

Table B. 8
EXPENDITURE PROGRAM, BY DEPARTMENT/SPECIAL PURPOSE, BY GENERAL EXPENSE CLASS, FY 2017 - 2019
(In Thousand Pesos)

| Particulars | (OBLIGATION-BASED) | | | | | | | | | | (CASH-BASED) | | | | |
|---------------------------------------------------------|----------------------|------------------------------------------|---------------------------------|--------------------|---------------|-------------------|------------------------------------------|---------------------------------|--------------------|---------------|-------------------|------------------------------------------|--------------------|---------------------------------|---------------|
| | 2017 Actual | | | | | 2018 Adjusted | | | | | 2019 GAA | | | | |
| | Personal Services | Maintenance and Other Operating Expenses | Capital Outlays and Net Lending | Financial Expenses | Total | Personal Services | Maintenance and Other Operating Expenses | Capital Outlays and Net Lending | Financial Expenses | Total | Personal Services | Maintenance and Other Operating Expenses | Financial Expenses | Capital Outlays and Net Lending | Total |
| DEPARTMENTS | 833,545,429 | 573,743,866 | 866,840,295 | 1,960,081 | 2,276,089,671 | 841,541,129 | 554,122,430 | 963,098,710 | 1,643,734 | 2,360,406,003 | 986,081,488 | 567,403,833 | 1,400,590 | 665,929,955 | 2,220,815,866 |
| Congress of the Philippines (CONGRESS) | 6,830,548 | 7,014,928 | 345,517 | 30 | 14,191,023 | 8,501,491 | 8,456,989 | 1,785,250 | 0 | 18,743,730 | 9,325,199 | 9,957,415 | 0 | 1,590,000 | 20,872,614 |
| Office of the President (OP) | 880,087 | 10,487,468 | 249,472 | 0 | 11,617,027 | 1,035,395 | 4,666,661 | 370,190 | 0 | 6,072,246 | 1,127,210 | 5,184,072 | 0 | 511,663 | 6,822,945 |
| Office of the Vice-President (OVP) | 88,400 | 564,839 | 10,192 | 0 | 663,431 | 90,621 | 449,029 | 11,340 | 0 | 550,990 | 108,431 | 550,122 | 0 | 13,000 | 671,553 |
| Department of Agrarian Reform (DAR) | 4,544,957 | 4,207,025 | 1,821,522 | 0 | 10,573,504 | 4,248,165 | 4,384,278 | 1,245,226 | 0 | 9,877,669 | 4,506,297 | 3,548,271 | 0 | 147,960 | 8,202,528 |
| Department of Agriculture (DA) | 4,741,797 | 26,462,637 | 17,214,270 | 1,185 | 48,419,889 | 4,658,996 | 26,193,281 | 24,817,215 | 1,958 | 55,671,450 | 5,256,567 | 21,462,317 | 1,860 | 22,951,446 | 49,672,190 |
| Department of Budget and Management (DBM) | 2,237,922 | 701,058 | 121,752 | 29 | 3,060,761 | 753,898 | 964,946 | 468,228 | 107 | 2,187,179 | 945,376 | 2,508,563 | 107 | 186,517 | 3,640,563 |
| Department of Education (DepEd) | 326,966,322 | 92,589,244 | 38,851,557 | 0 | 458,407,123 | 380,284,921 | 77,616,444 | 122,730,766 | 0 | 580,632,131 | 404,620,622 | 82,893,652 | 0 | 44,050,975 | 531,565,249 |
| State Universities and Colleges (SUCs) | 38,303,220 | 12,446,142 | 12,630,662 | 2 | 63,380,026 | 41,297,502 | 9,772,622 | 14,174,560 | 0 | 65,244,684 | 48,745,497 | 10,661,962 | 0 | 8,930,098 | 68,337,557 |
