

Table B.11
EXPENDITURE PROGRAM (NET OF DEBT BURDEN), BY DEPARTMENT/SPECIAL PURPOSE FUNDS, BY PROGRAM CATEGORY, CY 2024 - 2026
(In Thousand Pesos)

Particulars	2024 ACTUAL					
	General Overhead		Operations	Project		Total
	General Administration and Support	Support to Operations		Locally Funded Projects	Foreign-Assisted Projects	
DEPARTMENTS	475,914,030	67,663,621	3,165,125,775	362,901,984	170,486,567	4,242,091,977
Congress of the Philippines (CONGRESS)	22,059,857	0	16,430,074	6,571,567	0	45,061,498
Office of the President (OP)	2,980,310	0	6,738,500	0	0	9,718,810
Office of the Vice-President (OVP)	129,732	0	1,653,555	0	0	1,783,287
Department of Agrarian Reform (DAR)	3,122,880	762,116	11,098,080	20,149	5,493,206	20,496,431
Department of Agriculture (DA)	4,164,195	6,669,375	64,479,950	26,656,407	9,492,401	111,462,328
Department of Budget and Management (DBM)	1,155,674	428,050	664,296	295,107	0	2,543,127
Department of Education (DepEd)	48,090,783	6,745,474	704,763,719	379,131	205	759,979,312
State Universities and Colleges (SUCs)	20,775,359	1,850,228	63,671,717	47,123,393	0	133,420,697
Department of Energy (DOE)	648,318	485,273	659,507	860,298	0	2,653,396
Department of Environment and Natural Resources (DENR)	6,429,094	3,541,500	15,412,081	1,466,737	6,213	26,855,625
Department of Finance (DOF)	28,605,050	678,201	33,279,076	485,185	272,469	63,319,981
Department of Foreign Affairs (DFA)	5,878,098	15,379	15,219,903	0	0	21,113,380
Department of Health (DOH)	18,326,950	2,918,944	207,200,357	47,561,243	1,887,802	277,895,296
Department of Human Settlements and Urban Development (DHSUD)	1,305,800	194,638	945,177	139,566	0	2,585,181
Department of Information and Communications Technology (DICT)	1,273,865	54,441	3,952,899	9,529,058	0	14,810,263
Department of the Interior and Local Government (DILG)	98,470,669	1,579,794	234,503,979	7,217,579	0	341,772,021
Department of Justice (DOJ)	11,178,948	808,627	25,446,635	658,777	0	38,092,987
Department of Labor and Employment (DOLE)	4,060,344	91,782	59,862,848	361,609	40,096	64,416,679
Department of Migrant Workers (DMW)	2,402,879	0	8,093,969	0	0	10,496,848
Department of National Defense (DND)	103,729,796	0	210,504,360	39,177,606	0	353,411,762
Department of Public Works and Highways (DPWH)	15,153,443	23,028,703	1,091,297,263	65,379,810	44,853,962	1,239,713,181
Department of Science and Technology (DOST)	2,135,135	569,413	22,925,417	1,899,540	0	27,529,505
Department of Social Welfare and Development (DSWD)	3,581,894	2,140,351	237,343,945	33,816,786	4,644,916	281,527,892
Department of Tourism (DOT)	1,044,888	99,253	1,486,541	679,002	0	3,309,684
Department of Trade and Industry (DTI)	2,544,142	93,278	3,843,600	2,639,263	565,277	9,685,560
Department of Transportation (DOTr)	26,682,179	12,178,020	20,535,447	23,247,902	103,097,371	185,740,919
Department of Economy, Planning, and Development (DEPDev)	2,996,437	361,921	3,667,980	8,399,427	0	15,425,765
Presidential Communications Office (PCO)	821,950	0	1,604,856	45,757	0	2,472,563
Other Executive Offices (OEOs)	5,957,821	396,098	42,027,650	9,871,614	132,649	58,385,832
The Judiciary (JUD)	15,482,191	985,796	39,227,233	5,366,415	0	61,061,635
Civil Service Commission (CSC)	1,170,397	232,853	915,690	136,710	0	2,455,650
Commission on Audit (COA)	7,240,469	572,433	7,373,554	0	0	15,186,456
Commission on Elections (COMELEC)	1,762,022	0	6,326,880	22,804,026	0	30,892,928
Office of the Ombudsman (OMB)	4,123,678	56,569	1,453,501	109,000	0	5,742,748
Commission on Human Rights (CHR)	428,783	125,111	515,536	3,320	0	1,072,750

