



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



CORPORATE BUDGET MEMORANDUM

No. 41

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

SUBJECT : **CORPORATE BUDGET CALL FOR FY 2020**

DATE : March 05 2019

1.0 CONTINUED IMPLEMENTATION OF BUDGET REFORMS

- 1.1 The government is modernizing the national budgeting process to improve the efficiency of underlying processes like planning, procurement, cash management, and payment systems. These improvements in our public financial management systems are aimed towards enhancing the volume and the quality of public services. The continuing transition, towards the annual cash budgeting (ACB) system, as well as the consolidation of national government funds to the Treasury Single Account (TSA), are key pillars of this reform.
- 1.2 In the second year of the transition towards ACB, there will be greater focus on ensuring the implementation-readiness of proposals through better procurement planning, programming of projects and activities, and coordination among GOCCs/GFIs. With budgeting as the last phase of the planning process, GOCCs/GFIs are expected to anchor their budget proposals on more concrete plans and designs that outline key procurement and implementation milestones, specific beneficiaries, and improvement in monitoring of priority outputs and results.
- 1.3 To ensure that the national budgeting process works for the people across the different regions and provinces, the vertical linkage between the regional and national plans is being strengthened. GOCCs/GFIs should undertake consultations and coordination with the Local Government Units (LGUs) through the Regional Development Councils (RDCs) to ensure that the national priorities are responsive to regional and local needs in a manner that LGU development capacities are strengthened in the process.

2.0 EXPENDITURE MANAGEMENT FRAMEWORK

- 2.1 The FY 2020 budget proposal shall be consistent with the policies of the Duterte Administration as embodied in **0+10-Point Socio Economic Agenda** and **Philippine Development Plan**.
- 2.2 Priority programs and projects contained in the **Updated 2017-2022 Public Investment Program (PIP)** and **Approved 2020-2022 Three-Year Rolling Infrastructure Program (TRIP)** reflect the continuing emphasis on infrastructure spending. However, increased infrastructure spending will not, in any way, detract from the full support provided to the poorest, lagging, and climate change and disaster risk vulnerable areas nor the social sector.
- 2.3 FY 2020 will reflect continued adoption of the following administrative reforms for greater budget transparency and reliability:
 - 2.3.1 Annual Cash Budgeting (ACB) System;
 - 2.3.2 Two-Tier Budgeting Approach (2TBA);
 - 2.3.3 Unified Accounts Code Structure (UACS);
 - 2.3.4 Program-based budgeting structure through the Program Expenditure Classification (PREXC) approach;
 - 2.3.5 Disaggregation of lump-sum amounts within the agency specific budgets to reflect the program/project, implementing agencies and/or regional or local levels;
 - 2.3.6 A well-functioning, results-based and credible monitoring and evaluation system that will provide evidence-based information; and
 - 2.3.7 Institutionalization of the Program Convergence Budgeting (PCB) strategy in the budget process to link, harmonize and synchronize the timing of critical program interventions.
- 2.4 To strengthen the vertical linkage between national and regional plans and budgets, GOCCs/GFIs shall ensure that strategic regional needs are considered in national plans, and at the same time, regional plans are aligned with national priorities.
 - 2.4.1 GOCC/GFI Central Offices (COs) shall coordinate its priorities for the medium-term and for the FY 2020 with its respective Regional Offices (ROs). COs shall provide guidance on the GOCC's/GFI's priorities in the different regions, on the assessment of implementation-readiness of the priority projects and activities in the regions, and on the consideration of the likely resource constraints for the regional planning and budgeting. In turn, ROs shall craft annual regional plans and budgets that are anchored to these

priorities and criteria. ROs shall coordinate these with the RDCs to ensure convergence in the regions.

2.4.2 GOCC/GFI Programs to be implemented by LGUs should have been coordinated with the targeted LGUs as the available resources should be responsive to local needs.

2.4.3 The COs shall finalize their GOCC/GFI budget proposals and provide feedback to the RDCs, through their ROs, on the disposition (inclusion or exclusion) of the items in the RO budget proposals.

3.0 GOCC/GFI BUDGET LEVELS

3.1 The total budget of GOCCs and GFIs shall be based on the total cash requirements for (a) ongoing programs, activities, and projects (Tier 1), and (b) new and expanded spending (Tier 2).

3.2 In accordance with the ACB system, GOCCs and GFIs shall include in their budget proposals under Tier 1 the total cash requirements for the continued implementation of 2019 programs, activities, and projects (PAPs) that cannot be fully-implemented by the end of the fiscal year.

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 (2021-2022).

3.4 The Budget Priorities Framework (BPF) to serve as basis for the Tier 2 proposals shall be covered by a separate issuance.

4.0 SUBMISSION REQUIREMENTS

GENERAL PROCEDURES

4.1 All concerned shall submit to the Department of Budget and Management (DBM) three (3) hard copies of the required DBM Forms listed in **Annex B** hereof together with the Board Resolution approving the FY 2020 budget proposal and the FY 2019 Corporate Operating Budget of the GOCC/GFI, 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** hereof.

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 Information and Communication Technology (ICT) budget proposals, the following are required to be submitted to the DBM:
- DICT-ICT-endorsed Information Systems Strategic Plan (ISSP) containing the said proposal/s; and
 - Reports for the new and expanded ICT projects, consistent with the ISSP, copy furnished the Department of Information and Communications Technology, as identified in DBM Forms 709 or 710.
- 4.5 All GOCCs and GFIs shall submit the pertinent DBM Forms and supporting documents cited in items 4.1 and 4.4 of this Memorandum **directly to the Administrative Service-Central Records Division (AS-CRD), Ground Floor, DBM Building III, General Solano St., San Miguel, Manila.**
- 4.6 FY 2019 P/A/Ps, the implementation of which is foreseen to spill-over in FY 2020 shall be subject to the DBM evaluation. To monitor these projects, GOCCs/GFIs should include in their proposals the funding requirements of P/A/Ps that were delayed in their implementation by 31 March 2019 using BP Form 201 (Schedule A, B or C), in excel format.

SPECIFIC PROCEDURES

- 4.7 In accordance with Philippine Commission on Women (PCW) Memorandum Circular No. 2018-05, the submission of the FY 2020 Gender and Development (GAD) Plan and Budget (GPB) shall be moved to the 2nd semester of 2019. This will synchronize the schedule of the GAD planning and budgeting process with the fiscal calendar of the national government as provided under DBM-Department of Finance-National Economic and Development Authority Joint Circular 2017-1. The PCW shall issue a separate circular on the details of the submission of the FY 2020 GPB.
- 4.8 The proposed infrastructure programs and projects included in the approved FY 2020-2022 TRIP as endorsed by NEDA shall still be subject to DBM evaluation.
- 4.9 GOCCs/GFIs shall likewise prepare the indicative FY 2020 Annual Procurement Plan (APP) to support their budget proposals. The APP shall be a consolidation of the different Procurement Projects as contained in their respective Project Procurement Management Plans. The indicative APPs shall be submitted to the DBM as part of the budget proposals.
- 4.10 In addition, the budget proposals of GOCCs/GFIs involving specific concerns shall require agency endorsements, as follows:

Endorsing Entity	Subject of Endorsement
DA	Research and Development (R&D) in Agriculture and Fisheries
PSA	Systems of Designated Statistics pursuant to Executive Order No. 352

MITHI ¹ Steering Committee	ISSP in support of ICT-related proposals
DOST	R&D in natural resources, environment, technological and engineering sciences
DENR-NAMRIA	
ICF ² Review Panel	Procurement of Data from Airborne and Space borne platforms and other related products and services for mapping purposes
DA	Funding proposals pertaining to the Hosting of International Conferences
DTI	Agricultural Development Program
DOT	Export Development Program
DBM	Tourism Development Program
DENR	Pasig River Ferry Convergence Program
HUDCC	Risk Resiliency Program
NEDA	Marawi Rehabilitation and Reconstruction Program
	Three-Year Rolling Project (TRIP), Public Investment Program (PIP)

4.11 All projects endorsed by the above agencies shall further be subject to the DBM evaluation.

5.0 For compliance.

BENJAMIN E. DIOKNO
Secretary



¹ Medium-Term Information and Communications Technology Harmonization Initiative (MITHI)

² International Commitments Fund (ICF)

