

Table B.5.a

DETAILS OF SECTORAL ALLOCATION OF NATIONAL GOVERNMENT EXPENDITURES, FYs 2024-2026

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 Proposed
ECONOMIC SERVICES	2,205,885,520	1,968,266,426	1,867,857,293
Agriculture and Agrarian Reform	254,034,020	247,786,614	256,464,625
Department/Agencies	132,870,098	138,215,430	173,027,881
Department of Agriculture	111,119,872	125,442,603	153,933,288
Office of the Secretary	90,752,039	108,459,212	135,439,814
Agricultural Credit Policy Council	2,852,456	2,864,671	2,868,014
Bureau of Fisheries and Aquatic Resources	8,208,821	10,585,014	11,316,508
Fertilizer and Pesticide Authority	209,619	284,545	434,323
National Fisheries Research and Development Institute	523,433	619,358	750,201
National Meat Inspection Service	512,840	522,822	698,981
Philippine Carabao Center	824,397	856,170	970,674
Philippine Center for Postharvest Development and Mechanization	6,460,478	447,127	488,900
Philippine Council for Agriculture and Fisheries	239,043	221,293	271,102
Philippine Fiber Industry Development Authority	536,746	582,391	694,771
Department of Agrarian Reform	20,170,945	11,101,149	17,395,384
Department of Science and Technology	1,579,281	1,671,678	1,699,209
Philippine Council for Aquatic, Agriculture and Natural Resources Research and Development	1,579,281	1,671,678	1,699,209
Budgetary Support to Government Corporations	120,824,618	100,678,116	70,704,557
National Dairy Authority	522,374	537,813	531,016
National Food Authority	21,532,000	14,453,000	11,176,528
National Irrigation Administration	77,759,044	69,368,217	45,066,230
National Tobacco Administration	550,504	550,504	556,027
Philippine Coconut Authority	1,181,117	1,215,397	1,924,720
Philippine Crop Insurance Corporation	4,500,000	4,500,000	4,500,000
Philippine Rice Research Institute	5,231,245	954,392	979,832
Southern Philippines Development Authority	197,547	83,029	83,029
Bases Conversion and Development Authority	2,801,865	2,490,215	2,787,175
Philippine Fisheries Development Authority	6,037,082	5,525,549	2,100,000
Sugar Regulatory Administration	511,840	1,000,000	1,000,000
Other Special Purpose Funds	339,304	8,893,068	12,732,187
Contingent Fund	-	247,000	3,133,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	2,373,000	2,790,000
Miscellaneous Personnel Benefits Fund	-	763,895	1,338,204
Pension and Gratuity Fund	339,304	434,173	395,983
Tax Expenditures Fund	-	5,075,000	5,075,000

Table B.5.a

DETAILS OF SECTORAL ALLOCATION OF NATIONAL GOVERNMENT EXPENDITURES, FYs 2024-2026
(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 Proposed
Natural Resources and Environment	26,686,554	29,051,911	31,286,975
Department/Agencies	26,516,902	27,396,332	29,332,271
Department of Environment and Natural Resources	26,034,612	26,885,916	28,869,366
Office of the Secretary	19,910,854	19,955,934	21,326,471
Environmental Management Bureau	2,764,588	3,083,595	3,466,503
Mines and Geosciences Bureau	1,760,324	1,928,068	2,070,480
National Mapping and Resource Information Authority	1,598,846	1,918,319	2,005,912
Department of Science and Technology	301,102	250,263	274,271
Forest Products Research and Development Institute	301,102	250,263	274,271
Other Executive Offices	181,188	260,153	188,634
Climate Change Commission	181,188	260,153	188,634
Other Special Purpose Funds	169,652	1,655,579	1,954,704
Contingent Fund	-	-	78,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	21,000	31,000
Pension and Gratuity Fund	169,652	434,173	395,983
Miscellaneous Personnel Benefits Fund	-	1,200,407	1,449,721
Trade and Industry	13,443,850	13,814,538	15,983,615
Department/Agencies	10,622,855	11,146,771	11,444,355
Department of Science and Technology	2,237,296	2,445,936	2,633,181
Industrial Technology Development Institute	494,671	534,498	606,312
Metals Industry Research and Development Center	295,505	284,831	316,787
Philippine Council for Industry, Energy and Emerging Technology Research and Development	923,806	1,068,348	1,085,975
Philippine Textile Research Institute	254,926	323,061	365,926
Technology Application and Promotion Institute	268,388	235,198	258,181
Department of Trade and Industry	8,385,559	8,700,835	8,811,174
Office of the Secretary	6,852,134	7,398,048	7,236,212
Board of Investments	1,104,447	878,484	1,059,532
Construction Industry Authority of the Philippines	192,054	164,534	200,883
Philippine Trade Training Center	94,618	82,052	107,438
Design Center of the Philippines	142,306	177,717	207,109
Budgetary Support to Government Corporations	2,820,995	1,878,403	4,173,709
Cagayan Economic Zone Authority	1,000,000	324,427	1,095,231
Center for International Trade Expositions and Missions	195,557	289,608	711,372

