

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
GENERAL PUBLIC SERVICES	2,167,093,639	2,337,548,759	2,870,265,764
Executive and legislative organs, financial and fiscal affairs, external affairs	930,718,095	956,472,632	1,127,702,848
Congress of the Philippines (CONGRESS)	14,537,822	14,187,654	13,828,593
Senate	3,340,449	2,838,860	2,884,311
Senate Electoral Tribunal	109,071	124,091	133,099
Commission on Appointments	574,120	504,114	522,117
House of Representatives	10,306,541	10,585,230	10,153,056
House of Representatives Electoral Tribunal	207,641	135,359	136,010
Office of the President (OP)	7,098,537	7,430,422	7,449,705
The President's Offices	7,098,537	7,430,422	7,449,705
Office of the Vice-President (OVP)	2,127,574	1,760,149	1,917,384
Office of the Vice-President (OVP)	2,127,574	1,760,149	1,917,384
Department of Budget and Management (DBM)	725,028	1,044,154	1,150,440
Office of the Secretary	725,028	1,044,154	1,150,440
Department of Finance (DOF)	57,954,101	26,844,446	32,483,288
Office of the Secretary	974,834	1,007,308	966,967
Bureau of Customs	5,018,709	4,761,362	5,663,408
Bureau of Internal Revenue	14,511,983	15,739,258	17,684,340
Bureau of Local Government Finance	389,197	336,354	433,662
Bureau of the Treasury	36,388,887	4,227,541	6,461,461
Central Board of Assessment Appeals	17,673	17,613	18,051
Insurance Commission	430,096	490,500	1,000,229
National Tax Research Center	120,183	162,290	144,113
Privatization and Management Office	102,539	102,220	111,057
Department of Foreign Affairs (DFA)	15,158,790	20,201,654	21,985,552
Office of the Secretary	15,078,359	20,100,969	21,876,359
Foreign Service Institute	50,865	64,082	60,967
UNESCO National Commission of the Philippines	674	695	716
Presidential Commission on Visiting Forces	28,892	35,908	47,510
Department of Human Settlements and Urban Development (DHSUD)	691,432	1,071,894	905,269
Office of the Secretary	354,779	574,609	407,282
Human Settlements Adjudication Commission	336,653	497,285	497,987
Department of National Defense (DND)	480,051	509,624	823,757
Office of the Secretary - Proper	480,051	509,624	823,757
Department of Trade and Industry (DTI)	457,052	876,150	533,351
Cooperative Development Authority	457,052	876,150	533,351

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DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
National Economic and Development Authority (NEDA)	7,714	3,462	858
Office of the Secretary	7,714	3,462	858
Other Executive Offices (OEOs)	2,429,960	2,563,961	3,031,331
Anti-Money Laundering Council	132,944	169,209	163,328
Commission on Filipinos Overseas	178,295	193,245	239,979
Commission on the Filipino Language	18,038	14,902	30,120
Governance Commission for Government-Owned or Controlled Corporations	48,662	66,735	46,909
Mindanao Development Authority	103,693	113,986	146,652
Movie and Television Review and Classification Board	84,675	58,066	91,532
National Commission for Culture and the Arts-Proper	77,439	9,182	15,014
National Historical Commission of the Philippines	43,743	40,021	38,882
National Library of the Philippines	102,562	116,835	149,468
National Archives of the Philippines	87,708	565,742	573,281
Optical Media Board	22,646	27,614	20,019
Philippine Racing Commission	43,025	30,939	32,271
Philippine Sports Commission	107,029	120,193	330,268
Presidential Legislative Liaison Office	129,159	133,806	123,386
Presidential Management Staff	1,071,073	834,382	872,659
National Commission of Senior Citizens	179,269	69,104	157,563
Joint Legislative-Executive Councils (JLEC)	1,966	0	0
Legislative-Executive Development Advisory Council	1,966	0	0
Commission on Audit (COA)	7,303,352	6,959,564	7,272,341
Commission on Audit (COA)	7,303,352	6,959,564	7,272,341
Office of the Ombudsman (OMB)	1,475,788	1,644,299	1,716,110
Office of the Ombudsman	1,475,788	1,644,299	1,716,110
Allocations to Local Government Units (ALGU)	820,268,928	871,375,199	1,034,604,869
National Tax Allotment	820,268,928	871,375,199	1,034,604,869
Foreign economic aid	2,141	1,812	2,451
Department of Foreign Affairs (DFA)	2,141	1,812	2,451
Technical Cooperation Council of the Philippines	2,141	1,812	2,451
General services	429,122,504	557,629,739	750,009,363
Congress of the Philippines (CONGRESS)	22,557,217	24,307,778	12,615,113
Senate	3,770,087	4,749,205	4,575,281
Senate Electoral Tribunal	145,229	197,864	193,476
Commission on Appointments	642,682	740,058	824,489
House of Representatives	17,934,165	18,514,036	6,652,418
House of Representatives Electoral Tribunal	65,054	106,615	369,449
Office of the President (OP)	2,142,291	3,277,505	3,056,496
The President's Offices	2,142,291	3,277,505	3,056,496
Office of the Vice-President (OVP)	131,771	125,313	119,921
Office of the Vice-President (OVP)	131,771	125,313	119,921

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DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Department of Agrarian Reform (DAR)	3,197,663	2,930,464	4,020,806
Office of the Secretary	3,197,663	2,930,464	4,020,806
Department of Agriculture (DA)	3,357,322	3,066,433	3,049,816
Office of the Secretary	2,368,763	2,079,614	2,016,292
Agricultural Credit Policy Council	31,892	32,330	32,447
Bureau of Fisheries and Aquatic Resources	651,710	587,436	567,243
Fertilizer and Pesticide Authority	36	4,281	4,318
National Fisheries Research and Development Institute	87,298	81,865	183,594
National Meat Inspection Service	87,973	79,155	86,136
Philippine Carabao Center	0	55,774	3,778
Philippine Center For Postharvest Development and Mechanization	70,290	72,967	90,475
Philippine Council for Agriculture and Fisheries	51,029	67,151	60,279
Philippine Fiber Industry Development Authority	8,331	5,860	5,254
Department of Budget and Management (DBM)	1,404,189	1,541,519	2,041,395
Office of the Secretary	1,301,311	1,418,378	1,915,287
Government Procurement Policy Board-Technical Support Office	102,878	123,141	126,108
Department of Education (DepEd)	34,548,741	26,887,922	25,705,865
Office of the Secretary	33,968,298	25,875,304	24,990,464
National Book Development Board	54,079	35,989	55,857
National Council for Children's Television	18,376	37,498	22,880
National Museum of the Philippines	365,491	733,614	427,890
Philippine High School for the Arts	52,439	60,489	61,779
Early Childhood Care and Development Council	30,675	40,400	36,347
National Academy of Sports	59,383	104,628	110,648
State Universities and Colleges (SUCs)	0	0	27,491
National Capital Region (NCR)	0	0	27,491
Philippine Energy Research and Policy Institute	0	0	27,491
Department of Energy (DOE)	541,118	520,427	675,058
Office of the Secretary	541,118	520,427	675,058
Department of Environment and Natural Resources (DENR)	6,063,598	5,587,621	6,329,204
Office of the Secretary	4,994,053	4,848,844	5,438,757
Environmental Management Bureau	464,712	518,878	645,433
Mines and Geosciences Bureau	380,855	0	0
National Mapping and Resource Information Authority	184,567	178,090	177,793
National Water Resources Board	2,908	518	4,034
Palawan Council for Sustainable Development Staff	36,503	41,291	63,187
Department of Foreign Affairs (DFA)	5,585,199	4,593,628	5,381,911
Office of the Secretary	5,536,693	4,536,876	5,283,004
Foreign Service Institute	30,191	34,650	79,101
Technical Cooperation Council of the Philippines	2,165	2,512	2,673

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DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
UNESCO National Commission of the Philippines	16,150	19,590	17,133
Department of Health (DOH)	17,508,683	13,573,639	14,404,581
Office of the Secretary	17,435,795	13,517,151	14,307,563
National Nutrition Council	42,563	41,489	68,499
Philippine National AIDS Council	30,325	14,999	28,519
Department of Information and Communications Technology (DICT)	8,229,570	8,859,311	11,419,528
Office of the Secretary	7,603,816	7,814,661	10,403,012
Cybercrime Investigation and Coordination Center	339,531	474,766	487,119
National Privacy Commission	169,030	447,498	371,785
National Telecommunications Commission	117,193	122,386	157,612
Department of the Interior and Local Government (DILG)	78,106,953	17,116,438	18,461,873
Office of the Secretary	1,035,842	1,000,000	2,000,000
Bureau of Jail Management and Penology	5,685,019	3,455,022	3,689,672
Local Government Academy	44,792	273,333	501,582
National Commission on Muslim Filipinos (Office on Muslim Affairs)	262,449	277,494	390,736
National Police Commission	3,954,591	627,873	679,342
National Youth Commission	23,108	19,913	21,596
Philippine Commission on Women (National Commission on the Role of Filipino Women)	53,167	62,225	58,859
Philippine National Police	66,838,079	11,268,745	10,931,127
Philippine Public Safety College	209,906	131,833	188,959
Department of Justice (DOJ)	8,236,726	8,082,380	8,352,059
Office of the Secretary	3,184,509	2,462,628	1,489,156
Bureau of Corrections	1,400,725	1,515,147	2,068,122
Bureau of Immigration	635,507	571,665	532,295
Land Registration Authority	399,645	754,207	1,293,535
National Bureau of Investigation	971,268	1,667,314	1,725,039
Office of the Government Corporate Counsel	0	18,683	207
Office of the Solicitor General	436,108	490,891	554,580
Parole and Probation Administration	136,639	150,527	245,320
Presidential Commission on Good Government	98,830	98,060	106,709
Public Attorney's Office	914,315	296,393	337,096
Office for Alternative Dispute Resolution	59,180	56,865	0
Department of Labor and Employment (DOLE)	2,651,458	2,829,084	3,113,089
Office of the Secretary	1,847,638	1,947,588	1,765,469
Institute for Labor Studies	38,177	55,399	76,213
National Conciliation and Mediation Board	96,982	82,146	129,464
National Wages and Productivity Commission	84,552	74,314	154,054
Technical Education and Skills Development Authority	584,109	669,637	987,889

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DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Department of Migrant Workers (DMW)	1,441,807	2,110,185	1,635,102
Office of the Secretary	484,088	827,060	643,906
Overseas Workers Welfare Administration	957,719	1,283,125	991,196
Department of National Defense (DND)	1,409,240	1,414,730	2,552,230
Office of the Secretary - Proper	553,221	771,711	1,434,367
Government Arsenal	488,269	173,495	151,599
National Defense College of the Philippines	68,245	125,848	257,626
Office of Civil Defense	299,505	343,676	708,638
Department of Public Works and Highways (DPWH)	146,657,336	146,162,715	124,373,907
Office of the Secretary	146,657,336	146,162,715	124,373,907
Department of Science and Technology (DOST)	4,149,414	6,556,531	5,775,006
Office of the Secretary	1,216,933	1,292,179	1,936,511
Advanced Science and Technology Institute	231,496	203,443	213,643
Food and Nutrition Research Institute	132,724	75,270	267,405
Forest Products Research and Development Institute	121,076	123,401	127,583
Industrial Technology Development Institute	201,337	147,886	146,616
Metals Industry Research and Development Center	197,144	249,174	202,591
National Academy of Science and Technology	18,560	21,849	24,986
National Research Council of the Philippines	48,709	45,530	61,828
Philippine Atmospheric, Geophysical and Astronomical Services Administration	304,971	286,342	283,626
Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	105,444	1,577,477	127,770
Philippine Council for Health Research and Development	51,895	36,693	24,803
Philippine Council for Industry, Energy and Emerging Technology Research and Development (PCIEERD)	42,506	51,342	49,514
Philippine Institute of Volcanology and Seismology	578,291	820,032	897,985
Philippine Nuclear Research Institute	409,984	1,002,997	832,121
Philippine Science High School System	89,049	154,518	147,144
Philippine Textile Research Institute	57,046	39,507	12,166
Science Education Institute	47,463	39,513	73,172
Science and Technology Information Institute	105,923	119,288	110,344
Technology Application and Promotion Institute	188,863	270,090	235,198
Department of Social Welfare and Development (DSWD)	2,278,198	2,899,441	1,926,452
Office of the Secretary	1,541,466	2,086,657	1,102,933
Council for the Welfare of Children	50,347	46,461	45,898
National Council on Disability Affairs	16,490	17,411	17,911
Juvenile Justice and Welfare Council	29,452	30,095	28,486
National Anti-Poverty Commission	58,634	57,737	72,441
National Commission on Indigenous Peoples	455,683	351,544	430,256
Presidential Commission for the Urban Poor	79,047	72,590	80,799
National Authority for Child Care	47,079	236,946	147,728

