency shall determine and dispose its unserviceable motor vehicles subject to pertinent COA rules and regulations. No amount shall be provided for the repair of unserviceable vehicles.

Motor vehicles that should be replaced shall likewise be determined. The provisions of NBC No. 446 shall, however, be strictly adhered to in the replacement of motor vehicles.

**8. Public Infrastructures.** This account shall include the cost of construction or acquisition of roads, highways, and bridges; parks, plazas and monuments; ports, lighthouses and harbors; artesian wells, reservoirs, pumping stations and conduits; irrigation, canals and laterals; flood control structures; waterways, aqueducts, seawalls, river walls and other public infrastructure.

**9. Biological Assets Outlay.** This refers to the a) cost or appraised value of upland, marshland or swampland reforestation projects completed or acquired; b) costs of investments in breeding animals including their offspring, animal dispersal program, and fruit or non-fruit bearing perennial crops; and c) cost or appraised value or other appropriate value of work animals which add to the assets of the government.

**STATEMENT OF CASH FLOWS**

(In Thousand Pesos)

Fiscal Year 2019

Department: _____				
Corporation: _____				
PARTICULARS	FY 2016 (Audited)	FY 2017 (Actual)	FY 2018 (Estimates)	FY 2019 (Proposal)
Cash flows from operating activities				
Cash generated from operations				
Collection of receivables				
Receipt of government subsidy				
Payment for salaries				
Payment to suppliers				
Payment of taxes				
Other inflows/outflows				
Net cash flow from operating activities				
Cash flows from investing activities				
Purchase of property, plant and equipment				
Proceeds from sale of unserviceable equipment				
Cash receipts from sale of assets				
Other inflows/outflows				
Net cash flow from investing activities				
Cash flows from financing activities				
Receipt of government equity				
Proceeds from loans, bonds, notes				
Repayment of loan				
Dividend payment				
Other inflows/outflows				
Net cash flow from financing activities				
Net increase/(decrease) in cash and cash equivalents				
Cash and cash equivalents, beginning of the year				
Cash and cash equivalents, end of year				
Prepared by: _____		Approved by: _____		
Responsible Officer _____	Date _____	Head of Corporation _____	Date _____	



**DBM FORM NO. 704**  
**STATEMENT OF CASH FLOWS**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and the Corporation. "Department" refers to the Department to which the Corporation is attached.

Use this form to present the cash flows from operating, investing and financing activities in a manner most appropriate to its mandate/functions for the period indicated.

**DEFINITION OF TERMS:**

- 1. Cash flow from operating activities.** These are primarily derived from the principal revenue-producing activities of the entity. They generally result from the transactions and other events that enter into the determination of profit or loss.

Examples: cash receipts from sale of goods and the rendering of services; cash payments to suppliers for goods and services; cash payments to and on behalf of employees, etc.

- 2. Cash flow from investing activities.** Represent transactions and events that affect long-term assets.

Examples: cash payments to acquire property, plant and equipment; cash receipts from sale of property, plant and equipment.

- 3. Cash flow from financing activities.** Represent transactions and events that affect long-term liabilities and equity.

Examples: cash proceeds from loans/bonds/notes; cash repayments of amounts borrowed; dividend payments.

- 4. Cash and cash equivalents, beginning of the year.** Outstanding balance of cash and cash equivalents at the beginning of the year.

- 5. Cash and cash equivalents, end of the year.** Balance after adding the net increase/decrease in cash and cash equivalents to the beginning balance.

**COMPARATIVE CASH FLOW STATEMENT**  
**FOR THE CONSOLIDATED PUBLIC SECTOR DEFICIT**  
(In Thousand Pesos)  
Fiscal Year 2019

Department:					
Corporation:					
DESCRIPTION	FY 2016 (Audited)	FY 2017 (Actual)	FY 2018 (Estimates)	FY 2019 (Proposal)	Remarks
<b>I. TOTAL RECEIPTS</b> 1. Operating Receipts 2. Rest of Receipts a. Current Subsidies a.1 On Account of E.O. 93 a.2 Rest of Subsidies b. Others  <b>II. TOTAL CURRENT EXPENDITURES</b> 1. Operating expenditures a. Wages and Salaries 2. Other current expenditures a. Interest Payments a.1 Interest payment to national government a.2 Other interest payments b. Tax payments to NG and LGU b.1 On Account of E.O. 93 b.2 Rest of tax payments c. Other expenditures d. Dividend payments  <b>III. TOTAL CAPITAL EXPENDITURES</b> 1. Acquisition of fixed assets 2. Change in inventories 3. Other capital expenditures  <b>IV. INTERNAL CASH GENERATION</b>  <b>V. FINANCING DEFICIT (-)/SURPLUS (+)</b>  <b>VI. NET EXTERNAL FINANCING</b> 1. Gross external financing 2. Repayment and amortization  <b>VII. NET DOMESTIC FINANCING</b> 1. National government equity 2. National government net lending 3. Net domestic bank borrowing 4. Other net domestic financing					
Prepared by: _____ Approved by: _____					
Responsible Officer _____		Date _____		Head of Corporation _____	
				Date _____	

**DBM FORM NO. 704-A**  
**COMPARATIVE CASH FLOW STATEMENT FOR**  
**THE CONSOLIDATED PUBLIC SECTOR DEFICIT**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and of the Corporation. "Department" refers to the Department to which the Corporation is attached.

1. Use this form to present the three year comparative cash flow statement.
2. Reflect the certified actual balances for the prior year and estimated balances for the current year and proposed balances for the budget year.
3. Include only transactions involving cash inflows and outflows.
4. Disclose transactions involving foreign currencies such as, importation of equipment, foreign debt service and compensation of foreign consultants. Indicate the equivalent amount.
5. Indicate the position title of the officer responsible for the preparation of this form.

**DEFINITION OF TERMS:**

1. **Operating Receipts.** Revenues resulting from the sale of goods and services and use of capital associated with the main functions or activities of the corporation.
2. **Rest of Receipts.** The income earned by the corporation from other sources which are not directly related to the main function of the said corporation.

This is composed of the following:

- a. **Current Subsidies.** The amount granted to GOCCs from the General Fund, as follows:
  - a.1 **On account of E.O. No. 93.** Tax subsidy granted by the National Government to GOCCs. Those corporations which have pending applications for entitlement to subsidy with FIRB must disclose the same as a footnote in the form.
  - a.2 **Rest of Subsidies.** This includes all kinds of subsidies from the National Government whether for operations or specific project(s). This must include subsidies or grants received from other government agencies, GOCCs, local government units and/or foreign institutions/government.
- b. **Others.** It refers to revenues not otherwise classified above and are therefore not recurring in nature, such as interest income, proceeds from

the sale of scrap and/or obsolete equipment, materials and/or real assets, which sale is not the main function of the corporation.

