

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 31 December 2024

Department : Department of Budget and Management
Agency : Office of the Secretary
Operating Unit :

x	Current Year Appropriation
	Supplemental Appropriation
	Continuing Appropriation
	Off Budget Account

Particulars	Data Source	UACS Code	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 31 December 2024	Remarks
			1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
OO: ALLOCATIVE EFFICIENCY AND OPERATIONAL EFFECTIVENESS ENHANCED														
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM		3101000000000000												
Outcome Indicator(s)														
1. Percentage of targeted policies issued to improve the organizational effectiveness and productivity of government agencies			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
2. Number of targeted policies approved and issued to improve the organizational effectiveness and productivity of government agencies			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Replaced with a new outcome indicator for CY 2024
3. Percentage of approved actions on organization, staffing, position classification, compensation, management systems improvement, productivity enhancement, asset management, and strengthening of internal control systems released by the DBM within the target date	OSI Group		90.00%	90.00%	90.00%	90.00%	90.00%	100.00%	100.00%	97.67%	98.44%	99.03%	9.03%	New outcome indicator for FY 2024 Q1: 196 out of 196 approved actions released by the DBM within the target date Q2: 224 out of 224 approved actions released by the DBM within the target date Q3: 251 out of 257 approved actions released by the DBM within the target date Q4: 252 out of 256 approved actions released by the DBM within the target date
Output Indicators														
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	OPCCB		90.00%	90.00%	90.00%	90.00%	90.00%	100.00%	100.00%	100.00%	100.00%	100.00%	10.00%	Q1: 221 out of 221 approved actions released by the DBM within the target date (updated in the 2nd Quarter) Q2: 263 out of 263 approved actions released by the DBM within the target date Q3: 365 out of 365 approved actions released by the DBM within the target date Q4: 309 out of 309 approved actions released by the DBM within the target date
2. Percentage of approved actions on management systems improvement, productivity enhancement, asset management, and strengthening of internal control systems released by the DBM within the target date.	SPIB		90.00%	90.00%	90.00%	90.00%	90.00%	100.00%	99.33%	99.44%	100.00%	99.69%	9.69%	Q1: 140 out of 140 approved actions released by the DBM within the target date Q2: 149 out of 150 approved actions released by the DBM within the target date Q3: 177 out of 178 approved actions released by the DBM within the target date Q4: 180 out of 180 approved actions released by the DBM within the target date
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date	OPCCB		-	-	-	80.00%	80.00%	N/A	N/A	N/A	100.00%	100.00%	20.00%	13/13 proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date

4. Percentage of proposed policies on management systems improvement, productivity enhancement, asset management, and strengthening of internal control systems released by the DBM within the target date	SPIB		-	-	-	80.00%	80.00%	N/A	N/A	N/A	100.00%	100.00%	20.00%	2/2 proposed policies on management systems improvement, productivity enhancement, asset management, and strengthening of internal control systems released by the DBM within the target date
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM		3102000000000000												
Outcome Indicator														
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)	BPE/BPS Group		-	-	-	5-6%	5-6%	N/A	N/A	N/A	5.30%	5.30%	0.30%	In the FY 2023 NEP, an initial target of 5.8% was provided for the infrastructure budget, provided therein a disclaimer that said target is subject to updating based on the emerging macro-fiscal developments, competing expenditure priorities, and expenditure program of the incoming Administration. The said initial target was adjusted to 5.0%, consistent with the medium-term macroeconomic and growth assumptions, and fiscal program approved by the Development Budget Coordination Committee (DBCC) on August 19, 2022 through an Ad Referendum approval, and as presented in the FY 2023 Budget of Expenditures and Sources of Financing (BESF).
Output Indicators														
1. Budget documents under the responsibility of DBM submitted on time			-	-	100.00%	-	100.00%	N/A	N/A	100.00%	N/A	100.00%	0.00%	For FY 2024 Budget Documents are the following: FY 2025 National Expenditure Program (NEP) & Budget of Expenditure and Sources of Financing (BESF) were submitted to Congress on July 29, 2024; The 2025 President's Budget Message (PBM) was submitted on July 22, 2024, or 5 working days before the identified submission of the Budget Documents to Congress on July 29, 2024; The FY 2025 Staffing Summary was submitted on July 10, 2024 or 2 working days before the prescribed deadline.
2. Percentage of requests for budget authorization and variation acted upon within the prescribed period			95.00%	95.00%	95.00%	95.00%	95.00%	99.89%	99.89%	99.89%	99.92%	99.90%	4.90%	Q1: 10921/10933 requests acted upon within the prescribed period (Updated in the 3rd Quarter) Q2: 15891/15909 requests acted upon within the prescribed period Q3: 15464/15481 requests acted upon within the prescribed period (Updated in the 4th Quarter) Q4: 14852/14864 requests acted upon within the prescribed period
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period			90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 270/270 conducted within the prescribed period (Updated as of the 3rd Quarter)
4. Percentage of targeted number of policy directives/guidelines on budget preparation, execution, and accountability issued on the target date	BTB		100.00%	-	-	100.00%	100.00%	100.00%	N/A	N/A	100.00%	100.00%	0.00%	Q1: Issued the following targeted policy guidelines/ issuances: 1. National Budget Circular No. 592 dated January 2, 2024 -Guidelines on the Release of Funds for FY 2024 2. Circular Letter No. 2023-16 dated December 21, 2023 Conduct of Budget Fora for the FY 2025 Budget Preparation 3. Based on the PAM, the actual issuance of the Corporate Budget Call (CBC) depends on the issuance of the National Budget Call (NBC). The FY 2025 NBC was issued on December 27, 2023, thus the starting date of processing of CBC was only on January 2, 2024. Accordingly, BMB-C was able to submit the draft CBC No. 46 on January 5, 2024 to the BTB for endorsement to the Office of AMAZDV. Q2 and Q3: No targets Q4: Issued the following targeted policy guidelines/ Issuances: Circular Letter No. 2024-16 date November 12, 2024 Modification on Period for the Encashment of Modified Disbursement System (MDS) Checks and Payment through Advice to Debit Account (ADA) under the MDS for the Rest of FY 2024 National Budget Memorandum No. 153 dates December 27, 2024 National Budget Call for FY 2026

