



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

CORPORATE BUDGET MEMORANDUM

No. 43

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

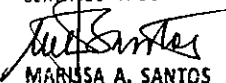
SUBJECT : **CORPORATE BUDGET CALL FOR FY 2022**

DATE : 12 JANUARY 2021

1.0 CONTINUED IMPLEMENTATION OF BUDGET REFORMS

- 1.1 The government is continuing the modernization of the national budgeting system to improve the efficiency of the underlying processes like planning, procurement, cash management, and payment. These improvements in our public financial management systems are aimed at increasing the volume and enhancing the quality of public services. The continuing transition, towards the annual Cash Budgeting System (CBS), as well as the consolidation of National Government funds to the Treasury Single Account (TSA) are key pillars of this reform.
- 1.2 In the fourth year of the transition towards CBS, there will be greater reiteration to focus on ensuring the implementation-readiness of proposals through better procurement planning, programming of projects and activities, and coordination among agencies/GOCCs/GFIs. Budget proposals are expected to be anchored on more concrete program plans and designs that outline key procurement and implementation milestones, including specific project locations and beneficiaries. Agencies are likewise expected to improve their monitoring of priority outputs and results, factoring the "new normal" setting.
- 1.3 To ensure that the national budgeting process works for the people across the different regions and provinces, the vertical (between regional and national plans) and horizontal (between various national plans affecting a region) linkages are being strengthened. GOCCs/GFIs should undertake consultations and coordination with the local government units (LGUs) within the Regional Development Councils (RDCs) to ensure that the national priorities are responsive to regional and local needs in a manner that LGU development capacities are strengthened in the process. These processes are being strengthened anew in view of the Supreme Court (SC) ruling on the Mandanas-Garcia petitions mentioned below.

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MARISSA A. SANTOS
Chief Administrative Officer
CENTRAL RECORDS DIVISION

- 1.4 In the light of the Supreme Court (SC) ruling on the joint Mandanas-Garcia petitions (G.R. Nos. 199802 and 208488, July 3, 2018), the LGUs will be receiving a substantial increase in Internal Revenue Allotments (IRA) beginning 2022. They are therefore expected to be responsible for the funding and delivery of the activities which have been devolved to them under Republic Act No. 7160, the Local Government Code of 1991 and other subsequent laws. Attached is the list of these functions devolved under the LGC.¹

2.0 EXPENDITURE MANAGEMENT FRAMEWORK

- 2.1 The FY 2022 budget proposal shall be consistent with the policies of the Duterte Administration as embodied in the **0-10 Point Socioeconomic Agenda** and the **Philippine Development Plan**.
- 2.2 Priority programs and projects contained in the **Updated 2017-2022 Public Investment Program (PIP)** and the **Approved 2022-2024 Three-Year Rolling Infrastructure Program (TRIP)** reflect the continuing emphasis on infrastructure spending. However, increased infrastructure spending will not, in any way, detract from the full support provided to the poorest, climate change and disaster risk vulnerable areas nor the social sector, and basic public services.
- 2.3 The adoption of the CBS beginning FY 2019, by virtue of Executive Order (E.O.) No. 91 s. 2019, emphasizes the limiting to "within the fiscal year" timeframe, program/activity/project (P/A/P) obligation and implementation. Meanwhile, the payments for the said obligations shall be made until the end of the Extended Payment Period (EPP), as provided under the same EO.
- 2.4 The FY 2022 National Budget will reflect continued adoption of the following administrative reforms for greater budget transparency and reliability:
- 2.4.1 Two-Tier Budgeting Approach (2TBA);
 - 2.4.2 Unified Accounts Code Structure (UACS);
 - 2.4.3 Program-based budgeting structure through the Program Expenditure Classification (PREXC) approach;
 - 2.4.4 Disaggregation of lump-sum amounts within the agency specific budgets to reflect the P/A/P, implementing GOCCs/GFIs and/or regional or local levels;
 - 2.4.5 A well-functioning, results-based and credible monitoring and evaluation system that will provide evidence-based information;

¹ Annex A of the draft Executive Order Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Mandanas-Garcia Cases shown as Attachment I.

- 2.4.6 Institutionalization of the Program Convergence Budgeting (PCB) strategy in the budget process to link, harmonize, and synchronize the timing of critical program interventions; and
 - 2.4.7 The Open Government Partnership (OGP) with civil society organizations (CSOs) for greater openness, transparency, and accountability.
- 2.5 To strengthen the vertical and horizontal linkages, GOCCs/GFIs shall ensure that strategic regional needs are considered in the national plans while ensuring that regional plans are aligned with national priorities. Regional GOCC/GFI programs must also be responsive to the needs of the poorest, disadvantaged but well-performing LGUs in their sectors.

- 2.5.1 GOCC/GFI Central Offices (COs) shall coordinate their priorities, for the medium-term and for FY 2022, with their respective GOCC/GFI Regional Offices (ROs). COs shall provide guidance on the following:
 - a.) The department's and GOCC'S/GFI's priorities in the different regions;
 - b.) The assessment of implementation-readiness of the priority P/A/Ps in the regions; and
 - c.) The consideration of the likely resource constraints for the regional planning and budgeting.

In turn, ROs shall craft annual regional plans and budgets that are anchored to these priorities and criteria. ROs shall coordinate these with the RDCs to ensure convergence in the regions.

- 2.5.2 GOCC/GFI programs to be implemented by LGUs shall have been coordinated with the targeted LGUs as to the resource availabilities and should be responsive to local needs.
- 2.5.3 The COs shall finalize their GOCC/GFI budget proposals and provide feedback to the RDCs, through their ROs, on the items that were included in the submitted proposals.

Hence, the Department Secretary/Head of GOCC/GFI shall be held accountable in ensuring that its budget proposals have undergone the proper RDC review process with a duly issued endorsement.

- 2.6 Starting FY 2022, the roll-out of the Supreme Court decision on the consolidated cases of Congressman Hermilando I. Mandanas, et al. vs Executive Secretary Paquito N. Ochoa, Jr. et al. and Honorable Enrique T. Garcia, Jr., vs Executive Secretary Paquito Ochoa et al. (Mandanas-Garcia petition) shall take effect. It will provide the LGUs greater access to funds for devolved services. The GOCCs/GFIs shall focus on policy and standards development of service delivery, provision of technical assistance, monitoring, and performance assistance of LGUs. This will involve



strengthening of their oversight functions, shifting from "rowing" to "steering". GOCCs/GFIs shall also treat LGUs as partners in development and consider cost-sharing arrangements in the implementation of devolved projects.

- 2.7 More specifically relative to these devolved functions, concerned GOCCs/GFIs shall be guided by the following: 1) refrain from including in their proposals, funding for devolved local projects for LGUs belonging to the 1st to 4th income classifications; 2) include the funding requirement for capacity building for these LGUs to enable them to assume these functions; and 3) limit subsidies for local projects of LGUs to LGUs belonging to the 5th and 6th income classes, the Geographically Isolated and Depressed Areas (GIDA) as well as those with the highest poverty incidences, ranked in top third highest.
- 2.8 With the "new normal" that will likely remain, NEDA's "We Recover as One" Report shall also serve as the starting point in revisiting the much needed programs/activities and projects that will continually ensure a healthy population, a more agile workforce, a reliable digital technology and infrastructure and resilient business.
- 2.9 **Total Resource Budgeting**
 - 2.9.1 GOCCs/GFIs shall fully reflect in their budget proposal all sources of funds such as corporate funds, borrowings, and budgetary support from the national government.
 - 2.9.2 All funding requirements of the GOCCs/GFIs, including contingent liabilities arising from BOT projects and similar 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.
- 2.10 **Financial independence of GOCCs/GFIs**
 - 2.10.1 Measures to enhance corporate revenue generation and improve operational efficiency, including privatization of certain GOCC operations and assets, should be undertaken. GOCCs/GFIs are encouraged to supplement available resources through other means, such as external financing, BOT schemes and variant arrangements, sale/lease of assets, etc. before requesting budgetary support from the national government.
 - 2.10.2 Budgetary support to GOCCs/GFIs shall be channeled to strategic ongoing programs and completing projects that aim to enhance productivity and social equity in the country.



2.11 Resource Optimization

GOCCs/GFIs are encouraged to maximize their budget and undertake innovative ways to enhance their revenue possibilities through the following:

2.11.1 Cost Recovery Measures and Revenue Generation/Enhancement.

GOCCs/GFIs should strive to fully recover the cost of services being rendered by them through user's fees.

2.11.2 GOCCs/GFIs are encouraged to identify/implement 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.

2.12 Focused Resource Utilization

2.12.1 GOCCs/GFIs shall refrain from undertaking activities and programs which other national government agencies, LGUs or other government corporations are mandated by law to perform. Complementarity 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 BUDGETARY SUPPORT TO GOVERNMENT CORPORATIONS

The National Government provides support through the following:

- 3.1 **Subsidy for Operations.** Amounts granted to Heavily-Subsidized GOCCs from the General Fund to cover operational expenses after considering all corporate revenues. This covers taxes 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;
- 3.2 **Subsidy for Programs/Projects.** Amounts granted to GOCCs/GFIs for the implementation of development programs/ projects.
- 3.3 **Equity.** The amount received by GOCCs/GFIs as payment of capital subscriptions and generally capital investment of the National Government in said Corporations and which forms part of their capitalization.

4.0 GOCC/GFI BUDGET LEVELS

- 4.1 The total budget 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.



- 4.2 The Tier 1 level for FY 2022 shall be updated with the FY 2022 Tier 1 Forward Estimates (FEs) published in Annex A² of the National Budget Memorandum (NBM) No. 132 – Budget Priorities Framework dated April 12, 2019, as its base.
- 4.3 For the formulation of the FEs for FYs 2023-2024, detailed guideline on the computation of Tier 1 and Tier 2 levels are provided in **Annex A**.
- 4.4 The Budget Priorities Framework (BPF), which will serve as the guideline in crafting agency Tier 2 proposals, shall be covered by a separate issuance. However, it must be pointed out beforehand that any Tier 2 proposal shall take into consideration the Mandanas ruling and the effect of devolved functions of the GOCCs/GFIs.

5.0 SUBMISSION REQUIREMENTS

GENERAL PROCEDURES

- 5.1 All concerned shall accomplish Budget Preparation (BP) Forms per **Annex B** (BP Guidelines, Forms and Instructions) through the Online Submission of Budget Proposals System (OSBPS), in accordance with the guidelines per **Annex A** (Guidelines in the Computation of Tier 1 and 2 levels), and transmit/submit to DBM three (3) OSBPS-generated hard copies of the required BP Forms duly endorsed by the Department Secretary or the Head of Other Executive Offices (OEOs).
 - 5.1.1 **It must be emphasized that the hard copy submission must be the same as the encoded data under the OSBPS.** In the event the submitted hard copies of the required BP Forms duly endorsed by the Department/Agency Heads are not consistent with the encoded data under the OSBPS, the latter shall prevail as the official submission of the GOCCs/GFIs.
 - 5.1.2 All concerned are required to submit the complete set of BP forms via the OSBPS including those forms which are "Not Applicable" to their GOCC/GFI.
- 5.2 GOCCs/GFIs are reminded of the strict adherence to the submission deadlines specified in the Calendar of Activities per **Annex C** of this CBM.
- 5.3 For proposed amendment, deletion, or addition of special or general provisions, agencies are required to completely fill-out DBM Form 701, especially the justification for the revision, deletion, or inclusion of such provisions. Incomplete DBM Form 701 shall be a ground for not considering the proposed special and general provisions.

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² See Attachment II

- 5.4 All GOCCs/GFIs shall submit the pertinent BP Forms and supporting documents cited in items 4.1 to 4.5 and 4.8 to 4.9 of this Memorandum directly to the Administrative Service-Central Records Division (AS-CRD), Ground Floor, DBM Building III, General Solano St., San Miguel, Manila.

SPECIFIC PROCEDURES

- 5.5 GOCCs/GFIs shall prepare the indicative FY 2022 APP in support of their budget proposals. The APP shall be a consolidation of the different Procurement Projects as contained in their respective Project Procurement Management Plans (PPMPs). The indicative APPs shall be submitted to the DBM, duly signed by the Head of the Procuring Entity. The template of the updated APP form may be downloaded from the Government Procurement Policy Board (GPPB) website.
- 5.6 GOCCs belonging to the education sector shall submit budget proposals **covering only those activities to be implemented within the Calendar Year (CY) 2022** (January to December 2022 only), i.e., **not** the requirements for the whole Academic Year (June 2022 to March 2023) e.g., Philippine Center for Economic Development.
- 5.7 Relative to the FY 2022 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.
- 5.8 It must be emphasized that the budget proposals of GOCCs/GFIs involving specific concerns shall require agency endorsement as follows:

Endorsing Entity	Subject of Endorsement
DA	Research and Development (R&D) in Agriculture and Fisheries
PSA	Systems of Designated Statistics pursuant to E.O. No. 352
DICT	ISSP in support of ICT-related proposals
DOST	R&D in natural resources, environment, technological and engineering sciences
DENR-NAMRIA	Procurement of Data from Airborne and Space borne platforms and other related products and services for mapping purposes
ICF ³ Review Panel	Funding proposals pertaining to the Hosting of International Conferences
NEDA	Approved TRIP and Updated PIP ⁴

³ International Commitments Fund (ICF)

⁴ Updating of the FY 2017-2022 PIP and Formulation of the FY 2021-2023 TRIP as input to the FY 2021 Budget Preparation



OPAPP	Payapa at Masaganang Pamayanan (PAMANA) Program
DOF	Proposals for Net Lending, Conversion of NG Advances into Subsidy/Equity Borrowings Program and Investment Plan
GCG	Funding proposals for operating subsidy - Performance Assessment (Target vs Accomplishment, FYs 2018-2020) and 2021 PAN Targets

- 5.9 Similarly, budget proposals of participating GOCCs/GFIs for projects linked to or part of convergence programs and projects shall require endorsements of the lead department/agency.

Endorsing Lead Dept/Agency	Program Convergence Subject to Endorsement
DOH	Early Childhood Care Development
TJ-SCPLC	Justice Sector Convergence Program
DDB	Philippine Anti-Illegal Drugs Strategy
DA	Agriculture Development Program
DOT	Tourism Development Program
DTI	Export Development Program
DBM	Pasig Ferry Convergence Program
DENR-OSEC	Risk Resiliency Program
POPCOM / CPD	National Program on Population and Family Planning
DSWD	Zero Hunger Program

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

- 5.10 All endorsed projects by the responsible departments/agencies shall still be subject to DBM evaluation.

- 5.11 GOCCs/GFIs are reminded to tag the following activities in the OSBPS:

5.11.1 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 GOCCs/GFIs in accordance with item 5.1 of COA-DBM-DOF Joint Circular (JC) No. 1 dated August 11, 2017;

5.11.2 Budgets for Climate Change per DBM-CCC Joint Memorandum Circular (JMC) No. 2015-1 dated March 24, 2015; and



5.11.3 ICT-pertinent proposals as part of Medium-Term Information and Communications Technology Harmonization Initiative (MITHI).

6.0 For compliance.

WENDEL E. AVISADO
Secretary



Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Cases

EXPENDITURE ASSIGNMENT BASED ON THE LOCAL GOVERNMENT CODE OF 1991

Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
❖ Department of Agriculture and Department of Agrarian Reform	<p>Agriculture Extension and On-site Research Services</p> <p>Distribution of Production Inputs under Banner Programs, including Fisheries</p> <p>Market Development and Assistance</p> <p>Infrastructure Facilities Development</p>	<p>Agricultural extension and on-site research services and facilities which include the prevention and control of plant and animal pests and diseases; dairy farms, livestock markets, animal breeding stations, and artificial insemination centers; and assistance in the organization of farmers and fishermen's cooperatives and other collective organizations, as well as the transfer of appropriate technology</p>	<ul style="list-style-type: none"> • Agriculture extension on-site research services and facilities related to agriculture and fishery activities related to dispersal of livestock, poultry, fingerlings and seedlings; operation of demonstration farms; improvement of local distribution channels, inter-barangay irrigation systems; and enforcement of fishery laws • Fish ports 		<p>Agricultural support services which include planting materials distribution system and operation of farm produce collection and buying stations</p>
❖ Department of Education	Local Infrastructure Services	-	School buildings and other facilities for public elementary and secondary schools		-
		-	Information services which include maintenance of public library		Information and reading center
❖ Department of	Natural Resource	Enforcement of forestry laws limited	Implementation of community-		-

¹ All the services and facilities of the municipality and province, and in addition thereto, adequate communication and transportation facilities and support for education, police and fire services and facilities

Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Cases

Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities¹	Barangays
Environment and Natural Resources	Management Services	to community-based forestry projects, pollution control law, small scale mining law, and other laws on environment protection; and mini-hydroelectric projects for local purposes	based forestry projects which include integrated social forestry programs and similar projects which include integrated social forestry programs and similar projects; management and control of communal forests with an area not exceeding fifty (50) square kilometers; establishment of tree parks, greenbelts and similar forest development projects		
	Environmental Services	Enforcement of pollution control law	Solid waste disposal system or environmental management system		Services and facilities related to beautification and solid waste collection
❖ Department of Finance	Other Services: Revenue Mobilization Services	Upgrading and modernization of tax information and collection services through the use of computer hardware and software and other means	Information services which include tax and marketing information systems		-
❖ Department of Health, Department of Science and Technology-Food and Nutrition Research Institute, and National Economic and Development	Health Services	Health services which include hospitals and other tertiary health services	<ul style="list-style-type: none"> • Health services which include the implementation of programs and projects on: <ul style="list-style-type: none"> ○ Primary health care, ○ Maternal and child care, and ○ Communicable and non-communicable disease control services • Access to secondary and tertiary health services • Purchase of medicines, 		Health services which include the maintenance of barangay health centers

Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Cases

Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities¹	Barangays
Authority- Commission Population Development			medical supplies, and equipment needed to carry out the services herein enumerated • Rehabilitation programs for victims of drug abuse • Nutrition services and family planning services • Clinics, health centers, and other health facilities necessary to carry out health services		
❖ Department of Information and Communications Technology- National Telecommunications Commission		Inter-municipal telecommunications services	-		-
❖ Department of the Interior and Local Government	Other Services: Local Government Development and Supervision; Maintenance of Peace and Order	Provincial buildings, freedom parks and other public assembly areas and similar facilities	Municipal buildings, cultural centers, public parks, including freedom parks, playgrounds, and sports facilities and equipment, and other similar facilities		-
		Provincial jails	Sites for police and fire stations and substations and municipal jail		-
		-	Public markets, slaughterhouses, and other municipal enterprises		Satellite or public market, where viable
		-	Public cemetery		-

