

XLV. UNPROGRAMMED APPROPRIATIONS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	(Cash-Based)		
	2024	2025	2026
New General Appropriations	531,374,136	363,424,808	249,989,309
General Fund	531,374,136	363,424,808	249,989,309
Budgetary Adjustment(s)	(531,374,136)		
Release(s) to:			
Unprogrammed Appropriation			
Strengthening Assistance for Government			
Infrastructure and Social Programs			
Department of Agriculture (DA)			
Office of the Secretary	(17,625,964)		
Department of Public Works and Highways (DPWH)			
Office of the Secretary	(155,881,104)		
Department of Social Welfare and Development			
(DSWD)			
Office of the Secretary	(16,890,000)		
Department of Economy, Planning, and			
Development (DEPDev)			
Philippine Statistics Authority	(3,631,784)		
Budgetary Support to Government Corporations			
(BSGC)			
Philippine Reclamation Authority	(6,000,000)		
Budgetary Support to Government-Owned and/or			
-Controlled Corporations			
Budgetary Support to Government Corporations			
(BSGC)			
National Food Authority	(7,500,000)		
Light Rail Transit Authority	(2,657,162)		
Support to Foreign-Assisted Projects			
Department of Agrarian Reform (DAR)			
Office of the Secretary	(2,884,195)		
Department of Agriculture (DA)			
Office of the Secretary	(8,245,771)		
Bureau of Fisheries and Aquatic Resources	(1,478,737)		
Philippine Carabao Center	(187,040)		
Philippine Council for Agriculture and			
Fisheries	(9,986)		
Department of Education (DepEd)			
Office of the Secretary	(322,209)		
Department of Finance (DOF)			
Bureau of Local Government Finance	(119,885)		
Department of Health (DOH)			
Office of the Secretary	(1,105,295)		
Department of Labor and Employment (DOLE)			
Technical Education and Skills Development			
Authority	(1,554,792)		
Department of Public Works and Highways (DPWH)			
Office of the Secretary	(45,910,916)		
Department of Social Welfare and Development			
(DSWD)			
Office of the Secretary	(4,197,202)		
Department of Trade and Industry (DTI)			
Office of the Secretary	(711,709)		
Budgetary Support to Government Corporations			
(BSGC)			
National Irrigation Administration	(2,088,715)		
Department of Transportation (DOTr)			
Office of the Secretary	(58,244,724)		

For Payment of Personnel Benefits		
Office of the President (OP)	(	84,095)
Office of the Vice-President (OVP)	(	5,356)
Department of Agrarian Reform (DAR)		
Office of the Secretary	(	374,980)
Department of Agriculture (DA)		
Office of the Secretary	(	84,363)
Agricultural Credit Policy Council	(	352)
Bureau of Fisheries and Aquatic Resources	(	89,701)
Fertilizer and Pesticide Authority	(	9,690)
National Meat Inspection Service	(	23,657)
Philippine Carabao Center	(	13,639)
Philippine Fiber Industry Development Authority	(	14,035)
National Fisheries Research and Development Institute	(	7,797)
Department of Budget and Management (DBM)		
Office of the Secretary	(	26,723)
Government Procurement Policy Board-Technical Support Office	(	1,235)
Department of Education (DepEd)		
Office of the Secretary	(	32,513,903)
National Book Development Board	(	10,180)
National Council for Children's Television	(	4,366)
National Museum of the Philippines	(	14,532)
Philippine High School for the Arts	(	1,472)
Early Childhood Care and Development Council	(	109)
National Academy of Sports	(	1,524)
State Universities and Colleges (SUCs)		
Eulogio 'Amang' Rodriguez Institute of Science and Technology	(	8,343)
Marikina Polytechnic College	(	5,768)
Philippine Normal University	(	19,036)
Philippine State College of Aeronautics	(	5,974)
Polytechnic University of the Philippines	(	71,914)
Rizal Technological University	(	14,667)
Technological University of the Philippines	(	27,377)
University of the Philippines System	(	602,807)
Mariano Marcos State University	(	35,958)
Pangasinan State University	(	60,608)
University of Northern Philippines	(	1,814)
Abra State Institute of Sciences and Technology	(	8,858)
Apayao State College	(	4,461)
Ifugao State University	(	17,270)
Kalinga State University	(	11,921)
Mountain Province State University	(	8,938)
Batanes State College	(	3,835)
Cagayan State University	(	54,485)
Isabela State University	(	56,240)
Quirino State University	(	12,598)
Aurora State College of Technology	(	13,617)
Bataan Peninsula State University	(	26,152)
Bulacan Agricultural State College	(	634)
Don Honorio Ventura State University	(	5,024)
Nueva Ecija University of Science and Technology	(	9,927)
Philippine Merchant Marine Academy	(	9,898)
President Ramon Magsaysay State University	(	30,657)
Batangas State University	(	14,344)
Marinduque State University	(	30,162)
Occidental Mindoro State College	(	34,377)
Palawan State University	(	17,848)
Romblon State University	(	29,733)
Western Philippines University	(	10,525)
Bicol University	(	30,975)
Bicol State College of Applied Sciences and Technology	(	5,209)
Camarines Norte State College	(	9,435)
Camarines Sur Polytechnic Colleges	(	8,241)
Catanduanes State University	(	27,184)
Central Bicol State University of Agriculture	(	13,786)
Dr. Emilio B. Espinosa, Sr. Memorial State College of Agriculture and Technology	(	11,567)
Partido State University	(	10,049)
Sorsogon State University	(	20,905)

