

Table B.5.c

## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
<b>GENERAL PUBLIC SERVICES</b>	<b>2,515,105,682</b>	<b>2,812,006,828</b>	<b>3,074,035,280</b>
<b>Executive and legislative organs, financial and fiscal affairs, external affairs</b>	<b>979,600,363</b>	<b>1,144,890,835</b>	<b>1,277,305,898</b>
Congress of the Philippines (CONGRESS)	16,430,074	26,194,452	14,452,891
Senate	3,600,846	2,884,311	3,055,716
Senate Electoral Tribunal	111,595	133,099	132,750
Commission on Appointments	592,492	640,035	388,442
House of Representatives	11,921,712	22,400,997	10,730,816
House of Representatives Electoral Tribunal	203,429	136,010	145,167
Office of the President (OP)	6,738,500	12,849,705	7,424,884
The President's Offices	6,738,500	12,849,705	7,424,884
Office of the Vice-President (OVP)	1,653,555	624,225	655,668
Office of the Vice-President (OVP)	1,653,555	624,225	655,668
Department of Budget and Management (DBM)	952,914	1,150,440	1,321,831
Office of the Secretary	952,914	1,150,440	1,321,831
Department of Finance (DOF)	62,847,285	32,490,098	33,573,363
Office of the Secretary	1,106,572	966,967	1,252,915
Bureau of Customs	5,292,510	5,663,408	6,908,372
Bureau of Internal Revenue	16,893,010	17,687,840	19,154,843
Bureau of Local Government Finance	457,976	436,972	996,199
Bureau of the Treasury	38,641,508	6,461,461	4,700,989
Central Board of Assessment Appeals	18,226	18,051	18,335
Insurance Commission	165,192	1,000,229	253,156
National Tax Research Center	167,541	144,113	153,951
Privatization and Management Office	104,750	111,057	134,603
Department of Foreign Affairs (DFA)	15,216,743	22,425,474	23,366,324
Office of the Secretary	15,085,856	22,308,781	23,230,201
Foreign Service Institute	62,683	72,467	83,811
UNESCO National Commission of the Philippines	30,441	716	737
Presidential Commission on Visiting Forces	37,763	43,510	51,575
Department of Human Settlements and Urban Development (DHSUD)	0	927,276	0
Office of the Secretary	0	429,289	0
Human Settlements Adjudication Commission	0	497,987	0
Department of National Defense (DND)	615,015	823,757	1,130,811
Office of the Secretary - Proper	615,015	823,757	1,130,811
Department of Trade and Industry (DTI)	785,308	598,351	614,778
Cooperative Development Authority	785,308	598,351	614,778
Department of Economy, Planning, and Development (DEPDev)	3,359	858	9,617

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## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Office of the Secretary	3,359	858	9,617
Presidential Communications Office (PCO)	963	0	679
Presidential Communications Office (Proper)	963	0	679
Other Executive Offices (OEOs)	1,222,562	3,212,879	2,125,845
Anti-Money Laundering Council	175,080	163,328	170,161
Commission on Filipinos Overseas	189,532	249,979	270,290
Commission on the Filipino Language	0	30,120	0
Governance Commission for Government-Owned or Controlled Corporations	386,505	46,909	394,549
Mindanao Development Authority	122,049	311,869	125,345
Movie and Television Review and Classification Board	0	91,532	0
National Commission for Culture and the Arts-Proper	0	15,014	0
National Historical Commission of the Philippines	0	38,882	0
National Library of the Philippines	0	149,468	0
National Archives of the Philippines	0	573,281	0
Optical Media Board	0	20,019	0
Philippine Racing Commission	34,050	37,421	40,297
Philippine Sports Commission	0	330,268	0
Presidential Legislative Liaison Office	101,868	124,567	0
Presidential Management Staff	0	872,659	882,573
National Commission of Senior Citizens	213,478	157,563	242,630
Commission on Audit (COA)	196,385	7,272,341	210,451
Commission on Audit (COA)	196,385	7,272,341	210,451
Office of the Ombudsman (OMB)	1,562,501	1,716,110	1,909,084
Office of the Ombudsman	1,562,501	1,716,110	1,909,084
Allocations to Local Government Units (ALGU)	871,375,199	1,034,604,869	1,190,509,672
National Tax Allotment	871,375,199	1,034,604,869	1,190,509,672
<b>Foreign economic aid</b>	<b>2,465</b>	<b>2,451</b>	<b>27,609</b>
Department of Foreign Affairs (DFA)	2,465	2,451	27,609
Technical Cooperation Council of the Philippines	2,465	2,451	27,609
<b>General services</b>	<b>536,064,973</b>	<b>648,633,072</b>	<b>688,792,167</b>
Congress of the Philippines (CONGRESS)	28,631,424	24,621,921	12,775,567
Senate	10,486,527	11,254,601	4,711,875
Senate Electoral Tribunal	140,481	193,476	213,805
Commission on Appointments	648,837	1,075,072	735,251
House of Representatives	17,292,821	11,729,323	6,986,900
House of Representatives Electoral Tribunal	62,758	369,449	127,736
Office of the President (OP)	2,980,310	3,056,496	19,937,471
The President's Offices	2,980,310	3,056,496	19,937,471
Office of the Vice-President (OVP)	129,732	119,921	247,227
Office of the Vice-President (OVP)	129,732	119,921	247,227

**Table B.5.c****DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Department of Agrarian Reform (DAR)	3,905,145	4,020,806	3,806,886
Office of the Secretary	3,905,145	4,020,806	3,806,886
Department of Agriculture (DA)	3,896,290	3,059,816	3,811,306
Office of the Secretary	2,723,792	2,016,292	2,594,751
Agricultural Credit Policy Council	36,264	32,447	33,560
Bureau of Fisheries and Aquatic Resources	754,485	577,243	657,308
Fertilizer and Pesticide Authority	2,182	4,318	0
National Fisheries Research and Development Institute	91,916	183,594	236,095
National Meat Inspection Service	132,440	86,136	99,916
Philippine Carabao Center	1,588	3,778	6,449
Philippine Center For Postharvest Development and Mechanization	80,507	90,475	100,447
Philippine Council for Agriculture and Fisheries	67,256	60,279	73,194
Philippine Fiber Industry Development Authority	5,860	5,254	9,586
Department of Budget and Management (DBM)	1,590,213	2,041,395	2,247,303
Office of the Secretary	1,466,585	1,915,287	2,061,112
Government Procurement Policy Board-Technical Support Office	123,628	126,108	186,191
Department of Education (DepEd)	51,213,139	24,508,149	32,469,613
Office of the Secretary	49,931,261	23,671,624	31,697,980
National Book Development Board	48,913	67,857	42,344
National Council for Children's Television	28,294	43,280	22,687
National Museum of the Philippines	936,698	485,552	435,436
Philippine High School for the Arts	62,708	86,770	105,231
Early Childhood Care and Development Council	39,141	38,918	0
National Academy of Sports	166,124	114,148	121,502
Teacher Education Council	0	0	44,433
State Universities and Colleges (SUCs)	0	27,491	33,564
National Capital Region (NCR)	0	27,491	33,564
Philippine Energy Research and Policy Institute	0	27,491	33,564
Department of Energy (DOE)	2,446	684,698	0
Office of the Secretary	2,446	684,698	0
Department of Environment and Natural Resources (DENR)	7,099,152	6,329,904	7,067,812
Office of the Secretary	5,711,700	5,438,757	6,124,472
Environmental Management Bureau	608,862	646,133	664,970
Mines and Geosciences Bureau	526,853	0	0
National Mapping and Resource Information Authority	199,446	177,793	200,010
National Water Resources Board	666	4,034	1,479
Palawan Council for Sustainable Development Staff	51,625	63,187	76,881
Department of Finance (DOF)	472,696	0	933,289
Insurance Commission	472,696	0	933,289
Department of Foreign Affairs (DFA)	5,893,477	5,402,111	6,671,782

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## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Office of the Secretary	5,830,437	5,298,004	6,550,024
Foreign Service Institute	40,197	84,301	89,062
Technical Cooperation Council of the Philippines	2,699	2,673	4,128
UNESCO National Commission of the Philippines	20,144	17,133	28,568
Department of Health (DOH)	18,326,950	14,639,581	18,280,203
Office of the Secretary	18,263,163	14,542,563	18,227,951
National Nutrition Council	46,419	68,499	50,640
Philippine National AIDS Council	17,368	28,519	1,612
Department of Human Settlements and Urban Development (DHSUD)	1,305,800	0	894,117
Office of the Secretary	847,862	0	566,627
Human Settlements Adjudication Commission	457,938	0	327,490
Department of Information and Communications Technology (DICT)	13,747,966	14,677,048	17,923,855
Office of the Secretary	13,156,185	12,833,032	17,332,965
Cybercrime Investigation and Coordination Center	0	1,314,619	376
National Privacy Commission	432,267	371,785	440,536
National Telecommunications Commission	159,514	157,612	149,978
Department of the Interior and Local Government (DILG)	87,860,416	17,732,359	18,689,708
Office of the Secretary	1,000,311	1,074,486	20,000
Bureau of Jail Management and Penology	6,247,459	3,689,672	4,527,631
Early Childhood Care and Development Council	0	0	41,022
Local Government Academy	265,512	501,582	517,000
National Commission on Muslim Filipinos (Office on Muslim Affairs)	330,847	390,736	333,649
National Police Commission	4,101,741	679,342	698,302
National Youth Commission	0	119,596	26,489
Philippine Commission on Women (National Commission on the Role of Filipino Women)	66,536	58,859	59,576
Philippine National Police	75,720,822	11,029,127	12,228,336
Philippine Public Safety College	127,188	188,959	237,703
Department of Justice (DOJ)	11,941,871	9,677,059	9,513,049
Office of the Secretary	4,515,048	2,639,156	2,153,684
Bureau of Corrections	2,068,471	2,068,122	2,257,064
Bureau of Immigration	749,334	532,295	633,058
Land Registration Authority	887,003	1,293,535	768,466
National Bureau of Investigation	1,399,985	1,900,039	1,789,224
Office of the Government Corporate Counsel	221,278	207	145,278
Office of the Solicitor General	738,981	554,580	603,456
Parole and Probation Administration	201,061	245,320	230,134
Presidential Commission on Good Government	118,638	106,709	188,905
Public Attorney's Office	1,042,072	337,096	743,780
Department of Labor and Employment (DOLE)	2,850,898	3,287,757	3,181,815

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## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Office of the Secretary	2,092,894	1,835,469	1,892,844
Institute for Labor Studies	68,493	76,213	56,095
National Conciliation and Mediation Board	97,236	129,464	149,475
National Wages and Productivity Commission	99,008	154,054	135,575
Technical Education and Skills Development Authority	493,267	1,092,557	947,826
Department of Migrant Workers (DMW)	2,402,879	1,635,102	2,098,018
Office of the Secretary	1,199,821	643,906	1,059,869
Overseas Workers Welfare Administration	1,203,058	991,196	1,038,149
Department of National Defense (DND)	1,462,542	2,557,230	2,238,060
Office of the Secretary - Proper	567,781	1,434,367	1,233,668
Government Arsenal	416,518	151,599	202,765
National Defense College of the Philippines	120,930	257,626	221,764
Office of Civil Defense	357,313	713,638	579,863
Department of Public Works and Highways (DPWH)	209,916,132	145,666,541	111,011,730
Office of the Secretary	209,916,132	145,666,541	111,011,730
Department of Science and Technology (DOST)	4,985,518	5,972,903	4,781,346
Office of the Secretary	1,658,870	2,094,511	2,295,117
Advanced Science and Technology Institute	198,827	213,643	214,167
Food and Nutrition Research Institute	95,940	267,405	585,076
Forest Products Research and Development Institute	0	134,280	0
Industrial Technology Development Institute	20,572	146,616	0
Metals Industry Research and Development Center	239,012	196,591	218,483
National Academy of Science and Technology	23,941	24,986	38,843
National Research Council of the Philippines	66,928	61,828	69,544
Philippine Atmospheric, Geophysical and Astronomical Services Administration	343,554	283,626	315,650
Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	127,955	127,770	136,083
Philippine Council for Health Research and Development	73,894	24,803	34,180
Philippine Council for Industry, Energy and Emerging Technology Research and Development (PCIEERD)	60,168	49,514	51,047
Philippine Institute of Volcanology and Seismology	765,324	897,985	230,616
Philippine Nuclear Research Institute	811,627	832,121	0
Philippine Science High School System	98,862	147,144	185,789
Philippine Textile Research Institute	0	51,366	0
Science Education Institute	45,603	73,172	42,350
Science and Technology Information Institute	82,588	110,344	106,220
Technology Application and Promotion Institute	271,853	235,198	258,181
Department of Social Welfare and Development (DSWD)	3,581,894	2,804,146	1,808,288
Office of the Secretary	2,488,819	2,410,883	1,210,341
Council for the Welfare of Children	50,282	45,898	56,062
National Council on Disability Affairs	28,395	17,911	20,985

