

VI. DEPARTMENT OF BUDGET AND MANAGEMENT

A. OFFICE OF THE SECRETARY

Appropriations/Obligations

(In Thousand Pesos)

	(Cash-Based)		
<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	2,382,359	2,985,871	3,282,641
General Fund	2,382,359	2,985,871	3,282,641
Automatic Appropriations	93,213	79,856	100,302
Retirement and Life Insurance Premiums	93,213	79,856	100,302
Continuing Appropriations	108,989	233,372	
Unobligated Releases for Capital Outlays			
R.A. No. 11936	2,248		
R.A. No. 11975		28,662	
Unobligated Releases for MOOE			
R.A. No. 11936	106,741		
R.A. No. 11975		204,710	
Budgetary Adjustment(s)	136,707		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	73,757		
Pension and Gratuity Fund	18,744		
Unprogrammed Appropriation			
Pension and Gratuity Fund	17,483		
For Payment of Personnel Benefits	26,723		
Total Available Appropriations	2,721,268	3,299,099	3,382,943
Unused Appropriations	(301,769)	(233,372)	
Unobligated Allotment	(301,769)	(233,372)	
TOTAL OBLIGATIONS	2,419,499	3,065,727	3,382,943
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EXPENDITURE PROGRAM
(in pesos)

	(Cash-Based)		
<u>GAS / STO / OPERATIONS / PROJECTS</u>	<u>2024 Actual</u>	<u>2025 Current</u>	<u>2026 Proposed</u>
General Administration and Support	1,097,062,000	1,325,139,000	1,447,731,000
Regular	1,097,062,000	1,325,139,000	1,447,731,000
PS	662,596,000	540,689,000	645,605,000
MOOE	359,152,000	590,643,000	655,777,000
CO	75,314,000	193,807,000	146,349,000

Support to Operations	695,759,000	1,204,381,000	1,271,462,000
Regular	400,652,000	620,634,000	648,809,000
PS	92,510,000	80,183,000	107,608,000
MOOE	209,205,000	540,301,000	540,301,000
CO	98,937,000	150,000	900,000
Projects / Purpose	295,107,000	583,747,000	622,653,000
Locally-Funded Project(s)	295,107,000	583,747,000	622,653,000
MOOE	295,107,000	583,747,000	622,653,000
Operations	626,678,000	536,207,000	663,750,000
Regular	626,678,000	536,207,000	663,750,000
PS	515,561,000	462,294,000	593,089,000
MOOE	111,062,000	73,913,000	70,661,000
CO	55,000		
TOTAL AGENCY BUDGET	2,419,499,000	3,065,727,000	3,382,943,000
Regular	2,124,392,000	2,481,980,000	2,760,290,000
PS	1,270,667,000	1,083,166,000	1,346,302,000
MOOE	679,419,000	1,204,857,000	1,266,739,000
CO	174,306,000	193,957,000	147,249,000
Projects / Purpose	295,107,000	583,747,000	622,653,000
Locally-Funded Project(s)	295,107,000	583,747,000	622,653,000
MOOE	295,107,000	583,747,000	622,653,000

STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	1,615	1,619	1,619
Total Number of Filled Positions	1,121	1,169	1,169

Proposed New Appropriations Language

For general administration and support, support to operations, and operations, including locally-funded projects, as indicated hereunder.....P 3,282,641,000
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OPERATIONS BY PROGRAM	PROPOSED 2026 (Cash-Based)			
	PS	MOOE	CO	TOTAL
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM	67,943,000	2,321,000		70,264,000

BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM	417,175,000	59,641,000	476,816,000
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM	28,578,000	5,649,000	34,227,000
FISCAL DISCIPLINE AND OPENNESS PROGRAM	28,831,000	3,050,000	31,881,000

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

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	823,776,000	1,675,086,000	91,815,000	2,590,677,000
Regional Allocation	422,224,000	214,306,000	55,434,000	691,964,000
National Capital Region (NCR)	30,509,000	23,014,000	3,765,000	57,288,000
Region I - Ilocos	26,025,000	9,430,000	2,704,000	38,159,000
Cordillera Administrative Region (CAR)	27,032,000	9,399,000	325,000	36,756,000
Region II - Cagayan Valley	25,103,000	9,458,000	10,200,000	44,761,000
Region III - Central Luzon	31,989,000	10,231,000	10,001,000	52,221,000
Region IVA - CALABARZON	21,632,000	21,845,000		43,477,000
Region IVB - MIMAROPA	26,275,000	15,094,000	311,000	41,680,000
Region V - Bicol	19,461,000	14,263,000	5,000,000	38,724,000
Region VI - Western Visayas	27,710,000	14,800,000	2,610,000	45,120,000
Region VII - Central Visayas	23,200,000	9,779,000	6,223,000	39,202,000
Region VIII - Eastern Visayas	29,304,000	14,333,000	4,448,000	48,085,000
Region IX - Zamboanga Peninsula	24,657,000	11,644,000	3,415,000	39,716,000
Region X - Northern Mindanao	21,804,000	10,316,000	3,400,000	35,520,000
Region XI - Davao	26,631,000	16,113,000		42,744,000
Region XII - SOCCSKSARGEN	30,779,000	10,602,000	442,000	41,823,000
Region XIII - CARAGA	30,113,000	13,985,000	2,590,000	46,688,000
TOTAL AGENCY BUDGET	1,246,000,000	1,889,392,000	147,249,000	3,282,641,000
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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 until such time that all agencies have fully migrated to the BTMS; 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	605,111,000	655,777,000	146,349,000	1,407,237,000
100000100001000	General Management and Supervision	595,842,000	655,777,000	146,349,000	1,397,968,000
National Capital Region (NCR)		409,901,000	484,977,000	94,680,000	989,558,000
Central Office		396,864,000	463,117,000	90,915,000	950,896,000
Regional Office - NCR		13,037,000	21,860,000	3,765,000	38,662,000
Region I - Ilocos		16,820,000	8,419,000	2,704,000	27,943,000
Regional Office - I		16,820,000	8,419,000	2,704,000	27,943,000
Cordillera Administrative Region (CAR)		12,247,000	7,355,000	325,000	19,927,000
Regional Office - CAR		12,247,000	7,355,000	325,000	19,927,000
Region II - Cagayan Valley		10,630,000	7,938,000	10,200,000	28,768,000
Regional Office - II		10,630,000	7,938,000	10,200,000	28,768,000
Region III - Central Luzon		14,147,000	9,132,000	10,001,000	33,280,000
Regional Office - III		14,147,000	9,132,000	10,001,000	33,280,000
Region IVA - CALABARZON		9,476,000	20,925,000		30,401,000
Regional Office - IVA		9,476,000	20,925,000		30,401,000
Region IVB - MIMAROPA		14,753,000	14,236,000	311,000	29,300,000
Regional Office - IVB		14,753,000	14,236,000	311,000	29,300,000
Region V - Bicol		7,518,000	12,440,000	5,000,000	24,958,000
Regional Office V		7,518,000	12,440,000	5,000,000	24,958,000
Region VI - Western Visayas		12,561,000	13,350,000	2,610,000	28,521,000
Regional Office VI		12,561,000	13,350,000	2,610,000	28,521,000
Region VII - Central Visayas		9,867,000	8,982,000	6,223,000	25,072,000
Regional Office VII		9,867,000	8,982,000	6,223,000	25,072,000
Region VIII - Eastern Visayas		13,921,000	11,710,000	4,448,000	30,079,000
Regional Office VIII		13,921,000	11,710,000	4,448,000	30,079,000

	Region IX - Zamboanga Peninsula	12,243,000	9,495,000	3,415,000	25,153,000
	Regional Office IX	12,243,000	9,495,000	3,415,000	25,153,000
	Region X - Northern Mindanao	8,517,000	9,299,000	3,400,000	21,216,000
	Regional Office X	8,517,000	9,299,000	3,400,000	21,216,000
	Region XI - Davao	13,322,000	14,882,000		28,204,000
	Regional Office XI	13,322,000	14,882,000		28,204,000
	Region XII - SOCCSKSARGEN	14,183,000	9,639,000	442,000	24,264,000
	Regional Office - XII	14,183,000	9,639,000	442,000	24,264,000
	Region XIII - CARAGA	15,736,000	12,998,000	2,590,000	31,324,000
	Regional Office - XIII	15,736,000	12,998,000	2,590,000	31,324,000
100000100002000	Administration of Personnel Benefits	9,269,000			9,269,000
	National Capital Region (NCR)	7,568,000			7,568,000
	Central Office	1,911,000			1,911,000
	Regional Office - NCR	5,657,000			5,657,000
	Region III - Central Luzon	107,000			107,000
	Regional Office - III	107,000			107,000
	Region VIII - Eastern Visayas	373,000			373,000
	Regional Office VIII	373,000			373,000
	Region XIII - CARAGA	1,221,000			1,221,000
	Regional Office - XIII	1,221,000			1,221,000
	Sub-total, General Administration and Support	605,111,000	655,777,000	146,349,000	1,407,237,000
2000000000000000	Support to Operations	98,362,000	540,301,000	900,000	639,563,000
200000100001000	Legal services	30,870,000	1,665,000		32,535,000
	National Capital Region (NCR)	30,870,000	1,665,000		32,535,000
	Central Office	30,870,000	1,665,000		32,535,000
200000100002000	Information and communications technology systems services	43,655,000	527,746,000	900,000	572,301,000
	National Capital Region (NCR)	43,655,000	527,746,000	900,000	572,301,000
	Central Office	43,655,000	527,746,000	900,000	572,301,000

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200000100003000	Budget Information and Training Services	23,837,000	10,890,000	34,727,000
	National Capital Region (NCR)	23,837,000	10,890,000	34,727,000
	Central Office	23,837,000	10,890,000	34,727,000
	Sub-total, Support to Operations	98,362,000	540,301,000	900,000 639,563,000
3000000000000000	Operations	542,527,000	70,661,000	613,188,000
3101000000000000	ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM	67,943,000	2,321,000	70,264,000
310100100001000	Policy formulation, standards-setting and evaluation of management systems improvement and productivity enhancement initiatives	29,505,000	1,090,000	30,595,000
	National Capital Region (NCR)	29,505,000	1,090,000	30,595,000
	Central Office	29,505,000	1,090,000	30,595,000
310100100002000	Policy formulation, standards-setting, evaluation of organization and staffing modification, compensation, position classification and administration of the unified compensation and position classification system	38,438,000	1,231,000	39,669,000
	National Capital Region (NCR)	38,438,000	1,231,000	39,669,000
	Central Office	38,438,000	1,231,000	39,669,000
3102000000000000	BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM	417,175,000	59,641,000	476,816,000
310200100002000	Policy formulation and standard-setting on budget preparation, execution, and accountability of the NGAs, GOCCs, SUCs and LGUs	29,538,000	31,116,000	60,654,000
	National Capital Region (NCR)	29,538,000	31,116,000	60,654,000
	Central Office	29,538,000	31,116,000	60,654,000
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	387,637,000	28,525,000	416,162,000
	National Capital Region (NCR)	183,564,000	8,033,000	191,597,000
	Central Office	171,749,000	6,879,000	178,628,000
	Regional Office - NCR	11,815,000	1,154,000	12,969,000
	Region I - Ilocos	9,205,000	1,011,000	10,216,000
	Regional Office - I	9,205,000	1,011,000	10,216,000
	Cordillera Administrative Region (CAR)	14,785,000	2,044,000	16,829,000
	Regional Office - CAR	14,785,000	2,044,000	16,829,000

