

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 31 March 2026

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 2026	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														
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														
OSI FGH			91.00%	91.00%	91.00%	91.00%	91.00%	100.00%				100.00%	9.00%	Q1: 268/268 approved actions released 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%	9.00%	Q1: 278/278 approved actions released 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: 151/151 approved actions released 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			N/A	N/A	N/A	81.00%	81.00%	N/A				N/A	N/A	Cumulative accomplishments are to be reported at the end of the year. For the 1st Quarter, two (2) policies were released by OPCCB, both were approved without revisions.
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			N/A	N/A	N/A	81.00%	81.00%	N/A				N/A	N/A	Q1: 1/1 proposed policy released within the target date
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM														
3102000000000000														
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	The indicator was revised starting FY 2026.
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			N/A	N/A	N/A	5-6% of GDP	5-6% of GDP	N/A				N/A	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.
Output Indicators														
1. Budget documents under the responsibility of DBM submitted on time														
			N/A	N/A	100.00%	N/A	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%	99.93%				99.93%	2.93%	Q1: 15950/15961 requests acted upon within the prescribed period
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period														
			N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	This accomplishment is targeted for Q2; however, some of the APRs have already been conducted in Q1; hence, the accomplishment has been reflected accordingly: Q1: BMBs and ROs: APRs of 35/57 conducted in the first quarter

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Particulars	Data Source	UACS Code	Physical Target (Budget Year)					Physical Accomplishments					Variance as of 31 March 2026	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. Percentage of targeted number of policy directives/guidelines on budget preparation, execution, and accountability issued on the target date			100.00%	N/A	N/A	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"> National Budget Circular No. 599 dated January 5, 2026 Guidelines on the Release of Funds for FY 2026 Circular Letter No. 2026-1 dated January 15, 2026 Conduct of Budget Fora for the FY 2027 Budget Preparation Corporate Budget Call (CBC) which is delegated to the BMB-C <p>Based on the submitted FY 2026 OPCR Form B, the issuance of the Corporate Budget Call (CBC) is dependent upon the publication of the Circular letter (CL) on the Conduct of the Budget Forum.</p> <p>Notably, the BMB-C submitted the draft CBC to the Office of Acting Assistant Secretary De Chavez on January 8, 2026, or four (4) days prior to the publication of CL No. 2026-1 (Conduct of Budget Fora for the FY 2027 Budget Preparation) dated January 15, 2026.</p> <p>In addition to one (1) targeted policy directive as reflected in the FY 2026 Matrix of Definitions, the BMB-C also issued Corporate Budget Circular No. 28, or "Guidelines for the Establishment of a Performance Assessment Scheme (PAsS)", to ensure alignment of GOCC's respective goals with national objectives.</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: 4 out of 4 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: 333/333 LGU Budgets reviewed (97 ABs and 236 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 FGH		N/A	N/A	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.