2025 PROGRAM						2026 PROPOSED					
General Overhead		Operations	Project		Total	General Overhead		Operations	Project		Total
General Administration and Support	Support to Operations		Locally Funded Projects	Foreign-Assisted Projects		General Administration and Support	Support to Operations		Locally Funded Projects	Foreign-Assisted Projects	

279,923,015	54,542,865	3,124,134,615	255,634,479	66,009,195	3,780,244,169	298,122,337	131,736,896	3,003,967,922	180,303,472	282,536,398	3,896,667,025
20,378,486	0	26,194,452	4,243,435	0	50,816,373	12,775,567	0	14,452,891	0	0	27,228,458
3,056,496	0	7,449,705	5,400,000	0	15,906,201	2,384,776	0	7,424,884	17,552,695	0	27,362,355
119,921	0	624,225	0	0	744,146	247,227	0	655,668	0	0	902,895
2,309,410	1,711,396	6,000,232	0	1,080,111	11,101,149	2,494,964	1,311,922	7,279,850	0	6,308,648	17,395,384
3,258,537	6,930,562	53,492,023	47,039,903	14,721,578	125,442,603	4,158,516	9,420,783	61,704,617	64,819,314	13,830,058	153,933,288
1,391,945	628,730	587,413	583,747	0	3,191,835	1,564,990	671,116	710,375	622,653	0	3,569,134
21,640,731	5,181,367	752,591,616	2,252,296	505,024	782,171,034	29,308,617	5,164,694	884,197,568	0	9,848,279	928,519,158
23,274,409	2,152,454	62,254,643	39,545,998	0	127,227,504	25,836,171	2,381,371	98,623,680	8,149,783	0	134,991,005
684,698	670,429	834,063	896,014	0	3,085,204	682,547	777,445	2,379,359	0	0	3,839,351
5,521,057	4,134,282	16,300,162	1,336,730	0	27,292,231	6,419,343	4,216,104	17,364,059	1,342,748	0	29,342,254
6,676,131	773,848	24,479,035	561,084	0	32,490,098	6,855,164	1,023,038	25,657,245	571,184	400,021	34,506,652
5,291,740	110,371	22,450,688	0	0	27,852,799	6,548,470	123,312	23,417,148	0	0	30,088,930
14,639,581	2,305,090	233,693,955	1,284,280	1,437,863	253,360,769	18,318,021	2,539,747	230,756,434	284,280	8,669,531	260,568,013
927,276	585,499	1,458,453	777,818	0	3,749,046	894,117	204,449	1,397,902	700,000	0	3,196,468
1,684,029	658,168	4,831,464	7,924,100	0	15,097,761	1,736,314	193,352	3,845,625	8,302,862	4,834,320	18,912,473
21,235,839	1,769,478	248,586,947	10,372,186	0	281,964,450	23,495,125	1,821,543	252,010,394	10,153,758	0	287,480,820
8,810,103	1,108,610	28,226,149	4,043,510	0	42,188,372	8,742,489	832,044	30,839,921	3,239,018	0	43,653,472
4,164,686	871,065	43,354,413	281,883	3,082,047	51,754,094	4,052,557	589,837	39,569,576	359,307	447,829	45,019,106
1,635,102	0	7,114,257	0	0	8,749,359	2,098,018	0	8,103,764	0	0	10,201,782
43,934,929	0	228,024,409	4,014,485	0	275,973,823	45,170,491	0	250,380,139	3,749,509	0	299,300,139
14,324,565	10,436,885	1,023,285,908	17,752,950	23,000,000	1,088,800,308	21,667,317	82,531,333	662,894,203	14,219,706	100,000,000	881,312,559
2,109,890	462,930	23,662,588	2,759,265	0	28,994,673	2,204,331	717,191	24,700,548	2,767,435	0	30,389,505
2,804,146	1,704,144	179,192,107	32,813,132	1,023,488	217,537,017	1,808,288	6,169,643	209,712,789	5,753,900	0	223,444,620
1,051,327	89,378	2,656,904	100,000	0	3,897,609	1,104,286	69,648	2,469,361	75,000	0	3,718,295
3,106,476	33,170	4,291,002	1,772,256	496,190	9,699,094	3,322,743	37,997	4,568,497	1,526,464	496,190	9,951,891
16,926,725	8,594,745	24,042,247	17,771,487	20,662,894	87,998,098	16,155,265	6,193,327	30,874,615	8,253,287	135,854,812	197,331,306
3,713,301	637,214	3,965,128	4,319,349	0	12,634,992	3,694,255	734,543	4,392,398	4,388,127	846,150	14,055,473
730,234	0	1,438,700	0	0	2,168,934	763,611	0	1,786,337	0	0	2,549,948
6,435,792	772,070	48,512,982	9,549,183	0	65,270,027	6,611,965	1,239,447	51,437,039	7,662,489	36,951	66,987,891
24,506,343	690,571	31,135,648	7,680,338	0	64,012,900	22,710,809	786,248	35,122,090	9,325,647	0	67,944,794
1,077,789	797,265	965,918	42,257	0	2,883,229	1,112,104	1,090,611	1,085,508	43,018	963,609	4,294,850
6,344,999	468,241	6,804,100	0	0	13,617,340	6,599,902	544,755	7,929,103	0	0	15,073,760
1,617,065	0	3,477,813	30,407,793	0	35,502,671	1,722,881	0	3,793,174	6,332,288	0	11,848,343
4,090,594	65,450	1,607,110	109,000	0	5,872,154	4,368,508	112,817	1,800,084	109,000	0	6,390,409
448,663	199,453	548,156	0	0	1,196,272	492,588	238,579	631,077	0	0	1,362,244

