

Part IV

Detailed Annexes

Annex A
Summary of Appropriations and Obligations of the National Government, CY 2024 - 2026
(In Thousand Pesos)

Description	(CASH-BASED)		
	2024 (Actual)	2025 (Adjusted)	2026 (Proposed)
New General Appropriations	4,551,142,328	4,584,589,479	4,652,797,350
General Fund	4,551,142,328	4,584,589,479	4,652,797,350
Automatic Appropriations	1,890,307,037	2,105,159,629	2,390,353,959
Retirement and Life Insurance Premiums	71,573,677	68,549,679	82,194,650
Customs duties and taxes, including tax expenditures	51,185,169	14,500,000	14,500,000
National Tax Allotment	871,375,199	1,034,604,869	1,190,509,672
Interest Payment on NG Debts	763,313,000	848,030,688	950,000,000
Bangsamoro Autonomous Region in Muslim Mindanao Block Grant	70,513,225	83,421,790	93,982,398
Pension under R.A. No. 2087, as amended by P.D. 1625 and R.A. No. 5059 as amended by Section 1 of EO No. 145, s. 1987	480	480	480
Grant Proceeds	593,356		
Net Lending	7,175,000	28,700,000	28,700,000
Special Account	54,530,843	27,352,123	30,466,759
Military Camps Sales Proceeds Fund	47,088		
Continuing Appropriations	351,272,605	465,053,034	
Unobligated Releases for COE	226,820	224,795	
Unreleased Appropriation for Capital Outlays	21,814,873	16,677,393	
Unreleased Appropriation for MOOE	23,182,419	17,117,201	
Unobligated Releases for Capital Outlays	189,641,952	263,707,054	
Unobligated Releases for MOOE	115,400,536	166,111,288	
Unobligated Releases for FinEx	683,981	338	
Unobligated Releases for PS	322,024	1,214,965	
Budgetary Adjustments			
Release(s) to:	(857,236,439)		
Departments/Agencies	(78,791,899)		
Special Purpose Funds	(778,444,540)		
Release(s) from:	857,236,439		
Departments/Agencies	75,572,310		
Special Purpose Funds	781,664,129		
Total Available Appropriations	6,792,721,970	7,154,802,142	7,043,151,309
Less : Unused Appropriations	(519,639,720)	(828,477,842)	(249,989,309)
Unreleased Appropriation	(49,965,455)	(397,219,402)	(249,989,309)
Unobligated Allotment	(469,674,265)	(431,258,440)	
TOTAL OBLIGATIONS	6,273,082,250	6,326,324,300	6,793,162,000

Annex B
Summary of Obligations and Proposed New Appropriations, by Department/Agency/Fund, CY 2024 -2026
(In Thousand Pesos)

Department/Agency/Fund		(CASH-BASED)			
		2024 (Actual)	2025 (Program)	2026 (Proposed)	2026 (Proposed)
DEPARTMENTS		3,465,889,739	3,694,226,946	3,793,917,650	3,793,917,650
I.	Congress of the Philippines (CONGRESS)	40,393,936	50,087,682	26,398,400	26,398,400
	A. Senate	10,763,900	13,930,174	7,520,988	7,520,988
	B. Senate Electoral Tribunal	243,765	311,977	329,888	329,888
	C. Commission on Appointments	1,185,088	1,684,910	1,089,444	1,089,444
	D. House of Representatives	27,966,154	33,670,000	17,202,099	17,202,099
	E. House of Representatives Electoral Tribunal	235,029	490,621	255,981	255,981
II.	Office of the President (OP)	8,094,265	15,846,475	27,286,435	27,286,435
	A. The President's Offices	8,094,265	15,846,475	27,286,435	27,286,435
III.	Office of the Vice-President (OVP)	1,719,183	733,198	889,236	889,236
	A. Office of the Vice-President (OVP)	1,719,183	733,198	889,236	889,236
IV.	Department of Agrarian Reform (DAR)	8,448,352	10,442,038	16,083,499	16,083,499
	A. Office of the Secretary	8,448,352	10,442,038	16,083,499	16,083,499
V.	Department of Agriculture (DA)	72,187,790	124,437,141	153,185,875	153,185,875
	A. Office of the Secretary	58,994,881	107,671,435	134,939,315	134,939,315
	B. Agricultural Credit Policy Council	2,848,311	2,860,974	2,864,121	2,864,121
	C. Bureau of Fisheries and Aquatic Resources	7,224,151	10,442,197	11,157,420	11,157,420
	D. Fertilizer and Pesticide Authority	192,800	275,102	423,233	423,233
	E. National Fisheries Research and Development Institute	510,091	613,639	743,511	743,511
	F. National Meat Inspection Service	485,703	504,173	677,494	677,494
	G. Philippine Carabao Center	784,134	845,788	959,337	959,337
	H. Philippine Center For Postharvest Development and Mechanization	438,150	439,749	479,892	479,892
	I. Philippine Council for Agriculture and Fisheries	210,235	215,933	264,404	264,404
	J. Philippine Fiber Industry Development Authority	499,334	568,151	677,148	677,148
VI.	Department of Budget and Management (DBM)	2,348,166	3,107,583	3,464,394	3,464,394
	A. Office of the Secretary	2,238,074	2,985,871	3,282,641	3,282,641
	B. Government Procurement Policy Board-Technical Support Office	110,092	121,712	181,753	181,753
VII.	Department of Education (DepEd)	649,812,330	737,084,501	874,533,107	874,533,107
	A. Office of the Secretary	647,777,693	734,187,794	872,887,143	872,887,143
	B. National Book Development Board	221,466	344,389	152,057	152,057
	C. National Council for Children's Television	63,814	110,593	71,264	71,264
	D. National Museum of the Philippines	1,253,248	1,569,015	811,964	811,964
	E. Philippine High School for the Arts	108,934	150,334	157,231	157,231
	F. Early Childhood Care and Development Council	304,382	418,980		
	G. National Academy of Sports	82,793	303,396	246,377	246,377

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(In Thousand Pesos)

