

ANNEX B

BUDGET FORMS

| | |
|---------------------|--|
| DBM Form No. 700 | Corporate Objectives, Priorities and Performance Measures |
| DBM Form No. 701 | Proposed Provisions |
| DBM Form No. 702 | Comparative Balance Sheet |
| DBM Form No. 702-A | Schedule of Investments |
| DBM Form No. 702-B | Statement of Receivables |
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| DBM Form No. 702-D | Statement of Borrowings |
| DBM Form No. 703 | Comparative Profit and Loss Statement |
| DBM Form No. 703-A | Sales/Revenue Statement |
| DBM Form No. 703-B | Cost of Sales Statement |
| DBM Form No. 703-C | Staffing Summary & Details of Salaries and Other Compensation of Permanent Positions, Contractual and Casual Positions |
| DBM Form No. 703-C1 | Details of Others under DBM Form 703-C |
| DBM Form No. 703-D | Details of Maintenance and Other Operating Expenses |
| DBM Form No. 703-E | Capital Outlays Obligations, by Object of Expenditures |
| DBM Form No. 704 | Statement of Cash Flows |
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| 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 | Program Expenditure Plan |
| DBM Form No. 708 | Profile and Requirements for Locally-Funded Projects |
| DBM Form No. 709 | Requirements for Foreign-Assisted Projects |
| DBM Form No. 709-A | Foreign-Assisted Project Profile |
| DBM Form No. 710 | Projects with Private Sector Funding Participation |
| DBM Form No. 711 | Gender and Development (GAD) Plan and Budget |
| DBM Form No. 711-A | Annual GAD Accomplishment Report |

PART B. FINANCIAL PERFORMANCE (In Thousand Pesos)

| MFOs/ PIs | P/A/P Code Component Activity Statement | KRA | 2013 Actual | | | | 2014 Estimates | | | | 2015 Proposal | | | |
|--|--|-----|--|------------|-------------|-------|----------------|------------|-------------|-------|---------------|------------|-------------|-------|
| | | | NG Support | Borrowings | Corp. Funds | TOTAL | NG Support | Borrowings | Corp. Funds | TOTAL | NG Support | Borrowings | Corp. Funds | TOTAL |
| | | | MFO 1 Indicator 1 Indicator 2 Indicator n | OPERATIONS | | | | | | | | | | |
| MFO 2 Indicator 1 Indicator 2 Indicator n | | | | | | | | | | | | | | |
| MFO n Indicator 1 Indicator 2 Indicator n | | | | | | | | | | | | | | |
| Indicators | GENERAL ADMINISTRATION AND SUPPORT | | | | | | | | | | | | | |
| Indicators | SUPPORT TO OPERATIONS | | | | | | | | | | | | | |
| TOTAL | | | | | | | | | | | | | | |

PREPARED BY: _____ **DATE** _____ **BUDGET OFFICER** _____ **DATE** _____ **APPROVED BY:** _____ **HEAD OF CORPORATION** _____ **DATE** _____

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

GUIDELINES IN ACCOMPLISHING THE FORM

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

DESCRIPTION OF ITEMS

I. Corporate Profile

A. Corporate Objectives

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

B. Corporate Priorities for the Budget Year

Enumerate new and/or on-going thrusts which the GOCC 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 Five Key Result Areas (KRAs), Philippine Development Plan (PDP), President's Social Contract with the Filipino People and National Policy Pronouncements

Show how the corporate priorities and major programs and projects support the President's Social Contract with the Filipino People and focus on the five KRAs under Executive Order No. 43, s.2011; National Goals which are PDP and National Policy Pronouncements.

The five KRAs are: (i) Transparency, Accountability and Open Governance; (ii) Poverty Reduction and Empowerment of the Poor and the Vulnerable; (iii) Rapid, Inclusive and Sustained Economic Growth; (iv) Just and Lasting Peace and the Rule of Law; and (v) Integrity of the Environment and Climate Change Adaptation and Mitigation.

II. CORPORATE PERFORMANCE MEASURES

This portion shall contain a three-year presentation of the performance of the corporation. Based on the Organizational Performance Indicator Framework (OPIF), the corporation shall specify its major final outputs (MFOs), appropriate

performance indicators (PIs), accomplishments and targets, and corresponding budgetary allocation for related Programs/Activities/Projects (P/A/Ps).

PART A: PHYSICAL PERFORMANCE

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

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

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

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

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

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

Physical Performance - Specific numerical performance measurement of the GOCC targets and actual accomplishments for FY 2013 and targets from FY 2014 to FY 2015 corresponding to the specific MFOs/PIs, disaggregated according to funding source.

PART B: FINANCIAL PERFORMANCE

Budget Allocation – Cost provision (actual for FY 2013, estimate for FY 2014 and proposed for FY 2015) corresponding to each PAP attributed to MFOs/indicators presented, disaggregated according to fund source.

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

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

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

**DBM FORM NO. 701
PROPOSED PROVISIONS**

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

COMPARATIVE BALANCE SHEET

(In Thousand Pesos)

Fiscal Year 2015

| Department: | | | | | |
|---|----------------------|----------------------------|------------------------|-----------------------|---------|
| Corporation: | | | | | |
| PARTICULARS | FY 2012 (Audited) | FY 2013 (Actual) | FY 2014 (Estimates) | FY 2015 (Proposal) | Remarks |
| ASSETS | | | | | |
| Current Assets | | | | | |
| Cash | | | | | |
| Short-term Investments (DBM Form 702-A) | | | | | |
| Accounts Receivables (DBM Form 702-B) | | | | | |
| Inventories | | | | | |
| Cash Advances to Various Parties | | | | | |
| Other Current Assets | | | | | |
| Investments (DBM Form 702-A) | | | | | |
| Fixed Assets | | | | | |
| Land & Land Improvements | | | | | |
| Building and Structures | | | | | |
| Furniture, Fixtures, Equipment and Books | | | | | |
| Information Technology Equipment | | | | | |
| Deferred Assets | | | | | |
| Other Assets | | | | | |
| TOTAL ASSETS | | | | | |
| LIABILITIES | | | | | |
| Current Liabilities | | | | | |
| Accounts Payable to suppliers or trade creditors (DBM Form No. 702-C) | | | | | |
| Current portion of borrowings (DBM Form 702-D) | | | | | |
| Long Term Liabilities | | | | | |
| Borrowings (DBM Form No. 702-D) | | | | | |
| Others | | | | | |
| Trust Liabilities | | | | | |
| Deferred Liabilities | | | | | |
| Other Liabilities | | | | | |
| TOTAL LIABILITIES | | | | | |
| STOCKHOLDERS' EQUITY | | | | | |
| Paid-in Capital (Authorized Capitalization _____) | | | | | |
| Retained Earnings | | | | | |
| Other Capital | | | | | |
| TOTAL STOCKHOLDERS' EQUITY | | | | | |
| TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY | | | | | |
| Prepared: FYs 2012 & 2013: | | Prepared: FYs 2014 & 2015: | | Approved by: | |
| _____ | _____ | _____ | _____ | _____ | _____ |
| Responsible Officer | Date | Responsible Officer | Date | Head of Corporation | Date |

DBM FORM NO. 702

COMPARATIVE BALANCE SHEET

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

DEFINITION OF TERMS:

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

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

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

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

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

SCHEDULE OF INVESTMENTS

(In Thousand Pesos)

[] FY 2012 (Audited); [] FY 2013 (Actual); [] FY 2014 (Estimates); [] FY 2015 (Proposal)

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

DBM FORM NO. 702

COMPARATIVE BALANCE SHEET

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

DEFINITION OF TERMS:

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

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

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

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

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

DBM FORM NO. 702-A
SCHEDULE OF INVESTMENTS

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

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

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

DESCRIPTION OF ITEMS:

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

STATEMENT OF RECEIVABLES

(In Thousand Pesos)

[] FY 2012 (Audited); [] FY 2013 (Actual); [] FY 2014 (Estimates); [] FY 2015 (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 | | |
| B. Long-Term | | | | | | | | |
| I. Accounts Receivables | | | | | | | | |
| National Government | | | | | | | | |
| Local Government | | | | | | | | |
| Government Corporation | | | | | | | | |
| Private Sector | | | | | | | | |
| Others | | | | | | | | |
| II. Notes Receivables | | | | | | | | |
| National Government | | | | | | | | |
| Local Government | | | | | | | | |
| Government Corporation | | | | | | | | |
| Private Sector | | | | | | | | |
| Others | | | | | | | | |
| III. Others | | | | | | | | |
| 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 at the end of each year.

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

DESCRIPTION OF ITEMS:

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

STATEMENT OF ACCOUNTS PAYABLE TO SUPPLIERS OR TRADE CREDITORS

(In Thousand Pesos)

[] FY 2012 (Audited); [] FY 2013 (Actual); [] FY 2014 (Estimates); [] FY 2015 (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 at the end of each year.

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

DESCRIPTION OF ITEMS:

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

STATEMENT OF BORROWINGS

(In Thousand Pesos)

[] FY 2012 (Audited); [] FY 2013 (Actual); [] FY 2014 (Estimates); [] FY 2015 (Proposal)

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

DBM FORM NO. 702-D
STATEMENT OF BORROWINGS

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

DESCRIPTION OF ITEMS:

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

12. **Estimated Outstanding Balance (Ending).** The balance after adding current availment and subtracting debt servicing for principal. The outstanding balance of domestic and foreign loans should tally with their corresponding counterparts in DBM Form No. 702 (Comparative Balance Sheet) for the year.

