

VI. DEPARTMENT OF BUDGET AND MANAGEMENT

A. OFFICE OF THE SECRETARY

Appropriations/Obligations

(In Thousand Pesos)

	(Cash-Based)		
<u>Description</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
New General Appropriations	1,933,324	1,664,626	2,292,359
General Fund	1,933,324	1,664,626	2,292,359
Automatic Appropriations	75,929	74,969	80,173
Retirement and Life Insurance Premiums	75,929	74,969	80,173
Continuing Appropriations	434,825	307,552	
Unobligated Releases for Capital Outlays			
R.A. No. 11518	170,683		
R.A. No. 11639		52,713	
Unobligated Releases for MOOE			
R.A. No. 11518	264,035		
R.A. No. 11639		254,732	
Unobligated Releases for FinEx			
R.A. No. 11518	107		
R.A. No. 11639		107	
Budgetary Adjustment(s)	49,698		
Transfer(s) from:			
Pension and Gratuity Fund	27,429		
Unprogrammed Appropriation			
For payment of Personnel Benefits	22,269		
Total Available Appropriations	2,493,776	2,047,147	2,372,532
Unused Appropriations	(538,505)	(307,552)	
Unobligated Allotment	(538,505)	(307,552)	
TOTAL OBLIGATIONS	1,955,271	1,739,595	2,372,532
	=====	=====	=====

EXPENDITURE PROGRAM
(in pesos)

	(Cash-Based)		
<u>GAS / STO / OPERATIONS / PROJECTS</u>	<u>2022 Actual</u>	<u>2023 Current</u>	<u>2024 Proposed</u>
General Administration and Support	1,062,692,000	779,129,000	1,018,818,000
Regular	1,062,692,000	779,129,000	1,018,818,000
PS	529,278,000	505,709,000	526,865,000
MOOE	254,678,000	273,420,000	416,938,000
CO	278,736,000		75,015,000

Support to Operations	<u>364,487,000</u>	<u>458,162,000</u>	<u>810,363,000</u>
Regular	<u>362,991,000</u>	<u>309,074,000</u>	<u>413,736,000</u>
PS	78,878,000	76,513,000	76,340,000
MOOE	181,284,000	232,561,000	233,431,000
CO	102,829,000		103,965,000
Projects / Purpose	<u>1,496,000</u>	<u>149,088,000</u>	<u>396,627,000</u>
Locally-Funded Project(s)	<u>1,496,000</u>	<u>149,088,000</u>	<u>396,627,000</u>
MOOE	1,496,000	149,088,000	392,127,000
CO			4,500,000
Operations	<u>528,092,000</u>	<u>502,304,000</u>	<u>543,351,000</u>
Regular	<u>528,092,000</u>	<u>502,304,000</u>	<u>543,351,000</u>
PS	456,137,000	453,281,000	463,954,000
MOOE	59,115,000	49,023,000	79,397,000
CO	12,840,000		
TOTAL AGENCY BUDGET	<u>1,955,271,000</u>	<u>1,739,595,000</u>	<u>2,372,532,000</u>
Regular	<u>1,953,775,000</u>	<u>1,590,507,000</u>	<u>1,975,905,000</u>
PS	1,064,293,000	1,035,503,000	1,067,159,000
MOOE	495,077,000	555,004,000	729,766,000
CO	394,405,000		178,980,000
Projects / Purpose	<u>1,496,000</u>	<u>149,088,000</u>	<u>396,627,000</u>
Locally-Funded Project(s)	<u>1,496,000</u>	<u>149,088,000</u>	<u>396,627,000</u>
MOOE	1,496,000	149,088,000	392,127,000
CO			4,500,000

STAFFING SUMMARY

	<u>2022</u>	<u>2023</u>	<u>2024</u>
TOTAL STAFFING			
Total Number of Authorized Positions	1,512	1,516	1,516
Total Number of Filled Positions	1,085	1,085	1,085