**Table B.5.c**  
**DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Juvenile Justice and Welfare Council	29,322	28,486	35,703
National Anti-Poverty Commission	77,797	72,441	84,087
National Commission on Indigenous Peoples	406,288	0	0
Presidential Commission for the Urban Poor	84,553	80,799	112,729
National Authority for Child Care	416,438	147,728	288,381
Department of Trade and Industry (DTI)	2,637,420	3,139,646	3,360,740
Office of the Secretary	1,774,238	2,229,499	2,263,064
Board of Investments	223,007	322,981	329,054
Construction Industry Authority of the Philippines (CIAP)	126,721	85,191	108,993
Cooperative Development Authority	432,930	399,908	525,939
Design Center of the Philippines	37,384	78,814	88,129
Philippine Trade Training Center	43,140	23,253	45,561
Department of Transportation (DOTr)	70,124	0	75,000
Philippine Coast Guard	70,124	0	75,000
Department of Economy, Planning, and Development (DEPDev)	13,620,769	10,741,182	10,904,754
Office of the Secretary	1,021,712	1,751,111	1,481,150
Philippine National Volunteer Service Coordinating Agency	20,648	19,720	22,533
Public-Private Partnership Center of the Philippines	143,960	139,262	159,018
Philippine Statistical Research and Training Institute (formerly Statistical Research and Training Center)	93,361	108,204	161,637
Tariff Commission	57,682	57,646	69,249
Philippine Statistics Authority	12,283,406	8,665,239	9,011,167
Presidential Communications Office (PCO)	809,167	717,958	751,292
Presidential Communications Office (Proper)	348,595	349,419	325,466
Presidential Broadcast Service-Bureau of Broadcast Services	182,066	117,339	115,079
Bureau of Communications Services	29,308	45,277	43,685
National Printing Office	0	10,941	8,462
News and Information Bureau	45,653	38,169	45,549
Philippine Information Agency	171,135	128,603	160,411
Presidential Broadcast Staff (RTVM)	32,410	28,210	52,640
Other Executive Offices (OEOs)	4,755,463	3,791,782	4,828,523
Anti-Red Tape Authority	299,937	204,107	286,909
Climate Change Commission	0	123,761	0
Commission on the Filipino Language	16,963	0	36,758
Dangerous Drugs Board	224,849	330,560	396,541
Energy Regulatory Commission	564,809	465,127	567,564
Film Development Council of the Philippines	38,077	92,675	68,188
Governance Commission for Government-Owned or Controlled Corporations	0	219,058	0
Mindanao Development Authority	18,688	81,007	151,199
Movie and Television Review and Classification Board	64,909	0	119,120

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(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
National Commission for Culture and the Arts-Proper	15,751	0	12,043
National Historical Commission of the Philippines	48,021	0	138,054
National Library of the Philippines	128,830	0	109,339
National Archives of the Philippines	568,008	51,428	103,020
National Commission on Indigenous Peoples	0	315,214	462,013
National Intelligence Coordinating Agency	360,545	220,181	238,745
National Security Council	518,053	743,624	1,024,557
Office of the Presidential Adviser on Peace, Reconciliation and Unity	297,302	403,616	447,277
Optical Media Board	18,978	0	33,071
Philippine Competition Commission	282,604	283,924	0
Philippine Sports Commission	104,783	0	100,015
Presidential Legislative Liaison Office	37,256	28,819	0
Presidential Management Staff	917,033	0	0
Philippine Space Agency	230,067	189,877	444,824
Metropolitan Baguio City, La Trinidad, Itogon, Sablan, Tuba, and Tublay Development Authority	0	0	16,707
National Amnesty Commission	0	38,804	72,579
The Judiciary (JUD)	16,293,955	25,010,924	23,218,705
Supreme Court of the Philippines and the Lower Courts	9,983,905	18,046,980	16,490,519
Presidential Electoral Tribunal	168,273	171,710	177,869
Sandiganbayan	2,100,535	1,772,653	1,667,219
Court of Appeals	3,518,626	4,256,633	4,141,821
Court of Tax Appeals	522,616	762,948	741,277
Civil Service Commission (CSC)	2,360,450	2,883,229	3,331,241
Civil Service Commission	2,269,176	2,783,232	3,224,612
Career Executive Service Board	91,274	99,997	106,629
Commission on Audit (COA)	6,397,655	4,499,770	0
Commission on Audit (COA)	6,397,655	4,499,770	0
Commission on Elections (COMELEC)	1,762,022	1,617,065	1,722,881
Commission on Elections (COMELEC)	1,762,022	1,617,065	1,722,881
Office of the Ombudsman (OMB)	4,180,247	4,156,044	4,481,325
Office of the Ombudsman	4,180,247	4,156,044	4,481,325
Commission on Human Rights (CHR)	553,894	648,116	731,167
Commission on Human Rights (CHR)	525,675	609,400	686,120
Human Rights Violations Victims' Memorial Commission	28,219	38,716	45,047
Budgetary Support to Government Corporations (BSGC)	18,426,917	32,052,875	32,456,210
Department of Agriculture (DA)	518,135	552,472	547,665
National Dairy Authority	54,341	79,116	62,991
National Tobacco Administration	145,070	145,070	146,539
Philippine Rice Research Institute	318,724	328,286	338,135

**Table B.5.c**  
**DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Department of Energy (DOE)	5,551,892	0	0
National Electrification Administration	5,551,892	0	0
Department of Health (DOH)	113,271	116,669	120,169
Philippine Institute of Traditional and Alternative Health Care	113,271	116,669	120,169
Department of Tourism (DOT)	227,414	263,254	265,249
Tourism Promotions Board	227,414	263,254	265,249
Department of Trade and Industry (DTI)	1,169,997	636,029	1,587,084
Aurora Pacific Economic Zone and Freeport Authority	235,850	125,858	125,858
Center for International Trade Expositions and Missions	34,147	35,171	36,226
Small Business Corporation	900,000	475,000	1,425,000
Department of Transportation (DOTr)	2,824,377	172,231	177,398
Light Rail Transit Authority	2,824,377	172,231	177,398
Department of Economy, Planning, and Development (DEPDev)	50,441	70,882	123,008
Philippine Institute for Development Studies	50,441	70,882	123,008
Presidential Communications Office (PCO)	741,035	1,100,600	122,000
Intercontinental Broadcasting Corporation	741,035	1,100,600	122,000
Other Executive Offices (OEOs)	299,355	440,738	813,637
Cultural Center of the Philippines	177,238	314,359	185,957
Philippine Postal Corporation	0	0	500,000
Southern Philippines Development Authority	80,029	83,029	83,029
Zamboanga City Special Economic Zone Authority	42,088	43,350	44,651
Net Lending	6,931,000	28,700,000	28,700,000
Contingent Fund	0	13,000,000	13,000,000
Miscellaneous Personnel Benefits Fund	0	109,127,872	111,517,037
Pension and Gratuity Fund	0	144,724,175	197,991,283
<b>Basic research</b>	<b>531,036</b>	<b>876,315</b>	<b>656,987</b>
State Universities and Colleges (SUCs)	0	29,734	21,664
National Capital Region (NCR)	0	29,734	21,664
Philippine Energy Research and Policy Institute	0	29,734	21,664
Department of Science and Technology (DOST)	204,168	516,700	281,722
Industrial Technology Development Institute	0	242,437	0
National Research Council of the Philippines	134,088	184,601	185,822
Science Education Institute	70,080	89,662	95,900
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)	195,968	198,981	222,701
Department of Economy, Planning, and Development (DEPDev)	195,968	198,981	222,701
Philippine Institute for Development Studies	195,968	198,981	222,701
<b>R&amp;D General public services</b>	<b>8,981,697</b>	<b>1,760,191</b>	<b>3,075,505</b>
Department of Agriculture (DA)	50,849	137,585	81,706

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(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Philippine Fiber Industry Development Authority	50,849	137,585	81,706
State Universities and Colleges (SUCs)	0	12,241	18,762
National Capital Region (NCR)	0	12,241	18,762
Philippine Energy Research and Policy Institute	0	12,241	18,762
Department of the Interior and Local Government (DILG)	26,161	77,656	27,276
Local Government Academy	26,161	27,656	27,276
National Youth Commission	0	50,000	0
Department of Labor and Employment (DOLE)	18,524	22,576	25,274
Institute for Labor Studies	18,524	22,576	25,274
Department of Science and Technology (DOST)	1,404,561	841,962	2,444,336
Office of the Secretary	0	109,881	0
Advanced Science and Technology Institute	177,489	173,776	193,001
Forest Products Research and Development Institute	304,725	0	274,271
Industrial Technology Development Institute	480,917	0	606,312
Metals Industry Research and Development Center	62,096	82,240	98,304
National Research Council of the Philippines	48,535	1,537	2,998
Philippine Nuclear Research Institute	73,408	202,833	903,524
Philippine Textile Research Institute	257,391	271,695	365,926
Presidential Communications Office (PCO)	45,757	0	0
Presidential Communications Office (Proper)	45,757	0	0
Other Executive Offices (OEOs)	1,398,200	640,727	449,883
Philippine Space Agency	1,398,200	640,727	449,883
Budgetary Support to Government Corporations (BSGC)	6,037,645	27,444	28,268
Department of Economy, Planning, and Development (DEPDev)	37,645	27,444	28,268
Development Academy of the Philippines	37,645	27,444	28,268
Other Executive Offices (OEOs)	6,000,000	0	0
Philippine Reclamation Authority	6,000,000	0	0
<b>General public services n.e.c.</b>	<b>171,707,952</b>	<b>95,911,712</b>	<b>89,758,535</b>
Department of Agriculture (DA)	961,190	928,216	1,287,556
Fertilizer and Pesticide Authority	212,913	280,227	434,323
Philippine Carabao Center	94,592	57,409	76,832
Philippine Council for Agriculture and Fisheries	160,436	151,028	172,922
Philippine Fiber Industry Development Authority	493,249	439,552	603,479
Department of Education (DepEd)	0	99,301	0
Office of the Secretary	0	99,301	0
Department of Environment and Natural Resources (DENR)	300,791	391,544	329,102
National Mapping and Resource Information Authority	137,320	233,358	166,369
National Water Resources Board	163,471	158,186	162,733
Department of the Interior and Local Government (DILG)	17,436,954	11,259,550	11,907,007
Office of the Secretary	7,013,630	6,843,497	7,422,601

Table B.5.c

## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Bureau of Fire Protection	10,394,723	4,416,053	4,484,406
National Youth Commission	28,601	0	0
Department of Justice (DOJ)	58,579	95,966	76,984
Office for Alternative Dispute Resolution	58,579	95,966	76,984
Department of Labor and Employment (DOLE)	219,005	214,836	239,462
National Conciliation and Mediation Board	219,005	214,836	239,462
Department of National Defense (DND)	112,610,286	42,304,134	43,308,986
Philippine Veterans Affairs Office (PVAO) - Proper	11,061,708	1,150,779	1,541,470
Veterans Memorial Medical Center	0	832,204	0
Philippine Army ( Land Forces )	18,423,090	24,977,770	25,772,435
Philippine Air Force ( Air Forces )	4,809,690	4,684,631	5,033,920
Philippine Navy ( Naval Forces )	5,204,220	4,651,900	5,697,417
General Headquarters, AFP and AFP-Wide Service Support Units (AFPWSSUs)	73,111,578	6,006,850	5,263,744
Department of Science and Technology (DOST)	1,811	147,574	4,259
Industrial Technology Development Institute	0	145,445	0
Philippine Council for Health Research and Development	85	683	2,787
Science Education Institute	1,726	1,446	1,472
Department of Transportation (DOTr)	0	75,000	0
Philippine Coast Guard	0	75,000	0
Other Executive Offices (OEOs)	171,839	151,772	810,672
National Archives of the Philippines	0	57,600	0
Philippine Competition Commission	0	0	320,726
Philippine Space Agency	171,839	94,172	489,946
Civil Service Commission (CSC)	95,200	0	0
Civil Service Commission	95,200	0	0
Commission on Audit (COA)	7,413,032	0	14,571,396
Commission on Audit (COA)	7,413,032	0	14,571,396
Commission on Elections (COMELEC)	29,130,906	33,885,606	10,125,462
Commission on Elections (COMELEC)	29,130,906	33,885,606	10,125,462
Budgetary Support to Government Corporations (BSGC)	3,308,359	6,358,213	7,097,649
Department of Energy (DOE)	2,480,185	5,842,337	6,444,200
National Electrification Administration	470,000	5,842,337	6,444,200
National Transmission Corporation	2,010,185	0	0
Department of Environment and Natural Resources (DENR)	168,397	0	207,047
Metropolitan Waterworks and Sewerage System - Regulatory Office	168,397	0	207,047
Department of Transportation (DOTr)	291,863	300,619	309,638
Philippine National Railways	291,863	300,619	309,638
Presidential Communications Office (PCO)	307,914	215,257	136,764
People's Television Network, Inc.	307,914	215,257	136,764
Other Executive Offices (OEOs)	60,000	0	0

