

Table B.5.a

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

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 GAA
ECONOMIC SERVICES	2,205,885,520	1,968,266,426	1,555,324,895
Agriculture and Agrarian Reform	254,034,020	247,786,614	313,154,783
Department/Agencies	132,870,098	138,215,430	206,374,123
Department of Agriculture	111,119,872	125,442,603	186,513,434
Office of the Secretary	90,752,039	108,459,212	166,041,819
Agricultural Credit Policy Council	2,852,456	2,864,671	3,118,014
Bureau of Fisheries and Aquatic Resources	8,208,821	10,585,014	11,923,508
Fertilizer and Pesticide Authority	209,619	284,545	434,323
National Fisheries Research and Development Institute	523,433	619,358	750,201
National Meat Inspection Service	512,840	522,822	698,981
Philippine Carabao Center	824,397	856,170	2,091,815
Philippine Center for Postharvest Development and Mechanization	6,460,478	447,127	488,900
Philippine Council for Agriculture and Fisheries	239,043	221,293	271,102
Philippine Fiber Industry Development Authority	536,746	582,391	694,771
Department of Agrarian Reform	20,170,945	11,101,149	18,160,655
Department of Science and Technology	1,579,281	1,671,678	1,700,034
Philippine Council for Aquatic, Agriculture and Natural Resources Research and Development	1,579,281	1,671,678	1,700,034
Budgetary Support to Government Corporations	120,824,618	100,678,116	93,733,039
National Dairy Authority	522,374	537,813	2,378,993
National Food Authority	21,532,000	14,453,000	11,291,528
National Irrigation Administration	77,759,044	69,368,217	63,246,735
National Tobacco Administration	550,504	550,504	556,027
Philippine Coconut Authority	1,181,117	1,215,397	1,924,720
Philippine Crop Insurance Corporation	4,500,000	4,500,000	6,500,000
Philippine Rice Research Institute	5,231,245	954,392	979,832
Southern Philippines Development Authority	197,547	83,029	158,029
Bases Conversion and Development Authority	2,801,865	2,490,215	1,147,175
Philippine Fisheries Development Authority	6,037,082	5,525,549	4,530,000
Sugar Regulatory Administration	511,840	1,000,000	1,020,000
Other Special Purpose Funds	339,304	8,893,068	13,047,621
Contingent Fund	-	247,000	3,133,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	2,373,000	3,584,012
Miscellaneous Personnel Benefits Fund	-	763,895	924,572
Pension and Gratuity Fund	339,304	434,173	331,038
Tax Expenditures Fund	-	5,075,000	5,075,000
Natural Resources and Environment	26,686,554	29,051,911	29,865,170
Department/Agencies	26,516,902	27,396,332	28,414,691
Department of Environment and Natural Resources	26,034,612	26,885,916	27,795,388
Office of the Secretary	19,910,854	19,955,934	20,074,258
Environmental Management Bureau	2,764,588	3,083,595	3,620,503
Mines and Geosciences Bureau	1,760,324	1,928,068	2,080,480

