

USER MANUAL

September 2021

DEPARTMENT OF FINANCE

G L a M S

GOCCs Liabilities and Monitoring System

GLaMS version 1.0.0
CAG and CMIO

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THE GLaMS

Pursuant to its mandate as primary agency responsible for and management of all public sector debt, the Department of Finance (DOF) through its Corporate Affairs Group (CAG) will be implementing the *GOCCs Liabilities and Monitoring System (GLaMS)*.

The GLaMS is an enhanced web-based system for reporting and processing of Government-Owned or-Controlled Corporations (GOCCs) debt and liabilities data. These covers NG Guaranteed, On Lending from NG, Non-NG Guaranteed Loans, and Loan Status, Other Forms of Liabilities, Contractual Obligations, and other relevant information related to debt. It aims to streamline the GOCCs data reporting process through paperless and direct input from the GOCCs, and provide a comprehensive debt data and other forms of liabilities to assist in debt analysis, strategy formulation, and debt management.



THE ONLINE REPORT SUBMISSION

Welcome to GLaMS! You are about to experience the online report submission of your liabilities. The GLaMS eliminates the traditional paper submission of your quarterly report, bringing together the government corporations to an on-time and fastest report submissions through a web-based system.

GENERAL GUIDELINES

Compliance to Reporting Requirements

1. Mandatory Submission Periods

GOCCs shall comply with the GLaMS and submit the required quarterly reports within the following dates:

- a) First Quarter Report: **April 25**
- b) Second Quarter Report: **July 25**
- c) Third Quarter Report: **October 25**
- d) Fourth Quarter/Annual Report: **January 30**

Note: If due date falls on a Saturday, Sunday or a Holiday, this shall be moved to the next business/working day. After the due date, the GLaMS can no longer be accessed, subject to request for approval to re-open the system by the CAG Administrator.

2. Information to be Uploaded

- a) Initial compliance on the liabilities report shall start as of December 31, 2020.
- b) For verification of data input in the system, a scanned copy of the Liabilities Report signed and certified by the Officer next-in-rank to the President/GOCC Head shall be uploaded in the GLaMS.

3. Substance Compliant

To be considered compliant as to the substance for the year-end (4th quarter) report, (a) there shall be no adverse opinion by COA on liabilities-related account, and (b) deviation of $\pm 1\%$ from the total liabilities balance submitted under GLaMS from the liabilities balance under the COA Report on the Audit of the Financial Statement for the subject period.

Module 1: Login and Logout

Module Overview

This module provides functionality to access the GLaMS and to terminate the session.

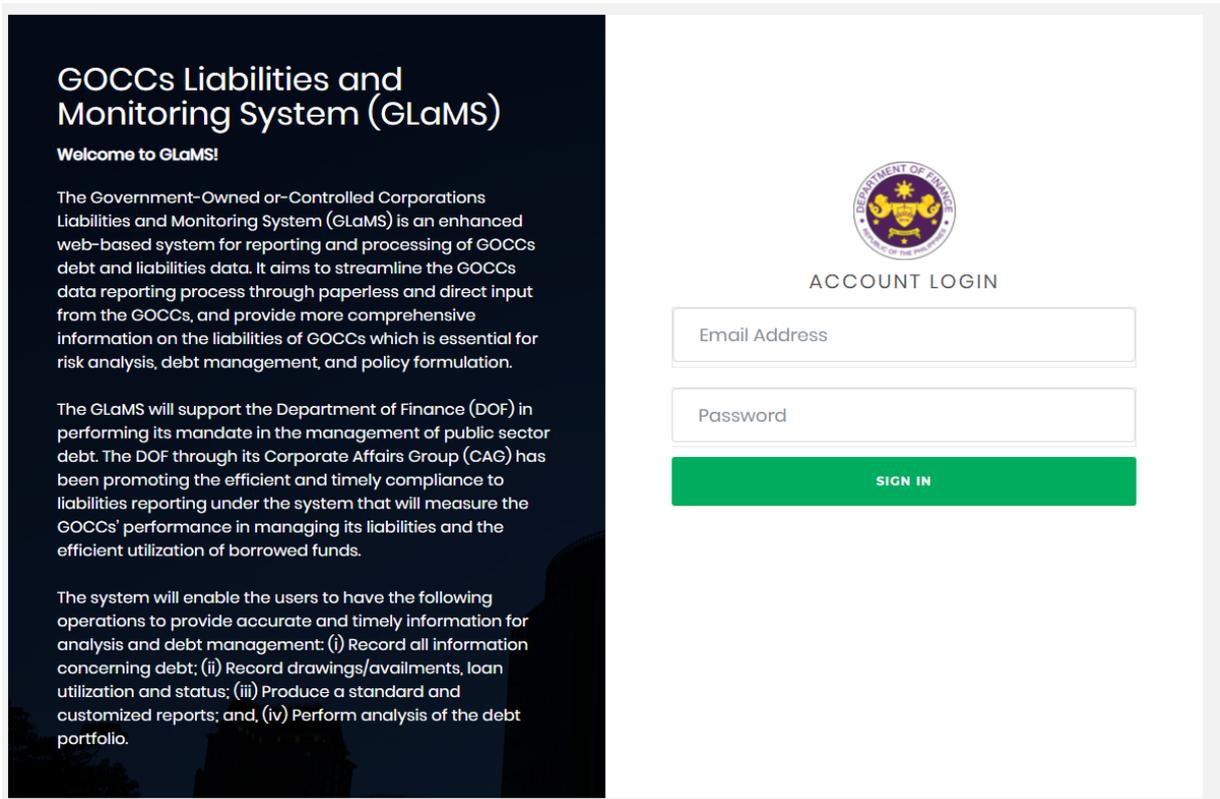
Access to GLaMS is restricted to the official registered designated representative Users of the GOCCs/GFIs/SSIs only. The official designated registered representative Users of the GOCCs/GFIs/SSIs will receive an email from the DOF-Central Management Information Office (CMIO) containing the credential login linked to the system. Upon creation of the GOCC/GFI/SSI official designated representative account, the GLaMS generates an email notification sent to the email address supplied in the creation of the GOCC/GFI/SSI official designated representative account.

