

QUARTERLY PHYSICAL REPORT OF OPERATION  
As of 31 March 2025

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	Data Source	UACS Code	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 31 March 2025	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)
OO: ALLOCATIVE EFFICIENCY AND OPERATIONAL EFFECTIVENESS ENHANCED														
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM		3101000000000000												
Outcome Indicator(s)														
1. Number of targeted policies approved and 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	
2. 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 Group		91.00%	91.00%	91.00%	91.00%	91.00%	-				-	-	Note: Q1 accomplishment to be reported in Q2.
Output Indicators														
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	OPCCB		91.00%	91.00%	91.00%	91.00%	91.00%	100.00%				100.00%	9.00%	Q1: 299/299 approved actions released by the DBM within the target date.
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.	SPIB		91.00%	91.00%	91.00%	91.00%	91.00%	100.00%				100.00%	9.00%	Q1: 202/202 approved actions released by the DBM within the target date.
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date	OPCCB		-	-	-	81.00%	81.00%	N/A				N/A	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	SPIB		-	-	-	81.00%	81.00%	N/A				N/A	N/A	
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)	BPE/BP S Group		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	Outcome indicator revised for FY 2025

<b>2. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending kept within the target range, in % GDP)</b>	BPE/BP S Group		-	-	-	5-6% of GDP	5-6% of GDP	N/A				N/A	N/A	Revised outcome indicator for FY 2025. Target as approved by the DBCC, consistent with the MTFF
<b>Output Indicators</b>														
<b>1. Budget documents under the responsibility of DBM submitted on time</b>			-	-	100.00%	-	100.00%	N/A				N/A	N/A	For FY 2025 Budget Documents are the following: (i) NEP; (ii) BESF; (iii) PBM; and (iv) Staffing Summary
<b>2. Percentage of requests for budget authorization and variation acted upon within the prescribed period</b>			97.00%	97.00%	97.00%	97.00%	97.00%	99.98%				99.98%	2.98%	Q1: 12641/12644 requests acted upon within the prescribed period
<b>3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period</b>			92.00%	-	-	-	92.00%	-				-	-	<p>In light of the deferred issuance of Circular Letter No. 2025-2, the FY 2024 Annual APR shall follow the revised timeline as provided under Budget Execution Advisory (BEA) No. 5 dated March 31, 2025 - Guidelines for the Conduct of APRs Covering FY 2024 for Centralized and Decentralized National Government Agencies except State Universities and Colleges.</p> <p>To ensure timely issuance of FY 2024 Annual APR based on the revised timelines set under item 2.2 of BEA No. 5, the following deadline shall be observed:</p> <p>April 18, 2025 for small/centralized department/agency; and April 30, 2025 for big/regionalized department/agency.</p> <p>Hence, the accomplishment for this indicator shall be reflected in the 2nd quarter.</p>
<b>4. Percentage of targeted number of policy directives/guidelines on budget preparation, execution, and accountability issued on the target date</b>			100.00%	-	-	100.00%	100.00%	100.00%				100.00%	0.00%	<p>Q1: Issued the following targeted policy guidelines / issuances:</p> <ol style="list-style-type: none"> <li>1. National Budget Circular No. 595 dated January 20, 2025</li> <li>2. Guidelines on the Release of Funds for FY 2025</li> <li>3. Circular Letter No. 2025-1 dated January 15, 2025</li> <li>4. Conduct of Budget Fora for the FY 2026 Budget Preparation</li> <li>5. Corporate Budget Call (CBC) which is delegated to the BMB-C, depends on the date of issuance of the National Budget Call (NBC).</li> </ol> <p>Notably, the FY 2026 NBC dated December 27, 2024, was uploaded in the DBM website on January 3, 2025, thus, the starting date of processing of CBC was only on January 6, 2025. Accordingly, the BMB-C was able to submit the draft Corporate Budget Memorandum (CBM) No. 47 on January 8, 2025, to the BTB for endorsement to the Office of AMAZDV.</p> <p>Likewise, the BMB-C does not have a specific target commitment for the fourth quarter for the subject SI. However, the fourth quarter target has been retained in accordance with the approved FY 2025 BED No. 2, which includes the target for the BTB.</p>
<b>5. Percentage of budget reviews on LGU budgets and GOCC Corporate Operating Budgets (COB) completed within the prescribed period</b>														
<b>A. Percentage of budget reviews on GOCC Corporate Operating Budgets (COB) completed within the prescribed period</b>	BMB-C		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 2 out of 2 COBs received with complete documentary requirements were processed by the BMB-C.
<b>B. Percentage of LGU budgets submitted with complete documentation reviewed within 75 days</b>			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 357/357 LGU Budgets reviewed (80 ABs and 277 SBs)
<b>LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM</b>		3103000000000000												
<b>Outcome Indicators</b>														
<b>1. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans</b>	LGRO Group		-	-	-	35.00%	35.00%	N/A				N/A	N/A	Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans will be undertaken on the 4th Quarter

