

**AGENCY PERFORMANCE MEASURES  
BP FORM B**

DEPARTMENT/AGENCY: DEPARTMENT OF BUDGET AND MANAGEMENT

ORGANIZATIONAL OUTCOMES / PERFORMANCE INDICATORS	DATA SOURCE	ACTUAL (2025)	GAA (2026)	BASELINE	NEP TARGETS (2027)		Remarks
					TIER 1	TIER 2	
(1)		(2)	(3)	(4)	(5)	(6)	
<b>OO: Allocative efficiency and operational effectiveness enhanced</b>							
<b>ORGANIZATION, PRODUCTIVITY, AND SYSTEMS IMPROVEMENT PROGRAM</b>							
<b>Outcome Indicators</b>							
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	OSI FGH	99.21%	91%	99.21%	N/A <sup>1</sup>		
2. Percentage of approved actions on organization, staffing, position classification, compensation, and systems and productivity improvement-related matters released by the DBM within the target date	OSI FGH	N/A	N/A	N/A	92%		New outcome indicator for FY 2027
<b>Output Indicators:</b>							
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	OPCCB	100%	91%	100%	92%		

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					TIER 1	TIER 2	
(1)		(2)	(3)	(4)	(5)	(6)	
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	<b>SPIB</b>	99.72%	91%	99.72%	N/A <sup>2</sup>		
Percentage of approved actions on systems and productivity improvement-related matters, e.g., management systems improvement, productivity enhancement, asset management, strengthening of internal control systems and internal audit functions in government, and pursuit of government-wide reorganization and bureaucratic reforms, released by the DBM within the target date	<b>SPIB</b>	N/A	N/A	N/A	92%		New output indicator for FY 2027
3 Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date	<b>OPCCB</b>	100%	81%	100%	82%		

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		(2)	(3)		TIER 1	TIER 2	
				(4)	(5)	(6)	
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	SPIB	100%	81%	100%	N/A <sup>3</sup>		
Percentage of proposed policies on systems and productivity improvement-related matters, e.g., management systems improvement, productivity enhancement, asset management, strengthening of internal control systems and internal audit functions in government, and pursuit of government-wide reorganization and bureaucratic reforms, released by the DBM within the target date	SPIB	N/A	N/A	N/A	82%		New output indicator for FY 2027

**OO: Allocative efficiency and operational effectiveness enhanced**

**BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM**

**Outcome Indicators**

1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending kept within the target range, in % GDP)	BPE Group/ FPRB	5.2% of GDP for Infrastructure	5% of GDP for Infrastructure	5.20%	5% to 6% of GDP for infrastructure		
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					TIER 1	TIER 2	
(1)		(2)	(3)	(4)	(5)	(6)	
<b>Output Indicators:</b>							
1. Budget documents under the responsibility of DBM submitted on time	<b>BTB, BITS, OPCCB</b>	100%	100%	100%	100%		
2. Percentage of requests for budget authorization and variation acted upon within the prescribed period	<b>BMBs A-F / LGRCB / ROs</b>	99.89%	97%	99.89%	99%		
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period	<b>BMBs A-F/ ROs</b>	99.67%	92%	99.67%	95%		
4. Percentage of targeted number of policy directives/guidelines on budget preparation, execution, and accountability issued on the target date	<b>BTB, BMB-C</b>	100%	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	<b>BMB-C</b>	100%	97%	100%	97%		
b. Percentage of LGUs budgets submitted with complete documentation reviewed within 75 days	<b>ROs</b>	100%	100%	100%	100%		

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					TIER 1  (5)	TIER 2  (6)	

**OO: Allocative efficiency and operational effectiveness enhanced**

**LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM**

Outcome Indicators							
1. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans	LGRO FGH	85.19%	N/A <sup>4</sup>	85.19%	N/A <sup>4</sup>		
Output Indicators:							
1. Percentage of targeted number of policy directives/guidelines on local expenditure management issued on the prescribed deadline	LGRCB	100%	100%	100%	100%		
2. Percentage of LGUs with submitted PFM Improvement Plan (IP) Implementation Monitoring Table validated at set deadline	ROs	N/A <sup>5</sup>	44%	N/A <sup>5</sup>	46%		

**OO: 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	BPS FGH	5.70%	Disbursement kept within the deficit target approved by the DBCC	5.70%	Disbursement kept within the deficit target approved by the DBCC		
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	PI 2.1: C PI 2.2: B	PI 2.1: B PI 2.2: A		

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(1)		(2)	(3)	(4)	(5)	(6)	
3. Philippines' score in the Open Budget Survey (OBS) improved	BPS FGH	N/A <sup>6</sup>	72	75	N/A <sup>7</sup>		
<b>Output Indicators:</b>							
1 Percentage of targeted number of budget policy advisories submitted to and approved by the DBCC	FPRB	100%	100%	N/A	100%		
2 Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines/directives	BPS FGH	100%	100%	100%	100%		
3 All seven (7) essential budget documents (in the OBI) under DBM responsibility published on time	FPRB, BITS, BTB	7	7	7	7		

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**NOTES:**

- 1 Replaced with new outcome indicator for FY 2027
- 2 Replaced with new output indicator for FY 2027
- 3 Replaced with new output indicator for FY 2027
- 4 Conduct of assessment is held every three (3) years. The target date for the next assessment is scheduled in FY 2028
- 5 Output indicator was revised starting FY 2026
- 6 Target for the FY 2025 OBS was committed in FY 2026, in consideration of the timeline for the release of the assessment results
- 7 Conduct of the next OBS assessment is scheduled in FY 2027; the OBS score of which shall be released in FY 2028.