Proposed New Appropriations Language

For general administration and support, support to operations, and operations, including locally-funded projects, as indicated hereunder.....P 2,292,359,000
=====

OPERATIONS BY PROGRAM	PROPOSED 2024 (Cash-Based)			
	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM	49,412,000	1,835,000		51,247,000
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM	332,685,000	51,246,000		383,931,000

LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM	17,533,000	4,405,000	21,938,000
FISCAL DISCIPLINE AND OPENNESS PROGRAM	24,753,000	21,911,000	46,664,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2024 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	630,197,000	975,422,000	109,865,000	1,715,484,000
Regional Allocation	356,789,000	146,471,000	73,615,000	576,875,000
National Capital Region (NCR)	21,445,000	4,097,000	1,800,000	27,342,000
Region I - Ilocos	22,685,000	6,840,000	3,800,000	33,325,000
Cordillera Administrative Region (CAR)	24,253,000	8,062,000		32,315,000
Region II - Cagayan Valley	19,690,000	6,535,000	19,000,000	45,225,000
Region III - Central Luzon	28,842,000	9,393,000	122,000	38,357,000
Region IVA - CALABARZON	16,858,000	4,657,000		21,515,000
Region IVB - MIMAROPA	22,510,000	10,615,000	2,000,000	35,125,000
Region V - Bicol	20,230,000	10,577,000	5,000,000	35,807,000
Region VI - Western Visayas	22,289,000	8,053,000		30,342,000
Region VII - Central Visayas	20,420,000	9,061,000	9,425,000	38,906,000
Region VIII - Eastern Visayas	22,200,000	9,825,000	3,159,000	35,184,000
Region IX - Zamboanga Peninsula	20,870,000	10,607,000		31,477,000
Region X - Northern Mindanao	22,395,000	8,549,000	6,500,000	37,444,000
Region XI - Davao	23,440,000	21,868,000	14,509,000	59,817,000
Region XII - SOCCSKSARGEN	25,120,000	7,477,000	6,500,000	39,097,000
Region XIII - CARAGA	23,542,000	10,255,000	1,800,000	35,597,000
TOTAL AGENCY BUDGET	986,986,000	1,121,893,000	183,480,000	2,292,359,000
	=====	=====	=====	=====

SPECIAL PROVISION(S)

1. Reporting and Posting Requirements. The DBM shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

(a) URS or other electronic means for reports not covered by the URS; and

(b) DBM's website.

The DBM shall send written notice when said reports have been submitted or posted on its website to the House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.
2. Appropriations for Activities or Projects. The amounts appropriated herein shall be used specifically for the following activities or projects in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects (Cash-Based), by Operating Units

		Current Operating Expenditures			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A.REGULAR PROGRAMS					
1000000000000000	General Administration and Support	492,793,000	416,938,000	75,015,000	984,746,000
100000100001000	General Management and Supervision	487,861,000	416,938,000	75,015,000	979,814,000
	National Capital Region (NCR)	317,906,000	289,600,000	3,200,000	610,706,000