<b>Output Indicators</b>														
<b>1. Percentage of targeted number of policy directives / guidelines issued on local expenditure management on the prescribed deadline</b>	LGRCB		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	<p>Q1: 5/5 Policy directives/guidelines issued</p> <p>1. Circular Letter No. 2025-3 dated February 18, 2025: Guidelines Prescribing the Organizational Structure, Staffing Pattern, and Funding Requirements of the Offices in the Negros Island Region (NIR).</p> <p>2. Local Budget Circular No. 161 dated February 24, 2025: Guidelines on the Release and Utilization of the Local Government Support Fund–Financial Assistance to Local Government Units under the FY 2025 General Appropriations Act, Republic Act No. 12116.</p> <p>3. Local Budget Circular No. 162 dated February 24, 2025: Guidelines on the Release and Utilization of the Local Government Support Fund – Support to the Barangay Development Program (LGSF-SBDP) of the National Task Force to End Local Communist Armed Conflict (NTF-ELCAC) under the FY 2025 General Appropriations Act (GAA), Republic Act (RA) No. 12116.</p> <p>4. Local Budget Circular No. 163 dated February 27, 2025: Guidelines on the Implementation of Personal Services (PS) Limitation on Local Government Budgets and Determination of Waived PS Items Pursuant to Section 96 of the General Provisions (GPS) of the Fiscal Year (FY) 2025 General Appropriations Act (GAA), Republic Act (RA) No. 12116 and Years Thereafter.</p> <p>5. Department of Budget and Management-Department of Education Joint Circular No. 1, s. 2025 dated April 3, 2025: Implementation by Local Government Units (LGUs) of Multi-Purpose Building (MPB) Projects to be Used for Child Development Centers (CDCs) Chargeable Against the Local Government Support Fund–Financial Assistance to Local Government Units (LGSF-FA to LGUs) under the FY 2025 General Appropriations Act (GAA), Republic Act (RA) No. 12116.</p>
<b>2. Percentage of LGUs with submitted PFM Assessment Report (AR) and PFM Improvement Plan (IP) desk validated at set deadline</b>			-	-	-	35.00%	35.00%	-				-	-	<p>New outcome indicator for FY 2025.</p> <p>Assessment is conducted in the fourth quarter of the year.</p>
<b>OO: BUDGET IMPROVED THROUGH SUSTAINED FISCAL DISCIPLINE AND FISCAL OPENNESS</b>														
<b>FISCAL DISCIPLINE AND OPENNESS PROGRAM</b>		3201000000000000												
<b>Outcome Indicators</b>														
<b>1. Expenditure level kept within the target NG fiscal deficit-to-GDP ratio set by the DBCC</b>	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	The target was transferred from Q4 to Q2 in view of the timeline for the release of the data needed.
<b>2. Targeted PEFA or IMF-FTA budget indicators improved</b>	BPS Group		-	-	-	PI 2.1: B; PI 2.2: B	PI 2.1: B; PI 2.2: B	N/A				N/A	N/A	
<b>3. Philippine's score in the Open Budget Survey (OBS) improved</b>	BPS Group		-	-	-	N/A	N/A	N/A				N/A	N/A	Target for FY 2025 OBS shall be committed in FY 2026, in consideration of the timeline for the release of the assessment results
<b>Output Indicators</b>														
<b>1. Percentage of targeted number of budget policy advisories submitted to and approved within one (1) revision by the DBCC</b>			N/A	N/A	-	N/A	N/A	N/A				N/A	N/A	Output indicator revised starting FY 2025
<b>2. Percentage of targeted number of budget policy advisories submitted to and approved by the DBCC</b>	FPRB		100.00%	100.00%	-	100.00%	100.00%	-				-	-	The Budget Policy Advisory (BPA) on the Medium-Term Aggregate Fiscal Targets for the Budget Priorities Framework (BPF) was originally targeted in Q1 in the previous years. However, for the FY 2026 Budget Preparation, the prescribed deadline for the publication of BPF Part II (Macroeconomic and Fiscal Environment) has been set to May 31, 2025. Hence, the submission of the BPA on the Medium-Term Aggregate Fiscal Targets for the FY 2026 BPF was also adjusted to Q2.
<b>3. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines/ directives</b>	BPS Group		96.00%	96.00%	96.00%	96.00%	96.00%	100.00%				100.00%	4.00%	Q1: 5/5 PEM reforms approved by Authorities and issued through policy guidelines/directives