3. **Operating Expenditures.** This includes actual payments for personal services and maintenance and other operating expenses embodied in current sales either as direct inputs in the production of goods and/or the provision of services. This excludes non-cash items like the reserve for bad debts, allowance for depreciation/depletion, reserve for income tax or accrued tax liabilities and the like obligations.
4. **Wages and Salaries.** This reflects part of the Operating Expenditures spent for the total basic wages and salaries of the GOCC. The reflected amount must be treated as a memorandum item only. The total must not be affected by this entry since the same amount has been part of the total operating expenditures in item II.1. (Disclose transactions involving foreign currency by indicating the expense type and the equivalent Peso amount.)
5. **Other Current Expenditures.** This includes all other current expenditures incurred not directly to the production of goods or the provision of services.
  - a. **Interest Payments.** This is composed of the following:
    - a.1 **Interest Payment to National Government.** This refers to actual interest payments paid by the GOCC to National Government on account of the loan extended by National Government including advances made by the Bureau of the Treasury. Include on this account interest on net lending.
    - a.2 **Other Interest Payments.** This pertains to the interest payment made by the GOCC on foreign or domestic loan. (Disclose transactions involving foreign currency by indicating the expense type and the equivalent Peso amount.)
6. **Tax Payments.** This includes all taxes to be paid during the year. The withdrawal of tax exemptions on account of E.O. No. 93 must be quantified and reflected as other expenditures for financial transparency. For purpose of filing in this form, an equal amount must be reflected as other receipts for the offset. For purpose of disclosure, GOCCs must recognize as an expense item, tax payment, even if the same is still being contested in court, as a memorandum item.
7. **Rest of Tax Payments.** This includes real property taxes, income tax, sales taxes/VAT payments and other taxes not otherwise included in b.1.
8. **Other Expenditures.** This refers to expenses not directly connected with the production of goods and services, such as expenses incurred as a result of the sale of scrap/obsolete equipment/materials and/or real assets whose sale is not related to the main function of the corporation.
9. **Dividend Payments.** As provided for in R.A. No. 7656, GOCCs must declare dividend payment to the national government. Payment of cash dividend during the period must be included in this form. Disclose the method used in computing

Dividend Payments. Also, disclose dividends paid to entities other than National Government.

10. **Capital Expenditures.** This refers to the sum of acquisition of fixed assets, change in inventories and other capital expenditures.
11. **Acquisition of Fixed Assets.** This includes purchases of machinery and equipment and payment for construction work. Purchases of financial securities must not be included. (Disclose transactions involving foreign currency by indicating the expense type and the equivalent Peso amount.)
12. **Change in Inventories.** This includes changes in value of materials and supplies. (Disclose transactions involving foreign currency by indicating the expense type and the equivalent Peso amount.)
13. **Other Capital Expenditures.** This includes expenditures on intangibles deemed to be capital investments (e.g., exploration and drilling costs). It must not include capitalized values of future payments. Capital expenditures financed by suppliers' credits or project loans must be included and the latter included in financing.
14. **Internal Cash Generation.** This is defined as total receipts minus total current expenditures. It is not equivalent to the concept of changes in working capital, which includes increases in cash resulting from borrowing, running down of inventories and other items. The framework differs quite substantially from a corporation's statement of sources and uses of funds where internal cash generation is treated as a source of financing.
15. **Financial Deficit(-)/Surplus(+).** This is equal to the total receipts minus the sum of current and capital expenditures. It must equal to the sum of net external financing and net domestic financing.
16. **Net External Financing.** The difference between gross external financing and repayments/amortization of external financing. (Disclose transactions involving foreign currency by indicating the expense type and the equivalent Peso amount.)
  - a. **Gross External Financing.** The amount from short, medium and long-term financing and direct investments by non-residents. It also includes project loans borrowed by National Government and relent to GOCCs.
  - b. **Repayment and Amortization.** Refers to payment of principal amount of loan only. It excludes payment of interest.
17. **Net Domestic Financing.** Financing derived from the following:
  - a. **National Government Equity.** The amount received by GOCCs as payment of capital subscriptions and generally capital investment of the National Government in said Corporations and which forms part of their capitalization.

- b. **National Government Net Lending.** Loans outlay plus advances minus repayments. This is an account used by the BTr in recording aggregate BTr advances for servicing matured obligations (foreign and domestic), proceeds of program loans lent to GOCCs and in the case of deposits of the national government to the institutions, less repayments made by the concerned government corporation. This must be accompanied by the corresponding breakdown of each account mentioned earlier.
- c. **Net Domestic Bank Borrowing.** The difference between the gross domestic bank borrowing and the repayment of bank borrowing.
- d. **Other Net Domestic Financing.** Includes loans and bonds payable to non-monetary system, investment, change in cash balance and other domestic borrowing, net of domestic lending which is not classified elsewhere.

**COMPARATIVE SOURCES OF FUNDS**

(In Thousand Pesos)

Fiscal Year 2019

Department:						
Corporation:						
PARTICULARS	FY 2016 (Audited)	FY 2017 (Actual)	FY 2018 (Estimates)	FY 2019 (Proposal)	FY 2020 (Forecast)	FY 2021 (Forecast)
Corporate Funds						
a. Corporate Income						
b. Equity Contribution						
b.1 Private						
b.2 Other Government Entity except the National Government						
c. Others (Specify)						
General Funds						
a. Equity Contribution - National Government						
b. Subsidy - National Government						
c. Infrastructure Funds Allotment						
d. Special Account in the General Fund (specify)						
e. Other Funds Received from the National Government						
Borrowings						
a. Foreign Loan Availment						
b. Domestic Loans						
c. Other (Specify)						
Total Sources						
Prepared by:			Approved by:			
Accountant/Budget Officer/Planning Officer		Date	Head of Corporation		Date	

**DBM FORM NO. 705**  
**COMPARATIVE SOURCES OF FUNDS**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and of the Corporation. "Department" refers to the Department to which the Corporation is attached.

Use this form to present comparative sources of funds for the period as indicated identifying the sources of funds that would accrue to the GOCC.

- A. **Corporate Funds.** These include the following:
- a. **Corporate Income** - operating receipts earned during the year in the course of business transactions.
  - b. **Equity Contribution from the Private Sector and Other Government Entity** - capital contribution by the interested public and other government entity as mandated by the respective charters of concerned GOCCs.
  - c. **Others** - receipts from other sources not included above.
- B. **General Funds.** These represent budgetary support of the National Government to the GOCCs in the form of equity contribution, subsidy, and other fund support releasable from the General Fund.
- C. **Borrowings.** This will include direct foreign and domestic loan availments, loans relented by the national government to the GOCCs, and all other forms of loans extended by non-government financial institutions or individuals.
- D. The corporate funds under DBM Form No. 705 should be equal to or greater than the corporate funds indicated under DBM Form No. 706.



**NATIONAL GOVERNMENT SUPPORT**

(In Thousand Pesos)

Fiscal Year 2019

Department:				
Corporation:				
PARTICULARS	FY 2016 (Audited)	FY 2017 (Actual)	FY 2018 (Estimates)	FY 2019 (Proposal)
<b>NEW GENERAL APPROPRIATIONS</b>				
A. Programmed				
1. Subsidy				
2. Equity				
B. Unprogrammed Fund				
1. Loans Outlay				
2. Stock Dividend				
3. Others (specify)				
Sub-total				
<b>AUTOMATIC APPROPRIATIONS</b>				
A. Net Lending				
B. Tax Subsidy				
C. Conversion				
1. Subsidy				
2. Equity				
D. Special Account in the General Fund				
E. Others (specify)				
Sub-total				
<b>GRAND TOTAL</b>				

  

Prepared by:		Approved by:	
_____	_____	_____	_____
Responsible Officer	Date	Head of Corporation	Date

## DBM FORM NO. 705-A

### NATIONAL GOVERNMENT SUPPORT

### GUIDELINES IN ACCOMPLISHING THE FORM

Indicate the name of the Department and of the Corporation. "Department" refers to the Department to which the Corporation is attached.

