

BUDGET COMPARISON TABLES

2014 Adjusted Spending Program

2015 Proposed Budget

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FOREWORD

The budget is a policy tool that can be used for various development purposes. It can be used to stabilize or smoothen economic swings that can hurt businesses and ordinary citizens alike. It can be used to provide needed public goods such as infrastructures and social services that cannot be provided at optimal levels by private individuals and businesses acting on their own. Moreover, the budget can be a useful tool for promoting accountability.

In its simplest use, the budget can inform the people where their hard earned tax-monies go. Is the government spending the people's money in the provision of goods and services that are responsive to their needs? Is government efficient and not wasteful in its spending? Are the people getting value for their money?

This booklet is part of the CPBRD's 2015 national government budget publications. It provides a comparison of the proposed budget for FY 2015 and the current budget for FY 2014 – by department, agency and special purpose funds. Top 20 budget gainers and losers are also shown in separate tables.

The budget levels are further broken down into major expense classification – i.e. Personal Services, Maintenance and Other Operating Expenses (MOOE), and Capital Outlays.

We hope that these budget comparison tables can facilitate the task of Congress in scrutinizing the President's budget proposal and contribute to our people's understanding of where their tax-monies go.

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OIC, Director General

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TABLE I
TOP 20 GAINERS
(IN BILLION PESOS)

Department/Agency and SPF		Increase
1.	DPWH, Office of the Secretary	81.18
2.	Miscellaneous Personnel Benefits Fund	64.61
3.	ALGU, Internal Revenue Allotment	48.32
4.	DepEd, Office of the Secretary	37.81
5.	BSGC-OEO, National Irrigation Administration	27.76
6.	DSWD, Office of the Secretary	25.55
7.	Debt Service Fund-Interest Payment	20.21
8.	Pension and Gratuity Fund	20.07
9.	DND, GHQs, AFP & AFP-Wide Service Support Units	14.89
10.	Commission on Elections	14.06
11.	ALGU, Special Shares of LGUs in the Proceeds of National Taxes	11.30
12.	DOTC, Office of the Secretary	6.20
13.	DILG, Office of the Secretary	5.80
14.	State Universities and Colleges	5.27
15.	NEDA, Philippine Statistics Authority	5.04
16.	ARMM, Autonomous Regional Government in Muslim Mindanao	4.70
17.	DOST, Information and Communications Technology Office	4.15
18.	DOH, Office of the Secretary	2.84
19.	BSGC-DOTC, Light Rail Transit Authority	2.82
20.	International Commitments Fund	2.63

Source of basic data: FY 2015 BESF (DBM)

* BSGC – Budgetary Support to Government Corporations

TABLE 2
TOP 20 LOSERS
(IN BILLION PESOS)

Department/Agency and SPF		Decrease
1.	DA, Office of the Secretary	(23.93)
2.	Rehabilitation and Reconstruction Program	(19.00)
3.	DAR, Office of the Secretary	(9.80)
4.	BSGC-OEO, National Housing Authority	(6.25)
5.	BSGC-DOE, National Electrification Administration	(5.68)
6.	OEO, Commission on Higher Education	(4.45)
7.	BSGC-DOF, Philippine Deposit Insurance Corporation	(2.63)
8.	NEDA, National Statistics Office	(2.55)
9.	DENR, Office of the Secretary	(1.83)
10.	BSGC-OEO, People's Credit Finance Corporation	(1.56)
11.	E-Government Fund	(1.48)
12.	Customs duties and taxes, incldg. tax expenditures fund	(1.43)
13.	DILG, Philippine National Police	(1.29)
14.	DepEd – Educational School Bldg Prog./Educ. Facilities Fund	(1.00)
15.	BSGC-OEO, Cagayan Economic Zone Authority	(0.89)
16.	DTI, Office of the Secretary	(0.76)
17.	DILG, Bureau of Fire Protection	(0.65)
18.	BSGC-DPWH, Local Water Utilities Administration	(0.57)
19.	DENR, Environmental Management Bureau	(0.56)
20.	DND, Philippine Navy (Naval Forces)	(0.50)

Source of basic data: FY 2015 BESF (DBM)

* BSGC – Budgetary Support to Government Corporations

TABLE 3
COMPARISON OF TOTAL OBLIGATIONS
(AMOUNTS IN MILLION PESOS)

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
DEPARTMENTS	1,411,351	1,235,024	176,327	14.3
Congress of the Philippines	11,091	11,068	22	0.2
Senate	3,253	3,444	(191)	(5.5)
Senate Electoral Tribunal	126	93	33	35.5
Commission on Appointments	515	551	(36)	(6.5)
House of Representatives	7,049	6,827	222	3.2
House Electoral Tribunal	148	154	(5)	(3.5)
Office of the President	2,602	2,823	(221)	(7.8)
The President's Offices	2,602	2,823	(221)	(7.8)
Office of the Vice-President	227	221	5	2.4
Department of Agrarian Reform	10,586	20,384	(9,798)	(48.1)
Office of the Secretary	10,586	20,384	(9,798)	(48.1)
Department of Agriculture	49,061	70,058	(20,997)	(30.0)
Office of the Secretary	39,451	63,382	(23,931)	(37.8)
Agricultural Credit Policy Council	2,038	56	1,982	3,545.6
Bureau of Fisheries and Aquatic Resources	6,023	4,915	1,108	22.5
Cotton Development Administration	-	62	(62)	(100.0)
Fiber Industry Development Authority	-	243	(243)	(100.0)
Livestock Development Council	-	44	(44)	(100.0)
National Agricultural and Fishery Council	-	300	(300)	(100.0)
National Meat Inspection Service	429	375	54	14.4
Philippine Carabao Center	405	481	(77)	(15.9)
Philippine Center for Postharvest Development and Mechanization	209	201	8	4.2
Philippine Fiber Industry Dev't Authority	337	-	337	-
Philippine Council for Agri. and Fishery	170	-	170	-
Department of Budget and Management	1,456	1,033	423	40.9
Office of the Secretary	1,419	999	419	41.9
Gov't Procurement Policy Board-Technical Support Office	37	34	4	10.5
Department of Education	339,288	300,569	38,719	12.9
Office of the Secretary	336,843	299,029	37,814	12.6
National Book Development Board	24	25	(1)	(4.2)
National Council for Children's Television	13	14	(1)	(5.8)
National Museum	1,648	956	692	72.3
Philippine High School for the Arts	127	64	62	97.0
Early Childhood Care and Dev't Council	633	480	153	31.9