5. Percentage of budget reviews on LGU budgets and GOCC Corporate Operating Budgets (COB) completed within the prescribed period														
A. Percentage of budget reviews on GOCC Corporate Operating Budgets (COB) completed within the prescribed period	BMB-C		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Target was decreased from 100% to 95% in consideration of the change in the deadline of COB submission from June 30 to March 31 of each fiscal year, which coincides with the Budget Preparation activities, and the conduct of agency performance reviews. Q1: 3/3 COBs received with complete documentary requirements were processed by BMB-C Q2: 65/65 COBs received with complete documentary requirements were processed by BMB-C Q3: 4/4 COBs received with complete documentary requirements were processed by BMB-C Q4: 5/5 COBs received with complete documentary requirements were processed by BMB-C
B. Percentage of LGU budgets submitted with complete documentation reviewed within 75 days			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.38%	100.00%	100.00%	99.84%	-0.16%	Q1: 289/289 LGU Budgets reviewed (83 ABs and 206 SBs) - Updated in the 3rd Quarter Q2: 160/161 LGU Budgets reviewed (25 ABs and 135 SBs) Q3: 185/185 LGU Budgets reviewed (6 ABs and 179 SBs) - Updated in the 4th Quarter Q4: 311/311 LGU Budgets reviewed (14 ABs and 297 SBs)
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM		3103000000000000												
Outcome Indicator														
1. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Assessment is conducted every three (3) years, with the last assessment conducted in FY 2022
Output Indicator														
1. Percentage of targeted number of policy directives / guidelines issued on local expenditure management on the prescribed deadline	LGRCB		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 5/5 Policy directives/guidelines issued 1. Local Budget Circular No. 154 - February 6, 2024: Guidelines on the Release and Utilization of the Local Government Support Fund-Support to the Barangay Development Program (LGSF-SBDP) of the National Task Force to End Local Communist Armed Conflict (NTF-ELCAC) Under the FY 2024 General Appropriations Act (GAA), Republic Act (RA) No. 11975 2. Local Budget Circular Letter No. 155 - February 15, 2024 : Guidelines on the Release and Utilization of the Local Government Support Fund-Financial Assistance To Local Government Units (LGSF-FA To LGUS) Under the FY 2024 General Appropriations Act (GAA), Republic Act (Ra) No. 11975 3. Department of Budget and Management-Department of the Interior and Local Government (DILG) Joint Memorandum Circular (JMC) No. 1, s. 2024 - February 21, 2024 : Policy Guidelines and Procedures in the Implementation of the Local Government Support Fund - Support and Assistance Fund to Participatory Budgeting (LGSF-SAFPB) Under the FY 2024 General Appropriations Act (GAA), Republic Act (RA) No. 11975 4. Joint Circular No. 1, s. 2024 - March 1, 2024: Clarification on the Special Provisions (SPS) Covering the Release and Reversion of Local Government Support Fund (LGSF) in Various General Appropriations Acts 5. Circular Letter No. 2024-8 - March 7, 2024 : Warning Against Individuals or Organized Groups Claiming to have the Capacity or Influence to Facilitate the Release of Funds from the Department of Budget and Management Q2: 3/3 Policy directives/guidelines issued 1. Local Budget Circular No. 156 - April 15, 2024: Guidelines on Implementation of Personal Services (PS) Limitation on Local Government Budgets and Determination of Waived PS Items Pursuant to Section 95 of the General Provisions (GPS) of the Fiscal Year (FY) 2024 General Appropriations Act (GAA), Republic Act (RA) No. 11975 and the Years Thereafter 2. Local Budget Memorandum No. 90 - June 13, 2024: Indicative FY 2025 National Tax Allotment (NTA) Shares of Local Government Units (LGUs) and Guidelines on the Preparation of the FY 2025 Annual Budgets of LGUs

														<p>3. Corporate Budget Circular No. 26 - June 6, 2024: Clarifications and Amendments to Corporate Budget Circular (CBC) No. 25, Entitled, "Guidelines for the Preparation and Submission of the Corporate Operating Budget of LWDs for Fiscal Year 2024 and Thereafter"</p> <p>Q3: 3/3 Policy directives/guidelines issued 1. Local Budget Circular No. 158 - July 11, 2024 : Guidelines on the release and utilization of the fund under the local government support fund – Green Green Green Program 2. Local Budget Circular No. 159 - July 16, 2024 : Guidelines on the Release and Utilization of the Local Government Support Fund-Growth Equity Fund (LGSF-GEF) under the FY 2023 General Appropriations Act (GAA), Republic Act (RA) No. 11936 3. Local Budget Memorandum No. 91 - August 29, 2024 : Guidelines on the Release and Utilization of the Shares of Local Government Units (LGUs) from the FY 2022 Collections of Excise Tax on Locally Manufactured Virginia-Type Cigarettes Under Republic Act (RA) No. 7171, and Burley and Native Tobacco Excise Tax Pursuant to RA No. 8240, as Amended By RA No. 10351, and as Further Amended By RA No. 11346, Chargeable Against the Allocations To Local Government Units (ALGUs) Under the FY 2024 General Appropriations Act (GAA), RA No. 11975</p> <p>Q4: 1/1 Policy directives/guidelines issued 1. Local Budget Memorandum No. 90-A - December 26, 2024 : Final Fiscal Year (FY) 2025 National Tax Allotment (NTA) Shares of Local Government Units (LGUs)</p>
OO: BUDGET IMPROVED THROUGH SUSTAINED FISCAL DISCIPLINE AND FISCAL OPENNESS														
FISCAL DISCIPLINE AND OPENNESS PROGRAM														
Outcome Indicators														
1. Expenditure level kept within the target NG fiscal deficit-to-GDP ratio set by the DBCC	BPS Group		-	Disbursement kept within the deficit target approved by the DBCC	-	-	Disbursement kept within the deficit target approved by the DBCC	N/A	6.23%	N/A	N/A	6.23%	-0.12%	<p>The target for FY 2024 pertains to the performance level of the previous fiscal year, i.e., FY 2023, as the data the commitment requires is usually released by the Bureau of the Treasury in the succeeding year.</p> <p>The FY 2023 deficit stood at 6.23%, a little over the 6.11% program due to the lower nominal GDP than anticipated.</p>
2. Targeted PEFA or IMF-FTA budget indicators improved	BPS Group		-	-	-	PI 2.1: C; PI 2.2: B	PI 2.1: C; PI 2.2: B	N/A	N/A	N/A	PI 2.1: B; PI 2.2: B	PI 2.1: B; PI 2.2: B	See Remarks.	<p>The ten (10) agencies are as follows: DPWH, DOH, DSWD, DepEd, DENR, DA, DOTr, DND, DILG, and DOLE PI 2.1 and PI 2.2. The scores of the PEFA Assessment performance indicators under the FY 2023 self-assessment vis-à-vis FY 2022 assessment is summarized below:</p> <p>PI 2.1. Performance of the ten (10) agencies remained at B, but widened in variance in the end-of-year outturn in expenditure composition as compared to the approved budget from 5.27% in FY 2022 to 8.24% in FY 2023. The decline in performance for FY 2023 can be significantly attributed to the widened variance for DOTr-OSEC and DOLE. Despite this decline, the sample agencies met the target performance score of C or higher with the rating of B.</p> <p>PI 2.2. Performance declined in terms of both score and variance (from A (4.96%) in FY 2022 to B (6.74%) in FY 2023). The decline in score for FY 2023 is significantly attributed to higher variance in the end-of-year outturn in expenditure composition in relation to the budget as approved mainly observed for CO. Despite this, the sample agencies met the target performance score of B.</p>
3. Philippine's score in the Open Budget Survey (OBS) improved	BPS Group		-	-	-	At Least 71	At Least 71	N/A	N/A	N/A	75	75	4	<p>The FY 2023 OBS is committed in FY 2024, in consideration of the timeline for the release of the assessment results.</p>
Output Indicators														
1. Percentage of targeted number of budget policy advisories submitted to and approved within one (1) revision by the DBCC	FPRB		100.00%	100.00%	-	100.00%	100.00%	100.00%	100.00%	N/A	-	100.00%	0.00%	<p>Q1: One (1) Budget Policy Advisory (BPA) was submitted to and approved by the Development Budget Coordination Committee (DBCC) during the quarter, specifically the Medium-Term Aggregate Fiscal Targets for the FY 2025 Budget Priorities Framework (BPF) which was presented during the 187th DBCC Meeting on March 22, 2024 and approved without any revision.</p> <p>Q2: Two (2) budget policy advisories (BPAs) were presented and approved by the Development Budget Coordination Committee (DBCC) during the quarter, namely: a) FY 2024 Quarterly Fiscal Program of the National Government (NG); and b) Medium-Term Fiscal Program (MTFP) for the FY 2025 Budget of Expenditures and Sources of Financing (BESF). The first BPA was approved by the DBCC via an Ad Referendum on May 23, 2024; while the second BPA was presented and approved during the 188th DBCC Meeting on June 27, 2024.</p>

