

E. BUREAU OF THE TREASURY

Appropriations/Obligations

(In Thousand Pesos)

	( Cash-Based )		
<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	<u>4,183,540</u>	<u>6,419,394</u>	<u>4,650,643</u>
General Fund	4,183,540	6,419,394	4,650,643

## 170 EXPENDITURE PROGRAM FY 2026 VOLUME II

Automatic Appropriations	34,585,920	42,067	50,346
Grant Proceeds	3,710		
Customs Duties and Taxes, including Tax Expenditures	19,536,155		
Retirement and Life Insurance Premiums	46,055	42,067	50,346
Special Account	15,000,000		
Continuing Appropriations	890,027	750,760	
Unobligated Releases for Capital Outlays			
R.A. No. 11936	17,619		
R.A. No. 11975		36,390	
Unobligated Releases for MOOE			
Grant Proceeds	2,126	916	
R.A. No. 11936	191,561		
R.A. No. 11975		713,454	
Unobligated Releases for FinEx			
R.A. No. 11936	678,721		
Budgetary Adjustment(s)	58,587		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	19,803		
Pension and Gratuity Fund	10,814		
Unprogrammed Appropriation			
For Payment of Personnel Benefits	22,426		
Pension and Gratuity Fund	5,544		
Total Available Appropriations	39,718,074	7,212,221	4,700,989
Unused Appropriations	( 1,076,566)	( 750,760)	
Unobligated Allotment	( 1,076,566)	( 750,760)	
TOTAL OBLIGATIONS	38,641,508	6,461,461	4,700,989
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EXPENDITURE PROGRAM  
(in pesos)

	(	Cash-Based	)
GAS / STO / OPERATIONS / PROJECTS	2024 Actual	2025 Current	2026 Proposed
General Administration and Support	19,778,111,000	201,257,000	222,004,000
Regular	19,778,111,000	201,257,000	222,004,000
PS	127,169,000	59,811,000	75,616,000
MOOE	19,642,662,000	120,101,000	122,263,000
CO	8,280,000	21,345,000	24,125,000
Support to Operations	359,741,000	480,396,000	535,193,000
Regular	359,741,000	480,396,000	535,193,000
PS	87,865,000	56,702,000	71,477,000
MOOE	241,087,000	384,435,000	434,023,000
CO	30,789,000	39,259,000	29,693,000
Operations	18,503,656,000	5,779,808,000	3,943,792,000
Regular	18,018,471,000	5,218,724,000	3,372,608,000
PS	403,176,000	391,177,000	459,475,000
MOOE	15,164,739,000	2,185,150,000	230,014,000
CO	2,450,556,000	2,642,397,000	2,683,119,000

Projects / Purpose	485,185,000	561,084,000	571,184,000
Locally-Funded Project(s)	485,185,000	561,084,000	571,184,000
MOOE	20,051,000	561,084,000	571,184,000
FinEx	465,134,000		
TOTAL AGENCY BUDGET	38,641,508,000	6,461,461,000	4,700,989,000
Regular	38,156,323,000	5,900,377,000	4,129,805,000
PS	618,210,000	507,690,000	606,568,000
MOOE	35,048,488,000	2,689,686,000	786,300,000
CO	2,489,625,000	2,703,001,000	2,736,937,000
Projects / Purpose	485,185,000	561,084,000	571,184,000
Locally-Funded Project(s)	485,185,000	561,084,000	571,184,000
MOOE	20,051,000	561,084,000	571,184,000
FinEx	465,134,000		

## STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	1,288	1,288	1,288
Total Number of Filled Positions	613	613	613

## Proposed New Appropriations Language

For general administration and support, support to operations and operations, including locally-funded project, as indicated hereunder.....P 4,650,643,000  
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OPERATIONS BY PROGRAM	PROPOSED 2026 ( Cash-Based )			
	PS	MOOE	CO	TOTAL
FINANCIAL ASSET MANAGEMENT PROGRAM	41,877,000	662,988,000	2,635,267,000	3,340,132,000
DEBT AND RISK MANAGEMENT PROGRAM	25,614,000	17,410,000		43,024,000
NG ACCOUNTING PROGRAM	352,894,000	120,800,000	47,852,000	521,546,000

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

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	556,222,000	1,357,484,000	2,736,937,000	4,650,643,000
TOTAL AGENCY BUDGET	556,222,000	1,357,484,000	2,736,937,000	4,650,643,000
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## SPECIAL PROVISION(S)

1. Equity Contribution to International Organizations. The amount of One Hundred Thirty Eight Million Six Hundred Thirteen Thousand Three Hundred Thirty Four Pesos (P138,613,334) appropriated herein shall be used for capital or quota subscription and revaluation or maintenance of value to foreign financial institutions that has been reviewed by the DFA and the International Commitments Fund Review Panel, and approved by the President of the Philippines in accordance with M.C. No. 194 dated June 11, 2010.
2. Reporting and Posting Requirements. The BTR 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) BTR's website.