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
State Universities and Colleges	43,342	38,075	5,267	13.8
Department of Energy	4,463	4,091	372	9.1
Office of the Secretary	4,463	4,091	372	9.1
Dep't of Environment & Natural Resources	21,274	23,895	(2,620)	(11.0)
Office of the Secretary	18,343	20,174	(1,830)	(9.1)
Environmental Management Bureau	800	1,361	(561)	(41.2)
Mines and Geo-Sciences Bureau	820	1,190	(370)	(31.1)
National Mapping & Resource Info. Authority	1,155	1,029	126	12.3
National Water Resources Board	90	68	22	32.3
Palawan Council for Sustainable Development Staff	66	73	(7)	(9.4)
Department of Finance	14,346	13,006	1,340	10.3
Office of the Secretary	926	456	470	103.0
Bureau of Customs	2,506	2,368	138	5.8
Bureau of Internal Revenue	7,994	7,703	291	3.8
Bureau of Local Government Finance	213	201	12	6.0
Bureau of the Treasury	1,494	1,081	412	38.1
Central Board of Assessment Appeals	7	11	(3)	(32.0)
Cooperative Development Authority	341	341	(1)	(0.2)
Insurance Commission	188	199	(11)	(5.4)
National Tax Research Center	47	47	(0)	(0.1)
Privatization and Management Office	42	42	-	-
Securities and Exchange Commission	588	556	32	5.8
Department of Foreign Affairs	12,969	12,228	741	6.1
Office of the Secretary	12,896	12,161	736	6.1
Foreign Service Institute	51	47	4	9.2
Technical Cooperation Council of the Phils.	4	4	0	0.7
UNESCO National Commission of the Phils.	17	16	1	6.6
Department of Health	88,021	85,191	2,829	3.3
Office of the Secretary	87,380	84,543	2,836	3.4
Commission on Population	316	308	8	2.5
National Nutrition Council	325	340	(15)	(4.3)
Dep't of Interior & Local Government	105,735	101,465	4,269	4.2
Office of the Secretary	16,118	10,319	5,799	56.2
Bureau of Fire Protection	8,890	9,537	(647)	(6.8)
Bureau of Jail Management & Penology	6,616	6,273	343	5.5
Local Government Academy	217	152	65	43.0
National Police Commission	1,467	1,463	4	0.3
Philippine National Police	70,882	72,172	(1,290)	(1.8)
Philippine Public Safety College	1,544	1,550	(6)	(0.4)

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Department of Justice	11,818	11,801	17	0.1
Office of the Secretary	3,677	3,709	(32)	(0.9)
Bureau of Corrections	1,911	1,941	(30)	(1.6)
Bureau of Immigration	676	686	(10)	(1.4)
Land Registration Authority	1,258	1,242	16	1.3
National Bureau of Investigation	1,068	1,036	32	3.1
Office of the Gov't Corporate Counsel	90	94	(4)	(4.3)
Office of the Solicitor General	561	531	30	5.6
Parole & Probation Administration	553	557	(5)	(0.8)
Presidential Commission on Good Gov't	102	106	(5)	(4.2)
Public Attorney's Office	1,923	1,898	25	1.3
Department of Labor & Employment	12,094	12,557	(463)	(3.7)
Office of the Secretary	4,425	4,723	(298)	(6.3)
Institute for Labor Studies	26	29	(3)	(10.3)
National Conciliation & Mediation Board	163	191	(27)	(14.2)
National Labor Relations Commission	693	699	(7)	(0.9)
National Maritime Polytechnic	71	77	(6)	(7.6)
National Wages & Productivity Commission	175	173	2	1.4
Philippine Overseas Employment Admin.	367	351	15	4.4
Professional Regulation Commission	643	1,069	(426)	(39.8)
Technical Educ. & Skills Dev't. Authority	5,531	5,245	286	5.4
Department of National Defense	99,639	82,453	17,186	20.8
DND Proper (Office of the Secretary)	729	726	3	0.4
Government Arsenal	958	938	20	2.1
National Defense College of the Philippines	63	64	(0)	(0.6)
Office of Civil Defense	1,024	678	346	51.0
<i>Philippine Veterans Affairs Office:</i>	1,302	1,416	(114)	(8.1)
PVAO (Proper)	386	404	(18)	(4.5)
Veterans Memorial Medical Center	916	1,012	(96)	(9.5)
<i>Armed Forces of the Philippines:</i>	95,564	78,632	16,933	21.5
Philippine Army (Land Forces)	41,285	40,893	392	1.0
Philippine Air Force (Air Forces)	14,638	12,484	2,154	17.3
Philippine Navy (Naval Forces)	13,387	13,891	(505)	(3.6)
General Headquarters, AFP and AFP-Wide Service Support Units	26,254	11,363	14,891	131.0
Department of Public Works & Highways	300,519	219,341	81,178	37.0
Office of the Secretary	300,519	219,341	81,178	37.0
Department of Science & Technology	19,352	12,120	7,232	59.7
Office of the Secretary	3,060	3,408	(348)	(10.2)
Advanced Science & Technology Institute	745	83	662	799.0
Food & Nutrition Research Institute	303	280	24	8.4
Forest Products Research & Dev't Institute	147	127	21	16.4
Industrial Technology Development Institute	257	227	29	12.9
Information and Comm. Technology Office	4,808	654	4,155	635.6