													<p>Q4: The Budget Policy Advisory for the Medium-Term Fiscal Program (MTFP) and FY 2026 Cash Appropriations for the FY 2026 Budget Priorities Framework (BPF) was presented on December 2, 2024 during the 189th Development Budget Coordination Committee (DBCC) Meeting.</p> <p>During the course of discussions, while the DBCC were receptive of the recommendations (BPA), they deemed it more prudent to revise the deficit-to-GDP ratio for 2024 to -5.7% and maintain the previously approved MTFP for 2025-2028 (FY 2025 BESF - Ad Referendum Approval dated July 19, 2024) in the meantime. The MTFP will be subject to review in Q1/Q2 2025 in consideration of actual or more updated macroeconomic and fiscal data. Hence, the accomplishment for the quarter is "not applicable (N/A)".</p>
2. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines/ directives	BPS Group	92.00%	92.00%	92.00%	92.00%	92.00%	100.00%	100.00%	100.00%	100.00%	100.00%	8.00%	<p>Q1: 3/3 PEM reforms approved/conducted</p> <ol style="list-style-type: none"> Conduct of PFM Committee Principals Meeting Conduct of the Technical Consultation Workshop for the Development of the PFM Reforms Roadmap Conduct of the PEFA Training for the Government of the Philippines in partnership with the Asian Development Bank <p>Q2: 10/10 PEM reforms approved/conducted</p> <ol style="list-style-type: none"> Endorsement of the DBM proposed programs & projects for inclusion in the Impact Evaluation under the NEPF-ETF Conduct of the High-Level Validation Workshop for the Development fo the PFM Reforms Roadmap 2024-2028 Conduct of the Regional Consultation Workshops for the Development of the PFM Reforms Roadmap 2024-2028 Conduct of the Public Financial Management (PFM) Committee-Official Development Assistance (ODA) Stakeholders' Meeting Call for Commitment from Development Partners to the Conduct of the PEFA+++ Assessment for the Philippines in 2024 Call for Nomination of Department/ Agency Focal/s as part of the GOP Assessment Team and Memorandum to DBM Functional Group Heads and Executive Directors of the the DBM attached agencies Ceremonial Endorsement of the Philippine Public Financial Management Reforms Roadmap 2024-2028 to His Excellency President Ferdinand R. Marcos, Jr. this June 2024. Conduct of PFM Committee Principals' Meeting PFM Committee Principals' Approval for the Issuance of the PFM Committee Resolution No. 1-2024, entitled "Approval of the Philippine Public Financial Management Reforms Roadmap 2024 to 2028" PFM Committee Principals' Approval for the Issuance of the PFM Committee Resolution No. 2-2024, entitled "Conduct of the Public Expenditure and Financial Accountability+++ Assessment for the Philippines in 2024, amending PFM Resolution No. 5-2023 <p>Q3: 5/5 PEM reforms approved/conducted</p> <ol style="list-style-type: none"> 4 Public Expenditure and Financial Accountability (PEFA) Assessment with supplementary framework for gender- and climate-responsive PFM (PEFA++) and Disaster Resilient and Responsive PFM (DRR-PFM) Concept Note <ol style="list-style-type: none"> 1st Submission of the PEFA++ and DRR-PFM Assessments Concept Note 2nd Submission of the PEFA++ and DRR-PFM Assessments Concept Note Final Approval of the PEFA++ and DRR-PFM Assessments Concept Note Conduct of the PEFA Development Partners' Coordination Meeting and Request for Status of Onboarding of Consultant Call for Nomination of Peer Reviewers from the GOP Side for the Conduct of PEFA++ and DRR-PFM Assessment Ceremonial Endorsement of the Philippine Public Financial Management Reforms Roadmap 2024-2028 to His Excellency President Ferdinand R. Marcos, Jr <ol style="list-style-type: none"> 2nd Request for the Scheduling of the Ceremonial Endorsement of the Philippine Public Financial Management Reforms Roadmap 2024-2028 to His Excellency President Ferdinand R. Marcos, Jr. on September 2024 Conduct of Ceremonial Endorsement of the Philippine Public Financial Management Reforms Roadmap 2024- 2028 to His Excellency President Ferdinand R. Marcos, Jr. on September 2024 Conduct of the PFM Committee Meeting <p>Q4: 6/6 PEM Reforms approved/conducted</p> <ol style="list-style-type: none"> PFM Reforms 2024-2028 Roadmap Launch PFM Committee Approval of PFM Resolution No. 3-2024 entitled, "Creation of Task Teams for the Implementation of the Philippine Public Financial Management (PFM) Reforms Roadmap 2024-2028 Conduct of the PEFA++ and DRR PFM Launch and Workshops Facilitation of Request for Comments to the 2024 PEFA++ and DRR PFM Assessment Reports Transmittal of PEFA++ and DRR-PFM Reports to the PEFA Secretariat and other Peer Reviewers PFM Committee Concurrence to the MWSS Request for the Confirmation to the Procurement of IFMIS

3. All seven (7) essential budget documents (in the OBI) under the DBM responsibility published on time

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For FY 2024, the seven (7) essential budget documents are the following: (i) FY 2025 Budget Priorities Framework (Q2); (ii) NEP (Q3); (iii) DBCC FY 2023 Annual Fiscal Report (Q3); (iv) DBCC FY 2024 Mid-Year Report (Q3); (v) Enacted Budget (Q4); (vi) People's Budgets (Q4); (vii) National Government Performance Report (Q4):

Q1: We note that the FY 2025 Budget Priorities Framework (BPF) is targeted for Q2, but considering that Part I of the said document has been published on March 20, 2024 (NBM No. 151), it has been reported as a Q1 accomplishment. Upon issuance of the FY 2025 BPF Part II in Q2, its accomplishment will only be noted in the remarks section of the Bureau's QPRO for that quarter.

In addition, the following FY 2023 National Government Disbursement Performance Reports were published in the DBM website on the following dates:

Report	Date Published
October 2023	January 5, 2024
November 2023	February 1, 2024

Q2: The FY 2025 BPF Part II was published on April 30, 2024. In addition, the following FY 2024 National Government Disbursement Performance Reports were published in the DBM website on the following dates:

Report	Date Published
December 2023	April 1, 2024
January-February 2024	April 22, 2024
March 2024	May 21, 2024
April 2024	June 21, 2024

Q3: FY 2025 National Expenditure Program (NEP) was published on the DBM website on July 29, 2024. Publication of budget document, i.e., Enacted Budget is due on the 4th Quarter.

The FY 2023 Annual Fiscal Report (AFR) and FY 2024 Mid-Year Report (MYR) were both published in the DBM website on September 30, 2024.

In addition, the following FY 2024 National Government Disbursement Performance Reports were published in the DBM website on the following dates:

Report	Date Published
May 2024	July 26, 2024
June 2024	August 22, 2024
July 2024	September 27, 2024

The accomplishment for NG Disbursement Performance Reports is reported in the 4th Quarter as one (1) OBI document consistent with the approved CY 2024 OPCR forms.

Q4: FY 2025 GAA was published on the DBM Website on January 2, 2025 (same working day of delivery of the enacted budget from the authorized government printing office).

On March 25, 2024, the FY 2024 People's Enacted Budget was published for the first quarter, meeting the OBS deadline, ahead by seven calendar days, and the OPCR target, ahead by three working days.

On May 28, 2024, the FY 2024 Pinagtibay na Badyet was published for the second quarter, meeting the OPCR target, ahead by three working days.


On September 25, 2024, the 2025 People's Proposed Budget was published for the third quarter, meeting the OBS deadline, ahead by five calendar days, and meeting the OPCR target, ahead by three working days.