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			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. 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%	Q1: 7/7 Policy directives/guidelines issued 1. Local Budget Circular No. 166 dated February 6, 2026: Guidelines on the Release and Utilization of the Local Government Support Fund–Growth Equity Fund (LGSF-GEF) under the FY 2026 General Appropriations Act (GAA), Republic Act (RA) No. 12314 2. Local Budget Circular No. 167 dated February 6, 2026: Guidelines on the Release and Utilization of the Local Government Support Fund–Growth Equity Fund (LGSF-GEF) under the FY 2025 General Appropriations Act (GAA), Republic Act (RA) No. 12116 3. Local Budget Circular No. 168 dated February 16, 2026: 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 (NT-ELCAC) under the FY 2026 General Appropriations Act (GAA), Republic Act (RA) No. 12314 4. Local Budget Circular No. 169 dated February 16, 2026: Guidelines on the Release and Utilization of the Local Government Support Fund–Financial Assistance to Local Government Units under the FY 2026 General Appropriations Act, Republic Act No. 12314 5. DBM-Department of the Interior and Local Government Joint Circular No. 1, s. 2026 dated February 19, 2026: Guidelines on the Release and Utilization of funds for the implementation of assistance to indigent individuals or families – food assistance – rice distribution project, chargeable against the Local Government Support Fund – Financial Assistance to Local Government Units (LGSF-FA TO LGUS) under the Fiscal Year (FY) 2026 General Appropriations Act (GAA), Republic Act (RA) No. 12314 6. DBM-Department of the Interior and Local Government Joint Memorandum Circular No. 1, s. 2026 dated March 30, 2026: Policy Guidelines and Procedures in the Implementation of the Local Government Support Fund – Support and Assistance Fund to Participatory Budgeting (LGSF-SAFPB) under the FY 2025 General Appropriations Act (GAA), Republic Act (RA) No. 12116 7. DBM-Department of the Interior and Local Government Joint Memorandum Circular No. 2, s. 2026 dated March 30, 2026: Policy Guidelines and Procedures in the Implementation of the Local Government Support Fund – Support and Assistance Fund to Participatory Budgeting (LGSF-SAFPB) under the FY 2026 General Appropriations Act (GAA), Republic Act (RA) No. 12314
2. Percentage of LGUs with submitted PFM Assessment Report (AR) and PFM Improvement Plan (IP) desk validated at set deadline			N/A	N/A	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	44.00%	44.00%	N/A				N/A	N/A	
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 FGH		N/A	Disbursement kept within the deficit target approved by the DBCC	N/A	N/A	Disbursement kept within the deficit target approved by the DBCC	N/A				N/A	N/A	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
2. Targeted PEFA or IMF-FTA budget indicators improved	BPS FGH		N/A	N/A	N/A	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 FGH		N/A	N/A	N/A	72	72	N/A				N/A	N/A	The FY 2025 OBS was 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	FPRB		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	FPRB		100.00%	100.00%	N/A	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 2027 Budget Preparation, the prescribed deadline for the publication of BPF Part II (Macroeconomic and Fiscal Environment) has been set to June 30, 2026. Hence, the submission of the BPA on the Medium-Term Aggregate Fiscal Targets for the FY 2027 BPF was also adjusted to Q2.
3. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines/ directives	BPS FGH		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 2/2 PEM reforms approved by Authorities and issued through policy guidelines/directives: 1. Conduct of the Philippine Budgeting Code Writeshop 2. Conduct of the Public Financial Management (PFM) Committee Principals Meeting
4. All seven (7) essential budget documents (in the OBI) under DBM responsibility published on time			N/A	1	3	3	7	N/A				N/A	N/A	For FY 2026, the seven (7) essential documents are the following: (i) People's Budget (Q4); (ii) Enacted Budget (Q4); (iii) National Expenditure Program (NEP) (Q3); (iv) FY 2027 Budget Priorities Framework (BPF) (Q2); (v) Development Budget Coordination Committee (DBCC) FY 2026 Mid-Year (Q3) Report; (vi) DBCC FY 2025 Annual Fiscal Report (Q3); (vii) National Government Disbursement Performance Reports (Q4): Q1: On March 12, 2026, the FY 2026 People's Enacted Budget was published for the first quarter. This release was 12 working days ahead of the OPCR target date of March 31, 2026, and 24 calendar days before the OBS deadline of April 5, 2026. Further, we note that the FY 2027 Budget Priorities Framework (BPF) is targeted for Q2, but considering that Part I of the said document has been published on March 17, 2026 (NBM No. 157), it has been reported as a Q1 accomplishment. Upon issuance of the FY 2027 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 2025 National Government Disbursement Performance Reports were published in the DBM website on the following dates: Report Date Published November 2025 January 30, 2026 The accomplishment for NG Disbursement Performance Reports is reported in the fourth quarter as one (1) OBI document consistent with previous years' OPCR commitments.