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DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Department of Trade and Industry (DTI)	2,125,448	2,412,588	3,013,924
Office of the Secretary	1,461,312	1,497,261	2,103,777
Board of Investments	185,920	204,587	322,981
Construction Industry Authority of the Philippines (CIAP)	64,179	124,252	85,191
Cooperative Development Authority	348,962	500,333	399,908
Design Center of the Philippines	41,743	37,851	78,814
Philippine Trade Training Center	23,332	48,304	23,253
National Economic and Development Authority (NEDA)	12,328,522	10,442,194	10,694,682
Office of the Secretary	1,539,679	994,244	1,704,611
Philippine National Volunteer Service Coordinating Agency	19,248	18,517	19,720
Public-Private Partnership Center of the Philippines	121,204	113,009	139,262
Philippine Statistical Research and Training Institute (formerly Statistical Research and Training Center)	81,914	100,260	108,204
Tariff Commission	49,953	47,563	57,646
Philippine Statistics Authority	10,516,524	9,168,601	8,665,239
Presidential Communications Office (PCO)	510,563	675,144	717,958
Presidential Communications Office (Proper)	333,135	319,971	349,419
Presidential Broadcast Service-Bureau of Broadcast Services	139,625	127,940	117,339
Bureau of Communications Services	0	28,875	45,277
National Printing Office	4,526	2,922	10,941
News and Information Bureau	33,277	36,449	38,169
Philippine Information Agency	0	134,146	128,603
Presidential Broadcast Staff (RTVM)	0	24,841	28,210
Other Executive Offices (OEOs)	2,851,137	3,106,652	3,359,949
Anti-Red Tape Authority	222,544	259,166	204,107
Climate Change Commission	82,617	84,921	114,761
Dangerous Drugs Board	240,618	247,578	330,560
Energy Regulatory Commission	523,796	491,584	465,127
Film Development Council of the Philippines	32,467	36,727	92,675
Games and Amusements Board	0	91,464	0
Governance Commission for Government-Owned or Controlled Corporations	161,337	244,146	206,658
Mindanao Development Authority	35,087	37,639	17,007
National Archives of the Philippines	58,953	55,130	51,428
National Intelligence Coordinating Agency	290,664	232,791	220,181
National Security Council	306,901	590,192	743,624
Office of the Presidential Adviser on Peace, Reconciliation and Unity	241,539	252,896	403,616
Philippine Competition Commission	281,180	283,907	283,924
Philippine Space Agency	162,360	198,511	189,877
Philippine Information Agency	211,074	0	0
National Amnesty Commission	0	0	36,404

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DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
The Judiciary (JUD)	16,749,592	25,807,787	24,722,924
Supreme Court of the Philippines and the Lower Courts	10,233,590	19,616,280	17,758,980
Presidential Electoral Tribunal	166,603	171,405	171,710
Sandiganbayan	1,914,752	2,080,933	1,772,653
Court of Appeals	3,640,433	3,433,097	4,256,633
Court of Tax Appeals	794,214	506,072	762,948
Civil Service Commission (CSC)	2,202,351	2,342,621	2,844,706
Civil Service Commission	2,102,756	2,248,394	2,744,709
Career Executive Service Board	99,595	94,227	99,997
Commission on Audit (COA)	6,757,407	7,406,672	4,499,770
Commission on Audit (COA)	6,757,407	7,406,672	4,499,770
Commission on Elections (COMELEC)	1,952,311	1,605,766	1,617,065
Commission on Elections (COMELEC)	1,952,311	1,605,766	1,617,065
Office of the Ombudsman (OMB)	3,362,455	3,955,854	4,108,044
Office of the Ombudsman	3,362,455	3,955,854	4,108,044
Commission on Human Rights (CHR)	528,370	505,346	648,116
Commission on Human Rights (CHR)	502,432	479,218	609,400
Human Rights Violations Victims' Memorial Commission	25,938	26,128	38,716
Budgetary Support to Government Corporations (BSGC)	29,555,854	31,292,113	30,393,275
Department of Agriculture (DA)	515,727	518,135	552,472
National Dairy Authority	61,216	54,341	79,116
National Tobacco Administration	145,070	145,070	145,070
Philippine Rice Research Institute	309,441	318,724	328,286
Department of Health (DOH)	409,972	113,271	116,669
National Kidney and Transplant Institute	300,000	0	0
Philippine Institute of Traditional and Alternative Health Care	109,972	113,271	116,669
Department of Tourism (DOT)	356,565	227,414	263,254
Tourism Infrastructure and Enterprise Zone Authority	123,877	0	0
Tourism Promotions Board	232,688	227,414	263,254
Department of Trade and Industry (DTI)	79,435	269,997	161,029
Aurora Pacific Economic Zone and Freeport Authority	46,283	235,850	125,858
Center for International Trade Expositions and Missions	33,152	34,147	35,171
Department of Transportation (DOTr)	162,345	167,215	172,231
Light Rail Transit Authority	162,345	167,215	172,231
National Economic and Development Authority (NEDA)	169,393	185,691	70,882
Development Academy of the Philippines	99,632	135,250	0
Philippine Institute for Development Studies	69,761	50,441	70,882
Presidential Communications Office (PCO)	187,899	741,035	0
Intercontinental Broadcasting Corporation	187,899	741,035	0
Other Executive Offices (OEOs)	865,518	369,355	356,738
Cultural Center of the Philippines	205,646	177,238	233,359

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(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Philippine Postal Corporation	545,000	70,000	0
Southern Philippines Development Authority	74,010	80,029	80,029
Zamboanga City Special Economic Zone Authority	40,862	42,088	43,350
Net Lending	26,809,000	28,700,000	28,700,000
Contingent Fund	0	13,000,000	13,000,000
Miscellaneous Personnel Benefits Fund	0	29,677,112	163,333,431
Pension and Gratuity Fund	0	142,956,826	232,018,616
Basic research	697,937	713,182	876,315
State Universities and Colleges (SUCs)	0	0	29,734
National Capital Region (NCR)	0	0	29,734
Philippine Energy Research and Policy Institute	0	0	29,734
Department of Science and Technology (DOST)	353,439	406,314	516,700
Industrial Technology Development Institute	149,966	200,523	242,437
National Research Council of the Philippines	105,091	120,323	184,601
Science Education Institute	98,382	85,468	89,662
The Judiciary (JUD)	130,900	130,900	130,900
Supreme Court of the Philippines and the Lower Courts	130,900	130,900	130,900
Budgetary Support to Government Corporations (BSGC)	213,598	175,968	198,981
National Economic and Development Authority (NEDA)	213,598	175,968	198,981
Philippine Institute for Development Studies	213,598	175,968	198,981
R&D General public services	1,136,142	2,182,498	1,784,883
Department of Agriculture (DA)	49,863	50,132	137,585
Philippine Fiber Industry Development Authority	49,863	50,132	137,585
State Universities and Colleges (SUCs)	0	0	12,241
National Capital Region (NCR)	0	0	12,241
Philippine Energy Research and Policy Institute	0	0	12,241
Department of the Interior and Local Government (DILG)	0	26,295	27,656
Local Government Academy	0	26,295	27,656
Department of Labor and Employment (DOLE)	21,692	18,336	22,576
Institute for Labor Studies	21,692	18,336	22,576
Department of Science and Technology (DOST)	439,333	636,047	916,654
Office of the Secretary	0	38,000	109,881
Advanced Science and Technology Institute	206,101	190,421	173,776
Metals Industry Research and Development Center	61,853	62,096	82,240
National Research Council of the Philippines	6,703	60,989	1,537
Philippine Nuclear Research Institute	61,112	65,972	202,833
Philippine Textile Research Institute	103,564	218,569	346,387
Other Executive Offices (OEOs)	550,560	1,399,043	640,727
Philippine Space Agency	550,560	1,399,043	640,727

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DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Budgetary Support to Government Corporations (BSGC)	74,694	52,645	27,444
National Economic and Development Authority (NEDA)	74,694	52,645	27,444
Development Academy of the Philippines	74,694	52,645	27,444
General public services n.e.c.	130,381,695	81,119,352	77,247,622
Department of Agriculture (DA)	856,386	864,287	903,216
Fertilizer and Pesticide Authority	265,926	193,050	255,227
Philippine Carabao Center	71,194	0	57,409
Philippine Council for Agriculture and Fisheries	158,266	146,990	151,028
Philippine Fiber Industry Development Authority	361,000	524,247	439,552
Department of Environment and Natural Resources (DENR)	210,587	319,198	391,544
National Mapping and Resource Information Authority	91,158	137,935	233,358
National Water Resources Board	119,429	181,263	158,186
Department of Information and Communications Technology (DICT)	117,646	0	0
National Privacy Commission	117,646	0	0
Department of the Interior and Local Government (DILG)	13,363,707	10,886,447	11,148,750
Office of the Secretary	6,396,779	6,677,233	6,737,897
Bureau of Fire Protection	6,966,928	4,209,214	4,410,853
Department of Justice (DOJ)	0	0	95,966
Office for Alternative Dispute Resolution	0	0	95,966
Department of Labor and Employment (DOLE)	214,347	216,856	214,836
National Conciliation and Mediation Board	214,347	216,856	214,836
Department of National Defense (DND)	102,258,408	25,244,274	27,326,982
Philippine Veterans Affairs Office (PVAO) - Proper	10,868,622	690,332	1,150,779
Veterans Memorial Medical Center	453,062	739,025	832,204
Philippine Army (Land Forces)	14,612,720	11,665,502	11,735,890
Philippine Air Force (Air Forces)	3,419,150	2,784,551	3,182,639
Philippine Navy (Naval Forces)	4,885,237	3,948,803	4,651,900
General Headquarters, AFP and AFP-Wide Service Support Units (AFPWSSUs)	68,019,617	5,416,061	5,773,570
Department of Science and Technology (DOST)	107,242	132,009	147,574
Industrial Technology Development Institute	106,235	130,589	145,445
Philippine Council for Health Research and Development	0	0	683
Science Education Institute	1,007	1,420	1,446
Department of Transportation (DOTr)	0	75,000	75,000
Philippine Coast Guard	0	75,000	75,000
Other Executive Offices (OEOs)	185,443	220,586	151,772
National Archives of the Philippines	65,134	58,086	57,600
Philippine Space Agency	120,309	162,500	94,172
Commission on Elections (COMELEC)	12,446,515	38,734,634	33,853,606
Commission on Elections (COMELEC)	12,446,515	38,734,634	33,853,606

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Budgetary Support to Government Corporations (BSGC)	621,414	4,426,061	2,938,376
Department of Energy (DOE)	0	2,516,892	2,422,500
National Electrification Administration	0	2,516,892	2,422,500
Department of Transportation (DOTr)	436,255	1,442,915	300,619
Civil Aviation Authority of the Philippines	100,000	1,030,000	0
Davao International Airport Authority	0	121,052	0
Philippine National Railways	336,255	291,863	300,619
Presidential Communications Office (PCO)	125,159	307,914	215,257
People's Television Network, Inc.	125,159	307,914	215,257
Other Executive Offices (OEOs)	60,000	158,340	0
Bangko Sentral ng Pilipinas	0	40,000	0
Credit Information Corporation	60,000	60,000	0
Philippine Deposit Insurance Corporation	0	58,340	0
Public debt transactions	628,333,000	684,971,000	862,530,688
Customs duties and taxes, including tax expenditures	0	14,500,000	14,500,000
Debt Interest Payments	628,333,000	670,471,000	848,030,688
Transfers of a general character between different levels of government	46,050,890	53,696,798	49,595,178
Budgetary Support to Government Corporations (BSGC)	0	28,606	28,606
BSGC - Others	0	28,606	28,606
Allocations to Local Government Units (ALGU)	46,050,890	53,668,192	49,566,572
Special Shares of LGUs in the Proceeds of National Taxes	30,181,055	34,643,787	32,655,520
Local Government Support Fund (formerly Financial Subsidy to LGUs)	14,533,765	18,250,090	15,800,000
Special Shares of LGUs in the Proceeds of Fire Code Fees	1,336,070	774,315	1,111,052
Governance / Government Institutions and Regulatory Regime	651,235	761,746	516,416
Other Executive Offices (OEOs)	143,567	243,288	196,591
Anti-Red Tape Authority	143,567	243,288	196,591
Budgetary Support to Government Corporations (BSGC)	507,668	518,458	319,825
National Economic and Development Authority (NEDA)	507,668	518,458	319,825
Development Academy of the Philippines	507,668	518,458	319,825
DEFENSE	221,059,420	260,754,110	284,696,139
Military Defense	218,143,365	251,296,261	273,597,387
Department of National Defense (DND)	218,143,365	211,296,261	223,597,387
Government Arsenal	1,115,151	1,916,735	2,268,006
Philippine Army (Land Forces)	101,003,969	111,566,352	113,255,943
Philippine Air Force (Air Forces)	33,918,689	42,415,634	46,665,573
Philippine Navy (Naval Forces)	31,584,608	37,480,040	44,436,748
General Headquarters, AFP and AFP-Wide Service Support Units (AFPWSSUs)	50,520,948	17,917,500	16,971,117
Revised AFP Modernization Program	0	40,000,000	50,000,000
Civil Defense	2,681,339	9,085,868	10,817,712
Congress of the Philippines (CONGRESS)	0	5,600,719	5,579,320
Senate	0	5,600,719	5,579,320