ANNEX A

Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Cases

Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities ¹	Barangays
❖ Department of Justice		-	-		Maintenance of Katarungang Pambarangay
❖ Department of Labor and Employment	Other Services: Employment Facilitation	-	Information services which include job placement information systems		-
❖ Department of Public Works and Highways	Local Infrastructure Services	Provincial roads and bridges, inter-municipal waterworks, drainage and sewerage, flood control, reclamation projects	<ul style="list-style-type: none"> • Municipal roads and bridges, small water impounding projects and other similar projects, rainwater collectors and water supply systems, seawalls, dikes, drainage and sewerage, flood control • Facilities related to general hygiene and sanitation 		<ul style="list-style-type: none"> • Maintenance of barangay roads and bridges and water supply systems • Infrastructure facilities such as multi-purpose hall, multi-purpose pavement, plaza, sports center, and other similar facilities • Services and facilities related to general hygiene and sanitation
❖ Department of Social Welfare and Development, Office of Presidential Adviser on the Peace Process, and National Youth Commission	Social Welfare Services	Social welfare services including programs for rebel returnees, relief operations and population development services	<ul style="list-style-type: none"> • Social welfare services including child and youth programs, family and community programs, welfare programs for women, elderly and persons with disabilities, community-based rehabilitation programs for vagrants, beggars, street children, juvenile delinquents • Livelihood and other pro-poor projects 		Social welfare services such as maintenance of day-care centers

ANNEX A

Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Cases

Department/ Agency/GOCC	Functions/ Services	Provinces	Municipalities	Cities¹	Barangays
❖ Department of Trade and Industry		Investment support services, including access to credit financing	Information services on investments information systems		-
❖ Department of Trade and Industry and Department of Science and Technology	Other Services	Industrial research and development services, as well as the transfer of appropriate technology	-		-
❖ Department of Transportation	Transportation Services	-	Infrastructure facilities such as traffic signals and road signs, and similar facilities		-
❖ Department of Tourism	Tourism Services	Tourism development and promotion programs	Tourism facilities and other tourist attractions, including the acquisition of equipment, regulation and supervision of business concessions, and security services for such facilities		-
❖ National Housing Authority and Social Housing Finance Corporation	Housing Services	Programs and projects for low-cost housing and other mass dwelling	-		-
❖ National Irrigation Administration	Local Infrastructure Services	Irrigation systems	Communal irrigation		-

Department/Agency	2020				2021				2022			
	PS	MOOE	FINEX	TOTAL	PS	MOOE	FINEX	TOTAL	PS	MOOE	FINEX	TOTAL
44 Universities and Colleges (40UC)	44,115,413	10,999,385	54,961,444	64,115,413	10,999,385	54,961,444	64,115,413	10,999,385	54,961,444	64,115,413	10,999,385	64,115,413
Central Luzon State University	590,324	189,051	779,375	590,324	170,213	729,537	590,324	170,213	729,537	590,324	170,213	729,537
De La Salle University	211,018	91,051	302,069	241,016	52,624	293,642	241,016	52,624	293,642	241,016	52,624	293,642
De La Salle - Baguio	303,254	60,175	363,429	303,254	61,563	364,817	303,254	61,563	364,817	303,254	61,563	364,817
De La Salle - Calapan	311,571	34,902	346,473	311,571	35,704	347,275	311,571	35,704	347,275	311,571	35,704	347,275
De La Salle - Marikina	96,557	100,121	196,678	96,557	102,451	199,008	96,557	102,451	199,008	96,557	102,451	199,008
De La Salle - Muntinlupa	231,772	47,205	278,977	231,772	40,899	272,671	231,772	40,899	272,671	231,772	40,899	272,671
De La Salle - New City	173,322	47,205	220,527	173,322	62,462	235,784	173,322	62,462	235,784	173,322	62,462	235,784
De La Salle - Zambales	412,025	125,003	537,028	412,025	106,100	518,125	412,025	106,100	518,125	412,025	106,100	518,125
De La Salle - Zamboanga	384,770	76,106	460,876	384,770	77,919	462,689	384,770	77,919	462,689	384,770	77,919	462,689
De La Salle - Negros Occidental	422,684	98,700	521,384	422,684	58,813	481,497	422,684	58,813	481,497	422,684	58,813	481,497
De La Salle - Negros Oriental	325,384	57,255	382,639	325,384	54,082	379,466	325,384	54,082	379,466	325,384	54,082	379,466
De La Salle - Zamboanga	415,419	49,519	464,938	415,419	61,725	477,144	415,419	61,725	477,144	415,419	61,725	477,144
De La Salle - Zamboanga	135,695	21,091	156,786	135,695	22,050	157,745	135,695	22,050	157,745	135,695	22,050	157,745
De La Salle - Zamboanga	143,671	34,418	178,089	143,671	35,242	178,923	143,671	35,242	178,923	143,671	35,242	178,923
De La Salle - Zamboanga	193,118	36,362	229,480	193,118	36,937	230,055	193,118	36,937	230,055	193,118	36,937	230,055
De La Salle - Zamboanga	306,814	52,762	359,576	306,814	54,014	360,828	306,814	54,014	360,828	306,814	54,014	360,828
De La Salle - Zamboanga	163,106	23,677	186,783	163,106	24,394	187,500	163,106	24,394	187,500	163,106	24,394	187,500
De La Salle - Zamboanga	203,769	25,816	229,585	203,769	26,000	229,769	203,769	26,000	229,769	203,769	26,000	229,769
De La Salle - Zamboanga	694,387	163,152	857,539	694,387	168,000	862,387	694,387	168,000	862,387	694,387	168,000	862,387
De La Salle - Zamboanga	80,206	25,073	105,279	80,206	25,553	105,759	80,206	25,553	105,759	80,206	25,553	105,759
De La Salle - Zamboanga	166,732	52,229	218,961	166,732	53,250	220,000	166,732	53,250	220,000	166,732	53,250	220,000
De La Salle - Zamboanga	118,614	70,274	188,888	118,614	71,965	190,579	118,614	71,965	190,579	118,614	71,965	190,579
De La Salle - Zamboanga	222,849	72,500	295,349	222,849	74,197	297,046	222,849	74,197	297,046	222,849	74,197	297,046
De La Salle - Zamboanga	310,259	91,123	401,382	310,259	92,840	403,100	310,259	92,840	403,100	310,259	92,840	403,100
De La Salle - Zamboanga	90,005	25,176	115,181	90,005	25,540	115,545	90,005	25,540	115,545	90,005	25,540	115,545
De La Salle - Zamboanga	271,968	65,039	337,007	271,968	66,846	338,814	271,968	66,846	338,814	271,968	66,846	338,814
De La Salle - Zamboanga	202,021	61,894	263,915	202,021	63,005	265,026	202,021	63,005	265,026	202,021	63,005	265,026
De La Salle - Zamboanga	259,734	81,244	340,978	259,734	82,432	342,166	259,734	82,432	342,166	259,734	82,432	342,166
De La Salle - Zamboanga	510,577	40,219	550,796	510,577	41,015	551,592	510,577	41,015	551,592	510,577	41,015	551,592
De La Salle - Zamboanga	231,204	62,444	293,648	231,204	63,001	294,205	231,204	63,001	294,205	231,204	63,001	294,205
De La Salle - Zamboanga	63,001	18,075	81,076	63,001	18,648	81,651	63,001	18,648	81,651	63,001	18,648	81,651
De La Salle - Zamboanga	202,167	26,761	228,928	202,167	27,577	229,744	202,167	27,577	229,744	202,167	27,577	229,744
De La Salle - Zamboanga	28,148	36,761	64,909	28,148	37,000	65,148	28,148	37,000	65,148	28,148	37,000	65,148
De La Salle - Zamboanga	31,744	31,744	63,488	31,744	32,462	64,206	31,744	32,462	64,206	31,744	32,462	64,206
De La Salle - Zamboanga	88,086	22,542	110,628	88,086	23,500	111,586	88,086	23,500	111,586	88,086	23,500	111,586
De La Salle - Zamboanga	215,817	37,417	253,234	215,817	38,205	254,022	215,817	38,205	254,022	215,817	38,205	254,022
De La Salle - Zamboanga	319,204	136,547	455,751	319,204	137,204	456,408	319,204	137,204	456,408	319,204	137,204	456,408
De La Salle - Zamboanga	200,000	200,000	400,000	200,000	200,000	400,000	200,000	200,000	400,000	200,000	200,000	400,000
De La Salle - Zamboanga	263,074	49,527	312,601	263,074	50,323	313,397	263,074	50,323	313,397	263,074	50,323	313,397
De La Salle - Zamboanga	228,087	49,527	277,614	228,087	50,323	278,407	228,087	50,323	278,407	228,087	50,323	278,407
De La Salle - Zamboanga	567,472	62,434	629,906	567,472	63,230	630,702	567,472	63,230	630,702	567,472	63,230	630,702
De La Salle - Zamboanga	323,399	65,798	389,197	323,399	66,586	390,000	323,399	66,586	390,000	323,399	66,586	390,000
De La Salle - Zamboanga	32,148	52,173	84,321	32,148	53,076	85,224	32,148	53,076	85,224	32,148	53,076	85,224
De La Salle - Zamboanga	332,676	36,091	368,767	332,676	36,863	369,539	332,676	36,863	369,539	332,676	36,863	369,539
De La Salle - Zamboanga	158,206	47,463	205,669	158,206	48,187	206,393	158,206	48,187	206,393	158,206	48,187	206,393
De La Salle - Zamboanga	133,865	16,633	150,498	133,865	16,985	150,853	133,865	16,985	150,853	133,865	16,985	150,853
De La Salle - Zamboanga	125,356	28,515	153,871	125,356	29,119	154,475	125,356	29,119	154,475	125,356	29,119	154,475
De La Salle - Zamboanga	228,051	50,129	278,180	228,051	50,867	278,918	228,051	50,867	278,918	228,051	50,867	278,918
De La Salle - Zamboanga	538,721	158,297	697,018	538,721	159,025	697,746	538,721	159,025	697,746	538,721	159,025	697,746
De La Salle - Zamboanga	140,486	28,500	168,986	140,486	29,059	169,545	140,486	29,059	169,545	140,486	29,059	169,545
De La Salle - Zamboanga	304,286	50,748	355,034	304,286	51,584	355,870	304,286	51,584	355,870	304,286	51,584	355,870
De La Salle - Zamboanga	438,959	93,708	532,667	438,959	94,584	533,543	438,959	94,584	533,543	438,959	94,584	533,543
De La Salle - Zamboanga	127,266	17,341	144,607	127,266	17,764	145,030	127,266	17,764	145,030	127,266	17,764	145,030
De La Salle - Zamboanga	223,596	101,552	325,148	223,596	102,319	325,915	223,596	102,319	325,915	223,596	102,319	325,915
De La Salle - Zamboanga	57,777	18,634	76,411	57,777	19,079	76,856	57,777	19,079	76,856	57,777	19,079	76,856
De La Salle - Zamboanga	401,120	91,106	492,226	401,120	92,039	493,159	401,120	92,039	493,159	401,120	92,039	493,159
De La Salle - Zamboanga	61,885	11,885	73,770	61,885	12,049	73,934	61,885	12,049	73,934	61,885	12,049	73,934
De La Salle - Zamboanga	754,062	263,864	1,017,926	754,062	268,138	1,022,200	754,062	268,138	1,022,200	754,062	268,138	1,022,200
De La Salle - Zamboanga	58,547	36,822	95,369	58,547	37,288	95,835	58,547	37,288	95,835	58,547	37,288	95,835
De La Salle - Zamboanga	13,919	47,848	61,767	13,919	48,228	62,147	13,919	48,228	62,147	13,919	48,228	62,147
De La Salle - Zamboanga	461,813	17,770	479,583	461,813	17,770	479,583	461,813	17,770	479,583	461,813	17,770	479,583

44 Universities and Colleges (40UC)

1/2020 - 2022 CEILINGS
 Pesos in Millions

Department/Agency	2020				2021				2022			
	PS	MODE	FINEX	TOTAL	PS	MODE	FINEX	TOTAL	PS	MODE	FINEX	TOTAL
DepEd Office of the Secretary	44,115,413	19,448,031	-	63,563,444	44,115,413	10,895,348	-	55,010,761	44,115,413	10,900,854	-	55,016,267
Davao Oriental State College of Science and Technology	113,953	31,616	-	145,569	113,953	32,223	-	146,176	113,953	32,846	-	146,799
Southern Philippines Agricultural and Marine and Aquatic School	82,871	16,900	-	99,771	82,871	17,337	-	100,208	82,871	17,726	-	100,597
University of Southeastern Philippines	327,017	90,804	-	417,821	327,017	92,748	-	419,765	327,017	94,750	-	421,767
Colorado State Polytechnic College	117,604	15,306	-	132,910	117,604	15,643	-	133,247	117,604	15,990	-	133,594
Coastal Foundation College of Science and Technology	115,520	63,333	-	178,853	115,520	54,596	-	170,116	115,520	55,899	-	171,419
Saint Ignace State University	217,857	67,896	-	285,753	217,857	69,503	-	287,360	217,857	71,156	-	289,013
University of Southern Mindanao	419,774	66,282	-	486,056	419,774	59,188	-	478,962	419,774	60,124	-	479,898
Agricultural State College of Agriculture and Technology	65,638	55,954	-	121,592	65,638	57,174	-	122,812	65,638	57,724	-	123,362
Central State University	168,642	45,251	-	213,893	168,642	46,194	-	214,836	168,642	47,163	-	215,805
Sorsogon del Sur State University	217,392	69,596	-	286,988	217,392	69,756	-	287,148	217,392	70,000	-	287,392
Surigao State College of Technology	173,662	67,626	-	241,288	173,662	68,334	-	242,000	173,662	69,086	-	242,748
Ateneo de Manila University	28,446	26,680	-	55,126	28,446	27,109	-	55,555	28,446	27,551	-	56,000
Balayan State College	67,534	31,736	-	99,270	67,534	32,372	-	99,906	67,534	33,022	-	100,556
Midwestern State University	2,817,240	268,344	-	3,085,584	2,817,240	272,691	-	3,089,931	2,817,240	277,117	-	3,094,357
ISU-Twin-Town College of Technology and Oceanography	500,650	68,388	-	569,038	500,650	67,464	-	568,114	500,650	66,559	-	567,209
SASU State College	89,737	14,194	-	103,931	89,737	14,460	-	104,197	89,737	14,762	-	104,499
Ther-Teri Regional Agricultural College	86,979	10,802	-	97,781	86,979	11,045	-	98,024	86,979	11,286	-	97,265
Compostela Valley State College	31,105	9,951	-	41,056	31,105	10,181	-	41,286	31,105	10,418	-	41,523
Department of Energy (DOE)	628,078	821,560	-	1,449,638	628,078	833,726	-	1,461,804	628,078	846,845	-	1,474,923
Office of the Secretary	628,078	821,560	-	1,449,638	628,078	833,726	-	1,461,804	628,078	846,845	-	1,474,923
Department of Environment and Natural Resources (DENR)	8,181,728	8,801,634	-	16,983,362	8,181,728	8,166,786	-	16,348,514	8,181,728	8,128,753	-	16,310,481
Office of the Secretary	8,181,728	8,801,634	-	16,983,362	8,181,728	8,166,786	-	16,348,514	8,181,728	8,128,753	-	16,310,481
Environmental Management Bureau	876,690	1,199,956	-	2,076,646	876,690	1,214,056	-	2,090,746	876,690	1,228,316	-	2,105,006
Mines and Geo-Sciences Bureau	671,235	544,130	-	1,215,365	671,235	541,719	-	1,212,954	671,235	539,874	-	1,211,109
National Mapping and Rationalization Authority	447,692	707,006	-	1,154,698	447,692	719,882	-	1,167,574	447,692	733,146	-	1,180,838
National Water Resources Board	68,125	53,225	-	121,350	68,125	47,240	-	115,365	68,125	48,110	-	116,235
Palawan Council for Sustainable Development (Staff)	54,526	47,519	-	102,045	54,526	46,250	-	100,776	54,526	46,110	-	100,636
Department of Finance (DOF)	8,824,281	4,162,399	-	12,986,680	8,824,281	4,231,266	-	13,055,547	8,824,281	4,300,873	-	13,125,154
Office of the Secretary	8,824,281	4,162,399	-	12,986,680	8,824,281	4,231,266	-	13,055,547	8,824,281	4,300,873	-	13,125,154
Bureau of Customs	1,359,903	1,181,547	-	2,541,450	1,359,903	1,233,245	-	2,593,148	1,359,903	1,238,895	-	2,598,798
Bureau of Internal Revenue	5,541,372	1,910,166	-	7,451,538	5,541,372	1,940,039	-	7,481,411	5,541,372	1,970,805	-	7,512,177
Bureau of Local Government Finance	183,548	64,657	-	248,205	183,548	67,372	-	250,920	183,548	71,950	-	255,498
Bureau of the Treasury	494,603	354,923	-	849,526	494,603	361,610	-	856,213	494,603	368,904	-	863,507
Central Board of Assessment Appeals	15,393	2,665	-	18,058	15,393	2,551	-	17,944	15,393	2,614	-	18,007
Insurance Commission	230,286	115,777	-	346,063	230,286	117,668	-	347,954	230,286	119,559	-	349,845
National Tax Research Center	52,997	17,466	-	70,463	52,997	17,666	-	70,663	52,997	17,816	-	70,813
Privatization and Management Office	65,868	13,786	-	79,654	65,868	13,862	-	79,730	65,868	13,938	-	80,072
Securities and Exchange Commission	396,813	185,735	-	582,548	396,813	187,478	-	584,291	396,813	189,273	-	586,086
Department of Foreign Affairs (DFA)	8,065,704	10,774,893	-	18,840,597	8,065,704	10,850,328	-	18,916,032	8,065,704	11,004,762	-	19,070,466
Office of the Secretary	8,065,704	10,774,893	-	18,840,597	8,065,704	10,850,328	-	18,916,032	8,065,704	11,004,762	-	19,070,466
Foreign Service Institute	51,368	12,602	-	63,970	51,368	13,862	-	65,230	51,368	14,171	-	65,542
Technical Cooperation Council of the Philippines	1,267	2,469	-	3,736	1,267	2,529	-	3,796	1,267	2,591	-	3,858
UNESCO National Commission of the Philippines	11,626	11,953	-	23,579	11,626	12,221	-	23,847	11,626	12,497	-	24,123
Department of Health (DOH)	41,436,908	27,578,194	-	69,015,102	41,436,908	27,715,247	-	69,152,155	41,436,908	27,852,214	-	69,289,122
Office of the Secretary	41,436,908	27,578,194	-	69,015,102	41,436,908	27,715,247	-	69,152,155	41,436,908	27,852,214	-	69,289,122
Commission on Population	173,989	273,166	-	447,155	173,989	274,347	-	448,336	173,989	275,526	-	449,515
National Nutrition Council	62,759	277,229	-	340,000	62,759	281,347	-	344,106	62,759	285,539	-	349,298
Department of the Interior and Local Government (DILG)	166,473,483	21,227,536	-	187,701,019	166,473,483	21,548,843	-	188,022,326	166,473,483	21,870,151	-	188,343,634
Office of the Secretary	166,473,483	21,227,536	-	187,701,019	166,473,483	21,548,843	-	188,022,326	166,473,483	21,870,151	-	188,343,634
Bureau of Fire Protection	16,932,392	1,310,173	-	18,242,565	16,932,392	1,343,051	-	18,275,443	16,932,392	1,376,916	-	18,312,308
Bureau of Jail Management and Penology	8,161,107	5,877,269	-	14,038,376	8,161,107	5,911,195	-	14,072,302	8,161,107	5,945,291	-	14,107,398
Local Government Academy	30,075	218,330	-	248,405	30,075	221,337	-	251,412	30,075	224,337	-	255,412
National Police Commission	1,555,467	253,717	-	1,809,184	1,555,467	249,902	-	1,805,369	1,555,467	248,243	-	1,803,710
Philippine National Police	135,142,101	13,822,321	-	148,964,422	135,142,101	14,152,733	-	149,294,834	135,142,101	14,481,614	-	153,625,715
Philippine Public Safety College	981,997	707,520	-	1,689,517	981,997	727,099	-	1,709,096	981,997	747,264	-	1,729,261
Department of Information and Communications Technology (DICT)	884,897	3,223,285	-	4,108,182	884,897	3,333,217	-	4,228,114	884,897	3,443,513	-	4,351,410
Office of the Secretary	884,897	3,223,285	-	4,108,182	884,897	3,333,217	-	4,228,114	884,897	3,443,513	-	4,351,410
Cybercrime Investigation and Coordination Center	20,138	2,977,953	-	3,000,091	20,138	3,007,076	-	3,027,214	20,138	3,036,979	-	3,057,117
National Privacy Commission	59,639	80,036	-	139,675	59,639	79,143	-	138,782	59,639	80,569	-	140,207
National Telecommunications Commission	271,517	152,302	-	423,819	271,517	153,328	-	424,845	271,517	154,357	-	425,872