Aklan State University	(	14,079)
Capiz State University	(	24,192)
Carlos Hilado Memorial State University	(	5,343)
Guimaras State University	(	12,289)
Iloilo State University of Fisheries Science and Technology	(	6,467)
Central Philippines State University	(	13,212)
Northern Iloilo State University	(	2,434)
State University of Northern Negros	(	10,877)
University of Antique	(	16,549)
Iloilo Science and Technology University	(	7,276)
Bohol Island State University	(	23,474)
Eastern Samar State University	(	85,093)
Eastern Visayas State University	(	20,280)
Leyte Normal University	(	9,471)
Biliran Province State University	(	16,569)
Northwest Samar State University	(	3,849)
Palompon Institute of Technology	(	6,828)
Samar State University	(	8,169)
Southern Leyte State University	(	46,135)
J. H. Cerilles State College	(	8,893)
Jose Rizal Memorial State University	(	24,294)
Zamboanga Peninsula Polytechnic State University	(	6,099)
Zamboanga State College of Marine Sciences and Technology	(	722)
Bukidnon State University	(	17,831)
Camiguin Polytechnic State College	(	9,031)
University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	(	48,308)
MSU-Iligan Institute of Technology	(	34,661)
University of Science and Technology of Southern Philippines - Claveria Campus	(	8,034)
Davao del Norte State College	(	42,334)
Davao Oriental State University	(	4,580)
Southern Philippines Agri-Business and Marine and Aquatic School of Technology	(	12,573)
Cotabato State University	(	1,773)
Agusan del Sur State College of Agriculture and Technology	(	7,883)
Caraga State University	(	44,672)
North Eastern Mindanao State University	(	53,466)
Adiong Memorial State College	(	16,225)
Basilan State College	(	1,863)
Mindanao State University	(	365,704)
MSU-Tawi-Tawi College of Technology and Oceanography	(	25,357)
Sulu State College	(	7,823)
Tawi-Tawi Regional Agricultural College	(	6,454)
Davao de Oro State College	(	32,559)
Davao del Sur State College	(	21,438)
Northern Bukidnon State College	(	4,818)
South Cotabato State College	(	7,092)
Ilocos Sur Polytechnic State College	(	31,519)
Department of Energy (DOE)		
Office of the Secretary	(	66,121)
Department of Environment and Natural Resources (DENR)		
Office of the Secretary	(	391,469)
Environmental Management Bureau	(	37,084)
Mines and Geosciences Bureau	(	52,174)
Palawan Council for Sustainable Development Staff	(	5,495)
Department of Finance (DOF)		
Office of the Secretary	(	17,202)
Bureau of Customs	(	185,961)
Bureau of Internal Revenue	(	997,936)
Bureau of Local Government Finance	(	10,144)
Bureau of the Treasury	(	22,426)
Central Board of Assessment Appeals	(	633)
National Tax Research Center	(	4,067)
Privatization and Management Office	(	339)
Department of Foreign Affairs (DFA)		
Office of the Secretary	(	1,144,658)
Foreign Service Institute	(	896)
Presidential Commission on Visiting Forces	(	450)