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"> 1. Amounts required for the budget year (FY 2020) to continue ongoing activities, programs, projects and commitments at the same scope and quality. 	<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 expenditure program (after considering projected revenues and deficit targets) and Tier 1.</p> <ol style="list-style-type: none"> 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. 2. Reallocation 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.
COMPOSITION	
<ol style="list-style-type: none"> 1. FY 2020 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"> • All costs of approved filled positions and approved allowances and entitlements as of December 31, 2018; and • Existing approved locally funded or foreign assisted capital projects based on the approved project profile. 2. Formulated FEs for the out-years FY 2021 and 2022. 	<p>FY 2020 Tier 2 high priority new and expanded program/project proposals, implementation-ready and compliant to the Investment Coordination Committee (ICC) 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 reallocate 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> <p>This also encompasses the essential operations, maintenance, asset replacement and minor capital costs.</p>

1.0 Formulation of Tier 1 Forward Estimates (FEs)

- 1.1 The FEs for FY 2020-2022 shall be formulated by the DBM in consultation with the GOCCs/GFIs concerned.
- 1.2 The Tier 1 FEs pertains to the annual requirements for the budget year (FY 2020) and out-years (FY 2021-2022) to implement ongoing programs, activities, and projects (P/A/P) in the same scope and quality.
- 1.3 The FY 2019 National Expenditure Program (NEP) shall be the basis for determining the list of on-going P/A/Ps.
- 1.4 The FEs for FYs 2020-2022 shall be formulated based on the NEP levels, which shall be adjusted taking into consideration of the 2018 Budget Utilization Rate (BUR) computed as current year's obligation (for MOOE and CO, as of December 31, 2018) over allotment on a per P/A/P BUR of the GOCC/GFI (as may be applicable).
- 1.5 GOCCs/GFIs with demand driven parameters, e.g. population-based shall all be subject to BUR.
- 1.6 The targeted outputs and outcomes shall be consistent with the level supported by the cash-based budgetary requirements formulated for the pertinent FEs years.
- 1.7 GOCCs/GFIs shall be advised of their approved FY 2020-2022 FEs.

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.
 - 2.1.1 The foreign exchange rate of **P53.50:\$1.00** shall be used in determining the peso equivalent of foreign currencies. This rate shall be applied for FY 2020 until FY 2022.
 - 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 items³ are not subject to 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:

³ 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.

YEAR	INFLATION	FACTOR
2019 (Base)	3.0 %	-
2020	3.0 %	1.03
2021	3.0 %	1.06090
2022	3.0 %	1.09273

2.2 The Tier 2 estimates pertain 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) reallocation 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"> Funding requirements to implement ongoing activities, programs and projects; Reasonable costs needed to ensure the operation of newly completed facilities as of December 2018 but not provided in the 2019 budget, e.g. furniture, fittings and operating costs (electricity, fuel, rent) – taking into account of any reductions in existing costs (e.g. rent); Office accommodation and equipment costs for newly-approved filled positions; ICT P/A/Ps previously covered by the existing ISSP, as endorsed or approved by the MITHI; Resources required for the pursuit of existing or ongoing ISO 9001:2015 Quality Management System certification efforts including recertification and expansion of the scope (processes and/or sites) of the QMS certification; and 	<ul style="list-style-type: none"> Funding requirements to cover new or expanded existing activities, programs and projects. as identified under the BPF; MOOE costs to implement approved major changes in the organization or structure of an agency, including downsizing or mergers; MOOE costs not included in the FES: <ul style="list-style-type: none"> Due to changes in demand driven parameters of Medium Term Expenditure Plans (MTEP); and Already approved rolling development or expansion plans. Proposed resources needed for ISO 9001:2015 QMS certification efforts for a GOCC/GFI which is yet to start/pursue the same; Expanded/new ICT P/A/Ps with DBM Forms 709 and

	TIER 1	TIER 2
	<ul style="list-style-type: none"> Infrastructure subsidy support to GOCCs <p>Others which are not in the FY 2019 NEP</p> <ul style="list-style-type: none"> Reasonable costs needed to ensure the operation of newly completed facilities as of December 2018 but not provided in the FY 2019 budget, e.g. furniture, fittings and operating costs (electricity, fuel, rent) – taking into account of any reductions in existing costs (e.g. rent); and Office accommodation and equipment costs for newly-approved filled positions. 	<p>710, covered by the current ISSP, as endorsed by the MITHI;</p> <ul style="list-style-type: none"> New/expansion of infrastructure subsidy support to GOCCs and GFIs; Maintenance costs for projects to be completed by FY 2019; and PAMANA projects to be endorsed by OPAPP.
B.	CAPITAL OUTLAYS (CO)	
	<ul style="list-style-type: none"> The cost of ongoing capital projects that have been approved in previous years; Approved projects covered by MYCA subject to revision to reflect the cash requirements that shall be paid within the year in consideration; Replacement of motor vehicles for the same purpose and/or intended user that will reach their end-of-productive/useful/economic life by FY 2020 per DBM-established guidelines, supported with an updated inventory of motor vehicles and re-fleeting program, as well as proof of disposal of retired assets if applicable; and ICT P/A/Ps previously covered by existing ISSP as endorsed or approved by the MITHI (e.g. software, hardware and license renewals. 	<ul style="list-style-type: none"> Proposed new infrastructure projects included in the approved FY 2020-2022 Three-Year Rolling Infrastructure Program (TRIP); Proposed adjustments in the total cost of an already approved project by the NEDA Board or ICC as of March 31, 2019, which are implementation-ready; Proposed requirements for the purchase of motor vehicles for additional/newly-entitled officials and/or functions of a newly-created GOCC; Expanded/new ICT P/A/Ps with DBM Forms 709 and 710; and Other proposed new and expanded capital outlays that are non-infrastructure in nature, which are implementation-ready.

	TIER 1	TIER 2
	<p><i>Others which are not in the FY 2019 NEP</i></p> <ul style="list-style-type: none"> • Basic CO requirements of newly completed facilities and newly approved filled positions as of December 31, 2018 but not provided in the FY 2019 budget. 	

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 level for its ongoing programs/projects for FY 2020.
- 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 budget 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 GUIDELINES, FORMS AND INSTRUCTIONS

ANNEX B

BUDGET FORMS

DBM Form No. 700	Corporate Objectives, Priorities and Performance Measures
DBM Form No. 701	Proposed Provisions
DBM Form No. 702	Statement of Financial Position ^{1/} (formerly Comparative Balance Sheet)
DBM Form No. 702-A	Schedule of Investments ^{1/}
DBM Form No. 702-B	Statement of Receivables ^{1/}
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	Statement of Financial Performance ^{1/} (formerly 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
DBM Form No. 703-C1	Details of Salaries & Other Compensation of Permanent Positions, Contractual and Casual Positions
DBM Form No. 703-C2	Details of Others under DBM Form 703-C1
DBM Form No. 703-D	Details of Maintenance and Other Operating Expenses ^{1/}
DBM Form No. 703-E	Details of Financial Expenses ^{1/}
DBM Form No. 703-F	Details of Capital Outlays ^{1/}
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 Financial Position
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
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
BP Form No. 201	Summary of Obligations and Proposed Programs/Projects ^{2/}
BP Form No. 201 - Schedule A	Obligations, By Object of Expenditures, Maintenance and Other Operating Expenses ^{2/}
Schedule B	Obligations, By Object of Expenditures, Financial Expenses ^{2/}
Schedule C	Obligations, By Object of Expenditures, Capital Outlays ^{2/}

Notes:

1/ Adjusted in accordance with the Chart of Accounts in the Government Accounting Manual

2/ To be accomplished for P/A/Ps whose implementation will spill-over to FY 2020

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 Actual				2019 Estimates				2020 Proposal			
		Unit	Year	Value	NG Support	Borrowings	Corp. Funds	TOTAL	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		BUDGET OFFICER		DATE		HEAD OF CORPORATION				DATE				

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/GFI 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

This form shall contain a presentation of the performance measures of GOCCs/GFIs. Based on the Program Expenditure Classification (PREXC) agreed with DBM, the GOCCs/GFIs 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 GOCC/GFI 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 GOCC/GFI.
5. **Performance** – Specific numerical performance measurement of the GOCC/GFI targets for FY 2019 (as reflected in 2019 GAA) and targets for FY 2020 corresponding to the specific Program or Sub-program/indicators.