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

COMPARATIVE PROFIT AND LOSS STATEMENT
(In Thousand Pesos)
Fiscal Year 2015

Cash Basis Accrual Basis

Department: _____

Corporation: _____

| PARTICULARS | FY 2012 (Audited) | FY 2013 (Actual) | FY 2014 (Estimates) | FY 2015 (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 Personal Services Maintenance and Other Operating Expenses (include interest expense-operating, business taxes, duties and licenses other than income tax) Others Non-cash Expenses Depreciation of fixed assets Amortization of deferred assets Other non-cash expenses | | | | | |
| V. NET PROFIT/(LOSS) BEFORE INCOME TAX | | | | | |
| VI. INCOME TAX | | | | | |
| VII. NET PROFIT/(LOSS) AFTER INCOME TAX Add: SUBSIDIES Subsidies from National Government Rest of Subsidies | | | | | |
| VIII. NET PROFIT AND SUBSIDIES | | | | | |

Prepared: FY 2012 & FY 2013 Prepared: FY 2014 & FY 2015 Approved by: _____

Responsible Officer Date Responsible Officer Date Head of Corporation Date

DBM FORM NO. 703
COMPARATIVE PROFIT AND LOSS STATEMENT

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

DEFINITION OF TERMS:

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

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

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

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 E.O. No. 197, s. of 2000 and other legal issuances.

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

DESCRIPTION OF ITEMS:

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

SALES/REVENUE STATEMENT

(In Thousand Pesos)

Fiscal Year 2015

| Department: | | | | | |
|---|----------------------|-----------------------------|------------------------|----------------------------|-------------|
| Corporation: | | | | | |
| PARTICULARS | FY 2012 (Audited) | FY 2013 (Actual) | FY 2014 (Estimates) | FY 2015 (Proposal) | Remarks |
| Sales/Revenue from Operations: (Please specify, e.g., irrigation fee, passenger fare, among others) | | | | | |
| Other Revenues Interest Income Gains from sale of assets Others (specify significant amounts) | | | | | |
| TOTAL SALES/REVENUE | | | | | |
| Prepared: FY 2012 & 2013: | | Prepared: FY 2014 & FY 2015 | | 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-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 E.O. No. 197, s. of 2000 and other legal issuances.

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

DESCRIPTION OF ITEMS:

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

COST OF SALES STATEMENT
(In Thousand Pesos)
Fiscal Year 2015

| Department: | | | | | |
|--|-----------------------------|------------------------------|------------------------|------------------------------|---------------|
| Corporation: | | | | | |
| PARTICULARS | FY 2012 (Audited) | FY 2013 (Actual) | FY 2014 (Estimates) | FY 2015 (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 2011 & 2012 | Prepared: FY 2013 & FY 2014 | | Approved by: | | |
| _____ Responsible Officer | _____ Date | _____ Responsible Officer | _____ Date | _____ Head of Corporation | _____ Date |

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

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

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

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

DESCRIPTION OF ITEMS:

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

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

(In Thousand Pesos, Except Number of Positions)

[] FY 2012 (Audited); [] FY 2013 (Actual); [] FY 2014 (Estimates); [] FY 2015 (Proposal)

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

Prepared by: _____

Approved by: _____

Personnel Officer

Date

Head of Corporation

Date

DETAILS OF OTHERS UNDER DBM FORM 703-C
 (In Thousand Pesos, Except Number of Positions)
 [] FY 2012 (Audited); [] FY 2013 (Actual); [] FY 2014 (Estimates); [] FY 2015 (Proposal)

| Department: | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-----|-------|------|---------------------------|------------------------------|------------------------|------------------------|--|-----|--------------|-------------------------------------|------------------|--------------------------|-------------------|--|------------------------------|----------------------------------|--|------|--------------------|---|------|---|---------------------|--|--|
| Corporation: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Authorized No. of Positions: (For permanent positions, based on the latest DBM-approved OSSP) | | | | Permanent _____ | | Contractual _____ | | Casual _____ | | Basic Salary | Specific Purpose Allowance (Others) | | | | | | Incentives and Benefits (Others) | | | | | | Separation and Retirement Benefits (Others) | | | |
| Position Title | No. | Grade | Step | Subsistence Allowance (1) | Night Shift Differential (2) | Quarters Allowance (3) | Teller's Allowance (4) | Enumerate additional allowances. Insert columns per item (5) | (6) | | Total (7=1 to 6) | Rice Subsidy (8) | Children's Allowance (9) | Meal Subsidy (10) | Medical/ Dental/ Optical Benefits (11) | Other Commodity Subsidy (12) | Longevity Pay (13) | Enumerate additional incentives and benefits. Insert columns per item (14) | (15) | Total (16=8 to 15) | Enumerate additional benefits. Insert columns per item (17) | (18) | (19) | Total (20=17 to 19) | | |
| I. SPECIFICATIONS | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Legal Basis | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rate | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Frequency | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Number of recipients | | | | | | | | | | | | | | | | | | | | | | | | | | |
| II. AMOUNT PER POSITION TITLE | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Board of Directors/Trustees | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A1. Chairman | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A2. Vice-Chairman | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A3. Members | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub-total | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Permanent | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B1. Managerial | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B2. Technical | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B3. Administrative Support | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub-total | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Contractual | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C1. Program | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C2. Locally-Funded Project | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C3. Foreign-Assisted Project | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub-total | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Casual | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D1. Program | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D2. Locally-Funded Project | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D3. Foreign-Assisted Project | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub-total | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GRAND TOTAL | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prepared by: _____ | | | | | | | | | | | Approved by: _____ | | | | | | | | | | | | | | | |
| Personnel Officer | | | | | | | | | | | Head of Corporation | | | | | | | | | | | | | | | |
| Date | | | | | | | | | | | Date | | | | | | | | | | | | | | | |

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

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

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

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

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

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

Where:

| | | |
|-----|---|---|
| TLB | = | Total TLB |
| S | = | Highest monthly salary received by the person |
| D | = | No. of days of leave credits of personnel scheduled to retire |
| CF | = | Constant Factor is .0478087 |

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

DESCRIPTION OF ITEMS:

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

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

3. **No.** The number of positions per position title authorized to receive compensation.
4. **Basic Salary.** The annual salary including the step increment.
5. **Salary Grade/Step.** For each position title, indicate the corresponding salary grade and step.
6. **Standard Allowances.** These are allowances and benefits given to all employees across agencies at prescribed rates, guidelines, rules and regulations, which shall be limited to the following:
 - a) Personnel Economic Relief Allowance – This shall be given at prescribed rates per month, which is the combined total of the current Personnel Economic Relief Allowance and the Additional Compensation, to supplement pay due to the rising cost of living;
 - b) Uniform/Clothing Allowance – This is to provide for the required uniform/clothing to employees, at prescribed rates; and
 - c) Year-End Bonus and Cash Gift – This is equivalent to one (1) month basic salary and Cash Gift provided under Republic Act No. 6686, as amended by Republic Act No. 8441.

7. **Specific Purpose Allowances.** These are allowances and benefits given to employees under specific conditions and situations in relation to the actual performance of work at prescribed rates, guidelines, rules and regulations. Example:

- a) Representation and Transportation Allowances – These are given to officials down to division chiefs at monthly standard rates in order to defray transportation and representation expenses while in the actual performance of the duties of the positions. Transportation allowance shall not be given to those assigned government transportation.

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

- P14,000 - Department Secretaries or equivalent;
- P 11,000 - Department Undersecretaries or equivalent;
- P 10,000 - Department Assistant Secretaries or equivalent;
- P 9,000 - Bureau Directors and Department Regional Directors or equivalent;

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

- b) Per Diem – This is a compensation for attendance in meetings in view of membership in collegial bodies created by law;
 - c) Honoraria – These are token payments in recognition of services rendered beyond the regular duties and responsibilities of positions;
 - d) Night-Shift Differential – This premium is given to an employee whose regular working hours fall wholly or partially within six o'clock in the evening to six o'clock in the morning of the following day;
 - e) Subsistence Allowance – This is an allowance for meal or sustenance given only to government personnel who, by the nature of the duties and responsibilities of their positions, have to make their services available at all times in their places of work even during mealtimes. This shall be given at the prescribed standard rate; and
 - f) Other allowances and benefits granted under specific conditions and situations, related to the actual performance of work.
8. **Incentives.** These are rewards and benefits for loyalty to government service and contribution to the agency's continuing viable existence and for exceeding financial and operational target and to motivate employees toward higher production. Example:
- a) Productivity Incentive Benefit – This is a cash reward to recognize individual personnel productivity and performance which contributed to the attainment of agency goals and targets. Performance includes conduct and behavior in the discharge of the duties of a public office. However, PIB shall be discontinued beginning FY 2015 pursuant to the CSC and DBM Joint Circular No. 1, s. 2012.
 - b) Anniversary Bonus – This is a one-time incentive to be given to employees on the occasion of their agencies' milestone anniversaries, to recognize the employees' participative efforts in and contributions to the agencies' continuing and/or viable existence; and
 - c) Other existing incentives and benefits.