Use this form to summarize the following national government (NG) support for the period indicated:

- A. **Subsidy.** Amount granted to GOCCs from the General Fund to cover (a) operational expenses; and (b) GOCC programs/projects.
- B. **Equity.** Represents the payment of capitalization of a GOCC with the NG as subscriber to be used for the implementation of corporate projects as mandated by the corporation's charter.
- C. **Loans Outlay.** Loans availed by the NG and relent to GOCCs.
- D. **Stock Dividend.** Refers to the distribution of stocks to the NG as a stockholder of a GOCC in proportion to the number of shares it holds.
- E. **Net Lending.** Advances by the NG for the servicing of government guaranteed corporate debt during the year, net of repayment on such advances. Includes loans outlay proceeds from program loans relent to GOCCs.
- F. **Tax Subsidy.** Refers to subsidy given to GOCCs to cover payment of taxes not supported by corporate revenues per Fiscal Incentives Review Board (FIRB) resolution on account of E.O. No. 93.
- G. **Conversion.** Advances made by BTr to a GOCC converted/proposed to be converted into subsidy and/or equity pursuant to the provisions of A.O. No. 10 dated August 14, 1998.
- H. **Special Account in the General Fund.** Special funds earmarked or administered by department, bureaus, offices and agencies of the national government, including GOCCs, authorized in order to facilitate the funding of priority activities of the government.
- I. **Others.** Budgetary support not falling under any of the aforementioned categories.

**USES OF FUNDS BY EXPENSE CLASS**  
(In Thousand Pesos)  
[ ] FY 2016 (Audited); [ ] FY 2017 (Actual)  
[ ] Cash Basis; [ ] Accrual Basis

Department:																		
Corporation:																		
P/A/P Code/ Activity Statement/ MFOs/ PIs	Region	NATIONAL GOVERNMENT SUBSIDY/ EQUITY AND/OR LOANS OUTLAY				CORPORATE BORROWINGS				CORPORATE FUNDS				GRAND TOTAL				
		PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	
<b>A. PROGRAM</b>																		
1. Operations																		
MFO 1																		
Indicators																		
1. xxxxxxxx																		
2. xxxxxxxx																		
MFO 2																		
Indicators																		
1. xxxxxxxx																		
2. xxxxxxxx																		
MFO n																		
Indicators																		
1. xxxxxxxx																		
2. xxxxxxxx																		
Sub-total																		
2. General Administration and Support Services																		
a. General Management and Supervision																		
Indicators																		
1. xxxxxxxx																		
2. xxxxxxxx																		
Sub-total																		
3. Support to Operations																		
a. Program 1																		
Indicators																		
1. xxxxxxxx																		
2. xxxxxxxx																		
Sub-total																		
<b>B. PROJECT</b>																		
I. Locally-Funded Project(s)																		
a. Project 1																		
Indicators																		
Sub-total																		
b. Project 2																		
Indicators																		
1. xxxxxxxx																		
2. xxxxxxxx																		
Sub-total																		
II. Foreign-Assisted Projects																		
a. Project 1																		
Indicators																		
1. xxxxxxxx																		
2. xxxxxxxx																		
Sub-total																		
b. Project 2																		
Sub-total																		
<b>TOTAL</b>																		
Prepared by: _____ Approved by: _____																		
<div style="display: flex; justify-content: space-between;"> <div> Finance Officer _____  Date _____ </div> <div> Head of Corporation _____  Date _____ </div> </div>																		

**DBM FORM NO. 706**  
**USES OF FUNDS BY EXPENSE CLASS**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and of the Corporation. "Department" refers to the Department to which the Corporation is attached.

1. This form shall present the agency budgetary requirements by Program/Activity/Project (P/A/P) statement. Accomplish the form separately for each year: prior year, current year, budget year and etc. Mark "X" the appropriate year. Reflect the following: (1) certified actual expenses for the prior year (year immediately preceding the current year); (2) estimated expenses for the current year; (3) the proposed expenses for the budget year; and, (4) the forecasts for 2 succeeding years. General Administration and Support Services (GASS), Support to Operations (STO) and Projects (P) shall not be distributed among MFOs. Only Operations (O) shall be distributed by MFO, based on the percent contribution in achieving the corresponding MFOs.
2. Categorize expenditures by source of fund and by expense class, in accordance with the structure outlined under National Budget Memorandum No. 61 dated 22 March 1993.

**DESCRIPTION OF ITEMS:**

1. **P/A/P Code/Activity Statement** - Indicate under this column the appropriate P/A/P code of each P/A/P statement under "General Administrative and Support Services" (GASS), "Support to Operations" (STO) and "Operations" (O) as presented in the General Appropriations Act (for GOCCs with budgetary support). GOCCs must be guided by their corporate charter and the corresponding amendments thereto in formulating the P/A/Ps.
2. **Regions.** Indicate the region of the P/A/P.
3. **Budget Cost Allocation (MFO<sub>1</sub> ...,)** - Attribute the personnel services, maintenance and other operating expenses and capital outlay requirements of each component activity to the MFO as applicable. Each component activity shall link/contribute to one MFO.

**NG Equity/Subsidy and/or Loans Outlay.** Indicate the proposed expenditures to be funded by the National Government in the form of equity/subsidy and/or loans outlay.

**Corporate Borrowings.** Include proposed expenditures for programs or projects to be funded from direct corporate borrowings whether from domestic or foreign source.

**Corporate Funds.** This covers proposed expenditures for programs and projects to be funded from corporate operating receipts, beginning cash balance, and other internally generated fund sources. The corporate funds indicated under DBM Form No. 706 should be equal to or less than the corporate funds provided under DBM Form No. 705.

**Note:** The P/A/P attribution in this form shall be consistently applied with the allocation of cost in Form 700.

Department:																			
Corporation:																			
UACS CODE	COST STRUCTURE/ PROGRAM/ ACTIVITY/PROJECT	Key Program Codes	NATIONAL GOVERNMENT SUBSIDY/ EQUITY AND/OR LOANS OUTLAY				CORPORATE BORROWINGS				CORPORATE FUNDS				GRAND TOTAL				
			PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	
	TIER 1																		
	A. COST STRUCTURE																		
	I. General Administration and Support																		
	a. Activity 1																		
	CO																		
	RO 1																		
	RO 2																		
	b. Project 1																		
	CO																		
	RO 1																		
	RO 2																		
	Total, A.I.																		
	II. Support to Operations																		
	a. Activity 1																		
	CO																		
	RO 1																		
	RO 2																		
	b. Project 1																		
	CO																		
	RO 1																		
	RO 2																		
	Total, A.II.																		
	III. Operations																		
	Organizational Outcome 1																		
	PROGRAM 1																		
	SUB-PROGRAM 1																		
	a. Activity 1																		
	CO																		
	RO 1																		
	RO 2																		
	b. Project 1																		
	CO																		
	RO 1																		
	RO 2																		
	Organizational Outcome n																		
	PROGRAM n																		
	SUB-PROGRAM n																		
	a. Activity n																		
	CO																		
	RO 1																		
	RO 2																		
	b. Project n																		
	CO																		
	RO 1																		
	RO 2																		
	Total, A.III.																		
	Sub-total, Tier 1																		

