

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 30 June 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 30 June 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	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%	98.84%	98.01%			98.43%	7.42%	Q1: 171/173 approved actions released by the DBM within the target date (updated in Q2) Q2: 246/251 approved actions released by the DBM within the target date
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%			100.00%	9.00%	Q1: 299/299 approved actions released by the DBM within the target date Q2: 381/381 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%			100.00%	9.00%	Q1: 202/202 approved actions released by the DBM within the target date Q2: 218/218 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	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	N/A	
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM														
Outcome Indicators														
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)	BPE Group / FPRB		N/A	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 Group / FPRB		-	-	-	5-6% of GDP	5-6% of GDP	N/A	N/A			N/A	N/A	Revised outcome indicator for FY 2025. Target as approved by the DBCC, consistent with the Medium-Term Fiscal Framework (MTFF)

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 30 June 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 30 June 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)
Output Indicators														
1. Budget documents under the responsibility of DBM submitted on time			-	-	100.00%	-	100.00%	N/A	N/A			N/A	N/A	For FY 2025 Budget Documents are the following: (i) National Expenditure Program (NEP); (ii) Budget of Expenditures and Sources of Financing (BESF); (iii) President's Budget Message (PBM); and (iv) Staffing Summary
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%	99.99%			99.98%	2.98%	Q1: 12641/12644 requests acted upon within the prescribed period Q1: 14547/14549 requests acted upon within the prescribed period
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period			92.00%	-	-	-	92.00%	-	99.66%			99.66%	7.66%	Q1: All BMBs : 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. 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: April 18, 2025 for small/centralized department/agency; and April 30, 2025 for big/regionalized department/agency. Q1: All ROs: 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. Hence, the accomplishment for this indicator shall be reflected in the 2nd quarter. Q2: All BMBs: It may be noted that the deadlines for the transmission of APR letters to the FGH (April 18 for small/centralized agencies and April 30 for big/regionalized agencies) coincide with the evaluation of Corporate Operating Budgets and various budget preparation activities (conduct of various Technical Budget Hearings and evaluation of Tier 2 proposals), making it impossible for the Bureau to meet the prescribed deadline. As a result, the last day for the issuance of annual APRs or May 2, 2025, as stipulated in the revised timeline per Budget Execution Advisory No. 5, will be adopted as the deadline. Q2: APRs of 297/298 conducted within the prescribed period
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			100.00%	0.00%	Q1: Issued the following targeted policy guidelines / issuances: 1. National Budget Circular No. 595 dated January 20, 2025 2. Guidelines on the Release of Funds for FY 2025 3. Circular Letter No. 2025-1 dated January 15, 2025 4. Conduct of Budget Fora for the FY 2026 Budget Preparation 5. Corporate Budget Call (CBC) which is delegated to the BMB-C, depends on the date of issuance of the National Budget Call (NBC). 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 Assistant Secretary dela Vega. 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. Q2: 1 out 1 policy directive/guideline was issued by the BMB-C i.e., Corporate Budget Circular No. 27 (Guidelines on the Use of Prior Years' Subsidy) Notably, the BMB-C has no target issuances for the 2nd quarter. However, the issued guideline stemmed from the proviso in Special Provision (SP) No. 3 of the SPs applicable to all GOCCs under the FY 2025 GAA, which requires the issuance of guidelines for its implementation. Accordingly, the BMB-C was able to submit the draft Corporate Budget Circular to the Office of Assistant Secretary dela Vega one (1) working day after receiving the new instruction from the Office of the Secretary on April 11, 2025.

