

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 31 December 2022

Department : Department of Budget and Management
Agency : Office of the Secretary
Operating Unit :

x	Current Year Appropriation
	Supplemental Appropriation
	Continuing Appropriation
	Off Budget Account

Particulars (1)	Data Source (2)	UACS Code (3)	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 31 December 2022 (14)	Remarks (15)
			1st Qtr (4)	2nd Qtr (5)	3rd Qtr (6)	4th Qtr (7)	Total (8)	1st Qtr (9)	2nd Qtr (10)	3rd Qtr (11)	4th Qtr (12)	Total (13)		
OO: ALLOCATIVE EFFICIENCY AND OPERATIONAL EFFECTIVENESS ENHANCED														
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM														
Outcome Indicator														
1. Percentage of targeted agencies with rightsized organizational structure and staffing pattern for the efficient, effective, and economical delivery of services			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Accomplishment is set on the 4th Quarter; Replaced with new outcome indicator
2. Percentage of targeted policies issued to improve the organizational effectiveness and productivity of government agencies	OSI Group	31010000000	-	-	-	80%	80%	N/A	N/A	N/A	100%	100%	20%	Q1: 3 out of 3 targeted policies accepted by the OSI Functional Group Head without revision Q2: 3 out of 3 targeted policies accepted by the OSI Functional Group Head without revision Q3: 2 out of 2 targeted policies accepted by the OSI Functional Group Head without revision Q4: 9 out of 9 targeted policies accepted by the OSI Functional Group Head without revision Total: 17 out of 17 targeted policies accepted by the OSI Functional Group Head without revision
Output Indicators														
1. Percentage of approved actions on organization, staffing, compensation, position classification, management systems improvement and productivity enhancement released by the DBM within the target date			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Modified/spit into two (2) indicators starting FY 2022, in order to, among others, capture the other functional areas of the SPIB in the indicator statements
2. Percentage of policy guidelines on organization, staffing, compensation, position classification, management systems improvement, and productivity enhancement issued by the DBM within the target date			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Revised to "Percentage of targeted policies issued to improve the organizational effectiveness and productivity of government agencies" and was considered as outcome indicator for FY 2022
3. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	OPCCB		90.00%	90.00%	90.00%	90.00%	90.00%	100.00%	98.01%	100.00%	100.00%	99.50%	9.50%	Q1: 224/224 approved actions released by the DBM within the target date. Q2: 246/251 approved actions released by the DBM within the target date. Q3: 284/284 approved actions released by the DBM within the target date. Q4: 244/244 approved actions released by the DBM within the target date. Total: 998/1,003 approved actions released by the DBM within the target date.
4. 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	SPIB		90.00%	90.00%	90.00%	90.00%	90.00%	100.00%	100%	100%	96.05%	99.00%	9.00%	Q1: 132/132 approved actions released by the DBM within the target date The overperformance could be attributed to the SPIB effort to complete all received instructions/requests notwithstanding the established quarterly target, in line with the DBM Quality Management System. Specifically, proper planning, supervision, teamwork, and rendering overtime services, if necessary, are being resorted to by the bureau for the purpose. Q2: 124/124 approved actions released by the DBM within the target date. Q3: 169/169 approved actions released by the DBM within the target date. Q4: 146/152 approved actions released by the DBM within the target date. Total: 571/577 approved actions released by the DBM within the target date.
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM														
Outcome Indicator														
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)	BPE Group		-	-	-	5.3% of GDP for Infrastructure	5.3% of GDP for Infrastructure	N/A	N/A	N/A	5.35%	N/A	0.00%	Computed as: FY BESF Table A.4 (Public Sector Infrastructure Budget FY 2019-2021 / FY BESF Table B.20 (National Government Cash Disbursements FY 2019-2021)
Output Indicators														
1. Budget documents under the responsibility of DBM submitted on time			-	-	100.00%	-	100.00%	N/A	N/A	100.00%	N/A	100.00%	0.00%	Q3: 1. The FY 2023 NEP and BESF were submitted to Congress on August 17, 2022. 2. The President's Budget Message was submitted to the Office of the President on August 16, 2022. 3. The FY 2023 Staffing Summary was submitted on August 5, 2022.
2. Percentage of requests for budget authorization and variation acted upon within the prescribed period			95.00%	95.00%	95.00%	95.00%	95.00%	99.52%	99.65%	99.59%	99.65%	99.60%	4.60%	Q1: 12,107/12,146 requests acted upon within the prescribed period (updated in the 2nd Quarter) Q2: 20,263/20,355 requests acted upon within the prescribed period Q3: 20,478/20,511 requests acted upon within the prescribed period Q4: 18,732/18,774 requests acted upon within the prescribed period Total: 71,580/71,786 requests acted upon within the prescribed period

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			1st Qtr (4)	2nd Qtr (5)	3rd Qtr (6)	4th Qtr (7)	Total (8)	1st Qtr (9)	2nd Qtr (10)	3rd Qtr (11)	4th Qtr (12)	Total (13)		
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period			90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: 175/175 APRs conducted within the prescribed period (updated in the 4th Quarter)
4. Percentage of targeted number of policy directives/guidelines on budget preparation, execution, and accountability issued on the target date			100.00%	-	-	100.00%	100.00%	100.00%	N/A	N/A	100.00%	100.00%	0.00%	Q1: Issued the following targeted policy guidelines / Issuances: 1. National Budget Circular No. 587 dated January 3, 2022 Guidelines on the Release of Funds for FY 2022 2. Circular Letter No. 2022-1 dated January 13, 2022 Conduct of Budget on Forum FY 2023 Budget Preparation 3. Corporate Budget Memorandum No. 44 dated January 17, 2022 Q4: Issued the following targeted policy guidelines / Issuances: 1. National Budget Memorandum No. 145 dated January 12, 2023 National Budget Call for FY 2024 2. Circular Letter No. 2022-15 dated November 17, 2022 Modification on Period for the Encashment of MDS Checks and Payment through Advice to Debit Account (ADA) under the MDS for the rest of FY 2022
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	BMB-C		100.00%	100.00%	100.00%	100.00%	100.00%	-	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: No COB was processed for the 1st quarter, BMB-C is waiting on the approved Budget Execution Guidelines (BEG) as basis for the processing of COBs. Q2: 3/3 COB received with complete documents reviewed within the prescribed period. Q3: 45/45 COB received with complete documents reviewed within the prescribed period. Q4: 23/23 COB received with complete documents reviewed within the prescribed period. Total: 71/71 COB received with complete documents reviewed within the prescribed period.
B. Percentage of LGU budgets submitted with complete documentation reviewed within 75 days			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 293/293 LGU budgets reviewed (85 ABs and 208 SBs) (updated in the 2nd Quarter) Q2: 145/145 LGU budgets reviewed (31 ABs and 114 SBs) Q3: 131/131 LGU budgets reviewed (13 ABs and 118 SBs) Q4: 188/188 LGU budgets reviewed (2 ABs and 186 SBs) Total: 757/757 LGU budgets reviewed (131 ABs and 626 SBs)
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM		31030000000												
Outcome Indicators														
1. Percent increase in the rating for the two identified dimensions of Public Financial Management (PFM), i.e., credibility of the budget and policy-based budgeting of LGUs assessing their PFM systems using the PFM Assessment Tool (PFMAT) for LGUs	ROs/LGRCB		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	The PFM Assessment is conducted every three (3) years, with the last assessment conducted in FY 2019; Replaced with new outcome indicator starting FY 2022
2. Percentage of LGUs who conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans			30.00%	30.00%	30.00%	30.00%	30.00%	-	-	-	82.93%	82.93%	52.93%	New outcome indicator for FY 2022. No accomplishments for 1st to 3rd Quarters given the submissions from LGUs is due as of September 30, 2022. Hence, the reports were assessed in the 4th Quarter.
Output Indicator														

