



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA



NATIONAL BUDGET MEMORANDUM

No. 151

Date: March 19, 2024

For : All Heads of Departments, Agencies, Bureaus, Offices, Commissions, State Universities and Colleges, Other Instrumentalities of the National Government, and all Others Concerned

Subject : **BUDGET PRIORITIES FRAMEWORK FOR THE PREPARATION OF THE FY 2025 AGENCY BUDGET PROPOSALS UNDER TIER 2**

1.0 PURPOSE

This FY 2025 National Budget Memorandum (NBM) is being issued to provide the departments, agencies, and other entities with the following:

- 1.1 The key strategies and programs/projects that will be prioritized for funding under the fiscal space for Tier 2 as they respond to emerging directions of the priority sectors of the Marcos Jr. Administration consistent with the Philippine Development Plan (PDP) 2023-2028¹;
- 1.2 The specific guidelines in the formulation of the Tier 2 proposals which shall be submitted on April 20, 2024; and
- 1.3 The updated FY 2025 and 2026 Budget Ceilings and FY 2027 Forward Estimates of Departments and Agencies² (**Annex A**).

The macroeconomic assumptions and fiscal aggregates for the FY 2025 National Budget as approved by the Development Budget Coordination Committee (DBCC), as well as the information on the resulting fiscal space, shall be issued separately.

2.0 EXPENDITURE DIRECTIONS FOR FY 2025

The ultimate goal of the Administration is to achieve social and economic transformation and make the Philippines a prosperous, inclusive, and resilient society. This will be done while being mindful of the objectives of the Medium-Term Fiscal Framework (MTFF)³ which seeks to attain short-term macro-fiscal stability while remaining supportive of the country's economic recovery and promote medium-term fiscal sustainability.

To achieve the transformation agenda, priority will be given to food security, health, education, social protection, and shovel-ready infrastructure projects, among others.

¹ Adopted and approved through Executive Order (EO) No. 14, s. 2023 (Approving and Adopting the Philippine Development Plan for the Period 2023-2028) dated January 27, 2023

² The budget ceilings for FYs 2025 and 2026, as published in NBM 147 (Budget Priorities Framework for the Preparation of the FY 2024 Agency Budget Proposals Under Tier 2), were revised to align with the Tier 1 policies/guidelines as mentioned in the FY 2025 National and Corporate Budget Calls.

³ The MTFF was adopted by both Houses of Congress under Concurrent Resolution No. 4 dated September 19, 2022.

Likewise, priority will be given to innovation and digitalization as means to integrate all sectors to strengthen the resilience of the economy to internal and external shocks.

These priorities are part of the continuous commitment of the National Government (NG) to the achievement of the 2030 Sustainable Agenda and anchored on the Administration's brand of governance and leadership - *Bagong Pilipinas*. Likewise, the identified expenditure directions are framed by the President's 8-Point Socioeconomic Agenda and the PDP 2023-2028, taking into consideration measures concerning inflation as well as to jumpstart recovery from the effects of the pandemic.

2.1 Infrastructure Development

2.1.1 Fostering infrastructure development, through the Build-Better-More program, remains at the center of the country's strategy for economic transformation.

2.1.1.1 Implementing agencies must **first prioritize the completion of ongoing infrastructure programs/activities/projects (PAPs)**⁴, given the already substantial provision for infrastructure outlays under the FY 2023 and FY 2024 General Appropriations Act (GAA)⁵, coupled with the two-year validity of infrastructure appropriations⁶.

2.1.1.2 **New infrastructure PAPs shall be limited to shovel-ready proposals aligned with the investment priorities** identified in Section 2.1.2 and part of existing programming documents⁷, and masterplans and roadmaps. In particular, priority shall be accorded to the **NEDA Board-approved list of Infrastructure Flagship Projects**⁸, as well as **infrastructure PAPs that have undergone program convergence efforts and inter-agency collaborations**.

It shall be emphasized that the steady stream of investments requires a robust pipeline of infrastructure projects that underwent intensive planning processes. It is important to ensure that pre-construction activities such as feasibility studies, detailed engineering design, and acquisition of right-of-way are prioritized. This will facilitate a smooth and unhampered implementation of the Build-Better-More program and will be instrumental in sustaining our growth momentum.

2.1.1.3 With the limited fiscal space, **innovative financing solutions and strategic partnerships with the private sector are highly encouraged**. Pursuing public-private partnerships will enable the government to leverage the private sector's substantial technological and managerial expertise, as well as its financial resources. Additionally, keep forging **stronger ties with the country's bilateral and multilateral partners** and capitalize on their technical and financial assistance.

2.1.1.4 Lastly, investment planning and strategies shall strive to **embed innovative solutions and technologies** (e.g., nature-based solutions [NbS], smart and green infrastructure) alongside enhancing resilience

⁴ Implementing agencies shall anticipate and pursue the early resolution of recurring operational issues and bottlenecks impeding project implementation to guarantee timely movement and completion of infrastructure PAPs.

⁵ The amounts of P1.33 trillion and P1.51 trillion have been allocated under the FYs 2023 and 2024 GAA, respectively.

⁶ Pursuant to Section 70 of the General Provisions of FYs 2023 and 2024 GAA (i.e., FY 2023 GAA infrastructure capital outlays [CO] is valid until December 31, 2024; FY 2024 infrastructure CO is valid until December 31, 2025).

⁷ In particular, the Public Investment Program (PIP) and the Three-Year Rolling Infrastructure Program (TRIP).

⁸ The IFPs are game-changing, transformative, and urgently needed infrastructure projects of national significance that aim to showcase the overall Build-Better-More Program.

and sustainability. Implementing agencies are also enjoined to **actively support the full implementation of the country's asset management systems**⁹.

2.1.2 Investment Priorities

Physical connectivity shall be improved through a holistic approach, with priority given to complementary transportation projects that feed into a network of national and local multimodal systems. This shall include the integration and promotion of active transport, such as the construction of bike lanes on existing roads and bridges. In addition, transport agencies shall ensure that existing and planned transport infrastructures meet international safety standards and are accessible to mobility-disadvantaged groups.

In view of the challenges brought about by climate change, resilient and sustainable infrastructure must be built. As such, water security shall be supported by strategically directing investments toward synergized water supply and sanitation (WSS) projects via the Water Resources Program¹⁰. Priority shall also be given to projects that improve the efficiency of existing water infrastructure including the construction or expansion of other strategic water supply projects (e.g., rainwater harvesting facilities). Meanwhile, priority expenditures in the energy sector shall be for initiatives on the mainstreaming of alternative fuels and electric vehicles (EV). In addition, the government shall provide a conducive environment in order to diversify the energy sources and reduce reliance on fossil fuels¹¹.

Finally, the construction of modern, accessible and resilient learning spaces shall be prioritized. The classroom backlog shall be addressed by employing alternate building designs (i.e., high- and mid-rise buildings) to maximize available land resources. Alongside the construction of new facilities, existing school facilities shall be retrofitted to adopt climate-resilient and environmentally sustainable designs and mindful of the accessibility needs of differently abled learners.

2.2 Human Capital Development

To further promote social development, the NG should take advantage of the opportunities of a demographic dividend¹² through investments in health, education, and the labor force to maximize the growth potential resulting from the demographic transition. These will include investments to continuously mitigate the impact of the pandemic, specifically in reverting learning losses and reskilling/re-tooling the labor force.

⁹ The Philippine Government Asset Management Policy (PGAMP), issued through DOF-DBM-NEDA Joint Memorandum Circular No. 2020-1, provides government agencies with the policies to operationalize an asset management system to ensure the cost-effective management of assets by analyzing the lifecycle, capacity, and utilization of non-financial assets individually and collectively, and to maximize government funds by targeting scarce resources to the most critical asset needs.

¹⁰ A newly approved program under the Program Convergence Budgeting (PCB) approach starting with the FY 2025 budget preparation. The Water Resources Program aims to ensure the sustainable management of water resources and access of all to safe water and sanitation to unlock economic growth and productivity and provide significant value creation through rational allocation and prioritization and leveraging of investments in the sector.

¹¹ The diversification of energy sources can be achieved through the development of natural gas power plants, renewable energy sources, hydrogen and nuclear energy, and exploration of new potential natural gas resources.

¹² The United Nations Population Fund (UNFPA) defines demographic dividend as the economic growth potential that can result from shifts in a population's age structure, mainly when the share of the working-age population (15 to 64) is larger than the non-working-age share of the population (14 and younger, and 65 and older). According to the UNFPA, the potential for economic gains can be enormous, provided the right policies are in place and investments in human capital, particularly among young people, are substantial and strategic.

2.2.1 Health

The NG will continue to support the advanced implementation of the Universal Health Care (UHC) Act¹³ while fostering strategies to recover and rebuild from the pandemic. This will include strengthening access to primary healthcare services, which will be done in collaboration with the local government units (LGUs), in terms of establishing healthcare facilities, improving the supply and deployment of human resources for health to meet the demand of the population, and promoting digital health.

It is worth noting that as of 2019, there are a total of 3,858 primary healthcare facilities¹⁴ across the country. With the acceleration of the UHC, the projected need for primary care facilities in 2025 is 6,258. On the other hand, there are 189,204¹⁵ human resources for health (HRH) as of 2019 in all cadres¹⁶ of the health system. To meet population demand in 2025, the projected number of primary care physicians needed is 65,578.

Lastly, the endemic phase of the pandemic will be managed through an improved health system supported by intensive health promotion and advocacy for healthy choices and behavior. Continuous support will also be provided to strengthen oversight and convergence of interventions between the NG and other stakeholders to address social determinants of health. This includes collaboration for sustained efforts in nutrition and education specifically on the Responsible Parenthood and Reproductive Health Law¹⁷ to help address the increasing incidence of human immunodeficiency virus/acquired immunodeficiency syndrome (HIV/AIDS) among the youth and to address adolescent pregnancies.

2.2.2 Education

The COVID-19 pandemic has exacerbated various challenges besetting the education sector in terms of medium- and long-term impacts of learning losses and inadequacies in education perennials (i.e., classrooms, teachers, textbooks, facilities, etc.). The looming crisis in the quality of education is even magnified by a recent World Bank study estimating the country's learning poverty rate at 90.9 percent¹⁸, which translates that nine (9) out of ten (10) Filipino children cannot read a simple text with comprehension by age 10. In addition, the poor performance of Filipino students in international large-scale assessments (ILSAs)—such as Southeast Asia Primary Learning Metrics (SEA-PLM), Programme for International Student Assessment (PISA), and Trends in International Mathematics and Science Study (TIMSS)—shows growing concerns as the country ranks the lowest overall among all countries assessed¹⁹.

Cognizant of these issues, the NG shall continue adopting a strategy framework that focuses on improving access to education and lifelong learning

¹³ RA No. 11223: An Act Instituting Universal Health Care for All Filipinos, Prescribing Reforms in the Health Care System, and Appropriating Funds Therefor

¹⁴ Includes rural health units (RHUs), health centers (HC), and private medical outpatient clinics.

¹⁵ Data from the National Database of Selected Human Resources for Health Information System (NDRHIS), Field Health Service Information System (FHSIS), and the Department of Health (DOH) Deployment Program

¹⁶ Includes barangay health workers and barangay nutrition scholars.

¹⁷ RA No. 10354: An Act Providing for a National Policy on Responsible Parenthood and Reproductive Health

¹⁸ World Bank. *The State of Global Learning Poverty: 2022 Update* (June 2022). Retrieved from <https://thedocs.worldbank.org/en/doc/e52f55322528903b27f1b7e61238e416-0200022022/original/Learning-poverty-report-2022-06-21-final-V7-0-conferenceEdition.pdf>. The estimated learning poverty rate of 90.9 percent corresponds to the June 2022 data based on the Southeast Asia Primary Learning Metrics (SEA-PLM) Assessment

¹⁹ In 2022, Filipino students' performance showed slight improvements in the 2022 PISA compared to the 2018 PISA results. The country ranked 76th out of 81 in both Reading and Mathematics, higher than its 2018 ranking of the lowest in reading, and second lowest in mathematics. For Science, the country went from 76th out of 77 to 79th out of 81.

opportunities to accelerate learning recovery, as well as continue implementing innovations and leveraging technology to the sector, which contributed to the changes in the learning landscapes of flexible learning. These interventions may include promoting quality, inclusive, adaptive, resilient, and future-ready basic education pursuant to the Basic Education Development Plan (BEDP) 2030 and MATATAG Agenda; strengthening and expanding access to early childhood education; ensuring adequate access to learning resources; accelerating delivery of basic education facilities and addressing infrastructure backlogs; reviewing education curriculum and aligning competencies with work immersion opportunities; developing and pursuing globally-competitive and inclusive Technical and Vocational Education and Training (TVET) and higher education programs that are more responsive and attuned to the demands of the labor market and the ever-changing technological landscape of the industry especially at the advent of the fourth industrial revolution (4IR); and improving governance for human capital development through monitoring and evaluation of education programs and projects including capacity building for educators.