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 30 June 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 30 June 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)
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%			100.00%	3.00%	Q1: 2 out of 2 COBs received with complete documentary requirements were processed by the BMB-C. Q2: 63 out of 63 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%			100.00%	0.00%	Q1: 357/357 LGU Budgets reviewed (80 ABs and 277 SBs) Q2: 119/119 LGU Budgets reviewed (22 ABs and 97 SBs)
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM		3103000000000000												
Outcome Indicator														
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	N/A	Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans will be undertaken on the 4th Quarter
Output Indicators														
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%			100.00%	0.00%	Q1: 5/5 Policy directives/guidelines issued 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). 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. 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. 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. 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. Q2: 3/3 Policy directives/guidelines issued 1. Joint Memorandum Circular No. 2025-1 dated May 23, 2025: Updated Guidelines on the Appropriation, Release, Planning, and Budgeting Process for the SK Funds 2. Local Budget Circular No. 164 dated May 19, 2025: Guidelines on the Release and Utilization of the Local Government Support Fund - Green Green Green Program in the FY 2025 General Appropriations Act, Republic Act No. 12116 3. Local Budget Memorandum No. 92 dated June 9, 2025 : Indicative FY 2026 National Tax Allotment (NTA) Shares of Local Government Units (LGUs) and Guidelines on the Preparation of the FY 2026 Annual Budgets of LGUs
2. Percentage of LGUs with submitted PFM Assessment Report (AR) and PFM Improvement Plan (IP) desk validated at set deadline			-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	New outcome indicator for FY 2025. Assessment is conducted in the fourth quarter of the year.

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 30 June 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 30 June 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: BUDGET IMPROVED THROUGH SUSTAINED FISCAL DISCIPLINE AND FISCAL OPENNESS														
FISCAL DISCIPLINE AND OPENNESS PROGRAM		3201000000000000												
Outcome Indicators														
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	5.70%			5.70%	-0.10%	The target was transferred from Q4 to Q2 in view of the timeline for the release of the data needed. Q2: The full-year fiscal deficit for 2024 was posted at P1,506.4 billion, equivalent to 5.7 percent of GDP. This was slightly above the 5.6 percent of GDP full year deficit program in 2024 as disbursements surpassed the target by P171.1 billion (3.0%) vis-à-vis the P149.1 billion (3.5%) excess in the revenue collection target.
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	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	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
Output Indicators														
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	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%	-	100.00%			100.00%	0.00%	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. Q2: Two (2) budget policy advisories (BPAs) were presented to the Development Budget Coordination Committee (DBCC) during the quarter, namely: a) FY 2025 Quarterly Fiscal Program of the National Government (NG); and b) Medium-Term Fiscal Program (MTFP) for the FY 2026 Budget of Expenditures and Sources of Financing (BESF). During the 191st DBCC Meeting on June 23, 2025, the first BPA was approved by the DBCC, while on the second BPA, the DBCC during their executive sessions agreed on and directed the new medium-term fiscal aggregates.
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%			100.00%	4.00%	Q1: 5/5 PEM reforms approved by Authorities and issued through policy guidelines/directives Q2: 10/10 PEM reforms approved by Authorities and issued through policy guidelines/directives
														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 Budget Priorities Framework (BPF) (Q2) ; (v) Development Budget Coordination Committee (DBCC) FY 2025 Mid-Year (Q3) Report; (vi) DBCC FY 2024 Annual Fiscal Report (Q3); (vii) National Government Disbursement Performance Reports (Q4): Publication of Budget Documents, i.e., NEP & Enacted Budget is due on the 3rd and 4th quarter respectively. On March 26, 2025, the FY 2025 People's Enacted Budget was published for the first quarter, meeting the OBS deadline. Q1: We note that the FY 2026 BPF is targeted for Q2, but considering that Part I of the said document has been published on March 25, 2025 (National Budget Memorandum 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 Quarterly Physical Report of Operation (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 Q2: The FY 2026 BPF Part II was published on July 2, 2025. It can be recalled that FY 2026 BPF Part I was published on March


QUARTERLY PHYSICAL REPORT OF OPERATION
As of 30 June 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 30 June 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)								
4. All seven (7) essential budget documents (in the Open Budget Index/OBI) under DBM responsibility published on time	0	0	-	1	3	3	7	1	1	0	0	2	1	<p>Q2. The FY 2026 BPF Part II was published on July 2, 2025. It can be recalled that FY 2026 BPF Part I was published on March 25, 2025.</p> <p>Per Item II.2.0 of the User's Guide, the accomplishment should be rated in the quarter it was originally targeted to be accomplished. Thus, in the case of FY 2026 BPF, the narrative portion of the accomplishment for Part I and Part II will be reported in Q1 and Q2, respectively, but actual timeliness rating shall be reported in Q2 as average of the turnaround time (TAT) for two parts. Hence, in this QPRO, the accomplishment (i.e., one OBI document) shall be reflected in Q2 where it was originally targeted.</p> <p>In addition, the following FY 2025 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>December 2024</td> <td>April 2, 2025</td> </tr> <tr> <td>January-February 2025</td> <td>April 28, 2025</td> </tr> <tr> <td>March 2025</td> <td>June 10, 2025</td> </tr> </table> <p>The accomplishment for National Government (NG) Disbursement Performance Reports is reported in the fourth quarter as one (1) (OBI) document consistent with previous years' Office Performance Commitment Review (OPCR) commitments.</p> <p>It is also noteworthy that only four (4) out of seven (7) OBI documents are under FPRB's responsibility.</p>	Report	Date Published	December 2024	April 2, 2025	January-February 2025	April 28, 2025	March 2025	June 10, 2025
Report	Date Published																					
December 2024	April 2, 2025																					
January-February 2025	April 28, 2025																					
March 2025	June 10, 2025																					

