



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

BASES CONVERSION & DEVELOPMENT AUTHORITY
RECEIVED
APR 10 2025
BY: Securita Andrea Cordero MDOA
Admin Assistant III

CORPORATE OPERATING BUDGET
Fiscal Year 2025

TO: BASES CONVERSION AND DEVELOPMENT AUTHORITY (BCDA)

Your Corporate Operating Budget (COB) for FY 2025 per approved BCDA's Board Resolution Nos. 2025-01-010, 2025-02-016, and 2025-02-014, dated January 27, 2025, February 11, 2025, and February 11, 2025, respectively, submitted pursuant to Section 6 of Executive Order (EO) No. 518, series of 1979, and Section 19, Chapter 3, Book VI of EO No. 292, series of 1987, is hereby approved for a total amount of **THIRTEEN BILLION ONE HUNDRED THIRTY-SEVEN MILLION FOUR HUNDRED THIRTY-FIVE THOUSAND PESOS ONLY (P13,137,435,000.00)**, details of which are shown below:

PARTICULARS	PROPOSAL (a)	APPROVED (b)	VARIANCE (c=b-a)
TOTAL SOURCES	P 16,770,918,000	P 16,770,918,000	P -
Corporate Funds	14,205,703,000	14,205,703,000	-
National Government (NG) Support	2,565,215,000	2,565,215,000	-
TOTAL USES	P 13,178,167,000	P 13,137,435,000	P (40,732,000)
Personnel Services (PS)	428,359,000	428,359,000 a/	-
Maintenance & Other Operating Expenses (MOOE)	8,518,939,000	8,478,207,000 b/	(40,732,000)
Capital Outlays (CO)	4,230,869,000	4,230,869,000 c/	-
Excess	P 3,592,751,000	P 3,633,483,000	P (40,732,000)

Footnotes:

a/ The approved PS level considers the adoption by the BCDA of the Compensation and Position Classification System (CPCS) authority issued by the Governance Commission for Government-Owned or -Controlled Corporations (GCG) on May 10, 2022. The said CPCS approval expressly authorizes the BCDA to implement Tier 2 of the Category 2 Salary Structure for its two hundred fifty-seven (257) authorized positions based on their CPCS Job Grade equivalent positions, pursuant to Executive Order No. 150 dated October 1, 2021, its implementing rules and regulations, and corresponding CPCS circulars for each PS item.

b/ The approved MOOE level is computed considering the BCDA's absorptive capacity for the last three (3) immediately preceding years, wherein the highest Budget Utilization Rate (BUR) is applied to MOOE items, except those covered by NG subsidy and contracts. Meanwhile, the variance of P40,732,000.00 pertains to the effect of the preceding year's BUR.

c/ The approved CO level considers the implementation-readiness of the projects and activities under the respective CO items which are expected to be completed within the year as certified by the BCDA.

Moreover, the approved CO level also includes an allocation of P59,138,000.00 for the acquisition of transportation equipment, wherein the corresponding Authority to Purchase Motor Vehicle (APMV) for the transportation equipment amounting to P2,400,000.00 has been issued previously by the DBM per APMV No. C-25-0018 to JHMC (BCDA's subsidiary). Meanwhile, the corresponding APMV for the remaining transportation equipment outlay amounting to P56.738 Million shall be issued separately, subject to the BCDA's and its subsidiaries submission of the supporting documents pursuant to Items 12.3 and 13.1 of Budget Circular No. 2022-1 dated February 11, 2022.

Notwithstanding the aforementioned variance in MOOE, the BCDA still has the flexibility to modify its utilization within the total DBM-approved budget level.

Further, the following conditions shall be observed and complied with:

- All expenditures, whether for current operating expenditures or for COs, shall be made within the limits of available funds realized from corporate receipts, authorized corporate borrowings and NG budgetary support either in the form of subsidy, equity or loans outlay.
- Any increase in the approved principal COB in the course of the budget year, as may be warranted by additional corporate receipts, shall require the submission of a supplemental COB to cover the additional expenditures.
- This approval shall not be construed as an authorization for specific expenditure items under PS which requires prior approval by the Office of the President (OP). **Disbursements for PS shall strictly observe pertinent compensation laws, rules and regulations**, including EO Nos. 7 and 24 dated September 8, 2010 and February 10, 2011, respectively, and EO No. 150 dated October 1, 2021 for Government-Owned or -Controlled Corporations (GOCCs) covered by RA No. 10149. Such expenditures shall also be subject to relevant conditions under the General Provisions (GPs) of the annual General Appropriations Act (GAA) or any specific law or approval of the President of the Philippines and/or Secretary of Budget and Management or the GCG, as the case may be.
- Disbursements for Extraordinary and Miscellaneous Expenses shall be subject to the provisions of CPCS Circular No. 2021-013 while the other MOOE expenditures shall be subject to the relevant provisions of the annual GAA, among others.



