

BUDGET COMPARISON TABLES

2022 Adjusted Spending Program

2023 Proposed Budget

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FOREWORD

The national budget is one of the most potent instruments of the government in pursuing development goals through the provision of vital public goods and services. It is also a tool for transparency to help taxpayers understand where their hard-earned monies go. The budget complements the government's development agenda, with the ultimate goal of delivering a better quality of life for the people.

This booklet, which is part of CPBRD's series of publications on the 2023 national government budget, provides a comparison of the proposed FY 2023 budget and the current FY 2022 budget. Details are disaggregated by department, agency, and Special Purpose Funds (SPF). The budget levels are broken down by general expense class—i.e., Personal Services (PS), Maintenance and Other Operating Expenses (MOOE), Capital Outlays (CO), and Financial Expenses (FinEx). Top 25 agencies/SPF with budget increases or cuts are also shown in separate tables.

We hope that the budget variance tables will help Congress scrutinize the President's proposal, in view of making the national budget a genuine tool that delivers a better quality of life for Filipinos.



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TABLE I
TOP 25 AGENCIES/SPF WITH BUDGET INCREASES
(IN BILLION PESOS)

Agency and SPF	Increase
Agency	
DOTr, Office of the Secretary	89.53
DepEd, Office of the Secretary	77.93
DA, Office of the Secretary	69.74
DND, GHQ, AFP and AFP Wide-Service Support Units	61.32
DMW, Overseas Workers Welfare Administration	29.18
DOH, Office of the Secretary	20.24
DND, Philippine Army (<i>Land Forces</i>)	12.17
DAR, Office of the Secretary	11.70
DMW, Office of the Secretary	11.00
Judiciary, Court of Appeals	10.91
DOF, Bureau of Customs	9.37
Judiciary, Supreme Court of the Philippines and the Lower Courts	3.51
DOTr, Philippine Coast Guard	3.01
DND, Philippine Navy (<i>Naval Forces</i>)	2.37
DA, Bureau of Fisheries and Aquatic Resources	1.64
Special Purpose Funds (SPF)	
Pension and Gratuity Fund	89.00
Debt Service Fund-Interest Payment	69.74
Miscellaneous Personnel Benefits Fund	61.32
BSGC-DOH, Philippine Health Insurance Corporation	20.24
National Disaster Risk Reduction & Management Fund	11.00
ALGU, Local Government Support Fund	10.91
BSGC-DA, National Irrigation Administration	9.37
ALGU, Special Shares of LGUs in the Proceeds of National Taxes	7.33
Contingent Fund	6.00
BSGC-DA, National Food Authority	5.00

Note:

DMW – Department of Migrant Workers (newly created department)

BSGC – Budgetary Support to Government Corporations

OEOs – Other Executive Offices

Source of basic data: FY 2023 BESF (DBM)

TABLE 2
TOP 25 AGENCIES/SPF WITH BUDGET CUTS
(IN BILLION PESOS)

Agency and SPF	Decrease
Agency	
DPWH, Office of the Secretary	(68.24)
Commission on Elections	(21.71)
DOLE, Overseas Workers Welfare Administration	(13.04)
DOLE, Office of the Secretary	(11.17)
State Universities and Colleges	(10.68)
DSWD, Office of the Secretary	(7.82)
House of Representatives	(5.59)
OEOs, Commission on Higher Education	(2.02)
DTI, Office of the Secretary	(1.46)
DFA, Office of the Secretary	(1.36)
DENR, Environmental Management Bureau	(1.31)
NEDA, Philippine Statistics Authority	(1.24)
DENR, Office of the Secretary	(1.07)
Commission on Audit	(0.85)
DOLE, Philippine Overseas Employment Administration	(0.70)
DOST, Office of the Secretary	(0.63)
Special Purpose Funds (SPF)	
ALGU, National Tax Allotment (<i>formerly IRA</i>)	(138.77)
BSGC-OEO, Bangko Sentral ng Pilipinas	(10.00)
BSGC-DHSUD, National Housing Authority	(3.18)
BSGC-DOTr, Civil Aviation Authority of the Philippines	(2.44)
ALGU, Metropolitan Manila Development Authority	(1.29)
BSGC-DHSUD, National Home Mortgage Finance Corporation	(1.00)
BSGC-DPWH, Local Water Utilities Administration	(0.81)
BSGC-DOTr, Philippine National Railways	(0.69)
BSGC-DOT, Tourism Promotions Board	(0.56)

Note:

BSGC – Budgetary Support to Government Corporations

OEOs – Other Executive Offices

Source of basic data: FY 2023 BESF (DBM)

TABLE 3
COMPARISON OF TOTAL EXPENDITURE PROGRAM
(IN MILLION PESOS)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
DEPARTMENTS	3,078,494	2,964,238	114,256	3.9
Congress of the Philippines	26,502	31,248	(4,746)	(15.2)
Senate	8,661	7,657	1,003	13.1
Senate Electoral Tribunal	321	316	5	1.6
Commission on Appointments	902	1,070	(168)	(15.7)
House of Representatives	16,378	21,968	(5,589)	(25.4)
House Electoral Tribunal	240	237	3	1.4
Office of the President	9,032	8,236	796	9.7
The President's Offices	9,032	8,236	796	9.7
Office of the Vice-President	2,305	713	1,592	223.2
Department of Agrarian Reform	15,850	10,438	5,412	51.9
Office of the Secretary	15,850	10,438	5,412	51.9
Department of Agriculture	102,155	71,012	31,143	43.9
Office of the Secretary	90,204	61,028	29,175	47.8
Agricultural Credit Policy Council	2,837	2,604	233	9.0
Bureau of Fisheries & Aquatic Resources	6,346	4,702	1,644	35.0
Fertilizer and Pesticide and Aquatic Resources	259	156	103	66.0
National Fisheries Research and Development Institute	381	350	31	8.8
National Meat Inspection Service	553	453	99	21.9
Philippine Carabao Center	566	747	(181)	(24.2)
Philippine Center for Postharvest Development and Mechanization	377	393	(16)	(4.1)
Phil. Council for Agriculture & Fisheries	219	208	11	5.3
Phil. Fiber Industry Development Authority	412	370	42	11.3
Department of Budget and Management	1,817	2,119	(302)	(14.2)
Office of the Secretary	1,740	2,000	(261)	(13.0)
Gov't Procurement Policy Board-Technical Support Office	77	118	(41)	(34.7)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Department of Education	710,658	633,324	77,334	12.2
Office of the Secretary	709,702	631,771	77,931	12.3
National Book Development Board	68	108	(39)	(36.6)
National Council for Children's Television	33	41	(8)	(19.3)
National Museum	460	698	(238)	(34.1)
Philippine High School for the Arts	104	107	(3)	(2.9)
Early Childhood Care and Dev't Council	63	256	(193)	(75.4)
National Academy of Sports	227	343	(116)	(33.8)
State Universities and Colleges	97,746	108,427	(10,681)	(9.9)
Department of Energy	2,223	2,190	32	1.5
Office of the Secretary	2,223	2,190	32	1.5
Department of Environment and Natural Resources	24,084	26,467	(2,383)	(9.0)
Office of the Secretary	18,577	19,645	(1,069)	(5.4)
Environmental Management Bureau	2,461	3,766	(1,305)	(34.7)
Mines and Geo-Sciences Bureau	1,391	1,489	(98)	(6.6)
National Mapping and Resource Information Authority	1,416	1,304	112	8.6
National Water Resources Board	129	135	(6)	(4.5)
Palawan Council for Sustainable Development Staff	110	126	(17)	(13.3)
Department of Finance	25,762	21,931	3,831	17.5
Office of the Secretary	1,074	1,125	(51)	(4.5)
Bureau of Customs	6,004	3,632	2,373	65.3
Bureau of Internal Revenue	13,147	11,766	1,381	11.7
Bureau of Local Government Finance	600	551	49	8.8
Bureau of the Treasury	4,225	4,271	(46)	(1.1)
Central Board of Assessment Appeals	16	17	(2)	(9.2)
Insurance Commission	485	390	95	24.4
National Tax Research Center	108	79	29	36.5
Privatization and Management Office	103	100	2	2.5
Department of Foreign Affairs	20,538	21,923	(1,385)	(6.3)
Office of the Secretary	20,404	21,761	(1,358)	(6.2)
Foreign Service Institute	70	85	(15)	(17.6)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Technical Cooperation Council of the Philippines	3	5	(1)	(30.3)
UNESCO National Commission of the Philippines	24	25	(1)	(4.3)
Presidential Commission on Visiting Forces	37	47	(10)	(20.8)
Department of Health	196,078	188,362	7,716	4.1
Office of the Secretary	195,626	187,842	7,784	4.1
National Nutrition Council	408	484	(77)	(15.8)
Philippine National AIDS Council	44	35	8	23.9
Department of Human Settlement and Urban Development	1,528	986	542	55.0
Office of the Secretary	1,098	697	401	57.5
Human Settlement Adjudication Commission	431	289	142	48.9
Department of Information and Communications Technology	9,822	10,204	(382)	(3.7)
Office of the Secretary	8,800	9,068	(268)	(2.9)
Cybercrime Investigation and Coordination Center	353	367	(13)	(3.7)
National Privacy Commission	208	229	(20)	(8.9)
National Telecom. Commission	461	541	(80)	(14.8)
Department of Interior and Local Gov't	253,049	251,275	1,774	0.7
Office of the Secretary	7,122	7,595	(473)	(6.2)
Bureau of Fire Protection	27,787	27,203	584	2.1
Bureau of Jail Management & Penology	22,336	21,352	984	4.6
Local Government Academy	197	369	(172)	(46.6)
National Commission on Muslim Filipinos	803	822	(19)	(2.3)
National Police Commission	1,980	1,983	(3)	(0.2)
National Youth Commission	134	140	(7)	(4.6)
Philippine Commission on Women	114	129	(15)	(11.6)
Philippine National Police	191,850	191,029	820	0.4
Philippine Public Safety College	728	654	74	11.3
Department of Justice	28,191	26,682	1,509	5.7
Office of the Secretary	8,718	7,767	951	12.3
Bureau of Corrections	5,918	5,271	647	12.3
Bureau of Immigration	1,702	1,676	26	1.5

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Land Registration Authority	1,933	1,805	128	7.1
National Bureau of Investigation	1,952	2,418	(466)	(19.3)
Office of the Gov't Corporate Counsel	229	221	8	3.6
Office of the Solicitor General	1,305	1,271	34	2.7
Parole & Probation Administration	948	1,070	(122)	(11.4)
Presidential Commission on Good Gov't	154	167	(13)	(7.9)
Public Attorney's Office	5,244	4,945	298	6.0
Office for Alternative Dispute Resolution	89	70	18	26.1
Department of Labor & Employment	26,231	51,297	(25,065)	(48.9)
Office of the Secretary	22,384	33,553	(11,169)	(33.3)
Institute for Labor Studies	59	65	(6)	(9.9)
National Conciliation & Mediation Board	292	292	(0)	(0.1)
National Labor Relations Commission	1,457	1,373	84	6.1
National Maritime Polytechnic	-	139	(139)	(100.0)
National Wages & Productivity Commission	286	259	27	10.5
Philippine Overseas Employment Admin.	-	701	(701)	(100.0)
Professional Regulation Commission	1,754	1,869	(115)	(6.1)
Overseas Workers Welfare Administration	-	13,045	(13,045)	(100.0)
Department of Migrant Workers (DMW)	15,210	-	15,210	-
Office of the Secretary	3,510	-	3,510	-
Overseas Workers Welfare Administration	11,700	-	11,700	-
Department of National Defense	240,701	220,862	19,839	9.0
DND Proper (Office of the Secretary)	699	700	(1)	(0.2)
Government Arsenal	1,438	1,474	(35)	(2.4)
National Defense College of the Phils	110	135	(25)	(18.5)
Office of Civil Defense	1,281	1,496	(215)	(14.4)
Philippine Veterans Affairs Office (Proper)	616	637	(21)	(3.3)
Veterans Memorial Medical Center	2,376	2,409	(33)	(1.4)
Philippine Army (Land Forces)	109,875	103,143	6,731	6.5
Philippine Air Force (Air Forces)	35,414	35,881	(467)	(1.3)
Philippine Navy (Naval Forces)	34,754	33,015	1,738	5.3
General Headquarters, AFP and AFP Wide-Service Support Units	54,139	41,971	12,167	29.0