Instructions:

To access the GLaMS and to end session, follow these steps:

1. To access the system, open a browser preferably Google Chrome. Type <https://glams.dof.gov.ph/login> in the URL bar. Press ENTER.
2. The LOGIN page of GLaMS will be displayed. Use the login credentials provided by the DOF-MIS. Click “Sign in”.
3. After logging in, the system will require the GOCC to change the temporary password into their own personal password for security purposes.

Figure 1.1



GOCCs Liabilities and Monitoring System (GLaMS)

Welcome to GLaMS!

The Government-Owned or-Controlled Corporations Liabilities and Monitoring System (GLaMS) is an enhanced web-based system for reporting and processing of GOCCs debt and liabilities data. It aims to streamline the GOCCs data reporting process through paperless and direct input from the GOCCs, and provide more comprehensive information on the liabilities of GOCCs which is essential for risk analysis, debt management, and policy formulation.

The GLaMS will support the Department of Finance (DOF) in performing its mandate in the management of public sector debt. The DOF through its Corporate Affairs Group (CAG) has been promoting the efficient and timely compliance to liabilities reporting under the system that will measure the GOCCs' performance in managing its liabilities and the efficient utilization of borrowed funds.

The system will enable the users to have the following operations to provide accurate and timely information for analysis and debt management: (i) Record all information concerning debt; (ii) Record drawings/availments, loan utilization and status; (iii) Produce a standard and customized reports; and, (iv) Perform analysis of the debt portfolio.


ACCOUNT LOGIN

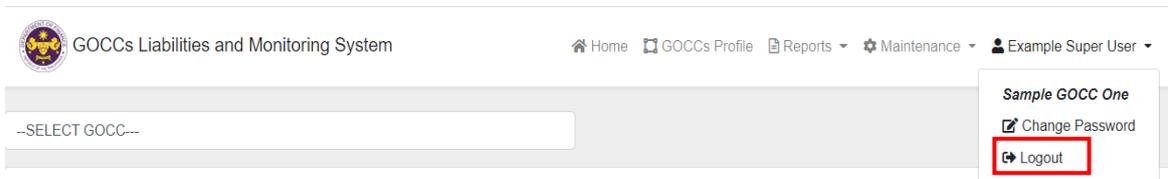
Email Address

Password

SIGN IN

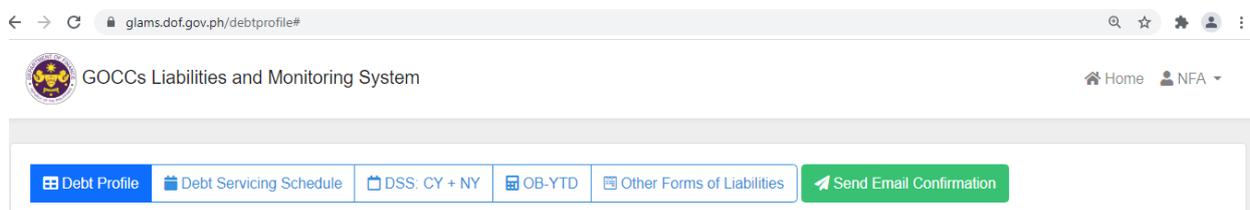
4. To terminate the session, just click the name in the upper right corner of the screen. Just click the “Logout” button to safely terminate the session.

Figure 1.2



Home Page

After logging in, you will be directed to the home page.