4. All seven (7) essential budget documents (in the OBI) under DBM responsibility published on time			-	1	3	3	7	1				1	0	<p>For FY 2025, the 7 essential documents are the following: (i) People's Budget (Q4); (ii) Enacted Budget (Q4); (iii) NEP (Q3); (iv) FY 2026 BPF (Q2) ; (v) DBCC FY 2025 Mid-Year (Q3) Report; (vi) DBCC FY 2024 Annual Fiscal Report (Q3); (vii) National Government Disbursement Performance Reports (Q4):</p> <p>Publication of Budget Documents, i.e., National Expenditure Program &amp; Enacted Budget is due on the 3rd and 4th quarter respectively.</p> <p>On March 26, 2025, the FY 2025 People's Enacted Budget was published for the first quarter, meeting the OBS deadline.</p> <p>Q1: We note that the FY 2026 Budget Priorities Framework (BPF) is targeted for Q2, but considering that Part I of the said document has been published on March 25, 2025 (NBM No. 154), it has been reported as a Q1 accomplishment. Upon issuance of the FY 2026 BPF Part II in Q2, its accomplishment will only be noted in the remarks section of the Bureau's QPRO for that quarter.</p> <p>In addition, the following FY 2024 National Government Disbursement Performance Reports were published in the DBM website on the following dates: Report: November 2024; Date Published: January 31, 2025</p>
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Prepared By:

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QUARTERLY PHYSICAL REPORT OF OPERATION

As of 31 March 2025

x	Current Year Appropriation
	Supplemental Appropriation
	Continuing Appropriation
	Off Budget Account

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

Particulars	Data Source	UACS Code	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 31 March 2025	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)
OO: ALLOCATIVE EFFICIENCY AND OPERATIONAL EFFECTIVENESS ENHANCED														
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM														
Outcome Indicator(s)														
1. Number of targeted policies approved and 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	
2. 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 Group	3101000000000000	91%	91%	91%	91%	91%	-				-	-	Note: Q1 accomplishment to be reported in Q2.
Output Indicators														
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	OPCCB		91%	91%	91%	91%	91%	100.00%				100.00%	9.00%	Q1: 299/299 approved actions released by the DBM within the target date.
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.	SPIB		91%	91%	91%	91%	91%	100.00%				100.00%	9.00%	Q1: 202/202 approved actions released by the DBM within the target date.
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date	OPCCB		-	-	-	81.00%	81.00%	N/A				N/A	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	SPIB		-	-	-	81.00%	81.00%	N/A				N/A	N/A	
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/BP S Group		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	Outcome indicator revised for FY 2025
2. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending kept within the target range, in % GDP)	BPE/BP S Group		-	-	-	5-6% of GDP	5-6% of GDP	N/A				N/A	N/A	Revised outcome indicator for FY 2025. Target as approved by the DBCC, consistent with the MTFF