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Department of Public Works & Highways	718,355	786,600	(68,245)	(8.7)
Office of the Secretary	718,355	786,600	(68,245)	(8.7)
Department of Science & Technology	24,065	24,268	(203)	(0.8)
Office of the Secretary	6,093	6,720	(627)	(9.3)
Advanced Science & Technology Institute	430	519	(89)	(17.2)
Food & Nutrition Research Institute	561	552	8	1.5
Forest Products Research & Development Institute	220	216	4	1.8
Industrial Technology Dev't Institute	449	414	34	8.2
Metals Industry Research & Dev't Center	247	258	(12)	(4.5)
National Academy of Science and Tech.	124	110	14	13.0
National Research Council of the Phils	142	200	(58)	(28.9)
PAGASA	1,143	1,385	(242)	(17.5)
Phil. Council for Agri., Aquatic & Natural Resources Research & Development	1,447	1,409	38	2.7
Philippine Council for Health Research and Development	775	778	(3)	(0.4)
Philippine Council for Industry, Energy & Emerging Tech. Research & Dev't	840	820	20	2.4
Philippine Institute of Volcanology and Seismology	492	554	(63)	(11.3)
Philippine Nuclear Research Institute	451	421	29	7.0
Philippine Science High School	3,036	2,499	537	21.5
Philippine Textile Research Institute	143	138	5	3.4
Science Education Institute	7,211	6,963	248	3.6
Science & Technology Info. Institute	110	111	(1)	(1.3)
Technology Application & Promotion Inst.	153	198	(45)	(22.7)
Department of Social Welfare and Dev't	197,030	205,001	(7,971)	(3.9)
Office of the Secretary	194,779	202,596	(7,817)	(3.9)
Council for the Welfare of Children	80	83	(4)	(4.7)
Inter-Country Adoption Board	65	58	8	13.1
National Council on Disability Affairs	83	75	8	10.3
Juvenile Justice and Welfare Council	119	191	(72)	(37.6)
National Anti-Poverty Commission	243	293	(50)	(17.2)
National Commission on Indigenous People	1,469	1,505	(37)	(2.4)
Pres'l Commission for the Urban Poor	192	199	(7)	(3.8)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Department of Tourism	3,573	2,794	779	27.9
Office of the Secretary	3,296	2,527	769	30.4
Intramuros Administration	63	64	(1)	(1.0)
National Parks Development Committee	205	204	1	0.4
Phil. Commission on Sports Scuba Diving	10	-	10	-
Department of Trade & Industry	20,485	22,398	(1,912)	(8.5)
Office of the Secretary	5,398	6,862	(1,464)	(21.3)
Board of Investments	361	416	(55)	(13.2)
Construction Industry Authority of the Phils	130	132	(2)	(1.7)
Cooperative Development Authority	692	772	(80)	(10.4)
Design Center of the Philippines	127	119	8	6.6
Philippine Trade Training Center	70	74	(4)	(5.5)
Technical Education and Skills Development Authority	13,707	14,022	(315)	(2.2)
Department of Transportation	167,121	75,828	91,293	120.4
Office of the Secretary	144,225	54,695	89,530	163.7
Civil Aeronautics Board	236	222	14	6.3
Maritime Industry Authority	916	973	(57)	(5.9)
Office of Transportation Cooperatives	38	35	3	7.5
Office for Transportation Security	411	555	(144)	(25.9)
Philippine Coast Guard	21,260	19,311	1,949	10.1
Toll Regulatory Board	34	36	(1)	(3.7)
National Economic and Dev't Authority	13,019	13,867	(848)	(6.1)
Office of the Director-General	2,212	1,802	410	22.7
Commission on Population & Development	542	537	5	0.9
Philippine National Volunteer Service Coordinating Agency	33	36	(3)	(9.5)
Public-Private Partnership Center of the Philippines	209	218	(8)	(3.9)
Philippine Statistical Research and Training Institute	63	68	(5)	(6.9)
Tariff Commission	93	103	(10)	(10.2)
Philippine Statistics Authority	9,867	11,103	(1,236)	(11.1)
Office of the Press Secretary (formerly PCOO)	1,634	2,019	(385)	(19.1)
Office of the Press Secretary (Proper)	473	841	(367)	(43.7)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Bureau of Broadcast Services	466	456	10	2.2
Bureau of Communications Services	59	79	(20)	(24.8)
National Printing Office	17	9	8	87.4
News & Information Bureau	140	129	11	8.4
Philippine Information Agency	341	334	7	2.1
Presidential Broadcast Staff (RTVM)	138	172	(34)	(19.6)
Other Executive Offices	44,238	47,438	(3,200)	(6.7)
Anti-Money Laundering Council	109	147	(39)	(26.1)
Anti-Red Tape Authority	267	279	(13)	(4.6)
Climate Change Commission	133	145	(13)	(8.7)
Commission on Filipinos Overseas	156	139	17	12.5
Commission on Higher Education	30,735	32,752	(2,017)	(6.2)
Commission on Filipino Language	74	82	(8)	(9.7)
Dangerous Drug Board	448	391	56	14.4
Energy Regulatory Commission	597	879	(282)	(32.1)
Film Development Council of the Phls	245	283	(37)	(13.2)
Games & Amusement Board	157	159	(2)	(1.4)
Governance Commission for GOCCs	255	204	51	24.8
Mindanao Development Authority	167	204	(38)	(18.5)
Movie & Television Review & Classification Board	112	119	(7)	(5.9)
National Commission for Culture and the Arts (Proper)	528	659	(131)	(19.9)
National Historical Commission of the Philippines	221	301	(79)	(26.4)
National Library of the Philippines	168	214	(47)	(21.7)
National Archives of the Philippines	172	227	(55)	(24.4)
National Intelligence Coordinating Agency	1,105	1,500	(395)	(26.3)
National Security Council	344	430	(87)	(20.1)
Office of the Presidential Adviser on the Peace Process	1,891	1,991	(100)	(5.0)
Optical Media Board	76	77	(1)	(1.5)
Philippine Competition Commission	866	891	(25)	(2.8)
Philippine Drug Enforcement Agency	3,171	3,126	45	1.4
Philippine Racing Commission	193	243	(50)	(20.6)
Philippine Sports Commission	218	762	(543)	(71.4)
Presidential Legislative Liaison Office	110	125	(15)	(12.2)
Presidential Management Staff	883	751	132	17.6

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Philippine Space Agency	756	181	575	317.4
National Commission of Senior Citizens	83	174	(91)	(52.3)
Joint Legislative-Executive Councils	3	4	(1)	(28.0)
Legislative-Executive Development Advisory Council	3	4	(1)	(28.0)
The Judiciary	52,736	46,983	5,753	12.2
Supreme Court of the Philippines and the Lower Courts	43,063	40,821	2,242	5.5
Presidential Electoral Tribunal	167	163	5	2.8
Sandiganbayan	2,105	1,622	483	29.8
Court of Appeals	6,606	3,596	3,009	83.7
Court of Tax Appeals	795	781	14	1.8
Civil Service Commission	2,049	1,969	80	4.1
Civil Service Commission	1,961	1,896	65	3.4
Career Executive Service Board	88	73	15	20.8
Commission on Audit	13,813	14,662	(849)	(5.8)
Commission on Elections	5,223	26,929	(21,706)	(80.6)
Office of the Ombudsman	4,787	4,781	6	0.1
Commission on Human Rights	878	1,002	(124)	(12.4)
Commission on Human Rights	846	965	(118)	(12.3)
Human Rights Violations Victim's Memorial Commission	32	37	(6)	(14.8)
SPECIAL PURPOSE FUNDS	2,189,506	2,059,362	130,144	6.3
Budgetary Support to Government Corps.	224,467	209,243	15,224	7.3
Department of Agriculture	61,600	46,275	15,325	33.1
National Dairy Authority	357	511	(154)	(30.1)
National Food Authority	12,000	7,000	5,000	71.4
National Irrigation Administration	40,843	31,469	9,374	29.8
National Tobacco Administration	551	555	(5)	(0.9)
Philippine Coconut Authority	1,136	1,097	39	3.6
Philippine Fisheries Dev't Authority	5,063	4,308	755	17.5

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Philippine Rice Research Institute	650	622	28	4.5
Sugar Regulatory administration	1,000	712	288	40.4
Department of Energy	11,142	10,947	194	1.8
National Electrification Administration	1,828	2,101	(273)	(13.0)
National Power Corporation	1,314	846	468	55.3
Power Sector Assets and Liabilities Management Corporation	8,000	8,000	-	-
Department of Env't and Natural Resources	-	44	(44)	(100.0)
Laguna Lake Development Authority	-	44	(44)	(100.0)
Department of Finance	4,599	4,595	4	0.1
Philippine Crop Insurance Corporation	4,500	4,500	-	-
Philippine Tax Academy	99	95	4	3.7
Department of Health	105,216	85,865	19,352	22.5
Lung Center of the Philippines	630	684	(54)	(7.9)
National Kidney and Transplant Institute	1,271	1,633	(362)	(22.2)
Philippines Children's Medical Center	1,158	1,502	(344)	(22.9)
Philippine Health Insurance Corporation	100,233	79,991	20,242	25.3
Philippine Heart Center	1,767	1,888	(121)	(6.4)
Philippine Institute of Traditional Alternative Health Care	156	166	(10)	(5.9)
Department of Public Works and Highways	16	829	(812)	(98.0)
Local Water Utilities Administration	16	829	(812)	(98.0)
Department of Tourism	1,279	1,912	(632)	(33.1)
Tourism Infrastructure and Enterprise Zone Authority	114	186	(73)	(39.0)
Tourism Promotions Board	1,166	1,726	(560)	(32.4)
Department of Trade and Industry	1,711	2,198	(487)	(22.1)
Aurora Pacific Econ. Zone and Freeport Authority	46	45	1	2.9
Center for International Trade Expositions and Missions	165	153	12	7.9
Small Business Corporation	1,500	2,000	(500)	(25.0)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
National Economic & Development Authority	255	259	(5)	(1.9)
Philippine Institute for Dev't Studies	255	259	(5)	(1.9)
Office of the Press Secretary (<i>formerly PCOO</i>)	125	179	(53)	(29.9)
People's Television Network, Inc.	125	105	20	19.3
Intercontinental Broadcasting Corporation	-	74	(74)	(100.0)
Other Executive Offices	5,502	15,833	(10,330)	(65.2)
Authority of the Freeport Area of Bataan	191	191	-	-
Bangko Sentral ng Pilipinas	-	10,000	(10,000)	(100.0)
Bases Conversion and Dev't Authority	3,184	2,487	697	28.0
Cagayan Economic Zone Authority	244	229	15	6.4
Credit Information Corporation	-	122	(122)	(100.0)
Cultural Center of the Philippines	361	456	(95)	(20.8)
Development Academy of the Philippines	577	614	(37)	(6.1)
Philippine Center for Economic Dev't	27	241	(214)	(88.6)
Philippine Postal Corporation	-	515	(515)	(100.0)
Southern Philippines Dev't Authority	49	76	(27)	(36.1)
Subic Bay Metropolitan Authority	593	602	(9)	(1.5)
Zamboanga City Special Economic Zone Authority	276	298	(22)	(7.5)
Department of Transportation	1,794	4,890	(3,097)	(63.3)
Civil Aviation Authority of the Philippines	-	2,439	(2,439)	(100.0)
Light Rail Transit Authority	1,053	1,018	35	3.5
Philippine National Railways	740	1,433	(693)	(48.3)
Department of Human Settlements and Urban Development	2,500	6,690	(4,190)	(62.6)
National Home Mortgage Finance Corp.	-	1,000	(1,000)	(100.0)
National Housing Authority	2,000	5,176	(3,176)	(61.4)
Social Housing Finance Corporation	500	514	(14)	(2.7)
Budgetary Support to Gov't Corps-Others	29	29	-	-
Net Lending	28,700	28,700	-	-
Allocations to Local Government Units	962,234	1,084,372	(122,138)	(11.3)
Metropolitan Manila Dev't Authority	4,388	5,677	(1,289)	(22.7)
National Tax Allotment (<i>formerly IRA</i>)	820,269	959,041	(138,772)	(14.5)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Special Shares of LGUs in the Proceeds of National Taxes	33,588	26,257	7,331	27.9
Local Government Support Fund	28,877	17,965	10,912	60.7
Special Shares of LGUs in the Proceeds of Fire Code Fees	710	629	81	12.8
Barangay Officials Death Benefits Fund	50	50	-	-
Bangsamoro Autonomous Region in Muslim Mindanao	74,350	74,752	(401)	(0.5)
Customs duties and taxes, including. tax expenditures fund	14,500	14,500	-	-
Debt Service Fund-Interest Payment	582,320	512,585	69,735	13.6
National Disaster Risk Reduction and Management Fund	31,000	20,000	11,000	55.0
Contingent Fund	13,000	7,000	6,000	85.7
Miscellaneous Personnel Benefits Fund	89,041	27,719	61,323	221.2
Pension and Gratuity Fund	272,944	183,944	89,000	48.4
GRAND TOTAL	5,268,000	5,023,600	244,400	4.9