Department:																	
Corporation:																	
P/A/P Code/ Activity Statement/ MFOs/ PIs	Region	NATIONAL GOVERNMENT SUBSIDY/ EQUITY AND/OR LOANS OUTLAY				CORPORATE BORROWINGS				CORPORATE FUNDS				GRAND TOTAL			
		PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL
<b>TIER 2</b>																	
<b>A. PROGRAM</b>																	
1. Operations																	
MFO 1																	
Indicators																	
1. xxxxxxxx																	
2. xxxxxxxx																	
MFO 2																	
Indicators																	
1. xxxxxxxx																	
2. xxxxxxxx																	
MFO n																	
Indicators																	
1. xxxxxxxx																	
2. xxxxxxxx																	
Sub-total																	
2. General Administration and Support Services																	
a. General Management and Supervision																	
Indicators																	
1. xxxxxxxx																	
2. xxxxxxxx																	
Sub-total																	
3. Support to Operations																	
a. Program 1																	
Indicators																	
1. xxxxxxxx																	
2. xxxxxxxx																	
Sub-total																	
<b>B. PROJECT</b>																	
I. Locally-Funded Project(s)																	
a. Project 1																	
Indicators																	
Sub-total																	
b. Project 2																	
Indicators																	
1. xxxxxxxx																	
2. xxxxxxxx																	
Sub-total																	
II. Foreign-Assisted Projects																	
a. Project 1																	
Indicators																	
1. xxxxxxxx																	
2. xxxxxxxx																	
Sub-total																	
b. Project 2																	
Sub-total																	
<b>Sub-total, Tier 2</b>																	
<b>TOTAL</b>																	
Prepared by: _____																	
Approved by: _____																	
<div style="display: flex; justify-content: space-between;"> <div> <div>_____</div> <div>Finance Officer</div> </div> <div> <div>_____</div> <div>Date</div> </div> <div> <div>_____</div> <div>Head of Corporation</div> </div> <div> <div>_____</div> <div>Date</div> </div> </div>																	

**DBM FORM NO. 706-A**  
**USES OF FUNDS BY EXPENSE CLASS**

**GUIDELINES IN ACCOMPLISHING THE FORM**

Indicate the name of the Department and of the Corporation. "Department" refers to the Department to which the Corporation is attached.

1. This form shall present the agency budgetary requirements by Program/Activity/Project (P/A/P) statement. Accomplish the form separately for each year: prior year, current year, budget year and etc. Mark "X" the appropriate year. Reflect the following: (1) certified actual expenses for the prior year (year immediately preceding the current year); (2) estimated expenses for the current year; (3) the proposed expenses for the budget year; and, (4) the forecasts for 2 succeeding years. General Administration and Support (GAS) and Support to Operations (STO) shall not be distributed among the Programs or Sub-Programs and shall be presented under a separate column. Operations (O) and Projects (P) shall be distributed by Program or Sub-program, based on the percent contribution in achieving the corresponding Program or Sub-program outputs.

The approved P/A/P structures pursuant to Program Expenditure Classification (PREXC), including the corresponding costs, shall be used.

**DESCRIPTION OF ITEMS:**

1. **UACS/PAP Code** – Indicate under this column the appropriate PREXC UACS code of each P/A/P statement under 'General Administrative and Support' (GAS), 'Support to Operations' (STO) and 'Operations'. The PREXC UACS code shall be the enhanced 15 digit code pursuant to COA-DBM-DOF Joint Circular No. 1 dated August 11, 2017.
2. **PAP Component Statement-** Entries under this column shall reflect the P/A/P statements corresponding to the codes indicated in Column 1. The P/A/P statements (including projects) shall be broken down into component activities. These component activities shall also be reflected under each P/A/P statement.
3. **Key Program Codes** - Indicate under this Column the appropriate codes for the specific key programs/commitments of the Socio-Economic Agenda of the Duterte Administration, addressed by the P/A/P under Column (1) as follows:

<u>Codes</u>	<u>Cluster</u>
1	Macroeconomic and Fiscal Policies
2	Infrastructure and Competitiveness
3	Rural Development
4	Human Capital Development
5	Mindanao (Peace and Development)

4. **Budget Cost Allocation** – Attribute the personnel services, maintenance and other operating expenses and capital outlay requirements of each P/A/P component activity.

**NG Equity/Subsidy and/or Loans Outlay.** Indicate the proposed expenditures to be funded by the National Government in the form of equity/subsidy and/or loans outlay.

**Corporate Borrowings.** Include proposed expenditures for programs or projects to be funded from direct corporate borrowings whether from domestic or foreign source.

**Corporate Funds.** This covers proposed expenditures for programs and projects to be funded from corporate operating receipts, beginning cash balance, and other internally generated fund sources. The corporate funds indicated under DBM Form No. 706 should be equal to or less than the corporate funds provided under DBM Form No. 705.

**Note: The P/A/P attribution in this form shall be consistently applied with the allocation of cost in Form 700.**



**SUMMARY OF OUTYEAR REQUIREMENTS**  
(In P'000)

Department:		GOCC:																						
Cost-Structure/ Activities/ Projects	Key Program Code(s)	Multi-Year Requirements For FY 2019 Proposals																						
		2020											TOTAL 2020 Requirements	2021										
		Tier 1					Impact of 2019 Tier 2					Tier 1					Impact of 2019 Tier 2					TOTAL 2021 Requirements		
		PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	PS		MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO		TOTAL	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
GRAND TOTAL																								
Prepared By:						Certified Correct By:						Approved By:						Date:						
<div style="display: flex; justify-content: space-between;"> <span>_____</span> <span>_____</span> </div> <div style="display: flex; justify-content: space-between;"> <span>Budget Officer</span> <span>Planning Officer</span> </div>						<div style="display: flex; justify-content: space-between;"> <span>_____</span> <span>_____</span> </div> <div style="display: flex; justify-content: space-between;"> <span>Chief Accountant</span> </div>						<div style="display: flex; justify-content: space-between;"> <span>_____</span> <span>_____</span> </div> <div style="display: flex; justify-content: space-between;"> <span>Head of Corporation</span> </div>						<div style="display: flex; justify-content: space-between;"> <span>_____</span> <span>_____</span> </div> <div style="display: flex; justify-content: space-between;"> <span>DAY/MO/YEAR</span> </div>						

**SUMMARY OF OUTYEAR REQUIREMENTS**  
(In P'000)

Department:		GOCC:																					
Cost Structure/ Activities/ Projects (1)	Key Program Code(s) (2)	Multi-Year Requirements For FY 2019 Proposals																					
		2020												2021									
		Tier 1					Impact of 2019 Tier 2					TOTAL 2020 Requirements (13)	Tier 1					Impact of 2019 Tier 2					TOTAL 2021 Requirements (24)
		PS (3)	MOOE (4)	FinEx (5)	CO (6)	TOTAL (7)	PS (8)	MOOE (9)	FinEx (10)	CO (11)	TOTAL (12)		PS (14)	MOOE (15)	FinEx (16)	CO (17)	TOTAL (18)	PS (19)	MOOE (20)	FinEx (21)	CO (22)	TOTAL (23)	
<b>GRAND TOTAL</b>																							
Prepared By:						Certified Correct By:						Approved By:						Date:					
_____ Budget Officer _____ Planning Officer						_____ Chief Accountant _____						_____ Head of Corporation _____						DAY/MO/YEAR					

**DBM FORM NO. 707**  
**SUMMARY OF OUTYEAR REQUIREMENTS**

**Instructions**

This form shall be prepared by GOCC, by appropriation source (New GAA and Automatic) to cover Multi-year Requirements for FY 2019 Proposals. This shall reflect the Tier 1 levels based on Forward Estimates (FEs) prepared in coordination with DBM and the effect of the FY 2019 Tier 2 proposals on the out-years. It shall reflect the funding requirements for FY 2020 or 2021. Likewise, P/A/Ps funded from the Special Purpose Funds (SPFs), such as the National Disaster Risk Reduction and Management Fund, Contingent Fund, Pension and Gratuity Fund, etc., shall be separately presented from those funded under the regular agency budget. This BP Form shall reflect the budget proposal of the Central Office and all operating units (to be specifically shown therein) of the department/GOCC.

