



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



**CORPORATE BUDGET MEMORANDUM**

No. 45

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

**SUBJECT** : **CORPORATE BUDGET CALL FOR FY 2024**

**DATE** : 12 JANUARY 2023

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**1.0 BACKGROUND AND RATIONALE**

- 1.1 Executive Order (EO) No. 518 prescribes that the budgetary requests of GOCCs shall observe the format and timetable as determined by the DBM, consistent with the national government policy for the formulation of the national budget, representing the totality of government revenue, expenditure, and debt.
- 1.2 Towards this end, the FY 2024 budgetary support to GOCCs shall be aligned with the national budgeting and public financial management systems, and consistent with budget and compensation laws, rules, and regulations, expounded in the sections below.

**2.0 EXPENDITURE MANAGEMENT FRAMEWORK**

- 2.1 The FY 2024 budget proposal of GOCCs/GFIs should be consistent with the policies enumerated below:
  - 2.1.1 The FY 2024 budget is poised to respond to the expected continuing headwinds brought about by the Russia-Ukraine war, the external recessionary pressures that inflation has stoked and the economic scarring which COVID-19 has wrought on our economy.
  - 2.1.2 With clear macro-economic objectives set in place by the FY 2022-2028 Medium-Term Fiscal Framework (MTFF), the FY 2024

has a blueprint by which it can achieve the **8-point Socioeconomic Agenda** and the **Philippine Development Plan (2023-2028)**.

- 2.1.2.1 Programs which support the achievement of the targets set in the Administration's MTFF are given priority. The MTFF<sup>1</sup> is a comprehensive fiscal strategy which seeks to attain short-term macro-fiscal stability while steering the economy back to its high-growth trajectory and promoting medium-term fiscal sustainability. It aims to consolidate the resources of the National Government in order to optimize its use and gain its maximum benefit and multiplier effects for the economy.
- 2.1.3 Continuing emphasis on infrastructure development, including the Build Better More program, as well as digital and social infrastructure. However, increased infrastructure spending will not, in any way, detract from the full support provided to the poorest, lagging, climate change and disaster risk vulnerable areas nor the social sector, and basic public services.
- 2.1.4 Provision of funds for capacity-building programs for LGUs to enable them to assume the devolved functions and services.
- 2.1.5 Strengthening the vertical and horizontal linkages, over the medium term, between and among the GOCCs/GFIs, the Department to which they are attached, subsidiaries, other government instrumentalities, and equivalent bodies, by:
  - 2.1.5.1 Ensuring that policies and programs, such as GOCC/GFI budgets and operations, as well as their production, financial and other corporate targets, and disposition of profits, are consistent with sectoral policies and programs;
  - 2.1.5.2 Ensuring no duplication in the delivery of public goods and services through a holistic assessment of priorities, targets, and accomplishments; and
  - 2.1.5.3 Enabling the provision of immediate support or aid by any of them to the national government in the event of resource constraints.

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<sup>1</sup> Adopted through the House Concurrent Resolution No. 2 dated August 1, 2022 and Senate Concurrent Resolution No. 3 dated September 7, 2022. Available at [https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/basic\\_19/HCR0002.pdf](https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/basic_19/HCR0002.pdf) and <http://legacy.senate.gov.ph/lisdata/3845135627!.pdf>, respectively. (To be updated as applicable)



- 2.1.6 The Heads of GOCC/GFI with regional presence<sup>2</sup> shall be held accountable for ensuring GOCC/GFI's compliance with applicable policies, rules, and regulations of the Regional Development Council review process.
- 2.2 Fully aware, however, of the competing demands of government programs against a backdrop of limited resources, the FY 2024 budget will ensure that only implementation-ready GOCC/GFI proposals are included. This means that the GOCC/GFI budget proposals are expected to contain concrete program plans and designs that outline key procurement and implementation milestones, including specific project locations and beneficiaries. The government will also look into the GOCCs/GFIs' previous year budget utilization and performance as part of its evaluation process.
- 2.3 The government will continue the adoption of the following administrative reforms for greater budget transparency, openness, accountability and reliability:
- 2.3.1 2-Tier Budgeting Approach (2TBA);
  - 2.3.2 Unified Accounts Code Structure (UACS);
  - 2.3.3 Program-based budgeting structure through the Program Expenditure Classification (PREXC) approach;
  - 2.3.4 Disaggregation of lump-sum amounts within the agency specific budgets to reflect the program/activity/project (P/A/P), implementing agencies and/or regional or local levels;
  - 2.3.5 Cash Budgeting System (CBS) pursuant to EO No. 91, s. 2019 which emphasizes funding of implementation-ready programs, activities, and projects which can be completed within the fiscal year, or until the allowable implementation period as provided in the applicable general and special provisions of the GAA, if any;
  - 2.3.6 A well-functioning, results-based and credible monitoring and evaluation system that will provide evidence-based information;
  - 2.3.7 Program Convergence Budgeting (PCB) to link, harmonize, and synchronize the timing of critical program interventions; and
  - 2.3.8 Open Government Partnership (OGP) to strengthen participation of Civil Society Organizations (CSOs) and to ensure sustainability of budget and governance reforms.

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<sup>2</sup> GOCC/GFIs with regional offices and to which subsidy/equity may be directly attributed to such regional offices (i.e., NDA, NIA, PCA, etc)

## 2.4 Total Resource Budgeting

- 2.4.1 GOCCs/GFIs shall fully reflect in their budget proposals all sources of funds, such as corporate funds, borrowings, fund transfers from other agencies, and budgetary support from the national government.
- 2.4.2 All funding requirements of the GOCCs/GFIs, including contingent liabilities, sizeable liabilities due from previous years' suppliers' contracts and other multi-year obligations or multi-year agency projects, must be identified in the budget submissions.

## 2.5 Financial independence of GOCCs/GFIs

- 2.5.1 GOCCs/GFIs shall observe fiscal responsibility in proposing budgetary support from the national government through the following:
  - 2.5.1.1 Implementing measures to enhance corporate revenue generation, cost recovery, and improve operational efficiency;
  - 2.5.1.2 Initiating the study to streamline the organization, including privatization of certain GOCC operations and assets, subject to the recommendation of Governance Commission for GOCCs (GCG), (for GOCCs covered by RA 10149) and the DBM (for GOCCs exempted under RA 10149); and,
  - 2.5.1.3 Maximizing available resources through other means, such as external financing, and sale/lease of assets, among others.

## 2.6 Resource Optimization

GOCCs/GFIs are encouraged to maximize their budget by means of the following:

- 2.6.1 Ensuring that budget proposals are channeled to priority ongoing programs and projects for completion that will have an impact on economic growth and increase productivity;
- 2.6.2 Identifying/implementing programs/projects with the potential to generate revenues. In cases where revenues are already being generated for services rendered, measures such as the improvement of the quality of service delivery and reduction in



the cost of production should be adopted to further increase revenues; and

2.6.3 Undertaking measures to ensure that the costs of services rendered/delivered are recovered.

## 2.7 Focused Resource Utilization

2.7.1 GOCCs/GFIs shall refrain from undertaking activities and programs that other national government agencies, LGUs or other government corporations are mandated by law to perform. Complementation/convergence in the identification and implementation of the programs and projects among said agencies shall be observed to avoid duplication, maximize benefits, and promote greater efficiency in service delivery.

## 3.0 GOCC/GFI BUDGET LEVELS

3.1 As a general rule, income and/or revenues collected by GOCCs/GFIs from all sources shall be used to cover their operating requirements. In case of any deficiency, the National Government may provide support through the following:

3.1.1 **Subsidy for Operations.** Amounts granted to GOCCs/GFIs to cover operational expenses that are not supported by corporate revenues or to cover corporate deficits and losses;

3.1.2 **Subsidy for Programs/Projects.** Amounts granted to GOCCs/GFIs for the implementation of development programs/projects, subject to prioritization and alignment with the Budget Priorities Framework;

3.1.3 **Equity.** The amount received by GOCCs/GFIs as payment of capital subscriptions. Generally, capital investment of the National Government in said corporations which forms part of their capitalization, provided that corporate equity investments shall be within the limit of the authorized capital stock of the requesting corporation (Section 21, EO 518);

3.1.4 **Shares from special laws.** Provision of support governed by special laws creating Special Account in the General Fund, i.e., Republic Act (RA) No. 9593 (The Tourism Act of 2009), RA No. 11524 (Coconut Farmers and Industry Trust Fund Act), RA No. 8424 (Tobacco Inspection Fees), RA No. 11371 (Murang Kuryente Act), among others; and,

3.1.5 **Other forms of budgetary support.** This covers items that are not supported by corporate revenues or corporate deficits and

losses, i.e., Tax Subsidy, Net Lending, Conversion of NG Advances into Subsidy/Equity; subject to the DOF endorsement/approval.

- 3.2 The total budget proposal of GOCCs/GFIs shall be based on the total cash requirements of: (a) ongoing P/A/Ps under Tier 1; and (b) new and expanded spending under Tier 2.
- 3.3 The future cost of ongoing and existing policies shall be determined through the formulation of the Forward Estimates (FEs) for FYs 2024-2026.