Table B.5.a

DETAILS OF SECTORAL ALLOCATION OF NATIONAL GOVERNMENT EXPENDITURES, FYs 2024-2026

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 Proposed
Aurora Pacific Economic Zone and Freeport Authority	235,850	256,018	262,455
Zamboanga City Special Economic Zone Authority	249,588	308,350	354,651
Small Business Corporation	1,000,000	500,000	1,500,000
Authority of the Freeport Area of Bataan	140,000	200,000	250,000
Other Special Purpose Funds	-	789,364	365,551
Contingent Fund	-	78,000	-
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	21,000	31,000
Pension and Gratuity Fund	-	144,724	-
Miscellaneous Personnel Benefits Fund	-	545,639	334,551
Tourism	7,977,802	8,910,709	6,506,330
Department/Agencies	3,288,749	3,897,609	3,718,295
Department of Tourism	3,288,749	3,897,609	3,718,295
Office of the Secretary	2,809,501	3,188,921	3,193,027
Intramuros Administration	133,069	298,977	159,380
National Parks Development Committee	316,670	384,277	320,979
Philippine Commission on Sports Scuba Diving	29,509	25,434	44,909
Budgetary Support to Government Corporations	4,689,053	4,903,972	2,676,518
Cultural Center of the Philippines	882,861	1,563,087	413,455
Development Academy of the Philippines	706,353	437,269	923,455
Tourism Infrastructure and Enterprise Zone Authority	620,000	1,545,000	-
Tourism Promotions Board	2,479,839	1,358,616	1,339,608
Other Special Purpose Funds	-	109,128	111,517
Miscellaneous Personnel Benefits Fund	-	109,128	111,517
Power and Energy	27,921,516	20,234,259	22,262,128
Department/Agencies	4,373,799	5,051,037	5,648,526
Department of Energy	2,639,773	3,085,204	3,839,351
Department of Science and Technology	877,248	1,034,954	903,524
Philippine Nuclear Research Institute	877,248	1,034,954	903,524
Other Executive Offices	856,778	930,879	905,651
Energy Regulatory Commission	856,778	930,879	905,651
Budgetary Support to Government Corporations	23,378,065	14,713,242	16,003,577
National Power Corporation	7,345,988	870,905	1,559,377
National Electrification Administration	6,021,892	5,842,337	6,444,200

Table B.5.a

DETAILS OF SECTORAL ALLOCATION OF NATIONAL GOVERNMENT EXPENDITURES, FYs 2024-2026

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 Proposed
Power Sector Assets and Liabilities Management Corporation	8,000,000	8,000,000	8,000,000
National Transmission Corporation	2,010,185	-	-
Other Special Purpose Funds	169,652	469,980	610,025
Contingent Fund	-	65,000	65,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	42,000	124,000
Pension and Gratuity Fund	169,652	144,724	197,991
Miscellaneous Personnel Benefits Fund	-	218,256	223,034
Water Resources Development and Flood Control	162,187,432	308,320,193	259,263,458
Department/Agencies	161,302,806	304,042,023	256,763,908
Department of Environment and Natural Resources	212,379	266,737	301,953
National Water Resources Board	212,379	266,737	301,953
Department of Public Works and Highways	161,090,427	303,775,286	256,461,955
Office of the Secretary	161,090,427	303,775,286	256,461,955
Budgetary Support to Government Corporations	884,626	395,170	29,550
Local Water Utilities Administration	884,626	395,170	29,550
Other Special Purpose Funds	-	3,883,000	2,470,000
Tax Expenditures Fund	-	145,000	145,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	3,738,000	2,325,000
Communications, Roads and Other Transport	1,280,041,406	898,999,386	777,161,700
Department/Agencies	1,273,070,839	876,144,078	754,725,753
Department of Public Works and Highways	1,074,349,234	773,048,219	538,481,974
Office of the Secretary	1,074,349,234	773,048,219	538,481,974
Department of Transportation	183,953,500	87,998,098	197,331,306
Office of the Secretary	152,070,625	50,948,413	158,294,010
Civil Aeronautics Board	240,432	256,226	270,220
Maritime Industry Authority	1,306,759	1,379,229	1,454,642
Office of Transportation Cooperatives	47,058	39,474	49,996
Office for Transportation Security	1,775,167	2,046,726	1,784,435
Philippine Coast Guard	28,253,827	33,263,873	35,396,833
Toll Regulatory Board	259,632	64,157	81,170
Department of Information and Communications Technology	14,768,105	15,097,761	18,912,473
Office of the Secretary	13,139,182	12,833,032	17,332,965
Cybercrime Investigation and Coordination Center	449,798	1,314,619	463,088

