

**TABLE E.13**  
**SOURCES AND USES OF FUND, OBLIGATION BASIS, FY 2026**  
**GROSS OF TAX SUBSIDY AND CONVERSIONS**  
**(In Thousand Pesos)**

PARTICULARS	SOURCES				
	National Government		Corporate Borrowings	Corporate Funds	TOTAL
	Equity	Subsidy			
<b>Department of Agriculture (DA)</b>	-	<b>22,768,123</b>	<b>15,000,000</b>	<b>23,130,997</b>	<b>60,899,120</b>
1. National Dairy Authority	-	531,016	-	50,000	581,016
2. National Food Authority	-	11,176,528	15,000,000	18,354,471	44,530,999
3. National Tobacco Administration	-	556,027	-	343,905	899,932
4. Philippine Coconut Authority	-	1,924,720	-	473,859	2,398,579
5. Philippine Crop Insurance Corporation	-	4,500,000	-	1,198,054	5,698,054
6. Philippine Fisheries Development Authority	-	2,100,000	-	1,704,216	3,804,216
7. Philippine Rice Research Institute	-	979,832	-	30,492	1,010,324
8. Sugar Regulatory Administration	-	1,000,000	-	976,000	1,976,000
<b>Department of Energy (DOE)</b>	<b>810,000</b>	<b>21,890,507</b>	<b>196,200,000</b>	<b>135,238,799</b>	<b>354,139,306</b>
9. National Electrification Administration	810,000	10,856,577	-	3,974,623	15,641,200
10. National Power Corporation	-	3,033,930	3,000,000	40,267,820	46,301,750
11. National Transmission Corporation	-	-	-	23,424,961	23,424,961
12. Philippine National Oil Company	-	-	-	13,107,604	13,107,604
13. Power Sector Assets and Liabilities Management Corporation	-	8,000,000	193,200,000	54,463,791	255,663,791
<b>Department of Environment and Natural Resources (DENR)</b>	-	<b>236,597</b>	-	<b>11,677,073</b>	<b>11,913,670</b>
14. Laguna Lake Development Authority	-	-	-	1,988,838	1,988,838
15. Local Water Utilities Administration	-	29,550	-	9,527,168	9,556,718
16. Metropolitan Waterworks and Sewerage System - Corporate Office *	-	-	-	-	-
17. Metropolitan Waterworks and Sewerage System - Regulatory Office	-	207,047	-	91,366	298,413
18. Natural Resources Development Corporation	-	-	-	69,701	69,701
<b>Department of Finance (DOF)</b>	-	<b>58,227</b>	<b>20,354,264</b>	<b>1,204,194,622</b>	<b>1,224,607,113</b>
19. Al-Amanah Islamic Investment Bank of the Philippines *	-	-	-	-	-
20. Development Bank of the Philippines	-	-	20,000,000	76,042,133	96,042,133
21. Land Bank of the Philippines	-	-	354,264	1,114,106,372	1,114,460,636
22. Philippine Guarantee Corporation	-	-	-	14,046,117	14,046,117
23. Philippine Tax Academy	-	58,227	-	-	58,227
<b>Department of Health (DOH)</b>	-	<b>59,948,557</b>	-	<b>443,727,998</b>	<b>503,676,555</b>
24. Lung Center of the Philippines	-	918,790	-	2,349,721	3,268,511
25. National Kidney and Transplant Institute	-	1,512,329	-	6,257,123	7,769,452
26. Philippine Children's Medical Center	-	1,657,594	-	700,000	2,357,594
27. Philippine Health Insurance Corporation	-	53,261,930	-	428,590,829	481,852,759
28. Philippine Heart Center	-	2,423,665	-	5,734,512	8,158,177
29. Philippine Institute of Traditional and Alternative Health Care	-	174,249	-	95,813	270,062
<b>Department of Human Settlements and Urban Development (DHSUD)</b>	-	<b>2,366,530</b>	-	<b>470,685,828</b>	<b>473,052,358</b>
30. Home Development Mutual Fund	-	-	-	418,003,080	418,003,080
31. National Home Mortgage Finance Corporation	-	450	-	11,619,877	11,620,327
32. National Housing Authority	-	2,200,000	-	27,230,039	29,430,039
33. Social Housing Finance Corporation	-	166,080	-	13,832,832	13,998,912
<b>Department of Labor and Employment (DOLE)</b>	-	-	-	<b>494,823</b>	<b>494,823</b>
34. Employees' Compensation Commission *	-	-	-	-	-
35. Occupational Safety and Health Center	-	-	-	494,823	494,823
<b>Department of National Defense (DND)</b>	-	-	-	-	-
36. PHIVIDEC Industrial Authority *	-	-	-	-	-
37. Philippine Aerospace Development Corporation *	-	-	-	-	-
<b>Department of Tourism (DOT)</b>	-	<b>1,339,608</b>	-	<b>11,206,538</b>	<b>12,546,146</b>
38. Duty Free Philippines Corporation	-	-	-	2,204,901	2,204,901
39. Nayong Pilipino Foundation	-	-	-	67,705	67,705
40. Philippine Retirement Authority	-	-	-	1,183,069	1,183,069
41. Tourism Infrastructure and Enterprise Zone Authority	-	-	-	7,740,163	7,740,163