**Table B.5.c****DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Credit Information Corporation	60,000	0	0
<b>Public debt transactions</b>	<b>763,313,000</b>	<b>862,530,688</b>	<b>964,500,000</b>
Customs duties and taxes, including tax expenditures	0	14,500,000	14,500,000
Debt Interest Payments	763,313,000	848,030,688	950,000,000
<b>Transfers of a general character between different levels of government</b>	<b>54,018,453</b>	<b>56,795,148</b>	<b>49,239,298</b>
Budgetary Support to Government Corporations (BSGC)	0	28,606	28,606
BSGC - Others	0	28,606	28,606
Allocations to Local Government Units (ALGU)	54,018,453	56,766,542	49,210,692
Special Shares of LGUs in the Proceeds of National Taxes	30,536,264	32,655,520	31,724,961
Local Government Support Fund (formerly Financial Subsidy to LGUs)	22,705,330	22,999,970	16,080,000
Special Shares of LGUs in the Proceeds of Fire Code Fees	776,859	1,111,052	1,405,731
<b>Governance / Government Institutions and Regulatory Regime</b>	<b>885,743</b>	<b>606,416</b>	<b>679,281</b>
Other Executive Offices (OEOs)	217,035	196,591	209,861
Anti-Red Tape Authority	217,035	196,591	209,861
Budgetary Support to Government Corporations (BSGC)	668,708	409,825	469,420
Department of Economy, Planning, and Development (DEPDev)	668,708	409,825	469,420
Development Academy of the Philippines	668,708	409,825	469,420
<b>DEFENSE</b>	<b>238,299,514</b>	<b>267,166,322</b>	<b>292,630,766</b>
<b>Military Defense</b>	<b>233,950,647</b>	<b>261,226,431</b>	<b>287,268,340</b>
Department of National Defense (DND)	233,950,647	226,226,431	247,268,340
Government Arsenal	990,114	2,431,006	2,172,229
Philippine Army ( Land Forces )	103,304,327	113,295,935	116,311,110
Philippine Air Force ( Air Forces )	41,064,216	46,937,573	54,100,888
Philippine Navy ( Naval Forces )	37,099,153	46,424,860	53,732,384
General Headquarters, AFP and AFP-Wide Service Support Units (AFPWSSUs)	51,492,837	17,137,057	20,951,729
Revised AFP Modernization Program	0	35,000,000	40,000,000
<b>Civil Defense</b>	<b>4,034,563</b>	<b>5,626,109</b>	<b>4,784,084</b>
Department of Environment and Natural Resources (DENR)	380,404	328,492	382,954
Mines and Geosciences Bureau	380,404	328,492	382,954
Department of National Defense (DND)	2,209,150	1,838,494	2,021,256
Office of Civil Defense	2,209,150	1,838,494	2,021,256
Department of Science and Technology (DOST)	1,445,009	1,613,894	2,379,874
Philippine Atmospheric, Geophysical and Astronomical Services Administration	1,416,693	1,613,894	1,719,979
Philippine Institute of Volcanology and Seismology	28,316	0	659,895
Commission on Audit (COA)	0	1,845,229	0
Commission on Audit (COA)	0	1,845,229	0
<b>R&amp;D Defense</b>	<b>239,822</b>	<b>211,038</b>	<b>443,333</b>
Department of Science and Technology (DOST)	69,082	72,642	236,209
Philippine Atmospheric, Geophysical and Astronomical Services Administration	69,082	72,642	138,939

**Table B.5.c**  
**DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Philippine Institute of Volcanology and Seismology	0	0	97,270
Other Executive Offices (OEOs)	170,740	138,396	207,124
National Security Council	170,740	138,396	207,124
<b>Defense against cybercrimes</b>	<b>28,280</b>	<b>87,809</b>	<b>118,797</b>
Department of Justice (DOJ)	28,280	87,809	118,797
Office of the Secretary	28,280	87,809	118,797
<b>Defense n.e.c.</b>	<b>46,202</b>	<b>14,935</b>	<b>16,212</b>
Other Executive Offices (OEOs)	46,202	14,935	16,212
National Security Council	46,202	14,935	16,212
<b>PUBLIC ORDER AND SAFETY</b>	<b>310,479,262</b>	<b>324,948,971</b>	<b>337,403,272</b>
<b>Police services</b>	<b>186,612,985</b>	<b>198,105,395</b>	<b>201,138,152</b>
Department of the Interior and Local Government (DILG)	183,984,441	194,617,382	197,514,715
National Police Commission	1,258,420	1,861,192	1,858,464
Philippine National Police	182,726,021	192,756,190	195,656,251
Department of Justice (DOJ)	2,628,544	3,488,013	3,623,437
Bureau of Immigration	1,342,646	1,434,757	1,668,040
National Bureau of Investigation	1,285,898	2,053,256	1,955,397
<b>Fire-protection services</b>	<b>26,947,247</b>	<b>26,361,847</b>	<b>27,842,908</b>
Department of the Interior and Local Government (DILG)	26,947,247	26,361,847	27,791,740
Bureau of Fire Protection	26,947,247	26,361,847	27,791,740
Budgetary Support to Government Corporations (BSGC)	0	0	51,168
Other Executive Offices (OEOs)	0	0	51,168
Philippine Center for Economic Development	0	0	51,168
<b>Law courts</b>	<b>51,300,835</b>	<b>45,990,307</b>	<b>52,407,205</b>
Department of Human Settlements and Urban Development (DHSUD)	175,822	212,423	232,264
Human Settlements Adjudication Commission	175,822	212,423	232,264
Department of Justice (DOJ)	6,488,233	6,906,808	7,579,752
Office of the Government Corporate Counsel	138,957	298,234	171,378
Office of the Solicitor General	1,053,814	1,195,964	1,338,613
Presidential Commission on Good Government	92,769	99,709	120,748
Public Attorney's Office	5,202,693	5,312,901	5,949,013
The Judiciary (JUD)	44,636,780	38,871,076	44,595,189
Supreme Court of the Philippines and the Lower Courts	42,614,576	37,051,939	41,932,532
Sandiganbayan	600,425	604,786	710,528
Court of Appeals	877,011	957,885	1,646,470
Court of Tax Appeals	544,768	256,466	305,659
<b>Prisons</b>	<b>26,791,804</b>	<b>33,759,074</b>	<b>33,626,124</b>
Department of the Interior and Local Government (DILG)	19,821,241	25,666,417	24,730,460
Bureau of Jail Management and Penology	19,821,241	25,666,417	24,730,460
Department of Justice (DOJ)	6,970,563	8,092,657	8,895,664

Table B.5.c

## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Office of the Secretary	32,632	38,262	38,344
Bureau of Corrections	6,048,274	7,145,080	7,835,495
Parole and Probation Administration	889,657	909,315	1,021,825
<b>R&amp;D Public order and safety</b>	<b>98,353</b>	<b>104,623</b>	<b>110,895</b>
Department of the Interior and Local Government (DILG)	98,353	104,623	110,895
Philippine National Police	69,479	72,422	71,367
Philippine Public Safety College	28,874	32,201	39,528
<b>Public order and safety n.e.c.</b>	<b>18,728,038</b>	<b>20,627,725</b>	<b>22,277,988</b>
Department of Information and Communications Technology (DICT)	450,035	0	462,712
Cybercrime Investigation and Coordination Center	450,035	0	462,712
Department of the Interior and Local Government (DILG)	2,602,151	2,538,228	2,829,468
Office of the Secretary	431,245	466,656	1,448,114
Bureau of Fire Protection	1,450,313	1,298,432	453,609
Philippine Public Safety College	720,593	773,140	927,745
Department of Justice (DOJ)	8,420,700	11,978,398	11,730,352
Office of the Secretary	7,758,105	8,035,653	8,533,453
Bureau of Immigration	602,258	3,825,108	3,082,086
Parole and Probation Administration	2,833	48,647	25,675
Office for Alternative Dispute Resolution	57,504	68,990	89,138
Other Executive Offices (OEOs)	7,255,152	6,111,099	7,255,456
Dangerous Drugs Board	89,326	96,726	101,629
National Intelligence Coordinating Agency	3,107,238	2,022,705	2,622,270
Philippine Drug Enforcement Agency	4,058,588	3,991,668	4,531,557
<b>ECONOMIC AFFAIRS</b>	<b>1,104,463,055</b>	<b>957,964,283</b>	<b>983,955,828</b>
<b>General economic, commercial and labor affairs</b>	<b>19,532,867</b>	<b>20,917,624</b>	<b>24,056,620</b>
Department of Foreign Affairs (DFA)	695	22,763	23,215
UNESCO National Commission of the Philippines	695	22,763	23,215
Department of Labor and Employment (DOLE)	1,442,349	1,669,805	1,838,386
Office of the Secretary	1,243,729	1,459,159	1,600,110
National Wages and Productivity Commission	198,620	210,646	238,276
Department of Migrant Workers (DMW)	4,329,086	4,541,160	5,316,376
Office of the Secretary	4,329,086	4,541,160	5,316,376
Department of Tourism (DOT)	3,309,684	3,897,609	3,718,295
Office of the Secretary	2,827,560	3,188,921	3,193,027
Intramuros Administration	134,656	298,977	159,380
National Parks Development Committee	317,959	384,277	320,979
Philippine Commission on Sports Scuba Diving	29,509	25,434	44,909
Department of Trade and Industry (DTI)	6,143,084	5,839,931	5,842,210
Office of the Secretary	5,030,763	5,047,383	4,838,985
Board of Investments	885,970	555,503	730,478

Table B.5.c

## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Construction Industry Authority of the Philippines (CIAP)	68,331	79,343	91,890
Design Center of the Philippines	106,458	98,903	118,980
Philippine Trade Training Center	51,562	58,799	61,877
Department of Economy, Planning, and Development (DEPDev)	1,783,077	1,879,002	3,122,655
Office of the Secretary	1,074,900	1,131,906	1,319,763
Commission on Population and Development	553,733	537,672	715,541
Public-Private Partnership Center of the Philippines	109,984	136,741	1,022,787
Tariff Commission	44,460	72,683	64,564
Other Executive Offices (OEOs)	164,822	259,192	139,028
Mindanao Development Authority	140,818	223,312	98,489
Optical Media Board	24,004	35,880	36,774
Metropolitan Baguio City, La Trinidad, Itogon, Sablan, Tuba, and Tublay Development Authority	0	0	3,765
Civil Service Commission (CSC)	0	0	963,609
Civil Service Commission	0	0	963,609
Commission on Audit (COA)	49,107	0	28,548
Commission on Audit (COA)	49,107	0	28,548
Budgetary Support to Government Corporations (BSGC)	2,310,963	2,808,162	3,064,298
Department of Trade and Industry (DTI)	261,410	409,597	886,743
Aurora Pacific Economic Zone and Freeport Authority	0	130,160	136,597
Center for International Trade Expositions and Missions	161,410	254,437	675,146
Small Business Corporation	100,000	25,000	75,000
Department of Economy, Planning, and Development (DEPDev)	21,043	21,674	22,324
Philippine Institute for Development Studies	21,043	21,674	22,324
Other Executive Offices (OEOs)	2,028,510	2,376,891	2,155,231
Authority of the Freeport Area of Bataan	140,000	200,000	250,000
Cagayan Economic Zone Authority	1,000,000	324,427	1,095,231
Subic Bay Metropolitan Authority	681,010	1,587,464	500,000
Zamboanga City Special Economic Zone Authority	207,500	265,000	310,000
<b>Agriculture, forestry, fishing and hunting</b>	<b>239,817,482</b>	<b>198,957,152</b>	<b>216,222,852</b>
Department of Agrarian Reform (DAR)	16,591,286	7,080,343	13,588,498
Office of the Secretary	16,591,286	7,080,343	13,588,498
Department of Agriculture (DA)	103,387,494	94,979,349	129,492,165
Office of the Secretary	86,233,431	80,879,599	114,292,305
Agricultural Credit Policy Council	2,816,713	2,832,224	2,834,454
Bureau of Fisheries and Aquatic Resources	7,056,302	9,922,771	10,649,200
National Meat Inspection Service	402,378	436,686	599,065
Philippine Carabao Center	651,649	700,415	887,393
Philippine Center For Postharvest Development and Mechanization	6,213,114	197,668	204,762
Philippine Council for Agriculture and Fisheries	13,907	9,986	24,986

**Table B.5.c****DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Department of Environment and Natural Resources (DENR)	5,378,162	0	6,363,035
Office of the Secretary	5,378,162	0	6,363,035
Department of Trade and Industry (DTI)	119,748	121,166	134,163
Office of the Secretary	119,748	121,166	134,163
Budgetary Support to Government Corporations (BSGC)	114,340,792	96,776,294	66,644,991
Department of Agriculture (DA)	34,635,506	27,408,077	21,578,761
National Dairy Authority	468,033	458,697	468,025
National Food Authority	21,532,000	14,453,000	11,176,528
National Tobacco Administration	405,434	405,434	409,488
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 Fisheries Development Authority	6,037,082	5,525,549	2,100,000
Sugar Regulatory Administration	511,840	850,000	1,000,000
Department of Finance (DOF)	1,828,724	0	0
Development Bank of the Philippines	500,000	0	0
Land Bank of the Philippines	1,328,724	0	0
Other Executive Offices (OEOs)	77,876,562	69,368,217	45,066,230
National Irrigation Administration	77,759,044	69,368,217	45,066,230
Southern Philippines Development Authority	117,518	0	0
<b>Fuel and energy</b>	<b>18,810,092</b>	<b>11,812,163</b>	<b>13,736,815</b>
Department of Agriculture (DA)	442,457	75,000	0
Bureau of Fisheries and Aquatic Resources	442,457	75,000	0
Department of Energy (DOE)	2,650,950	2,400,506	3,839,351
Office of the Secretary	2,650,950	2,400,506	3,839,351
Other Executive Offices (OEOs)	370,697	465,752	338,087
Energy Regulatory Commission	370,697	465,752	338,087
Budgetary Support to Government Corporations (BSGC)	15,345,988	8,870,905	9,559,377
Department of Energy (DOE)	15,345,988	8,870,905	9,559,377
National Power Corporation	7,345,988	870,905	1,559,377
Power Sector Assets and Liabilities Management Corporation	8,000,000	8,000,000	8,000,000
<b>Mining, manufacturing and construction</b>	<b>849,249</b>	<b>1,417,978</b>	<b>1,636,664</b>
Department of Environment and Natural Resources (DENR)	849,249	1,417,978	1,636,664
Mines and Geosciences Bureau	849,249	1,417,978	1,636,664
<b>Transport</b>	<b>796,534,821</b>	<b>704,927,776</b>	<b>709,879,037</b>
Department of Agriculture (DA)	0	23,241,250	16,000,000
Office of the Secretary	0	23,241,250	16,000,000
Department of Environment and Natural Resources (DENR)	597,369	733,243	845,294
National Mapping and Resource Information Authority	597,369	733,243	845,294
Department of Public Works and Highways (DPWH)	607,886,802	589,483,712	493,911,518
Office of the Secretary	607,886,802	589,483,712	493,911,518