The BTR shall send written notice when said reports have been submitted or posted on its website to the DBM, 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.
3. 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	70,446,000	122,263,000	24,125,000	216,834,000
100000100001000	General Management and Supervision	56,730,000	122,263,000	24,125,000	203,118,000
	National Capital Region (NCR)	56,730,000	122,263,000	24,125,000	203,118,000
	Central Office	56,730,000	122,263,000	24,125,000	203,118,000
100000100002000	Administration of Personnel Benefits	13,716,000			13,716,000
	National Capital Region (NCR)	13,716,000			13,716,000
	Central Office	13,716,000			13,716,000
Sub-total, General Administration and Support		70,446,000	122,263,000	24,125,000	216,834,000
2000000000000000	Support to Operations	65,391,000	434,023,000	29,693,000	529,107,000
200000100001000	Provision of legal services including the conduct of research and investigation	18,356,000	9,523,000		27,879,000
	National Capital Region (NCR)	18,356,000	9,523,000		27,879,000
	Central Office	18,356,000	9,523,000		27,879,000

200000100002000	Information systems and IT support services	23,729,000	413,247,000	29,693,000	466,669,000
	National Capital Region (NCR)	23,729,000	413,247,000	29,693,000	466,669,000
	Central Office	23,729,000	413,247,000	29,693,000	466,669,000
200000100003000	Research and technical support services	23,306,000	11,253,000		34,559,000
	National Capital Region (NCR)	23,306,000	11,253,000		34,559,000
	Central Office	23,306,000	11,253,000		34,559,000
Sub-total, Support to Operations		65,391,000	434,023,000	29,693,000	529,107,000
3000000000000000	Operations	420,385,000	230,014,000	2,683,119,000	3,333,518,000
3101000000000000	FINANCIAL ASSET MANAGEMENT PROGRAM	41,877,000	91,804,000	2,635,267,000	2,768,948,000
310100100001000	Cash management funding and investment of excess funds	41,877,000	91,804,000	2,635,267,000	2,768,948,000
	National Capital Region (NCR)	41,877,000	91,804,000	2,635,267,000	2,768,948,000
	Central Office	41,877,000	91,804,000	2,635,267,000	2,768,948,000
3201000000000000	DEBT AND RISK MANAGEMENT PROGRAM	25,614,000	17,410,000		43,024,000
320100100001000	Securities Origination	7,001,000	6,014,000		13,015,000
	National Capital Region (NCR)	7,001,000	6,014,000		13,015,000
	Central Office	7,001,000	6,014,000		13,015,000
320100100002000	Debt monitoring and servicing	8,989,000	3,441,000		12,430,000
	National Capital Region (NCR)	8,989,000	3,441,000		12,430,000
	Central Office	8,989,000	3,441,000		12,430,000
320100100003000	Risk Management	9,624,000	7,955,000		17,579,000
	National Capital Region (NCR)	9,624,000	7,955,000		17,579,000
	Central Office	9,624,000	7,955,000		17,579,000
3301000000000000	NG ACCOUNTING PROGRAM	352,894,000	120,800,000	47,852,000	521,546,000
330100100001000	Recording of NG financial transactions	34,381,000	10,109,000		44,490,000
	National Capital Region (NCR)	34,381,000	10,109,000		44,490,000
	Central Office	34,381,000	10,109,000		44,490,000
330100100002000	Reconciliation of NGAs books of accounts	13,346,000	1,609,000		14,955,000
	National Capital Region (NCR)	13,346,000	1,609,000		14,955,000
	Central Office	13,346,000	1,609,000		14,955,000