Prepared By:

Digitally signed by Escalante Rowel Dela Cruz
ROWEL D. ESCALANTE
Director IV, Corporate Planning and Management Service

In coordination with:

Digitally signed by Dante B. De Chavez
DANTE B. DE CHAVEZ
Director IV, Finance Service

Approved by:

Digitally signed by RAMON VICENTE B. ASUNCION
ATTY. RAMON VICENTE B. ASUNCION
Assistant Secretary


Digitally signed by Melisa E. Cordova
MELISA E. CORDOVA
Planning Officer V, CPMS-Monitoring Division


Digitally signed by Gener De Guzman Jr.

Digitally signed by Maria Joseita V. Bernal

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 30 June 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 (1)	Data Source (2)	UACS Code (3)	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 30 June 2025 (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(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	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%	98.84%	98.01%			98.43%	7.42%	Q1: 171/173 approved actions released by the DBM within the target date (updated in Q2) Q2: 246/251 approved actions released by the DBM within the target date
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%			100.00%	9.00%	Q1: 299/299 approved actions released by the DBM within the target date Q2: 381/381 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%			100.00%	9.00%	Q1: 202/202 approved actions released by the DBM within the target date Q2: 218/218 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	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	N/A	
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM														
Outcome Indicators														
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)	BPE Group / FPRB		N/A	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 Group / FPRB		-	-	-	5-6% of GDP	5-6% of GDP	N/A	N/A			N/A	N/A	Revised outcome indicator for FY 2025. Target as approved by the DBCC, consistent with the Medium-Term Fiscal Framework (MTFF)

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 30 June 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 30 June 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)
Output Indicators														
1. Budget documents under the responsibility of DBM submitted on time			-	-	100.00%	-	100.00%	N/A	N/A			N/A	N/A	For FY 2025 Budget Documents are the following: (i) National Expenditure Program (NEP); (ii) Budget of Expenditures and Sources of Financing (BESF); (iii) President's Budget Message (PBM); and (iv) Staffing Summary
	BTB		-	-	100.00%	-	100.00%	N/A	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	N/A	The budget document under the responsibility of DBM-ACTS is the 2026 President's Budget Message
	OPCCB		-	-	100.00%	-	100.00%	N/A	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%	99.99%			99.98%	2.98%	Q1: 12641/12644 requests acted upon within the prescribed period Q2: 14547/14549 requests acted upon within the prescribed period
	BMB-A		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	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 Q2: 608 out of 608 requests acted upon within 13 working days, 6 hours, and 50 minutes
	BMB-B		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	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 Q2: 518 out of 518 requests acted upon within 13 working days, 6 hours, and 50 minutes
	BMB-C		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	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 Q2: 243 out of 243 requests acted upon within 13 working days, 6 hours, and 50 minutes
	BMB-D		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	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 Q2: 981 out of 981 requests acted upon within 13 working days, 6 hours, and 50 minutes
	BMB-E		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	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 Q2: 474 out of 474 requests acted upon within 13 working days, 6 hours, and 50 minutes
	BMB-F		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	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 Q2: 323 out of 323 requests acted upon within 13 working days, 6 hours, and 50 minutes
	LGRCB		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	100.00%			100.00%	3.00%	Q1: 2442/2442 requests acted upon within the prescribed period Q2: 3823/3823 requests acted upon within the prescribed period
	NCR		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	100.00%			100.00%	3.00%	Q1: 442/442 requests acted upon within the prescribed period Q2: 717/717 requests acted upon within the prescribed period
	RO I		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	100.00%			100.00%	3.00%	Q1: 557/557 requests acted upon within the prescribed period Q2: 528/528 requests acted upon within the prescribed period
	CAR		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	100.00%			100.00%	3.00%	Q1: 415/415 requests acted upon within the prescribed period Q2: 206/206 requests acted upon within the prescribed period
	RO II		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	100.00%			100.00%	3.00%	Q1: 542/542 requests acted upon within the prescribed period Q2: 1083/1083 requests acted upon within the prescribed period
	RO III		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	100.00%			100.00%	3.00%	Q1: 291/291 requests acted upon within the prescribed period Q2: 340/340 requests acted upon within the prescribed period
	RO IV-A		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	100.00%			100.00%	3.00%	Q1: 144/144 requests acted upon within the prescribed period Q2: 270/270 requests acted upon within the prescribed period
	RO IV-B		97.00%	97.00%	97.00%	97.00%	97.00%	99.60%	100.00%			99.80%	2.80%	Q1: 248/249 requests acted upon within the prescribed period Q2: 206/206 requests acted upon within the prescribed period
	RO V		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	100.00%			100.00%	3.00%	Q1: 1031/1031 requests acted upon within the prescribed period Q2: 626/626 requests acted upon within the prescribed period