Module 2: Change Password

Module Overview

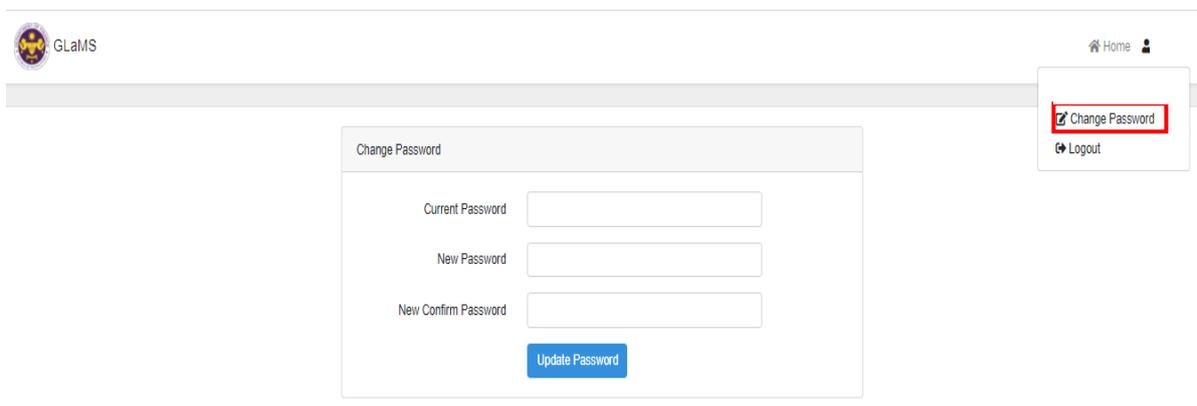
This module provides functionality to change the user login password in the GLaMS.

Instructions:

To change the GOCC login password, assuming that you are already logged in to the system, follow these steps:

1. To change the login password, click the name in the upper right corner of the screen. A menu will appear displaying “Change Password” and “Logout”. Click the “Change Password” button. A dialog box will appear, just fill-out all the necessary fields to change the password.

Figure 2.1



Note:

Requirements in changing the password:

- *At least minimum of 6 characters*
- *Must have at least 1 uppercase*
- *Must have at least 1 lowercase*
- *Must have at least 1 number*
- *Must have at least 1 special character*

Click “Update Password” after successfully complying with the requirements.

Module 3: DEBT PROFILE

Module Overview

The debt profile is a summary of the significant details of the GOCC’s outstanding debt, Domestic and External:

- a) NG Guaranteed
- b) On Lending from NG
- c) Non-NG Guaranteed

GOCC must input the details of all its outstanding debts as of the reference period. The GOCC may add, edit, update, or delete a loan item or its details, prior to the prescribed deadline period. The data will automatically be carried over in the Debt Profile table in the succeeding quarters.

Definitions

Domestic Debt – refers to a debt that is owed to resident lenders.

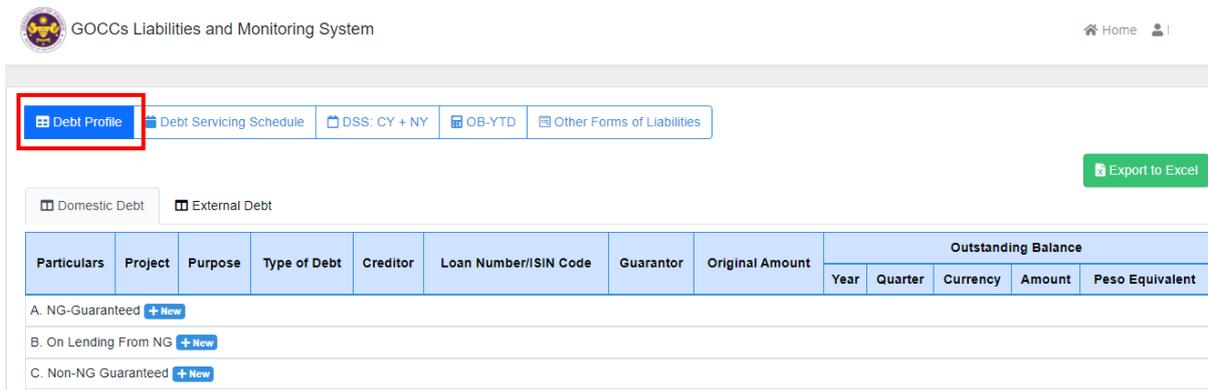
External Debt – refers to a debt that is borrowed from non-resident lenders.

NG Guaranteed Debt – are loans where National Government (NG) extends guarantees in order to support GOCCs investments, i.e. projects or programs, or as required by lending institutions, i.e. bilateral or multilateral institutions.

Non-NG Guaranteed Debt – these are loans incurred by the GOCCs which are not guaranteed by the National Government (NG).

On Lending from NG – these are direct loans obtained by the National Government (NG) and relent to the GOCCs, and Government Financial Institutions (GFIs).