Region II - Cagayan Valley	14,473,000	1,520,000	15,993,000
Regional Office - II	14,473,000	1,520,000	15,993,000
Region III - Central Luzon	17,735,000	1,099,000	18,834,000
Regional Office - III	17,735,000	1,099,000	18,834,000
Region IVA - CALABARZON	12,156,000	920,000	13,076,000
Regional Office - IVA	12,156,000	920,000	13,076,000
Region IVB - MIMAROPA	11,522,000	858,000	12,380,000
Regional Office - IVB	11,522,000	858,000	12,380,000
Region V - Bicol	11,943,000	1,823,000	13,766,000
Regional Office V	11,943,000	1,823,000	13,766,000
Region VI - Western Visayas	15,149,000	1,450,000	16,599,000
Regional Office VI	15,149,000	1,450,000	16,599,000
Region VII - Central Visayas	13,333,000	797,000	14,130,000
Regional Office VII	13,333,000	797,000	14,130,000
Region VIII - Eastern Visayas	15,010,000	2,623,000	17,633,000
Regional Office VIII	15,010,000	2,623,000	17,633,000
Region IX - Zamboanga Peninsula	12,414,000	2,149,000	14,563,000
Regional Office IX	12,414,000	2,149,000	14,563,000
Region X - Northern Mindanao	13,287,000	1,017,000	14,304,000
Regional Office X	13,287,000	1,017,000	14,304,000
Region XI - Davao	13,309,000	1,231,000	14,540,000
Regional Office XI	13,309,000	1,231,000	14,540,000
Region XII - SOCCSKSARGEN	16,596,000	963,000	17,559,000
Regional Office - XII	16,596,000	963,000	17,559,000
Region XIII - CARAGA	13,156,000	987,000	14,143,000
Regional Office - XIII	13,156,000	987,000	14,143,000
310300000000000 LOCAL EXPENDITURE MANAGEMENT			
POLICY DEVELOPMENT PROGRAM	28,578,000	5,649,000	34,227,000
310300100001000 Promulgate Public Expenditure			
Management (PEM) policies and practices in LGUs	28,578,000	5,649,000	34,227,000
National Capital Region (NCR)	28,578,000	5,649,000	34,227,000
Central Office	28,578,000	5,649,000	34,227,000

320100000000000	FISCAL DISCIPLINE AND OPENNESS PROGRAM	28,831,000	3,050,000	31,881,000
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	28,831,000	3,050,000	31,881,000
	National Capital Region (NCR)	28,831,000	3,050,000	31,881,000
	Central Office	28,831,000	3,050,000	31,881,000
Sub-total, Operations		542,527,000	70,661,000	613,188,000
Sub-total, Program(s)		P 1,246,000,000	P 1,266,739,000	P 147,249,000
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B.PROJECTS				
B.1 LOCALLY-FUNDED PROJECT(S)				
200000200001000	Budget Improvement Project		1,550,000	1,550,000
	National Capital Region (NCR)		1,550,000	1,550,000
	Central Office		1,550,000	1,550,000
200000200002000	Public Financial Management Program		621,103,000	621,103,000
	National Capital Region (NCR)		621,103,000	621,103,000
	Central Office		621,103,000	621,103,000
Sub-total, Locally-Funded Project(s)			622,653,000	622,653,000
Sub-total, Project(s)			P 622,653,000	P 622,653,000
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TOTAL NEW APPROPRIATIONS		P 1,246,000,000	P 1,889,392,000	P 147,249,000
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Obligations, by Object of Expenditures

CYs 2024-2026
(In Thousand Pesos)

	(Cash-Based)
	2024	2025	2026
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	717,967	665,471	835,833
Total Permanent Positions	717,967	665,471	835,833
Other Compensation Common to All			
Personnel Economic Relief Allowance	26,428	25,224	28,056
Representation Allowance	19,438	13,470	14,940
Transportation Allowance	14,942	13,470	14,868

Clothing and Uniform Allowance	7,773	7,357	8,183
Honoraria	702	4,922	4,383
Overtime Pay	36,708		
Mid-Year Bonus - Civilian	58,170	55,455	69,653
Year End Bonus	60,836	55,455	69,653
Cash Gift	5,559	5,255	5,845
Productivity Enhancement Incentive	5,498	5,255	5,845
Performance Based Bonus	32,325		
Step Increment		1,664	2,088
Collective Negotiation Agreement	36,009		
Total Other Compensation Common to All	304,388	187,527	223,514
Other Compensation for Specific Groups			
Other Personnel Benefits	51,940	30,170	37,841
Total Other Compensation for Specific Groups	51,940	30,170	37,841
Other Benefits			
Retirement and Life Insurance Premiums	92,707	79,856	100,302
PAG-IBIG Contributions	2,551	2,523	2,805
PhilHealth Contributions	16,972	15,732	19,386
Employees Compensation Insurance Premiums	1,364	1,262	1,402
Loyalty Award - Civilian	385	365	1,030
Terminal Leave	19,425	11,164	9,269
Total Other Benefits	133,404	110,902	134,194
Non-Permanent Positions	62,968	89,096	114,920
TOTAL PERSONNEL SERVICES	1,270,667	1,083,166	1,346,302
Maintenance and Other Operating Expenses			
Travelling Expenses	47,586	109,243	88,289
Training and Scholarship Expenses	107,597	119,739	105,599
Supplies and Materials Expenses	46,464	81,649	105,998
Utility Expenses	42,235	54,643	59,614
Communication Expenses	27,313	38,957	40,237
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	6,772	7,338	7,822
Professional Services	91,445	138,168	92,264
General Services	81,550	89,286	105,543
Repairs and Maintenance	43,436	84,881	90,233
Taxes, Insurance Premiums and Other Fees	15,601	19,391	20,867
Other Maintenance and Operating Expenses			
Advertising Expenses	5,252	7,566	7,000
Printing and Publication Expenses	27,498	30,919	31,260
Representation Expenses	22,010	25,743	28,054
Transportation and Delivery Expenses	19	59	59
Rent/Lease Expenses	10,998	12,758	48,404
Membership Dues and Contributions to Organizations		15	
Subscription Expenses	385,441	947,010	1,036,377
Bank Transaction Fee	21	12	17
Other Maintenance and Operating Expenses	13,288	21,227	21,755
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	974,526	1,788,604	1,889,392
TOTAL CURRENT OPERATING EXPENDITURES	2,245,193	2,871,770	3,235,694
Capital Outlays			
Property, Plant and Equipment Outlay			
Land Improvements Outlay	4,951	2,487	10,000
Infrastructure Outlay		27,594	14,530
Buildings and Other Structures	41,615	59,846	29,199
Machinery and Equipment Outlay	112,855	62,110	70,426
Transportation Equipment Outlay	9,764	22,795	19,978

Furniture, Fixtures and Books Outlay	3,778	10,625	2,296
Other Property Plant and Equipment Outlay	1,343	500	
Intangible Assets Outlay		8,000	820
TOTAL CAPITAL OUTLAYS	<u>174,306</u>	<u>193,957</u>	<u>147,249</u>
GRAND TOTAL	<u>2,419,499</u>	<u>3,065,727</u>	<u>3,382,943</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)	2024 GAA Targets	Actual
Allocative Efficiency and Operational Effectiveness Enhanced		P 538,862,000
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM		P 61,088,000
Outcome Indicator(s)		
1. 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	90%	99.03%
Output Indicator(s)		
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	90%	100%
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%	99.69%
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date	80%	100%
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	80%	100%
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM		P 447,838,000
Outcome Indicator(s)		
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)	5-6%	5.30%
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%	99.90%
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	95%	100%
B. Percentage of LGUs budgets submitted with complete documentation reviewed within 75 days	100%	99.84%
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM		P 29,936,000
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
Output Indicator(s)		
1. Percentage of targeted number of policy directives/ guidelines issued on local expenditure management on the prescribed deadline	100%	100%
Budget Improved Through Sustained Fiscal Discipline and Fiscal Openness		P 87,816,000
FISCAL DISCIPLINE AND OPENNESS PROGRAM		P 87,816,000
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	6.23%
2. Targeted PEFA or IMF-FTA budget indicators improved	PI 2.1: C PI 2.2: B	PI 2.1: B PI 2.2: B
3. Philippines' score in the Open Budget Survey (OBS) improved	At least 71	75
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	2025 Targets	2026 NEP Targets
Allocative Efficiency and Operational Effectiveness Enhanced		P 504,520,000	P 629,154,000
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM		P 55,772,000	P 76,586,000
Outcome Indicator(s)			
1. 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	99.03%	91%	91%
Output Indicator(s)			
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	100%	91%	91%
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	99.69%	91%	91%
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date	100%	81%	81%
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	100%	81%	81%
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM		P 418,612,000	P 515,690,000
Outcome Indicator(s)			
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)	N/A	N/A	N/A
2. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending kept within the target range, in % GDP)	5.30%	5-6% of GDP	5% of GDP for infrastructure
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	99.90%	97%	97%
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period	100%	92%	92%
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			
A. Percentage of budget reviews on GOCC Corporate Operating Budgets (COB) completed within the prescribed period	100%	97%	97%
B. Percentage of LGUs budgets submitted with complete documentation reviewed within 75 days	99.84%	100%	100%

LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM		P 30,136,000	P 36,878,000
Outcome Indicator(s)			
1. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans	82.93%	35%	N/A
Output Indicator(s)			
1. Percentage of targeted number of policy directives/ guidelines issued on local expenditure management on the prescribed deadline	100%	100%	100%
2. Percentage of LGUs with submitted PFM Assessment Report (AR) and PFM Improvement Plan (IP) desk validated at set deadline	N/A	35%	N/A
3. Percentage of LGUs with submitted PFM Improvement Plan (IP) Implementation Monitoring Table validated at set deadline	91.73%	N/A	44%
Budget Improved Through Sustained Fiscal Discipline and Fiscal Openness		P 31,687,000	P 34,596,000
FISCAL DISCIPLINE AND OPENNESS PROGRAM		P 31,687,000	P 34,596,000
Outcome Indicator(s)			
1. Expenditure level kept within the target NG fiscal deficit-to-GDP ratio set by the DBCC	6.23%	Disbursement kept within the deficit target approved by the DBCC	Disbursement kept within the deficit target approved by the DBCC
2. Targeted PEFA or IMF-FTA budget indicators improved	PI 2.2: B PI 2.2: B	PI 2.1: B PI 2.2: B	PI 2.1: B PI 2.2: B
3. Philippines' score in the Open Budget Survey (OBS) improved	75	N/A	72
Output Indicator(s)			
1. Percentage of targeted number of budget policy advisories submitted to and approved within one (1) revision by the DBCC	N/A	N/A	N/A
2. Percentage of targeted number of budget policy advisories submitted to and approved by the DBCC	N/A	100%	100%
3. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines/ directives	100%	96%	100%
4. All seven (7) essential budget documents (in the OBI) under DBM responsibility published on time	7	7	7

VI. DEPARTMENT OF BUDGET AND MANAGEMENT

A. OFFICE OF THE SECRETARY

Appropriations/Obligations

(In Thousand Pesos)