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Department of Environment and Natural Resources (DENR)	361,673	383,208	328,492
Mines and Geosciences Bureau	361,673	383,208	328,492
Department of National Defense (DND)	1,397,928	1,807,399	1,650,777
Office of Civil Defense	1,397,928	1,807,399	1,650,777
Department of Science and Technology (DOST)	921,738	1,294,542	1,613,894
Philippine Atmospheric, Geophysical and Astronomical Services Administration	921,738	1,294,542	1,613,894
Commission on Audit (COA)	0	0	1,645,229
Commission on Audit (COA)	0	0	1,645,229
R&D Defense	141,484	265,548	211,038
Department of Science and Technology (DOST)	70,739	69,116	72,642
Philippine Atmospheric, Geophysical and Astronomical Services Administration	70,739	69,116	72,642
Other Executive Offices (OEOs)	70,745	196,432	138,396
National Security Council	70,745	196,432	138,396
Defense against cybercrimes	23,056	53,098	55,067
Department of Justice (DOJ)	23,056	53,098	55,067
Office of the Secretary	23,056	53,098	55,067
Defense n.e.c.	70,176	53,335	14,935
Department of National Defense (DND)	56,601	0	0
Office of the Secretary - Proper	56,601	0	0
Other Executive Offices (OEOs)	13,575	53,335	14,935
National Security Council	13,575	53,335	14,935
PUBLIC ORDER AND SAFETY	292,366,516	304,577,193	323,631,147
Police services	183,050,385	190,932,980	198,168,171
Department of the Interior and Local Government (DILG)	180,161,325	186,415,815	194,876,158
National Police Commission	1,220,456	1,525,814	1,861,192
Philippine National Police	178,940,869	184,890,001	193,014,966
Department of Justice (DOJ)	2,889,060	4,517,165	3,292,013
Bureau of Immigration	1,331,473	1,323,954	1,434,757
National Bureau of Investigation	1,557,587	3,193,211	1,857,256
Fire-protection services	24,656,830	26,127,688	26,361,847
Department of the Interior and Local Government (DILG)	24,656,830	26,127,688	26,361,847
Bureau of Fire Protection	24,656,830	26,127,688	26,361,847
Law courts	45,347,607	40,982,600	45,830,307
Department of Human Settlements and Urban Development (DHSUD)	151,384	175,430	212,423
Human Settlements Adjudication Commission	151,384	175,430	212,423
Department of Justice (DOJ)	6,443,034	6,569,677	6,906,808
Office of the Government Corporate Counsel	276,077	233,878	298,234
Office of the Solicitor General	1,091,775	1,040,412	1,195,964
Presidential Commission on Good Government	106,550	92,694	99,709
Public Attorney's Office	4,968,632	5,202,693	5,312,901

Table B.5.c
DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025
(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
The Judiciary (JUD)	38,753,189	34,237,493	38,711,076
Supreme Court of the Philippines and the Lower Courts	34,784,742	32,246,553	36,891,939
Sandiganbayan	515,198	601,934	604,786
Court of Appeals	3,247,930	846,947	957,885
Court of Tax Appeals	205,319	542,059	256,466
Prisons	24,181,898	27,290,186	33,650,074
Department of the Interior and Local Government (DILG)	18,403,143	20,417,479	25,557,417
Bureau of Jail Management and Penology	18,403,143	20,417,479	25,557,417
Department of Justice (DOJ)	5,778,755	6,872,707	8,092,657
Office of the Secretary	35,004	32,539	38,262
Bureau of Corrections	4,886,662	6,011,222	7,145,080
Parole and Probation Administration	857,089	828,946	909,315
R&D Public order and safety	267,591	95,620	104,623
Department of the Interior and Local Government (DILG)	267,591	95,620	104,623
Local Government Academy	179,677	0	0
Philippine National Police	56,291	65,111	72,422
Philippine Public Safety College	31,623	30,509	32,201
Public order and safety n.e.c.	14,862,205	19,148,119	19,516,125
Department of the Interior and Local Government (DILG)	1,899,347	1,417,092	1,476,628
Office of the Secretary	366,196	463,463	466,656
Bureau of Fire Protection	1,077,457	172,078	236,832
Philippine Public Safety College	455,694	781,551	773,140
Department of Justice (DOJ)	8,126,602	10,552,078	11,928,398
Office of the Secretary	8,063,243	7,901,161	7,985,653
Bureau of Immigration	14,822	2,600,547	3,825,108
Parole and Probation Administration	688	2,823	48,647
Office for Alternative Dispute Resolution	47,849	47,547	68,990
Other Executive Offices (OEOs)	4,836,256	7,178,949	6,111,099
Dangerous Drugs Board	92,641	92,813	96,726
National Intelligence Coordinating Agency	1,482,857	3,107,238	2,022,705
Philippine Drug Enforcement Agency	3,260,758	3,978,898	3,991,668
ECONOMIC AFFAIRS	937,031,906	836,500,509	906,205,317
General economic, commercial and labor affairs	17,868,232	21,238,298	19,565,475
Department of Foreign Affairs (DFA)	6,175	31,324	22,763
UNESCO National Commission of the Philippines	6,175	31,324	22,763
Department of Labor and Employment (DOLE)	1,439,713	1,548,857	1,669,805
Office of the Secretary	1,227,863	1,347,776	1,459,159
National Wages and Productivity Commission	211,850	201,081	210,646
Department of Migrant Workers (DMW)	2,708,610	5,493,923	4,295,713
Office of the Secretary	2,708,610	5,493,923	4,295,713

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Department of Tourism (DOT)	4,344,577	3,492,009	3,394,154
Office of the Secretary	4,007,872	3,028,727	2,837,854
Intramuros Administration	95,895	125,950	146,589
National Parks Development Committee	233,845	322,757	384,277
Philippine Commission on Sports Scuba Diving	6,965	14,575	25,434
Department of Trade and Industry (DTI)	4,475,803	5,478,281	4,929,891
Office of the Secretary	4,065,694	4,780,313	4,387,343
Board of Investments	185,796	475,869	305,503
Construction Industry Authority of the Philippines (CIAP)	73,130	69,254	79,343
Design Center of the Philippines	101,752	100,829	98,903
Philippine Trade Training Center	49,431	52,016	58,799
National Economic and Development Authority (NEDA)	1,799,238	1,769,919	1,865,905
Office of the Secretary	1,104,870	1,068,773	1,118,809
Commission on Population and Development	531,837	548,764	537,672
Public-Private Partnership Center of the Philippines	110,179	106,161	136,741
Tariff Commission	52,352	46,221	72,683
Other Executive Offices (OEOs)	136,691	213,022	149,082
Mindanao Development Authority	103,753	172,515	113,202
Optical Media Board	32,938	40,507	35,880
Budgetary Support to Government Corporations (BSGC)	2,957,425	3,210,963	3,238,162
Department of Trade and Industry (DTI)	881,505	1,161,410	1,839,597
Aurora Pacific Economic Zone and Freeport Authority	0	0	130,160
Center for International Trade Expositions and Missions	131,505	161,410	209,437
Small Business Corporation	750,000	1,000,000	1,500,000
National Economic and Development Authority (NEDA)	20,430	21,043	21,674
Philippine Institute for Development Studies	20,430	21,043	21,674
Other Executive Offices (OEOs)	2,055,490	2,028,510	1,376,891
Authority of the Freeport Area of Bataan	191,260	140,000	200,000
Cagayan Economic Zone Authority	500,000	1,000,000	324,427
Government Service Insurance System	536,225	0	0
Subic Bay Metropolitan Authority	592,894	681,010	587,464
Zamboanga City Special Economic Zone Authority	235,111	207,500	265,000
Agriculture, forestry, fishing and hunting	186,784,897	191,967,708	175,747,834
Department of Agrarian Reform (DAR)	11,738,086	5,649,022	7,080,343
Office of the Secretary	11,738,086	5,649,022	7,080,343
Department of Agriculture (DA)	89,412,158	88,386,786	98,681,131
Office of the Secretary	72,178,149	75,580,168	84,763,786
Agricultural Credit Policy Council	2,804,669	2,823,694	2,832,224
Bureau of Fisheries and Aquatic Resources	5,782,559	8,729,385	9,740,366
National Meat Inspection Service	513,772	406,819	436,686

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Philippine Carabao Center	1,085,161	650,514	700,415
Philippine Center For Postharvest Development and Mechanization	7,030,354	196,206	197,668
Philippine Council for Agriculture and Fisheries	17,494	0	9,986
Department of Environment and Natural Resources (DENR)	6,124,912	0	0
Office of the Secretary	6,124,912	0	0
Department of Trade and Industry (DTI)	119,386	120,387	121,166
Office of the Secretary	119,386	120,387	121,166
Budgetary Support to Government Corporations (BSGC)	79,390,355	97,811,513	69,865,194
Department of Agriculture (DA)	74,086,306	97,693,995	69,865,194
National Dairy Authority	794,870	468,033	458,697
National Food Authority	23,370,545	14,032,000	14,363,000
National Irrigation Administration	41,036,420	70,220,329	42,565,717
National Tobacco Administration	405,434	405,434	405,434
Philippine Coconut Authority	1,166,275	1,181,117	1,196,797
Philippine Crop Insurance Corporation	4,500,000	4,500,000	4,500,000
Philippine Fisheries Development Authority	2,462,762	6,037,082	5,525,549
Sugar Regulatory Administration	350,000	850,000	850,000
Department of Finance (DOF)	5,304,049	0	0
Development Bank of the Philippines	500,000	0	0
Land Bank of the Philippines	4,804,049	0	0
Other Executive Offices (OEOs)	0	117,518	0
Southern Philippines Development Authority	0	117,518	0
Fuel and energy	14,373,473	12,806,387	12,742,303
Department of Agriculture (DA)	429,350	469,553	50,000
Bureau of Fisheries and Aquatic Resources	429,350	469,553	50,000
Department of Energy (DOE)	1,790,174	2,095,370	2,410,146
Office of the Secretary	1,790,174	2,095,370	2,410,146
Other Executive Offices (OEOs)	362,188	420,043	461,252
Energy Regulatory Commission	362,188	420,043	461,252
Budgetary Support to Government Corporations (BSGC)	11,791,761	9,821,421	9,820,905
Department of Energy (DOE)	11,791,761	9,821,421	9,820,905
National Electrification Administration	2,261,850	505,000	200,000
National Power Corporation	1,529,911	1,316,421	1,620,905
Power Sector Assets and Liabilities Management Corporation	8,000,000	8,000,000	8,000,000
Mining, manufacturing and construction	657,189	1,297,776	1,417,978
Department of Environment and Natural Resources (DENR)	657,189	1,297,776	1,417,978
Mines and Geosciences Bureau	657,189	1,297,776	1,417,978
Transport	694,570,507	593,076,993	680,189,590
Department of Agriculture (DA)	115,291	19,755,549	23,181,250
Office of the Secretary	115,291	19,755,549	23,181,250

