

D. DEPARTMENT OF FINANCE

D.1. DEVELOPMENT BANK OF THE PHILIPPINES

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	(Cash-Based)		
	<u>2024</u>	<u>2025</u>	<u>2026</u>
Budgetary Adjustment(s)	<u>500,000</u>		
Release(s) from:			
Department of Agriculture (DA)			
Office of the Secretary			
Special Account-Rice Competitiveness			
Enhancement Fund	<u>500,000</u>		
TOTAL OBLIGATIONS	500,000		
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EXPENDITURE PROGRAM (in pesos)			
PURPOSE	(Cash-Based)
	2024 Actual	2025 Current	2026 Proposed
Operations	500,000,000		
Regular	500,000,000		
CO	500,000,000		
TOTAL AGENCY BUDGET	500,000,000		
Regular	500,000,000		
CO	500,000,000		

Obligations, by Object of Expenditures

CYs 2024-2026
(In Thousand Pesos)

	(Cash-Based)
	2024	2025	2026
Current Operating Expenditures			
Capital Outlays			
Loans Outlay	500,000		
TOTAL CAPITAL OUTLAYS	500,000		
GRAND TOTAL	500,000		

D.2. LAND BANK OF THE PHILIPPINES

Appropriations/Obligations

(In Thousand Pesos)

Description	(Cash-Based)
	2024	2025	2026
Automatic Appropriations	1,978,724		
Special Account	1,978,724		
Budgetary Adjustment(s)	506,784		
Release(s) from:			
Department of Agrarian Reform (DAR)			
Office of the Secretary	6,784		
Department of Agriculture (DA)			
Office of the Secretary			
Special Account-Rice Competitiveness Enhancement Fund	500,000		
TOTAL OBLIGATIONS	2,485,508		
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EXPENDITURE PROGRAM (in pesos)			
PURPOSE	(Cash-Based)
	2024 Actual	2025 Current	2026 Proposed
Operations	2,485,508,000		
Regular	2,485,508,000		
MOOE	1,156,784,000		
CO	1,328,724,000		
TOTAL AGENCY BUDGET	2,485,508,000		
Regular	2,485,508,000		
MOOE	1,156,784,000		
CO	1,328,724,000		
<u>Obligations, by Object of Expenditures</u>			
CYs 2024-2026 (In Thousand Pesos)			
	(Cash-Based)
	2024	2025	2026
Current Operating Expenditures			
Maintenance and Other Operating Expenses			
Financial Assistance/Subsidy	1,156,784		
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	1,156,784		
TOTAL CURRENT OPERATING EXPENDITURES	1,156,784		
Capital Outlays			
Loans Outlay	1,328,724		
TOTAL CAPITAL OUTLAYS	1,328,724		
GRAND TOTAL	2,485,508		

D.3. PHILIPPINE TAX ACADEMY

Appropriations/Obligations

(In Thousand Pesos)

Description	(Cash-Based)		
	2024	2025	2026
New General Appropriations	49,799	58,227	58,227
General Fund	49,799	58,227	58,227
TOTAL OBLIGATIONS	49,799	58,227	58,227
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EXPENDITURE PROGRAM
(in pesos)

PURPOSE	(Cash-Based)		
	2024 Actual	2025 Current	2026 Proposed
Operations	49,799,000	58,227,000	58,227,000
Regular	49,799,000	58,227,000	58,227,000
MOOE	49,799,000	58,227,000	58,227,000
TOTAL AGENCY BUDGET	49,799,000	58,227,000	58,227,000
Regular	49,799,000	58,227,000	58,227,000
MOOE	49,799,000	58,227,000	58,227,000

STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	45	45	45
Total Number of Filled Positions	28	40	45

Proposed New Appropriations Language
For subsidy requirements in accordance with the program, as indicated hereunderP 58,227,000
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PROPOSED 2026 (Cash-Based)