Department of Health (DOH)	
Office of the Secretary	(4,871,949)
Philippine National AIDS Council	(882)
Department of the Interior and Local Government (DILG)	
Office of the Secretary	(163,375)
Bureau of Jail Management and Penology	(227,428)
Local Government Academy	(2,420)
National Police Commission	(1,682)
Philippine National Police	(3,263,978)
National Youth Commission	(2,082)
Department of Justice (DOJ)	
Office of the Secretary	(262,610)
Bureau of Immigration	(111,289)
Land Registration Authority	(41,880)
National Bureau of Investigation	(23,947)
Office of the Government Corporate Counsel	(33,379)
Office of the Solicitor General	(20,968)
Parole and Probation Administration	(41,237)
Presidential Commission on Good Government	(9,102)
Public Attorney's Office	(119,038)
Office for Alternative Dispute Resolution	(14,776)
Department of Labor and Employment (DOLE)	
National Labor Relations Commission	(102,776)
National Wages and Productivity Commission	(7,728)
Technical Education and Skills Development Authority	(151,468)
Department of National Defense (DND)	
Office of the Secretary - Proper	(26,794)
Office of Civil Defense	(62,399)
Philippine Veterans Affairs Office (PVAO) - Proper	(10,212)
Philippine Army (Land Forces)	(1,720,525)
Philippine Air Force (Air Forces)	(305,473)
Philippine Navy (Naval Forces)	(210,589)
Department of Public Works and Highways (DPWH)	
Office of the Secretary	(698,410)
Department of Science and Technology (DOST)	
Office of the Secretary	(271,982)
Advanced Science and Technology Institute	(3,105)
Food and Nutrition Research Institute	(16,753)
Forest Products Research and Development Institute	(4,776)
Industrial Technology Development Institute	(9,037)
Metals Industry Research and Development Center	(5,927)
National Academy of Science and Technology	(1,631)
National Research Council of the Philippines	(4,716)
Philippine Atmospheric, Geophysical and Astronomical Services Administration	(39,735)
Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	(6,728)
Philippine Council for Health Research and Development	(7,756)
Philippine Council for Industry, Energy and Emerging Technology Research and Development	(2,620)
Philippine Institute of Volcanology and Seismology	(5,316)
Philippine Nuclear Research Institute	(6,920)
Philippine Science High School System	(50,802)
Philippine Textile Research Institute	(1,955)
Science Education Institute	(2,935)
Science and Technology Information Institute	(3,205)
Technology Application and Promotion Institute	(2,281)
Department of Social Welfare and Development (DSWD)	
Office of the Secretary	(1,147,320)
Council for the Welfare of Children	(1,201)
National Council on Disability Affairs	(9,475)
National Anti-Poverty Commission	(12,118)
Presidential Commission for the Urban Poor	(5,479)
National Authority for Child Care	(66,752)
Department of Tourism (DOT)	
Office of the Secretary	(21,106)
Intramuros Administration	(7,555)
National Parks Development Committee	(4,279)
Philippine Commission on Sports Scuba Diving	(1,134)

Department of Trade and Industry (DTI)		
Office of the Secretary	(	185,073)
Board of Investments	(	22,931)
Construction Industry Authority of the Philippines	(	12,004)
Philippine Trade Training Center	(	1,727)
Design Center of the Philippines	(	6,865)
Cooperative Development Authority	(	70,327)
Department of Economy, Planning, and Development (DEPDev)		
Office of the Secretary	(	59,982)
Philippine National Volunteer Service Coordinating Agency	(	1,419)
Public-Private Partnership Center of the Philippines	(	23,806)
Philippine Statistical Research and Training Institute (formerly Statistical Research and Training Center)	(	5,094)
Tariff Commission	(	7,389)
Philippine Statistics Authority	(	188,252)
Commission on Population and Development	(	14,077)
Presidential Communications Office (PCO)		
Presidential Communications Office (Proper)	(	44,153)
Presidential Broadcast Service-Bureau of Broadcast Services	(	32,925)
Bureau of Communications Services	(	1,513)
News and Information Bureau	(	4,608)
Philippine Information Agency	(	23,905)
Presidential Broadcast Staff (RTVM)	(	3,915)
Other Executive Offices (OEOs)		
Commission on Filipinos Overseas	(	4,016)
Commission on Higher Education	(	25,519)
Dangerous Drugs Board	(	4,870)
Energy Regulatory Commission	(	67,130)
Film Development Council of the Philippines	(	972)
Games and Amusements Board	(	2,024)
Mindanao Development Authority	(	9,310)
Movie and Television Review and Classification Board	(	2,620)
National Library of the Philippines	(	3,791)
National Archives of the Philippines	(	10,361)
National Intelligence Coordinating Agency	(	48,571)
National Security Council	(	4,641)
Office of the Presidential Adviser on Peace, Reconciliation and Unity	(	50,355)
Optical Media Board	(	1,606)
Philippine Drug Enforcement Agency	(	95,542)
Philippine Racing Commission	(	1,180)
Philippine Sports Commission	(	10,110)
Presidential Legislative Liaison Office	(	938)
Presidential Management Staff	(	54,629)
Anti-Red Tape Authority	(	57,914)
Philippine Space Agency	(	42,183)
National Commission of Senior Citizens	(	6,321)
Marawi Compensation Board	(	10,979)
Civil Service Commission (CSC)		
Civil Service Commission	(	62,455)
Commission on Audit (COA)	(	268,785)
Commission on Elections (COMELEC)	(	143,037)
Office of the Ombudsman (OMB)	(	38,539)
Commission on Human Rights (CHR)		
Commission on Human Rights (CHR)	(	39,010)
Human Rights Violations Victims' Memorial Commission	(	1,455)
Allocations to Local Government Units (ALGU)		
Metropolitan Manila Development Authority	(	2,985)
Department of Information and Communications Technology (DICT)		
Office of the Secretary	(	62,676)
National Telecommunications Commission	(	17,408)
National Privacy Commission	(	346)
Department of Transportation (DOTr)		
Office of the Secretary	(	425,956)
Civil Aeronautics Board	(	5,024)
Maritime Industry Authority (MARINA)	(	29,090)
Office of Transportation Cooperatives	(	1,122)
Office for Transportation Security	(	22,324)