Department/Agency/Fund		(CASH-BASED)			
		2024 (Actual)	2025 (Program)	2026 (Proposed)	2026 (Proposed)
H.	Teacher Education Council			207,071	207,071
VIII.	State Universities and Colleges (SUCs)	111,079,118	122,158,321	128,825,247	128,825,247
A.	National Capital Region (NCR)	26,199,297	30,942,384	34,995,137	34,995,137
A.1	Eulogio 'Amang' Rodriguez Institute of Science and Technology	379,422	461,432	520,947	520,947
A.2	Marikina Polytechnic College	182,665	256,192	317,171	317,171
A.3	Philippine Normal University	854,311	1,229,196	1,533,269	1,533,269
A.4	Philippine State College of Aeronautics	309,067	491,511	514,149	514,149
A.5	Polytechnic University of the Philippines	2,617,830	3,425,804	3,623,196	3,623,196
A.6	Rizal Technological University	767,911	908,894	1,078,552	1,078,552
A.7	Technological University of the Philippines	1,117,966	1,406,142	1,516,869	1,516,869
A.8	University of the Philippines System	19,970,125	22,695,748	25,818,912	25,818,912
A.9	Philippine Energy Research and Policy Institute		67,465	72,072	72,072
B.	Region I - Ilocos	4,568,958	5,329,690	6,487,227	6,487,227
B.1	Don Mariano Marcos Memorial State University	1,289,435	1,489,150	1,771,527	1,771,527
B.2	Ilocos Sur Polytechnic State College	441,580	557,915	706,720	706,720
B.3	Mariano Marcos State University	942,929	1,051,743	1,323,921	1,323,921
B.4	Pangasinan State University	1,203,771	1,458,305	1,723,093	1,723,093
B.5	University of Northern Philippines	691,243	772,577	961,966	961,966
C.	Cordillera Administrative Region (CAR)	2,634,235	4,688,349	3,403,843	3,403,843
C.1	Abra State Institute of Sciences and Technology	278,932	700,256	364,038	364,038
C.2	Apayao State College	246,996	406,394	319,666	319,666
C.3	Benguet State University	772,429	945,962	1,042,488	1,042,488
C.4	Ifugao State University	544,639	617,611	706,182	706,182
C.5	Kalinga State University	392,057	560,869	475,865	475,865
C.6	Mountain Province State University	399,182	1,457,257	495,604	495,604
D.	Region II - Cagayan Valley	3,679,753	4,076,899	4,671,874	4,671,874
D.1	Batanes State College	69,978	104,875	183,055	183,055
D.2	Cagayan State University	1,209,122	1,320,938	1,489,305	1,489,305
D.3	Isabela State University	1,480,877	1,508,321	1,744,989	1,744,989
D.4	Nueva Vizcaya State University	596,706	729,943	844,542	844,542
D.5	Quirino State University	323,070	412,822	409,983	409,983
E.	Region III - Central Luzon	8,215,796	10,691,067	10,410,323	10,410,323
E.1	Aurora State College of Technology	220,683	284,320	265,833	265,833
E.2	Bataan Peninsula State University	818,791	940,143	999,266	999,266
E.3	Bulacan Agricultural State College	265,521	1,311,772	310,082	310,082
E.4	Bulacan State University	1,222,939	1,718,696	1,876,641	1,876,641
E.5	Central Luzon State University	1,044,407	1,259,830	1,217,111	1,217,111
E.6	Don Honorio Ventura State University	1,083,856	1,121,915	1,241,277	1,241,277

Annex B
Summary of Obligations and Proposed New Appropriations, by Department/Agency/Fund, CY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	(CASH-BASED)			
	2024 (Actual)	2025 (Program)	2026 (Proposed)	2026 (Proposed)
E.7 Nueva Ecija University of Science and Technology	1,063,165	1,113,068	1,411,141	1,411,141
E.8 Pampanga State Agricultural University	456,468	500,794	600,737	600,737
E.9 Philippine Merchant Marine Academy	305,244	438,886	320,429	320,429
E.10 President Ramon Magsaysay State University	529,374	636,017	702,648	702,648
E.11 Tarlac Agricultural University	387,862	451,040	469,144	469,144
E.12 Tarlac State University	817,486	914,586	996,014	996,014
F. Region IVA - CALABARZON	5,433,781	6,634,400	6,996,955	6,996,955
F.1 Batangas State University	1,674,679	1,953,615	2,123,267	2,123,267
F.2 Cavite State University	1,704,187	2,178,590	2,072,592	2,072,592
F.3 Laguna State Polytechnic University	777,288	973,682	1,129,567	1,129,567
F.4 Southern Luzon State University	571,391	654,640	750,255	750,255
F.5 University of Rizal System	706,236	873,873	921,274	921,274
G. Region IVB - MIMAROPA	6,216,122	3,476,438	3,672,161	3,672,161
G.1 Marinduque State University	1,950,941	370,442	403,706	403,706
G.2 Mindoro State University	384,601	453,594	456,016	456,016
G.3 Occidental Mindoro State College	551,720	622,849	642,939	642,939
G.4 Palawan State University	821,354	970,306	1,039,878	1,039,878
G.5 Romblon State University	2,036,989	515,812	572,294	572,294
G.6 Western Philippines University	470,517	543,435	557,328	557,328
H. Region V - Bicol	6,034,971	6,097,508	6,645,168	6,645,168
H.1 Bicol University	2,314,483	1,419,026	1,502,635	1,502,635
H.2 Bicol State College of Applied Sciences and Technology	233,077	265,985	303,586	303,586
H.3 Camarines Norte State College	408,428	581,486	554,782	554,782
H.4 Camarines Sur Polytechnic Colleges	499,417	571,029	704,304	704,304
H.5 Catanduanes State University	542,466	711,167	733,490	733,490
H.6 Central Bicol State University of Agriculture	892,831	1,195,471	1,189,548	1,189,548
H.7 Dr. Emilio B. Espinosa, Sr. Memorial State College of Agriculture and Technology	253,391	295,597	314,302	314,302
H.8 Partido State University	401,731	477,340	701,311	701,311
H.9 Sorsogon State University	489,147	580,407	641,210	641,210
I. Region VI - Western Visayas	6,060,759	7,213,294	7,903,042	7,903,042
I.1 Aklan State University	520,123	620,266	730,901	730,901
I.2 Capiz State University	816,089	1,111,757	1,234,576	1,234,576
I.3 Guimaras State University	282,523	349,926	350,551	350,551
I.4 Iloilo State University of Fisheries Science and Technology	500,075	551,035	587,076	587,076
I.5 Northern Iloilo State University	588,028	680,706	803,477	803,477
I.6 University of Antique	547,007	754,838	759,454	759,454
I.7 Iloilo Science and Technology University	848,644	1,033,318	1,116,556	1,116,556
I.8 West Visayas State University	1,958,270	2,111,448	2,320,451	2,320,451

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(In Thousand Pesos)