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Metals Industry Research & Dev't Center	191	503	(312)	(62.1)
National Academy of Science & Technology	62	68	(7)	(9.5)
National Research Council of the Phils.	49	72	(22)	(31.1)
PAGASA	3,464	1,256	2,208	175.8
Phil. Council for Agri., Aquatic & Natural Resources Research & Development	985	1,049	(64)	(6.1)
Phil. Council for Health Research & Dev't	485	437	49	11.1
Philippine Council for Industry , Energy and Emerging Technology Research & Dev't	620	537	83	15.5
Phil. Institute of Volcanology & Seismology	341	287	54	18.7
Philippine Nuclear Research Institute	258	230	28	12.2
Philippine Science High School	1,109	964	146	15.1
Philippine Textile Research Institute	67	60	7	12.4
Science Education Institute	2,239	1,746	493	28.2
Science & Technology Information Institute	51	52	(1)	(2.2)
Tech. Application & Promotion Institute	111	83	28	33.1
Dep't of Social Welfare & Development	108,970	83,393	25,577	30.7
Office of the Secretary	108,741	83,194	25,547	30.7
Council for the Welfare of Children	39	40	(1)	(1.6)
Inter-Country Adoption Board	43	37	6	17.5
National Council on Disability Affairs	42	40	2	5.3
National Youth Commission	83	82	1	1.7
Juvenile Justice and Welfare Council	21	-	21	-
Department of Tourism	2,182	2,025	157	7.8
Office of the Secretary	1,988	1,738	250	14.4
Intramuros Administration	36	34	2	4.7
National Parks Development Committee	158	253	(95)	(37.6)
Department of Trade & Industry	3,750	4,523	(773)	(17.1)
Office of the Secretary	3,271	4,027	(756)	(18.8)
Board of Investments	266	287	(22)	(7.5)
Construction Industry Authority of the Phils.	88	68	20	29.7
Construction Manpower Dev't Foundation	-	27	(27)	(100.0)
Philippine Trade Training Center	49	38	11	28.7
Design Center of the Philippines	77	76	1	0.9
Dep't of Transportation & Communications	54,538	47,024	7,514	16.0
Office of the Secretary	47,569	41,373	6,196	15.0
Civil Aeronautics Board	69	58	11	18.5
Maritime Industry Authority	764	579	185	31.9
Office of Transportation Cooperatives	19	18	1	5.9
Office for Transportation Security	682	583	99	17.0
Philippine Coast Guard	5,407	4,387	1,020	23.2
Toll Regulatory Board	28	24	3	13.5

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
National Economic & Dev't Authority	6,410	4,032	2,377	59.0
Office of the Director-General	1,176	1,158	17	1.5
National Statistical Coordination Board	-	124	(124)	(100.0)
National Statistics Office	-	2,552	(2,552)	(100.0)
Phil. Nat'l Volunteer Service Coord. Agency	19	21	(2)	(7.9)
PPP Center of the Philippines	92	89	3	2.9
Phil. Statistical Research & Training Institute (formerly SRTC)	29	28	1	3.7
Tariff Commission	57	61	(4)	(6.1)
Philippine Statistics Authority	5,038	-	5,038	-
Pres'l Communications Operations Office	1,022	1,181	(159)	(13.5)
Pres'l Comm. Operations Office (Proper)	197	205	(8)	(3.8)
Bureau of Broadcast Services	285	285	(0)	(0.1)
Bureau of Communications Services	34	35	(1)	(2.6)
National Printing Office	0	85	(85)	(100.0)
News & Information Bureau	105	110	(5)	(4.6)
Philippine Information Agency	271	266	5	2.0
Presidential Broadcast Staff (RTVM)	130	196	(66)	(33.5)
Other Executive Offices	12,723	15,865	(3,142)	(19.8)
Anti-Money Laundering Council	18	39	(21)	(54.6)
Climate Change Commission	80	84	(4)	(4.3)
Commission on Filipinos Overseas	85	86	(1)	(0.9)
Commission on Higher Education	3,559	8,012	(4,454)	(55.6)
Commission on Filipino Language	43	52	(9)	(17.3)
Dangerous Drug Board	181	183	(2)	(1.3)
Energy Regulatory Commission	417	221	196	89.0
Film Development Council of the Phils.	127	118	10	8.4
Games & Amusement Board	78	78	(1)	(1.1)
Governance Commission for GOCCs	102	91	12	13.0
Housing & Land Use Regulatory Board	316	342	(26)	(7.6)
Housing & Urban Dev't Coord. Council	123	123	(0)	(0.1)
Mindanao Development Authority	103	102	1	1.4
Movie & TV Review & Classification Board	88	62	26	43.1
National Anti-Poverty Commission	156	150	6	4.0
National Commission for Culture & the Arts:	2,070	1,026	1,044	101.7
NCCA (Proper)	418	364	55	15.0
Nat'l Historical Commission of the Phils .	788	357	431	120.5
National Library of the Philippines	275	199	76	38.2
National Archives of the Philippines	589	106	483	453.8
National Commission on Indigenous People	984	924	60	6.5
National Commission on Muslim Filipinos (Office of Muslim Affairs)	470	447	23	5.1
National Intelligence Coordinating Agency	562	625	(63)	(10.0)
National Security Council	95	92	3	3.1
National Telecommunications Commission	297	245	52	21.1
Office of the Presidential Adviser on the Peace Process	582	352	231	65.6