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Department of Environment and Natural Resources (DENR)	502,639	576,052	733,243
National Mapping and Resource Information Authority	502,639	576,052	733,243
Department of Public Works and Highways (DPWH)	488,106,646	497,703,160	473,709,736
Office of the Secretary	488,106,646	497,703,160	473,709,736
Department of Transportation (DOTr)	203,899,160	73,817,056	180,818,888
Office of the Secretary	176,567,276	41,485,203	145,913,857
Civil Aeronautics Board	254,815	231,157	234,226
Maritime Industry Authority (MARINA)	1,014,496	1,272,203	1,314,575
Office of Transportation Cooperatives	37,687	54,170	39,474
Office for Transportation Security	1,236,057	1,341,788	2,046,726
Philippine Coast Guard	24,755,714	29,357,188	31,205,873
Toll Regulatory Board	33,115	75,347	64,157
Budgetary Support to Government Corporations (BSGC)	1,703,430	936,754	758,856
Department of Transportation (DOTr)	1,373,019	936,754	758,856
Light Rail Transit Authority	891,018	697,180	718,095
Philippine National Railways	404,002	239,574	40,761
Philippine Ports Authority	77,999	0	0
Other Executive Offices (OEOs)	330,411	0	0
Bases Conversion and Development Authority	330,411	0	0
Allocations to Local Government Units (ALGU)	243,341	288,422	987,617
Metropolitan Manila Development Authority	243,341	288,422	987,617
Communication	1,187,034	1,295,465	784,610
Department of Information and Communications Technology (DICT)	463,636	655,804	420,713
National Telecommunications Commission	463,636	655,804	420,713
Presidential Communications Office (PCO)	623,398	639,661	363,897
Presidential Communications Office (Proper)	623,398	628,924	363,897
National Printing Office	0	10,737	0
Allocations to Local Government Units (ALGU)	100,000	0	0
Metropolitan Manila Development Authority	100,000	0	0
Other industries	1,083,004	2,018,278	1,055,362
Budgetary Support to Government Corporations (BSGC)	1,083,004	2,018,278	1,055,362
Department of Tourism (DOT)	1,083,004	2,018,278	1,055,362
Tourism Infrastructure and Enterprise Zone Authority	50,000	620,000	0
Tourism Promotions Board	1,033,004	1,398,278	1,055,362
R&D Economic affairs	13,775,531	9,322,301	12,400,994
Department of Agriculture (DA)	1,367,900	1,684,739	2,998,587
Office of the Secretary	837,265	974,958	2,299,271
Bureau of Fisheries and Aquatic Resources	9,998	10,000	10,000
National Fisheries Research and Development Institute	293,466	436,519	435,764
Philippine Carabao Center	97,657	92,114	94,568

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Philippine Center For Postharvest Development and Mechanization	129,514	171,148	158,984
Department of Environment and Natural Resources (DENR)	33,268	29,548	181,598
Mines and Geosciences Bureau	33,268	29,548	181,598
Department of Science and Technology (DOST)	7,925,092	7,018,573	8,444,703
Office of the Secretary	5,492,062	5,735,729	5,520,705
Food and Nutrition Research Institute	86,473	86,353	111,402
Forest Products Research and Development Institute	112,528	181,068	122,680
National Academy of Science and Technology	97,983	139,563	127,174
Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	1,343,027	0	1,543,908
Philippine Council for Industry, Energy and Emerging Technology Research and Development (PCIEERD)	793,019	875,860	1,018,834
Budgetary Support to Government Corporations (BSGC)	4,449,271	589,441	776,106
Department of Agriculture (DA)	4,449,271	589,441	776,106
Philippine Rice Research Institute	4,299,271	427,601	626,106
Sugar Regulatory Administration	150,000	161,840	150,000
Economic affairs n.e.c.	6,732,039	3,477,303	2,301,171
National Economic and Development Authority (NEDA)	18,525	18,427	13,950
Philippine National Volunteer Service Coordinating Agency	18,525	18,427	13,950
Other Executive Offices (OEOs)	331,921	257,011	185,356
Philippine Competition Commission	331,921	257,011	185,356
Budgetary Support to Government Corporations (BSGC)	6,381,593	2,801,865	2,101,865
Other Executive Offices (OEOs)	6,381,593	2,801,865	2,101,865
Bases Conversion and Development Authority	2,209,085	2,801,865	2,101,865
Philippine Deposit Insurance Corporation	4,172,508	0	0
Allocations to Local Government Units (ALGU)	0	400,000	0
Metropolitan Manila Development Authority	0	400,000	0
ENVIRONMENTAL PROTECTION	15,582,897	23,911,452	22,139,463
Waste management	2,450,685	2,449,019	2,460,358
Department of Environment and Natural Resources (DENR)	456,679	459,046	470,385
Environmental Management Bureau	456,679	459,046	470,385
Allocations to Local Government Units (ALGU)	1,994,006	1,989,973	1,989,973
Metropolitan Manila Development Authority	1,994,006	1,989,973	1,989,973
Waste water management	233,938	0	0
Allocations to Local Government Units (ALGU)	233,938	0	0
Metropolitan Manila Development Authority	233,938	0	0
Pollution abatement	2,666,966	2,554,863	2,962,733
Department of Environment and Natural Resources (DENR)	2,666,966	2,554,863	2,962,733
Office of the Secretary	1,594,554	1,441,785	1,536,730
Environmental Management Bureau	1,072,412	1,113,078	1,426,003

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Protection of biodiversity and landscape	2,504,561	9,444,642	8,528,398
Department of Environment and Natural Resources (DENR)	2,448,337	9,444,642	8,528,398
Office of the Secretary	2,283,079	9,226,567	8,284,131
National Mapping and Resource Information Authority	90,432	143,309	167,876
Palawan Council for Sustainable Development Staff	74,826	74,766	76,391
Department of the Interior and Local Government (DILG)	56,224	0	0
Office of the Secretary	56,224	0	0
R&D Environmental protection	766,126	1,223,262	999,421
Department of Environment and Natural Resources (DENR)	766,126	1,194,015	999,421
Office of the Secretary	532,608	935,183	882,727
Environmental Management Bureau	233,518	258,832	116,694
Department of Science and Technology (DOST)	0	29,247	0
Philippine Atmospheric, Geophysical and Astronomical Services Administration	0	29,247	0
Environmental protection n.e.c.	6,960,621	8,239,666	7,188,553
Department of Environment and Natural Resources (DENR)	4,069,892	4,318,885	4,539,394
Office of the Secretary	3,207,320	3,287,997	3,462,773
Environmental Management Bureau	263,687	401,280	366,055
National Mapping and Resource Information Authority	577,596	593,410	606,049
National Water Resources Board	21,289	36,198	104,517
Department of the Interior and Local Government (DILG)	0	54,270	54,270
Office of the Secretary	0	54,270	54,270
Other Executive Offices (OEOs)	66,194	95,638	55,392
Climate Change Commission	66,194	95,638	55,392
Budgetary Support to Government Corporations (BSGC)	418,396	864,427	29,550
Department of Environment and Natural Resources (DENR)	418,396	864,427	29,550
Local Water Utilities Administration	418,396	864,427	29,550
Allocations to Local Government Units (ALGU)	2,406,139	2,906,446	2,509,947
Metropolitan Manila Development Authority	2,406,139	2,906,446	2,509,947
HOUSING AND COMMUNITY AMENITIES	17,110,060	8,802,565	8,619,932
Housing development	532,370	1,736,672	2,772,678
Department of Human Settlements and Urban Development (DHSUD)	268,833	1,650,680	2,696,236
Office of the Secretary	268,833	1,650,680	2,696,236
Budgetary Support to Government Corporations (BSGC)	263,537	85,992	76,442
Department of Human Settlements and Urban Development (DHSUD)	263,537	85,992	76,442
National Home Mortgage Finance Corporation	0	0	450
National Housing Authority	133,100	0	0
Social Housing Finance Corporation	130,437	85,992	75,992
Community development	2,457,200	2,214,396	2,424,571
Department of Human Settlements and Urban Development (DHSUD)	480,332	495,655	517,865
Office of the Secretary	480,332	495,655	517,865

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Department of Justice (DOJ)	1,790,790	1,591,842	1,861,662
Land Registration Authority	1,790,790	1,591,842	1,861,662
Budgetary Support to Government Corporations (BSGC)	186,078	126,899	45,044
Department of Human Settlements and Urban Development (DHSUD)	186,078	126,899	45,044
Social Housing Finance Corporation	186,078	126,899	45,044
Water supply	13,888,115	4,851,497	3,422,683
Department of Public Works and Highways (DPWH)	13,888,115	4,683,100	3,253,100
Office of the Secretary	13,888,115	4,683,100	3,253,100
Budgetary Support to Government Corporations (BSGC)	0	168,397	169,583
Department of Environment and Natural Resources (DENR)	0	168,397	169,583
Metropolitan Waterworks and Sewerage System - Regulatory Office	0	168,397	169,583
Housing and community amenities	232,375	0	0
Department of Public Works and Highways (DPWH)	232,375	0	0
Office of the Secretary	232,375	0	0
HEALTH	335,267,857	313,708,489	299,998,126
Medical products, appliances and equipment	17,553,765	16,457,235	20,066,695
State Universities and Colleges (SUCs)	172,122	0	0
National Capital Region (NCR)	172,122	0	0
University of the Philippines System	172,122	0	0
Department of Health (DOH)	17,381,643	16,457,235	20,066,695
Office of the Secretary	17,381,643	16,457,235	20,066,695
Hospital services	85,855,039	90,164,568	115,483,628
State Universities and Colleges (SUCs)	6,205,071	7,041,982	6,598,173
National Capital Region (NCR)	5,426,693	6,288,446	5,809,141
University of the Philippines System	5,426,693	6,288,446	5,809,141
Region V - Bicol	0	0	10,000
Dr. Emilio B. Espinosa, Sr. Memorial State College of Agriculture and Technology	0	0	10,000
Region VI - Western Visayas	778,378	753,536	779,032
West Visayas State University	778,378	753,536	779,032
Department of Health (DOH)	72,057,501	75,576,553	102,287,173
Office of the Secretary	72,057,501	75,576,553	102,287,173
Department of the Interior and Local Government (DILG)	706,865	770,410	798,999
Philippine National Police	706,865	770,410	798,999
Department of Labor and Employment (DOLE)	196,389	0	0
Office of the Secretary	196,389	0	0
Budgetary Support to Government Corporations (BSGC)	6,689,213	6,775,623	5,799,283
Department of Health (DOH)	6,689,213	6,775,623	5,799,283
Lung Center of the Philippines	835,211	791,107	711,335
National Kidney and Transplant Institute	1,636,442	1,626,054	1,486,886

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Philippine Children's Medical Center	2,080,733	1,947,648	1,388,142
Philippine Heart Center	2,136,827	2,410,814	2,212,920
Public health services	102,954,017	122,893,664	88,279,066
State Universities and Colleges (SUCs)	665,072	0	0
National Capital Region (NCR)	665,072	0	0
University of the Philippines System	665,072	0	0
Department of Health (DOH)	100,035,075	120,750,808	86,046,894
Office of the Secretary	99,590,513	120,307,473	85,796,293
National Nutrition Council	444,562	443,335	250,601
Department of National Defense (DND)	2,168,963	2,057,449	2,146,765
Veterans Memorial Medical Center	2,168,963	2,057,449	2,146,765
Other Executive Offices (OEOs)	76,500	77,000	77,000
Dangerous Drugs Board	76,500	77,000	77,000
Budgetary Support to Government Corporations (BSGC)	8,407	8,407	8,407
Department of Health (DOH)	8,407	8,407	8,407
Philippine Institute of Traditional and Alternative Health Care	8,407	8,407	8,407
R&D Health	1,585,959	1,685,291	1,699,110
Department of Health (DOH)	388,428	395,497	345,933
Office of the Secretary	388,428	395,497	345,933
Department of Science and Technology (DOST)	1,154,360	1,229,679	1,314,453
Office of the Secretary	0	37,547	37,547
Food and Nutrition Research Institute	418,958	399,870	415,167
Philippine Council for Health Research and Development	735,402	792,262	861,739
Budgetary Support to Government Corporations (BSGC)	43,171	60,115	38,724
Department of Health (DOH)	43,171	60,115	38,724
Philippine Children's Medical Center	5,345	7,939	9,074
Philippine Institute of Traditional and Alternative Health Care	37,826	52,176	29,650
Health insurance	99,992,919	61,514,633	74,431,930
Budgetary Support to Government Corporations (BSGC)	99,992,919	61,514,633	74,431,930
Department of Health (DOH)	99,992,919	61,514,633	74,431,930
Philippine Health Insurance Corporation	99,992,919	61,514,633	74,431,930
Health n.e.c.	27,326,158	20,993,098	37,697
State Universities and Colleges (SUCs)	126,990	1,000,000	0
National Capital Region (NCR)	126,990	1,000,000	0
University of the Philippines System	126,990	1,000,000	0
Department of Health (DOH)	27,199,168	19,993,098	37,697
Office of the Secretary	27,181,710	19,962,172	14,000
Philippine National AIDS Council	17,458	30,926	23,697