2.2.3 Social Protection

Building on previous efforts to strengthen social protection (SP), the NG shall continue to improve the delivery of SP programs through the establishment and updating of interoperable social registries and targeting systems for vulnerable sectors. These registries shall be harmonized with the National ID for better targeting, authentication, registration, and enlistment of beneficiaries into SP programs. Furthermore, support shall be provided towards the shift to digital payments of cash transfer programs to accelerate the delivery of SP assistance and maximize its socioeconomic effects for target recipients. Moreover, timely distribution of cash transfers, increased exposure to the banking system, and participation in family development sessions (FDS) could potentially increase financial literacy among beneficiaries.

The recent approval of the SP Floor by the National Economic and Development Authority (NEDA) Board in April 2023 is instrumental to the NG's objective of ensuring minimum access to essential health care and basic income security throughout all life stages. In line with this, continued support will be provided towards the operationalization of the SP Floor to achieve a universal, modern, and integrated SP system. Likewise, the NG will continue to develop the SP Floor Workplan and Operationalization Guidelines, which would guide implementing agencies and LGUs in implementing the SP Floor and its identified interventions.

Finally, the NG shall develop and implement adaptive and shock-responsive interventions to mitigate the risks and shocks brought by natural, health, climate, and other human-induced hazards towards disadvantaged populations. These ex-ante SP programs to be distributed before the onset of disasters and emergencies are expected to prevent vulnerable households from sliding in and out of the poverty line.

2.2.4 Labor and Employment

The NG shall strengthen interventions on upskilling and reskilling of the labor force to equip them with emerging and in-demand skills responsive to the needs of priority sectors of the labor market, and requirements of the 4IR. In addition, the NG shall mainstream implementation of the Philippine Qualifications Framework (PQF) and Philippine Skills Framework (PSF); strengthen existing employment facilitation services—including assessment of regular employment programs; and support labor market policies to strengthen employment-skills matching.

Moreover, the NG shall continue efforts to enhance and strengthen income support and emergency employment programs during times of crisis (e.g., human-induced disasters and natural calamities), and capacitate critical groups belonging to the most vulnerable sectors, including the youth, marginalized, and disadvantaged.

2.2.5 Housing

In response to the perennial problems of the housing sector, the NG will support the implementation of the Pambansang Pabahay Para sa Pilipino (4PH) Program, through Executive Order No. 34²⁰, as the flagship program to improve housing affordability.

Furthermore, the implementation of EO No. 34 will accelerate the inventory of government lands to identify which are available for development into housing and human settlement purposes. The use of alienable and disposable public lands will lower costs, which will subsequently reduce the selling price of housing units for 4PH and make them relatively more affordable. In addition, support shall be provided for the development of alternative financing mechanisms, such as interest support subsidies, real estate mortgages, and local amortization support, to further improve the affordability of 4PH housing packages for low-income households. Lastly, there is a need to strengthen private sector participation in housing production and mobilize public and private investments in the housing industry.

2.3 Food Security

Modernizing the agriculture, forestry, and fisheries (AFF) sector entails NG investments that will enhance productivity, strengthen the value-chain development, and expand the market access of farmers and fisherfolk. As a policy, priority shall be accorded to **PAPs that have undergone program convergence efforts and inter-agency collaborations**. The NG shall prioritize initiatives, particularly research and development (R&D), that strengthen the resilience of agricultural products, improve plant varieties and livestock breeds, and enhance biosecurity measures to curb the spread of pests and diseases. To expand the market access of agricultural products, the NG in collaboration with LGUs, shall ensure the implementation of the National Farm-to-Market Roads Network Plan (NFMRNP) 2023 – 2028 to link production areas to markets, warehouses, processing facilities, and ports. Market opportunities shall be further expanded via the development of the blue economy²¹ and its various sectors, including marine education and research.

The NG shall also leverage digital technologies to strengthen various segments of the value chain. Existing management information systems shall be harmonized to provide reliable and timely data to improve the responsiveness and service delivery of productivity-enhancement measures. At the same time, bolstering resilience and fostering sustainability shall remain one of the foremost goals in the integration of technology in agriculture. Thus, the development and adoption of climate-smart technologies shall be promoted, and their use maximized to minimize losses and supply chain disruption.

²⁰ Executive Order No. 34: Declaring the Pambansang Pabahay Para sa Pilipino Program as a Flagship Program of the Government, and Directing All National Government Agencies and Instrumentalities, Including Government-Owned or -Controlled Corporations, and Local Government Units, to Submit a Detailed Inventory of All Available and Suitable Lands for the Implementation of the Program

²¹ Blue economy pertains to a practical ocean-based economic model using green infrastructure and technologies, innovative financing mechanisms and proactive institutional arrangements for meeting the twin goals of protecting our oceans and coasts and enhancing its potential contribution to sustainable development, including improving human well-being, and reducing environmental risks and ecological scarcities.

2.4 Enterprise Development

Micro, Small, and Medium Enterprises (MSMEs) serve as the backbone of the economy, constituting 99.6 percent of all business enterprises and generating approximately 5.6 million jobs.²² Strengthening the MSMEs is vital in fostering a resilient, competitive, and prosperous Philippine economy.

The government remains committed to creating an enabling business environment. Support shall be extended for the full implementation of the Philippine Ease of Doing Business and Efficient Government Service Delivery Reporting System,²³ along with the National Competition Policy,²⁴ to ensure a level playing field and a healthy regulatory environment. These shall be reinforced by measures aligned with the Philippine Digital Workforce Competitiveness Act which aims to equip the workforce with digital technologies and skills while fostering a dynamic innovation ecosystem in the country.²⁵

2.4.1 The existing programs of the Department of Trade and Industry (DTI)²⁶ for the expansion of domestic market production and supply base shall be scaled up. Additionally, the government shall lay the groundwork for “*mindfacturing*”, an industrialization strategy driven by science, technology, and innovation. Focus shall be given to identified priority industry clusters²⁷ to deepen the country’s participation in global value chains and promote innovation.

2.4.2 In the services sector, the country shall continue to harness the potential of its tourism industry.²⁸ Measures to promote multidimensional tourism²⁹ shall be pursued alongside efforts to enhance tourism service quality. Meanwhile, the development of creative industries shall be supported by sustaining and expanding the implementation of the Philippine Creative Industries Development Act (PCIDA).³⁰

2.4.3 The institutionalization of significant foreign direct investment (FDI) reforms in 2022³¹ shall be optimized by bolstering investment promotion and information dissemination initiatives aimed at attracting more FDIs to the Philippines. Simultaneously, strategies shall be pursued to position the country as a premier destination for environmental, social, and governance (ESG) investments³².

²² 2022 List of Establishments of the Philippine Statistics Authority.

²³ It aims to improve the business climate, encourage investments, and promote economic recovery and overall competitiveness. It is established to measure the quality of regulatory practices that impact the business climate and ease of doing business in the Philippines, across the life cycle of a business.

²⁴ The country’s competition policy framework which outlines competition strategies in harmony with the Philippine Development Plan, directs all national government agencies, offices and instrumentalities, GOCCs, and LGUs to adopt the three pillars or elements of competition: (a) pro-competition regulations, policies, and government interventions; (b) competitive neutrality and non-distortive public aid support; and (c) effective competition law and anti-trust enforcement.

²⁵ The National Roadmap on Digital Technology and Digital Skills will serve as a basis for implementing programs that will upskill, re-skill, and train the digital workforce in the country.

²⁶ E.g. Negosyo Centers, One Town, One Product (OTOP), and Shared Services Facilities (SSF) programs and projects

²⁷ The priority clusters are: (1) Industrial, Manufacturing, and Transport (IMT); (2) Technology, Media, and Telecommunications (TMT); Health and Life Sciences (HLS); and Modern Basic Needs and Resilient Economy (MBNRE).

²⁸ The National Tourism Development Plan (NTDP) 2023-2028 provides a framework to guide the development and implementation of programs, projects, and activities towards a sustainable, innovative, inclusive, and globally competitive tourism industry.

²⁹ Pertains to the addition of cultural and heritage tourism, aside from nature-based tourism.

³⁰ The PCIDA mandates the development of a vibrant Philippine creative industries by protecting and strengthening the rights and capacities of creative industry players and other stakeholders.

³¹ Passage of the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act, the amendments to the Foreign Investment Act, the Retail Trade Liberalization Act, and the Public Service Act.

³² ESG investment represents an approach through which companies can act sustainably by taking action in certain areas and also provide value to their investors, going beyond simple profit. ESG investment signals that a company is sustainable and that it operates responsibly, in turn adding value to society and all stakeholders.

2.5 Research and Development, and Innovation

The NG shall endeavor to establish a dynamic innovation ecosystem³³ in order to provide a conducive environment that will foster innovation, creativity, and entrepreneurship. This shall be done through the concerted efforts of the National Innovation Council (NIC)³⁴ in order to optimize funding support towards innovation-focused PAPs that are aligned with the goals set in the National Innovation Agenda and Strategy Document (NIASD) 2023-2032. Monitoring mechanisms shall also be established that will promote and invite private sector investments in research and development (R&D), and innovation.

An enhanced Academe-Industry-Government R&D linkages shall also be pursued through the conduct of programs, including R&D conferences, that will integrate the needs of the industry with the capacities and initiatives of the NG, through its various research and development institutes (RDIs), and the academe. Further, support shall be provided towards the development of platforms that will help refine R&D outputs into more demand- and customer-oriented products and services.

2.6 Digital Transformation of the Government

The digital transformation of the government must be ramped up and refocused in view of the increasing demand for digital connectivity and the persistence of the digital divide. Hence, the investments in digital infrastructure shall be geared towards faster, more reliable, and equitable broadband connectivity across remote and unserved areas. The NG shall also establish a conducive environment through the prioritization of critical policies and regulations that promote competition, investments, and inclusive digital access.

2.7 Climate-Smart and Disaster-Resilient Development

The WorldRiskReport 2023³⁵ identified the Philippines as the country with the highest disaster risk worldwide. In relation, the number of missing and directly affected persons³⁶ that are attributed to disasters have increased.³⁷ As such, the implementation of the National Adaptation Plan must be expedited in order to strengthen the climate and disaster risk resilience of communities and institutions. In particular, the focus should be on the establishment of a purpose-fit governance structure and stakeholder engagement and knowledge platforms, and the intensification of climate-resilient technology adoption and innovation.

The NG shall also strengthen its climate and risk data and information management systems through the (a) development and institutionalization of a national risk index; (b) enhancement of existing Environment and Natural Resources (ENR), climate change, and Disaster Risk and Reduction Management (DRRM) databases; and (c) improvement of monitoring and reporting systems

³³ This refers to the use of key instruments such as the National Innovation Council, innovation policies, programs, infrastructure, and finance, which provide an enabling environment for entrepreneurs and innovation actors.

³⁴ The NIC is established pursuant to Section 6 of RA No. 11293 or the Philippine Innovation Act and is mandated to develop the country's innovation goals, priorities, and long-term national strategy.

³⁵ The report presents the WorldRiskIndex which is an indicator of a country's disaster risk from extreme natural events and negative climate change impacts for 193 countries in the world. It is calculated per country as the geometric mean of exposure and vulnerability. Exposure represents the extent to which populations are exposed to and burdened by the impacts of earthquakes, tsunamis, coastal and riverine floodings, cyclones, droughts, and sea level rise. Vulnerability maps the societal domain and is composed of three dimensions, to wit, susceptibility, coping, and adaptation.

³⁶ Directly affected persons are those who have suffered injury, illness, or other health effects; who were evacuated, displaced, relocated, or have suffered direct damage to their livelihoods, economic, physical, cultural, and environmental assets.

³⁷ The number of missing and directly affected persons per 100,000 population increased to 0.0709 and 9,120.52, respectively.

2.8 Comprehensive Devolution Strategy

Consistent with the implications of the Supreme Court ruling in *Mandanas, et al. v. Executive Secretary, et al.* (G.R. Nos. 199802 and 208488), which substantially increased the shares of LGUs from the national taxes, the NG policy thrust to pursue the full devolution of basic services and facilities to LGUs in accordance with their respective absorptive capacities, and the expenditure management framework of the FY 2025 Budget, the NG shall ensure adherence thereto in the formulation and preparation of its various agencies' programs as well as in the setting of the funding requirements for the same.