Central Office	307,249,000	286,230,000	1,400,000	594,879,000
Regional Office - NCR	10,657,000	3,370,000	1,800,000	15,827,000
Region I - Ilocos	<u>12,842,000</u>	<u>5,929,000</u>	<u>3,800,000</u>	<u>22,571,000</u>
Regional Office - I	12,842,000	5,929,000	3,800,000	22,571,000
Cordillera Administrative Region (CAR)	<u>12,065,000</u>	<u>6,847,000</u>		<u>18,912,000</u>
Regional Office - CAR	12,065,000	6,847,000		18,912,000
Region II - Cagayan Valley	<u>8,306,000</u>	<u>5,654,000</u>	<u>19,000,000</u>	<u>32,960,000</u>
Regional Office - II	8,306,000	5,654,000	19,000,000	32,960,000
Region III - Central Luzon	<u>13,974,000</u>	<u>8,380,000</u>	<u>122,000</u>	<u>22,476,000</u>
Regional Office - III	13,974,000	8,380,000	122,000	22,476,000
Region IVA - CALABARZON	<u>8,366,000</u>	<u>3,963,000</u>		<u>12,329,000</u>
Regional Office - IVA	8,366,000	3,963,000		12,329,000
Region IVB - MIMAROPA	<u>11,751,000</u>	<u>9,788,000</u>	<u>2,000,000</u>	<u>23,539,000</u>
Regional Office - IVB	11,751,000	9,788,000	2,000,000	23,539,000
Region V - Bicol	<u>8,710,000</u>	<u>9,227,000</u>	<u>5,000,000</u>	<u>22,937,000</u>
Regional Office V	8,710,000	9,227,000	5,000,000	22,937,000
Region VI - Western Visayas	<u>9,672,000</u>	<u>7,377,000</u>		<u>17,049,000</u>
Regional Office VI	9,672,000	7,377,000		17,049,000
Region VII - Central Visayas	<u>10,339,000</u>	<u>8,211,000</u>	<u>9,425,000</u>	<u>27,975,000</u>
Regional Office VII	10,339,000	8,211,000	9,425,000	27,975,000
Region VIII - Eastern Visayas	<u>9,921,000</u>	<u>8,644,000</u>	<u>3,159,000</u>	<u>21,724,000</u>
Regional Office VIII	9,921,000	8,644,000	3,159,000	21,724,000
Region IX - Zamboanga Peninsula	<u>11,651,000</u>	<u>8,972,000</u>		<u>20,623,000</u>
Regional Office IX	11,651,000	8,972,000		20,623,000
Region X - Northern Mindanao	<u>12,134,000</u>	<u>7,536,000</u>	<u>6,500,000</u>	<u>26,170,000</u>
Regional Office X	12,134,000	7,536,000	6,500,000	26,170,000
Region XI - Davao	<u>12,845,000</u>	<u>21,068,000</u>	<u>14,509,000</u>	<u>48,422,000</u>
Regional Office XI	12,845,000	21,068,000	14,509,000	48,422,000
Region XII - SOCCSKSARGEN	<u>13,903,000</u>	<u>6,507,000</u>	<u>6,500,000</u>	<u>26,910,000</u>
Regional Office - XII	13,903,000	6,507,000	6,500,000	26,910,000

	Region XIII - CARAGA	13,476,000	9,235,000	1,800,000	24,511,000
	Regional Office - XIII	13,476,000	9,235,000	1,800,000	24,511,000
100000100002000	Administration of Personnel Benefits	4,932,000			4,932,000
	National Capital Region (NCR)	1,138,000			1,138,000
	Central Office	1,138,000			1,138,000
	Region I - Ilocos	830,000			830,000
	Regional Office - I	830,000			830,000
	Region V - Bicol	2,964,000			2,964,000
	Regional Office V	2,964,000			2,964,000
Sub-total,General Administration and Support		492,793,000	416,938,000	75,015,000	984,746,000
2000000000000000	Support to Operations	69,810,000	233,431,000	103,965,000	407,206,000
200000100001000	Legal services	26,584,000	2,138,000		28,722,000
	National Capital Region (NCR)	26,584,000	2,138,000		28,722,000
	Central Office	26,584,000	2,138,000		28,722,000
200000100002000	Information and communications technology systems services	19,763,000	221,395,000	103,965,000	345,123,000
	National Capital Region (NCR)	19,763,000	221,395,000	103,965,000	345,123,000
	Central Office	19,763,000	221,395,000	103,965,000	345,123,000
200000100003000	Budget Information and Training Services	23,463,000	9,898,000		33,361,000
	National Capital Region (NCR)	23,463,000	9,898,000		33,361,000
	Central Office	23,463,000	9,898,000		33,361,000
Sub-total,Support to Operations		69,810,000	233,431,000	103,965,000	407,206,000
3000000000000000	Operations	424,383,000	79,397,000		503,780,000
3101000000000000	ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM	49,412,000	1,835,000		51,247,000
310100100001000	Policy formulation, standards-setting and evaluation of management systems improvement and productivity enhancement initiatives	19,186,000	675,000		19,861,000
	National Capital Region (NCR)	19,186,000	675,000		19,861,000
	Central Office	19,186,000	675,000		19,861,000
310100100002000	Policy formulation, standards-setting, evaluation of organization and staffing modification, compensation, position classification and administration of the unified compensation and position classification system	30,226,000	1,160,000		31,386,000
	National Capital Region (NCR)	30,226,000	1,160,000		31,386,000
	Central Office	30,226,000	1,160,000		31,386,000