**Table B.5.c**  
**DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Department of Transportation (DOTr)	185,670,795	87,923,098	197,256,306
Office of the Secretary	152,161,816	50,948,413	158,294,010
Civil Aeronautics Board	241,265	256,226	270,220
Maritime Industry Authority (MARINA)	1,327,769	1,379,229	1,454,642
Office of Transportation Cooperatives	47,647	39,474	49,996
Office for Transportation Security	1,790,794	2,046,726	1,784,435
Philippine Coast Guard	29,841,872	33,188,873	35,321,833
Toll Regulatory Board	259,632	64,157	81,170
Budgetary Support to Government Corporations (BSGC)	2,087,806	758,856	781,622
Department of Transportation (DOTr)	2,087,806	758,856	781,622
Civil Aviation Authority of the Philippines	1,030,000	0	0
Davao International Airport Authority	121,052	0	0
Light Rail Transit Authority	697,180	718,095	739,638
Philippine National Railways	239,574	40,761	41,984
Allocations to Local Government Units (ALGU)	292,049	2,787,617	1,084,297
Metropolitan Manila Development Authority	292,049	2,787,617	1,084,297
<b>Communication</b>	<b>1,239,624</b>	<b>784,610</b>	<b>1,530,246</b>
Department of Information and Communications Technology (DICT)	612,262	420,713	525,906
National Telecommunications Commission	612,262	420,713	525,906
Presidential Communications Office (PCO)	557,362	363,897	645,875
Presidential Communications Office (Proper)	557,362	363,897	645,875
Budgetary Support to Government Corporations (BSGC)	70,000	0	358,465
Other Executive Offices (OEOs)	70,000	0	358,465
Philippine Postal Corporation	70,000	0	358,465
<b>Other industries</b>	<b>2,872,425</b>	<b>2,640,362</b>	<b>1,074,359</b>
Budgetary Support to Government Corporations (BSGC)	2,872,425	2,640,362	1,074,359
Department of Tourism (DOT)	2,872,425	2,640,362	1,074,359
Tourism Infrastructure and Enterprise Zone Authority	620,000	1,545,000	0
Tourism Promotions Board	2,252,425	1,095,362	1,074,359
<b>R&amp;D Economic affairs</b>	<b>15,858,737</b>	<b>12,467,097</b>	<b>12,483,348</b>
Department of Agriculture (DA)	2,724,048	3,021,387	3,260,555
Office of the Secretary	2,026,040	2,322,071	2,552,758
Bureau of Fisheries and Aquatic Resources	650	10,000	10,000
National Fisheries Research and Development Institute	432,162	435,764	514,106
Philippine Carabao Center	94,140	94,568	0
Philippine Center For Postharvest Development and Mechanization	171,056	158,984	183,691
Department of Environment and Natural Resources (DENR)	29,550	181,598	50,862
Mines and Geosciences Bureau	29,550	181,598	50,862
Department of Science and Technology (DOST)	8,192,618	8,488,006	8,530,234
Office of the Secretary	5,648,135	5,570,705	5,672,216

**Table B.5.c****DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Food and Nutrition Research Institute	86,279	111,402	126,015
Forest Products Research and Development Institute	0	115,983	0
National Academy of Science and Technology	126,461	127,174	133,949
Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	1,465,900	1,543,908	1,563,126
Philippine Council for Industry, Energy and Emerging Technology Research and Development (PCIEERD)	865,843	1,018,834	1,034,928
Budgetary Support to Government Corporations (BSGC)	4,912,521	776,106	641,697
Department of Agriculture (DA)	4,912,521	776,106	641,697
Philippine Rice Research Institute	4,912,521	626,106	641,697
Sugar Regulatory Administration	0	150,000	0
<b>Economic affairs n.e.c.</b>	<b>8,947,758</b>	<b>4,039,521</b>	<b>3,335,887</b>
Department of Economy, Planning, and Development (DEPDev)	18,560	13,950	18,447
Philippine National Volunteer Service Coordinating Agency	18,560	13,950	18,447
Other Executive Offices (OEOs)	356,523	185,356	266,900
Philippine Competition Commission	356,523	185,356	266,900
Commission on Audit (COA)	1,130,277	0	263,365
Commission on Audit (COA)	1,130,277	0	263,365
Budgetary Support to Government Corporations (BSGC)	7,442,398	3,840,215	2,787,175
Department of Transportation (DOTr)	0	1,350,000	0
Philippine Ports Authority	0	1,350,000	0
Other Executive Offices (OEOs)	7,442,398	2,490,215	2,787,175
Bangko Sentral ng Pilipinas	40,000	0	0
Bases Conversion and Development Authority	2,801,865	2,490,215	2,787,175
Philippine Deposit Insurance Corporation	4,600,533	0	0
<b>ENVIRONMENTAL PROTECTION</b>	<b>19,161,904</b>	<b>24,317,408</b>	<b>17,738,432</b>
<b>Waste management</b>	<b>3,015,229</b>	<b>2,460,358</b>	<b>2,513,512</b>
Department of Environment and Natural Resources (DENR)	456,904	470,385	494,490
Environmental Management Bureau	456,904	470,385	494,490
Allocations to Local Government Units (ALGU)	2,558,325	1,989,973	2,019,022
Metropolitan Manila Development Authority	2,558,325	1,989,973	2,019,022
<b>Pollution abatement</b>	<b>2,558,648</b>	<b>2,772,083</b>	<b>2,870,825</b>
Department of Environment and Natural Resources (DENR)	2,558,648	2,772,083	2,870,825
Office of the Secretary	1,466,737	1,336,730	1,342,748
Environmental Management Bureau	1,091,911	1,435,353	1,528,077
<b>Protection of biodiversity and landscape</b>	<b>3,623,419</b>	<b>8,831,398</b>	<b>3,076,295</b>
Department of Environment and Natural Resources (DENR)	3,623,419	8,831,398	3,076,295
Office of the Secretary	3,406,662	8,587,131	2,812,396
National Mapping and Resource Information Authority	141,435	167,876	169,845
Palawan Council for Sustainable Development Staff	75,322	76,391	94,054
<b>R&amp;D Environmental protection</b>	<b>1,249,815</b>	<b>1,041,896</b>	<b>989,078</b>

Table B.5.c

## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Department of Environment and Natural Resources (DENR)	1,249,815	1,041,896	989,078
Office of the Secretary	996,750	882,727	723,698
Environmental Management Bureau	253,065	159,169	265,380
<b>Environmental protection n.e.c.</b>	<b>8,714,793</b>	<b>9,211,673</b>	<b>8,288,722</b>
Department of Environment and Natural Resources (DENR)	4,332,162	4,545,894	5,235,843
Office of the Secretary	3,305,881	3,462,773	3,960,122
Environmental Management Bureau	399,505	372,555	513,586
National Mapping and Resource Information Authority	576,393	606,049	624,394
National Water Resources Board	50,383	104,517	137,741
Department of the Interior and Local Government (DILG)	51,376	54,270	54,270
Office of the Secretary	51,376	54,270	54,270
Other Executive Offices (OEOs)	182,885	136,392	188,634
Climate Change Commission	182,885	136,392	188,634
Budgetary Support to Government Corporations (BSGC)	884,626	395,170	29,550
Department of Environment and Natural Resources (DENR)	884,626	395,170	29,550
Local Water Utilities Administration	884,626	395,170	29,550
Allocations to Local Government Units (ALGU)	3,263,744	4,079,947	2,780,425
Metropolitan Manila Development Authority	3,263,744	4,079,947	2,780,425
<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>8,802,619</b>	<b>10,702,301</b>	<b>8,408,754</b>
<b>Housing development</b>	<b>1,427,481</b>	<b>2,685,789</b>	<b>2,146,529</b>
Department of Human Settlements and Urban Development (DHSUD)	1,103,559	2,609,347	2,070,087
Office of the Secretary	1,103,559	2,609,347	2,070,087
Budgetary Support to Government Corporations (BSGC)	323,922	76,442	76,442
Department of Human Settlements and Urban Development (DHSUD)	323,922	76,442	76,442
National Home Mortgage Finance Corporation	0	450	450
Social Housing Finance Corporation	323,922	75,992	75,992
<b>Community development</b>	<b>1,683,116</b>	<b>1,906,706</b>	<b>2,205,525</b>
Department of Justice (DOJ)	1,556,217	1,861,662	2,115,437
Land Registration Authority	1,556,217	1,861,662	2,115,437
Budgetary Support to Government Corporations (BSGC)	126,899	45,044	90,088
Department of Human Settlements and Urban Development (DHSUD)	126,899	45,044	90,088
Social Housing Finance Corporation	126,899	45,044	90,088
<b>Water supply</b>	<b>5,692,022</b>	<b>6,109,806</b>	<b>3,546,700</b>
Department of Public Works and Highways (DPWH)	5,692,022	5,940,223	3,546,700
Office of the Secretary	5,692,022	5,940,223	3,546,700
Budgetary Support to Government Corporations (BSGC)	0	169,583	0
Department of Environment and Natural Resources (DENR)	0	169,583	0
Metropolitan Waterworks and Sewerage System - Regulatory Office	0	169,583	0
<b>Housing and community amenities</b>	<b>0</b>	<b>0</b>	<b>510,000</b>
Department of Public Works and Highways (DPWH)	0	0	510,000

Table B.5.c

## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Office of the Secretary	0	0	510,000
<b>HEALTH</b>	<b>342,205,331</b>	<b>255,647,492</b>	<b>315,520,602</b>
<b>Medical products, appliances and equipment</b>	<b>16,124,147</b>	<b>20,303,539</b>	<b>21,964,155</b>
Department of Health (DOH)	16,124,147	20,303,539	21,964,155
Office of the Secretary	16,124,147	20,303,539	21,964,155
<b>Hospital services</b>	<b>98,335,586</b>	<b>118,528,128</b>	<b>150,102,827</b>
State Universities and Colleges (SUCs)	9,447,544	6,613,173	7,873,851
National Capital Region (NCR)	8,202,859	5,834,141	6,984,102
University of the Philippines System	8,202,859	5,834,141	6,984,102
Region VI - Western Visayas	1,244,685	779,032	889,749
West Visayas State University	1,244,685	779,032	889,749
Department of Health (DOH)	78,831,658	105,203,173	131,644,229
Office of the Secretary	78,831,658	105,203,173	131,644,229
Department of the Interior and Local Government (DILG)	780,260	798,999	851,756
Philippine National Police	780,260	798,999	851,756
Department of National Defense (DND)	2,491,501	0	3,240,570
Veterans Memorial Medical Center	2,491,501	0	3,240,570
Budgetary Support to Government Corporations (BSGC)	6,784,623	5,912,783	6,492,421
Department of Health (DOH)	6,784,623	5,912,783	6,492,421
Lung Center of the Philippines	791,107	713,585	918,790
National Kidney and Transplant Institute	1,626,054	1,491,386	1,512,329
Philippine Children's Medical Center	1,947,648	1,390,392	1,637,637
Philippine Heart Center	2,419,814	2,317,420	2,423,665
<b>Public health services</b>	<b>117,068,140</b>	<b>115,053,018</b>	<b>88,163,447</b>
Department of Health (DOH)	116,939,537	112,820,846	88,052,367
Office of the Secretary	116,462,664	112,570,245	87,759,979
National Nutrition Council	476,873	250,601	254,570
Philippine National AIDS Council	0	0	37,818
Department of National Defense (DND)	0	2,146,765	0
Veterans Memorial Medical Center	0	2,146,765	0
Other Executive Offices (OEOs)	120,196	77,000	100,000
Dangerous Drugs Board	120,196	77,000	100,000
Budgetary Support to Government Corporations (BSGC)	8,407	8,407	11,080
Department of Health (DOH)	8,407	8,407	11,080
Philippine Institute of Traditional and Alternative Health Care	8,407	8,407	11,080
<b>R&amp;D Health</b>	<b>1,627,351</b>	<b>1,720,110</b>	<b>1,883,738</b>
State Universities and Colleges (SUCs)	0	5,000	0
National Capital Region (NCR)	0	5,000	0
University of the Philippines System	0	5,000	0
Department of Health (DOH)	386,180	355,933	520,101