2020 - 2022 CELEBRATIONS
Detailed Items

Department/Agency	2020				2021				2022			
	PS	MODE	FINEX	TOTAL	PS	MODE	FINEX	TOTAL	PS	MODE	FINEX	TOTAL
Department of Justice (DOJ)	15,979,598	4,297,554	-	20,639,785	15,979,598	4,323,633	-	20,323,231	15,979,598	4,409,385	-	20,378,983
Office of the Secretary	5,979,548	892,133	-	6,899,231	5,979,548	701,278	-	6,680,826	5,979,548	711,914	-	6,691,462
Bureau of Corrections	1,214,240	1,581,529	-	2,795,769	1,592,978	1,920,876	-	3,513,854	1,214,240	1,803,345	-	3,017,585
Bureau of Immigration	807,352	412,907	-	1,260,259	807,352	420,555	-	1,227,907	807,352	429,371	-	1,236,723
Land Reclamation Authority	928,546	591,798	-	1,520,344	928,546	571,996	-	1,500,542	928,546	582,481	-	1,511,027
National Bureau of Investigation	1,022,918	456,632	-	1,479,550	1,022,918	463,160	-	1,486,078	1,022,918	469,659	-	1,492,576
Office of the Government Corporate Counsel	153,532	18,679	-	172,211	153,532	18,947	-	172,479	153,532	19,224	-	172,756
Office of the Solicitor General	847,577	245,487	-	1,093,064	847,577	249,542	-	1,097,119	847,577	253,719	-	1,101,296
Prisons and Probation Administration	772,214	57,882	-	830,096	772,214	58,264	-	830,478	772,214	58,527	-	830,741
Presidential Commission on Good Government	96,372	51,428	-	147,800	96,372	52,116	-	148,488	96,372	52,827	-	149,199
Public Attorney's Office	4,159,869	130,477	-	4,290,346	4,155,899	133,494	-	4,289,393	4,156,899	136,602	-	4,293,501
Department of Labor and Employment (DOLE)	5,697,698	4,974,532	4,082	10,676,312	5,654,848	6,697,638	4,082	12,356,568	5,654,848	5,142,295	4,082	10,801,225
Office of the Secretary	2,548,162	3,741,141	3,000	6,312,114	2,548,777	3,709,062	3,000	6,260,839	2,548,777	3,656,009	3,000	6,207,786
Institute for Labor Studies	28,494	14,569	-	43,063	28,469	14,569	-	43,038	28,469	14,517	-	43,086
National Commission on Indigenous Peoples	169,771	77,293	-	247,064	169,771	78,678	-	248,449	169,771	80,046	-	249,817
National Labor Relations Commission	1,060,769	179,146	-	1,239,915	1,060,019	182,390	-	1,242,409	1,060,019	185,714	-	1,245,733
National Maritime Polytechnic	49,743	51,689	-	101,432	49,888	52,620	-	102,508	49,888	53,547	-	103,435
National Wages and Productivity Commission	153,129	82,954	-	236,083	153,128	83,978	-	237,106	153,128	85,419	-	238,547
Philippine Overseas Employment Administration	287,298	175,331	-	462,629	287,101	178,595	-	465,696	287,101	181,756	-	468,857
Professional Regulation Commission	655,762	458,808	-	1,114,570	655,997	460,808	-	1,116,805	655,997	474,782	-	1,130,779
Overseas Workers Welfare Administration	743,063	193,067	1,082	937,192	743,298	201,514	1,082	945,894	743,298	209,453	1,082	953,833
Department of National Defense (DND)	119,497,137	37,196,611	19	156,693,767	119,437,197	36,146,132	19	155,589,448	119,437,197	36,170,811	19	155,634,127
Office of the Secretary - Propag	169,642	294,916	-	464,558	169,642	298,775	-	468,417	169,642	305,089	-	474,731
Government Arsenal	259,168	849,269	-	1,108,437	259,168	978,617	-	1,237,785	259,168	1,065,192	-	1,324,360
National Defense College of the Philippines	40,626	44,645	-	85,271	40,626	44,645	-	85,271	40,626	44,645	-	85,271
Office of Civil Defense	265,321	393,313	-	658,634	265,321	404,070	-	669,391	265,321	415,049	-	680,370
Philippine Veterans Affairs Office (PVAO) - Propag	191,004	414,240	-	605,244	191,004	412,306	-	603,310	191,004	415,451	-	606,455
Volunteers Mardol Medical Center	781,669	832,732	-	1,614,401	781,669	855,900	-	1,637,569	781,669	879,788	-	1,661,457
Philippine Army (Land Forces)	72,157,026	19,322,274	-	91,479,300	72,157,259	19,345,818	-	91,503,077	72,167,808	19,374,252	-	91,542,060
Philippine Air Force (Air Force)	13,830,350	9,447,173	-	23,277,523	13,830,200	9,421,491	-	23,251,691	13,830,200	9,404,000	-	23,234,200
Philippine Navy (Navy Force)	19,798,099	7,430,231	-	27,228,330	19,738,699	7,448,496	-	27,187,195	19,738,699	7,464,996	-	27,203,695
General Headquarters, AFP and AFP-Wide Service Support Units	4,044,824	5,341,302	19	9,386,126	4,044,824	5,487,249	19	9,532,092	4,044,824	5,678,875	19	9,723,718
Department of Public Works and Highways (DPWH)	9,370,298	19,287,977	-	28,658,275	9,370,298	19,534,486	-	28,904,784	9,370,298	19,954,032	-	29,324,330
Office of the Secretary	8,099,831	18,097,077	-	26,196,908	8,099,831	18,287,775	-	26,387,606	8,099,831	18,582,022	-	26,681,853
Department of Science and Technology (DOST)	4,898,838	13,243,316	-	18,142,154	4,898,838	13,243,316	-	18,142,154	4,898,838	13,243,316	-	18,142,154
Office of the Secretary	654,164	4,106,468	-	4,760,632	654,164	4,110,120	-	4,764,284	654,164	4,115,352	-	4,769,516
Advanced Science and Technology Institute	61,225	64,498	-	125,723	61,225	65,612	-	126,837	61,225	66,800	-	128,025
Food and Nutrition Research Institute	122,097	358,963	-	481,060	122,097	361,702	-	483,800	122,097	364,443	-	486,542
Forest Products Research and Development Institute	137,852	56,343	-	194,195	137,852	56,343	-	194,195	137,852	56,343	-	194,195
Industrial Technology Development Institute	297,633	55,823	-	353,456	297,633	55,823	-	353,456	297,633	55,823	-	353,456
Malala Institute Research and Development Center	182,749	33,395	-	216,144	182,749	33,395	-	216,144	182,749	33,395	-	216,144
National Academy of Science and Technology	13,743	64,993	-	78,736	13,743	64,993	-	78,736	13,743	64,993	-	78,736
National Research Council of the Philippines	31,148	95,640	-	126,788	31,148	95,640	-	126,788	31,148	95,640	-	126,788
Philippine Atmospheric, Geophysical and Astronomical Services Administration	529,225	463,723	-	992,948	529,225	463,723	-	992,948	529,225	463,723	-	992,948
Philippine Council for Agriculture, Aquatics and Natural Resources	42,748	602,028	-	644,776	42,748	602,028	-	644,776	42,748	602,028	-	644,776
Philippine Council for Health Research and Development	99,781	686,628	-	786,409	99,781	686,628	-	786,409	99,781	686,628	-	786,409
Philippine Council for Industry, Energy and Emerging Technology Research and Development	134,175	186,455	-	320,630	134,175	186,455	-	320,630	134,175	186,455	-	320,630
Philippine Institute of Volcanology and Seismology	189,813	138,760	-	328,573	189,813	138,760	-	328,573	189,813	138,760	-	328,573
Philippine Institute of Water Resources	1,303,041	662,664	-	1,965,705	1,303,041	662,664	-	1,965,705	1,303,041	662,664	-	1,965,705
Philippine Science High School	55,864	20,742	-	76,606	55,864	20,742	-	76,606	55,864	20,742	-	76,606
Philippine Technical Education and Skills Development Authority	45,189	4,654,904	-	4,700,093	45,189	4,654,904	-	4,700,093	45,189	4,654,904	-	4,700,093
Science and Technology Information Institute	41,711	52,917	-	94,628	41,711	52,917	-	94,628	41,711	52,917	-	94,628
Technology Application and Promotion Institute	50,390	71,217	-	121,607	50,390	71,217	-	121,607	50,390	71,217	-	121,607
Department of Social Welfare and Development (DSWD)	6,791,481	123,798,724	509,391	131,099,596	6,791,481	123,798,724	509,391	131,099,596	6,791,481	123,798,724	509,391	131,099,596
Office of the Secretary	6,690,254	123,639,159	502,991	130,832,404	6,690,254	123,639,159	502,991	130,832,404	6,690,254	123,639,159	502,991	130,832,404
Center for the Welfare of Children	18,048	40,959	-	58,007	18,048	40,959	-	58,007	18,048	40,959	-	58,007
Inter-Country Adoption Board	20,623	32,513	-	53,136	20,623	32,513	-	53,136	20,623	32,513	-	53,136
National Council on Disability Affairs	28,595	17,982	-	46,577	28,595	17,982	-	46,577	28,595	17,982	-	46,577
Senior Justice and Welfare Councils	42,941	59,591	-	102,532	42,941	59,591	-	102,532	42,941	59,591	-	102,532
Department of Trade and Industry (DTI)	833,339	3,018,417	3,586	3,855,342	833,339	3,018,417	3,586	3,855,342	833,339	3,018,417	3,586	3,855,342
Office of the Secretary	529,080	2,869,485	3,590	3,392,155	529,080	2,869,485	3,590	3,392,155	529,080	2,869,485	3,590	3,392,155

Department/Agency	2020						2021						2022					
	PS	MOOE	FINEX	CO	TOTAL	PS	MOOE	FINEX	CO	TOTAL	PS	MOOE	FINEX	CO	TOTAL			
Department of Tourism (DOT)	632,326	3,019,417	3,590	118,003	3,773,326	632,326	3,019,279	3,580	36,270	3,687,907	632,326	3,069,311	3,590	36,270	3,795,419			
National Parks Development Committee	67,287	130,905	-	-	199,192	67,287	131,262	-	-	200,549	67,287	135,861	-	-	202,940			
Department of Trade and Industry (DTI)	2,197,338	2,643,423	2,400	29,445	4,793,696	2,197,338	2,581,077	2,400	6,000	4,718,815	2,197,338	2,532,395	2,400	6,000	4,682,133			
Office of the Secretary	1,827,008	2,293,212	2,400	12,000	4,140,818	1,827,008	2,251,091	2,400	6,000	4,086,497	1,827,008	2,194,327	2,400	6,000	4,023,933			
Board of Investments	166,881	171,616	-	-	338,497	166,881	173,699	-	-	340,580	166,881	178,129	-	-	345,010			
Philippine Trade Training Center	30,315	25,128	-	2,170	57,613	30,315	25,597	-	-	55,912	30,315	24,001	-	-	54,316			
Design Center of the Philippines	23,387	78,120	-	2,590	104,097	23,387	69,928	-	-	93,315	23,387	70,648	-	-	94,246			
Construction Industry Authority of the Philippines (CIAP)	59,679	69,349	-	3,715	132,743	59,679	62,762	-	-	122,441	59,679	64,869	-	-	124,568			
Department of Transportation (DOTr)	10,644,684	12,327,995	7,888	43,870,277	66,900,654	10,644,679	12,256,887	7,888	30,754,484	53,336,551	10,644,679	12,296,008	7,888	31,282,688	55,227,925			
Office of the Secretary	2,125,746	8,074,788	7,888	43,810,455	54,019,877	2,125,661	8,027,565	7,888	30,743,411	41,904,525	2,125,661	8,098,730	7,888	32,276,363	43,396,642			
DMV Administrative Board	53,441	64,313	-	-	117,754	53,441	65,498	-	-	118,939	53,441	66,719	-	-	120,169			
Maritime Industry Authority (MAI/MAA)	390,838	371,901	-	-	762,739	390,838	378,565	-	-	769,403	390,838	385,531	-	-	776,369			
Office of Transportation Cooperatives	23,168	10,233	-	-	33,401	23,168	10,354	-	-	33,522	23,168	10,479	-	-	33,647			
Office for Transportation Security	630,151	327,776	-	103,384	1,061,311	630,221	317,472	-	7,454	955,147	630,221	317,405	-	3,625	957,251			
Philippine Coast Guard	7,402,607	2,655,677	-	-	10,058,284	7,402,507	2,729,739	-	-	10,132,246	7,402,507	2,795,730	-	-	10,198,237			
Toll Regulatory Board	18,643	13,407	-	6,438	38,488	18,643	13,494	-	3,619	35,759	18,643	13,486	-	3,500	35,629			
Mineral Economic and Development Authority (MEDA)	2,422,985	5,900,472	8	2,917	8,225,182	2,422,985	2,777,345	8	5,199,438	2,422,985	1,967,182	8	4,399,275	1,390,859				
Office of the Director-General	924,151	416,638	-	-	1,339,789	924,151	372,920	-	-	1,297,071	924,151	380,322	-	-	1,304,473			
Philippine National Volunteer Service Coordinating Agency	18,713	13,810	8	177	32,706	18,713	13,427	8	32,148	13,799	13,799	8	32,500	32,500				
Public-Private Partnership Center of the Philippines	109,135	71,060	-	-	179,195	109,135	73,001	-	-	181,136	109,135	75,027	-	-	183,162			
Philippine Statistical Research and Training Institute (formerly SRS)	25,910	29,156	-	-	54,986	25,910	28,240	-	-	54,050	25,910	29,049	-	-	54,859			
Toll Commission	59,238	24,174	-	2,440	85,852	59,238	23,837	-	-	83,075	59,238	24,611	-	-	83,849			
Philippine Statistics Authority	1,269,038	5,246,635	-	-	6,535,674	1,269,038	2,265,920	-	-	3,534,958	1,269,038	1,444,374	-	-	2,713,412			
Departmental Communications Operations Office (DCOO)	807,534	999,257	-	42,641	1,499,972	807,534	797,382	-	-	1,374,958	807,534	733,656	-	-	1,390,859			
Presidential Communications Operations Office (PCOO)	74,787	257,244	-	-	332,031	74,787	263,687	-	-	338,474	74,787	270,325	-	-	345,112			
Bureau of Broadcast Services	218,910	140,494	-	13,800	373,204	218,910	142,616	-	-	361,526	218,910	145,043	-	-	363,953			
Bureau of Communications Services	19,246	16,510	-	-	35,756	19,246	16,222	-	-	35,468	19,246	16,542	-	-	35,788			
National Printing Office	11,490	-	-	-	11,490	11,490	-	-	-	11,490	11,490	-	-	-	11,490			
News and Information Bureau	84,164	36,265	-	-	120,429	84,164	36,514	-	-	120,678	84,164	37,716	-	-	121,880			
Philippine Information Agency	196,374	114,444	-	28,841	339,659	196,374	109,626	-	-	305,900	196,374	111,767	-	-	308,141			
Presidential Broadcast Staff (PRTVA)	62,623	135,210	-	-	197,833	62,623	138,392	-	-	201,015	62,623	141,872	-	-	204,495			
Net Executive Offices (NEOs)	8,888,485	57,419,523	2	534,578	66,842,586	8,888,485	57,494,590	2	213,837	66,843,903	8,888,485	58,050,147	2	213,897	64,149,250			
Anti-Money Laundering Council	-	20,699	-	-	20,699	-	20,759	-	-	20,769	-	20,813	-	-	20,913			
Climate Change Commission	38,019	42,070	-	-	80,089	38,019	42,635	-	-	80,654	38,019	43,625	-	-	81,644			
Commission on Filipino Overseas	44,182	60,132	-	10,897	115,211	44,182	60,703	-	-	104,885	44,182	46,006	-	-	90,188			
Commission on Higher Education	426,180	48,389,226	-	201,414	49,016,820	426,988	48,390,369	-	195,940	48,982,237	426,988	48,882,741	-	195,980	49,504,609			
Commission on the Filipino Language	43,922	75,874	-	-	119,796	43,922	76,340	-	-	120,262	43,922	76,814	-	-	121,736			
Drug Enforcement Board	63,184	175,238	-	7,260	245,682	63,184	181,032	-	-	249,216	63,184	182,248	-	-	249,432			
Energy Regulatory Commission	234,649	138,538	-	29,000	402,187	234,649	141,338	-	-	376,987	234,649	143,571	-	-	378,220			
Film Development Council of the Philippines	26,194	155,991	-	-	182,185	26,194	157,541	-	-	183,735	26,194	159,119	-	-	185,313			
Games and Amusements Board	71,179	54,360	-	4,150	135,689	71,074	55,308	-	-	132,382	71,074	56,285	-	-	133,359			
Governance Commission for Government-Owned or Controlled Co	87,487	96,172	-	8,220	191,879	87,487	97,391	-	-	194,878	87,487	98,647	-	-	198,134			
Housing and Land Use Regulatory Board	263,645	195,627	-	-	459,272	263,645	195,627	-	-	459,272	263,645	195,627	-	-	459,272			
Human and Labor Development Coordinating Council	80,807	78,441	-	5,500	164,748	80,807	77,068	-	-	157,875	80,807	76,518	-	-	154,325			
Intellectual Property Office	41,062	57,518	-	6,763	105,343	41,062	57,518	-	-	98,580	41,062	57,518	-	-	98,580			
Movie and Television Review and Classification Board	68,195	145,726	-	5,091	220,012	68,195	146,349	-	-	217,544	68,195	151,019	-	-	220,214			
National Anti-Poverty Commission	39,030	497,156	2	10,000	516,186	39,969	487,156	2	10,000	516,118	39,969	487,156	2	10,000	516,118			
National Commission on Culture and the Arts (NCCA)	93,814	90,889	-	7,817	192,520	93,514	92,526	-	7,817	193,656	93,514	94,169	-	-	194,800			
National Historical Commission of the Philippines	82,223	82,223	-	-	164,446	82,223	82,223	-	-	164,446	82,223	82,223	-	-	164,446			
National Library of the Philippines	58,855	60,608	-	-	119,463	58,855	60,608	-	-	119,463	58,855	60,608	-	-	119,463			
National Commission on Indigenous Peoples	766,337	294,232	-	6,900	1,067,469	766,337	294,232	-	-	1,067,469	766,337	294,232	-	-	1,067,469			
National Commission on Muslim Filipinos (Office on Muslim Affairs)	451,258	99,187	-	25,128	575,571	451,258	99,187	-	-	575,571	451,258	99,187	-	-	575,571			
National Intelligence Coordinating Agency	625,557	192,246	-	26,177	843,980	625,557	192,246	-	-	843,980	625,557	192,246	-	-	843,980			
National Security Council	105,359	84,089	-	-	189,448	105,359	84,089	-	-	189,448	105,359	84,089	-	-	189,448			
Office of the Presidential Adviser on the Peace Process	177,119	498,639	-	-	675,757	177,119	493,653	-	-	670,771	177,119	490,308	-	-	667,427			
Optical Media Board	43,444	21,822	-	-	65,266	43,444	22,214	-	-	65,658	43,444	22,814	-	-	66,258			
Peace River Rehabilitation Commission	17,457	701,278	-	6,375	125,110	17,457	701,278	-	-	17,457	101,627	103,456	-	-	120,913			
Philippine Commission on Women (National Commission on the R	51,877	49,381	-	8,715	109,773	51,877	50,271	-	-	101,948	51,877	51,176	-	-	102,853			
Philippine Drug Enforcement Agency	1,388,115	521,676	-	46,300	1,956,091	1,388,115	506,026	-	-	1,894,141	1,388,115	512,618	-	-	1,900,733			
Philippine Racing Commission	44,529	143,616	-	-	188,145	44,529	144,160	-	-	188,709	44,529	144,760	-	-	189,289			
Philippine Sports Commission	69,911	131,407	-	-	201,318	69,911	133,236	-	-	203,147	69,911	135,097	-	-	205,008			
Presidential Commission for the Urban Poor	86,639	80,565	-	2,900	170,104	86,639	82,015	-	-	170,599	86,639	83,584	-	-	172,075			