The NG recognizes the indispensable role of LGUs in nation building and is committed to continue fostering strong linkages as equal development partners through the provision of advisory and technical policy support as part of its oversight functions, as well as capacity development interventions to ease the transition as the devolution effort ripens in the coming years. It shall keep apace with efforts to harmonize regional plans and national priorities, cognizant of its impact on regional growth opportunities and outcomes, especially in relation to poorer and more disadvantaged LGUs.

The NG shall be guided by current and forthcoming policies concerning the devolution effort, which include, among others, the guidelines pertaining to the provision of the Growth Equity Fund, the current capacity development interventions offered to LGUs (e.g., Public Financial Management Competency Program for LGUs, etc.), the formulation of a long-term capacity development strategy and program for the LGUs, and the results and recommendations arising from an ongoing policy study to further improve the transition effort.

3.0 FORMULATING THE TIER 2 PROPOSALS

3.1 Composition of Tier 2 Proposals

The agency proposals under Tier 2 for FY 2025, including its multi-year requirements for FYs 2026-2027, shall be categorized as follows:

- 3.1.1 High priority new or expanded PAPs;
- 3.1.2 Scaled-up activities in terms of policy change such as scope, beneficiaries, design or implementation schedule; and
- 3.1.3 Essential operations, maintenance, asset replacement and minor capital cost, including funding required for capacity-building programs to LGUs.

A list of Tier 2 inclusions by allotment class are detailed in Annex A of National Budget Memorandum No. 149 – National Budget Call for FY 2025.

3.2 Formulating Tier 2 Proposals

- 3.2.1 The department/agency's budget officers, as well as the Budget and Management Bureaus (BMBs) and Regional Offices (ROs), shall undertake necessary analysis/evaluation to reflect the budgetary requirements of their Tier 2 proposals.

The proposal shall also include estimates for the out-years (i.e., FY 2026-2027) to be considered for medium-term planning and programming, as may be applicable.

3.2.2 To optimize allocation of the limited fiscal space, Tier 2 proposals shall be evaluated taking into consideration the following:

3.2.2.1 Available fiscal space set by the DBCC

The department/agencies are reminded to tightly prioritize their proposals given limited fiscal space.

3.2.2.2 Consistency with the Priorities of the current Administration

The budget proposals shall be aligned with the 8-point Socioeconomic Agenda as integrated in the PDP 2023-2028. Those proposals which address the identified gaps through the strategies indicated in this BPF will be prioritized for funding.

3.2.2.3 Implementation Readiness

Consistent with the continuing adoption of the Cash Budgeting System (CBS), the PAPs to be included in the budget must be implementation-ready and shall be completed within the fiscal year. The goods and services must be delivered and paid within the year. Accordingly, **the proposed budget for FY 2025 shall only pertain to the cash requirements to be fully disbursed within FY 2025.**

The proposals must include clear, comprehensive, and complete submission of relevant supporting documents such as:

- a. Feasibility Studies;
- b. Detailed Engineering Designs;
- c. Annual Procurement Plans;
- d. Relocation Action Plans;
- e. Right of Way Acquisitions;
- f. Agency Operational Plans;
- g. Agency Sector Roadmaps;
- h. Network Plans;
- i. Inter-agency Clearances and Permits; and,
- j. Proofs of coordination with LGU implementers.

The proposal may also include other necessary information like monitoring and evaluation (M&E) plans and risk management plans which indicate efforts to ensure that the proposed PAPs are ready for implementation or execution.

If preparatory works are still required prior to actual execution of a new program or project, the necessary funding requirement shall only cover the initial phase of implementation, which is planned to be disbursed within the year.

3.2.2.4 Agency Absorptive Capacity

The agency absorptive capacity as indicated by the agency's budget utilization rates, represents the likelihood that the new appropriations can be utilized by the agency. A low absorptive capacity indicates that the agency is unlikely to utilize additional funds.

3.2.2.5 Indicative Annual Procurement Plan (APP)

An indicative APP shall be prepared alongside the budget proposal to enable the agency's conduct of the Early Procurement Activities once the FY 2025 NEP is submitted to Congress in July 2024.

The Budget Preparation (BP) Forms 202 and 203 issued in NBM No. 149, as well as BP Forms 709 and 710 for GOCCs issued in Corporate Budget Memorandum (CBM) No. 46, and other relevant supporting documents shall be the basis for the evaluation. Hence, the agencies shall ensure clear, comprehensive, and complete submissions of these forms.

- 3.2.3 Agencies shall reflect the order of prioritization of their budget proposals by straight ranking (i.e., only one PAP per rank and without sub ranking).
- 3.2.4 The Tier 2 proposals shall be submitted to DBM through the Online Submission of Budget Proposals (OSBP) System **on or before April 20, 2024**.

3.3 Planning and Budgeting Linkages

- 3.3.1 The NG shall continue to prioritize strategic regional needs while harmonizing regional plans with national priorities in order to enhance linkages to achieve equitable regional investment opportunities and growth. In particular, the NG's FY 2025 Budget shall provide funds for agencies' regional programs which are responsive to the needs of the poorest, disadvantaged and lagging LGUs.

Coordination between Agency Central Offices (ACOs) with their respective Agency Regional Offices (AROs) for the medium-term shall be undertaken, subject to the following:

- a. The department priorities in the different regions;
- b. The assessment of implementation-readiness of the priority PAPs in the regions; and
- c. The consideration of the likely resource constraints for the regional planning and budgeting as a result of the "Mandanas Ruling".

In turn, AROs shall craft annual regional plans and budgets anchored to these priorities and criteria, coordinating their efforts with the Regional Development Councils (RDCs) to ensure convergence of regional programs with that of the ACO's national program.

- 3.3.2 Agency programs to be implemented by LGUs shall have been coordinated with the targeted LGUs as to the resource availabilities and should be responsive to local and regional needs.
- 3.3.3 The ACOs through their AROs, and State Universities and Colleges (SUCs) shall finalize their agency budget proposals and should provide timely feedback to the RDCs, through BP Form C, on the items that were and were not included in the submitted proposals.

Hence, the Department Secretary/Head of Agency/SUC shall be held responsible in ensuring that its budget proposals have gone through the necessary RDC review process.

3.4 Reviewing Entities

Agency proposals shall undergo the review process/es of the following entities before they are recommended for funding:

3.4.1 The NEDA Board Investment Coordination Committee (ICC) for review of the Project proposals with total project costs of at least P2.5 billion, except as otherwise provided by law, such as, but not limited to projects:

- a. Covered by the Public-Private Partnership (PPP) Code of the Philippines and its IRR³⁸;
- b. Requiring National Government borrowing or guarantee³⁹;
- c. Requiring Presidential or NEDA Board approvals based on existing laws, rules, and regulations; and,
- d. Proposed for funding with the Chinese Government, regardless of amount.

3.4.2 The NEDA Board Committee on Infrastructure (INFRACOM) for review of all infrastructure projects which shall undergo the Three-Year Rolling Infrastructure Plan (TRIP) process. This is to ensure responsiveness to the outputs and outcomes of the PDP 2023-2028 and implementation readiness when being proposed for budget inclusion.

3.4.3 The NEDA for review of priority public investment projects and programs.⁴⁰

3.4.4 Other endorsing entity for review of budget proposals involving specific concerns as detailed in Section 5.2 and 5.4 of the NBM No. 149 – National Budget Call for FY 2025.

Only proposals that pass the respective review process/es shall be considered for funding under the FY 2025 Budget.

4.0 For immediate compliance.


AMENAH F. PANGANDAMAN
Secretary



³⁸ Subject to issuance of the PPP Code IRR

³⁹ Covered by RA No. 4860, as amended, otherwise known as the Foreign Borrowings Act, and RA No. 8182, as amended, otherwise known as the Official Development Assistance Act.

⁴⁰ NEDA Board Resolution No. 1 s.2022 and its IRR

Annex A
FY 2025-2027 TIER 1 CEILINGS
(In Thousand Pesos)