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
RECREATION, CULTURE AND RELIGION	6,695,419	7,496,096	6,496,633
Recreational and sporting services	2,334,084	1,284,368	747,623
Other Executive Offices (OEOs)	2,139,209	1,284,368	747,623
Games and Amusements Board	154,876	55,779	157,869
Philippine Racing Commission	196,202	156,196	157,614
Philippine Sports Commission	1,788,131	1,072,393	432,140
Budgetary Support to Government Corporations (BSGC)	194,875	0	0
Other Executive Offices (OEOs)	194,875	0	0
Bases Conversion and Development Authority	194,875	0	0
Cultural services	2,489,814	3,971,129	3,468,666
Department of Education (DepEd)	1,078,805	1,817,592	2,052,634
Office of the Secretary	215,685	1,133,965	1,133,965
National Museum of the Philippines	863,120	683,627	918,669
Other Executive Offices (OEOs)	1,155,388	1,447,914	1,175,304
Film Development Council of the Philippines	193,032	180,895	243,762
National Commission for Culture and the Arts-Proper	664,184	978,795	559,854
National Historical Commission of the Philippines	298,172	288,224	371,688
Budgetary Support to Government Corporations (BSGC)	255,621	705,623	240,728
Other Executive Offices (OEOs)	255,621	705,623	240,728
Cultural Center of the Philippines	255,621	705,623	240,728
Broadcasting and publishing services	921,758	1,286,387	1,225,209
Department of Education (DepEd)	117,569	237,672	133,009
National Book Development Board	87,416	192,079	89,149
National Council for Children's Television	30,153	45,593	43,860
Department of Science and Technology (DOST)	24,933	19,376	35,651
Science and Technology Information Institute	24,933	19,376	35,651
Presidential Communications Office (PCO)	464,600	1,029,339	1,056,549
Presidential Broadcast Service-Bureau of Broadcast Services	355,457	354,071	375,050
Bureau of Communications Services	0	77,267	34,612
National Printing Office	0	0	11,048
News and Information Bureau	109,143	110,587	108,728
Philippine Information Agency	0	332,770	298,760
Presidential Broadcast Staff (RTVM)	0	154,644	228,351
Other Executive Offices (OEOs)	314,656	0	0
Philippine Information Agency	314,656	0	0
Religious and other community services	645,210	647,903	741,628
Department of the Interior and Local Government (DILG)	645,210	647,903	741,628
National Commission on Muslim Filipinos (Office on Muslim Affairs)	645,210	647,903	741,628
R&D Recreation, culture and religion	5,303	23,315	18,533
Department of Education (DepEd)	5,303	9,568	5,422
National Book Development Board	5,303	9,568	5,422

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Other Executive Offices (OEOs)	0	13,747	13,111
National Historical Commission of the Philippines	0	13,747	13,111
Recreation, culture and religion n.e.c.	299,250	282,994	294,974
Other Executive Offices (OEOs)	299,250	282,994	294,974
Commission on the Filipino Language	75,895	85,451	74,576
Movie and Television Review and Classification Board	83,447	72,546	72,545
National Library of the Philippines	139,908	124,997	147,853
EDUCATION	817,762,230	928,220,012	938,517,011
Pre-primary and primary education	312,735,188	317,257,238	330,341,218
Department of Education (DepEd)	312,735,188	317,257,238	330,341,218
Office of the Secretary	312,448,467	316,982,472	330,024,056
Early Childhood Care and Development Council	286,721	274,766	317,162
Secondary education	290,414,999	291,177,558	307,727,288
Department of Education (DepEd)	288,114,459	288,849,575	305,439,872
Office of the Secretary	287,976,008	288,671,815	305,242,406
Philippine High School for the Arts	52,006	50,027	51,787
National Academy of Sports	86,445	127,733	145,679
Department of Science and Technology (DOST)	2,250,540	2,327,983	2,287,416
Philippine Science High School System	2,250,540	2,327,983	2,287,416
Budgetary Support to Government Corporations (BSGC)	50,000	0	0
Other Executive Offices (OEOs)	50,000	0	0
Bases Conversion and Development Authority	50,000	0	0
Post-secondary non-tertiary education	15,750,694	20,814,268	17,756,818
Department of Labor and Employment (DOLE)	15,750,694	20,814,268	17,756,818
Technical Education and Skills Development Authority	15,750,694	20,814,268	17,756,818
Tertiary education	103,518,393	137,558,291	110,413,984
State Universities and Colleges (SUCs)	76,868,528	99,802,142	78,818,379
National Capital Region (NCR)	18,219,429	20,154,543	18,836,575
Eulogio 'Amang' Rodriguez Institute of Science and Technology	303,596	309,876	301,131
Marikina Polytechnic College	157,226	180,015	195,262
Philippine Normal University	516,437	540,984	574,415
Philippine State College of Aeronautics	419,319	358,111	396,464
Polytechnic University of the Philippines	1,870,783	2,291,006	2,453,756
Rizal Technological University	579,546	627,826	642,093
Technological University of the Philippines	817,464	1,032,738	1,015,211
University of the Philippines System	13,555,058	14,813,987	13,258,243
Region I - Ilocos	3,214,991	3,411,135	3,380,744
Don Mariano Marcos Memorial State University	690,782	841,459	786,654
Ilocos Sur Polytechnic State College	204,745	416,651	428,570
Mariano Marcos State University	757,964	659,563	608,236
North Luzon Philippines State College	129,430	0	0

Table B.5.c**DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025**

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Pangasinan State University	887,795	951,943	998,753
University of Northern Philippines	544,275	541,519	558,531
Cordillera Administrative Region (CAR)	1,910,807	2,167,185	2,795,786
Abra State Institute of Sciences and Technology	288,839	257,979	617,795
Apayao State College	122,695	167,908	329,654
Benguet State University	552,420	511,324	556,629
Ifugao State University	419,806	461,269	476,864
Kalinga State University	227,906	427,262	415,524
Mountain Province State Polytechnic College	299,141	341,443	399,320
Region II - Cagayan Valley	2,905,903	2,915,450	3,151,644
Batanes State College	62,567	59,888	67,686
Cagayan State University	1,037,513	981,027	1,049,058
Isabela State University	1,082,431	1,203,329	1,248,178
Nueva Vizcaya State University	525,351	436,252	523,036
Quirino State University	198,041	234,954	263,686
Region III - Central Luzon	6,246,899	6,976,671	7,306,918
Aurora State College of Technology	249,932	216,408	201,147
Bataan Peninsula State University	618,869	688,048	760,302
Bulacan Agricultural State College	226,410	212,857	227,496
Bulacan State University	1,168,708	1,493,842	1,399,382
Central Luzon State University	713,250	649,663	784,909
Don Honorio Ventura State University	662,698	973,066	984,718
Nueva Ecija University of Science and Technology	789,545	831,836	847,401
Pampanga State Agricultural University	329,495	302,676	333,226
Philippine Merchant Marine Academy	192,394	181,395	286,372
President Ramon Magsaysay State University	399,897	481,541	473,712
Tarlac Agricultural University	238,798	282,110	289,393
Tarlac State University	656,903	663,229	718,860
Region IVA - CALABARZON	4,494,289	5,279,300	5,530,445
Batangas State University	1,575,979	1,942,138	1,661,113
Cavite State University	1,193,407	1,585,058	1,923,443
Laguna State Polytechnic University	699,131	685,209	822,493
Southern Luzon State University	401,081	464,188	494,793
University of Rizal System	624,691	602,707	628,603
Region IVB - MIMAROPA	2,353,873	6,763,451	2,758,976
Marinduque State College	218,340	1,954,782	273,220
Mindoro State University	264,149	391,787	347,424
Occidental Mindoro State College	464,935	502,112	504,991
Palawan State University	718,348	736,370	759,983
Romblon State University	386,271	2,786,056	429,764

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Western Philippines University	301,830	392,344	443,594
Region V - Bicol	3,932,565	8,441,040	4,382,882
Bicol University	1,040,331	3,939,770	1,047,548
Bicol State College of Applied Sciences and Technology	151,730	187,712	199,257
Camarines Norte State College	307,939	354,872	429,564
Camarines Sur Polytechnic Colleges	410,918	413,515	474,319
Catanduanes State University	430,566	368,571	480,445
Central Bicol State University of Agriculture	786,649	2,243,856	765,669
Dr. Emilio B. Espinosa, Sr. Memorial State College of Agriculture and Technology	150,064	227,425	213,660
Partido State University	297,508	306,707	300,161
Sorsogon State University	356,860	398,612	472,259
Region VI - Western Visayas	6,018,394	6,431,309	6,880,859
Aklan State University	491,662	443,341	470,750
Capiz State University	927,457	793,022	843,329
Carlos Hilado Memorial State University	471,341	551,230	556,428
Guimaras State University	228,842	253,206	244,445
Iloilo State University of Fisheries Science and Technology	310,880	440,938	553,815
Central Philippines State University	485,240	478,217	474,618
Northern Iloilo State University	508,626	625,618	620,375
State University of Northern Negros	346,932	298,195	460,685
University of Antique	533,772	676,406	578,511
Iloilo Science and Technology University	728,578	840,100	923,883
West Visayas State University	985,064	1,031,036	1,154,020
Region VII - Central Visayas	3,868,573	5,912,827	3,859,624
Bohol Island State University	827,165	744,828	644,481
Cebu Normal University	473,911	2,378,237	362,556
Cebu Technological University	1,804,113	1,930,662	1,949,493
Negros Oriental State University	664,844	740,758	765,154
Siquijor State College	98,540	118,342	137,940
Region VIII - Eastern Visayas	6,118,302	4,875,663	5,234,529
Eastern Samar State University	703,015	592,813	627,386
Eastern Visayas State University	2,157,640	779,583	743,340
Leyte Normal University	235,192	271,399	306,139
Biliran Province State University	425,386	489,408	469,893
Northwest Samar State University	212,898	258,340	419,338
Palompon Institute of Technology	248,787	266,236	235,719
Samar State University	340,087	342,925	464,396
Southern Leyte State University	486,976	491,561	552,380
University of Eastern Philippines	464,852	565,809	590,172

Table B.5.c**DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025**

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Visayas State University	843,469	817,589	825,766
Region IX - Zamboanga Peninsula	2,259,361	2,496,821	2,594,340
J. H. Cerilles State College	249,370	323,657	316,473
Jose Rizal Memorial State University	639,204	650,065	658,296
Western Mindanao State University	672,378	826,421	790,142
Zamboanga Peninsula Polytechnic State University	319,000	335,182	369,518
Zamboanga State College of Marine Sciences and Technology	155,445	181,982	197,081
Basilan State College	223,964	179,514	262,830
Region X - Northern Mindanao	3,641,716	3,818,953	3,938,005
Bukidnon State University	759,997	658,937	649,087
Camiguin Polytechnic State College	122,724	112,974	122,314
Central Mindanao University	547,299	620,678	662,958
University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	812,786	812,401	806,630
MSU-Iligan Institute of Technology	842,526	899,279	920,596
University of Science and Technology of Southern Philippines - Claveria Campus	187,326	202,191	274,112
Northwestern Mindanao State College of Science and Technology	188,818	236,946	343,217
Northern Bukidnon State College	180,240	275,547	159,091
Region XI - Davao	1,454,384	1,836,535	2,446,838
University of Southeastern Philippines	594,594	632,791	947,483
Davao de Oro State College	157,096	258,328	332,463
Davao del Sur State College	134,034	245,115	207,970
Davao Oriental State University	294,601	328,148	537,733
Southern Philippines Agri-Business and Marine and Aquatic School of Technology	124,974	159,500	221,630
Davao del Norte State College	149,085	212,653	199,559
Region XII - SOCCSKSARGEN	1,719,377	1,404,607	1,431,797
Cotabato Foundation College of Science and Technology	205,769	188,876	215,760
Sultan Kudarat State University	580,137	499,464	461,940
University of Southern Mindanao	849,596	649,000	667,423
South Cotabato State College	83,875	67,267	86,674
Region XIII - CARAGA	1,655,105	1,870,475	2,274,879
Agusan del Sur State College of Agriculture and Technology	191,683	227,619	415,132
Caraga State University	501,503	499,220	678,540
North Eastern Mindanao State University	662,452	664,545	764,788
Surigao del Norte State University	299,467	479,091	416,419
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	6,854,560	15,046,177	2,013,538
Cotabato State University	237,155	287,800	249,793
Adiong Memorial State College	66,109	64,622	57,668
Mindanao State University	5,620,007	11,633,017	673,755
MSU-Tawi-Tawi College of Technology and Oceanography	521,406	2,672,523	573,034