On December 18, 2024, the 2023 People's Implemented Budget was published for the fourth quarter, meeting the OPCR target, ahead by five working days.

The following FY 2024 National Government Disbursement Performance Reports were published in the DBM website on the following dates:


Report	Date Published
August 2024	October 29, 2024
September 2024	November 22, 2024
October 2024	December 23, 2024

Prepared By:


Digitally signed by
Rowel D.
Escalante

ROWEL D. ESCALANTE
Director IV, Corporate Planning and Management Service


Digitally signed by
Melisa E. Cordova
Date: 2025.01.28
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MELISA E. CORDOVA
Planning Officer V, CPMS-Monitoring Division


 Gener De Guzman Jr.

In coordination with:


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by Dante B. De
Chavez

DANTE B. DE CHAVEZ
Director IV, Finance Service

Approved by:


Digitally signed
by Ramon Vicente
B. Asuncion

ATTY. RAMON VICENTE B. ASUNCION
Assistant Secretary

QUARTERLY PHYSICAL REPORT OF OPERATION

As of 31 December 2024

Department : Department of Budget and Management
Agency : Office of the Secretary
Operating Unit :

x	Current Year Appropriation
	Supplemental Appropriation
	Continuing Appropriation
	Off Budget Account

Particulars	Data Source	UACS Code	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 31 December 2024	Remarks
			1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total		
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OO: ALLOCATIVE EFFICIENCY AND OPERATIONAL EFFECTIVENESS ENHANCED														
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM														
Outcome Indicator(s)														
1. Percentage of targeted policies issued to improve the organizational effectiveness and productivity of government agencies			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
2. Number of targeted policies approved and issued to improve the organizational effectiveness and productivity of government agencies		3101000000000000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Replaced with a new outcome indicator for CY 2024
3. Percentage of approved actions on organization, staffing, position classification, compensation, management systems improvement, productivity enhancement, asset management, and strengthening of internal control systems released by the DBM within the target date	OSI Group		90%	90%	90%	90%	90%	100.00%	100.00%	97.67%	98.44%	99.03%	9.03%	New outcome indicator for FY 2024 Q1: 196 out of 196 approved actions released by the DBM within the target date Q2: 224 out of 224 approved actions released by the DBM within the target date Q3: 251 out of 257 approved actions released by the DBM within the target date Q4: 252 out of 256 approved actions released by the DBM within the target date
Output Indicators														
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2. Percentage of approved actions on management systems improvement, productivity enhancement, asset management, and strengthening of internal control systems released by the DBM within the target date.	SPIB		90.00%	90.00%	90.00%	90.00%	90.00%	100.00%	99.33%	99.44%	100.00%	99.69%	9.69%	Q1: 140 out of 140 approved actions released by the DBM within the target date Q2: 149 out of 150 approved actions released by the DBM within the target date Q3: 177 out of 178 approved actions released by the DBM within the target date Q4: 180 out of 180 approved actions released by the DBM within the target date
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date	OPCCB		-	-	-	80.00%	80.00%	N/A	N/A	N/A	100.00%	100.00%	20.00%	13/13 proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date
4. Percentage of proposed policies on management systems improvement, productivity enhancement, asset management, and strengthening of internal control systems released by the DBM within the target date	SPIB		-	-	-	80.00%	80.00%	N/A	N/A	N/A	100.00%	100.00%	20.00%	2/2 proposed policies on management systems improvement, productivity enhancement, asset management, and strengthening of internal control systems released by the DBM within the target date
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM														
Outcome Indicator														
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)	BPE/BPS Group	3102000000000000	-	-	-	5-6%	5-6%	N/A	N/A	N/A	5.30%	5.30%	0.30%	In the FY 2023 NEP, an initial target of 5.8% was provided for the infrastructure budget, provided therein a disclaimer that said target is subject to updating based on the emerging macro-fiscal developments, competing expenditure priorities, and expenditure program of the incoming Administration. The said initial target was adjusted to 5.0%, consistent with the medium-term macroeconomic and growth assumptions, and fiscal program approved by the Development Budget Coordination Committee (DBCC) on August 19, 2022 through an Ad Referendum approval, and as presented in the FY 2023 Budget of Expenditures and Sources of Financing (BESF).

Output Indicator														
1. Budget documents under the responsibility of DBM submitted on time			-	-	100.00%	-	100.00%	N/A	N/A	100.00%	N/A	100.00%	0.00%	For FY 2024 Budget Documents are the following: FY 2025 National Expenditure Program (NEP) & Budget of Expenditure and Sources of Financing (BESF) were submitted to Congress on July 29, 2024; The 2025 President's Budget Message (PBM) was submitted on July 22, 2024, or 5 working days before the identified submission of the Budget Documents to Congress on July 29, 2024; The FY 2025 Staffing Summary was submitted on July 10, 2024 or 2 working days before the prescribed deadline.
	BTB		-	-	100.00%	-	100.00%	N/A	N/A	100.00%	N/A	100.00%	0.00%	FY 2025 National Expenditure Program (NEP) & Budget of Expenditure and Sources of Financing (BESF) were submitted to Congress on July 29, 2024.
	ACTS		-	-	100.00%	-	100.00%	N/A	N/A	100.00%	N/A	100.00%	0.00%	The 2025 President's Budget Message (PBM) was submitted on July 22, 2024, or 5 working days before the identified submission of the Budget Documents to Congress on July 29, 2024.
	OPCCB		-	-	100.00%	-	100.00%	N/A	N/A	100.00%	N/A	100.00%	0.00%	The FY 2025 Staffing Summary was submitted on July 10, 2024 or 2 working days before the prescribed deadline.
2. Percentage of requests for budget authorization and variation acted upon within the prescribed period			95.00%	95.00%	95.00%	95.00%	95.00%	99.89%	99.89%	99.89%	99.92%	99.90%	4.90%	Q1: 10921/10933 requests acted upon within the prescribed period (Updated in the 3rd Quarter) Q2: 15891/15909 requests acted upon within the prescribed period Q3: 15464/15481 requests acted upon within the prescribed period (Updated in the 4th Quarter) Q4: 14852/14864 requests acted upon within the prescribed period
	BMB-A		95.00%	95.00%	95.00%	95.00%	95.00%	98.45%	100.00%	100.00%	100.00%	99.61%	4.61%	Q1: 509/517 requests received were acted upon within thirteen (13) working days, six (6) hours and fifty (50) minutes Q2: 542/542 requests received were acted upon within thirteen (13) working days, six (6) hours and fifty (50) minutes Q3: 487/487 requests received were acted upon within thirteen (13) working days, six (6) hours and fifty (50) minutes Q4: 871/871 requests received were acted upon within thirteen (13) working days, six (6) hours and fifty (50) minutes
	BMB-B		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 418/418 requests received were acted upon within thirteen (13) working days, six (6) hours and fifty (50) minutes Q2: 431/431 requests received were acted upon within thirteen (13) working days, six (6) hours and fifty (50) minutes Q3: 419/419 requests received were acted upon within thirteen (13) working days, six (6) hours and fifty (50) minutes Q4: 553/553 requests received were acted upon within thirteen (13) working days, six (6) hours and fifty (50) minutes
	BMB-C		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 284/284 requests acted upon within the prescribed period upon receipt of complete documents Q2: 288/288 requests acted upon within the prescribed period upon receipt of complete documents Q3: 218/218 requests acted upon within the prescribed period upon receipt of complete documents Q4: 399/399 requests acted upon within the prescribed period upon receipt of complete documents
	BMB-D		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 921/921 requests received were acted upon within the prescribed period upon receipt of complete documents Q2: 961/961 requests received were acted upon within the prescribed period upon receipt of complete documents Q3: 908/908 requests received were acted upon within the prescribed period upon receipt of complete documents Q4: 1,096/1,096 requests received were acted upon within the prescribed period upon receipt of complete documents