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Optical Media Board	48	47	2	3.4
Pasig River Rehabilitation Commission	170	469	(300)	(63.9)
Philippine Commission on Women	54	53	1	1.8
Philippine Drug Enforcement Agency	952	921	31	3.4
Philippine Racing Commission	117	114	3	2.3
Philippine Sports Commission	220	215	6	2.6
Pres'l Commission for the Urban Poor	123	111	11	10.2
Presidential Communications Dev't and Strategic Planning Office	72	70	3	3.7
Presidential Legislative Liaison Office	38	38	1	2.0
Presidential Management Staff	331	317	14	4.5
Fertilizer and Pesticide Authority	61	57	3	6.0
Autonomous Region in Muslim Mindanao	25,229	20,526	4,703	22.9
Autonomous Regional Government in Muslim Mindanao	25,229	20,526	4,703	22.9
Joint Legislative-Executive Councils	3	4	(1)	(30.5)
Legislative-Exec. Dev't Advisory Council	3	4	(1)	(30.5)
The Judiciary	20,285	19,342	943	4.9
Supreme Court of the Philippines and the Lower Courts	18,063	17,102	962	5.6
Presidential Electoral Tribunal	91	91	0	0.0
Sandiganbayan	410	405	5	1.3
Court of Appeals	1,466	1,489	(23)	(1.5)
Court of Tax Appeals	254	255	(1)	(0.5)
Civil Service Commission	1,176	1,274	(98)	(7.7)
Civil Service Commission	1,097	1,196	(99)	(8.3)
Career Executive Service Board	79	78	1	0.9
Commission on Audit	8,163	8,427	(264)	(3.1)
Commission on Elections	16,944	2,886	14,058	487.1
Office of the Ombudsman	1,732	1,794	(63)	(3.5)
Commission on Human Rights	341	348	(6)	(1.8)
SPECIAL PURPOSE FUNDS	1,194,649	1,029,605	165,044	16.0
Budgetary Support to Government Corps.	89,164	72,191	16,973	23.5
Department of Agriculture	2,596	2,211	385	17.4
National Dairy Authority	170	262	(91)	(34.9)
National Tobacco Administration	190	219	(29)	(13.3)

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Philippine Crop Insurance Corporation	1,184	1,184	-	-
Philippine Fisheries Development Authority	534	-	534	-
Philippine Rice Research Institute	518	546	(28)	(5.2)
Department of Energy	4,000	9,676	(5,676)	(58.7)
National Electrification Administration	2,000	7,676	(5,676)	(73.9)
National Power Corporation	2,000	2,000	-	-
Department of Finance	166	2,792	(2,626)	(94.0)
Philippine Deposit Insurance Corporation	166	2,792	(2,626)	(94.0)
Department of Health	1,399	1,249	150	12.0
Lung Center of the Philippines	187	203	(17)	(8.2)
National Kidney and Transplant Institute	429	229	200	87.5
Philippines Children's Medical Center	387	365	22	6.0
Philippine Heart Center	346	402	(56)	(13.8)
PITAHC	50	50	0	0.4
Department of Public Works and Highways	-	565	(565)	(100.0)
Local Water Utilities Administration	-	565	(565)	(100.0)
Department of Tourism	1,631	1,250	381	30.4
Tourism Promotions Board	1,631	1,250	381	30.4
Department of Trade and Industry	438	348	90	25.8
Aurora Pacific Economic Zone and Freeport Authority	251	49	203	418.1
Center for Int'l Trade Expositions & Missions	186	190	(4)	(2.1)
Cottage Industry Technology Center	-	9	(9)	(100.0)
Small Business Corporation	-	100	(100)	(100.0)
Dep't of Transportation & Communications	3,367	344	3,023	878.7
Civil Aviation Authority of the Philippines	-	-	-	-
Light Rail Transit Authority	2,820	-	2,820	-
Philippine National Railways	547	344	203	59.0
National Economic & Development Authority	33	347	(314)	(90.5)
Philippine Institute for Development Studies	33	347	(314)	(90.5)
Pres'l Communications Operations Office	992	859	133	15.5
People's Television Network, Incorporated	992	859	133	15.5
Other Executive Offices	48,013	27,586	20,427	74.0
National Food Authority	4,250	4,250	-	-
National Irrigation Administration	28,824	1,066	27,758	2,604.8
Philippine Coconut Authority	4,086	2,384	1,702	71.4
Authority of the Freeport Area of Bataan	100	100	-	-
Cagayan Economic Zone Authority	-	891	(891)	(100.0)