7 2020 - 2022 CEILINGS
 (Thousand Pesos)

Department/Agency	2020					2021					2022				
	PS	MOOE	FINEX	CD	TOTAL	PS	MOOE	FINEX	CD	TOTAL	PS	MOOE	FINEX	CD	TOTAL
Secretary's Office	115,674	138,348,782	-	1,950,712	139,623,168	190,588	121,029,765	-	443,682	121,744,035	198,848	113,214,401	-	372,842	113,785,031
National Irrigation Administration	-	17,114,031	-	-	17,114,031	-	31,458,839	-	-	31,458,839	-	20,417,733	-	-	20,417,733
Philippine Center for Economic Development	-	21,287	-	-	21,287	-	30,898	-	-	30,898	-	20,231	-	-	20,231
Philippine Coconut Authority	-	1,123,494	-	-	1,123,494	-	1,243,106	-	-	1,243,106	-	1,243,106	-	-	1,243,106
Social Housing Finance Corporation	-	684,091	-	-	684,091	-	308,203	-	-	308,203	-	-	-	-	-
Southern Philippines Development Authority	-	42,317	-	-	42,317	-	18,984	-	-	18,984	-	225,000	-	-	225,000
Subic Bay Metropolitan Authority	-	353,500	-	-	353,500	-	502,300	-	-	502,300	-	40,487	-	-	40,487
Zamboanga City Special Economic Zone Authority	-	45,742	-	-	45,742	-	28,606	-	-	28,606	-	28,606	-	-	28,606
B50C - Others	-	28,606	-	-	28,606	-	28,606	-	-	28,606	-	28,606	-	-	28,606
Locations to Local Government Units (ALOU)	56,404	1,545,158	-	1,427,817	3,048,179	56,444	1,573,252	-	1,631,320	3,280,976	56,404	1,581,592	-	1,786,798	3,424,794
Metropolitan Manila Development Authority	56,404	1,565,158	-	1,427,817	3,048,179	56,404	1,573,252	-	1,631,320	3,280,976	56,404	1,581,592	-	1,786,798	3,424,794
GRAND TOTAL	922,877,583	889,481,439	1,359,966	228,671,952	1,842,890,948	933,159,330	661,645,706	1,359,847	213,909,819	1,840,275,102	921,131,063	678,607,121	1,359,847	213,903,483	1,822,601,514

ANNEX A

GUIDELINES ON THE FORMULATION 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	
<p>Estimated actual cash requirements for ongoing P/A/Ps and commitments at the same scope and quality.</p>	<p>The amount available for Tier 2 proposals corresponds to the <u>fiscal space</u>, or the difference between the projected expenditure program (after considering projected revenues and deficit targets) and Tier 1, the financial impact of the Mandanas ruling and the full devolution of functions to the LGUs.</p> <p>Tier 2 covers two processes:</p> <ol style="list-style-type: none"> 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 updated PDP 2017-2022 approved by the NEDA Board and stated in the Budget Priorities Framework (BPF); and 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.
COMPOSITION	
<ol style="list-style-type: none"> 1. Updated FY 2022 Tier 1 level. The FY 2022 levels as published in NBM No. 132 shall be updated to consider the significant changes in spending directions brought about by the pandemic, the program impact of the Mandanas ruling and devolution of functions to LGUs as reflected in sections 2.6 and 2.7 of this CBM. 2. Formulated FEs for FY 2023 and FY 2024. 	<ol style="list-style-type: none"> 1. FY 2022 Tier 2 high priority new & expanded, implementation-ready infrastructure P/A/Ps, included in the Updated FY 2017-2022 PIP and FY 2021-2023 TRIP, and approved by the NEDA Board and/or Investment Coordination Committee (ICC) approval by March 31, 2021, but not yet funded in Tier 1. 2. Proposals for the scaling up of activities in terms of policy change not previously approved such as scope,

TIER 1	TIER 2
	<p>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 LGUs⁵.</p>

SPECIFIC GUIDELINES (Tier 1 and Tier 2 Computation)

1.0 Preparation of Forward Estimates

- 1.1 The Tier 1 level for FY 2022 shall be updated with the FY 2022 Tier 1 Forward Estimates (FEs) published in Annex A of the NBM No. 132⁶, as its base.
- 1.2 The formulated Tier 1 level for FY 2023-2024 shall be formulated by the DBM in consultation with the GOCCs/GFIs concerned.
- 1.3 The FYs 2023-2024 Tier 1 level shall be formulated consistent with the assumptions considered in updating of the FY 2022 Tier 1 level.
- 1.4 The FY 2021 GAA shall be the basis for determining the list of on-going P/A/Ps. However, in case of new/additional P/A/P resulting from Congressional Initiatives (CIs), inclusion in Tier 1 shall be subject to review by the DBM in coordination with the GOCC/GFI concerned.
- 1.5 As a result of the devolution of functions to LGUs due to the Mandanas ruling, on-going P/A/Ps associated with the devolved functions, especially those benefitting 1st to 4th class LGUs shall be removed for the list of on-going P/A/Ps and turned over to the pertinent LGUs for assumption and take over.
- 1.6 The budgetary requirements in the formulated FYs 2023-2024 FEs shall incorporate changes resulting from the GOCC's/GFI's 2020 Budget Utilization Rate (BUR) computed as current year's obligation (for MOOE

⁵ As contained in the draft EO Directing the Full Devolution of Certain Functions of the Executive Branch to Local Governments as a Result of the Supreme Court Ruling on the Mandanas-Garcia Case.

⁶ FY 2020-2022 Ceilings – Annex A of NBM 132 (BPF for the Preparation of the FY 2020 Agency Budget Proposals Under Tier 2) shown in Attachment II

and CO, as of December 31, 2020) **over allotment** on a per P/A/P BUR of the GOCC/GFI.

- 1.7 Estimates based on demand driven parameters, e.g. population-based P/A/Ps shall all be subject to BUR.
- 1.8 The targeted outputs and outcomes shall be consistent with the level supported by the cash-based budgetary requirements formulated for the pertinent FE years.
- 1.9 GOCCs/GFIs shall be advised of their approved 3-year FEs, i.e., FY 2022, and formulated FYs 2023-2024 FEs.

2.0 Composition of Tier 1 and Tier 2

- 2.1 The FEs shall consider the adjustments arising from changes in macro-economic parameters⁷, namely, foreign exchange rate and inflation rate.

2.1.1 The foreign exchange rate of **P50.50:\$1.00** shall be used in determining the peso equivalent of dollar-denominated currencies. This rate shall be applied for FY 2022 until FY 2024.

For FY 2022, the existing FEs shall be adjusted using the multiplier to reflect the updated forex rate assumption from P53.00 to P50.50 per US dollar.

YEAR	Sample Peso Equivalent of Forex-Denominated Items	Multiplier (P50.50 / P53.0)	Adjusted Estimated Requirement
	(1)	(2)	(3) = (1) * (2)
2022	100	0.9528	95.28

2.1.2 The inflation rate of **3.0 percent** shall only be used in formulating the FYs 2023-2024 MOOE levels for indexed items or those mandatory expenditure items that are affected by changes in the prices of commodities. To determine the budgetary requirement of indexed items for FYs 2023-2024, the amount in FY 2022 shall be multiplied by the compounded indexation factor for the corresponding year, as shown below:

YEAR	INFLATION	FACTOR
2022 (Base)	3.0 %	-
2023	3.0 %	1.03
2024	3.0 %	1.06090

For FY 2022, the inflation rate of 3.0 percent for indexed MOOE levels shall have been considered in the previous preparation of FYs 2020-2022 FEs.

⁷ Approved by the Development Budget Coordination Committee (DBCC) on December 3, 2020.

Non-indexed items⁸ are not subject to inflation since these are based on contract/rate and those with fixed amount.

- 2.2 The Tier 2 estimates pertain to the estimated cash requirements allocated (a) FY 2022 high priority new activities and scaling up of scope, beneficiaries, design or implementation schedule, funding requirements for the implementation of the OEPs of GOCCs/GFIs as a result of the devolution of functions to LGUs, and (b) reallocation of Tier 1 resources among programs and projects.
- 2.3 The details of Tier 1 and Tier 2 inclusions are shown in the succeeding tables.

Maintenance and Other Operating Expenses (MOOE)

TIER 1	TIER 2
<ul style="list-style-type: none"> • Funding requirements to implement ongoing P/A/Ps; • ICT P/A/Ps, as approved by the MITHI Steering Committee (MSC); • On-going infrastructure projects of GOCCs with subsidy/equity support, including those with Certificate of Budget Inclusion (CBI) as approved by their respective Boards; • Resources required for the pursuit of existing or ongoing initiatives in promoting and enhancing agency performance, including improved public service delivery, such as the ISO 9001:2015 Quality Management System (QMS) certification • Approved projects covered by the Certificate of Budget Inclusion (CBI) subject to revision to reflect the cash requirements that shall be paid within the year in consideration; and • Other budgetary items which are not provided in the FY 2021 NEP but covers the following: <ul style="list-style-type: none"> ○ <i>Reasonable costs needed to ensure the operation of newly completed facilities as of December 2020 but not provided in the FY 2021 budget, e.g. furniture, fittings and operating costs (electricity, fuel, rent) – taking into</i> 	<ul style="list-style-type: none"> • Funding requirements to cover new or expanded existing P/A/Ps, as identified under the updated PDP and BPF; • MOOE costs to implement approved major changes in the organization or structure of an agency, including downsizing or mergers; • MOOE costs not included in the FEs: <ul style="list-style-type: none"> ➢ Due to changes in demand driven parameters of Medium Term Expenditure Plans (MTEP); ➢ Already approved rolling development or expansion plans; • Proposed resources needed for pursuing initiatives in promoting and enhancing agency performance; • Expanded/new ICT P/A/Ps with DBM Form 709 (copy furnished DICT), as approved by the MSC; • New/expansion of infrastructure subsidy/equity support to GOCCs; • Maintenance costs and spare parts for projects to be completed by 2021; • PAMANA projects as endorsed by OPAPP; and

⁸ Non-Indexed MOOE Items include, but not limited to: Rents, Professional Services, Subscription Expenses, Membership Dues and Contributions, Confidential and Intelligence, Extraordinary and Miscellaneous Expense, Awards and Indemnities, Subsidies and Donations, Taxes and Premiums, Labor and Wages, Rewards and Other Claims and Other expenses based contract/rate or with fixed amount.

TIER 1	TIER 2
<p><i>account of any reductions in existing costs (e.g. rent); and</i></p> <ul style="list-style-type: none"> ○ <i>Office accommodation and equipment costs for newly-approved filled positions</i> 	<ul style="list-style-type: none"> • 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 GOCC to the LGUs as mentioned in Tier 1.

Capital Outlays (CO)

TIER 1	TIER 2
<ul style="list-style-type: none"> • The cost of ongoing infrastructure and other capital projects that have been approved in previous years; • Approved projects covered by CBI subject to revision to reflect the cash requirements that shall be paid within the year in consideration; • Replacement of motor vehicles for the same purpose and/or intended user that will reach their end-of-productive/ useful/economic life by FY 2022 per DBM-established guidelines, supported with an updated inventory of motor vehicles and re-fleeting program, as well as proof of disposal of retired assets if applicable; • Maintenance cost and spare parts of existing critical assets (e.g., airplanes, critical equipment, trains, etc.) to ensure their continued operation; • ICT P/A/Ps, as approved by the MSC (e.g. software and ICT equipment); and • Basic CO requirements of newly completed facilities and newly approved filled positions as of December 31, 2020 but not provided in the FY 2021 budget. 	<ul style="list-style-type: none"> • Proposed new infrastructure projects included in the approved FYs 2022-2024 TRIP; • New major capital projects to be implemented starting FY 2022, and ongoing major capital projects with updated project scope/cost, implementation and loan validity schedule, and source of financing approved by the NEDA Board and/or ICC as of March 31, 2021; • New foreign-assisted projects due for negotiation in 2021 and implementation in 2022 as contained in the programming documents of the lending institutions/donor/grantor as certified by NEDA or the DOF. These shall be evaluated by DBM for possible inclusion under the Unprogrammed Appropriations. • Proposed requirements for the purchase of motor vehicles for additional/newly-entitled officials and/or functions of a newly-created GOCC/GFI; • Expanded/new ICT P/A/Ps with DBM Form 709, as approved by the MSC; • PAMANA projects as endorsed by OPAPP; and • Other proposed new and expanded capital outlays that are non-infrastructure in nature, which are implementation-ready.