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

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 GAA
National Mapping and Resource Information Authority	1,598,846	1,918,319	2,020,147
Department of Science and Technology	301,102	250,263	297,442
Forest Products Research and Development Institute	301,102	250,263	297,442
Other Executive Offices	181,188	260,153	321,861
Climate Change Commission	181,188	260,153	321,861
Other Special Purpose Funds	169,652	1,655,579	1,450,479
Contingent Fund	-	-	78,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	21,000	39,822
Pension and Gratuity Fund	169,652	434,173	331,038
Miscellaneous Personnel Benefits Fund	-	1,200,407	1,001,619
Trade and Industry	13,443,850	13,814,538	15,695,028
Department/Agencies	10,622,855	11,146,771	11,631,274
Department of Science and Technology	2,237,296	2,445,936	2,812,081
Industrial Technology Development Institute	494,671	534,498	606,312
Metals Industry Research and Development Center	295,505	284,831	316,787
Philippine Council for Industry, Energy and Emerging Technology Research and Development	923,806	1,068,348	1,132,375
Philippine Textile Research Institute	254,926	323,061	478,426
Technology Application and Promotion Institute	268,388	235,198	278,181
Department of Trade and Industry	8,385,559	8,700,835	8,819,193
Office of the Secretary	6,852,134	7,398,048	7,650,732
Board of Investments	1,104,447	878,484	583,879
Construction Industry Authority of the Philippines	192,054	164,534	200,883
Philippine Trade Training Center	94,618	82,052	107,438
Design Center of the Philippines	142,306	177,717	276,261
Budgetary Support to Government Corporations	2,820,995	1,878,403	3,792,789
Cagayan Economic Zone Authority	1,000,000	324,427	1,095,231
Center for International Trade Expositions and Missions	195,557	289,608	711,372
Aurora Pacific Economic Zone and Freeport Authority	235,850	256,018	381,535
Zamboanga City Special Economic Zone Authority	249,588	308,350	354,651
Small Business Corporation	1,000,000	500,000	1,000,000
Authority of the Freeport Area of Bataan	140,000	200,000	250,000
Other Special Purpose Funds	-	789,364	270,965
Contingent Fund	-	78,000	-
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	21,000	39,822
Pension and Gratuity Fund	-	144,724	-
Miscellaneous Personnel Benefits Fund	-	545,639	231,143
Tourism	7,977,802	8,910,709	7,778,092
Department/Agencies	3,288,749	3,897,609	4,225,126
Department of Tourism	3,288,749	3,897,609	4,225,126
Office of the Secretary	2,809,501	3,188,921	3,692,611

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

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 GAA
Intramuros Administration	133,069	298,977	165,380
National Parks Development Committee	316,670	384,277	322,226
Philippine Commission on Sports Scuba Diving	29,509	25,434	44,909
Budgetary Support to Government Corporations	4,689,053	4,903,972	3,475,918
Cultural Center of the Philippines	882,861	1,563,087	760,355
Development Academy of the Philippines	706,353	437,269	1,099,955
Tourism Infrastructure and Enterprise Zone Authority	620,000	1,545,000	248,000
Tourism Promotions Board	2,479,839	1,358,616	1,367,608
Other Special Purpose Funds	-	109,128	77,048
Miscellaneous Personnel Benefits Fund	-	109,128	77,048
Power and Energy	27,921,516	20,234,259	26,895,415
Department/Agencies	4,373,799	5,051,037	6,268,935
Department of Energy	2,639,773	3,085,204	4,434,160
Department of Science and Technology	877,248	1,034,954	903,524
Philippine Nuclear Research Institute	877,248	1,034,954	903,524
Other Executive Offices	856,778	930,879	931,251
Energy Regulatory Commission	856,778	930,879	931,251
Budgetary Support to Government Corporations	23,378,065	14,713,242	20,082,577
National Power Corporation	7,345,988	870,905	1,948,377
National Electrification Administration	6,021,892	5,842,337	10,134,200
Power Sector Assets and Liabilities Management Corporation	8,000,000	8,000,000	8,000,000
National Transmission Corporation	2,010,185	-	-
Other Special Purpose Funds	169,652	469,980	543,903
Contingent Fund	-	65,000	65,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	42,000	159,289
Pension and Gratuity Fund	169,652	144,724	165,519
Miscellaneous Personnel Benefits Fund	-	218,256	154,095
Water Resources Development and Flood Control	162,187,432	308,320,193	157,925,198
Department/Agencies	161,302,806	304,042,023	154,793,522
Department of Environment and Natural Resources	212,379	266,737	301,953
National Water Resources Board	212,379	266,737	301,953
Department of Public Works and Highways	161,090,427	303,775,286	154,491,569
Office of the Secretary	161,090,427	303,775,286	154,491,569
Budgetary Support to Government Corporations	884,626	395,170	-
Local Water Utilities Administration	884,626	395,170	-
Other Special Purpose Funds	-	3,883,000	3,131,677
Tax Expenditures Fund	-	145,000	145,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	3,738,000	2,986,677