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1. Percentage of targeted number of policy directives/ guidelines issued on local expenditure management	LGRCB		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	"Policy Directives/Guidelines Issued Q1 1. LBC No. 141-A dated March 29, 2022 - Amendment to Local Budget Circular (LBC) No. 141 Dated December 28, 2021, Entitled ""Guidelines on the Release and Utilization of the Financial Assistance to Cities and Municipalities that were Affected by Typhoon Odette, Charged Against the FY 2021 Unprogrammed Appropriations (UA)"" 2. LBC No. 140-A dated March 29, 2022 - Amendment to LBC (LBC) No. 141 Dated December 28, 2021, Entitled ""Guidelines on the Release and Utilization of the Financial Assistance to Local Government Units (LGUs) that were Affected by Typhoon Odette, Charged Against the Contingent Fund Under the FY 2021 General Appropriations Act (GAA), Republic Act (RA) No. 11518"" 3. LBC No. 142 dated January 24, 2022 - Guidelines on the Release and Utilization of the Local Government Support Fund-Financial Assistance to Local Government Units and Support for Capital Outlays and Social Programs Under the FY 2022 General Appropriations Act, Republic Act No. 11639 4. LBC No. 144 dated February 28, 2022 - Guidelines on the Release and Utilization of the Local Government Support Fund - Support to Barangay Development Program of the National Task Force to End Local Communist Armed Conflict Under the FY 2022 General Appropriations Act, Republic Act No. 11639 5. LBC No. 145 dated March 2, 2022 - Guidelines on the Implementation of Personal Services (PS) Limitation on Local Government Budgets and Determination of Waived PS Items Pursuant to Section 93 of the General Provisions (GPS) of the Fiscal Year 2022 General Appropriations Act, Republic Act No. 11639, and Years Thereafter Q2: 1. LBC No. 145-A dated April 29, 2022 - Clarification on Local Budget Circular (LBC) No. 145 dated March 2, 2022, Entitled, "Guidelines on the Implementation of Personal Services (PS) Limitation on Local Government Budgets and Determination of Waived PS Items Pursuant to Section 93 of the General Provisions (GPS) of the Fiscal Year (FY) 2022 General Appropriations Act (GAA), Republic Act (RA) No. 11639, and Years Thereafter" 2. LBC No. 142-A dated April 28, 2022 - Amendment to Local Budget Circular (LBC) No. 142 dated January 24, 2022, Entitled, "Guidelines on the Release and Utilization of the Local Government Support Fund-Financial Assistance to Local Government Units and Support for Capital Outlays and Social Programs under the FY 2022 General Appropriations Act, Republic Act No. 11639" 3. LBM No. 85 dated June 15, 2022 - Indicative FY 2023 National Tax Allotment (NTA) shares of Local Government Units (LGUs) and Guidelines on the Preparation of the FY 2023 Annual Budgets of LGUs Q3: 1. LBC No. 146 dated July 7, 2022 - Guidelines on the Release and Utilization of the Local Government Support Fund-Growth Equity Fund (LGSF-GEF) Under the FY 2022 General Appropriations Act (GAA), Republic Act (RA) No. 11639 2. LBC No. 147 dated July 29, 2022 - Adoption of the Enhanced Public Financial Management Assessment Tool (PFMAT) for Local Government Units (LGUs) and its Electronic Version 3. LBM No. 85-A dated August 12, 2022 - Clarifications on Local Budget Memorandum (LBM) No. 85 dated June 15, 2022, Entitled, "Indicative FY 2023 National Tax Allotment (NTA) Shares of Local Government Units (LGUs) and Guidelines on the Preparation of the FY 2023 Annual Budgets of LGUs" Q4 1. LBC No. 142-C dated October 26, 2022 - Amendment to Local Budget Circular (LBC) No. 142, as Amended, Entitled, "Guidelines on the Release and Utilization of the Local Government Support Fund—Financial Assistance to Local Government Units and Support for Capital Outlays and Social Programs Under the FY 2022 General Appropriations Act, Republic Act No. 11639" 2. LBC No. 142-D dated November 15, 2022 - Amendment to Local Budget Circular (LBC) No. 142, as Amended, Entitled, "Guidelines on the Release and Utilization of the Local Government Support Fund—Financial Assistance to Local Government Units and Support for Capital Outlays and Social Programs Under the FY 2022 General Appropriations Act, Republic Act No. 11639" 3. LBM No. 86 dated December 14, 2022 - Guidelines on the Release and Utilization of the Shares of Local Government Units (LGUS) from the FY 2020 Collections of Excise Taxes on Locally Manufactured Virginia-Type Cigarettes Under Republic Act (RA) No. 7171, and Burley and Native Tobacco Excise Taxes Pursuant to RA No. 8240, as Amended by RA No. 10351, and as Further Amended by RA No. 11346, Chargeable Against the Allocations to Local Government Units (ALGU) Under the FY 2022 General Appropriations Act (GAA), RA No. 11639 4. LBC No. 142-E dated December 16, 2022 - Amendment to Local Budget Circular (LBC) No. 142, as Amended, Entitled, "Guidelines on the Release and Utilization of the Local Government Support Fund—Financial Assistance to Local Government Units and Support for Capital Outlays and Social Programs Under the FY 2022 General Appropriations Act, Republic Act No. 11639" 5. :LBC No. 148 dated December 23, 2022 - Implementing Guidelines on the Grant of Honorarium to SK Officials Pursuant to Republic Act (RA) No. 11768 6. LBM No. 85-B dated December 23, 2022- Final FY 2023 National Tax Allotment (NTA) Shares of Local Government Units (LGUs)

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FISCAL DISCIPLINE AND OPENNESS PROGRAM		3201000000												
Outcome Indicators														
1. Expenditure level kept within the target NG fiscal deficit-to-GDP ratio set by the DBCC	OSEC and BPS Group		-	-	-	Disbursement kept within the deficit target approved by the DBCC	Disbursement kept within the deficit target approved by the DBCC	N/A	N/A	N/A	-	-	-	Data not yet available. The full-year FY 2022 fiscal performance based on the Cash Operations Report (COR) of the Bureau of the Treasury (BTr) is expected to be released by mid to end week of February 2023. Nevertheless, per full-year outlook as presented and discussed during the 183rd DBCC Meeting on December 5, 2022, the projected full-year deficit for FY 2022 is equivalent to 6.9 percent of GDP, within the 7.6 percent program for the period (see https://www.dbm.gov.ph/index.php/dbcc-matters/macroeconomic-assumptions-andfiscal-targets/183rd-dbcc-meeting). The number is subject to the actual outturns upon release of the COR.
2. Targeted PEFA or IMF-FTA budget indicators improved	OSEC and BPS Group		-	-	-	Improved PI 2.1 and PI 2.2 PEFA indicators for the 8 Agencies	Improved PI 2.1 and PI 2.2 PEFA indicators for the 8 Agencies	N/A	N/A	N/A	Improved PI 2.1 PEFA indicators for the 8 Agencies	Improved PI 2.1 PEFA indicators for the 8 Agencies	PI 2.2 PEFA indicators	The DBM administered assessment covering DPWH, DOH, DSWD, DepEd, DENR, DA, DOTr, and DND for FY 2020 showed a score of B for PI 2.1 and A for PI 2.2. Relative to this, the assessment covering FY 2021, the score for PI 2.1 remained the same while score for PI 2.2 declined. The actual magnitude for PI 2.1 improved from 7.19% to 7.06%. This shows consistent improvement for the eight agencies since the FY 2019 assessment as the indicator continues its upward trend in performance (in terms of magnitude). This can also be supported by the significant improvements of DA-OSEC, DepEd-OSEC, DOH OSEC, DENR-OSEC, and DND in FY 2021. On the other hand, the decline in performance for PI 2.2 (from A – 4.80% to B – 5.11%) can be linked to higher variance for PS and CO as compared to the FY 2020. This shows lower end-of-year outturn in expenditure composition for PS and CO in relation to the budget as approved.
3. Philippine's score in the Open Budget Survey (OBS) improved	OSEC and BPS Group		-	-	-	At least 71	At least 71	N/A	N/A	N/A	68	68	-3	The decrease in the OBS score (from 76 in 2019) was due to the late publication of Mid-Year Report. Despite this, the Philippines' score still falls under the adequate category and above the global average of 61.
Output Indicators														

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1. Percentage of targeted number of budget policy advisories submitted to and approved within one (1) revision by the DBCC	FPRB		100.00%	100.00%	-	100.00%	100.00%	-	100.00%	100.00%	100.00%	100.00%	0.00%	<p>Q1: The DBCC did not convene during the first quarter to discuss and approve a recommendation for the Medium-Term Aggregate Fiscal Targets for the FY 2023 BPF. The DBCC and the EDC prioritized measures in response to the impact of recent global events, particularly the Ukraine-Russia conflict and the resulting oil crisis. Relatedly, a more complete Q1 data are being weighed in on to reasonably picture the macroeconomic and fiscal outlook for the remainder of the year and over the medium-term. As such, the DBCC is targeted to be conducted within Q2 when the actual, or at least emerging/preliminary, Q1 macroeconomic/fiscal data/indicators become available.</p> <p>Foregoing consideration, this will now be considered as a commitment for the second quarter of the year.</p> <p>Q2: Two (2) budget policy advisories (BPAs) were presented and approved during the 181st Development Budget Coordination Committee (DBCC) Meeting on May 24, 2022, namely: a) Medium-Term Aggregate Fiscal Targets for the FY 2023 Budget Priorities Framework (BPF), and b) FY 2022 Quarterly Fiscal Program of the National Government (NG).</p> <p>It is noteworthy that with transition to the incoming Administration, the approval of the Medium-Term Fiscal Program for the FY 2023 Budget of Expenditures and Sources of Financing (BESF) targeted for the period was moved to the third quarter. The said BPA will be deliberated and approved by the new DBCC Principals appointed by the Marcos Administration.</p> <p>Revised Q3 remarks: The Budget Policy Advisory (BPA) for the Medium-Term Fiscal Program (MTFP) for the FY 2023 Budget of Expenditures and Sources of Financing (BESF) was presented and approved on July 8, 2022 during the 182nd Development Budget Coordination Committee (DBCC) Meeting.</p> <p>Q4: The Budget Policy Advisory (BPA) for the Medium-Term Fiscal Program and FY 2024 Cash Appropriations for the FY 2024 Budget Priorities Framework (BPF) was presented and approved on December 5, 2022 during the 183rd Development Budget Coordination Committee (DBCC) Meeting.</p>
2. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines/directives	FPRB		92.00%	92.00%	92.00%	92.00%	92.00%	100.00%	100.00%	100.00%	100.00%	100.00%	8.00%	<p>For FY 2022, target was increased from 90% in FY 2021 to 92%</p> <p>Q1: There are two (2) activities related to roll-out of budget reforms guidelines/Public Financial Management (PFM) Reform Initiatives, i.e. Meeting on Budget Modernization Bill (January 31, 2022), and Meeting on Public Financial Management Budget (March 23, 2022). The FPRB provided technical and logistical assistance during both meetings.</p> <p>Q2: There are five (5) activities related to the roll-out of budget reforms guidelines/Public Financial Management (PFM) Reform Initiatives. In terms of accomplishments, all activities were conducted in the second quarter of the year.</p> <p>Q3: There are ten (10) activities related to the roll-out of budget reforms guidelines/Public Financial Management (PFM) Reform Initiatives. In terms of accomplishments, all activities were conducted in the third quarter of the year.</p> <p>Q4: There are seven (7) activities related to the roll-out of budget reforms guidelines/Public Financial Management (PFM) Reform Initiatives. In terms of accomplishments, all activities were conducted in the fourth quarter of the year.</p>