Prepared By:

In coordination with:

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			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														
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	OSI FGH		91.00%	91.00%	91.00%	91.00%	91.00%	100.00%				100.00%	9.00%	Q1: 268/268 approved actions released 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%	9.00%	Q1: 278/278 approved actions released 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: 151/151 approved actions released 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		N/A	N/A	N/A	81.00%	81.00%	N/A				N/A	N/A	Cumulative accomplishments are to be reported at the end of the year. For the 1st Quarter, two (2) policies were released by OPCCB, both were approved without revisions.
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		N/A	N/A	N/A	81.00%	81.00%	N/A				N/A	N/A	Q1: 1/1 proposed policy released within the target date
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM														
3102000000000000														
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	The indicator was revised starting FY 2026.
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		N/A	N/A	N/A	5-6% of GDP	5-6% of GDP	N/A				N/A	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.
Output Indicators														
1. Budget documents under the responsibility of DBM submitted on time			N/A	N/A	100.00%	N/A	100.00%	N/A				N/A	N/A	
	BTB		N/A	N/A	100.00%	N/A	100.00%	N/A				N/A	N/A	No targeted commitment for this quarter. The submission of budget documents is scheduled in the 3rd quarter.
	BITS		N/A	N/A	100.00%	N/A	100.00%	N/A				N/A	N/A	The budget document under the responsibility of DBM BITS is the 2027 President's Budget Message (PBM), which is scheduled for publication in the third quarter of this year.
	OPCCB		N/A	N/A	100.00%	N/A	100.00%	N/A				N/A	N/A	The OPCCB is responsible for the preparation of the Staffing Summary to be submitted in the third quarter.

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%	99.93%				99.93%	2.93%	Q1: 15950/15961 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: 304/304 requests acted upon within the prescribed period
	BMB-B		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 489/489 requests acted upon within the prescribed period
	BMB-C		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 281/281 requests acted upon within the prescribed period
	BMB-D		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 991/991 requests acted upon within the prescribed period
	BMB-E		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 256/256 requests acted upon within the prescribed period
	BMB-F		97.00%	97.00%	97.00%	97.00%	97.00%	99.31%				99.31%	2.31%	Q1: 287/289 requests acted upon within the prescribed period
	LGRCB		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 6019/6019 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: 233/233 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: 519/519 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: 326/326 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: 286/286 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: 324/324 requests acted upon within the prescribed period
	RO IV-A		97.00%	97.00%	97.00%	97.00%	97.00%	99.20%				99.20%	2.20%	Q1: 371/374 requests acted upon within the prescribed period
	RO IV-B		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 146/146 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: 1124/1124 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: 1838/1838 requests acted upon within the prescribed period
	RO VII		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 271/271 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: 112/112 requests acted upon within the prescribed period
	RO IX		97.00%	97.00%	97.00%	97.00%	97.00%	100.00%				100.00%	3.00%	Q1: 221/221 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: 436/436 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: 426/426 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: 264/264 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: 204/204 requests acted upon within the prescribed period
	RO NIR		97.00%	97.00%	97.00%	97.00%	97.00%	97.37%				97.37%	0.37%	Q1: 222/228 requests acted upon within the prescribed period
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period			N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	This accomplishment is targeted for Q2; however, some of the APRs have already been conducted in Q1; hence, the accomplishment has been reflected accordingly: Q1: BMBs and ROs: APRs of 35/57 conducted in the first quarter
	BMB-A		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	
	BMB-B		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	In accordance with DBM Circular Letter 2025-02, the conduct of full-year APR on or before April 1 for small/centralized department/agencies, thus, resulting to the accomplishment for the 1st Quarter: Q1: Conducted agency performance reviews (APR) for 10 out of 10 small/centralized departments/agencies handled by the Bureau on and before the prescribed deadline. (To be reflected on the 2nd Quarter) Accomplishment of the Conduct of APR for the 21 regionalized agencies/departments to be reported on the 2nd Quarter.
	BMB-C		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	
	BMB-D		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	
	BMB-E		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	
	BMB-F		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	
	NCR		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	
	RO I		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	
	CAR		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	Q1: APRs of 5/6 SUCs (ASC, BSU, IFSU, ASIST, and MPSU) conducted within the prescribed period
	RO II		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	Q1: APRs of 5/5 SUCs (BSC, CSU, ISU, QSU, and NVSU) conducted within the prescribed period
	RO III		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	