TO: BASES CONVERSION AND DEVELOPMENT AUTHORITY (BCDA)

5. The equipment outlays included in the Annual Procurement Program that require specific clearance/approval from the agencies concerned, shall be secured before acquisition thereof, (e.g. Department of Information and Communications Technology for procurement of information and communication technology equipment covered by the GOCCs Information System Strategic Plan, and OP/Department of Budget and Management/Supervising Department for the purchase of motor vehicles, in accordance with the provisions of the Budget Circular No. 2022-01 [Omnibus Guidelines on the Acquisition, Use, Rental, and Replacement of MVs], RA No. 12009 (New Government Procurement Act) and its Implementing Rules and Regulations, among others).
6. Electronic payment shall be observed in the disbursement of corporate and public funds. In case the same is impracticable, the GOCC shall be allowed to continue with the existing payment scheme.
7. Pursuant to AO No. 6 dated September 19, 2017, no irregular, unnecessary, extravagant, excessive and unconscionable expenses shall be incurred. Furthermore, existing laws, rules and regulations mandating the judicious and prudent use of government funds shall be observed.
8. It is understood that this review action does not authorize any item of expenditure that is prohibited by or inconsistent with the provisions of existing laws, rules and regulations.
9. Any and all officials or employees who will authorize, allow or permit, as well as those who are negligent in the performance of their duties and functions which resulted in the incurrence or payment of unauthorized and unlawful obligation or expenditure shall be personally liable to the government for the full amount committed or expended and subject to disciplinary actions in accordance with Section 43, Chapter 5 and Section 80, Chapter 7, Book VI of EO No. 292.

Recommending Approval:

Elena Regina S. Brillantes

Digitally signed by
Elena Regina S.
Brillantes

ELENA REGINA S. BRILLANTES

Director, BMB-C

Date: _____



Approved by:

By Authority of the Secretary:

Rolando U. Toledo
ROLANDO U. TOLEDO
Undersecretary, DBM

cc:

The Chairman
Board of Directors, BCDA

The Assistant Commissioner for Corporate Government Audit Sector
Commission on Audit (COA) - Central Office
COA Building, Quezon City

The Resident Auditor
COA - BCDA

COB No. C4-25-0009

Date: April 4, 2025



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

SUPPLEMENTAL CORPORATE OPERATING BUDGET

Fiscal Year 2025

TO: BASES CONVERSION DEVELOPMENT AUTHORITY (BCDA)

Your Supplemental Corporate Operating Budget (COB) for FY 2025 per Secretary's Certificate Resolution Nos. 2025-03-046 dated March 27, 2025, 2025-03-033 dated March 14, 2025, 2025-03-047 dated April 23, 2025, 2025-06-079 dated June 17, 2025, 2025-07-101 dated July 30, 2025, 2025-03-036 dated March 25, 2025, 2025-03-045 dated March 27, 2025, 2025-07-097 dated July 28, 2025, 2025-08-108 dated September 02, 2025, 2025-08-114 dated August 29, 2025 and 2025-02-020 dated February 28, 2025, submitted pursuant to Section 6 of Executive Order (EO) No. 518, series of 1979 and Section 19, Chapter 3, Book VI of EO No. 292, series of 1987, is hereby approved for a total amount of **EIGHT HUNDRED NINETY MILLION TWO HUNDRED TWENTY-EIGHT THOUSAND SEVENTY PESOS ONLY (P890,228,070.00)**, details of which are shown below:

PARTICULARS	PROPOSAL (a)	APPROVED (b)	VARIANCE (c=b-a)
TOTAL SOURCES	P 3,633,483,000	P 3,633,483,000	P -
Corporate Funds	3,633,483,000	3,633,483,000	-
TOTAL USES	P 4,493,697,382	P 890,228,070	P (3,603,469,312)
Personnel Services (PS)	340,000,000	340,000,000 a/	-
Maintenance & Other Operating Expenses (MOOE)	146,346,626	146,346,626 b/	-
Capital Outlays (CO)	4,007,350,756	403,881,444 c/	(3,603,469,312)
Excess	P (860,214,382)	P 2,743,254,930	P (3,603,469,312)

Footnotes:

- a/ The approved PS requirement is intended to fund the salary adjustments for step increments and salary differentials resulting from the Governance Commission for Government-Owned or-Controlled Corporations (GCG's) approval of the implementation of CPCS II (EO No. 95), issued on September 16, 2025.
- b/ The approved MOOE level for BCDA's regular operations is computed based on BCDA's actual utilization for the first three quarters and the estimated expenses for the last quarter, including the proposed requirements under the supplemental COB. The approved MOOE level also includes the requirements of BCDA's subsidiaries.
- c/ The approved CO level considers the implementation readiness of the projects and activities under the respective CO items, which are expected to be completed within the year as certified by BCDA. The variance of P3.603 billion pertains to CO projects whose implementation has been deferred to FY 2026 per BCDA's representation through its letter dated October 22, 2025. Moreover said CO items are not supported by an accompanying Board Resolution.