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DETAILS OF SECTORAL ALLOCATION OF NATIONAL GOVERNMENT EXPENDITURES, FYs 2024-2026

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 Proposed
National Telecommunications Commission	749,030	578,325	675,884
National Privacy Commission	430,095	371,785	440,536
Budgetary Support to Government Corporations	5,274,046	2,581,706	2,127,123
Civil Aviation Authority of the Philippines	1,030,000	-	-
Philippine National Railways	531,437	341,380	351,622
Philippine Postal Corporation	70,000	-	858,465
Davao International Airport Authority	121,052	-	-
Light Rail Transit Authority	3,521,557	890,326	917,036
Philippine Ports Authority	-	1,350,000	-
Other Special Purpose Funds	1,696,520	20,273,602	20,308,824
Contingent Fund	-	260,000	1,508,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	4,431,000	6,541,000
Pension and Gratuity Fund	1,696,520	1,591,966	2,177,904
Miscellaneous Personnel Benefits Fund	-	9,930,636	6,021,920
Tax Expenditures Fund	-	4,060,000	4,060,000
Other Economic Services	128,611,620	47,743,029	47,399,707
Department/Agencies	8,083,715	8,637,796	8,930,401
Department of Environment and Natural Resources	126,461	139,578	170,935
Palawan Council for Sustainable Development Staff	126,461	139,578	170,935
Department of Science and Technology	7,957,254	8,498,218	8,759,466
Office of the Secretary	7,288,370	7,812,644	8,004,880
Advanced Science and Technology Institute	375,727	387,419	407,168
National Academy of Science and Technology	150,402	152,160	172,792
Science and Technology Information Institute	142,755	145,995	174,626
Budgetary Support to Government Corporations	6,140,057	115,055	167,491
Credit Information Corporation	60,000	-	-
Philippine Center for Economic Development	30,258	56,828	109,264
Philippine Reclamation Authority	6,000,000	-	-
Philippine Tax Academy	49,799	58,227	58,227
Other Special Purpose Funds	114,387,848	38,766,572	38,130,692
Allocations to Local Government Units	31,313,123	33,766,572	33,130,692
Special Shares of Local Government Units in the Proceeds of National Taxes	30,536,264	32,655,520	31,724,961
Special Shares of Local Government Units in the Proceeds of Fire Code Fees	776,859	1,111,052	1,405,731
Bangsamoro Autonomous Region in Muslim Mindanao	83,074,725	5,000,000	5,000,000
Budgetary Support to Government Corporations	-	28,606	28,606
Budgetary Support to Government Corporations - Others	-	28,606	28,606

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**DETAILS OF SECTORAL ALLOCATION OF NATIONAL GOVERNMENT EXPENDITURES, FYs 2024-2026
(In thousand pesos)**