Consistent with 2TBA, the discussion and deliberation on ongoing/existing programs/activities/projects (PAPs) for FY 2024-2026 shall be done separately from the consideration of new spending proposals and expansion of existing PAPs. Tier 1, which refers to the first phase of the 2TBA shall consist of the estimated actual cash requirements for ongoing PAPs and commitments at the same cost and quality. Meanwhile, the requirements for expanded/new proposals are taken up under Tier 2. The latter proposals shall be guided by the Budget Priorities Framework which shall be covered by a separate issuance.

The details on the guidelines for the formulation of the FYs 2024-2026 FEs are provided in **Annex A**.

#### 4.0 **GENERAL SUBMISSION REQUIREMENTS**

- 4.1 All Budget Preparation (BP) Forms shall be accomplished consistent with **Annex B** (BP Guidelines, Forms, and Instructions) of this CBM.
- 4.2 The required submission modality is via the Online Submission of Budget Proposals System (OSBPS) v2.0, including those forms considered as "Not Applicable" to the GOCC/GFI concerned. One (1) hard copy thereof, generated from the OSBPS v2.0, must be submitted to the DBM, the transmittal letter duly signed by the head of the GOCC and the budget proposal approved by the Governing Board.
  - 4.2.1 It must be emphasized that the hard copy must have the same content as the encoded data under the OSBPS v2.0. In case the same is inconsistent with the encoded data under the OSBPS v2.0, the latter shall prevail and will be regarded as the official submission of the GOCCs/GFIs.
- 4.3 Strict adherence to the submission deadlines specified in **Annex C** (Calendar of Activities) of this CBM should be observed.
- 4.4 To enable the DBM to thoroughly evaluate the proposed amendment, deletion, or addition of special provisions, GOCCs/GFIs are required to completely fill out DBM Form 701, especially the justification for the



revision, deletion, or inclusion of such provisions, taking into account the legal basis/es and conformity with existing budgeting, accounting, auditing, and other pertinent laws, rules, regulations, and policies. Incomplete DBM Form 701 shall be a ground for not considering the proposed special provisions.

- 4.5 All BP Forms and supporting documents cited in this CBM shall be submitted to the Administrative Service-Central Records Division (AS-CRD), Ground Floor, DBM Building III, General Solano St., San Miguel, Manila.

## 5.0 **SPECIFIC SUBMISSION REQUIREMENTS**

- 5.1 For budget proposals of GOCCs/GFIs involving specific concerns, the endorsement of pertinent departments/agencies/entities is required as follows:

<b>Endorsing Entity</b>	<b>Subject of Endorsement</b>
DA	Research and Development (R&D) in Agriculture and Fisheries
PSA	Systems of Designated Statistics pursuant to E.O. No. 352
DICT	ISSP in support of ICT-related proposals
NEDA	New Infrastructure projects as covered by approved TRIP and Updated PIP
OPAPRU	Payapa at Masaganang Pamayanan (PAMANA) Program
DOF	Proposals for Net Lending, Conversion of NG Advances into Subsidy/Equity Borrowings Program and Investment Plan
GCG	GOCC Performance Review (for GOCCs covered under RA 10149)
DOE (IAEECC)	Government Energy Efficiency Projects

- 5.2 Consistent with Section 13 Chapter III, of RA No. 7638, the NEA, NPC and PNOC shall submit, in addition to the forms enumerated in this CBM, the budget forms prescribed under CBC No. 24, reflecting the four-year financial and physical reports of the GOCCs:

- 5.2.1 Two immediately preceding years' audited/actual reports
- 5.2.2 Current year Level
- 5.2.3 Proposed Level

- 5.3 Budget proposal of the Philippine Center for Economic Development should cover those activities to be implemented within the Calendar Year (CY) 2024 (i.e., January to December 2024 only), irrespective of the Academic Year.
- 5.4 Similarly, budget proposals of participating GOCCs/GFIs for PAPs which form part of the convergence programs shall be limited only to the specific priority programs and projects of a PCB duly coordinated with PCB Lead Agencies. To this end, PCB lead agencies shall ensure proper coordination with participating agencies to determine the contribution of each agency to the attainment of the targets of a PCB program.

<b>Lead Dept/Agency</b>	<b>PCB Program</b>
DA	Agriculture Development Program
DOT	Tourism Development Program
DTI	Export Development Program
DENR	Risk Resiliency Program
CPD	National Program on Population and Family Planning
OCS	Zero Hunger Program

These lead departments/agencies are also identified in the matrix attached to DBM Form 708 in Annex B of this CBM.

- 5.5 All projects endorsed by the responsible departments/agencies shall still be subject to DBM evaluation.
- 5.6 GOCCs/GFIs are also reminded to tag the following activities in the OSBPS v2.0:
- 5.6.1 Classification of Functions of Government (COFOG) which should be to the second level category, i.e., sub-sector level, and re-categorization of GAS and STO from General Services to the appropriate Function/Sector of the GOCC/GFI in accordance with item 5.1 of COA-DBM-DOF Joint Circular (JC) No. 1 dated August 11, 2017; and
- 5.6.2 Budgets for Climate Change per DBM-CCC Joint Memorandum Circular (JMC) No. 2015-1 dated March 24, 2015.



5.7 Relative to the FY 2024 Gender and Development (GAD) Plan and Budget (GPB), the Philippine Commission on Women (PCW) shall issue a separate circular on the specific details of its submission.

6.0 For compliance.

  
**AMENAH F. PANGANDAMAN**  
Secretary



# **ANNEX A**

## **GUIDELINES ON THE COMPUTATION OF TIER 1 AND TIER 2 LEVELS**



## ANNEX 'A'

### GENERAL GUIDELINES (Tier 1 and Tier 2 Computation)

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

TIER 1	TIER 2
DEFINITION	
Estimated actual cash requirements for ongoing P/A/Ps and commitments at the same scope and quality.	<p>The amount available for the budget 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, the financial impact of the implementation of E.O. 138<sup>3</sup>, s. 2021.</p> <p>Two processes are covered:</p> <ol style="list-style-type: none"> <li>1. Allocation of the fiscal space, prioritizing the required expansion of existing P/A/Ps in terms of changes in scope, beneficiaries, timeframe, or outputs, and if funds are available, the new priority P/A/Ps in the PDP approved by the NEDA Board and stated in the Budget Priorities Framework (BPF); and</li> <li>2. Proposals for the scaling up/expansion of existing P/A/Ps retained for implementation of GOCCs/GFIs in terms of policy change not previously approved such as scope, beneficiaries, design or implementation schedule.</li> </ol>
COMPOSITION	
1. Formulated Tier 1 FEs for FYs 2024-2026 - known budgetary amounts that are essential for the continued implementation of existing approved P/A/Ps	<p>1. FY 2024 Tier 2 high priority new &amp; expanded, implementation-ready infrastructure P/A/Ps, included in the PIP 2023-2028 and TRIP FYs 2024-2026, and with NEDA Board and/or Investment Coordination Committee (ICC) approval as of March 31, 2023, but not yet funded in Tier 1.</p> <p>The corresponding requirements of these Tier 2 proposals for FYs 2025-2026 shall also be taken into</p>

<sup>3</sup> Full Devolution of Certain Functions of the Executive Branch to Local Governments, Creation of a Committee on Devotion, and for Other Purposes

TIER 1	TIER 2
	<p>consideration for medium-term planning and programming.</p> <p>2. Proposals for the scaling up of activities in terms of policy change not previously approved such as scope, beneficiaries, design or implementation schedule which are included under the updated PDP and BPF.</p> <p>3. This also encompasses the essential operations, maintenance, asset replacement and minor capital costs, including funding required for technical assistance programs to LGUs and those under the Organizational Effectiveness Proposals (OEPs) of agencies as a result of the devolution of functions to LGUs<sup>4</sup>.</p>

### SPECIFIC GUIDELINES (Tier 1 and Tier 2 Computation)

#### 1.0 Preparation of Forward Estimates for FYs 2024-2026

- 1.1 FEs refer to the three-year estimate of the future costs of ongoing policies and existing PAPs **considering any expansion/ reduction of the said PAPs.**
- 1.2 The FEs for FYs 2024-2026 shall be formulated by the DBM in consultation with the GOCCs/GFIs concerned.
- 1.3 The FEs shall consider the adjustments arising from changes in macro-economic parameters<sup>5</sup>, namely, foreign exchange rate and inflation rate.
  - 1.3.1 The foreign exchange rate of **P55.00 : \$1.00** shall be used in determining the peso equivalent of dollar-denominated currencies. This rate shall be applied for FY 2024 until FY 2026.
  - 1.3.2 The inflation rate of **3.0 percent** shall only be used in formulating FYs 2024-2026 MOOE levels for indexed items or those mandatory expenditure items that are affected by changes in the prices of commodities.

