

Table B.8
EXPENDITURE PROGRAM, BY DEPARTMENT/SPECIAL PURPOSE, BY GENERAL EXPENSE CLASS, FY 2024 - 2026 (Total Proposal)
(In Thousand Pesos)

Particulars	(CASH-BASED)														
	2024 (Actual)					2025 (Program)					2026 (GAA)				
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays and Net Lending	Financial Expenses	Total	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays and Net Lending	Financial Expenses	Total	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays and Net Lending	Financial Expenses	Total
DEPARTMENTS	1,557,771,941	1,142,657,000	1,541,134,873	528,163	4,242,091,977	1,378,794,759	1,025,836,301	1,375,575,148	37,961	3,780,244,169	1,600,861,219	1,269,560,788	926,522,739	33,750	3,796,978,496
Congress of the Philippines (CONGRESS)	10,108,605	25,271,977	9,680,916	0	45,061,498	13,065,289	28,762,698	8,988,386	0	50,816,373	14,513,909	23,890,348	1,026,013	0	39,430,270
Office of the President (OP)	1,503,807	6,788,145	1,426,858	0	9,718,810	1,334,205	13,004,311	1,567,685	0	15,906,201	1,820,373	25,563,777	720,503	0	28,104,653
Office of the Vice-President (OVP)	196,999	1,559,579	26,709	0	1,783,287	188,514	499,232	56,400	0	744,146	212,538	673,753	16,604	0	902,895
Department of Agrarian Reform (DAR)	6,726,965	11,121,937	2,647,529	0	20,496,431	5,822,653	5,048,101	230,395	0	11,101,149	6,711,396	10,576,546	872,713	0	18,160,655
Department of Agriculture (DA)	7,489,189	73,822,611	30,150,528	0	111,462,328	6,550,389	60,027,369	58,864,845	0	125,442,603	7,640,074	103,325,385	75,547,975	0	186,513,434
Department of Budget and Management (DBM)	1,330,302	1,015,305	197,520	0	2,543,127	1,134,759	1,848,723	208,353	0	3,191,835	1,400,696	1,968,893	199,545	0	3,569,134
Department of Education (DepEd)	612,281,356	137,275,643	10,422,313	0	759,979,312	589,645,545	157,742,574	34,782,915	0	782,171,034	706,329,481	209,285,307	99,694,889	0	1,015,309,677
State Universities and Colleges (SUCs)	70,682,950	37,102,219	25,635,528	0	133,420,697	70,238,541	39,605,181	17,383,782	0	127,227,504	83,125,015	45,188,768	15,755,749	0	144,069,532
Department of Energy (DOE)	874,313	1,189,181	589,902	0	2,653,396	761,272	1,633,033	690,899	0	3,085,204	910,255	2,572,465	951,440	0	4,434,160
Department of Environment and Natural Resources (DENR)	12,591,313	10,777,693	3,486,619	0	26,855,625	10,963,544	12,444,945	3,883,742	0	27,292,231	12,466,368	12,341,351	3,460,557	0	28,268,276
Department of Finance (DOF)	16,119,228	42,492,856	4,188,357	519,540	63,319,981	13,459,538	12,304,035	6,695,632	30,893	32,490,098	15,513,187	12,003,437	5,649,558	26,682	33,192,864
Department of Foreign Affairs (DFA)	10,173,824	9,983,922	955,634	0	21,113,380	9,877,463	15,614,916	2,360,420	0	27,852,799	12,050,526	13,723,630	3,132,875	0	28,907,031
Department of Health (DOH)	94,894,881	159,482,111	23,518,304	0	277,895,296	86,783,224	124,997,520	41,580,025	0	253,360,769	108,879,316	158,337,595	37,369,547	0	304,586,458
Department of Human Settlements and Urban Development (DHSUD)	1,254,062	1,033,513	297,606	0	2,585,181	1,076,417	2,187,623	485,006	0	3,749,046	1,265,523	695,975	53,670	0	2,015,168
Department of Information and Communications Technology (DICT)	1,574,143	11,161,672	2,074,448	0	14,810,263	1,354,170	10,945,464	2,798,127	0	15,097,761	1,595,337	11,245,717	5,376,623	0	18,217,677
Department of the Interior and Local Government (DILG)	298,753,173	33,072,342	9,946,506	0	341,772,021	228,654,874	39,250,720	14,058,856	0	281,964,450	257,006,425	41,298,582	12,167,124	0	310,472,131
Department of Justice (DOJ)	28,110,787	6,367,150	3,615,050	0	38,092,987	24,728,267	10,794,504	6,665,601	0	42,188,372	28,599,166	11,992,177	4,933,547	0	45,524,890
Department of Labor and Employment (DOLE)	9,215,892	53,914,651	1,286,136	0	64,416,679	7,912,918	40,188,456	3,652,720	0	51,754,094	9,059,272	51,844,310	907,117	0	61,810,699
Department of Migrant Workers (DMW)	2,584,030	5,431,399	2,480,693	726	10,496,848	2,448,456	5,942,539	358,364	0	8,749,359	3,581,672	7,537,390	626,165	0	11,745,227
Department of National Defense (DND)	222,243,249	77,370,419	53,798,086	8	353,411,762	163,971,388	79,392,899	32,609,536	0	275,973,823	167,745,955	95,472,519	46,777,825	0	309,996,299
Department of Public Works and Highways (DPWH)	14,901,379	16,122,017	1,208,689,785	0	1,239,713,181	13,181,881	6,929,387	1,068,689,040	0	1,088,800,308	15,562,458	18,408,677	496,927,726	0	530,898,861
Department of Science and Technology (DOST)	5,414,754	19,918,966	2,195,785	0	27,529,505	4,971,500	20,793,556	3,229,617	0	28,994,673	5,948,766	22,252,382	3,923,219	0	32,124,367
Department of Social Welfare and Development (DSWD)	14,288,459	265,909,526	1,329,907	0	281,527,892	11,270,794	205,534,246	731,977	0	217,537,017	16,926,262	251,088,376	2,174,763	0	270,189,401
Department of Tourism (DOT)	814,576	2,021,594	473,465	49	3,309,684	764,466	2,787,673	345,470	0	3,897,609	899,766	3,076,467	248,893	0	4,225,126
Department of Trade and Industry (DTI)	3,526,102	5,590,572	568,886	0	9,685,560	3,109,572	5,662,324	927,198	0	9,699,094	3,690,507	5,455,839	1,015,564	0	10,161,910
Department of Transportation (DOTr)	27,928,900	32,187,380	125,616,799	7,840	185,740,919	27,398,358	19,050,899	41,541,773	7,068	87,998,098	31,972,463	21,077,197	84,789,660	7,068	137,846,388
Department of Economy, Planning, and Development (DEPDev)	4,123,349	10,529,144	773,272	0	15,425,765	3,503,126	7,489,068	1,642,798	0	12,634,992	4,058,392	8,876,179	1,016,559	0	13,951,130
Presidential Communications Office (PCO)	1,139,230	1,097,791	235,542	0	2,472,563	1,035,735	1,029,581	103,618	0	2,168,934	1,132,959	1,284,553	132,436	0	2,549,948
Other Executive Offices (OEOs)	7,286,282	44,033,933	7,065,617	0	58,385,832	7,378,457	50,714,404	7,177,166	0	65,270,027	8,400,540	65,244,230	8,746,433	0	82,391,203
The Judiciary (JUD)	45,275,427	10,193,608	5,592,600	0	61,061,635	41,867,116	14,341,319	7,804,465	0	64,012,900	46,437,687	17,042,261	7,130,921	0	70,610,869
Civil Service Commission (CSC)	1,704,160	566,227	185,263	0	2,455,650	1,648,147	748,593	486,489	0	2,883,229	1,838,589	845,384	317,239	0	3,001,212
Commission on Audit (COA)	13,394,901	921,037	870,518	0	15,186,456	12,551,130	954,447	111,763	0	13,617,340	14,236,459	724,927	649,517	0	15,610,903
Commission on Elections (COMELEC)	5,438,379	25,050,993	403,556	0	30,892,928	6,277,802	25,033,844	4,191,025	0	35,502,671	4,905,258	11,688,767	3,602,288	0	20,196,313
Office of the Ombudsman (OMB)	3,156,945	1,922,270	663,533	0	5,742,748	3,289,235	2,067,790	515,129	0	5,872,154	3,728,395	2,396,689	452,407	0	6,577,491
Commission on Human Rights (CHR)	670,030	357,617	45,103	0	1,072,750	576,014	464,327	155,931	0	1,196,272	696,234	560,935	155,075	0	1,412,244
SPECIAL PURPOSE FUNDS	878,521	1,251,879,599	14,919,153	763,313,000	2,030,990,273	254,064,109	1,358,307,520	85,677,814	848,030,688	2,546,080,131	242,792,168	1,710,786,967	92,604,369	950,000,000	2,996,183,504
Budgetary Support to Government Corporations (BSGC)	371,302	240,675,213	11,612,423	0	252,658,938	371,302	135,160,891	30,474,587	0	166,006,780	371,302	271,670,880	31,383,408	0	303,425,590
Allocations to Local Government Units (ALGU)	507,219	1,011,204,386	3,306,730	0	1,015,018,335	68,831	1,188,733,308	5,888,477	0	1,194,690,616	78,139	1,389,037,426	3,753,606	0	1,392,869,171