Table B.5.c

## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Office of the Secretary	386,180	355,933	520,101
Department of Science and Technology (DOST)	1,181,056	1,320,453	1,300,680
Office of the Secretary	0	37,547	0
Food and Nutrition Research Institute	404,721	415,167	427,418
Metals Industry Research and Development Center	0	6,000	0
Philippine Council for Health Research and Development	776,335	861,739	873,262
Budgetary Support to Government Corporations (BSGC)	60,115	38,724	62,957
Department of Health (DOH)	60,115	38,724	62,957
Philippine Children's Medical Center	7,939	9,074	19,957
Philippine Institute of Traditional and Alternative Health Care	52,176	29,650	43,000
<b>Health insurance</b>	<b>61,758,649</b>	<b>0</b>	<b>53,261,930</b>
Budgetary Support to Government Corporations (BSGC)	61,758,649	0	53,261,930
Department of Health (DOH)	61,758,649	0	53,261,930
Philippine Health Insurance Corporation	61,758,649	0	53,261,930
<b>Health n.e.c.</b>	<b>47,291,458</b>	<b>42,697</b>	<b>144,505</b>
State Universities and Colleges (SUCs)	0	5,000	0
National Capital Region (NCR)	0	5,000	0
University of the Philippines System	0	5,000	0
Department of Health (DOH)	47,286,824	37,697	106,958
Office of the Secretary	47,250,117	14,000	74,252
National Nutrition Council	5,486	0	6,546
Philippine National AIDS Council	31,221	23,697	26,160
Department of Science and Technology (DOST)	4,634	0	37,547
Office of the Secretary	4,634	0	37,547
<b>RECREATION, CULTURE AND RELIGION</b>	<b>7,098,610</b>	<b>8,810,307</b>	<b>7,173,164</b>
<b>Recreational and sporting services</b>	<b>1,264,103</b>	<b>1,297,023</b>	<b>1,272,438</b>
Other Executive Offices (OEOs)	1,264,103	1,297,023	1,272,438
Games and Amusements Board	151,594	157,869	168,628
Philippine Racing Commission	153,074	157,614	164,158
Philippine Sports Commission	959,435	981,540	939,652
<b>Cultural services</b>	<b>3,429,519</b>	<b>4,941,403</b>	<b>3,130,328</b>
Department of Education (DepEd)	1,325,488	2,237,434	1,539,516
Office of the Secretary	916,523	1,133,965	1,133,965
National Museum of the Philippines	408,965	1,103,469	405,551
Other Executive Offices (OEOs)	1,398,408	1,455,241	1,363,314
Film Development Council of the Philippines	310,900	413,683	243,011
National Commission for Culture and the Arts-Proper	827,104	642,854	707,430
National Historical Commission of the Philippines	260,404	398,704	412,873
Budgetary Support to Government Corporations (BSGC)	705,623	1,248,728	227,498
Other Executive Offices (OEOs)	705,623	1,248,728	227,498

Table B.5.c

## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Cultural Center of the Philippines	705,623	1,248,728	227,498
<b>Broadcasting and publishing services</b>	<b>1,342,025</b>	<b>1,447,046</b>	<b>1,364,893</b>
Department of Education (DepEd)	232,961	336,592	156,025
National Book Development Board	182,953	268,132	106,124
National Council for Children's Television	50,008	68,460	49,901
Department of Science and Technology (DOST)	61,570	35,651	68,406
Science and Technology Information Institute	61,570	35,651	68,406
Presidential Communications Office (PCO)	1,047,494	1,074,803	1,140,462
Presidential Broadcast Service-Bureau of Broadcast Services	351,481	375,050	397,456
Bureau of Communications Services	68,180	34,612	55,863
National Printing Office	0	11,048	12,531
News and Information Bureau	110,531	108,728	117,602
Philippine Information Agency	327,272	317,014	355,435
Presidential Broadcast Staff (RTVM)	190,030	228,351	201,575
<b>Religious and other community services</b>	<b>642,307</b>	<b>799,328</b>	<b>897,649</b>
Department of the Interior and Local Government (DILG)	642,307	799,328	897,649
National Commission on Muslim Filipinos (Office on Muslim Affairs)	642,307	799,328	897,649
<b>R&amp;D Recreation, culture and religion</b>	<b>20,024</b>	<b>25,533</b>	<b>19,348</b>
Department of Education (DepEd)	7,223	12,422	8,103
National Book Development Board	7,223	12,422	8,103
Other Executive Offices (OEOs)	12,801	13,111	11,245
National Historical Commission of the Philippines	12,801	13,111	11,245
<b>Recreation, culture and religion n.e.c.</b>	<b>400,632</b>	<b>299,974</b>	<b>488,508</b>
Other Executive Offices (OEOs)	400,632	299,974	488,508
Commission on the Filipino Language	76,061	74,576	81,143
Movie and Television Review and Classification Board	67,473	72,545	102,177
National Library of the Philippines	122,797	152,853	154,708
National Archives of the Philippines	134,301	0	150,480
<b>EDUCATION</b>	<b>894,630,320</b>	<b>941,987,786</b>	<b>1,087,649,280</b>
<b>Pre-primary and primary education</b>	<b>325,978,009</b>	<b>330,654,390</b>	<b>389,205,769</b>
Department of Education (DepEd)	325,978,009	330,654,390	388,889,695
Office of the Secretary	325,700,395	330,274,056	388,889,695
Early Childhood Care and Development Council	277,614	380,334	0
Department of the Interior and Local Government (DILG)	0	0	316,074
Early Childhood Care and Development Council	0	0	316,074
<b>Secondary education</b>	<b>286,721,678</b>	<b>307,823,485</b>	<b>356,858,981</b>
Department of Education (DepEd)	284,317,108	305,536,069	354,256,649
Office of the Secretary	284,137,086	305,277,406	354,071,505
Philippine High School for the Arts	53,994	66,484	55,506
National Academy of Sports	126,028	192,179	129,638

Table B.5.c

## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Department of Science and Technology (DOST)	2,404,570	2,287,416	2,602,332
Philippine Science High School System	2,404,570	2,287,416	2,602,332
<b>Post-secondary non-tertiary education</b>	<b>21,547,604</b>	<b>19,886,515</b>	<b>19,457,597</b>
Department of Education (DepEd)	0	0	163,061
Teacher Education Council	0	0	163,061
Department of Labor and Employment (DOLE)	21,547,604	19,886,515	19,294,536
Technical Education and Skills Development Authority	21,547,604	19,886,515	19,294,536
<b>Tertiary education</b>	<b>127,705,773</b>	<b>120,733,439</b>	<b>127,133,593</b>
State Universities and Colleges (SUCs)	97,491,968	85,926,955	93,452,045
National Capital Region (NCR)	18,219,684	19,318,940	22,142,760
Eulogio 'Amang' Rodriguez Institute of Science and Technology	336,949	302,131	348,575
Marikina Polytechnic College	160,524	196,262	233,602
Philippine Normal University	522,802	763,415	1,056,576
Philippine State College of Aeronautics	235,642	397,464	413,203
Polytechnic University of the Philippines	1,928,489	2,594,391	2,812,682
Rizal Technological University	613,694	643,093	803,635
Technological University of the Philippines	961,392	1,016,211	1,075,604
University of the Philippines System	13,460,192	13,405,973	15,398,883
Region I - Ilocos	4,963,585	3,385,744	4,323,257
Don Mariano Marcos Memorial State University	911,037	787,654	1,028,784
Ilocos Sur Polytechnic State College	367,379	429,570	559,429
Mariano Marcos State University	2,253,045	609,236	835,829
Pangasinan State University	880,957	999,753	1,240,281
University of Northern Philippines	551,167	559,531	658,934
Cordillera Administrative Region (CAR)	2,031,165	3,720,286	2,339,592
Abra State Institute of Sciences and Technology	232,170	618,795	284,731
Apayao State College	213,722	330,654	235,005
Benguet State University	513,985	557,629	619,635
Ifugao State University	447,706	487,364	542,560
Kalinga State University	306,677	416,524	310,316
Mountain Province State University	316,905	1,309,320	347,345
Region II - Cagayan Valley	2,991,433	3,166,644	3,530,672
Batanes State College	50,839	68,686	37,097
Cagayan State University	1,105,831	1,060,058	1,205,728
Isabela State University	1,195,216	1,249,178	1,441,080
Nueva Vizcaya State University	427,105	524,036	597,635
Quirino State University	212,442	264,686	249,132
Region III - Central Luzon	6,970,503	7,325,562	8,001,408
Aurora State College of Technology	235,508	202,147	187,877
Bataan Peninsula State University	669,741	761,302	790,952

**Table B.5.c****DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Bulacan Agricultural State College	209,019	211,496	233,670
Bulacan State University	1,162,147	1,450,282	1,611,374
Central Luzon State University	668,951	759,653	771,071
Don Honorio Ventura State University	1,177,259	985,718	1,094,836
Nueva Ecija University of Science and Technology	875,337	848,401	1,082,019
Pampanga State Agricultural University	301,875	334,226	435,147
Philippine Merchant Marine Academy	192,204	287,372	166,099
President Ramon Magsaysay State University	442,809	474,712	542,602
Tarlac Agricultural University	314,704	290,393	295,017
Tarlac State University	720,949	719,860	790,744
Region IVA - CALABARZON	5,548,963	5,671,945	5,772,480
Batangas State University	1,657,727	1,782,113	1,887,110
Cavite State University	2,041,883	1,931,943	1,718,644
Laguna State Polytechnic University	682,964	823,493	905,712
Southern Luzon State University	580,779	504,793	576,411
University of Rizal System	585,610	629,603	684,603
Region IVB - MIMAROPA	6,117,058	2,763,976	2,827,262
Marinduque State University	1,935,478	274,220	274,382
Mindoro State University	303,456	348,424	347,512
Occidental Mindoro State College	507,794	504,991	513,101
Palawan State University	885,319	760,983	785,660
Romblon State University	2,015,290	430,764	468,730
Western Philippines University	469,721	444,594	437,877
Region V - Bicol	6,448,544	4,616,882	4,853,417
Bicol University	2,104,937	1,048,548	1,099,320
Bicol State College of Applied Sciences and Technology	215,382	200,257	219,908
Camarines Norte State College	310,143	430,564	363,262
Camarines Sur Polytechnic Colleges	471,969	475,319	576,419
Catanduanes State University	392,955	481,445	510,627
Central Bicol State University of Agriculture	2,037,677	991,669	955,567
Dr. Emilio B. Espinosa, Sr. Memorial State College of Agriculture and Technology	213,646	214,660	221,676
Partido State University	305,149	301,161	396,324
Sorsogon State University	396,686	473,259	510,314
Region VI - Western Visayas	5,436,404	5,423,909	5,894,035
Aklan State University	492,441	471,750	541,834
Capiz State University	654,023	844,329	941,749
Guimaras State University	285,686	263,945	269,732
Iloilo State University of Fisheries Science and Technology	519,597	471,121	493,870
Northern Iloilo State University	620,458	632,875	741,552

**Table B.5.c****DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
University of Antique	624,952	659,986	659,715
Iloilo Science and Technology University	826,421	924,883	1,008,632
West Visayas State University	1,412,826	1,155,020	1,236,951
Negros Island Region	2,398,212	2,414,825	2,331,316
Carlos Hilado Memorial State University	646,608	572,428	633,681
Central Philippines State University	478,832	475,618	501,718
State University of Northern Negros	320,108	461,685	264,552
Negros Oriental State University	860,000	766,154	796,025
Siquijor State College	92,664	138,940	135,340
Region VII - Central Visayas	5,038,121	2,962,530	3,524,891
Bohol Island State University	573,524	645,481	756,189
Cebu Normal University	2,317,128	366,556	461,087
Cebu Technological University	2,147,469	1,950,493	2,307,615
Region VIII - Eastern Visayas	4,971,637	5,444,529	6,427,865
Eastern Samar State University	607,470	828,386	699,666
Eastern Visayas State University	652,994	744,340	792,906
Leyte Normal University	424,086	307,139	506,696
Biliran Province State University	445,693	470,893	579,713
Northwest Samar State University	290,002	420,338	538,659
Palompon Institute of Technology	236,535	236,719	221,592
Samar State University	341,865	465,396	561,610
Southern Leyte State University	512,826	553,380	775,962
University of Eastern Philippines	597,924	591,172	730,125
Visayas State University	862,242	826,766	1,020,936
Region IX - Zamboanga Peninsula	2,603,829	4,550,340	3,164,809
J. H. Cerilles State College	369,152	317,473	399,182
Jose Rizal Memorial State University	777,060	1,609,296	700,682
Western Mindanao State University	702,261	1,791,142	1,058,699
Zamboanga Peninsula Polytechnic State University	307,412	370,518	591,669
Zamboanga State College of Marine Sciences and Technology	198,797	198,081	219,677
Basilan State College	249,147	263,830	194,900
Region X - Northern Mindanao	3,998,903	3,946,005	4,934,672
Bukidnon State University	653,745	650,087	770,187
Camiguin Polytechnic State College	94,989	123,314	226,366
Central Mindanao University	633,482	663,958	717,963
University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	965,297	807,630	0
MSU-Iligan Institute of Technology	935,784	921,596	1,139,437
University of Science and Technology of Southern Philippines - Claveria Campus	219,327	275,112	0
Northwestern Mindanao State College of Science and Technology	200,875	344,217	381,601

**Table B.5.c****DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Northern Bukidnon State College	295,404	160,091	228,383
University of Science and Technology of Southern Philippines	0	0	1,470,735
Region XI - Davao	2,014,371	2,495,838	2,392,470
University of Southeastern Philippines	733,546	948,483	753,145
Davao de Oro State College	307,895	333,463	319,577
Davao del Sur State College	150,452	208,970	288,428
Davao Oriental State University	437,071	556,733	496,730
Southern Philippines Agri-Business and Marine and Aquatic School of Technology	160,648	222,630	157,436
Davao del Norte State College	224,759	225,559	377,154
Region XII - SOCCSKSARGEN	1,441,599	1,525,797	1,596,173
Cotabato Foundation College of Science and Technology	202,965	216,760	260,098
Sultan Kudarat State University	498,560	462,940	535,831
University of Southern Mindanao	679,601	698,423	737,579
South Cotabato State College	60,473	147,674	62,665
Region XIII - CARAGA	1,964,320	2,278,879	2,729,000
Agusan del Sur State College of Agriculture and Technology	267,696	416,132	347,929
Caraga State University	624,321	679,540	855,819
North Eastern Mindanao State University	665,679	765,788	1,025,577
Surigao del Norte State University	406,624	417,419	499,675
Bangsamoro Autonomous Region In Muslim Mindanao(BARMM)	14,333,637	4,914,324	6,665,966
Cotabato State University	257,840	250,793	275,250
Adiong Memorial State College	57,920	58,668	61,150
Mindanao State University	11,018,968	2,578,755	5,054,869
MSU-Tawi-Tawi College of Technology and Oceanography	2,672,523	1,573,034	774,650
Sulu State College	198,299	282,706	324,516
Tawi-Tawi Regional Agricultural College	128,087	170,368	175,531
Department of National Defense (DND)	72,621	77,012	92,116
National Defense College of the Philippines	72,621	77,012	92,116
Other Executive Offices (OEOs)	30,141,184	34,729,472	33,589,432
Commission on Higher Education	30,141,184	34,729,472	33,589,432
<b>Education not definable by level</b>	<b>29,619,872</b>	<b>36,214,439</b>	<b>36,488,510</b>
Department of Education (DepEd)	205	505,024	458,349
Office of the Secretary	205	505,024	458,349
State Universities and Colleges (SUCs)	20,745,665	26,693,667	26,208,905
National Capital Region (NCR)	4,887,872	4,848,250	5,298,300
Eulogio 'Amang' Rodriguez Institute of Science and Technology	103,726	151,893	163,827
Marikina Polytechnic College	64,977	70,749	98,509
Philippine Normal University	336,373	423,896	432,401
Philippine State College of Aeronautics	98,176	107,188	117,066