	BMB-E		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 375/375 requests received were acted upon within the prescribed period upon receipt of complete documents (Note: this accomplishment was reported as 374 in the 2nd Qtr QPRO but was confirmed to be 375) Q2: 537/537 requests received were acted upon within the prescribed period upon receipt of complete documents Q3: 499/499 requests received were acted upon within the prescribed period upon receipt of complete documents Q4: 712/712 requests received were acted upon within the prescribed period upon receipt of complete documents
	BMB-F		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 312/312 requests acted upon within the prescribed period (Note: updated in the 3rd Quarter) Q2: 373/373 requests acted upon within the prescribed period Q3: 233/233 requests acted upon within the prescribed period Q4: 414/414 requests acted upon within the prescribed period
	LGRCB		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 2636/2636 requests acted upon within the prescribed period Q2: 5631/5631 requests acted upon within the prescribed period Q3: 4862/4862 requests acted upon within the prescribed period Q4: 3959/3959 requests acted upon within the prescribed period
	NCR		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 399/399 requests acted upon within the prescribed period Q2: 491/491 requests acted upon within the prescribed period Q3: 420/420 requests acted upon within the prescribed period Q4: 809/809 requests acted upon within the prescribed period
	RO I		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 492/492 requests acted upon within the prescribed period Q2: 401/401 requests acted upon within the prescribed period Q3: 364/364 requests acted upon within the prescribed period Q4: 397/397 requests acted upon within the prescribed period
	CAR		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	99.59%	99.90%	4.90%	Q1: 286/286 requests acted upon within the prescribed period Q2: 243/243 requests acted upon within the prescribed period Q3: 295/295 requests acted upon within the prescribed period Q4: 243/244 requests acted upon within the prescribed period
	RO II		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	96.81%	99.20%	4.20%	Q1: 198/198 requests acted upon within the prescribed period Q2: 402/402 requests acted upon within the prescribed period Q3: 765/765 requests acted upon within the prescribed period (Updated in the 4th Quarter) Q4: 243/251 requests acted upon within the prescribed period
	RO III		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 370/370 requests acted upon within the prescribed period Q2: 361/361 requests acted upon within the prescribed period Q3: 455/455 requests acted upon within the prescribed period Q4: 692/692 requests acted upon within the prescribed period
	RO IV-A		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	98.25%	100.00%	99.56%	4.56%	Q1: 141/141 requests acted upon within the prescribed period Q2: 434/434 requests acted upon within the prescribed period Q3: 450/458 requests acted upon within the prescribed period Q4: 265/265 requests acted upon within the prescribed period
	RO IV-B		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 143/143 requests acted upon within the prescribed period Q2: 252/252 requests acted upon within the prescribed period Q3: 354/354 requests acted upon within the prescribed period (Updated in the 4th Quarter) Q4: 284/284 requests acted upon within the prescribed period
	RO V		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 500/500 requests acted upon within the prescribed period Q2: 836/836 requests acted upon within the prescribed period Q3: 746/746 requests acted upon within the prescribed period Q4: 700/700 requests acted upon within the prescribed period
	RO VI		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	99.36%	100.00%	99.85%	99.80%	4.80%	Q1: 1200/1200 requests acted upon within the prescribed period Q2: 1550/1560 requests acted upon within the prescribed period Q3: 1511/1511 requests acted upon within the prescribed period Q4: 1302/1304 requests acted upon within the prescribed period

	RO VII		95.00%	95.00%	95.00%	95.00%	95.00%	99.59%	99.22%	100.00%	100.00%	99.70%	4.70%	Q1: 244/245 requests acted upon within the prescribed period Q2: 383/386 requests acted upon within the prescribed period Q3: 308/308 requests acted upon within the prescribed period Q4: 304/304 requests acted upon within the prescribed period
	RO VIII		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 318/318 requests acted upon within the prescribed period Q2: 244/244 requests acted upon within the prescribed period Q3: 264/264 requests acted upon within the prescribed period Q4: 218/218 requests acted upon within the prescribed period
	RO IX		95.00%	95.00%	95.00%	95.00%	95.00%	98.84%	98.30%	98.25%	100.00%	98.85%	3.85%	Q1: 170/172 requests acted upon within the prescribed period (Updated in the 2nd Quarter) Q2: 289/294 requests acted upon within the prescribed period Q3: 449/457 requests acted upon within the prescribed period Q4: 337/337 requests acted upon within the prescribed period
	RO X		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 326/326 requests acted upon within the prescribed period Q2: 275/275 requests acted upon within the prescribed period Q3: 331/331 requests acted upon within the prescribed period Q4: 185/185 requests acted upon within the prescribed period
	RO XI		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 435/435 requests acted upon within the prescribed period (Updated in the 2nd quarter) Q2: 411/411 requests acted upon within the prescribed period Q3: 619/619 requests acted upon within the prescribed period Q4: 191/191 requests acted upon within the prescribed period
	RO XII		95.00%	95.00%	95.00%	95.00%	95.00%	99.26%	100.00%	99.67%	99.75%	99.67%	4.67%	Q1: 135/136 requests acted upon within the prescribed period Q2: 334/334 requests acted upon within the prescribed period Q3: 305/306 requests acted upon within the prescribed period Q4: 399/400 requests acted upon within the prescribed period
	RO XIII		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 109/109 requests acted upon within the prescribed period (Updated in the 2nd Quarter) Q2: 222/222 requests acted upon within the prescribed period Q3: 202/202 requests acted upon within the prescribed period Q4: 279/279 requests acted upon within the prescribed period
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period			90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 270/270 conducted within the prescribed period (Updated as of the 3rd Quarter)
	BMB-A		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: 24 out of 24 APRs conducted within the prescribed period. The BMB-A was not able to conduct APR on 18 agencies within the prescribed period due to the urgent tasks/intervening activities of the Bureau and/or incomplete submission of the supporting documents/ Regional APR reports which serve as reference in the preparation of the consolidated department BMB report, hence, said agencies are excluded in the universe.
	BMB-B		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: 31 out of 31 APRs were conducted. It includes 4 agencies (i.e., DOH-OSEC, NNC, PNAC and TESDA) which APR Reports were not conducted in view of non-submission/compliance with the required Budget and Financial Accountability Reports. Moreover, these agencies were also counted as an accomplishment considering that the Bureau released a letter to the said non-compliant agencies.
	BMB-C		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: 24 /24 of the APRs of departments/agencies under the BMB-C coverage were conducted within the prescribed period
	BMB-D		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: 48 /48 of the departments/agencies under the BMB-D coverage were conducted within the prescribed period
	BMB-E		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: 24 /24 of the departments/agencies under the BMB-E coverage were conducted within the prescribed period
	BMB-F		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: The BMB-F has prepared seven (7) letters to the agencies for DepEd, CHED, SUCs, and DOST & its attached agencies regarding the partial and/or non-submission of their BFARs within the prescribed deadline: DepEd and DOST - March 26, 2024 CHED and SUCs (UP, MSU-TCTO, MSU-IIT and MSU-System) - March 15, 2024 (updated as of the 3rd Quarter 2024)
	NCR		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 7/7 SUCs (EARIST, MPC, PNU, PSCA, PUP, RTU and TUP System) conducted within the prescribed period