	RO IV-A		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	
	RO IV-B		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	
	RO V		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	
	RO VI		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	
	RO VII		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	
	RO VIII		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	
	RO IX		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	
	RO X		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	Q1: APRs of 6/6 SUCs (BSU, CPSC, CMU, NMSCST, USTSP - Claveria, NBSC) conducted within the prescribed period
	RO XI		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	
	RO XII		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	Q1: APRs of 6/6 SUCs (SKSU, SCSC, CFCST, USM, CSU, AMSPC) conducted within the prescribed period
	RO XIII		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	Q1: APRs of 3/3 SUCs (ASSCAT, NEMSU, CSU) conducted within the prescribed period
	RO NIR		N/A	92.00%	N/A	N/A	92.00%	N/A				N/A	N/A	
4. Percentage of targeted number of policy directives/guidelines on budget preparation, execution, and accountability issued on the target date			100.00%	N/A	N/A	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: Issued the following targeted policy guidelines / issuances: 1. National Budget Circular No. 599 dated January 5, 2026 2. Guidelines on the Release of Funds for FY 2026 3. Circular Letter No. 2026-1 dated January 15, 2026 4. Conduct of Budget Fora for the FY 2027 Budget Preparation 5. Corporate Budget Call (CBC) which is delegated to the BMB-C Based on the submitted FY 2026 OPCR Form B, the issuance of the Corporate Budget Call (CBC) is dependent upon the publication of the Circular letter (CL) on the Conduct of the Budget Forum. Notably, the BMB-C submitted the draft CBC to the Office of Acting Assistant Secretary De Chavez on January 8, 2026, or four (4) days prior to the publication of CL No. 2026-1 (Conduct of Budget Fora for the FY 2027 Budget Preparation) dated January 15, 2026. In addition to one (1) targeted policy directive as reflected in the FY 2026 Matrix of Definitions, the BMB-C also issued Corporate Budget Circular No. 28, or "Guidelines for the Establishment of a Performance Assessment Scheme (PAsS)", to ensure alignment of GOCC's respective goals with national objectives.
	BTB		100.00%	N/A	N/A	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: Issued the following targeted policy guidelines/ issuances: National Budget Circular No. 599 dated January 5, 2026 Guidelines on the Release of Funds for FY 2026 Circular Letter No. 2026-1 dated January 15, 2026 Conduct of Budget Fora for the FY 2027 Budget Preparation
	BMB-C		100.00%	N/A	N/A	N/A	100.00%	100.00%				100.00%	0.00%	Q1: 1 out of 1 targeted policy directives/ guidelines was processed by the BMB-C Based on the submitted FY 2026 OPCR Form B, the issuance of the Corporate Budget Call (CBC) is dependent upon the publication of the Circular letter (CL) on the Conduct of the Budget Forum. Notably, the BMB-C submitted the draft CBC to the Office of Acting Assistant Secretary De Chavez on January 8, 2026, or four (4) days prior to the publication of CL No. 2026-1 (Conduct of Budget Fora for the FY 2027 Budget Preparation) dated January 15, 2026. In addition to one (1) targeted policy directive as reflected in the FY 2026 Matrix of Definitions, the BMB-C also issued Corporate Budget Circular No. 28, or "Guidelines for the Establishment of a Performance Assessment Scheme (PAsS)", to ensure alignment of GOCC's respective goals with national objectives.
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: 4 out of 4 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: 333/333 LGU Budgets reviewed (97 ABs and 236 SBs)
	NCR		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 32/32 LGU Budgets reviewed (17 ABs and 15 SBs)
	RO I		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 16/16 LGU Budgets reviewed (2 ABs and 14 SBs)
	CAR		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 16/16 LGU Budgets reviewed (5 ABs and 11 SBs)
	RO II		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 III		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 31/31 LGU Budgets reviewed (9 ABs and 22 SBs)
	RO IV-A		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 16/16 LGU Budgets reviewed (6 ABs and 10 SBs)
	RO IV-B		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 17/17 LGU Budgets reviewed (4 ABs and 13 SBs)
	RO V		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 15/15 LGU Budgets reviewed (2 ABs and 13 SBs)
	RO VI		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 VII		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 11/11 LGU Budgets reviewed (5 ABs and 6 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 (5 ABs and 36 SBs)
	RO IX		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 10/10 LGU Budgets reviewed (4 ABs and 6 SBs)
	RO X		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 11/11 LGU Budgets reviewed (3 ABs and 8 SBs)
	RO XI		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 14/14 LGU Budgets reviewed (5 ABs and 9 SBs)
	RO XII		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 32/32 LGU Budgets reviewed (11 ABs and 21 SBs)
	RO XIII		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 19/19 LGU Budgets reviewed (6 ABs and 13 SBs)
	RO NIR		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				100.00%	0.00%	Q1: 18/18 LGU Budgets reviewed (3 ABs and 15 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 FGH	N/A	N/A	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 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%	0.00%	Q1: 7/7 Policy directives/guidelines issued 1. Local Budget Circular No. 166 dated February 6, 2026: Guidelines on the Release and Utilization of the Local Government Support Fund–Growth Equity Fund (LGSF-GEF) under the FY 2026 General Appropriations Act (GAA), Republic Act (RA) No. 12314 2. Local Budget Circular No. 167 dated February 6, 2026: Guidelines on the Release and Utilization of the Local Government Support Fund–Growth Equity Fund (LGSF-GEF) under the FY 2025 General Appropriations Act (GAA), Republic Act (RA) No. 12116 3. Local Budget Circular No. 168 dated February 16, 2026: 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 (NT-ELCAC) under the FY 2026 General Appropriations Act (GAA), Republic Act (RA) No. 12314 4. Local Budget Circular No. 169 dated February 16, 2026: Guidelines on the Release and Utilization of the Local Government Support Fund–Financial Assistance to Local Government Units under the FY 2026 General Appropriations Act, Republic Act No. 12314 5. DBM-Department of the Interior and Local Government Joint Circular No. 1, s. 2026 dated February 19, 2026: Guidelines on the Release and Utilization of funds for the implementation of assistance to indigent individuals or families – food assistance – rice distribution project, chargeable against the Local Government Support Fund – Financial Assistance to Local Government Units (LGSF-FA TO LGUS) under the Fiscal Year (FY) 2026 General Appropriations Act (GAA), Republic Act (RA) No. 12314 6. DBM-Department of the Interior and Local Government Joint Memorandum Circular No. 1, s. 2026 dated March 30, 2026: Policy Guidelines and Procedures in the Implementation of the Local Government Support Fund – Support and Assistance Fund to Participatory Budgeting (LGSF-SAFPB) under the FY 2025 General Appropriations Act (GAA), Republic Act (RA) No. 12116 7. DBM-Department of the Interior and Local Government Joint Memorandum Circular No. 2, s. 2026 dated March 30, 2026: Policy Guidelines and Procedures in the Implementation of the Local Government Support Fund – Support and Assistance Fund to Participatory Budgeting (LGSF-SAFPB) under the FY 2026 General Appropriations Act (GAA), Republic Act (RA) No. 12314
2. Percentage of LGUs with submitted PFM Assessment Report (AR) and PFM Improvement Plan (IP) desk validated at set deadline			N/A	N/A	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.
	NCR		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	
	RO I		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	
	CAR		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	
	RO II		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	
	RO III		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	
	RO IV-A		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	
	RO IV-B		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	