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3. All seven (7) essential budget documents (in the OBI) under the DBM responsibility published on time			-	2	3	2	7	N/A	2	3	2	7	0	<p>For FY 2022, the 7 essential documents are the following: (i) People's Budget (Q4); (ii) Enacted Budget; (Q4); (iii) NEP (Q3); (iv) BPF (Q2); (v) Mid-Year (Q3) Report; (vi) Year-End Repor (Q3)t; (vii) National Government Performance Report (Q4).</p> <p>Q1: The following FY 2021 National Government Disbursement Performance Reports were published in the DBM website on the following dates:</p> <table border="0"> <tr> <td>Report</td> <td>Date Published</td> </tr> <tr> <td>November 2021</td> <td>February 4, 2022</td> </tr> <tr> <td>December 2021</td> <td>March 25, 2022</td> </tr> </table> <p>Moreover, the People's Enacted Budget is published on March 25, 2022.</p> <p>Q2: The FY 2023 BPF was published in the DBM website during the second quarter of the year -- FY 2023 BPF Part I on April 28, 2022, and FY 2023 BPF Part II on June 9, 2022.</p> <p>In addition, the following FY 2022 National Government Disbursement Performance Reports were published in the DBM website on the following dates:</p> <table border="0"> <tr> <td>Report</td> <td>Date Published</td> </tr> <tr> <td>Jan-Feb 2022</td> <td>April 19, 2022</td> </tr> <tr> <td>March 2022</td> <td>May 24, 2022</td> </tr> <tr> <td>April 2022</td> <td>June 20, 2022</td> </tr> </table> <p>Q3: The FY 2021 Annual Fiscal Report (AFR) and FY 2022 Mid-Year Report were published in the DBM website on September 27, 2022 and September 30, 2022, respectively.</p> <p>In addition, the following FY 2022 National Government Disbursement Performance Reports were published in the DBM website on the following dates:</p> <table border="0"> <tr> <td>Report</td> <td>Date Published</td> </tr> <tr> <td>May 2022</td> <td>July 19, 2022</td> </tr> <tr> <td>June 2022</td> <td>September 2, 2022</td> </tr> </table> <p>FY 2023 NEP and BESF were submitted to Congress on August 17, 2022 and published in the DBM website on August 22, 2022. Submission of GAA is due on the succeeding quarter.</p> <p>Q4: The following FY 2022 National Government Disbursement Performance Reports were published in the DBM website on the following dates:</p> <table border="0"> <tr> <td>Report</td> <td>Date Published</td> </tr> <tr> <td>July 2022</td> <td>October 6, 2022</td> </tr> <tr> <td>August 2022</td> <td>October 26, 2022</td> </tr> <tr> <td>September 2022</td> <td>December 9, 2022</td> </tr> </table> <p>The accomplishment for NG Disbursement Performance Reports is reported in the fourth quarter as one (1) OBI document consistent with the parameters, assumptions, and methodologies (PAM) in the approved FPRB CY 2022 OPCR commitments.</p> <p>FY 2023 GAA was published in the DBM website on December 19, 2022 (same working day of delivery of the enacted budget from the authorized government printing office)</p>	Report	Date Published	November 2021	February 4, 2022	December 2021	March 25, 2022	Report	Date Published	Jan-Feb 2022	April 19, 2022	March 2022	May 24, 2022	April 2022	June 20, 2022	Report	Date Published	May 2022	July 19, 2022	June 2022	September 2, 2022	Report	Date Published	July 2022	October 6, 2022	August 2022	October 26, 2022	September 2022	December 9, 2022
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Prepared By:	In coordination with:	Approved by:
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QUARTERLY PHYSICAL REPORT OF OPERATION
As of 31 December 2022

Department : Department of Budget and Management
Agency : Office of the Secretary
Operating Unit :

x	Current Year Appropriation
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	Off Budget Account

Particulars (1)	Data Source (2)	UACS Code (3)	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 31 December 2022 (14)	Remarks (15)	
			1st Qtr (4)	2nd Qtr (5)	3rd Qtr (6)	4th Qtr (7)	Total (8)	1st Qtr (9)	2nd Qtr (10)	3rd Qtr (11)	4th Qtr (12)	Total (13)			
OO: ALLOCATIVE EFFICIENCY AND OPERATIONAL EFFECTIVENESS ENHANCED															
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM															
Outcome Indicator															
1. Percentage of targeted agencies with rightsized organizational structure and staffing pattern for the efficient, effective, and economical delivery of services			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Replaced with new outcome indicator (updated in the 4th Quarter)
2. Percentage of targeted policies issued to improve the organizational effectiveness and productivity of government agencies	OSI Group	3101000000000000	-	-	-	80%	80%	N/A	N/A	N/A	100%	100%	20%	Q1: 3 out of 3 targeted policies accepted by the OSI Functional Group Head without revision Q2: 3 out of 3 targeted policies accepted by the OSI Functional Group Head without revision Q3: 2 out of 2 targeted policies accepted by the OSI Functional Group Head without revision Q4: 9 out of 9 targeted policies accepted by the OSI Functional Group Head without revision Total: 17 out of 17 targeted policies accepted by the OSI Functional Group Head without revision	
Output Indicators															
1. Percentage of approved actions on organization, staffing, compensation, position classification, management systems improvement and productivity enhancement released by the DBM within the target date			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Modified/split into two (2) indicators starting FY 2022, in order to, among others, capture the other functional areas of the SPIB in the indicator statements
2. Percentage of policy guidelines on organization, staffing, compensation, position classification, management systems improvement, and productivity enhancement issued by the DBM within the target date			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Revised to "Percentage of targeted policies issued to improve the organizational effectiveness and productivity of government agencies" and was considered as outcome indicator for FY 2022	
3. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	OPCCB		90.00%	90.00%	90.00%	90.00%	90.00%	100.00%	98.01%	100.00%	100.00%	99.50%	9.50%	Q1: 224/224 approved actions released by the DBM within the target date. Q2: 246/251 approved actions released by the DBM within the target date. Q3: 284/284 approved actions released by the DBM within the target date. Q4: 244/244 approved actions released by the DBM within the target date. Total: 998/1,003 approved actions released by the DBM within the target date.	
4. 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	SPIB		90.00%	90.00%	90.00%	90.00%	90.00%	100.00%	100%	100%	96.05%	99.00%	9.00%	Q1: 132/132 approved actions released by the DBM within the target date The overperformance could be attributed to the SPIB effort to complete all received instructions/requests notwithstanding the established quarterly target, in line with the DBM Quality Management System. Specifically, proper planning, supervision, teamwork, and rendering overtime services, if necessary, are being resorted to by the bureau for the purpose. Q2: 124/124 approved actions released by the DBM within the target date. Q3: 169/169 approved actions released by the DBM within the target date. Q4: 146/152 approved actions released by the DBM within the target date. Total: 571/577 approved actions released by the DBM within the target date.	
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM															
Outcome Indicator															
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)	BPE Group		-	-	-	5.3% of GDP for Infrastructure	5.3% of GDP for Infrastructure	N/A	N/A	N/A	5.35%	N/A	0.00%	Computed as: FY BESF Table A.4 (Public Sector Infrastructure Budget FY 2019-2021 / FY BESF Table B.20 (National Government Cash Disbursements FY 2019-2021) P1,180,483 (FY 2022 Infrastructure Budget) / P22,080,772 (Nominal GDP [at 2019 current prices])	
Output Indicators															
1. Budget documents under the responsibility of DBM submitted on time			-	-	100.00%	-	100.00%	N/A	N/A	100.00%	N/A	100.00%	0.00%	Q3: 1. The FY 2023 NEP and BESF were submitted to Congress on August 17, 2022. 2. The President's Budget Message was submitted to the Office of the President on August 16, 2022. 3. The FY 2023 Staffing Summary was submitted on August 5, 2022.	
	BTB		-	-	100.00%	-	100.00%	N/A	N/A	100.00%	N/A	100.00%	0.00%	FY 2023 NEP and BESF were submitted to Congress on August 17, 2022	
	BITS		-	-	100.00%	-	100.00%	N/A	N/A	100.00%	N/A	100.00%	0.00%	The Budget document under the responsibility of ACTS (formerly BITS) is the President's Budget Message. It was submitted on time on August 16, 2022 to the Office of the President or four (4) working days before the identified target date of submission to Congress (August 22, 2022).	
	OPCCB		-	-	100.00%	-	100.00%	N/A	N/A	100.00%	N/A	100.00%	0.00%	FY 2023 Staffing Summary was submitted on August 5, 2022 or more than 3 days before the prescribed deadline.	
2. Percentage of requests for budget authorization and variation acted upon within the prescribed period			95.00%	95.00%	95.00%	95.00%	95.00%	99.52%	99.65%	99.59%	99.65%	99.60%	4.60%	Q1: 12,107/12,146 requests acted upon within the prescribed period (updated in the 2nd Quarter) Q2: 20,263/20,355 requests acted upon within the prescribed period Q3: 20,478/20,511 requests acted upon within the prescribed period Q4: 18,732/18,774 requests acted upon within the prescribed period Total: 71,580/71,786 requests acted upon within the prescribed period	