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Credit Information Corporation	45	72	(27)	(37.5)
Cultural Center of the Philippines	202	252	(50)	(19.7)
Development Academy of the Philippines	161	136	25	18.1
Home Guaranty Corporation	-	500	(500)	(100.0)
National Home Mortgage Finance Corp.	1,000	1,000	-	-
National Housing Authority	5,000	11,252	(6,252)	(55.6)
People's Credit Finance Corporation	-	1,564	(1,564)	(100.0)
Philippine Center for Economic Dev't	13	21	(8)	(38.1)
Philippine Postal Corporation	301	301	-	-
Southern Philippines Dev't Authority	42	52	(10)	(19.2)
Zamboanga City Special EcoZone Authority	247	82	165	201.1
Social Housing Finance Corporation	3,743	3,665	78	2.1
Budgetary Support to Gov't Corps.- Others	29	14	15	110.2
Net Lending	26,500	24,950	1,550	6.2
Allocations to Local Government Units	422,994	361,136	61,858	17.1
Metropolitan Manila Development Authority	1,990	2,333	(343)	(14.7)
Internal Revenue Allotment	389,860	341,545	48,316	14.1
Special Shares of LGUs in the Proceeds of National Taxes	27,904	16,602	11,302	68.1
Barangay Officials Death Benefits Fund	50	50	-	-
Local Government Support Fund	2,989	405	2,584	638.0
Special Shares of LGUs in the Proceeds of Fire Code Fees	200	200	-	-
Customs duties and taxes, including tax expenditures fund	25,475	26,900	(1,425)	(5.3)
Debt Service Fund-Interest Payment	372,863	352,652	20,211	5.7
National Disaster Risk Reduction & Management Fund (Calamity Fund)	14,000	13,000	1,000	7.7
Contingent Fund	2,000	1,000	1,000	100.0
DepEd - Educational School Building Program/Educational Facilities Fund	-	1,000	(1,000)	(100.0)
E-Government Fund	1,000	2,479	(1,479)	(59.7)
International Commitments Fund	7,444	4,816	2,628	54.6
Miscellaneous Personnel Benefits Fund	118,142	53,535	64,607	120.7
Pension and Gratuity Fund	140,566	120,496	20,070	16.7
Feasibility Studies Fund	-	400	(400)	(100.0)
Rehabilitation and Reconstruction Prog.	1,000	20,000	(19,000)	(95.0)
GRAND TOTAL	2,606,000	2,264,629	341,372	15.1

0 – Less than one million pesos

Source of basic data: FY 2015 BESF (DBM)

TABLE 4
COMPARISON OF PERSONAL SERVICES
(IN MILLION PESOS)

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
DEPARTMENTS	503,013	488,501	14,512	3.0
Congress of the Philippines	5,653	5,505	148	2.7
Senate	1,840	1,826	14	0.8
Senate Electoral Tribunal	101	68	33	48.3
Commission on Appointments	215	214	0	0.2
House of Representatives	3,391	3,291	101	3.1
House Electoral Tribunal	106	106	(0)	(0.1)
Office of the President	672	641	31	4.8
The President's Offices	672	641	31	4.8
Office of the Vice-President	51	52	(1)	(1.4)
Department of Agrarian Reform	3,814	4,735	(921)	(19.5)
Office of the Secretary	3,814	4,735	(921)	(19.5)
Department of Agriculture	2,734	3,685	(951)	(25.8)
Office of the Secretary	1,684	2,532	(849)	(33.5)
Agricultural Credit Policy Council	26	25	2	7.2
Bureau of Fisheries and Aquatic Resources	553	558	(5)	(0.8)
Cotton Development Administration	-	53	(53)	(100.0)
Fiber Industry Development Authority	-	165	(165)	(100.0)
Livestock Development Council	-	11	(11)	(100.0)
National Agricultural and Fishery Council	-	47	(47)	(100.0)
National Meat Inspection Service	139	145	(6)	(4.1)
Philippine Carabao Center	67	80	(13)	(16.3)
Philippine Center for Postharvest Development and Mechanization	74	70	3	4.8
Philippine Fiber Industry Dev't Authority	150	-	150	-
Phil. Council for Agriculture and Fishery	41	-	41	-
Department of Budget and Management	485	449	36	7.9
Office of the Secretary	466	433	32	7.5
Gov't Procurement Policy Board-Technical Support Office	19	16	3	20.3
Department of Education	229,579	212,762	16,817	7.9
Office of the Secretary	229,458	212,636	16,822	7.9
National Book Development Board	12	13	(1)	(9.0)
National Council for Children's Television	3	3	0	4.8
National Museum	84	90	(6)	(6.6)
Philippine High School for the Arts	15	13	2	13.5
Early Childhood Care and Dev't Council	7	7	-	-