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 Proposed
Other Special Purpose Funds	-	195,000	142,517
Contingent Fund	-	195,000	-
Miscellaneous Personnel Benefits Fund	-	-	111,517
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	-	31,000
Subsidy to Local Government Units	304,981,320	393,405,788	451,528,755
Bangsamoro Autonomous Region in Muslim Mindanao	-	31,294,084	34,850,370
National Tax Allotment	304,981,320	362,111,704	416,678,385
SOCIAL SERVICES	2,001,859,907	2,029,700,647	2,314,173,324
Education, Culture and Manpower Development	957,946,484	1,040,911,827	1,193,560,067
Department/Agencies	956,929,827	981,431,305	1,134,088,521
State Universities and Colleges	132,111,366	127,227,504	134,991,005
Department of Education	757,325,838	782,171,034	928,519,158
Office of the Secretary	754,945,781	779,243,029	926,829,641
National Book Development Board	235,572	348,411	156,571
National Council for Children's Television	78,302	111,740	72,588
National Museum of the Philippines	1,342,367	1,589,021	840,987
Philippine High School for the Arts	115,315	153,254	160,737
Early Childhood Care and Development Council	316,755	419,252	-
National Academy of Sports	291,746	306,327	251,140
Teacher Education Council	-	-	207,494
Department of the Interior and Local Government	1,166,431	1,523,538	2,106,348
Local Government Academy	291,242	529,238	544,276
Philippine Public Safety College	875,189	994,300	1,204,976
Early Childhood Care and Development Council	-	-	357,096
Department of Labor and Employment	21,976,246	20,979,072	20,242,362
Technical Education and Skills Development Authority	21,976,246	20,979,072	20,242,362
Department of National Defense	192,259	334,638	313,880
National Defense College of the Philippines	192,259	334,638	313,880
Department of Science and Technology	10,189,901	10,296,312	10,650,403
Philippine Science High School System	2,837,148	2,804,060	3,046,121
Science Education Institute	7,352,753	7,492,252	7,604,282
Other Executive Offices	33,967,786	38,899,207	37,265,365
Commission on Higher Education	30,352,717	34,883,150	33,997,406
Commission on the Filipino Language	92,554	104,696	117,901
Film Development Council of the Philippines	347,626	506,358	311,199

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DETAILS OF SECTORAL ALLOCATION OF NATIONAL GOVERNMENT EXPENDITURES, FYs 2024-2026

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 Proposed
Philippine Sports Commission	1,063,786	1,311,808	1,039,667
National Commission for Culture and the Arts	2,111,103	2,093,195	1,799,192
National Commission for Culture and the Arts (Proper)	841,557	657,868	719,473
National Library of the Philippines	250,081	302,321	264,047
National Archives of the Philippines (formerly Records)	699,327	682,309	253,500
National Historical Commission of the Philippines	320,138	450,697	562,172
Budgetary Support to Government Corporations	168,397	169,583	207,047
Metropolitan Waterworks and Sewerage System - Regulatory Office	168,397	169,583	207,047
Other Special Purpose Funds	848,260	59,310,939	59,264,499
Contingent Fund	-	-	26,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	735,000	1,054,000
Pension and Gratuity Fund	848,260	4,775,898	1,979,913
Miscellaneous Personnel Benefits Fund	-	53,800,041	56,204,587
Health	349,567,883	274,371,015	331,384,050
Department/Agencies	280,503,514	258,525,223	266,455,491
Department of Health	276,190,391	253,360,769	260,568,013
Office of the Secretary	275,614,302	252,989,453	260,190,667
National Nutrition Council	527,500	319,100	311,756
Philippine National AIDS Council	48,589	52,216	65,590
Department of Science and Technology	1,433,904	1,681,199	2,048,738
Food and Nutrition Research Institute	584,675	793,974	1,138,509
Philippine Council for Health Research and Development	849,229	887,225	910,229
Other Executive Offices	430,095	504,286	598,170
Dangerous Drugs Board	430,095	504,286	598,170
Department of National Defense	2,449,124	2,978,969	3,240,570
Veterans Memorial Medical Center	2,449,124	2,978,969	3,240,570
Budgetary Support to Government Corporations	68,725,065	6,076,583	59,948,557
National Kidney and Transplant Institute	1,626,054	1,491,386	1,512,329
Lung Center of the Philippines	791,107	713,585	918,790
Philippine Heart Center	2,419,814	2,317,420	2,423,665
Philippine Children`s Medical Center	1,955,587	1,399,466	1,657,594
Philippine Institute of Traditional and Alternative Health Care	173,854	154,726	174,249
Philippine Health Insurance Corporation	61,758,649	-	53,261,930
Other Special Purpose Funds	339,304	9,769,209	4,980,002
Contingent Fund	-	3,432,000	598,000

