

FY 2026 PHYSICAL PLAN

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

Particulars	UACS CODE	Current Year Accomplishments			Physical Target (Budget Year)					Variance	Remarks
		Actual January 1 - September 30	Estimate October 1 - December 30	Total	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter		
1	2	3	4	5=3+4	6=7+8+9+10	7	8	9	10	11	12
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM	3101000000000000										
Outcome Indicator(s)											
1. Percentage of 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		98.95%	91%	94.98%	91%	91%	91%	91%	91%	-4.5%	
Output Indicator(s)											
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date		100%	91%	95.5%	91%	91%	91%	91%	91%	-4.5%	
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		99.83%	91%	95.42%	91%	91%	91%	91%	91%	-4%	
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date		N/A	81%	81%	81%	-	-	-	81%	0%	
4. Percentage of proposed policies on management systems improvement, productivity enhancement, asset management, and strengthening of internal control systems released by the DBM within the target date		N/A	81%	81%	81%	-	-	-	81%	0%	
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM	3102000000000000										
Outcome Indicator(s)											
1. President's proposed appropriations aligned		N/A	5-6% of GDP for infrastructure	5-6% of GDP for infrastructure	N/A	N/A	N/A	N/A	N/A	N/A	The indicator was revised starting FY 2026.

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with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)											
2. President's proposed appropriations aligned		N/A	N/A	N/A	5-6% of GDP for infrastructure	-	-	-	5-6% of GDP for infrastructure	N/A	The target range for the outcome indicator on the Public Infrastructure spending is consistent with the DBCC target over the medium-term, as specified in the 2022-2028 Medium Term Fiscal Framework (MTFF) under House Concurrent Resolution No. 4 dated September 19, 2022.
with the government priorities (i.e. Public Infrastructure spending kept within the target range, in % GDP)											
Output Indicator(s)											
1. Budget documents under the responsibility of DBM submitted on time		100%	-	100%	100%	-	-	100%	-	0%	For FY 2026 Budget Documents are the following: (i) NEP; (ii) BESF; (iii) PBM; and (iv) Staffing Summary.
2. Percentage of requests for budget authorization and variation acted upon within the prescribed period		99.98%	97%	98.49%	97%	97%	97%	97%	97%	-1.49%	
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period		99.66%	-	99.66%	92%	N/A	92%	N/A	N/A	-7.66%	
4. Percentage of targeted number of policy directives/guidelines on budget preparation, execution, and accountability issued on the target date		100%	100%	100%	100%	100%	-	-	100%	0%	
5. Percentage of budget reviews on LGU Budgets and GOCC Corporate Operating Budgets (COB) completed within the prescribed period											
A. Percentage of budget reviews on GOCC Corporate Operating Budgets (COB) completed within the prescribed period		100%	100%	100%	97%	97%	97%	97%	97%	-3%	
B. Percentage of LGUs budgets submitted with		100%	100%	100%	100%	100%	100%	100%	100%	0%	

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complete documentation reviewed within 75 days											
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM	3103000000000000										
Outcome Indicator(s)											
1. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans		N/A	35%	35%	N/A	N/A	N/A	N/A	N/A	N/A	Assessment is conducted every three (3) years, with the last assessment conducted in FY 2025; thus, the next assessment is scheduled to be conducted in FY 2028.
Output Indicator(s)											
1. Percentage of targeted number of policy directives/ guidelines issued on local expenditure management on the prescribed deadline		100%	100%	100%	100%	100%	100%	100%	100%	0%	
2. Percentage of LGUs with submitted PFM Assessment Report (AR) and PFM Improvement Plan (IP) desk validated at set deadline		N/A	35%	35%	N/A	N/A	N/A	N/A	N/A	N/A	Output indicator revised to "Percentage of LGUs with submitted PFM Improvement Plan (IP) Implementation Monitoring Table validated at set deadline" starting FY 2026, consistent with Local Budget Circular No. 147 dated July 29, 2022 re Adoption of the Enhanced PFMAT for LGUs and its Electronic Version.
3. Percentage of LGUs with submitted PFM Improvement Plan (IP) Implementation Monitoring Table validated at set deadline		N/A	N/A	N/A	44%	N/A	N/A	N/A	44%	0%	New output indicator for FY 2026.
FISCAL DISCIPLINE AND OPENNESS PROGRAM	3201000000000000										
Outcome Indicator(s)											
1. Expenditure level kept within the target NG fiscal deficit-to-GDP ratio set by the DBCC		5.70%	-	5.70%	Disbursement kept within the deficit target approved by the DBCC	-	Disbursement kept within the deficit target approved by the DBCC	-	-	N/A	

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2. Targeted PEFA or IMF-FTA budget indicators improved		N/A	PI 2.1: B; PI 2.2: B	PI 2.1: B; PI 2.2: B	PI 2.1: B; PI 2.2: B	-	-	-	PI 2.1: B; PI 2.2: B	N/A	
3. Philippines' score in the Open Budget Survey (OBS) improved		N/A	N/A	N/A	72	-	-	-	72	N/A	The FY 2025 OBS was committed in FY 2026, in consideration of the timeline for the release of the assessment results.
Output Indicator(s)											
1. Percentage of targeted number of budget policy advisories submitted to and approved within one (1) revision by the DBCC		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
2. Percentage of targeted number of budget policy advisories submitted to and approved by the DBCC		100%	100%	100%	100%	100%	100%	-	100%	0%	
3. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines/ directives		100%	96%	98%	100%	100%	100%	100%	100%	2%	
4. All seven (7) essential budget documents (in the OBI) under DBM responsibility published on time		4	3	7	7	-	1	3	3	0	For FY 2026, the 7 essential documents are the following: (i) People's Budget (Q4); (ii) Enacted Budget (Q4); (iii) NEP (Q3); (iv) FY 2027 BPF (Q2); (v) DBCC FY 2026 Mid-Year (Q3) Report; (vi) DBCC FY 2025 Annual Fiscal Report (Q3); (vii) National Government Disbursement Performance Reports (Q4).

Certified Correct:

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