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

DETAILS OF MAINTENANCE AND OTHER OPERATING EXPENSES

(In Thousand Pesos)

Fiscal Year 2015

| Department: | | | | | |
|--|----------------------|---------------------|------------------------|-----------------------|---------|
| Corporation: | | | | | |
| PARTICULARS | FY 2012 (Audited) | FY 2013 (Actual) | FY 2014 (Estimates) | FY 2015 (Proposal) | Remarks |
| Travelling Expenses Communication Expenses Repair and Maintenance of Government Facilities Repair and Maintenance of Government Vehicles Transportation Services Supplies and Materials Rents Interests (operating) Grants, Subsidies and Contributions Awards and Indemnities Loan Repayments and Sinking Fund Contributions Losses/Depreciation/Depletion Water, Illumination and Power Service Rewards and Other Claims Auditing Services Training and Seminar Expenses Extraordinary and Miscellaneous Expenses Confidential and Intelligence Expenses Anti-Insurgency/Contingency/Emergency Expenses Taxes, Duties and Fees Trading/Production Gasoline, Oil and Lubricants Fidelity Bonds and Insurance Premium Loss on Foreign Exchange Commitment Fees and Other Charges Library Books and Materials Other Services (attach supporting schedule) | | | | | |
| Total MOOE | | | | | |
| Prepared by: | | Approved by: | | | |
| _____ | _____ | _____ | _____ | _____ | _____ |
| Responsible Officer | Date | Head of Corporation | Date | | |

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

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

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

CAPITAL OUTLAYS OBLIGATIONS, BY OBJECT OF EXPENDITURES

(In Thousand Pesos)

[] FY 2012 (Audited); [] FY 2013 (Actual); [] FY 2014 (Estimates); [] FY 2015 (Proposal)

| Department: | | | | | | | | | | | | |
|-------------------------|--------------------|--------------|-----------------------------------|---------------------------------|---|----------------------------------|--------------------------|------------------------|----------------------|----------------------------|---------------------|-------|
| Corporation: | | | | | | | | | | | | |
| NAME OF PROGRAM/PROJECT | Investments Outlay | Loans Outlay | Land and Land Improvements Outlay | Buildings and Structures Outlay | Office Equipment Furniture and Fixtures | Machineries and Equipment Outlay | Transportation Equipment | Public Infrastructures | Reforestation Outlay | Livestock and Crops Outlay | Work Animals Outlay | TOTAL |
| | | | | | | | | | | | | |
| Prepared by: _____ | | | | Approved by: _____ | | | | | | | | |
| Budget Officer | | | | Date | | | | Head of Corporation | | | | Date |

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

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

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

For the proposed Office Equipment, Furniture and Fixtures, Machineries and Equipment and Transportation Equipment, include the list, technical specifications, deployment, unit cost and justification of proposed equipment as presented in the Annual Equipment Procurement Program (AEPP), to be submitted as an attachment to this form.

DEFINITION OF TERMS

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

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

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

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

5. Office Equipment, Furniture and Fixtures. This account shall include all types of office equipment, furniture and fixtures, IT equipment and software and library books and all other materials, whether printed or in audio-visual form, relevant to the functions of the agency or institution concerned, and library collections needed in the intellectual and professional advancement of government personnel and other library users.

The following guidelines shall be considered in the determination of equipment requirements of agencies:

Equipment directly needed in the performance of line functions shall be given priority over items intended for administrative and support activities. In this connection, the purchase of additional cell phone units, personal digital assistants e.g., palm computers, other sophisticated equipment and gadgets regardless of funding source, is hereby discouraged.

The repair and rehabilitation of existing equipment shall be considered as an alternative to the purchase of new items.

The optimum utilization of existing equipment shall be a precondition for the purchase of additional ones. The policy of sharing equipment like copying machines, audio-visual and other similar types shall be adopted.

Requests to replace non-serviceable equipment considered extremely necessary shall also be given priority over the purchase of additional items. Proposals for replacement shall be supported by an Inventory and Inspection Report of Unserviceable Property duly signed by the Head of Agency/COA Auditor and information on the expected proceeds of the sale.

6. Machineries and Equipment. 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 and all other equipment.

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

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

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

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

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

8. Public Infrastructures. This account shall include the cost of construction or acquisition of roads, highways, and bridges; parks, plazas and monuments; ports, lighthouses and harbors; artesian wells, reservoirs, pumping stations and conduits;

irrigation, canals and laterals; flood control structures; waterways, aqueducts, seawalls, river walls and other public infrastructure.

9. Reforestation Outlay. This refers to the cost or appraised value of upland, marshland or swampland reforestation projects completed or acquired.

10. Livestock and Crops Outlay. Livestock and Crops Outlay shall include costs of investments in breeding animals including their offspring, animal dispersal program, and fruit or non-fruit bearing perennial crops.

11. Work Animals Outlay. This account includes the cost or appraised value or other appropriate value of work animals which add to the assets of the government.

STATEMENT OF CASH FLOWS

(In Thousand Pesos)

Fiscal Year 2015

| Department: | | | | |
|--|----------------------|---------------------------|------------------------|-----------------------|
| Corporation: | | | | |
| PARTICULARS | FY 2012 (Audited) | FY 2013 (Actual) | FY 2014 (Estimates) | FY 2015 (Proposal) |
| Cash flows from operating activities | | | | |
| Cash generated from operations | | | | |
| Collection of receivables | | | | |
| Receipt of government subsidy | | | | |
| Payment for salaries | | | | |
| Payment to suppliers | | | | |
| Payment of taxes | | | | |
| Other inflows/outflows | | | | |
| Net cash flow from operating activities | | | | |
| Cash flows from investing activities | | | | |
| Purchase of property, plant and equipment | | | | |
| Proceeds from sale of unserviceable equipment | | | | |
| Cash receipts from sale of assets | | | | |
| Other inflows/outflows | | | | |
| Net cash flow from investing activities | | | | |
| Cash flows from financing activities | | | | |
| Receipt of government equity | | | | |
| Proceeds from loans, bonds, notes | | | | |
| Repayment of loan | | | | |
| Dividend payment | | | | |
| Other inflows/outflows | | | | |
| Net cash flow from financing activities | | | | |
| Net increase/(decrease) in cash and cash equivalents | | | | |
| Cash and cash equivalents, beginning of the year | | | | |
| Cash and cash equivalents, end of year | | | | |
| Prepared by: _____ | Approved by: _____ | | | |
| Responsible Officer _____ | Date _____ | Head of Corporation _____ | Date _____ | |

DBM FORM NO. 704
STATEMENT OF CASH FLOWS

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

DEFINITION OF TERMS:

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

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

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

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

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

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

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

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

**COMPARATIVE CASH FLOW STATEMENT
FOR THE CONSOLIDATED PUBLIC SECTOR DEFICIT**
(In Thousand Pesos)
Fiscal Year 2015

| Department: | | | | | |
|--|----------------------|---------------------|------------------------|-----------------------|---------|
| Corporation: | | | | | |
| DESCRIPTION | FY 2012 (Audited) | FY 2013 (Actual) | FY 2014 (Estimates) | FY 2015 (Proposal) | Remarks |
| <p>I. TOTAL RECEIPTS</p> <p>1. Operating Receipts</p> <p>2. Rest of Receipts</p> <p style="padding-left: 20px;">a. Current Subsidies</p> <p style="padding-left: 40px;">a.1 On Account of E.O. 93</p> <p style="padding-left: 40px;">a.2 Rest of Subsidies</p> <p style="padding-left: 20px;">b. Others</p> <p>II. TOTAL CURRENT EXPENDITURES</p> <p>1. Operating expenditures</p> <p style="padding-left: 20px;">a. Wages and Salaries</p> <p>2. Other current expenditures</p> <p style="padding-left: 20px;">a. Interest Payments</p> <p style="padding-left: 40px;">a.1 Interest payment to national government</p> <p style="padding-left: 40px;">a.2 Other interest payments</p> <p style="padding-left: 20px;">b. Tax payments to NG and LGU</p> <p style="padding-left: 40px;">b.1 On Account of E.O. 93</p> <p style="padding-left: 40px;">b.2 Rest of tax payments</p> <p style="padding-left: 20px;">c. Other expenditures</p> <p style="padding-left: 20px;">d. Dividend payments</p> <p>III. TOTAL CAPITAL EXPENDITURES</p> <p>1. Acquisition of fixed assets</p> <p>2. Change in inventories</p> <p>3. Other capital expenditures</p> <p>IV. INTERNAL CASH GENERATION</p> <p>V. FINANCING DEFICIT (-)/SURPLUS (+)</p> <p>VI. NET EXTERNAL FINANCING</p> <p>1. Gross external financing</p> <p>2. Repayment and amortization</p> <p>VII. NET DOMESTIC FINANCING</p> <p>1. National government equity</p> <p>2. National government net lending</p> <p>3. Net domestic bank borrowing</p> <p>4. Other net domestic financing</p> | | | | | |
| Prepared by: | | | Approved by: | | |
| _____ | _____ | _____ | _____ | _____ | _____ |
| Responsible Officer | Date | Head of Corporation | Date | | |

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

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

DEFINITION OF TERMS:

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

This is composed of the following:

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

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

- 3. Operating Expenditures.** This includes actual payments for personal services and maintenance and other operating expenses embodied in current sales either as direct inputs in the production of goods and/or the provision of services. This excludes non-cash items like the reserve for bad debts, allowance for depreciation/depletion, reserve for income tax or accrued tax liabilities and the like obligations.
- 4. Wages and Salaries.** This reflects part of the Operating Expenditures spent for the total basic wages and salaries of the GOCC. The reflected amount must be treated as a memorandum item only. The total must not be affected by this entry since the same amount has been part of the total operating expenditures in item II.1. (Disclose transactions involving foreign currency by indicating the expense type and the equivalent Peso amount.)
- 5. Other Current Expenditures.** This includes all other current expenditures incurred not directly to the production of goods or the provision of services.