Source of basic data: FY 2023 BESF (DBM)

TABLE 4
COMPARISON OF PERSONAL SERVICES
(IN MILLION PESOS)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
DEPARTMENTS	1,269,237	1,193,484	75,753	6.3
Congress of the Philippines	10,630	10,563	67	0.6
Senate	3,462	3,305	158	4.8
Senate Electoral Tribunal	257	252	4	1.7
Commission on Appointments	420	459	(40)	(8.7)
House of Representatives	6,313	6,372	(59)	(0.9)
House Electoral Tribunal	178	174	3	2.0
Office of the President	1,564	1,173	392	33.4
The President's Offices	1,564	1,173	392	33.4
Office of the Vice-President	167	151	16	10.8
Department of Agrarian Reform	5,674	5,198	475	9.1
Office of the Secretary	5,674	5,198	475	9.1
Department of Agriculture	6,420	6,117	304	5.0
Office of the Secretary	4,420	4,239	181	4.3
Agricultural Credit Policy Council	47	45	2	5.3
Bureau of Fisheries & Aquatic Resources	965	901	64	7.1
Fertilizer and Pesticide and Aquatic Resources	109	97	12	12.5
National Fisheries Research and Development Institute	85	70	15	21.9
National Meat Inspection Service	246	228	18	7.9
Philippine Carabao Center	136	138	(2)	(1.3)
Philippine Center for Postharvest Development and Mechanization	150	137	13	9.2
Phil. Council for Agriculture and Fisheries	56	63	(6)	(10.3)
Philippine Fiber Industry Dev't Authority	205	199	6	3.2
Department of Budget and Management	1,087	1,004	82	8.2
Office of the Secretary	1,036	960	75	7.8
Government Procurement Policy Board-Technical Support Office	51	44	7	16.6

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Department of Education	556,285	513,842	42,443	8.3
Office of the Secretary	555,969	513,481	42,488	8.3
National Book Development Board	44	28	16	58.6
National Council for Children's Television	18	12	5	43.8
National Museum	190	199	(9)	(4.5)
Philippine High School for the Arts	40	39	1	3.4
Early Childhood Care and Dev't Council	16	16	0	0.2
National Academy of Sports	8	66	(59)	(88.7)
State Universities and Colleges	60,441	58,708	1,733	3.0
Department of Energy	735	722	13	1.9
Office of the Secretary	735	722	13	1.9
Department of Environment and Natural Resources	10,901	10,558	343	3.2
Office of the Secretary	8,223	8,069	155	1.9
Environmental Management Bureau	1,177	1,061	116	11.0
Mines and Geo-Sciences Bureau	834	780	54	6.9
National Mapping and Resource Information Authority	524	516	8	1.6
National Water Resources Board	83	74	9	12.3
Palawan Council for Sustainable Development Staff	60	59	1	1.7
Department of Finance	12,308	11,299	1,009	8.9
Office of the Secretary	531	515	15	3.0
Bureau of Customs	1,968	1,856	112	6.1
Bureau of Internal Revenue	8,634	7,816	817	10.5
Bureau of Local Government Finance	242	221	22	9.8
Bureau of the Treasury	531	504	27	5.3
Central Board of Assessment Appeals	14	15	(1)	(9.1)
Insurance Commission	225	237	(12)	(5.1)
National Tax Research Center	86	59	27	45.3
Privatization and Management Office	78	76	2	2.9
Department of Foreign Affairs	8,419	9,158	(739)	(8.1)
Office of the Secretary	8,327	9,070	(743)	(8.2)
Foreign Service Institute	58	55	3	5.9

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Technical Cooperation Council of the Philippines	2	2	0	3.3
UNESCO National Commission of the Philippines	13	13	(0)	(0.2)
Pres'l Commission on Visiting Forces	20	19	1	3.2
Department of Health	78,520	74,622	3,898	5.2
Office of the Secretary	78,392	74,509	3,883	5.2
National Nutrition Council	91	84	7	8.1
Philippine National AIDS Council	38	29	8	28.8
Department of Human Settlement and Urban Development	936	526	409	77.8
Office of the Secretary	655	399	256	64.1
Human Settlement Adjudication Comm.	281	127	154	120.6
Department of Information and Communications Technology	1,186	949	237	25.0
Office of the Secretary	720	542	178	32.8
Cybercrime Investigation and Coordination Center	63	13	50	384.1
National Privacy Commission	97	97	(0)	(0.2)
National Telecom. Commission	306	297	10	3.2
Department of Interior and Local Gov't	218,234	212,785	5,449	2.6
Office of the Secretary	4,158	4,048	110	2.7
Bureau of Fire Protection	24,480	22,715	1,765	7.8
Bureau of Jail Management & Penology	14,980	13,881	1,099	7.9
Local Government Academy	36	35	1	3.1
National Commission on Muslim Filipinos	691	685	6	0.9
National Police Commission	1,730	1,681	49	2.9
National Youth Commission	88	70	18	25.8
Philippine Commission on Women	57	56	1	2.6
Philippine National Police	171,695	169,454	2,241	1.3
Philippine Public Safety College	319	161	158	97.9
Department of Justice	22,712	20,676	2,036	9.8
Office of the Secretary	7,788	6,983	805	11.5
Bureau of Corrections	4,010	3,325	685	20.6
Bureau of Immigration	1,156	1,108	48	4.4

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Land Registration Authority	1,271	1,185	86	7.2
National Bureau of Investigation	1,226	1,166	60	5.2
Office of the Gov't Corporate Counsel	176	184	(7)	(4.1)
Office of the Solicitor General	1,030	982	49	5.0
Parole & Probation Administration	809	809	(0)	(0.1)
Presidential Commission on Good Gov't	114	109	5	4.2
Public Attorney's Office	5,096	4,803	294	6.1
Office for Alternative Dispute Resolution	36	23	13	58.8
Department of Labor & Employment	4,943	6,671	(1,728)	(25.9)
Office of the Secretary	2,317	3,049	(732)	(24.0)
Institute for Labor Studies	40	39	1	3.4
National Conciliation & Mediation Board	198	188	10	5.4
National Labor Relations Commission	1,250	1,170	80	6.9
National Maritime Polytechnic	-	59	(59)	(100.0)
National Wages & Productivity Commission	194	165	28	17.1
Philippine Overseas Employment Admin.	-	358	(358)	(100.0)
Professional Regulation Commission	944	851	93	10.9
Overseas Workers Welfare Admin.	-	792	(792)	(100.0)
Department of Migrant Workers (DMW)	2,127	-	2,127	-
Office of the Secretary	1,329	-	1,329	-
Overseas Workers Welfare Admin.	797	-	797	-
Department of National Defense	138,812	129,107	9,705	7.5
DND Proper (<i>Office of the Secretary</i>)	247	235	13	5.4
Government Arsenal	366	353	13	3.6
National Defense College of the Phils	56	56	(0)	(0.6)
Office of Civil Defense	382	351	31	8.9
Philippine Veterans Affairs Office (<i>Proper</i>)	176	169	7	4.2
Veterans Memorial Medical Center	1,198	1,108	90	8.1
Philippine Army (<i>Land Forces</i>)	90,431	84,438	5,993	7.1
Philippine Air Force (<i>Air Forces</i>)	16,613	15,582	1,031	6.6
Philippine Navy (<i>Naval Forces</i>)	21,337	20,176	1,161	5.8
General Headquarters, AFP and AFP Wide-Service Support Units	8,006	6,640	1,366	20.6

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Department of Public Works & Highways	12,731	10,569	2,162	20.5
Office of the Secretary	12,731	10,569	2,162	20.5
Department of Science & Technology	4,739	4,537	202	4.4
Office of the Secretary	783	733	50	6.8
Advanced Science & Technology Institute	80	73	7	9.2
Food & Nutrition Research Institute	141	133	8	6.3
Forest Products Research and Development Institute	165	153	12	8.0
Industrial Technology Dev't Institute	274	265	9	3.3
Metals Industry Research & Dev't Center	185	187	(2)	(0.8)
National Academy of Science and Tech.	20	20	0	0.1
National Research Council of the Phils	32	35	(3)	(8.5)
PAGASA	652	613	39	6.4
Phil. Council for Agri., Aquatic & Natural Resources Research & Development	195	189	6	3.1
Philippine Council for Health Research and Development	50	49	0	0.8
Phil. Council for Industry, Energy and Emerging Tech. Research & Dev't	79	78	1	0.8
Philippine Institute of Volcanology and Seismology	167	164	4	2.2
Philippine Nuclear Research Institute	219	189	29	15.6
Philippine Science High School	1,466	1,433	34	2.3
Philippine Textile Research Institute	63	64	(1)	(1.7)
Science Education Institute	49	47	2	5.3
Science & Technology Information Inst.	54	51	3	5.3
Technology Application & Promotion Inst.	63	59	3	5.9
Department of Social Welfare and Dev't	11,764	10,557	1,208	11.4
Office of the Secretary	10,497	9,355	1,142	12.2
Council for the Welfare of Children	32	24	8	34.0
Inter-Country Adoption Board	29	22	7	33.7
National Council on Disability Affairs	29	30	(2)	(5.2)
Juvenile Justice and Welfare Council	57	50	7	14.9
National Anti-Poverty Commission	75	73	2	2.8
National Commission on Indigenous People	942	903	39	4.4
Pres'l Commission for the Urban Poor	103	101	3	2.7