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Sulu State College	274,674	211,135	281,706
Tawi-Tawi Regional Agricultural College	135,209	177,080	177,582
Department of National Defense (DND)	55,140	64,869	67,012
National Defense College of the Philippines	55,140	64,869	67,012
Other Executive Offices (OEOs)	26,594,725	37,691,280	31,528,593
Commission on Higher Education	26,594,725	37,691,280	31,528,593
Education not definable by level	24,333,048	27,765,678	36,057,432
Department of Education (DepEd)	0	0	505,024
Office of the Secretary	0	0	505,024
State Universities and Colleges (SUCs)	16,236,176	18,852,367	26,536,660
National Capital Region (NCR)	3,522,553	4,151,848	4,823,250
Eulogio 'Amang' Rodriguez Institute of Science and Technology	73,473	122,440	151,893
Marikina Polytechnic College	47,595	76,869	70,749
Philippine Normal University	273,056	348,816	423,896
Philippine State College of Aeronautics	75,873	97,470	107,188
Polytechnic University of the Philippines	678,316	673,713	829,325
Rizal Technological University	163,678	296,657	239,800
Technological University of the Philippines	214,297	325,891	361,658
University of the Philippines System	1,996,265	2,209,992	2,638,741
Region I - Ilocos	1,233,317	1,365,009	1,796,825
Don Mariano Marcos Memorial State University	312,390	468,134	636,050
Ilocos Sur Polytechnic State College	148,278	106,417	138,934
Mariano Marcos State University	190,083	366,257	393,155
North Luzon Philippines State College	42,822	0	0
Pangasinan State University	347,703	245,367	409,779
University of Northern Philippines	192,041	178,834	218,907
Cordillera Administrative Region (CAR)	570,997	756,751	881,742
Abra State Institute of Sciences and Technology	32,368	75,408	78,348
Apayao State College	50,551	120,892	75,189
Benguet State University	185,116	278,887	296,236
Ifugao State University	107,982	88,177	138,793
Kalinga State University	116,560	79,600	144,810
Mountain Province State Polytechnic College	78,420	113,787	148,366
Region II - Cagayan Valley	740,641	699,084	911,541
Batanes State College	19,798	22,327	38,947
Cagayan State University	199,126	213,660	276,612
Isabela State University	324,122	197,378	278,368
Nueva Vizcaya State University	122,625	205,422	210,454
Quirino State University	74,970	60,297	107,160

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Region III - Central Luzon	1,682,959	1,656,670	2,069,785
Aurora State College of Technology	65,848	62,659	83,852
Bataan Peninsula State University	120,242	102,918	174,818
Bulacan Agricultural State College	50,587	55,070	70,817
Bulacan State University	170,359	216,323	258,278
Central Luzon State University	299,504	279,323	310,790
Don Honorio Ventura State University	122,689	131,420	147,543
Nueva Ecija University of Science and Technology	213,702	213,456	253,515
Pampanga State Agricultural University	115,600	98,099	137,655
Philippine Merchant Marine Academy	93,220	91,200	129,165
President Ramon Magsaysay State University	124,101	93,122	168,263
Tarlac Agricultural University	122,351	135,535	143,443
Tarlac State University	184,756	177,545	191,646
Region IVA - CALABARZON	527,729	816,627	1,038,720
Batangas State University	129,354	137,154	198,100
Cavite State University	92,546	215,632	255,372
Laguna State Polytechnic University	98,515	107,685	163,696
Southern Luzon State University	54,129	121,466	141,906
University of Rizal System	153,185	234,690	279,646
Region IVB - MIMAROPA	507,741	610,846	768,895
Marinduque State College	78,224	78,792	107,540
Mindoro State University	109,922	96,102	105,720
Occidental Mindoro State College	83,576	88,591	132,302
Palawan State University	100,457	166,410	224,907
Romblon State University	54,627	70,131	101,635
Western Philippines University	80,935	110,820	96,791
Region V - Bicol	995,652	1,330,289	1,516,253
Bicol University	249,155	320,204	362,892
Bicol State College of Applied Sciences and Technology	52,283	62,314	73,776
Camarines Norte State College	112,584	149,770	165,794
Camarines Sur Polytechnic Colleges	80,367	77,191	107,175
Catanduanes State University	165,423	217,627	242,086
Central Bicol State University of Agriculture	91,791	193,199	202,730
Dr. Emilio B. Espinosa, Sr. Memorial State College of Agriculture and Technology	45,371	52,154	73,850
Partido State University	94,515	143,252	159,989
Sorsogon State University	104,163	114,578	127,961
Region VI - Western Visayas	963,474	1,145,161	1,220,645
Aklan State University	85,673	150,364	150,069
Capiz State University	140,551	232,655	266,692
Carlos Hilado Memorial State University	45,299	70,151	66,065

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Guimaras State University	41,074	36,301	88,608
Iloilo State University of Fisheries Science and Technology	111,289	71,644	0
Central Philippines State University	42,699	31,267	67,164
Northern Iloilo State University	59,301	62,409	62,435
State University of Northern Negros	26,702	37,903	58,424
University of Antique	69,907	66,915	108,922
Iloilo Science and Technology University	96,752	107,544	115,259
West Visayas State University	244,227	278,008	237,007
Region VII - Central Visayas	699,004	940,335	1,154,751
Bohol Island State University	153,883	146,687	210,144
Cebu Normal University	94,695	130,821	176,880
Cebu Technological University	230,754	348,003	454,800
Negros Oriental State University	185,249	270,474	270,201
Siquijor State College	34,423	44,350	42,726
Region VIII - Eastern Visayas	789,963	1,103,026	1,302,092
Eastern Samar State University	84,285	83,580	148,415
Eastern Visayas State University	64,740	125,839	132,214
Leyte Normal University	63,382	75,760	76,269
Biliran Province State University	69,177	67,440	90,606
Northwest Samar State University	43,106	40,839	37,100
Palompon Institute of Technology	42,054	83,981	93,523
Samar State University	45,776	87,598	103,137
Southern Leyte State University	85,472	88,331	113,229
University of Eastern Philippines	142,943	197,916	242,789
Visayas State University	149,028	251,742	264,810
Region IX - Zamboanga Peninsula	541,557	739,086	951,412
J. H. Cerilles State College	53,104	68,087	117,959
Jose Rizal Memorial State University	76,119	111,236	176,123
Western Mindanao State University	207,798	326,547	322,659
Zamboanga Peninsula Polytechnic State University	83,371	95,855	141,479
Zamboanga State College of Marine Sciences and Technology	68,872	88,032	100,486
Basilan State College	52,293	49,329	92,706
Region X - Northern Mindanao	1,045,519	1,146,369	1,384,424
Bukidnon State University	249,682	270,425	289,811
Camiguin Polytechnic State College	29,449	33,684	35,695
Central Mindanao University	252,459	216,820	233,803
University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	130,200	116,347	276,868
MSU-Iligan Institute of Technology	249,130	350,905	341,672
University of Science and Technology of Southern Philippines - Claveria Campus	61,252	50,295	87,126

Table B.5.c**DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025**

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Northwestern Mindanao State College of Science and Technology	73,347	93,089	83,505
Northern Bukidnon State College	0	14,804	35,944
Region XI - Davao	484,340	422,955	826,385
University of Southeastern Philippines	167,701	212,500	297,235
Davao de Oro State College	60,834	36,287	159,246
Davao del Sur State College	62,269	38,532	57,656
Davao Oriental State University	80,516	43,389	131,517
Southern Philippines Agri-Business and Marine and Aquatic School of Technology	42,623	44,372	72,173
Davao del Norte State College	70,397	47,875	108,558
Region XII - SOCCSKSARGEN	334,308	488,724	626,555
Cotabato Foundation College of Science and Technology	54,669	108,906	101,894
Sultan Kudarat State University	94,670	101,364	141,199
University of Southern Mindanao	165,240	257,629	348,069
South Cotabato State College	19,729	20,825	35,393
Region XIII - CARAGA	440,967	418,218	606,058
Agusan del Sur State College of Agriculture and Technology	62,198	38,046	86,513
Caraga State University	104,920	110,345	155,393
North Eastern Mindanao State University	164,286	143,806	193,151
Surigao del Norte State University	109,563	126,021	171,001
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	1,155,455	1,061,369	4,657,327
Cotabato State University	74,542	52,058	58,775
Adiong Memorial State College	32,726	28,081	42,000
Mindanao State University	825,996	742,528	4,273,946
MSU-Tawi-Tawi College of Technology and Oceanography	122,538	133,408	126,633
Sulu State College	52,796	72,041	92,640
Tawi-Tawi Regional Agricultural College	46,857	33,253	63,333
Department of the Interior and Local Government (DILG)	1,171,633	1,264,377	1,361,766
Philippine National Police	1,171,633	1,264,377	1,361,766
Department of Migrant Workers (DMW)	58,242	105,618	123,985
Office of the Secretary	58,242	105,618	123,985
Department of Science and Technology (DOST)	6,624,534	7,199,282	7,327,972
Science Education Institute	6,624,534	7,199,282	7,327,972
Other Executive Offices (OEOs)	143,789	294,235	143,798
Commission on Higher Education	143,789	294,235	143,798
Budgetary Support to Government Corporations (BSGC)	98,674	49,799	58,227
Department of Finance (DOF)	98,674	49,799	58,227
Philippine Tax Academy	98,674	49,799	58,227

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Subsidiary services to education	6,984,662	17,070,922	15,763,756
Department of Education (DepEd)	4,911,922	14,770,543	13,088,139
Office of the Secretary	4,911,922	14,770,543	13,088,139
State Universities and Colleges (SUCs)	2,057,942	2,286,202	2,665,737
National Capital Region (NCR)	615,400	705,528	727,817
Eulogio 'Amang' Rodriguez Institute of Science and Technology	8,636	10,288	10,375
Philippine Normal University	24,541	26,354	28,206
Polytechnic University of the Philippines	69,758	71,138	74,053
Rizal Technological University	12,253	9,069	9,118
Technological University of the Philippines	28,851	30,969	30,796
University of the Philippines System	471,361	557,710	575,269
Region I - Ilocos	160,536	186,521	159,773
Don Mariano Marcos Memorial State University	53,461	53,565	53,718
Ilocos Sur Polytechnic State College	6,786	7,358	10,217
Mariano Marcos State University	29,501	31,951	33,392
North Luzon Philippines State College	880	0	0
Pangasinan State University	45,219	45,151	44,528
University of Northern Philippines	24,689	48,496	17,918
Cordillera Administrative Region (CAR)	51,515	52,141	47,171
Abra State Institute of Sciences and Technology	5,275	3,980	4,767
Benguet State University	45,294	47,198	41,423
Kalinga State University	946	963	981
Region II - Cagayan Valley	81,537	125,213	94,967
Batanes State College	91	132	134
Cagayan State University	27,977	30,178	30,010
Isabela State University	24,922	45,515	26,322
Nueva Vizcaya State University	13,552	32,457	11,461
Quirino State University	14,995	16,931	27,040
Region III - Central Luzon	189,388	210,273	255,579
Aurora State College of Technology	5,111	4,788	4,811
Bataan Peninsula State University	24,084	24,127	32,868
Bulacan Agricultural State College	6,456	7,538	8,105
Bulacan State University	2,374	2,667	9
Central Luzon State University	26,413	60,950	102,184
Don Honorio Ventura State University	10,845	9,618	10,046
Nueva Ecija University of Science and Technology	13,607	10,749	11,761
Pampanga State Agricultural University	17,923	16,465	17,029
Philippine Merchant Marine Academy	38,335	30,751	28,078
President Ramon Magsaysay State University	12,173	12,071	12,985
Tarlac Agricultural University	10,506	10,766	7,917
Tarlac State University	21,561	19,783	19,786