	(Cash-Based)		
<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	2,382,359	2,985,871	3,282,641
General Fund	2,382,359	2,985,871	3,282,641
Automatic Appropriations	93,213	79,856	100,302
Retirement and Life Insurance Premiums	93,213	79,856	100,302
Continuing Appropriations	108,989	233,372	
Unobligated Releases for Capital Outlays			
R.A. No. 11936	2,248		
R.A. No. 11975		28,662	
Unobligated Releases for MOOE			
R.A. No. 11936	106,741		
R.A. No. 11975		204,710	
Budgetary Adjustment(s)	136,707		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	73,757		
Pension and Gratuity Fund	18,744		
Unprogrammed Appropriation			
Pension and Gratuity Fund	17,483		
For Payment of Personnel Benefits	26,723		
Total Available Appropriations	2,721,268	3,299,099	3,382,943
Unused Appropriations	(301,769)	(233,372)	
Unobligated Allotment	(301,769)	(233,372)	
TOTAL OBLIGATIONS	2,419,499	3,065,727	3,382,943
	=====	=====	=====

EXPENDITURE PROGRAM
(in pesos)

	(Cash-Based)		
<u>GAS / STO / OPERATIONS / PROJECTS</u>	<u>2024 Actual</u>	<u>2025 Current</u>	<u>2026 Proposed</u>
General Administration and Support	1,097,062,000	1,325,139,000	1,447,731,000
Regular	1,097,062,000	1,325,139,000	1,447,731,000
PS	662,596,000	540,689,000	645,605,000
MOOE	359,152,000	590,643,000	655,777,000
CO	75,314,000	193,807,000	146,349,000

Support to Operations	695,759,000	1,204,381,000	1,271,462,000
Regular	400,652,000	620,634,000	648,809,000
PS	92,510,000	80,183,000	107,608,000
MOOE	209,205,000	540,301,000	540,301,000
CO	98,937,000	150,000	900,000
Projects / Purpose	295,107,000	583,747,000	622,653,000
Locally-Funded Project(s)	295,107,000	583,747,000	622,653,000
MOOE	295,107,000	583,747,000	622,653,000
Operations	626,678,000	536,207,000	663,750,000
Regular	626,678,000	536,207,000	663,750,000
PS	515,561,000	462,294,000	593,089,000
MOOE	111,062,000	73,913,000	70,661,000
CO	55,000		
TOTAL AGENCY BUDGET	2,419,499,000	3,065,727,000	3,382,943,000
Regular	2,124,392,000	2,481,980,000	2,760,290,000
PS	1,270,667,000	1,083,166,000	1,346,302,000
MOOE	679,419,000	1,204,857,000	1,266,739,000
CO	174,306,000	193,957,000	147,249,000
Projects / Purpose	295,107,000	583,747,000	622,653,000
Locally-Funded Project(s)	295,107,000	583,747,000	622,653,000
MOOE	295,107,000	583,747,000	622,653,000

STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	1,615	1,619	1,619
Total Number of Filled Positions	1,121	1,169	1,169

Proposed New Appropriations Language

For general administration and support, support to operations, and operations, including locally-funded projects, as indicated hereunder.....P 3,282,641,000
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OPERATIONS BY PROGRAM	PROPOSED 2026 (Cash-Based)			
	PS	MOOE	CO	TOTAL
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM	67,943,000	2,321,000		70,264,000

BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM	417,175,000	59,641,000	476,816,000
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM	28,578,000	5,649,000	34,227,000
FISCAL DISCIPLINE AND OPENNESS PROGRAM	28,831,000	3,050,000	31,881,000

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

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	823,776,000	1,675,086,000	91,815,000	2,590,677,000
Regional Allocation	422,224,000	214,306,000	55,434,000	691,964,000
National Capital Region (NCR)	30,509,000	23,014,000	3,765,000	57,288,000
Region I - Ilocos	26,025,000	9,430,000	2,704,000	38,159,000
Cordillera Administrative Region (CAR)	27,032,000	9,399,000	325,000	36,756,000
Region II - Cagayan Valley	25,103,000	9,458,000	10,200,000	44,761,000
Region III - Central Luzon	31,989,000	10,231,000	10,001,000	52,221,000
Region IVA - CALABARZON	21,632,000	21,845,000		43,477,000
Region IVB - MIMAROPA	26,275,000	15,094,000	311,000	41,680,000
Region V - Bicol	19,461,000	14,263,000	5,000,000	38,724,000
Region VI - Western Visayas	27,710,000	14,800,000	2,610,000	45,120,000
Region VII - Central Visayas	23,200,000	9,779,000	6,223,000	39,202,000
Region VIII - Eastern Visayas	29,304,000	14,333,000	4,448,000	48,085,000
Region IX - Zamboanga Peninsula	24,657,000	11,644,000	3,415,000	39,716,000
Region X - Northern Mindanao	21,804,000	10,316,000	3,400,000	35,520,000
Region XI - Davao	26,631,000	16,113,000		42,744,000
Region XII - SOCCSKSARGEN	30,779,000	10,602,000	442,000	41,823,000
Region XIII - CARAGA	30,113,000	13,985,000	2,590,000	46,688,000
TOTAL AGENCY BUDGET	1,246,000,000	1,889,392,000	147,249,000	3,282,641,000
	=====	=====	=====	=====

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 until such time that all agencies have fully migrated to the BTMS; 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	605,111,000	655,777,000	146,349,000	1,407,237,000
100000100001000	General Management and Supervision	595,842,000	655,777,000	146,349,000	1,397,968,000
National Capital Region (NCR)		409,901,000	484,977,000	94,680,000	989,558,000
Central Office		396,864,000	463,117,000	90,915,000	950,896,000
Regional Office - NCR		13,037,000	21,860,000	3,765,000	38,662,000
Region I - Ilocos		16,820,000	8,419,000	2,704,000	27,943,000
Regional Office - I		16,820,000	8,419,000	2,704,000	27,943,000
Cordillera Administrative Region (CAR)		12,247,000	7,355,000	325,000	19,927,000
Regional Office - CAR		12,247,000	7,355,000	325,000	19,927,000
Region II - Cagayan Valley		10,630,000	7,938,000	10,200,000	28,768,000
Regional Office - II		10,630,000	7,938,000	10,200,000	28,768,000
Region III - Central Luzon		14,147,000	9,132,000	10,001,000	33,280,000
Regional Office - III		14,147,000	9,132,000	10,001,000	33,280,000
Region IVA - CALABARZON		9,476,000	20,925,000		30,401,000
Regional Office - IVA		9,476,000	20,925,000		30,401,000
Region IVB - MIMAROPA		14,753,000	14,236,000	311,000	29,300,000
Regional Office - IVB		14,753,000	14,236,000	311,000	29,300,000
Region V - Bicol		7,518,000	12,440,000	5,000,000	24,958,000
Regional Office V		7,518,000	12,440,000	5,000,000	24,958,000
Region VI - Western Visayas		12,561,000	13,350,000	2,610,000	28,521,000
Regional Office VI		12,561,000	13,350,000	2,610,000	28,521,000
Region VII - Central Visayas		9,867,000	8,982,000	6,223,000	25,072,000
Regional Office VII		9,867,000	8,982,000	6,223,000	25,072,000
Region VIII - Eastern Visayas		13,921,000	11,710,000	4,448,000	30,079,000
Regional Office VIII		13,921,000	11,710,000	4,448,000	30,079,000

	Region IX - Zamboanga Peninsula	12,243,000	9,495,000	3,415,000	25,153,000
	Regional Office IX	12,243,000	9,495,000	3,415,000	25,153,000
	Region X - Northern Mindanao	8,517,000	9,299,000	3,400,000	21,216,000
	Regional Office X	8,517,000	9,299,000	3,400,000	21,216,000
	Region XI - Davao	13,322,000	14,882,000		28,204,000
	Regional Office XI	13,322,000	14,882,000		28,204,000
	Region XII - SOCCSKSARGEN	14,183,000	9,639,000	442,000	24,264,000
	Regional Office - XII	14,183,000	9,639,000	442,000	24,264,000
	Region XIII - CARAGA	15,736,000	12,998,000	2,590,000	31,324,000
	Regional Office - XIII	15,736,000	12,998,000	2,590,000	31,324,000
100000100002000	Administration of Personnel Benefits	9,269,000			9,269,000
	National Capital Region (NCR)	7,568,000			7,568,000
	Central Office	1,911,000			1,911,000
	Regional Office - NCR	5,657,000			5,657,000
	Region III - Central Luzon	107,000			107,000
	Regional Office - III	107,000			107,000
	Region VIII - Eastern Visayas	373,000			373,000
	Regional Office VIII	373,000			373,000
	Region XIII - CARAGA	1,221,000			1,221,000
	Regional Office - XIII	1,221,000			1,221,000
	Sub-total, General Administration and Support	605,111,000	655,777,000	146,349,000	1,407,237,000
2000000000000000	Support to Operations	98,362,000	540,301,000	900,000	639,563,000
200000100001000	Legal services	30,870,000	1,665,000		32,535,000
	National Capital Region (NCR)	30,870,000	1,665,000		32,535,000
	Central Office	30,870,000	1,665,000		32,535,000
200000100002000	Information and communications technology systems services	43,655,000	527,746,000	900,000	572,301,000
	National Capital Region (NCR)	43,655,000	527,746,000	900,000	572,301,000
	Central Office	43,655,000	527,746,000	900,000	572,301,000

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200000100003000	Budget Information and Training Services	23,837,000	10,890,000	34,727,000
	National Capital Region (NCR)	23,837,000	10,890,000	34,727,000
	Central Office	23,837,000	10,890,000	34,727,000
	Sub-total, Support to Operations	98,362,000	540,301,000	900,000 639,563,000
3000000000000000	Operations	542,527,000	70,661,000	613,188,000
3101000000000000	ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM	67,943,000	2,321,000	70,264,000
310100100001000	Policy formulation, standards-setting and evaluation of management systems improvement and productivity enhancement initiatives	29,505,000	1,090,000	30,595,000
	National Capital Region (NCR)	29,505,000	1,090,000	30,595,000
	Central Office	29,505,000	1,090,000	30,595,000
310100100002000	Policy formulation, standards-setting, evaluation of organization and staffing modification, compensation, position classification and administration of the unified compensation and position classification system	38,438,000	1,231,000	39,669,000
	National Capital Region (NCR)	38,438,000	1,231,000	39,669,000
	Central Office	38,438,000	1,231,000	39,669,000
3102000000000000	BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM	417,175,000	59,641,000	476,816,000
310200100002000	Policy formulation and standard-setting on budget preparation, execution, and accountability of the NGAs, GOCCs, SUCs and LGUs	29,538,000	31,116,000	60,654,000
	National Capital Region (NCR)	29,538,000	31,116,000	60,654,000
	Central Office	29,538,000	31,116,000	60,654,000
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	387,637,000	28,525,000	416,162,000
	National Capital Region (NCR)	183,564,000	8,033,000	191,597,000
	Central Office	171,749,000	6,879,000	178,628,000
	Regional Office - NCR	11,815,000	1,154,000	12,969,000
	Region I - Ilocos	9,205,000	1,011,000	10,216,000
	Regional Office - I	9,205,000	1,011,000	10,216,000
	Cordillera Administrative Region (CAR)	14,785,000	2,044,000	16,829,000
	Regional Office - CAR	14,785,000	2,044,000	16,829,000