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Department of Tourism	737	767	(30)	(3.9)
Office of the Secretary	626	655	(29)	(4.4)
Intramuros Administration	40	41	(1)	(2.3)
National Parks Development Committee	71	71	0	0.1
Philippine Commission on Sports Scuba Diving	-	-	-	-
Department of Trade & Industry	6,183	5,613	570	10.2
Office of the Secretary	2,242	2,161	81	3.8
Board of Investments	197	198	(1)	(0.3)
Construction Industry Authority of the Phils	69	69	(0)	(0.2)
Cooperative Development Authority	473	462	11	2.4
Design Center of the Philippines	51	38	13	33.5
Philippine Trade Training Center	38	33	4	13.3
Technical Education and Skills Development Authority	3,112	2,652	461	17.4
Department of Transportation	21,739	17,123	4,615	27.0
Office of the Secretary	2,868	2,639	229	8.7
Civil Aeronautics Board	169	154	15	9.6
Maritime Industry Authority	505	480	26	5.3
Office of Transportation Cooperatives	26	24	2	10.4
Office for Transportation Security	139	235	(96)	(41.0)
Philippine Coast Guard	18,011	13,573	4,438	32.7
Toll Regulatory Board	21	19	2	9.9
National Economic and Dev't Authority	3,334	2,977	357	12.0
Office of the Director-General	1,116	1,001	115	11.5
Commission on Population and Dev't	259	242	17	7.1
Philippine National Volunteer Service Coordinating Agency	21	18	3	18.3
Public-Private Partnership Center of the Philippines	131	128	3	2.6
Philippine Statistical Research and Training Institute	35	32	4	12.1
Tariff Commission	66	69	(2)	(3.2)
Philippine Statistics Authority	1,705	1,489	216	14.5

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Office of the Press Secretary (formerly PCOO)	971	874	97	11.1
Office of the Press Secretary (Proper)	193	161	32	19.9
Bureau of Broadcast Services	319	285	33	11.7
Bureau of Communications Services	39	42	(3)	(7.0)
National Printing Office	17	9	8	87.4
News & Information Bureau	102	90	12	13.2
Philippine Information Agency	230	215	15	7.2
Presidential Broadcast Staff (RTVM)	72	72	(0)	(0.6)
Other Executive Offices	5,880	5,513	367	6.7
Anti-Money Laundering Council	-	-	-	-
Anti-Red Tape Authority	123	96	27	28.5
Climate Change Commission	53	63	(11)	(16.9)
Commission on Filipinos Overseas	58	63	(6)	(9.0)
Commission on Higher Education	511	484	27	5.6
Commission on Filipino Language	47	47	0	0.0
Dangerous Drug Board	84	79	5	6.2
Energy Regulatory Commission	281	270	12	4.4
Film Development Council of the Phils	28	29	(1)	(3.2)
Games and Amusement Board	89	91	(2)	(2.2)
Governance Commission for GOCCs	106	103	3	3.4
Mindanao Development Authority	91	87	4	4.6
Movie and Television Review & Classification Board	48	43	5	11.6
National Commission for Culture and the Arts (<i>Proper</i>)	42	43	(1)	(3.3)
National Historical Commission of the Philippines	105	100	5	5.4
National Library of the Philippines	79	74	5	7.3
National Archives of the Philippines	77	69	8	12.3
National Intelligence Coordinating Agency	742	730	12	1.7
National Security Council	151	150	1	0.7
Office of the Presidential Adviser on the Peace Process	199	193	6	3.3
Optical Media Board	52	52	1	1.0
Philippine Competition Commission	298	265	32	12.2
Philippine Drug Enforcement Agency	1,978	1,852	127	6.8
Philippine Racing Commission	48	49	(1)	(2.6)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Philippine Sports Commission	79	78	1	1.1
Presidential Legislative Liaison Office	63	70	(7)	(9.9)
Presidential Management Staff	289	286	3	1.1
Philippine Space Agency	102	21	81	383.9
National Commission of Senior Citizens	56	27	29	109.5
Joint Legislative-Executive Councils	3	4	(1)	(26.9)
Legislative-Executive Development Advisory Council	3	4	(1)	(26.9)
The Judiciary	37,534	36,431	1,103	3.0
Supreme Court of the Philippines and the Lower Courts	33,908	32,579	1,329	4.1
Presidential Electoral Tribunal	146	142	5	3.2
Sandiganbayan	799	942	(143)	(15.2)
Court of Appeals	2,248	2,167	81	3.7
Court of Tax Appeals	433	601	(168)	(28.0)
Civil Service Commission	1,605	1,534	70	4.6
Civil Service Commission	1,567	1,503	65	4.3
Career Executive Service Board	37	32	6	18.4
Commission on Audit	12,467	13,249	(781)	(5.9)
Commission on Elections	3,772	5,786	(2,014)	(34.8)
Office of the Ombudsman	3,121	3,540	(418)	(11.8)
Commission on Human Rights	557	582	(25)	(4.3)
Commission on Human Rights	540	569	(29)	(5.1)
Human Rights Violations Victim's Memorial Commission	16	12	4	31.2
SPECIAL PURPOSE FUNDS	362,203	211,808	150,395	71.0
Budgetary Support to Government Corps.	379	317	62	19.6
Department of Agriculture	219	210	8	4.0
National Dairy Authority	-	-	-	-
National Food Authority	-	-	-	-
National Irrigation Administration	-	-	-	-

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
National Tobacco Administration	219	210	8	4.0
Philippine Coconut Authority	-	-	-	-
Philippine Crop Insurance Corporation	-	-	-	-
Philippine Fisheries Dev't Authority	-	-	-	-
Philippine Rice Research Institute	-	-	-	-
Sugar Regulatory administration	-	-	-	-
Department of Energy	-	-	-	-
National Electrification Administration	-	-	-	-
National Power Corporation	-	-	-	-
Power Sector Assets and Liabilities Management Corporation	-	-	-	-
Department of Env't and Natural Resources	-	-	-	-
Laguna Lake Development Authority	-	-	-	-
Department of Finance	-	-	-	-
Philippine Crop Insurance Corporation	-	-	-	-
Philippine Tax Academy	-	-	-	-
Department of Health	-	-	-	-
Lung Center of the Philippines	-	-	-	-
National Kidney and Transplant Institute	-	-	-	-
Philippines Children's Medical Center	-	-	-	-
Philippine Health Insurance Corporation	-	-	-	-
Philippine Heart Center	-	-	-	-
Philippine Institute of Traditional Alternative Health Care	-	-	-	-
Department of Public Works and Highways	-	-	-	-
Local Water Utilities Administration	-	-	-	-
Department of Tourism	160	106	54	50.5
Tourism Infrastructure and Enterprise Zone Authority	-	-	-	-
Tourism Promotions Board	160	106	54	50.5
Department of Trade and Industry	-	-	-	-
Aurora Pacific Econ. Zone and Freeport Authority	-	-	-	-

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Center for International Trade Expositions and Missions	-	-	-	-
Small Business Corporation	-	-	-	-
National Economic & Development Authority	-	-	-	-
Philippine Institute for Dev't Studies	-	-	-	-
Office of the Press Secretary (<i>formerly PCOO</i>)	-	-	-	-
People's Television Network, Inc.	-	-	-	-
Intercontinental Broadcasting Corporation	-	-	-	-
Other Executive Offices	-	-	-	-
Authority of the Freeport Area of Bataan	-	-	-	-
Bangko Sentral ng Pilipinas	-	-	-	-
Bases Conversion and Dev't Authority	-	-	-	-
Cagayan Economic Zone Authority	-	-	-	-
Credit Information Corporation	-	-	-	-
Cultural Center of the Philippines	-	-	-	-
Development Academy of the Philippines	-	-	-	-
Philippine Center for Economic Dev't	-	-	-	-
Philippine Postal Corporation	-	-	-	-
Southern Philippines Dev't Authority	-	-	-	-
Subic Bay Metropolitan Authority	-	-	-	-
Zamboanga City Special Economic Zone Authority	-	-	-	-
Department of Transportation	-	-	-	-
Civil Aviation Authority of the Philippines	-	-	-	-
Light Rail Transit Authority	-	-	-	-
Philippine National Railways	-	-	-	-
Department of Human Settlements and Urban Development	-	-	-	-
National Home Mortgage Finance Corp.	-	-	-	-
National Housing Authority	-	-	-	-
Social Housing Finance Corporation	-	-	-	-
Budgetary Support to Gov't Corps-Others	-	-	-	-
Net Lending	-	-	-	-

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Allocations to Local Government Units	70	64	6	9.2
Metropolitan Manila Dev't Authority	70	64	6	9.2
National Tax Allotment (<i>formerly IRA</i>)	-	-	-	-
Special Shares of LGUs in the Proceeds of National Taxes	-	-	-	-
Local Government Support Fund	-	-	-	-
Special Shares of LGUs in the Proceeds of Fire Code Fees	-	-	-	-
Barangay Officials Death Benefits Fund	-	-	-	-
Bangsamoro Autonomous Region in Muslim Mindanao	-	-	-	-
Customs duties and taxes, including tax expenditures fund	-	-	-	-
Debt Service Fund-Interest Payment	-	-	-	-
National Disaster Risk Reduction and Management Fund	-	-	-	-
Contingent Fund	-	-	-	-
Miscellaneous Personnel Benefits Fund	88,841	27,519	61,323	222.8
Pension and Gratuity Fund	272,912	183,908	89,004	48.4
GRAND TOTAL	1,631,440	1,405,292	226,148	16.1

Note: 0 = Less than one million pesos
Source of basic data: FY 2023 BESF (DBM)