Department/Agency/Fund	(CASH-BASED)			
	2024 (Actual)	2025 (Program)	2026 (Proposed)	2026 (Proposed)
J. Negros Island Region	2,280,874	2,919,316	2,993,366	2,993,366
J.1 Carlos Hilado Memorial State University	631,157	640,137	734,528	734,528
J.2 Central Philippines State University	388,387	549,352	602,252	602,252
J.3 State University of Northern Negros	294,658	513,956	335,665	335,665
J.4 Negros Oriental State University	846,781	1,034,889	1,132,643	1,132,643
J.5 Siquijor State College	119,891	180,982	188,278	188,278
K. Region VII - Central Visayas	5,307,970	3,879,307	4,449,083	4,449,083
K.1 Bohol Island State University	625,758	832,224	969,342	969,342
K.2 Cebu Normal University	2,439,534	538,545	614,751	614,751
K.3 Cebu Technological University	2,242,678	2,508,538	2,864,990	2,864,990
L. Region VIII - Eastern Visayas	5,245,649	6,901,119	8,229,251	8,229,251
L.1 Eastern Samar State University	582,504	950,724	832,760	832,760
L.2 Eastern Visayas State University	633,895	842,263	956,583	956,583
L.3 Leyte Normal University	344,714	446,038	588,943	588,943
L.4 Biliran Province State University	466,485	543,218	705,326	705,326
L.5 Northwest Samar State University	302,428	460,952	648,278	648,278
L.6 Palompon Institute of Technology	245,397	323,793	430,659	430,659
L.7 Samar State University	411,840	656,731	693,775	693,775
L.8 Southern Leyte State University	504,014	655,186	882,287	882,287
L.9 University of Eastern Philippines	652,561	843,911	1,018,288	1,018,288
L.10 Visayas State University	1,101,811	1,178,303	1,472,352	1,472,352
M. Region IX - Zamboanga Peninsula	2,831,929	5,389,591	4,092,862	4,092,862
M.1 J. H. Cerilles State College	318,009	421,958	510,175	510,175
M.2 Jose Rizal Memorial State University	717,292	1,754,778	900,741	900,741
M.3 Western Mindanao State University	918,765	2,080,132	1,354,843	1,354,843
M.4 Zamboanga Peninsula Polytechnic State University	357,925	496,842	701,320	701,320
M.5 Zamboanga State College of Marine Sciences and Technology	270,509	287,097	324,465	324,465
M.6 Basilan State College	249,429	348,784	301,318	301,318
N. Region X - Northern Mindanao	4,699,104	5,562,896	6,508,079	6,508,079
N.1 Bukidnon State University	873,973	915,684	1,040,990	1,040,990
N.2 Camiguin Polytechnic State College	124,056	151,703	256,989	256,989
N.3 Central Mindanao University	925,783	980,087	1,100,307	1,100,307
N.4 University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	936,466	1,093,219		
N.5 MSU-Iligan Institute of Technology	1,235,380	1,402,488	1,642,584	1,642,584
N.6 University of Science and Technology of Southern Philippines - Claveria Campus	245,197	355,303		
N.7 Northwestern Mindanao State College of Science and Technology	184,341	472,528	485,618	485,618
N.8 Northern Bukidnon State College	173,908	191,884	270,145	270,145

Annex B**Summary of Obligations and Proposed New Appropriations, by Department/Agency/Fund, CY 2024 - 2026****(In Thousand Pesos)**

Department/Agency/Fund	(CASH-BASED)			
	2024 (Actual)	2025 (Program)	2026 (Proposed)	2026 (Proposed)
N.9 University of Science and Technology of Southern Philippines			1,711,446	1,711,446
O. Region XI - Davao	2,080,714	3,225,509	3,100,695	3,100,695
O.1 University of Southeastern Philippines	754,884	1,228,435	971,369	971,369
O.2 Davao de Oro State College	297,381	481,491	399,890	399,890
O.3 Davao del Sur State College	171,648	259,821	360,493	360,493
O.4 Davao Oriental State University	504,873	667,591	626,478	626,478
O.5 Southern Philippines Agri-Business and Marine and Aquatic School of Technology	139,973	289,421	236,643	236,643
O.6 Davao del Norte State College	211,955	298,750	505,822	505,822
P. Region XII - SOCCSKSARGEN	1,793,541	2,158,103	2,238,010	2,238,010
P.1 Cotabato Foundation College of Science and Technology	305,316	342,567	391,515	391,515
P.2 Sultan Kudarat State University	584,971	596,047	674,552	674,552
P.3 University of Southern Mindanao	829,888	1,034,716	1,059,059	1,059,059
P.4 South Cotabato State College	73,366	184,773	112,884	112,884
Q. Region XIII - CARAGA	2,300,465	3,259,528	3,732,453	3,732,453
Q.1 Agusan del Sur State College of Agriculture and Technology	334,970	548,952	514,152	514,152
Q.2 Caraga State University	700,335	1,182,172	1,145,158	1,145,158
Q.3 North Eastern Mindanao State University	856,461	952,197	1,380,893	1,380,893
Q.4 Surigao del Norte State University	408,699	576,207	692,250	692,250
R. Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	15,495,200	9,712,923	8,295,718	8,295,718
R.1 Cotabato State University	310,270	303,191	377,916	377,916
R.2 Adiong Memorial State College	92,795	108,746	147,621	147,621
R.3 Mindanao State University	11,810,908	6,990,450	6,135,612	6,135,612
R.4 MSU-Tawi-Tawi College of Technology and Oceanography	2,821,268	1,717,251	974,853	974,853
R.5 Sulu State College	249,279	362,787	403,771	403,771
R.6 Tawi-Tawi Regional Agricultural College	210,680	230,498	255,945	255,945
IX. Department of Energy (DOE)	1,653,801	2,127,058	2,368,715	2,368,715
A. Office of the Secretary	1,653,801	2,127,058	2,368,715	2,368,715
X. Department of Environment and Natural Resources (DENR)	24,233,191	26,189,138	28,102,122	28,102,122
A. Office of the Secretary	18,208,269	19,269,643	20,543,218	20,543,218
B. Environmental Management Bureau	2,599,014	2,942,580	3,310,856	3,310,856
C. Mines and Geosciences Bureau	1,524,090	1,715,845	1,836,411	1,836,411
D. National Mapping and Resource Information Authority	1,612,108	1,883,554	1,968,993	1,968,993
E. National Water Resources Board	191,103	259,877	294,405	294,405
F. Palawan Council for Sustainable Development Staff	98,607	117,639	148,239	148,239

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(In Thousand Pesos)

Department/Agency/Fund		(CASH-BASED)			
		2024 (Actual)	2025 (Program)	2026 (Proposed)	2026 (Proposed)
XI.	Department of Finance (DOF)	22,674,335	29,011,416	30,667,662	30,667,662
	A. Office of the Secretary	896,212	932,742	1,210,634	1,210,634
	B. Bureau of Customs	2,975,690	4,083,895	5,296,907	5,296,907
	C. Bureau of Internal Revenue	14,755,808	16,893,296	18,238,111	18,238,111
	D. Bureau of Local Government Finance	305,511	417,370	974,023	974,023
	E. Bureau of the Treasury	3,464,120	6,419,394	4,650,643	4,650,643
	F. Central Board of Assessment Appeals	16,679	16,826	17,119	17,119
	G. Insurance Commission		6	6	6
	H. National Tax Research Center	155,904	136,830	145,616	145,616
	I. Privatization and Management Office	104,411	111,057	134,603	134,603
XII.	Department of Foreign Affairs (DFA)	16,845,092	27,611,331	29,807,959	29,807,959
	A. Office of the Secretary	16,656,146	27,370,729	29,505,863	29,505,863
	B. Foreign Service Institute	97,184	152,485	167,547	167,547
	C. Technical Cooperation Council of the Philippines	3,931	4,968	31,560	31,560
	D. UNESCO National Commission of the Philippines	50,347	39,639	51,414	51,414
	E. Presidential Commission on Visiting Forces	37,484	43,510	51,575	51,575
XIII.	Department of Health (DOH)	212,278,518	247,923,571	253,838,769	253,838,769
	A. Office of the Secretary	211,788,769	247,560,194	253,471,019	253,471,019
	B. National Nutrition Council	444,494	313,093	304,546	304,546
	C. Philippine National AIDS Council	45,255	50,284	63,204	63,204
	Department of Human Settlements and Urban				
XIV.	Development (DHSUD)	1,881,641	3,659,496	3,090,467	3,090,467
	A. Office of the Secretary	1,348,062	2,978,178	2,563,550	2,563,550
	B. Human Settlements Adjudication Commission	533,579	681,318	526,917	526,917
	Department of Information and Communications				
XV.	Technology (DICT)	6,020,308	12,495,776	13,795,566	13,795,566
	A. Office of the Secretary	4,560,641	10,270,579	12,261,924	12,261,924
	B. Cybercrime Investigation and Coordination Center	349,751	1,309,656	457,783	457,783
	C. National Privacy Commission	419,667	362,511	428,866	428,866
	D. National Telecommunications Commission	690,249	553,030	646,993	646,993
XVI.	Department of the Interior and Local Government (DILG)	326,917,433	280,101,858	285,472,810	285,472,810
	A. Office of the Secretary	7,812,842	8,094,506	8,549,126	8,549,126
	B. Bureau of Fire Protection	35,137,285	31,062,275	31,714,026	31,714,026
	C. Bureau of Jail Management and Penology	25,267,116	29,351,768	29,253,153	29,253,153
	D. Early Childhood Care and Development Council			356,793	356,793
	E. Local Government Academy	275,758	526,118	540,347	540,347
	F. National Commission on Muslim Filipinos (Office on Muslim Affairs)	910,257	1,132,889	1,166,103	1,166,103
	G. National Police Commission	5,267,375	2,460,537	2,464,605	2,464,605
	H. National Youth Commission	165,644	632,426	315,469	315,469
	I. Philippine Commission on Women (National				