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 30 June 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 (1)	Data Source (2)	UACS Code (3)	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 30 June 2025 (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 VI		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	100.00%			100.00%	3.00%	Q1: 1201/1201 requests acted upon within the prescribed period Q2: 1565/1565 requests acted upon within the prescribed period
	RO VII		97.00%	97.00%	97.00%	97.00%	97.00%	99.72%	99.74%			99.73%	2.73%	Q1: 362/363 requests acted upon within the prescribed period Q2: 388/389 requests acted upon within the prescribed period
	RO VIII		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	100.00%			100.00%	3.00%	Q1: 154/154 requests acted upon within the prescribed period Q2: 251/251 requests acted upon within the prescribed period
	RO IX		97.00%	97.00%	97.00%	97.00%	97.00%	99.56%	99.68%			99.62%	2.62%	Q1: 226/227 requests acted upon within the prescribed period Q2: 315/316 requests acted upon within the prescribed period
	RO X		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	100.00%			100.00%	3.00%	Q1: 369/369 requests acted upon within the prescribed period Q2: 248/248 requests acted upon within the prescribed period
	RO XI		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	100.00%			100.00%	3.00%	Q1: 660/660 requests acted upon within the prescribed period Q2: 460/460 requests acted upon within the prescribed period
	RO XII		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	100.00%			100.00%	3.00%	Q1: 268/268 requests acted upon within the prescribed period Q2: 218/218 requests acted upon within the prescribed period
	RO XIII		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%	100.00%			100.00%	3.00%	Q1: 201/201 requests acted upon within the prescribed period Q2: 156/156 requests acted upon within the prescribed period
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period			92.00%	-	-	-	92.00%	-	99.66%			99.66%	7.66%	<p>Q1: All BMBs : 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. 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: <i>April 18, 2025 for small/centralized department/agency; and April 30, 2025 for big/regionalized department/agency.</i></p> <p>Q1: All ROs: 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.</p> <p>Hence, the accomplishment for this indicator shall be reflected in the 2nd quarter.</p> <p>Q2: All BMBs: It may be noted that the deadlines for the transmission of APR letters to the FGH (April 18 for small/centralized agencies and April 30 for big/regionalized agencies) coincide with the evaluation of Corporate Operating Budgets and various budget preparation activities (conduct of various Technical Budget Hearings and evaluation of Tier 2 proposals), making it impossible for the Bureau to meet the prescribed deadline. As a result, the last day for the issuance of annual APRs or May 2, 2025, as stipulated in the revised timeline per Budget Execution Advisory No. 5, will be adopted as the deadline.</p> <p>Q2: APRs of 297/298 conducted within the prescribed period</p>
	BMB-A		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: 42 out of 42 Agency Performance Reviews (APRs) conducted within the prescribed period
	BMB-B		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: 31 out of 31 Agency Performance Reviews (APRs) conducted within the prescribed period
	BMB-C		92.00%	-	-	-	92.00%	N/A	92.31%			92.31%	0.31%	Q2: 12 out of 13 Agency Performance Reviews (APRs) conducted within the prescribed period
	BMB-D		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: 47 out of 47 Agency Performance Reviews (APRs) conducted within the prescribed period
	BMB-E		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: 24 out of 24 Agency Performance Reviews (APRs) conducted within the prescribed period
	BMB-F		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: 32 out of 32 Agency Performance Reviews (APRs) conducted within the prescribed period
	NCR		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: APRs of 7/7 SUCs (EARIST, MPC, PSCA, PNU, PUP, RTU, and TUP) conducted within the prescribed period