<sup>4</sup> As contained in EO No. 138

<sup>5</sup> Approved by the Development Budget Coordination Committee (DBCC) on December 5, 2022



- 1.4 The budgetary requirements in the FYs 2024-2026 FEs shall incorporate changes resulting from the GOCC/GFI's 2022 Budget Utilization Rate (BUR) computed as current year's obligation (for MOOE and CO, as of December 31, 2022) over allotment on a per P/A/P BUR of the GOCC/GFI.
- 1.5 Estimates based on demand driven parameters, e.g. population-based P/A/Ps 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 FYs 2024-2026 FEs.

## 2.0 Details of Tier 1 and 2 classifications

### Maintenance and Other Operating Expenses (MOOE)

TIER 1	TIER 2
<ul style="list-style-type: none"> <li>Funding requirements to implement ongoing P/A/Ps, after taking into consideration available internally-generated funds;</li> <li>On-going infrastructure projects of GOCCs with subsidy support, including those with Certificate of Budget Inclusion (CBI) as approved by their respective Boards;</li> <li>Funding requirements for subsidy support sourced from the shares from a special law or Special Account in the General Fund (SAGF) shall be subject to the conditions set forth in the law as well as the implementing, budgeting, rules and regulations governing the SAGF.</li> <li>Approved projects covered by the updated CBI reflecting the cash requirements that shall be paid within the year in consideration; and</li> <li>Budgetary support to address funding deficiencies relative to reasonable costs needed to ensure the operation of newly completed facilities as of December 2022</li> </ul>	<ul style="list-style-type: none"> <li>Funding requirements to cover new or expanded existing P/A/Ps, as identified under the updated PDP and BPF;</li> <li>MOOE costs not included in the FEs: <ul style="list-style-type: none"> <li>Due to changes in demand-driven parameters of Medium Term Expenditure Plans (MTEP);</li> <li>Already approved rolling development or expansion plans;</li> </ul> </li> <li>New/expansion of infrastructure subsidy support to GOCCs;</li> <li>Maintenance costs and spare parts for projects <b>to be completed</b> by 2023;</li> <li>Adjustments based on submission of certifications not received before the deadline of the submission of Tier 1 for the funding requirements to cover the transfers from the GOCCs to the LGUs as mentioned in Tier 1, pursuant to the Mandanas-Garcia ruling;</li> <li>New major capital projects to be implemented starting FY 2024, and ongoing major capital projects with</li> </ul>

TIER 1	TIER 2
	<p>updated project scope/cost, implementation and loan validity schedule, and source of financing approved by the NEDA Board and/or ICC-Cabinet Committee as of March 31, 2023</p> <ul style="list-style-type: none"> <li>• New foreign-assisted projects due for negotiation in FY 2023 and implementation in FY 2024 as contained in the programming documents of the lending institution/donor/grantor as certified by the DOF. These shall be evaluated by DBM for possible inclusion of the loan proceeds component under the Unprogrammed Appropriations.</li> </ul>

**Capital Outlays (CO) for GOCCs with equity contribution and SAGF**

TIER 1	TIER 2
<ul style="list-style-type: none"> <li>• The cost of ongoing infrastructure and other capital projects that have been approved in previous years, may be covered by NG equity infusion to the GOCC/GFI in consideration of the available unpaid NG subscription balances based on the total authorized capitalization prescribed under the GOCCs/GFIs charters and other special laws.</li> <li>• Approved projects covered by updated CBI reflecting the cash requirements that shall be paid within the year in consideration.</li> </ul>	<ul style="list-style-type: none"> <li>• Proposed new infrastructure projects included in the approved TRIP FYs 2024-2026, may likewise be covered by NG equity infusion to the GOCC/GFI in consideration of the available unpaid NG subscription balances after taking into account the ongoing infrastructure and other capital projects.</li> <li>• New major capital projects to be implemented starting FY 2024, and ongoing major capital projects with updated project scope/cost, implementation and source of financing approved by the NEDA Board and/or ICC-Cabinet</li> <li>• Other proposed new and expanded capital outlays that are non-infrastructure in nature, which are implementation-ready.</li> </ul>

**---Nothing Follows under ANNEX A---**

# **ANNEX B**

## **BUDGET PREPARATION FORMS AND INSTRUCTIONS**



## ANNEX B-1

### CHECKLIST OF BUDGET PREPARATION FORMS

DBM Forms	Particulars	
	<b>Board-Approval/Resolution</b>	<input type="checkbox"/>
<b>201</b>	<b>Summary of Obligations and Proposed Programs/Projects</b>	<input type="checkbox"/>
700	Corporate Strategic Measures	<input type="checkbox"/>
701	Proposed Provisions	<input type="checkbox"/>
702	Statement of Financial Position <u>1/</u>	<input type="checkbox"/>
703	Statement of Financial Performance <u>1/</u>	<input type="checkbox"/>
703 - A	Staffing Summary (Summary of Personnel Services)	<input type="checkbox"/>
703 - B	Details of Maintenance and Other Operating Expenses	<input type="checkbox"/>
703 - C	Details of Capital Outlays	<input type="checkbox"/>
703 - D	Annual Procurement Plan (APP) <u>2/</u>	<input type="checkbox"/>
704	Statement of Cash Flows <u>1/</u>	<input type="checkbox"/>
705	Comparative Sources of Funds <u>1/</u>	<input type="checkbox"/>
706	Uses of Funds by Expense Class <u>1/</u>	<input type="checkbox"/>
707	Summary of Outyear Requirements	<input type="checkbox"/>
708	Convergence Programs and Projects	<input type="checkbox"/>
709	Proposal for New or Expanded Locally-Funded Projects	<input type="checkbox"/>
710	Proposal for New Foreign-Assisted Projects	<input type="checkbox"/>
711	Climate Change Expenditures	<input type="checkbox"/>
712	Summary of RDC Inputs and Recommendations on GOCC New and Expanded Programs and Projects	<input type="checkbox"/>
713	Report of CSOs' Inputs on Ongoing and New Spending Projects and Activities	<input type="checkbox"/>

Notes:

1/ Forms necessary for Budget of Expenditures and Sources of Financing (BESF) Tables E

2/ Attach the APP submitted to the GPPB-TSO

**SUMMARY OF OBLIGATIONS AND PROPOSED PROGRAMS/PROJECTS**  
(In P'000)

<b>DEPARTMENT:</b>																										
<b>CORPORATION:</b>																										
Cost Structure/ Program/ Activities/ Projects	2022 ACTUAL						2023 CURRENT					2024 PROPOSED PROGRAM														
	UAC S Code(s)	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	TIER 1					TIER 2					TOTAL PROPOSED PROGRAM				
												PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
( 1 )	(2)	(3)	(3)	(4)	(5)	(6)	(7)	(7)	(8)	(9)	(10)	(11)	(11)	(12)	(13)	(14)	(17)	(15)	(16)	(17)	(18)	(22)	(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																										
<b>Prepared by:</b>							<b>Certified Correct:</b>					<b>Approved by:</b>					<b>Date:</b>									
_____							_____					_____					_____									
BUDGET OFFICER							PLANNING OFFICER					CHIEF ACCOUNTANT					HEAD OF CORPORATION									
																	DAY/MONTH/YEAR									

**DBM Form No. 201**  
**SUMMARY OF OBLIGATIONS AND PROPOSED PROGRAMS/PROJECTS**

**INSTRUCTIONS**

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

**This form shall be accomplished by GOCCs/GFIs with provision/proposal for Budgetary Support from National Government (NG), whether NG Subsidy and/or Equity Contribution.**

Reflected herein is the summary of obligations and proposed programs and projects which includes the programs/activities/projects (P/A/Ps) or components thereof that address specific commitments of the government, with 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.
- 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.
- Columns 3-6:** Indicate under these Columns the FY 2022 Actual Obligations by Expense Class<sup>6</sup> of the GOCC/GFI as well as the actual object classification of the obligations.
- Columns 7-10:** Indicate under these Columns the FY 2023 Current Program by Expense Class<sup>6</sup> of the GOCC/GFI.
- Columns 11-22:** Indicate under these Columns the FY 2024 Proposed Program by Expense Class<sup>6</sup> of the GOCC/GFI. This shall correspond, for each P/A/P, to the sum of the Total 2024 proposed program presented in Tier 1 and Tier 2 Proposal.

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<sup>6</sup> i.e., For regular subsidies/equity: MOOE - Subsidy and CO - Equity Contribution, while for GOCCs/GFIs with SAGF: PS, MOOE and CO



**CORPORATE STRATEGIC MEASURES**  
FY \_\_\_\_\_

☐ Corporate Operating Budget  
☐ Budget Proposal

DEPARTMENT:

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

**II. PERFORMANCE MEASUREMENT****PART A. FINANCIAL PERFORMANCE (In Thousand Pesos)**

Program/Sub-Program	GCG STRATEGIC MEASURES and GAA PERFORMANCE INFORMATION	FY _____				FY _____				CY _____				FY _____			
		Audited				Audited/Actual				Current Program / 1				Proposed / 2			
		NG Support	Borrowings	Corp. Funds	TOTAL	NG Support	Borrowings	Corp. Funds	TOTAL	NG Support	Borrowings	Corp. Funds	TOTAL	NG Support	Borrowings	Corp. Funds	TOTAL
I. GAS																	
II. STO																	
III. OPERATIONS																	
TOTAL																	

**PART B. PHYSICAL PERFORMANCE**

STRATEGIC OBJECTIVES	GCG STRATEGIC MEASURES and GAA PERFORMANCE INFORMATION	VALIDATED BASELINE DATA		ACTUAL	TARGETS	PROPOSED
		FY _____	FY _____	FY _____	FY _____	CY _____

1/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts.