\* No data provided/submitted

\*\* Data incorporated under the CAAP

GAS	Support to Operations	USES				AVAILABLE BALANCE (Sources less Uses)
		Operations		Projects	Total	
		Developmental Program	Service Related			
<b>4,873,083</b>	<b>12,657,083</b>	<b>4,686,647</b>	<b>36,798,118</b>	<b>1,884,189</b>	<b>60,899,120</b>	-
45,906	39,992	495,118	-	-	581,016	-
2,141,448	10,545,009	-	31,844,542	-	44,530,999	-
237,515	91,964	348,453	-	222,000	899,932	-
803,861	-	1,346,227	248,491	-	2,398,579	-
479,221	718,833	-	4,500,000	-	5,698,054	-
520,309	1,183,907	2,100,000	-	-	3,804,216	-
348,135	-	-	-	662,189	1,010,324	-
296,688	77,378	396,849	205,085	1,000,000	1,976,000	-
<b>6,274,941</b>	<b>215,229,963</b>	<b>38,592,986</b>	<b>61,800,631</b>	<b>8,252,339</b>	<b>330,150,860</b>	<b>23,988,446</b>
1,168,646	48,432	-	-	8,252,339	9,469,417	6,171,783
3,083,288	835,038	38,592,986	-	-	42,511,312	3,790,438
518,850	203,619	-	22,702,492	-	23,424,961	-
687,524	25,122	-	5,096,595	-	5,809,241	7,298,363
816,633	214,117,752	-	34,001,544	-	248,935,929	6,727,862
<b>1,431,608</b>	<b>620,677</b>	<b>-</b>	<b>433,088</b>	<b>1,739,492</b>	<b>4,224,865</b>	<b>7,688,805</b>
196,835	600,278	-	126,075	-	923,188	1,065,650
1,196,188	-	-	-	1,739,492	2,935,680	6,621,038
-	-	-	-	-	-	-
-	-	-	298,413	-	298,413	-
38,585	20,399	-	8,600	-	67,584	2,117
<b>190,537,170</b>	<b>19,569,913</b>	<b>216,546,553</b>	<b>-</b>	<b>-</b>	<b>426,653,636</b>	<b>797,953,477</b>
-	-	-	-	-	-	-
-	-	96,042,133	-	-	96,042,133	-
176,554,843	19,511,686	120,504,420	-	-	316,570,949	797,889,687
13,982,327	-	-	-	-	13,982,327	63,790
-	58,227	-	-	-	58,227	-
<b>20,344,884</b>	<b>2,534,576</b>	<b>292,773</b>	<b>480,379,064</b>	<b>125,258</b>	<b>503,676,555</b>	<b>-</b>
644,917	429,944	-	2,193,650	-	3,268,511	-
2,235,540	709,691	-	4,824,221	-	7,769,452	-
245,643	-	205,241	1,781,452	125,258	2,357,594	-
16,673,372	795,449	-	464,383,938	-	481,852,759	-
461,939	500,435	-	7,195,803	-	8,158,177	-
83,473	99,057	87,532	-	-	270,062	-
<b>8,031,524</b>	<b>3,824,771</b>	<b>-</b>	<b>8,678,558</b>	<b>11,135,132</b>	<b>31,669,985</b>	<b>441,382,373</b>
-	-	-	-	-	-	418,003,080
5,254,326	3,330,000	-	2,000,000	-	10,584,326	1,036,001
1,052,293	494,771	-	6,678,558	-	8,225,622	21,204,417
1,724,905	-	-	-	11,135,132	12,860,037	1,138,875
<b>218,188</b>	<b>266,674</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>484,862</b>	<b>9,961</b>
-	-	-	-	-	-	-
218,188	266,674	-	-	-	484,862	9,961
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>6,231,489</b>	<b>243,171</b>	<b>303,871</b>	<b>1,792,412</b>	<b>3,531,220</b>	<b>12,102,163</b>	<b>443,983</b>
201,652	48,508	-	1,642,002	176,672	2,068,834	136,067
60,051	-	-	7,654	-	67,705	-
456,443	157,640	-	142,756	118,314	875,153	307,916
5,217,036	-	303,871	-	2,219,256	7,740,163	-