## 174 EXPENDITURE PROGRAM FY 2026 VOLUME II

330100100003000	Release of Allotment to Local Government Units (ALGU)	305,167,000	109,082,000	47,852,000	462,101,000
	National Capital Region (NCR)	305,167,000	109,082,000	47,852,000	462,101,000
	Central Office	305,167,000	109,082,000	47,852,000	462,101,000
	Sub-total, Operations	420,385,000	230,014,000	2,683,119,000	3,333,518,000
	Sub-total, Program(s)	P 556,222,000	P 786,300,000	P 2,736,937,000	P 4,079,459,000
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B.PROJECTS					
B.1 LOCALLY-FUNDED PROJECT(S)					
310100200001000	Development of the Treasury Single Account (TSA)		571,184,000		571,184,000
	National Capital Region (NCR)		571,184,000		571,184,000
	Central Office		571,184,000		571,184,000
	Sub-total, Locally-Funded Project(s)		571,184,000		571,184,000
	Sub-total, Project(s)	P 571,184,000		P 571,184,000	
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	TOTAL NEW APPROPRIATIONS	P 556,222,000	P 1,357,484,000	P 2,736,937,000	P 4,650,643,000
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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	371,576	350,550	419,551
Total Permanent Positions	371,576	350,550	419,551
Other Compensation Common to All			
Personnel Economic Relief Allowance	14,430	14,304	14,712
Representation Allowance	11,213	5,964	6,942
Transportation Allowance	8,441	5,814	6,942
Clothing and Uniform Allowance	4,171	4,172	4,291
Honoraria	1,300		
Overtime Pay	5,636		
Mid-Year Bonus - Civilian	30,383	29,212	34,963
Year End Bonus	31,282	29,212	34,963
Cash Gift	3,017	2,980	3,065
Productivity Enhancement Incentive	2,978	2,980	3,065
Performance Based Bonus	19,691		
Step Increment		875	1,050
Collective Negotiation Agreement	18,282		
Total Other Compensation Common to All	150,824	95,513	109,993

Other Compensation for Specific Groups			
Magna Carta for Public Health Workers	298	375	375
Other Personnel Benefits	11,844		
Special Counsel Allowance	95		
Total Other Compensation for Specific Groups	12,237	375	375
Other Benefits			
Retirement and Life Insurance Premiums	45,301	42,067	50,346
PAG-IBIG Contributions	1,397	1,431	1,471
PhilHealth Contributions	9,020	8,555	10,107
Employees Compensation Insurance Premiums	731	715	734
Loyalty Award - Civilian	670		275
Terminal Leave	26,454	8,484	13,716
Total Other Benefits	83,573	61,252	76,649
TOTAL PERSONNEL SERVICES	618,210	507,690	606,568
Maintenance and Other Operating Expenses			
Travelling Expenses	15,525	16,029	16,770
Training and Scholarship Expenses	22,125	24,592	22,490
Supplies and Materials Expenses	32,517	60,443	57,856
Utility Expenses	51,420	63,547	68,870
Communication Expenses	18,233	31,347	32,829
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	3,121	3,422	3,422
Professional Services	46,317	60,012	62,331
General Services	52,788	57,407	62,868
Repairs and Maintenance	136,769	195,447	203,702
Financial Assistance/Subsidy	15,000,000		
Taxes, Insurance Premiums and Other Fees	19,556,231	2,046,618	45,473
Other Maintenance and Operating Expenses			
Advertising Expenses	278	966	1,000
Representation Expenses	2,905	2,090	34,117
Transportation and Delivery Expenses	129	2,146	2,146
Rent/Lease Expenses	30,089	33,971	35,172
Membership Dues and Contributions to Organizations	1,700	1,505	1,455
Subscription Expenses	88,167	101,128	156,883
Bank Transaction Fee	10,055	550,000	550,000
Other Maintenance and Operating Expenses	170	100	100
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	35,068,539	3,250,770	1,357,484
Financial Expenses			
Bank Charges	465,134		
TOTAL FINANCIAL EXPENSES	465,134		
TOTAL CURRENT OPERATING EXPENDITURES	36,151,883	3,758,460	1,964,052
Capital Outlays			
Investment Outlay	2,445,518	2,635,267	2,635,267
Property, Plant and Equipment Outlay			
Buildings and Other Structures	3,333	10,372	47,852
Machinery and Equipment Outlay	39,128	44,307	29,693
Transportation Equipment Outlay		12,100	
Furniture, Fixtures and Books Outlay	1,646	955	24,125
TOTAL CAPITAL OUTLAYS	2,489,625	2,703,001	2,736,937
GRAND TOTAL	38,641,508	6,461,461	4,700,989