2/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies.  
For Budget Proposal purposes, amounts shall be as projected.

PREPARED BY:

APPROVED BY:

PLANNING OFFICER

BUDGET OFFICER

HEAD OF CORPORATION

**DBM Form No. 700**  
**CORPORATE STRATEGIC MEASURES**

**INSTRUCTIONS**

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

**This form shall be accomplished by all GOCCs/GFIs with or without Budgetary Support from the National Government.**

**I. Corporate Profile**

This portion provides the following corporate information:

- A. Brief Statement of Corporate Objectives
- B. Corporate Priorities of 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

**II. Performance Measurement**

**PART A: FINANCIAL PERFORMANCE**

**Program/Sub-Program** - present in detail by cost structure, i.e., GAS, STO and Operations, down to each P/A/P as presented in the annual GAA for GOCCs/GFIs subsidized by the national government.

**GCG Strategic Measures and GAA Performance Information** - contains the Success Indicator Descriptions consistent with the PES Form 2 submitted to the GCG and the Performance Information presented in the Current Year GAA.

**Budget Allocation** - FY 2022 actual and cost provision proposed for FY 2023 and FY 2024 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.*

## **PART B: PHYSICAL PERFORMANCE**

This portion shall contain a presentation of the strategic measures and performance information of GOCCs/GFIs consistent with:

- a. The Performance Scorecard (PES Form No. 2) submitted to the Governance Commission for Government-Owned and/or Controlled Corporations (GCG) for GOCCs under the GCG per RA No. 10149; **AND**
- b. Approved PREX-C Performance Information portion found in Volume II of the annual General Appropriations Act (GAA) for GOCCs under the jurisdiction of the DBM.



**PROPOSED PROVISIONS**

Fiscal Year 2024

<b>DEPARTMENT:</b>		
<b>CORPORATION:</b>		
<b>AUTHORIZED FOR FY 2023</b> (Provision in the 2023 GAA)	<b>PROPOSAL FOR 2024 <sup>1/</sup></b>	<b>JUSTIFICATION <sup>2/</sup></b>
<b>GENERAL PROVISIONS</b>		
<b>SPECIAL PROVISIONS</b>		

Notes:

1/ Proposed changes in bold

2/ Proposal should include both legal and practical consideration/justifications

Prepared by:

Approved by:

\_\_\_\_\_  
Responsible Officer\_\_\_\_\_  
Date\_\_\_\_\_  
Head of the Corporation\_\_\_\_\_  
Date

**DBM Form No. 701  
PROPOSED PROVISIONS**

**INSTRUCTIONS**

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

Column 1: Indicate the special/general provisions authorized under the FY 2023 GAA.

Column 2: State either new and/or proposed amendments/ modification to the existing provision(s), indicate **"for retention"** if provision is still necessary, and **"for deletion"** if provision is no longer necessary for FY 2024.

Column 3: Cite the legal basis/justification of the proposed new/modified provisions.

**Reminders in Filling Out DBM Form 701 (Special and General Provisions)**

1. Kindly check the current year's special/general provisions (SP/GP) both in NEP and GAA (e.g. for FY 2024 Budget preparation, check FY 2023 NEP/GAA SPs and GPs).
2. If there are no proposed changes in the SPs/GPs entirely, just input in the justification portion of DBM Form 701 - ***"For retention of this special provision"***. Also, indicate the existing/updated guidelines for the subject SP/GPs, if any, and any updates the Corporation wishes to indicate, but kindly ensure that the same is encoded under the justification of DBM Form 701.
3. If the NEP and GAA versions are the same and only the amount will be changed, indicate in the justification portion of DBM Form 701- ***"For retention of this special provision," subject to the change in amount, to wit: (then type in the amount proposed).***

**If NEP and GAA versions are different, input one of the following in the Justification portion of DBM Form 701:**

4. If the current year's NEP version is preferred - ***"For retention of the NEP version."*** Kindly indicate the reason for the same.
5. If the current year's GAA version is preferred - ***"For adoption of the GAA version."*** Kindly indicate the reason for the same.

## Proposal for New SPs/GPs or Amendment/Revision of SPs/GPs:

6. If there is a proposal to change the wording, purpose, legal basis, or conditions in the special provision, kindly ensure the following:

- a) Properly fill out the DBM Form 701, as shown in the image below, by indicating the current year's SP/GPs then the next column, your proposal, indicating correction marks and kindly boldface and capitalize insertions/changes, e.g.:

AUTHORIZED FOR (current FY)	PROPOSAL FOR FY (next year's FY)
<p><b>1. Tax Refund.</b> The amount of Thirty Nine Billion One Hundred Thousand Pesos (P39,100,000,000) shall be used for the following: xxx</p> <p>© Refund of input taxes attributable to zero-rated or effectively zero-rated transactions under Section 112 of RA No. 8424, as amended; and</p> <p>(d) Monetization of VAT TCCs as part of the TCC Monetization Program.</p>	<p><b>1. Tax Refund. Xxx</b></p> <p>© Refund of input taxes attributable to zero-rated or effectively zero-rated transactions under Section 112 of RA No. 8424, as amended; <b>and</b></p> <p>(d) Monetization of VAT TCCs as part of the TCC Monetization Program.; <b>AND</b></p> <p><b>(e) REFUND OF OVER REMITTED PRIOR YEARS' TAX COLLECTION.</b></p>

b) In the Justification portion of DBM Form 701, kindly indicate the following:

- A brief historical background for the proposal, e.g. the existing procedure being done, financial/physical accomplishments;
- The legal basis for the proposal, e.g. law, EO, guidelines, or issuances, etc.
- Other information that may be helpful in the evaluation of the proposed new SP/GPs or amendment/revision of SP/GPs.



**STATEMENT OF FINANCIAL POSITION**  
(In Thousand Pesos)

DBM Form No. 702

☐ Corporate Operating Budget  
☐ Budget Proposal

Department: _____					
Corporation: _____					
PARTICULARS	FY ____ (Audited)	FY ____ (Audited/Actual)	CY ____ (Current Program) 1/	FY ____ (Proposed) 2/	Remarks
<b>ASSETS</b>					
Current Assets					
Cash and Cash Equivalents					
Investments (Comparative breakdown disclosed in the Notes to FS)					
Receivables (Comparative breakdown disclosed in the Notes to FS)					
Inventories					
Other Current Assets					
<b>Total Current Assets</b>					
Non-Current Assets					
Investments					
Investment Property					
Property, Plant and Equipment					
Biological Assets					
Intangible Assets					
Other Non-Current Assets					
<b>Total Non-Current Assets</b>					
<b>TOTAL ASSETS</b>					
<b>LIABILITIES</b>					
Current Liabilities					
Financial Liabilities (Comparative breakdown disclosed in the Notes to FS)					
Inter/intra - Agency Payables					
Trust Liabilities					
Deferred Credits/Unearned Income					
Provisions					
Other Payables					
<b>Total Current Liabilities</b>					
Non-Current Liabilities					
Financial Liabilities (Comparative breakdown disclosed in the Notes to FS)					
Inter-Agency Payables					
Trust Liabilities					
Deferred Credits/Unearned Income					
Provisions					
Other Payables					
<b>Total Non-Current Liabilities</b>					
<b>TOTAL LIABILITIES</b>					
<b>NET ASSETS/EQUITY</b>					
Government Equity (Accumulated Surplus/(Deficit)) 3/					
Unrealized Gain/(Loss)					
<b>TOTAL NET ASSETS/EQUITY</b>					
<b>TOTAL LIABILITIES AND EQUITY</b>					
<p>1/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts.</p> <p>2/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies. For Budget Proposal purposes, amounts shall be as projected.</p> <p>3/ Statement of Changes in Net Assets/Equity shall be presented in the Notes to Financial Statements.</p>					
Prepared by: _____			Approved by: _____		
Responsible Officer	Date		Head of Corporation	Date	

**DBM Form No. 702**  
**STATEMENT OF FINANCIAL POSITION (SFP)**

**INSTRUCTIONS**

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

1. A GOCC/GFI shall present the SFP in a comparative and condensed format.<sup>1</sup>
2. A GOCC/GFI shall present current and noncurrent assets and current and non-current liabilities as separate classifications on the face of its SFP.<sup>2</sup>
3. Amounts should be presented **in thousand pesos**. 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.
4. Reflect the following:
  - the audited balances of the second prior year (2 years before the current year);
  - certified actual balances for the first prior year immediately preceding the current year; and
  - estimated balances for the current year; and
  - the proposed balances for the budget year
5. Breakdown and other relevant information i.e., investments, receivables, accounts payable under exchange transactions, borrowings and statement of changes in net assets/equity shall be disclosed in the **Notes to Financial Statements as prescribed under Corporate Budget Circular (CBC) No. 24.**