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

 - a.1 Interest Payment to National Government.** This refers to actual interest payments paid by the GOCC to National Government on account of the loan extended by National Government including advances made by the Bureau of the Treasury. Include on this account interest on net lending.
 - a.2 Other Interest Payments.** This pertains to the interest payment made by the GOCC on foreign or domestic loan. (Disclose transactions involving foreign currency by indicating the expense type and the equivalent Peso amount.)
- 6. Tax Payments.** This includes all taxes to be paid during the year. The withdrawal of tax exemptions on account of E.O. No. 93 must be quantified and reflected as other expenditures for financial transparency. For purpose of filing in this form, an equal amount must be reflected as other receipts for the offset. For purpose of disclosure, GOCCs must recognize as an expense item, tax payment, even if the same is still being contested in court, as a memorandum item.
- 7. Rest of Tax Payments.** This includes real property taxes, income tax, sales taxes/VAT payments and other taxes not otherwise included in b.1
- 8. Other Expenditures.** This refers to expenses not directly connected with the production of goods and services, such as expenses incurred as a result of the sale of scrap/obsolete equipment/materials and/or real assets whose sale is not related to the main function of the corporation.

9. **Dividend Payments.** As provided for in R.A. No. 7656, GOCCs must declare dividend payment to the national government. Payment of cash dividend during the period must be included in this form. Disclose the method used in computing Dividend Payments. Also, disclose dividends paid to entities other than National Government.
10. **Capital Expenditures.** This refers to the sum of acquisition of fixed assets, change in inventories and other capital expenditures.
11. **Acquisition of Fixed Assets.** This includes purchases of machinery and equipment and payment for construction work. Purchases of financial securities must not be included. (Disclose transactions involving foreign currency by indicating the expense type and the equivalent Peso amount.)
12. **Change in Inventories.** This includes changes in value of materials and supplies. (Disclose transactions involving foreign currency by indicating the expense type and the equivalent Peso amount.)
13. **Other Capital Expenditures.** This includes expenditures on intangibles deemed to be capital investments (e.g., exploration and drilling costs). It must not include capitalized values of future payments. Capital expenditures financed by suppliers' credits or project loans must be included and the latter included in financing.
14. **Internal Cash Generation.** This is defined as total receipts minus total current expenditures. It is not equivalent to the concept of changes in working capital, which includes increases in cash resulting from borrowing, running down of inventories and other items. The framework differs quite substantially from a corporation's statement of sources and uses of funds where internal cash generation is treated as a source of financing.
15. **Financial Deficit(-)/Surplus(+).** This is equal to the total receipts minus the sum of current and capital expenditures. It must equal to the sum of net external financing and net domestic financing.
16. **Net External Financing.** The difference between gross external financing and repayments/amortization of external financing. (Disclose transactions involving foreign currency by indicating the expense type and the equivalent Peso amount.)
 - a. **Gross External Financing.** The amount from short, medium and long-term financing and direct investments by non-residents. It also includes project loans borrowed by National Government and relent to GOCCs.
 - b. **Repayment and Amortization.** Refers to payment of principal amount of loan only. It excludes payment of interest.
17. **Net Domestic Financing.** Financing derived from the following:
 - a. **National Government Equity.** The amount received by GOCCs as payment of capital subscriptions and generally capital investment of the

National Government in said Corporations and which forms part of their capitalization.

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

COMPARATIVE SOURCES OF FUNDS

(In Thousand Pesos)
Fiscal Year 2015

Department: _____

Corporation: _____

| PARTICULARS | FY 2012 (AUDITED) | FY 2013 (ACTUAL) | FY 2014 (ESTIMATES) | FY 2015 (PROPOSAL) | FY 2016 (FORECAST) | FY 2017 (FORECAST) |
|---|----------------------|---------------------|------------------------|-----------------------|-----------------------|-----------------------|
| Corporate Funds | | | | | | |
| a. Corporate Income b. Equity Contribution b.1 Private b.2 Other Government Entity except the National Government c. Others (Specify) | | | | | | |
| General Funds | | | | | | |
| a. Equity Contribution - National Government b. Subsidy - National Government c. Infrastructure Funds Allotment d. Special Account in the General Fund (specify) e. Other Funds Received from the National Government | | | | | | |
| Borrowings | | | | | | |
| a. Foreign Loan Availment b. Domestic Loans c. Other (Specify) | | | | | | |
| Total Sources | | | | | | |

Prepared by: _____

Approved by: _____

Accountant/Budget Officer/Planning Officer

Date

Head of Corporation

Date

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

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

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

NATIONAL GOVERNMENT SUPPORT

(In Thousand Pesos)

Fiscal Year 2015

| Department: | | | | |
|--|----------------------|---------------------|------------------------|-----------------------|
| Corporation: | | | | |
| PARTICULARS | FY 2012 (AUDITED) | FY 2013 (ACTUAL) | FY 2014 (ESTIMATES) | FY 2015 (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
COMPARATIVE SOURCES OF FUNDS

GUIDELINES IN ACCOMPLISHING THE FORM

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

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

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

NATIONAL GOVERNMENT SUPPORT

(In Thousand Pesos)

Fiscal Year 2015

| Department: | | | | |
|--|----------------------|---------------------|------------------------|-----------------------|
| Corporation: | | | | |
| PARTICULARS | FY 2012 (AUDITED) | FY 2013 (ACTUAL) | FY 2014 (ESTIMATES) | FY 2015 (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 from the General Fund to cover (a) operational expenses; and (b) GOCC programs/projects.
- B. **Equity.** Represents the payment of capitalization of a GOCC with the NG as subscriber to be used for the implementation of corporate projects as mandated by the corporation's charter.
- C. **Loans Outlay.** Loans availed by the NG and relent to GOCCs.
- D. **Stock Dividend.** Refers to the distribution of stocks to the NG as a stockholder of a GOCC in proportion to the number of shares it holds.
- E. **Net Lending.** Advances by the NG for the servicing of government guaranteed corporate debt during the year, net of repayment on such advances. Includes loans outlay proceeds from program loans relent to GOCCs.
- F. **Tax Subsidy.** Refers to subsidy given to GOCCs to cover payment of taxes not supported by corporate revenues per Fiscal Incentives Review Board (FIRB) resolution on account of E.O. No. 93.
- G. **Conversion.** Advances made by BTr to a GOCC converted/proposed to be converted into subsidy and/or equity pursuant to the provisions of A.O. No. 10 dated August 14, 1998.
- H. **Special Account in the General Fund.** Special funds earmarked or administered by department, bureaus, offices and agencies of the national government, including GOCCs, authorized in order to facilitate the funding of priority activities of the government.
- I. **Others.** Budgetary support not falling under any of the aforementioned categories.

USES OF FUNDS BY EXPENSE CLASS

(In Thousand Pesos)

[] FY 2012 (Audited); [] FY 2013 (Actual); [] FY 2014 (Estimate); [] FY 2015 (Proposal); [] FY 2016 (Forecast); [] FY 2017 (Forecast)
 [] Cash Basis; [] Accrual Basis

| Department: | | | | | | | | | | | | | | | | | | |
|---|------------------------|--------|--|------|----|-------|----------------------|------|----|-------|-----------------|------|----|-------|-------------|------|----|-------|
| Corporation: | | | | | | | | | | | | | | | | | | |
| P/A/P Code/ Activity Statement/ MFOs/ Pls | Key Program Code | Region | NATIONAL GOVERNMENT SUBSIDY/ EQUITY AND/OR LOANS OUTLAY | | | | CORPORATE BORROWINGS | | | | CORPORATE FUNDS | | | | GRAND TOTAL | | | |
| | | | PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL |
| A. PROGRAM | | | | | | | | | | | | | | | | | | |
| 1. Operations | | | | | | | | | | | | | | | | | | |
| Key Program | | | | | | | | | | | | | | | | | | |
| MFO 1 | | | | | | | | | | | | | | | | | | |
| Indicators | | | | | | | | | | | | | | | | | | |
| 1. xxxxxxxx | | | | | | | | | | | | | | | | | | |
| 2. xxxxxxxx | | | | | | | | | | | | | | | | | | |
| Key Program | | | | | | | | | | | | | | | | | | |
| MFO 2 | | | | | | | | | | | | | | | | | | |
| Indicators | | | | | | | | | | | | | | | | | | |
| 1. xxxxxxxx | | | | | | | | | | | | | | | | | | |
| 2. xxxxxxxx | | | | | | | | | | | | | | | | | | |
| Key Program | | | | | | | | | | | | | | | | | | |
| MFO n | | | | | | | | | | | | | | | | | | |
| Indicators | | | | | | | | | | | | | | | | | | |
| 1. xxxxxxxx | | | | | | | | | | | | | | | | | | |
| 2. xxxxxxxx | | | | | | | | | | | | | | | | | | |
| Sub-total | | | | | | | | | | | | | | | | | | |
| 2. General Administration and Support Services | | | | | | | | | | | | | | | | | | |
| a. General Management and Supervision | | | | | | | | | | | | | | | | | | |
| Indicators | | | | | | | | | | | | | | | | | | |
| 1. xxxxxxxx | | | | | | | | | | | | | | | | | | |
| 2. xxxxxxxx | | | | | | | | | | | | | | | | | | |
| Sub-total | | | | | | | | | | | | | | | | | | |
| 3. Support to Operations | | | | | | | | | | | | | | | | | | |
| a. Program 1 | | | | | | | | | | | | | | | | | | |
| Indicators | | | | | | | | | | | | | | | | | | |
| 1. xxxxxxxx | | | | | | | | | | | | | | | | | | |
| 2. xxxxxxxx | | | | | | | | | | | | | | | | | | |
| Sub-total | | | | | | | | | | | | | | | | | | |
| B. PROJECT | | | | | | | | | | | | | | | | | | |
| I. Locally-Funded Project(s) | | | | | | | | | | | | | | | | | | |
| a. Project 1 | | | | | | | | | | | | | | | | | | |
| Indicators | | | | | | | | | | | | | | | | | | |
| Sub-total | | | | | | | | | | | | | | | | | | |