**Table B.5.c**  
**DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Polytechnic University of the Philippines	814,502	829,325	820,149
Rizal Technological University	167,037	264,800	275,733
Technological University of the Philippines	164,773	361,658	411,588
University of the Philippines System	3,138,308	2,638,741	2,979,027
<b>Region I - Ilocos</b>	<b>1,360,148</b>	<b>1,796,825</b>	<b>1,991,373</b>
Don Mariano Marcos Memorial State University	437,273	636,050	641,556
Ilocos Sur Polytechnic State College	149,153	138,934	163,808
Mariano Marcos State University	232,290	393,155	430,542
Pangasinan State University	337,443	409,779	459,508
University of Northern Philippines	203,989	218,907	295,959
<b>Cordillera Administrative Region (CAR)</b>	<b>707,306</b>	<b>881,742</b>	<b>1,001,795</b>
Abra State Institute of Sciences and Technology	55,426	78,348	81,406
Apayao State College	71,841	75,189	87,124
Benguet State University	197,825	296,236	333,565
Ifugao State University	151,443	138,793	178,251
Kalinga State University	126,967	144,810	170,606
Mountain Province State University	103,804	148,366	150,843
<b>Region II - Cagayan Valley</b>	<b>890,107</b>	<b>911,541</b>	<b>1,073,140</b>
Batanes State College	29,576	38,947	70,192
Cagayan State University	230,392	276,612	285,025
Isabela State University	360,043	278,368	337,179
Nueva Vizcaya State University	175,212	210,454	253,207
Quirino State University	94,884	107,160	127,537
<b>Region III - Central Luzon</b>	<b>2,000,871</b>	<b>2,094,785</b>	<b>2,196,951</b>
Aurora State College of Technology	96,706	83,852	76,340
Bataan Peninsula State University	185,035	174,818	202,482
Bulacan Agricultural State College	62,476	70,817	68,516
Bulacan State University	261,834	258,278	268,282
Central Luzon State University	280,921	310,790	270,102
Don Honorio Ventura State University	164,589	147,543	163,575
Nueva Ecija University of Science and Technology	265,057	278,515	339,528
Pampanga State Agricultural University	144,051	137,655	141,106
Philippine Merchant Marine Academy	106,243	129,165	130,338
President Ramon Magsaysay State University	125,916	168,263	163,326
Tarlac Agricultural University	118,807	143,443	166,240
Tarlac State University	189,236	191,646	207,116
<b>Region IVA - CALABARZON</b>	<b>752,168</b>	<b>1,038,720</b>	<b>1,197,185</b>
Batangas State University	171,979	198,100	261,550
Cavite State University	139,238	255,372	267,576
Laguna State Polytechnic University	129,420	163,696	217,715

**Table B.5.c****DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Southern Luzon State University	117,333	141,906	171,421
University of Rizal System	194,198	279,646	278,923
Region IVB - MIMAROPA	614,675	768,895	950,980
Marinduque State University	81,052	107,540	143,362
Mindoro State University	92,541	105,720	123,810
Occidental Mindoro State College	101,964	132,302	153,512
Palawan State University	168,751	224,907	279,481
Romblon State University	74,006	101,635	126,949
Western Philippines University	96,361	96,791	123,866
Region V - Bicol	1,174,044	1,516,253	1,711,800
Bicol University	263,431	362,892	395,819
Bicol State College of Applied Sciences and Technology	60,805	73,776	85,202
Camarines Norte State College	133,181	165,794	196,347
Camarines Sur Polytechnic Colleges	103,834	107,175	134,449
Catanduanes State University	194,621	242,086	229,667
Central Bicol State University of Agriculture	120,005	202,730	234,415
Dr. Emilio B. Espinosa, Sr. Memorial State College of Agriculture and Technology	60,469	73,850	89,672
Partido State University	101,702	159,989	211,733
Sorsogon State University	135,996	127,961	134,496
Region VI - Western Visayas	1,085,721	1,122,515	1,241,061
Aklan State University	83,819	150,069	200,348
Capiz State University	197,514	266,692	268,896
Guimaras State University	50,386	88,608	86,229
Iloilo State University of Fisheries Science and Technology	71,050	93,523	112,758
Northern Iloilo State University	79,920	62,435	93,597
University of Antique	81,881	108,922	119,126
Iloilo Science and Technology University	150,179	115,259	122,599
West Visayas State University	370,972	237,007	237,508
Negros Island Region	365,041	504,580	707,010
Carlos Hilado Memorial State University	76,522	66,065	114,128
Central Philippines State University	47,161	67,164	96,755
State University of Northern Negros	49,300	58,424	79,790
Negros Oriental State University	149,606	270,201	359,933
Siquijor State College	42,452	42,726	56,404
Region VII - Central Visayas	646,270	841,824	926,982
Bohol Island State University	177,475	210,144	245,032
Cebu Normal University	162,389	176,880	172,444
Cebu Technological University	306,406	454,800	509,506
Region VIII - Eastern Visayas	1,093,053	1,362,362	1,686,808

Table B.5.c

## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Eastern Samar State University	175,993	148,415	162,282
Eastern Visayas State University	110,362	132,214	202,385
Leyte Normal University	73,096	136,539	80,753
Biliran Province State University	74,830	90,606	98,770
Northwest Samar State University	42,884	37,100	124,182
Palompon Institute of Technology	51,310	93,523	219,310
Samar State University	99,455	103,137	113,754
Southern Leyte State University	100,951	113,229	131,606
University of Eastern Philippines	149,649	242,789	227,865
Visayas State University	214,523	264,810	325,901
Region IX - Zamboanga Peninsula	773,755	951,412	1,029,761
J. H. Cerilles State College	101,361	117,959	125,061
Jose Rizal Memorial State University	125,730	176,123	235,615
Western Mindanao State University	275,458	322,659	336,059
Zamboanga Peninsula Polytechnic State University	107,356	141,479	123,826
Zamboanga State College of Marine Sciences and Technology	90,845	100,486	114,326
Basilan State College	73,005	92,706	94,874
Region X - Northern Mindanao	1,226,510	1,384,424	1,349,004
Bukidnon State University	287,200	289,811	299,859
Camiguin Polytechnic State College	50,455	35,695	39,898
Central Mindanao University	254,920	233,803	265,799
University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	249,928	276,868	0
MSU-Iligan Institute of Technology	251,047	341,672	333,806
University of Science and Technology of Southern Philippines - Claveria Campus	81,382	87,126	0
Northwestern Mindanao State College of Science and Technology	51,578	83,505	85,685
Northern Bukidnon State College	0	35,944	46,541
University of Science and Technology of Southern Philippines	0	0	277,416
Region XI - Davao	500,117	801,385	816,503
University of Southeastern Philippines	140,108	297,235	249,159
Davao de Oro State College	76,444	159,246	100,803
Davao del Sur State College	77,044	57,656	79,043
Davao Oriental State University	100,479	131,517	155,658
Southern Philippines Agri-Business and Marine and Aquatic School of Technology	22,766	72,173	82,051
Davao del Norte State College	83,276	83,558	149,789
Region XII - SOCCSKSARGEN	403,942	596,555	632,669
Cotabato Foundation College of Science and Technology	77,485	101,894	108,960
Sultan Kudarat State University	107,619	141,199	147,653
University of Southern Mindanao	189,026	318,069	326,761
South Cotabato State College	29,812	35,393	49,295

Table B.5.c

## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Region XIII - CARAGA	581,538	606,058	916,704
Agusan del Sur State College of Agriculture and Technology	71,892	86,513	147,891
Caraga State University	147,282	155,393	225,046
North Eastern Mindanao State University	262,637	193,151	346,898
Surigao del Norte State University	99,727	171,001	196,869
Bangsamoro Autonomous Region In Muslim Mindanao(BARMM)	1,682,527	4,665,541	1,480,879
Cotabato State University	67,860	58,775	109,163
Adiong Memorial State College	47,349	42,000	76,049
Mindanao State University	1,225,330	4,273,946	977,018
MSU-Tawi-Tawi College of Technology and Oceanography	162,197	126,633	144,607
Sulu State College	72,676	92,640	84,716
Tawi-Tawi Regional Agricultural College	107,115	71,547	89,326
Department of the Interior and Local Government (DILG)	1,267,735	1,361,766	1,341,282
Philippine National Police	1,267,735	1,361,766	1,341,282
Department of Migrant Workers (DMW)	106,303	123,985	311,997
Office of the Secretary	106,303	123,985	311,997
Department of Science and Technology (DOST)	7,237,477	7,327,972	7,464,560
Science Education Institute	7,237,477	7,327,972	7,464,560
Other Executive Offices (OEOs)	212,688	143,798	161,327
Commission on Higher Education	212,688	143,798	161,327
Budgetary Support to Government Corporations (BSGC)	49,799	58,227	542,090
Department of Finance (DOF)	49,799	58,227	58,227
Philippine Tax Academy	49,799	58,227	58,227
Department of Economy, Planning, and Development (DEPDev)	0	0	425,767
Development Academy of the Philippines	0	0	425,767
Other Executive Offices (OEOs)	0	0	58,096
Philippine Center for Economic Development	0	0	58,096
<b>Subsidiary services to education</b>	<b>16,376,239</b>	<b>16,090,481</b>	<b>16,143,932</b>
Department of Education (DepEd)	14,432,641	13,346,884	13,132,414
Office of the Secretary	14,432,641	13,346,884	13,132,414
State Universities and Colleges (SUCs)	1,929,560	2,683,717	2,764,871
National Capital Region (NCR)	519,914	727,817	797,236
Eulogio 'Amang' Rodriguez Institute of Science and Technology	9,678	10,375	9,757
Philippine Normal University	21,313	28,206	29,502
Polytechnic University of the Philippines	70,322	74,053	75,784
Rizal Technological University	9,381	9,118	10,149
Technological University of the Philippines	30,220	30,796	34,936
University of the Philippines System	379,000	575,269	637,108
Region I - Ilocos	157,607	159,773	185,475
Don Mariano Marcos Memorial State University	53,684	53,718	63,869

**Table B.5.c**

**DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Ilocos Sur Polytechnic State College	6,834	10,217	10,886
Mariano Marcos State University	31,199	33,392	35,008
Pangasinan State University	46,696	44,528	36,760
University of Northern Philippines	19,194	17,918	38,952
Cordillera Administrative Region (CAR)	49,901	47,171	55,272
Abra State Institute of Sciences and Technology	4,013	4,767	5,203
Benguet State University	44,925	41,423	49,070
Kalinga State University	963	981	999
Region II - Cagayan Valley	89,609	94,967	90,466
Batanes State College	74	134	136
Cagayan State University	30,678	30,010	33,115
Isabela State University	25,515	26,322	26,779
Nueva Vizcaya State University	16,749	11,461	11,950
Quirino State University	16,593	27,040	18,486
Region III - Central Luzon	192,247	255,579	269,283
Aurora State College of Technology	5,075	4,811	5,181
Bataan Peninsula State University	19,628	32,868	35,827
Bulacan Agricultural State College	7,537	8,105	9,262
Bulacan State University	2,978	9	9
Central Luzon State University	43,452	102,184	99,792
Don Honorio Ventura State University	9,899	10,046	11,023
Nueva Ecija University of Science and Technology	10,987	11,761	13,818
Pampanga State Agricultural University	16,238	17,029	18,490
Philippine Merchant Marine Academy	32,556	28,078	32,147
President Ramon Magsaysay State University	12,623	12,985	12,859
Tarlac Agricultural University	10,824	7,917	10,575
Tarlac State University	20,450	19,786	20,300
Region IVA - CALABARZON	31,061	32,329	39,975
Batangas State University	6,514	5,075	9,147
Cavite State University	11,274	12,946	15,794
Laguna State Polytechnic University	4,022	4,174	4,907
Southern Luzon State University	8,376	8,628	8,478
University of Rizal System	875	1,506	1,649
Region IVB - MIMAROPA	16,630	21,261	25,843
Marinduque State University	3,261	2,847	4,801
Palawan State University	1,673	7,225	9,793
Romblon State University	5,041	4,917	4,737
Western Philippines University	6,655	6,272	6,512
Region V - Bicol	86,058	99,485	166,151
Bicol University	33,706	32,670	37,888