**Note: Refer to the Government Accounting Manual for National Government Agencies, Volume III, the Revised Chart of Accounts (Updated 2015) for the proper classification of accounts**

<sup>1</sup> Adopted from Sec. 15, Chapter 19 of the Government Accounting Manual (GAM)

<sup>2</sup> Adopted from Sec. 16, Chapter 19 of the GAM

**STATEMENT OF FINANCIAL PERFORMANCE**  
(In Thousand Pesos)

DBM Form No.703

☐  
☐

Corporate Operating Budget  
Budget Proposal

<b>DEPARTMENT:</b>					
<b>CORPORATION:</b>					
PARTICULARS	FY ____ (Audited)	FY ____ (Audited/Actual)	CY ____ (Current Program ) 1/	FY ____ (Proposed) 2/	Remarks
I. <b>REVENUES</b> (Comparative details disclosed in Notes to FS) Operating Revenues Other Revenues (Specify major items)					
II. <b>COST OF SALES</b> (Comparative details disclosed in Notes to FS)					
III. <b>GROSS PROFIT</b>					
IV. <b>CURRENT OPERATING EXPENSES</b> Personnel Services (DBM Forms 703-A/A2) Maintenance and Other Operating Expenses (DBM Form 703-B) Others Financial Expenses (DBM Form 703-C) Non-cash Expenses Depreciation of fixed assets Amortization of deferred assets Other non-cash expenses					
V. <b>Surplus/(Deficit) from Current Operations</b>					
VI. <b>INCOME TAX</b>					
VII. <b>NET PROFIT/(LOSS) AFTER INCOME TAX</b> Add/Deduct: Financial Assistance/Subsidy Sale of Assets Gains Losses					
VIII. <b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>					
<p>1/ Pertains to immediate year preceding the COB Budget Proposal, to be adjusted with actual amounts.</p> <p>2/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies. For Budget Proposal purposes, amounts shall be as projected.</p> <p align="center"><b><u>CERTIFICATION</u></b></p> <p>We are confirming our commitment in implementing measures to enhance our corporate revenue generation and cost recovery to keep our financial viability as a government corporation, in compliance with Section 5(b) of the Presidential Decree No. 2029, s. 1986, and Section 1 of Executive Order No. 159, s. 1994, among others.</p> <p>Prepared By: _____ Approved by: _____</p> <p>Responsible Officer _____ Date _____ Responsible Officer _____ Date _____ Head of Corporation _____ Date _____</p>					



**DBM Form No. 703**  
**STATEMENT OF FINANCIAL PERFORMANCE**

**INSTRUCTIONS**

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

1. The Statement of Financial Performance shall be prepared in a comparative detailed format.<sup>7</sup>
2. Amounts should be presented **in thousand pesos**. Disclose the accounting system (whether cash or accrual basis) used in preparing the form. This must be consistent with the one used in preparing the Statement of Financial Position (DBM Form No. 702).
3. Breakdown and other relevant information, i.e. sub-classification of revenue and cost of sales, when applicable, shall be disclosed in the **Notes to Financial Statements as prescribed under CBC No. 24**.
4. Reflect the following:
  - audited balances of the second prior year (2 years before the current year);
  - certified actual balances for the first prior year (year immediately preceding the current year);
  - estimated balances for the current year; and
  - the projection for the budget year.
5. Assumptions used in determining the current year estimate and budget year proposal and substantial change in an amount from one period to another shall be disclosed in the **"Remarks"** column.

**DEFINITION OF TERMS:**

**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.

**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.

**Cost of Sales.** The expenses incurred by the corporation in the manufacture and trading of goods. This item is applicable to trading and manufacturing corporations. For the rest of the corporations, leave this row blank.

**Gross Profit.** The difference between operating revenues/sales and cost of sales.

**Current Operating Expenses.** The costs incurred in the exercise of the regular functions of the corporation.

**Personnel Services (PS).** Refers to salaries, wages, and other compensation (e.g., allowances of permanent, temporary, contractual, and casual employees of the corporation). The total PS shall correspond to the total PS indicated under DBM Form No. 703.

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<sup>7</sup> Section 18.b Chapter 19 of the GAM

**Maintenance and Other Operating Expenses (MOOE).** All other expenses of the corporation resulting from the conduct of operations other than personnel services. This must tally with DBM Form No. 703-B.

**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.)

**Surplus/(Deficit) from Current Operations.** The difference between gross profit and total expenses before the payment of corporate income tax.

**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.

**Net Profit/(Loss) After Corporate Income Tax.** The difference between net profit (loss) before income tax and the provision for income tax. Disclose whether it is subject to Income Tax. If not, indicate legal basis and justification.

**Financial Assistance/Subsidies.** These include the following:

**Subsidy from National Government** - Includes Subsidy for Operations, Subsidy for Programs/Projects, other forms of subsidy, and shares from special laws

**Equity Contributions**

**Subsidy from Other NGAs**

**Assistance from Local Government Units**

**Assistance from other GOCCs**

**Subsidy from Other Funds**

**CERTIFICATION.** Pertains to the commitment of the Corporation in **implementing measures to enhance its corporate revenue generation and cost recovery** to keep its financial viability as a government corporation in compliance with Section 5(b) of the Presidential Decree No. 2029, s. 1986, and Section 1 of Executive Order No. 159, s. 1994, among others.

**SUMMARY OF PERSONNEL SERVICES**  
(Amounts in Thousand Pesos Except Number of Positions)

DBM Form No. 703-A

<b>Department:</b>				
<b>Corporation:</b>				
PARTICULARS	FY (Audited)	FY (Audited/Actual)	CY (Current Program) 1/	FY (Proposed) 2/
<b>STAFFING SUMMARY</b>				
<b>Board of Directors/Trustees</b>	-	-	-	-
Number of Positions				
Amount				
<b>TOTAL AUTHORIZED POSITIONS</b>	-	-	-	-
<b>Permanent</b>	-	-	-	-
Number of Positions				
Amount				
<b>Contractual</b>	-	-	-	-
Number of Positions				
Amount				
<b>Casual</b>	-	-	-	-
Number of Positions				
Amount				
<b>Total Number of Positions</b>	-	-	-	-
<b>Total Amount</b>	-	-	-	-
<b>SUMMARY OF SALARIES/WAGES AND OTHER COMPENSATION</b>				
<b>Salaries and Wages</b>	-	-	-	-
• Permanent				
• Contractual				
• Casual				
<b>Standard Allowances</b>	-	-	-	-
• Personnel Economic Relief Allowance				
• Uniform/Clothing Allowance				
• Mid-year Bonus				
• Year-end Bonus				
• Cash Gift				
<b>Specific Purpose Allowances</b>	-	-	-	-
• Representation and Transportation Allowances				
• Per Diem				
• Honoraria				
• Subsistence Allowance				
• Night Shift Differentials				
• Quarters Allowance				
• Teller's Allowance				
• Quarters Allowance				
• (Add additional allowances/benefits, if any)				
<b>Incentives and Benefits</b>	-	-	-	-
• Anniversary Bonus				
• Rice Allowance				
• Children's Allowance				
• Meal Allowance				
• Medical/Dental/Optical Benefits				
• Longevity Pay				
• (Add additional allowances/benefits, if any)				
<b>Fixed Expenditures</b>	-	-	-	-
• Employees Compensation Insurance Premium				
• Pag-IBIG Contribution				
• PhilHealth Contribution				
• Retirement and Life Insurance Premium				
<b>Separation and Retirement Benefits</b>	-	-	-	-
• Terminal Leave				
• Retirement Benefits				
• (Add additional allowances/benefits, if any)				
<b>GRAND TOTAL</b>	-	-	-	-

1/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts.

2/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies.

For Budget Proposal purposes, amounts shall be as projected.

**Prepared by:**

**Approved by:**

**Personnel Officer**

**30 Head of Corporation**

Date: \_\_\_\_\_

Date: \_\_\_\_\_



**DBM Form No. 703 - A**  
**SUMMARY OF PERSONNEL SERVICES**

**INSTRUCTIONS**

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

This Form shall summarize the personnel service (PS) requirements of the GOCC/GFI, presented in comparative years. Amounts should be presented in thousand pesos except for the number of positions.

Under the **Staffing Summary**, indicate the total number of positions per employment status and the equivalent total PS requirements during the particular period.

**DEFINITION OF ITEMS:**

1. **Number of Positions.** The total number of positions filled/to be filled out of the total authorized positions.
2. **Amount.** The total PS requirements of Board of Directors/Trustees, permanent, contractual, and casual positions.