310200000000000	BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM	<u>332,685,000</u>	<u>51,246,000</u>	<u>383,931,000</u>
310200100002000	Policy formulation and standard-setting on budget preparation, execution, and accountability of the NGAs, GOCCs, SUCs and LGUs	<u>25,280,000</u>	<u>30,407,000</u>	<u>55,687,000</u>
	National Capital Region (NCR)	<u>25,280,000</u>	<u>30,407,000</u>	<u>55,687,000</u>
	Central Office	25,280,000	30,407,000	55,687,000
310200100003000	Preparation, administration and review of the budget of National Government Agencies, GOCCs, SUCs, and LGUs; and policy formulation, standards-setting; and conduct of the results-based performance monitoring, evaluation and reporting	<u>307,405,000</u>	<u>20,839,000</u>	<u>328,244,000</u>
	National Capital Region (NCR)	<u>145,810,000</u>	<u>5,803,000</u>	<u>151,613,000</u>
	Central Office	135,022,000	5,076,000	140,098,000
	Regional Office - NCR	10,788,000	727,000	11,515,000
	Region I - Ilocos	<u>9,013,000</u>	<u>911,000</u>	<u>9,924,000</u>
	Regional Office - I	9,013,000	911,000	9,924,000
	Cordillera Administrative Region (CAR)	<u>12,188,000</u>	<u>1,215,000</u>	<u>13,403,000</u>
	Regional Office - CAR	12,188,000	1,215,000	13,403,000
	Region II - Cagayan Valley	<u>11,384,000</u>	<u>881,000</u>	<u>12,265,000</u>
	Regional Office - II	11,384,000	881,000	12,265,000
	Region III - Central Luzon	<u>14,868,000</u>	<u>1,013,000</u>	<u>15,881,000</u>
	Regional Office - III	14,868,000	1,013,000	15,881,000
	Region IVA - CALABARZON	<u>8,492,000</u>	<u>694,000</u>	<u>9,186,000</u>
	Regional Office - IVA	8,492,000	694,000	9,186,000
	Region IVB - MIMAROPA	<u>10,759,000</u>	<u>827,000</u>	<u>11,586,000</u>
	Regional Office - IVB	10,759,000	827,000	11,586,000
	Region V - Bicol	<u>8,556,000</u>	<u>1,350,000</u>	<u>9,906,000</u>
	Regional Office V	8,556,000	1,350,000	9,906,000
	Region VI - Western Visayas	<u>12,617,000</u>	<u>676,000</u>	<u>13,293,000</u>
	Regional Office VI	12,617,000	676,000	13,293,000
	Region VII - Central Visayas	<u>10,081,000</u>	<u>850,000</u>	<u>10,931,000</u>
	Regional Office VII	10,081,000	850,000	10,931,000