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PARTICULARS	SOURCES				
	National Government		Corporate Borrowings	Corporate Funds	TOTAL
	Equity	Subsidy			
<b>Department of Tourism (DOT)</b>	-	<b>1,339,608</b>	-	<b>11,206,538</b>	<b>12,546,146</b>
42. Tourism Promotions Board	-	1,339,608	-	10,700	1,350,308
<b>Department of Trade and Industry (DTI)</b>	<b>136,597</b>	<b>2,337,230</b>	-	<b>16,110,305</b>	<b>18,584,132</b>
43. Aurora Pacific Economic Zone and Freeport Authority	136,597	125,858	-	57,462	319,917
44. Center for International Trade Expositions and Missions	-	711,372	-	217,741	929,113
45. National Development Company	-	-	-	1,132,703	1,132,703
46. Philippine Economic Zone Authority	-	-	-	4,580,343	4,580,343
47. Philippine International Trading Corporation	-	-	-	107,222	107,222
48. Small Business Corporation	-	1,500,000	-	10,014,834	11,514,834
<b>Department of Transportation (DOTr)</b>	-	<b>1,268,658</b>	<b>1,668,748</b>	<b>91,851,353</b>	<b>94,788,759</b>
49. Cebu Port Authority	-	-	-	2,217,599	2,217,599
50. Civil Aviation Authority of the Philippines	-	-	-	28,957,523	28,957,523
51. Davao International Airport Authority **	-	-	-	-	-
52. Light Rail Transit Authority	-	917,036	1,668,748	5,330,058	7,915,842
53. Mactan Cebu International Airport Authority	-	-	-	2,145,882	2,145,882
54. Manila International Airport Authority	-	-	-	26,569,880	26,569,880
55. Philippine National Railways	-	351,622	-	511,911	863,533
56. Philippine Ports Authority	-	-	-	26,118,500	26,118,500
<b>Department of Economy, Planning, and Development (DEPDev)</b>	-	<b>1,291,488</b>	-	<b>755,205</b>	<b>2,046,693</b>
57. Development Academy of the Philippines	-	923,455	-	626,941	1,550,396
58. Philippine Institute for Development Studies	-	368,033	-	128,264	496,297
<b>Presidential Communications Office (PCO)</b>	-	<b>258,764</b>	-	<b>1,718,318</b>	<b>1,977,082</b>
59. Intercontinental Broadcasting Corporation	-	122,000	-	1,378,000	1,500,000
60. People's Television Network, Inc.	-	136,764	-	340,318	477,082
<b>Other Executive Offices (OEOs)</b>	<b>1,555,231</b>	<b>49,962,269</b>	<b>289,551</b>	<b>386,541,618</b>	<b>438,348,669</b>
61. Authority of the Freeport Area of Bataan	150,000	100,000	-	2,409,790	2,659,790
62. Bangko Sentral ng Pilipinas *	-	-	-	-	-
63. Bases Conversion and Development Authority	-	2,787,175	-	18,411,336	21,198,511
64. Cagayan Economic Zone Authority	1,095,231	-	-	594,719	1,689,950
65. Credit Information Corporation	-	-	-	505,261	505,261
66. Cultural Center of the Philippines	-	413,455	-	248,284	661,739
67. Government Service Insurance System	-	-	-	347,028,117	347,028,117
68. Maharlika Investment Corporation *	-	-	-	-	-
69. National Irrigation Administration	-	45,066,230	-	1,101,581	46,167,811
70. Partido Development Administration	-	-	-	256,080	256,080
71. Philippine Amusement and Gaming Corporation *	-	-	-	-	-
72. Philippine Center for Economic Development	-	109,264	-	20,734	129,998
73. Philippine Charity Sweepstakes Office *	-	-	-	-	-
74. Philippine Deposit Insurance Corporation *	-	-	-	-	-
75. Philippine Postal Corporation	-	858,465	-	3,884,050	4,742,515
76. Philippine Reclamation Authority	-	-	-	6,523,143	6,523,143
77. Social Security System *	-	-	-	-	-
78. Southern Philippines Development Authority	-	83,029	289,551	312,586	685,166
79. Subic Bay Metropolitan Authority	-	500,000	-	5,136,262	5,636,262
80. Zamboanga City Special Economic Zone Authority	310,000	44,651	-	109,675	464,326
<b>GRAND TOTAL</b>	<b>2,501,828</b>	<b>163,726,558</b>	<b>233,512,563</b>	<b>2,797,333,477</b>	<b>3,197,074,426</b>