Region II - Cagayan Valley	14,473,000	1,520,000	15,993,000
Regional Office - II	14,473,000	1,520,000	15,993,000
Region III - Central Luzon	17,735,000	1,099,000	18,834,000
Regional Office - III	17,735,000	1,099,000	18,834,000
Region IVA - CALABARZON	12,156,000	920,000	13,076,000
Regional Office - IVA	12,156,000	920,000	13,076,000
Region IVB - MIMAROPA	11,522,000	858,000	12,380,000
Regional Office - IVB	11,522,000	858,000	12,380,000
Region V - Bicol	11,943,000	1,823,000	13,766,000
Regional Office V	11,943,000	1,823,000	13,766,000
Region VI - Western Visayas	15,149,000	1,450,000	16,599,000
Regional Office VI	15,149,000	1,450,000	16,599,000
Region VII - Central Visayas	13,333,000	797,000	14,130,000
Regional Office VII	13,333,000	797,000	14,130,000
Region VIII - Eastern Visayas	15,010,000	2,623,000	17,633,000
Regional Office VIII	15,010,000	2,623,000	17,633,000
Region IX - Zamboanga Peninsula	12,414,000	2,149,000	14,563,000
Regional Office IX	12,414,000	2,149,000	14,563,000
Region X - Northern Mindanao	13,287,000	1,017,000	14,304,000
Regional Office X	13,287,000	1,017,000	14,304,000
Region XI - Davao	13,309,000	1,231,000	14,540,000
Regional Office XI	13,309,000	1,231,000	14,540,000
Region XII - SOCCSKSARGEN	16,596,000	963,000	17,559,000
Regional Office - XII	16,596,000	963,000	17,559,000
Region XIII - CARAGA	13,156,000	987,000	14,143,000
Regional Office - XIII	13,156,000	987,000	14,143,000
310300000000000 LOCAL EXPENDITURE MANAGEMENT			
POLICY DEVELOPMENT PROGRAM	28,578,000	5,649,000	34,227,000
310300100001000 Promulgate Public Expenditure			
Management (PEM) policies and practices in LGUs	28,578,000	5,649,000	34,227,000
National Capital Region (NCR)	28,578,000	5,649,000	34,227,000
Central Office	28,578,000	5,649,000	34,227,000

320100000000000	FISCAL DISCIPLINE AND OPENNESS PROGRAM	28,831,000	3,050,000	31,881,000
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	28,831,000	3,050,000	31,881,000
	National Capital Region (NCR)	28,831,000	3,050,000	31,881,000
	Central Office	28,831,000	3,050,000	31,881,000
Sub-total, Operations		542,527,000	70,661,000	613,188,000
Sub-total, Program(s)		P 1,246,000,000	P 1,266,739,000	P 147,249,000 P 2,659,988,000
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B.PROJECTS				
B.1 LOCALLY-FUNDED PROJECT(S)				
200000200001000	Budget Improvement Project		1,550,000	1,550,000
	National Capital Region (NCR)		1,550,000	1,550,000
	Central Office		1,550,000	1,550,000
200000200002000	Public Financial Management Program		621,103,000	621,103,000
	National Capital Region (NCR)		621,103,000	621,103,000
	Central Office		621,103,000	621,103,000
Sub-total, Locally-Funded Project(s)			622,653,000	622,653,000
Sub-total, Project(s)			P 622,653,000	P 622,653,000
=====				
TOTAL NEW APPROPRIATIONS		P 1,246,000,000	P 1,889,392,000	P 147,249,000 P 3,282,641,000
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Obligations, by Object of Expenditures

CYs 2024-2026
(In Thousand Pesos)

	(Cash-Based)
	2024	2025	2026
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	717,967	665,471	835,833
Total Permanent Positions	717,967	665,471	835,833
Other Compensation Common to All			
Personnel Economic Relief Allowance	26,428	25,224	28,056
Representation Allowance	19,438	13,470	14,940
Transportation Allowance	14,942	13,470	14,868

Clothing and Uniform Allowance	7,773	7,357	8,183
Honoraria	702	4,922	4,383
Overtime Pay	36,708		
Mid-Year Bonus - Civilian	58,170	55,455	69,653
Year End Bonus	60,836	55,455	69,653
Cash Gift	5,559	5,255	5,845
Productivity Enhancement Incentive	5,498	5,255	5,845
Performance Based Bonus	32,325		
Step Increment		1,664	2,088
Collective Negotiation Agreement	36,009		
Total Other Compensation Common to All	304,388	187,527	223,514
Other Compensation for Specific Groups			
Other Personnel Benefits	51,940	30,170	37,841
Total Other Compensation for Specific Groups	51,940	30,170	37,841
Other Benefits			
Retirement and Life Insurance Premiums	92,707	79,856	100,302
PAG-IBIG Contributions	2,551	2,523	2,805
PhilHealth Contributions	16,972	15,732	19,386
Employees Compensation Insurance Premiums	1,364	1,262	1,402
Loyalty Award - Civilian	385	365	1,030
Terminal Leave	19,425	11,164	9,269
Total Other Benefits	133,404	110,902	134,194
Non-Permanent Positions	62,968	89,096	114,920
TOTAL PERSONNEL SERVICES	1,270,667	1,083,166	1,346,302
Maintenance and Other Operating Expenses			
Travelling Expenses	47,586	109,243	88,289
Training and Scholarship Expenses	107,597	119,739	105,599
Supplies and Materials Expenses	46,464	81,649	105,998
Utility Expenses	42,235	54,643	59,614
Communication Expenses	27,313	38,957	40,237
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	6,772	7,338	7,822
Professional Services	91,445	138,168	92,264
General Services	81,550	89,286	105,543
Repairs and Maintenance	43,436	84,881	90,233
Taxes, Insurance Premiums and Other Fees	15,601	19,391	20,867
Other Maintenance and Operating Expenses			
Advertising Expenses	5,252	7,566	7,000
Printing and Publication Expenses	27,498	30,919	31,260
Representation Expenses	22,010	25,743	28,054
Transportation and Delivery Expenses	19	59	59
Rent/Lease Expenses	10,998	12,758	48,404
Membership Dues and Contributions to Organizations		15	
Subscription Expenses	385,441	947,010	1,036,377
Bank Transaction Fee	21	12	17
Other Maintenance and Operating Expenses	13,288	21,227	21,755
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	974,526	1,788,604	1,889,392
TOTAL CURRENT OPERATING EXPENDITURES	2,245,193	2,871,770	3,235,694
Capital Outlays			
Property, Plant and Equipment Outlay			
Land Improvements Outlay	4,951	2,487	10,000
Infrastructure Outlay		27,594	14,530
Buildings and Other Structures	41,615	59,846	29,199
Machinery and Equipment Outlay	112,855	62,110	70,426
Transportation Equipment Outlay	9,764	22,795	19,978

Furniture, Fixtures and Books Outlay	3,778	10,625	2,296
Other Property Plant and Equipment Outlay	1,343	500	
Intangible Assets Outlay		8,000	820
TOTAL CAPITAL OUTLAYS	<u>174,306</u>	<u>193,957</u>	<u>147,249</u>
GRAND TOTAL	<u>2,419,499</u>	<u>3,065,727</u>	<u>3,382,943</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)	2024 GAA Targets	Actual
Allocative Efficiency and Operational Effectiveness Enhanced		P 538,862,000
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM		P 61,088,000
Outcome Indicator(s)		
1. 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	90%	99.03%
Output Indicator(s)		
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	90%	100%
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%	99.69%
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date	80%	100%
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	80%	100%
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM		P 447,838,000
Outcome Indicator(s)		
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)	5-6%	5.30%
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%	99.90%
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	95%	100%
B. Percentage of LGUs budgets submitted with complete documentation reviewed within 75 days	100%	99.84%
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM		P 29,936,000
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
Output Indicator(s)		
1. Percentage of targeted number of policy directives/ guidelines issued on local expenditure management on the prescribed deadline	100%	100%
Budget Improved Through Sustained Fiscal Discipline and Fiscal Openness		P 87,816,000
FISCAL DISCIPLINE AND OPENNESS PROGRAM		P 87,816,000
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	6.23%
2. Targeted PEFA or IMF-FTA budget indicators improved	PI 2.1: C PI 2.2: B	PI 2.1: B PI 2.2: B
3. Philippines' score in the Open Budget Survey (OBS) improved	At least 71	75
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	2025 Targets	2026 NEP Targets
Allocative Efficiency and Operational Effectiveness Enhanced		P 504,520,000	P 629,154,000
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM		P 55,772,000	P 76,586,000
Outcome Indicator(s)			
1. 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	99.03%	91%	91%
Output Indicator(s)			
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	100%	91%	91%
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	99.69%	91%	91%
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date	100%	81%	81%
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	100%	81%	81%
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM		P 418,612,000	P 515,690,000
Outcome Indicator(s)			
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)	N/A	N/A	N/A
2. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending kept within the target range, in % GDP)	5.30%	5-6% of GDP	5% of GDP for infrastructure
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	99.90%	97%	97%
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period	100%	92%	92%
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			
A. Percentage of budget reviews on GOCC Corporate Operating Budgets (COB) completed within the prescribed period	100%	97%	97%
B. Percentage of LGUs budgets submitted with complete documentation reviewed within 75 days	99.84%	100%	100%

LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM		P 30,136,000	P 36,878,000
Outcome Indicator(s)			
1. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans	82.93%	35%	N/A
Output Indicator(s)			
1. Percentage of targeted number of policy directives/ guidelines issued on local expenditure management on the prescribed deadline	100%	100%	100%
2. Percentage of LGUs with submitted PFM Assessment Report (AR) and PFM Improvement Plan (IP) desk validated at set deadline	N/A	35%	N/A
3. Percentage of LGUs with submitted PFM Improvement Plan (IP) Implementation Monitoring Table validated at set deadline	91.73%	N/A	44%
Budget Improved Through Sustained Fiscal Discipline and Fiscal Openness		P 31,687,000	P 34,596,000
FISCAL DISCIPLINE AND OPENNESS PROGRAM		P 31,687,000	P 34,596,000
Outcome Indicator(s)			
1. Expenditure level kept within the target NG fiscal deficit-to-GDP ratio set by the DBCC	6.23%	Disbursement kept within the deficit target approved by the DBCC	Disbursement kept within the deficit target approved by the DBCC
2. Targeted PEFA or IMF-FTA budget indicators improved	PI 2.2: B PI 2.2: B	PI 2.1: B PI 2.2: B	PI 2.1: B PI 2.2: B
3. Philippines' score in the Open Budget Survey (OBS) improved	75	N/A	72
Output Indicator(s)			
1. Percentage of targeted number of budget policy advisories submitted to and approved within one (1) revision by the DBCC	N/A	N/A	N/A
2. Percentage of targeted number of budget policy advisories submitted to and approved by the DBCC	N/A	100%	100%
3. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines/ directives	100%	96%	100%
4. All seven (7) essential budget documents (in the OBI) under DBM responsibility published on time	7	7	7

VI. DEPARTMENT OF BUDGET AND MANAGEMENT

A. OFFICE OF THE SECRETARY

Appropriations/Obligations

(In Thousand Pesos)

	(Cash-Based)		
<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	2,382,359	2,985,871	3,282,641
General Fund	2,382,359	2,985,871	3,282,641
Automatic Appropriations	93,213	79,856	100,302
Retirement and Life Insurance Premiums	93,213	79,856	100,302
Continuing Appropriations	108,989	233,372	
Unobligated Releases for Capital Outlays			
R.A. No. 11936	2,248		
R.A. No. 11975		28,662	
Unobligated Releases for MOOE			
R.A. No. 11936	106,741		
R.A. No. 11975		204,710	
Budgetary Adjustment(s)	136,707		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	73,757		
Pension and Gratuity Fund	18,744		
Unprogrammed Appropriation			
Pension and Gratuity Fund	17,483		
For Payment of Personnel Benefits	26,723		
Total Available Appropriations	2,721,268	3,299,099	3,382,943
Unused Appropriations	(301,769)	(233,372)	
Unobligated Allotment	(301,769)	(233,372)	
TOTAL OBLIGATIONS	2,419,499	3,065,727	3,382,943
	=====	=====	=====