Table B.5.c**DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025**

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Region IVA - CALABARZON	30,742	31,291	32,329
Batangas State University	8,370	6,514	5,075
Cavite State University	10,663	11,335	12,946
Laguna State Polytechnic University	2,991	4,139	4,174
Southern Luzon State University	7,854	8,428	8,628
University of Rizal System	864	875	1,506
Region IVB - MIMAROPA	16,692	22,534	21,261
Marinduque State College	3,395	3,423	2,847
Palawan State University	2,119	7,956	7,225
Romblon State University	3,873	4,906	4,917
Western Philippines University	7,305	6,249	6,272
Region V - Bicol	86,820	96,691	89,485
Bicol University	26,355	32,841	32,670
Camarines Norte State College	586	597	735
Catanduanes State University	2,641	9,144	9,480
Central Bicol State University of Agriculture	13,256	12,572	12,229
Dr. Emilio B. Espinosa, Sr. Memorial State College of Agriculture and Technology	26,824	20,420	5,519
Partido State University	16,507	20,470	28,520
Sorsogon State University	651	647	332
Region VI - Western Visayas	143,446	129,343	134,592
Aklan State University	22,348	18,066	14,968
Capiz State University	20,421	20,776	20,816
Carlos Hilado Memorial State University	8,341	11,004	23,622
Guimaras State University	4,280	4,860	4,924
Iloilo State University of Fisheries Science and Technology	5,990	7,685	0
Central Philippines State University	16,163	19,684	19,979
Northern Iloilo State University	9,166	8,939	8,460
State University of Northern Negros	2,444	3,923	3,986
University of Antique	30,517	5,768	7,863
Iloilo Science and Technology University	11,367	15,225	15,459
West Visayas State University	12,409	13,413	14,515
Region VII - Central Visayas	100,636	81,315	82,659
Bohol Island State University	11,373	8,310	9,335
Cebu Normal University	25,275	11,344	11,706
Cebu Technological University	54,893	53,620	53,867
Negros Oriental State University	9,095	8,041	7,751
Region VIII - Eastern Visayas	128,034	163,078	199,584
Eastern Visayas State University	921	0	0
Leyte Normal University	14,175	16,665	16,044
Biliran Province State University	1,829	1,862	1,896

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Northwest Samar State University	21,121	16,554	6,323
Palompon Institute of Technology	3,356	4,315	4,363
Samar State University	30,870	6,177	72,848
Southern Leyte State University	1,284	16,674	9,467
University of Eastern Philippines	13,203	14,464	15,885
Visayas State University	41,275	86,367	72,758
Region IX - Zamboanga Peninsula	1,115	1,052	4,931
Western Mindanao State University	1,115	1,052	4,931
Region X - Northern Mindanao	264,999	239,322	270,391
Bukidnon State University	6,627	6,784	6,234
Central Mindanao University	87,062	87,466	101,595
University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	36,919	13,358	27,543
MSU-Iligan Institute of Technology	134,391	131,714	135,019
Region XI - Davao	7,783	7,785	8,089
University of Southeastern Philippines	6,638	6,486	6,160
Davao Oriental State University	1,145	1,299	1,929
Region XII - SOCCSKSARGEN	12,496	12,196	11,650
University of Southern Mindanao	12,496	12,196	11,650
Region XIII - CARAGA	17,594	64,459	370,531
Agusan del Sur State College of Agriculture and Technology	16,734	35,814	13,498
Caraga State University	860	27,645	356,033
North Eastern Mindanao State University	0	1,000	1,000
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	149,209	157,460	154,928
Adiong Memorial State College	2,872	4,889	905
Mindanao State University	105,446	111,551	112,680
MSU-Tawi-Tawi College of Technology and Oceanography	40,891	41,020	41,343
Other Executive Offices (OEOs)	14,798	14,177	9,880
Commission on Higher Education	14,798	14,177	9,880
R&D Education	4,775,150	4,654,042	4,711,543
Department of Education (DepEd)	2,060,986	2,124,936	2,170,201
Office of the Secretary	2,060,986	2,124,936	2,170,201
State Universities and Colleges (SUCs)	2,686,105	2,505,547	2,510,204
National Capital Region (NCR)	1,165,583	874,539	872,609
Eulogio 'Amang' Rodriguez Institute of Science and Technology	1,632	2,486	2,003
Philippine Normal University	14,485	15,538	15,144
Polytechnic University of the Philippines	18,799	23,214	20,970
Rizal Technological University	10,591	10,751	10,174
Technological University of the Philippines	34,879	36,371	37,832
University of the Philippines System	1,085,197	786,179	786,486

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Region I - Ilocos	156,050	158,690	145,146
Don Mariano Marcos Memorial State University	58,392	50,794	44,541
Ilocos Sur Polytechnic State College	2,742	4,077	4,209
Mariano Marcos State University	48,519	51,388	48,980
North Luzon Philippines State College	315	0	0
Pangasinan State University	34,377	39,679	37,796
University of Northern Philippines	11,705	12,752	9,620
Cordillera Administrative Region (CAR)	143,169	174,006	146,186
Abra State Institute of Sciences and Technology	11,362	11,807	10,347
Apayao State College	17,444	14,730	7,780
Benguet State University	84,884	93,544	86,421
Ifugao State University	12,672	26,411	14,059
Kalinga State University	10,230	15,278	13,429
Mountain Province State Polytechnic College	6,577	12,236	14,150
Region II - Cagayan Valley	57,625	72,773	65,867
Cagayan State University	13,751	25,352	20,611
Isabela State University	17,236	16,990	17,748
Nueva Vizcaya State University	11,530	12,566	11,023
Quirino State University	15,108	17,865	16,485
Region III - Central Luzon	251,346	190,133	215,881
Aurora State College of Technology	1,677	2,285	2,327
Bataan Peninsula State University	10,513	10,068	9,110
Bulacan Agricultural State College	4,317	4,522	3,397
Bulacan State University	108,311	45,129	45,857
Central Luzon State University	47,963	52,295	51,363
Don Honorio Ventura State University	6,813	5,418	5,446
Nueva Ecija University of Science and Technology	10,186	8,430	37,345
Pampanga State Agricultural University	23,272	21,106	25,374
Philippine Merchant Marine Academy	3,923	3,713	3,410
President Ramon Magsaysay State University	6,689	6,776	4,045
Tarlac Agricultural University	15,678	20,056	18,192
Tarlac State University	12,004	10,335	10,015
Region IVA - CALABARZON	44,626	58,611	54,165
Batangas State University	7,493	8,431	11,646
Cavite State University	17,449	18,437	14,834
Laguna State Polytechnic University	910	14,983	11,853
Southern Luzon State University	13,544	12,811	11,809
University of Rizal System	5,230	3,949	4,023
Region IVB - MIMAROPA	42,428	33,777	36,013
Marinduque State College	1,129	1,149	1,170

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Mindoro State University	7,776	15,546	15,112
Occidental Mindoro State College	2,859	2,916	4,254
Palawan State University	4,186	9,913	11,181
Romblon State University	21,434	1,645	1,675
Western Philippines University	5,044	2,608	2,621
Region V - Bicol	72,018	63,788	68,863
Bicol University	34,933	27,403	31,633
Bicol State College of Applied Sciences and Technology	2,487	2,782	2,416
Camarines Norte State College	1,623	1,675	1,702
Camarines Sur Polytechnic Colleges	3,545	3,148	3,199
Catanduanes State University	5,243	5,142	5,190
Central Bicol State University of Agriculture	12,245	11,849	12,722
Dr. Emilio B. Espinosa, Sr. Memorial State College of Agriculture and Technology	1,753	1,785	1,818
Partido State University	7,275	7,063	7,192
Sorsogon State University	2,914	2,941	2,991
Region VI - Western Visayas	140,851	113,036	99,511
Aklan State University	4,763	10,843	5,176
Capiz State University	24,525	19,195	18,934
Carlos Hilado Memorial State University	30,005	7,084	7,213
Guimaras State University	1,638	1,918	2,248
Iloilo State University of Fisheries Science and Technology	29,047	4,037	0
Central Philippines State University	2,747	3,388	3,450
Northern Iloilo State University	1,999	10,898	7,555
State University of Northern Negros	2,311	2,397	2,428
University of Antique	3,562	3,402	3,452
Iloilo Science and Technology University	15,038	20,602	21,472
West Visayas State University	25,216	29,272	27,583
Region VII - Central Visayas	54,430	90,216	132,251
Bohol Island State University	1,816	1,849	2,224
Cebu Normal University	12,365	19,646	5,218
Cebu Technological University	28,143	47,226	104,443
Negros Oriental State University	5,765	16,092	14,950
Siquijor State College	6,341	5,403	5,416
Region VIII - Eastern Visayas	169,443	213,575	131,507
Eastern Samar State University	6,695	6,813	6,935
Eastern Visayas State University	4,097	4,055	4,102
Leyte Normal University	28,267	97,279	2,754
Biliran Province State University	1,726	1,757	1,789
Northwest Samar State University	1,483	1,339	10,945

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Palompon Institute of Technology	2,043	2,224	2,253
Samar State University	14,359	14,617	14,883
Southern Leyte State University	9,728	11,528	11,750
University of Eastern Philippines	17,341	19,134	21,280
Visayas State University	83,704	54,829	54,816
Region IX - Zamboanga Peninsula	49,190	29,513	21,692
J. H. Cerilles State College	3,788	3,162	3,214
Jose Rizal Memorial State University	4,850	3,778	3,847
Western Mindanao State University	34,858	9,653	10,629
Zamboanga Peninsula Polytechnic State University	566	991	998
Zamboanga State College of Marine Sciences and Technology	4,325	11,113	2,173
Basilan State College	803	816	831
Region X - Northern Mindanao	97,452	107,652	160,151
Bukidnon State University	1,106	1,126	1,147
Central Mindanao University	12,993	22,383	15,021
University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	3,910	5,859	12,816
MSU-Iligan Institute of Technology	72,953	73,896	76,724
University of Science and Technology of Southern Philippines - Claveria Campus	2,035	2,104	2,104
Northwestern Mindanao State College of Science and Technology	4,455	2,284	52,339
Region XI - Davao	44,436	22,394	25,365
University of Southeastern Philippines	8,093	13,023	12,544
Davao de Oro State College	994	711	6,446
Davao del Sur State College	32,371	954	2,292
Davao Oriental State University	1,353	1,788	1,818
Southern Philippines Agri-Business and Marine and Aquatic School of Technology	728	748	1,583
Davao del Norte State College	897	5,170	682
Region XII - SOCCSKSARGEN	32,951	54,908	45,951
Cotabato Foundation College of Science and Technology	0	7,000	0
Sultan Kudarat State University	12,117	11,952	17,170
University of Southern Mindanao	20,398	28,512	23,329
South Cotabato State College	436	7,444	5,452
Region XIII - CARAGA	22,504	78,235	94,958
Agusan del Sur State College of Agriculture and Technology	2,355	28,522	44,741
Caraga State University	4,484	6,966	22,907
North Eastern Mindanao State University	9,946	32,257	20,631
Surigao del Norte State University	5,719	10,490	6,679
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	142,003	169,701	194,088
Cotabato State University	1,316	13,475	6,364
Adiong Memorial State College	1,940	8,975	7,011

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Mindanao State University	122,237	129,846	163,110
MSU-Tawi-Tawi College of Technology and Oceanography	16,461	16,530	16,712
Sulu State College	49	875	891
Department of Migrant Workers (DMW)	28,059	23,559	31,138
Office of the Secretary	28,059	23,559	31,138
School Buildings	4,404,365	37,357,217	33,113,406
Department of Education (DepEd)	3,455,950	36,958,717	32,404,902
Office of the Secretary	3,455,950	36,958,717	32,404,902
State Universities and Colleges (SUCs)	346,040	100,000	389,004
National Capital Region (NCR)	346,040	0	362,529
Philippine Normal University	0	0	185,000
University of the Philippines System	346,040	0	177,529
Region VI - Western Visayas	0	0	26,475
University of Antique	0	0	26,475
Region XII - SOCCSKSARGEN	0	100,000	0
University of Southern Mindanao	0	100,000	0
Department of Science and Technology (DOST)	602,375	298,500	319,500
Philippine Science High School System	602,375	298,500	319,500
Education n.e.c.	6,595,188	12,739,106	9,222,841
Department of Education (DepEd)	4,362,831	11,355,751	7,922,286
Office of the Secretary	4,362,831	11,355,751	7,922,286
State Universities and Colleges (SUCs)	1,371,941	1,341,099	1,231,451
National Capital Region (NCR)	635,266	503,318	504,870
Eulogio 'Amang' Rodriguez Institute of Science and Technology	13,847	12,920	12,260
Philippine Normal University	35,394	34,698	39,005
Polytechnic University of the Philippines	21,264	22,866	19,493
Rizal Technological University	11,415	10,696	9,371
Technological University of the Philippines	13,552	10,376	10,546
University of the Philippines System	539,794	411,762	414,195
Region I - Ilocos	88,223	129,527	75,408
Don Mariano Marcos Memorial State University	42,700	82,687	26,736
Ilocos Sur Polytechnic State College	1,420	1,438	1,461
Mariano Marcos State University	12,737	15,030	13,606
Pangasinan State University	23,127	22,330	25,456
University of Northern Philippines	8,239	8,042	8,149
Cordillera Administrative Region (CAR)	24,063	35,878	30,803
Abra State Institute of Sciences and Technology	2,312	4,352	5,605
Apayao State College	0	4,661	2,709
Benguet State University	4,180	4,315	4,369
Ifugao State University	5,034	10,033	5,047