Meanwhile, the amount of P12 million for transportation equipment outlay is recommended for reprogramming, considering the remaining validity period of this COB approval and the lead time required under the applicable procurement process of the said item. Additionally, the required supporting documents pursuant to Items 12.3 and 13.1 of Budget Circular No. 2022-1 have not been submitted by the BCDA to date.

Notwithstanding the aforementioned variance in CO, the BCDA still has the flexibility to modify its utilization within the total DBM-approved budget level.

Further, the following conditions shall be observed and complied with:

1. All expenditures, whether for current operating expenditures or for COs, shall be made within the limits of available funds realized from corporate receipts, authorized corporate borrowings and NG budgetary support either in the form of subsidy, equity or loans outlay.
2. Any increase in the approved principal COB in the course of the budget year, as may be warranted by additional corporate receipts, shall require the submission of a supplemental COB to cover the additional expenditures.
3. This approval shall not be construed as an authorization for specific expenditure items under PS which requires prior approval by the OP. **Disbursements for PS shall strictly observe pertinent compensation laws, rules and regulations**, including EO Nos. 7 and 24 dated September 8, 2010 and February 10, 2011, respectively, and EO No. 150 for GOCCs covered by RA No. 10149. Such expenditures shall also be subject to relevant conditions under the General Provisions (GPs) of the annual GAA or any specific law or approval of the President of the Philippines and/or Secretary of Budget and Management or the Governance Commission for GOCCs, as the case may be.

TO: BASES CONVERSION DEVELOPMENT AUTHORITY (BCDA)

4. Disbursements for Extraordinary and Miscellaneous Expenses and other MOOE expenditures shall be subject to the relevant provisions of the annual GAA, among others.
5. For equipment outlays included in the Annual Procurement Program that require specific clearance/approval from the agencies concerned, the same shall be secured before acquisition thereof. Example: OP/Department of Budget and Management/Supervising Department for the purchase of MV, if any, in accordance with the provisions of the Budget Circular No. 2022-01 dated February 11, 2022 (Omnibus Guidelines on the Acquisition, Use, Rental, and Replacement of MVs), RA No. 12009 (New Government Procurement Act) and its Implementing Rules and Regulations, among others.
6. Electronic payment shall be observed in the disbursement of corporate funds. In case the same is impracticable, the GOCC shall be allowed to continue with the existing payment scheme.
7. Pursuant to AO No. 6 dated September 19, 2017, no irregular, unnecessary, extravagant, excessive and unconscionable expenses shall be incurred. Furthermore, existing laws, rules and regulations mandating the judicious and prudent use of government funds shall be observed.
8. It is understood that this review action does not authorize any item of expenditure that is prohibited by or inconsistent with the provisions existing laws, rules and regulations.
9. Any and all officials or employees who will authorize, allow or permit, as well as those who are negligent in the performance of their duties and functions which resulted in the incurrence or payment of unauthorized and unlawful obligation or expenditure shall be personally liable to the government for the full amount committed or expended and subject to disciplinary actions in accordance with Section 43, Chapter 5 and Section 80, Chapter 7, Book VI of EO No. 292.

Recommending Approval:

Elena Regina S. Brillantes
Digitally signed by
Elena Regina S.
Brillantes

ELENA REGINA S. BRILLANTES

Director, BMB-C

Date: _____



Approved by:

Rolando U. Toledo

ROLANDO U. TOLEDO

Officer-In-Charge, DBM

cf: **The Chairman**

Board of Directors, Bases Conversion and Development Authority

The Assistant Commissioner for Corporate Government Audit Sector

Commission on Audit (COA) - Central Office
COA Building, Quezon City

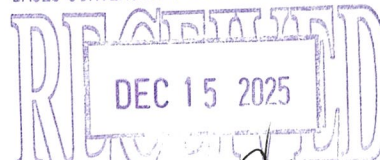
The Resident Auditor

COA - BCDA

SUPPLEMENTAL COB No. C4-25-0009A

Date: December 10, 2025

BASES CONVERSION & DEVELOPMENT AUTHORITY



BY: *Segunda Andrea Cordero* 142



Central Receiving and Releasing Area



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