	RO I		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 6/6 SUCs (DMMSU, ISPSC, MMSU, NLPSC, PSU, UNP) conducted within the prescribed period
	CAR		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 6/6 SUCs (BSU, ASIST, IFSU, MPSPC, ASC, and KSU) conducted within the prescribed period
	RO II		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 5/5 SUCs (BSC, CSU, ISU, QSU, NVSU) conducted within the prescribed period
	RO III		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 12/12 SUCs (PMMA, RMTU, NEUST, CLSU, PSAU, DHVTSU, TAU, TSU, BSU, BPSU, BASC, ASCOT) conducted within the prescribed period
	RO IV-A		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 5/5 SUCs (BatStateU, CVSu, LSPU, SLSU, URS) conducted within the prescribed period
	RO IV-B		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 6/6 SUCs (MSC, MinSU, OMSC, PalSU, RSU, and WPU) conducted within the prescribed period
	RO V		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 9/9 SUCs (BISCAST, BU, CNSC, CSPC, CSU, CBSUA, DEBESMSCAT, PSU, and SSC) conducted within the prescribed period
	RO VI		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 11/11 SUCs (ASU, CAPSU, CHMSU, CPSU, GSC, ISATU, ISCOF, NISU, NONESCOT, UA, WVSU) conducted within the prescribed period
	RO VII		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 5/5 SUCs (BISU, CNU, CTU, NORSU, and SSC) conducted within the prescribed period
	RO VIII		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 10/10 SUCs (BIPSU, EVSU, ESSU, LNU, NWSSU, PIT, SSU, SLSU, UEP, VSU) conducted within the prescribed period
	RO IX		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 8/8 SUCs (JHCSC, JRMSU, WMSU, ZCSPC, ZSCMST, BSC, SSC and TTRAC) conducted within the prescribed period.
	RO X		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 7/7 SUCs (BSU, CPSC, CMU, USTSP-CDO CAMPUS, USTSP-CLAVERIA CAMPUS, NBSC, NMSCST) conducted within the prescribed period.
	RO XI		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 6/6 SUCs (DORSU, DOOSC, DNSC, SPAMAST, USEP, DSSC) conducted within the prescribed period
	RO XII		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 6/6 SUCs (SKSU, USM, CFCST, CSU, AMSPC, SCSC) conducted within the prescribed period
	RO XIII		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: APRs of 3/3 SUCs (ASSCAT, CarSU, SNSU) conducted within the prescribed period
4. Percentage of targeted number of policy directives/guidelines on budget preparation, execution, and accountability issued on the target date			100.00%	-	-	100.00%	100.00%	100.00%	N/A	N/A	100.00%	100.00%	0.00%	<p>Q1: Issued the following targeted policy guidelines/ issuances:</p> <ol style="list-style-type: none"> National Budget Circular No. 592 dated January 2, 2024 -Guidelines on the Release of Funds for FY 2024 Circular Letter No. 2023-16 dated December 21, 2023 Conduct of Budget Fora for the FY 2025 Budget Preparation Based on the PAM, the actual issuance of the Corporate Budget Call (CBC) depends on the issuance of the National Budget Call (NBC). The FY 2025 NBC was issued on December 27, 2023, thus the starting date of processing of CBC was only on January 2, 2024. Accordingly, BMB-C was able to submit the draft CBC No. 46 on January 5, 2024 to the BTB for endorsement to the Office of AMAZDV. <p>Q2 and Q3: No targets</p> <p>Q4: Issued the following targeted policy guidelines/ Issuances:</p> <ul style="list-style-type: none"> Circular Letter No. 2024-16 date November 12, 2024 Modification on Period for the Encashment of Modified Disbursement System (MDS) Checks and Payment through Advice to Debit Account (ADA) under the MDS for the Rest of FY 2024 National Budget Memorandum No. 153 dates December 27, 2024 National Budget Call for FY 2026

	BTB		100.00%	-	-	100.00%	100.00%	100.00%	N/A	N/A	100.00%	100.00%	0.00%	<p>Q1: Issued the following targeted policy guidelines/issuances: National Budget Circular No. 592 dated January 2, 2024 Guidelines on the Release of Funds for FY 2024</p> <p>Circular Letter No. 2023-16 dated December 21, 2023 Conduct of Budget Fora for the FY 2025 Budget Preparation</p> <p>Q2 and Q3: No targeted issuance for the period</p> <p>Q4: Issued the following targeted policy guidelines/ Issuances: Circular Letter No. 2024-16 date November 12, 2024 Modification on Period for the Encashment of Modified Disbursement System (MDS) Checks and Payment through Advice to Debit Account (ADA) under the MDS for the Rest of FY 2024</p> <p>National Budget Memorandum No. 153 dates December 27, 2024 National Budget Call for FY 2026</p>
	BMB-C		100.00%	-	-	-	100.00%	100.00%	N/A	N/A	N/A	100.00%	0.00%	<p>Q1: Based on the PAM, the actual issuance of the Corporate Budget Call (CBC) depends on the issuance of the National Budget Call (NBC).</p> <p>The FY 2025 NBC was issued on December 27, 2023, thus the starting date of processing of CBC was only on January 2, 2024. Accordingly, BMB-C was able to submit the draft CBC No. 46 on January 5, 2024 to the BTB for endorsement to the Office of AMAZDV.</p> <p>Q2 - Q4: No targets</p>
5. Percentage of budget reviews on LGU budgets and GOCC Corporate Operating Budgets (COB) completed within the prescribed period														
A. Percentage of budget reviews on GOCC Corporate Operating Budgets (COB) completed within the prescribed period	BMB-C		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	<p>Target was decreased from 100% to 95% in consideration of the change in the deadline of COB submission from June 30 to March 31 of each fiscal year, which coincides with the Budget Preparation activities, and the conduct of agency performance reviews.</p> <p>Q1: 3/3 COBs received with complete documentary requirements were processed by BMB-C Q2: 65/65 COBs received with complete documentary requirements were processed by BMB-C Q3: 4/4 COBs received with complete documentary requirements were processed by BMB-C Q4: 5/5 COBs received with complete documentary requirements were processed by BMB-C</p>
B. Percentage of LGU budgets submitted with complete documentation reviewed within 75 days			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.38%	100.00%	100.00%	99.84%	-0.16%	<p>Q1: 289/289 LGU Budgets reviewed (83 ABs and 206 SBs) - Updated in the 3rd Quarter Q2: 160/161 LGU Budgets reviewed (25 ABs and 135 SBs) Q3: 185/185 LGU Budgets reviewed (6 ABs and 179 SBs) - Updated in the 4th Quarter Q4: 311/311 LGU Budgets reviewed (14 ABs and 297 SBs)</p>
	NCR		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	<p>Q1: 29/29 LGU Budgets reviewed (12 ABs and 17 SBs) Q2: 21/21 LGU Budgets reviewed (21 SBs) Q3: 19/19 LGU Budgets reviewed (19 SBs) Q4: 38/38 LGU Budgets reviewed (5 ABs and 33 SBs)</p>
	RO I		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	<p>Q1: 17/17 LGU Budgets reviewed (3 ABs and 14 SBs) Q2: 6/6 LGU Budgets reviewed (2 ABs and 4 SBs) Q3: 8/8 LGU Budgets reviewed (8 SBs) - Updated in the 4th Quarter Q4: 17/17 LGU Budgets reviewed (17 SBs)</p>
	CAR		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	<p>Q1: 15/15 LGU Budgets reviewed (6 ABs and 9 SBs) Q2: 5/5 LGU Budgets reviewed (1 AB and 4 SBs) Q3: 8/8 LGU Budgets reviewed (8 SBs) Q4: 9/9 LGU Budgets reviewed (9 SBs)</p>
	RO II		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	<p>Q1: 10/10 LGU Budgets reviewed (3 ABs and 7 SBs) Q2: 10/10 LGU Budgets reviewed (1 AB and 9 SBs) Q3: 16/16 LGU Budgets reviewed (1 AB and 15 SBs) (Updated in the 4th Quarter) Q4: 11/11 LGU Budgets reviewed (1 AB and 10 SBs)</p>
	RO III		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	<p>Q1: 27/27 LGU Budgets reviewed (7 ABs and 20 SBs) Q2: 14/14 LGU Budgets reviewed (14 SBs) Q3: 16/16 LGU Budgets reviewed (16 SBs) Q4: 36/36 LGU Budgets reviewed (2 ABs and 34 SBs)</p>