PART B: FINANCIAL PERFORMANCE

Budget Allocation – Cost provision proposed for FY 2019 and FY 2020 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 2020

Department:		
Corporation:		
AUTHORIZED FOR FY 2019 (Provision in the FY 2019 GAA)	PROPOSAL FOR FY 2020	JUSTIFICATION (Proposal should include both legal and practical considerations/justifications)
A. Special Provisions		
B. General Provisions		
Prepared by:	Approved by:	
<div>Responsible Officer</div> <div>Date</div>	<div>Head of Corporation</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.

STATEMENT OF FINANCIAL POSITION

(In Thousand Pesos)

Fiscal Year 2020

Department: _____					
Corporation: _____					
PARTICULARS	FY 2017 (Audited)	FY 2018 (Actual)	FY 2019 (Estimates)	FY 2020 (Proposal)	Remarks
ASSETS					
Current Assets					
Cash and Cash Equivalents					
Investments (DBM Form 702-A)					
Receivables (DBM Form 702-B)					
Inventories					
Other Current Assets					
Non-Current Assets					
Investments (DBM Form 702-A)					
Receivables (DBM Form 702-B)					
Investment Property					
Property, Plant and Equipment					
Biological Assets					
Intangible Assets					
Other Non-Current Assets					
TOTAL ASSETS					
LIABILITIES					
Current Liabilities					
Financial Liabilities (DBM Form No. 702-C & D)					
Inter - Agency Payables					
Intra - Agency Payables					
Trust Liabilities					
Deferred Credits/Unearned Income					
Provisions					
Other Payables					
Non-Current Liabilities					
Financial Liabilities (DBM Form No. 702-C & D)					
Inter - Agency Payables					
Trust Liabilities					
Deferred Credits/Unearned Income					
Provisions					
Other Payables					
TOTAL LIABILITIES					
STOCKHOLDERS' EQUITY					
Government Equity					
Revaluation Surplus					
Intermediate Accounts					
Equity in Joint Venture					
Unrealized Gain/(Loss)					
TOTAL STOCKHOLDERS' EQUITY					
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY					
Prepared: FYs 2017 & 2018:		Prepared: FYs 2019 & 2020:		Approved by:	
Responsible Officer	Date	Responsible Officer	Date	Head of Corporation	Date

DBM FORM NO. 702

STATEMENT OF FINANCIAL POSITION

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/GFI 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 Statement of Financial Position 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. 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.
6. Indicate the **position title** of the officer responsible for the preparation of this form.

Note: For description of accounts please refer to the **Government Accounting Manual for National Government Agencies, Volume III, the Revised Chart of Accounts (Updated 2015)**.

SCHEDULE OF INVESTMENTS

(In Thousand Pesos)

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

Department:										
Corporation:										
Nature of Investments (1)	Statement of Financial Position Account (2)	Classification of Investments				Income on Investments Placed			REMARKS (9)	
		Short (2)	Medium (3)	Long-term (4)	Total (5)	Interest (6)	Dividend			
							Cash (7)	Stock (8)		
I. Financial Assets										
a. Financial Assets at Fair Value Through Surplus or Deficit										
b. Financial Assets - Held to Maturity										
c. Financial Assets - Others										
Sub-total Financial Assets										
II. Investments										
a. Investments in GOCCs										
b. Investments in Joint Venture										
c. Investments in Associates										
Sub-total Investments										
III. Sinking Fund										
TOTAL:										

Prepared by: _____
 Responsible Officer

 Date

Approved by: _____
 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 sinking fund refers to the amount set aside on a regular basis to pay off at maturity the long-term debt such as bonds, with maturities of three years or more.
- 2. Statement of Financial Position Account.** Indicate the asset account used to identify where the investment was included.
- 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.

DBM Form No. 702-B

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

Page 1 of 2 pages

Department: _____ Page 1 of 2 pages								
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		
A. Current Portion								
I. Loans and Receivable Accounts								
National Government								
Local Government								
Government Corporation								
Private Sector								
Others								
II. Lease Receivable								
National Government								
Local Government								
Government Corporation								
Private Sector								
Others								
III. Inter-Agency Receivables								
National Government								
Local Government								
Government Corporation								
Private Sector								
Others								
IV. Intra-Agency Receivables								
National Government								
Local Government								
Government Corporation								
Private Sector								
Others								
V. Other Receivables								
National Government								
Local Government								
Government Corporation								
Private Sector								
Others								
Sub-total Current Portion								

STATEMENT OF RECEIVABLES

(In Thousand Pesos)

[] FY 2017 (Audited); [] FY 2018 (Actual); [] FY 2019 (Estimates); [] FY 2020 (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. Long-Term								
I. Loans and Receivable Accounts								
National Government								
Local Government								
Government Corporation								
Private Sector								
Others								
II. Lease Receivable								
National Government								
Local Government								
Government Corporation								
Private Sector								
Others								
III. Inter-Agency Receivables								
National Government								
Local Government								
Government Corporation								
Private Sector								
Others								
IV. Intra-Agency Receivables								
National Government								
Local Government								
Government Corporation								
Private Sector								
Others								
V. Other Receivables								
National Government								
Local Government								
Government Corporation								
Private Sector								
Others								
Sub-total Long-Term Portion								
GRAND TOTAL								
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/GFI 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) loans and receivable accounts; b) lease receivable; c) inter-agency receivables; d) intra-agency receivables; and, e) 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/GFI.
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 2017 (Audited); [] FY 2018 (Actual); [] FY 2019 (Estimates); [] FY 2020 (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/GFI 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/GFI 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 2017 (Audited); [] FY 2018 (Actual); [] FY 2019 (Estimates); [] FY 2020 (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:

Approved by:

Responsible Officer

Date

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/GFI 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 Statement of Financial Position 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 (Statement of Cash Flows).
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 avilment 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 (Statement of Financial Position) 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.

STATEMENT OF FINANCIAL PERFORMANCE

(In Thousand Pesos)

Fiscal Year 2020

☐ Cash Basis☐ Accrual Basis

Department:					
Corporation:					
PARTICULARS	FY 2017 (Audited)	FY 2018 (Actual)	FY 2019 (Estimates)	FY 2020 (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 (DBM Forms 703-C to 703-C2) Maintenance and Other Operating Expenses (DBM Form 703-D) (include interest expense-operating, business taxes, duties and licenses other than income tax) Others Financial Expenses (DBM Form 703-E) 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 2017 & FY 2018:	Prepared: FY 2019 & FY 2020:		Approved by:		
Responsible Officer _____ Date _____	Responsible Officer _____ Date _____		Head of Corporation _____ Date _____		

DBM FORM NO. 703
FINANCIAL PERFORMANCE 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/GFI 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 Statement of Financial Position (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 Statement of Financial Performance 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-C1 and 703-C2.
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/GFIs 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/GFIs for projects.
13. **Rest of Subsidies.** This account includes subsidies or grants received from other government agencies, GOCCs/GFIs, 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 2020

Department:					
Corporation:					
PARTICULARS	FY 2017 (Audited)	FY 2018 (Actual)	FY 2019 (Estimates)	FY 2020 (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 2017 & 2018:		Prepared: FY 2019 & FY 2020:		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 Statement of Financial Performance.

COST OF SALES STATEMENT

(In Thousand Pesos)

Fiscal Year 2020

Department:					
Corporation:					
PARTICULARS	FY 2017 (Audited)	FY 2018 (Actual)	FY 2019 (Estimates)	FY 2020 (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 2017 & 2018:		Prepared: FY 2019 & FY 2020:		Approved by:	
_____ Responsible Officer	_____ Date	_____ Responsible Officer	_____ Date	_____ Head of Corporation	_____ Date

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/GFIs performing or delivering services, the costs of which are shown as "operating expenses" shall continue to reflect such costs as operating expenses in the Statement of Financial Performance.

STAFFING SUMMARY
(In Thousand Pesos, Except Number of Positions)
Fiscal Year 2020

Department:					
Corporation:					
PARTICULARS	FY 2017 (Audited)	FY 2018 (Actual)	FY 2019 (Estimates)	FY 2020 (Proposal)	Remarks
A. Board of Directors/Trustees					
No.					
Amount					
B. Permanent					
No.					
Amount					
C. Contractual					
No.					
Amount					
D. Casual					
No.					
Amount					
TOTAL					

Prepared by:

Approved by:

Personnel Officer_____
Date_____
Head of Corporation_____
Date

DBM FORM NO. 703-C

STAFFING SUMMARY

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.