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Sound, stable and supportive macroeconomic environment sustained

ORGANIZATIONAL  
OUTCOME : Efficiency in cash management improved  
Efficiency in debt management achieved  
Efficiency in accounting of NG financial transactions enhanced

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	2024 GAA Targets	Actual
Efficiency in cash management improved		P 3,003,675,000
FINANCIAL ASSET MANAGEMENT PROGRAM		P 3,003,675,000
Outcome Indicator(s)		
1. Fund the total government cash requirement to be negotiated daily with AGSBs (LBP, DBP, PVB)	100%	100%
2. Return on NG cash resources	Php:BSP-ODF rate; USD:Fed Funds rate	Average:Php:6.476% USD:5.176%
Output Indicator(s)		
1. Deviation from Php 5 Billion Average Year to Date (AYTD) in MDS Seed Fund Account with LBP	2.00%	Q1:1.30% Q2:1.70% Q3:1.76% Q4:0.83%
2. BSF: Percentage of Free Cash invested in money market instrument	At least 50% of BSF free cash invested	An average of 64.25% of BSF free cash were invested
3. Number of assets registered in the National Asset Registry	1,000	7,370 assets
4. Number of NGAs with data captured in the National Asset Registry	4 NGAs including their attached agencies, offices or bureaus	16 New NGAs; 3 NGAs with update
Efficiency in debt management achieved		P 44,850,000
DEBT AND RISK MANAGEMENT PROGRAM		P 44,850,000
Outcome Indicator(s)		
1. Government financing requirement met through issuance of government securities (In Million Pesos)	P2,202,750	P2,179,579
2. Refinancing risk efficiently managed	100% efficiency	100% efficiency
3. Efficient debt monitoring and servicing	100% efficiency	100% efficiency



## Output Indicator(s)

1. Issuance of government securities consistent with auction schedule/calendar

Q1:Monthly release of auction schedule:  
Jan:Dec. 27, 2023  
Feb:Jan. 25, 2024  
Mar:Feb. 28, 2024  
To conduct auctions as scheduled:  
Weekly for Tbills  
Weekly for TBonds

Q1:Auction Schedule for 1st Quarter released on December 15, 2023; conducted auctions as scheduled except for Feb 20 auction which was cancelled in view of the public offering of RTB 30

Q2:Monthly release of auction schedule:  
Apr:Mar. 27, 2024  
May:Apr. 25, 2024  
June:May 29, 2024  
To conduct auctions as scheduled:  
Weekly for Tbills and  
Weekly for TBonds

Q2:Auction Schedule for 2nd Quarter released on March 20, 2024; conducted auctions as scheduled except for Apr 10 auction which was moved to Apr 9 due to Eidl Fitr

Q3:Monthly release of auction schedule:  
Jul:June 26, 2024  
Aug:Jul. 25, 2024  
Sep:Aug. 28, 2024  
To conduct auctions as scheduled:  
Weekly for Tbills and  
Weekly for TBonds

Q3:Auction Schedule for 3rd Quarter released on June 21, 2024; conducted auctions as scheduled

Q4:Auction Schedule for 4th Quarter released on September 23, 2024; conducted auctions as scheduled

Q4:Monthly release of auction schedule:  
Oct:Sep. 25, 2024  
Nov:Oct. 29, 2024  
Dec:Nov. 27, 2024  
To conduct auctions as scheduled:  
Weekly for Tbills and  
Weekly for TBonds

2. Percentage of debt maturing in one year to total outstanding debt

Debt maturing in one year should be < or must be < or = 20% to total outstanding debt. Average time to maturity should be > or = 7 years

Q1:Debt maturing in one year accounts for 3.15% of total outstanding debt. Average time to maturity is at 11.95 years

Q2:Debt maturing in one year accounts for 0.63% of total outstanding debt. Average time to maturity is at 12.11 years

Q3:Debt maturing in one year accounts for 2.40% of total outstanding debt. Average time to maturity is at 7.52 years

Q4:Debt maturing in one year accounts for 7.39% of total outstanding debt. Average time to maturity is at 7.43 years