EXPENDITURE PROGRAM
(in pesos)

	(Cash-Based)		
<u>GAS / STO / OPERATIONS / PROJECTS</u>	<u>2024 Actual</u>	<u>2025 Current</u>	<u>2026 Proposed</u>
General Administration and Support	1,097,062,000	1,325,139,000	1,447,731,000
Regular	1,097,062,000	1,325,139,000	1,447,731,000
PS	662,596,000	540,689,000	645,605,000
MOOE	359,152,000	590,643,000	655,777,000
CO	75,314,000	193,807,000	146,349,000

Support to Operations	695,759,000	1,204,381,000	1,271,462,000
Regular	400,652,000	620,634,000	648,809,000
PS	92,510,000	80,183,000	107,608,000
MOOE	209,205,000	540,301,000	540,301,000
CO	98,937,000	150,000	900,000
Projects / Purpose	295,107,000	583,747,000	622,653,000
Locally-Funded Project(s)	295,107,000	583,747,000	622,653,000
MOOE	295,107,000	583,747,000	622,653,000
Operations	626,678,000	536,207,000	663,750,000
Regular	626,678,000	536,207,000	663,750,000
PS	515,561,000	462,294,000	593,089,000
MOOE	111,062,000	73,913,000	70,661,000
CO	55,000		
TOTAL AGENCY BUDGET	2,419,499,000	3,065,727,000	3,382,943,000
Regular	2,124,392,000	2,481,980,000	2,760,290,000
PS	1,270,667,000	1,083,166,000	1,346,302,000
MOOE	679,419,000	1,204,857,000	1,266,739,000
CO	174,306,000	193,957,000	147,249,000
Projects / Purpose	295,107,000	583,747,000	622,653,000
Locally-Funded Project(s)	295,107,000	583,747,000	622,653,000
MOOE	295,107,000	583,747,000	622,653,000

STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	1,615	1,619	1,619
Total Number of Filled Positions	1,121	1,169	1,169

Proposed New Appropriations Language

For general administration and support, support to operations, and operations, including locally-funded projects, as indicated hereunder.....P 3,282,641,000
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OPERATIONS BY PROGRAM	PROPOSED 2026 (Cash-Based)			
	PS	MOOE	CO	TOTAL
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM	67,943,000	2,321,000		70,264,000

BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM	417,175,000	59,641,000	476,816,000
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM	28,578,000	5,649,000	34,227,000
FISCAL DISCIPLINE AND OPENNESS PROGRAM	28,831,000	3,050,000	31,881,000

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

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	823,776,000	1,675,086,000	91,815,000	2,590,677,000
Regional Allocation	422,224,000	214,306,000	55,434,000	691,964,000
National Capital Region (NCR)	30,509,000	23,014,000	3,765,000	57,288,000
Region I - Ilocos	26,025,000	9,430,000	2,704,000	38,159,000
Cordillera Administrative Region (CAR)	27,032,000	9,399,000	325,000	36,756,000
Region II - Cagayan Valley	25,103,000	9,458,000	10,200,000	44,761,000
Region III - Central Luzon	31,989,000	10,231,000	10,001,000	52,221,000
Region IVA - CALABARZON	21,632,000	21,845,000		43,477,000
Region IVB - MIMAROPA	26,275,000	15,094,000	311,000	41,680,000
Region V - Bicol	19,461,000	14,263,000	5,000,000	38,724,000
Region VI - Western Visayas	27,710,000	14,800,000	2,610,000	45,120,000
Region VII - Central Visayas	23,200,000	9,779,000	6,223,000	39,202,000
Region VIII - Eastern Visayas	29,304,000	14,333,000	4,448,000	48,085,000
Region IX - Zamboanga Peninsula	24,657,000	11,644,000	3,415,000	39,716,000
Region X - Northern Mindanao	21,804,000	10,316,000	3,400,000	35,520,000
Region XI - Davao	26,631,000	16,113,000		42,744,000
Region XII - SOCCSKSARGEN	30,779,000	10,602,000	442,000	41,823,000
Region XIII - CARAGA	30,113,000	13,985,000	2,590,000	46,688,000
TOTAL AGENCY BUDGET	1,246,000,000	1,889,392,000	147,249,000	3,282,641,000
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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 until such time that all agencies have fully migrated to the BTMS; 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	605,111,000	655,777,000	146,349,000	1,407,237,000
100000100001000	General Management and Supervision	595,842,000	655,777,000	146,349,000	1,397,968,000
National Capital Region (NCR)		409,901,000	484,977,000	94,680,000	989,558,000
Central Office		396,864,000	463,117,000	90,915,000	950,896,000
Regional Office - NCR		13,037,000	21,860,000	3,765,000	38,662,000
Region I - Ilocos		16,820,000	8,419,000	2,704,000	27,943,000
Regional Office - I		16,820,000	8,419,000	2,704,000	27,943,000
Cordillera Administrative Region (CAR)		12,247,000	7,355,000	325,000	19,927,000
Regional Office - CAR		12,247,000	7,355,000	325,000	19,927,000
Region II - Cagayan Valley		10,630,000	7,938,000	10,200,000	28,768,000
Regional Office - II		10,630,000	7,938,000	10,200,000	28,768,000
Region III - Central Luzon		14,147,000	9,132,000	10,001,000	33,280,000
Regional Office - III		14,147,000	9,132,000	10,001,000	33,280,000
Region IVA - CALABARZON		9,476,000	20,925,000		30,401,000
Regional Office - IVA		9,476,000	20,925,000		30,401,000
Region IVB - MIMAROPA		14,753,000	14,236,000	311,000	29,300,000
Regional Office - IVB		14,753,000	14,236,000	311,000	29,300,000
Region V - Bicol		7,518,000	12,440,000	5,000,000	24,958,000
Regional Office V		7,518,000	12,440,000	5,000,000	24,958,000
Region VI - Western Visayas		12,561,000	13,350,000	2,610,000	28,521,000
Regional Office VI		12,561,000	13,350,000	2,610,000	28,521,000
Region VII - Central Visayas		9,867,000	8,982,000	6,223,000	25,072,000
Regional Office VII		9,867,000	8,982,000	6,223,000	25,072,000
Region VIII - Eastern Visayas		13,921,000	11,710,000	4,448,000	30,079,000
Regional Office VIII		13,921,000	11,710,000	4,448,000	30,079,000

	Region IX - Zamboanga Peninsula	12,243,000	9,495,000	3,415,000	25,153,000
	Regional Office IX	12,243,000	9,495,000	3,415,000	25,153,000
	Region X - Northern Mindanao	8,517,000	9,299,000	3,400,000	21,216,000
	Regional Office X	8,517,000	9,299,000	3,400,000	21,216,000
	Region XI - Davao	13,322,000	14,882,000		28,204,000
	Regional Office XI	13,322,000	14,882,000		28,204,000
	Region XII - SOCCSKSARGEN	14,183,000	9,639,000	442,000	24,264,000
	Regional Office - XII	14,183,000	9,639,000	442,000	24,264,000
	Region XIII - CARAGA	15,736,000	12,998,000	2,590,000	31,324,000
	Regional Office - XIII	15,736,000	12,998,000	2,590,000	31,324,000
100000100002000	Administration of Personnel Benefits	9,269,000			9,269,000
	National Capital Region (NCR)	7,568,000			7,568,000
	Central Office	1,911,000			1,911,000
	Regional Office - NCR	5,657,000			5,657,000
	Region III - Central Luzon	107,000			107,000
	Regional Office - III	107,000			107,000
	Region VIII - Eastern Visayas	373,000			373,000
	Regional Office VIII	373,000			373,000
	Region XIII - CARAGA	1,221,000			1,221,000
	Regional Office - XIII	1,221,000			1,221,000
	Sub-total, General Administration and Support	605,111,000	655,777,000	146,349,000	1,407,237,000
2000000000000000	Support to Operations	98,362,000	540,301,000	900,000	639,563,000
200000100001000	Legal services	30,870,000	1,665,000		32,535,000
	National Capital Region (NCR)	30,870,000	1,665,000		32,535,000
	Central Office	30,870,000	1,665,000		32,535,000
200000100002000	Information and communications technology systems services	43,655,000	527,746,000	900,000	572,301,000
	National Capital Region (NCR)	43,655,000	527,746,000	900,000	572,301,000
	Central Office	43,655,000	527,746,000	900,000	572,301,000

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200000100003000	Budget Information and Training Services	<u>23,837,000</u>	<u>10,890,000</u>	<u>34,727,000</u>
	National Capital Region (NCR)	<u>23,837,000</u>	<u>10,890,000</u>	<u>34,727,000</u>
	Central Office	<u>23,837,000</u>	<u>10,890,000</u>	<u>34,727,000</u>
Sub-total, Support to Operations		<u>98,362,000</u>	<u>540,301,000</u>	<u>900,000</u> <u>639,563,000</u>
3000000000000000	Operations	<u>542,527,000</u>	<u>70,661,000</u>	<u>613,188,000</u>
3101000000000000	ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM	<u>67,943,000</u>	<u>2,321,000</u>	<u>70,264,000</u>
310100100001000	Policy formulation, standards-setting and evaluation of management systems improvement and productivity enhancement initiatives	<u>29,505,000</u>	<u>1,090,000</u>	<u>30,595,000</u>
	National Capital Region (NCR)	<u>29,505,000</u>	<u>1,090,000</u>	<u>30,595,000</u>
	Central Office	<u>29,505,000</u>	<u>1,090,000</u>	<u>30,595,000</u>
310100100002000	Policy formulation, standards-setting, evaluation of organization and staffing modification, compensation, position classification and administration of the unified compensation and position classification system	<u>38,438,000</u>	<u>1,231,000</u>	<u>39,669,000</u>
	National Capital Region (NCR)	<u>38,438,000</u>	<u>1,231,000</u>	<u>39,669,000</u>
	Central Office	<u>38,438,000</u>	<u>1,231,000</u>	<u>39,669,000</u>
3102000000000000	BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM	<u>417,175,000</u>	<u>59,641,000</u>	<u>476,816,000</u>
310200100002000	Policy formulation and standard-setting on budget preparation, execution, and accountability of the NGAs, GOCCs, SUCs and LGUs	<u>29,538,000</u>	<u>31,116,000</u>	<u>60,654,000</u>
	National Capital Region (NCR)	<u>29,538,000</u>	<u>31,116,000</u>	<u>60,654,000</u>
	Central Office	<u>29,538,000</u>	<u>31,116,000</u>	<u>60,654,000</u>
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>387,637,000</u>	<u>28,525,000</u>	<u>416,162,000</u>
	National Capital Region (NCR)	<u>183,564,000</u>	<u>8,033,000</u>	<u>191,597,000</u>
	Central Office	<u>171,749,000</u>	<u>6,879,000</u>	<u>178,628,000</u>
	Regional Office - NCR	<u>11,815,000</u>	<u>1,154,000</u>	<u>12,969,000</u>
	Region I - Ilocos	<u>9,205,000</u>	<u>1,011,000</u>	<u>10,216,000</u>
	Regional Office - I	<u>9,205,000</u>	<u>1,011,000</u>	<u>10,216,000</u>
	Cordillera Administrative Region (CAR)	<u>14,785,000</u>	<u>2,044,000</u>	<u>16,829,000</u>
	Regional Office - CAR	<u>14,785,000</u>	<u>2,044,000</u>	<u>16,829,000</u>