OPERATIONS BY PROGRAM				
	PS	MOOE	CO	TOTAL
SPECIALIZED TAX TRAINING AND EDUCATION MANAGEMENT PROGRAM		58,227,000		58,227,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2026 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation		58,227,000		58,227,000
National Capital Region (NCR)		58,227,000		58,227,000
TOTAL AGENCY BUDGET		58,227,000		58,227,000

SPECIAL PROVISION(S)

1. Subsidy to the Philippine Tax Academy. The amount of Fifty Eight Million Two Hundred Twenty Seven Thousand Pesos (P58,227,000) appropriated herein under the subsidy to the Philippine Tax Academy (PTA) shall be used for the implementation of the Specialized Tax Training and Education Management Program.
2. Special Provisions Applicable to All Government Corporations. In addition to the foregoing special provision, the special provisions applicable to all government corporations enumerated under the Budgetary Support to Government Corporations-Others shall be observed by the PTA.

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

		Current Operating Expenditures			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A.REGULAR PROGRAMS					
3000000000000000	Operations		58,227,000		58,227,000
3101000000000000	SPECIALIZED TAX TRAINING AND EDUCATION MANAGEMENT PROGRAM		58,227,000		58,227,000
Sub-total, Operations			58,227,000		58,227,000
TOTAL NEW APPROPRIATIONS		P	58,227,000	P	58,227,000

Obligations, by Object of Expenditures

CYs 2024-2026
(In Thousand Pesos)

	(Cash-Based)
	2024	2025	2026
Current Operating Expenditures			
Maintenance and Other Operating Expenses			
Financial Assistance/Subsidy	49,799	58,227	58,227
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	49,799	58,227	58,227
GRAND TOTAL	49,799	58,227	58,227

STRATEGIC OBJECTIVES

SECTOR OUTCOME : Sound, stable and supportive macroeconomic environment sustained

ORGANIZATIONAL
OUTCOME : Fiscal Sustainability Strengthened and Enhanced through Professionalization of Revenue Personnel

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	2024 GAA Targets	Actual
Fiscal Sustainability Strengthened and Enhanced through Professionalization of Revenue Personnel		P 49,799,000
SPECIALIZED TAX TRAINING AND EDUCATION MANAGEMENT PROGRAM		P 49,799,000
Outcome Indicator(s)		
1. At least 60% of attendees were evaluated to have demonstrated positive change of behavior in job performance	3,000	3,261
Output Indicator(s)		
1. No. of training program/modules designed and implemented by the PTA	30	33
2. Attendance of at least 30% of existing officials and personnel of BIR, BOC, BLGF and local treasurers in a seminar or training program conducted by PTA	5,000	5,350
3. At least 30% of newly hired employees, BIR, BOC, BLGF and newly appointed local treasurers had passed the relevant basic course conducted by PTA	500	722

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
Fiscal Sustainability Strengthened and Enhanced through Professionalization of Revenue Personnel		P 58,227,000	P 58,227,000
SPECIALIZED TAX TRAINING AND EDUCATION MANAGEMENT PROGRAM		P 58,227,000	P 58,227,000
Outcome Indicator(s)			
1. At least 60% of attendees were evaluated to have demonstrated positive change of behavior in job performance	3,000	3,000	N/A
2. Percentage of assessed learners have demonstrated positive change of behavior in job performance	3,000	3,000	≥60%
Output Indicator(s)			
1. No. of training program/modules designed implemented by PTA	50	30	N/A
2. No. of courses developed	30	N/A	30
3. Attendance of at least 30% of existing officials and personnel of BIR, BOC, BLGF and local treasurers in a seminar or training program conducted by PTA	5,000	5,000	5,000

4. At least 30% of newly hired employees, BIR, BOC, BLGF and newly appointed local treasurers had passed the relevant basic course conducted by PTA	500	500	N/A
5. Percentage of newly hired employees of BIR, BOC, BLGF including local treasurers who attended the the relevant basic training course conducted by PTA passed	30%	N/A	30%