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

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 GAA
Communications, Roads and Other Transport	1,280,041,406	898,999,386	504,891,528
Department/Agencies	1,273,070,839	876,144,078	480,443,269
Department of Public Works and Highways	1,074,349,234	773,048,219	324,379,204
Office of the Secretary	1,074,349,234	773,048,219	324,379,204
Department of Transportation	183,953,500	87,998,098	137,846,388
Office of the Secretary	152,070,625	50,948,413	91,581,743
Civil Aeronautics Board	240,432	256,226	270,220
Maritime Industry Authority	1,306,759	1,379,229	1,550,927
Office of Transportation Cooperatives	47,058	39,474	49,996
Office for Transportation Security	1,775,167	2,046,726	1,784,435
Philippine Coast Guard	28,253,827	33,263,873	42,527,897
Toll Regulatory Board	259,632	64,157	81,170
Department of Information and Communications Technology	14,768,105	15,097,761	18,217,677
Office of the Secretary	13,139,182	12,833,032	16,442,712
Cybercrime Investigation and Coordination Center	449,798	1,314,619	579,084
National Telecommunications Commission	749,030	578,325	755,345
National Privacy Commission	430,095	371,785	440,536
Budgetary Support to Government Corporations	5,274,046	2,581,706	4,496,464
Civil Aviation Authority of the Philippines	1,030,000	-	-
Philippine National Railways	531,437	341,380	851,622
Philippine Postal Corporation	70,000	-	1,383,465
Davao International Airport Authority	121,052	-	-
Light Rail Transit Authority	3,521,557	890,326	2,261,377
Philippine Ports Authority	-	1,350,000	-
Other Special Purpose Funds	1,696,520	20,273,602	19,951,795
Contingent Fund	-	260,000	1,508,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	4,431,000	8,402,517
Pension and Gratuity Fund	1,696,520	1,591,966	1,820,706
Miscellaneous Personnel Benefits Fund	-	9,930,636	4,160,572
Tax Expenditures Fund	-	4,060,000	4,060,000
Other Economic Services	128,611,620	47,743,029	47,590,925
Department/Agencies	8,083,715	8,637,796	9,134,766
Department of Environment and Natural Resources	126,461	139,578	170,935
Palawan Council for Sustainable Development Staff	126,461	139,578	170,935
Department of Science and Technology	7,957,254	8,498,218	8,963,831
Office of the Secretary	7,288,370	7,812,644	8,204,880
Advanced Science and Technology Institute	375,727	387,419	407,168
National Academy of Science and Technology	150,402	152,160	172,792
Science and Technology Information Institute	142,755	145,995	178,991
Budgetary Support to Government Corporations	6,140,057	115,055	179,991
Credit Information Corporation	60,000	-	-
Philippine Center for Economic Development	30,258	56,828	121,764

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(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 GAA
Philippine Reclamation Authority	6,000,000	-	-
Philippine Tax Academy	49,799	58,227	58,227
Other Special Purpose Funds	114,387,848	38,766,572	38,130,692
Allocations to Local Government Units	31,313,123	33,766,572	33,130,692
Special Shares of Local Government Units in the Proceeds of National Taxes	30,536,264	32,655,520	31,724,961
Special Shares of Local Government Units in the Proceeds of Fire Code Fees	776,859	1,111,052	1,405,731
Bangsamoro Autonomous Region in Muslim Mindanao	83,074,725	5,000,000	5,000,000
Budgetary Support to Government Corporations	-	28,606	28,606
Budgetary Support to Government Corporations - Others	-	28,606	28,606
Other Special Purpose Funds	-	195,000	116,870
Contingent Fund	-	195,000	-
Miscellaneous Personnel Benefits Fund	-	-	77,048
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	-	39,822
Subsidy to Local Government Units	304,981,320	393,405,788	451,528,755
Bangsamoro Autonomous Region in Muslim Mindanao	-	31,294,084	34,850,370
National Tax Allotment	304,981,320	362,111,704	416,678,385
SOCIAL SERVICES	2,001,859,907	2,029,700,647	2,599,417,454
Education, Culture and Manpower Development	957,946,484	1,040,911,827	1,295,128,261
Department/Agencies	956,929,827	981,431,305	1,253,054,062
State Universities and Colleges	132,111,366	127,227,504	144,069,532
Department of Education	757,325,838	782,171,034	1,015,309,677
Office of the Secretary	754,945,781	779,243,029	1,012,638,607
National Book Development Board	235,572	348,411	206,571
National Council for Children's Television	78,302	111,740	117,588
National Museum of the Philippines	1,342,367	1,589,021	1,015,987
Philippine High School for the Arts	115,315	153,254	221,960
Early Childhood Care and Development Council	316,755	419,252	-
National Academy of Sports	291,746	306,327	545,650
Teacher Education Council	-	-	563,314
Department of the Interior and Local Government	1,166,431	1,523,538	2,152,648
Local Government Academy	291,242	529,238	548,776
Philippine Public Safety College	875,189	994,300	1,246,776
Early Childhood Care and Development Council	-	-	357,096
Department of Labor and Employment	21,976,246	20,979,072	26,342,282
Technical Education and Skills Development Authority	21,976,246	20,979,072	26,342,282
Department of National Defense	192,259	334,638	313,880
National Defense College of the Philippines	192,259	334,638	313,880
Department of Science and Technology	10,189,901	10,296,312	11,185,467
Philippine Science High School System	2,837,148	2,804,060	3,581,185
Science Education Institute	7,352,753	7,492,252	7,604,282
Other Executive Offices	33,967,786	38,899,207	53,680,576
Commission on Higher Education	30,352,717	34,883,150	48,368,905