**Column 1:** Shall reflect the following information:

- **Programs** to which the *Program/Activity/Project (P/A/P)* shall be attributed.
- **Program/Activity/Project (P/A/P)**, the specific P/A/Ps, locally-funded project and foreign-assisted project, the recipient regions and, whenever possible, the province or municipality. P/A/Ps shall follow the general categorization in the General Appropriation Act as follows: General Administration and Support, Support to Operations, and Operations.

All P/A/Ps with regional components shall be reflected by region after the program/activity/project statement.

For centrally managed program/project (e.g. farm-to-market roads, irrigation projects) implemented in the regional level, indicate the detailed breakdown of the regional component.

**Column 2: Key Program Code(s)** - Indicate under this Column the appropriate codes for the specific key programs/commitments of the Socio-Economic Agenda of the Duterte Administration.

**Columns 3 to 7:** Indicate the 2020 Tier 1 funding requirements in thousands for each major expense category. This is based on the Forward Estimates (FEs) as agreed upon between DBM and the GOCCs.

**Columns 8 to 12:** Indicate the impact of the 2019 Tier 2 proposals on the 2020 funding requirements. Indicate the amounts in thousands for each major expense category.

**Column 13:** Indicate the total funding requirements for 2020 in thousands.

**Columns 14 to 18:** Indicate the 2021 Tier 1 funding requirements in thousands for each major expense category. This is based on the Forward Estimates (FEs) as agreed upon between DBM and the GOCCs.

**Columns 19 to 23:** Indicate the impact of the 2019 Tier 2 proposals on the 2021 funding requirements. Indicate the amounts in thousands for each major expense category.

**Column 24:**

Indicate the total funding requirements for 2021 in thousands.

Indicate under this Column the appropriate key program codes addressed by the P/A/P under Column (1) as follows:

<b><u>Codes</u></b>	<b><u>Cluster*</u></b>
1	Macroeconomic and Fiscal Policies
2	Infrastructure and Competitiveness
3	Rural Development
4	Human Capital Development
5	Mindanao (Peace and Development)

\*Clusters are based on the themes by the DOF for the Philippine Development Forum 2016

**CONVERGENCE PROGRAMS AND PROJECTS**  
(in P'000)

<b>1. CLUSTER/PRIORITY AGENDA:</b>																																																																																																																								
<b>2. PROGRAM NAME:</b>																																																																																																																								
<b>3. IMPLEMENTING AGENCIES/GOCCs AND COMPONENT ACTIVITIES:</b>																																																																																																																								
<b>4. PROGRAM DESCRIPTION AND OBJECTIVES:</b>																																																																																																																								
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## MATRIX OF PRIORITY PROGRAMS AND PARTICIPATING AGENCIES

CLUSTER/PROGRAM	LEAD AGENCY	PARTICIPATING AGENCIES								
<b>A. Good Governance and Anti-Corruption</b>										
- Digitization of Financial Management Operations	DBM	DOF-OSEC	DOF-BTr	COA	DOST-ASTI	DOST-NCC				
<b>B. Human Development and Poverty Reduction</b>										
- Pantawid Pamilyang Pilipino Program	DSWD	DepEd	DOH							
- Universal Health Care Program	DOH	PHIC	DILG*	DPWH						
- Housing for Resettlement from Danger Areas	DILG*	DSWD DPWH	DBM MMDA	DOF	DENR	NAPC	PCUP	HUDCC	NHA	SHFC
- Education Program	DepEd	DOLE-TESDA	CHED	SUC	ARMM-CHED and TESDA	DOST-PSHS and SEI				
<b>C. Economic Development</b>										
- Transport Infrastructure Program	DOTr	DPWH DOST	DOT	DA	DTI	CAAP	PPA	PNR	LRTA	MMDA
- Agricultural Development Program	DA	DAR NEA	NIA NPC	NFA DILG*	PRRI DPWH	PCA DOTr	DA-BFAR NAPC	DOST	CHED	DTI
- Manufacturing Revival Program <sup>1/</sup>	DTI	DOLE	DOST	DOLE-TESDA	CHED	DA	PCA	DOE	NPC	NEA
- Tourism Development Program	DOT	DOTr CHED TIEZA	DPWH DOST TPB	CAAP DOH-Quarantine DILG*	DOJ-BI DENR	DFA NCCA-NHCP	DOF-BOC DepEd-NM	MIAA DOE	DTI NEA	DOLE-TESDA NPC
- Pasig Ferry Convergence Program	DBM	DPWH	DENR	PRRC	LLDA	DOT	DOTr	DILG	NEDA	MMDA
<b>D. Climate Change Adaptation</b>										
- Risk Resiliency Program <sup>2/</sup>	DENR	CCC DOST-PHIVOLCS DOE	DENR-OSEC DA HLURB	DENR-EMB DILG* NHA	DENR-MGB DPWH NEDA	DENR-NAMRIA DOH DOF	DENR-NWRB DND-OCd	NDRRMC MMDA	DOST-OSEC PRRC	DOST-PAGASA DSWD

1/ Includes SME Development Program

2/ Includes the National Greening Program and other Climate Change Adaptation Programs

\* Requires LGU participation

## **DBM FORM NO. 708 – CONVERGENCE PROGRAMS AND PROJECTS**

### **INSTRUCTIONS**

- Box No. 1 : Indicate the Cluster or Priority Socio-Economic Agenda of the Duterte Administration.
- Box No. 2 : Indicate the priority Program Name.
- Box No. 3 : Indicate the names of the participating agencies/GOCCs under a department as well as the component activity/ies of each agency/GOCC involved in the program based on their submission.
- Box No. 4 : Provide a brief description of the specific program contribution of the department and its objectives.
- Box No. 5 : Indicate and summarize the funding requirements of the participating agencies/GOCCs related to the program.

Column 2017 Refers to the actual obligations incurred for 2017

2018 Refers to the 2018 budget

2019 Refers to the 2019 proposed program

2020-2022 Refers to the 2020-2022 budgets

- Box No. 6 : List down the key physical targets related to the program in absolute terms and the corresponding accomplishments for the periods/years indicated for each of the participating agencies. Specify the most important pertinent performance targets related to the program. Express slippage/over-performance as the difference between target and accomplishment in relative terms for 2017. Enclose slippage data in parenthesis.
- Box No. 7 : Indicate the strategies and activities/projects to be implemented to achieve the targeted output.
- Box No. 8 : List down all the proposed measures to address any issues or gaps (either experienced or foreseen) during the implementation period.