Philippine Coast Guard	(1,295,142)
Toll Regulatory Board	(2,174)
Department of Human Settlements and Urban Development (DHSUD)	
Office of the Secretary	(48,969)
Human Settlements Adjudication Commission	(33,882)
Department of Migrant Workers (DMW)	
Office of the Secretary	(134,801)
Pension and Gratuity Fund	
Department of Agrarian Reform (DAR)	
Office of the Secretary	(45,961)
Department of Agriculture (DA)	
Office of the Secretary	(35,004)
Agricultural Credit Policy Council	(521)
Bureau of Fisheries and Aquatic Resources	(3,350)
Fertilizer and Pesticide Authority	(223)
National Meat Inspection Service	(5,239)
Philippine Carabao Center	(7,809)
Philippine Center For Postharvest Development and Mechanization	(149)
Philippine Fiber Industry Development Authority	(4,221)
Philippine Council for Agriculture and Fisheries	(629)
Department of Budget and Management (DBM)	
Office of the Secretary	(17,483)
Department of Education (DepEd)	
Office of the Secretary	(233,315)
National Museum of the Philippines	(1,814)
Philippine High School for the Arts	(322)
State Universities and Colleges (SUCs)	
Eulogio 'Amang' Rodriguez Institute of Science and Technology	(1,358)
Philippine Normal University	(2,421)
Polytechnic University of the Philippines	(779)
Technological University of the Philippines	(1,196)
Mariano Marcos State University	(1,234)
University of Northern Philippines	(2,997)
Abra State Institute of Sciences and Technology	(487)
Ifugao State University	(3,501)
Kalinga State University	(3,707)
Aurora State College of Technology	(2,384)
Bataan Peninsula State University	(922)
Bulacan Agricultural State College	(81)
Central Luzon State University	(3,098)
Don Honorio Ventura State University	(738)
Nueva Ecija University of Science and Technology	(4,217)
President Ramon Magsaysay State University	(286)
Tarlac Agricultural University	(125)
Batangas State University	(2,485)
Cavite State University	(5,966)
Laguna State Polytechnic University	(1,131)
Southern Luzon State University	(716)
Mindoro State University	(293)
Romblon State University	(69)
Bicol University	(450)
Camarines Norte State College	(1,203)
Catanduanes State University	(69)
Carlos Hilado Memorial State University	(3,260)
Guimaras State University	(5,697)
Iloilo State University of Fisheries Science and Technology	(12,560)
Northern Iloilo State University	(1,432)
State University of Northern Negros	(1,872)
Iloilo Science and Technology University	(4,458)
West Visayas State University	(9,950)
Cebu Normal University	(169)
Cebu Technological University	(1,355)
Negros Oriental State University	(113)
Eastern Samar State University	(9,044)
Palompon Institute of Technology	(1,837)
Samar State University	(667)
Bukidnon State University	(497)
Central Mindanao University	(493)

University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	(	1,193)
MSU-Iligan Institute of Technology	(	1,424)
Northwestern Mindanao State College of Science and Technology	(	1,067)
Sultan Kudarat State University	(	60)
University of Southern Mindanao	(	6,277)
Agusan del Sur State College of Agriculture and Technology	(	237)
Caraga State University	(	430)
North Eastern Mindanao State University	(	6,231)
Adiong Memorial State College	(	155)
Basilan State College	(	276)
Mindanao State University	(	27,529)
MSU-Tawi-Tawi College of Technology and Oceanography	(	3,210)
Ilocos Sur Polytechnic State College	(	108)
Department of Energy (DOE)		
Office of the Secretary	(	4,183)
Department of Environment and Natural Resources (DENR)		
Office of the Secretary	(	40,931)
Environmental Management Bureau	(	3,455)
Mines and Geosciences Bureau	(	3,271)
National Water Resources Board	(	354)
Department of Finance (DOF)		
Office of the Secretary	(	1,589)
Bureau of Customs	(	7,652)
Bureau of Local Government Finance	(	109)
Bureau of the Treasury	(	5,544)
Department of Foreign Affairs (DFA)		
Office of the Secretary	(	38,107)
Foreign Service Institute	(	286)
Department of Health (DOH)		
Office of the Secretary	(	146,407)
National Nutrition Council	(	998)
Department of the Interior and Local Government (DILG)		
Office of the Secretary	(	36,547)
Bureau of Fire Protection	(	83,369)
Bureau of Jail Management and Penology	(	182,261)
Local Government Academy	(	431)
National Police Commission	(	8,491)
Philippine National Police	(	4,796,719)
Department of Justice (DOJ)		
Office of the Secretary	(	130,749)
Bureau of Corrections	(	5,156)
Land Registration Authority	(	3,996)
National Bureau of Investigation	(	4,294)
Office of the Government Corporate Counsel	(	328)
Office of the Solicitor General	(	65,351)
Parole and Probation Administration	(	5,829)
Presidential Commission on Good Government	(	331)
Public Attorney's Office	(	11,391)
Department of Labor and Employment (DOLE)		
Office of the Secretary	(	15,288)
National Conciliation and Mediation Board	(	2,730)
National Labor Relations Commission	(	33,071)
National Wages and Productivity Commission	(	495)
Professional Regulation Commission	(	273)
Technical Education and Skills Development Authority	(	5,298)
Department of National Defense (DND)		
Office of the Secretary - Proper	(	143)
Government Arsenal	(	661)
National Defense College of the Philippines	(	245)
Office of Civil Defense	(	546)
Philippine Veterans Affairs Office (PVAO) - Proper	(	126,861)
Veterans Memorial Medical Center	(	8,517)
Philippine Army (Land Forces )	(	564,405)
Philippine Air Force (Air Forces )	(	151,324)
Philippine Navy (Naval Forces )	(	352,104)
General Headquarters, AFP and AFP-Wide Service Support Units (AFPWSSUs)	(	926,622)
Department of Public Works and Highways (DPWH)		
Office of the Secretary	(	45,182)