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(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 GAA
Commission on the Filipino Language	92,554	104,696	124,901
Film Development Council of the Philippines	347,626	506,358	370,062
Philippine Sports Commission	1,063,786	1,311,808	2,244,667
National Commission for Culture and the Arts	2,111,103	2,093,195	2,572,041
National Commission for Culture and the Arts (Proper)	841,557	657,868	1,360,978
National Library of the Philippines	250,081	302,321	309,736
National Archives of the Philippines (formerly Records)	699,327	682,309	311,655
National Historical Commission of the Philippines	320,138	450,697	589,672
Budgetary Support to Government Corporations	168,397	169,583	207,047
Metropolitan Waterworks and Sewerage System - Regulatory Office	168,397	169,583	207,047
Other Special Purpose Funds	848,260	59,310,939	41,867,152
Contingent Fund	-	-	26,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	735,000	1,353,960
Pension and Gratuity Fund	848,260	4,775,898	1,655,188
Miscellaneous Personnel Benefits Fund	-	53,800,041	38,832,004
Health	349,567,883	274,371,015	458,429,913
Department/Agencies	280,503,514	258,525,223	311,023,936
Department of Health	276,190,391	253,360,769	304,586,458
Office of the Secretary	275,614,302	252,989,453	304,209,112
National Nutrition Council	527,500	319,100	311,756
Philippine National AIDS Council	48,589	52,216	65,590
Department of Science and Technology	1,433,904	1,681,199	2,048,738
Food and Nutrition Research Institute	584,675	793,974	1,138,509
Philippine Council for Health Research and Development	849,229	887,225	910,229
Other Executive Offices	430,095	504,286	598,170
Dangerous Drugs Board	430,095	504,286	598,170
Department of National Defense	2,449,124	2,978,969	3,790,570
Veterans Memorial Medical Center	2,449,124	2,978,969	3,790,570
Budgetary Support to Government Corporations	68,725,065	6,076,583	143,539,010
National Kidney and Transplant Institute	1,626,054	1,491,386	3,212,329
Lung Center of the Philippines	791,107	713,585	2,748,790
Philippine Heart Center	2,419,814	2,317,420	4,086,715
Philippine Children`s Medical Center	1,955,587	1,399,466	3,502,594
Philippine Institute of Traditional and Alternative Health Care	173,854	154,726	206,419
Philippine Health Insurance Corporation	61,758,649	-	129,782,163
Other Special Purpose Funds	339,304	9,769,209	3,866,967
Contingent Fund	-	3,432,000	598,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	126,000	238,934
Pension and Gratuity Fund	339,304	1,591,966	496,556
Miscellaneous Personnel Benefits Fund	-	4,474,243	2,388,476
Tax Expenditures Fund	-	145,000	145,000