3. Amount and percentage of debt service payment paid on or before due date

P1,980,094 M;  
100% of debt service due paid on time

P2,020,641 M;  
100% of debt service due paid on time

Efficiency in accounting of NG financial transactions enhanced

P 15,455,131,000

NG ACCOUNTING PROGRAM

P 15,455,131,000

Outcome Indicator(s)

1. Efficient release of National Tax Allotment (NTA) and other shares to Local Government Units (LGUs)

100% efficiency

100% efficiency

2. Reconciled active cash balances

Monthly reconcile 85% or 144 active TOP cash accounts or a total of 1,728 cash accounts for the year (TOP cash accounts as of Dec. 2022=170 accounts)

Q1:Reconciled 491 Cash Accounts or 113% of target (491/435)

Q2:Reconciled 533 Cash Accounts or 123% of target (533/435)

Q3:Reconciled 541 Cash Accounts or 124% of target (541/435)

Q4:Reconciled 498 Cash Accounts or 114% of target (498/435)

3. Timely submission of Journal Entry Vouchers

Electronically submit JEVS to COA within 10 days after the reference month (except December and January)

Q1:Electronically submitted 3,250 consolidated AS JEVS for December 2023, January and February 2024 on Feb. 14, March 12 and 22, 2024, respectively.

Q2:Electronically submitted 3,062 consolidated AS JEVS for March, April and May 2024 to COA within the prescribed period.

Q3:Electronically submitted 3,193 consolidated AS JEVS for June, July and August 2024 to COA within the prescribed period.

Q4:Electronically submitted 3,161 consolidated AS JEVS for months of Sep, Oct and Nov 2024 to COA within the prescribed period.

4. Efficient release of Certification

100% efficiency

100% efficiency

Output Indicator(s)

1. Submission of Journal Entry Vouchers (JEVs) to COA

Electronically submit 100% of JEVS to COA (online/softcopy)

100% of JEVS were electronically submitted to COA (online/softcopy)

2. Percentage of Certifications issued to requesting parties

Release/issue certifications; 85% of the total number of requests received

Released/issued an average of 93.00% of the total number of the request received. This is equivalent to 110% of the target.

3. Percentage of Bank Reconciliation Statement (BRS) submitted to COA on time

85% of the total required BRS for active cash accounts submitted to COA within 20 days after receipt of bank statement or closing of the books of accounts

An average of 514 BRS or 118% was submitted to COA within the prescribed period

4. Release of National Tax Allotment (NTA) and other shares to Local Government Units (LGUs) consistent with Release Schedule

Release NTA to LGUs on the 10th day of the month; other shares within 5 days from receipt of complete documents from DBM

Released 100% of the total NTA on the 1st working day of the month and other allocation within 5 working days from receipt of the documents

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
Efficiency in cash management improved		P 5,287,004,000	P 3,344,029,000
FINANCIAL ASSET MANAGEMENT PROGRAM		P 5,287,004,000	P 3,344,029,000
Outcome Indicator(s)			
1. Fund the total government cash requirement to be negotiated daily with AGSBs (LBP, DBP, PVB)	Unit:Percentage (%) Year:2025 Value:100%	100%	100%
2. Return on NG cash resources	Unit:Percentage (%) Year:2025 Value:Better than prevailing BSP ODF rate for Peso deposits, and within the 20 bps of the lower bound of the FFR for USD deposits	Prevailing: Php:BSP-ODF rate; USD:Fed Funds rate	Prevailing:ODF (PHP) and FFR (USD)
Output Indicator(s)			
1. Deviation from Php 5 Billion Average Year to Date (AYTD) in MDS Seed Fund Account with LBP	Unit:Percentage (%) Year:2025 Value:≤ 2.00%	2.00%	≤ 2.00%
2. BSF: Percentage of Free Cash invested	Unit:Percentage (%) Year:2025 Value:At least 50% of BSF free cash is invested	At least 50% of the BSF free cash invested	At least 50% of BSF free cash invested
3. Number of assets registered in the National Asset Registry	N/A	1,000	N/A
4. Number of NGAs with data captured in the National Asset Registry	N/A	10 NGAs	N/A
5. Number of NGAs with updated NARs data submission	Number of agencies with updated data as of 2024; 21 NGAs	N/A	10 NGAs
Efficiency in debt management achieved		P 36,505,000	P 45,428,000
DEBT AND RISK MANAGEMENT PROGRAM		P 36,505,000	P 45,428,000
Outcome Indicator(s)			
1. Government financing requirement met through issuance of government securities (In Million Pesos)	N/A	P2,235,342	N/A
2. Government financing requirement met; within ± 10% of latest financing program	Unit:In Million Pesos Year:2025 Value:P2,235,342	N/A	± 10% of latest financing program
3. Refinancing risk efficiently managed	Unit:Percentage (%) Year:2025 Value:100%	100% efficiency	100% efficiency
4. Efficient debt monitoring and servicing	Unit:Percentage (%) Year:2025 Value:100%	100% efficiency	100% efficiency

