

### FY 2024 PHYSICAL PLAN

**Department** : Department of Budget and Management (DBM)  
**Agency/Entity** : 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 Jan.1 - Sept.30	Estimate Oct.1 - Dec.30	Total	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter		
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 Indicator(s)											
1. Percentage of targeted policies issued to improve the organizational effectiveness and productivity of government agencies		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
2. Number of targeted policies approved and issued to improve the organizational effectiveness and productivity of government agencies		N/A	4	4	N/A	N/A	N/A	N/A	N/A	N/A	Replaced with a new outcome indicator for FY 2024
3. 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		N/A	N/A	N/A	90%	90%	90%	90%	90%	N/A	New outcome indicator for FY 2024
Output Indicator(s)											
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date		100%	90%	95%	90%	90%	90%	90%	90%	-5%	

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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		100%	90%	95%	90%	90%	90%	90%	90%	-5%	
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date		N/A	80%	80%	80%	-	-	-	80%	N/A	
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		N/A	80%	80%	80%	-	-	-	80%	N/A	
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM	3102000000000000										
Outcome Indicator(s)											
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)		N/A	5.0% of GDP for Infrastructure	5.0% of GDP for Infrastructure	5-6%	-	-	-	5-6%	0%	Subject to updating based on the emerging expenditure priorities and expenditure directions of the Administration as approved by the DBCC

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Output Indicator(s)											
1. Budget documents under the responsibility of DBM											
submitted on time		100%	N/A	100%	100%	-	-	100%	-	0%	For FY 2024 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		99.72%	95%	97.36%	95%	95%	95%	95%	95%	-2.36%	
3. Percentage of Agency Performance Reviews (APRs)											
conducted within the prescribed period		99.03%	N/A	99.03%	90%	90%	-	-	-	-9.03%	
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%	95%	95%	95%	95%	95%	-5%	Target was decreased from 100% to 95% in consideration of the change in the deadline of COB submission from June 30 to March 31 of each fiscal year, which coincides with the Budget Preparation activities, and the conduct of agency performance reviews.

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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 Indicator(s)											
1. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Reports and											
Implementing Improvement Plans		N/A	30%	30%	N/A	N/A	N/A	N/A	N/A	N/A	Assessment is conducted every three (3) years, with the last assessment conducted in FY 2022
Output Indicator(s)											
1. Percentage of targeted number of policy directives / guidelines issued on local expenditure management				N/A	N/A						
2. Percentage of targeted number of policy directives / guidelines issued on local expenditure management on the prescribed deadline		100%	100%	100%	100%	100%	100%	100%	100%	0%	
FISCAL DISCIPLINE AND OPENNESS PROGRAM	3201000000000000										
Outcome Indicator(s)											
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	-	Disbursement kept within the deficit target approved by the DBCC	-	-	N/A	The target for FY 2024 pertains to the performance level of the previous fiscal year, i.e., FY 2023, as the data the commitment requires is usually released by the Bureau of the Treasury in the succeeding year.

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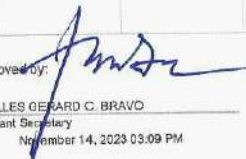
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2. Targeted PEFA or IMF-FTA budget											
indicators improved		N/A	Improved PI 2.1 and PI 2.2 PEFA indicators for the ten (10) agencies	Improved PI 2.1 and PI 2.2 PEFA indicators for the ten (10) agencies	PI 2.1: C; PI 2.2: B	-	-	-	PI 2.1: C; PI 2.2: B	N/A	
3. Philippines' score in the Open Budget Survey											
(OBS) improved		N/A	N/A	N/A	At least 71	-	-	-	At least 71	N/A	The FY 2023 OBS is committed in FY 2024, in consideration of the timeline for the release of the assessment results
Output Indicator(s)											
1. Percentage of targeted number of budget policy 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%	

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3. All seven (7) essential budget documents (in the OBI) under DBM responsibility published											
on time		4	3	7	7	-	1	3	3	0%	For FY 2024, the 7 essential documents are the following: (i) People's Budget (Q4); (ii) Enacted Budget (Q4); (iii) NEP (Q3); (iv) FY 2025 Budget Priorities Framework (Q2); (v) DBCC FY 2024 Mid-Year Report(Q3); (vi) DBCC FY 2023 Annual Fiscal Report (Q3); (vii) National Government Performance Report (Q4)

Certified Correct: Digitally signed by Rowel D. Escalante  
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 Director IV  
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Certified Correct: Digitally signed by Dante B. De Chavez  
 DANTE B. DE CHAVEZ  
 Director IV  
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Approved by:   
 ACHILLES GERARD C. BRAVO  
 Assistant Secretary  
 Date: November 14, 2023 03:09 PM