Region II - Cagayan Valley	14,473,000	1,520,000	15,993,000
Regional Office - II	14,473,000	1,520,000	15,993,000
Region III - Central Luzon	17,735,000	1,099,000	18,834,000
Regional Office - III	17,735,000	1,099,000	18,834,000
Region IVA - CALABARZON	12,156,000	920,000	13,076,000
Regional Office - IVA	12,156,000	920,000	13,076,000
Region IVB - MIMAROPA	11,522,000	858,000	12,380,000
Regional Office - IVB	11,522,000	858,000	12,380,000
Region V - Bicol	11,943,000	1,823,000	13,766,000
Regional Office V	11,943,000	1,823,000	13,766,000
Region VI - Western Visayas	15,149,000	1,450,000	16,599,000
Regional Office VI	15,149,000	1,450,000	16,599,000
Region VII - Central Visayas	13,333,000	797,000	14,130,000
Regional Office VII	13,333,000	797,000	14,130,000
Region VIII - Eastern Visayas	15,010,000	2,623,000	17,633,000
Regional Office VIII	15,010,000	2,623,000	17,633,000
Region IX - Zamboanga Peninsula	12,414,000	2,149,000	14,563,000
Regional Office IX	12,414,000	2,149,000	14,563,000
Region X - Northern Mindanao	13,287,000	1,017,000	14,304,000
Regional Office X	13,287,000	1,017,000	14,304,000
Region XI - Davao	13,309,000	1,231,000	14,540,000
Regional Office XI	13,309,000	1,231,000	14,540,000
Region XII - SOCCSKSARGEN	16,596,000	963,000	17,559,000
Regional Office - XII	16,596,000	963,000	17,559,000
Region XIII - CARAGA	13,156,000	987,000	14,143,000
Regional Office - XIII	13,156,000	987,000	14,143,000
310300000000000 LOCAL EXPENDITURE MANAGEMENT			
POLICY DEVELOPMENT PROGRAM	28,578,000	5,649,000	34,227,000
310300100001000 Promulgate Public Expenditure			
Management (PEM) policies and practices in LGUs	28,578,000	5,649,000	34,227,000
National Capital Region (NCR)	28,578,000	5,649,000	34,227,000
Central Office	28,578,000	5,649,000	34,227,000

320100000000000	FISCAL DISCIPLINE AND OPENNESS PROGRAM	28,831,000	3,050,000	31,881,000
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	28,831,000	3,050,000	31,881,000
	National Capital Region (NCR)	28,831,000	3,050,000	31,881,000
	Central Office	28,831,000	3,050,000	31,881,000
Sub-total, Operations		542,527,000	70,661,000	613,188,000
Sub-total, Program(s)		P 1,246,000,000	P 1,266,739,000	P 147,249,000 P 2,659,988,000
		=====	=====	=====
B.PROJECTS				
B.1 LOCALLY-FUNDED PROJECT(S)				
200000200001000	Budget Improvement Project		1,550,000	1,550,000
	National Capital Region (NCR)		1,550,000	1,550,000
	Central Office		1,550,000	1,550,000
200000200002000	Public Financial Management Program		621,103,000	621,103,000
	National Capital Region (NCR)		621,103,000	621,103,000
	Central Office		621,103,000	621,103,000
Sub-total, Locally-Funded Project(s)			622,653,000	622,653,000
Sub-total, Project(s)			P 622,653,000	P 622,653,000
			=====	=====
TOTAL NEW APPROPRIATIONS		P 1,246,000,000	P 1,889,392,000	P 147,249,000 P 3,282,641,000
		=====	=====	=====

Obligations, by Object of Expenditures

CYs 2024-2026
(In Thousand Pesos)

	(Cash-Based)
	2024	2025	2026
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	717,967	665,471	835,833
Total Permanent Positions	717,967	665,471	835,833
Other Compensation Common to All			
Personnel Economic Relief Allowance	26,428	25,224	28,056
Representation Allowance	19,438	13,470	14,940
Transportation Allowance	14,942	13,470	14,868

Clothing and Uniform Allowance	7,773	7,357	8,183
Honoraria	702	4,922	4,383
Overtime Pay	36,708		
Mid-Year Bonus - Civilian	58,170	55,455	69,653
Year End Bonus	60,836	55,455	69,653
Cash Gift	5,559	5,255	5,845
Productivity Enhancement Incentive	5,498	5,255	5,845
Performance Based Bonus	32,325		
Step Increment		1,664	2,088
Collective Negotiation Agreement	36,009		
Total Other Compensation Common to All	304,388	187,527	223,514
Other Compensation for Specific Groups			
Other Personnel Benefits	51,940	30,170	37,841
Total Other Compensation for Specific Groups	51,940	30,170	37,841
Other Benefits			
Retirement and Life Insurance Premiums	92,707	79,856	100,302
PAG-IBIG Contributions	2,551	2,523	2,805
PhilHealth Contributions	16,972	15,732	19,386
Employees Compensation Insurance Premiums	1,364	1,262	1,402
Loyalty Award - Civilian	385	365	1,030
Terminal Leave	19,425	11,164	9,269
Total Other Benefits	133,404	110,902	134,194
Non-Permanent Positions	62,968	89,096	114,920
TOTAL PERSONNEL SERVICES	1,270,667	1,083,166	1,346,302
Maintenance and Other Operating Expenses			
Travelling Expenses	47,586	109,243	88,289
Training and Scholarship Expenses	107,597	119,739	105,599
Supplies and Materials Expenses	46,464	81,649	105,998
Utility Expenses	42,235	54,643	59,614
Communication Expenses	27,313	38,957	40,237
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	6,772	7,338	7,822
Professional Services	91,445	138,168	92,264
General Services	81,550	89,286	105,543
Repairs and Maintenance	43,436	84,881	90,233
Taxes, Insurance Premiums and Other Fees	15,601	19,391	20,867
Other Maintenance and Operating Expenses			
Advertising Expenses	5,252	7,566	7,000
Printing and Publication Expenses	27,498	30,919	31,260
Representation Expenses	22,010	25,743	28,054
Transportation and Delivery Expenses	19	59	59
Rent/Lease Expenses	10,998	12,758	48,404
Membership Dues and Contributions to Organizations		15	
Subscription Expenses	385,441	947,010	1,036,377
Bank Transaction Fee	21	12	17
Other Maintenance and Operating Expenses	13,288	21,227	21,755
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	974,526	1,788,604	1,889,392
TOTAL CURRENT OPERATING EXPENDITURES	2,245,193	2,871,770	3,235,694
Capital Outlays			
Property, Plant and Equipment Outlay			
Land Improvements Outlay	4,951	2,487	10,000
Infrastructure Outlay		27,594	14,530
Buildings and Other Structures	41,615	59,846	29,199
Machinery and Equipment Outlay	112,855	62,110	70,426
Transportation Equipment Outlay	9,764	22,795	19,978

Furniture, Fixtures and Books Outlay	3,778	10,625	2,296
Other Property Plant and Equipment Outlay	1,343	500	
Intangible Assets Outlay		8,000	820
TOTAL CAPITAL OUTLAYS	<u>174,306</u>	<u>193,957</u>	<u>147,249</u>
GRAND TOTAL	<u>2,419,499</u>	<u>3,065,727</u>	<u>3,382,943</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

<u>ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)</u>	<u>2024 GAA Targets</u>	<u>Actual</u>
Allocative Efficiency and Operational Effectiveness Enhanced		P 538,862,000
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM		P 61,088,000
Outcome Indicator(s)		
1. 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	90%	99.03%
Output Indicator(s)		
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	90%	100%
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%	99.69%
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date	80%	100%
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	80%	100%
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM		P 447,838,000
Outcome Indicator(s)		
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)	5-6%	5.30%
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%	99.90%
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	95%	100%
B. Percentage of LGUs budgets submitted with complete documentation reviewed within 75 days	100%	99.84%
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM		P 29,936,000
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
Output Indicator(s)		
1. Percentage of targeted number of policy directives/ guidelines issued on local expenditure management on the prescribed deadline	100%	100%
Budget Improved Through Sustained Fiscal Discipline and Fiscal Openness		P 87,816,000
FISCAL DISCIPLINE AND OPENNESS PROGRAM		P 87,816,000
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	6.23%
2. Targeted PEFA or IMF-FTA budget indicators improved	PI 2.1: C PI 2.2: B	PI 2.1: B PI 2.2: B
3. Philippines' score in the Open Budget Survey (OBS) improved	At least 71	75
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	2025 Targets	2026 NEP Targets
Allocative Efficiency and Operational Effectiveness Enhanced		P 504,520,000	P 629,154,000
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM		P 55,772,000	P 76,586,000
Outcome Indicator(s)			
1. 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	99.03%	91%	91%
Output Indicator(s)			
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	100%	91%	91%
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	99.69%	91%	91%
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date	100%	81%	81%
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	100%	81%	81%
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM		P 418,612,000	P 515,690,000
Outcome Indicator(s)			
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)	N/A	N/A	N/A
2. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending kept within the target range, in % GDP)	5.30%	5-6% of GDP	5% of GDP for infrastructure
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	99.90%	97%	97%
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period	100%	92%	92%
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			
A. Percentage of budget reviews on GOCC Corporate Operating Budgets (COB) completed within the prescribed period	100%	97%	97%
B. Percentage of LGUs budgets submitted with complete documentation reviewed within 75 days	99.84%	100%	100%

LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM		P 30,136,000	P 36,878,000
Outcome Indicator(s)			
1. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans	82.93%	35%	N/A
Output Indicator(s)			
1. Percentage of targeted number of policy directives/ guidelines issued on local expenditure management on the prescribed deadline	100%	100%	100%
2. Percentage of LGUs with submitted PFM Assessment Report (AR) and PFM Improvement Plan (IP) desk validated at set deadline	N/A	35%	N/A
3. Percentage of LGUs with submitted PFM Improvement Plan (IP) Implementation Monitoring Table validated at set deadline	91.73%	N/A	44%
Budget Improved Through Sustained Fiscal Discipline and Fiscal Openness		P 31,687,000	P 34,596,000
FISCAL DISCIPLINE AND OPENNESS PROGRAM		P 31,687,000	P 34,596,000
Outcome Indicator(s)			
1. Expenditure level kept within the target NG fiscal deficit-to-GDP ratio set by the DBCC	6.23%	Disbursement kept within the deficit target approved by the DBCC	Disbursement kept within the deficit target approved by the DBCC
2. Targeted PEFA or IMF-FTA budget indicators improved	PI 2.2: B PI 2.2: B	PI 2.1: B PI 2.2: B	PI 2.1: B PI 2.2: B
3. Philippines' score in the Open Budget Survey (OBS) improved	75	N/A	72
Output Indicator(s)			
1. Percentage of targeted number of budget policy advisories submitted to and approved within one (1) revision by the DBCC	N/A	N/A	N/A
2. Percentage of targeted number of budget policy advisories submitted to and approved by the DBCC	N/A	100%	100%
3. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines/ directives	100%	96%	100%
4. All seven (7) essential budget documents (in the OBI) under DBM responsibility published on time	7	7	7