Output Indicator(s)			
1. Issuance of government securities consistent with auction schedule/calendar	Unit:Date Year:2025 Value:Release of auction schedule: 100%; Conduct of Tbill auctions:100%; Conduct of Tbond auctions:100%	Q1:Quarterly release of auction schedule: Jan-Mar:Dec. 23, 2024 To conduct auctions as scheduled: Weekly for Tbills and Weekly for Tbonds  Q2:Quarterly release of auction schedule: Apr-Jun:Mar. 24, 2025 To conduct auctions as scheduled: Weekly for Tbills and Weekly for Tbonds  Q3:Quarterly release of auction schedule: Jul-Sept:June 23, 2025 To conduct auctions as scheduled: Weekly for Tbills and Weekly for Tbonds  Q4:Quarterly release of auction schedule: Oct-Dec:Sept. 22, 2025. To conduct auctions as scheduled: Weekly for Tbills and Weekly for Tbonds	To conduct auction as scheduled. Monthly release of auction schedule. Weekly for T-bills and T-bonds
2. Percentage of debt maturing in one year to total outstanding debt; Average to maturity	Unit:Percentage (%) Year:2025 Value:13.43% and 7.43 years	Debt maturing in one year should be < or = 15% to total outstanding debt. Average time to maturity should be > or = 7 years	Debt maturing in one year should be ≤ 15% to total outstanding debt. Average time to maturity should be ≥ 7 years.
3. Amount and percentage of debt service payment paid on or before due date	N/A	P2,049,982 M	N/A
4. Timely payment of debt service	Unit:Percentage (%) Year:2025	P2,049,982 M	100% of debt service due paid on time
Efficiency in accounting of NG financial transactions enhanced		P 456,299,000	P 554,335,000
NG ACCOUNTING PROGRAM		P 456,299,000	P 554,335,000
Outcome Indicator(s)			
1. Efficient release of National Tax Allotment (NTA) and other shares to Local Government Units (LGUs)	Unit:Number of Releases Year:2025 Value:100% efficiency	100% efficiency	100% efficiency
2. Reconciled active cash balances	Unit:Number of TOP cash accounts (171 active accounts) Year:2025 Value:85% of total cash accounts	To reconcile monthly 85% or 145 of the active accounts or a total of 1740 cash accounts for the year	85% of active cash accounts
3. Timely submission of Journal Entry Vouchers	Unit:Monthly transactions Year:2025 Value:100%	To submit electronically 100% of the monthly JEVs on the 10th day after the reference month	100%
4. Efficient release of Certification	Unit:Requests from NGAs Year:2025 Value:100% efficiency	100% efficiency	100% efficiency

Output Indicator(s)			
1. Submission of Journal Entry Vouchers (JEVs) to COA	Unit:Monthly transactions Year:2025 Value:100%	To submit electronically 100% of the monthly JEVs to COA	100%
2. Percentage of Certifications issued to requesting parties	Unit:Number of Requests Year:2025 Value:90%	To issue certifications equivalent to 80% of the requests received from agencies	90% of requests
3. Percentage of Bank Reconciliation Statement (BRS) submitted to COA on time	Unit:Number of TOP cash accounts (171 active accounts) Year:2025 Value:85% of total cash accounts	To submit 85% or 145 monthly bank reconciliation statement to COA within 20 days after receipt of bank statement or closing of the books of accounts whichever comes later	85% of active cash accounts
4. Release of National Tax Allotment (NTA) and other shares to Local Government Units (LGUs) consistent with Release Schedule	Unit:Monthly Allocation Year:2025 Value:100% of the NCA	To release 100% of the NCA to LGUs on the 1st working day of the month for NTA and within 5 days from receipt of complete documents for other shares	100%