1. Percentage of targeted number of policy directives / guidelines issued on local expenditure management on the prescribed deadline	LGRCB	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	<p>Q1: 5/5 Policy directives/guidelines issued</p> <ol style="list-style-type: none"> Local Budget Circular No. 154 - February 6, 2024: Guidelines on the Release and Utilization of the Local Government Support Fund-Support to the Barangay Development Program (LGSF-SBDP) of the National Task Force to End Local Communist Armed Conflict (NTF-ELCAC) Under the FY 2024 General Appropriations Act (GAA), Republic Act (RA) No. 11975 Local Budget Circular Letter No. 155 - February 15, 2024 : Guidelines on the Release and Utilization of the Local Government Support Fund-Financial Assistance To Local Government Units (LGSF-FA To LGUS) Under the FY 2024 General Appropriations Act (GAA), Republic Act (Ra) No. 11975 Department of Budget and Management-Department of the Interior and Local Government (DILG) Joint Memorandum Circular (JMC) No. 1, s. 2024 - February 21, 2024 : Policy Guidelines and Procedures in the Implementation of the Local Government Support Fund - Support and Assistance Fund to Participatory Budgeting (LGSF-SAFPB) Under the FY 2024 General Appropriations Act (GAA), Republic Act (RA) No. 11975 Joint Circular No. 1, s. 2024 - March 1, 2024: Clarification on the Special Provisions (SPS) Covering the Release and Reversion of Local Government Support Fund (LGSF) in Various General Appropriations Acts Circular Letter No. 2024-8 - March 7, 2024 : Warning Against Individuals or Organized Groups Claiming to have the Capacity or Influence to Facilitate the Release of Funds from the Department of Budget and Management <p>Q2: 3/3 Policy directives/guidelines issued</p> <ol style="list-style-type: none"> Local Budget Circular No. 156 - April 15, 2024: Guidelines on Implementation of Personal Services (PS) Limitation on Local Government Budgets and Determination of Waived PS Items Pursuant to Section 95 of the General Provisions (GPS) of the Fiscal Year (FY) 2024 General Appropriations Act (GAA), Republic Act (RA) No. 11975 and the Years Thereafter Local Budget Memorandum No. 90 - June 13, 2024: Indicative FY 2025 National Tax Allotment (NTA) Shares of Local Government Units (LGUs) and Guidelines on the Preparation of the FY 2025 Annual Budgets of LGUs Corporate Budget Circular No. 26 - June 6, 2024: Clarifications and Amendments to Corporate Budget Circular (CBC) No. 25, Entitled, "Guidelines for the Preparation and Submission of the Corporate Operating Budget of LWDs for Fiscal Year 2024 and Thereafter" <p>Q3: 3/3 Policy directives/guidelines issued</p> <ol style="list-style-type: none"> Local Budget Circular No. 158 - July 11, 2024 : Guidelines on the release and utilization of the fund under the local government support fund – Green Green Green Program Local Budget Circular No. 159 - July 16, 2024 : Guidelines on the Release and Utilization of the Local Government Support Fund-Growth Equity Fund (LGSF-GEF) under the FY 2023 General Appropriations Act (GAA), Republic Act (RA) No. 11936 Local Budget Memorandum No. 91 - August 29, 2024 : Guidelines on the Release and Utilization of the Shares of Local Government Units (LGUs) from the FY 2022 Collections of Excise Tax on Locally Manufactured Virginia-Type Cigarettes Under Republic Act (RA) No. 7171, and Burley and Native Tobacco Excise Tax Pursuant to RA No. 8240, as Amended By RA No. 10351, and as Further Amended By RA No. 11346, Chargeable Against the Allocations To Local Government Units (ALGUs) Under the FY 2024 General Appropriations Act (GAA), RA No. 11975 <p>Q4: 1/1 Policy directives/guidelines issued</p> <ol style="list-style-type: none"> Local Budget Memorandum No. 90-A - December 26, 2024 : Final Fiscal Year (FY) 2025 National Tax Allotment (NTA) Shares of Local Government Units (LGUs)
OO: BUDGET IMPROVED THROUGH SUSTAINED FISCAL DISCIPLINE AND FISCAL OPENNESS																
FISCAL DISCIPLINE AND OPENNESS PROGRAM		3201000000000000														
Outcome Indicators																
1. Expenditure level kept within the target NG fiscal deficit-to-GDP ratio set by the DBCC	BPS Group	-	Disbursement kept within the deficit target approved by the DBCC	-	-	-	Disbursement kept within the deficit target approved by the DBCC	N/A	6.23%	N/A	N/A	6.23%	-0.12%	<p>The target for FY 2024 pertains to the performance level of the previous fiscal year, i.e., FY 2023, as the data the commitment requires is usually released by the Bureau of the Treasury in the succeeding year.</p> <p>The FY 2023 deficit stood at 6.23%, a little over the 6.11% program due to the lower nominal GDP than anticipated.</p>		