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Kalinga State University	8,902	8,808	8,968
Mountain Province State Polytechnic College	3,635	3,709	4,105
Region II - Cagayan Valley	58,102	60,415	62,417
Cagayan State University	5,101	6,947	7,074
Isabela State University	29,842	29,270	28,280
Nueva Vizcaya State University	10,658	9,184	10,647
Quirino State University	12,501	15,014	16,416
Region III - Central Luzon	143,245	149,872	154,246
Aurora State College of Technology	1,691	2,185	2,225
Bataan Peninsula State University	3,227	4,351	3,072
Bulacan Agricultural State College	4,441	4,753	4,499
Bulacan State University	27,377	27,869	25,513
Central Luzon State University	60,847	66,202	70,718
Don Honorio Ventura State University	3,427	3,475	3,500
Nueva Ecija University of Science and Technology	10,831	9,942	12,984
Pampanga State Agricultural University	13,226	11,630	11,233
President Ramon Magsaysay State University	3,459	3,521	3,560
Tarlac Agricultural University	9,335	10,926	11,088
Tarlac State University	5,384	5,018	5,854
Region IVA - CALABARZON	24,435	34,102	35,004
Batangas State University	3,675	4,187	4,610
Cavite State University	7,147	8,326	8,441
Laguna State Polytechnic University	2,053	9,720	9,525
Southern Luzon State University	10,265	10,551	11,086
University of Rizal System	1,295	1,318	1,342
Region IVB - MIMAROPA	25,410	21,086	18,794
Marinduque State College	608	619	630
Mindoro State University	922	884	900
Occidental Mindoro State College	772	821	868
Palawan State University	681	1,727	1,745
Romblon State University	6,208	1,546	1,574
Western Philippines University	16,219	15,489	13,077
Region V - Bicol	20,433	21,549	20,485
Bicol University	5,962	6,739	6,039
Bicol State College of Applied Sciences and Technology	981	1,296	1,435
Camarines Norte State College	446	456	461
Camarines Sur Polytechnic Colleges	2,195	2,234	2,266
Catanduanes State University	4,412	3,806	3,197
Central Bicol State University of Agriculture	4,391	5,174	5,209

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Dr. Emilio B. Espinosa, Sr. Memorial State College of Agriculture and Technology	733	746	760
Partido State University	883	659	671
Sorsogon State University	430	439	447
Region VI - Western Visayas	44,805	56,231	40,401
Aklan State University	4,672	4,767	4,835
Capiz State University	12,446	10,620	10,764
Carlos Hilado Memorial State University	923	16,125	1,145
Guimaras State University	936	1,481	1,508
Iloilo State University of Fisheries Science and Technology	1,927	1,963	0
Central Philippines State University	1,999	2,183	2,223
Northern Iloilo State University	1,657	2,579	2,622
State University of Northern Negros	338	344	350
University of Antique	613	395	402
Iloilo Science and Technology University	2,883	2,935	3,495
West Visayas State University	16,411	12,839	13,057
Region VII - Central Visayas	46,298	24,158	21,814
Bohol Island State University	1,212	1,234	2,022
Cebu Normal University	6,804	3,761	775
Cebu Technological University	36,459	18,218	18,055
Negros Oriental State University	1,823	945	962
Region VIII - Eastern Visayas	67,952	66,729	70,612
Eastern Samar State University	9,206	9,208	9,383
Eastern Visayas State University	2,810	2,760	2,791
Leyte Normal University	3,637	2,991	3,596
Biliran Province State University	396	403	410
Northwest Samar State University	2,468	2,438	2,867
Palompon Institute of Technology	510	519	528
Samar State University	22,571	22,977	23,395
Southern Leyte State University	2,439	2,734	2,784
University of Eastern Philippines	8,408	9,977	13,542
Visayas State University	15,507	12,722	11,316
Region IX - Zamboanga Peninsula	12,058	12,226	12,812
J. H. Cerilles State College	1,612	1,282	3,289
Jose Rizal Memorial State University	3,114	2,291	2,332
Western Mindanao State University	5,605	6,501	5,000
Zamboanga Peninsula Polytechnic State University	911	437	445
Zamboanga State College of Marine Sciences and Technology	37	924	941
Basilan State College	779	791	805
Region X - Northern Mindanao	17,824	21,467	20,406
Bukidnon State University	2,784	2,824	2,850

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
Central Mindanao University	13,648	16,074	14,961
University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	154	1,419	1,438
University of Science and Technology of Southern Philippines - Claveria Campus	721	740	740
Northwestern Mindanao State College of Science and Technology	517	410	417
Region XI - Davao	10,843	11,529	5,919
University of Southeastern Philippines	1,565	1,641	1,664
Davao de Oro State College	399	420	428
Davao del Sur State College	1,498	950	967
Davao Oriental State University	1,038	1,453	1,477
Southern Philippines Agri-Business and Marine and Aquatic School of Technology	6,122	6,839	1,153
Davao del Norte State College	221	226	230
Region XII - SOCCSKSARGEN	42,918	102,728	69,664
Cotabato Foundation College of Science and Technology	37,047	40,851	38,044
Sultan Kudarat State University	2,756	32,664	2,713
University of Southern Mindanao	3,115	29,213	28,907
Region XIII - CARAGA	11,141	17,359	13,672
Agusan del Sur State College of Agriculture and Technology	1,012	659	671
Caraga State University	747	1,485	824
North Eastern Mindanao State University	6,796	8,788	8,856
Surigao del Norte State University	2,586	6,427	3,321
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	98,925	72,925	74,124
Cotabato State University	3,553	1,145	1,056
Adiong Memorial State College	3,874	4,550	4,016
Mindanao State University	58,074	58,342	60,081
MSU-Tawi-Tawi College of Technology and Oceanography	32,984	8,013	8,080
Sulu State College	440	875	891
Department of Information and Communications Technology (DICT)	812,695	0	0
Office of the Secretary	812,695	0	0
Presidential Communications Office (PCO)	0	11,998	12,276
Philippine Information Agency	0	11,998	12,276
Other Executive Offices (OEOs)	10,286	0	0
Philippine Information Agency	10,286	0	0
Budgetary Support to Government Corporations (BSGC)	37,435	30,258	56,828
Other Executive Offices (OEOs)	37,435	30,258	56,828
Philippine Center for Economic Development	37,435	30,258	56,828
Pre-primary, Primary and Secondary	48,250,543	61,825,692	73,408,725
Department of Education (DepEd)	48,250,543	61,825,692	73,408,725
Office of the Secretary	48,250,543	61,825,692	73,408,725

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
SOCIAL PROTECTION	662,658,265	746,080,815	691,820,468
Sickness and disability (Persons with Disabilities)	80,331	66,292	115,048
Department of Social Welfare and Development (DSWD)	80,331	66,292	115,048
Office of the Secretary	0	7,421	7,614
National Council on Disability Affairs	80,331	58,871	107,434
Old age (Senior Citizens)	24,786,156	50,008,510	52,849,930
Department of Social Welfare and Development (DSWD)	24,786,156	49,993,206	49,807,050
Office of the Secretary	24,786,156	49,993,206	49,807,050
Other Executive Offices (OEOs)	0	15,304	3,042,880
National Commission of Senior Citizens	0	15,304	3,042,880
Survivors (Gender and Development, Internally Displaced Persons and Disaster Relief Assistance)	83,307,522	83,533,739	96,875,805
Department of Social Welfare and Development (DSWD)	7,147,595	1,750,000	1,250,000
Office of the Secretary	7,147,595	1,750,000	1,250,000
Other Executive Offices (OEOs)	126,654	1,137,555	1,164,137
Marawi Compensation Board	126,654	1,137,555	1,164,137
Allocations to Local Government Units (ALGU)	76,033,273	80,646,184	94,461,668
Barangay Officials Death Benefits	0	50,000	50,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	76,033,273	80,596,184	94,411,668
Family and children (Street Families)	60,262,576	39,002,570	41,972,006
Department of Social Welfare and Development (DSWD)	60,262,576	39,002,570	41,972,006
Office of the Secretary	59,721,472	38,545,285	41,336,350
Council for the Welfare of Children	96,781	100,970	104,334
Juvenile Justice and Welfare Council	161,005	92,009	95,065
National Authority for Child Care	283,318	264,306	436,257
Unemployment (Labor Standards, Minimum Wages, Emergency Employment, etc.)	26,247,482	34,550,116	20,258,178
Department of Labor and Employment (DOLE)	26,247,482	34,550,116	20,258,178
Office of the Secretary	24,246,544	33,013,690	18,724,183
National Labor Relations Commission	2,000,938	1,536,426	1,533,995
Housing	2,993,075	2,680,000	2,000,000
Budgetary Support to Government Corporations (BSGC)	2,993,075	2,680,000	2,000,000
Department of Human Settlements and Urban Development (DHSUD)	2,993,075	2,680,000	2,000,000
National Housing Authority	2,993,075	2,680,000	2,000,000
Pantawid Pamilya Program or the Conditional Cash Transfer (CCT)	108,706,151	106,335,880	114,185,431
Department of Social Welfare and Development (DSWD)	108,706,151	106,335,880	114,185,431
Office of the Secretary	108,706,151	106,335,880	114,185,431
Social exclusion n.e.c	69,413	51,162	52,083
Department of Social Welfare and Development (DSWD)	69,413	51,162	52,083
Office of the Secretary	69,413	51,162	52,083

Table B.5.c

DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2023 - 2025

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	2023	2024	2025
R&D Social protection	326,661	357,188	433,540
Department of the Interior and Local Government (DILG)	236,057	270,949	349,250
National Youth Commission	137,504	157,558	227,494
Philippine Commission on Women (National Commission on the Role of Filipino Women)	98,553	113,391	121,756
Commission on Human Rights (CHR)	90,604	86,239	84,290
Commission on Human Rights (CHR)	90,604	86,239	84,290
Conflict-affected areas	2,963,986	7,644,401	8,168,971
Department of Social Welfare and Development (DSWD)	906,423	900,112	1,400,112
Office of the Secretary	906,423	900,112	1,400,112
Other Executive Offices (OEOs)	2,057,563	6,744,289	6,768,859
Office of the Presidential Adviser on Peace, Reconciliation and Unity	2,057,563	6,744,289	6,691,362
National Amnesty Commission	0	0	77,497
Social protection n.e.c.	352,914,912	421,850,957	354,909,476
Department of Environment and Natural Resources (DENR)	0	229,567	247,816
Office of the Secretary	0	229,567	247,816
Department of Labor and Employment (DOLE)	2,086,964	1,845,561	2,798,656
National Labor Relations Commission	0	14,767	33,171
Professional Regulation Commission	2,086,964	1,830,794	2,765,485
Department of Migrant Workers (DMW)	2,013,091	2,395,653	2,417,974
Overseas Workers Welfare Administration	2,013,091	2,395,653	2,417,974
Department of Public Works and Highways (DPWH)	319,050,294	349,335,963	298,663,257
Office of the Secretary	319,050,294	349,335,963	298,663,257
Department of Social Welfare and Development (DSWD)	29,288,038	47,110,245	19,349,088
Office of the Secretary	27,799,660	45,534,498	17,681,616
National Anti-Poverty Commission	275,060	165,667	290,920
National Commission on Indigenous Peoples	1,084,680	1,276,527	1,243,037
Presidential Commission for the Urban Poor	128,638	133,553	133,515
Commission on Human Rights (CHR)	476,525	433,968	432,685
Commission on Human Rights (CHR)	454,033	415,906	416,014
Human Rights Violations Victims' Memorial Commission	22,492	18,062	16,671
National Disaster Risk Reduction and Management Fund (Calamity Fund)	0	20,500,000	31,000,000
GRAND TOTAL	5,472,628,209	5,767,600,000	6,352,390,000