Annex B**Summary of Obligations and Proposed New Appropriations, by Department/Agency/Fund, CY 2024 - 2026****(In Thousand Pesos)**

Department/Agency/Fund		(CASH-BASED)			
		2024 (Actual)	2025 (Program)	2026 (Proposed)	2026 (Proposed)
	Commission on the Role of Filipino Women)	153,633	175,882	175,894	175,894
J.	Philippine National Police	251,060,219	205,679,798	209,743,606	209,743,606
K.	Philippine Public Safety College	867,304	985,659	1,193,688	1,193,688
XVII.	Department of Justice (DOJ)	33,281,098	39,361,622	40,949,107	40,949,107
	A. Office of the Secretary	10,792,699	10,526,004	10,512,892	10,512,892
	B. Bureau of Corrections	8,060,313	9,204,544	10,080,878	10,080,878
	C. Bureau of Immigration	2,443,590	5,686,941	5,255,705	5,255,705
	D. Land Registration Authority	1,278,027	1,239,422	1,361,033	1,361,033
	E. National Bureau of Investigation	1,799,186	3,867,952	3,637,617	3,637,617
	F. Office of the Government Corporate Counsel	298,347	288,119	304,017	304,017
	G. Office of the Solicitor General	1,501,993	1,649,160	1,742,446	1,742,446
	H. Parole and Probation Administration	978,868	1,139,252	1,203,908	1,203,908
	I. Presidential Commission on Good Government	171,792	175,154	275,252	275,252
	J. Public Attorney's Office	5,867,416	5,424,725	6,414,778	6,414,778
	K. Office for Alternative Dispute Resolution	88,867	160,349	160,581	160,581
XVIII.	Department of Labor and Employment (DOLE)	57,702,789	51,204,256	44,381,905	44,381,905
	A. Office of the Secretary	34,285,416	25,488,215	19,290,466	19,290,466
	B. Institute for Labor Studies	81,652	95,564	77,904	77,904
	C. National Conciliation and Mediation Board	274,690	329,274	371,162	371,162
	D. National Labor Relations Commission	1,839,117	1,496,869	1,803,038	1,803,038
	E. National Wages and Productivity Commission	274,333	351,209	357,063	357,063
	F. Professional Regulation Commission	1,784,583	2,707,939	2,521,636	2,521,636
	G. Technical Education and Skills Development Authority	19,162,998	20,735,186	19,960,636	19,960,636
XIX.	Department of Migrant Workers (DMW)	6,888,585	8,081,178	9,476,826	9,476,826
	A. Office of the Secretary	4,520,174	4,703,672	6,026,573	6,026,573
	B. Overseas Workers Welfare Administration	2,368,411	3,377,506	3,450,253	3,450,253
XX.	Department of National Defense (DND)	330,279,422	271,924,071	295,176,537	295,176,537
	A. Office of the Secretary - Proper	966,818	2,239,205	2,341,215	2,341,215
	B. Government Arsenal	1,008,056	2,564,999	2,354,998	2,354,998
	C. National Defense College of the Philippines	165,938	331,289	310,011	310,011
	D. Office of Civil Defense	2,365,030	2,518,428	2,561,769	2,561,769
	E. Philippine Veterans Affairs Office (PVAO) - Proper	10,903,239	1,136,828	1,525,447	1,525,447
	F. Veterans Memorial Medical Center	2,289,412	2,894,501	3,137,246	3,137,246
	G. Philippine Army (Land Forces)	116,044,698	138,228,293	142,032,930	142,032,930
	H. Philippine Air Force (Air Forces)	44,240,269	51,574,221	59,078,720	59,078,720
	I. Philippine Navy (Naval Forces)	40,161,160	51,034,628	59,376,463	59,376,463
	J. General Headquarters, AFP and AFP-Wide Service Support Units (AFPWSSUs)	112,134,802	19,401,679	22,457,738	22,457,738
XXI.	Department of Public Works and Highways (DPWH)	1,023,992,212	1,087,698,747	880,008,893	880,008,893
	A. Office of the Secretary	1,023,992,212	1,087,698,747	880,008,893	880,008,893
XXII.	Department of Science and Technology (DOST)	25,596,871	28,679,402	30,009,056	30,009,056