	Region VIII - Eastern Visayas	12,279,000	1,181,000		13,460,000
	Regional Office VIII	12,279,000	1,181,000		13,460,000
	Region IX - Zamboanga Peninsula	9,219,000	1,635,000		10,854,000
	Regional Office IX	9,219,000	1,635,000		10,854,000
	Region X - Northern Mindanao	10,261,000	1,013,000		11,274,000
	Regional Office X	10,261,000	1,013,000		11,274,000
	Region XI - Davao	10,595,000	800,000		11,395,000
	Regional Office XI	10,595,000	800,000		11,395,000
	Region XII - SOCCSKSARGEN	11,217,000	970,000		12,187,000
	Regional Office - XII	11,217,000	970,000		12,187,000
	Region XIII - CARAGA	10,066,000	1,020,000		11,086,000
	Regional Office - XIII	10,066,000	1,020,000		11,086,000
310300000000000	LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM	17,533,000	4,405,000		21,938,000
310300100001000	Promulgate Public Expenditure Management (PEM) policies and practices in LGUs	17,533,000	4,405,000		21,938,000
	National Capital Region (NCR)	17,533,000	4,405,000		21,938,000
	Central Office	17,533,000	4,405,000		21,938,000
320100000000000	FISCAL DISCIPLINE AND OPENNESS PROGRAM	24,753,000	21,911,000		46,664,000
320100100003000	Formulation and preparation of fiscal, expenditure, and reform frameworks to link the budget with the national development goals, and development and promotion of fiscal transparency and participation standards and strategies	24,753,000	21,911,000		46,664,000
	National Capital Region (NCR)	24,753,000	21,911,000		46,664,000
	Central Office	24,753,000	21,911,000		46,664,000
	Sub-total, Operations	424,383,000	79,397,000		503,780,000
	Sub-total, Program(s)	986,986,000	729,766,000	178,980,000	1,895,732,000
B.PROJECTS					
B.1 LOCALLY-FUNDED PROJECT(S)					
200000200001000	Budget Improvement Project		9,100,000		9,100,000
	National Capital Region (NCR)		9,100,000		9,100,000
	Central Office		9,100,000		9,100,000

200000200002000	Public Financial Management Program	383,027,000	4,500,000	387,527,000
	National Capital Region (NCR)	383,027,000	4,500,000	387,527,000
	Central Office	383,027,000	4,500,000	387,527,000
	Sub-total, Locally-Funded Project(s)	392,127,000	4,500,000	396,627,000
	Sub-total, Project(s)	392,127,000	4,500,000	396,627,000
TOTAL NEW APPROPRIATIONS		986,986,000	1,121,893,000	183,480,000
		=====	=====	=====

Obligations, by Object of Expenditures

CYs 2022-2024
(In Thousand Pesos)

	(Cash-Based)		
	2022	2023	2024
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	622,137	624,748	668,095
Total Permanent Positions	622,137	624,748	668,095
Other Compensation Common to All			
Personnel Economic Relief Allowance	25,871	24,912	26,040
Representation Allowance	15,082	10,674	11,400
Transportation Allowance	11,775	10,674	11,400
Clothing and Uniform Allowance	6,138	6,228	6,510
Honoraria	1,066	4,922	4,922
Overtime Pay	15,517		
Mid-Year Bonus - Civilian	50,472	52,068	55,677
Year End Bonus	54,433	52,068	55,677
Cash Gift	5,566	5,190	5,425
Productivity Enhancement Incentive	5,358	5,190	5,425
Performance Based Bonus	282		
Step Increment		1,565	1,673
Collective Negotiation Agreement	27,600		
Total Other Compensation Common to All	219,160	173,491	184,149
Other Compensation for Specific Groups			
Other Personnel Benefits	57,049	36,713	18,927
Total Other Compensation for Specific Groups	57,049	36,713	18,927
Other Benefits			
Retirement and Life Insurance Premiums	75,803	74,969	80,173
PAG-IBIG Contributions	1,298	1,244	1,302
PhilHealth Contributions	10,978	13,037	13,934
Employees Compensation Insurance Premiums	1,271	1,244	1,302
Loyalty Award - Civilian	630	680	470
Terminal Leave	22,683	14,402	4,932
Total Other Benefits	112,663	105,576	102,113
Non-Permanent Positions	53,284	94,975	93,875
TOTAL PERSONNEL SERVICES	1,064,293	1,035,503	1,067,159