	RO V		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	
	RO VI		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	
	RO VII		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	
	RO VIII		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	
	RO IX		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	
	RO X		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	
	RO XI		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	
	RO XII		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	
	RO XIII		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	
	RO NIR		N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	
	3. Percentage of LGUs with submitted PFM Improvement Plan (IP) Implementation Monitoring Table validated at set deadline.		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	NCR		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	RO I		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	CAR		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	RO II		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	RO III		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	RO IV-A		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	RO IV-B		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	RO V		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	RO VI		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	RO VII		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	RO VIII		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	RO IX		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	RO X		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	RO XI		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	RO XII		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	RO XIII		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	RO NIR		N/A	N/A	N/A	44.00%	44.00%	N/A				N/A	N/A	
	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 FGH		N/A	Disbursement kept within the deficit target approved by the DBCC	N/A	N/A	Disbursement kept within the deficit target approved by the DBCC	N/A			N/A	N/A	
	2. Targeted PEFA or IMF-FTA budget indicators improved	BPS FGH		N/A	N/A	N/A	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 FGH		N/A	N/A	N/A	72	72	N/A			N/A	N/A	The FY 2025 OBS was 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	FPRB		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	FPRB		100.00%	100.00%	N/A	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 2027 Budget Preparation, the prescribed deadline for the publication of BPF Part II (Macroeconomic and Fiscal Environment) has been set to June 30, 2026. Hence, the submission of the BPA on the Medium-Term Aggregate Fiscal Targets for the FY 2027 BPF was also adjusted to Q2.
	3. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines/ directives	BPS FGH		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%			100.00%	0.00%	Q1: 2/2 PEM reforms approved by Authorities and issued through policy guidelines/directives: 1. Conduct of the Philippine Budgeting Code Writeshop 2. Conduct of the Public Financial Management (PFM) Committee Principals Meeting