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	BMB-A		95.00%	95.00%	95.00%	95.00%	95.00%	97.12%	97.81%	99.83%	100.00%	98.69%	3.69%	Q1: 505/520 requests acted upon within the prescribed period Q2: 581/594 requests acted upon within the prescribed period Q3: 601/602 requests acted upon within the prescribed period Q4: 659/659 requests acted upon within the prescribed period Total: 2,346/2,375 requests acted upon within the prescribed period
	BMB-B		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	97.17%	100.00%	99.29%	4.29%	Q1: 519/519 requests acted upon within the prescribed period Q2: 412/412 requests acted upon within the prescribed period Q3: 378/389 requests acted upon within the prescribed period Q4: 489/489 requests acted upon within the prescribed period Total: 1,798/1,809 requests acted upon within the prescribed period
	BMB-C		95.00%	95.00%	95.00%	95.00%	95.00%	98.21%	98.50%	99.61%	98.83%	98.79%	3.79%	Q1: 330/336 requests acted upon within the prescribed period Q2: 329/334 requests acted upon within the prescribed period Q3: 257/258 requests acted upon within the prescribed period Q4: 339/343 requests acted upon within the prescribed period Total: 1,255/1,271 requests acted upon within the prescribed period
	BMB-D		95.00%	95.00%	95.00%	95.00%	95.00%	99.64%	100.00%	100.00%	100.00%	99.91%	4.91%	Q1: 1,097/1,101 requests acted upon within the prescribed period Q2: 799 /799 requests acted upon within the prescribed period Q3: 1,026/1,026 requests acted upon within the prescribed period Q4: 1,205/1,205 requests acted upon within the prescribed period Total: 4,127/4,131 requests acted upon within the prescribed period
	BMB-E		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 299/299 requests acted upon within the prescribed period Q2: 459/459 requests acted upon within the prescribed period Q3: 417/417 requests acted upon within the prescribed period Q4: 694/694 requests acted upon within the prescribed period Total: 1,869/1,869 requests acted upon within the prescribed period
	BMB-F		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 284/284 requests acted upon within the within the prescribed period Q2: 373/373 requests acted upon within the within the prescribed period Q3: 281/281 requests acted upon within the within the prescribed period Q4: 404/404 requests acted upon within the within the prescribed period Total: 1,342/1,342 requests acted upon within the prescribed period
	LGRCB		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	99.40%	100.00%	100.00%	99.85%	4.85%	Q1: 3368/3368 requests acted upon within the prescribed period Q2: 10377/10440 requests acted upon within the prescribed period Q3: 10807/10807 requests acted upon within the prescribed period Q4: 6337/6337 requests acted upon within the prescribed period Total: 30,889/30,952 requests acted upon within the prescribed period
	NCR		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	98.37%	99.59%	4.59%	Q1: 384/384 requests acted upon within the prescribed period Q2: 307/307 requests acted upon within the prescribed period Q3: 697/697 requests acted upon within the prescribed period Q4: 723/735 requests acted upon within the prescribed period Total: 2111/2123 requests acted upon within the prescribed period
	RO I		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	99.48%	99.87%	4.87%	Q1: 468/468 requests acted upon within the prescribed period Q2: 557/557 requests acted upon within the prescribed period Q3: 603/603 requests acted upon within the prescribed period Q4: 771/775 requests acted upon within the prescribed period Total: 2399/2403 requests acted upon within the prescribed period
	CAR		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	99.61%	100.00%	100.00%	99.90%	4.90%	Q1: 207/207 requests acted upon within the prescribed period Q2: 256/257 requests acted upon within the prescribed period Q3: 171/171 requests acted upon within the prescribed period (updated) Q4: 163/163 requests acted upon within the prescribed period Total: 797/798 requests acted upon within the prescribed period
	RO II		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 218/218 requests acted upon within the prescribed period Q2: 461/461 requests acted upon within the prescribed period Q3: 365/365 requests acted upon within the prescribed period Q4: 359/359 requests acted upon within the prescribed period Total: 1403/1403 requests acted upon within the prescribed period
	RO III		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 332/332 requests acted upon within the prescribed period Q2: 419/419 requests acted upon within the prescribed period Q3: 549/549 requests acted upon within the prescribed period Q4: 875/875 requests acted upon within the prescribed period Total: 2175/2175 requests acted upon within the prescribed period

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	RO IV-A		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 79/79 requests acted upon within the prescribed period Q2: 235/235 requests acted upon within the prescribed period Q3: 353/353 requests acted upon within the prescribed period Q4: 385/385 requests acted upon within the prescribed period Total: 1052/1052 requests acted upon within the prescribed period
	RO IV-B		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 476/476 requests acted upon within the prescribed period Q2: 527/527 requests acted upon within the prescribed period Q3: 565/565 requests acted upon within the prescribed period Q4: 535/535 requests acted upon within the prescribed period Total: 2103/2103 requests acted upon within the prescribed period
	RO V		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 709/709 requests acted upon within the prescribed period Q2: 922/922 requests acted upon within the prescribed period Q3: 822/822 requests acted upon within the prescribed period Q4: 938/938 requests acted upon within the prescribed period Total: 3391/3391 requests acted upon within the prescribed period
	RO VI		95.00%	95.00%	95.00%	95.00%	95.00%	99.61%	99.92%	99.60%	99.92%	99.76%	4.76%	Q1: 1027/1031 requests acted upon within the prescribed period Q2: 1181/1182 requests acted upon within the prescribed period Q3: 756/759 requests acted upon within the prescribed period Q4: 1209/1210 requests acted upon within the prescribed period Total: 4173/4182 requests acted upon within the prescribed period
	RO VII		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 305/305 requests acted upon within the prescribed period Q2: 339/339 requests acted upon within the prescribed period Q3: 314/314 requests acted upon within the prescribed period Q4: 298/298 requests acted upon within the prescribed period Total: 1256/1256 requests acted upon within the prescribed period
	RO VIII		95.00%	95.00%	95.00%	95.00%	95.00%	99.24%	99.69%	98.81%	100.00%	99.43%	4.43%	Q1: 260/262 requests acted upon within the prescribed period (updated in the 2nd Quarter) Q2: 324/325 requests acted upon within the prescribed period Q3: 166/168 requests acted upon within the prescribed period Q4: 336/336 requests acted upon within the prescribed period Total: 1086/1091 requests acted upon within the prescribed period
	RO IX		95.00%	95.00%	95.00%	95.00%	95.00%	98.31%	100.00%	98.55%	96.81%	98.42%	3.42%	Q1: 174/177 requests acted upon within the prescribed period Q2: 347/347 requests acted upon within the prescribed period Q3: 272/276 requests acted upon within the prescribed period (updated from 270/274 as of Q4) Q4: 395/408 requests acted upon within the prescribed period Total: 1188/1208 requests acted upon within the prescribed period
	RO X		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	99.47%	100.00%	99.87%	4.87%	Q1: 347/347 requests acted upon within the prescribed period Q2: 287/287 requests acted upon within the prescribed period Q3: 188/189 requests acted upon within the prescribed period Q4: 300/300 requests acted upon within the prescribed period Total: 1122/1123 requests acted upon within the prescribed period
	RO XI		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 464/464 requests acted upon within the prescribed period (updated in the 2nd Quarter) Q2: 376/376 requests acted upon within the prescribed period Q3: 300/300 requests acted upon within the prescribed period Q4: 334/334 requests acted upon within the within the prescribed period Total: 1,474/1,474 requests acted upon within the prescribed period
	RO XII		95.00%	95.00%	95.00%	95.00%	95.00%	96.73%	97.03%	97.47%	98.62%	97.46%	2.46%	Q1: 148/153 requests acted upon within the prescribed period Q2: 261/269 requests acted upon within the prescribed period Q3: 386/396 requests acted upon within the prescribed period Q4: 573/581 requests acted upon within the within the prescribed period Total: 1,368/1,399 requests acted upon within the prescribed period
	RO XIII		95.00%	95.00%	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%	100.00%	100.00%	5.00%	Q1: 107/107 requests acted upon within the prescribed period Q2: 134/134 requests acted upon within the prescribed period Q3: 204/204 requests acted upon within the prescribed period Q4: 411/411 requests acted upon within the within the prescribed period Total: 856/856 requests acted upon within the prescribed period
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period			90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: 175/175 APRs conducted within the prescribed period (updated in the 4th Quarter)
	BMB-A		90.00%	-	-	-	90.00%	-	N/A	N/A	N/A	-	N/A	No complete submission of BFARs thru the URS on the prescribed deadline (i.e., January 30, 2022) of coverage departments, inclusive of their attached agencies was received, hence no APR was conducted for the departments with no submission. However, the BMB-A still conducted APR on three (3) departments (i.e., DOF, DOT, JLEC-LEDAC).

