

FY 2023 PHYSICAL PLAN

Department : Department of Budget and Management (DBM)  
 Agency : Office of the Secretary  
 Operating Unit : Central Office  
 Organization Code (UACS) : 06 001 0100000

Particulars	UACS CODE	Current Year Accomplishments			Physical Target (Budget Year)				Variance	Remarks	
		Actual	Estimate	Total	Total	1st	2nd Quarter	3rd			4th
1	2	3	4	5 = 3 +4	6 = 7+8+9+10	7	8	9	10	11	12
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM	3101000000000000										
Outcome Indicators											
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	Replaced output indicator in FY 2023
2. Percentage of targeted policies issued to improve the organizational effectiveness and productivity of government agencies		N/A	80%	80%	N/A	N/A	N/A	N/A	N/A	N/A	Replaced output indicator in FY 2023
3. Number of targeted policies approved and issued to improve the organizational effectiveness and productivity of government agencies		N/A	N/A	N/A	4	-	-	-	4	N/A	New outcome indicator for FY 2023; Cumulative accomplishments are to be reported (and rated, as may be applicable) at the end of the year.
Output Indicators											
1. Percentage of approved actions on organization, staffing, compensation, position classification, management systems improvement and productivity enhancement released by the DBM within											

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the target date		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Modified/split into two starting FY 2022 in order to, among others, capture the other functional areas of the SPIB in the indicator statement
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	Modified/split into two starting FY 2022 in order to, among others, capture the other functional areas of the SPIB in the indicator statement
3. Percentage of approved actions on organization, staffing, position classification and compensation											
released by the DBM within the target date		99.34%	100%	99.67%	90%	90%	90%	90%	90%	-9.67%	
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		100%	90%	95%	90%	90%	90%	90%	90%	-5.00%	
5. Percentage of proposed policies on organization, staffing, position classification and compensation											
released by the DBM within the target date		N/A	N/A	N/A	80%	-	-	-	80%	N/A	New output indicator for FY 2023; Cumulative accomplishments are to be reported (and rated, as may be applicable) at the end of the year.

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6. 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											
		N/A	N/A	N/A	80%	-	-	-	80%	N/A	New output indicator for FY 2023; Cumulative accomplishments are to be reported (and rated, as may be applicable) at the end of the year.
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM	3102000000000000										
Outcome Indicator											
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)											
		N/A	5.3% of GDP for Infrastructure	5.3% of GDP for Infrastructure	5.0% of GDP for Infrastructure	-	-	-	5.0%	-0.30%	The 5.8% target for FY 2023 infrastructure budget, which was initially confirmed and targeted in the FY 2023 NEP, provided a disclaimer that said target may be subject to updating based on the emerging macro-fiscal expenditure priorities, and expenditure of the then-incoming Administration. Thus, the FY 2023 budget for infrastruture was adjusted to 5.0% consistent with the medium-term macroeconomic and growth assumptions, and fiscal program approved by the Development Budget Coordination Committee (DBCC) on August 19, 2022 through ad referendum approval, which was also presented in the FY 2023 Budget of Expenditures and Sources of Financing (BESF). It is noteworthy that the target may be subject to updating based on the emerging expenditure priorities, and expenditure directions of the Administration.

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Output Indicators											
1. Budget documents under the responsibility of DBM											
submitted on time		100%	N/A	100%	100%	-	-	100%	-	0%	For FY 2022 Budget Documents are the following: (i) NEP; (ii) BESF; (iii) PBM; and (iv) Staffing Summary
2. Percentage of requests for budget authorization and variation acted upon within the prescribed period		99.59%	95%	97.30%	95%	95%	95%	95%	95%	-2.30%	
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period		100%	N/A	100%	90%	90%	-	-	-	-10.00%	
4. Percentage of targeted number of policy directives / guidelines on budget preparation, execution, and accountability issued on the target date		100%	100%	100%	100%	100%	-	-	100%	0%	
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%	100%	100%	100%	100%	100%	100%	100%	0%	

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B. Percentage of LGUs budgets submitted with complete documentation reviewed within 75 days		100%	100%	100%	100%	100%	100%	100%	100%	0%	
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM	3103000000000000										
Outcome Indicators											
1. Percentage of LGUs who conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans		-	30%	30%	N/A	N/A	N/A	N/A	N/A	N/A	Output indicator was revised to % of LGUs which conducted PFM Assessment with PFM Report and Implementing Improvement Plans
2. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Report and Implementing Improvement Plans		-	30%	30%	30%	-	-	-	30%	0%	
Output Indicator											
1. Percentage of targeted number of policy directives/ guidelines issued on local expenditure management		100%	100%	100%	N/A	N/A	N/A	N/A	N/A	N/A	The indicator was revised starting FY 203
2. Percentage of targeted number of policy directives/ guidelines issued on local expenditure management on the prescribed deadline		N/A	N/A	N/A	100%	100%	100%	100%	100%	N/A	

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FISCAL DISCIPLINE AND OPENNESS PROGRAM	320100000000000										
Outcome Indicators											
1. Expenditure level kept within the target NG fiscal											
deficit-to-GDP ratio set by the DBCC		N/A	Disbursement kept within the deficit target approved by the DBCC	Disbursement kept within the deficit target approved by the DBCC	Disbursement kept within the deficit target approved by the DBCC	-	-	-	-	N/A	
2. Targeted PEFA or IMF-FTA budget											
indicators improved		N/A	Improved PI 2.1 and PI 2.2 PEFA indicators for the eight (8) agencies	Improved PI 2.1 and PI 2.2 PEFA indicators for the eight (8)	Improved PI 2.1 and PI 2.2 PEFA indicators for the ten (10)	-	-	-	Improved PI 2.1 and PI 2.2 PEFA indicators for the ten (10)	N/A	The ten (10) agencies are as follows: DPWH, DOH, DSWD, DepEd, DENR, DA, DOTr, DND, DILG, and DOLE
3. Philippines' score in the Open Budget Survey											
(OBS) improved		N/A	At least 71	At least 71	N/A	N/A	N/A	N/A	N/A	N/A	The FY 2023 OBS shall be committed in FY 2024, in consideration of the timeline for the release of the assessment results
Output Indicators											
1. Percentage of targeted number of budget policy											

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advisories submitted to and approved within one (1) revision by the DBCC		100%	100%	100%	100%	100%	100%	-	100%	0%	
2. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines / directives		100%	92%	96%	92%	92%	92%	92%	92%	-4%	
3. All seven (7) essential budget documents (in the OBI) under DBM responsibility published											For FY 2023 the coverage of the seven (7) essential budget documents are as follows: BTB (i) NEP (Q3) and (ii) Enacted Budget; For FPRB (iii) FY 2024 Budget Priorities Framework (BPF) (Q2); (iv) FY 2023 DBCC Mid-Year Report (Q3); (v) FY 2022 DBCC Annual Fiscal Report (Q3); (vi) National Government (NG) Disbursement Report (Q4);
on time		5	2	7	7	-	1	3	3	0	Lastly, the ACTS handles the (vii) Complete People Budget Series (Q4)

**Prepared By :**

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