<p>4. All seven (7) essential budget documents (in the OBI) under DBM responsibility published on time</p>			N/A	1	3	3	7	N/A			N/A	N/A	<p>For FY 2026, the seven (7) essential documents are the following: (i) People's Budget (Q4); (ii) Enacted Budget (Q4); (iii) National Expenditure Program (NEP) (Q3); (iv) FY 2027 Budget Priorities Framework (BPF) (Q2); (v) Development Budget Coordination Committee (DBCC) FY 2026 Mid-Year (Q3) Report; (vi) DBCC FY 2025 Annual Fiscal Report (Q3); (vii) National Government Disbursement Performance Reports (Q4):</p> <p>Q1: On March 12, 2026, the FY 2026 People's Enacted Budget was published for the first quarter. This release was 12 working days ahead of the OPCR target date of March 31, 2026, and 24 calendar days before the OBS deadline of April 5, 2026.</p> <p>Further, we note that the FY 2027 Budget Priorities Framework (BPF) is targeted for Q2, but considering that Part I of the said document has been published on March 17, 2026 (NBM No. 157), it has been reported as a Q1 accomplishment. Upon issuance of the FY 2027 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 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>November 2025</td> <td>January 30, 2026</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>	Report	Date Published	November 2025	January 30, 2026
Report	Date Published																
November 2025	January 30, 2026																
	BTB		N/A	N/A	1	1	2	N/A			N/A	N/A	No targeted commitment for this quarter.				
	BITS		N/A	N/A	N/A	1	1	N/A			N/A	N/A	<p>Q1: The commitments and targets for this PAP (People's Budget Series) were fixed for the 4th quarter of the year and thus counted as one. However, these will still be reported quarterly in the BITS OPAR.</p> <p>On March 12, 2026, the FY 2026 People's Enacted Budget was published for the first quarter. This release was 12 working days ahead of the OPCR target date of March 31, 2026, and 24 calendar days before the OBS deadline of April 5, 2026.</p>				
	FPRB		N/A	1	2	1	4	N/A			N/A	N/A	<p>Q1: We note that the FY 2027 Budget Priorities Framework (BPF) is targeted for Q2, but considering that Part I of the said document has been published on March 17, 2026 (NBM No. 157), it has been reported as a Q1 accomplishment. Upon issuance of the FY 2027 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 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>November 2025</td> <td>January 30, 2026</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	November 2025	January 30, 2026
Report	Date Published																
November 2025	January 30, 2026																

<p>Prepared By:</p> <p>ROWEL D. ESCALANTE Director IV, Corporate Planning and Management Service</p> <p>MELISA E. CORDOVA Planning Officer V, CPMS-Monitoring Division</p>	<p>In coordination with:</p> <p>JEFFREY DM. GALARPE Chief Accountant, Finance Service</p>	<p>Approved by:</p> <p>ATTY. RAMON VICENTE B. ASUNCION Assistant Secretary</p>
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