In accomplishing said form, indicate the total number of positions and total personnel services (PS) costs during the period indicated.

DESCRIPTION OF ITEMS:

1. **No.** The total number of positions filled/to be filled out of the authorized positions.
2. **Amount.** Total PS costs of Board of Directors/Trustees, permanent positions and contractual and casual positions. The total PS costs should tally with DBM Form 703-C1.
3. **Prior Year (Actual).** Indicate the total PS cost of filled positions.
4. **Current Year (Estimates)** and **Budget Year (Proposal).** Indicate the total PS cost of positions filled/to be filled out of the authorized positions.

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

(In Thousand Pesos, Except Number of Positions)

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

Department:		Corporation:		Authorized No. of Positions (For permanent positions, based on the latest DBM-approved OSSP)		Permanent Contractual Casual		Basic Salary		Standard Allowance				Specific Purpose Allowance				Incentives and Benefits		Fixed Expenditures						Separation and Retirement Benefits				Total Personnel Services (PS)
Particulars	No	Grade	Step	(1)	PERA	Clothing Allowance	Mid-Year Bonus	Year-end Bonus	Cash Gift	RATA	Per Diem	Honoraria	Others* (Form 703-C2)	Anniversary Bonus	Others* (Form 703-C2)	Sub-total (13=1 to 12)	Employees Comp. Ins Premium	PAG-IBIG Contribution	PHILHEALTH Contribution	Retirement & Life Insurance Premium	Sub-Total (18=14 to 17)	Terminal Leave	Retirement Benefits	Others* (Form 703-C1)	Sub-Total (22=19 to 21)	(23=13+18+22)				
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																														
<div> <div>Prepared by:</div> <div>Personnel Officer</div> <div>Date</div> </div> <div> <div>Approved by:</div> <div>Head of Corporation</div> <div>Date</div> </div>																														

Note: Soft copy of this form shall likewise be submitted.

DETAILS OF OTHERS UNDER DBM FORM 703-C1

(In Thousand Pesos, Except Number of Positions)

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

Department: _____																											
Corporation: _____																											
Authorized No. of Positions (For permanent positions, based on the latest DBM-approved OSSP)				Permanent _____ Contractual _____ Casual _____		Specific Purpose Allowance (Others)										Incentives and Benefits (Others)								Separation and Retirement Benefits (Others)			
Position Title	No.	Grade	Step	Basic Salary	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)			
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																											
GRAND TOTAL																											
Prepared by: _____												Approved by: _____															
Personnel Officer				Date								Head of Corporation				Date											

Note: Soft copy of this form shall likewise be submitted.

DBM FORM NO. 703-C1 and 703-C2
DETAILS OF SALARIES & OTHER COMPENSATION OF PERMANENT,
CONTRACTUAL AND
CASUAL POSITIONS
AND
DETAILS OF OTHERS UNDER DBM FORM 703-C1

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 personnel services costs allocable for each position entitled thereto. In the case of other compensation and benefits not listed/identified in DBM Form No. 703-C1 prepare a separate listing as DBM Form No. 703-C2. 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-C1 should tally with DBM Form No. 703-C2.

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 the GOCCs'/GFIs' milestone anniversaries, to recognize the employees' participative efforts in and contributions to the GOCCs'/GFIs' continuing and/or viable existence; and
 - b) Other existing incentives and benefits.
9. **Prior Year (Actual).** Indicate the PS cost of filled positions.
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 2020

Department:					
Corporation:					
PARTICULARS	FY 2017 (Audited)	FY 2018 (Actual)	FY 2019 (Estimates)	FY 2020 (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)					
Total MOOE					
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, Insurance Premiums, and Other 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 2020

Department:					
Corporation:					
PARTICULARS	FY 2017 (Audited)	FY 2018 (Actual)	FY 2019 (Estimates)	FY 2020 (Proposal)	Remarks
Management Supervision/ Trusteeship Fees Interest Expenses Guarantee Fees Bank Charges Commitment Fees Other Financial Charges					
TOTAL FINEX					
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. 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.

C. Guarantee Fees

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

D. 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.

E. Commitment Fees

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

F. Other Financial Charges

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

DETAILS OF CAPITAL OUTLAYS

(In Thousand Pesos)

Fiscal Year 2020

Department:					
Corporation:					
PARTICULARS	FY 2017 (Audited)	FY 2018 (Actual)	FY 2019 (Estimates)	FY 2020 (Proposal)	Remarks
Investment Outlay Loans Outlay Investment Property Outlay Land and Land Improvements Outlay Infrastructure Outlay Buildings and Other Infrastructures Outlay Machinery and Equipment Outlay Transportation Equipment Outlay Furniture, Fixtures and Books Outlay Biological Assets Outlay Intangible Assets Outlay Others (please specify)					
TOTAL					
Prepared by:			Approved by:		
_____		_____		_____	
Responsible Officer		Date		Head of Corporation	
				Date	

DETAILS OF ANNUAL EQUIPMENT PROCUREMENT PROGRAM

(In Thousand Pesos)

Fiscal Year 2020

Department:						
Corporation:						
Particulars	Deployment	Qty	Unit Cost	Amount	I-Initial A-Addt'l R-Repm't	Remarks
Supplies and Materials						
Furniture, Fixtures and Books						
Machinery and Equipment						
Information and Communications Technology Equipment						
Transportation Equipment						
TOTAL AEPP						
<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
DETAILS OF CAPITAL OUTLAYS

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 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 Supplies and Materials, Furniture, Fixtures and Books, Machinery and Equipment, Information and Communications 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. Investment 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. Investment Property Outlay. This account includes land, buildings and other structures held for rent/lease or held for capital appreciation or both.

4. 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.

5. Infrastructure Outlay. 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.

6. 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.

7. 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.

8. 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:

- a) 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.
- b) 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.

9. 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.

10. 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.

11. Intangible Assets Outlay. This account includes identifiable non-monetary asset without physical substance such as patents/copyrights, trademarks, computer software and franchises.

STATEMENT OF CASH FLOWS

(In Thousand Pesos)

Fiscal Year 2020

Department:				
Corporation:				
PARTICULARS	FY 2017 (Audited)	FY 2018 (Actual)	FY 2019 (Estimates)	FY 2020 (Proposal)
I. Cash flows from operating activities				
Inflows:				
Cash generated from operations				
Collection of receivables				
Receipt of government subsidy				
Other inflows				
Outflows:				
Payment for salaries				
Payment to suppliers				
Payment of taxes				
Other outflows				
Net cash flows from operating activities				
II. Cash flows from investing activities				
Inflows:				
Proceeds from sale of unserviceable equipment				
Cash receipts from sale of assets				
Other inflows				
Outflows:				
Purchase of property, plant and equipment				
Other outflows				
Net cash flows from investing activities				
III. Cash flows from financing activities				
Inflows:				
Receipt of government equity				
Proceeds from loans, bonds, notes				
Other inflows				
Outflows:				
Repayment of loan				
Dividend payment				
Other outflows				
Net cash flows from financing activities				
Net increase/(decrease) in cash and cash equivalents				
Effects of Exchange Rate changes on 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 FINANCIAL POSITION
(In Thousand Pesos)
Fiscal Year 2020

Department:					
Corporation:					
DESCRIPTION	FY 2017 (Audited)	FY 2018 (Actual)	FY 2019 (Estimates)	FY 2020 (Proposal)	Remarks
I. TOTAL RECEIPTS 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 II. TOTAL CURRENT EXPENDITURES 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 III. TOTAL CAPITAL EXPENDITURES 1. Acquisition of fixed assets 2. Change in inventories 3. Other capital expenditures IV. INTERNAL CASH GENERATION V. FINANCING DEFICIT (-)/SURPLUS (+) VI. NET EXTERNAL FINANCING 1. Gross external financing 2. Repayment and amortization VII. NET DOMESTIC FINANCING 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 FINANCIAL POSITION

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/GFIs from the General Fund, as follows:
 - a.1 **On account of E.O. No. 93.** Tax subsidy granted by the National Government to GOCCs/GFIs. 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/GFIs, 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/GFI. 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/GFI 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/GFI 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/GFIs 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/GFIs 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/GFIs.
 - 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/GFIs 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 relent to GOCCs/GFIs 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 2020