<b>Output Indicators</b>														
1. Budget documents under the responsibility of DBM submitted on time			-	-	100.00%	-	100.00%	N/A				N/A	N/A	For FY 2025 Budget Documents are the following: (i) NEP; (ii) BESF; (iii) PBM; and (iv) Staffing Summary
	BTB		-	-	100.00%	-	100.00%	N/A				N/A	N/A	Submission of Budget Documents, i.e., NEP & BESF is due on the 3rd Quarter
	ACTS		-	-	100.00%	-	100.00%	N/A				N/A	N/A	
	OPCCB		-	-	100.00%	-	100.00%	N/A				N/A	N/A	
2. Percentage of requests for budget authorization and variation acted upon within the prescribed period			97.00%	97.00%	97.00%	97.00%	97.00%	99.98%				99.98%	2.98%	Q1: 12641/12644 requests acted upon within the prescribed period
	BMB-A		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 515 out of 515 requests acted upon within 13 working days, 6 hours, and 50 minutes (processing time for B/S/O) upon receipt of complete documents
	BMB-B		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 543 out of 543 requests acted upon within 13 working days, 6 hours, and 50 minutes (processing time for B/S/O) upon receipt of complete documents
	BMB-C		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 326 out of 326 requests acted upon within 13 working days, 6 hours, and 50 minutes (processing time for B/S/O) upon receipt of complete documents
	BMB-D		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 1,123 out of 1,123 requests acted upon within 13 working days, 6 hours, and 50 minutes (processing time for B/S/O) upon receipt of complete documents
	BMB-E		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 324 out of 324 requests acted upon within 13 working days, 6 hours, and 50 minutes (processing time for B/S/O) upon receipt of complete documents
	BMB-F		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 257 out of 257 requests acted upon within 13 working days, 6 hours, and 50 minutes (processing time for B/S/O) upon receipt of complete documents
	LGRCB		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 2442/2442 requests acted upon within the prescribed period
	NCR		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 442/442 requests acted upon within the prescribed period
	RO I		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 557/557 requests acted upon within the prescribed period
	CAR		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 415/415 requests acted upon within the prescribed period
	RO II		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 542/542 requests acted upon within the prescribed period
	RO III		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 291/291 requests acted upon within the prescribed period
	RO IV-A		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 144/144 requests acted upon within the prescribed period
	RO IV-B		97.00%	97.00%	97.00%	97.00%	97.00%	99.60%				99.60%	2.60%	Q1: 248/249 requests acted upon within the prescribed period
	RO V		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 1031/1031 requests acted upon within the prescribed period
	RO VI		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 1201/1201 requests acted upon within the prescribed period
	RO VII		97.00%	97.00%	97.00%	97.00%	97.00%	99.72%				99.72%	2.72%	Q1: 362/363 requests acted upon within the prescribed period
	RO VIII		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 154/154 requests acted upon within the prescribed period
	RO IX		97.00%	97.00%	97.00%	97.00%	97.00%	99.56%				99.56%	2.56%	Q1: 226/227 requests acted upon within the prescribed period
	RO X		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 369/369 requests acted upon within the prescribed period
	RO XI		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 660/660 requests acted upon within the prescribed period
	RO XII		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 268/268 requests acted upon within the prescribed period
	RO XIII		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 201/201 requests acted upon within the prescribed period
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period			92.00%	-	-	-	92.00%	-				-	-	In light of the deferred issuance of Circular Letter No. 2025-2, the FY 2024 Annual APR shall follow the revised timeline as provided under Budget Execution Advisory (BEA) No. 5 dated March 31, 2025 - Guidelines for the Conduct of APRs Covering FY 2024 for Centralized and Decentralized National Government Agencies except State Universities and Colleges.
	BMB-A		92.00%	-	-	-	92.00%	-				-	-	To ensure timely issuance of FY 2024 Annual APR based on the revised timelines set under item 2.2 of BEA No. 5, the following deadline shall be observed:  <b>April 18, 2025 for small/centralized department/agency; and April 30, 2025 for big/regionalized department/agency.</b>  Hence, the accomplishment for this indicator shall be reflected in the 2nd quarter.
	BMB-B		92.00%	-	-	-	92.00%	-				-	-	
	BMB-C		92.00%	-	-	-	92.00%	-				-	-	
	BMB-D		92.00%	-	-	-	92.00%	-				-	-	
	BMB-E		92.00%	-	-	-	92.00%	-				-	-	
	BMB-F		92.00%	-	-	-	92.00%	-				-	-	

