

FY 2025 PHYSICAL PLAN

Department : Department of Budget and Management (DBM)  
 Agency/Entity : Office of the Secretary  
 Operating Unit : Central Office  
 Organization Code (UACS) : 06 001 0100000

Particulars	UACS CODE	Current Year Accomplishments			Physical Target (Budget Year)					Variance	Remarks
		Actual January 1 - September 30	Estimate October 1 - December 30	Total	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter		
1	2	3	4	5=3+4	6=7+8+9+10	7	8	9	10	11	12
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM	3101000000000000										
Outcome Indicator(s)											
1. 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	
2. 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		99.22%	90%	95%	91%	91%	91%	91%	91%	-4%	
Output Indicator(s)											
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date		100%	90%	95%	91%	91%	91%	91%	91%	-4%	
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		99.59%	90%	95%	91%	91%	91%	91%	91%	-4%	
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date		N/A	80%	80%	81%	-	-	-	81%	1%	
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		N/A	80%	80%	81%	-	-	-	81%	1%	

**Department** : Department of Budget and Management (DBM)  
**Agency/Entity** : Office of the Secretary  
**Operating Unit** : Central Office  
**Organization Code (UACS)** : 06 001 0100000

Particulars	UACS CODE	Current Year Accomplishments			Physical Target (Budget Year)					Variance	Remarks
		Actual January 1 - September 30	Estimate October 1 - December 30	Total	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter		
1	2	3	4	5=3+4	6=7+8+9+10	7	8	9	10	11	12
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM	3102000000000000										
Outcome Indicator(s)											
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)		N/A	5-6%	5-6%	N/A	N/A	N/A	N/A	N/A		Outcome indicator revised for FY 2025
2. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending kept within the target range, in % GDP)		N/A	N/A	N/A	5-6% of GDP	-	-	-	5-6% of GDP		Revised outcome indicator for FY 2025. Target as approved by the DBCC, consistent with the MTFE.
Output Indicator(s)											
1. Budget documents under the responsibility of DBM submitted on time		100%	N/A	100%	100%	-	-	100%	-	0%	For FY 2025 Budget Documents are the following: (i) NEP; (ii) BESF; (iii) PBM; and (iv) Staffing Summary
2. Percentage of requests for budget authorization and variation acted upon within the prescribed period		99.89%	95%	97.45%	97%	97%	97%	97%	97%	-0.45%	
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period		100%	-	100%	92%	92%	-	-	-	-8.00%	Subject to adjustment upon the approval of the revised APR Guidelines
4. Percentage of targeted number of policy directives / guidelines on budget preparation, execution, and accountability issued on the target date		100%	100%	100%	100%	100%	-	-	100%	0%	
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		100%	95%	98%	97%	97%	97%	97%	97%	-1%	
B. Percentage of LGUs budgets submitted with complete documentation reviewed within 75 days		99.79%	100%	99.90%	100%	100%	100%	100%	100%	0%	
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM	3103000000000000										

**Department** : Department of Budget and Management (DBM)  
**Agency/Entity** : Office of the Secretary  
**Operating Unit** : Central Office  
**Organization Code (UACS)** : 06 001 0100000

Particulars	UACS CODE	Current Year Accomplishments			Physical Target (Budget Year)					Variance	Remarks
		Actual January 1 - September 30	Estimate October 1 - December 30	Total	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter		
1	2	3	4	5=3+4	6=7+8+9+10	7	8	9	10	11	12
Outcome Indicator(s)											
1. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Reports and											
Implementing Improvement Plans		N/A	N/A	N/A	35%	-	-	-	35%	N/A	Assessment is conducted every three (3) years, with the last assessment conducted in FY 2022
Output Indicator(s)											
1. Percentage of targeted number of policy directives / guidelines issued on local expenditure management on the prescribed deadline		100%	100%	100%	100%	100%	100%	100%	100%	0%	
2. Percentage of LGUs with submitted PFM Assessment Report (AR) and PFM Improvement Plan (IP) desk validated at set deadline		N/A	N/A	N/A	35%	-	-	-	35%	N/A	New outcome indicator for FY 2025
FISCAL DISCIPLINE AND OPENNESS PROGRAM	3201000000000000										
Outcome Indicator(s)											
1. Expenditure level kept within the target NG fiscal deficit-to-GDP ratio set by the DBCC		6.23%	N/A	6.23%	Disbursement kept within the deficit target approved by the DBCC	-	Disbursement kept within the deficit target approved by the DBCC	-	-	N/A	The target was transferred from Q4 to Q2 in view of the timeline for the release of the data needed.
2. Targeted PEFA or IMF-FTA budget indicators improved		N/A	PI 2.1: C; PI 2.2: B	PI 2.1: C; PI 2.2: B	PI 2.1: B; PI 2.2: B	-	-	-	PI 2.1: B; PI 2.2: B	N/A	
3. Philippines' score in the Open Budget Survey (OBS) improved		N/A	At least 71	At least 71	N/A	-	-	-	N/A	N/A	Target for FY 2025 OBS shall be committed in FY 2026, in consideration of the timeline for the release of the assessment results
Output Indicator(s)											
1. Percentage of targeted number of budget policy advisories submitted to and approved within one (1) revision by the DBCC		100%	100%	100%	N/A	N/A	N/A	-	N/A	N/A	Output indicator revised starting FY 2025

**Department** : Department of Budget and Management (DBM)  
**Agency/Entity** : Office of the Secretary  
**Operating Unit** : Central Office  
**Organization Code (UACS)** : 06 001 0100000

Particulars	UACS CODE	Current Year Accomplishments			Physical Target (Budget Year)					Variance	Remarks
		Actual January 1 - September 30	Estimate October 1 - December 30	Total	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter		
1	2	3	4	5=3+4	6=7+8+9+10	7	8	9	10	11	12
2. Percentage of targeted number of budget policy advisories submitted to and approved by the DBCC		N/A	N/A	N/A	100%	100%	100%	-	100%	N/A	
3. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines / directives		100%	92%	96%	96%	96%	96%	96%	96%	0%	
4. All seven (7) essential budget documents (in the OBI) under DBM responsibility published											
on time		4	3	7	7	-	1	3	3	0	For FY 2025, the 7 essential documents are the following: (i) People's Budget (Q4); (ii) Enacted Budget; (Q4) ;(iii) NEP (Q3); (iv) FY 2026 BPF (Q2); (v) DBCC FY 2025 Mid-Year (Q3) Report; (vi) DBCC FY 2024 Annual Fiscal Report (Q3); (vii) National Government Disbursement Performance Reports (Q4)

**Certified Correct:**

ROWEL D. ESCALANTE  
 Director IV  
 Date: November 15, 2024 03:09 PM

**Certified Correct:**

DANTE B. DE CHAVEZ  
 Director IV  
 Date: November 15, 2024 03:09 PM

**Approved By:**

RAMON VICENTE B. ASUNCION  
 Assistant Secretary  
 Date: November 25, 2024 07:32 AM