| Department of Energy (DOE) | 515,743 | 1,391,336 | 311,666 | 0 | 2,218,745 | 522,780 | 1,845,177 | 291,296 | 0 | 2,659,253 | 609,639 | 859,449 | 0 | 678,760 | 2,147,848 |
| Department of Environment and Natural Resources (DENR) | 8,833,072 | 11,766,166 | 9,560,605 | 0 | 30,159,843 | 8,394,117 | 9,495,667 | 7,836,531 | 0 | 25,726,315 | 9,221,772 | 9,165,357 | 0 | 4,478,539 | 22,865,668 |
| Department of Finance (DOF) | 7,793,420 | 14,348,896 | 10,387,406 | 940,418 | 33,470,140 | 7,991,240 | 5,947,148 | 6,311,764 | 822,197 | 21,072,349 | 8,777,844 | 7,309,861 | 849,351 | 3,325,990 | 20,263,046 |
| Department of Foreign Affairs (DFA) | 7,354,697 | 8,619,258 | 2,927,985 | 27,411 | 18,929,351 | 7,614,186 | 10,636,706 | 2,190,234 | 21,886 | 20,463,012 | 8,346,203 | 11,225,451 | 22,391 | 1,057,222 | 20,651,267 |
| Department of Health (DOH) | 30,778,422 | 41,969,072 | 33,990,112 | 0 | 106,737,606 | 36,276,460 | 42,212,405 | 31,318,008 | 0 | 109,806,873 | 45,678,614 | 39,441,767 | 0 | 16,914,046 | 102,034,427 |
| Department of the Interior and Local Government (DILG) | 153,970,777 | 30,678,629 | 16,272,173 | 0 | 200,921,579 | 138,511,250 | 24,272,768 | 9,573,567 | 0 | 172,357,585 | 189,311,967 | 28,252,751 | 0 | 12,851,134 | 230,415,852 |
| Department of Information and Communications Technology | 878,695 | 4,248,368 | 1,052,940 | 0 | 6,180,003 | 894,544 | 3,394,202 | 1,147,595 | 0 | 5,436,341 | 972,998 | 3,730,836 | 0 | 2,439,096 | 7,142,930 |
| Department of Justice (DOJ) | 14,189,732 | 3,953,149 | 905,408 | 0 | 19,048,289 | 13,877,095 | 4,387,513 | 1,398,860 | 0 | 19,663,468 | 16,517,433 | 4,856,365 | 0 | 1,549,034 | 22,922,832 |
| Department of Labor and Employment (DOLE) | 4,243,482 | 8,023,028 | 613,570 | 2,980 | 12,883,060 | 4,957,526 | 6,128,452 | 400,290 | 3,400 | 11,489,668 | 5,621,158 | 10,818,157 | 3,400 | 453,883 | 16,896,598 |
| Department of National Defense (DND) | 127,351,630 | 41,023,498 | 44,258,986 | 0 | 212,634,114 | 83,651,549 | 37,136,291 | 29,195,298 | 19 | 149,983,157 | 116,185,354 | 39,250,621 | 19 | 31,092,519 | 186,528,513 |
| Department of Public Works and Highways (DPWH) | 8,854,298 | 17,422,902 | 595,663,529 | 0 | 621,940,729 | 8,870,833 | 18,271,296 | 623,731,749 | 0 | 650,873,878 | 9,549,127 | 13,751,083 | 0 | 441,255,063 | 464,555,273 |
| Department of Science and Technology (DOST) | 3,340,256 | 11,530,971 | 5,744,542 | 0 | 20,615,769 | 3,542,352 | 13,182,283 | 4,506,552 | 0 | 21,231,187 | 3,918,928 | 14,211,143 | 0 | 2,131,395 | 20,261,466 |
| Department of Social Welfare and Development (DSWD) | 6,080,205 | 145,927,563 | 636,052 | 979,057 | 153,622,877 | 6,016,238 | 133,155,363 | 1,984,042 | 781,732 | 141,937,375 | 7,686,388 | 132,304,020 | 509,561 | 873,037 | 141,373,006 |