DBM Form No.705

Department: _____						
Corporation: _____						
PARTICULARS	FY 2017 (Audited)	FY 2018 (Actual)	FY 2019 (Estimates)	FY 2020 (Proposal)	FY 2021 (Forecast)	FY 2022 (Forecast)
Corporate Funds						
a. Corporate Income						
b. Equity Contribution						
b.1 Private						
b.2 Other Government Entity except the National Government						
c. Others (Specify)						
National Government Support						
a. New General Appropriations						
a.1 Programmed						
1. Subsidy						
Operating						
Programs/Projects						
2. Equity						
a.2 Unprogrammed Fund						
1. Loans Outlay						
2. Stock Dividend						
3. Others (specify)						
b. Automatic Appropriations						
b.1 Net Lending						
b.2 Tax Subsidy						
b.3 Conversion						
1. Subsidy						
Operating						
Programs/Projects						
2. Equity						
b.4 Special Account in the General Fund (specify)						
b.5 Others (specify)						
Borrowings						
a. Foreign Loan Availment						
b. Domestic Loans						
c. Others						
Total Sources						
Prepared by: _____			Approved by: _____			
Accountant/Budget Officer/Planning Officer			Head of Corporation		Date	
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/GFI.

- 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/GFIs.
 - c. **Others** - receipts from other sources not included above.
- B. **National Government Support.** These represent budgetary support of the National Government to the GOCCs/GFIs in the form of equity contribution, subsidy, and other fund support releasable from the General Fund.
- a. **Subsidy.** Amount granted to GOCCs/GFIs from the General Fund to cover (a) operational expenses; and (b) GOCC/GFI programs/projects.
 - b. **Equity.** Represents the payment of capitalization of a GOCC/GFI 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 relented to GOCCs/GFIs.
 - d. **Stock Dividend.** Refers to the distribution of stocks to the NG as a stockholder of a GOCC/GFI 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 relented to GOCCs/GFIs.
 - f. **Tax Subsidy.** Refers to subsidy given to GOCCs/GFIs 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/GFI 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/GFIs, 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.
- C. **Borrowings.** This will include direct foreign and domestic loan availments, loans relented by the national government to the GOCCs/GFIs, 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.

USES OF FUNDS BY EXPENSE CLASS

(In Thousand Pesos)

[] FY 2017 (Audited); [] FY 2018 (Actual); [] FY 2019 (Estimate); [] FY 2020 (Proposal); [] FY 2021 (Forecast); [] FY 2022 (Forecast)
[] Cash Basis; [] Accrual Basis

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:																		
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 2 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 2 TOTAL																	

Prepared by:

Approved by:

Finance Officer

Date

Head of Corporation

Date

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 (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 (1)	UACS Code(s) (2)	Multi-Year Requirements For FY 2020 Proposals																					
		2021											2022										
		Tier 1					Impact of 2020 Tier 2					TOTAL 2021 Requirements (13)	Tier 1					Impact of 2020 Tier 2					TOTAL 2022 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)	
GRAND TOTAL																							
Prepared By:						Certified Correct By:						Approved By:						Date:					
<div style="display: flex; justify-content: space-between;"> _____ _____ </div> <div style="display: flex; justify-content: space-between;"> Budget Officer Planning Officer </div>						<div style="display: flex; justify-content: space-between;"> _____ _____ </div> <div style="display: flex; justify-content: space-between;"> Chief Accountant </div>						<div style="display: flex; justify-content: space-between;"> _____ _____ </div> <div style="display: flex; justify-content: space-between;"> Head of Corporation </div>						<div style="display: flex; justify-content: space-between;"> _____ _____ </div> <div style="display: flex; justify-content: space-between;"> DAY/MO/YEAR </div>					

DBM FORM NO. 707
SUMMARY OF OUTYEAR REQUIREMENTS

Instructions

This form shall be prepared by GOCC/GFI, by appropriation source (New GAA and Automatic) to cover Multi-year Requirements for FY 2020 Proposals. This shall reflect the Tier 1 levels based on Forward Estimates (FEs) prepared in coordination with DBM and the effect of the FY 2020 Tier 2 proposals on the out-years. It shall reflect the funding requirements for FY 2021 or 2022. 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 GOCC/GFI.

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: UACS 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.

Columns 3 to 7: 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/GFIs.

Columns 8 to 12: Indicate the impact of the 2020 Tier 2 proposals on the 2021 funding requirements. Indicate the amounts in thousands for each major expense category.

Column 13: Indicate the total funding requirements for 2021 in thousands.

Columns 14 to 18: Indicate the 2022 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/GFIs.

Columns 19 to 23: Indicate the impact of the 2020 Tier 2 proposals on the 2022 funding requirements. Indicate the amounts in thousands for each major expense category.

Column 24: Indicate the total funding requirements for 2022 in thousands.

CONVERGENCE PROGRAMS AND PROJECTS
(in P'000)

1. CABINET CLUSTER		DEPARTMENT/GOCC:																																																																																																																													
2. PROGRAM CONVERGENCE TITLE:																																																																																																																															
3. IMPLEMENTING AGENCIES/GOCCs AND COMPONENT ACTIVITIES:																																																																																																																															
4. PROGRAM DESCRIPTION AND OBJECTIVES:																																																																																																																															
5. FUNDING REQUIREMENT: <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <tr> <th style="text-align: left;">Program Component</th> <th style="text-align: center;">2018 Actual</th> <th style="text-align: center;">2019 GAA</th> <th colspan="3" style="text-align: center;">2020 Target</th> <th style="text-align: center;">2021</th> <th style="text-align: center;">2022</th> </tr> <tr> <td></td> <td></td> <td></td> <th style="text-align: center;">Tier 1</th> <th style="text-align: center;">Tier 2</th> <th style="text-align: center;">Total</th> <td></td> <td></td> </tr> <tr> <td>Component 1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Corporate Fund</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Borrowings</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> NG Support</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Component 2</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Corporate Fund</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Borrowings</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> NG Support</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Component n</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Corporate Fund</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Borrowings</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> NG Support</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>TOTAL</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>								Program Component	2018 Actual	2019 GAA	2020 Target			2021	2022				Tier 1	Tier 2	Total			Component 1								Corporate Fund								Borrowings								NG Support								Component 2								Corporate Fund								Borrowings								NG Support								Component n								Corporate Fund								Borrowings								NG Support								TOTAL							
Program Component	2018 Actual	2019 GAA	2020 Target			2021	2022																																																																																																																								
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TOTAL																																																																																																																															
6. PHYSICAL TARGET AND ACCOMPLISHMENT																																																																																																																															
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			Tier 1	Tier 2	Total																																																																																																																										
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7. STRATEGIES AND ACTIVITIES/PROJECTS TO ACHIEVE TARGETS:																																																																																																																															
8. PROPOSED MEASURES TO ADDRESS IMPLEMENTING ISSUES/GAPS:																																																																																																																															
Prepared by: <div style="display: flex; justify-content: space-between;"> PLANNING OFFICER BUDGET OFFICER </div>					Approved by: <div style="display: flex; justify-content: space-between;"> HEAD OF CORPORATION DATE </div>																																																																																																																										
Endorsed by: <div style="display: flex; justify-content: space-between;"> HEAD OF AGENCY, (PCB Title) Lead Department DATE </div>																																																																																																																															