Department/Agency	Updated FY 2025					Updated FY 2026					FY 2027				
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
Congress of the Philippines	10,743,095	14,246,661	-	4,210,000	29,199,756	10,743,095	14,508,686	-	-	25,251,781	10,743,095	14,769,840	-	-	25,512,935
Senate	3,535,874	3,183,879	-	4,210,000	10,929,753	3,535,874	3,242,093	-	-	6,777,967	3,535,874	3,300,450	-	-	6,836,324
Senate Electoral Tribunal	257,180	65,235	-	-	322,415	257,180	66,437	-	-	323,617	257,180	67,632	-	-	324,812
Commission on Appointments	408,236	500,233	-	-	908,469	408,236	509,449	-	-	917,685	408,236	518,619	-	-	926,855
House of Representatives	6,362,159	10,432,923	-	-	16,795,082	6,362,159	10,625,129	-	-	16,987,288	6,362,159	10,816,381	-	-	17,178,540
House of Representatives Electoral Tribunal	179,646	64,391	-	-	244,037	179,646	65,578	-	-	245,224	179,646	66,758	-	-	246,404
Office of the President	1,332,870	7,855,419	-	-	9,188,289	1,332,870	7,234,213	-	-	8,567,083	1,332,870	7,886,423	-	-	9,219,293
The President's Offices	1,332,870	7,855,419	-	-	9,188,289	1,332,870	7,234,213	-	-	8,567,083	1,332,870	7,886,423	-	-	9,219,293
Office of the Vice-President	135,090	1,679,201	-	-	1,814,291	135,090	1,694,380	-	-	1,829,470	135,090	1,724,879	-	-	1,859,969
Office of the Vice-President	135,090	1,679,201	-	-	1,814,291	135,090	1,694,380	-	-	1,829,470	135,090	1,724,879	-	-	1,859,969
Department of Agrarian Reform	5,639,731	3,954,021	-	169,657	9,763,409	5,478,077	3,621,934	-	1,040	9,101,051	5,478,077	3,650,824	-	840	9,129,741
Office of the Secretary	5,639,731	3,954,021	-	169,657	9,763,409	5,478,077	3,621,934	-	1,040	9,101,051	5,478,077	3,650,824	-	840	9,129,741
Department of Agriculture	6,398,902	58,296,573	-	36,184,761	100,880,236	6,335,225	59,017,298	-	34,743,761	100,096,284	6,336,230	59,475,414	-	33,521,293	99,332,937
Office of the Secretary	4,379,456	50,732,504	-	31,297,521	86,409,481	4,379,456	51,441,590	-	30,398,678	86,219,724	4,379,456	51,926,782	-	29,322,029	85,628,267
Agricultural Credit Policy Council	43,519	54,061	-	2,750,000	2,847,580	43,469	54,810	-	2,750,000	2,848,279	43,469	55,797	-	2,750,000	2,849,266
Bureau of Fisheries and Aquatic Resources	1,015,729	5,767,601	-	1,686,851	8,470,181	987,399	5,900,028	-	1,453,563	8,340,990	988,344	5,816,013	-	1,362,064	8,166,421
Fertilizer and Pesticide Authority	113,176	87,595	-	93,663	294,434	108,768	87,428	-	8,500	204,696	108,768	88,930	-	7,200	204,898
Philippine Fiber Industry Development Authority	181,351	220,063	-	64,188	465,602	175,842	212,944	-	50,000	438,786	175,842	215,876	-	50,000	441,718
Philippine Council for Agriculture and Fisheries	64,408	179,667	-	10,848	254,923	61,669	147,195	-	9,800	218,664	61,669	149,845	-	-	211,514
National Meat Inspection Service	257,262	222,846	-	400	480,508	248,316	225,260	-	-	473,576	248,316	229,315	-	-	477,631
Philippine Carabao Center	141,067	472,634	-	222,890	836,591	137,139	380,524	-	12,020	529,683	137,139	387,319	-	-	524,512
Philippine Center for Postharvest Development and Mechanization	112,636	161,123	-	8,400	282,159	110,216	143,573	-	11,200	264,989	110,216	146,067	-	-	256,283
National Fisheries Research and Development Institute	90,298	398,479	-	50,000	538,777	82,951	423,946	-	50,000	556,897	83,011	459,416	-	30,000	572,427
Department of Budget and Management	999,569	1,905,347	-	150	2,905,066	999,569	1,256,936	-	-	2,256,505	999,569	1,279,561	-	-	2,279,130
Office of the Secretary	950,435	1,860,304	-	150	2,810,889	950,435	1,211,893	-	-	2,162,328	950,435	1,233,707	-	-	2,184,142
Government Procurement Policy Board-Technical Support Office	49,134	45,043	-	-	94,177	49,134	45,043	-	-	94,177	49,134	45,854	-	-	94,988
Department of Education	582,895,783	150,124,368	-	21,668,129	754,688,280	582,895,783	150,068,816	-	21,665,191	754,629,790	582,895,783	150,127,793	-	21,665,191	754,688,767
Office of the Secretary	582,491,818	149,259,941	-	21,665,191	753,416,950	582,491,818	149,201,517	-	21,665,191	753,358,526	582,491,818	149,247,390	-	21,665,191	753,404,399
National Academy of Sports	37,089	160,366	-	-	197,455	37,089	161,821	-	-	198,910	37,089	164,734	-	-	201,823
National Book Development Board	48,164	79,226	-	2,821	130,211	48,164	76,198	-	-	124,362	48,164	78,356	-	-	126,520
National Council for Children's Television	20,629	45,150	-	-	65,779	20,629	45,809	-	-	66,438	20,629	46,633	-	-	67,262
National Museum of the Philippines	241,535	303,874	-	-	545,409	241,535	306,698	-	-	548,233	241,535	312,219	-	-	553,754
Early Childhood Care and Development Council	16,102	209,914	-	117	226,133	16,102	210,399	-	-	226,501	16,102	210,893	-	-	226,995
Philippine High School for the Arts	40,446	65,897	-	-	106,343	40,446	66,374	-	-	106,820	40,446	67,568	-	-	108,014
State Universities and Colleges	68,091,147	37,699,488	-	1,950,447	107,741,082	68,091,147	37,848,441	-	1,733,200	107,672,788	68,091,147	38,108,161	-	1,696,850	107,896,158
Abra State Institute of Sciences and Technology	225,918	93,725	-	10,000	329,643	225,918	93,333	-	10,000	329,251	225,918	93,878	-	10,000	329,796
Adiong Memorial State College	47,348	40,897	-	5,000	93,245	47,348	41,450	-	5,000	93,798	47,348	42,001	-	5,000	94,349
Agusan del Sur State College of Agriculture and Technology	157,656	146,135	-	25,000	328,791	157,656	146,907	-	15,000	319,563	157,656	147,828	-	15,000	320,484
Aklan State University	444,374	177,329	-	15,000	636,703	444,374	178,510	-	15,000	637,884	444,374	179,601	-	15,000	638,975
Apayao State College	133,602	118,631	-	10,000	262,233	133,602	119,793	-	10,000	263,395	133,602	120,746	-	10,000	264,348
Aurora State College of Technology	142,621	91,970	-	15,887	250,478	142,621	91,643	-	10,000	244,264	142,621	92,395	-	10,000	245,016
Basilan State College	125,743	102,971	-	5,000	233,714	125,743	103,637	-	5,000	234,380	125,743	104,283	-	5,000	235,026
Bataan Peninsula State University	489,407	360,658	-	21,500	871,565	489,407	361,811	-	30,700	881,918	489,407	363,257	-	15,000	867,664
Batanes State College	44,230	21,250	-	7,515	72,995	44,230	21,303	-	5,000	70,533	44,230	21,574	-	5,000	70,804
Batangas State University	631,985	1,131,088	-	29,000	1,792,073	631,985	1,131,956	-	20,000	1,783,941	631,985	1,134,764	-	20,000	1,786,749
Benguet State University	695,991	222,013	-	27,950	945,954	695,991	222,433	-	20,000	938,424	695,991	224,623	-	20,000	940,614
Bicol State College of Applied Sciences and Technology	139,482	95,243	-	10,000	244,725	139,482	95,780	-	10,000	245,262	139,482	96,314	-	10,000	245,796
Bicol University	999,590	410,924	-	20,000	1,430,514	999,590	412,982	-	20,000	1,432,572	999,590	416,132	-	20,000	1,435,722
Biliran Province State University	260,852	186,857	-	15,000	462,709	260,852	187,405	-	15,000	463,257	260,852	188,347	-	15,000	464,199
Bohol Island State University	478,782	324,145	-	15,000	817,927	478,782	324,217	-	15,000	817,999	478,782	325,484	-	15,000	819,266
Bukidnon State University	484,891	430,007	-	15,000	929,898	484,891	433,990	-	15,000	933,881	484,891	438,606	-	15,000	938,497
Bulacan Agricultural State College	155,761	107,653	-	17,500	280,914	155,761	108,104	-	15,000	278,865	155,761	108,945	-	15,000	279,706
Bulacan State University	789,762	765,224	-	21,000	1,575,986	789,762	769,077	-	17,000	1,575,839	789,762	772,880	-	15,000	1,577,642
Cagayan State University	940,599	335,501	-	20,250	1,296,350	940,599	336,718	-	15,000	1,292,317	940,599	338,482	-	15,000	1,294,081
Camarines Norte State College	282,883	162,516	-	22,200	467,599	282,883	163,350	-	15,000	461,233	282,883	164,599	-	15,000	462,842
Camarines Sur Polytechnic Colleges	221,767	291,696	-	15,000	528,463	221,767	293,293	-	15,000	530,060	221,767	295,280	-	15,000	532,047
Camiguin Polytechnic State College	89,007	38,075	-	5,000	132,082	89,007	38,518	-	5,000	132,525	89,007	38,936	-	5,000	132,943
Capiz State University	731,101	334,671	-	15,000	1,080,772	731,101	336,074	-	15,000	1,082,175	731,101	337,336	-	15,000	1,083,437
Caraga State University	409,423	343,353	-	20,000	772,776	409,423	344,570	-	20,000	773,993	409,423	346,492	-	20,000	775,915
Carlos Hilado Memorial State University (formerly Carlos C. Hilado Memorial State College)	363,530	251,758	-	15,000	630,288	363,530	253,455	-	15,000	631,985	363,530	254,878	-	15,000	633,408
Catanduanes State University	425,627	166,445	-	18,700	609,772	425,627	166,813	-	18,500	610,940	425,627	168,671	-	18,500	612,798
Cavite State University	672,038	1,111,255	-	20,000	1,803,293	672,038	1,110,973	-	20,000	1,803,011	672,038	1,112,520	-	20,000	1,804,558
Cebu Normal University	400,996	117,980	-	25,000	543,976	400,996	118,554	-	15,000	534,554	400,996	119,655	-	15,000	535,651
Cebu Technological University	1,000,616	1,340,554	-	24,822	2,365,992	1,000,616	1,344,451	-	20,000	2,365,067	1,000,616	1,349,459	-	20,000	2,370,075
Central Bicol State University of Agriculture	450,177	487,716	-	27,400	965,293	450,177	489,695	-	20,000	959,872	450,177	491,937	-	20,000	962,114
Central Luzon State University	775,325	314,511	-	30,000	1,119,836	775,325	317,816	-	41,400	1,134,541	775,325	321,293	-	43,000	1,139,618
Central Mindanao University	622,983	299,251	-	20,000	942,234	622,983	301,657	-	20,000	944,640	622,983	304,658	-	20,000	947,641
Central Philippines State University	197,465	303,840	-	10,000	511,305	197,465	305,033	-	10,000	512,498	197,465	306,044	-	10,000	513,509
Cotabato Foundation College of Science and Technology	175,003	126,000	-	10,000	311,003	175,003	126,578	-	10,000	311,581	175,003	127,934	-	10,000	312,937
Cotabato State University (formerly Cotabato City State Polytechnic College)	176,870	107,890	-	10,000	294,760	176,870	108,863	-	10,000	295,733	176,870	109,803	-	10,000	296,673
Davao de Oro State College	169														

Annex A
FY 2025-2027 TIER 1 CEILINGS
(In Thousand Pesos)