	NCR		92.00%	-	-	-	92.00%	-				-	-	The target period has been adjusted from the 1st Quarter to 2nd Quarter based on the Circular Letter (CL) No. 2025-2 dated February 10, 2025 on Guidelines for the Conduct of Agency Performance Review (APR) covering Fiscal Year (FY) 2024 and Years Thereafter.
	RO I		92.00%	-	-	-	92.00%	-				-	-	
	CAR		92.00%	-	-	-	92.00%	-				-	-	
	RO II		92.00%	-	-	-	92.00%	-				-	-	
	RO III		92.00%	-	-	-	92.00%	-				-	-	
	RO IV-A		92.00%	-	-	-	92.00%	-				-	-	
	RO IV-B		92.00%	-	-	-	92.00%	-				-	-	
	RO V		92.00%	-	-	-	92.00%	-				-	-	
	RO VI		92.00%	-	-	-	92.00%	-				-	-	
	RO VII		92.00%	-	-	-	92.00%	-				-	-	
	RO VIII		92.00%	-	-	-	92.00%	-				-	-	
	RO IX		92.00%	-	-	-	92.00%	-				-	-	
	RO X		92.00%	-	-	-	92.00%	-				-	-	
	RO XI		92.00%	-	-	-	92.00%	-				-	-	
	RO XII		92.00%	-	-	-	92.00%	-				-	-	
	RO XIII		92.00%	-	-	-	92.00%	-				-	-	
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%				100.00%	0.00%	<p>Q1: Issued the following targeted policy guidelines / issuances:</p> <ol style="list-style-type: none"> <li>1. National Budget Circular No. 595 dated January 20, 2025</li> <li>2. Guidelines on the Release of Funds for FY 2025</li> <li>3. Circular Letter No. 2025-1 dated January 15, 2025</li> <li>4. Conduct of Budget Fora for the FY 2026 Budget Preparation</li> <li>5. Corporate Budget Call (CBC) which is delegated to the BMB-C, depends on the date of issuance of the National Budget Call (NBC).</li> </ol> <p>Notably, the FY 2026 NBC dated December 27, 2024, was uploaded in the DBM website on January 3, 2025, thus, the starting date of processing of CBC was only on January 6, 2025. Accordingly, the BMB-C was able to submit the draft Corporate Budget Memorandum (CBM) No. 47 on January 8, 2025, to the BTB for endorsement to the Office of AMAZDV.</p> <p>Likewise, the BMB-C does not have a specific target commitment for the fourth quarter for the subject SI. However, the fourth quarter target has been retained in accordance with the approved FY 2025 BED No. 2, which includes the target for the BTB.</p>
	BTB		100.00%	-	-	100.00%	100.00%	100.00%				100.00%	0.00%	<p>Q1: Issued the following targeted policy guidelines / Issuances: National Budget Circular No. 595 dated January 20, 2025 Guidelines on the Release of Funds for FY 2025</p> <p>Circular Letter No. 2025-1 dated January 15, 2025 Conduct of Budget Fora for the FY 2026 Budget Preparation</p>
	BMB-C		100.00%	-	-	100.00%	100.00%	100.00%				100.00%	0.00%	<p>Q1: The actual issuance of the Corporate Budget Call (CBC) which is delegated to the BMB-C, depends on the date of issuance of the National Budget Call (NBC).</p> <p>Notably, the FY 2026 NBC dated December 27, 2024, was uploaded in the DBM website on January 3, 2025, thus, the starting date of processing of CBC was only on January 6, 2025. Accordingly, the BMB-C was able to submit the draft Corporate Budget Memorandum (CBM) No. 47 on January 8, 2025, to the BTB for endorsement to the Office of AMAZDV.</p> <p>Likewise, the BMB-C does not have a specific target commitment for the fourth quarter for the subject SI. However, the fourth quarter target has been retained in accordance with the approved FY 2025 BED No. 2, which includes the target for the BTB.</p>
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		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 2 out of 2 COBs received with complete documentary requirements were processed by the BMB-C.
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%	0.00%	Q1: 357/357 LGU Budgets reviewed (80 ABs and 277 SBs)
	NCR		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 21/21 LGU Budgets reviewed (9 ABs and 12 SBs)
	RO I		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 21/21 LGU Budgets reviewed (3 ABs and 18 SBs)
	CAR		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 21/21 LGU Budgets reviewed (6 ABs and 15 SBs)
	RO II		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 15/15 LGU Budgets reviewed (3 ABs and 12 SBs)
	RO III		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 30/30 LGU Budgets reviewed (7 ABs and 23 SBs)
	RO IV-A		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 17/17 LGU Budgets reviewed (5 ABs and 12 SBs)
	RO IV-B		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 13/13 LGU Budgets reviewed (4 ABs and 9 SBs)
	RO V		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 12/12 LGU Budgets reviewed (1 AB and 11 SBs)
	RO VI		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 56/56 LGU Budgets reviewed (7 ABs and 49 SBs)
	RO VII		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 30/30 LGU Budgets reviewed (5 ABs and 25 SBs)
	RO VIII		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 41/41 LGU Budgets reviewed (6 ABs and 35 SBs)
	RO IX		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 8/8 LGU Budgets reviewed (1 AB and 7 SBs)
	RO X		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 14/14 LGU Budgets reviewed (3 ABs and 11 SBs)
	RO XI		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 13/13 LGU Budgets reviewed (4 ABs and 9 SBs)
	RO XII		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 28/28 LGU Budgets reviewed (10 ABs and 18 SBs)
	RO XIII		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 17/17 LGU Budgets reviewed (6 ABs and 11 SBs)
<b>LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM</b>		3103000000000000												
<b>Outcome Indicators</b>														
1. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans	LGRO Group		-	-	-	35.00%	35.00%	N/A				N/A	N/A	Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans will be undertaken on the 4th Quarter
<b>Output Indicators</b>														
1.Percentage of targeted number of policy directives / guidelines issued on local expenditure management on the prescribed deadline	LGRCB		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	<p>Q1: 5/5 Policy directives/guidelines issued</p> <p>1. Circular Letter No. 2025-3 dated February 18, 2025: Guidelines Prescribing the Organizational Structure, Staffing Pattern, and Funding Requirements of the Offices in the Negros Island Region (NIR).</p> <p>2. Local Budget Circular No. 161 dated February 24, 2025: Guidelines on the Release and Utilization of the Local Government Support Fund–Financial Assistance to Local Government Units under the FY 2025 General Appropriations Act, Republic Act No. 12116.</p> <p>3. Local Budget Circular No. 162 dated February 24, 2025: Guidelines on the Release and Utilization of the Local Government Support Fund – Support to the Barangay Development Program (LGSF-SBDP) of the National Task Force to End Local Communist Armed Conflict (NTF-ELCAC) under the FY 2025 General Appropriations Act (GAA), Republic Act (RA) No. 12116.</p> <p>4. Local Budget Circular No. 163 dated February 27, 2025: Guidelines on the Implementation of Personal Services (PS) Limitation on Local Government Budgets and Determination of Waived PS Items Pursuant to Section 96 of the General Provisions (GPS) of the Fiscal Year (FY) 2025 General Appropriations Act (GAA), Republic Act (RA) No. 12116 and Years Thereafter.</p> <p>5. Department of Budget and Management-Department of Education Joint Circular No. 1, s. 2025 dated April 3, 2025: Implementation by Local Government Units (LGUs) of Multi-Purpose Building (MPB) Projects to be Used for Child Development Centers (CDCs) Chargeable Against the Local Government Support Fund–Financial Assistance to Local Government Units (LGSF-FA to LGUs) under the FY 2025 General Appropriations Act (GAA), Republic Act (RA) No. 12116.</p>



