



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
GENERAL SOLANO STREET, SAN MIGUEL, MANILA



**CORPORATE BUDGET MEMORANDUM**

No. 43-A

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

**SUBJECT** : **ONLINE SUBMISSION OF BUDGET PREPARATION (BP) FORMS AND BUDGET OF EXPENDITURE AND SOURCES OF FINANCING (BESF) FORMS**

**DATE** : 11 MAY 2021

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1.0 This Circular is issued to prescribe the annual encoding and submission through the Online Submission of Budget Proposal System (OSBPS) of pertinent budget forms as well as expenditure tagging by all GOCCs/GFIs for the FY 2022 Budget and succeeding fiscal years thereafter.

2.0 Coverage

This Circular shall apply to GOCCs and GFIs with or without budgetary support from the national government except subsidiaries and Local Water Districts.

3.0 General Guidelines

3.1 GOCCs/GFIs receiving budgetary support from the national government shall encode and submit through the OSBPS their Strategic Objectives and the following Budget Preparation Forms:

- 3.1.1 BP Form 201 (Actual Obligation);
- 3.1.2 BP Form 201 (Budget Proposal);
- 3.1.3 DBM Form 700/BP Form B (Agency Performance Measures); and
- 3.1.4 DBM Forms 709 to 713;

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- 3.2 GOCCs/GFIs receiving budgetary support shall encode and submit through the OSBPS the appropriate tagging of amounts and activities that are attributed to the following items:
- 3.2.1 Classification of Functions of Government (COFOG) in accordance with COA-DBM-DOF Joint Circular No. 1 dated August 11, 2017;
  - 3.2.2 Medium-Term Information Communications Technology Harmonization Initiative (MITHI); and
  - 3.2.3 Infrastructure Expenditures
- 3.3 GOCCs/GFIs, whether or not receiving budgetary support from the national government, shall encode and submit through the OSBPS the three-year comparative data for the following BESF Forms:
- 3.3.1 Form A – Balance Sheet
  - 3.3.2 Form B – Income Statement
  - 3.3.3 Form C – Cash Flow Statement
  - 3.3.4 Form D – Sources and Uses of Funds
- 3.4 The OSBPS for GOCCs/GFIs shall be accessible through the DBM Apps Portal (<http://apps.dbm.gov.ph>). The GOCCs/GFIs concerned shall register three (3) separate login accounts for their OSBPS encoder, reviewer, and approver through the same portal link. The **system requirements and the procedural guidelines** on the encoding and submission of each of the above-cited budget forms as well as the appropriate expenditure tagging are found in the Compendium of DBM Application Documentation link (<http://docs.dbm.gov.ph/osbp/GOCC>).
- 3.5 **It must be emphasized that the submitted hard copy of budget proposals should be the same as the encoded data in the OSBPS.** In the event that submitted hard copies of the required BP Forms are not consistent with the encoded data under the OSBPS, the latter shall prevail as the official submission of the GOCCs/GFIs.
- 3.6 For compliance.

**WENDEL E. AVISADO**  
Secretary