**Table B.5.c****DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Camarines Norte State College	597	735	3,194
Catanduanes State University	8,788	9,480	10,050
Central Bicol State University of Agriculture	13,794	12,229	13,360
Dr. Emilio B. Espinosa, Sr. Memorial State College of Agriculture and Technology	5,420	15,519	5,621
Partido State University	23,328	28,520	82,810
Sorsogon State University	425	332	13,228
Region VI - Western Visayas	88,718	94,985	133,253
Aklan State University	17,899	14,968	15,540
Capiz State University	20,772	20,816	51,305
Guimaras State University	3,455	4,924	4,674
Iloilo State University of Fisheries Science and Technology	7,442	7,980	7,848
Northern Iloilo State University	7,441	8,460	8,839
University of Antique	5,538	7,863	8,495
Iloilo Science and Technology University	12,934	15,459	16,433
West Visayas State University	13,237	14,515	20,119
Negros Island Region	39,819	55,338	46,335
Carlos Hilado Memorial State University	11,835	23,622	12,086
Central Philippines State University	17,700	19,979	20,780
State University of Northern Negros	3,375	3,986	4,371
Negros Oriental State University	6,909	7,751	9,098
Region VII - Central Visayas	75,877	74,908	82,742
Bohol Island State University	8,534	9,335	12,408
Cebu Normal University	10,655	11,706	12,401
Cebu Technological University	56,688	53,867	57,933
Region VIII - Eastern Visayas	130,422	199,584	282,403
Leyte Normal University	17,083	16,044	17,673
Biliran Province State University	1,862	1,896	51,931
Northwest Samar State University	3,197	6,323	2,627
Palompon Institute of Technology	4,633	4,363	4,555
Samar State University	6,781	72,848	6,591
Southern Leyte State University	2,034	9,467	2,470
University of Eastern Philippines	14,742	15,885	76,681
Visayas State University	80,090	72,758	119,875
Region IX - Zamboanga Peninsula	1,038	4,931	2,171
Western Mindanao State University	1,038	4,931	2,171
Region X - Northern Mindanao	233,982	270,391	296,795
Bukidnon State University	6,762	6,234	7,454
Central Mindanao University	87,922	101,595	123,323
University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	10,016	27,543	0

Table B.5.c

## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
MSU-Iligan Institute of Technology	129,282	135,019	146,899
University of Science and Technology of Southern Philippines	0	0	19,119
Region XI - Davao	8,058	8,089	7,950
University of Southeastern Philippines	6,861	6,160	6,603
Davao Oriental State University	1,197	1,929	1,347
Region XII - SOCCSKSARGEN	12,580	11,650	14,971
University of Southern Mindanao	12,580	11,650	14,971
Region XIII - CARAGA	38,614	370,531	61,478
Agusan del Sur State College of Agriculture and Technology	29,969	13,498	18,407
Caraga State University	7,645	356,033	42,071
North Eastern Mindanao State University	1,000	1,000	1,000
Bangsamoro Autonomous Region In Muslim Mindanao(BARMM)	157,425	154,928	207,072
Adiong Memorial State College	4,884	905	1,135
Mindanao State University	111,521	112,680	155,650
MSU-Tawi-Tawi College of Technology and Oceanography	41,020	41,343	50,287
Department of Science and Technology (DOST)	0	50,000	0
Philippine Science High School System	0	50,000	0
Other Executive Offices (OEOs)	14,038	9,880	246,647
Commission on Higher Education	14,038	9,880	246,647
<b>R&amp;D Education</b>	<b>4,711,562</b>	<b>4,704,237</b>	<b>5,733,015</b>
Department of Education (DepEd)	2,147,661	2,170,201	2,505,399
Office of the Secretary	2,147,661	2,170,201	2,505,399
State Universities and Colleges (SUCs)	2,540,763	2,502,898	3,199,434
National Capital Region (NCR)	1,071,909	887,609	975,625
Eulogio 'Amang' Rodriguez Institute of Science and Technology	1,679	2,003	2,748
Philippine Normal University	11,568	15,144	18,741
Polytechnic University of the Philippines	20,563	20,970	26,314
Rizal Technological University	11,287	10,174	10,974
Technological University of the Philippines	36,727	37,832	41,134
University of the Philippines System	990,085	801,486	875,714
Region I - Ilocos	159,408	145,146	191,184
Don Mariano Marcos Memorial State University	50,237	44,541	76,243
Ilocos Sur Polytechnic State College	3,657	4,209	4,541
Mariano Marcos State University	51,128	48,980	63,309
Pangasinan State University	41,377	37,796	36,702
University of Northern Philippines	13,009	9,620	10,389
Cordillera Administrative Region (CAR)	171,473	146,186	139,418
Abra State Institute of Sciences and Technology	9,848	10,347	9,261
Apayao State College	16,204	7,780	7,831
Benguet State University	91,718	86,421	83,861

**Table B.5.c****DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Ifugao State University	21,729	14,059	16,772
Kalinga State University	16,828	13,429	11,584
Mountain Province State University	15,146	14,150	10,109
Region II - Cagayan Valley	72,866	65,867	98,715
Cagayan State University	25,731	20,611	49,008
Isabela State University	16,990	17,748	18,853
Nueva Vizcaya State University	12,500	11,023	13,315
Quirino State University	17,645	16,485	17,539
Region III - Central Luzon	216,159	190,881	246,144
Aurora State College of Technology	2,518	2,327	7,370
Bataan Peninsula State University	10,242	9,110	14,890
Bulacan Agricultural State College	4,490	3,397	8,523
Bulacan State University	68,670	45,857	47,354
Central Luzon State University	54,691	51,363	72,367
Don Honorio Ventura State University	5,581	5,446	4,450
Nueva Ecija University of Science and Technology	8,979	12,345	19,414
Pampanga State Agricultural University	18,496	25,374	23,340
Philippine Merchant Marine Academy	3,941	3,410	4,052
President Ramon Magsaysay State University	6,521	4,045	12,293
Tarlac Agricultural University	20,203	18,192	21,524
Tarlac State University	11,827	10,015	10,567
Region IVA - CALABARZON	52,077	54,165	196,556
Batangas State University	6,431	11,646	23,999
Cavite State University	19,806	14,834	116,821
Laguna State Polytechnic University	8,298	11,853	37,378
Southern Luzon State University	12,775	11,809	13,994
University of Rizal System	4,767	4,023	4,364
Region IVB - MIMAROPA	27,436	36,013	22,983
Marinduque State University	936	1,170	1,192
Mindoro State University	13,119	15,112	5,751
Occidental Mindoro State College	4,856	4,254	3,150
Palawan State University	3,972	11,181	7,718
Romblon State University	1,826	1,675	2,234
Western Philippines University	2,727	2,621	2,938
Region V - Bicol	62,460	68,863	169,607
Bicol University	27,671	31,633	37,218
Bicol State College of Applied Sciences and Technology	2,782	2,416	11,360
Camarines Norte State College	1,594	1,702	14,230
Camarines Sur Polytechnic Colleges	2,594	3,199	12,992
Catanduanes State University	5,201	5,190	15,566

**Table B.5.c****DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Central Bicol State University of Agriculture	12,111	12,722	17,852
Dr. Emilio B. Espinosa, Sr. Memorial State College of Agriculture and Technology	1,785	1,818	10,852
Partido State University	5,767	7,192	35,271
Sorsogon State University	2,955	2,991	14,266
Region VI - Western Visayas	99,776	89,114	122,631
Aklan State University	6,312	5,176	4,633
Capiz State University	21,229	18,934	20,067
Guimaras State University	1,302	2,248	1,989
Iloilo State University of Fisheries Science and Technology	3,606	2,694	4,378
Northern Iloilo State University	8,092	7,555	1,733
University of Antique	8,500	3,452	3,170
Iloilo Science and Technology University	20,408	21,472	22,129
West Visayas State University	30,327	27,583	64,532
Negros Island Region	22,626	33,457	25,251
Carlos Hilado Memorial State University	6,189	7,213	10,419
Central Philippines State University	2,857	3,450	3,514
State University of Northern Negros	2,386	2,428	2,605
Negros Oriental State University	5,636	14,950	2,948
Siquijor State College	5,558	5,416	5,765
Region VII - Central Visayas	64,941	111,885	63,672
Bohol Island State University	1,849	2,224	2,496
Cebu Normal University	16,229	5,218	3,902
Cebu Technological University	46,863	104,443	57,274
Region VIII - Eastern Visayas	121,665	131,507	130,890
Eastern Samar State University	6,785	6,935	9,161
Eastern Visayas State University	4,249	4,102	9,371
Leyte Normal University	2,157	2,754	3,058
Biliran Province State University	1,757	1,789	1,822
Northwest Samar State University	1,339	10,945	1,388
Palompon Institute of Technology	2,300	2,253	2,435
Samar State University	14,617	14,883	15,157
Southern Leyte State University	11,759	11,750	12,028
University of Eastern Philippines	20,221	21,280	18,750
Visayas State University	56,481	54,816	57,720
Region IX - Zamboanga Peninsula	30,240	21,692	60,522
J. H. Cerilles State College	3,103	3,214	8,268
Jose Rizal Memorial State University	3,633	3,847	8,918
Western Mindanao State University	11,212	10,629	17,291
Zamboanga Peninsula Polytechnic State University	959	998	6,005

**Table B.5.c****DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Zamboanga State College of Marine Sciences and Technology	10,517	2,173	6,194
Basilan State College	816	831	13,846
Region X - Northern Mindanao	101,909	160,151	164,158
Bukidnon State University	1,126	1,147	1,168
Central Mindanao University	19,531	15,021	31,921
University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	3,184	12,816	0
MSU-Iligan Institute of Technology	74,374	76,724	89,228
University of Science and Technology of Southern Philippines - Claveria Campus	1,750	2,104	0
Northwestern Mindanao State College of Science and Technology	1,944	52,339	28,010
University of Science and Technology of Southern Philippines	0	0	13,831
Region XI - Davao	19,289	25,365	19,274
University of Southeastern Philippines	11,715	12,544	8,553
Davao de Oro State College	332	6,446	737
Davao del Sur State College	784	2,292	5,843
Davao Oriental State University	1,383	1,818	1,849
Southern Philippines Agri-Business and Marine and Aquatic School of Technology	743	1,583	1,597
Davao del Norte State College	4,332	682	695
Region XII - SOCCSKSARGEN	31,052	45,951	59,866
Sultan Kudarat State University	11,345	17,170	22,394
University of Southern Mindanao	19,263	23,329	32,012
South Cotabato State College	444	5,452	5,460
Region XIII - CARAGA	60,169	94,958	161,937
Agusan del Sur State College of Agriculture and Technology	18,993	44,741	16,285
Caraga State University	6,189	22,907	67,548
North Eastern Mindanao State University	17,793	20,631	52,519
Surigao del Norte State University	17,194	6,679	25,585
Bangsamoro Autonomous Region In Muslim Mindanao(BARMM)	155,308	194,088	351,001
Cotabato State University	6,475	6,364	11,389
Adiong Memorial State College	1,975	7,011	12,048
Mindanao State University	129,653	163,110	258,645
MSU-Tawi-Tawi College of Technology and Oceanography	16,530	16,712	53,012
Sulu State College	675	891	10,907
Tawi-Tawi Regional Agricultural College	0	0	5,000
Department of Migrant Workers (DMW)	23,138	31,138	28,182
Office of the Secretary	23,138	31,138	28,182
<b>School Buildings</b>	<b>7,450,211</b>	<b>32,948,582</b>	<b>40,889,406</b>
Department of Education (DepEd)	7,093,067	31,190,902	40,543,406
Office of the Secretary	7,093,067	31,190,902	40,543,406
State Universities and Colleges (SUCs)	19,713	1,438,180	88,000

Table B.5.c

## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
National Capital Region (NCR)	0	283,424	0
University of the Philippines System	0	283,424	0
Cordillera Administrative Region (CAR)	9,993	0	8,000
Apayao State College	9,993	0	0
Mountain Province State University	0	0	8,000
Region II - Cagayan Valley	1,790	0	80,000
Batanes State College	1,790	0	80,000
Region III - Central Luzon	0	1,051,256	0
Bulacan Agricultural State College	0	1,025,000	0
Central Luzon State University	0	26,256	0
Region VI - Western Visayas	7,930	0	0
University of Antique	7,930	0	0
Bangsamoro Autonomous Region In Muslim Mindanao(BARMM)	0	103,500	0
Mindanao State University	0	103,500	0
Department of Science and Technology (DOST)	337,431	319,500	258,000
Philippine Science High School System	337,431	319,500	258,000
<b>Education n.e.c.</b>	<b>12,225,947</b>	<b>9,486,838</b>	<b>10,029,688</b>
Department of Education (DepEd)	10,938,385	8,128,286	8,688,139
Office of the Secretary	10,938,385	8,128,286	8,688,139
State Universities and Colleges (SUCs)	1,245,484	1,289,448	1,329,909
National Capital Region (NCR)	502,228	559,870	576,097
Eulogio 'Amang' Rodriguez Institute of Science and Technology	12,525	12,260	19,037
Philippine Normal University	31,216	39,005	47,116
Polytechnic University of the Philippines	21,886	19,493	27,924
Rizal Technological University	11,097	9,371	9,486
Technological University of the Philippines	10,710	10,546	11,652
University of the Philippines System	414,794	469,195	460,882
Region I - Ilocos	94,837	75,408	79,995
Don Mariano Marcos Memorial State University	47,857	26,736	28,739
Ilocos Sur Polytechnic State College	1,446	1,461	1,589
Mariano Marcos State University	13,265	13,606	14,276
Pangasinan State University	24,011	25,456	26,439
University of Northern Philippines	8,258	8,149	8,952
Cordillera Administrative Region (CAR)	32,824	30,803	28,657
Abra State Institute of Sciences and Technology	4,388	5,605	5,590
Apayao State College	2,661	2,709	2,759
Benguet State University	4,740	4,369	3,405
Ifugao State University	9,684	5,047	3,923
Kalinga State University	7,644	8,968	9,133
Mountain Province State University	3,707	4,105	3,847