TABLE 5
COMPARISON OF MAINTENANCE
AND OTHER OPERATING EXPENSES
(IN MILLION PESOS)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
DEPARTMENTS	850,242	808,102	42,140	5.2
Congress of the Philippines	13,731	16,709	(2,978)	(17.8)
Senate	3,058	2,393	665	27.8
Senate Electoral Tribunal	63	57	6	10.5
Commission on Appointments	483	601	(118)	(19.7)
House of Representatives	10,065	13,596	(3,531)	(26.0)
House Electoral Tribunal	62	62	-	-
Office of the President	6,877	6,488	389	6.0
The President's Offices	6,877	6,488	389	6.0
Office of the Vice-President	2,096	559	1,537	275.0
Department of Agrarian Reform	10,177	4,819	5,358	111.2
Office of the Secretary	10,177	4,819	5,358	111.2
Department of Agriculture	60,989	37,559	23,430	62.4
Office of the Secretary	54,768	32,903	21,865	66.5
Agricultural Credit Policy Council	40	39	1	2.0
Bureau of Fisheries & Aquatic Resources	4,598	3,215	1,384	43.0
Fertilizer and Pesticide and Aquatic Resources	60	56	4	8.0
National Fisheries Research and Development Institute	263	254	9	3.6
National Meat Inspection Service	254	226	29	12.7
Philippine Carabao Center	418	379	39	10.4
Philippine Center for Postharvest Development and Mechanization	217	219	(1)	(0.5)
Phil. Council for Agriculture and Fisheries	162	141	21	15.2
Philippine Fiber Industry Dev't Authority	207	128	79	61.3
Department of Budget and Management	721	821	(100)	(12.2)
Office of the Secretary	704	785	(80)	(10.3)
Government Procurement Policy Board-Technical Support Office	17	37	(19)	(53.2)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Department of Education	135,998	98,912	37,086	37.5
Office of the Secretary	135,359	97,917	37,441	38.2
National Book Development Board	24	75	(51)	(68.1)
National Council for Children's Television	15	22	(7)	(30.7)
National Museum	270	318	(48)	(15.0)
Philippine High School for the Arts	63	64	(0)	(0.7)
Early Childhood Care and Dev't Council	47	238	(191)	(80.3)
National Academy of Sports	220	277	(57)	(20.7)
State Universities and Colleges	34,374	36,107	(1,733)	(4.8)
Department of Energy	1,129	1,089	39	3.6
Office of the Secretary	1,129	1,089	39	3.6
Department of Environment and Natural Resources	10,095	10,360	(265)	(2.6)
Office of the Secretary	7,466	7,608	(141)	(1.9)
Environmental Management Bureau	1,124	1,247	(123)	(9.8)
Mines and Geo-Sciences Bureau	517	604	(87)	(14.5)
National Mapping and Resource Information Authority	892	788	104	13.2
National Water Resources Board	46	52	(6)	(11.5)
Palawan Council for Sustainable Development Staff	50	61	(11)	(18.5)
Department of Finance	6,862	6,512	350	5.4
Office of the Secretary	440	435	5	1.2
Bureau of Customs	1,503	1,403	101	7.2
Bureau of Internal Revenue	3,790	3,569	221	6.2
Bureau of Local Government Finance	250	303	(53)	(17.4)
Bureau of the Treasury	588	627	(39)	(6.3)
Central Board of Assessment Appeals	2	3	(0)	(9.8)
Insurance Commission	249	136	113	82.7
National Tax Research Center	20	18	2	11.7
Privatization and Management Office	20	19	1	6.2
Department of Foreign Affairs	11,048	11,759	(711)	(6.0)
Office of the Secretary	11,006	11,687	(681)	(5.8)
Foreign Service Institute	12	30	(18)	(59.8)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Technical Cooperation Council of the Philippines	1	3	(1)	(49.8)
UNESCO National Commission of the Philippines	11	12	(1)	(8.4)
Pres'l Commission on Visiting Forces	18	27	(10)	(35.1)
Department of Health	93,566	86,707	6,858	7.9
Office of the Secretary	93,242	86,306	6,937	8.0
National Nutrition Council	317	395	(79)	(19.9)
Philippine National AIDS Council	6	6	0	1.0
Department of Human Settlement and Urban Development	481	421	61	14.4
Office of the Secretary	331	298	34	11.3
Human Settlement Adjudication Comm.	150	123	27	21.9
Department of Information and Communications Technology	7,081	6,765	315	4.7
Office of the Secretary	6,525	6,189	336	5.4
Cybercrime Investigation and Coordination Center	290	290	-	-
National Privacy Commission	111	127	(16)	(12.3)
National Telecom. Commission	155	159	(5)	(3.0)
Department of Interior and Local Gov't	31,157	31,696	(540)	(1.7)
Office of the Secretary	2,947	3,450	(504)	(14.6)
Bureau of Fire Protection	1,890	1,786	104	5.9
Bureau of Jail Management & Penology	7,234	7,138	96	1.4
Local Government Academy	160	328	(168)	(51.1)
National Commission on Muslim Filipinos	112	123	(11)	(9.0)
National Police Commission	250	242	7	3.0
National Youth Commission	46	71	(25)	(34.7)
Philippine Commission on Women	55	71	(16)	(23.1)
Philippine National Police	18,055	18,002	53	0.3
Philippine Public Safety College	409	486	(78)	(16.0)
Department of Justice	5,068	5,258	(190)	(3.6)
Office of the Secretary	657	712	(55)	(7.7)
Bureau of Corrections	1,888	1,926	(38)	(2.0)
Bureau of Immigration	450	488	(38)	(7.8)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Land Registration Authority	662	620	42	6.8
National Bureau of Investigation	712	831	(119)	(14.4)
Office of the Gov't Corporate Counsel	45	29	16	55.5
Office of the Solicitor General	275	261	14	5.4
Parole & Probation Administration	139	151	(11)	(7.6)
Presidential Commission on Good Gov't	40	52	(12)	(23.6)
Public Attorney's Office	147	141	7	4.7
Office for Alternative Dispute Resolution	53	48	5	10.7
Department of Labor & Employment	20,977	44,117	(23,140)	(52.5)
Office of the Secretary	19,780	30,286	(10,506)	(34.7)
Institute for Labor Studies	19	19	(1)	(4.1)
National Conciliation & Mediation Board	94	94	1	0.5
National Labor Relations Commission	207	202	5	2.2
National Maritime Polytechnic	-	67	(67)	(100.0)
National Wages & Productivity Commission	92	90	2	2.4
Philippine Overseas Employment Admin.	-	247	(247)	(100.0)
Professional Regulation Commission	786	886	(100)	(11.3)
Overseas Workers Welfare Admin.	-	12,225	(12,225)	(100.0)
Department of Migrant Workers (DMW)	13,023	-	13,023	-
Office of the Secretary	2,122	-	2,122	-
Overseas Workers Welfare Admin.	10,901	-	10,901	-
Department of National Defense	58,583	54,159	4,424	8.2
DND Proper (<i>Office of the Secretary</i>)	442	418	24	5.8
Government Arsenal	1,072	988	84	8.5
National Defense College of the Phils	48	70	(22)	(30.8)
Office of Civil Defense	753	942	(189)	(20.1)
Philippine Veterans Affairs Office (<i>Proper</i>)	436	445	(8)	(1.9)
Veterans Memorial Medical Center	1,159	1,111	48	4.3
Philippine Army (<i>Land Forces</i>)	17,825	16,618	1,207	7.3
Philippine Air Force (<i>Air Forces</i>)	18,550	16,597	1,952	11.8
Philippine Navy (<i>Naval Forces</i>)	12,165	10,754	1,410	13.1
General Headquarters, AFP and AFP Wide-Service Support Units	6,133	6,215	(82)	(1.3)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Department of Public Works & Highways	25,549	5,350	20,199	377.5
Office of the Secretary	25,549	5,350	20,199	377.5
Department of Science & Technology	18,382	18,844	(462)	(2.5)
Office of the Secretary	5,310	5,959	(649)	(10.9)
Advanced Science & Technology Institute	350	445	(96)	(21.4)
Food & Nutrition Research Institute	419	404	15	3.7
Forest Products Research & Development Institute	47	48	(1)	(1.6)
Industrial Technology Development Inst.	135	107	28	26.1
Information and Communications Technology Office	-	-	-	-
Metals Industry Research & Dev't Center	42	46	(4)	(9.0)
National Academy of Science & Tech.	105	90	14	15.8
National Research Council of the Phils	110	159	(49)	(31.1)
PAGASA	490	503	(12)	(2.5)
Phil. Council for Agri., Aquatic & Natural Resources Research & Development	1,252	1,210	42	3.5
Philippine Council for Health Research and Development	725	720	5	0.7
Philippine Council for Industry, Energy & Emerging Tech. Research and Dev't	761	734	27	3.6
Philippine Institute of Volcanology and Seismology	242	239	4	1.6
Philippine Nuclear Research Institute	146	138	9	6.4
Philippine Science High School	896	911	(15)	(1.6)
Philippine Textile Research Institute	55	44	12	26.3
Science Education Institute	7,162	6,910	252	3.7
Science & Technology Information Inst.	55	57	(1)	(2.4)
Technology Application & Promotion Inst.	80	121	(41)	(34.1)
Department of Social Welfare and Dev't	183,577	193,155	(9,577)	(5.0)
Office of the Secretary	182,721	192,092	(9,371)	(4.9)
Council for the Welfare of Children	47	58	(11)	(18.2)
Inter-Country Adoption Board	36	36	0	0.7
National Council on Disability Affairs	28	26	2	7.9
Juvenile Justice and Welfare Council	60	140	(79)	(56.7)
National Anti-Poverty Commission	168	219	(51)	(23.2)
National Commission on Indigenous People	428	493	(64)	(13.1)
Pres'l Commission for the Urban Poor	89	92	(4)	(4.0)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Department of Tourism	2,833	1,972	861	43.6
Office of the Secretary	2,667	1,817	850	46.8
Intramuros Administration	23	22	0	1.6
National Parks Development Committee	134	133	1	0.5
Philippine Commission on Sports Scuba Diving	10	-	10	-
Department of Trade & Industry	13,510	15,833	(2,323)	(14.7)
Office of the Secretary	3,083	4,556	(1,473)	(32.3)
Board of Investments	162	191	(29)	(15.0)
Construction Industry Authority of the Phils	61	63	(2)	(3.3)
Cooperative Development Authority	218	286	(68)	(23.7)
Design Center of the Philippines	76	77	(1)	(1.1)
Philippine Trade Training Center	33	40	(7)	(17.9)
Technical Educ. and Skills Dev't Authority	9,876	10,620	(744)	(7.0)
Department of Transportation	22,283	29,085	(6,802)	(23.4)
Office of the Secretary	18,379	25,397	(7,018)	(27.6)
Civil Aeronautics Board	67	66	2	2.5
Maritime Industry Authority	411	379	32	8.5
Office of Transportation Cooperatives	11	11	0	1.3
Office for Transportation Security	273	321	(48)	(15.0)
Philippine Coast Guard	3,129	2,895	234	8.1
Toll Regulatory Board	14	17	(3)	(19.1)
National Economic and Dev't Authority	8,379	9,149	(770)	(8.4)
Office of the Director-General	623	529	93	17.6
Commission on Population and Dev't	284	282	1	0.5
Philippine National Volunteer Service Coordinating Agency	12	16	(4)	(23.0)
Public-Private Partnership Center of the Philippines	78	84	(6)	(7.0)
Philippine Statistical Research and Training Institute	28	36	(8)	(23.2)
Tariff Commission	26	30	(3)	(11.6)
Philippine Statistics Authority	7,328	8,172	(844)	(10.3)
Office of the Press Secretary (formerly PCOO)	658	721	(64)	(8.8)
Office of the Press Secretary (Proper)	276	314	(38)	(12.3)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Bureau of Broadcast Services	147	145	2	1.6
Bureau of Communications Services	20	22	(2)	(10.4)
National Printing Office	-	-	-	-
News & Information Bureau	38	38	0	0.7
Philippine Information Agency	110	111	(1)	(0.5)
Presidential Broadcast Staff (RTVM)	67	91	(25)	(27.2)
Other Executive Offices	38,145	41,065	(2,920)	(7.1)
Anti-Money Laundering Council	104	118	(14)	(12.0)
Anti-Red Tape Authority	144	174	(30)	(17.4)
Climate Change Commission	80	82	(2)	(2.4)
Commission on Filipinos Overseas	87	66	20	30.8
Commission on Higher Education	30,223	32,059	(1,836)	(5.7)
Commission on Filipino Language	27	34	(7)	(19.2)
Dangerous Drug Board	326	304	22	7.1
Energy Regulatory Commission	316	567	(252)	(44.4)
Film Development Council of the Phils	217	254	(37)	(14.4)
Games and Amusement Board	68	60	8	13.3
Governance Commission for GOCCs	148	90	59	65.4
Mindanao Development Authority	76	108	(32)	(29.5)
Movie and Television Review and Classification Board	64	64	-	-
National Commission for Culture and the Arts (<i>Proper</i>)	476	575	(99)	(17.3)
National Historical Commission of the Philippines	109	138	(29)	(21.3)
National Library of the Philippines	88	91	(3)	(2.8)
National Archives of the Philippines	94	97	(2)	(2.3)
National Intelligence Coordinating Agency	363	761	(398)	(52.3)
National Security Council	192	280	(88)	(31.3)
Office of the Presidential Adviser on the Peace Process	1,692	1,794	(102)	(5.7)
Optical Media Board	23	22	1	5.5
Philippine Competition Commission	561	573	(12)	(2.0)
Philippine Drug Enforcement Agency	1,192	1,192	-	-
Philippine Racing Commission	145	186	(40)	(21.7)
Philippine Sports Commission	139	683	(544)	(79.7)
Presidential Legislative Liaison Office	47	51	(4)	(8.3)
Presidential Management Staff	462	371	90	24.3