**For GOCCs/GFIs under the coverage of the GCG, the PS shall be subject to adjustment in accordance with the Compensation and Position Classification System (CPCS) approved under Executive Order No. 150 dated October 1, 2021, and the implementing guidelines to be issued by the GCG and such other circulars pertaining to PS benefits that may be issued thereon.**

**DETAILS OF MAINTENANCE AND OTHER OPERATING EXPENSES**  
(In Thousand Pesos)

<b>DEPARTMENT:</b>					
<b>CORPORATION:</b>					
PARTICULARS	FY ____ (Audited)	FY ____ (Audited/Actual)	CY ____ (Current Program ) 1/	FY ____ (Proposed) 2/	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 and Intelligence Expenses Extraordinary and Miscellaneous Expenses Professional Services General Services Repairs and Maintenance Financial Assistance/Subsidy Taxes, Insurance Premiums and Other Fees Labor and Wages Other Maintenance and Operating Expenses Disclose breakdown here Financial Expenses Management Supervision/ Trusteeship Fees Interest Expenses Guarantee Fees Bank Charges Commitment Fees Other Financial Charges					
Total MOOE					
1/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts. 2/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies. For Budget Proposal purposes, amounts shall be as projected.					
<b>Prepared by:</b>			<b>Approved by:</b>		
_____ Responsible Officer	_____ Date	_____ Head of Corporation	_____ Date		

**DBM Form No. 703 - B**  
**DETAILS OF MAINTENANCE AND OTHER OPERATING EXPENSES**

**INSTRUCTIONS**

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

1. This Form shall present the details of the Maintenance and Other Operating Expenses (MOOE) in four (4) comparative years.
2. Provide a sub-object of expenditures for each MOOE item, if necessary, i.e., Local and Foreign Travel for Traveling Expenses, Electricity and Water for Utility Expenses, etc.
3. Rates for Extraordinary and Miscellaneous Expenses shall be subject to the relevant provisions in the General Provisions in the annual GAA.
4. Cite the legal basis for the provision of Confidential and Intelligence Expenses, under **"Remarks"** column.
5. For 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.
6. Disclose the breakdown of Other MOOE in the table.
7. Present justification for marked increases or decreases other than inflationary increases under the "Remarks" column. If applicable, specify the expansion of existing programs/activities or the undertaking of new programs/activities and projects.



**CAPITAL OUTLAYS OBLIGATIONS, BY OBJECT OF EXPENDITURES**  
(In Thousand Pesos)

Department: \_\_\_\_\_

Corporation: \_\_\_\_\_

Particulars 1/	FY ____ (Audited)	FY ____ (Audited/Actual)	CY ____ (Current Program) 2/	FY ____ (Proposed) 3/	Remarks
Investment Outlay Loans Outlay Investment Property Outlay Land and Land Improvements Outlay Infrastructure Outlay Buildings and Other Structures Machinery and Equipment Outlay Transportation Equipment Furniture and Fixtures, Books Outlay Biological Assets Outlay Intangible Assets Outlay  <b>TOTAL</b>					

1/ Use separate sheet for the details of programs/projects for each object of expenditures

2/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts.

3/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies.

For Budget Proposal purposes, amounts shall be as projected.

Prepared by: \_\_\_\_\_

Approved by: \_\_\_\_\_

\_\_\_\_\_  
Responsible Officer\_\_\_\_\_  
Date\_\_\_\_\_  
Head of Corporation\_\_\_\_\_  
Date

**DBM Form No. 703 - C**  
**CAPITAL OUTLAYS OBLIGATIONS, BY OBJECT OF EXPENDITURES**

**INSTRUCTIONS**

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

This Form shall present the details of the Capital Outlays in four (4) comparative years.

- Use a separate sheet to list down the infrastructure and non-infrastructure projects of the corporation i.e. construction of roads, ports, hospitals, irrigation facilities and other similar physical structures and facilities under each object of expenditure enumerated in Form 703-C.
- Provide details on the cost, timetable, financing (corporate funds, borrowings or subsidy/equity from the national government) and other features of the projects.

This form should be supported with the Annual Procurement Plan submitted by the GOCC to the Government Procurement Policy Board - Technical Support Office, pursuant to Section 7.3.5 of the 2016 Revised Implementing Rule and Regulations of Republic Act No. 9184.

**DEFINITION OF TERMS**

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

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

**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 includes runways and taxiways; railways; and electrification, power and energy structures.

**5. Infrastructure Outlay and Buildings and Structures.** The budget proposals for the rehabilitation or construction of government buildings/office space and other infrastructure projects shall adopt the most recent standard cost from the DPWH for infrastructure, i.e., factoring resiliency to withstand natural calamities and other prerequisites as enumerated in DBM Form 709 (Proposal for New or Expanded Locally-Funded Project). **For guidance on matters other than the standard cost, it shall be subject to the most recent guidelines issued by the DBM and DPWH.**

**6. Machinery and Equipment Outlay.** This account shall include the value or cost of machinery; agricultural, fishery, and forestry equipment; airport equipment; communication; construction and heavy equipment; firefighting equipment and accessories; hospital equipment; medical, dental, and laboratory equipment; military and police equipment; sports equipment; technical and scientific equipment; office equipment and all other equipment.



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

The following guidelines shall be considered in the determination of transportation equipment requirements of GOCCs/GFIs:

- a) The acquisition by government offices of luxury vehicles shall continue to be prohibited. Proposals for the purchase of motor vehicles shall be subject to pertinent provisions of the General Appropriations Act, Budget Circular No. 2022-1, AO No. 14 s. 2018, OP Memorandum Circular No. 9, s. 2010, and such other guidelines that may be issued by the DBM.
- b) The agency shall determine and dispose of its unserviceable motor vehicles subject to pertinent COA rules and regulations. **No amount shall be provided for the repair of unserviceable vehicles.**
- c) Motor vehicles that should be replaced shall likewise be determined in accordance with the provisions of BC No. 2022-1 and such other guidelines that may be issued by the DBM.
- d) Based on the motor vehicle re-fleeting program, it is understood that old motor vehicles should have been disposed before the purchase of new units, pursuant to item 4.6.1 of Circular Letter No. 2008-9.

**8. 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.

**9. ICT Equipment Outlay.** ICT-related proposals shall be included in the agency's ISSP which shall be prepared subject to compliance with the rules and regulations issued by the DICT and such other guidelines to be issued for the purpose.

**10. Biological Assets Outlay.** This refers to the:

- a) cost or appraised value of upland, marshland or swampland reforestation projects completed or acquired;
- b) cost 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 that add to the assets of the government.

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



**STATEMENT OF CASH FLOWS**  
(In Thousand Pesos)

DBM Form No. 704

- ☐ Corporate Operating Budget  
☐ Budget Proposal

DEPARTMENT: _____				
CORPORATION: _____				
PARTICULARS	FY ____ (Audited)	FY ____ (Audited/Actual)	CY ____ (Current Program ) 1/	FY ____ (Proposed) 2/
<b>I. Cash flows from operating activities</b>				
<b>Inflows:</b>				
Cash generated from operations				
Collection of receivables				
Receipt of government subsidy				
Other inflows				
<b>Outflows:</b>				
Payment for salaries				
Payment to suppliers				
Payment of taxes				
Other outflows				
<b>Net cash provided by (used in) operating activities</b>				
<b>II. Cash flows from investing activities</b>				
<b>Inflows:</b>				
Proceeds from Sale of Investment Property				
Proceeds from sale/disposal of PPE				
Proceeds from Matured/Return of Investments				
Cash receipts from sale of other assets				
Other inflows				
<b>Outflows:</b>				
Purchase of property, plant and equipment				
Purchase of Investment Property				
Purchase of Intangible Assets				
Other outflows				
<b>Net cash provided by (used in) investing activities</b>				
<b>III. Cash flows from financing activities</b>				
<b>Inflows:</b>				
Receipt of government equity				
Proceeds from loans, bonds, notes				
Other inflows				
<b>Outflows:</b>				
Payment of Long-Term Liabilities				
Redemption of Bills/Bonds Issued				
Payment of Interest Expense				
Dividend payment				
Other outflows				
<b>Net cash provided by (used in) financing activities</b>				
<b>Net increase/(decrease) in cash and cash equivalents</b>				
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				

- 1/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts.  
2/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies.  
For Budget Proposal purposes, amounts shall be as projected.

Prepared by:

Approved by:

\_\_\_\_\_  
Responsible Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Head of Corporation

\_\_\_\_\_  
Date

**DBM Form No. 704**  
**STATEMENT OF CASH FLOWS**

**INSTRUCTIONS**

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

This Form shall 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:**

**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 the 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.*

**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 the sale of property, plant, and equipment.*

**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.*

**Cash and cash equivalents, beginning of the year.** The outstanding balance of cash and cash equivalents at the beginning of the year.