Department/Agency	Updated FY 2025					Updated FY 2026					FY 2027				
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
Davao del Norte State College	136,763	119,857	-	15,000	271,620	136,763	120,541	-	15,000	272,304	136,763	120,967	-	15,000	272,730
Davao del Sur State College	118,909	103,331	-	5,000	227,240	118,909	103,655	-	5,000	227,564	118,909	104,002	-	5,000	227,911
Davao Oriental State University	333,935	192,341	-	22,400	548,676	333,935	192,531	-	15,000	541,466	333,935	193,312	-	15,000	542,247
Don Honorio Ventura State University	402,701	704,027	-	24,814	1,131,542	402,701	704,928	-	17,500	1,125,129	402,701	706,031	-	16,250	1,124,982
Don Mariano Marcos Memorial State University	1,069,669	351,530	-	20,000	1,441,199	1,069,669	353,585	-	15,000	1,438,254	1,069,669	355,843	-	15,000	1,440,512
Dr. Emilio B. Espinosa, Sr. Memorial State College of Agriculture and Technology	138,494	114,110	-	15,000	267,604	138,494	114,986	-	15,000	268,480	138,494	115,828	-	15,000	269,322
Eastern Samar State University	506,543	215,905	-	19,100	741,548	506,543	216,214	-	15,000	737,757	506,543	217,346	-	15,000	738,889
Eastern Visayas State University	523,764	303,634	-	15,000	842,398	523,764	304,120	-	15,000	842,884	523,764	304,887	-	15,000	843,651
Eulogio "Amanog" Rodriguez Institute of Science and Technology	260,984	173,636	-	5,000	439,620	260,984	174,270	-	5,000	440,254	260,984	174,902	-	5,000	440,886
Guimaras State University	118,150	153,872	-	21,500	293,522	118,150	152,957	-	15,000	286,107	118,150	153,516	-	15,000	286,666
Ifugao State University	338,344	203,097	-	17,400	558,841	338,344	203,559	-	17,000	558,903	338,344	204,968	-	15,000	558,312
Ilocos Sur Polytechnic State College	378,320	163,867	-	20,000	562,187	378,320	164,673	-	20,000	562,993	378,320	165,418	-	20,000	563,736
Iloilo Science and Technology University	590,455	425,526	-	15,000	1,030,981	590,455	420,583	-	15,000	1,026,038	590,455	423,538	-	15,000	1,028,993
Iloilo State University of Fisheries Science and Technology	339,850	170,311	-	10,000	520,161	339,850	171,352	-	10,000	521,202	339,850	172,203	-	10,000	522,053
Isabela State University	1,122,611	397,139	-	29,500	1,549,250	1,122,611	398,989	-	20,000	1,541,600	1,122,611	401,329	-	20,000	1,543,940
J. H. Cerilles State College	199,585	140,354	-	15,300	355,239	199,585	140,961	-	14,400	354,946	199,585	141,568	-	10,000	351,153
Jose Rizal Memorial State University	441,890	317,528	-	15,000	774,418	441,890	317,582	-	15,000	774,472	441,890	318,619	-	15,000	775,509
Kalinga State University	324,919	106,456	-	15,000	446,375	324,919	106,824	-	15,000	446,743	324,919	107,774	-	15,000	447,693
Laguna State Polytechnic University	480,298	320,860	-	22,000	823,158	480,298	322,064	-	15,000	817,362	480,298	323,362	-	15,000	818,660
Leyte Normal University	241,954	115,841	-	15,000	372,795	241,954	116,958	-	15,000	373,912	241,954	117,957	-	15,000	374,911
Mariano Marcos State University	774,164	234,553	-	30,000	1,038,717	774,164	238,293	-	20,000	1,032,457	774,164	240,881	-	20,000	1,035,045
Marikina Polytechnic College	162,302	89,550	-	5,000	256,852	162,302	88,968	-	5,000	256,270	162,302	89,432	-	5,000	256,734
Marinduque State College	195,286	113,888	-	17,400	326,574	195,286	114,332	-	18,000	327,618	195,286	114,821	-	22,400	332,507
Mindanao State University	3,830,681	771,584	-	25,000	4,627,265	3,830,681	779,389	-	25,000	4,635,070	3,830,681	787,860	-	25,000	4,643,541
Mindoro State University	231,460	153,380	-	20,171	405,011	231,460	153,277	-	15,000	399,737	231,460	154,330	-	15,000	400,790
Mountain Province State Polytechnic College	254,974	171,682	-	15,000	441,656	254,974	172,258	-	29,800	457,032	254,974	173,981	-	15,000	443,955
MSU-Iligan Institute of Technology	981,253	417,770	-	25,000	1,424,023	981,253	424,006	-	25,000	1,430,259	981,253	430,212	-	25,000	1,436,465
MSU-Tawi-Tawi College of Technology and Oceanography	612,189	106,780	-	25,000	743,969	612,189	108,427	-	25,000	745,616	612,189	110,078	-	25,000	747,267
Negros Oriental State University	557,813	424,994	-	15,000	997,807	557,813	424,701	-	15,000	997,514	557,813	426,251	-	15,000	999,064
North Eastern Mindanao State University (formerly Surigao del Sur State University)	465,684	445,661	-	15,000	926,345	465,684	447,306	-	15,000	927,990	465,684	449,199	-	15,000	929,883
Northern Bukidnon State College	49,782	118,550	-	5,000	173,332	49,782	119,948	-	5,000	174,730	49,782	121,339	-	5,000	176,121
Northern Iloilo State University (formerly Northern Iloilo Polytechnic State College)	417,731	256,244	-	10,000	683,975	417,731	255,263	-	10,000	682,994	417,731	256,113	-	10,000	683,844
Northern Negros State College of Science and Technology	238,625	124,505	-	10,000	373,130	238,625	126,023	-	10,000	374,648	238,625	126,621	-	10,000	375,246
Northwest Samar State University	206,296	145,375	-	10,000	361,671	206,296	145,227	-	10,000	361,523	206,296	145,617	-	10,000	361,913
Northwestern Mindanao State College of Science and Technology	144,288	161,454	-	5,000	310,742	144,288	161,495	-	5,000	310,783	144,288	161,906	-	5,000	311,194
Nueva Ecija University of Science and Technology	611,678	432,069	-	22,500	1,066,247	611,678	433,214	-	15,000	1,059,892	611,678	434,591	-	15,000	1,061,269
Nueva Vizcaya State University	506,310	157,819	-	20,000	684,129	506,310	158,758	-	20,000	685,068	506,310	159,700	-	20,000	686,010
Occidental Mindoro State College	274,576	249,002	-	22,400	545,978	274,576	249,600	-	15,000	539,176	274,576	250,048	-	15,000	540,624
Palawan State University	483,165	435,255	-	22,193	940,613	483,165	435,105	-	15,000	933,270	483,165	436,472	-	15,000	934,637
Palompon Institute of Technology	208,064	88,237	-	10,000	306,301	208,064	88,894	-	10,000	306,958	208,064	89,536	-	10,000	307,600
Pampanga State Agricultural University	315,547	125,737	-	25,200	466,484	315,547	126,674	-	22,800	465,021	315,547	127,838	-	25,600	468,985
Pangasinan State University	857,077	544,061	-	27,650	1,428,788	857,077	545,910	-	20,000	1,422,987	857,077	548,027	-	20,000	1,426,104
Partido State University	314,979	144,019	-	15,000	473,998	314,979	144,884	-	15,000	474,863	314,979	146,289	-	15,000	476,268
Philippine Energy Research and Policy Institute	23,966	33,000	-	-	56,966	23,966	33,000	-	-	56,966	23,966	33,595	-	-	57,561
Philippine Merchant Marine Academy	138,995	135,370	-	29,500	303,865	138,995	137,292	-	20,000	296,287	138,995	139,376	-	20,000	298,371
Philippine Normal University	714,940	281,283	-	15,000	1,011,223	714,940	251,682	-	15,000	981,622	714,940	255,441	-	15,000	985,381
Philippine State College of Aeronautics	170,538	264,413	-	5,000	439,951	170,538	265,354	-	5,000	440,892	170,538	266,291	-	5,000	441,829
Polytechnic University of the Philippines	1,681,353	1,315,243	-	10,000	3,006,596	1,681,353	1,304,409	-	10,000	2,995,762	1,681,353	1,308,624	-	10,000	2,999,977
President Ramon Magsaysay State University	363,259	205,200	-	24,400	592,459	363,259	195,896	-	16,450	575,605	363,259	197,034	-	21,100	581,393
Quirino State University	226,456	119,153	-	20,000	365,609	226,456	120,167	-	10,000	356,623	226,456	121,166	-	10,000	357,622
Rizal Technological University	465,702	425,455	-	10,000	901,157	465,702	427,232	-	10,000	902,934	465,702	428,975	-	10,000	904,677
Romblon State University	299,944	168,587	-	10,175	478,706	299,944	168,605	-	10,000	478,549	299,944	169,181	-	10,000	479,125
Samar State University	290,209	150,096	-	15,000	455,305	290,209	151,437	-	15,000	456,646	290,209	152,874	-	15,000	458,083
Siquijor State College	93,780	52,086	-	10,000	155,866	93,780	50,905	-	17,650	162,335	93,780	51,174	-	10,000	154,954
Sorsogon State University	303,268	213,680	-	16,200	533,148	303,268	214,088	-	15,000	532,356	303,268	215,439	-	15,000	533,707
South Cotabato State College	49,226	25,914	-	5,000	80,140	49,226	26,251	-	5,000	80,477	49,226	26,587	-	5,000	80,813
Southern Leyte State University	413,867	204,350	-	17,000	635,217	413,867	201,430	-	15,000	630,297	413,867	202,924	-	15,000	631,791
Southern Luzon State University	339,072	247,972	-	15,000	602,044	339,072	248,426	-	15,000	602,498	339,072	249,581	-	15,000	603,653
Southern Philippines Agri-Business and Marine and Aquatic School of Technology	114,454	68,202	-	18,899	201,555	114,454	68,352	-	15,000	197,806	114,454	68,827	-	15,000	198,281
Sultan Kudarat State University	376,940	217,086	-	10,000	604,026	376,940	218,001	-	10,000	604,941	376,940	219,841	-	10,000	606,781
Sulu State College	174,943	138,199	-	5,000	318,142	174,943	138,633	-	5,000	318,576	174,943	138,982	-	5,000	318,925
Surigao del Norte State University (formerly Surigao State College of Technology)	336,602	206,254	-	15,000	557,856	336,602	206,770	-	15,000	558,372	336,602	208,446	-	15,000	560,446
Tarlac Agricultural University	272,425	140,562	-	23,600	436,587	272,425	141,957	-	22,000	436,382	272,425	143,452	-	20,000	435,877
Tarlac State University	435,765	431,486	-	21,921	889,172	435,765	433,865	-	15,000	884,630	435,765	436,441	-	15,000	887,206
Tawi-Tawi Regional Agricultural College	142,941	60,627	-	5,000	208,568	142,941	60,846	-	5,000	208,787	142,941	61,064	-	5,000	209,005
Technological University of the Philippines	865,106	550,913	-	15,000	1,431,019	865,106	551,028	-	15,000	1,431,134	865,106	552,569	-	15,000	1,432,675
University of Antique	335,226	335,021	-	10,000	680,247	335,226	335,801	-	10,000	681,027	335,226	336,782	-	10,000	682,008
University of Eastern Philippines	573,511	221,177	-	15,000	809,688	573,511	222,563	-	15,000	811,074	573,511	223,641	-	15,000	812,152
University of Northern Philippines	583,729	178,949	-	15,000	777,678	583,729	180,018	-	15,000	778,747	583,729	181,321	-	15,000	780,050
University of Rizal System	642,535	223,958	-	24,000	890,493	642,535	223,908	-	15,000	881,443	642,535	225,049	-</		

Annex A
FY 2025-2027 TIER 1 CEILINGS
(In Thousand Pesos)

Department/Agency	Updated FY 2025					Updated FY 2026					FY 2027				
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
Department of Energy	764,242	1,538,432	-	626,384	2,929,058	759,555	1,529,852	-	491,294	2,780,701	759,555	1,227,377	-	382,805	2,369,737
Office of the Secretary	764,242	1,538,432	-	626,384	2,929,058	759,555	1,529,852	-	491,294	2,780,701	759,555	1,227,377	-	382,805	2,369,737
Department of Environment and Natural Resources	10,931,359	11,507,673	-	2,909,438	25,348,470	10,632,327	11,655,077	-	2,525,648	24,813,052	10,632,327	11,813,791	-	2,525,648	24,971,766
Office of the Secretary	8,275,751	8,247,978	-	2,438,328	18,962,057	8,023,963	8,348,691	-	2,438,328	18,810,982	8,023,963	8,490,812	-	2,438,328	18,953,103
Environmental Management Bureau	1,176,346	1,289,903	-	394,929	2,861,178	1,144,879	1,289,081	-	31,139	2,465,099	1,144,879	1,312,501	-	31,139	2,488,519
Mines and Geosciences Bureau	820,378	709,901	-	57,181	1,587,460	818,873	762,855	-	40,181	1,621,099	818,873	752,072	-	40,181	1,611,126
National Mapping and Resource Information Authority	512,802	1,111,894	-	-	1,624,696	502,886	1,117,645	-	-	1,620,531	502,886	1,125,795	-	-	1,628,681
National Water Resources Board	85,556	87,823	-	16,000	189,379	81,457	76,013	-	16,000	173,470	81,457	71,026	-	16,000	168,483
Palawan Council for Sustainable Development Staff	60,526	60,174	-	3,000	123,700	60,269	60,792	-	-	121,061	60,269	61,585	-	-	121,854
Department of Finance	12,701,626	9,840,864	30,893	4,847,910	27,421,293	12,701,626	8,686,021	26,682	3,633,701	25,048,030	12,701,626	8,693,841	25,123	3,531,151	24,951,741
Office of the Secretary	431,639	455,888	-	-	887,527	431,639	485,276	-	-	916,915	431,639	491,093	-	-	922,732
Bureau of Customs	1,892,180	1,820,840	-	1,017,200	4,730,220	1,892,180	1,843,088	-	960,000	4,695,268	1,892,180	1,831,180	-	960,000	4,683,360
Bureau of Internal Revenue	9,122,170	5,884,085	30,893	1,148,367	16,185,515	9,122,170	4,633,787	26,682	12,758	13,795,397	9,122,170	4,679,343	25,123	14,317	13,840,953
Bureau of Local Government Finance	233,985	101,649	-	70,079	405,713	233,985	103,679	-	700	338,364	233,985	89,685	-	-	323,670
Bureau of the Treasury	515,219	1,250,770	-	2,484,777	4,250,766	515,219	1,292,378	-	2,467,100	4,274,697	515,219	1,303,257	-	2,470,236	4,288,712
Central Board of Assessment Appeals	15,187	2,867	-	-	18,054	15,187	2,913	-	-	18,100	15,187	2,965	-	-	18,152
Insurance Commission	317,847	267,380	-	112,261	697,488	317,847	266,143	-	181,383	765,373	317,847	245,000	-	86,598	649,445
National Tax Research Center	94,718	36,619	-	15,226	146,563	94,718	37,617	-	11,760	144,095	94,718	29,797	-	-	124,515
Privatization and Management Office	78,681	20,766	-	-	99,447	78,681	21,140	-	-	99,821	78,681	21,521	-	-	100,202
Department of Foreign Affairs	9,834,149	14,082,187	-	2,259,424	26,175,760	9,834,149	14,402,417	-	2,455,705	26,692,271	9,834,149	14,082,473	-	2,455,705	26,372,327
Office of the Secretary	9,739,580	13,992,312	-	2,257,454	25,989,346	9,739,580	14,311,062	-	2,455,705	26,506,347	9,739,580	13,989,593	-	2,455,705	26,184,878
Foreign Service Institute	60,119	32,864	-	1,970	94,953	60,119	33,268	-	-	93,387	60,119	33,685	-	-	93,804
Technical Cooperation Council of the Philippines	2,124	2,614	-	-	4,738	2,124	2,681	-	-	4,805	2,124	2,750	-	-	4,874
UNESCO National Commission of the Philippines	12,619	27,969	-	-	40,588	12,619	28,521	-	-	41,140	12,619	29,089	-	-	41,708
Presidential Commission on Visiting Forces	19,707	26,428	-	-	46,135	19,707	26,885	-	-	46,592	19,707	27,356	-	-	47,063
Department of Health	85,296,000	95,146,621	-	23,280,700	203,723,321	85,154,798	94,769,438	-	23,220,200	203,144,436	85,154,798	96,128,202	-	23,220,200	204,503,200
Office of the Secretary	85,172,943	94,922,551	-	23,280,700	203,376,194	85,036,258	94,541,154	-	23,220,200	202,797,612	85,036,258	95,889,975	-	23,220,200	204,146,443
National Nutrition Council	95,554	203,129	-	-	298,683	91,037	206,786	-	-	297,823	91,037	210,508	-	-	559,347
Philippine National AIDS Council	27,503	20,941	-	-	48,444	27,503	21,498	-	-	49,001	27,503	27,719	-	-	55,222
Department of Human Settlements and Urban Development	1,044,237	950,713	-	464,595	2,459,545	1,029,118	731,206	-	84,550	1,844,874	1,029,118	710,408	-	-	1,739,526
Office of the Secretary	704,223	689,655	-	369,120	1,762,998	695,419	581,403	-	84,550	1,361,372	695,419	557,908	-	-	1,253,327
Human Settlements Adjudication Commission	340,014	261,058	-	95,475	696,547	333,699	149,803	-	-	483,502	333,699	152,500	-	-	486,199
Department of Information and Communications Technology	1,309,646	7,999,201	-	476,632	9,785,479	1,309,646	6,517,738	-	363,744	8,191,128	1,309,646	6,554,377	-	360,110	8,224,133
Office of the Secretary	813,828	7,157,053	-	460,000	8,430,881	813,828	5,664,452	-	360,110	6,838,390	813,828	5,692,223	-	360,110	8,666,161
National Telecommunications Commission	300,679	253,510	-	-	554,189	300,679	256,066	-	-	556,745	300,679	258,668	-	-	559,347
National Privacy Commission	136,578	211,503	-	3,331	351,412	136,578	216,597	-	3,634	356,809	136,578	219,313	-	-	355,891
Cybercrime Investigation and Coordination Center	58,561	377,135	-	13,301	448,997	58,561	380,623	-	-	439,184	58,561	384,173	-	-	442,734
Department of the Interior and Local Government	225,216,192	36,428,922	-	8,103,100	269,748,214	217,013,640	34,699,882	-	3,602,586	255,316,108	217,013,640	35,317,351	-	3,602,586	255,933,577
Office of the Secretary	4,326,047	3,490,233	-	149,609	7,965,889	4,297,234	3,305,006	-	-	7,602,240	4,297,234	3,321,272	-	-	7,618,506
Bureau of Fire Protection	26,806,145	2,311,596	-	1,593,707	30,711,448	25,451,219	2,317,096	-	1,401,618	29,169,933	25,451,219	2,373,083	-	1,401,618	29,225,920
Bureau of Jail Management and Penology	17,413,285	7,482,703	-	351,564	25,247,552	16,339,154	7,504,980	-	100,968	23,945,102	16,339,154	7,553,253	-	100,968	23,993,375
Local Government Academy	36,919	246,586	-	4,314	287,819	36,919	252,843	-	-	289,762	36,919	259,288	-	-	296,207
National Commission on Muslim Filipinos (Office on Muslim Affairs)	740,690	219,839	-	34,910	995,439	687,030	161,822	-	-	848,852	687,030	165,404	-	-	852,434
National Police Commission	1,792,356	310,699	-	66,397	2,169,452	1,777,923	305,981	-	-	2,083,904	1,777,923	314,118	-	-	2,092,041
National Youth Commission	88,943	69,912	-	6,876	165,731	88,943	52,517	-	-	141,460	88,943	53,362	-	-	142,305
Women)	58,006	94,226	-	8,380	160,612	58,006	79,013	-	-	137,019	58,006	80,449	-	-	138,455
Philippine National Police	173,583,023	21,719,463	-	5,850,543	201,153,029	167,906,434	20,223,485	-	2,100,000	190,229,919	167,906,434	20,686,104	-	2,100,000	190,692,538
Philippine Public Safety College	370,778	483,665	-	36,800	891,243	370,778	497,139	-	-	867,917	370,778	511,018	-	-	881,796
Department of Justice	24,637,995	8,031,808	-	3,864,480	36,534,283	24,630,543	7,733,923	-	2,503,243	34,867,709	24,630,543	7,594,863	-	37,900	32,263,306
Office of the Secretary	8,015,646	871,760	-	41,700	8,929,106	8,015,646	879,387	-	13,800	8,908,833	8,015,646	887,241	-	-	8,902,887
Bureau of Corrections	5,054,909	2,444,595	-	660,218	8,159,722	5,054,909	2,395,396	-	551,030	8,001,335	5,054,909	2,414,084	-	37,900	7,505,893
Bureau of Immigration	1,384,995	1,679,456	-	1,638,712	4,703,163	1,377,543	1,467,535	-	1,151,306	3,996,434	1,377,543	1,354,017	-	-	2,731,560
Land Registration Authority	1,236,712	942,533	-	743,265	2,922,510	1,236,712	942,427	-	50,330	2,229,469	1,236,712	863,714	-	-	2,100,426
National Bureau of Investigation	1,183,581	1,174,301	-	716,810	3,074,692	1,183,581	1,134,473	-	710,500	3,028,554	1,183,581	1,144,856	-	-	2,328,437
Office of the Government Corporate Counsel	183,954	59,573	-	6,940	250,467	183,954	55,693	-	-	239,647	183,954	59,827	-	-	243,781
Office for Alternative Dispute Resolution	53,294	80,714	-	26,840	160,848	53,294	77,984	-	-	131,278	53,294	80,998	-	-	134,292
Office of the Solicitor General	1,115,980	381,861	-	17,200	1,515,041	1,115,980	385,345	-	19,000	1,520,325	1,115,980	388,934	-	-	1,504,914
Parole and Probation Administration	820,467	161,601	-	7,200	989,268	820,467	164,800	-	7,200	992,467	820,467	168,099	-	-	988,566
Presidential Commission on Good Government	119,933	68,392	-	5,595	193,920	119,933	67,772	-	77	187,782	119,933	67,134	-	-	187,067
Public Attorney's Office	5,468,524	167,022	-	-	5,635,546	5,468,524	163,061	-	-	5,631,585	5,468,524	166,959	-	-	5,635,483