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Philippine Space Agency	655	155	499	321.7
National Commission of Senior Citizens	26	115	(89)	(77.1)
Joint Legislative-Executive Councils	0	0	(0)	(44.7)
Legislative-Exec. Dev't Advisory Council	0	0	(0)	(44.7)
The Judiciary	9,219	8,401	818	9.7
Supreme Court of the Philippines and the Lower Courts	7,525	6,743	781	11.6
Presidential Electoral Tribunal	14	14	0	0.4
Sandiganbayan	604	594	10	1.7
Court of Appeals	919	897	22	2.5
Court of Tax Appeals	157	153	4	2.9
Civil Service Commission	424	415	9	2.3
Civil Service Commission	373	373	-	-
Career Executive Service Board	51	42	9	22.6
Commission on Audit	643	620	23	3.8
Commission on Elections	850	21,042	(20,192)	(96.0)
Office of the Ombudsman	1,436	1,242	194	15.6
Commission on Human Rights	321	391	(69)	(17.7)
Commission on Human Rights	306	368	(62)	(16.9)
Human Rights Violations Victim's Memorial Commission	16	23	(7)	(31.3)
SPECIAL PURPOSE FUNDS	1,191,718	1,277,191	(85,473)	(6.7)
Budgetary Support to Government Corps.	194,598	169,432	25,166	14.9
Department of Agriculture	61,261	45,944	15,317	33.3
National Dairy Authority	357	511	(154)	(30.1)
National Food Authority	12,000	7,000	5,000	71.4
National Irrigation Administration	40,843	31,469	9,374	29.8
National Tobacco Administration	212	225	(13)	(6.0)
Philippine Coconut Authority	1,136	1,097	39	3.6
Philippine Fisheries Dev't Authority	5,063	4,308	755	17.5

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Philippine Rice Research Institute	650	622	28	4.5
Sugar Regulatory administration	1,000	712	288	40.4
Department of Energy	11,142	10,947	194	1.8
National Electrification Administration	1,828	2,101	(273)	(13.0)
National Power Corporation	1,314	846	468	55.3
Power Sector Assets and Liabilities Management Corporation	8,000	8,000	-	-
Department of Env't and Natural Resources	-	44	(44)	(100.0)
Laguna Lake Development Authority	-	44	(44)	(100.0)
Department of Finance	4,599	4,595	4	0.1
Philippine Crop Insurance Corporation	4,500	4,500	-	-
Philippine Tax Academy	99	95	4	3.7
Department of Health	105,216	85,865	19,352	22.5
Lung Center of the Philippines	630	684	(54)	(7.9)
National Kidney and Transplant Institute	1,271	1,633	(362)	(22.2)
Philippines Children's Medical Center	1,158	1,502	(344)	(22.9)
Philippine Health Insurance Corporation	100,233	79,991	20,242	25.3
Philippine Heart Center	1,767	1,888	(121)	(6.4)
Philippine Institute of Traditional Alternative Health Care	156	166	(10)	(5.9)
Department of Public Works and Highways	16	829	(812)	(98.0)
Local Water Utilities Administration	16	829	(812)	(98.0)
Department of Tourism	1,119	1,806	(686)	(38.0)
Tourism Infra & Enterprise Zone Authority	114	186	(73)	(39.0)
Tourism Promotions Board	1,006	1,619	(614)	(37.9)
Department of Trade and Industry	1,711	2,198	(487)	(22.1)
Aurora Pacific Economic Zone and Freeport Authority	46	45	1	2.9
Center for International Trade Expositions and Missions	165	153	12	7.9
Small Business Corporation	1,500	2,000	(500)	(25.0)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
National Economic and Dev't Authority	255	259	(5)	(1.9)
Philippine Institute for Dev't Studies	255	259	(5)	(1.9)
Office of the Press Secretary (<i>formerly PCOO</i>)	125	179	(53)	(29.9)
People's Television Network, Inc.	125	105	20	19.3
Intercontinental Broadcasting Corporation	-	74	(74)	(100.0)
Other Executive Offices	4,832	5,159	(327)	(6.3)
Authority of the Freeport Area of Bataan	-	-	-	--
Bangko Sentral ng Pilipinas	-	-	-	-
Bases Conversion and Dev't Authority	3,184	2,487	697	28.0
Cagayan Economic Zone Authority	-	-	-	-
Credit Information Corporation	-	122	(122)	(100.0)
Cultural Center of the Philippines	361	456	(95)	(20.8)
Development Academy of the Philippines	577	614	(37)	(6.1)
Philippine Center for Economic Dev't	27	241	(214)	(88.6)
Philippine Postal Corporation	-	515	(515)	(100.0)
Southern Philippines Dev't Authority	49	76	(27)	(36.1)
Subic Bay Metropolitan Authority	593	602	(9)	(1.5)
Zamboanga City Special Economic Zone Authority	41	45	(4)	(9.3)
Department of Transportation	1,794	4,890	(3,097)	(63.3)
Civil Aviation Authority of the Philippines	-	2,439	(2,439)	(100.0)
Light Rail Transit Authority	1,053	1,018	35	3.5
Philippine National Railways	740	1,433	(693)	(48.3)
Department of Human Settlements and Urban Development	2,500	6,690	(4,190)	(62.6)
National Home Mortgage Finance Corp.	-	1,000	(1,000)	(100.0)
National Housing Authority	2,000	5,176	(3,176)	(61.4)
Social Housing Finance Corporation	500	514	(14)	(2.7)
Budgetary Support to Gov't Corps-Others	29	29	-	-
Net Lending	-	-	-	-
Allocations to Local Government Units	960,489	1,081,624	(121,135)	(11.2)
Metropolitan Manila Dev't Authority	2,643	2,929	(286)	(9.8)
National Tax Allotment (<i>formerly IRA</i>)	820,269	959,041	(138,772)	(14.5)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Special Shares of LGUs in the Proceeds of National Taxes	33,588	26,257	7,331	27.9
Local Government Support Fund	28,877	17,965	10,912	60.7
Special Shares of LGUs in the Proceeds of Fire Code Fees	710	629	81	12.8
Barangay Officials Death Benefits Fund	50	50	-	-
Bangsamoro Autonomous Region in Muslim Mindanao	74,350	74,752	(401)	(0.5)
Customs duties and taxes, including tax expenditures fund	14,500	14,500	-	-
Debt Service Fund-Interest Payment	-	-	-	-
National Disaster Risk Reduction and Management Fund	13,899	6,899	7,000	101.5
Contingent Fund	8,000	4,500	3,500	77.8
Miscellaneous Personnel Benefits Fund	200	200	-	-
Pension and Gratuity Fund	32	36	(4)	(11.3)
GRAND TOTAL	2,041,960	2,085,293	(43,333)	(2.1)

Note: 0 = Less than one million pesos

Source of basic data: FY 2023 BESF (DBM)

TABLE 6
COMPARISON OF CAPITAL OUTLAYS AND NET LENDING
(IN MILLION PESOS)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
DEPARTMENTS	958,172	961,402	(3,229)	(0.3)
Congress of the Philippines	2,141	3,976	(1,835)	(46.1)
Senate	2,140	1,960	180	9.2
Senate Electoral Tribunal	1	6	(5)	(79.2)
Commission on Appointments	-	10	(10)	(100.0)
House of Representatives	-	2,000	(2,000)	(100.0)
House Electoral Tribunal	-	-	-	-
Office of the President	591	575	16	2.8
The President's Offices	591	575	16	2.8
Office of the Vice-President	43	4	39	1,060.6
Department of Agrarian Reform	-	421	(421)	(100.0)
Office of the Secretary	-	421	(421)	(100.0)
Department of Agriculture	34,746	27,336	7,410	27.1
Office of the Secretary	31,016	23,886	7,129	29.8
Agricultural Credit Policy Council	2,750	2,520	230	9.1
Bureau of Fisheries & Aquatic Resources	783	586	197	33.6
Fertilizer and Pesticide and Aquatic Resources	90	3	86	2,599.5
National Fisheries Research and Development Institute	32	26	6	24.3
National Meat Inspection Service	53	-	53	-
Philippine Carabao Center	12	230	(218)	(94.8)
Philippine Center for Postharvest Development and Mechanization	10	37	(27)	(73.3)
Philippine Council for Agriculture and Fisheries	1	5	(4)	(79.4)
Philippine Fiber Industry Dev't Authority	-	43	(43)	(100.0)
Department of Budget and Management	9	293	(284)	(97.0)
Office of the Secretary	-	255	(255)	(100.0)
Government Procurement Policy Board-Technical Support Office	9	38	(29)	(76.4)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Department of Education	18,375	20,570	(2,195)	(10.7)
Office of the Secretary	18,375	20,373	(1,998)	(9.8)
National Book Development Board	-	5	(5)	(100.0)
National Council for Children's Television	-	7	(7)	(100.0)
National Museum	-	181	(181)	(100.0)
Philippine High School for the Arts	-	4	(4)	(100.0)
Early Childhood Care and Dev't Council	-	1	(1)	(100.0)
National Academy of Sports	-	-	-	-
State Universities and Colleges	2,932	13,612	(10,680)	(78.5)
Department of Energy	359	379	(20)	(5.3)
Office of the Secretary	359	379	(20)	(5.3)
Department. of Environment and Natural Resources	3,087	5,549	(2,461)	(44.4)
Office of the Secretary	2,887	3,969	(1,082)	(27.3)
Environmental Management Bureau	160	1,459	(1,299)	(89.0)
Mines and Geo-Sciences Bureau	40	105	(65)	(61.6)
National Mapping and Resource Information Authority	-	-	-	-
National Water Resources Board	-	9	(9)	(100.0)
Palawan Council for Sustainable Development Staff	-	7	(7)	(100.0)
Department of Finance	5,799	3,310	2,489	75.2
Office of the Secretary	103	174	(71)	(40.9)
Bureau of Customs	2,533	373	2,160	578.7
Bureau of Internal Revenue	643	283	360	127.5
Bureau of Local Government Finance	108	28	80	286.8
Bureau of the Treasury	2,394	2,428	(34)	(1.4)
Central Board of Assessment Appeals	-	-	-	-
Insurance Commission	11	16	(5)	(32.5)
National Tax Research Center	3	3	0	5.8
Privatization and Management Office	4	5	(1)	(18.2)
Department of Foreign Affairs	1,048	980	67	6.9
Office of the Secretary	1,048	979	69	7.0
Foreign Service Institute	-	0	(0)	(100.0)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Technical Cooperation Council of the Philippines	-	0	(0)	(100.0)
UNESCO National Commission of the Philippines	-	-	-	-
Presidential Commission on Visiting Forces	-	1	(1)	(100.0)
Department of Health	23,992	27,032	(3,040)	(11.2)
Office of the Secretary	23,992	27,027	(3,035)	(11.2)
National Nutrition Council	-	5	(5)	(100.0)
Philippine National AIDS Council	-	-	-	-
Department of Human Settlement and Urban Development	111	39	72	185.7
Office of the Secretary	111	-	111	-
Human Settlement Adjudication Comm.	-	39	(39)	(100.0)
Department of Information and Communications Technology	1,556	2,490	(934)	(37.5)
Office of the Secretary	1,556	2,337	(781)	(33.4)
Cybercrime Investigation and Coordination Center	-	64	(64)	(100.0)
National Privacy Commission	-	4	(4)	(100.0)
National Telecom. Commission	-	85	(85)	(100.0)
Department of Interior and Local Gov't	3,658	6,793	(3,135)	(46.1)
Office of the Secretary	18	96	(79)	(81.6)
Bureau of Fire Protection	1,417	2,702	(1,286)	(47.6)
Bureau of Jail Management & Penology	122	334	(212)	(63.5)
Local Government Academy	-	5	(5)	(100.0)
National Commission on Muslim Filipinos	-	14	(14)	(100.0)
National Police Commission	-	60	(60)	(100.0)
National Youth Commission	-	-	-	-
Philippine Commission on Women	2	2	0	0.8
Philippine National Police	2,100	3,574	(1,474)	(41.2)
Philippine Public Safety College	-	6	(6)	(100.0)
Department of Justice	411	747	(337)	(45.1)
Office of the Secretary	273	72	201	279.8
Bureau of Corrections	20	20	-	-