Figure 3.0



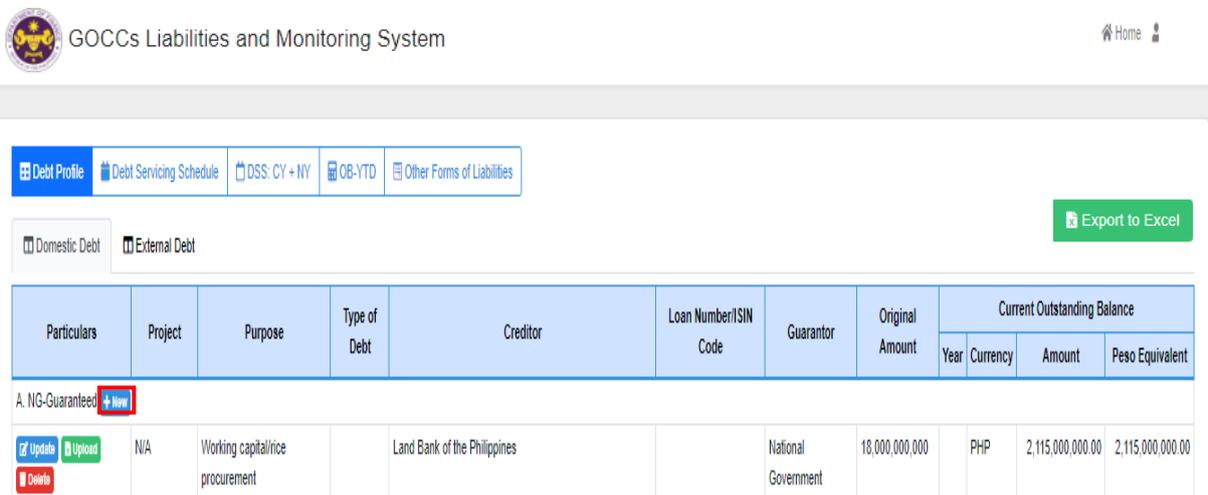
Module 3.1 Add and Save New Debt Profile

Instructions:

To add new debt profile in the GLaMS, assuming that you are already logged in the system follow these steps:

1. Click the debt type tabs (Domestic Debt or External Debt), then click the “+New” button.

Figure 3.1.1



2. The Loan Details form will be displayed; the user should fill out all the required fields. Then click the “Save” button to successfully add new loan details.

Definitions

Availment - refers to the withdrawal/drawdown on the approved loans.

Beginning Balance – this is based on the Original Debt Service Schedule under the Loan Details of the Debt Profile.

Guarantor Institution - an institution which the payment of the obligation if the primary obligor fails to pay.

Figure 3.1.2

☰ Loan Details
✕

Classification of Loan * ▼	Project *	Purpose
Original Amount 0.00	Type of Debt ▼	Creditor *
Loan Number/SIN Code	Guarantor *	Guarantee Fees (in %)
Legal Basis for Debt and Guarantee ▼	Legal Basis (RA, EO, PD) ▼	Type No.
BSP Account No	Loan Signing / Bond Issue Date dd/mm/yyyy 📅	Subsidiary Loan Signing Date dd/mm/yyyy 📅
Loan Effectivity Date * dd/mm/yyyy 📅	Loan Closing Date (Original) dd/mm/yyyy 📅	Maturity * dd/mm/yyyy 📅
Coupon / Repayment Terms ▼	Interest Rate (in %) ⬇️	
List of related projects and its brief description	Status of the Loan Program/Project	

LOAN AMMENDMENTS

Cancellation Date dd/mm/yyyy 📅	Extension Date dd/mm/yyyy 📅	Loan Closing Date (Revised) dd/mm/yyyy 📅
-----------------------------------	--------------------------------	---

GRACE PERIOD

On Principal	On Interest
--------------	-------------

OTHER FEES

Amount 0.00	Nature
----------------	--------

OUTSTANDING BALANCE

Year * ▼	Quarter * ▼	Currency * ▼	Amount * 0.00
Peso Equivalent: Forex Rate must be in Peso * 0.00		Availment Type * ▼	

LOAN AMOUNT CANCELLED (as applicable)

Date dd/mm/yyyy 📅	Original Currency ▼	Amount 0.00
Peso Equivalent 0.00	Remarks	

Save
✕ Close

Other Fields to Fill-in in the Loan Details

Classification of Loans:

- *Commercial* – type of loan that is extended to GOCCs or GFIs by a financial institution such as bank, e.g. GFIs or private banks
- *Concessional* – type of loan that is issued/granted by development finance institutions and non-government finance organizations. These are mostly Official Development Assistance (ODA) loans, i.e. ADB, World Bank or IBRD, JICA, KfW
- *Other GOCCs* – this refers to a loan of a GOCC to another GOCC
- *Other Funding* – this refers to a loan from other sources other than the above choices, i.e. BSP

Status of the Loan Program/Project – the GOCC/GFI shall identify the status of the loan program/project in the general information under Debt Profile whether it is:

- *Fully Disbursed* – total loan drawn is fully utilized
- *Partially Disbursed* – total loan drawn is partially utilized
- *Repayment On-going* – repayment schedule/plan to pay back the loan drawn, including the interest
- *Under Grace Period* – is the time during which the borrower need not make payments of the loan.

Type of Debt:

- *Loans* – are funds obtained from repayable sources secured by the GOCC from financial institutions and other sources domestic or external.
- *Bond* – is a debt security, in which the issuer owes the holders a debt and, depending on the terms of the bond, is obliged to pay interest (the coupon) and to repay the principal at a later date, termed maturity. It is a formal contract to repay borrowed money with interest at fixed intervals.