Annex B
Summary of Obligations and Proposed New Appropriations, by Department/Agency/Fund, CY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	(CASH-BASED)			
	2024 (Actual)	2025 (Program)	2026 (Proposed)	2026 (Proposed)
A. Office of the Secretary	6,786,843	7,750,123	7,923,129	7,923,129
B. Advanced Science and Technology Institute	355,133	382,101	400,849	400,849
C. Food and Nutrition Research Institute	552,996	784,804	1,127,241	1,127,241
D. Forest Products Research and Development Institute	285,231	241,066	263,463	263,463
E. Industrial Technology Development Institute	462,753	517,656	585,922	585,922
F. Metals Industry Research and Development Center	269,554	273,290	303,255	303,255
G. National Academy of Science and Technology	126,572	150,927	171,242	171,242
H. National Research Council of the Philippines	210,523	245,544	255,523	255,523
I. Philippine Atmospheric, Geophysical and Astronomical Services Administration	1,648,757	1,931,372	2,127,780	2,127,780
J. Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	1,568,090	1,658,973	1,684,721	1,684,721
K. Philippine Council for Health Research and Development	792,060	883,399	905,406	905,406
L. Philippine Council for Industry, Energy and Emerging Technology Research and Development (PCIEERD)	913,791	1,063,326	1,080,106	1,080,106
M. Philippine Institute of Volcanology and Seismology	722,641	887,846	975,496	975,496
N. Philippine Nuclear Research Institute	841,831	1,021,696	887,981	887,981
O. Philippine Science High School System	2,608,906	2,705,864	2,932,965	2,932,965
P. Philippine Textile Research Institute	249,004	319,340	361,000	361,000
Q. Science Education Institute	6,798,247	7,488,557	7,599,698	7,599,698
R. Science and Technology Information Institute	136,753	142,706	170,271	170,271
S. Technology Application and Promotion Institute	267,186	230,812	253,008	253,008
XXIII. Department of Social Welfare and Development (DSWD)	248,319,815	217,340,122	223,202,248	223,202,248
A. Office of the Secretary	245,506,938	215,818,586	221,356,857	221,356,857
B. Council for the Welfare of Children	131,201	146,615	202,625	202,625
C. National Council on Disability Affairs	71,532	122,391	170,916	170,916
D. Juvenile Justice and Welfare Council	110,334	119,799	133,058	133,058
E. National Anti-Poverty Commission	219,115	359,058	369,393	369,393
F. National Commission on Indigenous Peoples	1,512,151			
G. Presidential Commission for the Urban Poor	199,888	205,675	248,202	248,202
H. National Authority for Child Care	568,656	567,998	721,197	721,197
XXIV. Department of Tourism (DOT)	3,044,790	3,842,455	3,651,214	3,651,214
A. Office of the Secretary	2,597,817	3,142,541	3,137,023	3,137,023
B. Intramuros Administration	122,818	296,102	155,341	155,341
C. National Parks Development Committee	304,151	379,378	315,559	315,559
D. Philippine Commission on Sports Scuba Diving	20,004	24,434	43,291	43,291
XXV. Department of Trade and Industry (DTI)	7,796,962	9,396,552	9,604,643	9,604,643
A. Office of the Secretary	5,657,721	7,169,671	6,977,378	6,977,378
B. Board of Investments	652,281	863,342	1,041,061	1,041,061
C. Construction Industry Authority of the Philippines (CIAP)	173,784	157,811	192,832	192,832
D. Cooperative Development Authority	1,092,667	954,424	1,088,844	1,088,844
E. Design Center of the Philippines	131,485	172,486	200,699	200,699
F. Philippine Trade Training Center	89,024	78,818	103,829	103,829

Annex B**Summary of Obligations and Proposed New Appropriations, by Department/Agency/Fund, CY 2024 - 2026****(In Thousand Pesos)**

Department/Agency/Fund	(CASH-BASED)			
	2024 (Actual)	2025 (Program)	2026 (Proposed)	2026 (Proposed)
XXVI. Department of Transportation (DOTr)	57,621,727	87,244,526	196,272,796	196,272,796
A. Office of the Secretary	28,488,798	50,661,403	157,962,950	157,962,950
B. Civil Aeronautics Board	215,462	249,804	262,380	262,380
C. Maritime Industry Authority (MARINA)	1,233,341	1,313,032	1,381,183	1,381,183
D. Office of Transportation Cooperatives	44,470	37,219	47,304	47,304
E. Office for Transportation Security	1,273,043	1,668,734	1,156,862	1,156,862
F. Philippine Coast Guard	26,234,483	33,251,928	35,383,467	35,383,467
G. Toll Regulatory Board	132,130	62,406	78,650	78,650
XXVII. Department of Economy, Planning, and Development (DEPDev)	10,465,144	12,352,253	13,726,195	13,726,195
A. Office of the Secretary	1,854,563	2,794,958	2,706,733	2,706,733
B. Commission on Population and Development	518,175	522,181	696,419	696,419
C. Philippine National Volunteer Service Coordinating Agency	35,731	32,084	39,011	39,011
D. Public-Private Partnership Center of the Philippines	214,484	264,915	1,168,111	1,168,111
E. Philippine Statistical Research and Training Institute (formerly Statistical Research and Training Center)	81,473	99,401	152,320	152,320
F. Tariff Commission	88,225	122,255	124,680	124,680
G. Philippine Statistics Authority	7,672,493	8,516,459	8,838,921	8,838,921
XXVIII. Presidential Communications Office (PCO)	2,164,919	2,084,070	2,455,915	2,455,915
A. Presidential Communications Office (Proper)	786,584	694,971	953,935	953,935
B. Presidential Broadcast Service-Bureau of Broadcast Services	470,871	466,203	484,337	484,337
C. Bureau of Communications Services	93,734	77,071	95,698	95,698
D. National Printing Office		20,848	19,628	19,628
E. News and Information Bureau	142,982	138,305	153,604	153,604
F. Philippine Information Agency	463,530	435,517	501,594	501,594
G. Presidential Broadcast Staff (RTVM)	207,218	251,155	247,119	247,119
XXIX. Other Executive Offices (OEOs)	39,939,412	62,446,199	64,333,497	64,333,497
A. Anti-Money Laundering Council	139,367	163,328	170,161	170,161
B. Anti-Red Tape Authority	405,264	383,632	478,301	478,301
C. Climate Change Commission	155,700	255,475	183,056	183,056
D. Commission on Filipinos Overseas	182,229	244,206	263,267	263,267
E. Commission on Higher Education	16,569,336	33,310,278	33,149,787	33,149,787
F. Commission on the Filipino Language	89,050	100,471	113,115	113,115
G. Dangerous Drugs Board	286,676	421,370	490,085	490,085
H. Energy Regulatory Commission	677,310	902,084	877,895	877,895
I. Film Development Council of the Philippines	190,994	504,568	308,486	308,486
J. Games and Amusements Board	127,775	141,485	151,292	151,292
K. Governance Commission for Government-Owned or Controlled Corporations	267,140	254,270	377,079	377,079
L. Mindanao Development Authority	253,654	606,687	363,409	363,409
M. Movie and Television Review and Classification Board	47,248	44,652	51,997	51,997
N. National Commission for Culture and the Arts-Proper	352,469	154,470	134,240	134,240
O. National Historical Commission of the Philippines	296,781	441,975	552,113	552,113