Department of Science and Technology (DOST)		
Office of the Secretary	(	3,435)
Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	(	6,514)
Philippine Council for Health Research and Development	(	52)
Philippine Council for Industry, Energy and Emerging Technology Research and Development	(	498)
Philippine Institute of Volcanology and Seismology	(	4,269)
Philippine Science High School System	(	1,561)
Philippine Textile Research Institute	(	2,465)
Science Education Institute	(	1,244)
Department of Social Welfare and Development (DSWD)		
National Council on Disability Affairs	(	234)
National Commission on Indigenous Peoples	(	3,745)
Presidential Commission for the Urban Poor	(	813)
Department of Tourism (DOT)		
Office of the Secretary	(	5,196)
Intramuros Administration	(	285)
National Parks Development Committee	(	66)
Department of Trade and Industry (DTI)		
Office of the Secretary	(	6,481)
Board of Investments	(	362)
Philippine Trade Training Center	(	457)
Construction Industry Authority of the Philippines (CIAP)	(	1,805)
Cooperative Development Authority	(	2,797)
Department of Economy, Planning, and Development (DEPDev)		
Office of the Secretary	(	13,604)
Philippine National Volunteer Service Coordinating Agency	(	149)
Public-Private Partnership Center of the Philippines	(	1,217)
Philippine Statistical Research and Training Institute (formerly Statistical Research and Training Center)	(	22)
Tariff Commission	(	197)
Philippine Statistics Authority	(	40,033)
Presidential Communications Office (PCO)		
Presidential Communications Office (Proper)	(	2,153)
Presidential Broadcast Service-Bureau of Broadcast Services	(	2,991)
Philippine Information Agency	(	1,732)
Presidential Broadcast Staff (RTVM)	(	265)
Other Executive Offices (OEOs)		
Climate Change Commission	(	260)
Commission on Higher Education	(	638)
Dangerous Drugs Board	(	67)
Energy Regulatory Commission	(	2,468)
Film Development Council of the Philippines	(	1,156)
Games and Amusements Board	(	2,319)
Mindanao Development Authority	(	723)
National Commission for Culture and the Arts-Proper	(	405)
National Historical Commission of the Philippines	(	368)
National Intelligence Coordinating Agency	(	221)
Philippine Drug Enforcement Agency	(	14,235)
Anti-Red Tape Authority	(	325)
Philippine Space Agency	(	90)
Commission on Human Rights (CHR)		
Commission on Human Rights (CHR)	(	1,504)
Allocations to Local Government Units (ALGU)		
Metropolitan Manila Development Authority	(	801)
Bangsamoro Autonomous Region in Muslim Mindanao	(	97,985)
Department of Information and Communications Technology (DICT)		
Office of the Secretary	(	5,814)
National Telecommunications Commission	(	4,240)
National Privacy Commission	(	366)
Department of Transportation (DOTr)		
Office of the Secretary	(	17,972)
Civil Aeronautics Board	(	323)