Annex A
FY 2025-2027 TIER 1 CEILINGS
(In Thousand Pesos)

Department/Agency	Updated FY 2025					Updated FY 2026					FY 2027				
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
Department of Labor and Employment	7,860,141	26,573,976	-	2,982,506	37,416,623	7,772,492	26,050,282	-	205,208	34,027,982	7,772,492	25,850,039	-	-	33,622,531
Office of the Secretary	2,076,599	14,417,098	-	312,944	16,806,641	2,045,355	14,370,756	-	-	16,416,111	2,045,355	14,408,357	-	-	16,453,712
Institute for Labor Studies	33,910	40,539	-	18,242	92,691	33,563	34,348	-	4,870	72,781	33,563	35,037	-	-	58,600
National Conciliation and Mediation Board	186,574	112,984	-	39,176	338,734	180,737	111,279	-	16,951	308,967	180,737	95,115	-	-	275,852
National Labor Relations Commission	1,181,734	293,862	-	44,602	1,520,198	1,170,053	259,438	-	-	1,429,491	1,170,053	264,108	-	-	1,434,161
National Wages and Productivity Commission	185,302	117,472	-	35,990	338,764	185,162	106,871	-	7,440	299,473	185,162	97,254	-	-	282,416
Professional Regulation Commission	980,788	882,978	-	90,152	1,953,918	978,500	804,357	-	13,795	1,796,652	978,500	723,537	-	-	1,702,037
Technical Education and Skills Development Authority	3,215,234	10,709,043	-	2,441,400	16,365,677	3,179,122	10,363,233	-	162,152	13,704,507	3,179,122	10,236,631	-	-	13,415,753
Department of Migrant Workers	2,589,400	4,758,780	-	49,750	7,397,930	2,533,525	4,778,999	-	54,750	7,367,274	2,533,525	4,780,201	-	-	7,313,726
Office of the Secretary	1,538,158	2,443,862	-	2,850	3,984,870	1,510,930	2,453,468	-	2,850	3,967,248	1,510,930	2,455,946	-	-	3,966,876
Overseas Workers Welfare Administration	1,051,242	2,314,918	-	46,900	3,413,060	1,022,595	2,325,531	-	51,900	3,400,026	1,022,595	2,324,255	-	-	3,346,850
Department of National Defense	145,402,289	72,899,072	-	16,863,014	235,164,375	145,397,951	74,777,668	-	11,851,372	232,026,991	145,503,719	76,671,820	-	9,630,954	231,806,493
DND-Level Central Adm. & Support	2,449,044	5,371,904	-	618,195	8,439,143	2,444,706	5,366,446	-	233,724	8,044,876	2,445,666	5,479,876	-	139,197	8,064,739
Office of the Secretary - Proper	226,752	640,760	-	35,100	902,612	226,752	653,074	-	29,600	909,426	226,752	665,757	-	25,900	918,409
Government Arsenal	357,603	1,534,216	-	112,000	2,003,819	357,603	1,578,170	-	-	1,935,773	357,603	1,623,337	-	-	1,980,940
National Defense College of the Philippines	53,741	91,922	-	2,130	147,793	53,741	85,150	-	-	138,891	53,741	87,015	-	-	140,756
Office of Civil Defense	381,103	1,113,170	-	341,684	1,835,957	381,103	1,022,051	-	161,697	1,564,851	381,103	1,034,891	-	113,297	1,529,291
Philippine Veterans Affairs Office	1,429,845	1,991,836	-	127,281	3,548,962	1,425,507	2,028,001	-	42,427	3,495,935	1,426,467	2,068,876	-	-	3,495,343
Philippine Veterans Affairs Office - Proper	174,450	509,353	-	52,281	736,084	174,450	503,312	-	42,427	720,189	175,410	501,008	-	-	676,418
Veterans Memorial Medical Center	1,255,395	1,482,483	-	75,000	2,812,878	1,251,057	1,524,689	-	-	2,775,746	1,251,057	1,567,868	-	-	2,818,925
Armed Forces of the Philippines	142,953,245	67,527,168	-	16,244,819	226,725,232	142,953,245	69,411,222	-	11,617,648	223,982,115	143,058,053	71,191,944	-	9,491,757	223,741,754
Philippine Army (Land Forces)	94,631,709	20,261,937	-	6,246,328	121,139,974	94,631,709	20,757,228	-	3,557,102	118,946,039	94,631,709	21,216,872	-	2,546,225	118,394,806
Philippine Air Force (Air Forces)	18,366,030	24,599,453	-	1,891,811	44,857,294	18,366,030	25,421,534	-	935,811	44,723,375	18,470,670	26,153,619	-	423,330	45,047,619
Philippine Navy (Naval Forces)	21,970,610	15,716,900	-	3,451,156	41,138,666	21,970,610	16,126,617	-	2,580,459	40,679,686	21,970,610	16,557,995	-	2,633,402	41,162,007
Joint Level Central Adm. & Support	7,984,896	6,948,878	-	4,655,524	19,589,298	7,984,896	7,103,843	-	4,544,276	19,633,015	7,985,064	7,263,458	-	3,888,800	19,137,322
General Headquarters, AFP and AFP-Wide Service Support Units (AFPWSSUs)	7,984,896	6,948,878	-	4,655,524	19,589,298	7,984,896	7,103,843	-	4,544,276	19,633,015	7,985,064	7,263,458	-	3,888,800	19,137,322
Department of Public Works and Highways	13,104,538	26,671,614	-	690,833,834	730,609,986	13,104,538	27,151,028	-	693,866,569	734,122,135	13,104,538	27,639,070	-	677,933,256	718,676,864
Office of the Secretary	13,104,538	26,671,614	-	690,833,834	730,609,986	13,104,538	27,151,028	-	693,866,569	734,122,135	13,104,538	27,639,070	-	677,933,256	718,676,864
Department of Science and Technology	4,886,566	19,303,926	-	763,397	24,953,889	4,886,566	19,625,484	-	705,838	25,217,888	4,886,566	19,949,407	-	504,953	25,340,926
Office of the Secretary	907,307	5,793,225	-	45,000	6,745,532	907,307	5,868,402	-	20,000	6,795,709	907,307	5,974,033	-	-	6,881,340
Advanced Science and Technology Institute	78,151	300,261	-	2,750	381,162	78,151	305,666	-	-	383,817	78,151	311,167	-	-	389,318
Food and Nutrition Research Institute	141,171	434,477	-	4,311	579,959	141,171	442,299	-	-	583,470	141,171	450,260	-	-	591,431
Forest Products Research and Development Institute	151,665	44,847	-	3,000	199,512	151,665	45,654	-	-	197,319	151,665	46,475	-	-	198,140
Industrial Technology Development Institute	288,165	131,409	-	57,500	477,074	288,165	133,774	-	89,678	511,617	288,165	136,182	-	17,000	441,347
Metals Industry Research and Development Center	185,604	65,558	-	20,800	271,962	185,604	66,738	-	16,000	268,342	185,604	67,939	-	16,000	269,543
National Academy of Science and Technology	19,618	120,398	-	-	140,016	19,618	122,517	-	-	142,135	19,618	124,723	-	-	144,341
National Research Council of the Philippines	36,045	128,144	-	-	164,189	36,045	128,843	-	-	164,888	36,045	131,162	-	-	167,207
Philippine Atmospheric, Geophysical and Astronomical Services Administration	641,528	507,469	-	49,300	1,198,297	641,528	516,605	-	49,300	1,207,433	641,528	525,903	-	57,153	1,224,584
Philippine Council for Agriculture, Aquatic and Natural Resources Research and	202,141	1,322,877	-	-	1,525,018	202,141	1,346,689	-	-	1,548,830	202,141	1,370,930	-	-	1,573,071
Philippine Council for Health Research and Development	56,684	749,808	-	-	806,492	56,684	763,305	-	-	819,989	56,684	777,045	-	-	833,729
Philippine Council for Industry, Energy and Emerging Technology Research and Development (PCIERD)	79,721	786,501	-	-	866,222	79,721	800,658	-	-	880,379	79,721	815,070	-	-	894,791
Philippine Institute of Volcanology and Seismology	165,606	210,733	-	25,300	401,639	165,606	211,926	-	15,000	392,532	165,606	215,740	-	24,000	405,346
Philippine Nuclear Research Institute	213,004	172,123	-	481,690	866,817	213,004	182,722	-	454,310	850,036	213,004	185,501	-	376,700	775,205
Philippine Science High School System	1,492,751	911,580	-	16,100	2,420,431	1,492,751	922,776	-	4,100	2,419,627	1,492,751	939,386	-	4,100	2,436,237
Philippine Textile Research Institute	60,067	85,804	-	37,186	183,057	60,067	95,099	-	47,450	202,616	60,067	67,899	-	-	128,056
Science Education Institute	51,046	7,404,152	-	5,200	7,460,398	51,046	7,537,426	-	-	7,588,472	51,046	7,673,098	-	-	7,724,144
Science and Technology Information Institute	51,189	58,161	-	5,260	114,610	51,189	56,611	-	-	107,800	51,189	57,630	-	-	108,819
Technology Application and Promotion Institute	65,103	76,399	-	10,000	151,502	65,103	77,774	-	10,000	152,877	65,103	79,174	-	10,000	154,277
Department of Social Welfare and Development	12,032,138	182,057,781	-	516,319	194,606,238	11,995,812	182,035,935	-	366,648	194,398,395	11,995,812	182,137,077	-	332,690	194,465,579
Office of the Secretary	10,767,941	180,792,837	-	352,843	191,913,621	10,740,243	180,845,317	-	332,690	191,918,250	10,740,243	180,957,678	-	332,690	192,030,611
Council for the Welfare of Children	39,431	53,315	-	3,210	95,956	39,421	56,645	-	5,978	102,044	39,421	42,462	-	-	81,883
National Authority for Child Care	40,327	311,775	-	-	352,102	40,327	317,949	-	-	358,276	40,327	322,212	-	-	362,539
Juvenile Justice and Welfare Council	45,564	71,991	-	1,591	119,146	45,454	72,932	-	1,050	119,436	45,454	64,936	-	-	110,390
National Anti-Poverty Commission	63,728	164,955	-	9,750	238,433	63,728	165,552	-	-	229,280	63,728	168,982	-	-	232,710
National Council on Disability Affairs	28,179	30,342	-	19,107	77,628	28,139	31,573	-	26,930	86,642	28,139	28,995	-	-	57,134
National Commission on Indigenous Peoples	940,544	533,112	-	124,018	1,597,674	933,154	453,290	-	-	1,386,444	933,154	457,039	-	-	1,390,193
Presidential Commission for the Urban Poor	106,424	99,454	-	5,800	211,678	105,346	92,677	-	-	198,023	105,346	94,773	-	-	200,119
Department of Tourism	769,090	1,984,994	-	173,467	2,927,551	762,634	1,997,559	-	138,376	2,898,569	762,634	2,039,975	-	156,943	2,959,552
Office of the Secretary	656,518	1,755,748	-	118,376	2,530,642	650,921	1,755,787	-	132,609	2,539,317	650,921	1,785,076	-	116,837	2,552,834
Intramuros Administration	39,493	49,239	-	-	88,732	39,493	49,494	-	-	88,987	39,493	50,385	-	-	89,878
National Parks Development Committee	63,582	170,131	-	51,391	285,104	62,723	182,224	-	5,767	250,714	62,723	194,279	-	40,106	297,108
Philippine Commission on Sports Scuba Diving	9,497	9,876	-	3,700	23,073	9,497	10,054	-	-	19,551	9,497	10,235	-	-	19,732