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	BMB-B		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: 100% APR (26/26) conducted within the prescribed period Note: 6 out of 32 agencies were not able to comply with the requirements, hence, APR not conducted
	BMB-C		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: 100% APR (18/18) (3 decentralized and 15 simple agencies) conducted within the prescribed period
	BMB-D		90.00%	-	-	-	90.00%	-	N/A	N/A	N/A	-	N/A	Q1: Out of the fifty-one (51) agency coverage, none have submitted their BFARs thru the URS within the prescribed period as a prerequisite for the reporting of accomplishment. Nevertheless, the Bureau ahs submitted the APR Reports of all agency coverage regardless of partially and/or manually submitted reports before the prescribed deadline of March 31, 2022 per Budget Execution Advisory (BEA) No. 4
	BMB-E		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: 18 APRs were conducted within the prescribed period (updated in the 4th Quarter)
	BMB-F		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	Q1: Submitted their complete BFARs thru the URS within the prescribed deadline. Considering the said parameter, only the DOST and its attached agencies will be included in this report. (1/1 - decentralized Agency) It may be mentioned that, the APRs are conducted and APR Reports are prepared based on the revised schedule and new templates, in compliance with Budget Execution Advisory Nos. 4 and 5 and directive from the BPE FGH.
	NCR		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	APRs of 7/7 [7 SUCs (EARIST; MPC; PNU; PSCA; PUP; RTU; TUP) conducted within the prescribed period
	RO I		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	APRs of 6/6 SUCs (DMMSU, ISPSC, MMSU, NLPSC, PSU & UNP) conducted within the prescribed period
	CAR		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	APRs of 6/6 SUCs (ASC, KSU, BSU, IFSU, ASIST & MPSPC) conducted within the prescribed period
	RO II		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	APRs of 5/5 SUCs (BSC, CSU, ISU, QSU, NVSU) conducted within the prescribed period
	RO III		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	APRs of 12/12 SUCs (PMMA, RMTU, NEUST, CLSU, PSAU, DHVTSU, TAU, TSU, BSU, BPSU, BASC, ASCT) conducted within the prescribed period
	RO IV-A		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	APRs of 5/5 SUCs (BSU, CSU, LSPU, SLSU, URS) conducted within the prescribed period
	RO IV-B		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	APRs of 6/6 SUCs (PSU, WPU, OMSC, MINSU, MSC, & RSU) conducted within the prescribed period
	RO V		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	APRs of 9/9 SUCs (BISCAST, BU, CNSC, CSPC, CSU, CBSUA, PSU, SSC, DEESMCA) conducted within the prescribed period
	RO VI		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	APRs of 11/11 [11 SUCs (ASU, CSU, CCHMSC, CPSU, GSC, ISTU, ISCF, NIPSC, NNSCST, UA & WVSU) conducted within the prescribed period
	RO VII		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	APRs of 5/5 SUCs (BISU, CNU, CTI, MPRSI & SSC) conducted within the prescribed period
	RO VIII		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	APRs of 10/10 SUCs (EVSU, LNU, SLSU, PIT, ESSU, SSU, NSU, UEP, NWSSU & VSU) conducted within the prescribed period
	RO IX		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	APRs of 8/8 SUCs (ZSCMST, SSC, WMSU, JRMSU, TAC, JHCSC, BSC & ZCSPC) conducted within the prescribed period
	RO X		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	APRs of 7/7 SUCs (BSU, CPSC, CMU, USTSP-CDO Campus, USTSP-Claveria Campus, NBSC and NMCSCT) conducted within the prescribed period
	RO XI		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	APRs of 6/6 SUCs (DDOSC, DNSC, DSSC, DORSU, SPAMAST, & UseP) conducted within the prescribed period
	RO XII		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	APRs of 5/5 SUCs (SKSU, USM, CFCST, CCSPC/CSU & AMSPC) conducted within the prescribed period
	RO XIII		90.00%	-	-	-	90.00%	100.00%	N/A	N/A	N/A	100.00%	10.00%	APRs of 4/4 SUCs (ASSCAT, CarSU, SSCU & SDSSU) conducted within the prescribed period

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Particulars (1)	Data Source (2)	UACS Code (3)	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 31 December 2022 (14)	Remarks (15)
			1st Qtr (4)	2nd Qtr (5)	3rd Qtr (6)	4th Qtr (7)	Total (8)	1st Qtr (9)	2nd Qtr (10)	3rd Qtr (11)	4th Qtr (12)	Total (13)		
4. Percentage of targeted number of policy directives/guidelines on budget preparation, execution, and accountability issued on the target date			100.00%	-	-	100.00%	100.00%	100.00%	N/A	N/A	100.00%	100.00%	0.00%	Q1: Issued the following targeted policy guidelines / Issuances: 1. National Budget Circular No. 587 dated January 3, 2022 Guidelines on the Release of Funds for FY 2022 2. Circular Letter No. 2022-1 dated January 13, 2022 Conduct of Budget on Forum FY 2023 Budget Preparation 3. Corporate Budget Memorandum No. 44 dated January 17, 2022 Q4: Issued the following targeted policy guidelines / Issuances: 1. National Budget Memorandum No. 145 dated January 12, 2023 National Budget Call for FY 2024 2. Circular Letter No. 2022-15 dated November 17, 2022 Modification on Period for the Encashment of MDS Checks and Payment through Advice to Debit Account (ADA) under the MDS for the rest of FY 2022
	BTB		100.00%	-	-	100.00%	100.00%	100.00%	N/A	N/A	100.00%	100.00%	0.00%	Q1: Issued the following targeted policy guidelines / issuances: 1. National Budget Circular No. 587 dated January 3, 2022 - Guidelines on the Release of Funds for FY 2022 2. Circular Letter No. 2022-1 dated January 13, 2022 - Conduct of Budget on Forum FY 2023 Budget Preparation Q4: Issued the following targeted policy guidelines / issuances: 1. National Budget Memorandum No. 145 dated January 12, 2023 - National Budget Call for FY 2024 submitted to Office of the Assistant Secretary of the BPE Group on November 29, 2022 2. Circular Letter No. 2022-15 dated November 17, 2022 - Modification on Period for the Encashment of MDS Checks and Payment through Advice to Debit Account (ADA) under the MDS for the rest of FY 2022
	BMB-C		100.00%	-	-	100.00%	100.00%	100.00%	N/A	N/A	N/A	100.00%	0.00%	BMB-C Assumption in its 2022 OPCR is a follows: 1. The actual issuance of Corporate Budget Memorandum (CBM) is dependent upon issuance of the BMB-C. 2. BMB-C is given 5 working days after the issuance of the NBC to process said CBM. Given that the National Budget Call for FY 2023 (NBM 140) was issued on January 12, 2022, BMB-C was able to process CBM No. 44 on January 17, 2022 and was approved by the FGH on the same day.
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	BMB-C		100.00%	100.00%	100.00%	100.00%	100.00%	-	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: No COB was processed for the 1st quarter, BMB-C is waiting on the approved Budget Execution Guidelines (BEG) as basis for the processing of COBs. Q2: 3/3 COB received with complete documents reviewed within the prescribed period. Q3: 45/45 COB received with complete documents reviewed within the prescribed period. Q4: 23/23 COB received with complete documents reviewed within the prescribed period. Total: 71/71 COB received with complete documents reviewed within the prescribed period.
B. Percentage of LGU budgets submitted with complete documentation reviewed within 75 days			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 293/293 LGU budgets reviewed (85 ABs and 208 SBs) (updated in the 2nd Quarter) Q2: 145/145 LGU budgets reviewed (31 ABs and 114 SBs) Q3: 131/131 LGU budgets reviewed (13 ABs and 118 SBs) Q4: 188/188 LGU budgets reviewed (2 ABs and 186 SBs) Total: 757/757 LGU budgets reviewed (131 ABs and 626 SBs)
	NCR		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 20/20 LGU Budgets reviewed (12 ABs and 8 SBs) Q2: 13/13 LGU Budgets reviewed (1 AB and 12 SBs) Q3: 16/16 LGU Budgets reviewed (2 ABs and 14 SBs) Q4: 35/35 LGU Budgets reviewed (1 AB and 34 SBs) Total: 84/84 LGU Budgets reviewed (16 ABs and 68 SBs)
	RO I		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 9/9 LGU Budgets reviewed (2 ABs and 7 SBs) Q2: 15/15 LGU Budgets reviewed (2 ABs and 13 SBs) Q3: 10/10 LGU Budgets reviewed (1 AB and 9 SBs) Q4: 9/9 LGU Budgets reviewed (9 SBs) Total: 43/43 LGU Budgets reviewed (5 ABs and 38 SBs)
	CAR		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 16/16 LGU Budgets reviewed (6 ABs and 10 SBs) Q2: 3/3 LGU Budgets reviewed (3 SBs) Q3: 5/5 LGU Budgets reviewed (5 SBs) Q4: 10/10 LGU Budgets reviewed (10 SBs) Total: 34/34 LGU Budgets reviewed (6 ABs and 28 SBs)
	RO II		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 8/8 LGU Budgets reviewed (4 ABs and 4 SBs) Q2: 3/3 LGU Budgets reviewed (1 AB and 2 SBs) Q3: 5/5 LGU Budgets reviewed (1 AB and 4 SBs) Q4: 10/10 LGU Budgets reviewed (10 SBs) Total: 26/26 LGU Budgets reviewed (6 ABs and 20 SBs)