Table B.5.a

**DETAILS OF SECTORAL ALLOCATION OF NATIONAL GOVERNMENT EXPENDITURES, FYs 2024-2026
(In thousand pesos)**

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 Proposed
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	126,000	186,000
Pension and Gratuity Fund	339,304	1,591,966	593,974
Miscellaneous Personnel Benefits Fund	-	4,474,243	3,457,028
Tax Expenditures Fund	-	145,000	145,000
Social Security, Welfare and Employment	360,902,268	283,730,983	295,758,909
Department/Agencies	348,008,712	265,367,591	268,444,136
Department of the Interior and Local Government	345,454	820,480	504,585
National Youth Commission	181,666	639,865	323,710
Philippine Commission on Women	163,788	180,615	180,875
Department of Justice	6,031,738	5,649,997	6,692,793
Public Attorney's Office	6,031,738	5,649,997	6,692,793
Department of Labor and Employment	39,896,296	28,009,537	22,187,478
Office of the Secretary	37,485,478	25,634,582	19,455,304
Institute for Labor Studies	87,017	98,789	81,369
National Conciliation and Mediation Board	308,122	344,300	388,937
National Labor Relations Commission	1,721,341	1,567,166	1,888,017
National Wages and Productivity Commission	294,338	364,700	373,851
Department of Migrant Workers	10,457,502	8,749,359	10,201,782
Office of the Secretary	5,625,619	5,340,189	6,716,424
Overseas Workers Welfare Administration	4,831,883	3,409,170	3,485,358
Department of Social Welfare and Development	279,790,859	217,537,017	223,444,620
Office of the Secretary	278,207,036	215,976,229	221,542,265
Council for the Welfare of Children	151,276	150,232	206,942
National Council on Disability Affairs	86,812	125,345	174,379
Juvenile Justice and Welfare Council	175,927	123,551	137,597
National Anti-Poverty Commission	251,623	363,361	375,273
Presidential Commission for the Urban Poor	211,105	214,314	258,924
National Authority for Child Care	707,080	583,985	749,240
Other Executive Offices	427,590	3,450,422	3,871,408
Commission on Filipinos Overseas	187,508	249,979	270,290
National Commission of Senior Citizens	240,082	3,200,443	3,601,118
Department of National Defense	11,059,273	1,150,779	1,541,470
Philippine Veterans Affairs Office (Proper)	11,059,273	1,150,779	1,541,470
Other Special Purpose Funds	12,893,556	18,363,392	27,314,773
Contingent Fund	-	2,613,000	3,055,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	4,557,000	7,130,000

Table B.5.a

DETAILS OF SECTORAL ALLOCATION OF NATIONAL GOVERNMENT EXPENDITURES, FYs 2024-2026

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 Proposed
Pension and Gratuity Fund	12,893,556	8,683,451	14,453,364
Miscellaneous Personnel Benefits Fund	-	2,509,941	2,676,409
Housing and Community Development	5,749,223	9,360,683	9,604,651
Department/Agencies	2,549,659	3,749,046	3,196,468
Department of Human Settlements and Urban Development	2,549,659	3,749,046	3,196,468
Office of the Secretary	1,928,070	3,038,636	2,636,714
Human Settlements Adjudication Commission	621,589	710,410	559,754
Budgetary Support to Government Corporations	3,199,564	2,571,486	2,366,530
National Home Mortgage Finance Corporation	-	450	450
National Housing Authority	2,748,743	2,450,000	2,200,000
Social Housing Finance Corporation	450,821	121,036	166,080
Other Special Purpose Funds	-	3,040,151	4,041,653
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	2,058,000	3,038,000
Miscellaneous Personnel Benefits Fund	-	982,151	1,003,653
Other Social Services	5,285,225	5,440,022	6,535,248
Department/Agencies	5,285,225	4,825,766	5,634,697
Department of Social Welfare and Development	1,657,405	-	-
National Commission on Indigenous Peoples	1,657,405	-	-
Department of the Interior and Local Government	926,825	1,190,064	1,231,298
National Commission on Muslim Filipinos	926,825	1,190,064	1,231,298
Other Executive Offices	1,662,075	2,439,430	3,041,155
National Commission on Indigenous Peoples	-	1,275,293	1,812,657
Marawi Compensation Board	1,662,075	1,164,137	1,228,498
Commission on Human Rights	992,116	1,140,885	1,297,474
Human Rights Violations Victims' Memorial Commission	46,804	55,387	64,770
Other Special Purpose Funds	-	614,256	900,551
Contingent Fund	-	39,000	39,000
Miscellaneous Personnel Benefits Fund	-	218,256	334,551
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	357,000	527,000
Subsidy to Local Government Units	322,408,824	415,886,119	477,330,398
Bangsamoro Autonomous Region in Muslim Mindanao	-	33,082,317	36,841,819
National Tax Allotment	322,408,824	382,803,802	440,488,579