MATRIX OF PRIORITY PROGRAMS AND PARTICIPATING AGENCIES

CLUSTER/PROGRAM	LEAD AGENCY	PARTICIPATING AGENCIES								
A. Human Development and Poverty Reduction										
- Early Childhood Care and Development Program	DOH	DepEd	DSWD	DA (BFAR and BAI)						
B. Economic Development										
- Agricultural Development Program	DA	DAR	NIA	NFA	PRRI	PCA	DA-BFAR	DOST	CHED	DTI
		NEA	NPC	DILG*	DPWH	DOTr	NAPC			
- Export Development Program	DTI	DFA	DOF (BOC and BIR)	DA (BFAR, PhilMech, BAPS, BAI, ATI, BPI)	DOLE	DOST	DOE	DENR	DOH-FDA	DPWH
		DOTr	DOT	DICT	DILG	NEDA	TESDA	CHED	CDA	
- Tourism Development Program	DOT	DOTr	DPWH	CAAP	DOJ-BI	DFA	DOF-BOC	MIAA	DTI	TESDA
		CHED	DOST	DOH-Quarantine	DENR	NCCA-NHCP	DepEd-NM	DOE	NEA	NPC
		TIEZA	TPB	DILG*						
- Pasig River Ferry Convergence Program	DBM	DPWH	DENR	PRRC	LLDA	DOT	DOTr	DILG	NEDA	MMDA
C. Climate Change Adaptation and Mitigation and Disaster-Risk Reduction										
- Risk Resiliency Program	DENR	CCC	DENR-OSEC	DENR-EMB	DENR-MGB	DENR-NAMRIA	DENR-NWRB	NDRRMC	DOST-OSEC	DOST-PAGASA
		DOST-PHIVOLCS	DA	DILG*	DPWH	DOH	DND-OCD	MMDA	PRRC	DSWD
		DOE	HLURB	NHA	NEDA	DOF				
- Marawi Rehabilitation and Reconstruction Program	HUDCC	DND	DPWH	DepEd	DBM	DOE	DOH	DICT	DILG	DOST
		DSWD	DTI	DOTr	LWUA	NEA	MinDA	NHA	NEDA	TESDA
		OCS	OCD	PNP	OP	CDA	DA	PTNI	OPAPP	DOF
		DENR	NYC	DAR	SUCs					

* Requires LGU participation

DBM FORM NO. 708: CONVERGENCE PROGRAMS AND PROJECTS

INSTRUCTIONS

- Box No. 1: Indicate the Cabinet Cluster pursuant to Executive Order No. 24, s. 2017, *“Reorganizing the Cabinet Cluster System by Integrating Good Governance and Anti-Corruption in the Policy Frameworks of All the Clusters and Creating the Infrastructure Cluster and participatory Governance Cluster,”* and the Participating GOCCs/GFIs.
- Box No. 2: Indicate the Program Convergence Title. (Please refer to the attached *Matrix of Priority Programs and Participating Agencies*).
- Box No. 3: Indicate the names of the participating GOCCs/GFIs of the department as well as component activities per corresponding P/A/P(s).
- Box No. 4: Provide a brief description of the specific program of the department and its objectives.
- Box No. 5: Indicate and summarize the funding requirements of the participating GOCCs/GFIs related to the program.

Column 2018 Refers to the actual obligations incurred for 2018

2019 Refers to the 2019 appropriations per GAA

2020 Refers to the 2020 proposed program, indicating the Tier 1 and Tier 2 components

2021-2022 Refers to the 2021-2022 total proposal

- Box No. 6: List down the key physical target/s by GOCCs/GFIs and the corresponding accomplishment/s for the years indicated. Express slippage/over-performance as the difference between target and accomplishment in relative terms for 2018. 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

1. Proposal/Project Name					
2. Implementing Department / GOCC					
3. Priority Ranking No.					
4. Categorization	New	<input type="checkbox"/>	Infrastructure <input type="checkbox"/>		
	Expanded/ Revised	<input type="checkbox"/>	Non-Infrastructure <input type="checkbox"/>		
5. NEDA Project ID:					
6. Total Proposal Cost:					
7. Description:					
8. Purpose:					
9. Beneficiaries:					
10. Implementation Period:	ORIGINAL				
	Start Date:				
	Finish Date:				
	REVISED				
	Start Date:				
	Finish Date:				
11. Pre-Requisites:	Approving Authorities	Reviewed/Approved			
		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 2020 TIER2 (B)	2021 (C)	2022 (D)
GRAND TOTAL			

12.2. PHYSICAL ACCOMPLISHMENTS & TARGETS

Physical Accomplishments (A)	Targets		
	FY 2020 TIER2 (B)	2021 (C)	2022 (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)	2021 (B)	2022 (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 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/GFI** submitting the form. Indicate the role of the GOCC/GFI 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 is infrastructure or non-infrastructure.

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 2020.
- Box No. 7 & 8: Provide a brief **description** of the project and its **purpose/objectives**. For ICT projects, the GOCC/GFI 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 2020 – Tier 2 for each P/A/Ps identified. Also include the requirements in the 2021 and 2022 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:	ORIGINAL Start Date: <input type="text"/> <input type="text"/> Finish Date: <input type="text"/> <input type="text"/> REVISED Start Date: <input type="text"/> <input type="text"/> Finish Date: <input type="text"/> <input type="text"/>																																														
11. Pre-Requisites:	<table border="1"> <thead> <tr> <th rowspan="2">Approving Authorities</th> <th colspan="3">Reviewed/Approved</th> <th rowspan="2">Remarks</th> </tr> <tr> <th>Yes</th> <th>No</th> <th>Not Applicable</th> </tr> </thead> <tbody> <tr> <td>NEDA Board</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> </tr> <tr> <td>NEDA Board - ICC</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> </tr> <tr> <td>List of Locations</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> </tr> <tr> <td>List of Beneficiaries</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> </tr> <tr> <td>Others (please specify)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				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)														
Approving Authorities	Reviewed/Approved			Remarks																																											
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NEDA Board	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																																												
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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

P/A/P	FY 2020 TIER2				2021				2022			
	LP		GOP	TOTAL	LP		GOP	TOTAL	LP		GOP	TOTAL
	Cash	Non-Cash			Cash	Non-Cash			Cash	Non-Cash		
GRAND TOTAL												

12.2. PHYSICAL ACCOMPLISHMENTS & TARGETS

Physical Accomplishments	Targets		
	FY 2020 TIER2	2021	2022

12.3. TOTAL PROJECT COST

For ALL New FAPs

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

12.4 OPERATING COST OF INFRASTRUCTURE PROJECTS

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

	2021				2022			
	LP		GOP	TOTAL	LP		GOP	TOTAL
	Cash	Non-Cash			Cash	Non-Cash		
GRAND TOTAL								

12.5. COSTING BY COMPONENTS

Component	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																				

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

INSTRUCTIONS

Notes: 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.

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/GFI** submitting the form. Indicate the role of the GOCC/GFI 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: 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 is infrastructure or non-infrastructure.

Box No. 6: Provide the total **cost of the proposal** to be funded in FY 2020.

- Box No. 7 & 8: Provide a brief **description** of the project and its **purpose/ objectives**. For ICT projects, the GOCC/GFI 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 2020 – Tier 2 for each P/A/Ps identified. Also include the requirements in the 2021 and 2022 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)

DBM Form No. 711

Department/GOCC:																															
Cost Structure/ Activities/Projects	UACS Code(s)	2018 Actual					2019 Current					Climate Change Typology/ies	2020 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)				
GRAND TOTAL:																															
Prepared By:												Certified Correct:												Approved By:					Date:		
<div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Budget Officer</div> <div>Planning Officer</div> </div>												<div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between;"> <div></div> <div>Chief Accountant</div> </div>												<div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between;"> <div></div> <div>Head of Office/Agency</div> </div>					<div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between;"> <div></div> <div>DAY/MO/YEAR</div> </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 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.
- Column 3-7: Indicate under these Columns the FY 2018 Actual Obligation by Expense Class (MOOE and CO, TOTAL) of the GOCC/GFI specifically for the CC component.
- Column 8-12: Indicate under these Columns the FY 2019 Current Program by Expense Class (MOOE and CO, TOTAL) of the GOCC/GFI 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 2020 Proposed Program by Expense Class (MOOE and CO) of the GOCC/GFI specifically for the CC component.