---Nothing Follows under ANNEX A---

ANNEX B

BUDGET PREPARATION FORMS AND INSTRUCTIONS

ANNEX B

BUDGET FORMS

DBM Form No. 700	Corporate Objectives, Priorities and Performance Measures
DBM Form No. 701	Proposed Provisions
DBM Form No. 702	Statement of Financial Position 1/ (formerly Comparative Balance Sheet)
DBM Form No. 702 - A	Schedule of Investments
DBM Form No. 702 - B	Statement of Receivables
DBM Form No. 702 - C	Statement of Accounts Payable to Suppliers or Trade Creditors
DBM Form No. 702 - D	Statement of Borrowings
DBM Form No. 703	Statement of Financial Performance (formerly Comparative Profit and Loss Statement) 1/
DBM Form No. 703 - A	Sales/Revenue Statement
DBM Form No. 703 - B	Cost of Sales Statement
DBM Form No. 703 - C	Summary of Personnel Services
DBM Form No. 703 - C1	Tally of Positions
DBM Form No. 703 - C2	Details of Salaries and Other Compensation of Permanent, Contractual and Casual Positions
DBM Form No. 703 - C3	Details of Others under DBM Form 703-C2
DBM Form No. 703 - D	Details of Maintenance and Other Operating Expenses 1/
DBM Form No. 703 - E	Details of Financial Expenses 1/
DBM Form No. 703 - F	Details of Capital Outlays 1/
DBM Form No. 704	Statement of Cash Flows
DBM Form No. 704 - A	Comparative Cash Flow Statement for the Consolidated Public Sector Financial Position
DBM Form No. 705	Comparative Sources of Funds
DBM Form No. 705 - A	National Government Support
DBM Form No. 706	Uses of Funds by Expense Class
DBM Form No. 707	Summary of Outyear Requirements
DBM Form No. 708	Convergence Programs and Projects
DBM Form No. 709	Proposal for New or Expanded Locally-Funded Projects
DBM Form No. 710	Proposal for New Foreign-Assisted Projects
DBM Form No. 711	Climate Change Expenditures
DBM Form No. 712	Summary of RDC Inputs and Recommendations on GOCC New and Expanded Programs and Projects
DBM Form No. 713	Report of CSOs' Inputs on Ongoing and New Spending Projects and Activities
BP Form No. 201	Summary of Obligations and Proposed Programs/Projects
BP Form No. 201 - Schedule A	Obligations, By Object of Expenditures, Maintenance and Other Operating Expenses
Schedule B	Obligations, By Object of Expenditures, Financial Expenses
Schedule C	Obligations, By Object of Expenditures, Capital Outlays

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

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

GUIDELINES IN ACCOMPLISHING THE FORM

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

DESCRIPTION OF ITEMS

I. Corporate Profile

A. Corporate Objectives

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

B. Corporate Priorities for the Budget Year

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

C. Major Programs and Projects

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

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

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

II. CORPORATE PERFORMANCE MEASURES

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

PART A: PHYSICAL PERFORMANCE

DESCRIPTION OF ITEMS:

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

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

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

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

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

3. **Organizational Outcome (OO)** – Indicate the specific OO/s to which the Program/s directly contribute. A Program may contribute to only one OO.
4. **Baseline Information** – Indicate the unit of measurement used for the baseline (Col. 3), base year (Col. 4) and the baseline value (Col. 5). This may be sourced from the Matrix of Indicator Definitions (MID) that has been prepared by the GOCC/GFI.
5. **Performance** – Specific numerical performance measurement of the GOCC/GFI targets for FY 2021 (as reflected in the FY 2021 GAA for GOCCs/GFIs with National Government subsidies) and targets for FY 2022 corresponding to the specific Program or Sub-program/indicators.

PART B: FINANCIAL PERFORMANCE

Budget Allocation – Cost provision proposed for FY 2021 and FY 2022 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.

**DBM FORM NO. 701
PROPOSED PROVISIONS**

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

STATEMENT OF FINANCIAL POSITION

(In Thousand Pesos)
Fiscal Year 2022

DBM Form No. 702

Department:					
Corporation:					
PARTICULARS	FY 2019 (Audited)	FY 2020 (Actual)	FY 2021 (Estimates)	FY 2022 (Proposal)	Remarks
ASSETS					
Current Assets					
Cash and Cash Equivalents					
Investments (DBM Form 702-A)					
Receivables (DBM Form 702-B)					
Inventories					
Other Current Assets					
Non-Current Assets					
Investments (DBM Form 702-A)					
Receivables (DBM Form 702-B)					
Investment Property					
Property, Plant and Equipment					
Biological Assets					
Intangible Assets					
Other Non-Current Assets					
TOTAL ASSETS					
LIABILITIES					
Current Liabilities					
Financial Liabilities (DBM Form No. 702-C & D)					
Inter - Agency Payables					
Intra - Agency Payables					
Trust Liabilities					
Deferred Credits/Unearned Income					
Provisions					
Other Payables					
Non-Current Liabilities					
Financial Liabilities (DBM Form No. 702-C & D)					
Inter - Agency Payables					
Trust Liabilities					
Deferred Credits/Unearned Income					
Provisions					
Other Payables					
TOTAL LIABILITIES					
STOCKHOLDERS' EQUITY					
Government Equity					
Revaluation Surplus					
Intermediate Accounts					
Equity in Joint Venture					
Unrealized Gain/(Loss)					
TOTAL STOCKHOLDERS' EQUITY					
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY					
Prepared: FYs 2019 & 2020:	Prepared: FYs 2021 & 2022:		Approved by:		
_____ Responsible Officer	_____ Date	_____ Responsible Officer	_____ Date	_____ Head of Corporation	_____ Date

DBM FORM NO. 702

STATEMENT OF FINANCIAL POSITION

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

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

SCHEDULE OF INVESTMENTS

(In Thousand Pesos)

[] FY 2019 (Audited); [] FY 2020 (Actual); [] FY 2021 (Estimates); [] FY 2022 (Proposal)

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

DBM FORM NO. 702-A
SCHEDULE OF INVESTMENTS

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

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

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

DESCRIPTION OF ITEMS:

- 1. Nature of Investments.** Indicate the debt instruments/securities issued by the BTr, GFIs, GOCCs and other private enterprises that the corporation bought such as bills, notes, bonds, stocks, etc. The sinking fund refers to the amount set aside on a regular basis to pay off at maturity the long-term debt such as bonds, with maturities of three years or more.
- 2. Statement of Financial Position Account.** Indicate the asset account used to identify where the investment was included.
- 3. Classification of Investments.** The classification refers to the term or holding period. These are classified into: Short-term, which are investments for a period of one year or less; Medium-term, investments of more than a year up to five years; and Long-term, for investments of more than five years.
- 4. Income on Investments Placed.** Indicate the income derived from investments for the year in the form of interest income or stock and/or cash dividends.
- 5. Remarks.** Indicate the necessary information such as the number of shares received and its par value for stock dividends as well as information whether such investment is temporary or permanent.

STATEMENT OF RECEIVABLES

(In Thousand Pesos)

{ } FY 2019 (Audited); { } FY 2020 (Actual); { } FY 2021 (Estimate); { } FY 2022 (Proposal)
 [] Trade; [] Non-Trade

Department Corporation								
TYPE/DEBTOR CLASS	ACCOUNT CODE	NATURE OF ACCOUNT	AGE OF ACCOUNT	OUTSTANDING AS OF 1-1-20__ (Beginning)	TRANSACTIONS		OUTSTANDING AS OF 12-31-20__ (Ending)	REMARKS
					COLLECTED	GENERATED		
A. Current Portion I. Loans and Receivable Accounts National Government Local Government Government Corporation Private Sector Others II. Lease Receivable National Government Local Government Government Corporation Private Sector Others III. Inter-Agency Receivables National Government Local Government Government Corporation Private Sector Others IV. Intra-Agency Receivables National Government Local Government Government Corporation Private Sector Others V. Other Receivables National Government Local Government Government Corporation Private Sector Others Sub-total Current Portion								
B. Long-Term I. Loans and Receivable Accounts National Government Local Government Government Corporation Private Sector Others II. Lease Receivable National Government Local Government Government Corporation Private Sector Others III. Inter-Agency Receivables National Government Local Government Government Corporation Private Sector Others IV. Intra-Agency Receivables National Government Local Government Government Corporation Private Sector Others V. Other Receivables National Government Local Government Government Corporation Private Sector Others Sub-total Long-Term Portion GRAND TOTAL								
Prepared by:				Approved by:				
_____ Responsible Officer				_____ Date	_____ Head of Corporation		_____ Date	

DBM FORM NO. 702-B
STATEMENT OF RECEIVABLES

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

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

DESCRIPTION OF ITEMS:

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

STATEMENT OF ACCOUNTS PAYABLE TO SUPPLIERS OR TRADE CREDITORS

(In Thousand Pesos)

[] FY 2019 (Audited); [] FY 2020 (Actual); [] FY 2021 (Estimates); [] FY 2022 (Proposal)

[] Trade; [] Non-Trade

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

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

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

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

DESCRIPTION OF ITEMS:

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

STATEMENT OF BORROWINGS

(in Thousand Pesos)

[] FY 2019 (Audited); [] FY 2020 (Actual); [] FY 2021 (Estimates); [] FY 2022 (Proposal)

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

DBM FORM NO. 702-D
STATEMENT OF BORROWINGS

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

DESCRIPTION OF ITEMS:

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

domestic and foreign loans should tally with their corresponding counterparts in DBM Form No. 702 (Statement of Financial Position) for the year.

13. **Remarks.** The "Remarks" Column is intended to capture disclosures on the loans, i.e., if the repayment shall be made through BTr advances, or if the loan is guaranteed by NG, etc. All BTr advances whether principal or interest payments shall be consolidated and should appear in the Balance Sheet as a current liability under Due to National Government/BTr since they are deemed due and demandable any time during the year. Disclose the foreign exchange rate used in the valuation of the outstanding loan and the particular account under such valuation is charged.

STATEMENT OF FINANCIAL PERFORMANCE
(In Thousand Pesos)
Fiscal Year 2022

Cash Basis Accrual Basis

Department: _____					
Corporation: _____					
PARTICULARS	FY 2019 (Audited)	FY 2020 (Actual)	FY 2021 (Estimates)	FY 2022 (Proposal)	Remarks
I. REVENUES (DBM Form 703-A) Operating Revenues Other Revenues (Specify major items)					
II. COST OF SALES (DBM Form 703-B)					
III. GROSS PROFIT					
IV. OPERATING EXPENSES Personnel Services (DBM Forms 703-C to 703-C2) Maintenance and Other Operating Expenses (DBM Form 703-D) (include interest expense-operating, business taxes, duties and licenses other than income tax) Others Financial Expenses (DBM Form 703-E) Non-cash Expenses Depreciation of fixed assets Amortization of deferred assets Other non-cash expenses					
V. NET PROFIT/(LOSS) BEFORE INCOME TAX					
VI. INCOME TAX					
VII. NET PROFIT/(LOSS) AFTER INCOME TAX					
Add: SUBSIDIES Subsidies from National Government Rest of Subsidies					
VIII. NET PROFIT AND SUBSIDIES					
Prepared: FY 2019 & FY 2020:		Prepared: FY 2021 & FY 2022:		Approved by:	
_____ Responsible Officer	_____ Date	_____ Responsible Officer	_____ Date	_____ Head of Corporation	_____ Date

DBM FORM NO. 703
FINANCIAL PERFORMANCE STATEMENT

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

DEFINITION OF TERMS:

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

5. **Operating Expenses.** The costs incurred in the exercise of the regular functions of the corporation.
6. **Personnel Services.** Refers to salaries, wages and other compensation (e.g., allowances of permanent, temporary, contractual and casual employees of the corporation). The total Personnel Services shall correspond to the total Personnel Services indicated under DBM Form Nos. 703-C1 and 703-C2.
7. **Maintenance and Other Operating Expenses.** All other expenses of the corporation resulting from the conduct of operations other than personnel services. This must tally with DBM Form No. 703-D.
8. **Others.** All other expenses of the corporation, exclusive of corporate income tax but inclusive of expenses not elsewhere classified, which are also incurred by the corporation in the conduct of its regular operations (e.g., Non-cash Expenses, etc.)
 9. **Net Profit/(Loss) Before Corporate Income Tax.** The difference between gross profit and total expenses before the payment of corporate income tax.
 10. **Income Tax.** Refers to tax levied on the taxable net income of the corporation during each taxable year determined in accordance with the schedule prescribed by the Bureau of Internal Revenue. If subsidized by the National Government, disclose the request for tax subsidy under the "Remarks" column.
 11. **Net Profit/(Loss) After Corporate Income Tax.** The difference between net profit (loss) before income tax and the provision for income tax. Disclose whether subject to Income Tax. If not, indicate legal basis and justification.
12. **Subsidies from National Government. These include:**
 - 12.1 Subsidy for Operations. Amounts granted to GOCCs/GFIs from the General Fund to cover operational expenses. They also include taxes that are not supported by corporate revenues or to cover corporate deficits and losses.
 - 12.2 Subsidy for Projects. Amounts granted to GOCCs/GFIs for projects.
13. **Rest of Subsidies.** This account includes subsidies or grants received from other government agencies, GOCCs/GFIs, local government units and/or foreign institutions/government, as well as donations from private individuals and institutions. Breakdown by source must be presented for this account.

SALES/REVENUE STATEMENT

(In Thousand Pesos)

Fiscal Year 2022

Department:					
Corporation:					
PARTICULARS	FY 2019 (Audited)	FY 2020 (Actual)	FY 2021 (Estimates)	FY 2022 (Proposal)	Remarks
<p>Sales/Revenue from Operations: (Please specify, e.g., irrigation fee, passenger fare, among others)</p> <p>Other Revenues Interest Income Gain from sale of assets Others (specify significant amounts)</p> <p>TOTAL SALES/REVENUE</p>					
Prepared: FY 2019 & FY 2020:		Prepared: FY 2021 & FY 2022:		Approved by:	
_____ Responsible Officer	_____ Date	_____ Responsible Officer	_____ Date	_____ Head of Corporation	_____ Date

DBM FORM NO. 703-A
SALES/REVENUE STATEMENT

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

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

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

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

DESCRIPTION OF ITEMS:

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

COST OF SALES STATEMENT
 (In Thousand Pesos)
 Fiscal Year 2022

Department:					
Corporation:					
PARTICULARS	FY 2019 (Audited)	FY 2020 (Actual)	FY 2021 (Estimates)	FY 2022 (Proposal)	Remarks
Direct Materials/Goods: (Please specify, e.g., crude oil purchased)					
Other Direct Costs:					
TOTAL COST OF SALES					
Memorandum Items					
Beginning Inventory of Direct Materials/Goods					
Ending Inventory of Direct Materials/Goods					
Prepared: FY 2019 & FY 2020:		Prepared: FY 2021 & FY 2022:		Approved by:	
<u>Responsible Officer</u>	<u>Date</u>	<u>Responsible Officer</u>	<u>Date</u>	<u>Head of Corporation</u>	<u>Date</u>

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

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

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

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

DESCRIPTION OF ITEMS:

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

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

Department:				
Corporation:				
PARTICULARS	FY 2019	FY 2020	FY 2021	FY 2022
	Audited	Actual	Estimates	Proposal
STAFFING SUMMARY				
Board of Directors/Trustees				
Number of Positions				
Amount				
Permanent				
Number of Positions				
Amount				
Contractual				
Number of Positions				
Amount				
Casual				
Number of Positions				
Amount				
Total Number of Positions	-	-	-	-
Total Amount	-	-	-	-
SUMMARY OF SALARIES/WAGES AND OTHER COMPENSATION				
Salaries and Wages	-	-	-	-
• Permanent				
• Contractual				
• Casual				
Standard Allowances	-	-	-	-
• Personnel Economic Relief Allowance				
• Uniform/Clothing Allowance				
• Mid-year Bonus				
• Year-end Bonus				
• Cash Gift				
Specific Purpose Allowances	-	-	-	-
• 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)				
Incentives and Benefits	-	-	-	-
• Anniversary Bonus				
• Rice Allowance				
• Children's Allowance				
• Meal Allowance				
• Medical/Dental/Optical Benefits				
• Longevity Pay				
• (Add additional allowances/benefits, if any)				

Department:				
Corporation:				
PARTICULARS	FY 2019	FY 2020	FY 2021	FY 2022
	Audited	Actual	Estimates	Proposal
<i>(DBM Form No. 703-C continuation...)</i>				
Fixed Expenditures	-	-	-	-
• Employees Compensation Insurance Premium				
• Pag-IBIG Contribution				
• PhilHealth Contribution				
• Retirement and Life Insurance Premium				
Separation and Retirement Benefits	-	-	-	-
• Terminal Leave				
• Retirement Benefits				
• (Add additional allowances/benefits, if any)				
GRAND TOTAL	-	-	-	-

Prepared by:

Approved by:

Personnel Officer

Head of Corporation

Date: _____

Date: _____

DBM FORM NO. 703-C

SUMMARY OF PERSONNEL SERVICES

GUIDELINES IN ACCOMPLISHING THE FORM

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

Use this form to summarize the personnel service (PS) requirements of the Agency, as detailed in DBM Form Nos. 703-C2 and 703-C3, presented in comparative years.

In accomplishing the form under Staffing Summary, indicate the total number of positions per employment status and total PS requirements during the particular period.

The PS titles and amounts (rounded in thousand pesos) under Summary of Salaries/Wages and Other Compensation **should be tallied with the data reflected in DBM Form Nos. 703-C2 and 703-C3.**

DESCRIPTION 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. The total PS requirements should tally with the amounts in DBM Form Nos. 703-C2 and 703-C3.

DBM FORM NO. 703-C1

TALLY OF POSITIONS

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

Using the data under DBM Form No. 703-C2, accomplish this form by determining the number of positions having the same salary grade and step increment.

DESCRIPTION OF ITEMS:

1. **Salary Grade and Step.** The GOCC's/GFI's current compensation structure. This should be presented in descending order following the trend presented in the form i.e., from the highest salary grade and step increment to the least salary grade of the budgeted position.
2. **Monthly Basic Salary.** The corresponding salary of the particular Salary Grade and Step under the Agency's compensation schedule.
3. **No. of Positions.** The tallied positions identified with same salary grade and step increment per DBM Form No. 703-C2. Grand total must be matched with the total number of positions budgeted for the period under DBM Form No. 703-C2.

DETAILS OF SALARIES & OTHER COMPENSATION OF PERMANENT, CONTRACTUAL, AND CASUAL POSITIONS
 (in Thousand Pesos, Except Number of Positions)
 [] FY 2019 (Actual); [] FY 2020 (Actual); [] FY 2021 (Estimate); [] FY 2022 (Propose)

Department: Authorized No. of Positions: (For permanent positions, based on the latest DDO-Approved GSP)	Permanent		Contractual		Basic Salary	Standard Allowance			Specific Purpose Allowance			Incentives and Benefits			Fixed Expenditures				Separation and Retirement Benefits				Total Personnel Services (23=13+18+22)
	No.	Grade	No.	Grade		PERA	Cost of Living Allowance	Mid-Year Bonus	Year-End Bonus	Cash GR	RATA	Per Client	Honorable	Others* (Para 703-C2)	Sub-total	Employees Compensation Insurance Premium	Reg. (R) Philhealth Contribution	Reg. (R) Philhealth Insurance Premium	Terminal Leave	Retirement Benefits	Others* (Para 703-C2)	Sub-Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18+14+17)	(19)	(20)	(21)	(22+18+21)		
I. SPECIFICATIONS																							
Legal Basis																							
Rate																							
Frequency																							
Number of recipients																							
II. AMOUNT PER POSITION TITLE																							
A. Board of Directors/Trustees																							
A1. Chairman																							
A2. Vice-Chairman																							
A3. Members																							
Sub-total																							
B. Permanent																							
B1. Managerial																							
B2. Technical																							
B3. Administrative Support																							
Sub-total																							
C. Contractual																							
C1. Program																							
C2. Locally-Funded Project																							
C3. Foreign-Assisted Project																							
Sub-total																							
D. Casual																							
D1. Program																							
D2. Locally-Funded Project																							
D3. Foreign-Assisted Project																							
Sub-total																							
GRAND TOTAL																							

*Enumerate all other specific purpose allowances, incentives and benefits, and separation and retirement benefits in DBM Form No. 703-C2 indicating the legal basis, nature of allowances and amount granted to each employee.