**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 SOURCES OF FUNDS**  
(In Thousand Pesos)

DBM Form No.705

☐ Corporate Operating Budget  
☐ Budget Proposal

DEPARTMENT:				
CORPORATION:				
PARTICULARS	FY ____ (Audited)	FY ____ (Audited/Actual)	CY ____ (Current Program ) 1/	FY ____ (Proposed) 2/
<b>Corporate Funds</b>				
a. Corporate Income				
b. Equity Contribution				
b.1 Private				
b.2 Other Government Entity except the National Government				
c. Others (Specify)				
Subtotal, Corporate Funds				
<b>National Government Support</b>				
a. New General Appropriations				
a.1 Programmed				
1. Subsidy				
Operating				
Programs/Projects				
2. Equity				
Subtotal				
a.2 Unprogrammed Fund				
1. Loans Outlay				
2. Stock Dividend				
3. Others (specify)				
4. Conversion				
Subtotal				
Subtotal, New General Appropriations				
b. Automatic Appropriations				
b.1 Net Lending				
b.2 Tax Subsidy				
b.3 Special Account in the General Fund (specify)				
b.4 Others (specify)				
Subtotal, Automatic Appropriations				
<b>Borrowings</b>				
a. Foreign Loan Availment				
b. Domestic Loans				
c. Others				
Subtotal, Borrowings				
<b>Total Sources</b>				

1/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts.

2/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies. For Budget Proposal purposes, amounts shall be as projected.

Prepared by:

Approved by:

\_\_\_\_\_  
Accountant/Budget Officer/Planning Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Head of Corporation

\_\_\_\_\_  
Date



**DBM Form No. 705**  
**COMPARATIVE SOURCES OF FUNDS**

**INSTRUCTIONS**

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

This Form shall present the 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 entities 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 released 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 relent 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 relent to GOCCs/GFIs.
- f. **Tax Subsidy.** Refers to the 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 departments, 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/GRs, 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 Thousands Pesos)

[ ] FY (Audited), [ ] FY (Audited/Actual), [ ] CY (Current Program) 1, [ ] FY (Proposed) 2

☐ Corporate Operating Budget  
☐ Budget Proposal

DEPARTMENT:																	
CORPORATION:																	
UACS CODE	COST STRUCTURE/ ACTIVITY/PROJECT	NATIONAL GOVERNMENT SUBSIDY/ EQUITY AND/OR LOANS OUTLAY				CORPORATE BORROWINGS				CORPORATE FUNDS				GRAND TOTAL			
		PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL
	<b>TIER 1</b>																
	<b>A. COST STRUCTURE</b>																
	<b>I. General Administration and Support</b>																
	a. Activity 1																
	b. Project 1																
	Total, A.I.																
	<b>II. Support to Operations</b>																
	a. Activity 1																
	b. Project 1																
	Total, A.II.																
	<b>III. Operations</b>																
	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.																
	Sub-total, Tier 1																
	<b>TIER 2</b>																
	<b>A. COST STRUCTURE</b>																
	<b>I. General Administration and Support</b>																
	a. Activity 1																
	b. Project 1																
	Total, A.I.																
	<b>II. Support to Operations</b>																
	a. Activity 1																
	b. Project 1																
	Total, A.II.																
	<b>III. Operations</b>																
	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.																
	Sub-total, Tier 2																
	<b>TOTAL</b>																
1) Pertains to immediate year preceding the COB Budget Proposal, to be adjusted with actual amounts. 2) For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies. For Budget Proposal purposes, amounts shall be as projected.																	
Prepared by:		Approved by:															
_____ Responsible Officer		_____ Date		_____ Responsible Officer		_____ Date		_____ Head of Corporation		_____ Date							



**DBM Form No. 706**  
**USES OF FUNDS BY EXPENSE CLASS**

**INSTRUCTIONS**

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

This Form shall present the 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" as 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 row**. Operations and Projects shall be distributed by Program or Sub-program.

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

5. **Corporate Borrowings.** Include proposed expenditures for programs or projects to be funded from direct corporate borrowings whether from a domestic or foreign source.
6. **Corporate Funds.** This covers proposed expenditures for programs and projects to be funded from corporate operating receipts, beginning cash balances, 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.**





**DBM Form No. 707**  
**SUMMARY OF OUTYEAR REQUIREMENTS**

**INSTRUCTIONS**

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

This form shall be prepared by GOCC/GFI, by appropriation source (New GAA and Automatic Appropriations) to cover Multi-year Requirements for FY 2024 Proposals. This shall reflect the Tier 1 levels based on Forward Estimates (FEs) prepared in coordination with the DBM and the effect of the FY 2024 Tier 2 proposals on the out-years. It shall reflect the funding requirements for FYs 2025 or 2026. Likewise, P/A/Ps funded from 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 DBM Form shall reflect the budget proposal of the Central Office and all operating units (to be specifically shown therein) of the GOCC/GFIs.

**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 programs/projects (e.g., farm-to-market roads, irrigation projects) implemented at 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 GAS, 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 2025 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 2024 Tier 2 proposals on the 2026 funding requirements. Indicate the amounts in thousands for each major expense category

**Column 13:**                Indicate the total funding requirements for 2025 in thousands.

- Columns 14 to 18:** Indicate the 2026 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 2024 Tier 2 proposals on the 2026 funding requirements. Indicate the amounts in thousands for each major expense category.
- Column 24:** Indicate the total funding requirements for 2026 in thousands.

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

1. Cabinet Cluster:

2. Department/Corporation:

3. Program Convergence Title:

4. Implementing GOCCs/GFIs

5. Program Description and Objectives

6. Funding Requirements:

PAP	UACS Code	2022	2023	2024		
				Tier 1	Tier 2	Total
Operations						
PAP 1						
MOOE						
CO						
<b>TOTAL</b>						

7. Physical Target and Accomplishment:

Performance Indicator	Target					Accomplishment	
	2022	2023	2024			2022	Slippage
			Tier 1	Tier 2	Total		

8. Strategies and Activities/Projects to Achieve Targets

9. Proposed Measures to Address Implementing Issues/Gaps:

Prepared by:

Approved by:

PCB Focal Person

Date

Head of Corporation

Date



**DBM Form No. 708**  
**CONVERGENCE PROGRAMS AND PROJECTS**

**INSTRUCTIONS**

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

This Form shall present the different Program Convergence Budget participated by the GOCCs/GFIs.

- Box No. 1: Indicate the Cabinet Cluster pursuant to Executive Order (EO) 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," as well as EO No. 86, s. 2019.
- Box No. 2: Indicate the Department, GOCC/GFI, and, if applicable, Unit.
- Box No. 3: Indicate the Program Convergence Title. (Please refer to the attached Matrix of Priority Programs and Participating Agencies).
- Box No. 4: The names of the participating GOCC/GFI of the department shall be pre-filled based on the attached *Matrix of Priority Programs and Participating GOCC/GFI*.
- Box No. 5: The PCB Lead Agency shall provide a brief description of the specific program of the department and its objectives.
- Box No. 6: Indicate and summarize the funding requirements pertaining to Budgetary Support of the participating GOCCs/GFIs related to the program.

Indicate appropriate PAPs and their corresponding nature of support, i.e., subsidy or equity.

Column 2022 Refers to the actual obligations incurred for FY 2022

2023 Refers to the FY 2023 appropriations per GAA

2024 Refers to the FY 2024 proposed program, indicating the Tier 1 and Tier 2 components

- Box No. 7: List down the key physical target/s by agency and the corresponding accomplishment/s for the years indicated. Express slippage/over-performance as the difference between target and accomplishment in relative terms for FY 2022. (Note: There is a limit of 40 characters per line)
- Box No. 8: Indicate the strategies and activities/projects to be implemented to achieve the targeted output.
- Box No. 9: List down all the proposed measures to address any issues or gaps (either experienced or foreseen) during the implementation period.

## PROFILE 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:	<b>ORIGINAL</b> Start Date: <input type="text"/> Finish Date: <input type="text"/> <b>REVISED</b> Start Date: <input type="text"/> Finish Date: <input type="text"/>																																																																							
11. Pre-Requisites:	<table border="1" style="width: 100%; border-collapse: collapse;"> <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>DPWH Certification</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> </tr> <tr> <td>DPWH MOA</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> </tr> <tr> <td>DPWH Costing</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> </tr> <tr> <td>DENR Clearance</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> </tr> <tr> <td>RDC Consultation</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> </tr> <tr> <td>CSO Consultation</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>Master Plan</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><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></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"/>		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"/>		Master Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Others (please specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>	
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Master Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																																																																					
Others (please specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>																																																																					

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

## 12.1. PAP ATTRIBUTION BY EXPENSE CLASS

PAP (A)	FY 2024 TIER2 (B)	2025 (C)	2026 (D)
<b>GRAND TOTAL</b>			

## 12.2. PHYSICAL ACCOMPLISHMENTS &amp; TARGETS

Physical Accomplishments (A)	Targets		
	FY 2024 TIER2 (B)	2025 (C)	2026 (D)

**12.3. TOTAL PROJECT COST**

Expense Class	Total Project Cost
PS	
MOOE	
FINEX	
CO	
<b>GRAND TOTAL</b>	

**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)	2025 (B)	2026 (C)
<b>GRAND TOTAL</b>		

**12.5. COSTING BY COMPONENT(S)**

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

**12.6. LOCATION OF IMPLEMENTATION**

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

**13. REQUIREMENTS FOR EQUITY CONTRIBUTION/FUNDING FOR CAPITALIZATION**

For GOCCs/GFIs with proposed NG equity contribution, provide the corresponding uses below

Components (A)	PS (B)	MOOE (C)	CO (D)	FINEX (E)	Total (F)
(i.e., infrastructure, social projects, etc.)					
<b>GRAND TOTAL</b>					

**14. REVENUE FORECAST FOR GOCCs/GFIs PROPOSING FOR EQUITY CONTRIBUTION/FUNDING FOR CAPITALIZATION****A. SCENARIO 1 (WITH NATIONAL GOVERNMENT SUPPORT)**

Components/Revenue Items (A)	2024 (B)	2025 (C)	2026 (D)
<b>GRAND TOTAL</b>			

**B. SCENARIO 2 (WITHOUT NATIONAL GOVERNMENT SUPPORT)**

Components/Revenue Items (A)	2024 (B)	2025 (C)	2026 (D)
<b>GRAND TOTAL</b>			

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



**DBM Form No. 709**  
**PROFILE FOR NEW OR EXPANDED LOCALLY-FUNDED PROJECT**

**INSTRUCTIONS**

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

This Form shall present the GOCCs/GFIs proposals for new or expanded locally-funded projects.