QUARTERLY PHYSICAL REPORT OF OPERATION
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Agency : Office of the Secretary
Operating Unit :

x	Current Year Appropriation
	Supplemental Appropriation
	Continuing Appropriation
	Off Budget Account

Particulars (1)	Data Source (2)	UACS Code (3)	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 31 December 2022 (14)	Remarks (15)	
			1st Qtr (4)	2nd Qtr (5)	3rd Qtr (6)	4th Qtr (7)	Total (8)	1st Qtr (9)	2nd Qtr (10)	3rd Qtr (11)	4th Qtr (12)	Total (13)			
	RO III		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 31 LGU Budgets reviewed (9 ABs and 22 SBs) Q2: 22 LGU Budgets reviewed (22 SBs) Q3: 16 LGU Budgets reviewed (16 SBs) Q4: 27 LGU Budgets reviewed (27 SBs) Total: 96 LGU Budgets reviewed (9 ABs and 87 SBs)
	RO IV-A		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 15 LGU Budgets reviewed (5 ABs and 10 SBs) Q2: 10 LGU Budgets reviewed (2 AB and 8 SBs) Q3: 8 LGU Budgets reviewed (8 SBs) Q4: 7 LGU Budgets reviewed (7 SBs) Total: 40 LGU Budgets reviewed (7 ABs and 33 SBs)
	RO IV-B		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 15 LGU Budgets reviewed (2 ABs and 13 SBs) Q2: 5 LGU Budgets reviewed (1 AB and 4 SBs) Q3: 4 LGU Budgets reviewed (2 ABs and 2 SBs) Q4: 11 LGU Budgets reviewed (1 AB and 10 SBs) Total: 35 LGU Budgets reviewed (6 ABs and 29 SBs)
	RO V		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 13 LGU Budgets reviewed (2 ABs and 11 SBs) Q2: 6 LGU Budgets reviewed (3 AB and 3 SBs) Q3: 5 LGU Budgets reviewed (2 ABs and 3 SBs) Q4: 13 LGU Budgets reviewed (13 SBs) Total: 37 LGU Budgets reviewed (7 ABs and 30 SBs)
	RO VI		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 23 LGU Budgets reviewed (6 ABs and 17 SBs) Q2: 11 LGU Budgets reviewed (1 AB and 10 SBs) Q3: 5 LGU Budgets reviewed (5 SBs) Q4: 5 LGU Budgets reviewed (5 SBs) Total: 44 LGU Budgets reviewed (7 ABs and 37 SBs)
	RO VII		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 38 LGU Budgets reviewed (7 ABs incldg. 1 re-submission and 31 SBs) (updated in the 2nd Quarter) Q2: 5 LGU Budgets reviewed (3 ABs incldg. 3 re-submissions and 2 SBs) Q3: 4/4 LGU Budgets reviewed (1 AB and 3 SBs) Q4: 8 LGU Budgets reviewed (8 SBs) Total: 55 LGU Budgets reviewed (11 ABs and 44 SBs)
	RO VIII		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 24 LGU Budgets reviewed (4 ABs and 20 SBs) (updated in the 3rd Quarter) Q2: 17 LGU Budgets reviewed (2 ABs and 15 SBs) (updated in the 3rd Quarter) Q3: 14 LGU Budgets reviewed (1 AB and 13 SBs) Q4: 22 LGU Budgets reviewed (22 SBs) Total: 77 LGU Budgets reviewed (7 ABs and 70 SBs)
	RO IX		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 10 LGU Budgets reviewed (3 ABs and 7 SBs) (updated in the 3rd Quarter) Q2: 5 LGU Budgets reviewed (3 ABs and 2 SBs) (updated in the 3rd Quarter) Q3: 3 LGU Budgets reviewed (3 SBs) Q4: 2 LGU Budgets reviewed (2 SBs) Total: 20 LGU Budgets reviewed (6 ABs and 14 SBs)
	RO X		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 19 LGU Budgets reviewed (8 ABs and 11 SBs) (updated in the 3rd Quarter) Q2: 10 LGU Budgets reviewed (4 ABs and 6 SBs) Q3: 5 LGU Budgets reviewed (2 ABs and 3 SBs) Q4: 8 LGU Budgets reviewed (8 SBs) Total: 42 LGU Budgets reviewed (14 ABs and 28 SBs)
	RO XI		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 12 LGU Budgets reviewed (4 ABs and 8 SBs) Q2: 4 LGU Budgets reviewed (2 ABs and 2 SBs) Q3: 8 LGU Budgets reviewed (8 SBs) Q4: 8 LGU Budgets reviewed (8 SBs) Total: 32 LGU Budgets reviewed (6 ABs and 26 SBs)
	RO XII		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 31 LGU Budgets reviewed (8 ABs and 23 SBs) Q2: 7 LGU Budgets reviewed (3 ABs and 4 SBs) Q3: 12 LGU Budgets reviewed (1 AB and 11 SBs) Q4: 3 LGU Budgets reviewed (3 SBs) Total: 53 LGU Budgets reviewed (12 ABs and 41 SBs)
	RO XIII		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: 9 LGU Budgets reviewed (3 ABs and 6 SBs) Q2: 9 LGU Budgets reviewed (3 ABs and 6 SBs) Q3: 11 LGU Budgets reviewed (11 SBs) Q4: 10 LGU Budgets reviewed (10 SBs) Total: 39 LGU Budgets reviewed (6 ABs and 33 SBs)
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM															
Outcome Indicators															