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

DETAILS OF OTHERS UNDER DBM FORM 703-C2
 (In Thousand Pesos, Except Number of Positions)
 [] FY 2019 (Audited); [] FY 2020 (Actual); [] FY 2021 (Estimates); [] FY 2022 (Proposal)

Department:				Corporation:																				
Authorized No. of Positions: (For permanent positions, based on the latest DBM-GCG-approved QSSP)				Specific Purpose Allowance (Others)								Incentives and Benefits (Others)							Separation and Retirement Benefits (Others)					
Position Title	Permanent: _____ Contractual _____ Casual _____			Basic Salary	Subsistence Allowance	Night Shift Differential	Quarters Allowance	Teller's Allowance	Enumerate additional allowances (Insert column per item)		Total	Rice Subsidy	Children's Allowance	Meal Subsidy	Housing Allowance / Optical Benefits	Other Commodity Subsidy	Loyalty Pay	Enumerate additional allowances (Insert column per item)		Total	Enumerate additional allowances (Insert column per item)			Total
	No.	Grade	Step						(5)	(6)								(7=1 to 6)	(8)		(9)	(10)	(11)	
I. SPECIFICATIONS																								
Legal Basis																								
Rate																								
Frequency																								
Number of recipients																								
II. AMOUNT PER POSITION TITLE																								
A. Board of Directors/Trustees																								
A1. Chairman																								
A2. Vice-Chairman																								
A3. Members																								
Sub-total																								
B. Permanent																								
B1. Managerial																								
B2. Technical																								
B3. Administrative Support																								
Sub-total																								
C. Contractual																								
C1. Program																								
C2. Locally-Funded Project																								
C3. Foreign-Assisted Project																								
Sub-total																								
D. Casual																								
D1. Program																								
D2. Locally-Funded Project																								
D3. Foreign-Assisted Project																								
Sub-total																								
GRAND TOTAL																								
Prepared by: _____												Approved by: _____												
Personnel Officer												Head of Corporation												
Date												Date												

DBM FORM NOS. 703-C2 and 703-C3

**DETAILS OF SALARIES & OTHER COMPENSATION OF PERMANENT,
CONTRACTUAL AND CASUAL POSITIONS
AND
DETAILS OF OTHERS UNDER DBM FORM 703-C2**

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

In accomplishing said forms, indicate the number of positions, salary grade, basic salary including step increment, standard allowance, specific purpose allowance, incentives and benefits, fixed expenditures and separation and retirement benefits to compute the personnel services costs allocable for each position entitled thereto. In the case of other compensation and benefits not listed/identified in DBM Form No. 703-C2, prepare a separate listing as DBM Form No. 703-C3. Also indicate the legal basis, rates, frequency, number of recipients and amount granted to each employee.

The specific purpose allowance (others), incentives and benefits (others), and separation and retirement benefits (others) columns in DBM Form No. 703-C2 should tally with DBM Form No. 703-C3.

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

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

Where:

TLB	=	Total TLB
S	=	Highest monthly salary received by the person
D	=	No. of days of leave credits of personnel scheduled to retire
CF	=	Constant Factor is 0.0481927

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

DESCRIPTION OF ITEMS:

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

and casual positions, indicate whether these are for programs, locally-funded or foreign-assisted projects.

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

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

- P14,000 - Department Secretaries or equivalent;
- P11,000 - Department Undersecretaries or equivalent;
- P10,000 - Department Assistant Secretaries or equivalent;
- P 9,000 - Bureau Directors and Department Regional Directors or equivalent;
- P 8,500 - Assistant Bureau Directors, Department Assistant

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

- b) Per Diem – This is a compensation for attendance in meetings in view of membership in collegial bodies created by law;
- c) Honoraria – These are token payments in recognition of services rendered beyond the regular duties and responsibilities of positions;
- d) Night-Shift Differential – This premium is given to an employee whose regular working hours fall wholly or partially within six o'clock in the evening to six o'clock in the morning of the following day;
- e) Subsistence Allowance – This is an allowance for meal or sustenance given only to government personnel who, by the nature of the duties and responsibilities of their positions, have to make their services available at all times in their places of work even during mealtimes. This shall be given at the prescribed standard rate; and
- f) Other allowances and benefits granted under specific conditions and situations, related to the actual performance of work.

8. **Incentives.** These are rewards and benefits for loyalty to government service and contribution to the Agency's continuing viable existence and for exceeding financial and operational target and to motivate employees toward higher production. Example:

- a) Anniversary Bonus – This is a one-time incentive to be given to employees on the occasion of the GOCCs'/GFIs' milestone anniversaries, to recognize the employees' participative efforts in and contributions to the GOCCs'/GFIs' continuing and/or viable existence;
- b) Loyalty Pay – This is the cash gift component of the Loyalty Award for qualified officials and employees, in addition to the loyalty memorabilia/souvenir, on the occasion of the incumbent's milestone year (10th year anniversary and every 5 years thereafter), shall be computed at P500.00 but not more than P1,000.00 for every year of service, in accordance with CSC MC No. 06 (s. 2002). Hence, the Loyalty Pay shall be at a maximum of P10,000.00 for the first 10 years of continuous and satisfactory service and a maximum of P5,000.00 for every 5 years thereafter; and
- c) Other existing incentives and benefits.

9. **Prior Year (Actual).** Indicate the PS cost of filled positions.

10. **Current Year (Estimates) and Budget Year (Proposal).** Indicate the PS cost of positions filled/to be filled out of the authorized positions.

DETAILS OF MAINTENANCE AND OTHER OPERATING EXPENSES
(In Thousand Pesos)
Fiscal Year 2022

Department:

Corporation:

PARTICULARS	FY 2019 (Audited)	FY 2020 (Actual)	FY 2021 (Estimates)	FY 2022 (Proposal)	Remarks
Travelling Expenses Training and Scholarship Expenses Supplies and Materials Expenses Utility Expenses Communication Expenses Awards/Rewards and Prizes Survey, Research, Exploration and Dev't Expenses Generation, Transmission and Distribution Expenses Confidential and Intelligence Expenses Extraordinary and Miscellaneous Expenses Professional Services (pls. enumerate) General Services (pls. enumerate) Repairs and Maintenance (pls. enumerate) Financial Assistance/Subsidy Taxes, Insurance Premiums and Other Fees Labor and Wages Other Maintenance and Operating Expenses (attach supporting schedule) - <i>Suggestion to disclose the breakdown here instead of a separate attachment</i>					
Total MOOE					

Prepared by:

Approved by:

Responsible Officer

Date

Head of Corporation

Date

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

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

1. Use this form to present the details of the Maintenance and Other Operating Expenses (MOOE).

Extraordinary and Miscellaneous Expenses

This item provides for expenses incidental to the performance of official functions such as, meetings, conferences, public relations, educational, cultural and athletic activities, among others

The annual appropriations for Extraordinary Expenses shall be provided for the following officials at rates not exceeding:

- P 264,000 - for each Department Secretary or equivalent;
- P 108,000 - for each Department Undersecretary or equivalent;
- P 60,000 - for each Department Assistant Secretary;
- P 45,600 - for each head of Bureau or organization of equivalent rank, and for each head of a Department Regional Office including General Manager of Local Water District in Category A and B;
- P 26,400 - for each head of a Bureau Regional Office or organization of equivalent rank, including General Manager of Local Water District in Category C and D; and,
- P 19,200 - for each Municipal Trial Court Judge, Municipal Circuit Trial Court Judge, and Shari'a Circuit Court Judge.

Additional Miscellaneous Expenses not exceeding P90,000.00 per annum shall be provided for each of the offices under the above-named officials and its equivalent.

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

DETAILS OF FINANCIAL EXPENSES
(In Thousand Pesos)
Fiscal Year 2022

Department:					
Corporation:					
PARTICULARS	FY 2019 (Audited)	FY 2020 (Actual)	FY 2021 (Estimates)	FY 2022 (Proposal)	Remarks
Management Supervision/ Trusteeship Fees					
Interest Expenses					
Guarantee Fees					
Bank Charges					
Commitment Fees					
Other Financial Charges					
TOTAL FINEX					
Prepared by:			Approved by:		
_____	_____	_____	_____	_____	_____
Responsible Officer	Date	Head of Corporation	Date		

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

GUIDELINES IN ACCOMPLISHING THE FORM

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

DESCRIPTION OF ITEMS

II. Particulars

A. Management Supervision/Trusteeship Fees

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

B. Interest Expenses

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

C. Guarantee Fees

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

D. Bank Charges

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

E. Commitment Fees

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

F. Other Financial Charges

No amounts should be provided for 'Other Financial Charges'.

CAPITAL OUTLAYS OBLIGATIONS, BY OBJECT OF EXPENDITURES

(In Thousand Pesos)

[] FY 2019 (Audited); [] FY 2020 (Actual); [] FY 2021 (Estimates); [] FY 2022 (Proposal); [] FY 2023 (Proposal); [] FY 2024 (Proposal)

Department:												
Corporation:												
NAME OF PROGRAM/PROJECT	Investments Outlay	Loans Outlay	Investment Property Outlay	Property, Plant and Equipment						Biological Assets Outlay	Intangible Assets Outlay	TOTAL
				Land and Land Improvements Outlay	Infrastructure Outlay	Buildings and Other Structures Outlay	Machinery and Equipment Outlay	Transportation Equipment Outlay	Furniture, Fixtures and Books Outlay			
Prepared by:												
_____			_____									
Budget Officer			Date									

DETAILS OF ANNUAL EQUIPMENT PROCUREMENT PROGRAM

(In Thousand Pesos)

Fiscal Year 2022

Department:						
Corporation:						
Particulars	Deployment	Qty	Unit Cost	Amount	Initial A-Add't R-Rep'm't	Remarks
Supplies and Materials						
Furniture, Fixtures and Books						
Machinery and Equipment						
Information and Communications Technology Equipment						
Transportation Equipment						
TOTAL AEPP						
Prepared by:			Approved by:			
_____		_____		_____		_____
Responsible Officer		Date		Head of Corporation		Date

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

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

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

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 include runways and taxiways; railways; and electrification, power and energy structures.
- 5. Infrastructure Outlay.** This account shall include the cost of construction or acquisition of roads, highways, and bridges; parks, plazas and monuments; ports, lighthouses and harbors; artesian wells, reservoirs, pumping stations and conduits; irrigation, canals and laterals; flood control structures; waterways, aqueducts, seawalls, river walls and other public infrastructure. Costs 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).
- 6. Buildings and Other Structures Outlay.** This account shall include cost of buildings and structures, constructed or acquired and related improvements thereto which are permanent or capital in nature. This expense item includes school buildings; hospitals and health centers; markets and slaughterhouses and other structures.

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

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

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

- a) Proposals for the purchase of motor vehicles shall be subject to pertinent provisions of the General Appropriations Act, NBC Nos. 446 and 446-A, BC Nos. 2010-2, 2017-1 and 2019-2, OP Memorandum Circular No. 9, s. 2010 and AO No. 14 s. 2018, which prohibits the acquisition by government offices of luxury vehicles for their operations.
- b) The agency shall determine and dispose its unserviceable motor vehicles subject to pertinent COA rules and regulations. No amount shall be provided for the repair of unserviceable vehicles.
- c) Motor vehicles that should be replaced shall likewise be determined. The provisions of NBC No. 446 shall, however, be strictly adhered to in the replacement of motor vehicles.
- 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.

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

10. ICT Equipment Outlay. ICT equipment processed through the MSC are considered as reviewed and endorsed by recognized technically proficient government stakeholders.

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

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

STATEMENT OF CASH FLOWS

(In Thousand Pesos)

Fiscal Year 2022

Department:				
Corporation:				
PARTICULARS	FY 2019 (Audited)	FY 2020 (Actual)	FY 2021 (Estimates)	FY 2022 (Proposal)
I. Cash flows from operating activities				
Inflows:				
Cash generated from operations				
Collection of receivables				
Receipt of government subsidy				
Other inflows				
Outflows:				
Payment for salaries				
Payment to suppliers				
Payment of taxes				
Other outflows				
Net cash flows from operating activities				
II. Cash flows from investing activities				
Inflows:				
Proceeds from sale of unserviceable equipment				
Cash receipts from sale of assets				
Other inflows				
Outflows:				
Purchase of property, plant and equipment				
Other outflows				
Net cash flows from investing activities				
III. Cash flows from financing activities				
Inflows:				
Receipt of government equity				
Proceeds from loans, bonds, notes				
Other inflows				
Outflows:				
Repayment of loan				
Dividend payment				
Other outflows				
Net cash flows from financing activities				
Net increase/(decrease) in cash and cash equivalents				
Effects of Exchange Rate changes on Cash and cash equivalents				
Cash and cash equivalents, beginning of the year				
Cash and cash equivalents, end of year				
Prepared by:	Approved by:			
Responsible Officer	Date	Head of Corporation	Date	

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

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

DEFINITION OF TERMS:

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

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

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

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

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. 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 CASH FLOW STATEMENT
FOR THE CONSOLIDATED PUBLIC SECTOR DEFICIT**
(In Thousand Pesos)
Fiscal Year 2022

Department:					
Corporation:					
DESCRIPTION	FY 2019 (Audited)	FY 2020 (Actual)	FY 2021 (Estimates)	FY 2022 (Proposal)	Remarks
I. TOTAL RECEIPTS 1. Operating Receipts 2. Rest of Receipts a. Current Subsidies a.1 On Account of E.O. 93 a.2 Rest of Subsidies b. Others II. TOTAL CURRENT EXPENDITURES 1. Operating expenditures a. Wages and Salaries 2. Other current expenditures a. Interest Payments a.1 Interest payment to national government a.2 Other interest payments b. Tax payments to NG and LGU b.1 On Account of E.O. 93 b.2 Rest of tax payments c. Other expenditures d. Dividend payments III. TOTAL CAPITAL EXPENDITURES 1. Acquisition of fixed assets 2. Change in inventories 3. Other capital expenditures IV. INTERNAL CASH GENERATION V. FINANCING DEFICIT (-)/SURPLUS (+) VI. NET EXTERNAL FINANCING 1. Gross external financing 2. Repayment and amortization VII. NET DOMESTIC FINANCING 1. National government equity 2. National government net lending 3. Net domestic bank borrowing 4. Other net domestic financing					
Prepared by:			Approved by:		
Responsible Officer	Date	Head of Corporation	Date		

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

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

DEFINITION OF TERMS:

Operating Receipts. Revenues resulting from the sale of goods and services and use of capital associated with the main functions or activities of the corporation.

Rest of Receipts. The income earned by the corporation from other sources which are not directly related to the main function of the said corporation.

This is composed of the following:

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

Operating Expenditures. This includes actual payments for personal services and maintenance and other operating expenses embodied in current sales either as direct inputs in the production of goods and/or the provision of services. This excludes non-cash items like the reserve for bad debts, allowance for depreciation/depletion, reserve for income tax or accrued tax liabilities and the like obligations.

Wages and Salaries. This reflects part of the Operating Expenditures spent for the total basic wages and salaries of the GOCC/GFI. The reflected amount must be treated as a memorandum item only. The total must not be affected by this entry since the same amount has been part of the total operating expenditures in item II.1. (Disclose transactions involving foreign currency by indicating the expense type and the equivalent Peso amount.)

Other Current Expenditures. This includes all other current expenditures incurred not directly to the production of goods or the provision of services.

a. Interest Payments. This is composed of the following:

a.1 Interest Payment to National Government. This refers to actual interest payments paid by the GOCC/GFI to National Government on account of the loan extended by National Government including advances made by the Bureau of the Treasury. Include on this account interest on net lending.

a.2 Other Interest Payments. This pertains to the interest payment made by the GOCC/GFI on foreign or domestic loan. (Disclose transactions involving foreign currency by indicating the expense type and the equivalent Peso amount.)

Tax Payments. This includes all taxes to be paid during the year. The withdrawal of tax exemptions on account of E.O. No. 93 must be quantified and reflected as other expenditures for financial transparency. For purpose of filing in this form, an equal amount must be reflected as other receipts for the offset. For purpose of disclosure, GOCCs/GFIs must recognize as an expense item, tax payment, even if the same is still being contested in court, as a memorandum item.

Rest of Tax Payments. This includes real property taxes, income tax, sales taxes/VAT payments and other taxes not otherwise included in b.1.

Other Expenditures. This refers to expenses not directly connected with the production of goods and services, such as expenses incurred as a result of the sale of scrap/obsolete equipment/materials and/or real assets whose sale is not related to the main function of the corporation.

Dividend Payments. As provided for in R.A. No. 7656, GOCCs/GFIs must declare dividend payment to the national government. Payment of cash dividend during the period must be included in this form. Disclose the method used in computing Dividend Payments. Also, disclose dividends paid to entities other than National Government.

Capital Expenditures. This refers to the sum of acquisition of fixed assets, change in inventories and other capital expenditures.

Acquisition of Fixed Assets. This includes purchases of machinery and equipment and payment for construction work. Purchases of financial securities must not be included. (Disclose transactions involving foreign currency by indicating the expense type and the equivalent Peso amount.)

Change in Inventories. This includes changes in value of materials and supplies. (Disclose transactions involving foreign currency by indicating the expense type and the equivalent Peso amount.)

Other Capital Expenditures. This includes expenditures on intangibles deemed to be capital investments (e.g., exploration and drilling costs). It must not include capitalized values of future payments. Capital expenditures financed by suppliers' credits or project loans must be included and the latter included in financing.

Internal Cash Generation. This is defined as total receipts minus total current expenditures. It is not equivalent to the concept of changes in working capital, which includes increases in cash resulting from borrowing, running down of inventories and other items. The framework differs quite substantially from a corporation's statement of sources and uses of funds where internal cash generation is treated as a source of financing.