Maritime Industry Authority (MARINA)	(4,689)
Office for Transportation Security	(863)
Philippine Coast Guard	(66,752)
Department of Human Settlements and Urban Development (DHSUD)	
Office of the Secretary	(6,223)
Human Settlements Adjudication Commission	(1,558)
Department of Migrant Workers (DMW)	
Office of the Secretary	(4,537)
For Payment of Right-of-Way	
Department of Public Works and Highways (DPWH)	
Office of the Secretary	(3,004,558)
Support to the Barangay Development Program of the NTF-ELCAC	
Allocations to Local Government Units (ALGU)	
Local Government Support Fund	(4,320,000)
Public Health Emergency Benefits and Allowances for Health Care and Non-Healthcare Workers	
Department of Health (DOH)	
Office of the Secretary	(27,453,233)
Revised AFP Modernization Program	
Department of National Defense (DND)	
General Headquarters, AFP and AFP-Wide Service Support Units (AFPWSSUs)	(10,000,000)
Priority Social Programs for Health (including Health Facilities Enhancement Program), Social Welfare and Development, Higher Education, and Technical and Vocational Education	
Department of Health (DOH)	
Office of the Secretary	(19,169,665)
Fiscal Support Arrearages for Comprehensive Automotive Resurgence Strategy (CARS) Program	
Department of Trade and Industry (DTI)	
Board of Investments	(410,825)
Panay-Guimaras-Negros (PGN) Island Bridges Project: Loan Proceeds	
Department of Public Works and Highways (DPWH)	
Office of the Secretary	(2,836,003)
Panay-Guimaras-Negros (PGN) Island Bridges Project: GOP Counterpart	
Department of Public Works and Highways (DPWH)	
Office of the Secretary	(164,000)
For Government Counterpart of Foreign-Assisted Projects	
Department of Agrarian Reform (DAR)	
Office of the Secretary	(813,491)
Department of Agriculture (DA)	
Office of the Secretary	(1,304,349)
Bureau of Fisheries and Aquatic Resources	(92,150)
Department of Health (DOH)	
Office of the Secretary	(138,792)
Department of Labor and Employment (DOLE)	
Technical Education and Skills Development Authority	(52,473)
Department of Public Works and Highways (DPWH)	
Office of the Secretary	(22,701,793)
Department of Social Welfare and Development (DSWD)	
Office of the Secretary	(383,229)
Other Executive Offices (OEOs)	
Philippine Competition Commission	(8,800)
Budgetary Support to Government Corporations (BSGC)	
National Irrigation Administration	(5,000,000)
Department of Transportation (DOTr)	
Office of the Secretary	(10,382,437)
Maintenance, Repair and Rehabilitation of Infrastructure Facilities (Routine Maintenance of National Roads)	
Department of Public Works and Highways (DPWH)	
Office of the Secretary	(13,500,000)
Financial Subsidy for Purchase of Photovoltaic Mainstreaming (Solar Home System) for Rural Electrification	
Budgetary Support to Government Corporations (BSGC)	
National Electrification Administration	(3,000,000)

Cold Storage Expansion Project			
Department of Agriculture (DA)			
Office of the Secretary	(	1,500,000)	
Marawi Siege Victims Compensation Program			
Other Executive Offices (OEOs)			
Marawi Compensation Board	(	2,318,398)	
Management and Supervision of the Comprehensive Peace Process			
Other Executive Offices (OEOs)			
Office of the Presidential Adviser on Peace, Reconciliation and Unity	(	15,559)	
Total Available Appropriations		363,424,808	249,989,309
Unused Appropriations		(363,424,808)	(249,989,309)
Unreleased Appropriation		(363,424,808)	(249,989,309)
TOTAL OBLIGATIONS			

EXPENDITURE PROGRAM (in pesos)			
PURPOSE	(Cash-Based)		
	2024 Actual	2025 Current	2026 Proposed
TOTAL NEW APPROPRIATIONS		363,424,808,000	249,989,309,000
PS		15,000,000,000	
MOOE		80,118,302,000	101,761,318,000
CO		268,306,506,000	148,227,991,000

Proposed New Appropriations Language
For fund requirements in accordance with the purposes indicated hereunder.....P 249,989,309,000
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SPECIAL PROVISION(S)

1. Availment of the Unprogrammed Appropriations. The amounts authorized herein for Purpose Nos. 1 and 3 - 11 may be used when any of the following exists:
- (a) Excess revenue collections in any one of the identified non-tax revenue sources from its corresponding revenue collection target, as reflected in the BESF;
 - (b) New revenue collections or those arising from new tax or non-tax sources which are not part of, nor included in, the original revenue sources reflected in the BESF; or
 - (c) Approved loans for foreign-assisted projects.
- Release of funds shall be subject to the submission of a Special Budget Request, and other relevant budgetary requirements in accordance with applicable laws, rules, and regulations, and the following: (i) for excess revenue collections, issuance of a certification that remitted collections to the BTr from a particular revenue source has exceeded the corresponding revenue collections target; or (ii) for new revenue collections, issuance of a certification that remitted collections identified were not part of, nor included in, the original revenue collection targets reflected.
- In the case of approved loans for foreign-assisted projects, the issuance of SARO covering the loan proceeds shall be subject to submission by the agency concerned of a Special Budget Request supported by a copy of the perfected loan agreement, as approved in accordance with pertinent laws, rules, regulations, and guidelines issued thereon.