## PROPOSAL FOR NEW OR EXPANDED LOCALLY-FUNDED PROJECT

<b>1. Proposal/Project Name</b>					
<b>2. Implementing Department / GOCC</b>					
<b>3. Priority Ranking No.</b>					
<b>4. Categorization</b>	New	<input type="checkbox"/>	Infrastructure	<input type="checkbox"/>	
	Expanded/ Revised	<input type="checkbox"/>	Non-Infrastructure	<input type="checkbox"/>	
<b>5. NEDA Project ID:</b>					
<b>6. Total Proposal Cost:</b>					
<b>7. Description:</b>					
<b>8. Purpose:</b>					
<b>9. Beneficiaries:</b>					
<b>10. Implementation Period:</b>	<b>ORIGINAL</b>				
	Start Date:				
	Finish Date:				
	<b>REVISED</b>				
	Start Date:				
	Finish Date:				
<b>11. Pre-Requisites:</b>	<b>Approving Authorities</b>	<b>Reviewed/Approved</b>			
		Yes	No	Not Applicable	Remarks
	NEDA Board	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	NEDA Board - ICC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	DPWH Certification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	DPWH MOA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	DPWH Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	DENR Clearance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	RDC Consultation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	CSO Consultation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	List of Locations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	List of Beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Others (please specify)				



## 12. Financial (in P'000) and Physical Details

### 12.1. PAP ATTRIBUTION BY EXPENSE CLASS

PAP (A)	FY 2019 TIER2 (B)	2020 (C)	2021 (D)
GRAND TOTAL			

### 12.2. PHYSICAL ACCOMPLISHMENTS & TARGETS

Physical Accomplishments (A)	Targets		
	FY 2019 TIER2 (B)	2020 (C)	2021 (D)

### 12.3. TOTAL PROJECT COST

Expense Class	Total Project Cost
PS	
MOOE	
FINEX	
CO	
GRAND TOTAL	

### 12.4. REQUIREMENTS FOR OPERATING COST OF INFRASTRUCTURE PROJECT

For Infrastructure projects, show the estimated ongoing operating costs to be included in Forward Estimates

PAP (A)	2020 (B)	2021 (C)
GRAND TOTAL		

### 12.5. COSTING BY COMPONENT(S)

Components (A)	PS (B)	MOOE (C)	CO (D)	FINEX (E)	Total (F)
GRAND TOTAL					

### 12.6. LOCATION OF IMPLEMENTATION

Location (A)	PS (B)	MOOE (C)	CO (D)	FINEX (E)	Total (F)
GRAND TOTAL					

Prepared By:	Certified Correct:	Approved:	Date:
Budget Officer	Planning Officer	Chief Accountant	GOCC Head
			Date

**DBM FORM NO. 709 : PROFILE AND REQUIREMENTS OF LOCALLY-FUNDED PROJECTS**

**INSTRUCTIONS**

**Notes:** 1) Accomplish this form for each on-going project with proposed revisions only. If a profile has already been accomplished in prior years and no change in cost, implementation, strategy, implementation schedule and other details is to be undertaken, this form need not be accomplished. 2) Likewise, this profile will be used for new Locally-Funded Projects. 3) This same form shall also be accomplished by agencies with grants-in-aid projects.

Box No. 1: Indicate the **Program/Project Name** as identified in the project document or as approved by pertinent approving authorities such as the Investment Coordination Committee (ICC), if applicable. For any change in Project Name, indicate the old name enclosed in parenthesis.

*Illustration: Water Supply and Sanitation Project  
(Formerly Water Supply Project)*

Box No. 2: Identify the name of the **implementing GOCC** submitting the form. Indicate the role of the GOCC in project implementation (lead or participating) in parenthesis after the name of the agency.

*Illustration: DA (Lead Agency) or NIA (Participating GOCC)*

Box No. 3: Provide a **priority rank** for the proposal. All proposals should be ranked from 1 being the highest priority. The Priority Ranking Number should be unique to every proposal.

Box No. 4: Identify the **category** of the proposal. First, determine if the proposal is a new project or an expansion of an on-going project. Second, determine whether the project

Box No. 5: For infrastructure projects, provide its **NEDA Project ID** as provided for in the Three-Year Rolling Infrastructure Program (TRIP) and/or the Public Investment Program (PIP).

Box No. 6: Provide the total **cost of the proposal** to be funded in FY 2019.

- Box No. 7 & 8: Provide a brief **description** of the project and its **purpose/objectives**. For ICT projects, the GOCC shall have submitted to the Steering Committee Secretariat of the DICT-OSEC its Information Systems Strategic Plans (ISSP) and inventory of ICT related resource which shall be supported to this form.
- Box No. 9: Identify the **beneficiaries** of the project.
- Box No. 10: Provide the **implementation period** within which the project must be completed, specifying the day, month and year of project start and completion both original and revised (if applicable).
- Box No. 11: Identify the **pre-requisites** and/or authorities that have been secured for the project. These should be provided as supporting details and documents for the proposal.
- Box No. 12.1: Indicate the **P/A/Ps** and its attribution by expense class.
- Provide the amount of the proposal for FY 2019 – Tier 2 for each P/A/Ps identified. Also include the requirements in the 2020 and 2021 forward years, if applicable.
- Box No. 12.2: List down the project's **physical targets** in absolute terms and the corresponding **accomplishments** for the periods/years indicated.
- Box No. 12.3: Provide the total cost of the project. This should include the requirements for the out-years for multi-year projects. Disaggregate the project cost by expense class.
- Box No. 12.4: For infrastructure projects, indicate the **cost of maintenance and operations** upon completion. Similar to Box 12.1, the particular **P/A/Ps** should be specified.
- Box No. 12.5: List down all the **components** of the project and their corresponding costs.
- Box No. 12.6: Identify the **location** by providing the region/province/ municipality or areas to be covered by the project.

## PROPOSAL FOR NEW FOREIGN-ASSISTED PROJECT

1. Proposal/Project Name	
2. Implementing Department / GOCC	

3. Project ID	
4. Priority Ranking No.	

5. Categorization	New <input type="checkbox"/>	Infrastructure <input type="checkbox"/>
	Expanded/ Revised <input type="checkbox"/>	Non-Infrastructure <input type="checkbox"/>

6. Total Proposal Cost:	
-------------------------	--

7. Description:					
8. Purpose:					
9. Beneficiaries:					
10. Implementation Period:	<b>ORIGINAL</b>				
	Start Date:				
	Finish Date:				
	<b>REVISED</b>				
	Start Date:				
	Finish Date:				
11. Pre-Requisites:	Approving Authorities	Reviewed/Approved			Remarks
		Yes	No	Not Applicable	
	NEDA Board	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	NEDA Board - ICC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	List of Locations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	List of Beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Others (please specify)				

## 12. Financial Details (in P'000) and Physical Details

### 12.1. ACTIVITY/PROJECT BY EXPENSE CLASS

[illegible]

## 12.2. PHYSICAL ACCOMPLISHMENTS & TARGETS

Physical Accomplishments	Targets		
	FY 2019 TIER2	2020	2021

### 12.3. TOTAL PROJECT COST

**For ALL New FAPs**

Expense Class	Total Project Cost			
	LP		GOP	TOTAL
	Cash	Non-Cash		
PS				
MOOE				
FINEX				
CO				
<b>GRAND TOTAL</b>				

## 12.4 OPERATING COST OF INFRASTRUCTURE PROJECTS

For infrastructure projects, show the estimated ongoing operating costs to be included in Forward Estimates

	2020				2021			
	LP		GOP	TOTAL	LP		GOP	TOTAL
	Cash	Non-Cash			Cash	Non-Cash		
<b>GRAND TOTAL</b>								

## 12.5. COSTING BY COMPONENTS

[illegible]

12.6. LOCATION OF IMPLEMENTATION

Location	PS				MOOE				FINEX				CO				Total			
	LP		GOP	TOTAL	LP		GOP	TOTAL	LP		GOP	TOTAL	LP		GOP	TOTAL	LP		GOP	TOTAL
	Cash	Non-Cash			Cash	Non-Cash			Cash	Non-Cash			Cash	Non-Cash			Cash	Non-Cash		
GRAND TOTAL																				

Prepared By:		Certified Correct:	Approved:	Date:
Budget Officer	Planning Officer	Chief Accountant	GOCC Head	Date

## DBM FORM 710 : PROFILE AND REQUIREMENTS OF FOREIGN-ASSISTED PROJECTS

**NOTE:** 1) Accomplish this form for every on-going foreign-assisted project with proposed revisions only. If a profile has already been accomplished in prior years and no change in cost, implementation, strategy, implementation schedule and other details is to be undertaken, this form need not be accomplished. 2) Likewise, this profile will be used for new Foreign-Assisted Projects. 3) For project with multi-implementing agencies (with one or multi-donors/creditors), each implementing agency shall accomplish the form for its own component. In addition, the lead/executing agency shall be responsible for the submission of an overall project profile. Complete all information requested.