| Department of Tourism (DOT) | 543,042 | 2,802,135 | 355,660 | 1,352 | 3,702,189 | 581,699 | 2,799,245 | 138,933 | 3,580 | 3,523,457 | 681,604 | 2,668,372 | 3,580 | 74,475 | 3,428,031 |
| Department of Trade and Industry (DTI) | 1,917,357 | 3,194,556 | 382,868 | 1,205 | 5,495,986 | 1,898,659 | 3,004,317 | 1,122,972 | 1,202 | 6,027,150 | 4,729,306 | 13,488,665 | 2,400 | 876,082 | 19,096,453 |
| Department of Transportation (DOTr) | 8,195,969 | 17,124,525 | 43,900,250 | 6,388 | 69,227,132 | 7,053,132 | 14,369,002 | 46,705,053 | 7,620 | 68,134,807 | 11,154,240 | 13,955,348 | 7,888 | 44,268,190 | 69,385,666 |
| National Economic and Development Authority (NEDA) | 2,048,338 | 3,370,943 | 625,326 | 3 | 6,044,610 | 1,979,697 | 4,625,586 | 2,491,529 | 8 | 9,096,820 | 2,338,103 | 3,891,031 | 8 | 2,450,434 | 8,679,576 |
| Presidential Communications Operations Office (PCOO) | 658,182 | 1,948,368 | 77,541 | 0 | 2,684,091 | 757,369 | 648,362 | 28,818 | 0 | 1,434,549 | 709,363 | 738,423 | 0 | 64,907 | 1,512,693 |
| Other Executive Offices (OEOs) | 7,786,394 | 34,786,190 | 7,167,985 | 2 | 49,740,571 | 7,777,678 | 61,614,357 | 8,153,850 | 2 | 77,545,887 | 4,513,642 | 61,484,219 | 2 | 2,671,814 | 68,669,677 |
| Autonomous Region in Muslim Mindanao (ARMM) | 12,133,338 | 7,297,154 | 15,753,227 | 0 | 35,183,719 | 14,661,122 | 4,774,997 | 14,741,999 | 0 | 34,178,118 | 14,568,387 | 4,658,641 | 0 | 13,058,761 | 32,285,789 |
| Joint Legislative-Executive Councils (JLEC) | 3,290 | 408 | 0 | 0 | 3,698 | 3,318 | 545 | 0 | 0 | 3,863 | 3,652 | 385 | 0 | 0 | 4,037 |
| The Judiciary (JUD) | 24,749,401 | 4,682,354 | 3,489,617 | 0 | 32,921,372 | 26,206,741 | 5,757,209 | 3,390,611 | 0 | 35,354,561 | 30,141,663 | 6,046,170 | 0 | 3,333,733 | 39,521,566 |
| Civil Service Commission (CSC) | 1,120,266 | 294,961 | 64,152 | 9 | 1,479,388 | 1,191,269 | 310,470 | 156,812 | 13 | 1,658,564 | 1,298,098 | 369,517 | 13 | 229,740 | 1,897,368 |
| Commission on Audit (COA) | 10,172,651 | 607,685 | 293,349 | 0 | 11,073,685 | 11,360,165 | 480,878 | 311,541 | 0 | 12,152,584 | 11,504,296 | 602,741 | 0 | 450,332 | 12,557,369 |
| Commission on Elections (COMELEC) | 3,167,523 | 1,527,825 | 953,239 | 0 | 5,648,587 | 3,537,803 | 12,457,778 | 155,979 | 0 | 16,151,560 | 3,623,904 | 6,482,642 | 0 | 270,894 | 10,377,440 |
| Office of the Ombudsman (OMB) | 1,899,717 | 406,287 | 96,826 | 0 | 2,402,830 | 2,193,702 | 417,822 | 130,411 | 0 | 2,741,935 | 3,402,203 | 725,100 | 0 | 568,436 | 4,695,739 |
| Commission on Human Rights (CHR) | 372,279 | 324,298 | 110,337 | 10 | 806,924 | 347,616 | 292,341 | 81,641 | 10 | 721,608 | 380,403 | 349,344 | 10 | 130,780 | 860,537 |
| SPECIAL PURPOSE FUNDS | 140,032 | 722,294,849 | 6,259,080 | 310,541,000 | 1,039,234,961 | 219,001,518 | 788,247,635 | 45,334,844 | 354,010,000 | 1,406,593,997 | 151,984,265 | 851,513,502 | 399,571,000 | 37,763,676 | 1,440,832,443 |