**Table B.5.c****DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Region II - Cagayan Valley	60,236	62,417	72,407
Cagayan State University	6,947	7,074	7,204
Isabela State University	29,270	28,280	31,656
Nueva Vizcaya State University	9,136	10,647	13,302
Quirino State University	14,883	16,416	20,245
Region III - Central Luzon	150,621	154,246	148,108
Aurora State College of Technology	2,368	2,225	2,266
Bataan Peninsula State University	3,128	3,072	3,242
Bulacan Agricultural State College	4,752	4,499	5,250
Bulacan State University	28,024	25,513	22,725
Central Luzon State University	67,666	70,718	74,644
Don Honorio Ventura State University	3,578	3,500	3,732
Nueva Ecija University of Science and Technology	10,571	12,984	14,588
Pampanga State Agricultural University	8,961	11,233	12,369
President Ramon Magsaysay State University	3,519	3,560	3,783
Tarlac Agricultural University	11,169	11,088	0
Tarlac State University	6,885	5,854	5,509
Region IVA - CALABARZON	33,067	35,004	28,586
Batangas State University	4,187	4,610	0
Cavite State University	7,750	8,441	9,437
Laguna State Polytechnic University	9,483	9,525	7,522
Southern Luzon State University	10,329	11,086	10,260
University of Rizal System	1,318	1,342	1,367
Region IVB - MIMAROPA	20,532	19,794	18,930
Marinduque State University	488	630	642
Mindoro State University	949	900	917
Occidental Mindoro State College	694	1,868	851
Palawan State University	192	1,745	1,885
Romblon State University	1,657	1,574	1,603
Western Philippines University	16,552	13,077	13,032
Region V - Bicol	21,824	20,485	21,062
Bicol University	6,905	6,039	6,111
Bicol State College of Applied Sciences and Technology	1,296	1,435	1,623
Camarines Norte State College	423	461	467
Camarines Sur Polytechnic Colleges	2,255	2,266	2,068
Catanduanes State University	3,916	3,197	3,616
Central Bicol State University of Agriculture	5,144	5,209	5,265
Dr. Emilio B. Espinosa, Sr. Memorial State College of Agriculture and Technology	746	760	774
Partido State University	700	671	683

Table B.5.c

## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Sorsogon State University	439	447	455
Region VI - Western Visayas	33,585	38,680	39,479
Aklan State University	4,767	4,835	4,717
Capiz State University	12,339	10,764	11,383
Guimaras State University	875	1,508	1,536
Iloilo State University of Fisheries Science and Technology	1,613	1,997	2,110
Northern Iloilo State University	1,078	2,622	2,277
University of Antique	400	402	409
Iloilo Science and Technology University	1,957	3,495	3,622
West Visayas State University	10,556	13,057	13,425
Negros Island Region	4,125	4,680	4,766
Carlos Hilado Memorial State University	1,055	1,145	1,166
Central Philippines State University	1,905	2,223	2,264
State University of Northern Negros	274	350	356
Negros Oriental State University	891	962	980
Region VII - Central Visayas	24,679	20,852	34,753
Bohol Island State University	1,234	2,022	1,581
Cebu Normal University	1,654	775	789
Cebu Technological University	21,791	18,055	32,383
Region VIII - Eastern Visayas	69,195	70,612	76,265
Eastern Samar State University	9,108	9,383	11,346
Eastern Visayas State University	2,760	2,791	3,130
Leyte Normal University	3,017	3,596	4,049
Biliran Province State University	403	410	418
Northwest Samar State University	2,501	2,867	3,050
Palompon Institute of Technology	519	528	538
Samar State University	22,977	23,395	23,826
Southern Leyte State University	2,880	2,784	2,835
University of Eastern Philippines	10,823	13,542	15,097
Visayas State University	14,207	11,316	11,976
Region IX - Zamboanga Peninsula	10,602	12,812	20,447
J. H. Cerilles State College	1,379	3,289	1,315
Jose Rizal Memorial State University	2,316	2,332	2,376
Western Mindanao State University	5,311	5,000	6,525
Zamboanga Peninsula Polytechnic State University	320	445	453
Zamboanga State College of Marine Sciences and Technology	485	941	958
Basilan State College	791	805	8,820
Region X - Northern Mindanao	36,005	20,406	41,257
Bukidnon State University	2,821	2,850	4,023
Central Mindanao University	16,024	14,961	18,910

**Table B.5.c**

**DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026**

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	714	1,438	0
MSU-Iligan Institute of Technology	15,460	0	16,441
University of Science and Technology of Southern Philippines - Claveria Campus	704	740	0
Northwestern Mindanao State College of Science and Technology	282	417	425
University of Science and Technology of Southern Philippines	0	0	1,458
<b>Region XI - Davao</b>	<b>9,992</b>	<b>5,919</b>	<b>14,134</b>
University of Southeastern Philippines	1,250	1,664	1,416
Davao de Oro State College	421	428	436
Davao del Sur State College	940	967	3,178
Davao Oriental State University	1,208	1,477	1,501
Southern Philippines Agri-Business and Marine and Aquatic School of Technology	6,001	1,153	7,369
Davao del Norte State College	172	230	234
<b>Region XII - SOCCSKSARGEN</b>	<b>73,492</b>	<b>69,664</b>	<b>46,050</b>
Cotabato Foundation College of Science and Technology	41,361	38,044	39,523
Sultan Kudarat State University	2,552	2,713	2,763
University of Southern Mindanao	29,579	28,907	3,764
<b>Region XIII - CARAGA</b>	<b>11,139</b>	<b>13,672</b>	<b>10,226</b>
Agusan del Sur State College of Agriculture and Technology	3,302	671	683
Caraga State University	1,461	824	837
North Eastern Mindanao State University	6,376	8,856	8,706
Surigao del Norte State University	0	3,321	0
<b>Bangsamoro Autonomous Region In Muslim Mindanao(BARMM)</b>	<b>56,501</b>	<b>74,124</b>	<b>68,690</b>
Cotabato State University	1,145	1,056	1,075
Adiong Memorial State College	3,944	4,016	4,090
Mindanao State University	42,806	60,081	53,598
MSU-Tawi-Tawi College of Technology and Oceanography	8,013	8,080	9,020
Sulu State College	593	891	907
<b>Presidential Communications Office (PCO)</b>	<b>11,820</b>	<b>12,276</b>	<b>11,640</b>
Philippine Information Agency	11,820	12,276	11,640
<b>Budgetary Support to Government Corporations (BSGC)</b>	<b>30,258</b>	<b>56,828</b>	<b>0</b>
Other Executive Offices (OEOs)	30,258	56,828	0
Philippine Center for Economic Development	30,258	56,828	0
<b>Pre-primary, Primary and Secondary</b>	<b>62,293,425</b>	<b>63,445,380</b>	<b>85,708,789</b>
Department of Education (DepEd)	62,293,425	63,445,380	85,708,789
Office of the Secretary	62,293,425	63,445,380	85,708,789
<b>SOCIAL PROTECTION</b>	<b>832,835,953</b>	<b>722,772,602</b>	<b>668,646,622</b>
<b>Sickness and disability (Persons with Disabilities)</b>	<b>71,178</b>	<b>115,048</b>	<b>161,204</b>
Department of Social Welfare and Development (DSWD)	71,178	115,048	161,204
Office of the Secretary	9,554	7,614	7,810

Table B.5.c

## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
National Council on Disability Affairs	61,624	107,434	153,394
<b>Old age (Senior Citizens)</b>	<b>47,961,490</b>	<b>52,849,930</b>	<b>53,170,783</b>
Department of Social Welfare and Development (DSWD)	47,928,565	49,807,050	49,812,295
Office of the Secretary	47,928,565	49,807,050	49,812,295
Other Executive Offices (OEOs)	32,925	3,042,880	3,358,488
National Commission of Senior Citizens	32,925	3,042,880	3,358,488
<b>Survivors (Gender and Development, Internally Displaced Persons and Disaster Relief Assistance)</b>	<b>95,236,473</b>	<b>96,875,805</b>	<b>107,100,983</b>
Department of Social Welfare and Development (DSWD)	10,063,833	1,250,000	1,250,000
Office of the Secretary	10,063,833	1,250,000	1,250,000
Other Executive Offices (OEOs)	1,662,075	1,164,137	1,228,498
Marawi Compensation Board	1,662,075	1,164,137	1,228,498
Allocations to Local Government Units (ALGU)	83,510,565	94,461,668	104,622,485
Barangay Officials Death Benefits	0	50,000	50,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	83,510,565	94,411,668	104,572,485
<b>Family and children (Street Families)</b>	<b>54,617,934</b>	<b>5,976,243</b>	<b>34,018,799</b>
Department of Social Welfare and Development (DSWD)	54,617,934	5,976,243	34,018,799
Office of the Secretary	54,075,724	5,340,587	33,305,166
Council for the Welfare of Children	101,473	104,334	150,880
Juvenile Justice and Welfare Council	148,792	95,065	101,894
National Authority for Child Care	291,945	436,257	460,859
<b>Unemployment (Labor Standards, Minimum Wages, Emergency Employment, etc.)</b>	<b>36,285,090</b>	<b>23,873,949</b>	<b>17,763,651</b>
Department of Labor and Employment (DOLE)	36,285,090	23,873,949	17,763,651
Office of the Secretary	34,237,893	22,339,954	15,962,350
National Labor Relations Commission	2,047,197	1,533,995	1,801,301
<b>Housing</b>	<b>2,748,743</b>	<b>2,450,000</b>	<b>2,200,000</b>
Budgetary Support to Government Corporations (BSGC)	2,748,743	2,450,000	2,200,000
Department of Human Settlements and Urban Development (DHSUD)	2,748,743	2,450,000	2,200,000
National Housing Authority	2,748,743	2,450,000	2,200,000
<b>Pantawid Pamilya Program or the Conditional Cash Transfer (CCT)</b>	<b>108,358,302</b>	<b>64,185,431</b>	<b>112,997,044</b>
Department of Social Welfare and Development (DSWD)	108,358,302	64,185,431	112,997,044
Office of the Secretary	108,358,302	64,185,431	112,997,044
<b>Social exclusion n.e.c</b>	<b>70,233</b>	<b>52,083</b>	<b>53,021</b>
Department of Social Welfare and Development (DSWD)	70,233	52,083	53,021
Office of the Secretary	70,233	52,083	53,021
<b>R&amp;D Social protection</b>	<b>342,150</b>	<b>691,315</b>	<b>527,682</b>
Department of the Interior and Local Government (DILG)	253,379	592,025	418,520
National Youth Commission	154,314	470,269	297,221
Philippine Commission on Women (National Commission on the Role of Filipino Women)	99,065	121,756	121,299
Commission on Human Rights (CHR)	88,771	99,290	109,162

Table B.5.c

## DETAILS OF THE CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT, FYs 2024 - 2026

(In thousand pesos)

PARTICULARS	( CASH-BASED )		
	2024	2025	2026
Commission on Human Rights (CHR)	88,771	99,290	109,162
<b>Conflict-affected areas</b>	<b>7,478,035</b>	<b>8,172,671</b>	<b>7,881,237</b>
Department of Social Welfare and Development (DSWD)	663,373	1,400,112	900,112
Office of the Secretary	663,373	1,400,112	900,112
Other Executive Offices (OEOs)	6,814,662	6,772,559	6,981,125
Office of the Presidential Adviser on Peace, Reconciliation and Unity	6,814,662	6,691,362	6,836,160
National Amnesty Commission	0	81,197	144,965
<b>Social protection n.e.c.</b>	<b>479,666,325</b>	<b>467,530,127</b>	<b>332,772,218</b>
Department of Environment and Natural Resources (DENR)	0	247,816	0
Office of the Secretary	0	247,816	0
Department of Labor and Employment (DOLE)	2,053,209	2,798,656	2,675,982
National Labor Relations Commission	1,678	33,171	86,716
Professional Regulation Commission	2,051,531	2,765,485	2,589,266
Department of Migrant Workers (DMW)	3,635,442	2,417,974	2,447,209
Overseas Workers Welfare Administration	3,635,442	2,417,974	2,447,209
Department of Public Works and Highways (DPWH)	416,218,225	347,709,832	272,332,611
Office of the Secretary	416,218,225	347,709,832	272,332,611
Department of Social Welfare and Development (DSWD)	56,172,580	91,946,904	22,443,857
Office of the Secretary	54,606,372	91,522,469	22,006,476
National Anti-Poverty Commission	173,826	290,920	291,186
National Commission on Indigenous Peoples	1,263,527	0	0
Presidential Commission for the Urban Poor	128,855	133,515	146,195
Other Executive Offices (OEOs)	0	960,079	1,350,644
National Commission on Indigenous Peoples	0	960,079	1,350,644
Commission on Human Rights (CHR)	430,085	448,866	521,915
Commission on Human Rights (CHR)	411,500	432,195	502,192
Human Rights Violations Victims' Memorial Commission	18,585	16,671	19,723
Budgetary Support to Government Corporations (BSGC)	1,156,784	0	0
Department of Finance (DOF)	1,156,784	0	0
Land Bank of the Philippines	1,156,784	0	0
National Disaster Risk Reduction and Management Fund ( Calamity Fund )	0	21,000,000	31,000,000
<b>GRAND TOTAL</b>	<b>6,273,082,250</b>	<b>6,326,324,300</b>	<b>6,793,162,000</b>