**BP FORM 201 - SUMMARY OF OBLIGATIONS
AND PROPOSED PROGRAMS/PROJECTS**
(In P'000)

DEPARTMENT:										CORPORATION:											
COST STRUCTURE/ PROGRAM/ ACTIVITY/ PROJECT	2018 ACTUAL					2019 CURRENT				2020 PROPOSED PROGRAM											
	UACS Code(s)	MOOE	FinEx	CO	TOTAL	MOOE	FinEx	CO	TOTAL	TIER 1				TIER 2				TOTAL PROPOSED PROGRAM			
										MOOE	FinEx	CO	TOTAL	MOOE	FinEx	CO	TOTAL	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)
A. COST STRUCTURE																					
I. General Administration and Support																					
a. Activity 1																					
TOTAL A.I																					
II. Support to Operations																					
a. Activity 1																					
b. Project 1																					
TOTAL A.II																					
III. Operations																					
Organizational Outcome 1																					
PROGRAM 1																					
SUB-PROGRAM 1																					
a. Activity 1																					
b. Project 1																					
Organizational Outcome n																					
PROGRAM n																					
SUB-PROGRAM n																					
a. Activity n																					
b. Project n																					
TOTAL A.III																					
TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS																					
TOTAL OBLIGATIONS																					

Prepared by:			Certified Correct:			Approved by:			Date:		
_____			_____			_____			_____		
BUDGET OFFICER			PLANNING OFFICER			CHIEF ACCOUNTANT			HEAD OF CORPORATION		
									DAY/MONTH/YEAR		

BP FORM 201
SUMMARY OF OBLIGATIONS AND PROPOSED
PROGRAMS/PROJECTS

Instructions

This form reflects the summary of obligations and proposed programs and projects under BP Form 201 (Schedules A, B and C). It also includes the programs/activities/projects (P/A/Ps) or components thereof that address specific commitments of the government, including appropriate justification as may be necessary. It shall be accomplished as follows:

- | | |
|---------------|--|
| Column 1: | Indicate under this Column P/A/Ps in the same level of detail as required in BP Form 201-Schedules A, B & C. (Please refer to BP Form 201: Schedules A, B & C. Instructions for the details.) |
| Column 2: | 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. |
| Column 3-6: | Indicate under these Columns the FY 2018 Actual Obligations by Expense Class (MOOE, FINEX and CO) of the GOCC/GFI as well as actual object classification of the obligations. |
| Column 7-10: | Indicate under these Columns the FY 2019 Current Program by Expense Class (MOOE, FINEX and CO) of the GOCC/GFI. |
| Column 11-22: | Indicate under these Columns the FY 2020 Proposed Program by Expense Class (MOOE, FINEX and CO) of the GOCC/GFI. This shall correspond, for each P/A/P, to the sum of the Total 2020 proposed program in Schedules A, B and C, Tier 1 and Tier 2 Proposal. |

BP FORM 201 - SCHEDULE A
OBLIGATIONS, BY OBJECT OF EXPENDITURES
MAINTENANCE AND OTHER OPERATING EXPENSES
(In P'000)

DEPARTMENT:					CORPORATION:					APPROPRIATION SOURCE (Please check): <input type="checkbox"/> New Appropriation (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations <input type="checkbox"/> Others (New Appropriation Transfers from SPFs; Supplemental)										YEAR (Please check): <input type="checkbox"/> 2018 - Actual Obligations <input type="checkbox"/> 2019 - Current Program <input type="checkbox"/> 2020 - Total Proposed Program <input type="checkbox"/> TIER 1 <input type="checkbox"/> TIER 2									
PROGRAM/ ACTIVITY/ PROJECT (1)	UACS Code(s) (2)	Travelling (3)	Training and Scholarship (4)	Supplies and Materials (5)	Utility (6)	Communication (7)	Awards/ Rewards and Prizes (8)	Survey, Research and Development (9)	Generation, Transmission and Distribution (10)	Confidential, Intelligence and Extraordinary (11)	Professional Services (12)	General Services (13)	Repairs and Maintenance (14)	Financial Assistance/ Subsidy (15)	Taxes, Insurance & Other Fees (16)	Labor and Wages (17)	Other MOOE												
																	Advertising (18)	Representation (19)	Printing and Publication (20)	Transportation and Delivery (21)	Rent/ Lease (22)	Membership Dues, Contributions to Org. (23)	Subscription (24)	TOTAL (25)					
A. COST STRUCTURE																													
I. General Administration and Support																													
a. Activity 1																													
TOTAL A.I																													
II. Support to Operations																													
a. Activity 1																													
b. Project 1																													
TOTAL A.II																													
III. Operations																													
Organizational Outcome 1																													
PROGRAM 1																													
SUB-PROGRAM 1																													
a. Activity 1																													
b. Project 1																													
Organizational Outcome n																													
PROGRAM n																													
SUB-PROGRAM n																													
a. Activity n																													
b. Project n																													
TOTAL A.III																													
TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS																													
TOTAL OBLIGATIONS																													
Prepared by:					Certified Correct:					Approved by:										Date:									
_____					_____					_____										_____									
BUDGET OFFICER					PLANNING OFFICER					CHIEF ACCOUNTANT					HEAD OF CORPORATION										DAY/MONTH/YEAR				

Including Associated Cost by P/A/P

BP FORM 201 - SCHEDULE B
OBLIGATIONS, BY OBJECT OF EXPENDITURES
FINANCIAL EXPENSES
(In P'000)

DEPARTMENT:	CORPORATION:	APPROPRIATION SOURCE (Please check): <input type="checkbox"/> New Appropriation (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations <input type="checkbox"/> Others (New Appropriation Transfers from SPFs; Supplemental)				YEAR (Please check): <input type="checkbox"/> 2018 - Actual Obligations <input type="checkbox"/> 2019 - Current Program <input type="checkbox"/> 2020 - Total Proposed Program <div style="display: flex; justify-content: space-between; font-size: small;"> TIER 1 TIER 2 </div>		
PROGRAM/ ACTIVITY/ PROJECT (1)	UACS Code(s) (2)	Management Supervision/ Trusteeship Fees (3)	Interest (4)	Guarantee Fees (5)	Bank Charges (6)	Commitment Fees (7)	Other Financial Charges (8)	TOTAL (9)
A. COST STRUCTURE I. General Administration and Support a. Activity 1 TOTAL A.I II. Support to Operations a. Activity 1 b. Project 1 TOTAL A.II III. Operations Organizational Outcome 1 PROGRAM 1 SUB-PROGRAM 1 a. Activity 1 b. Project 1 Organizational Outcome n PROGRAM n SUB-PROGRAM n a. Activity n b. Project n TOTAL A.III TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS TOTAL OBLIGATIONS								
Prepared by: <div style="display: flex; justify-content: space-between;"> _____ _____ </div> <div style="display: flex; justify-content: space-between; font-size: small;"> BUDGET OFFICER PLANNING OFFICER </div>			Certified Correct: <div style="text-align: center;">_____</div> <div style="text-align: center; font-size: small;">CHIEF ACCOUNTANT</div>		Approved by: <div style="text-align: center;">_____</div> <div style="text-align: center; font-size: small;">HEAD OF CORPORATION</div>		Date: <div style="text-align: center;">_____</div> <div style="text-align: center; font-size: small;">DAY/MONTH/YEAR</div>	

Including Associated Cost by P/A/P

BP FORM 201 - SCHEDULE C
OBLIGATIONS, BY OBJECT OF EXPENDITURES
CAPITAL OUTLAYS
(In P'000)

DEPARTMENT:	CORPORATION:			APPROPRIATION SOURCE (Please check): <input type="checkbox"/> New Appropriation (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations <input type="checkbox"/> Others (New Appropriation Transfers from SPFs; Supplemental)					YEAR (Please check): <input type="checkbox"/> 2018 - Actual Obligations <input type="checkbox"/> 2019 - Current Program <input type="checkbox"/> 2020 - Total Proposed Program <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"> <input type="checkbox"/> TIER 1 <input type="checkbox"/> TIER 2 </div>					
PROGRAM/ ACTIVITY/ PROJECT (1)	UACS Code(s) (2)	Investments Outlay (3)	Loans Outlay (4)	Investment Property Outlay (5)	Land & Land Improvements Outlay (6)	Infrastructure Outlay (7)	Buildings and Structures Outlay (8)	Machinery and Equipment Outlay (9)	Transportation Equipment Outlay (10)	Furniture, Fixtures and Books Outlay (11)	Biological Assets Outlay (12)	Intangible Assets Outlay (13)	TOTAL (14)	
A. COST STRUCTURE I. General Administration and Support a. Activity 1 TOTAL A.I II. Support to Operations a. Activity 1 b. Project 1 TOTAL A.II III. Operations Organizational Outcome 1 PROGRAM 1 SUB-PROGRAM 1 a. Activity 1 b. Project 1 Organizational Outcome n PROGRAM n SUB-PROGRAM n a. Activity n b. Project n TOTAL A.III TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS TOTAL OBLIGATIONS														
Prepared by:				Certified Correct:				Approved by:			Date:			
_____ BUDGET OFFICER				_____ PLANNING OFFICER				_____ CHIEF ACCOUNTANT			_____ HEAD OF CORPORATION		_____ DAY/MONTH/YEAR	

Including Associated Cost by P/A/P

BP FORM 201 (SCHEDULES A, B AND C) SUMMARY OF OBLIGATIONS AND PROPOSED PROGRAMS/PROJECTS

Instructions

The schedules A (MOOE), B (FINEX) and C (CO) shall be prepared by GOCC/GFI, by appropriation source (e.g., New GAA and Automatic) and by year (FYs 2018-Actual, 2019-Current, 2020-Total Proposed Program). The 2020 proposed program shall reflect the budget proposals Tier 1, Tier 2 and total proposals. ***In the case of FY 2018 Actual Obligations, these should include obligations funded from FY 2017 Appropriations.*** These BP Forms shall reflect the budget proposal of the Central Office and all operating units (to be specifically shown therein) of the GOCC/GFI.