Annex B
Summary of Obligations and Proposed New Appropriations, by Department/Agency/Fund, CY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	(CASH-BASED)			
	2024 (Actual)	2025 (Program)	2026 (Proposed)	2026 (Proposed)
P. National Library of the Philippines	240,073	295,266	255,786	255,786
Q. National Archives of the Philippines	646,919	676,155	245,635	245,635
R. National Commission on Indigenous Peoples		1,201,598	1,726,625	1,726,625
S. National Intelligence Coordinating Agency	3,344,378	2,189,259	2,798,424	2,798,424
T. National Security Council	676,834	887,141	1,235,019	1,235,019
U. Office of the Presidential Adviser on Peace, Reconciliation and Unity	6,855,782	7,094,978	7,283,437	7,283,437
V. Optical Media Board	40,041	53,028	66,816	66,816
W. Philippine Competition Commission	461,527	448,384	566,508	566,508
X. Philippine Drug Enforcement Agency	3,748,096	3,828,266	4,345,135	4,345,135
Y. Philippine Racing Commission	178,834	191,095	199,765	199,765
Z. Philippine Sports Commission	700,337	1,275,155	1,001,808	1,001,808
AA. Presidential Legislative Liaison Office	133,659	148,491		
AB. Presidential Management Staff	501,076	850,464	854,313	854,313
AC. Philippine Space Agency	1,581,575	913,509	1,051,900	1,051,900
AD. National Commission of Senior Citizens	127,037	3,189,729	3,586,953	3,586,953
AE. Marawi Compensation Board	662,251	1,154,729	1,213,390	1,213,390
AF. Metropolitan Baguio City, La Trinidad, Itogon, Sablan, Tuba, and Tublay Development Authority			20,156	20,156
AG. National Amnesty Commission		120,001	217,544	217,544
XXX. The Judiciary (JUD)	59,475,818	62,116,632	65,768,388	65,768,388
A. Supreme Court of the Philippines and the Lower Courts	51,486,776	53,534,113	56,609,464	56,609,464
B. Presidential Electoral Tribunal	162,061	160,263	164,802	164,802
C. Sandiganbayan	2,632,708	2,339,733	2,333,036	2,333,036
D. Court of Appeals	4,156,519	5,089,249	5,646,091	5,646,091
E. Court of Tax Appeals	1,037,754	993,274	1,014,995	1,014,995
XXXI. Civil Service Commission (CSC)	2,274,418	2,754,601	4,148,042	4,148,042
A. Civil Service Commission	2,188,739	2,657,876	4,045,289	4,045,289
B. Career Executive Service Board	85,679	96,725	102,753	102,753
XXXII. Commission on Audit (COA)	14,184,402	12,571,539	13,878,204	13,878,204
A. Commission on Audit (COA)	14,184,402	12,571,539	13,878,204	13,878,204
XXXIII. Commission on Elections (COMELEC)	30,042,301	35,222,935	11,525,403	11,525,403
A. Commission on Elections (COMELEC)	30,042,301	35,222,935	11,525,403	11,525,403
XXXIV. Office of the Ombudsman (OMB)	5,279,989	5,738,865	6,231,251	6,231,251
A. Office of the Ombudsman	5,279,989	5,738,865	6,231,251	6,231,251
XXXV. Commission on Human Rights (CHR)	951,606	1,150,338	1,307,267	1,307,267
A. Commission on Human Rights (CHR)	909,994	1,096,788	1,244,763	1,244,763
B. Human Rights Violations Victims' Memorial Commission	41,612	53,550	62,504	62,504
SPECIAL PURPOSE FUNDS	332,189,406	526,937,725	608,890,391	858,879,700

Annex B
Summary of Obligations and Proposed New Appropriations, by Department/Agency/Fund, CY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	(CASH-BASED)			
	2024 (Actual)	2025 (Program)	2026 (Proposed)	2026 (Proposed)
XXXVI. Budgetary Support to Government Corporations (BSGC)	189,146,854	127,427,512	149,654,189	149,654,189
A. Department of Agriculture (DA)	28,513,578	28,180,751	22,206,696	22,206,696
A.1 National Dairy Authority	522,374	537,813	531,016	531,016
A.2 National Food Authority	14,032,000	14,453,000	11,176,528	11,176,528
A.3 Philippine Coconut Authority	1,175,717	1,209,997	1,919,320	1,919,320
A.4 Philippine Crop Insurance Corporation	4,500,000	4,500,000	4,500,000	4,500,000
A.5 Philippine Fisheries Development Authority	6,037,082	5,525,549	2,100,000	2,100,000
A.6 Philippine Rice Research Institute	1,734,565	954,392	979,832	979,832
A.7 Sugar Regulatory Administration	511,840	1,000,000	1,000,000	1,000,000
B. Department of Energy (DOE)	4,345,202	6,713,242	8,003,577	8,003,577
B.1 National Electrification Administration	3,021,892	5,842,337	6,444,200	6,444,200
B.2 National Power Corporation	1,323,310	870,905	1,559,377	1,559,377
C. Department of Environment and Natural Resources (DENR)	1,053,023	564,753	236,597	236,597
C.1 Local Water Utilities Administration	884,626	395,170	29,550	29,550
C.2 Metropolitan Waterworks and Sewerage System - Regulatory Office	168,397	169,583	207,047	207,047
D. Department of Finance (DOF)	56,583	58,227	58,227	58,227
D.1 Land Bank of the Philippines	6,784			
D.2 Philippine Tax Academy	49,799	58,227	58,227	58,227
E. Department of Health (DOH)	68,451,500	6,076,583	59,948,557	59,948,557
E.1 Lung Center of the Philippines	791,107	713,585	918,790	918,790
E.2 National Kidney and Transplant Institute	1,626,054	1,491,386	1,512,329	1,512,329
E.3 Philippine Children’s Medical Center	1,955,587	1,399,466	1,657,594	1,657,594
E.4 Philippine Health Insurance Corporation	61,485,084		53,261,930	53,261,930
E.5 Philippine Heart Center	2,419,814	2,317,420	2,423,665	2,423,665
E.6 Philippine Institute of Traditional and Alternative Health Care	173,854	154,726	174,249	174,249
F. Department of Tourism (DOT)	980,000	1,585,000		
F.1 Tourism Infrastructure and Enterprise Zone Authority	620,000	1,545,000		
F.2 Tourism Promotions Board	360,000	40,000		
G. Department of Trade and Industry (DTI)	1,431,407	1,045,626	2,473,827	2,473,827
G.1 Aurora Pacific Economic Zone and Freeport Authority	235,850	256,018	262,455	262,455
G.2 Center for International Trade Expositions and Missions	195,557	289,608	711,372	711,372
G.3 Small Business Corporation	1,000,000	500,000	1,500,000	1,500,000

Annex B
Summary of Obligations and Proposed New Appropriations, by Department/Agency/Fund, CY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	(CASH-BASED)			
	2024 (Actual)	2025 (Program)	2026 (Proposed)	2026 (Proposed)
H. Department of Economy, Planning, and Development (DEPDev)	973,805	728,806	1,291,488	1,291,488
H.1 Development Academy of the Philippines	706,353	437,269	923,455	923,455
H.2 Philippine Institute for Development Studies	267,452	291,537	368,033	368,033
I. Presidential Communications Office (PCO)	1,048,949	1,315,857	258,764	258,764
I.1 Intercontinental Broadcasting Corporation	741,035	1,100,600	122,000	122,000
I.2 People's Television Network, Inc.	307,914	215,257	136,764	136,764
J. Other Executive Offices (OEOs)	76,879,088	75,976,869	51,512,662	51,512,662
J.1 Authority of the Freeport Area of Bataan	140,000	200,000	250,000	250,000
J.2 Bangko Sentral ng Pilipinas	40,000			
J.3 Bases Conversion and Development Authority	2,801,865	2,490,215	2,787,175	2,787,175
J.4 Cagayan Economic Zone Authority	1,000,000	324,427	1,095,231	1,095,231
J.5 Credit Information Corporation	60,000			
J.6 Cultural Center of the Philippines	880,151	1,558,339	408,617	408,617
J.7 National Irrigation Administration	70,670,329	69,368,217	45,066,230	45,066,230
J.8 Philippine Center for Economic Development	30,258	56,828	109,264	109,264
J.9 Philippine Deposit Insurance Corporation	58,340			
J.10 Philippine Postal Corporation	70,000		858,465	858,465
J.11 Southern Philippines Development Authority	197,547	83,029	83,029	83,029
J.12 Subic Bay Metropolitan Authority	681,010	1,587,464	500,000	500,000
J.13 Zamboanga City Special Economic Zone Authority	249,588	308,350	354,651	354,651
K. Department of Transportation (DOTr)	2,546,884	2,581,706	1,268,658	1,268,658
K.1 Civil Aviation Authority of the Philippines	1,030,000			
K.2 Davao International Airport Authority	121,052			
K.3 Light Rail Transit Authority	864,395	890,326	917,036	917,036
K.4 Philippine National Railways	531,437	341,380	351,622	351,622
K.5 Philippine Ports Authority		1,350,000		
L. Department of Human Settlements and Urban Development (DHSUD)	2,866,835	2,571,486	2,366,530	2,366,530
L.1 National Home Mortgage Finance Corporation		450	450	450
L.2 National Housing Authority	2,729,936	2,450,000	2,200,000	2,200,000
L.3 Social Housing Finance Corporation	136,899	121,036	166,080	166,080
M. BSGC - Others		28,606	28,606	28,606
XXXVII. Allocations to Local Government Units (ALGU)	143,042,552	76,658,166	65,727,882	65,727,882
A. Metropolitan Manila Development Authority	5,513,534	8,851,746	5,877,103	5,877,103
B. Special Shares of LGUs in the Proceeds of				