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Bureau of Immigration	96	81	16	19.4
Land Registration Authority	-	-	-	-
National Bureau of Investigation	14	421	(406)	(96.6)
Office of the Gov't Corporate Counsel	7	8	(1)	(9.1)
Office of the Solicitor General	-	29	(29)	(100.0)
Parole & Probation Administration	-	110	(110)	(100.0)
Presidential Commission on Good Gov't	-	5	(5)	(100.0)
Public Attorney's Office	-	2	(2)	(100.0)
Office for Alternative Dispute Resolution	-	-	-	-
Department of Labor & Employment	311	499	(188)	(37.7)
Office of the Secretary	287	210	77	36.8
Institute for Labor Studies	-	7	(7)	(100.0)
National Conciliation & Mediation Board	-	11	(11)	(100.0)
National Labor Relations Commission	-	1	(1)	(100.0)
National Maritime Polytechnic	-	12	(12)	(100.0)
National Wages and Productivity Commission	-	3	(3)	(100.0)
Philippine Overseas Employment Admin.	-	97	(97)	(100.0)
Professional Regulation Commission	24	132	(108)	(81.8)
Overseas Workers Welfare Admin.	-	26	(26)	(100.0)
Department of Migrant Workers (DMW)	51	-	51	-
Office of the Secretary	51	-	51	-
Overseas Workers Welfare Admin.	-	-	-	-
Department of National Defense	43,306	37,596	5,711	15.2
DND Proper (<i>Office of the Secretary</i>)	10	48	(38)	(78.4)
Government Arsenal	-	132	(132)	(100.0)
National Defense College of the Phils	6	9	(3)	(35.2)
Office of Civil Defense	146	203	(57)	(28.0)
Phil. Veterans Affairs Office (<i>Proper</i>)	3	23	(19)	(84.9)
Veterans Memorial Medical Center	19	190	(171)	(90.1)
Philippine Army (Land Forces)	1,618	2,087	(469)	(22.5)
Philippine Air Force (Air Forces)	251	3,701	(3,450)	(93.2)
Philippine Navy (Naval Forces)	1,252	2,085	(833)	(39.9)
General Headquarters, AFP and AFP Wide-Service Support Units	40,000	29,117	10,883	37.4

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Department of Public Works & Highways	680,075	770,681	(90,606)	(11.8)
Office of the Secretary	680,075	770,681	(90,606)	(11.8)
Department of Science & Technology	944	888	57	6.4
Office of the Secretary	-	28	(28)	(100.0)
Advanced Science & Technology Inst.	-	1	(1)	(100.0)
Food & Nutrition Research Institute	-	15	(15)	(100.0)
Forest Products Research & Dev't Inst.	8	16	(8)	(48.6)
Industrial Technology Dev't Institute	40	42	(2)	(5.7)
Information and Communications Technology Office	-	-	-	-
Metals Industry Research & Dev't Center	20	26	(6)	(23.0)
National Academy of Science & Tech.	-	-	-	-
National Research Council of the Phils PAGASA	-	5	(5)	(100.0)
Philippine. Council for Agri., Aquatic & Natural Resources Research & Dev't	-	269	(269)	(100.0)
Philippine Council for Health Research and Development	-	10	(10)	(100.0)
Philippine Council for Industry, Energy & Emerging Tech. Research & Dev't	-	9	(9)	(100.0)
Philippine Institute of Volcanology and Seismology	-	8	(8)	(100.0)
Philippine Institute of Volcanology and Seismology	82	152	(70)	(45.9)
Philippine Nuclear Research Institute	86	95	(9)	(9.4)
Philippine Science High School	674	156	519	333.4
Philippine Textile Research Institute	24	30	(6)	(19.2)
Science Education Institute	-	7	(7)	(100.0)
Science & Technology Information Inst.	-	3	(3)	(100.0)
Technology Application & Promotion Inst.	10	17	(7)	(41.4)
Department of Social Welfare and Dev't	1,688	902	787	87.2
Office of the Secretary	1,561	761	800	105.2
Council for the Welfare of Children	1	2	(1)	(60.2)
Inter-Country Adoption Board	-	-	-	-
National Council on Disability Affairs	26	19	7	38.0
Juvenile Justice and Welfare Council	1	1	0	6.4
National Anti-Poverty Commission	-	2	(2)	(100.0)
National Commission on Indigenous People	98	110	(12)	(10.5)
Pres'l Commission for the Urban Poor	-	7	(7)	(100.0)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Department of Tourism	-	52	(52)	(100.0)
Office of the Secretary	-	52	(52)	(100.0)
Intramuros Administration	-	-	-	-
National Parks Development Committee	-	-	-	-
Philippine Commission on Sports Scuba Diving	-	-	-	-
Department of Trade & Industry	788	947	(159)	(16.8)
Office of the Secretary	67	141	(73)	(52.1)
Board of Investments	2	27	(25)	(93.4)
Construction Industry Authority of the Philippines	-	-	-	-
Cooperative Development Authority	-	24	(24)	(100.0)
Design Center of the Philippines	-	4	(4)	(100.0)
Philippine Trade Training Center	-	1	(1)	(100.0)
Technical Educ. and Skills Dev't Authority	719	750	(31)	(4.1)
Department of Transportation	123,091	29,611	93,479	315.7
Office of the Secretary	122,971	26,651	96,319	361.4
Civil Aeronautics Board	-	2	(2)	(100.0)
Maritime Industry Authority	-	115	(115)	(100.0)
Office of Transportation Cooperatives	-	-	-	-
Office for Transportation Security	-	-	-	-
Philippine Coast Guard	120	2,842	(2,722)	(95.8)
Toll Regulatory Board	-	-	-	-
National Economic and Dev't Authority	1,306	1,741	(435)	(25.0)
Office of the Director-General	473	272	201	73.9
Commission on Population and Dev't	-	13	(13)	(100.0)
Philippine National Volunteer Service Coordinating Agency	-	3	(3)	(100.0)
Public-Private Partnership Center of the Philippines	-	6	(6)	(100.0)
Philippine Statistical Research and Training Institute	-	0	(0)	(100.0)
Tariff Commission	-	5	(5)	(100.0)
Philippine Statistics Authority	833	1,442	(608)	(42.2)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Office of the Press Secretary (formerly PCOO)	5	423	(418)	(98.8)
Office of the Press Secretary (Proper)	5	366	(361)	(98.6)
Bureau of Broadcast Services	-	26	(26)	(100.0)
Bureau of Communications Services	-	14	(14)	(100.0)
National Printing Office	-	-	-	-
News & Information Bureau	-	1	(1)	(100.0)
Philippine Information Agency	-	8	(8)	(100.0)
Presidential Broadcast Staff (RTVM)	-	8	(8)	(100.0)
Other Executive Offices	213	860	(647)	(75.3)
Anti-Money Laundering Council	5	29	(24)	(83.3)
Anti-Red Tape Authority	-	10	(10)	(100.0)
Climate Change Commission	-	-	-	-
Commission on Filipinos Overseas	12	10	3	26.7
Commission on Higher Education	-	209	(209)	(100.0)
Commission on Filipino Language	-	2	(2)	(100.0)
Dangerous Drug Board	37	8	30	377.6
Energy Regulatory Commission	-	42	(42)	(100.0)
Film Development Council of the Phils	-	-	-	-
Games and Amusement Board	-	8	(8)	(100.0)
Governance Commission for GOCCs	-	11	(11)	(100.0)
Mindanao Development Authority	-	10	(10)	(100.0)
Movie and Television Review & Classification Board	-	12	(12)	(100.0)
National Commission for Culture and the Arts (Proper)	10	41	(31)	(75.4)
National Historical Commission of the Philippines	8	63	(55)	(87.6)
National Library of the Philippines	-	49	(49)	(100.0)
National Archives of the Philippines	-	61	(61)	(100.0)
National Intelligence Coordinating Agency	-	9	(9)	(100.0)
National Security Council	-	-	-	-
Office of the Presidential Adviser on the Peace Process	-	5	(5)	(100.0)
Optical Media Board	-	3	(3)	(100.0)
Philippine Competition Commission	8	53	(46)	(85.3)
Philippine Drug Enforcement Agency	-	82	(82)	(100.0)
Philippine Racing Commission	-	9	(9)	(100.0)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Philippine Sports Commission	-	-	-	-
Presidential Legislative Liaison Office	-	4	(4)	(100.0)
Presidential Management Staff	132	94	39	41.1
Philippine Space Agency	-	5	(5)	(100.0)
National Commission of Senior Citizens	-	31	(31)	(100.0)
Joint Legislative-Executive Councils	-	-	-	-
Legislative-Executive Development Advisory Council	-	-	-	-
The Judiciary	5,984	2,151	3,832	178.1
Supreme Court of the Philippines and the Lower Courts	1,630	1,499	131	8.7
Presidential Electoral Tribunal	7	7	-	-
Sandiganbayan	702	86	617	720.5
Court of Appeals	3,439	532	2,906	546.0
Court of Tax Appeals	205	27	178	663.1
Civil Service Commission	20	20	(0)	(0.2)
Civil Service Commission	20	20	-	-
Career Executive Service Board	-	0	(0)	(100.0)
Commission on Audit	703	794	(91)	(11.5)
Commission on Elections	601	101	500	494.8
Office of the Ombudsman	230	-	230	-
Commission on Human Rights	-	30	(30)	(100.0)
Commission on Human Rights	-	27	(27)	(100.0)
Human Rights Violations Victim's Memorial Commission	-	2	(2)	(100.0)
SPECIAL PURPOSE FUNDS	53,265	57,778	(4,513)	(7.8)
Budgetary Support to Gov't Corps.	29,490	39,493	(10,004)	(25.3)
Department of Agriculture	120	120	-	-
National Dairy Authority	-	-	-	-
National Food Authority	-	-	-	-
National Irrigation Administration	-	-	-	-