Financial Deficit(-)/Surplus(+). This is equal to the total receipts minus the sum of current and capital expenditures. It must equal to the sum of net external financing and net domestic financing.

Net External Financing. The difference between gross external financing and repayments/amortization of external financing. (Disclose transactions involving foreign currency by indicating the expense type and the equivalent Peso amount.)

- a. **Gross External Financing.** The amount from short, medium and long-term financing and direct investments by non-residents. It also includes project loans borrowed by National Government and relent to GOCCs/GFIs.
- b. **Repayment and Amortization.** Refers to payment of principal amount of loan only. It excludes payment of interest.

Net Domestic Financing. Financing derived from the following:

- a. **National Government Equity.** The amount received by GOCCs/GFIs as payment of capital subscriptions and generally capital investment of the National Government in said Corporations and which forms part of their capitalization.
- b. **National Government Net Lending.** Loans outlay plus advances minus repayments. This is an account used by the BTr in recording aggregate BTr advances for servicing matured obligations (foreign and domestic), proceeds of program loans relent to GOCCs/GFIs and in the case of deposits of the national government to the institutions, less repayments made by the concerned government corporation. This must be accompanied by the corresponding breakdown of each account mentioned earlier.
- c. **Net Domestic Bank Borrowing.** The difference between the gross domestic bank borrowing and the repayment of bank borrowing.

- d. **Other Net Domestic Financing.** Includes loans and bonds payable to non-monetary system, investment, change in cash balance and other domestic borrowing, net of domestic lending which is not classified elsewhere.

COMPARATIVE SOURCES OF FUNDS
(In Thousand Pesos)
Fiscal Year 2022

Department:						
Corporation:						
PARTICULARS	FY 2019 (Audited)	FY 2020 (Actual)	FY 2021 (Estimates)	FY 2022 (Proposal)	FY 2023 (Forecast)	FY 2024 (Forecast)
Corporate Funds						
a. Corporate Income						
b. Equity Contribution						
b.1 Private						
b.2 Other Government Entity except the National Government						
c. Others (Specify)						
National Government Support						
a. New General Appropriations						
a.1 Programmed						
1. Subsidy						
Operating Programs/Projects						
2. Equity						
a.2 Unprogrammed Fund						
1. Loans Outlay						
2. Stock Dividend						
3. Others (specify)						
b. Automatic Appropriations						
b.1 Net Lending						
b.2 Tax Subsidy						
b.3 Conversion						
1. Subsidy						
Operating Programs/Projects						
2. Equity						
b.4 Special Account in the General Fund (specify)						
b.5 Others (specify)						
Borrowings						
a. Foreign Loan Availment						
b. Domestic Loans						
c. Others						
Total Sources						
Prepared by:			Approved by:			
Accountant/Budget Officer/Planning Officer			Head of Corporation			
Date			Date			

DBM FORM NO. 705
COMPARATIVE SOURCES OF FUNDS

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

- A. **Corporate Funds.** These include the following:
- a. **Corporate Income** - operating receipts earned during the year in the course of business transactions.
 - b. **Equity Contribution from the Private Sector and Other Government Entity** - capital contribution by the interested public and other government entity as mandated by the respective charters of concerned GOCCs/GFIs.
 - c. **Others** - receipts from other sources not included above.
- B. **National Government Support.** These represent budgetary support of the National Government to the GOCCs/GFIs in the form of equity contribution, subsidy, and other fund support releasable from the General Fund.
- a. **Subsidy.** Amount granted to GOCCs/GFIs from the General Fund to cover (a) operational expenses; and (b) GOCC/GFI programs/projects.
 - b. **Equity.** Represents the payment of capitalization of a GOCC/GFI with the NG as subscriber to be used for the implementation of corporate projects as mandated by the corporation's charter.
 - c. **Loans Outlay.** Loans availed by the NG and 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 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.

NATIONAL GOVERNMENT SUPPORT
(In Thousand Pesos)
Fiscal Year 2022

Department:				
Corporation:				
PARTICULARS	FY 2019 (Audited)	FY 2020 (Actual)	FY 2021 (Estimates)	FY 2022 (Proposal)
NEW GENERAL APPROPRIATIONS				
A. Programmed				
1. Subsidy				
2. Equity				
B. Unprogrammed Fund				
1. Loans Outlay				
2. Stock Dividend				
3. Others (specify)				
Sub-total				
AUTOMATIC APPROPRIATIONS				
A. Net Lending				
B. Tax Subsidy				
C. Conversion				
1. Subsidy				
2. Equity				
D. Special Account in the General Fund				
E. Others (specify)				
Sub-total				
GRAND TOTAL				
Prepared by:		Approved by:		
_____	_____	_____	_____	_____
Responsible Officer	Date	Head of Corporation	Date	

DBM FORM NO. 705-A

NATIONAL GOVERNMENT SUPPORT

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

- A. **Subsidy.** Amount granted to GOCCs/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 subsidy given to GOCCs/GFIs to cover payment of taxes not supported by corporate revenues per Fiscal Incentives Review Board (FIRB) resolution on account of E.O. No. 93.
- G. **Conversion.** Advances made by BTr to a GOCC/GFI converted/proposed to be converted into subsidy and/or equity pursuant to the provisions of A.O. No. 10 dated August 14, 1998.
- H. **Special Account in the General Fund.** Special funds earmarked or administered by department, bureaus, offices and agencies of the national government, including GOCCs/GFIs, authorized in order to facilitate the funding of priority activities of the government.
- I. **Others.** Budgetary support not falling under any of the aforementioned categories.

USES OF FUNDS BY EXPENSE CLASS

(In Thousand Pesos)

[] FY 2019 (Audited); [] FY 2020 (Actual); [] FY 2021 (Estimate); [] FY 2022 (Proposal); [] FY 2023 (Forecast); [] FY 2024 (Forecast)
 [] Cash Basis; [] Accrual Basis

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

Prepared by:

Approved by:

Finance Officer

Date

Head of Corporation

Date

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

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

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

DESCRIPTION OF ITEMS:

6. **UACS/PAP Code** – Indicate under this column the appropriate PREXC UACS code of each P/A/P statement under 'General Administrative and Support' (GAS), 'Support to Operations' (STO) and 'Operations'. The PREXC UACS code shall be the enhanced 15 digit code pursuant to COA-DBM-DOF Joint Circular No. 1 dated August 11, 2017.
7. **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.
8. **Key Program Codes** - Indicate under this Column the appropriate codes for the specific key programs/commitments of the Socio-Economic Agenda of the Duterte Administration, addressed by the P/A/P under Column (1) as follows:

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

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

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

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

Corporate Funds. This covers proposed expenditures for programs and projects to be funded from corporate operating receipts, beginning cash balance, and other internally generated fund sources.

The corporate funds indicated under DBM Form No. 706 should be equal to or less than the corporate funds provided under DBM Form No. 705.

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

SUMMARY OF OUTYEAR REQUIREMENTS
(In P'000)

Department:		GOCC:																							
Cost Structure/ Activities/ Projects (1)	UACS Code(s) (2)	Multi-Year Requirements For FY 2022 Proposals																							
		2023											2024												
		Tier 1					Impact of 2022 Tier 2					TOTAL 2023 Requirements (13)	Tier 1					Impact of 2022 Tier 2					TOTAL 2024 Requirements (24)		
		PS (3)	MOOE (4)	FinEx (5)	CO (6)	TOTAL (7)	PS (8)	MOOE (9)	FinEx (10)	CO (11)	TOTAL (12)		PS (14)	MOOE (15)	FinEx (16)	CO (17)	TOTAL (18)	PS (19)	MOOE (20)	FinEx (21)	CO (22)	TOTAL (23)			
GRAND TOTAL																									
Prepared By:						Certified Correct By:						Approved By:						Date:							
_____						_____						_____						_____							
Budget Officer						Planning Officer						Chief Accountant						Head of Corporation				DAY/MO/YEAR			

DBM FORM NO. 707
SUMMARY OF OUTYEAR REQUIREMENTS

Instructions

This form shall be prepared by GOCC/GFI, by appropriation source (New GAA and Automatic) to cover Multi-year Requirements for FY 2022 Proposals. This shall reflect the Tier 1 levels based on Forward Estimates (FEs) prepared in coordination with DBM and the effect of the FY 2022 Tier 2 proposals on the out-years. It shall reflect the funding requirements for FYs 2023 or 2024. Likewise, P/A/Ps funded from the Special Purpose Funds (SPFs), such as the National Disaster Risk Reduction and Management Fund, Contingent Fund, Pension and Gratuity Fund, etc., shall be separately presented from those funded under the regular agency budget. This DBM Form shall reflect the budget proposal of the Central Office and all operating units (to be specifically shown therein) of the GOCC/GFI.

Column 1: Shall reflect the following information:

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

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

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

Column 2: UACS Code – Indicate under this column the appropriate PREXC UACS code of each P/A/P statement under 'General Administrative and Support' (GAS), 'Support to Operations' (STO) and 'Operations'. The PREXC UACS code shall be the enhanced 15 digit code pursuant to COA-DBM-DOF Joint Circular No. 1 dated August 11, 2017.

Columns 3 to 7: Indicate the 2023 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 2022 Tier 2 proposals on the 2023 funding requirements. Indicate the amounts in thousands for each major expense category.

Column 13: Indicate the total funding requirements for 2023 in thousands.

Columns 14 to 18: Indicate the 2024 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 2022 Tier 2 proposals on the 2024 funding requirements. Indicate the amounts in thousands for each major expense category.

Column 24: Indicate the total funding requirements for 2024 in thousands.

CONVERGENCE PROGRAMS AND PROJECTS
(in P'000)

1. CABINET CLUSTER	DEPARTMENT/GOCC:
---------------------------	-------------------------

2. PROGRAM CONVERGENCE TITLE:

3. IMPLEMENTING AGENCIES/GOCCs AND COMPONENT ACTIVITIES:

4. PROGRAM DESCRIPTION AND OBJECTIVES:

5. FUNDING REQUIREMENT:

Program Component	2020	2021	2022			2023	2024
	Actual	GAA	Tier 1	Tier 2	Total		
Component 1							
Corporate Fund							
Borrowings							
NG Support							
Component 2							
Corporate Fund							
Borrowings							
NG Support							
Component n							
Corporate Fund							
Borrowings							
NG Support							
TOTAL							

6. PHYSICAL TARGET AND ACCOMPLISHMENT

Performance Indicator	Target						Accomplishment		
	2020	2021	2022			2023	2024	2020	Slippage
			Tier 1	Tier 2	Total				

7. STRATEGIES AND ACTIVITIES/PROJECTS TO ACHIEVE TARGETS:

8. PROPOSED MEASURES TO ADDRESS IMPLEMENTING ISSUES/GAPS:

Prepared by: PLANNING OFFICER	Approved by: HEAD OF CORPORATION
BUDGET OFFICER	DATE

Endorsed by:

HEAD OF AGENCY, (PCB Title) Lead Department

DATE

DBM FORM NO. 708: CONVERGENCE PROGRAMS AND PROJECTS

Instructions

- Box No. 1:** Indicate the Cabinet Cluster pursuant to Executive Order No. 24, s. 2017, *“Reorganizing the Cabinet Cluster System by Integrating Good Governance and Anti-Corruption in the Policy Frameworks of All the Clusters and Creating the Infrastructure Cluster and participatory Governance Cluster,”* and the Participating GOCCs/GFIs.
- Box No. 2:** Indicate the Program Convergence Title. (Please refer to the attached *Matrix of Priority Programs and Participating Agencies*).
- Box No. 3:** Indicate the names of the participating GOCCs/GFIs of the department as well as component activities per corresponding P/A/P(s).
- Box No. 4:** Provide a brief description of the specific program of the department and its objectives.
- Box No. 5:** Indicate and summarize the funding requirements of the participating GOCCs/GFIs related to the program.
- Column 2020 Refers to the actual obligations incurred for 2020
- 2021 Refers to the 2021 appropriations per GAA
- 2022 Refers to the 2022 proposed program, indicating the Tier 1 and Tier 2 components
- 2023-2024 Refers to the 2023-2024 total proposal
- Box No. 6:** List down the key physical target/s by GOCCs/GFIs and the corresponding accomplishment/s for the years indicated. Express slippage/over-performance as the difference between target and accomplishment in relative terms for 2020. Enclose slippage data in parenthesis.
- Box No. 7:** Indicate the strategies and activities/projects to be implemented to achieve the targeted output.
- Box No. 8:** List down all the proposed measures to address any issues or gaps (either experienced or foreseen) during the implementation period.

PROPOSAL FOR NEW OR EXPANDED LOCALLY-FUNDED PROJECT

1. Proposal/Project Name					
2. Implementing Department / GOCC					
3. Priority Ranking No.					
4. Categorization	New <input type="checkbox"/>	Infrastructure <input type="checkbox"/>			
	Expanded/ Revised <input type="checkbox"/>	Non-Infrastructure <input type="checkbox"/>			
5. NEDA Project ID:					
6. Total Proposal Cost:					
7. Description:					
8. Purpose:					
9. Beneficiaries:					
10. Implementation Period:	ORIGINAL				
	Start Date:				
	Finish Date:				
	REVISED				
Start Date:					
Finish Date:					
11. Pre-Requisites:	Approving Authorities	Reviewed/Approved			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 MDA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	DPWH Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	DENR Clearance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	RDC Consultation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	CSO Consultation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	List of Locations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	List of Beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Others (please specify)					

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

12.1. PAP ATTRIBUTION BY EXPENSE CLASS

PAP (A)	FY 2021 TIER2 (B)	2022 (C)	2023 (D)
GRAND TOTAL			

12.2. PHYSICAL ACCOMPLISHMENTS & TARGETS

Physical Accomplishments (A)	Targets		
	FY 2021 TIER2 (B)	2022 (C)	2023 (D)

12.3. TOTAL PROJECT COST

Expense Class	Total Project Cost
PS	
MOOE	
FINEX	
CO	
GRAND TOTAL	

12.4. REQUIREMENTS FOR OPERATING COST OF INFRASTRUCTURE PROJECT

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

PAP (A)	2022 (B)	2023 (C)
GRAND TOTAL		

12.5. COSTING BY COMPONENT(S)

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

12.6. LOCATION OF IMPLEMENTATION

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

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

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

Instructions

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

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

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

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

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

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

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

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

Box No. 6: Provide the total **cost of the proposal** to be funded in FY 2022.

Box No. 7 & 8: Provide a brief **description** of the project and its **purpose/objectives**. For ICT projects, the GOCC/GFI shall

have submitted to the Steering Committee Secretariat of the DICT-OSEC its Information Systems Strategic Plans (ISSP) and inventory of ICT related resource which shall be supported to this form.

- Box No. 9: Identify the **beneficiaries** of the project.
- Box No. 10: Provide the **implementation period** within which the project must be completed, specifying the day, month and year of project start and completion both original and revised (if applicable).
- Box No. 11: Identify the **pre-requisites** and/or authorities that have been secured for the project. These should be provided as supporting details and documents for the proposal.
- Box No. 12.1: Indicate the **P/A/Ps** and its attribution by expense class.

Provide the amount of the proposal for FY 2022 – Tier 2 for each P/A/Ps identified. Also include the requirements in the 2023 and 2024 forward years, if applicable.
- Box No. 12.2: List down the project's **physical targets** in absolute terms and the corresponding **accomplishments** for the periods/years indicated.
- Box No. 12.3: Provide the total cost of the project. This should include the requirements for the out-years for multi-year projects. Disaggregate the project cost by expense class.
- Box No. 12.4: For infrastructure projects, indicate the **cost of maintenance and operations** upon completion. Similar to Box 12.1, the particular **P/A/Ps** should be specified.
- Box No. 12.5: List down all the **components** of the project and their corresponding costs.
- Box No 12.6: Identify the **location** by providing the region/province/ municipality or areas to be covered by the project.

PROPOSAL FOR NEW FOREIGN-ASSISTED PROJECT

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

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

12.1. ACTIVITY/PROJECT BY EXPENSE CLASS

P/A/P	FY 2022 TIER2				2023				2024			
	LP		GOP	TOTAL	LP		GOP	TOTAL	LP		GOP	TOTAL
	Cash	Non-Cash			Cash	Non-Cash			Cash	Non-Cash		
GRAND TOTAL												

12.2. PHYSICAL ACCOMPLISHMENTS & TARGETS

Physical Accomplishments	Targets		
	FY 2022 TIER2	2023	2024
GRAND TOTAL			

12.3. TOTAL PROJECT COST

For All New FAPs

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

12.4 OPERATING COST OF INFRASTRUCTURE PROJECTS

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

Particulars	2023				2024			
	LP		GOP	TOTAL	LP		GOP	TOTAL
	Cash	Non-Cash			Cash	Non-Cash		
GRAND TOTAL								

12.5. COSTING BY COMPONENTS

Component	PS				MDOE				FINEX				CO				Total			
	LP		GOP	TOTAL	LP		GOP	TOTAL	LP		GOP	TOTAL	LP		GOP	TOTAL	LP		GOP	TOTAL
	Cash	Non-Cash			Cash	Non-Cash			Cash	Non-Cash			Cash	Non-Cash			Cash	Non-Cash		
GRAND TOTAL																				

12.6. LOCATION OF IMPLEMENTATION

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

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

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

Instructions

Notes: 1) Accomplish this form for every on-going foreign-assisted project with proposed revisions only. If a profile has already been accomplished in prior years and no change in cost, implementation, strategy, implementation schedule and other details is to be undertaken, this form need not be accomplished.

2) Likewise, this profile will be used for new Foreign-Assisted Projects.

3) For project with multi-implementing agencies (with one or multi-donors/creditors), each implementing agency shall accomplish the form for its own component. In addition, the lead/executing agency shall be responsible for the submission of an overall project profile. Complete all information requested.