Department:

Corporation:

| P/A/P Code/ Activity Statement/ MFOs/ Pls | Key Program Code | Region | NATIONAL GOVERNMENT SUBSIDY/ EQUITY AND/OR LOANS OUTLAY | | | | CORPORATE BORROWINGS | | | | CORPORATE FUNDS | | | | GRAND TOTAL | | | |
|--|------------------------|--------|--|------|----|-------|----------------------|------|----|-------|-----------------|------|----|-------|-------------|------|----|-------|
| | | | PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL |
| b. Project 2 <i>Indicators</i> 1. xxxxxxxx 2. xxxxxxxx Sub-total | | | | | | | | | | | | | | | | | | |
| II. Foreign-Assisted Projects | | | | | | | | | | | | | | | | | | |
| a. Project 1 <i>Indicators</i> 1. xxxxxxxx 2. xxxxxxxx Sub-total | | | | | | | | | | | | | | | | | | |
| b. Project 2 Sub-total | | | | | | | | | | | | | | | | | | |
| 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 Services (GASS), Support to Operations (STO) and Projects (P) shall not be distributed among MFOs. Only Operations (O) shall be distributed by MFO, based on the percent contribution in achieving the corresponding MFOs.
2. Categorize expenditures by Five Key Result Areas (KRAs), by source of fund and by expense class, in accordance with the structure outlined under National Budget Memorandum No. 61 dated 22 March 1993.
3. Attribute/tag the major P/A/Ps supportive of the Five KRAs as enunciated under Executive Order (E.O.) No. 43.

DESCRIPTION OF ITEMS:

1. **P/A/P Code/Activity Statement** - Indicate under this column the appropriate P/A/P code of each P/A/P statement under "General Administrative and Support Services" (GASS), "Support to Operations" (STO) and "Operations" (O) as presented in the General Appropriations Act (for GOCCs with budgetary support). GOCCs must be guided by their corporate charter and the corresponding amendments thereto in formulating the P/A/Ps.
2. **Key Program Code (s)**. This column refers to appropriate codes for the specific key result areas of the President's Social Contract with the Filipino People embodied under E.O. No. 43. The codes of specific key result areas are as follows:

| <u>Codes</u> | <u>Key Result Areas</u> |
|--------------|---|
| 1 | Transparency, Accountability and Open Governance |
| 2 | Poverty Reduction and Empowerment of the Poor and the Vulnerable |
| 3 | Rapid, Inclusive and Sustained Economic Growth |
| 4 | Just and Lasting Peace and the Rule of Law |
| 5 | Integrity of the Environment and Climate Change Adaptation and Mitigation |

In addition to the above-cited codes for specific key result areas, P/A/Ps should likewise be properly identified that address the following specific commitments of the government:

| <u>Codes</u> | <u>Specific Commitments</u> |
|--------------|---|
| 6 | Millennium Development Goals (MDGs) |
| 7 | Designated Statistics |
| 8 | Others - RDC Recommendation |
| 9 | Bottom-up Budgeting |
| 10 | Program Budgeting (refer to programs under Annex B) |

In case where a particular P/A/P will address a specific key result area and a specific commitment, please indicate the appropriate codes.

If a particular P/A/P and its components do not address any of the above-mentioned key result areas of the government, just leave the space blank.

3. **Regions.** Indicate the region of the P/A/P.
4. **Budget Cost Allocation (MFO₁ ...)** – Attribute the personal services, maintenance and other operating expenses and capital outlay requirements of each component activity to the MFO as applicable. Each component activity shall link/contribute to one MFO.

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

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

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

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

PROGRAM EXPENDITURE PLAN
(in P'000)

| | | | | | | | | |
|--|--------------|-------------|-------------|-------------|-------------|-------------|--------------------|----------|
| 1. KEY RESULT CLUSTER: | | | | | | | | |
| 2. PROGRAM NAME: | | | | | | | | |
| 3. IMPLEMENTING AGENCIES/GOCCs AND COMPONENT ACTIVITIES: | | | | | | | | |
| 4. PROGRAM DESCRIPTION AND OBJECTIVES: | | | | | | | | |
| 5. FUNDING REQUIREMENT: | | | | | | | | |
| Program Component | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | | |
| 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 | | | | | | | | |
| | Target (No.) | | | | | | Accomplishment (%) | |
| Performance Indicator | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2012 | Slippage |
| | | | | | | | | |
| 7. STRATEGIES AND ACTIVITIES/PROJECTS TO ACHIEVE TARGETS: | | | | | | | | |
| 8. PROPOSED MEASURES TO ADDRESS IMPLEMENTING ISSUES/GAPS: | | | | | | | | |

| | | |
|------------------|-----------------------|---------------------|
| Prepared by: | Certified Correct by: | Approved by: |
| PLANNING OFFICER | CHIEF ACCOUNTANT | HEAD OF CORPORATION |
| | | DATE |

NOTE: Please refer to Annex C for program menu

BP FORM 707 – PROGRAM EXPENDITURE PLAN

INSTRUCTIONS

- Box No. 1 : Indicate the Key Result Area Cluster as identified under Executive Order No. 43, series of 2011.
- Box No. 2 : Indicate the priority Program Name.
- Box No. 3 : Indicate the names of the participating agencies/GOCCs under a department as well as the component activity/ies of each agency/GOCC involved in the program based on their submission.
- Box No. 4 : Provide a brief description of the specific program contribution of the department and its objectives.
- Box No. 5 : Indicate and summarize the funding requirements of the participating agencies/GOCCs related to the program.

Column 2013 Refers to the actual obligations incurred for 2013

2014 Refers to the 2014 budget

2015 Refers to the 2015 proposed program

2016-2018 Refers to the 2016-2018 budgets

- Box No. 6 : List down the key physical targets related to the program in absolute terms and the corresponding accomplishments for the periods/years indicated for each of the participating agencies. Specify the most important pertinent performance targets related to the program. Express slippage/over-performance as the difference between target and accomplishment in relative terms for 2013. 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.

PROFILE AND REQUIREMENTS OF LOCALLY-FUNDED PROJECTS
(in thousand pesos)

| | | | | | | | | | |
|--|---------------------|------------------|--------------|-----------------------|-----------------|-------------|---------------------|--------------------|----------|
| 1. PROJECT NAME: | | | | | | | | | |
| 2. IMPLEMENTING GOCC/GOCCs: | | | | | | | | | |
| 3. PROJECT DESCRIPTION/OBJECTIVES: | | | | | | | | | |
| 4. IMPLEMENTATION PERIOD: | | | | | | | | | |
| Start: | <u>Original</u> | | | <u>Revised</u> | | | | | |
| Completion: | | | | | | | | | |
| 5. TOTAL PROJECT COST: | | | | | | | | | |
| | <u>Year Revised</u> | <u>Original</u> | <u>Total</u> | <u>Revised</u> | <u>Reason/s</u> | | | | |
| 1st | | | | | | | | | |
| 2nd | | | | | | | | | |
| 3rd | | | | | | | | | |
| : | | | | | | | | | |
| N | | | | | | | | | |
| 6. PROJECT COMPONENT & APPROVED ALLOCATION: | | | | | | | | | |
| | <u>Total (P)</u> | | <u>2013</u> | | | | | | |
| <u>Component</u> | <u>Original</u> | <u>Revised</u> | <u>cum.</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>Bal.</u> | |
| Component 1 | | | | | | | | | |
| Component 2 | | | | | | | | | |
| Component 3 | | | | | | | | | |
| : | | | | | | | | | |
| Component n | | | | | | | | | |
| TOTAL, GOCC | | | | | | | | | |
| 7. COST STRUCTURE BY EXPENSE CLASS: | | | | | | | | | |
| | <u>Total (P)</u> | | <u>2013</u> | | | | | | |
| | <u>Original</u> | <u>Revised</u> | <u>cum.</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>Bal.</u> | |
| PS | | | | | | | | | |
| MOOE | | | | | | | | | |
| CO | | | | | | | | | |
| TOTAL, GOCC | | | | | | | | | |
| 8. BUDGET BY LOCATION: | | | | | | | | | |
| | <u>Total (P)</u> | | <u>2013</u> | | | | | | |
| <u>Location</u> | <u>Original</u> | <u>Revised</u> | <u>cum.</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>Bal.</u> | |
| Region I to n | | | | | | | | | |
| Province I to n | | | | | | | | | |
| District I to n | | | | | | | | | |
| Municipality I to n | | | | | | | | | |
| TOTAL | | | | | | | | | |
| 9. PHYSICAL TARGET AND ACCOMPLISHMENT | | | | | | | | | |
| Performance Indicator | Total | | Target (No) | | | | | Accomplishment (%) | |
| | Original | Revised | 2013 cum. | 2014 | 2015 | 2016 | 2017 | 2013 cum. | Slippage |
| | | | | | | | | | |
| 10. IMPLEMENTATION PROBLEMS: | | | | | | | | | |
| | | | | | | | | | |
| Prepared by: | | | | Certified Correct by: | | | Approved by: | | |
| PROJECT DIRECTOR/ BUDGET OFFICER | | PLANNING OFFICER | | CHIEF ACCOUNTANT | | | HEAD OF CORPORATION | | DATE |

DBM FORM NO. 708

GUIDELINES IN ACCOMPLISHING THE FORM

PROFILE AND REQUIREMENTS OF LOCALLY-FUNDED PROJECTS

- Box No. 1 : Indicate the **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.
- Box No. 2 : Identify the name of the GOCC submitting the form. Indicate the role of the agency in project implementation (lead or participating) in parenthesis after the name of the agency.
- Box No. 3 : Provide a brief **description** of the project and its **objectives**.
- Box No. 4 : Provide the **time frame** 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. 5 : Cite the frequency and the particular year/s when the project has been revised and the **reason/s for revisions**. **Total project cost** refers to the amount necessary to undertake and complete the project. Include original and revised, if applicable.
- Box No. 6 : List down all the **components** of the project and their corresponding costs, original and revised, if applicable.
- Box No. 7 : Present the project cost and financial status of the project for the period/years indicated according to **Expense Class** (Personal Services, Maintenance and Other Operating Expenses and Capital Outlay).
- Box No. 8 : Identify the **region/province/municipality** or areas to be covered by the project.
- Box No. 9 : List down the project's **physical targets** in absolute terms and the corresponding **accomplishments** for the periods/years indicated. Specify the pertinent performance measurement indicators using as basis the components/categories used in Box No.6. Express **slippage/over-performance** as the difference between target and accomplishment in relative terms. Enclose slippage data in parenthesis.
- Box No. 10 : Identify the major **implementation problems** encountered or expected in the course of project execution if any. Include the causes of **cost overruns** which is the difference between the original cost and the revised cost.