2. Percentage of LGUs with submitted PFM Assessment Report (AR) and PFM Improvement Plan (IP) desk validated at set deadline			-	-	-	35.00%	35.00%	-				-	-	New outcome indicator for FY 2025. Assessment is conducted in the fourth quarter of the year.
	NCR		-	-	-	35.00%	35.00%	N/A				N/A	N/A	Assessment is conducted in the fourth quarter of the year
	RO I		-	-	-	35.00%	35.00%	N/A				N/A	N/A	
	CAR		-	-	-	35.00%	35.00%	N/A				N/A	N/A	
	RO II		-	-	-	35.00%	35.00%	N/A				N/A	N/A	
	RO III		-	-	-	35.00%	35.00%	N/A				N/A	N/A	
	RO IV-A		-	-	-	35.00%	35.00%	N/A				N/A	N/A	
	RO IV-B		-	-	-	35.00%	35.00%	N/A				N/A	N/A	
	RO V		-	-	-	35.00%	35.00%	N/A				N/A	N/A	
	RO VI		-	-	-	35.00%	35.00%	N/A				N/A	N/A	
	RO VII		-	-	-	35.00%	35.00%	N/A				N/A	N/A	
	RO VIII		-	-	-	35.00%	35.00%	N/A				N/A	N/A	
	RO IX		-	-	-	35.00%	35.00%	N/A				N/A	N/A	
	RO X		-	-	-	35.00%	35.00%	N/A				N/A	N/A	
	RO XI		-	-	-	35.00%	35.00%	N/A				N/A	N/A	
	RO XII		-	-	-	35.00%	35.00%	N/A				N/A	N/A	
	RO XIII		-	-	-	35.00%	35.00%	N/A				N/A	N/A	
<b>OO: BUDGET IMPROVED THROUGH SUSTAINED FISCAL DISCIPLINE AND FISCAL OPENNESS</b>														
<b>FISCAL DISCIPLINE AND OPENNESS PROGRAM</b>		3201000000000000												
<b>Output Indicators</b>														
1. Expenditure level kept within the target NG fiscal deficit-to-GDP ratio set by the DBCC	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	The target was transferred from Q4 to Q2 in view of the timeline for the release of the data needed.
2. Targeted PEFA or IMF-FTA budget indicators improved	BPS Group		-	-	-	PI 2.1: B; PI 2.2: B	PI 2.1: B; PI 2.2: B	N/A				N/A	N/A	
3. Philippine's score in the Open Budget Survey (OBS) improved	BPS Group		-	-	-	N/A	N/A	N/A				N/A	N/A	Target for FY 2025 OBS shall be committed in FY 2026, in consideration of the timeline for the release of the assessment results
<b>Output Indicators</b>														
1. Percentage of targeted number of budget policy advisories submitted to and approved within one (1) revision by the DBCC			N/A	N/A	-	N/A	N/A	N/A				N/A	N/A	Output indicator revised starting FY 2025
2. Percentage of targeted number of budget policy advisories submitted to and approved by the DBCC	FPRB		100.00%	100.00%	-	100.00%	100.00%	-				-	-	The Budget Policy Advisory (BPA) on the Medium-Term Aggregate Fiscal Targets for the Budget Priorities Framework (BPF) was originally targeted in Q1 in the previous years. However, for the FY 2026 Budget Preparation, the prescribed deadline for the publication of BPF Part II (Macroeconomic and Fiscal Environment) has been set to May 31, 2025. Hence, the submission of the BPA on the Medium-Term Aggregate Fiscal Targets for the FY 2026 BPF was also adjusted to Q2.
3. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines/ directives	BPS Group		96.00%	96.00%	96.00%	96.00%	96.00%	100.00%				100.00%	4.00%	Q1: 5/5 PEM reforms approved by Authorities and issued through policy guidelines/directives