VI. DEPARTMENT OF BUDGET AND MANAGEMENT

A. OFFICE OF THE SECRETARY

Appropriations/Obligations

(In Thousand Pesos)

	(Cash-Based)		
<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	2,382,359	2,985,871	3,282,641
General Fund	2,382,359	2,985,871	3,282,641
Automatic Appropriations	93,213	79,856	100,302
Retirement and Life Insurance Premiums	93,213	79,856	100,302
Continuing Appropriations	108,989	233,372	
Unobligated Releases for Capital Outlays			
R.A. No. 11936	2,248		
R.A. No. 11975		28,662	
Unobligated Releases for MOOE			
R.A. No. 11936	106,741		
R.A. No. 11975		204,710	
Budgetary Adjustment(s)	136,707		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	73,757		
Pension and Gratuity Fund	18,744		
Unprogrammed Appropriation			
Pension and Gratuity Fund	17,483		
For Payment of Personnel Benefits	26,723		
Total Available Appropriations	2,721,268	3,299,099	3,382,943
Unused Appropriations	(301,769)	(233,372)	
Unobligated Allotment	(301,769)	(233,372)	
TOTAL OBLIGATIONS	2,419,499	3,065,727	3,382,943
	=====	=====	=====

EXPENDITURE PROGRAM
(in pesos)

	(Cash-Based)		
<u>GAS / STO / OPERATIONS / PROJECTS</u>	<u>2024 Actual</u>	<u>2025 Current</u>	<u>2026 Proposed</u>
General Administration and Support	1,097,062,000	1,325,139,000	1,447,731,000
Regular	1,097,062,000	1,325,139,000	1,447,731,000
PS	662,596,000	540,689,000	645,605,000
MOOE	359,152,000	590,643,000	655,777,000
CO	75,314,000	193,807,000	146,349,000

Support to Operations	695,759,000	1,204,381,000	1,271,462,000
Regular	400,652,000	620,634,000	648,809,000
PS	92,510,000	80,183,000	107,608,000
MOOE	209,205,000	540,301,000	540,301,000
CO	98,937,000	150,000	900,000
Projects / Purpose	295,107,000	583,747,000	622,653,000
Locally-Funded Project(s)	295,107,000	583,747,000	622,653,000
MOOE	295,107,000	583,747,000	622,653,000
Operations	626,678,000	536,207,000	663,750,000
Regular	626,678,000	536,207,000	663,750,000
PS	515,561,000	462,294,000	593,089,000
MOOE	111,062,000	73,913,000	70,661,000
CO	55,000		
TOTAL AGENCY BUDGET	2,419,499,000	3,065,727,000	3,382,943,000
Regular	2,124,392,000	2,481,980,000	2,760,290,000
PS	1,270,667,000	1,083,166,000	1,346,302,000
MOOE	679,419,000	1,204,857,000	1,266,739,000
CO	174,306,000	193,957,000	147,249,000
Projects / Purpose	295,107,000	583,747,000	622,653,000
Locally-Funded Project(s)	295,107,000	583,747,000	622,653,000
MOOE	295,107,000	583,747,000	622,653,000

STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	1,615	1,619	1,619
Total Number of Filled Positions	1,121	1,169	1,169

Proposed New Appropriations Language

For general administration and support, support to operations, and operations, including locally-funded projects, as indicated hereunder.....P 3,282,641,000
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OPERATIONS BY PROGRAM	PROPOSED 2026 (Cash-Based)			
	PS	MOOE	CO	TOTAL
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM	67,943,000	2,321,000		70,264,000

BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM	417,175,000	59,641,000	476,816,000
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM	28,578,000	5,649,000	34,227,000
FISCAL DISCIPLINE AND OPENNESS PROGRAM	28,831,000	3,050,000	31,881,000

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

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	823,776,000	1,675,086,000	91,815,000	2,590,677,000
Regional Allocation	422,224,000	214,306,000	55,434,000	691,964,000
National Capital Region (NCR)	30,509,000	23,014,000	3,765,000	57,288,000
Region I - Ilocos	26,025,000	9,430,000	2,704,000	38,159,000
Cordillera Administrative Region (CAR)	27,032,000	9,399,000	325,000	36,756,000
Region II - Cagayan Valley	25,103,000	9,458,000	10,200,000	44,761,000
Region III - Central Luzon	31,989,000	10,231,000	10,001,000	52,221,000
Region IVA - CALABARZON	21,632,000	21,845,000		43,477,000
Region IVB - MIMAROPA	26,275,000	15,094,000	311,000	41,680,000
Region V - Bicol	19,461,000	14,263,000	5,000,000	38,724,000
Region VI - Western Visayas	27,710,000	14,800,000	2,610,000	45,120,000
Region VII - Central Visayas	23,200,000	9,779,000	6,223,000	39,202,000
Region VIII - Eastern Visayas	29,304,000	14,333,000	4,448,000	48,085,000
Region IX - Zamboanga Peninsula	24,657,000	11,644,000	3,415,000	39,716,000
Region X - Northern Mindanao	21,804,000	10,316,000	3,400,000	35,520,000
Region XI - Davao	26,631,000	16,113,000		42,744,000
Region XII - SOCCSKSARGEN	30,779,000	10,602,000	442,000	41,823,000
Region XIII - CARAGA	30,113,000	13,985,000	2,590,000	46,688,000
TOTAL AGENCY BUDGET	1,246,000,000	1,889,392,000	147,249,000	3,282,641,000
	=====	=====	=====	=====

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 until such time that all agencies have fully migrated to the BTMS; 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	605,111,000	655,777,000	146,349,000	1,407,237,000
100000100001000	General Management and Supervision	595,842,000	655,777,000	146,349,000	1,397,968,000
National Capital Region (NCR)		409,901,000	484,977,000	94,680,000	989,558,000
Central Office		396,864,000	463,117,000	90,915,000	950,896,000
Regional Office - NCR		13,037,000	21,860,000	3,765,000	38,662,000
Region I - Ilocos		16,820,000	8,419,000	2,704,000	27,943,000
Regional Office - I		16,820,000	8,419,000	2,704,000	27,943,000
Cordillera Administrative Region (CAR)		12,247,000	7,355,000	325,000	19,927,000
Regional Office - CAR		12,247,000	7,355,000	325,000	19,927,000
Region II - Cagayan Valley		10,630,000	7,938,000	10,200,000	28,768,000
Regional Office - II		10,630,000	7,938,000	10,200,000	28,768,000
Region III - Central Luzon		14,147,000	9,132,000	10,001,000	33,280,000
Regional Office - III		14,147,000	9,132,000	10,001,000	33,280,000
Region IVA - CALABARZON		9,476,000	20,925,000		30,401,000
Regional Office - IVA		9,476,000	20,925,000		30,401,000
Region IVB - MIMAROPA		14,753,000	14,236,000	311,000	29,300,000
Regional Office - IVB		14,753,000	14,236,000	311,000	29,300,000
Region V - Bicol		7,518,000	12,440,000	5,000,000	24,958,000
Regional Office V		7,518,000	12,440,000	5,000,000	24,958,000
Region VI - Western Visayas		12,561,000	13,350,000	2,610,000	28,521,000
Regional Office VI		12,561,000	13,350,000	2,610,000	28,521,000
Region VII - Central Visayas		9,867,000	8,982,000	6,223,000	25,072,000
Regional Office VII		9,867,000	8,982,000	6,223,000	25,072,000
Region VIII - Eastern Visayas		13,921,000	11,710,000	4,448,000	30,079,000
Regional Office VIII		13,921,000	11,710,000	4,448,000	30,079,000

	Region IX - Zamboanga Peninsula	12,243,000	9,495,000	3,415,000	25,153,000
	Regional Office IX	12,243,000	9,495,000	3,415,000	25,153,000
	Region X - Northern Mindanao	8,517,000	9,299,000	3,400,000	21,216,000
	Regional Office X	8,517,000	9,299,000	3,400,000	21,216,000
	Region XI - Davao	13,322,000	14,882,000		28,204,000
	Regional Office XI	13,322,000	14,882,000		28,204,000
	Region XII - SOCCSKSARGEN	14,183,000	9,639,000	442,000	24,264,000
	Regional Office - XII	14,183,000	9,639,000	442,000	24,264,000
	Region XIII - CARAGA	15,736,000	12,998,000	2,590,000	31,324,000
	Regional Office - XIII	15,736,000	12,998,000	2,590,000	31,324,000
100000100002000	Administration of Personnel Benefits	9,269,000			9,269,000
	National Capital Region (NCR)	7,568,000			7,568,000
	Central Office	1,911,000			1,911,000
	Regional Office - NCR	5,657,000			5,657,000
	Region III - Central Luzon	107,000			107,000
	Regional Office - III	107,000			107,000
	Region VIII - Eastern Visayas	373,000			373,000
	Regional Office VIII	373,000			373,000
	Region XIII - CARAGA	1,221,000			1,221,000
	Regional Office - XIII	1,221,000			1,221,000
	Sub-total, General Administration and Support	605,111,000	655,777,000	146,349,000	1,407,237,000
2000000000000000	Support to Operations	98,362,000	540,301,000	900,000	639,563,000
200000100001000	Legal services	30,870,000	1,665,000		32,535,000
	National Capital Region (NCR)	30,870,000	1,665,000		32,535,000
	Central Office	30,870,000	1,665,000		32,535,000
200000100002000	Information and communications technology systems services	43,655,000	527,746,000	900,000	572,301,000
	National Capital Region (NCR)	43,655,000	527,746,000	900,000	572,301,000
	Central Office	43,655,000	527,746,000	900,000	572,301,000

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200000100003000	Budget Information and Training Services	23,837,000	10,890,000	34,727,000
	National Capital Region (NCR)	23,837,000	10,890,000	34,727,000
	Central Office	23,837,000	10,890,000	34,727,000
	Sub-total, Support to Operations	98,362,000	540,301,000	900,000 639,563,000
3000000000000000	Operations	542,527,000	70,661,000	613,188,000
3101000000000000	ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM	67,943,000	2,321,000	70,264,000
310100100001000	Policy formulation, standards-setting and evaluation of management systems improvement and productivity enhancement initiatives	29,505,000	1,090,000	30,595,000
	National Capital Region (NCR)	29,505,000	1,090,000	30,595,000
	Central Office	29,505,000	1,090,000	30,595,000
310100100002000	Policy formulation, standards-setting, evaluation of organization and staffing modification, compensation, position classification and administration of the unified compensation and position classification system	38,438,000	1,231,000	39,669,000
	National Capital Region (NCR)	38,438,000	1,231,000	39,669,000
	Central Office	38,438,000	1,231,000	39,669,000
3102000000000000	BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM	417,175,000	59,641,000	476,816,000
310200100002000	Policy formulation and standard-setting on budget preparation, execution, and accountability of the NGAs, GOCCs, SUCs and LGUs	29,538,000	31,116,000	60,654,000
	National Capital Region (NCR)	29,538,000	31,116,000	60,654,000
	Central Office	29,538,000	31,116,000	60,654,000
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	387,637,000	28,525,000	416,162,000
	National Capital Region (NCR)	183,564,000	8,033,000	191,597,000
	Central Office	171,749,000	6,879,000	178,628,000
	Regional Office - NCR	11,815,000	1,154,000	12,969,000
	Region I - Ilocos	9,205,000	1,011,000	10,216,000
	Regional Office - I	9,205,000	1,011,000	10,216,000
	Cordillera Administrative Region (CAR)	14,785,000	2,044,000	16,829,000
	Regional Office - CAR	14,785,000	2,044,000	16,829,000