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(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 GAA
Social Security, Welfare and Employment	360,902,268	283,730,983	349,998,071
Department/Agencies	348,008,712	265,367,591	323,851,917
Department of the Interior and Local Government	345,454	820,480	533,585
National Youth Commission	181,666	639,865	323,710
Philippine Commission on Women	163,788	180,615	209,875
Department of Justice	6,031,738	5,649,997	6,692,793
Public Attorney's Office	6,031,738	5,649,997	6,692,793
Department of Labor and Employment	39,896,296	28,009,537	32,879,151
Office of the Secretary	37,485,478	25,634,582	30,146,977
Institute for Labor Studies	87,017	98,789	81,369
National Conciliation and Mediation Board	308,122	344,300	388,937
National Labor Relations Commission	1,721,341	1,567,166	1,888,017
National Wages and Productivity Commission	294,338	364,700	373,851
Department of Migrant Workers	10,457,502	8,749,359	11,745,227
Office of the Secretary	5,625,619	5,340,189	7,459,869
Overseas Workers Welfare Administration	4,831,883	3,409,170	4,285,358
Department of Social Welfare and Development	279,790,859	217,537,017	270,189,401
Office of the Secretary	278,207,036	215,976,229	264,633,358
Council for the Welfare of Children	151,276	150,232	206,942
National Council on Disability Affairs	86,812	125,345	190,679
Juvenile Justice and Welfare Council	175,927	123,551	137,597
National Anti-Poverty Commission	251,623	363,361	375,273
Presidential Commission for the Urban Poor	211,105	214,314	258,924
National Authority for Child Care	707,080	583,985	775,510
National Commission of Senior Citizens	-	-	3,611,118
Other Executive Offices	427,590	3,450,422	270,290
Commission on Filipinos Overseas	187,508	249,979	270,290
National Commission of Senior Citizens	240,082	3,200,443	-
Department of National Defense	11,059,273	1,150,779	1,541,470
Philippine Veterans Affairs Office (Proper)	11,059,273	1,150,779	1,541,470
Other Special Purpose Funds	12,893,556	18,363,392	26,146,154
Contingent Fund	-	2,613,000	3,055,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	4,557,000	9,159,142
Pension and Gratuity Fund	12,893,556	8,683,451	12,082,870
Miscellaneous Personnel Benefits Fund	-	2,509,941	1,849,143
Housing and Community Development	5,749,223	9,360,683	10,674,539
Department/Agencies	2,549,659	3,749,046	2,015,168
Department of Human Settlements and Urban Development	2,549,659	3,749,046	2,015,168
Office of the Secretary	1,928,070	3,038,636	1,455,414
Human Settlements Adjudication Commission	621,589	710,410	559,754
Budgetary Support to Government Corporations	3,199,564	2,571,486	4,063,352
National Home Mortgage Finance Corporation	-	450	-