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Department : Department of Budget and Management
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Particulars	Data Source	UACS Code	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 31 December 2022	Remarks
			1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1. Percent increase in the rating for the two identified dimensions of Public Financial Management (PFM), i.e., credibility of the budget and policy-based budgeting of LGUs assessing their PFM systems using the PFM Assessment Tool (PFMAT) for LGUs	ROs/LGRCB		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	The PFM Assessment is conducted every three (3) years, with the last assessment conducted in FY 2019; Replaced with new outcome indicator starting FY 2022
2. Percentage of LGUs who conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans	LGRO		30.00%	30.00%	30.00%	30.00%	30.00%	-	-	-	82.93%	82.93%	52.93%	New outcome indicator for FY 2022. No accomplishments for 1st to 3rd Quarters given the submissions from LGUs is due as of September 30, 2022. Hence, the reports were assessed in the 4th Quarter.
Output Indicator														
1. Percentage of targeted number of policy directives/ guidelines issued on local expenditure management	LGRCB		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	*Policy Directives/Guidelines Issued Q1 1. LBC No. 141-A dated March 29, 2022 - Amendment to Local Budget Circular (LBC) No. 141 Dated December 28, 2021, Entitled "Guidelines on the Release and Utilization of the Financial Assistance to Cities and Municipalities that were Affected by Typhoon Odette, Charged Against the FY 2021 Unprogrammed Appropriations (UA)" 2. LBC No. 140-A dated March 29, 2022 - Amendment to LBC (LBC) No. 141 Dated December 28, 2021, Entitled "Guidelines on the Release and Utilization of the Financial Assistance to Local Government Units (LGUs) that were Affected by Typhoon Odette, Charged Against the Contingent Fund Under the FY 2021 General Appropriations Act (GAA), Republic Act (RA) No. 11518" 3. LBC No. 142 dated January 24, 2022 - Guidelines on the Release and Utilization of the Local Government Support Fund-Financial Assistance to Local Government Units and Support for Capital Outlays and Social Programs Under the FY 2022 General Appropriations Act, Republic Act No. 11639 4. LBC No. 144 dated February 26, 2022 - Guidelines on the Release and Utilization of the Local Government Support Fund - Support to Barangay Development Program of the National Task Force to End Local Communist Armed Conflict Under the FY 2022 General Appropriations Act, Republic Act No. 11639 5. LBC No. 145 dated March 2, 2022 - Guidelines on the Implementation of Personal Services (PS) Limitation on Local Government Budgets and Determination of Waived PS Items Pursuant to Section 93 of the General Provisions (GPS) of the Fiscal Year 2022 General Appropriations Act, Republic Act No. 11639, and Years Thereafter Q2: 1. LBC No. 145-A dated April 29, 2022 - Clarification on Local Budget Circular (LBC) No. 145 dated March 2, 2022, Entitled, "Guidelines on the Implementation of Personal Services (PS) Limitation on Local Government Budgets and Determination of Waived PS Items Pursuant to Section 93 of the General Provisions (GPS) of the Fiscal Year (FY) 2022 General Appropriations Act (GAA), Republic Act (RA) No. 11639, and Years Thereafter" 2. LBC No. 142-A dated April 28, 2022 - Amendment to Local Budget Circular (LBC) No. 142 dated January 24, 2022, Entitled, "Guidelines on the Release and Utilization of the Local Government Support Fund-Financial Assistance to Local Government Units and Support for Capital Outlays and Social Programs under the FY 2022 General Appropriations Act, Republic Act No. 11639" 3. LBM No. 85 dated June 15, 2022 - Indicative FY 2023 National Tax Allotment (NTA) shares of Local Government Units (LGUs) and Guidelines on the Preparation of the FY 2023 Annual Budgets of LGUs Q3: 1. LBC No. 146 dated July 7, 2022 - Guidelines on the Release and Utilization of the Local Government Support Fund-Growth Equity Fund (LGSF-GEF) Under the FY 2022 General Appropriations Act (GAA), Republic Act (RA) No. 11639 2. LBC No. 147 dated July 29, 2022 - Adoption of the Enhanced Public Financial Management Assessment Tool (PFMAT) for Local Government Units (LGUs) and its Electronic Version 3. LBM No. 85-A dated August 12, 2022 - Clarifications on Local Budget Memorandum (LBM) No. 85 dated June 15, 2022, Entitled, "Indicative FY 2023 National Tax Allotment (NTA) Shares of Local Government Units (LGUs) and Guidelines on the Preparation of the FY 2023 Annual Budgets of LGUs" Q4 1. LBC No. 142-C dated October 26, 2022 - Amendment to Local Budget Circular (LBC) No. 142, as Amended, Entitled, "Guidelines on the Release and Utilization of the Local Government Support Fund— Financial Assistance to Local Government Units and Support for Capital Outlays and Social Programs Under the FY 2022 General Appropriations Act, Republic Act No. 11639" 2. LBC No. 142-D dated November 15, 2022 - Amendment to Local Budget Circular (LBC) No. 142, as Amended, Entitled, "Guidelines on the Release and Utilization of the Local Government Support Fund— Financial Assistance to Local Government Units and Support for Capital Outlays and Social Programs Under the FY 2022 General Appropriations Act, Republic Act No. 11639" 3. LBM No. 86 dated December 14, 2022 - Guidelines on the Release and Utilization of the Shares of Local Government Units (LGUs) from the FY 2020 Collections of Excise Taxes on Locally Manufactured Virginia-Type Cigarettes Under Republic Act (RA) No. 7171, and Burley and Native Tobacco Excise Taxes Pursuant to RA No. 8240, as Amended by RA No. 10351, and as Further Amended by RA No. 11346, Chargeable Against the Allocations to Local Government Units (ALGU) Under the FY 2022 General Appropriations Act (GAA), RA No. 11639 4. LBC No. 142-E dated December 16, 2022 - Amendment to Local Budget Circular (LBC) No. 142, as Amended, Entitled, "Guidelines on the Release and Utilization of the Local Government Support Fund— Financial Assistance to Local Government Units and Support for Capital Outlays and Social Programs Under the FY 2022 General Appropriations Act, Republic Act No. 11639" 5. LBC No. 148 dated December 23, 2022 - Implementing Guidelines on the Grant of Honorarium to SK Officials Pursuant to Republic Act (RA) No. 11768 6. LBM No. 85-B dated December 23, 2022- Final FY 2023 National Tax Allotment (NTA) Shares of Local Government Units (LGUs)
FISCAL DISCIPLINE AND OPENNESS PROGRAM			32010000000000											
Outcome Indicators														
1. Expenditure level kept within the target NG fiscal deficit-to-GDP ratio set by the DBCC	OSEC and BPS Group		-	-	-	Disbursement kept within the deficit target approved by the DBCC	Disbursement kept within the deficit target approved by the DBCC	N/A	N/A	N/A	-	-	-	Data not yet available. The full-year FY 2022 fiscal performance based on the Cash Operations Report (COR) of the Bureau of the Treasury (BTR) is expected to be released by mid to end week of February 2023. Nevertheless, per full-year outlook as presented and discussed during the 183rd DBCC Meeting on December 5, 2022, the projected full-year deficit for FY 2022 is equivalent to 6.9 percent of GDP, within the 7.6 percent program for the period (see https://www.dbm.gov.ph/index.php/dbcc-matters/macro-economic-assumptions-and-fiscal-targets/183rd-dbcc-meeting). The number is subject to the actual outturns upon release of the COR.
2. Targeted PEFA or IMF-FTA budget indicators improved	OSEC and BPS Group		-	-	-	Improved PI 2.1 and PI 2.2 PEFA indicators for the 8 Agencies	Improved PI 2.1 and PI 2.2 PEFA indicators for the 8 Agencies	N/A	N/A	N/A	Improved PI 2.1 PEFA indicators for the 8 Agencies	Improved PI 2.1 PEFA indicators for the 8 Agencies	PI 2.2 PEFA indicators	The DBM administered assessment covering DPWH, DOH, DSWD, DepEd, DENR, DA, DOTR, and DND for FY 2020 showed a score of B for PI 2.1 and A for PI 2.2. Relative to this, the assessment covering FY 2021, the score for PI 2.1 remained the same while score for PI 2.2 declined. The actual magnitude for PI 2.1 improved from 7.19% to 7.06%. This shows consistent improvement for the eight agencies since the FY 2019 assessment as the indicator continues its upward trend in performance (in terms of magnitude). This can also be supported by the significant improvements of DA-OSEC, DepEd-OSEC, DOH OSEC, DENR-OSEC, and DND in FY 2021. On the other hand, the decline in performance for PI 2.2 (from A – 4.80% to B – 5.11%) can be linked to higher variance for PS and CO as compared to the FY 2020. This shows lower end-of-year outturn in expenditure composition for PS and CO in relation to the budget as approved.
3. Philippine's score in the Open Budget Survey (OBS) improved	OSEC and BPS Group		-	-	-	At least 71	At least 71	N/A	N/A	N/A	68	68	-3	The decrease in the OBS score (from 76 in 2019) was due to the late publication of Mid-Year Report. Despite this, the Philippines' score still falls under the adequate category and above the global average of 61.
Output Indicators														

