

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

CORPORATE OPERATING BUDGET

Fiscal Year 2025

TO: EMPLOYEES' COMPENSATION COMMISSION (ECC)

Your Corporate Operating Budget (COB) for Fiscal Year 2025 per ECC Board Resolution No. 24-10-34 dated October 24, 2024, submitted pursuant to Section 6 of Executive Order (EO) No. 518, series of (s.) 1979, and Section 19, Chapter 3, Book VI of EO No. 292, s. 1987, is hereby approved for a total amount of **SEVEN HUNDRED EIGHTY-TWO MILLION FOUR HUNDRED FORTY-THREE THOUSAND PESOS ONLY (P782,443,000.00)**, details of which are shown below:

PARTICULARS	PROPOSAL (a)	APPROVED (b)	VARIANCE (c-b-a)
TOTAL SOURCES:	P 891,771,000	P 891,771,000	P -
Corporate Funds	891,771,000	891,771,000	-
of which:			
Occupational Safety and Health Center (OSHC)	402,385,000	402,385,000	-
TOTAL USES	P 837,973,000	P 782,443,000	P (55,530,000)
Personnel Services	227,949,000	227,949,000	a/ -
Maintenance & Other Operating Expenses	504,825,000	449,295,000	b/ (55,530,000)
Capital Outlays	105,199,000	105,199,000	c/ -
of which:			
OSHC	392,797,000	366,764,000	(26,033,000)
Personnel Services (PS)	121,120,000	121,120,000	-
Maintenance & Other Operating Expenses (MOOE)	236,668,000	210,635,000	(26,033,000)
Capital Outlays (CO)	35,009,000	35,009,000	-
Excess / Shortfall	P 53,798,000	P 109,328,000	P 55,530,000

Footnote:

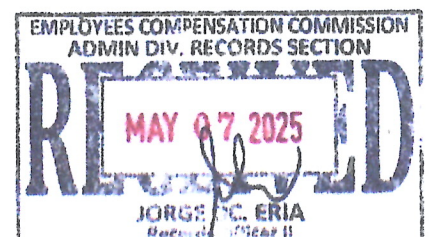
- a/ The recommended PS level considers the ECC's adoption of the Compensation and Position Classification System (CPCS) per Governance Commission for Government-Owned or -Controlled Corporations (GCG) approval dated June 8, 2022.
- b/ The approved MOOE level is computed considering the ECC's absorptive capacity for the past three (3) years and applying the year with the highest budget utilization rate (BUR) to determine the MOOE level for FY 2025. The variance of **P55,530,000** pertains to the effect of the application of the highest BUR, i.e., **89%** in FY 2024.
- 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 Corporation.

Transportation Equipment amounting to P11,500,000 is recommended for budgetary purposes only. The corresponding Authority to Purchase Motor Vehicle (APMV) shall be acted on separately upon submission by the ECC to the DBM of a request letter supported with pertinent data, i.e., proposed MV type, specifications, updated inventory of existing MVs, among others, in accordance with Budget Circular (BC) Nos. 2022-1 and 2022-1A (Omnibus Guidelines on the Acquisition, Use, Rental, and Replacement of Government Motor Vehicles).

Notwithstanding the above-indicated variance in MOOE, the ECC 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 COs, shall be made within the limits of available funds realized from corporate receipts, authorized corporate borrowings and National Government 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.



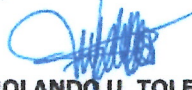
TO: EMPLOYEES' COMPENSATION COMMISSION (ECC)

3. This approval shall not be construed as an authorization for specific expenditure items under PS which require 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 GCG covered by Republic Act (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 or Secretary of Budget and Management or the GCG, as the case may be.
4. Disbursements for MOOE expenditures shall be subject to the relevant provisions of the annual GAA and such other guidelines issued for the purpose. Examples: Payment of Extraordinary and Miscellaneous Expenses pursuant to Section 50 of GP of FY 2025 GAA, Disbursements of Confidential and Intelligence Funds pursuant to Sections 85 and 86 of GP of FY 2025 GAA and COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01, 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. Examples: Department of Information and Communications Technology for procurement of information and communication technology equipment covered by the GOCC's Information System Strategic Plan, and OP/DBM/Supervising Department for the purchase of motor vehicles (MV), in accordance with BC Nos. 2022-1 and 2022-1A, 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 Administrative Order 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:

for:  Digitally signed
by Lulu P. Vispo
ELENA REGINA S. BRILLANTES
Director IV, BMB - C

Approved:
By Authority of the Secretary:


ROLANDO U. TOLEDO
Undersecretary, DBM

cc: **The Chairman**
Board of Directors, ECC/OSHC

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

The Resident Auditor
COA - ECC/OSHC

COB No. C2-25-0040

Date: April 30, 2025