Annex B
Summary of Obligations and Proposed New Appropriations, by Department/Agency/Fund, CY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	(CASH-BASED)			
	2024 (Actual)	2025 (Program)	2026 (Proposed)	2026 (Proposed)
National Taxes	30,536,264	32,655,520	31,724,961	31,724,961
C. Local Government Support Fund (formerly Financial Subsidy to LGUs)	22,705,330	22,999,970	16,080,000	16,080,000
D. Special Shares of LGUs in the Proceeds of Fire Code Fees	776,859	1,111,052	1,405,731	1,405,731
E. Barangay Officials Death Benefits		50,000	50,000	50,000
F. Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	83,510,565	10,989,878	10,590,087	10,590,087
National Disaster Risk Reduction and Management XXXVIII. Fund (Calamity Fund)		21,000,000	31,000,000	31,000,000
XXXIX. Contingent Fund		13,000,000	13,000,000	13,000,000
XL. Miscellaneous Personnel Benefits Fund		109,127,872	111,517,037	111,517,037
XLI. Pension and Gratuity Fund		144,724,175	197,991,283	197,991,283
XLII. Revised AFP Modernization Program		35,000,000	40,000,000	40,000,000
XLIII. Unprogrammed Appropriations				249,989,309
GRAND TOTAL	3,798,079,145	4,221,164,671	4,402,808,041	4,652,797,350

Annex C

Summary of Obligations of the National Government, CY 2024 - 2026

(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2024 (Actual)	2025 (Program)	2026 (Proposed)
I. CURRENT OPERATING EXPENDITURES			
A. PERSONNEL EXPENSES			
I. Civilian Personnel			
Permanent Positions			
Basic Salary	582,768,202	570,841,594	684,024,405
Creation of New Positions		4,886,125	16,582,882
Reclassification of Positions		6,223,029	6,209,790
Total Salaries and other Lump-sums	582,768,202	581,950,748	706,817,077
Other Compensation Common to All			
Personnel Economic Relief Allowance	33,134,978	32,751,720	33,971,746
Representation Allowance	2,796,993	2,374,783	2,429,002
Transportation Allowance	2,399,988	2,342,977	2,396,068
Clothing and Uniform Allowance	9,416,393	9,564,158	9,920,215
Honoraria	2,004,865	2,282,464	2,448,196
Overtime Pay	2,108,676	3,853,622	52,381
Mid-Year Bonus - Civilian	48,180,022	47,565,564	57,002,050
Year End Bonus	49,211,051	47,565,564	57,002,051
Cash Gift	6,851,222	6,835,621	7,090,006
Productivity Enhancement Incentive	6,608,076	6,835,621	7,089,461
Per Diems	38,940	68,329	50,845
Step Increment		1,455,002	1,709,692
Performance Based Bonus	10,157,262	8,000,000	27,201,769
Collective Negotiation Agreement	8,634,383		
Total Other Compensation Common to All	181,542,849	171,495,425	208,363,482
Other Compensation for Specific Groups			
RATA of Sectoral/Alternate Sectoral Representatives	7,871	7,424	7,424
Magna Carta for Public Health Workers	13,815,614	7,450,267	12,123,284
Magna Carta for Science & Technology Personnel	1,418,281	1,774,561	2,075,621
Magna Carta for Public Social Workers	52,289	139,427	174,346
Laundry Allowance	409		5
Quarters Allowance	13,581	23,159	23,547
Overseas Allowance	7,252,875	9,443,548	10,434,271
Hazard Pay	192,237		28,643
Hazard Duty Pay	74,834	87,643	50,024
Longevity Pay	688,024	597,633	657,318
Night Shift Differential Pay	1,113,142	139,411	174,607
Allowance of PAO Lawyers and Employees Assigned in Night Courts	576	576	576
Allowance of Attorney's de Officio	26,613	41,130	41,130
Special Hardship Allowance	4,382,334	4,073,528	4,815,225
Inquest Allowance	145,981	121,824	125,328

Annex C

Summary of Obligations of the National Government, CY 2024 - 2026

(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2024 (Actual)	2025 (Program)	2026 (Proposed)
Special Allowance for Prosecution Service	5		
Provident/Welfare Fund Contributions	6,729	1,479	1,479
Lump-sum for Compensation Adjustment		70,000,000	
Lump-sum for filling of Positions - Civilian		66,035,109	73,917,600
Lump-sum for NBC 308		41,961	152,106
Lump-sum for Personnel Services		14,830,224	29,713,420
Other Personnel Benefits	49,092,138	12,014,361	28,678,211
Anniversary Bonus - Civilian	351,628	112,400	304,241
Special Counsel Allowance	54,219	1,000	53,666
Total Other Compensation for Specific Groups	78,689,380	186,936,665	163,552,072
Other Benefits			
PAG-IBIG Contributions	2,897,137	3,281,072	3,403,107
PhilHealth Contributions	13,929,725	13,984,508	16,663,547
Employees Compensation Insurance Premiums	1,712,067	1,640,377	1,701,569
Retirement Gratuity	3,526,764	3,322,777	10,484,318
Terminal Leave	14,093,354	9,376,541	28,235,798
Loyalty Award - Civilian	1,012,081	1,205,245	1,327,573
Total Other Benefits	37,171,128	32,810,520	61,815,912
Total Compensation, Permanent Positions	880,171,559	973,193,358	1,140,548,543
Other Personnel Benefits			
Pension, Civilian Personnel	6,839,233	7,083,452	9,071,046
Total Other Personnel Benefits	6,839,233	7,083,452	9,071,046
Non-Permanent Positions	28,324,437	37,416,616	50,235,564
Subtotal, Civilian Personnel	915,335,229	1,017,693,426	1,199,855,153
II. Military/Uniformed Personnel			
Base Pay	192,537,173	193,291,342	196,785,996
Creation of New Positions		3,364,004	4,056,823
Total Basic Pay	192,537,173	196,655,346	200,842,819
Other Compensation Common to All			
Personnel Economic Relief Allowance	11,595,347	11,546,204	11,775,140
Clothing/ Uniform Allowance	8,088,921	7,893,468	9,401,606