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Particulars (1)	Data Source (2)	UACS Code (3)	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 31 December 2022 (14)	Remarks (15)
			1st Qtr (4)	2nd Qtr (5)	3rd Qtr (6)	4th Qtr (7)	Total (8)	1st Qtr (9)	2nd Qtr (10)	3rd Qtr (11)	4th Qtr (12)	Total (13)		
1. Percentage of targeted number of budget policy advisories submitted to and approved within one (1) revision by the DBCC	FPRB		100.00%	100.00%	-	100.00%	100.00%	-	100.00%	100.00%	100.00%	100.00%	0.00%	<p>Q1: The DBCC did not convene during the first quarter to discuss and approve a recommendation for the Medium-Term Aggregate Fiscal Targets for the FY 2023 BPF. The DBCC and the EDC prioritized measures in response to the impact of recent global events, particularly the Ukraine-Russia conflict and the resulting oil crisis. Relatedly, a more complete Q1 data are being weighed in on to reasonably picture the macroeconomic and fiscal outlook for the remainder of the year and over the medium-term. As such, the DBCC is targeted to be conducted within Q2 when the actual, or at least emerging/preliminary, Q1 macroeconomic/fiscal data/indicators become available.</p> <p>Foregoing consideration, this will now be considered as a commitment for the second quarter of the year.</p> <p>Q2: Two (2) budget policy advisories (BPAs) were presented and approved during the 181st Development Budget Coordination Committee (DBCC) Meeting on May 24, 2022, namely: a) Medium-Term Aggregate Fiscal Targets for the FY 2023 Budget Priorities Framework (BPF), and b) FY 2022 Quarterly Fiscal Program of the National Government (NG).</p> <p>It is noteworthy that with transition to the incoming Administration, the approval of the Medium-Term Fiscal Program for the FY 2023 Budget of Expenditures and Sources of Financing (BESF) targeted for the period was moved to the third quarter. The said BPA will be deliberated and approved by the new DBCC Principals appointed by the Marcos Administration.</p> <p>Revised Q3 remarks: The Budget Policy Advisory (BPA) for the Medium-Term Fiscal Program (MTFP) for the FY 2023 Budget of Expenditures and Sources of Financing (BESF) was presented and approved on July 8, 2022 during the 182nd Development Budget Coordination Committee (DBCC) Meeting.</p> <p>Q4: The Budget Policy Advisory (BPA) for the Medium-Term Fiscal Program and FY 2024 Cash Appropriations for the FY 2024 Budget Priorities Framework (BPF) was presented and approved on December 5, 2022 during the 183rd Development Budget Coordination Committee (DBCC) Meeting.</p>
2. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines/directives	FPRB		92.00%	92.00%	92.00%	92.00%	92.00%	100.00%	100.00%	100.00%	100.00%	100.00%	8.00%	<p>For FY 2022, target was increased from 90% in FY 2021 to 92%</p> <p>Q1: There are two (2) activities related to roll-out of budget reforms guidelines/Public Financial Management (PFM) Reform Initiatives, i.e. Meeting on Budget Modernization Bill (January 31, 2022), and Meeting on Public Financial Management Budget (March 23, 2022). The FPRB provided technical and logistical assistance during both meetings.</p> <p>Q2: There are five (5) activities related to the roll-out of budget reforms guidelines/Public Financial Management (PFM) Reform Initiatives. In terms of accomplishments, all activities were conducted in the second quarter of the year.</p> <p>Q3: There are ten (10) activities related to the roll-out of budget reforms guidelines/Public Financial Management (PFM) Reform Initiatives. In terms of accomplishments, all activities were conducted in the third quarter of the year.</p> <p>Q4: There are seven (7) activities related to the roll-out of budget reforms guidelines/Public Financial Management (PFM) Reform Initiatives. In terms of accomplishments, all activities were conducted in the fourth quarter of the year.</p>
3. All seven (7) essential budget documents (in the OBI) under the DBM responsibility published on time			-	2	3	2	7	N/A	2	3	2	7	0	<p>For FY 2022, the 7 essential documents are the following: (i) People's Budget (Q4); (ii) Enacted Budget; (Q4) ;(iii) NEP (Q3); (iv) BPF (Q2); (v) Mid-Year (Q3) Report; (vi) Year-End Repor (Q3); (vii) National Government Performance Report (Q4).</p> <p>Q1: The following FY 2021 National Government Disbursement Performance Reports were published in the DBM website on the following dates: Report Date Published November 2021 February 4, 2022 December 2021 March 25, 2022</p> <p>Moreover, the People's Enacted Budget is published on March 25, 2022.</p> <p>Q2: The FY 2023 BPF was published in the DBM website during the second quarter of the year -- FY 2023 BPF Part I on April 28, 2022, and FY 2023 BPF Part II on June 9, 2022.</p> <p>In addition, the following FY 2022 National Government Disbursement Performance Reports were published in the DBM website on the following dates: Report Date Published Jan-Feb 2022 April 19, 2022 March 2022 May 24, 2022 April 2022 June 20, 2022</p> <p>Q3: The FY 2021 Annual Fiscal Report (AFR) and FY 2022 Mid-Year Report were published in the DBM website on September 27, 2022 and September 30, 2022, respectively.</p> <p>In addition, the following FY 2022 National Government Disbursement Performance Reports were published in the DBM website on the following dates: Report Date Published May 2022 July 19, 2022 June 2022 September 2, 2022</p> <p>FY 2023 NEP and BESF were submitted to Congress on August 17, 2022 and published in the DBM website on August 22, 2022. Submission of GAA is due on the succeeding quarter.</p> <p>Q4: The following FY 2022 National Government Disbursement Performance Reports were published in the DBM website on the following dates: Report Date Published July 2022 October 5, 2022 August 2022 October 26, 2022 September 2022 December 9, 2022</p> <p>The accomplishment for NG Disbursement Performance Reports is reported in the fourth quarter as one (1) OBI document consistent with the parameters, assumptions, and methodologies (PAM) in the approved FPRB CY 2022 OPCR commitments.</p> <p>FY 2023 GAA was published in the DBM website on December 19, 2022 (same working day of delivery of the enacted budget from the authorized government printing office)</p>

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 31 December 2022

Department : Department of Budget and Management
Agency : Office of the Secretary
Operating Unit :

x	Current Year Appropriation
	Supplemental Appropriation
	Continuing Appropriation
	Off Budget Account

Particulars (1)	Data Source (2)	UACS Code (3)	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 31 December 2022 (14)	Remarks (15)																												
			1st Qtr (4)	2nd Qtr (5)	3rd Qtr (6)	4th Qtr (7)	Total (8)	1st Qtr (9)	2nd Qtr (10)	3rd Qtr (11)	4th Qtr (12)	Total (13)																														
	FPRB		-	1	2	1	4	N/A	1	2	1	4	0	<p>Q1: The following FY 2021 National Government Disbursement Performance Reports were published in the DBM website on the following dates:</p> <table border="0"> <tr> <td>Report</td> <td>Date Published</td> </tr> <tr> <td>November 2021</td> <td>February 4, 2022</td> </tr> <tr> <td>December 2021</td> <td>March 25, 2022</td> </tr> </table> <p>It is noteworthy that the accomplishment for National Government Disbursement Performance Reports is targeted in the fourth quarter.</p> <p>Q2: The FY 2023 BPF was published in the DBM website during the second quarter of the year -- FY 2023 BPF Part I on April 28, 2022, and FY 2023 BPF Part II on June 9, 2022.</p> <p>In addition, the following FY 2022 National Government Disbursement Performance Reports were published in the DBM website on the following dates:</p> <table border="0"> <tr> <td>Report</td> <td>Date Published</td> </tr> <tr> <td>Jan-Feb 2022</td> <td>April 19, 2022</td> </tr> <tr> <td>March 2022</td> <td>May 24, 2022</td> </tr> <tr> <td>April 2022</td> <td>June 20, 2022</td> </tr> </table> <p>Q3: The FY 2021 Annual Fiscal Report (AFR) and FY 2022 Mid-Year Report were published in the DBM website on September 27, 2022 and September 30, 2022, respectively.</p> <p>In addition, the following FY 2022 National Government Disbursement Performance Reports were published in the DBM website on the following dates:</p> <table border="0"> <tr> <td>Report</td> <td>Date Published</td> </tr> <tr> <td>May 2022</td> <td>July 19, 2022</td> </tr> <tr> <td>June 2022</td> <td>September 2, 2022</td> </tr> </table> <p>Q4: The following FY 2022 National Government Disbursement Performance Reports were published in the DBM website on the following dates:</p> <table border="0"> <tr> <td>Report</td> <td>Date Published</td> </tr> <tr> <td>July 2022</td> <td>October 6, 2022</td> </tr> <tr> <td>August 2022</td> <td>October 26, 2022</td> </tr> <tr> <td>September 2022</td> <td>December 9, 2022</td> </tr> </table> <p>The accomplishment for NG Disbursement Performance Reports is reported in the fourth quarter as one (1) OBI document consistent with the parameters, assumptions, and methodologies (PAM) in the approved FPRB CY 2022 OPCR commitments.</p>	Report	Date Published	November 2021	February 4, 2022	December 2021	March 25, 2022	Report	Date Published	Jan-Feb 2022	April 19, 2022	March 2022	May 24, 2022	April 2022	June 20, 2022	Report	Date Published	May 2022	July 19, 2022	June 2022	September 2, 2022	Report	Date Published	July 2022	October 6, 2022	August 2022	October 26, 2022	September 2022	December 9, 2022
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	BITS		-	1	-	-	1	N/A	1	N/A	N/A	1	0	Q1: People's Enacted Budget is published on March 25, 2022.																												
	BTB		-	-	1	1	2	N/A	N/A	1	1	2	0	<p>Publication of Budget Documents, i.e., National Expenditure Program & Enacted Budget is due on the 3rd and 4th quarter respectively.</p> <p>FY 2023 NEP and BESF were submitted to Congress on August 17, 2022 and published in the DBM website on August 22, 2022.</p> <p>FY 2023 GAA was published in the DBM website on December 19, 2022 (same working day of delivery of the enacted budget from the authorized government printing office)</p>																												

Prepared By:	In coordination with:	Approved by:
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