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 30 June 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 (1)	Data Source (2)	UACS Code (3)	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 30 June 2025 (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 I		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: APRs of 5/5 SUCs (DMMMSU, ISPSC, MMSU, PSU, UNP) conducted within the prescribed period
	CAR		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: APRs of 6/6 SUCs (ASC, KSU, BSU, IFSU, ASIST, and MPSU) conducted within the prescribed period
	RO II		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: APRs of 5/5 SUCs (BSC, CSU, ISU, QSU, NVSU) conducted within the prescribed period
	RO III		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: APRs of 12/12 SUCs (ASCOT, BASC, BPSU, BSU, CLSU, DHVSU, NEUST, PMMA, PRMSU, PSAU, TAU, and TSU) conducted within the prescribed period
	RO IV-A		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: APRs of 5/5 SUCs (BSU, CVSU, LSPU, SLSU, URS) conducted within the prescribed period
	RO IV-B		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: APRs of 4/4 SUCs (PalawanSU, WPU, MinSU, and OMSC) conducted within the prescribed period
	RO V		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: APRs of 9/9 SUCs (BISCAST, BU, CNSC, CSPC, CSU, CBSUA, DEBESMSCAT, ParSU, and SorSU) conducted within the prescribed period
	RO VI		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: APRs of 11/11 SUCs (ASU, CAPSU, CHMSU, CPSU, GSU, ISATU, ISUFST, NISU, SUNN, UA, WVSU) conducted within the prescribed period
	RO VII		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: APRs of 5/5 SUCs (BISU, CNU, CTU, NORSU, and SSC) conducted within the prescribed period
	RO VIII		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: APRs of 10/10 SUCs (BIPSU, EVSU, ESSU, LNU, NWSSU, PIT, SSU, SLSU, UEP, VSU) conducted within the prescribed period
	RO IX		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: APRs of 8/8 SUCs (JHCSC, JRMSU, WMSU, ZCSPC, ZSCMST, BSC, SSC and TTRAC) conducted within the prescribed period.
	RO X		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: APRs of 7/7 SUCs (BSU, CPSC, CMU, USTSP-CDO CAMPUS, USTSP-CLAVERIA CAMPUS, NBSC, NMSCST) conducted within the prescribed period.
	RO XI		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: APRs of 6/6 SUCs (DOrSU, DOOSC, DNSC, SPAMAST, USEP, DSSC) conducted within the prescribed period
	RO XII		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: APRs of 6/6 SUCs (SKSU, USM, CFCST, CSU, AMSPC, SCSC) conducted within the prescribed period
	RO XIII		92.00%	-	-	-	92.00%	N/A	100.00%			100.00%	8.00%	Q2: APRs of 3/3 SUCs (ASSCAT, CarSU, SNSU) conducted within the prescribed period