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(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 GAA
National Housing Authority	2,748,743	2,450,000	3,897,272
Social Housing Finance Corporation	450,821	121,036	166,080
Other Special Purpose Funds	-	3,040,151	4,596,019
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	2,058,000	3,902,591
Miscellaneous Personnel Benefits Fund	-	982,151	693,429
Other Social Services	5,285,225	5,440,022	7,856,272
Department/Agencies	5,285,225	4,825,766	6,909,149
Department of Social Welfare and Development	1,657,405	-	-
National Commission on Indigenous Peoples	1,657,405	-	-
Department of the Interior and Local Government	926,825	1,190,064	1,378,798
National Commission on Muslim Filipinos	926,825	1,190,064	1,378,798
Other Executive Offices	1,662,075	2,439,430	4,118,107
National Commission on Indigenous Peoples	-	1,275,293	1,889,609
Marawi Compensation Board	1,662,075	1,164,137	2,228,498
Commission on Human Rights	992,116	1,140,885	1,347,474
Human Rights Violations Victims' Memorial Commission	46,804	55,387	64,770
Other Special Purpose Funds	-	614,256	947,123
Contingent Fund	-	39,000	39,000
Miscellaneous Personnel Benefits Fund	-	218,256	231,143
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	357,000	676,980
Subsidy to Local Government Units	322,408,824	415,886,119	477,330,398
Bangsamoro Autonomous Region in Muslim Mindanao	-	33,082,317	36,841,819
National Tax Allotment	322,408,824	382,803,802	440,488,579
DEFENSE	338,882,401	378,886,082	423,748,159
Domestic Security	338,882,401	378,886,082	423,748,159
Department/Agencies	264,235,499	268,957,305	301,672,260
Department of National Defense	264,235,499	268,957,305	301,672,260
Office of the Secretary - Proper	1,180,099	2,258,124	2,377,259
Government Arsenal	1,399,831	2,582,605	2,893,401
Armed Forces of the Philippines	261,655,569	264,116,576	296,401,600
Philippine Navy (Naval Forces)	40,792,944	51,076,760	59,982,708
Philippine Army (Land Forces)	112,731,911	138,273,705	145,212,059
Philippine Air Force (Air Forces)	44,853,011	51,622,204	60,690,336
General Headquarters, AFP and AFP Wide Service Support Units (AFPWSSUs)	63,277,703	23,143,907	30,516,497
Other Special Purpose Funds	74,646,902	109,928,777	122,075,899
Contingent Fund	-	1,274,000	1,170,000
Pension and Gratuity Fund	74,646,902	61,797,223	75,145,517
Miscellaneous Personnel Benefits Fund	-	11,567,554	5,470,382
Tax Expenditures Fund	-	290,000	290,000

Table B.5.a

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

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 GAA
Revised AFP Modernization Program	-	35,000,000	40,000,000
GENERAL PUBLIC SERVICES	956,210,423	1,072,740,457	1,235,971,492
General Administration	251,383,178	255,639,107	293,716,840
Department/Agencies	241,081,117	238,057,178	274,614,425
Office of the Vice-President	1,781,069	744,146	902,895
Commission on Audit	14,668,455	13,617,340	15,610,903
Commission on Elections	30,718,319	35,502,671	20,196,313
Office of the President	9,675,465	15,906,201	28,104,653
Congress of the Philippines	45,061,498	50,816,373	39,430,270
Senate	14,087,373	14,138,912	8,818,591
Commission on Appointments	1,241,329	1,715,107	1,714,505
House of Representatives	29,214,533	34,130,320	28,217,716
Department of Budget and Management	2,523,248	3,191,835	3,569,134
Office of the Secretary	2,400,074	3,065,727	3,382,943
Government Procurement Policy Board-Technical Support Office	123,174	126,108	186,191
Department of Finance	62,871,230	32,490,098	33,192,864
Office of the Secretary	1,098,355	966,967	1,320,598
Bureau of Customs	5,224,653	5,663,408	6,533,926
Bureau of Internal Revenue	16,592,567	17,687,840	18,147,818
Bureau of Local Government Finance	447,667	436,972	996,199
Bureau of the Treasury	38,615,054	6,461,461	4,700,989
Central Board of Assessment Appeals	18,226	18,051	18,335
Insurance Commission	607,664	1,000,229	1,186,445
Privatization and Management Office	104,750	111,057	134,603
National Tax Research Center	162,294	144,113	153,951
Department of Trade and Industry	1,204,642	998,259	1,342,717
Cooperative Development Authority	1,204,642	998,259	1,342,717
Department of Foreign Affairs	20,880,461	27,852,799	28,907,031
Office of the Secretary	20,687,169	27,606,785	28,592,726
Foreign Service Institute	99,843	156,768	178,473
Technical Cooperation Council of the Philippines	4,592	5,124	31,737
UNESCO National Commission of the Philippines	51,094	40,612	52,520
Presidential Commission on Visiting Forces	37,763	43,510	51,575
Department of the Interior and Local Government	8,371,046	8,438,909	9,830,587
Office of the Secretary	8,371,046	8,438,909	9,830,587
Department of Justice	1,952,870	2,048,985	2,211,105
Office of the Government Corporate Counsel	273,739	298,441	316,656
Office of the Solicitor General	1,679,131	1,750,544	1,894,449
Department of Labor and Employment	2,037,808	2,765,485	2,589,266
Professional Regulation Commission	2,037,808	2,765,485	2,589,266
Department of Public Works and Highways	3,717,471	11,976,803	52,028,088
Office of the Secretary	3,717,471	11,976,803	52,028,088
Department of Science and Technology	2,845,663	3,116,113	4,213,250