3. Click “Close” to exit the page.

Module 3.2 Edit Existing Debt Profile

Instructions:

To edit existing debt profile in the GLaMS, assuming that you are already logged in the system follow these steps:

1. Click the debt type tabs (Domestic Debt or External Debt). Select the Project you want to edit, and then click the “Update” button.

Figure 3.2.1

The screenshot shows a web interface for managing debt profiles. At the top, there are navigation tabs: "Debt Profile", "Debt Servicing Schedule", "DSS: CY + NY", "OB-YTD", and "Other Forms of Liabilities". A green "Export to Excel" button is in the top right. Below the tabs are filters for "Domestic Debt" and "External Debt". The main table has columns: "Particulars", "Project", "Purpose", "Type of Debt", "Creditor", "Loan Number/SIN Code", "Guarantor", "Original Amount", and "Current Outstanding Balance" (sub-columns: "Year", "Currency", "Amount", "Peso Equivalent"). A row is shown for "A. NG-Guaranteed" with a "+ New" button. The row details are: "Update" (highlighted), "N/A", "Working capital/rice procurement", "Land Bank of the Philippines", "National Government", "18,000,000,000", "PHP", "2,115,000,000.00", and "2,115,000,000.00". There are also "Upload" and "Delete" buttons in the row.

Particulars	Project	Purpose	Type of Debt	Creditor	Loan Number/SIN Code	Guarantor	Original Amount	Current Outstanding Balance			
								Year	Currency	Amount	Peso Equivalent
A. NG-Guaranteed + New											
Update	N/A	Working capital/rice procurement		Land Bank of the Philippines		National Government	18,000,000,000		PHP	2,115,000,000.00	2,115,000,000.00

2. The Loan Details form is displayed; the user should fill out all the required fields in the form. Then click the “Update” button to successfully edit loan details.
3. Click “Close” to exit the page.

Module 3.3 Upload, Preview, and Delete Supporting Documents

Instructions:

To upload supporting documents, follow these steps:

1. Select the project you want to upload supporting documents, click the “Upload” button.

Figure 3.3.1

This screenshot is identical to Figure 3.2.1, showing the same debt profile table. In this instance, the "Upload" button in the first row is highlighted with a red box, indicating the next step in the process.

2. The Upload Supporting Docs page is displayed. Upload files by dragging the file into the box or click the box with “Drop your files here” sign.

Figure 3.3.2



Note:

- Make sure that the file uploaded is in PDF, JPG, JPEG and PNG format.

Information to be Uploaded:

- a. Initial compliance on the liabilities report shall start as of December 31, 2020.
 - b. For verification of data input in the system, a scanned copy of the Liabilities Report signed and certified by the Officer next-in-rank to the President/GOCC Head shall be uploaded in the GLaMS.
3. To view uploaded file, click the “Preview” icon. To delete an uploaded file, click the “Delete” icon.

Figure 3.3.3



4. Click “Close” to exit page.

Module 3.4 Delete Existing Debt Profile

Instructions:

To delete existing debt profile in the GLaMS, assuming that you are already logged in the system follow these steps:

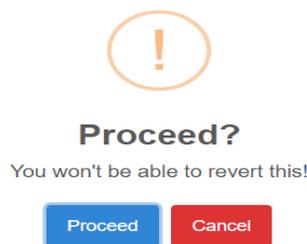
1. Click the debt type tabs (Domestic Debt or External Debt). Select the Project you want to delete and click the “Delete” button.

Figure 3.4.1

The screenshot shows a web interface for managing debt profiles. At the top, there are navigation tabs: "Debt Profile", "Debt Servicing Schedule", "DSS: CY + NY", "OB-YTD", and "Other Forms of Liabilities". A green "Export to Excel" button is on the right. Below the tabs are filters for "Domestic Debt" and "External Debt". The main table has columns: "Particulars", "Project", "Purpose", "Type of Debt", "Creditor", "Loan Number/ISIN Code", "Guarantor", "Original Amount", and "Current Outstanding Balance" (subdivided into "Year", "Currency", "Amount", and "Peso Equivalent"). A row is visible with "N/A" for Project and Purpose, "Land Bank of the Philippines" for Creditor, and "National Government" for Guarantor. The "Delete" button in the action column is highlighted with a red box.

2. A confirmation message will be displayed. Click “Proceed” to successfully delete existing loan or “Cancel” to exit.

Figure 3.4.2



Module 4: DEBT SERVICING SCHEDULE (DSS)

Module Overview

The Debt Servicing Schedule shows the summary of the debt service obligation – Principal and Interest. This table allows the GOCCs to view the periodic repayments of principal and interest covering the period from the date the loan takes effect until its maturity.

Definition

Debt service - refers to the payment of principal and interest and other related charges on loans.

Figure 4.0

The screenshot shows the "GOCCs Liabilities and Monitoring System" interface. The "Debt Servicing Schedule" tab is selected and highlighted with a red box. The interface includes navigation tabs, filters for "Domestic Debt" and "External Debt", and a table with columns: "Particulars", "Project", "Purpose", "Type of Debt", "Creditor", "Loan Number/ISIN Code", "Guarantor", and "Outstanding Balance" (subdivided into "Year", "Quarter", "Currency", "Amount", and "Peso Equivalent"). A green "Export to Excel" button is visible on the right.

