

VI. DEPARTMENT OF BUDGET AND MANAGEMENT**A. OFFICE OF THE SECRETARY****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

1. Allocative efficiency and operational effectiveness enhanced
2. Budget improved through sustained fiscal discipline and fiscal openness

PERFORMANCE INFORMATION

<u>ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)</u>	<u>BASELINE</u>	<u>2026 TARGETS</u>
Allocative efficiency and operational effectiveness enhanced		
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM		
Outcome Indicator		
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%
Output Indicators		
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	100%	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%
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date	100%	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%
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM		
Outcome Indicator		
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending kept within the target range, in % GDP)	5.30%	5% of GDP for infrastructure
Output Indicators		
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	99.90%	97%
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period	100%	92%
4. Percentage of targeted number of policy directives/guidelines on budget preparation, execution, and accountability issued on the target date	100%	100%
5. Percentage of budget reviews on LGU Budgets and GOCC Corporate Operating Budgets (COB) completed within the prescribed period		
A. Percentage of budget reviews on GOCC Corporate Operating Budgets (COB) completed within the prescribed period	100%	97%
B. Percentage of LGUs budgets submitted with complete documentation reviewed within 75 days	99.84%	100%

LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM**Outcome Indicator**

1. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans	82.93%	N/A
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Output Indicators

1. Percentage of targeted number of policy directives/guidelines issued on local expenditure management on the prescribed deadline	100%	100%
2. Percentage of LGUs with submitted PFM Improvement Plan (IP) Implementation Monitoring Table validated at set deadline	91.73%	44%

Budget improved through sustained fiscal discipline and fiscal openness

FISCAL DISCIPLINE AND OPENNESS PROGRAM**Outcome Indicators**

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
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
3. Philippines' score in the Open Budget Survey (OBS) improved	75	72

Output Indicators

1. Percentage of targeted number of budget policy advisories submitted to and approved by the DBCC	N/A	100%
2. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines/directives	100%	100%
3. All seven (7) essential budget documents (in the OBI) under DBM responsibility published on time	7	7