Table B.5.a

**DETAILS OF SECTORAL ALLOCATION OF NATIONAL GOVERNMENT EXPENDITURES, FYs 2024-2026
(In thousand pesos)**

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 Proposed
DEFENSE	338,882,401	378,886,082	430,868,852
Domestic Security	338,882,401	378,886,082	430,868,852
Department/Agencies	264,235,499	268,957,305	291,603,100
Department of National Defense	264,235,499	268,957,305	291,603,100
Office of the Secretary - Proper	1,180,099	2,258,124	2,364,479
Government Arsenal	1,399,831	2,582,605	2,374,994
Armed Forces of the Philippines	261,655,569	264,116,576	286,863,627
Philippine Navy (Naval Forces)	40,792,944	51,076,760	59,429,801
Philippine Army (Land Forces)	112,731,911	138,273,705	142,083,545
Philippine Air Force (Air Forces)	44,853,011	51,622,204	59,134,808
General Headquarters, AFP and AFP Wide Service Support Units (AFPWSSUs)	63,277,703	23,143,907	26,215,473
Other Special Purpose Funds	74,646,902	109,928,777	139,265,752
Contingent Fund	-	1,274,000	1,170,000
Pension and Gratuity Fund	74,646,902	61,797,223	89,888,042
Miscellaneous Personnel Benefits Fund	-	11,567,554	7,917,710
Tax Expenditures Fund	-	290,000	290,000
Revised AFP Modernization Program	-	35,000,000	40,000,000
GENERAL PUBLIC SERVICES	956,210,423	1,072,740,457	1,201,562,531
General Administration	251,383,178	255,639,107	309,377,255
Department/Agencies	241,081,117	238,057,178	288,908,571
Office of the Vice-President	1,781,069	744,146	902,895
Commission on Audit	14,668,455	13,617,340	15,073,760
Commission on Elections	30,718,319	35,502,671	11,848,343
Office of the President	9,675,465	15,906,201	27,362,355
Congress of the Philippines	45,061,498	50,816,373	27,228,458
Senate	14,087,373	14,138,912	7,767,591
Commission on Appointments	1,241,329	1,715,107	1,123,693
House of Representatives	29,214,533	34,130,320	17,717,716
Department of Budget and Management	2,523,248	3,191,835	3,569,134
Office of the Secretary	2,400,074	3,065,727	3,382,943
Government Procurement Policy Board-Technical Support Office	123,174	126,108	186,191
Department of Finance	62,871,230	32,490,098	34,506,652

Table B.5.a

DETAILS OF SECTORAL ALLOCATION OF NATIONAL GOVERNMENT EXPENDITURES, FYs 2024-2026

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 Proposed
Office of the Secretary	1,098,355	966,967	1,252,915
Bureau of Customs	5,224,653	5,663,408	6,908,372
Bureau of Internal Revenue	16,592,567	17,687,840	19,154,843
Bureau of Local Government Finance	447,667	436,972	996,199
Bureau of the Treasury	38,615,054	6,461,461	4,700,989
Central Board of Assessment Appeals	18,226	18,051	18,335
Insurance Commission	607,664	1,000,229	1,186,445
Privatization and Management Office	104,750	111,057	134,603
National Tax Research Center	162,294	144,113	153,951
Department of Trade and Industry	1,204,642	998,259	1,140,717
Cooperative Development Authority	1,204,642	998,259	1,140,717
Department of Foreign Affairs	20,880,461	27,852,799	30,088,930
Office of the Secretary	20,687,169	27,606,785	29,780,225
Foreign Service Institute	99,843	156,768	172,873
Technical Cooperation Council of the Philippines	4,592	5,124	31,737
UNESCO National Commission of the Philippines	51,094	40,612	52,520
Presidential Commission on Visiting Forces	37,763	43,510	51,575
Department of the Interior and Local Government	8,371,046	8,438,909	8,944,985
Office of the Secretary	8,371,046	8,438,909	8,944,985
Department of Justice	1,952,870	2,048,985	2,258,725
Office of the Government Corporate Counsel	273,739	298,441	316,656
Office of the Solicitor General	1,679,131	1,750,544	1,942,069
Department of Labor and Employment	2,037,808	2,765,485	2,589,266
Professional Regulation Commission	2,037,808	2,765,485	2,589,266
Department of Public Works and Highways	3,717,471	11,976,803	86,368,631
Office of the Secretary	3,717,471	11,976,803	86,368,631
Department of Science and Technology	2,845,663	3,116,113	3,420,713
National Research Council of the Philippines	248,473	247,966	258,364
Philippine Atmospheric, Geophysical and Astronomical Services Administration	1,810,352	1,970,162	2,174,568
Philippine Institute of Volcanology and Seismology	786,838	897,985	987,781
Department of Economy, Planning, and Development	15,247,348	12,634,992	14,055,473
Office of the Secretary	2,052,037	2,883,875	2,810,530
Commission on Population and Development	548,898	537,672	715,541
Philippine National Volunteer Service Coordinating Agency	39,059	33,670	40,980
Public-Private Partnership Center of the Philippines	250,539	276,003	1,181,805
Philippine Statistical Research and Training Institute	93,339	108,204	161,637
Tariff Commission	101,945	130,329	133,813
Philippine Statistics Authority	12,161,531	8,665,239	9,011,167