| Budgetary Support to Government Corporations (BSGC) | 96,250 | 161,551,266 | 5,436,715 | 0 | 167,084,231 | 229,971 | 170,846,237 | 26,552,980 | 0 | 197,629,188 | 101,185 | 185,623,335 | 0 | 16,260,086 | 201,984,606 |
| Allocations to Local Government Units (ALGU) | 43,782 | 560,743,583 | 822,365 | 0 | 561,609,730 | 49,282 | 579,348,707 | 1,755,710 | 0 | 581,153,699 | 52,310 | 637,516,321 | 0 | 1,677,436 | 639,246,067 |

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EXPENDITURE PROGRAM, BY DEPARTMENT/SPECIAL PURPOSE, BY GENERAL EXPENSE CLASS, FY 2017 - 2019
(In Thousand Pesos)

| Particulars | (OBLIGATION-BASED) | | | | | | | | | | (CASH-BASED) | | | | |
|--------------------------------------------------------|----------------------|------------------------------------------|---------------------------------|--------------------|----------------------|----------------------|------------------------------------------|---------------------------------|--------------------|----------------------|----------------------|------------------------------------------|--------------------|---------------------------------|----------------------|
| | 2017 Actual | | | | | 2018 Adjusted | | | | | 2019 GAA | | | | |
| | Personal Services | Maintenance and Other Operating Expenses | Capital Outlays and Net Lending | Financial Expenses | Total | Personal Services | Maintenance and Other Operating Expenses | Capital Outlays and Net Lending | Financial Expenses | Total | Personal Services | Maintenance and Other Operating Expenses | Financial Expenses | Capital Outlays and Net Lending | Total |
| National Disaster Risk Reduction and Management Fund (| 0 | 0 | 0 | 0 | 0 | 0 | 7,573,846 | 12,026,154 | 0 | 19,600,000 | 0 | 5,173,846 | 0 | 14,826,154 | 20,000,000 |
| Contingent Fund | 0 | 0 | 0 | 0 | 0 | 0 | 8,000,000 | 5,000,000 | 0 | 13,000,000 | 0 | 8,000,000 | 0 | 5,000,000 | 13,000,000 |
| Miscellaneous Personnel Benefits Fund | 0 | 0 | 0 | 0 | 0 | 99,246,295 | 200,000 | 0 | 0 | 99,446,295 | 35,329,267 | 200,000 | 0 | 0 | 35,529,267 |
| Pension and Gratuity Fund | 0 | 0 | 0 | 0 | 0 | 119,475,970 | 2,778,845 | 0 | 0 | 122,254,815 | 116,501,503 | 500,000 | 0 | 0 | 117,001,503 |
| Customs duties and taxes, including tax expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 19,500,000 | 0 | 0 | 19,500,000 | 0 | 14,500,000 | 0 | 0 | 14,500,000 |
| Debt Interest Payments | 0 | 0 | 0 | 310,541,000 | 310,541,000 | 0 | 0 | 0 | 354,010,000 | 354,010,000 | 0 | 0 | 399,571,000 | 0 | 399,571,000 |
| GRAND TOTAL | 833,685,461 | 1,296,038,715 | 873,099,375 | 312,501,081 | 3,315,324,632 | 1,060,542,647 | 1,342,370,065 | 1,008,433,554 | 355,653,734 | 3,767,000,000 | 1,138,065,753 | 1,418,917,335 | 400,971,590 | 703,693,631 | 3,661,648,309 |