REQUIREMENTS OF FOREIGN-ASSISTED PROJECTS

(In Thousands of Indicated Currency)

| | |
|-------------|----------------|
| PROJECT ID: | PROJECT TITLE: |
|-------------|----------------|

1. ALLOCATION BY PROJECT CATEGORY

| CUMULATIVE as of December, 2012 | | | | 2013 ACTUAL | | | | 2014 CURRENT | | | | 2015 PROPOSED | | | | 2016 PROPOSED | | | |
|---------------------------------|----------|-----|-------|-------------|----------|-----|-------|--------------|----------|-----|-------|---------------|----------|-----|-------|---------------|----------|-----|-------|
| 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 | | |

Category 1
PS
MOOE
CO

Category 2
PS
MOOE
CO

Category 3
PS
MOOE
CO

2. ALLOCATION BY PROJECT COMPONENT

| CUMULATIVE as of December, 2012 | | | | 2013 ACTUAL | | | | 2014 CURRENT | | | | 2015 PROPOSED | | | | 2016 PROPOSED | | | |
|---------------------------------|----------|-----|-------|-------------|----------|-----|-------|--------------|----------|-----|-------|---------------|----------|-----|-------|---------------|----------|-----|-------|
| 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 | | |

Component 1
PS
MOOE
CO

Component 2
PS
MOOE
CO

Component 3
PS
MOOE
CO

3. ALLOCATION BY LOCATION

| CUMULATIVE as of December, 2012 | | | | 2013 ACTUAL | | | | 2014 CURRENT | | | | 2015 PROPOSED | | | | 2016 PROPOSED | | | |
|---------------------------------|----------|-----|-------|-------------|----------|-----|-------|--------------|----------|-----|-------|---------------|----------|-----|-------|---------------|----------|-----|-------|
| 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 | | |

PMO
Central Office
Region I
Region II
Region n

4. PHYSICAL TARGET / ACCOMPLISHMENT

| OUTPUT / INDICATOR | CUMULATIVE | | 2013 ACTUAL | | 2014 CURRENT | | 2015 PROPOSED | | 2016 PROPOSED | | 2017 PROPOSED | |
|--------------------|------------|-----------|-------------|-----------|--------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|
| | Physical | Financial | Physical | Financial | Physical | Financial | Physical | Financial | Physical | Financial | Physical | Financial |

1
2
3

SUMMARY / OVERALL, %
Physical
Financial/Budget
Time Elapsed

5. IMPLEMENTATION PROBLEMS / ISSUES / HIGHLIGHTS

| | | |
|---|--|---|
| Prepared: _____ Budget Officer Planning Officer Date | Certified Correct: _____ Chief Accountant Date | Approved: _____ Project Director/Manager Date |
|---|--|---|

FOREIGN-ASSISTED PROJECT PROFILE

| <p>1. Project I.D. : 2. Project Title : 3. Donor / Creditor : 4. Loan / Grant No. : 5. Implementing GOCC/GOCCs : 6. Executing GOCC/GOCCs : 7. Implementation Schedule / MILESTONES : ORIGINAL REVISED</p> <p>ICC-TB Approval ICC-Cabinet Committee Approval ICC-NEDA Board Approval FOA Issuance Loan Signing Loan Effectivity Project Duration Physical Start Physical Completion Loan Closing Date</p> <p>8. Total Project Cost (TPC) : 9. Sector : 10. Sub-sector : 11. Project Description / Objectives :</p> <p>12. Project Location/s :</p> | <p>13. LOAN TERMS AND CONDITIONS</p> <p>Foreign Exchange Used ICC : Project Appraisal : Loan Negotiation : Financing Ratio :</p> <p>LOAN AMOUNT (In Original Currency) :</p> <p>ALLOCATION OF PROCEEDS OF LOAN (In Original Currency per Loan Agreement) :</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <tr> <th style="width: 60%;">Category</th> <th style="width: 10%;">Original</th> <th style="width: 10%;">Revised</th> <th style="width: 20%;">% Share</th> </tr> <tr> <td>Category I (Specify)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Category n</td> <td></td> <td></td> <td></td> </tr> </table> <p>LOAN CANCELLATIONS Amount : Effective Date :</p> <p>Interest During Construction (IDC) : Interest Rate : Service Charge : Management Fee : Service Charge : Commitment Fee : Overdue Charge : Maturity Period : Grace Period :</p> <p>Amortization / Debt Service Schedule :</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <tr> <td style="width: 60%; border: 1px solid black; padding: 2px;">Date Due</td> <td style="width: 40%; border: 1px solid black; padding: 2px;">Amount (In OC)</td> </tr> </table> <p>1. Repayment of Principal I 2. Repayment of Principal II (If Applicable)</p> | Category | Original | Revised | % Share | Category I (Specify) | | | | Category n | | | | Date Due | Amount (In OC) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--------------------------|-----------|---------|---------|----------------------|--|---------|--|-------------------|-----------|-------------------|-----------|---------------|----------------|--|--|----------------------|--|--|--|----------------|--|--|--|------------------|--|--|--|----------------|--|--|--|---------------------|--|--|--|--------------------|--|--|--|-------------------------------------|--|--|--|--------------------------|--|--|--|-------------------------------|--|--|--|--------|--|--|--|--|--|--|--|--------------------|--|--|--|-------------------|--|--|--|-----------------|--|--|--|--------------------------------------|--|--|--|---------------------|--|--|--|------------------|--|--|--|
| Category | Original | Revised | % Share | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Category I (Specify) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Category n | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date Due | Amount (In OC) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>14. COST BY FUND SOURCE & AVAILMENT MODE</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <thead> <tr> <th colspan="4" style="text-align: center;">TOTAL PROJECT COST (TPC)</th> </tr> <tr> <th colspan="2" style="text-align: center;">ORIGINAL</th> <th colspan="2" style="text-align: center;">REVISED</th> </tr> <tr> <th style="text-align: center;">Original Currency</th> <th style="text-align: center;">Phil Peso</th> <th style="text-align: center;">Original Currency</th> <th style="text-align: center;">Phil Peso</th> </tr> </thead> <tbody> <tr> <td colspan="4">Loan Proceeds</td> </tr> <tr> <td colspan="4"> Working/Imprest Fund</td> </tr> <tr> <td colspan="4"> Direct Payment</td> </tr> <tr> <td colspan="4"> Others (Specify)</td> </tr> <tr> <td colspan="4">Grant Proceeds</td> </tr> <tr> <td colspan="4"> Working Fund / Cash</td> </tr> <tr> <td colspan="4"> In Kind / Non-Cash</td> </tr> <tr> <td colspan="4">Government of the Philippines (GOP)</td> </tr> <tr> <td colspan="4"> National Government (NG)</td> </tr> <tr> <td colspan="4"> Local Government Units (LGUs)</td> </tr> <tr> <td colspan="4"> Others</td> </tr> <tr> <td colspan="4"> Government-Owned & Controlled Corporation (GOCC)</td> </tr> <tr> <td colspan="4"> Government Funding</td> </tr> <tr> <td colspan="4"> Institution (GFI)</td> </tr> <tr> <td colspan="4"> Beneficiary/ies</td> </tr> <tr> <td colspan="4">Availment as of (latest budget year)</td> </tr> <tr> <td colspan="4"> Loan/Grant Proceeds</td> </tr> <tr> <td colspan="4"> Peso Counterpart</td> </tr> </tbody> </table> | | TOTAL PROJECT COST (TPC) | | | | ORIGINAL | | REVISED | | Original Currency | Phil Peso | Original Currency | Phil Peso | Loan Proceeds | | | | Working/Imprest Fund | | | | Direct Payment | | | | Others (Specify) | | | | Grant Proceeds | | | | Working Fund / Cash | | | | In Kind / Non-Cash | | | | Government of the Philippines (GOP) | | | | National Government (NG) | | | | Local Government Units (LGUs) | | | | Others | | | | Government-Owned & Controlled Corporation (GOCC) | | | | Government Funding | | | | Institution (GFI) | | | | Beneficiary/ies | | | | Availment as of (latest budget year) | | | | Loan/Grant Proceeds | | | | Peso Counterpart | | | |
| TOTAL PROJECT COST (TPC) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ORIGINAL | | REVISED | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Original Currency | Phil Peso | Original Currency | Phil Peso | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Loan Proceeds | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Working/Imprest Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Direct Payment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Others (Specify) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Grant Proceeds | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Working Fund / Cash | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| In Kind / Non-Cash | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Government of the Philippines (GOP) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| National Government (NG) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Local Government Units (LGUs) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Others | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Government-Owned & Controlled Corporation (GOCC) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Government Funding | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Institution (GFI) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Beneficiary/ies | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Availment as of (latest budget year) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Loan/Grant Proceeds | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Peso Counterpart | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