**Source Documents:**

DBM Form No. 705 - Comparative Sources of Funds  
DBM Form No. 706 - Uses of Funds by Expense Class

\* No data provided/submitted

\*\* Data incorporated under the CAAP

GAS	Support to Operations	USES				AVAILABLE BALANCE (Sources less Uses)
		Operations		Projects	Total	
		Developmental Program	Service Related			
<b>6,231,489</b>	<b>243,171</b>	<b>303,871</b>	<b>1,792,412</b>	<b>3,531,220</b>	<b>12,102,163</b>	<b>443,983</b>
296,307	37,023	-	-	1,016,978	1,350,308	-
<b>1,453,266</b>	<b>519,996</b>	<b>2,180,365</b>	<b>12,738,563</b>	<b>551,975</b>	<b>17,444,165</b>	<b>1,139,967</b>
183,320	-	136,597	-	-	319,917	-
108,045	111,350	-	709,718	-	929,113	-
552,792	180,911	-	-	399,000	1,132,703	-
547,747	216,447	2,043,768	487,905	152,975	3,448,842	1,131,501
61,362	11,288	-	26,106	-	98,756	8,466
-	-	-	11,514,834	-	11,514,834	-
<b>19,766,608</b>	<b>15,095,719</b>	<b>1,745,098</b>	<b>16,520,472</b>	<b>41,188,342</b>	<b>94,316,239</b>	<b>472,520</b>
823,821	-	-	-	1,221,017	2,044,838	172,761
3,411,244	-	-	7,337,067	18,184,868	28,933,179	24,344
-	-	-	-	-	-	-
2,465,447	109,697	1,745,098	2,149,030	1,446,570	7,915,842	-
387,361	607,475	-	-	1,000,000	1,994,836	151,046
2,150,033	12,826,944	-	-	11,592,903	26,569,880	-
769,495	-	-	-	92,984	862,479	1,054
9,759,207	1,551,603	-	7,034,375	7,650,000	25,995,185	123,315
<b>302,075</b>	<b>134,289</b>	<b>1,047,794</b>	<b>-</b>	<b>540,867</b>	<b>2,025,025</b>	<b>21,668</b>
155,081	51,233	781,547	-	540,867	1,528,728	21,668
146,994	83,056	266,247	-	-	496,297	-
<b>1,977,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,977,082</b>	<b>-</b>
1,500,000	-	-	-	-	1,500,000	-
477,082	-	-	-	-	477,082	-
<b>30,041,545</b>	<b>11,588,510</b>	<b>10,717,320</b>	<b>213,038,306</b>	<b>36,625,169</b>	<b>302,010,850</b>	<b>136,337,819</b>
325,049	1,309,945	458,376	-	-	2,093,370	566,420
-	-	-	-	-	-	-
190,001	4,403,930	5,763,664	-	2,927,256	13,284,851	7,913,660
425,945	57,392	-	-	1,095,231	1,578,568	111,382
-	-	-	505,261	-	505,261	-
290,236	-	-	371,503	-	661,739	-
9,964,870	1,337,637	165,210	207,901,288	-	219,369,005	127,659,112
-	-	-	-	-	-	-
11,716,393	2,458,600	-	-	31,992,818	46,167,811	-
120,656	74,209	-	-	44,473	239,338	16,742
-	-	-	-	-	-	-
20,734	-	109,264	-	-	129,998	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,498,353	-	-	3,244,162	-	4,742,515	-
3,112,337	-	3,410,806	-	-	6,523,143	-
-	-	-	-	-	-	-
119,775	-	-	-	565,391	685,166	-
2,102,870	1,946,797	500,000	1,016,092	-	5,565,759	70,503
154,326	-	310,000	-	-	464,326	-
<b>291,483,463</b>	<b>282,285,342</b>	<b>276,113,407</b>	<b>832,179,212</b>	<b>105,573,983</b>	<b>1,787,635,407</b>	<b>1,409,439,019</b>