Table B.5.a

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

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 GAA
National Research Council of the Philippines	248,473	247,966	258,364
Philippine Atmospheric, Geophysical and Astronomical Services Administration	1,810,352	1,970,162	2,885,568
Philippine Institute of Volcanology and Seismology	786,838	897,985	1,069,318
Department of Economy, Planning, and Development	15,247,348	12,634,992	13,951,130
Office of the Secretary	2,052,037	2,883,875	2,810,530
Commission on Population and Development	548,898	537,672	715,541
Philippine National Volunteer Service Coordinating Agency	39,059	33,670	40,980
Public-Private Partnership Center of the Philippines	250,539	276,003	1,181,805
Philippine Statistical Research and Training Institute	93,339	108,204	161,637
Tariff Commission	101,945	130,329	133,813
Philippine Statistics Authority	12,161,531	8,665,239	8,906,824
Presidential Communications Office	2,433,874	2,168,934	2,549,948
Presidential Communications Office (Proper)	949,561	713,316	972,020
Presidential Broadcast Service-Bureau of Broadcast Services	515,027	492,389	512,535
Bureau of Communications Services	97,379	79,889	99,548
National Printing Office	-	21,989	20,993
News and Information Bureau	153,619	146,897	163,151
Philippine Information Agency	496,317	457,893	527,486
Presidential Broadcast Staff (RTVM)	221,971	256,561	254,215
Other Executive Offices	12,643,533	10,904,006	12,983,059
Anti-Money Laundering Council	175,080	163,328	333,102
Games and Amusements Board	146,393	157,869	168,628
Mindanao Development Authority	279,428	616,188	375,033
Movie and Television Review and Classification Board	132,076	164,077	244,588
National Intelligence Coordinating Agency	3,442,560	2,242,886	2,861,015
National Security Council	734,364	896,955	1,247,893
Optical Media Board	41,958	55,899	50,061
Philippine Competition Commission	631,963	469,280	587,626
Philippine Drug Enforcement Agency	4,024,735	3,991,668	4,558,432
Philippine Racing Commission	186,064	195,035	204,455
Philippine Space Agency	1,798,894	924,776	1,469,653
Philippine Information Agency	-	-	-
Presidential Legislative Liaison Office	137,774	153,386	-
Presidential Management Staff	912,244	872,659	882,573
Civil Service Commission	2,447,117	2,883,229	3,001,212
Civil Service Commission	2,356,153	2,783,232	2,894,583
Securities and Exchange Commission	-	-	-
Senate Electoral Tribunal	252,076	326,575	406,555
House of Representatives Electoral Tribunal	266,187	505,459	272,903
Career Executive Service Board	90,964	99,997	106,629
Budgetary Support to Government Corporations	9,623,452	3,194,858	1,126,797
Development Bank of the Philippines	500,000	-	-
Land Bank of the Philippines	2,485,508	-	-
Philippine Institute for Development Studies	267,452	291,537	368,033
People's Television Network, Incorporated	307,914	215,257	136,764
Intercontinental Broadcasting Corporation	741,035	1,100,600	122,000