Annex A
FY 2025-2027 TIER 1 CEILINGS
(In Thousand Pesos)

Department/Agency	Updated FY 2025					Updated FY 2026					FY 2027				
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
Department of Trade and Industry	3,084,387	3,652,140	-	358,436	7,094,963	3,033,869	3,606,161	-	241,687	6,881,717	3,033,869	3,138,678	-	6,859	6,179,406
Office of the Secretary	2,199,730	2,835,510	-	251,249	5,286,489	2,158,383	2,827,458	-	194,250	5,180,091	2,158,383	2,488,074	-	-	4,646,458
Board of Investments	177,663	287,906	-	39,850	505,419	176,054	281,164	-	35,471	492,689	176,054	211,045	-	-	387,099
Construction Industry Authority of the Philippines	79,049	75,450	-	3,414	157,913	77,083	76,546	-	572	154,201	77,083	61,362	-	-	138,445
Cooperative Development Authority	523,681	312,448	-	53,674	889,803	519,179	293,845	-	9,625	822,649	519,179	248,838	-	-	768,017
Design Center of the Philippines	63,069	107,136	-	8,449	178,654	63,054	92,851	-	1,769	157,674	63,054	94,443	-	6,859	164,356
Philippine Trade Training Center	41,195	33,690	-	1,800	76,685	40,116	34,297	-	-	74,413	40,116	34,915	-	-	75,031
Department of Transportation	27,991,016	16,031,449	7,068	124,962,233	168,991,766	28,219,071	11,772,772	7,068	145,491,577	185,490,488	28,215,492	11,905,265	7,068	94,149,756	134,277,581
Office of the Secretary	3,051,510	9,596,832	7,068	123,504,851	136,160,261	2,639,623	5,545,038	7,068	144,818,204	153,009,933	2,636,044	5,537,821	7,068	93,784,901	101,965,834
Civil Aeronautics Board	165,791	60,513	-	9,000	235,304	165,791	50,893	-	-	216,684	165,791	51,809	-	-	217,600
Maritime Industry Authority	538,327	686,896	-	90,525	1,315,748	509,455	603,066	-	37,875	1,150,396	509,455	613,489	-	7,000	1,129,944
Office of Transportation Cooperatives	26,703	11,789	-	-	38,492	26,282	12,001	-	-	38,283	26,282	12,217	-	-	38,499
Office for Transportation Security	470,405	622,855	-	999,269	2,092,529	451,533	496,756	-	273,056	1,221,345	451,533	533,878	-	282,555	1,267,966
Philippine Coast Guard	23,717,412	5,021,786	-	353,288	29,092,486	24,405,564	5,033,686	-	357,142	29,796,392	24,405,564	5,123,392	-	70,000	29,598,956
Toll Regulatory Board	20,868	30,778	-	5,300	56,946	20,823	31,332	-	5,300	57,455	20,823	32,659	-	5,300	58,782
National Economic and Development Authority	3,502,500	10,640,934	-	391,444	14,534,878	3,467,212	7,206,313	-	229,871	10,903,396	3,467,212	12,186,159	-	719,630	16,373,001
Office of the Secretary	1,104,681	767,409	-	35,300	1,907,390	1,095,197	546,018	-	30,450	1,671,665	1,095,197	558,075	-	-	1,653,272
Commission on Population and Development	237,713	287,419	-	-	525,132	235,906	287,961	-	-	523,867	235,906	293,145	-	-	529,051
Philippine National Volunteer Service Coordinating Agency	19,117	14,630	-	-	33,747	19,117	14,918	-	-	34,035	19,117	12,246	-	-	31,363
Public-Private Partnership Center of the Philippines	133,796	88,018	-	18,270	240,084	133,746	92,023	-	6,291	232,060	133,746	92,745	-	4,413	230,904
Philippine Statistical Research and Training Institute	35,076	54,548	-	3,601	93,225	35,066	48,321	-	-	83,387	35,066	49,088	-	-	84,154
Tariff Commission	66,826	26,519	-	3,700	97,045	66,551	27,437	-	-	93,988	66,551	27,886	-	-	94,437
Philippine Statistics Authority	1,905,291	9,402,391	-	330,573	11,638,255	1,881,629	6,189,635	-	193,130	8,264,394	1,881,629	11,152,974	-	715,217	13,749,820
Presidential Communications Office	1,005,532	824,460	-	36,351	1,866,343	1,005,532	807,423	-	20,863	1,833,818	1,005,532	821,955	-	-	1,827,487
Presidential Communications Office (Proper)	208,037	295,221	-	14,010	517,268	208,037	279,601	-	-	487,638	208,037	284,634	-	-	492,671
Presidential Broadcast Service - Bureau of Broadcast Services	316,851	157,987	-	13,537	488,375	316,851	161,085	-	14,172	492,108	316,851	163,984	-	-	480,835
National Printing Office	14,343	-	-	-	14,343	14,343	-	-	-	14,343	14,343	-	-	-	14,343
News and Information Bureau	101,134	42,856	-	1,190	145,180	101,134	43,569	-	867	145,570	101,134	44,353	-	-	145,487
Presidential Broadcast Staff - Radio TV Malacañang	64,240	137,019	-	3,464	204,723	64,240	138,372	-	5,824	208,436	64,240	140,863	-	-	205,103
Philippine Information Agency	265,420	149,900	-	-	415,320	265,420	152,600	-	-	418,020	265,420	155,346	-	-	420,766
Bureau of Communications Services	35,507	41,477	-	4,150	81,134	35,507	32,196	-	-	67,703	35,507	32,775	-	-	68,282
Other Executive Offices	6,219,543	39,365,408	-	578,212	46,163,163	6,210,107	38,888,696	-	341,158	45,439,961	6,210,107	38,930,548	-	87,242	45,227,897
Anti-Money Laundering Council	-	97,929	-	-	97,929	-	92,157	-	-	92,157	-	93,816	-	-	93,816
Anti-Red Tape Authority	183,288	160,456	-	37,590	381,334	183,288	197,186	-	62,520	442,994	183,288	256,438	-	38,810	478,536
Climate Change Commission	59,523	74,870	-	-	134,393	59,523	76,223	-	-	135,746	59,523	77,596	-	-	137,119
Commission on Filipinos Overseas	63,945	111,996	-	-	175,941	63,732	113,447	-	-	177,179	63,732	114,941	-	-	178,673
Commission on Higher Education	497,743	29,753,606	-	-	30,251,349	497,743	29,756,294	-	-	30,254,037	497,743	29,761,063	-	-	30,258,806
Commission on the Filipino Language	50,209	30,158	-	-	80,367	50,179	26,665	-	-	76,844	50,179	27,145	-	-	77,324
Dangerous Drugs Board	74,346	327,430	-	16,300	418,076	74,346	331,346	-	9,800	415,492	74,346	335,380	-	-	409,726
Energy Regulatory Commission	346,706	347,185	-	-	693,891	346,576	356,895	-	-	703,471	346,576	361,792	-	-	708,368
Film Development Council of the Philippines	28,605	179,471	-	11,100	219,176	28,605	169,110	-	-	197,715	28,605	172,153	-	-	200,758
Games and Amusements Board	83,764	68,131	-	2,990	154,885	83,764	63,204	-	-	146,968	83,764	64,171	-	-	147,935
Governance Commission for Government-Owned or Controlled Corporations	128,367	113,965	-	-	242,332	128,367	164,515	-	-	292,882	128,367	119,929	-	-	248,296
Mindanao Development Authority	114,474	118,581	-	20,146	253,201	114,474	110,990	-	17,485	242,949	114,474	115,668	-	12,182	242,324
Movie and Television Review and Classification Board	46,224	114,183	-	2,350	162,757	46,179	111,183	-	1,550	158,912	46,179	96,951	-	-	143,130
National Commission for Culture and the Arts	322,950	893,389	-	91,779	1,308,118	315,429	885,696	-	41,454	1,242,579	315,429	881,692	-	12,250	1,209,371
National Commission for Culture and the Arts-Proper	51,603	507,792	-	15,200	574,595	51,593	507,792	-	10,000	569,385	51,593	508,365	-	10,000	569,958
National Historical Commission of the Philippines	107,223	146,693	-	6,000	259,916	104,845	148,719	-	6,000	259,564	104,845	142,234	-	-	247,079
National Library of the Philippines	86,323	143,833	-	67,011	297,167	84,559	135,138	-	25,454	245,151	84,559	135,354	-	2,250	222,163
National Archives of the Philippines	77,801	95,071	-	3,568	176,440	74,432	94,047	-	-	168,479	74,432	95,739	-	-	170,171
National Commission of Senior Citizens	102,587	58,690	-	-	161,277	102,587	59,183	-	-	161,770	102,587	60,248	-	-	162,833
National Intelligence Coordinating Agency	846,967	608,177	-	28,800	1,483,944	846,967	615,306	-	25,200	1,487,473	846,967	622,796	-	24,000	1,493,763
National Security Council	125,902	308,912	-	44,694	479,508	125,593	303,672	-	10,109	439,374	125,593	307,076	-	-	432,669
Office of the Presidential Adviser on Peace, Reconciliation and Unity	269,760	1,764,490	-	-	2,034,250	269,760	1,769,176	-	-	2,038,936	269,760	1,774,003	-	-	2,043,763
Optical Media Board	36,849	21,027	-	-	57,876	36,265	21,406	-	-	57,671	36,265	21,791	-	-	58,056
Philippine Drug Enforcement Agency	1,956,485	1,282,754	-	273,123	3,512,362	1,956,485	1,297,676	-	152,360	3,406,521	1,956,485	1,310,227	-	-	3,266,712
Philippine Racing Commission	49,858	141,100	-	-	190,958	49,918	143,631	-	-	193,549	49,918	146,217	-	-	196,135
Philippine Space Agency	122,318	743,253	-	-	865,571	122,318	228,254	-	-	350,572	122,318	187,095	-	-	309,413
Philippine Sports Commission	79,051	136,803	-	-	215,854	78,387	137,918	-	-	216,305	78,387	139,863	-	-	218,250
Presidential Legislative Liaison Office	58,274	62,518	-	-	120,792	58,274	63,283	-	-	121,557	58,274	64,422	-	-	122,696
Presidential Management Staff	241,355	570,800	-	49,340	861,495	241,355	507,754	-	20,680	769,789	241,355	516,893	-	-	758,848
Philippine Competition Commission	238,632	225,534	-	-	464,166	238,632	236,526	-	-	475,158	238,632	251,182	-	-	489,814
Marawi Compensation Board	91,361	1,050,000	-	-	1,141,361	91,361	1,050,000	-	-	1,141,361	91,361	1,050,000	-	-	1,141,361
The Judiciary	41,048,775	12,809,068	-	6,494,296	60,352,139	41,048,775	13,007,077	-	5,147,843	59,203,695	41,048,775	13,194,935	-	5,147,843	59,391,553
Supreme Court of the Philippines and the Lower Courts	36,780,849	10,468,104	-	5,314,339	52,563,292	36,780,849	10,608,569	-	4,770,339	52,159,757	36,780,849	10,753,265	-	4,770,339	52,304,453
Presidential Electoral Tribunal	146,565	13,980	-	4,000	164,545	146,565	14,026	-	-	160,591	146,565	14,073	-	-	160,638
Sandiganbayan	1,131,757	734,710	-	505,380	2,371,847	1,131,757	746,131	-	57,557	1,935,445	1,131,757	757,895	-	57,557	1,947,209
Court of Appeals	2,413,102	1,362,571	-	498,587	4,274,260	2,413,102	1,403,447	-	244,643	4,061,192	2,413,102	1,429,440	-	244,643	4,087,185
Court of Tax Appeals	576,502	229,703	-	171,990	978,195	576,502	234,904	-	75,304	886,710	576,502	240,262	-	75,304	892,068