### INSTRUCTIONS

- Box No. 1: Indicate the **Program/Project Name** as identified in the project document and/or as approved by the Investment Coordination Committee (ICC).
- Box No. 2: Identify the name of the **implementing GOCC** submitting the form. Indicate the role of the GOCC in project implementation (lead or participating) in parenthesis after the name of the agency.
- Illustration: DA (Lead Agency) or NIA (Participating Agency)*
- Box No. 3: Identify the **Project ID** corresponding to the loan/grant number in the loan/grant agreement.
- Box No. 4: Provide a **priority rank** for the proposal. All proposals should be ranked from 1 being the highest priority. The Priority Ranking Number should be unique to every proposal.
- Box No. 5: Identify the **category** of the proposal. First, determine if the proposal is a new project or an expansion of an on-going project. Second, determine whether the project
- Box No. 6: Provide the total **cost of the proposal** to be funded in FY 2019.
- Box No. 7 & 8: Provide a brief **description** of the project and its **purpose/ objectives**. For ICT projects, the GOCC shall have submitted to the Steering Committee Secretariat of the DICT-OSEC its Information Systems Strategic Plans (ISSP) and inventory of ICT related resource which shall be supported to this form.

- Box No. 9: Identify the **beneficiaries** of the project.
- Box No. 10: Provide the **implementation period** within which the project must be completed, specifying the day, month and year of project start and completion both original and revised (if applicable).
- Box No. 11: Identify the **pre-requisites** and/or authorities that have been secured for the project. These should be provided as supporting details and documents for the proposal.
- Box No. 12.1: Indicate the activities/projects and the amounts should be disaggregated as to expense class, category, component and allocation by location.
- Provide the amount of the proposal for FY 2019 – Tier 2 for each P/A/Ps identified. Also include the requirements in the 2020 and 2021 forward years, if applicable.
- Box No. 12.2: List down the project's **physical targets** in absolute terms and the corresponding **accomplishments** for the periods/years indicated.
- Box No. 12.3: Provide the **total project cost of the project**. This shall correspond to the total cost in the corresponding FOA. The total cost shall be disaggregated by expense class, by category (loan proceed, government counterpart), and by component (cash, non-cash).
- Box No. 12.4: For infrastructure projects, indicate the **cost of maintenance and operations** upon completion. Similar to Box 12.1, the particular **P/A/Ps** should be specified.
- Box No. 12.5: List down all the **components** of the project and their corresponding costs.
- Box No. 12.6: Identify the **location** by providing the region/province/municipality or areas to be covered by the project.



**CLIMATE CHANGE EXPENDITURES**  
(In P'000)

Department/GOCC:																											
Cost Structure/ Activities/Projects	Key Program Code(s)	2017 Actual					2018 Current					Climate Change Typology/ies	2019 Proposed Activity														
													TIER 1					TIER 2					TOTAL PROPOSED ACTIVITY				
		PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL		PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>GRAND TOTAL:</b>																											
Prepared By:												Certified Correct:						Approved By:						Date:			
<div style="display: flex; justify-content: space-between;"> <span>_____</span> <span>_____</span> </div> <div style="display: flex; justify-content: space-between;"> <span>Budget Officer</span> <span>Planning Officer</span> </div>												<div style="display: flex; justify-content: space-between;"> <span>_____</span> </div> <div style="display: flex; justify-content: space-between;"> <span>Chief Accountant</span> </div>						<div style="display: flex; justify-content: space-between;"> <span>_____</span> </div> <div style="display: flex; justify-content: space-between;"> <span>Head of Corporation</span> </div>						<div style="display: flex; justify-content: space-between;"> <span>_____</span> </div>			

**DBM FORM NO. 711**  
**CLIMATE CHANGE EXPENDITURES**

**Instructions**

This form reflects the summary of climate change expenditures. It shall be accomplished as follows:

- |               |  |
|---------------|--|
| Column 1:     | Indicate under this Column the P/A/Ps to which the expenditures shall be attributed.   |
| Column 2:     | Indicate the code of Climate Change (CC) component as indicated in DBM-CCC JMC No. 2015-01. The Climate Change Component shall refer to the UACS Subsector Code. |
| Column 3-7:   | Indicate under these Columns the FY 2017 Actual Obligation by Expense Class (MOOE and CO, TOTAL) of the GOCC specifically for the CC component.                  |
| Column 8-12:  | Indicate under these Columns the FY 2018 Current Program by Expense Class (MOOE and CO, TOTAL) of the GOCC specifically for the CC component.                    |
| Column 13:    | Indicate the appropriate Climate Change Typology/ies as indicated in CCC MC No. 2016-01 dated February 17, 2016 under the UACS subsector indicated in Column 2.  |
| Column 14-28: | Indicate under these Columns the FY 2019 Proposed Program by Expense Class (MOOE and CO) of the GOCC specifically for the CC component.                          |

## **ANNEX C**

### **SUMMARY OF RDC INPUTS AND RECOMMENDATION ON GOCC NEW AND EXPANDED PROGRAMS AND PROJECTS**

**SUMMARY OF RDC INPUTS AND RECOMMENDATIONS ON GOCC NEW AND EXPANDED PROGRAMS AND PROJECTS**  
**FY 2019 BUDGET**  
(In Thousand Pesos)

Department/GOCC: \_\_\_\_\_

PROGRAMS/ACTIVITIES/PROJECTS  (1)	BUDGET ALLOCATION					RDC INPUT/RECOMMENDATION  (7)	GOCC CO FEEDBACK  (8)		
	TIER 1  (2)	TIER 2 *  (3)	GOCC Central Office						
			Included in the Budget Proposal  (4)	Not Included in the Budget Proposal  (5)	Total  (6)				
Operations Organizational Outcome 1 PROGRAM 1 SUB-PROGRAM 1 a. Activity 1 CO RO 1 RO 2  b. Project 1 CO RO 1 RO 2									
GRAND TOTAL									
PREPARED BY:  _____ Budget Officer                      Planning Officer						APPROVED BY:  _____ Head of Corporation			

\* Please attach copies of the pertinent BP Form 708/709 for each program, project or activity

## ANNEX C

### SUMMARY OF RDC INPUTS AND RECOMMENDATIONS ON GOCC NEW AND EXPANDED PROGRAMS AND PROJECTS

#### Instructions

This form shall be used to capture the inputs and recommendations of the Regional Development Councils (RDCs) on GOCC programs, activities and projects (PAPs). It is to be prepared by the GOCC Central Offices ( GOCC COs) in coordination with GOCC Regional Offices ( GOCC ROs).