Instructions:

To view debt servicing schedule, assuming that you are already logged in the system follow these steps:

1. Click the debt type tabs (Domestic Debt or External Debt). Select the Project you want to view, and then click the “View” button.

Figure 4.1

2. The Debt Servicing Schedule – Update page will be displayed on the screen. Click “Close” to exit.

Figure 4.2

Year	Principal	Interest
2020	-	-
2021	1000.00	100.00

Module 5: DSS – CURRENT YEAR + NEXT YEAR

Module Overview

This module provides functionality to let the GOCCs update the monthly repayments of principal and interest covering the period of two consecutive years starting from the present year up to the next year.

Figure 5.0

Particulars	Project	January 2021		February 2021		March 2021		April 2021		May 2021		June 2021		July 2021		
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
A. NG-Guaranteed																
Availment		315,000,000.00	-	-	-	135,000,000.00	-	-	315,000,000.00	-	-	-	135,000,000.00	-	315,000,000.00	-
Repayment																

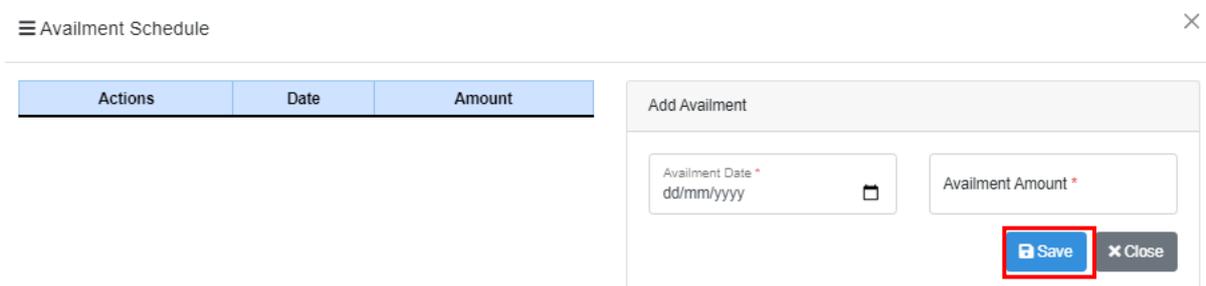
Module 5.1 Add, Edit and Delete Availment Schedule

Instructions:

To add, edit, and delete availment schedule, assuming that you are already logged in the system follow these steps:

1. To add new availment schedule, Click the debt type tabs (Domestic Debt or External Debt). Select the Project then click the “Availment Schedule” button (See figure 5.0).
2. The availment schedule form will be displayed on the screen. Input the required details, then click “Save” to successfully add availment. Click “Close” to exit.

Figure 5.1



Availment Schedule

Actions	Date	Amount
---------	------	--------

Add Availment

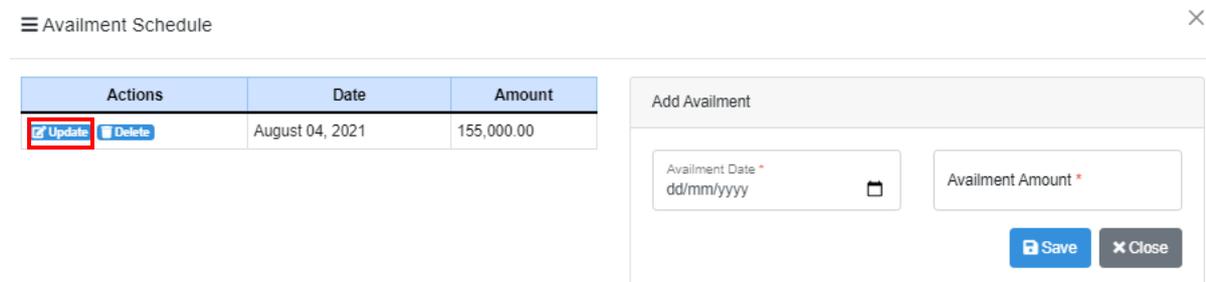
Availment Date *
dd/mm/yyyy

Availment Amount *

Save Close

3. To edit, click the “Update” button in the Availment Schedule form.

Figure 5.2



Availment Schedule

Actions	Date	Amount
Update Delete	August 04, 2021	155,000.00

Add Availment

Availment Date *
dd/mm/yyyy

Availment Amount *

Save Close

4. To delete, click the “Delete” icon.

Module 5.2 Update Repayment Schedule

Instructions:

To update repayment schedule, assuming that you are already logged in the system follow these steps:

1. Click the debt type tabs (Domestic Debt or External Debt). Select the Project then click the “Repayment Schedule” button (See figure 5.0).
2. The Repayment Schedule form will be displayed, and then input details. Click the “Save” button. Click “Close” to exit.