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
State Universities and Colleges	24,764	25,001	(237)	(0.9)
Department of Energy	326	327	(1)	(0.2)
Office of the Secretary	326	327	(1)	(0.2)
Dep't. of Environment & Natural Resources	3,985	5,563	(1,578)	(28.4)
Office of the Secretary	3,094	4,559	(1,465)	(32.1)
Environmental Management Bureau	200	257	(57)	(22.1)
Mines and Geo-Sciences Bureau	366	408	(41)	(10.2)
Nat'l Mapping & Resource Info. Authority	249	264	(15)	(5.5)
National Water Resources Board	40	40	-	-
Palawan Council for Sustainable Dev't Staff	36	36	0	0.5
Department of Finance	6,396	6,509	(113)	(1.7)
Office of the Secretary	231	201	31	15.2
Bureau of Customs	1,179	1,225	(46)	(3.8)
Bureau of Internal Revenue	3,725	3,812	(87)	(2.3)
Bureau of Local Government Finance	135	134	1	0.7
Bureau of the Treasury	377	370	6	1.7
Central Board of Assessment Appeals	6	9	(3)	(36.5)
Cooperative Development Authority	233	245	(12)	(5.0)
Insurance Commission	114	100	14	14.0
National Tax Research Center	32	34	(2)	(5.9)
Privatization and Management Office	42	42	-	-
Securities and Exchange Commission	322	336	(14)	(4.3)
Department of Foreign Affairs	6,414	5,702	712	12.5
Office of the Secretary	6,370	5,661	709	12.5
Foreign Service Institute	38	35	4	11.0
Technical Cooperation Council of the Phils.	1	1	-	-
UNESCO National Commission of the Phils.	5	5	(0)	(4.7)
Department of Health	11,449	11,719	(271)	(2.3)
Office of the Secretary	11,280	11,561	(281)	(2.4)
Commission on Population	117	106	11	10.3
National Nutrition Council	52	53	(0)	(0.9)
Dep't of Interior & Local Government	75,115	75,621	(506)	(0.7)
Office of the Secretary	2,085	2,140	(55)	(2.6)
Bureau of Fire Protection	6,485	6,276	209	3.3
Bureau of Jail Management & Penology	3,939	3,782	158	4.2
Local Government Academy	20	20	0	0.0
National Police Commission	1,307	1,305	2	0.1
Philippine National Police	60,573	61,393	(820)	(1.3)
Philippine Public Safety College	705	705	0	0.0

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Department of Justice	8,185	8,396	(210)	(2.5)
Office of the Secretary	2,947	3,045	(99)	(3.2)
Bureau of Corrections	678	712	(34)	(4.7)
Bureau of Immigration	398	405	(7)	(1.8)
Land Registration Authority	695	715	(20)	(2.7)
National Bureau of Investigation	644	692	(48)	(6.9)
Office of the Government Corporate Counsel	77	81	(3)	(4.2)
Office of the Solicitor General	427	403	24	5.9
Parole & Probation Administration	436	481	(45)	(9.3)
Presidential Commission on Good Gov't	54	59	(5)	(8.3)
Public Attorney's Office	1,828	1,802	26	1.4
Department of Labor & Employment	4,047	3,871	176	4.6
Office of the Secretary	1,359	1,102	257	23.3
Institute for Labor Studies	17	20	(3)	(16.5)
National Conciliation & Mediation Board	99	103	(4)	(3.9)
National Labor Relations Commission	548	552	(4)	(0.8)
National Maritime Polytechnic	32	32	(0)	(1.6)
National Wages & Productivity Commission	106	106	(0)	(0.3)
Philippine Overseas Employment Admin.	198	193	5	2.7
Professional Regulation Commission	263	264	(2)	(0.6)
Technical Education & Skills Dev't. Authority	1,427	1,499	(72)	(4.8)
Department of National Defense	53,685	54,920	(1,235)	(2.2)
DND Proper (Office of the Secretary)	102	105	(3)	(2.7)
Government Arsenal	193	186	7	4.0
National Defense College of the Philippines	30	31	(1)	(3.3)
Office of Civil Defense	152	89	63	71.3
<i>Philippine Veterans Affairs Office:</i>	546	626	(81)	(12.9)
PVAO (Proper)	111	108	2	2.0
Veterans Memorial Medical Center	435	518	(83)	(16.0)
<i>Armed Forces of the Philippines:</i>	52,662	53,883	(1,221)	(2.3)
Philippine Army (Land Forces)	34,590	34,608	(18)	(0.1)
Philippine Air Force (Air Forces)	7,379	7,466	(87)	(1.2)
Philippine Navy (Naval Forces)	8,366	9,143	(777)	(8.5)
General Headquarters, AFP and AFP – Wide Service Support Units	2,327	2,666	(339)	(12.7)
Department of Public Works & Highways	5,696	5,698	(3)	(0.0)
Office of the Secretary	5,696	5,698	(3)	(0.0)
Department of Science & Technology	2,795	2,364	431	18.3
Office of the Secretary	400	322	78	24.1
Advanced Science & Technology Institute	41	35	6	17.9
Food & Nutrition Research Institute	98	78	20	25.4
Forest Products Research & Dev't Institute	113	88	25	28.3
Industrial Technology Development Institute	187	149	37	24.9
Information & Communications Tech. Office	410	430	(20)	(4.7)