Nevertheless, prioritization of funding of the purposes under the Unprogrammed Appropriations may be as follows, presented from top priority:

- (a) Not requiring excess/new revenue collections:
 - (i) Support to foreign-assisted projects; and
 - (ii) Budgetary Support to GOCCs;
- (b) Requiring excess/new revenue collections:
 - (i) Personnel benefits;
 - (ii) Social services;
 - (iii) Government of the Philippines counterpart of foreign-assisted projects;
 - (iv) Infrastructure projects; and
 - (v) Other priority projects authorized within Purpose Nos. 1 and 3 - 11.

Notwithstanding the foregoing, the order of priority may be modified to support the funding of urgent or implementation-ready projects which are: (1) based on commitments to international/multilateral organizations; or (2) in furtherance of (i) the Philippine Development Plan 2023-2028, (ii) the Medium-Term Fiscal Framework, (iii) the 8-Point Socioeconomic Agenda, and (iv) those that may be identified as key budget priorities.

In view of the nature of the sources of funding for Unprogrammed Appropriations, the validity period of releases covering Unprogrammed Appropriations shall be until December 31, 2026, while obligations and disbursements therefrom shall be subject to the rule under Section 73 of the General Provisions of this Act.

2. Strengthening Assistance for Government Infrastructure and Social Programs. The amount of Eighty Billion Eight Hundred Sixty Three Million One Hundred Seventy Two Thousand Pesos (P80,863,172,000) appropriated herein chargeable against Purpose No. 1, shall be used in support for infrastructure projects and social programs.

Release of funds shall be subject to Special Provision No. 1 hereof and the guidelines issued by the agencies concerned.

3. Conversion of National Government Advances into Subsidy for Government-Owned or -Controlled Corporations. The amount of Six Billion Eight Hundred Ninety Five Million Pesos (P6,895,000,000) used to cover the National Government advances for debt servicing of loan obligations of GOCCs and interest on the National Government advances, shall be converted into subsidy. Such conversion shall require the issuance of SARO for book entry purposes chargeable against Purpose No. 2.
4. Program on Risk Management. The amount of Three Billion Six Hundred Million Pesos (P3,600,000,000) chargeable against Purpose No. 4 shall be used for the payment of contingent liabilities arising from Public-Private Partnerships, in accordance with R.A. No. 11966 and its IRR.

Release of funds shall be subject to Special Provision No. 1 hereof, and to the issuance of guidelines by the Public-Private Partnership Center of the Philippines, in coordination with the Inter-Agency Technical Working Group on Contingent Liabilities.

5. Refund of the Service Development Fee for the Right to Develop the Nampeidai Property in Tokyo, Japan. The amount of Two Hundred Ten Million Five Hundred Seventy Nine Thousand Pesos (P210,579,000) chargeable against Purpose No. 5 shall be used exclusively for the Refund of the Service Development Fee on the right to develop the Nampeidai Property in Tokyo, Japan to Nagayama-Taisei Consortium (NTC), pursuant to the Notice of Termination dated June 11, 2009 issued by the Secretary of Finance cancelling the award to NTC on the right to develop the Nampeidai Property.

Release for the refund shall be subject to Special Provision No. 1 hereof, prior endorsement by the Secretary of Finance that the conditions, if any, for the refund have been complied with, and submission by the DOF of certification from the BTr that the amount corresponding to the Service Development Fee has actually been deposited with the National Treasury as income of the General Fund.

6. Prior Years' Local Government Unit Shares. The amount of Fourteen Million Six Hundred Twenty Three Thousand Pesos (P14,623,000) chargeable against Purpose No. 6 for prior years' LGU shares from Special Privilege Tax shall be released by the BTr to the beneficiary LGUs only through authorized government servicing banks upon certification of actual collections by the revenue collecting agency and actual remittance to the BTr.

The LGU shall submit quarterly reports on the utilization of the prior years' LGU shares through electronic means and post the required reports on the LGU's website.

The LGU shall send written notice when said reports have been submitted and posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules, and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

7. Public Health Emergency Benefits and Allowances for Health Care and Non-Health Care Workers. The amount of Six Billion Seven Hundred Sixty Six Million Seven Hundred Sixty Thousand Pesos (P6,766,760,000) appropriated herein chargeable against Purpose No. 7 shall be used to pay the arrears of COVID-19 allowance and compensation of eligible health care and non-health care workers from July 1, 2021, in accordance with R.A. No. 11712.

Release of funds for the purpose shall be subject to Special Provision No. 1 hereof.

8. Fiscal Support Arrearages for Comprehensive Automotive Resurgence Strategy (CARS) Program. The amount of Three Hundred Thirty Three Million Five Hundred Four Thousand Pesos (P333,504,000) appropriated under the Fiscal Support Arrearages for Comprehensive Automotive Resurgence Strategy (CARS) Program chargeable against Purpose No. 9 shall be used for payment of the tax payment certificates issued to registered and eligible participants pursuant to E.O. No. 182, s. 2015.

Release of funds for the purpose shall be subject to Special Provision No. 1 hereof.