Figure 5.2

Repayments Schedule ×

Month	Principal	Interest	Report Type
January 05, 2021	500.00	50.00	UNAUDITED ▾
February 05, 2021	0.00	0.00	▾
March 05, 2021	0.00	0.00	▾
April 05, 2021	0.00	0.00	▾
May 05, 2021	0.00	0.00	▾
June 05, 2021	0.00	0.00	▾
July 05, 2021	0.00	0.00	▾
August 05, 2021	500.00	50.00	▾

Save
Close

Module 6: OUTSTANDING BALANCE YEAR-TO-DATE (OB-YTD)

Module Overview

Under this Module, the GOCC will input the additional amount availed and/or actual payments made within the period. It will show the remaining unpaid balance of GOCC loans as of the end of the reference period.

Figure 6.0

GOCCs Liabilities and Monitoring System Home

Filter by Year

Debt Profile
Debt Servicing Schedule
DSS: CY + NY
OB-YTD
Other Forms of Liabilities

Year: 2021 ▾
 Quarter: 1st Quarter ▾
 Filter by Quarter
Export to Excel

Domestic Debt External Debt

Particulars	Project	BEGINNING BALANCE BASED ON ACTUAL		TOTAL AVAILMENTS		TOTAL ACTUAL REPAYMENTS		REMARKS	OUTSTANDING BALANCE BASED ON ACTUAL		TOTAL ACTUAL INTEREST PAYMENTS		REMARKS
		January 2021 to March 2021		January 2021 to March 2021		January 2021 to March 2021			January 2021 to March 2021		January 2021 to March 2021		
		Original Currency	Peso Equivalent	Original Currency	Peso Equivalent	Original Currency	Peso Equivalent		Original Currency	Peso Equivalent	Original Currency	Peso Equivalent	
A. NG-Guaranteed													
Upstate	Rice Procurement	1,000,000.00	454,426.30	0.00	0.00	0.00	0.00		1,000,000.00	454,426.30	0.00	0.00	
Sub-total:			454,426.30		0.00		0.00			454,426.30		0.00	

Instructions:

To update Outstanding Debt Balance, assuming that you are already logged in the system follow these steps:

1. Click the debt type tabs (Domestic Debt or External Debt). Select the Project then click the “Update” button (See figure 6.0).
2. The Update Outstanding Debt Balance form will be displayed on the screen. Fill-out the necessary fields, and then click “Save” or “Close” to exit the form.

Figure 6.1

☰ Outstanding Debt Balance ✕

Principal	Schedule		Actual		Remarks
	Original Currency	Peso Equivalent	Original Currency	Peso Equivalent	
Beginning Balance	100.00	4,800.00	100.00	4,800.00	<input type="text"/>
Total Availments <i>(Plus: Total Availments)</i>	0.00	-	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text"/>
Total Repayment <i>(Less: Total Repayments)</i>	500.00	-	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text"/>
Outstanding Balance	-400.00	-19,200.00	100.00	4,800.00	<input type="text"/>
Interest	Schedule		Actual		Remarks
Interest Payment	50.00	2,400.00	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text"/>
Utilization			Actual		Remarks
Amount Utilized			<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text"/>
Amount Unutilized			0.00	0.00	

Save ✕ Close

Module 7: OTHER FORMS OF LIABILITIES

Module Overview

Provided in this Module are the list of account titles under the Standard Government Chart of Accounts (SGCA) prescribed by the Commission on Audit (COA).

Instructions:

To update Other Forms of Liabilities, assuming that you are already logged in the system follow these steps:

1. Select Year and Quarter then input the necessary amount.

Figure 7.0

Debt Profile | Debt Servicing Schedule | DSS: CY + NY | OB-YTD | **Other Forms of Liabilities**

Year: 2021 | Quarter: 1st Quarter | **Filter by Year** | **Filter by Quarter** | Export to Excel

Edit Chart of Accounts | UNAUDITED

Particulars	Amount
Financial Liabilities	637.00
Payables	637.00
Accounts Payable	500.00
Due to Officers and Employees	25.00
Internal Revenue Allotment Payable	112.00
Notes Payable	0
Interest Payable	0
Operating Lease Payable	0
Finance Lease Payable	0
Other Payables	1.00
Other Payables	1.00
TOTAL OTHER FORMS OF LIABILITIES:	638.00

Remarks
test43214

2. To choose applicable Accounts, click the “Edit Chart of Accounts” button.

Figure 7.1

Debt Profile | Debt Servicing Schedule | DSS: CY + NY | OB-YTD | Other Forms of Liabilities