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Metals Industry Research & Dev't Center	120	94	26	27.3
National Academy of Science & Technology	9	7	2	24.8
National Research Council of the Philippines	21	18	3	17.0
PAGASA	434	352	82	23.4
Phil. Council for Agri., Aquatic & Natural Resources Research & Development	134	109	25	22.7
Phil. Council for Health Research & Dev't	34	30	4	11.9
Philippine Council for Industry , Energy and Emerging Tech. Research & Dev't	46	37	9	23.3
Phil. Institute of Volcanology & Seismology	108	83	25	30.0
Philippine Nuclear Research Institute	130	102	28	27.4
Philippine Science High School	371	311	60	19.4
Philippine Textile Research Institute	44	38	6	15.9
Science Education Institute	33	26	7	26.8
Science & Technology Information Institute	30	26	4	16.5
Tech. Application & Promotion Institute	34	28	5	19.2
Dep't of Social Welfare & Development	4,772	4,702	69	1.5
Office of the Secretary	4,677	4,605	72	1.6
Council for the Welfare of Children	12	15	(3)	(19.5)
Inter-Country Adoption Board	15	13	1	9.4
National Council on Disability Affairs	25	27	(2)	(7.6)
National Youth Commission	39	41	(2)	(5.6)
Juvenile Justice and Welfare Council	4	-	4	-
Department of Tourism	341	342	(1)	(0.2)
Office of the Secretary	266	267	(1)	(0.4)
Intramuros Administration	22	20	1	7.1
National Parks Development Committee	53	54	(1)	(2.5)
Department of Trade & Industry	1,196	1,342	(146)	(10.9)
Office of the Secretary	1,012	1,133	(121)	(10.7)
Board of Investments	102	127	(25)	(19.4)
Construction Industry Authority of the Phils.	42	29	14	48.1
Construction Manpower Dev't Foundation	-	14	(14)	(100.0)
Philippine Trade Training Center	18	18	-	-
Design Center of the Philippines	21	21	(0)	(0.0)
Dep't of Transportation & Communications	4,657	4,366	291	6.7
Office of the Secretary	1,382	1,338	44	3.3
Civil Aeronautics Board	37	33	3	9.6
Maritime Industry Authority	192	207	(15)	(7.3)
Office of Transportation Cooperatives	12	13	(0)	(2.0)
Office for Transportation Security	405	373	32	8.7
Philippine Coast Guard	2,615	2,388	227	9.5
Toll Regulatory Board	13	13	(0)	(0.9)

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
National Economic & Dev't Authority	1,658	1,531	127	8.3
Office of the Director-General	498	579	(81)	(14.0)
National Statistical Coordination Board	-	60	(60)	(100.0)
National Statistics Office	-	791	(791)	(100.0)
Phil. Nat'l Volunteer Service Coord. Agency	8	8	(0)	(1.4)
PPP Center of the Philippines	51	40	11	26.2
Philippine Statistical Research and Training Institute (<i>formerly SRTC</i>)	13	13	(0)	(0.0)
Tariff Commission	37	39	(2)	(5.6)
Philippine Statistics Authority	1,051	-	1,051	-
Pres'l Communications Operations Office	512	606	(94)	(15.6)
Pres'l Comm. Operations Office (Proper)	39	36	3	8.1
Bureau of Broadcast Services	177	191	(15)	(7.7)
Bureau of Communications Services	20	21	(1)	(5.6)
National Printing Office	0	75	(75)	(100.0)
News & Information Bureau	69	75	(6)	(7.8)
Philippine Information Agency	163	160	3	2.0
Presidential Broadcast Staff (RTVM)	44	48	(4)	(7.9)
Other Executive Offices	3,901	3,833	68	1.8
Anti-Money Laundering Council	-	-	-	-
Climate Change Commission	24	24	(0)	(0.0)
Commission on Filipinos Overseas	29	28	0	1.7
Commission on Higher Education	256	270	(14)	(5.2)
Commission on Filipino Language	27	31	(4)	(13.4)
Dangerous Drug Board	45	47	(2)	(4.1)
Energy Regulatory Commission	115	121	(6)	(5.1)
Film Development Council of the Philippines	13	11	2	18.1
Games & Amusement Board	56	56	0	0.7
Governance Commission for GOCCs	39	27	12	44.9
Housing & Land Use Regulatory Board	207	207	0	0.0
Housing & Urban Dev't Coordinating Council	49	49	0	0.0
Mindanao Development Authority	44	41	3	6.5
Movie & TV Review & Classification Board	25	25	0	0.0
National Anti-Poverty Commission	34	35	(1)	(1.7)
National Commission for Culture & the Arts:	189	183	6	3.2
NCCA (Proper)	28	27	1	5.1
Nat'l Historical Commission of the Phils .	55	53	2	3.8
National Library of the Philippines	56	54	2	3.7
National Archives of the Philippines	50	49	1	1.0
National Commission on Indigenous People	552	544	8	1.4
National Commission on Muslim Filipinos (Office of Muslim Affairs)	379	362	17	4.8
National Intelligence Coordinating Agency	401	412	(11)	(2.7)
National Security Council	45	47	(1)	(3.2)
National Telecommunications Commission	198	182	16	8.8