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
National Tobacco Administration	120	120	-	-
Philippine Coconut Authority	-	-	-	-
Philippine Fisheries Dev't Authority	-	-	-	-
Philippine Rice Research Institute	-	-	-	-
Sugar Regulatory administration	-	-	-	-
Department of Energy	-	-	-	-
National Electrification Administration	-	-	-	-
National Power Corporation	-	-	-	-
Power Sector Assets and Liabilities Management Corporation	-	-	-	-
Department of Env't & Natural Resources	-	-	-	-
Laguna Lake Development Authority	-	-	-	-
Department of Finance	-	-	-	-
Philippine Crop Insurance Corporation	-	-	-	-
Philippine Tax Academy	-	-	-	-
Department of Health	-	-	-	-
Lung Center of the Philippines	-	-	-	-
National Kidney and Transplant Institute	-	-	-	-
Philippines Children's Medical Center	-	-	-	-
Philippine Health Insurance Corporation	-	-	-	-
Philippine Heart Center	-	-	-	-
Philippine Institute of Traditional Alternative Health Care	-	-	-	-
Department of Public Works and Highways	-	-	-	-
Local Water Utilities Administration	-	-	-	-
Department of Tourism	-	-	-	-
Tourism Infrastructure and Enterprise Zone Authority	-	-	-	-
Tourism Promotions Board	-	-	-	-
Department of Trade and Industry	-	-	-	-
Aurora Pacific Econ. Zone and Freeport Authority	-	-	-	-

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Center for International Trade Expositions and Missions	-	-	-	-
Small Business Corporation	-	-	-	-
National Economic and Dev't Authority	-	-	-	-
Philippine Institute for Dev't Studies	-	-	-	-
Office of the Press Secretary (<i>formerly PCOO</i>)	-	-	-	-
People's Television Network, Inc.	-	-	-	-
Intercontinental Broadcasting Corp.	-	-	-	-
Other Executive Offices	670	10,673	(10,004)	(93.7)
Authority of the Freeport Area of Bataan	191	191	-	-
Bangko Sentral ng Pilipinas	-	10,000	(10,000)	(100.0)
Bases Conversion and Dev't Authority	-	-	-	-
Cagayan Economic Zone Authority	244	229	15	6.4
Credit Information Corporation	-	-	-	-
Cultural Center of the Philippines	-	-	-	-
Development Academy of the Phils	-	-	-	-
Philippine Center for Economic Dev't	-	-	-	-
Philippine Postal Corporation	-	-	-	-
Southern Philippines Dev't Authority	-	-	-	-
Subic Bay Metropolitan Authority	-	-	-	-
Zamboanga City Special Economic Zone Authority	235	253	(18)	(7.2)
Department of Transportation	-	-	-	-
Civil Aviation Authority of the Philippines	-	-	-	-
Light Rail Transit Authority	-	-	-	-
Philippine National Railways	-	-	-	-
Department of Human Settlements and Urban Development	-	-	-	-
National Home Mortgage Finance Corp.	-	-	-	-
National Housing Authority	-	-	-	-
Social Housing Finance Corporation	-	-	-	-
Budgetary Support to Gov't Corps-Others	-	-	-	-

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Net Lending	28,700	28,700	-	-
Allocations to Local Government Units	1,674	2,684	(1,009)	(37.6)
Metropolitan Manila Dev't Authority	1,674	2,684	(1,009)	(37.6)
National Tax Allotment (<i>formerly IRA</i>)	-	-	-	-
Special Shares of LGUs in the Proceeds of National Taxes	-	-	-	-
Local Government Support Fund	-	-	-	-
Special Shares of LGUs in the Proceeds of Fire Code Fees	-	-	-	-
Barangay Officials Death Benefits Fund	-	-	-	-
Bangsamoro Autonomous Region in Muslim Mindanao	-	-	-	-
Customs duties and taxes, including tax expenditures fund	-	-	-	-
Debt Service Fund-Interest Payment	-	-	-	-
National Disaster Risk Reduction and Management Fund	17,101	13,101	4,000	30.5
Contingent Fund	5,000	2,500	2,500	100.0
Miscellaneous Personnel Benefits Fund	-	-	-	-
Pension and Gratuity Fund	-	-	-	-
GRAND TOTAL	1,011,438	1,019,180	(7,742)	(0.8)

Note: 0 = Less than one million pesos

Source of basic data: FY 2023 BESF (DBM)

TABLE 7
COMPARISON OF FINANCIAL EXPENSES
(IN MILLION PESOS)

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
DEPARTMENTS	842	1,250	(408)	(32.6)
Department of Agriculture	0	0	(0)	(94.2)
Office of the Secretary	-	-	-	-!
Agricultural Credit Policy Council	0	0	-	-
Bureau of Fisheries & Aquatic Resources	-	0	(0)	(100.0)
Fertilizer and Pesticide and Aquatic Resources	-	-	-	-
National Fisheries Research and Development Institute	-	-	-	-
National Meat Inspection Service	-	-	-	-
Philippine Carabao Center	-	0	(0)	(100.0)
Philippine Center for Postharvest Development and Mechanization	-	0	(0)	(100.0)
Philippine Council for Agriculture and Fisheries	-	0	(0)	(100.0)
Philippine Fiber Industry Dev't Authority	-	0	(0)	(100.0)
Department of Budget & Management	-	0	(0)	(100.0)
Office of the Secretary	-	0	(0)	(100.0)
Government Procurement Policy Board- Technical Support Office	-	-	-	-
Department of Finance	792	810	(18)	(2.2)
Office of the Secretary	-	-	-	-
Bureau of Customs	-	-	-	-
Bureau of Internal Revenue	80	98	(18)	(18.0)
Bureau of Local Government Finance	-	-	-	-
Bureau of the Treasury	712	712	-	-
Central Board of Assessment Appeals	-	-	-	-
Insurance Commission	-	-	-	-
National Tax Research Center	-	-	-	-
Privatization and Management Office	-	-	-	-

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Department of Foreign Affairs	23	25	(2)	(6.7)
Office of the Secretary	23	25	(2)	(6.7)
Foreign Service Institute	0	0	-	-
Technical Cooperation Council of the Philippines	0	0	-	-
UNESCO National Commission of the Philippines	-	-	-	-
Pres'l Commission on Visiting Forces	-	-	-	-
Department of Labor & Employment	-	10	(10)	(100.0)
Office of the Secretary	-	8	(8)	(100.0)
Institute for Labor Studies	-	-	-	-
National Conciliation & Mediation Board	-	-	-	-
National Labor Relations Commission	-	-	-	-
National Maritime Polytechnic	-	-	-	-
National Wages and Productivity Commission	-	-	-	-
Philippine Overseas Employment Admin.	-	-	-	-
Professional Regulation Commission	-	-	-	-
Overseas Workers Welfare Admin.	-	2	(2)	(100.0)
Department of Migrant Workers (DMW)	10	-	10	-
Office of the Secretary	8	-	8	-
Overseas Workers Welfare Admin.	2	-	2	-
Department of National Defense	0	0	-	-
DND Proper (<i>Office of the Secretary</i>)	-	-	-	-
Government Arsenal	-	-	-	-
National Defense College of the Phils	-	-	-	-
Office of Civil Defense	-	-	-	-
Phil. Veterans Affairs Office (<i>Proper</i>)	0	0	-	-
Veterans Memorial Medical Center	-	-	-	-
Philippine Army (<i>Land Forces</i>)	-	-	-	-
Philippine Air Force (<i>Air Forces</i>)	-	-	-	-
Philippine Navy (<i>Naval Forces</i>)	-	-	-	-
General Headquarters, AFP and AFP Wide-Service Support Units	0	0	-	-

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Department of Social Welfare and Dev't	-	388	(388)	(100.0)
Office of the Secretary	-	388	(388)	(100.0)
Council for the Welfare of Children	-	-	-	-
Inter-Country Adoption Board	-	-	-	-
National Council on Disability Affairs	-	-	-	-
Juvenile Justice and Welfare Council	-	-	-	-
National Anti-Poverty Commission	-	-	-	-
National Commission on Indigenous People	-	-	-	-
Pres'l Commission for the Urban Poor	-	-	-	-
Department of Tourism	4	4	-	-
Office of the Secretary	4	4	-	-
Intramuros Administration	-	-	-	-
National Parks Development Committee	-	-	-	-
Philippine Commission on Sports Scuba Diving	-	-	-	-
Department of Trade & Industry	5	5	0	1.1
Office of the Secretary	5	5	0	1.1
Board of Investments	-	-	-	-
Construction Industry Authority of the Philippines	-	-	-	-
Cooperative Development Authority	-	-	-	-
Design Center of the Philippines	-	-	-	-
Philippine Trade Training Center	-	-	-	-
Technical Educations and Skills Development Authority	-	-	-	-
Department of Transportation	8	8	-	-
Office of the Secretary	8	8	-	-
Civil Aeronautics Board	-	-	-	-
Maritime Industry Authority	-	-	-	-
Office of Transportation Cooperatives	-	-	-	-
Office for Transportation Security	-	-	-	-
Philippine Coast Guard	-	-	-	-
Toll Regulatory Board	-	-	-	-

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
National Economic and Dev't Authority	0	0	-	-
Office of the Director-General	-	-	-	-
Commission on Population and Dev't	-	-	-	-
Philippine National Volunteer Service Coordinating Agency	0	0	-	-
Public-Private Partnership Center of the Philippines	-	-	-	-
Philippine Statistical Research and Training Institute	-	-	-	-
Tariff Commission	-	-	-	-
Philippine Statistics Authority	-	-	-	-
Other Executive Offices	0	0	-	-
Anti-Money Laundering Council	-	-	-	-
Anti-Red Tape Authority	-	-	-	-
Climate Change Commission	-	-	-	-
Commission on Filipinos Overseas	-	-	-	-
Commission on Higher Education	-	-	-	-
Commission on Filipino Language	-	-	-	-
Dangerous Drug Board	-	-	-	-
Energy Regulatory Commission	-	-	-	-
Film Development Council of the Phils	-	-	-	-
Games and Amusement Board	-	-	-	-
Governance Commission for GOCCs	-	-	-	-
Mindanao Development Authority	-	-	-	-
Movie and Television Review & Classification Board	-	-	-	-
National Commission for Culture and the Arts (Proper)	0	0.0	-	-
National Historical Commission of the Philippines	-	-	-	-
National Library of the Philippines	-	-	-	-
National Archives of the Philippines	-	-	-	-
National Commission on Indigenous People	-	-	-	-
National Commission on Muslim Filipinos	-	-	-	-
National Intelligence Coordinating Agency	-	-	-	-
National Security Council	-	-	-	-
Office of the Presidential Adviser on the Peace Process	-	-	-	-

Particulars	2023	2022	Increase/(Decrease)	
			Amount	%
Optical Media Board	-	-	-	-
Philippine Competition Commission	-	-	-	-
Philippine Drug Enforcement Agency	-	-	-	-
Philippine Racing Commission	-	-	-	-
Philippine Sports Commission	-	-	-	-
Presidential Legislative Liaison Office	-	-	-	-
Presidential Management Staff	-	-	-	-
Philippine Space Agency	-	-	-	-
National Commission of Senior Citizens	-	-	-	-
Civil Service Commission	0	0	-	-
Civil Service Commission	0	0	-	-
Career Executive Service Board	0	0	-	-
Commission on Human Rights	0	0	-	-
Commission on Human Rights	0	0	-	-
Human Rights Violations Victim's Memorial Commission	-	-	-	-
SPECIAL PURPOSE FUNDS	582,320	512,585	69,735	13.6
Debt Service Fund-Interest Payment	582,320	512,585	69,735	13.6
GRAND TOTAL	583,162	513,835	69,327	13.5

Note: 0 = Less than one million pesos

Source of basic data: FY 2023 BESF (DBM)