Year: 2021 | Quarter: 1st Quarter | Export to Excel

Edit Chart of Accounts | UNAUDITED

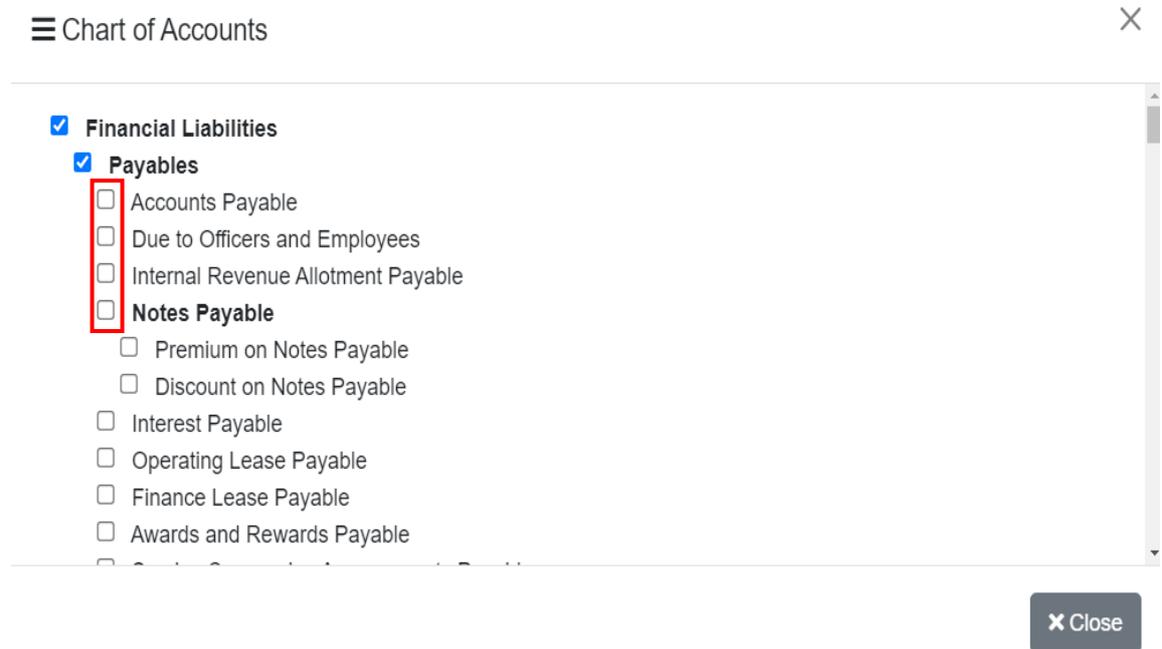
Particulars	Amount
Financial Liabilities	637.00
Payables	637.00
Accounts Payable	500.00
Due to Officers and Employees	25.00
Internal Revenue Allotment Payable	112.00
Notes Payable	0
Interest Payable	0
Operating Lease Payable	0
Finance Lease Payable	0
Other Payables	1.00
Other Payables	1.00
TOTAL OTHER FORMS OF LIABILITIES:	638.00

Remarks
test43214

Input Remarks

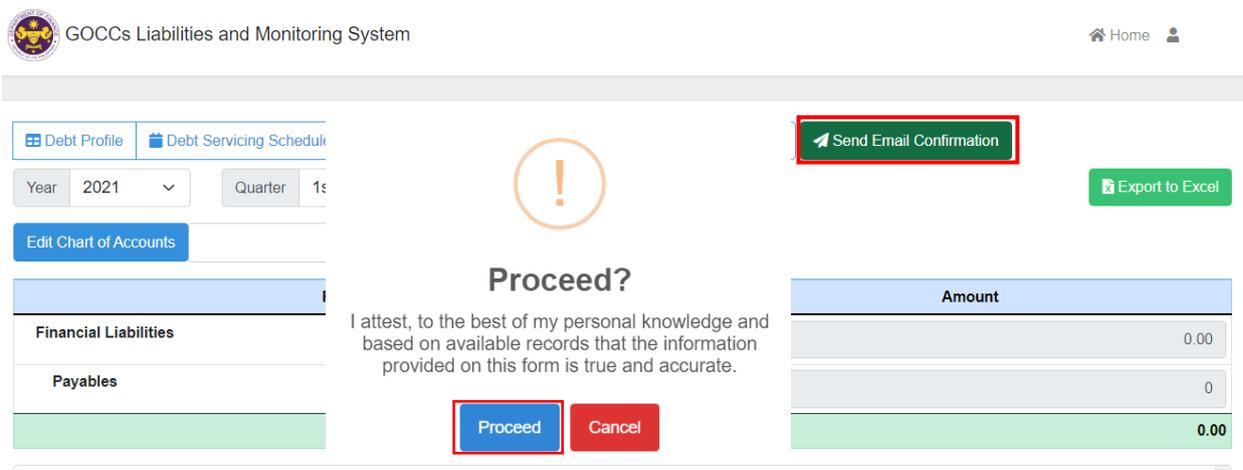
- The Chart of Accounts page will be displayed. Select the applicable accounts by simply clicking the empty boxes beside the given listed accounts. Click “Close” to exit.

Figure 7.2



Send Email Confirmation

To submit all inputted data, click the Send Email Confirmation tab. An email confirmation will be sent to the registered email address of the official CAG Administrator.



DOF-GLaMS Help Desk

- To connect with the GLaMS Help Desk, the official registered designated representative User of the GOCCs/GFIs/SSIs may email the CAG Administrator at cagglams@dof.gov.ph For other concerns related to GLaMS, you may contact Mr. Cyril Zausa of the DOF-CAG at 8527-3826 (direct), or 5317-6363 loc. 3701
- If you find it difficult to access the GLaMS, you may contact Mr. Aldrin Varilla of the DOF-MIS at 5317-6363 loc. 2330