- |                 |  |
|-----------------|--|
| <b>Column 1</b> | Indicate the specific program, activity or project that formed the subject of RDC input or recommendation. <sup>1</sup> A detailed breakdown per regions pertinent to each entry must be made.   |
| <b>Column 2</b> | Reflect the amounts allocated by the central office by program, activity or project to the regions corresponding to Tier 1.  |
| <b>Column 3</b> | Reflect the Tier 2 proposal of programs, activities or projects recommended by the RDC (or resulting from agreements within the RDC). <sup>2</sup> Each program, project or activity should have a corresponding BP Form 202 and supporting RDC document(s). |
| <b>Column 4</b> | Reflect the amount of Tier 2 proposal in column 3 that is <b>INCLUDED in the GOCC budget proposal for Tier 2</b> submitted to the DBM.   |
| <b>Column 5</b> | Reflect the amount of Tier 2 proposal in column 3 that is <b>NOT INCLUDED in the GOCC budget proposal for Tier 2</b> submitted to the DBM.   |
| <b>Column 6</b> | Reflect the total of column 4 and column 5 for each program, activity or project.  |
| <b>Column 7</b> | State in this column the rationale of the inputs and recommendations of the <b>RDC</b> on GOCC PAPs for Tier 1 and Tier 2. <sup>3</sup>  |
| <b>Column 8</b> | State in this column the feedback of the <b>GOCC Central Office</b> to the inputs and recommendations of the RDC on GOCC PAPs in Column 7. <sup>4</sup>  |

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<sup>1</sup> GOCC programs, activities or projects that did not form the subject of RDC input or recommendation can be omitted in this form.

<sup>2</sup> Indicate amounts per allotment class and objects of expenditure if possible in a separate document attached to the form.

<sup>3</sup> This column can include RDC evaluation of the program or project in relation to its contribution to the Philippine Development Plan of the Regional Development Plan, the Budget Priorities Framework, GOCC mandate or target organizational outcomes, etc. It can also include other information pertinent to the program or project such as implementation readiness.

<sup>4</sup> In addition, this column can also be used to capture the rationale of the GOCC for column 4 and column 5.

## **ANNEX D**

### **REPORT OF CSOs' INPUTS ON GOCCS ONGOING AND NEW SPENDING PROJECTS AND ACTIVITIES**

# ANNEX D

Report of CSOs' Inputs on Ongoing and New Spending Projects and Activities  
FY 2019 Total Proposed Program  
(In Thousand Pesos)

Department/GOCC:

Account Code for Projects/Activities (1)	Projects and Activities (2)	Account Code for the Location (3)	Statement of Inputs from CSOs (4)		Amount Included in the GOCC budget (5)	Explanations (6)	Remarks (7)
			On-going	New Spending/Expansion			
	<b>PROGRAMS 1</b>						
	Project/s						
	Activity/ies						
	<b>PROGRAMS 2</b>						
	Project/s						
	Activity/ies						
<b>TOTAL</b>							
Prepared by:			Approved by:				
Planning Officer/CSO Focal Person			Head of GOCC				

## ANNEX D

### REPORT OF CSOs' INPUTS ON ONGOING AND NEW SPENDING PROJECTS AND ACTIVITIES

#### Instructions

This form shall report the inputs of Civil Society Organizations (CSOs) from **national and local** consultations initiated by GOCC Central Offices for GOCC ongoing/new spending/expansion projects and activities for FY 2019.

For local consultations, inputs to be reported are those coming from consultations aside from the BuB process. Inputs from local CSO consultations led by or under the Regional Development Councils (RDCs), however, are not to be reported here.

To be prepared by GOCC Central Office and other instrumentalities of the National Government (Constitutional Offices, Other Executive Offices, SUCs). Attached agencies shall prepare this Form separately..

Column 1: Reflect the corresponding account code for the *project/activity* to which CSOs inputs can be attributed.

Column 2: Reflect the specific project/activity and/or sub-program of a major program for FY 2019. A detailed breakdown by regions per activity must be made.

Column 3: Reflect the corresponding account code for the location of the project/activity to which CSOs inputs can be attributed.

Column 4: State in this column the inputs/comments/recommendations of the **CSOs** on GOCC ongoing and/or new spending/expansion programs/projects/activities, as to: relevance; strategy and delivery methodology; beneficiaries/clients; accountability structure; costing; performance management; monitoring and evaluation; and risk management.

Inputs/comments/recommendations shall include those obtained and/or extracted from:

- conduct of CS/CSO Consultations at the national level,
- conduct of CS/CSO Consultations at the local level,
- review of the documentations for the past 12 months of GOCC program/project assessment and planning with participation of CSOs or under GOCC continuing consultative mechanisms, and/or
- engagement through Budget Partnership Agreements (BPAs).



The GOCC COs are reminded to be ready to provide the highlight/s of the consultations or extracts of the meetings/workshops, and actual attendance sheets, from which the inputs were based. These documents shall be collected after submission of the GOCC Budget Proposal to DBM.

Column 5: State in this column the amount of the object of expenditure that was based on the CSO inputs and incorporated by the GOCC in their submitted budget proposal. The amounts shall reflect, likewise, the adjusted regional distribution by activity/project submitted by the GOCC COs to DBM.

Column 6: State in this column the assumptions/basis made in the amount of the object of expenditure in column 5.

Column 7: Remarks here shall include the source of the CSO inputs if it was through a consultation, a BPA, or from other agency consultative mechanisms; the name/s of the CSO BPA partner, CSOs consulted or the agency mechanism for CSO participation; or any actions taken in response to the CSO inputs.

## **ANNEX E**

### **FY 2019 BUDGET PREPARATION CALENDAR**

## FY 2019 DETAILED BUDGET PREPARATION CALENDAR

ACTIVITY	2019 Calendar
1. Issuance of the Budget Call	January 3, 2018
2. Budget Forum <ul style="list-style-type: none"> <li>i. DBM Officials and Staff</li> <li>ii. National Government Agencies</li> <li>iii. Government Corporations</li> </ul>	January 16, 2018 January 17, 2018 (Morning) January 17, 2018 (Afternoon)
3. DBM-RO/Agency ROs Budget Forum	January 2018
4. RDC Consultation/Dialogue with Selected Agency Central Offices/Ros	January 2018
5. Consultations with: <ul style="list-style-type: none"> <li>i. Regional Development Councils</li> <li>ii. Civil Society Organizations</li> <li>iii. Student/Faculty Associations and PASUC</li> <li>iiii. Other Stakeholders under the ADM</li> </ul>	February 2018
6. Consultation with GOCCs/GFIs on the Formulated FY 2019 Tier 1 Level	February 1-March 2, 2018
7. Presentation to the DBM Secretary of the Tier I Level	March 13, 2018
8. Sending of Confirmation Letters for Tier I Level to GOCCs/GFIs	March 14-16, 2018
9. Presentation to the President and the Cabinet of the Approved Tier 1 Level of Department/Agency/Special Purposes Funds	March 20, 2018
10. Issuance of NBM for Budget Priorities Framework and Tier I Level Ceiling	March 23, 2018
11. Deadline of Submission of CY 2019 Budget Proposals Tiers 1 (FEs) and 2 as well as Summary of Outyear Requirements (Manually-prepared)	April 19, 2018
12. Conduct of Technical Budget Hearings for Tier 2 (New Spending) Proposals	May 2 - 25, 2018
13. Conduct of ERB Hearings for Tier 2 Level	May 29-31, 2018
14. Sending of Confirmation Letters to GOCCs/GFIs of the Total Budget Levels (Tiers 1 & 2)	June 4-6, 2018
15. Presentation to the President and the Cabinet of the CY 2019 Proposed Budget Levels of Department/Agency/Special Purpose Funds	June 14, 2018
16. Finalization of National Expenditure Program (NEP), Budget of Expenditures and Sources of Financing (BESF) Tables, Staffing Summary, Budget Message	June 18 - 22, 2018
17. Printing of CY 2019 Budget Documents	June 25 - July 6, 2018
18. Submission of the CY 2019 Budget Documents to the President	July 9, 2018
19. Submission of the CY 2019 President's Budget to Congress (Day of the State of the Nation Address)	July 23, 2018