15. FORWARD OBLIGATIONAL AUTHORITY

| LOAN PROCEEDS | | | | | | | | PESO COUNTERPART | | | | TOTAL | | | |
|---------------|------|----|-------|----------|------|----|-------|------------------|------|----|-------|-------|------|----|-------|
| Cash | | | | Non-Cash | | | | | | | | | | | |
| PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL |

YEAR 1
 YEAR 2
 YEAR 3
 YEAR 4
 YEAR 5
 YEAR 6
 TOTAL, GOCC

16. ALLOCATION BY PROJECT CATEGORY

| LOAN PROCEEDS | | | | | | | | PESO COUNTERPART | | | | TOTAL | | | |
|---------------|------|----|-------|----------|------|----|-------|------------------|------|----|-------|-------|------|----|-------|
| Cash | | | | Non-Cash | | | | | | | | | | | |
| PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL |

Category 1
 Category 2
 Category 3

17. ALLOCATION BY PROJECT COMPONENT

| LOAN PROCEEDS | | | | | | | | PESO COUNTERPART | | | | TOTAL | | | |
|---------------|------|----|-------|----------|------|----|-------|------------------|------|----|-------|-------|------|----|-------|
| Cash | | | | Non-Cash | | | | | | | | | | | |
| PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL |

Component 1
 Component 2
 Component 3

18. ALLOCATION BY LOCATION

| LOAN PROCEEDS | | | | | | | | PESO COUNTERPART | | | | TOTAL | | | |
|---------------|------|----|-------|----------|------|----|-------|------------------|------|----|-------|-------|------|----|-------|
| Cash | | | | Non-Cash | | | | | | | | | | | |
| PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL | PS | MOOE | CO | TOTAL |

PMO
 Central Office
 Region I
 Region II
 Region n

19. PHYSICAL / FINANCIAL TARGET by Major Indicator/Output

| OUTPUT / INDICATOR | Y1 | | Y2 | | Y3 | | YN | | TOTAL | |
|--------------------|----------|-----------|----------|-----------|----------|-----------|----------|-----------|----------|-----------|
| | Physical | Financial | Physical | Financial | Physical | Financial | Physical | Financial | Physical | Financial |

1
 2
 3

SUMMARY

% to total

DBM Form No. 709 and 709-A: REQUIREMENT OF FOREIGN-ASSISTED PROJECTS AND FOREIGN-ASSISTED PROJECT PROFILE

GUIDELINES IN ACCOMPLISHING THE FORM

NOTE: Accomplish one form for every foreign-assisted project. For project with multi-implementing GOCCs (with one or multi-donors/creditors), each implementing GOCC shall accomplish the form for its own component. In addition, the lead/executing GOCC shall be responsible for the submission of an overall project profile. Complete all information requested.

Frequency of Submission

DBM Form No. 709 Yearly during budget preparation/consultations.
DBM Form No. 709-A Once during the project's implementation and if there are approved revisions (total project cost, loan cancellation, etc.) an updated form shall be submitted.

DBM FORM No. 709

For boxes 1, 2, 3 and 4:

Cumulative 2012 Refers to the actual obligations incurred from the start of the project up to December 31, 2012

2013 Actual Refers to the project's 2013 actual obligations based on the GOCC's final trial balance as of December 31, 2011. The amounts should be disaggregated as to expense class, category, component and allocation by location.

2014 Current Refers to the 2014 current program per the 2014 GAA of each FAP. It also includes reprogramming/realignment, automatic appropriations, continuing allotment (unreleased appropriation and unobligated allotment) and additional programming from Special Purpose Funds. The amounts should be disaggregated as to expense class, category, component and allocation by location.

2015 Proposed Refers to the 2015 proposed program for each FAP. This shall correspond to the program in Schedules A, B and C and if possible, to the allocation (for the year) per approved FOA as indicated in Part I, Item 15. The amounts should be disaggregated as to expense class, category, component and allocation by location.

For Box 4:

Cumulative A. Physical
As of Refers to the actual accomplishment of the project from the
Dec. 31, 2012 start up to December 31, 2012.

B. Financial

Refers to the actual obligations incurred from the start of the project up to December 31, 2012.

For Box 5:

Refers to the problems/issues encountered during its implementation. May indicate the following information for tracking purposes: (1) target/completion date; (2) responsibility centers; (3) status/remarks; (4) revised action plan/target date; etc.

NOTE: All proposals for new loan-assisted projects must have been approved by the Investment Coordination Committee (ICC)-Cabinet Committee Level as of March 31, 2014 and appraised for funding implications for the years 2014 to 2017.

DBM FORM No. 709-A

- Item 1 The project's "nickname" as agreed and recognized during the ICC deliberations.
- Item 2 The official title, project name identified in the project appraisal/loan documents. For any change, indicate the old title enclosed in parenthesis.
Illustration: RP-German Community Forestry Project, Quirino (Formerly RP-German Integrated Rainforest Management Project)
- Item 3 The name of the lending institution/donor agency/GOCC financing the project.
- Item 4 Identified loan/grant number in the loan/grant agreement.
- Item 5 The national government agency/government-owned and controlled corporation (NGA/GOCC) tasked with the implementation of the project.
- Item 6 The lead NGA/GOCC tasked with the implementation of the project.
- Item 7 Historical background of the project from its deliberation, approval, implementation and completion.
- Item 8 As approved by the ICC and as negotiated or noted by the lending institution.
- Item 9 Sectoral classification under which the project is categorized.
- Item 10 Sub-sectoral classification of the project.
- Item 11 Brief description/objectives/purpose of the project
- Item 12 Areas to be covered by the project down to province/municipality (if applicable)
- Item 13 Terms and conditions of the loan agreement
- Item 14 Project cost by mode of availment and funding source in original currency and its peso equivalent. Foreign exchange used should be the ICC rate. Provide a summary data of total loan proceeds availment and peso counterpart after the total cost. Funding source are loan/grant proceeds and peso (GOP) counterpart fund. Disaggregate loan/grant proceeds by mode of availment (*working/imprest fund, direct payment*) while GOP for costs which are borne by the Government of the Philippines including imputed/attributed to regular GOCC budgets.
- Item 15 Allocation by project category/component of the GOCC as reflected in the loan/grant agreement, by loan/grant proceeds and peso (GOP) counterpart fund. Include under each component the expense class (*personal services, maintenance and other operating expenses and*

capital outlay). The cash and non-cash allocation under the loan proceeds for each expenditures may also be included.

Project Category - items of expenditures reflected under the allocation of proceeds of loan (*i.e. equipment, consultancy, etc.*) See attached category grouping.

Project Component - group of activities performed to achieve a specific major final output (MFO) (*i.e. rural infrastructure, reforestation*).

- Item 16 If possible, indicate the allocation of the project cost by region, etc.
- Item 17 Cumulative budget status for specified periods/years.
- Item 18 Physical targets and accomplishments by major performance indicator in absolute numbers should correspond with a breakdown by project component for the periods/years indicated. Express slippage/over-performance as the difference between target and accomplishment in relative terms. Enclose slippage data in parenthesis.
- Item 19 Major implementation problems encountered or expected in the course of project execution. Include the causes of cost overrun which is the difference between the original cost and the revised cost.

**PROJECTS WITH PRIVATE SECTOR FUNDING PARTICIPATION
(IN THOUSAND PESOS)
FY 2015**

| DEPARTMENT: | | | | | | | | | | |
|---------------------|---------------------|--|--------------------------------|--|---------------------------------|--------------------|-------------------------------|-------------|-------------|------------------------|
| CORPORATION: | | | | | | | | | | |
| PROJECT TITLE | PROJECT DESCRIPTION | NATURE OF PRIVATE SECTOR PARTICIPATION | PRIVATE SECTOR ENTITY INVOLVED | EXTENT OF PRIVATE SECTOR PARTICIPATION | PROJECT DURATION (Start-Finish) | TOTAL PROJECT COST | ESTIMATED ANNUAL REQUIREMENTS | | | |
| | | | | | | | Year 1 2013 | Year 2 2014 | Year 3 2015 | Year 4 and Beyond 2016 |
| New: | | | | | | | | | | |
| On-going: | | | | | | | | | | |
| Prepared by: | | | | | | Approved by: | | | | |
| _____ | | _____ | | _____ | | | _____ | | _____ | |
| Responsible Officer | | Date | | Head of Corporation | | | Date | | | |

DBM FORM NO. 710
PROJECTS WITH PRIVATE SECTOR
FUNDING PARTICIPATION

GUIDELINES IN ACCOMPLISHING THE FORM

- 1.0 This form seeks to obtain data on development programs and projects to be undertaken for FY 2015 through the private sector under various financing arrangements with government corporations.
- 2.0 Under the **Project Title**, indicate the name of the project as follows:
 - 2.1 **New Projects** are those for negotiation and implementation after December 31, 2014.
 - 2.2 **On-going Projects** are those covered or expected to be covered by final agreements on or before December 31, 2014.
- 3.0 **Project Description** should include the name location and a brief description of the objectives/targets of the project.
- 4.0 **Nature of Private Sector Participation** must contain information on the various arrangements for project implementation schemes between the government and the private sector entity, such as, Build-Operate-and-Transfer (BOT) scheme, Build-Own-and-Operate (BOO), Build-Transfer-and Operate (BTO), Build-and-Transfer (BT), Build-Lease-and-Transfer (BLT), etc.
- 5.0 **Private Sector Entity Involved** shall include the name of the firm/s engaged in the project.
- 6.0 **Extent of Private Sector Participation** shall reflect the private firm exposure in the project expressed in terms of percentage.
- 7.0 **Project Duration** refers to the period from start to finish of the project.
- 8.0 **Total Project Cost** refers to the amount necessary to undertake and complete the project.
 - 8.1 Indicate under this column the total project cost which shall reflect the government and private sector funding to the project. This shall be further segregated into private and national government cost.
 - 8.2 The amounts under item 8.1 above shall be further disaggregated based on estimated annual funding requirements from start to finish.

**GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET
FY 2015**

| Department: | | | | | | |
|--------------------------------|----------------------|---------------|-------------------------|--------|---------------------------|------------|
| Corporation: | | | | | | |
| Major Final Output: | | | | | | |
| Program/Activity/Project | Gender Issue/Concern | GAD Objective | Identified GAD Activity | Target | GAD Performance Indicator | GAD Budget |
| | | | | | | |
| TOTAL | | | | | | |
| Prepared by: | | | Approved by: | | | Date: |
| CHAIRPERSON OF GAD FOCAL POINT | | | HEAD OF CORPORATION | | | DAY/MO/YR |

**DBM FORM NO. 711
GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET**

GUIDELINES IN ACCOMPLISHING THE FORM

This form presents the agency GAD plan and budget for FY 2015.

Column (1) Program/Activity/Project

The objective for reviewing the agency mandate and existing P/A/P(s) is to surface the gender issues that the GOCC should address. GOCC P/A/P(s) to be reviewed must be major, centerpiece programs.

The Gender Equality and Women's Empowerment Framework shall be the guiding framework in reviewing the GOCC's existing P/A/P(s). Sex-disaggregated data must also be used when analyzing the GOCC's existing P/A/P(s). The Framework Plan for Women, the Philippine Plan for Gender-responsive Development and the Convention on the Elimination of All Forms of Discrimination Against Women may serve as references for identifying the gender issues that the GOCC must address. Consultations with gender-aware women and the GOCCs' clientele should likewise be undertaken to validate and further define the gender issues articulated in the above-mentioned documents.

GOCCs without sex-disaggregated data must identify the disaggregation of data by sex as a GAD activity to be prioritized for implementation so as to avoid reporting the same problem in the following years.

Column (2) Gender Issue/Concern

The objective of this action then is to prioritize the gender issues that the GOCC will commit to address within the year.

A gender issue can be classified as client-focused or organization-focused. A client-focused gender issue articulates the extent of disparity of women and men over benefits from and contribution to a program and/or project of the GOCC. On the other hand, an organization-focused issue points to the gap in the capacity of the organization to integrate a gender dimension in the activities of its programs and projects.

The GAD Focal Point, however, must ensure that gender issues that have not been prioritized shall be addressed by the GOCC in the next planning year.

Column (3) GAD Objective

The objective at this point is to clarify and spell-out what the GOCC intends to accomplish vis-à-vis each gender issue that the GOCC commits to address.

The GAD objective must **describe the intended outcome rather than merely state the intended activities of the GOCC**. It must be specific, measurable, attainable, realistic and time-bound.

Identifying intended outcomes will help the GOCC identify appropriate GAD activities; keep its direction and ensure proper focus during implementation; and assess its accomplishments and gains vis-à-vis the gender issues identified.

Column (4) Identified GAD Activity

The objective of this action is to identify corresponding interventions for each gender issue that the GOCC commits to address.

Said interventions may take the form of the GOCCs' existing P/A/P(s) but enhanced with the GAD perspective OR it may take the form of a reformulated P/A/P. The activities that will make the GOCC or the existing P/A/Ps of the GOCC address the gender issues of its clients or organization are called GAD activities. The GAD activities can either be client-focused or organization-focused.

Client-focused GAD activities are activities that seek to address the gender issues of the GOCC's clients. For oversight GOCCs whose clients are government organizations, client-focused GAD activities may include the review and integration of GAD in policies, database systems, monitoring and evaluation, or integration of GAD in training modules of government employees.

Organization-focused activities are activities that seek to: a) create the organizational environment for implementing gender-responsive policies, programs and projects; and b) address the gender issues of employees particularly those that affect women's performance as government workers like sexual harassment, low participation of women in human resource development undertakings and decision-making structures and processes, and lack of support to ease women's multiple burden such as daycare in the workplace.

GOCCs shall give premium to client-focused GAD activities than the organization-focused GAD activities.

Column (5) Target

The objective of this action is to identify the quantitative and qualitative **results** that the GOCC is aiming for which will be the bases for monitoring and evaluating the GOCC's accomplishments and achievements on GAD.

Results refer to the change that has occurred after implementing the activity. The two types of results are the **immediate results of the activity (output)** and the **more distant change (outcome)** that are anticipated or actually have occurred as a result of a series of related activities and achieving a combination of outputs.

Column (6) Performance Indicator

The objective of this action is to identify the quantitative and qualitative **measures of progress** vis-à-vis the achievement of the targets set by the GOCC.

Quantitative indicators are measures or evidences that can be counted while qualitative indicators are measures or evidences that provide meaning and understanding of the clients' experiences.

Column (7) GAD Budget

The objective of this action is to determine the **amount to be allocated by the GOCC for the implementation of its GAD activities** contained in the fourth column.

**ANNUAL GAD ACCOMPLISHMENT REPORT
FY 2013**

| Department : | | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|-------------|----------------|
| Corporation: | | | | | |
| Program/Activity/ Project (1) | Gender Issue (2) | GAD Activity (3) | Results (4) | Cost (5) | Remarks (6) |
| | | | | | |
| Prepared by: | | | Approved by: | | Date: |
| CHAIRPERSON OF GAD FOCAL POINT | | | HEAD OF CORPORATION | | DAY/MO/YR |

DBM Form No. 711-A
ANNUAL GAD ACCOMPLISHMENT REPORT

GUIDELINES IN ACCOMPLISHING THE FORM

Column (1) Programs/Activities/Projects

GOCCs which have reviewed their programs/activities/projects for gender-responsiveness will proceed by filling up all the sections. Beginners in gender mainstreaming or those GOCCs which have yet to create the environment supportive of gender mainstreaming will start with the second section of the form. Beginners in gender mainstreaming are those which have yet to: make key people in the GOCC appreciate and understand gender; formulate internal policies that will support gender mainstreaming in the GOCC; create mechanisms for GAD such as Focal Point and trainers' pool; and develop sex-disaggregated databases.

To assess the progress in gender mainstreaming, agencies may use the "Gender Mainstreaming and Evaluation Framework" (GMEF). It is a self-assessment tool which will help GOCCs determine where they are in the gender mainstreaming continuum and formulate measures towards progress. The GMEF is available for viewing and free download at www.ncrfw.gov.ph. Hard copies may be purchased at the NCRFW library.

Entries to this section shall include the title, objectives, target clientele, and the total budget of the program, project or mainstream activities.

Column (2) Gender Issue

An issue may be reported as a gender issue if it:

- articulates the extent of disparity of women and men over benefits from and contribution to a program and/or project of the GOCC (**Client-Focused Issues**), or
- points to the gap in the capacity of the organization to integrate a gender dimension in the activities of its programs and projects (**Organization-Focused Issues**).

A gender issue is best drawn from a gender analysis or diagnosis and is supported by data and statistics. The supporting data tells about the extent and magnitude of the gender issue or bias being presented.

Column (3) GAD Activity

The GAD activity is a component of the regular programs, activities and projects of the GOCC. An activity may be reported as a GAD activity if it seeks to:

- promote the equality between women and men in the distribution of benefits and the opportunity to contribute to an GOCC program or project; and/or
- address the gaps in knowledge, skills, and attitudes of key personnel on gender mainstreaming.

It is important to note that in most areas of life, there are significant disparities between women and men. In order to address the disparities, GOCCs have to uphold positive actions to promote the interest of women. For example, in promoting women's participation and involvement in farmer's cooperatives, it is not of value for GOCCs to target and report 50% men and 50% women as participants since this will not change the existing status of women as against men. In the same token, activities that target women without clear articulation as to how they will contribute to closing in gender gaps are likewise of little value. Examples of this are: procurement of violet uniforms for the GOCC's women choral group members, laser tooth extraction for employees, purchase of mineral water for employees, and construction of structures such as covered path walks and tennis court.

GAD activities may target women, men or both. Activities that have targeted men may be reported as GAD activity for as long as the objective is to correct gender disparities as in the case of establishing a network of men against sexual harassment in the workplace or training and encouraging men to share in parenting and child-rearing responsibilities.

GOCCs, especially those which are new in gender mainstreaming may report activities that are intended to develop or strengthen their institutional capacity for gender mainstreaming.

Column (4) Results

This section shall reflect the consequences of the activity that has been conducted. It shall provide a description of the change that has occurred after implementing the activity. There are two types of results that have to be reported. The immediate results of the activity (output) and the more distant change (outcome) that are anticipated or actually have occurred as a result of a series of related activities and achieving a combination of outputs. In cases where many activities are required to come up with an output, it is recommended that the GOCC reflects all these activities in the report.

Column (5) Cost

To avoid double counting and attributing the entire program or project cost as GAD Budget, **GOCCs will only report the actual cost for the conduct of the GAD activities.** The GOCC shall specify whether the funding was sourced from overseas donors or from the GAA or from both.

Column (6) Remarks

GOCCs are encouraged to report any deviation from their proposed plan and budget and provide the reasons for the deviation as well as the factors that have facilitated or hindered the implementation of gender mainstreaming in the GOCC.