- Box No. 1: Indicate the **Program/Project Name** as identified in the project document and/or as approved by the Investment Coordination Committee (ICC).
- Box No. 2: Identify the name of the **implementing GOCC/GFI** submitting the form. Indicate the role of the GOCC/GFI in project implementation (lead or participating) in parenthesis after the name of the agency.
- Illustration: DA (Lead Agency) or NIA (Participating GOCC)*
- Box No. 3: Identify the **Project ID** corresponding to the loan/grant number in the loan/grant agreement.
- Box No. 4: Provide a **priority rank** for the proposal. All proposals should be ranked from 1 being the highest priority. The Priority Ranking Number should be unique to every proposal.
- Box No. 5: Identify the **category** of the proposal. First, determine if the proposal is a new project or an expansion of an on-going project. Second, determine whether the project is infrastructure or non-infrastructure.
- Box No. 6: Provide the total **cost of the proposal** to be funded in FY 2022.
- Box No. 7 & 8: Provide a brief **description** of the project and its **purpose/objectives**. For ICT projects, the GOCC/GFI shall have submitted to the Steering Committee Secretariat of the DICT-OSEC its Information Systems Strategic Plans (ISSP) and

inventory of ICT related resource which shall be supported to this form.

- Box No. 9: Identify the **beneficiaries** of the project.
- Box No. 10: Provide the **implementation period** within which the project must be completed, specifying the day, month and year of project start and completion both original and revised (if applicable).
- Box No. 11: Identify the **pre-requisites** and/or authorities that have been secured for the project. These should be provided as supporting details and documents for the proposal.
- Box No. 12.1: Indicate the activities/projects and the amounts should be disaggregated as to expense class, category, component and allocation by location.
- Provide the amount of the proposal for FY 2022 – Tier 2 for each P/A/Ps identified. Also include the requirements in the 2023 and 2024 forward years, if applicable.
- Box No. 12.2: List down the project's **physical targets** in absolute terms and the corresponding **accomplishments** for the periods/years indicated.
- Box No. 12.3: Provide the **total project cost of the project**. This shall correspond to the total cost in the corresponding FOA. The total cost shall be disaggregated by expense class, by category (loan proceed, government counterpart), and by component (cash, non-cash).
- Box No. 12.4: For infrastructure projects, indicate the **cost of maintenance and operations** upon completion. Similar to Box 12.1, the particular **P/A/Ps** should be specified.
- Box No. 12.5: List down all the **components** of the project and their corresponding costs.
- Box No. 12.6: Identify the **location** by providing the region/province/municipality or areas to be covered by the project.

CLIMATE CHANGE EXPENDITURES
(In P'000)

Department/GOCC:																																
Cost Structure/ Activities/Projects	UACS Code(s)	2020 Actual					2021 Current					Climate Change Typology/ies	2022 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 Office/Agency					DAY/MO/YEAR				

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

Instructions

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

- Column 1: Indicate under this Column the P/A/Ps to which the expenditures shall be attributed.
- Column 2: Indicate under this column the appropriate PREXC UACS code of each P/A/P statement under 'General Administrative and Support' (GAS), 'Support to Operations' (STO) and 'Operations'. The PREXC UACS code shall be the enhanced 15 digit code pursuant to COA-DBM-DOF Joint Circular No. 1 dated August 11, 2017.
- Column 3-7: Indicate under these Columns the FY 2020 Actual Obligation by Expense Class (MOOE and CO, TOTAL) of the GOCC/GFI specifically for the CC component.
- Column 8-12: Indicate under these Columns the FY 2021 Current Program by Expense Class (MOOE and CO, TOTAL) of the GOCC/GFI specifically for the CC component.
- Column 13: Indicate the appropriate Climate Change Typology/ies as indicated in CCC MC No. 2016-01 dated February 17, 2016 under the UACS subsector indicated in Column 2.
- Column 14-28: Indicate under these Columns the FY 2022 Proposed Program by Expense Class (MOOE and CO) of the GOCC/GFI specifically for the CC component.

DBM Form 712
SUMMARY OF RDC INPUTS AND RECOMMENDATIONS ON
GOCC NEW AND EXPANDED PROGRAMS AND PROJECTS

Instructions

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

- Column 1** Indicate the specific program, activity or project that formed the subject of RDC input or recommendation.¹ A detailed breakdown per regions pertinent to each entry must be made.
- Column 2** Reflect the amounts allocated by the central office by program, activity or project to the regions corresponding to Tier 1.
- Column 3** Reflect the Tier 2 proposal of programs, activities or projects recommended by the RDC (or resulting from agreements within the RDC).² Each program, project, or activity should have a corresponding DBM Form 709 and supporting RDC document(s).
- Column 4** Reflect the amount of Tier 2 proposal in column 3 that is **INCLUDED in the GOCC/GFI budget proposal for Tier 2** submitted to the DBM.
- Column 5** Reflect the amount of Tier 2 proposal in column 3 that is **NOT INCLUDED in the GOCC/GFI budget proposal for Tier 2** submitted to the DBM.
- Column 6** Reflect the total of column 4 and column 5 for each program, activity or project.
- Column 7** State in this column the rationale of the inputs and recommendations of the **RDC** on GOCC/GFI PAPs for Tier 1 and Tier 2.³
- Column 8** State in this column the feedback of the **GOCC/GFI Central Office** to the inputs and recommendations of the RDC on GOCC/GFI PAPs in Column 7.⁴

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

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

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

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

DBM Form 713
REPORT OF CSOs' INPUTS ON ONGOING AND NEW SPENDING
PROJECTS AND ACTIVITIES

Instructions

This form shall report the inputs of Civil Society Organizations (CSOs) from **national and local** consultations initiated by GOCC/GFI Central Offices (GOCC/GFI COs) for GOCC/GFI ongoing/new spending/expansion projects and activities for FY 2022.

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 2021. A detailed breakdown by regions per activity must be made.

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

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

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

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

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

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

Indicate the **Total** of the amounts.

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

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

BP FORM 201
SUMMARY OF OBLIGATIONS AND PROPOSED
PROGRAMS/PROJECTS

Instructions

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

- Column 1: Indicate under this Column P/A/Ps in the same level of detail as required in BP Form 201-Schedules A, B & C. (Please refer to BP Form 201: Schedules A, B & C. Instructions for the details.)
- Column 2: Indicate under this column the appropriate PREXC UACS code of each P/A/P statement under 'General Administrative and Support' (GAS), 'Support to Operations' (STO) and 'Operations'. The PREXC UACS code shall be the enhanced 15 digit code pursuant to COA-DBM-DOF Joint Circular No. 1 dated August 11, 2017.
- Column 3-6: Indicate under these Columns the FY 2020 Actual Obligations by Expense Class (MOOE, FINEX and CO) of the GOCC/GFI as well as actual object classification of the obligations.
- Column 7-10: Indicate under these Columns the FY 2021 Current Program by Expense Class (MOOE, FINEX and CO) of the GOCC/GFI.
- Column 11-22: Indicate under these Columns the FY 2022 Proposed Program by Expense Class (MOOE, FINEX and CO) of the GOCC/GFI. This shall correspond, for each P/A/P, to the sum of the Total 2022 proposed program in Schedules A, B and C, Tier 1 and Tier 2 Proposal.

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

DEPARTMENT:	CORPORATION:																					
COST STRUCTURE/ PROGRAM/ ACTIVITY/ PROJECT	2019 ACTUAL					2020 CURRENT				2021 PROPOSED PROGRAM												
	UACS Code(s)	MOOE	FinEx	CO	TOTAL	MOOE	FinEx	CO	TOTAL	TIER 1				TIER 2				TOTAL PROPOSED PROGRAM				
										MOOE	FinEx	CO	TOTAL	MOOE	FinEx	CO	TOTAL	MOOE	FinEx	CO	TOTAL	MOOE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
A. COST STRUCTURE																						
I. General Administration and Support																						
a. Activity 1																						
TOTAL A.I																						
II. Support to Operations																						
a. Activity 1																						
b. Project 1																						
TOTAL A.II																						
III. Operations																						
Organizational Outcome 1																						
PROGRAM 1																						
SUB-PROGRAM 1																						
a. Activity 1																						
b. Project 1																						
Organizational Outcome n																						
PROGRAM n																						
SUB-PROGRAM n																						
a. Activity n																						
b. Project n																						
TOTAL A.III																						
TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS																						
TOTAL OBLIGATIONS																						

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

BP FORM 201 - SCHEDULE A
 OBLIGATIONS, BY OBJECT OF EXPENDITURES
 PERSONNEL SERVICES
 (in P'000)

DEPARTMENT:	CORPORATION:	APPROPRIATION SOURCE (Please check):		YEAR (Please check):			FIXED PERSONNEL EXPENDITURES																
		New Appropriations (Regular Agency Budget)		2019 - Actual Obligations	2020 - Current Program	2021 - Total Proposed Program	Retirement & Life Insurance Premiums	PAG-IRG Contribution	PHILHEALTH Contribution	ECP	Total Fixed Personnel Exp.	TOTAL (27)											
		Automatic Appropriations	Others (New Appropriation Transfers from SPFs, Supplemental)	TIER 1	TIER 2	(22)	(23)	(24)	(25)	(26)													
OTHER COMPENSATION		OTHER BENEFITS			OTHER PERSONNEL EXPENDITURES																		
SALARIES AND WAGES		OTHER COMPENSATION		OTHER BENEFITS			OTHER PERSONNEL EXPENDITURES																
PROGRAM ACTIVITY PROJECT (1)	UMCS Code(s) (2)	Subsistence, Laundry & Quarters Allowance (8)	PERA (6)	BATA (7)	CUA (8)	Productivity Incentive (10)	Overseas Allowance (11)	Honoraria (12)	Hazard Pay (13)	Longevity Pay (14)	Mid-year & Year-end Bonus (15)	Cash GR (16)	Total Other Compensation (17)	Terminal Leave Benefits (18)	Pensions (19)	Retirement Gratuity (20)	Total Other Benefits (21)	Retirement & Life Insurance Premiums (22)	PAG-IRG Contribution (23)	PHILHEALTH Contribution (24)	ECP (25)	Total Fixed Personnel Exp. (26)	TOTAL (27)
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 I PROGRAM I SUB-PROGRAM I a. Activity 1 b. Project 1 Organizational Outcome n PROGRAM n SUB-PROGRAM n a. Activity n b. Project n TOTAL A.III TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS TOTAL OBLIGATIONS																							
Prepared by:		Certified Correct:		Approved by:			Date:																
BUDGET OFFICER		CHIEF ACCOUNTANT		HEAD OF CORPORATION			DAY/MONTH/YEAR																
PLANNING OFFICER																							

Including Associated Cost by PAAP

BP FORM 001 - SCHEDULE B
 OBLIGATIONS, BY OBJECT OF EXPENDITURES
 MAINTENANCE AND OTHER OPERATING EXPENSES
 (in P000)

DEPARTMENT:	CORPORATION:										YEAR (Please check):													
	APPROPRIATION SOURCE (Please check):										2019 - Actual Obligations	2020 - Current Program	2021 - Total Proposed Program											
	<input type="checkbox"/> New Appropriation (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations <input type="checkbox"/> Others (New Appropriation Transfers from EPF's, Supplemental)										TIER 1	TIER 2												
PROGRAM ACTIVITY/ PROJECT	LMCS Code(s)	Travelling	Scholarship	Supplies and Materials	Utility	Communication	Awards/ Rewards and Incentives	Survey, Research and Development	Generation, Transmission and Distribution	Confidential, Intelligence and Estuary	Professional Services	General Services	Repairs and Maintenance	Financial Assistance	Taxes, Insurance & Other Fees	Labor and Wages	Advertising	Representation	Printing and Publication	Transportation and Delivery	Rent/ Lease	Membership Dues, Contributions to Org.	Subscription	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)
A COST STRUCTURE																								
I. General Administration and Support																								
a. Activity 1																								
TOTAL A1																								
II Support to Operations																								
a. Activity 1																								
b. Project 1																								
TOTAL A2																								
III Operations																								
Organizational Outcome 1																								
PROGRAM 1																								
SUB-PROGRAM 1																								
a. Activity 1																								
b. Project 1																								
TOTAL A3																								
Organizational Outcome n																								
PROGRAM n																								
SUB-PROGRAM n																								
a. Activity n																								
b. Project n																								
TOTAL A4																								
TOTAL A4																								
TOTAL COST STRUCTURE PROGRAMS, ACTIVITIES AND PROJECTS																								
TOTAL OBLIGATIONS																								

Prepared by: _____

Certified Correct: _____

Approved by: _____

Date: _____

PLANNING OFFICER

CHIEF ACCOUNTANT

HEAD OF CORPORATION

DAY/MONTH/YEAR

Including Associated Cost by PIAP

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

DEPARTMENT:	CORPORATION:	APPROPRIATION SOURCE (Please check): <input type="checkbox"/> New Appropriation (Regular Agency Budget) <input type="checkbox"/> Automatic Appropriations <input type="checkbox"/> Others (New Appropriation Transfers from SPFs; Supplemental)					YEAR (Please check):		
							<input type="checkbox"/> 2019 - Actual Obligations		
							<input type="checkbox"/> 2020 - Current Program		
							<input type="checkbox"/> 2021 - Total Proposed Program	<input type="checkbox"/> TIER 1	<input type="checkbox"/> TIER 2
PROGRAM/ ACTIVITY/ PROJECT	UACS Code(s)	Management Supervision/ Trusteeship Fees	Interest	Guarantee Fees	Bank Charges	Commitment Fees	Other Financial Charges	TOTAL	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
A. COST STRUCTURE									
I. General Administration and Support									
a. Activity 1									
TOTAL A.I									
II. Support to Operations									
a. Activity 1									
b. Project 1									
TOTAL A.II									
III. Operations									
Organizational Outcome 1									
PROGRAM 1									
SUB-PROGRAM 1									
a. Activity 1									
b. Project 1									
Organizational Outcome n									
PROGRAM n									
SUB-PROGRAM n									
a. Activity n									
b. Project n									
TOTAL A.III									
TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS									
TOTAL OBLIGATIONS									
Prepared by:			Certified Correct:		Approved by:		Date:		
_____ BUDGET OFFICER			_____ PLANNING OFFICER		_____ CHIEF ACCOUNTANT		_____ HEAD OF CORPORATION		
							_____ DAY/MONTH/YEAR		

Including Associated Cost by PIAP

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

DEPARTMENT:	CORPORATION:			APPROPRIATION SOURCE (Please check):					YEAR (Please check):				
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/> New Appropriation (Regular Agency Budget)	<input type="checkbox"/> Automatic Appropriations	<input type="checkbox"/> Others (New Appropriation Transfers from SPFs; Supplemental)		<input type="checkbox"/> 2019 - Actual Obligations	<input type="checkbox"/> 2020 - Current Program	<input type="checkbox"/> 2021 - Total Proposed Program	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
											TIER 1	TIER 2	
PROGRAM/ ACTIVITY/ PROJECT	UACS Code(s)	Investments Outlay	Loans Outlay	Investment Property Outlay	Land & Land Improvements Outlay	Infrastructure Outlay	Buildings and Structures Outlay	Machinery and Equipment Outlay	Transportation Equipment Outlay	Furniture, Fixtures and Books Outlay	Biological Assets Outlay	Intangible Assets Outlay	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
A. COST STRUCTURE													
I. General Administration and Support													
a. Activity 1													
TOTAL A.I													
II. Support to Operations													
a. Activity i													
b. Project 1													
TOTAL A.II													
III. Operations													
Organizational Outcome 1													
PROGRAM 1													
SUB-PROGRAM 1													
a. Activity 1													
b. Project 1													
Organizational Outcome n													
PROGRAM n													
SUB-PROGRAM n													
a. Activity n													
b. Project n													
TOTAL A.III													
TOTAL COST STRUCTURE, PROGRAMS, ACTIVITIES AND PROJECTS													
TOTAL OBLIGATIONS													
Prepared by:				Certified Correct:				Approved by:				Date:	
BUDGET OFFICER		PLANNING OFFICER		CHIEF ACCOUNTANT				HEAD OF CORPORATION				DAY/MONTH/YEAR	

Including Associated Cost by PI/AP

ANNEX C

BUDGET PREPARATION CALENDAR

FY 2022 BUDGET PREPARATION CALENDAR

ACTIVITY	2022 Calendar	Responsible Unit	
		within DBM	Outside DBM
1. Budget Forum			
i. DBM Officials and Staff	January 2021	BTB	
ii. National Government Agencies	January 2021	BTB	
iii. Government Corporations	January 2021	BMB-C	
2. DBM-Regional Offices (ROs) /Agency ROs Budget Forum	January 2021	ROs	
3. RDC Consultation/Dialogue with Selected Agency Central Offices (CO) /ROs	February 2021		Agencies
4. Consultations with:	February 2021		
i. Regional Development Councils			NEDA
ii. Civil Society Organizations			Agencies
iii. Student/Faculty Associations and PASUC			CHED
iiii. Other Stakeholders under the Assistance to Municipalities			DILG
5. Encoding and submission (thru OSBPS) of:	February 1 - March 31, 2021		Agencies
i. Past Year's Actual Obligations - B.P. Form Nos. 201 A, B, C, D			
ii. FY 2020 - 2024 Revenue Program - B.P. Form Nos. 100, 100-A, B, C			
iii. Funding requirement for compulsory retirees - BP Form 205			
6. Issuance of NBM for Budget Priorities Framework	January 31, 2021	FPRB	
7. Deadline of Submission (thru OSBPS) of CY 2022 Budget Proposals Tiers 1 (FEs) and 2 as well as Summary of Outyear Requirements	May 11, 2021		Agencies
8. Conduct of Technical Budget Hearings for Tier 2 (New Spending) Proposals, including PCB	April - May, 2021	BMBs / ROs	Agencies
9. Conduct of ERB Hearings for Tier 2 Level, including PCB	May 24 - June 11, 2021	BTB, BMBs & ROs	
10. Sending of Confirmation Letters to Agencies of the Total Budget Levels (Tiers 1 and 2)	June 16 - 18, 2021	BTB, BMBs & ROs	
11. Presentation to the President and the Cabinet of the CY 2022 Proposed Budget Levels of Department/Agency/Special Purpose Funds	June 28, 2021	FPRB	
12. Finalization of National Expenditure Program (NEP), Budget of Expenditures and Sources of Financing (BESF) Tables, Staffing Summary, President's Budget Message	June 29 - July 6, 2021	BTB, BMB-C, ICTSS, LS, FPRB, OPCCB, LGRCB & BITS	
13. Printing of CY 2022 Budget Documents	July 7 - 20, 2021	BTB, BMB-C, ICTSS, LS, FPRB, OPCCB, LGRCB & BITS	
14. Submission of the CY 2022 Budget Documents to the President	July 22, 2021	OSEC, BTB & LS	
15. Submission of the CY 2022 President's Budget to Congress	July 26, 2021	BTB, LS, DLO-HOR & Senate	