Maintenance and Other Operating Expenses

Travelling Expenses	17,648	13,167	51,900
Training and Scholarship Expenses	23,464	28,984	75,385
Supplies and Materials Expenses	50,846	52,408	65,407
Utility Expenses	35,380	41,540	49,388
Communication Expenses	25,535	31,055	35,325
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	6,644	7,598	7,536
Professional Services	9,339	4,838	89,356
General Services	68,439	72,987	82,586
Repairs and Maintenance	38,005	31,990	60,486
Taxes, Insurance Premiums and Other Fees	14,061	13,070	18,102
Other Maintenance and Operating Expenses			
Advertising Expenses	7,346	7,044	7,014
Printing and Publication Expenses	25,888	27,591	28,391
Representation Expenses	10,661	12,281	19,385
Transportation and Delivery Expenses	52	112	112
Rent/Lease Expenses	8,991	9,887	12,014
Membership Dues and Contributions to Organizations		15	15
Subscription Expenses	147,176	341,306	503,751
Donations	71		
Bank Transaction Fee	27	10	6
Other Maintenance and Operating Expenses	7,000	8,209	15,734
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>496,573</u>	<u>704,092</u>	<u>1,121,893</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>1,560,866</u>	<u>1,739,595</u>	<u>2,189,052</u>

Capital Outlays

Property, Plant and Equipment Outlay			
Land Improvements Outlay	525		5,000
Buildings and Other Structures	226,041		55,934
Machinery and Equipment Outlay	115,784		112,989
Transportation Equipment Outlay	48,317		9,557
Furniture, Fixtures and Books Outlay	1,756		
Other Property Plant and Equipment Outlay	1,982		
TOTAL CAPITAL OUTLAYS	<u>394,405</u>	<u></u>	<u>183,480</u>
GRAND TOTAL	<u>1,955,271</u>	<u>1,739,595</u>	<u>2,372,532</u>

STRATEGIC OBJECTIVES

SECTOR OUTCOME : 1. People-centered, innovative, clean, efficient, effective, and inclusive delivery of public goods and services
2. Sound, stable and supportive macroeconomic environment sustained

ORGANIZATIONAL OUTCOME : Allocative Efficiency and Operational Effectiveness Enhanced
Budget Improved Through Sustained Fiscal Discipline and Fiscal Openness

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	2022 GAA Targets	Actual
Allocative Efficiency and Operational Effectiveness Enhanced		P 495,691,000
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM		P 50,585,000

Outcome Indicator(s)		
1. Percentage of targeted policies issued to improve the organizational effectiveness and productivity of government agencies	80%	100%
2. Number of targeted policies approved and issued to improve the organizational effectiveness and productivity of government agencies	N/A	N/A
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	N/A	N/A
Output Indicator(s)		
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	90%	99.50%
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	90%	99%
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date	N/A	N/A
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	N/A
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM		P 426,280,000
Outcome Indicator(s)		
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)	5.3% of GDP for Infrastructure	5.35%
Output Indicator(s)		
1. Budget documents under the responsibility of DBM submitted on time	100%	100%
2. Percentage of requests for budget authorization and variation acted upon within the prescribed period	95%	99.60%
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period	90%	100%
4. Percentage of targeted number of policy directives / guidelines on budget preparation, execution, and accountability issued on the target date	100%	100%
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%	100%
B. Percentage of LGUs budgets submitted with complete documentation reviewed within 75 days	100%	100%

LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM		P 18,826,000
Outcome Indicator(s)		
1. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans	30%	82.93%
Output Indicator(s)		
1. Percentage of targeted number of policy directives / guidelines issued on local expenditure management	100%	100%
2. Percentage of targeted number of policy directives / guidelines issued on local expenditure management on the prescribed deadline	N/A	N/A
Budget Improved Through Sustained Fiscal Discipline and Fiscal Openness		P 32,401,000
FISCAL DISCIPLINE AND OPENNESS PROGRAM		P 32,401,000
Outcome Indicator(s)		
1. Expenditure level kept within the target NG fiscal deficit-to-GDP ratio set by the DBCC	Disbursement kept within the deficit target approved by the DBCC	Deficit of 7.3% of GDP
2. Targeted PEFA or IMF-FTA budget indicators improved	Improved PI 2.1 and PI 2.2 PEFA indicators for the eight (8) Agencies	Improved PI 2.1 PEFA indicators for the eight (8) Agencies
3. Philippines' score in the Open Budget Survey (OBS) improved	At least 71	68
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%
2. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines / directives	92%	100%
3. All seven (7) essential budget documents (in the OBI) under DBM responsibility published on time	7	7

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2023 Targets	2024 NEP Targets
Allocative Efficiency and Operational Effectiveness Enhanced		P 474,157,000	P 494,370,000
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM		P 50,017,000	P 55,838,000
Outcome Indicator(s)			
1. Percentage of targeted policies issued to improve the organizational effectiveness and productivity of government agencies	100%	N/A	N/A
2. Number of targeted policies approved and issued to improve the organizational effectiveness and productivity of government agencies	N/A	4	N/A

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

N/A

N/A

90%

Output Indicator(s)

1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date

99.50%

90%

90%

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%

90%

90%

3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date

N/A

80%

80%

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%

BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM

P 404,633,000

P 414,979,000

Outcome Indicator(s)

1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)

5.35%

5.8% of GDP for Infrastructure

5-6%

Output Indicator(s)

1. Budget documents under the responsibility of DBM submitted on time

100%

100%

100%

2. Percentage of requests for budget authorization and variation acted upon within the prescribed period

99.60%

95%

95%

3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period

100%

90%

90%

4. Percentage of targeted number of policy directives / guidelines on budget preparation, execution, and accountability issued on the target date

100%

100%

100%

5. Percentage of budget reviews on LGU Budgets and GOCC Corporate Operating Budgets (COB) completed within the prescribed period

100%

100%

95%

- A. Percentage of budget reviews on GOCC Corporate Operating Budgets (COB) completed within the prescribed period

100%

100%

100%

- B. Percentage of LGUs budgets submitted with complete documentation reviewed within 75 days

LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM

P 19,507,000

P 23,553,000

Outcome Indicator(s)

1. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans

82.93%

30%

N/A

Output Indicator(s)

1. Percentage of targeted number of policy directives / guidelines issued on local expenditure management

100%

N/A

N/A

2. Percentage of targeted number of policy directives / guidelines issued on local expenditure management on the prescribed deadline

N/A

100%

100%

286 EXPENDITURE PROGRAM FY 2024 VOLUME I

Budget Improved Through Sustained Fiscal Discipline
and Fiscal Openness

P 28,147,000

P 48,981,000

FISCAL DISCIPLINE AND OPENNESS PROGRAM

P 28,147,000

P 48,981,000

Outcome Indicator(s)

1. Expenditure level kept within the target NG fiscal deficit-to-GDP ratio set by the DBCC

Deficit of 7.3%
of GDPDisbursement for
FY 2022 kept
within the target
approved by the
DBCCDisbursement
kept within the
deficit target
approved by the
DBCC

2. Targeted PEFA or IMF-FTA budget indicators improved

Improved PI 2.1
PEFA indicators
for the eight (8)
AgenciesImproved PI 2.1
and PI 2.2 PEFA
indicators for
the ten (10)
AgenciesPI 2.1: C;
PI 2.2: B

3. Philippines' score in the Open Budget Survey (OBS) improved

68

N/A

At least 71

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%

2. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines / directives

100%

92%

92%

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

7

7

7