Table B.5.a

**DETAILS OF SECTORAL ALLOCATION OF NATIONAL GOVERNMENT EXPENDITURES, FYs 2024-2026
(In thousand pesos)**

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 Proposed
Presidential Communications Office	2,433,874	2,168,934	2,549,948
Presidential Communications Office (Proper)	949,561	713,316	972,020
Presidential Broadcast Service-Bureau of Broadcast Services	515,027	492,389	512,535
Bureau of Communications Services	97,379	79,889	99,548
National Printing Office	-	21,989	20,993
News and Information Bureau	153,619	146,897	163,151
Philippine Information Agency	496,317	457,893	527,486
Presidential Broadcast Staff (RTVM)	221,971	256,561	254,215
Other Executive Offices	12,643,533	10,904,006	12,704,736
Anti-Money Laundering Council	175,080	163,328	170,161
Games and Amusements Board	146,393	157,869	168,628
Mindanao Development Authority	279,428	616,188	375,033
Movie and Television Review and Classification Board	132,076	164,077	221,297
National Intelligence Coordinating Agency	3,442,560	2,242,886	2,861,015
National Security Council	734,364	896,955	1,247,893
Optical Media Board	41,958	55,899	69,845
Philippine Competition Commission	631,963	469,280	587,626
Philippine Drug Enforcement Agency	4,024,735	3,991,668	4,531,557
Philippine Racing Commission	186,064	195,035	204,455
Philippine Space Agency	1,798,894	924,776	1,384,653
Philippine Information Agency	-	-	-
Presidential Legislative Liaison Office	137,774	153,386	-
Presidential Management Staff	912,244	872,659	882,573
Joint Legislative-Executive Councils	-	-	-
Civil Service Commission	2,447,117	2,883,229	4,294,850
Civil Service Commission	2,356,153	2,783,232	4,188,221
Securities and Exchange Commission	-	-	-
Senate Electoral Tribunal	252,076	326,575	346,555
House of Representatives Electoral Tribunal	266,187	505,459	272,903
Career Executive Service Board	90,964	99,997	106,629
Budgetary Support to Government Corporations	9,623,452	3,194,858	1,126,797
Development Bank of the Philippines	500,000	-	-
Land Bank of the Philippines	2,485,508	-	-
Philippine Institute for Development Studies	267,452	291,537	368,033
People`s Television Network, Incorporated	307,914	215,257	136,764
Intercontinental Broadcasting Corporation	741,035	1,100,600	122,000
Bangko Sentral ng Pilipinas	40,000	-	-
Social Security System	-	-	-
Philippine Deposit Insurance Corporation	4,600,533	-	-