Region II - Cagayan Valley	14,473,000	1,520,000	15,993,000
Regional Office - II	14,473,000	1,520,000	15,993,000
Region III - Central Luzon	17,735,000	1,099,000	18,834,000
Regional Office - III	17,735,000	1,099,000	18,834,000
Region IVA - CALABARZON	12,156,000	920,000	13,076,000
Regional Office - IVA	12,156,000	920,000	13,076,000
Region IVB - MIMAROPA	11,522,000	858,000	12,380,000
Regional Office - IVB	11,522,000	858,000	12,380,000
Region V - Bicol	11,943,000	1,823,000	13,766,000
Regional Office V	11,943,000	1,823,000	13,766,000
Region VI - Western Visayas	15,149,000	1,450,000	16,599,000
Regional Office VI	15,149,000	1,450,000	16,599,000
Region VII - Central Visayas	13,333,000	797,000	14,130,000
Regional Office VII	13,333,000	797,000	14,130,000
Region VIII - Eastern Visayas	15,010,000	2,623,000	17,633,000
Regional Office VIII	15,010,000	2,623,000	17,633,000
Region IX - Zamboanga Peninsula	12,414,000	2,149,000	14,563,000
Regional Office IX	12,414,000	2,149,000	14,563,000
Region X - Northern Mindanao	13,287,000	1,017,000	14,304,000
Regional Office X	13,287,000	1,017,000	14,304,000
Region XI - Davao	13,309,000	1,231,000	14,540,000
Regional Office XI	13,309,000	1,231,000	14,540,000
Region XII - SOCCSKSARGEN	16,596,000	963,000	17,559,000
Regional Office - XII	16,596,000	963,000	17,559,000
Region XIII - CARAGA	13,156,000	987,000	14,143,000
Regional Office - XIII	13,156,000	987,000	14,143,000
310300000000000 LOCAL EXPENDITURE MANAGEMENT			
POLICY DEVELOPMENT PROGRAM	28,578,000	5,649,000	34,227,000
310300100001000 Promulgate Public Expenditure			
Management (PEM) policies and practices in LGUs	28,578,000	5,649,000	34,227,000
National Capital Region (NCR)	28,578,000	5,649,000	34,227,000
Central Office	28,578,000	5,649,000	34,227,000

320100000000000	FISCAL DISCIPLINE AND OPENNESS PROGRAM	28,831,000	3,050,000	31,881,000
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	28,831,000	3,050,000	31,881,000
	National Capital Region (NCR)	28,831,000	3,050,000	31,881,000
	Central Office	28,831,000	3,050,000	31,881,000
Sub-total, Operations		542,527,000	70,661,000	613,188,000
Sub-total, Program(s)		P 1,246,000,000	P 1,266,739,000	P 147,249,000 P 2,659,988,000
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B.PROJECTS				
B.1 LOCALLY-FUNDED PROJECT(S)				
200000200001000	Budget Improvement Project		1,550,000	1,550,000
	National Capital Region (NCR)		1,550,000	1,550,000
	Central Office		1,550,000	1,550,000
200000200002000	Public Financial Management Program		621,103,000	621,103,000
	National Capital Region (NCR)		621,103,000	621,103,000
	Central Office		621,103,000	621,103,000
Sub-total, Locally-Funded Project(s)			622,653,000	622,653,000
Sub-total, Project(s)			P 622,653,000	P 622,653,000
			=====	=====
TOTAL NEW APPROPRIATIONS		P 1,246,000,000	P 1,889,392,000	P 147,249,000 P 3,282,641,000
		=====	=====	=====

Obligations, by Object of Expenditures

CYs 2024-2026
(In Thousand Pesos)

	(Cash-Based)		
	2024	2025	2026
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	717,967	665,471	835,833
Total Permanent Positions	717,967	665,471	835,833
Other Compensation Common to All			
Personnel Economic Relief Allowance	26,428	25,224	28,056
Representation Allowance	19,438	13,470	14,940
Transportation Allowance	14,942	13,470	14,868

Clothing and Uniform Allowance	7,773	7,357	8,183
Honoraria	702	4,922	4,383
Overtime Pay	36,708		
Mid-Year Bonus - Civilian	58,170	55,455	69,653
Year End Bonus	60,836	55,455	69,653
Cash Gift	5,559	5,255	5,845
Productivity Enhancement Incentive	5,498	5,255	5,845
Performance Based Bonus	32,325		
Step Increment		1,664	2,088
Collective Negotiation Agreement	36,009		
Total Other Compensation Common to All	304,388	187,527	223,514
Other Compensation for Specific Groups			
Other Personnel Benefits	51,940	30,170	37,841
Total Other Compensation for Specific Groups	51,940	30,170	37,841
Other Benefits			
Retirement and Life Insurance Premiums	92,707	79,856	100,302
PAG-IBIG Contributions	2,551	2,523	2,805
PhilHealth Contributions	16,972	15,732	19,386
Employees Compensation Insurance Premiums	1,364	1,262	1,402
Loyalty Award - Civilian	385	365	1,030
Terminal Leave	19,425	11,164	9,269
Total Other Benefits	133,404	110,902	134,194
Non-Permanent Positions	62,968	89,096	114,920
TOTAL PERSONNEL SERVICES	1,270,667	1,083,166	1,346,302
Maintenance and Other Operating Expenses			
Travelling Expenses	47,586	109,243	88,289
Training and Scholarship Expenses	107,597	119,739	105,599
Supplies and Materials Expenses	46,464	81,649	105,998
Utility Expenses	42,235	54,643	59,614
Communication Expenses	27,313	38,957	40,237
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	6,772	7,338	7,822
Professional Services	91,445	138,168	92,264
General Services	81,550	89,286	105,543
Repairs and Maintenance	43,436	84,881	90,233
Taxes, Insurance Premiums and Other Fees	15,601	19,391	20,867
Other Maintenance and Operating Expenses			
Advertising Expenses	5,252	7,566	7,000
Printing and Publication Expenses	27,498	30,919	31,260
Representation Expenses	22,010	25,743	28,054
Transportation and Delivery Expenses	19	59	59
Rent/Lease Expenses	10,998	12,758	48,404
Membership Dues and Contributions to Organizations		15	
Subscription Expenses	385,441	947,010	1,036,377
Bank Transaction Fee	21	12	17
Other Maintenance and Operating Expenses	13,288	21,227	21,755
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	974,526	1,788,604	1,889,392
TOTAL CURRENT OPERATING EXPENDITURES	2,245,193	2,871,770	3,235,694
Capital Outlays			
Property, Plant and Equipment Outlay			
Land Improvements Outlay	4,951	2,487	10,000
Infrastructure Outlay		27,594	14,530
Buildings and Other Structures	41,615	59,846	29,199
Machinery and Equipment Outlay	112,855	62,110	70,426
Transportation Equipment Outlay	9,764	22,795	19,978

Furniture, Fixtures and Books Outlay	3,778	10,625	2,296
Other Property Plant and Equipment Outlay	1,343	500	
Intangible Assets Outlay		8,000	820
TOTAL CAPITAL OUTLAYS	<u>174,306</u>	<u>193,957</u>	<u>147,249</u>
GRAND TOTAL	<u>2,419,499</u>	<u>3,065,727</u>	<u>3,382,943</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

<u>ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)</u>	<u>2024 GAA Targets</u>	<u>Actual</u>
Allocative Efficiency and Operational Effectiveness Enhanced		P 538,862,000
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM		P 61,088,000
Outcome Indicator(s)		
1. 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	90%	99.03%
Output Indicator(s)		
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	90%	100%
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%	99.69%
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date	80%	100%
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	80%	100%
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM		P 447,838,000
Outcome Indicator(s)		
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)	5-6%	5.30%
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%	99.90%
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	95%	100%
B. Percentage of LGUs budgets submitted with complete documentation reviewed within 75 days	100%	99.84%
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM Outcome Indicator(s)		P 29,936,000
1. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans	N/A	N/A
Output Indicator(s)		
1. Percentage of targeted number of policy directives/ guidelines issued on local expenditure management on the prescribed deadline	100%	100%
Budget Improved Through Sustained Fiscal Discipline and Fiscal Openness		P 87,816,000
FISCAL DISCIPLINE AND OPENNESS PROGRAM Outcome Indicator(s)		P 87,816,000
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	6.23%
2. Targeted PEFA or IMF-FTA budget indicators improved	PI 2.1: C PI 2.2: B	PI 2.1: B PI 2.2: B
3. Philippines' score in the Open Budget Survey (OBS) improved	At least 71	75
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	2025 Targets	2026 NEP Targets
Allocative Efficiency and Operational Effectiveness Enhanced		P 504,520,000	P 629,154,000
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM		P 55,772,000	P 76,586,000
Outcome Indicator(s)			
1. 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	99.03%	91%	91%
Output Indicator(s)			
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	100%	91%	91%
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	99.69%	91%	91%
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date	100%	81%	81%
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	100%	81%	81%
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM		P 418,612,000	P 515,690,000
Outcome Indicator(s)			
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)	N/A	N/A	N/A
2. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending kept within the target range, in % GDP)	5.30%	5-6% of GDP	5% of GDP for infrastructure
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	99.90%	97%	97%
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period	100%	92%	92%
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			
A. Percentage of budget reviews on GOCC Corporate Operating Budgets (COB) completed within the prescribed period	100%	97%	97%
B. Percentage of LGUs budgets submitted with complete documentation reviewed within 75 days	99.84%	100%	100%

LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM		P 30,136,000	P 36,878,000
Outcome Indicator(s)			
1. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans	82.93%	35%	N/A
Output Indicator(s)			
1. Percentage of targeted number of policy directives/ guidelines issued on local expenditure management on the prescribed deadline	100%	100%	100%
2. Percentage of LGUs with submitted PFM Assessment Report (AR) and PFM Improvement Plan (IP) desk validated at set deadline	N/A	35%	N/A
3. Percentage of LGUs with submitted PFM Improvement Plan (IP) Implementation Monitoring Table validated at set deadline	91.73%	N/A	44%
Budget Improved Through Sustained Fiscal Discipline and Fiscal Openness		P 31,687,000	P 34,596,000
FISCAL DISCIPLINE AND OPENNESS PROGRAM		P 31,687,000	P 34,596,000
Outcome Indicator(s)			
1. Expenditure level kept within the target NG fiscal deficit-to-GDP ratio set by the DBCC	6.23%	Disbursement kept within the deficit target approved by the DBCC	Disbursement kept within the deficit target approved by the DBCC
2. Targeted PEFA or IMF-FTA budget indicators improved	PI 2.2: B PI 2.2: B	PI 2.1: B PI 2.2: B	PI 2.1: B PI 2.2: B
3. Philippines' score in the Open Budget Survey (OBS) improved	75	N/A	72
Output Indicator(s)			
1. Percentage of targeted number of budget policy advisories submitted to and approved within one (1) revision by the DBCC	N/A	N/A	N/A
2. Percentage of targeted number of budget policy advisories submitted to and approved by the DBCC	N/A	100%	100%
3. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines/ directives	100%	96%	100%
4. All seven (7) essential budget documents (in the OBI) under DBM responsibility published on time	7	7	7