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. P/A/Ps shall follow the general categorization in the General Appropriation Act as follows: General Administration and Support, Support to Operations, and Operations.

Column 2: **UACS 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.

Columns 3 to last Column: – Indicate the funding requirements for each major expense category. For each major expense category, provide details/breakdown by sub-object using the UACS object of expenditure. Refer to Annex B of the FY 2020 Budget Call for the specific guidelines on the allocation for object of expenditures.

ANNEX C

SUMMARY OF REGIONAL DEVELOPMENT COUNCILS' INPUTS AND RECOMMENDATION ON GOCCS NEW AND EXPANDED PROGRAMS AND PROJECTS

SUMMARY OF RDC INPUTS AND RECOMMENDATIONS ON GOCC NEW AND EXPANDED PROGRAMS AND PROJECTS
FY 2020 BUDGET
(In Thousand Pesos)

Department/GOCC: _____

PROGRAMS/ACTIVITIES/ PROJECTS	BUDGET ALLOCATION					RDC INPUT/ RECOMMENDATION	GOCC CO FEEDBACK		
	TIER 1	TIER 2 *	GOCC Central Office						
			Included in the Budget Proposal	Not Included in the Budget Proposal	Total				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
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: _____ <i>Budget Officer</i> <i>Planning Officer</i>						APPROVED BY: _____ <i>Head of Corporation</i>			

* 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/GFI programs, activities and projects (PAPs). It is to be prepared by the GOCC/GFI Central Offices (GOCC/GFI COs) in coordination with GOCC/GFI Regional Offices (GOCC/GFI ROs).

- | | |
|-----------------|--|
| Column 1 | Indicate the specific program, activity or project that formed the subject of RDC input or recommendation. ¹ A detailed breakdown per regions pertinent to each entry must be made. |
| Column 2 | Reflect the amounts allocated by the central office by program, activity or project to the regions corresponding to Tier 1. |
| Column 3 | Reflect the Tier 2 proposal of programs, activities or projects recommended by the RDC (or resulting from agreements within the RDC). ² Each program, project, or activity should have a corresponding DBM Form 709 and supporting RDC document(s). |
| Column 4 | Reflect the amount of Tier 2 proposal in column 3 that is INCLUDED in the GOCC/GFI budget proposal for Tier 2 submitted to the DBM. |
| Column 5 | Reflect the amount of Tier 2 proposal in column 3 that is NOT INCLUDED in the GOCC/GFI budget proposal for Tier 2 submitted to the DBM. |
| Column 6 | Reflect the total of column 4 and column 5 for each program, activity or project. |
| Column 7 | State in this column the rationale of the inputs and recommendations of the RDC on GOCC/GFI PAPs for Tier 1 and Tier 2. ³ |
| Column 8 | State in this column the feedback of the GOCC/GFI Central Office to the inputs and recommendations of the RDC on GOCC/GFI PAPs in Column 7. ⁴ |

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

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

³ 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/GFI mandate or target organizational outcomes, etc. It can also include other information pertinent to the program or project such as implementation readiness.

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

ANNEX D

REPORT OF CIVIL SOCIETY ORGANIZATIONS' INPUTS ON GOCCS ONGOING AND NEW SPENDING PROJECTS AND ACTIVITIES

REPORT OF CSOs' INPUTS ON ONGOING AND NEW SPENDING PROJECTS AND ACTIVITIES
FY 2020 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			
	PROGRAM 1 Project/s Activity/ies PROGRAM 2 Project/s Activity/ies						
GRAND TOTAL:							
PREPARED BY:			APPROVED BY:			DATE:	
_____ <i>Planning Officer/CSO Focal Person</i>			_____ <i>Head of GOCC</i>			_____ <i>DAY/MO/YEAR</i>	

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/GFI Central Offices (GOCC/GFI COs) for GOCC/GFI ongoing/new spending/expansion projects and activities for FY 2020.

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/GFI 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 2020. 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/GFI 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/GFI program/project assessment and planning with participation of CSOs or under GOCC/GFI continuing consultative mechanisms, and/or
- engagement through Budget Partnership Agreements (BPAs).

The GOCC/GFI 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/GFI 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/GFI in their submitted budget proposal. The amounts shall reflect, likewise, the adjusted regional distribution by activity/project submitted by the GOCC/GFI COs to DBM.

Indicate the **Total** of the amounts.

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

CALENDAR OF ACTIVITIES

FY 2020 DETAILED BUDGET PREPARATION CALENDAR

ACTIVITY	2020 Calendar	Responsible Unit	
		within DBM	Outside DBM
1. Budget Forum			
i. DBM Officials and Staff	January 24, 2019	BTB	
ii. National Government Agencies	January 25, 2019 (AM)	BTB	
iii. Government Corporations	January 25, 2019 (PM)	BMB-C	
2. RDC Consultation/Dialogue with Selected GOCC Central Offices (CO)/ROs	February 2019		GOCCs/GFIs
3. Consultations with:	February 2019		
i. Regional Development Councils			NEDA
ii. Civil Society Organizations			GOCCs/GFIs
iii. Other Stakeholders under the Assistance to Municipalities			DILG
4. Submission (thru OSBP) of B.P. Form Nos. 201 A, B, C - Past Year's Actual Obligation	January 28 - February 15, 2019		GOCCs/GFIs
5. Presentation to the DBM Secretary of the Tier I Level	March 14-15, 2019	BTB	
6. Sending of Letters to GOCCs/GFIs informing them of their Tier I Level	March 19-21, 2019	BTB, BMB-C	
7. Presentation to the President and the Cabinet of the Approved Tier 1 Level of Department/Agency/Special Purposes Funds (SPFs)	March 25, 2019	FPRB	
8. Issuance of NBM for Budget Priorities Framework and Tier I Level Ceiling	March 27, 2019	FPRB	
9. Submission (thru OSBPS) and Hard Copies of the FY 2020 Budget Proposals Tiers 1 (FEs) and 2 as well as Summary of Outyear Requirements	March 28-May 3, 2019		GOCCs/GFIs
10. Conduct of Technical Budget Hearings for Tier 2 (New Spending) Proposals, including Program Convergence Budgeting (PCB)	April 22-May 20, 2019	BMB-C	GOCCs/GFIs
11. Conduct of ERB Hearings for Tier 2 Level, including PCB	May 22-June 5, 2019	BTB, BMB-C	
12. Sending of Confirmation Letters to GOCCs/GFIs of the Total Budget Levels (Tiers 1 and 2)	June 13-14, 2019	BTB, BMB-C	
13. Presentation to the President and the Cabinet of the FY 2020 Proposed Budget Levels of Department/Agency/SPFs	June 17, 2019	FPRB	
14. Finalization of National Expenditure Program (NEP), Budget of Expenditures and Sources of Financing (BESF) Tables, Staffing Summary, President's Budget Message	June 19 - 24, 2019	BTB, BMB-C ICTSS, LS, FPRB, OPCCB	
15. Printing of FY 2020 Budget Documents	June 25 - July 6, 2019	BTB, BMB-C ICTSS, LS, FPRB, OPCCB	
16. Submission of the FY 2020 Budget Documents to the President	July 8, 2019	OSEC & BTB	
17. Submission of the FY 2020 President's Budget to Congress (Day of the State of the Nation Address)	July 22, 2019	BTB	