4. All seven (7) essential budget documents (in the OBI) under DBM responsibility published on time			-	1	3	3	7	1				1	0	<p>For FY 2025, the 7 essential documents are the following: (i) People's Budget (Q4); (ii) Enacted Budget (Q4); (iii) NEP (Q3); (iv) FY 2026 BPF (Q2) ; (v) DBCC FY 2025 Mid-Year (Q3) Report; (vi) DBCC FY 2024 Annual Fiscal Report (Q3); (vii) National Government Disbursement Performance Reports (Q4):</p> <p>Publication of Budget Documents, i.e., National Expenditure Program &amp; Enacted Budget is due on the 3rd and 4th quarter respectively.</p> <p>On March 26, 2025, the FY 2025 People's Enacted Budget was published for the first quarter, meeting the OBS deadline.</p> <p>Q1: We note that the FY 2026 Budget Priorities Framework (BPF) is targeted for Q2, but considering that Part I of the said document has been published on March 25, 2025 (NBM No. 154), it has been reported as a Q1 accomplishment. Upon issuance of the FY 2026 BPF Part II in Q2, its accomplishment will only be noted in the remarks section of the Bureau's QPRO for that quarter. In addition, the following FY 2024 National Government Disbursement Performance Reports were published in the DBM website on the following dates: Report: November 2024; Date Published: January 31, 2025</p>
	BTB		-	-	1	1	2	N/A				N/A	N/A	Publication of Budget Documents, i.e., National Expenditure Program & Enacted Budget is due on the 3rd and 4th quarter respectively.
	ACTS		-	-	-	1	1	N/A				N/A	N/A	On March 26, 2025, the FY 2025 People's Enacted Budget was published for the first quarter, meeting the OBS deadline.
	FPRB		-	1	2	1	4	1				1	0	<p>Q1: We note that the FY 2026 Budget Priorities Framework (BPF) is targeted for Q2, but considering that Part I of the said document has been published on March 25, 2025 (NBM No. 154), it has been reported as a Q1 accomplishment. Upon issuance of the FY 2026 BPF Part II in Q2, its accomplishment will only be noted in the remarks section of the Bureau's QPRO for that quarter. In addition, the following FY 2024 National Government Disbursement Performance Reports were published in the DBM website on the following dates: Report: November 2024; Date Published: January 31, 2025</p>

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