Annex C

Summary of Obligations of the National Government, CY 2024 - 2026

(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2024 (Actual)	2025 (Program)	2026 (Proposed)
Subsistence Allowance	30,473,183	47,206,956	71,581,659
Laundry Allowance	186,365	192,853	197,663
Quarters Allowance	2,515,986	2,557,760	2,608,512
Longevity Pay	33,960,430	39,184,513	39,999,043
Year-end Bonus	15,994,789	16,107,619	16,394,742
Mid-Year Bonus - Military/Uniformed Personnel	15,892,967	16,107,619	16,394,742
Cash Gift	2,399,766	2,405,355	2,453,085
Productivity Enhancement Incentive	2,331,022	2,405,355	2,453,630
Performance Based Bonus	5,462,642		
Total Other Compensation Common to All	128,901,418	145,607,702	173,259,822
Other Compensation for Specific Groups			
High Risk Duty Pay	2,769	5,342	7,020
Hazardous Duty Pay	1,869,541	4,061,968	4,315,455
Special Duty Allowance	267,024	270,894	278,973
Flying Pay	1,057,943	1,073,889	1,158,432
Sea Duty Pay	762,834	1,284,075	1,390,956
Overseas Allowance	438,971	467,391	500,290
Combat Incentive Pay	4,797,212	4,946,896	4,946,896
Hazard Duty Pay	3,139,422	3,111,857	3,171,787
Training Subsistence Allowance	298,029	256,000	256,000
Civil Disturbance Control Subsistence Allowance	111,524	111,524	111,524
Subsistence of Detainees	125,093	125,093	125,093
Hardship Allowance	43,223	325,756	333,437
Combat Duty Pay	10,561,619	10,725,264	10,745,280
Incentive Pay	80,718	84,174	84,174
Instructor's Duty Pay	710,645	799,298	824,842
Reservist's Pay	617,080	618,450	618,450
Medal of Valor Award	90,525	99,000	132,000
Hospitalization Expenses	163,044	113,298	113,298
Specialist's Pay	36,790	37,095	37,095
Parachutist Pay	336,556	681,769	681,769
Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP)		12,940,701	13,069,709
Anniversary Bonus - Military/Uniformed Personnel	801	23,745	848,433
Total Other Compensation for Specific Groups	25,511,363	42,163,479	43,750,913
Other Benefits			
Special Group Term Insurance	34,271	34,634	36,185
PAG-IBIG Contributions	856,844	998,275	1,018,797
PhilHealth Contributions	4,554,071	4,691,056	4,765,906
Employees Compensation Insurance Premiums	501,282	577,281	584,066
Retirement Gratuity	11,934,920	6,152,932	11,773,859
Terminal Leave	18,766,695	6,359,361	13,895,736
Total Other Benefits	36,648,083	18,813,539	32,074,549

Annex C**Summary of Obligations of the National Government, CY 2024 - 2026****(In Thousand Pesos)**

Expense Class	(CASH-BASED)		
	2024 (Actual)	2025 (Program)	2026 (Proposed)
Total Compensation, Permanent Positions	383,598,037	403,240,066	449,928,103
Other Personnel Benefits			
Pension, Military/Uniformed Personnel	111,172,099	132,308,285	133,906,406
Pension, Veterans	10,264,934	9,260,954	11,260,954
Police Benefits	634,137	835,145	835,145
Total Other Personnel Benefits	122,071,170	142,404,384	146,002,505
Subtotal, Military/Uniformed Personnel	505,669,207	545,644,450	595,930,608
TOTAL PERSONNEL EXPENSES	1,421,004,436	1,563,337,876	1,795,785,761
B. MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses	16,403,333	26,286,129	25,466,752
Training and Scholarship Expenses	43,988,149	54,577,466	54,358,759
Supplies and Materials Expenses	165,527,316	225,542,797	279,816,692
Utility Expenses	19,932,572	27,461,821	28,854,556
Communication Expenses	8,755,777	14,685,588	16,202,526
Awards/Rewards and Prizes	802,965	976,193	1,042,479
Survey, Research, Exploration and Development Expenses	3,471,829	3,926,223	6,432,674
Demolition/Relocation and Desilting/Dredging Expenses	23,780	12,135	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	7,821,612	3,276,553	2,753,660
Intelligence Expenses	8,267,627	6,417,627	6,397,627
Confidential Expenses	4,188,570	5,700,286	4,365,754
Professional Services	31,185,222	62,826,659	54,027,109
General Services	24,843,690	26,146,998	27,527,852
Repairs and Maintenance	35,211,691	49,979,107	72,059,771
Financial Assistance/Subsidy	713,224,447	597,108,955	587,420,811
Taxes, Insurance Premiums and Other Fees	3,511,089	7,733,049	5,280,649
Labor and Wages	1,745,131	1,981,761	2,108,709
Other Maintenance and Operating Expenses			
Advertising Expenses	785,114	1,770,990	1,305,034
Printing and Publication Expenses	3,029,214	3,442,733	1,951,346
Representation Expenses	7,438,394	10,086,813	12,744,981
Transportation and Delivery Expenses	2,417,098	1,452,619	1,561,382
Rent/Lease Expenses	35,366,245	16,671,374	23,693,199
Membership Dues and Contributions to Organizations	2,492,117	3,137,628	2,991,896
Subscription Expenses	7,999,632	14,939,893	23,672,407
Donations	16,783,941	37,239,984	45,390,843
Litigation/Acquired Assets Expenses	1,784	2,100	2,400

Annex C
Summary of Obligations of the National Government, CY 2024 - 2026
(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2024 (Actual)	2025 (Program)	2026 (Proposed)
Bank Transaction Fee	90,063	667,592	767,449
Other Maintenance and Operating Expenses	38,987,991	28,415,219	31,277,819
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	1,204,296,393	1,232,466,292	1,319,475,136
C. FINANCIAL EXPENSES			
Interest Expenses	54,406	30,893	26,682
Bank Charges	7,568	7,068	7,068
TOTAL FINANCIAL EXPENSES	61,974	37,961	33,750
TOTAL CURRENT OPERATING EXPENDITURES	2,625,362,803	2,795,842,129	3,115,294,647
II. CAPITAL OUTLAYS			
Investment Outlay	4,384,070	4,349,854	5,137,095
Loans Outlay	2,760,000	3,760,000	4,860,000
Property, Plant and Equipment Outlay			
Land Outlay	619,932	579,760	939,753
Land Improvements Outlay	1,439,002	1,840,229	1,713,113
Infrastructure Outlay	967,612,250	1,062,256,559	982,142,173
Buildings and Other Structures	115,892,122	206,223,363	146,425,186
Machinery and Equipment Outlay	71,056,543	119,297,112	120,603,058
Transportation Equipment Outlay	6,946,299	18,396,848	19,328,494
Leased Assets Improvements		254,561	
Furniture, Fixtures and Books Outlay	597,941	1,539,146	568,186
Heritage Assets	61,848	246,467	99,839
Other Property Plant and Equipment Outlay	123,101	255,887	299,346
Biological Assets Outlay	853,724	547,344	2,150,219
Intangible Assets Outlay	369,510	5,775,412	3,246,932
TOTAL CAPITAL OUTLAYS	1,172,716,342	1,425,322,542	1,287,513,394
TOTAL OBLIGATIONS OF THE NATIONAL GOVERNMENT	3,798,079,145	4,221,164,671	4,402,808,041