Table B.5.a

DETAILS OF SECTORAL ALLOCATION OF NATIONAL GOVERNMENT EXPENDITURES, FYs 2024-2026

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 Proposed
Government Service Insurance System	-	-	-
Subic Bay Metropolitan Authority	681,010	1,587,464	500,000
Other Special Purpose Funds	678,608	14,387,071	19,341,887
Contingent Fund	-	2,938,000	2,184,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	-	6,293,000
Pension and Gratuity Fund	678,608	1,736,690	1,385,939
Miscellaneous Personnel Benefits Fund	-	9,712,381	9,478,948
Public Order and Safety	423,692,321	455,772,194	494,212,465
Department/Agencies	345,822,031	376,546,661	385,856,105
Office of the Ombudsman	5,581,078	5,872,154	6,390,409
Department of the Interior and Local Government	254,419,079	269,991,459	274,693,604
Bureau of Fire Protection	31,678,661	32,076,332	32,729,755
Bureau of Jail Management and Penology	22,945,432	29,356,089	29,258,091
National Police Commission	1,874,127	2,540,534	2,556,766
Philippine National Police	197,920,859	206,018,504	210,148,992
Department of Justice	27,135,165	34,118,016	34,226,179
Office of the Secretary	10,297,987	10,800,880	10,844,278
Bureau of Corrections	8,075,381	9,213,202	10,092,559
Bureau of Immigration	2,671,634	5,792,160	5,383,184
Land Registration Authority	2,388,592	3,155,197	2,883,903
National Bureau of Investigation	2,634,920	3,953,295	3,744,621
Parole and Probation Administration	1,066,651	1,203,282	1,277,634
Department of National Defense	2,551,406	2,552,132	2,601,119
Office of Civil Defense	2,551,406	2,552,132	2,601,119
The Judiciary	56,135,303	64,012,900	67,944,794
Supreme Court of the Philippines and the Lower Courts	48,465,687	55,229,819	58,553,951
Sandiganbayan	2,384,767	2,377,439	2,377,747
Court of Appeals	4,084,789	5,214,518	5,788,291
Court of Tax Appeals	1,032,272	1,019,414	1,046,936
Presidential Electoral Tribunal	167,788	171,710	177,869
Other Special Purpose Funds	77,870,290	79,225,533	108,356,360
Contingent Fund	-	767,000	1,092,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	1,974,000	-
Pension and Gratuity Fund	77,870,290	63,389,189	86,522,191
Miscellaneous Personnel Benefits Fund	-	13,095,345	20,742,169

Table B.5.a

DETAILS OF SECTORAL ALLOCATION OF NATIONAL GOVERNMENT EXPENDITURES, FYs 2024-2026
(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 Proposed
Other General Public Services	37,149,868	46,604,525	36,749,808
Department/Agencies	14,444,538	17,110,555	14,772,291
Department of Justice	319,748	371,374	475,775
Presidential Commission on Good Government	204,246	206,418	309,653
Office for Alternative Dispute Resolution	115,502	164,956	166,122
Other Executive Offices	8,012,706	7,881,644	8,412,772
Anti-Red Tape Authority	515,556	400,698	496,770
Governance Commission for Government-Owned or Controlled Corporations	385,707	265,967	394,549
Office of the Presidential Adviser on Peace, Reconciliation and Unity	7,111,443	7,094,978	7,283,437
National Amnesty Commission	-	120,001	217,544
Metropolitan Baguio City, La Trinidad, Itogon, Sablan, Tuba, and Tublay Development Authority	-	-	20,472
Metropolitan Davao Development Authority	-	-	-
Allocations to Local Government Units	6,112,084	8,857,537	5,883,744
Metropolitan Manila Development Authority	6,112,084	8,857,537	5,883,744
Other Special Purpose Funds	22,705,330	29,493,970	21,977,517
Allocations to Local Government Units	22,705,330	23,049,970	16,130,000
Local Government Support Fund	22,705,330	22,999,970	16,080,000
Barangay Officials Death Benefits	-	50,000	50,000
Contingent Fund	-	1,092,000	52,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	567,000	899,000
Miscellaneous Personnel Benefits Fund	-	-	111,517
Tax Expenditures Fund	-	4,785,000	4,785,000
Subsidy to Local Government Units	243,985,056	314,724,630	361,223,004
Bangsamoro Autonomous Region in Muslim Mindanao	-	25,035,267	27,880,296
National Tax Allotment	243,985,056	289,689,363	333,342,708
NET LENDING	6,931,000	28,700,000	28,700,000
DEBT-SERVICE-INTEREST PAYMENTS	763,313,000	848,030,688	950,000,000
GRAND TOTAL	6,273,082,250	6,326,324,300	6,793,162,000

¹ National Tax Allotment (formerly Internal Revenue Allotment)