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(In Thousand Pesos)

Particulars	(CASH-BASED)														
	2024 (Actual)					2025 (Program)					2026 (GAA)				
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays and Net Lending	Financial Expenses	Total	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays and Net Lending	Financial Expenses	Total	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays and Net Lending	Financial Expenses	Total
National Disaster Risk Reduction and Management Fund (Calamity Fund	0	0	0	0	0	0	11,685,250	9,314,750	0	21,000,000	0	27,355,000	12,467,355	0	39,822,355
Contingent Fund	0	0	0	0	0	0	8,000,000	5,000,000	0	13,000,000	0	8,000,000	5,000,000	0	13,000,000
Miscellaneous Personnel Benefits Fund	0	0	0	0	0	108,927,872	200,000	0	0	109,127,872	76,847,627	200,000	0	0	77,047,627
Pension and Gratuity Fund	0	0	0	0	0	144,696,104	28,071	0	0	144,724,175	165,495,100	23,661	0	0	165,518,761
Revised AFP Modernization Program	0	0	0	0	0	0	0	35,000,000	0	35,000,000	0	0	40,000,000	0	40,000,000
Customs duties and taxes, including tax expenditures	0	0	0	0	0	0	14,500,000	0	0	14,500,000	0	14,500,000	0	0	14,500,000
Debt Interest Payments	0	0	0	763,313,000	763,313,000	0	0	0	848,030,688	848,030,688	0	0	0	950,000,000	950,000,000
GRAND TOTAL	1,558,650,462	2,394,536,599	1,556,054,026	763,841,163	6,273,082,250	1,632,858,868	2,384,143,821	1,461,252,962	848,068,649	6,326,324,300	1,843,653,387	2,980,347,755	1,019,127,108	950,033,750	6,793,162,000