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(In Thousand Pesos)

Particulars	2024 ACTUAL					
	General Overhead		Operations	Project		Total
	General Administration and Support	Support to Operations		Locally Funded Projects	Foreign-Assisted Projects	
SPECIAL PURPOSE FUNDS	<u>20,582,174</u>	<u>13,457,460</u>	<u>157,096,016</u>	<u>1,061,460,651</u>	<u>8,149,972</u>	<u>1,260,746,273</u>
Budgetary Support to Government Corporations (BSGC)	20,582,174	13,457,460	154,592,615	49,514,069	7,581,620	245,727,938
Allocations to Local Government Units (ALGU)	0	0	2,503,401	1,011,946,582	568,352	1,015,018,335
National Disaster Risk Reduction and Management Fund (Calamity Fund)	0	0	0	0	0	0
Contingent Fund	0	0	0	0	0	0
Miscellaneous Personnel Benefits Fund	0	0	0	0	0	0
Pension and Gratuity Fund	0	0	0	0	0	0
Revised AFP Modernization Program	0	0	0	0	0	0
Customs duties and taxes, including tax expenditures	0	0	0	0	0	0
GRAND TOTAL	<u>496,496,204</u>	<u>81,121,081</u>	<u>3,322,221,791</u>	<u>1,424,362,635</u>	<u>178,636,539</u>	<u>5,502,838,250</u>

2025 PROGRAM						2026 PROPOSED					
General Overhead		Operations	Project		Total	General Overhead		Operations	Project		Total
General Administration and Support	Support to Operations		Locally Funded Projects	Foreign-Assisted Projects		General Administration and Support	Support to Operations		Locally Funded Projects	Foreign-Assisted Projects	
<u>14,226,081</u>	<u>10,512,104</u>	<u>48,604,991</u>	<u>1,596,006,267</u>	<u>0</u>	<u>1,669,349,443</u>	<u>13,186,651</u>	<u>10,622,885</u>	<u>122,524,505</u>	<u>1,770,676,321</u>	<u>784,613</u>	<u>1,917,794,975</u>
14,226,081	10,512,104	45,940,645	66,627,950	0	137,306,780	13,186,651	10,622,885	119,817,663	15,177,299	755,564	159,560,062
0	0	2,664,346	1,192,026,270	0	1,194,690,616	0	0	2,706,842	1,347,490,702	29,049	1,350,226,593
0	0	0	21,000,000	0	21,000,000	0	0	0	31,000,000	0	31,000,000
0	0	0	13,000,000	0	13,000,000	0	0	0	13,000,000	0	13,000,000
0	0	0	109,127,872	0	109,127,872	0	0	0	111,517,037	0	111,517,037
0	0	0	144,724,175	0	144,724,175	0	0	0	197,991,283	0	197,991,283
0	0	0	35,000,000	0	35,000,000	0	0	0	40,000,000	0	40,000,000
0	0	0	14,500,000	0	14,500,000	0	0	0	14,500,000	0	14,500,000
<u>294,149,096</u>	<u>65,054,969</u>	<u>3,172,739,606</u>	<u>1,851,640,746</u>	<u>66,009,195</u>	<u>5,449,593,612</u>	<u>311,308,988</u>	<u>142,359,781</u>	<u>3,126,492,427</u>	<u>1,950,979,793</u>	<u>283,321,011</u>	<u>5,814,462,000</u>