9. Insurance Premium for Government Assets. In addition to the trust receipts from the excess payouts from the 2019-2021 Philippine Catastrophe Bond, the amount of Two Billion Pesos (P2,000,000,000) appropriated herein chargeable against Purpose No. 11 shall be used for the payment of premiums and related expenses to insure strategically important and critical government assets against natural or human-induced calamities, epidemics, crises, and catastrophes by adopting global best practices in risk transfer mechanisms.

Release of funds for the purpose shall be subject to Special Provision No. 1 hereof.

10. Amounts under the Unprogrammed Appropriations. The DBM is hereby authorized to approve the following:

(a) Use of appropriations within the authorized purposes; and

(b) Use of appropriations under the Purposes of the Unprogrammed Appropriations, except the Budgetary Support to GOCCs and the Support to Foreign-Assisted Projects, to cover deficiencies in the amounts authorized in any of the purposes under the Unprogrammed Appropriations.

The DBM shall post on its website the status of monthly releases charged against the Unprogrammed Appropriations.

11. Reportorial Requirement. The DBM shall submit to the Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations, and the Senate Committee on Finance, either in printed form or by way of electronic document, quarterly reports on releases from the Unprogrammed Appropriations.

New Appropriations, by Purpose (Cash-Based)

PURPOSE(S)	Current Operating Expenditures		
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays
Strengthening Assistance for Government Infrastructure and Social Programs		P 45,702,434,000	P 35,160,738,000
Budgetary Support to Government-Owned and/or -Controlled Corporations		6,895,000,000	6,895,000,000
Support to Foreign-Assisted Projects		34,238,418,000	63,067,253,000
Program on Risk Management		3,600,000,000	3,600,000,000
Refund of the Service Development Fee for the Right to Develop the Nampeidai Property in Tokyo, Japan		210,579,000	210,579,000
Prior Years' LGU Shares		14,623,000	14,623,000
Public Health Emergency Benefits and Allowances for Health Care and Non-Healthcare Workers		6,766,760,000	6,766,760,000
Revised AFP Modernization Program			50,000,000,000

Fiscal Support Arrearages for Comprehensive Automotive Resurgence Strategy (CARS) Program	333,504,000		333,504,000
Marawi Siege Victims Compensation Program	2,000,000,000		2,000,000,000
Comprehensive and Adequate Insurance Protection of Strategically Important Government Assets and Interest	2,000,000,000		2,000,000,000
Sub-total, Purpose(s)	101,761,318,000	148,227,991,000	249,989,309,000
TOTAL NEW APPROPRIATIONS	P101,761,318,000	P148,227,991,000	P249,989,309,000
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Obligations, by Object of Expenditures

CYs 2024-2026
(In Thousand Pesos)

	(Cash-Based)		
	2024	2025	2026
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Other Compensation for Specific Groups			
Other Personnel Benefits		15,000,000	
Total Other Compensation for Specific Groups		15,000,000	
TOTAL PERSONNEL SERVICES		15,000,000	
Maintenance and Other Operating Expenses			
Travelling Expenses		91,196	586,155
Training and Scholarship Expenses		333,848	2,605,404
Supplies and Materials Expenses		29,294	1,041,049
Utility Expenses		2,825	35,766
Communication Expenses		3,825	53,033
Survey, Research, Exploration and Development Expenses		3,218,608	18,608
Professional Services		762,914	9,697,034
Repairs and Maintenance		5,380	677,093
Financial Assistance/Subsidy		36,011,788	56,397,904
Taxes, Insurance Premiums and Other Fees		80,000	2,823,241
Other Maintenance and Operating Expenses			
Advertising Expenses			2,000
Printing and Publication Expenses			20
Representation Expenses		7,547	4,244
Transportation and Delivery Expenses		22,800	28,757
Rent/Lease Expenses		565,079	272,495
Subscription Expenses		192,505	7,681
Other Maintenance and Operating Expenses		38,790,693	27,510,834
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		80,118,302	101,761,318
TOTAL CURRENT OPERATING EXPENDITURES		95,118,302	101,761,318

Capital Outlays			
Investment Outlay			1,314,457
Property, Plant and Equipment Outlay			
Land Outlay	230,000		
Infrastructure Outlay	221,098,507	82,674,928	
Buildings and Other Structures	58,804	3,607,500	
Machinery and Equipment Outlay	46,511,035	51,630,721	
Transportation Equipment Outlay	408,160	9,000,385	
TOTAL CAPITAL OUTLAYS	<u>268,306,506</u>	<u>148,227,991</u>	
GRAND TOTAL	<u>363,424,808</u>	<u>249,989,309</u>	

GENERAL SUMMARY (Cash-Based)
UNPROGRAMMED APPROPRIATIONS

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A. UNPROGRAMMED APPROPRIATIONS		P101,761,318,000	P148,227,991,000	P249,989,309,000
TOTAL NEW APPROPRIATIONS, UNPROGRAMMED APPROPRIATIONS		P101,761,318,000	P148,227,991,000	P249,989,309,000
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Part II

Corporate Operating Budget