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 30 June 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 (1)	Data Source (2)	UACS Code (3)	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 30 June 2025 (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			100.00%	0.00%	<p>Q1: Issued the following targeted policy guidelines / issuances:</p> <ol style="list-style-type: none"> National Budget Circular No. 595 dated January 20, 2025 Guidelines on the Release of Funds for FY 2025 Circular Letter No. 2025-1 dated January 15, 2025 Conduct of Budget Fora for the FY 2026 Budget Preparation Corporate Budget Call (CBC) which is delegated to the BMB-C, depends on the date of issuance of the National Budget Call (NBC). <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 Assistant Secretary dela Vega.</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> <p>Q2: 1 out 1 policy directive/guideline was issued by the BMB-C i.e., Corporate Budget Circular No. 27 (Guidelines on the Use of Prior Years' Subsidy)</p> <p>Notably, the BMB-C has no target issuances for the 2nd quarter. However, the issued guideline stemmed from the proviso in Special Provision (SP) No. 3 of the SPs applicable to all GOCCs under the FY 2025 GAA, which requires the issuance of guidelines for its implementation.</p> <p>Accordingly, the BMB-C was able to submit the draft Corporate Budget Circular to the Office of Assistant Secretary dela Vega one (1) working day after receiving the new instruction from the Office of the Secretary on April 11, 2025.</p>
	BTB		100.00%	-	-	100.00%	100.00%	100.00%	N/A			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> <p>Q2: No targeted issuance for the period</p>
	BMB-C		100.00%	-	-	100.00%	100.00%	100.00%	N/A			100.00%	0.00%	<p>Q1: 1 out 1 policy directive/guideline was issued by the BMB-C i.e., Corporate Budget Memorandum No. 47 (Corporate Budget Call for FY 2026)</p> <p>Q2: 1 out 1 policy directive/guideline was issued by the BMB-C i.e., Corporate Budget Circular No. 27 (Guidelines on the Use of Prior Years' Subsidy)</p> <p>Notably, the BMB-C has no target issuances for the 2nd quarter. However, the issued guideline stemmed from the proviso in Special Provision (SP) No. 3 of the SPs applicable to all GOCCs under the FY 2025 GAA, which requires the issuance of guidelines for its implementation.</p> <p>Accordingly, the BMB-C was able to submit the draft Corporate Budget Circular to the Office of AMAZDV one (1) working day after receiving the new instruction from the Office of the Secretary on April 11, 2025.</p> <p>Copy of the routing slip attached as Schedule III.</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%			100.00%	3.00%	<p>Q1: 2 out of 2 COBs received with complete documentary requirements were processed by the BMB-C.</p> <p>Q2: 63 out of 63 COBs received with complete documentary requirements were processed by the BMB-C.</p>

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 30 June 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 30 June 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)
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%	0.00%	Q1: 357/357 LGU Budgets reviewed (80 ABs and 277 SBs) Q2: 119/119 LGU Budgets reviewed (22 ABs and 97 SBs)
	NCR		100.00%	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) Q2: 19/19 LGU Budgets reviewed (2 ABs and 17 SBs)
	RO I		100.00%	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) Q2: 3/3 LGU Budgets reviewed (1 AB and 2 SBs)
	CAR		100.00%	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) Q2: 4/4 LGU Budgets reviewed (4 SBs)
	RO II		100.00%	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) Q2: 5/5 LGU Budgets reviewed (1 AB and 4 SBs)
	RO III		100.00%	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) Q2: 12/12 LGU Budgets reviewed (1 AB and 11 SBs)
	RO IV-A		100.00%	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) Q2: 1/1 LGU Budget reviewed (1 SB)
	RO IV-B		100.00%	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) Q2: 6/6 LGU Budgets reviewed (6 SBs)
	RO V		100.00%	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) Q2: 6/6 LGU Budgets reviewed (1 AB and 5 SBs)
	RO VI		100.00%	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) Q2: 10/10 LGU Budgets reviewed (3 ABs and 7 SBs)
	RO VII		100.00%	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) Q2: 7/7 LGU Budgets reviewed (1 AB and 6 SBs)
	RO VIII		100.00%	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) Q2: 15/15 LGU Budgets reviewed (1 AB and 14 SBs)
	RO IX		100.00%	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) Q2: 7/7 LGU Budgets reviewed (3 AB and 4 SBs)
	RO X		100.00%	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) Q2: 7/7 LGU Budgets reviewed (5 AB and 2 SBs)
	RO XI		100.00%	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) Q2: 5/5 LGU Budgets reviewed (1 AB and 4 SBs)
	RO XII		100.00%	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) Q2: 9/9 LGU Budgets reviewed (2 AB and 7 SBs)
	RO XIII		100.00%	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) Q2: 3/3 LGU Budgets reviewed (0 AB and 3 SBs)