Table B.5.a

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

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 GAA
Bangko Sentral ng Pilipinas	40,000	-	-
Social Security System	-	-	-
Philippine Deposit Insurance Corporation	4,600,533	-	-
Government Service Insurance System	-	-	-
Subic Bay Metropolitan Authority	681,010	1,587,464	500,000
Other Special Purpose Funds	678,608	14,387,071	17,975,618
Contingent Fund	-	2,938,000	2,184,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	-	8,083,938
Pension and Gratuity Fund	678,608	1,736,690	1,158,631
Miscellaneous Personnel Benefits Fund	-	9,712,381	6,549,048
Public Order and Safety	423,692,321	455,772,194	500,342,766
Department/Agencies	345,822,031	376,546,661	412,588,209
Office of the Ombudsman	5,581,078	5,872,154	6,577,491
Department of the Interior and Local Government	254,419,079	269,991,459	296,576,513
Bureau of Fire Protection	31,678,661	32,076,332	36,215,809
Bureau of Jail Management and Penology	22,945,432	29,356,089	31,257,430
National Police Commission	1,874,127	2,540,534	2,557,817
Philippine National Police	197,920,859	206,018,504	226,545,457
Department of Justice	27,135,165	34,118,016	36,145,217
Office of the Secretary	10,297,987	10,800,880	12,539,031
Bureau of Corrections	8,075,381	9,213,202	10,881,627
Bureau of Immigration	2,671,634	5,792,160	4,641,642
Land Registration Authority	2,388,592	3,155,197	2,883,903
National Bureau of Investigation	2,634,920	3,953,295	3,898,380
Parole and Probation Administration	1,066,651	1,203,282	1,300,634
Department of National Defense	2,551,406	2,552,132	2,678,119
Office of Civil Defense	2,551,406	2,552,132	2,678,119
The Judiciary	56,135,303	64,012,900	70,610,869
Supreme Court of the Philippines and the Lower Courts	48,465,687	55,229,819	60,489,430
Sandiganbayan	2,384,767	2,377,439	2,722,680
Court of Appeals	4,084,789	5,214,518	6,091,954
Court of Tax Appeals	1,032,272	1,019,414	1,126,936
Presidential Electoral Tribunal	167,788	171,710	179,869
Other Special Purpose Funds	77,870,290	79,225,533	87,754,557
Contingent Fund	-	767,000	1,092,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	1,974,000	-
Pension and Gratuity Fund	77,870,290	63,389,189	72,331,699
Miscellaneous Personnel Benefits Fund	-	13,095,345	14,330,859
Other General Public Services	37,149,868	46,604,525	80,688,882
Department/Agencies	14,444,538	17,110,555	16,747,408

Table B.5.a

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

(In thousand pesos)

PARTICULARS	(CASH-BASED)		
	FY 2024 Actual	FY 2025 Program	FY 2026 GAA
Department of Justice	319,748	371,374	475,775
Presidential Commission on Good Government	204,246	206,418	309,653
Office for Alternative Dispute Resolution	115,502	164,956	166,122
Other Executive Offices	8,012,706	7,881,644	9,487,889
Anti-Red Tape Authority	515,556	400,698	629,380
Governance Commission for Government-Owned or Controlled Corporations	385,707	265,967	394,549
Office of the Presidential Adviser on Peace, Reconciliation and Unity	7,111,443	7,094,978	8,133,437
National Amnesty Commission	-	120,001	305,544
Metropolitan Baguio City, La Trinidad, Itogon, Sablan, Tuba, and Tublay Development Authority	-	-	24,979
Metropolitan Davao Development Authority	-	-	-
Allocations to Local Government Units	6,112,084	8,857,537	6,783,744
Metropolitan Manila Development Authority	6,112,084	8,857,537	6,783,744
Other Special Purpose Funds	22,705,330	29,493,970	63,941,474
Allocations to Local Government Units	22,705,330	23,049,970	57,872,578
Local Government Support Fund	22,705,330	22,999,970	57,872,578
Barangay Officials Death Benefits	-	50,000	-
Contingent Fund	-	1,092,000	52,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)	-	567,000	1,154,848
Miscellaneous Personnel Benefits Fund	-	-	77,048
Tax Expenditures Fund	-	4,785,000	4,785,000
Subsidy to Local Government Units	243,985,056	314,724,630	361,223,004
Bangsamoro Autonomous Region in Muslim Mindanao	-	25,035,267	27,880,296
National Tax Allotment	243,985,056	289,689,363	333,342,708
NET LENDING	6,931,000	28,700,000	28,700,000
DEBT-SERVICE-INTEREST PAYMENTS	763,313,000	848,030,688	950,000,000
GRAND TOTAL	6,273,082,250	6,326,324,300	6,793,162,000

¹. National Tax Allotment (formerly Internal Revenue Allotment)