**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 ongoing 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 2024.

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 DICT-OSEC its Information Systems Strategic Plans (ISSP) and inventory of ICT-related resources 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 **prerequisites** and/or authorities that have been secured for the project. These should be provided as supporting details and documents for the proposal.
- Among the prerequisites is the existence of a Master Plan for infrastructure projects, roadmaps and other relevant documents.
- 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 2024 - Tier 2 for each P/A/Ps identified. Also include the requirements in the 2025 and 2026 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.
- Box No. 13: List down all the proposed uses of equity contribution (i.e., infrastructure, social projects, etc.).
- Box No. 14.A and B: Present the corresponding revenue forecast with or without NG support in the form of subsidy/equity contribution.

## PROFILE FOR 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:					
	Finish Date:					
	REVISED					
	Start Date:					
	Finish Date:					
11. Pre-Requisites:	Approving Authorities		Reviewed/Approved		Remarks	
			Yes	No		Not Applicable
	NEDA Board		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	NEDA Board - ICC		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	List of Locations		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	List of Beneficiaries		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Others (please specify)					



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

### 12.1. TOTAL PROJECT COST

For ALL New FAPs

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

### 12.2. COSTING BY COMPONENTS

Component	PS				MOOE				CO				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		
GRAND TOTAL																

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

**DBM Form No. 710**  
**PROFILE FOR FOREIGN-ASSISTED PROJECT**

**INSTRUCTIONS**

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

This Form shall present the GOCCs/GFIs proposals for new foreign-assisted projects.

**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 projects 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) and confirmed by the NEDA Board as of the period indicated in the annual Budget Call.

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 ongoing 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 2024.

- 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 DICT-OSEC its Information Systems Strategic Plans (ISSP) and inventory of ICT-related resources 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 **prerequisites** 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: 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. 12.2: List down all the components of the project and their corresponding costs.



CLIMATE CHANGE EXPENDITURES  
(In Thousand Pesos)

DEPARTMENT:																																					
CORPORATION:																																					
Cost Structure/ Program/ Activities/ Projects	UACS Code(s)	2022 Actual					2023 Current					Climate Change Typology/ies	2024 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:										
_____ Budget Officer												_____ Planning Officer										_____ Chief Accountant										_____ Head of GOCC					_____ DAY/MO/YEAR

**DBM Form No. 711**  
**CLIMATE CHANGE EXPENDITURES**

**INSTRUCTIONS**

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

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 GAS, 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 3-7: Indicate under these Columns the FY 2022 Actual Obligation by Expense Class (MOOE and CO, TOTAL) of the GOCC/GFI specifically for the CC component.
- Columns 8-12: Indicate under these Columns the FY 2023 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 sub-sector indicated in Column 2.
- Columns 14-28: Indicate under these Columns the FY 2024 Proposed Program by Expense Class (MOOE and CO) of the GOCC/GFI specifically for the CC component.

SUMMARY OF RDC INPUTS AND RECOMMENDATIONS ON GOCC NEW AND EXPANDED PROGRAMS AND PROJECTS  
 FY 2024 BUDGET  
 (In Thousand Pesos)

Department:									
GOCC:									
PROGRAMS/ ACTIVITIES/ PROJECTS	BUDGET ALLOCA TION					RDC INPUT/ RECOMMENDA TION	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:						APPROVED BY:			
Budget Officer			Planning Officer			Head of Corporation			

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



**DBM Form No. 712**  
**SUMMARY OF RDC INPUTS AND RECOMMENDATIONS ON GOCC/GFIs**  
**NEW AND EXPANDED PROGRAMS AND PROJECTS**

**INSTRUCTIONS**

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

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<sup>8</sup> A detailed breakdown per **region** 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).<sup>9</sup> 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.<sup>10</sup>
- 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.<sup>11</sup>

<sup>8</sup> GOCC/GFI programs, activities or projects that did not form the subject of RDC input or recommendation can be omitted in this form

<sup>9</sup> Indicate amounts per allotment class and objects of expenditure if possible in a separate document attached to the form

<sup>10</sup> This column can include RDC evaluation of the program or project in relation to its contribution to the Philippine Development Plan of the Regional Development Plan, the Budget Priorities Framework, GOCC/GFI mandate or target organizational outcomes, etc. It can also include other information pertinent to the program or project such as implementation readiness.

<sup>11</sup> In addition, this column can also be used to capture the rationale of the GOCC/GFI for column 4 and column

## Department:

Account Code for Projects / Activities	Projects and Activities	Account Code for the Location	Statement of Inputs from CSOs		Amount included in the GOCC Budget	Explanations	Remarks
			On-going	New Spending/ Expansion			
(1)	(2)	(3)	(4)		(5)	(6)	(7)
	<b>PROGRAM 1</b>  Project/s Activity/ies  <b>PROGRAM 1</b>  Project/s Activity/ies						
GRAND TOTAL							

PREPARED BY:

\_\_\_\_\_

Planning Officer/ CSO Focal Person

APPROVED BY:

\_\_\_\_\_

Head of GOCC

DATE:

\_\_\_\_\_

DAY/MO/YEAR

**DBM Form No. 713**  
**REPORT OF CSO'S INPUTS ON ONGOING AND NEW SPENDING**  
**PROJECTS AND ACTIVITIES**

**INSTRUCTIONS**

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

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 2024.

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 2024. 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 <b>CSOs</b> 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 the 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 C**

## **BUDGET PREPARATION CALENDAR**

## FY 2024 Detailed Budget Preparation Calendar

ACTIVITY	2024 Calendar	Responsible Unit	
		within DBM	Outside DBM
1. Issuance of the Corporate Budget Memorandum (CBM)	January 2023	BMB-C	
2. Budget Forum			
i. DBM Officials and Staff	January 26, 2023	BTB	
ii. National Government Agencies	January 27, 2023	BTB	
iii. Government Corporations	January 27, 2023	BMB-C	
3. DBM-Regional Offices (ROs) /Agency ROs Budget Forum	February 2023	ROs	
4. Consultations with:	February 2023		
i. Regional Development Councils (RDC)		ROs	GOCCs/GFIs
ii. Civil Society Organizations			
iii. Student/Faculty Associations and PASUC			
5. Encoding and submission (thru OSBPS) of:	February 1-April 28, 2023		GOCCs/GFIs
i. Past Year's Actual Obligations			
ii. FY 2021-2025 Revenue Program–DBM Form 703			
6. Issuance of NBM for Budget Priorities Framework	April 14, 2023	FPRB	
7. Encoding and submission of applicable forms of FY 2024 Budget Proposals (thru OSBPS) Details of Tier 1 (FEs) and Tier 2 (New Spending)	April 17-May 15, 2023		GOCCs/GFIs
8. Submission of signed hard copies of FY 2024 Budget Proposals	April 17- May 15, 2023		GOCC/GFIs
9. Conduct of Technical Budget Hearings for Tier 2 (New Spending) Proposals, including PCB	April 17 – May 15, 2023	BMBs / ROs	GOCC/GFIs
10. Conduct of Executive Review Board (ERB) Hearings	May 26 – June 8, 2023	DBM B/S/Os	
11. Sending of Confirmation Letters to Agencies of the Total Budget Levels (Tiers 1 and 2)	June 13 - 14, 2023	BTB, BMBs & ROs	
12. Presentation to the President and the Cabinet of the FY 2024 Proposed Budget Levels of Department/Agency/Special Purpose Funds	June 20-21, 2023	FPRB	DBCC
13. Finalization of National Expenditure Program (NEP), Budget of Expenditures and Sources of Financing (BESF) Tables, Staffing Summary, President's Budget Message	June 23 – July 1, 2023	DBM B/S/Os	
14. Printing of the Budget Documents	July 1-17, 2023	BTB, BMB-C, other B/S/Os	
15. Submission of the Budget Documents to the President	July 20, 2023	OSEC	
16. Submission of the President's Budget to Congress	July 24, 2023	OSEC	