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 30 June 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 30 June 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)
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM		3103000000000000												
Outcome Indicator														
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	N/A	Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans will be undertaken on the 4th Quarter
Output Indicators														
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%			100.00%	0.00%	Q1: 5/5 Policy directives/guidelines issued 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). 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. 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. 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. 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. Q2: 3/3 Policy directives/guidelines issued 1. Joint Memorandum Circular No. 2025-1 dated May 23, 2025: Updated Guidelines on the Appropriation, Release, Planning, and Budgeting Process for the SK Funds 2. Local Budget Circular No. 164 dated May 19, 2025: Guidelines on the Release and Utilization of the Local Government Support Fund - Green Green Green Program in the FY 2025 General Appropriations Act, Republic Act No. 12116 3. Local Budget Memorandum No. 92 dated June 9, 2025 : Indicative FY 2026 National Tax Allotment (NTA) Shares of Local Government Units (LGUs) and Guidelines on the Preparation of the FY 2026 Annual Budgets of LGUs
2. Percentage of LGUs with submitted PFM Assessment Report (AR) and PFM Improvement Plan (IP) desk validated at set deadline			-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	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	N/A	
	RO I		-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	
	CAR		-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	
	RO II		-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	
	RO III		-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	
	RO IV-A		-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	
	RO IV-B		-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	
	RO V		-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	
	RO VI		-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	Assessment is conducted in the fourth quarter of the year

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 30 June 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 (1)	Data Source (2)	UACS Code (3)	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 30 June 2025 (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 VII		-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	
	RO VIII		-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	
	RO IX		-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	
	RO X		-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	
	RO XI		-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	
	RO XII		-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	
	RO XIII		-	-	-	35.00%	35.00%	N/A	N/A			N/A	N/A	
OO: BUDGET IMPROVED THROUGH SUSTAINED FISCAL DISCIPLINE AND FISCAL OPENNESS														
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	BPS Group		-	Disbursement kept within the deficit target approved by the DBCC	-	-	Disbursement kept within the deficit target approved by the DBCC	N/A	5.70%			5.70%	-0.10%	The target was transferred from Q4 to Q2 in view of the timeline for the release of the data needed. Q2: The full-year fiscal deficit for 2024 was posted at P1,506.4 billion, equivalent to 5.7 percent of GDP. This was slightly above the 5.6 percent of GDP full year deficit program in 2024 as disbursements surpassed the target by P171.1 billion (3.0%) vis-à-vis the P149.1 billion (3.5%) excess in the revenue collection target.
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	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	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
Output Indicators														
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	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%	-	100.00%			100.00%	0.00%	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. Q2: Two (2) budget policy advisories (BPAs) were presented to the Development Budget Coordination Committee (DBCC) during the quarter, namely: a) FY 2025 Quarterly Fiscal Program of the National Government (NG); and b) Medium-Term Fiscal Program (MTFP) for the FY 2026 Budget of Expenditures and Sources of Financing (BESF). During the 191st DBCC Meeting on June 23, 2025, the first BPA was approved by the DBCC, while on the second BPA, the DBCC during their executive sessions agreed on and directed the new medium-term fiscal aggregates.
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%			100.00%	4.00%	Q1: 5/5 PEM reforms approved by Authorities and issued through policy guidelines/directives Q2: 10/10 PEM reforms approved by Authorities and issued through policy guidelines/directives

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 30 June 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