Annex A
FY 2025-2027 TIER 1 CEILINGS
(In Thousand Pesos)

Department/Agency	Updated FY 2025					Updated FY 2026					FY 2027				
	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL
Civil Service Commission	1,589,313	742,525	-	454,034	2,785,872	1,589,313	811,495	-	674,699	3,075,507	1,589,313	485,272	-	-	2,074,585
Civil Service Commission	1,545,973	685,554	-	453,534	2,685,061	1,545,973	755,038	-	674,459	2,975,470	1,545,973	433,338	-	-	1,979,311
Career Executive Service Board	43,340	56,971	-	500	100,811	43,340	56,457	-	240	100,037	43,340	51,934	-	-	95,274
Commission on Audit	12,238,681	754,447	-	111,763	13,104,891	12,238,681	714,759	-	112,374	13,065,814	12,238,681	720,680	-	55,558	13,014,919
Commission on Audit	12,238,681	754,447	-	111,763	13,104,891	12,238,681	714,759	-	112,374	13,065,814	12,238,681	720,680	-	55,558	13,014,919
Commission on Elections	6,246,527	22,710,038	-	4,166,025	33,122,590	3,697,273	836,845	-	3,834,313	8,368,431	4,306,690	23,156,826	-	-	27,463,516
Commission on Elections	6,246,527	22,710,038	-	4,166,025	33,122,590	3,697,273	836,845	-	3,834,313	8,368,431	4,306,690	23,156,826	-	-	27,463,516
Office of the Ombudsman	3,270,353	1,904,089	-	474,718	5,649,160	3,270,353	1,943,381	-	-	5,213,734	3,270,353	1,983,848	-	-	5,254,201
Office of the Ombudsman	3,270,353	1,904,089	-	474,718	5,649,160	3,270,353	1,943,381	-	-	5,213,734	3,270,353	1,983,848	-	-	5,254,201
Commission on Human Rights	575,663	402,035	-	129,950	1,107,648	579,213	408,195	-	51,200	1,038,608	591,054	414,539	-	68,800	1,074,393
Commission on Human Rights	552,105	377,737	-	126,250	1,056,092	555,655	383,712	-	51,200	990,567	567,496	389,865	-	68,800	1,026,161
Human Rights Violations Victims' Memorial Commission	23,558	24,298	-	3,700	51,556	23,558	24,483	-	-	48,041	23,558	24,674	-	-	48,232
Budgetary Support to Government Corporations	371,302	166,452,839	-	1,584,427	168,408,568	371,302	143,008,326	-	601,291	143,980,919	371,302	134,248,223	-	581,291	135,200,816
Aurora Pacific Economic Zone and Freeport Authority	-	49,102	-	-	49,102	-	50,575	-	-	50,575	-	52,092	-	-	52,092
Authority of the Free Port Area of Bataan	-	-	-	140,000	140,000	-	-	-	-	-	-	-	-	-	-
Bases Conversion Development Authority	-	2,101,865	-	-	2,101,865	-	2,787,175	-	-	2,787,175	-	2,787,175	-	-	2,787,175
Cagayan Economic Zone Authority	-	-	-	324,427	324,427	-	-	-	241,291	241,291	-	-	-	241,291	241,291
Center for International Trade Expositions and Missions	-	186,592	-	-	186,592	-	186,592	-	-	186,592	-	186,592	-	-	186,592
Cultural Center of the Philippines	-	359,861	-	-	359,861	-	368,685	-	-	368,685	-	379,746	-	-	379,746
Development Academy of the Philippines	-	347,269	-	-	347,269	-	923,455	-	-	923,455	-	731,176	-	-	731,176
Light Rail Transit Authority	-	890,326	-	-	890,326	-	917,036	-	-	917,036	-	944,547	-	-	944,547
Lung Center of the Philippines	-	711,335	-	-	711,335	-	711,335	-	-	711,335	-	711,335	-	-	711,335
Metropolitan Waterworks and Sewerage System Regulatory Office	-	169,583	-	-	169,583	-	169,583	-	-	169,583	-	169,583	-	-	169,583
National Dairy Authority	-	410,358	-	-	410,358	-	416,576	-	-	416,576	-	429,073	-	-	429,073
National Electrification Administration	-	1,827,500	-	795,000	2,622,500	-	5,634,200	-	-	5,634,200	-	4,980,800	-	-	4,980,800
National Food Authority	-	9,000,000	-	-	9,000,000	-	9,000,000	-	-	9,000,000	-	9,000,000	-	-	9,000,000
National Housing Authority	-	2,000,000	-	-	2,000,000	-	2,000,000	-	-	2,000,000	-	2,000,000	-	-	2,000,000
National Irrigation Administration	-	41,765,717	-	-	41,765,717	-	40,717,380	-	-	40,717,380	-	40,948,597	-	-	40,948,597
National Kidney and Transplant Institute	-	1,486,886	-	-	1,486,886	-	1,486,886	-	-	1,486,886	-	1,486,886	-	-	1,486,886
National Power Corporation	-	1,620,905	-	-	1,620,905	-	1,408,377	-	-	1,408,377	-	1,133,991	-	-	1,133,991
National Tobacco Administration	218,919	271,585	-	60,000	550,504	218,919	271,585	-	60,000	550,504	218,919	273,954	-	60,000	552,873
People's Television Network, Incorporated	-	132,781	-	-	132,781	-	136,764	-	-	136,764	-	140,867	-	-	140,867
Philippine Center for Economic Development	-	31,106	-	-	31,106	-	31,979	-	-	31,979	-	32,912	-	-	32,912
Philippine Children's Medical Center	-	1,240,246	-	-	1,240,246	-	1,240,246	-	-	1,240,246	-	1,240,246	-	-	1,240,246
Philippine Coconut Authority	-	1,196,797	-	-	1,196,797	-	1,212,947	-	-	1,212,947	-	1,222,289	-	-	1,222,289
Philippine Crop Insurance Corporation	-	4,500,000	-	-	4,500,000	-	4,500,000	-	-	4,500,000	-	4,500,000	-	-	4,500,000
Philippine Fisheries Development Authority	-	5,525,549	-	-	5,525,549	-	-	-	-	-	-	-	-	-	-
Philippine Health Insurance Corporation	-	74,431,930	-	-	74,431,930	-	53,261,930	-	-	53,261,930	-	53,261,930	-	-	53,261,930
Philippine Heart Center	-	2,212,920	-	-	2,212,920	-	2,212,920	-	-	2,212,920	-	2,212,920	-	-	2,212,920
Philippine Institute for Development Studies	-	216,441	-	-	216,441	-	185,146	-	-	185,146	-	185,146	-	-	185,146
Philippine Institute for Traditional and Alternative Health Care	-	154,726	-	-	154,726	-	168,588	-	-	168,588	-	169,929	-	-	169,929
Philippine National Railways	-	341,380	-	-	341,380	-	351,622	-	-	351,622	-	362,171	-	-	362,171
Philippine Rice Research Institute	-	712,668	-	-	712,668	-	718,868	-	-	718,868	-	747,654	-	-	747,654
Philippine Tax Academy	-	30,693	-	-	30,693	-	31,614	-	-	31,614	-	31,614	-	-	31,614
Power Sector Assets and Liabilities Management Corporation	-	8,000,000	-	-	8,000,000	-	8,000,000	-	-	8,000,000	-	-	-	-	-
Small Business Corporation	-	1,500,000	-	-	1,500,000	-	1,500,000	-	-	1,500,000	-	1,500,000	-	-	1,500,000
Social Housing Finance Corporation	-	121,036	-	-	121,036	-	121,036	-	-	121,036	-	121,036	-	-	121,036
Southern Philippines Development Authority	-	80,029	-	-	80,029	-	80,873	-	-	80,873	-	83,299	-	-	83,299
Subic Bay Metropolitan Authority	-	587,464	-	-	587,464	-	225,000	-	-	225,000	-	225,000	-	-	225,000
Sugar Regulatory Administration	-	1,000,000	-	-	1,000,000	-	1,000,000	-	-	1,000,000	-	1,000,000	-	-	1,000,000
Tourism Promotions Board	152,383	1,166,233	-	-	1,318,616	152,383	906,096	-	-	1,058,479	152,383	922,406	-	-	1,074,789
Zamboanga City Special Economic Zone Authority	-	43,350	-	265,000	308,350	-	44,651	-	300,000	344,651	-	44,651	-	280,000	324,651
BSGC - Others	-	28,606	-	-	28,606	-	28,606	-	-	28,606	-	28,606	-	-	28,606
Allocation to Local Government Units	68,710	2,658,829	-	1,072,277	3,799,816	68,710	2,666,860	-	1,072,277	3,807,847	68,710	2,675,132	-	1,072,277	3,816,119
Metropolitan Manila Development Authority	68,710	2,658,829	-	1,072,277	3,799,816	68,710	2,666,860	-	1,072,277	3,807,847	68,710	2,675,132	-	1,072,277	3,816,119
TOTAL	1,341,828,097	1,074,485,903	37,961	964,012,260	3,380,364,221	1,330,329,187	1,018,071,516	33,750	962,031,777	3,310,466,230	1,331,053,639	1,042,075,227	32,191	883,448,331	3,256,609,388