2. Targeted PEFA or IMF-FTA budget indicators improved	BPS Group		-	-	-	PI 2.1: C; PI 2.2: B	PI 2.1: C; PI 2.2: B	N/A	N/A	N/A	PI 2.1: B; PI 2.2: B	PI 2.1: B; PI 2.2: B	See Remarks.	<p>The ten (10) agencies are as follows: DPWH, DOH, DSWD, DepEd, DENR, DA, DOTr, DND, DILG, and DOLE PI 2.1 and PI 2.2. The scores of the PEFA Assessment performance indicators under the FY 2023 self-assessment vis-à-vis FY 2022 assessment is summarized below:</p> <p>PI 2.1. Performance of the ten (10) agencies remained at B, but widened in variance in the end-of-year outturn in expenditure composition as compared to the approved budget from 5.27% in FY 2022 to 8.24% in FY 2023. The decline in performance for FY 2023 can be significantly attributed to the widened variance for DOTr-OSEC and DOLE. Despite this decline, the sample agencies met the target performance score of C or higher with the rating of B.</p> <p>PI 2.2. Performance declined in terms of both score and variance (from A (4.96%) in FY 2022 to B (6.74%) in FY 2023). The decline in score for FY 2023 is significantly attributed to higher variance in the end-of-year outturn in expenditure composition in relation to the budget as approved mainly observed for CO. Despite this, the sample agencies met the target performance score of B.</p>
3. Philippine's score in the Open Budget Survey (OBS) improved	BPS Group		-	-	-	At Least 71	At Least 71	N/A	N/A	N/A	75	75	4	The FY 2023 OBS is committed in FY 2024, in consideration of the timeline for the release of the assessment results.
Output Indicators														
1. Percentage of targeted number of budget policy advisories submitted to and approved within one (1) revision by the DBCC	FPRB		100.00%	100.00%	-	100.00%	100.00%	100.00%	100.00%	N/A	-	100.00%	0.00%	<p>Q1: One (1) Budget Policy Advisory (BPA) was submitted to and approved by the Development Budget Coordination Committee (DBCC) during the quarter, specifically the Medium-Term Aggregate Fiscal Targets for the FY 2025 Budget Priorities Framework (BPF) which was presented during the 187th DBCC Meeting on March 22, 2024 and approved without any revision.</p> <p>Q2: Two (2) budget policy advisories (BPAs) were presented and approved by the Development Budget Coordination Committee (DBCC) during the quarter, namely: a) FY 2024 Quarterly Fiscal Program of the National Government (NG); and b) Medium-Term Fiscal Program (MTFP) for the FY 2025 Budget of Expenditures and Sources of Financing (BESF). The first BPA was approved by the DBCC via an Ad Referendum on May 23, 2024; while the second BPA was presented and approved during the 188th DBCC Meeting on June 27, 2024.</p> <p>Q4: The Budget Policy Advisory for the Medium-Term Fiscal Program (MTFP) and FY 2026 Cash Appropriations for the FY 2026 Budget Priorities Framework (BPF) was presented on December 2, 2024 during the 189th Development Budget Coordination Committee (DBCC) Meeting.</p> <p>During the course of discussions, while the DBCC were receptive of the recommendations (BPA), they deemed it more prudent to revise the deficit-to-GDP ratio for 2024 to -5.7% and maintain the previously approved MTFP for 2025-2028 (FY 2025 BESF - Ad Referendum Approval dated July 19, 2024) in the meantime. The MTFP will be subject to review in Q1/Q2 2025 in consideration of actual or more updated macroeconomic and fiscal data. Hence, the accomplishment for the quarter is "not applicable (N/A)".</p>
2. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines/directives														<p>Q1: 3/3 PEM reforms approved/conducted</p> <ol style="list-style-type: none"> 1. Conduct of PFM Committee Principals Meeting 2. Conduct of the Technical Consultation Workshop for the Development of the PFM Reforms Roadmap 3. Conduct of the PEFA Training for the Government of the Philippines in partnership with the Asian Development Bank <p>Q2: 10/10 PEM reforms approved/conducted</p> <ol style="list-style-type: none"> 1. Endorsement of the DBM proposed programs & projects for inclusion in the Impact Evaluation under the NEPF-ETF 2. Conduct of the High-Level Validation Workshop for the Development of the PFM Reforms Roadmap 2024-2028 3. Conduct of the Regional Consultation Workshops for the Development of the PFM Reforms Roadmap 2024-2028 4. Conduct of the Public Financial Management (PFM) Committee-Official Development Assistance (ODA) Stakeholders' Meeting 5. Call for Commitment from Development Partners to the Conduct of the PEFA+++ Assessment for the Philippines in 2024 6. Call for Nomination of Department/ Agency Focal/s as part of the GOP

															<p>Assessment Team and Memorandum to DBM Functional Group Heads and Executive Directors of the the DBM attached agencies</p> <p>7. Ceremonial Endorsement of the Philippine Public Financial Management Reforms Roadmap 2024-2028 to His Excellency President Ferdinand R. Marcos, Jr. this June 2024.</p> <p>8. Conduct of PFM Committee Principals' Meeting</p> <p>9. PFM Committee Principals' Approval for the Issuance of the PFM Committee Resolution No. 1-2024, entitled "Approval of the Philippine Public Financial Management Reforms Roadmap 2024 to 2028"</p> <p>10. PFM Committee Principals' Approval for the Issuance of the PFM Committee Resolution No. 2-2024, entitled "Conduct of the Public Expenditure and Financial Accountability+++ Assessment for the Philippines in 2024, amending PFM Resolution No. 5-2023</p> <p>Q3: 5/5 PEM reforms approved/conducted</p> <p>1. 4 Public Expenditure and Financial Accountability (PEFA) Assessment with supplementary framework for gender- and climate-responsive PFM (PEFA++) and Disaster Resilient and Responsive PFM (DRR-PFM) Concept Note</p> <p>1.1. 1st Submission of the PEFA++ and DRR-PFM Assessments Concept Note</p> <p>1.2. 2nd Submission of the PEFA++ and DRR-PFM Assessments Concept Note</p> <p>1.3. Final Approval of the PEFA++ and DRR-PFM Assessments Concept Note</p> <p>2. Conduct of the PEFA Development Partners' Coordination Meeting and Request for Status of Onboarding of Consultant</p> <p>3. Call for Nomination of Peer Reviewers from the GOP Side for the Conduct of PEFA++ and DRR-PFM Assessment</p> <p>4. Ceremonial Endorsement of the Philippine Public Financial Management Reforms Roadmap 2024-2028 to His Excellency President Ferdinand R. Marcos, Jr</p> <p>4.1. 2nd Request for the Scheduling of the Ceremonial Endorsement of the Philippine Public Financial Management Reforms Roadmap 2024-2028 to His Excellency President Ferdinand R. Marcos, Jr. on September 2024</p> <p>4.2. Conduct of Ceremonial Endorsement of the Philippine Public Financial Management Reforms Roadmap 2024- 2028 to His Excellency President Ferdinand R. Marcos, Jr. on September 2024</p> <p>5. Conduct of the PFM Committee Meeting</p> <p>Q4: 6/6 PEM Reforms approved/conducted</p> <p>1. PFM Reforms 2024-2028 Roadmap Launch</p> <p>2. PFM Committee Approval of PFM Resolution No. 3-2024 entitled, "Creation of Task Teams for the Implementation of the Philippine Public Financial Management (PFM) Reforms Roadmap 2024-2028</p> <p>3. Conduct of the PEFA++ and DRR PFM Launch and Workshops</p> <p>4. Facilitation of Request for Comments to the 2024 PEFA++ and DRR PFM Assessment Reports</p> <p>5. Transmittal of PEFA++ and DRR-PFM Reports to the PEFA Secretariat and other Peer Reviewers</p> <p>6. PFM Committee Concurrence to the MWSS Request for the Confirmation to the</p>				
3. All seven (7) essential budget documents (in the OBI) under the DBM responsibility published on time	BPS Group	92.00%	92.00%	92.00%	92.00%	92.00%	100.00%	100.00%	100.00%	100.00%	100.00%	8.00%	<p>For FY 2024, the seven (7) essential budget documents are the following: (i) FY 2025 Budget Priorities Framework (Q2); (ii) NEP (Q3); (iii) DBCC FY 2023 Annual Fiscal Report (Q3); (iv) DBCC FY 2024 Mid-Year Report (Q3) ; (v) Enacted Budget (Q4); (vi) People's Budgets (Q4); (vii) National Government Performance Report (Q4):</p> <p>Q1: We note that the FY 2025 Budget Priorities Framework (BPF) is targeted for Q2, but considering that Part I of the said document has been published on March 20, 2024 (NBM No. 151), it has been reported as a Q1 accomplishment. Upon issuance of the FY 2025 BPF Part II in Q2, its accomplishment will only be noted in the remarks section of the Bureau's QPRO for that quarter.</p> <p>In addition, the following FY 2023 National Government Disbursement Performance Reports were published in the DBM website on the following dates:</p> <table border="0"> <tr> <td>Report</td> <td>Date Published</td> </tr> <tr> <td>October 2023</td> <td>January 5, 2024</td> </tr> <tr> <td>November 2023</td> <td>February 1, 2024</td> </tr> </table> <p>Q2: The FY 2025 BPF Part II was published on April 30, 2024.</p>	Report	Date Published	October 2023	January 5, 2024	November 2023	February 1, 2024
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 Gener De Guzman Jr.