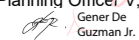



Particulars (1)	Data Source (2)	UACS Code (3)	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 30 June 2025 (14)	Remarks (15)								
			1st Qtr (4)	2nd Qtr (5)	3rd Qtr (6)	4th Qtr (7)	Total (8)	1st Qtr (9)	2nd Qtr (10)	3rd Qtr (11)	4th Qtr (12)	Total (13)										
4. All seven (7) essential budget documents (in the Open Budget Index/OBI) under DBM responsibility published on time			-	1	3	3	7	1	1			2	1	<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 Budget Priorities Framework (BPF) (Q2) ; (v) Development Budget Coordination Committee (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., NEP & 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 BPF is targeted for Q2, but considering that Part I of the said document has been published on March 25, 2025 (National Budget Memorandum 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 Quarterly Physical Report of Operation (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> <p>Q2: The FY 2026 BPF Part II was published on July 2, 2025. It can be recalled that FY 2026 BPF Part I was published on March 25, 2025.</p> <p>Per Item II.2.0 of the User's Guide, the accomplishment should be rated in the quarter it was originally targeted to be accomplished. Thus, in the case of FY 2026 BPF, the narrative portion of the accomplishment for Part I and Part II will be reported in Q1 and Q2, respectively, but actual timeliness rating shall be reported in Q2 as average of the turnaround time (TAT) for two parts. Hence, in this QPRO, the accomplishment (i.e., one OBI document) shall be reflected in Q2 where it was originally targeted.</p> <p>In addition, the following FY 2025 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>December 2024</td><td>April 2, 2025</td></tr> <tr><td>January-February 2025</td><td>April 28, 2025</td></tr> <tr><td>March 2025</td><td>June 10, 2025</td></tr> </table> <p>The accomplishment for National Government (NG) Disbursement Performance Reports is reported in the fourth quarter as one (1) (OBI) document consistent with previous years' Office Performance Commitment Review (OPCR) commitments.</p> <p>It is also noteworthy that only four (4) out of seven (7) OBI documents are under FPRB's responsibility.</p>	Report	Date Published	December 2024	April 2, 2025	January-February 2025	April 28, 2025	March 2025	June 10, 2025
Report	Date Published																					
December 2024	April 2, 2025																					
January-February 2025	April 28, 2025																					
March 2025	June 10, 2025																					
	BTB		-	-	1	1	2	N/A	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	N/A	<p>For this QPRO requirement and BED #2, the commitment for this PAP will be fixed for the 4th quarter of the year. However, the People's Budget Series commitment will still be reported quarterly in the OPAR.</p> <p>On March 26, 2025, the FY 2025 People's Enacted Budget was published for the first quarter, meeting the OBS deadline by five calendar days and the OPCR target by three working days.</p> <p>On May 27, 2025, the FY 2025 Pinagtibay na Badyet was published for the second quarter, meeting the OPCR target, ahead by three working days.</p>								

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 30 June 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 (1)	Data Source (2)	UACS Code (3)	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 30 June 2025 (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	1	1			2	1	<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> <p>Q2: The FY 2026 BPF Part II was published on July 2, 2025. It can be recalled that FY 2026 BPF Part I was published on March 25, 2025.</p> <p>Per Item II.2.0 of the User's Guide, the accomplishment should be rated in the quarter it was originally targeted to be accomplished. Thus, in the case of FY 2026 BPF, the narrative portion of the accomplishment for Part I and Part II will be reported in Q1 and Q2, respectively, but actual timeliness rating shall be reported in Q2 as average of the turnaround time (TAT) for two parts. Hence, in this QPRO, the accomplishment (i.e., one OBI document) shall be reflected in Q2 where it was originally targeted.</p> <p>In addition, the following FY 2025 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>December 2024</td><td>April 2, 2025</td></tr> <tr><td>January-February 2025</td><td>April 28, 2025</td></tr> <tr><td>March 2025</td><td>June 10, 2025</td></tr> </table> <p>The accomplishment for NG Disbursement Performance Reports is reported in the fourth quarter as one (1) OBI document consistent with previous years' OPCR commitments.</p> <p>It is also noteworthy that only four (4) out of seven (7) OBI documents are under FPRB's responsibility.</p>	Report	Date Published	December 2024	April 2, 2025	January-February 2025	April 28, 2025	March 2025	June 10, 2025
Report	Date Published																					
December 2024	April 2, 2025																					
January-February 2025	April 28, 2025																					
March 2025	June 10, 2025																					

<p>Prepared By:</p>  Digitally signed by Escalante Rowel Dela Cruz <p>ROWEL D. ESCALANTE Director IV, Corporate Planning and Management Service</p>  Digitally signed by Melisa E. Cordova <p>MELISA E. CORDOVA Planning Officer V, CPMS Monitoring Division</p>  Digitally signed by Gener De Guzman Jr.  Digitally signed by Maria Josefita W. Romal	<p>In coordination with:</p>  Digitally signed by Dante B. De Chavez <p>DANTE B. DE CHAVEZ Director IV, Finance Service</p>	<p>Approved by:</p>  Digitally signed by RAMON VICENTE B. ASUNCION <p>ATTY. RAMON VICENTE B. ASUNCION Assistant Secretary</p>
--	---	---