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Office of the Presidential Adviser on the Peace Process	85	85	-	-
Optical Media Board	27	26	0	1.6
Pasig River Rehabilitation Commission	10	11	(2)	(15.8)
Philippine Commission on Women	26	27	(1)	(2.1)
Philippine Drug Enforcement Agency	630	598	32	5.3
Philippine Racing Commission	30	29	1	3.6
Philippine Sports Commission	48	46	2	5.0
Presidential Commission for the Urban Poor	57	58	(1)	(2.1)
Presidential Communications Dev't & Strategic Planning Office	23	21	2	7.6
Presidential Legislative Liaison Office	25	23	2	9.4
Presidential Management Staff	182	177	4	2.5
Fertilizer and Pesticide Authority	32	30	3	8.7
Autonomous Region in Muslim Mindanao	10,868	10,650	218	2.0
Autonomous Regional Government in Muslim Mindanao	10,868	10,650	218	2.0
Joint Legislative-Executive Councils	2	2	-	-
Legislative-Exec. Dev't Advisory Council	2	2	-	-
The Judiciary	15,831	15,118	714	4.7
Supreme Court of the Philippines and the Lower Courts	14,321	13,661	660	4.8
Presidential Electoral Tribunal	79	79	-	-
Sandiganbayan	201	195	6	3.3
Court of Appeals	1,049	1,002	47	4.7
Court of Tax Appeals	181	181	0	0.2
Civil Service Commission	825	824	1	0.1
Civil Service Commission	799	798	1	0.1
Career Executive Service Board	26	26	(0)	(0.0)
Commission on Audit	7,837	7,837	(0)	(0.0)
Commission on Elections	3,030	2,089	941	45.1
Office of the Ombudsman	1,492	1,492	0	0.0
Commission on Human Rights	246	247	(2)	(0.6)
SPECIAL PURPOSE FUNDS	258,732	174,054	84,678	48.7
Budgetary Support to Government Corps.	-	-	-	-
Department of Agriculture	-	-	-	-
National Dairy Authority	-	-	-	-

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
National Tobacco Administration	-	-	-	-
Philippine Crop Insurance Corporation	-	-	-	-
Philippine Fisheries Development Authority	-	-	-	-
Philippine Rice Research Institute	-	-	-	-
Department of Energy	-	-	-	-
National Electrification Administration	-	-	-	-
National Power Corporation	-	-	-	-
Department of Finance	-	-	-	-
Philippine Deposit Insurance Corporation	-	-	-	-
Department of Health	-	-	-	-
Lung Center of the Philippines	-	-	-	-
National Kidney and Transplant Institute	-	-	-	-
Philippines Children's Medical Center	-	-	-	-
Philippine Heart Center	-	-	-	-
PITAHC	-	-	-	-
Department of Public Works and Highways	-	-	-	-
Local Water Utilities Administration	-	-	-	-
Department of Tourism	-	-	-	-
Tourism Promotions Board	-	-	-	-
Department of Trade and Industry	-	-	-	-
Aurora Pacific EcoZone & Freeport Authority	-	-	-	-
Center for Int'l Trade Expositions & Missions	-	-	-	-
Cottage Industry Technology Center	-	-	-	-
Small Business Corporation	-	-	-	-
Dep't of Transportation & Communications	-	-	-	-
Civil Aviation Authority of the Philippines	-	-	-	-
Light Rail Transit Authority	-	-	-	-
Philippine National Railways	-	-	-	-
National Economic & Development Authority	-	-	-	-
Philippine Institute for Development Studies	-	-	-	-
Pres'l Communications Operations Office	-	-	-	-
People's Television Network, Incorporated	-	-	-	-
Other Executive Offices	-	-	-	-
National Food Authority	-	-	-	-
National Irrigation Administration	-	-	-	-
Philippine Coconut Authority	-	-	-	-
Authority of the Freeport Area of Bataan	-	-	-	-
Cagayan Economic Zone Authority	-	-	-	-

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Credit Information Corporation	-	-	-	-
Cultural Center of the Philippines	-	-	-	-
Development Academy of the Philippines	-	-	-	-
Home Guaranty Corporation	-	-	-	-
National Home Mortgage Finance Corp.	-	-	-	-
National Housing Authority	-	-	-	-
People's Credit Finance Corporation	-	-	-	-
Philippine Center for Economic Dev't	-	-	-	-
Philippine Postal Corporation	-	-	-	-
Southern Philippines Development Authority	-	-	-	-
Zamboanga City Special EcoZone Authority	-	-	-	-
Social Housing Finance Corporation	-	-	-	-
Budgetary Support to Gov't Corps. - Others	-	-	-	-
Net Lending	-	-	-	-
Allocations to Local Government Units	23	23	-	-
Metropolitan Manila Development Authority	23	23	-	-
Internal Revenue Allotment	-	-	-	-
Special Shares of LGUs in the Proceeds of National Taxes	-	-	-	-
Barangay Officials Death Benefits Fund	-	-	-	-
Local Government Support Fund	-	-	-	-
Special Shares of LGUs in the Proceeds of Fire Code Fees	-	-	-	-
Customs duties and taxes, incldg. tax expenditures fund	-	-	-	-
Debt Service Fund-Interest Payment	-	-	-	-
National Disaster Risk Reduction & Management Fund (Calamity Fund)	-	-	-	-
Contingent Fund	-	-	-	-
DepEd - Educational School Building Program/Educational Facilities Fund	-	-	-	-
E-Government Fund	-	-	-	-
International Commitments Fund	-	-	-	-
Miscellaneous Personnel Benefits Fund	118,142	53,535	64,607	120.7
Pension and Gratuity Fund	140,566	120,496	20,070	16.7
Feasibility Studies Fund	-	-	-	-
Rehabilitation and Reconstruction Program	-	-	-	-
GRAND TOTAL	761,745	662,555	99,190	15.0

0 – Less than one million pesos

Source of basic data: FY 2015 BESF (DBM)

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

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
DEPARTMENTS	411,591	368,739	42,852	11.6
Congress of the Philippines	4,984	5,359	(375)	(7.0)
Senate	1,413	1,571	(157)	(10.0)
Senate Electoral Tribunal	24	24	-	-
Commission on Appointments	300	336	(35)	(10.5)
House of Representatives	3,204	3,386	(183)	(5.4)
House Electoral Tribunal	42	42	1	1.3
Office of the President	1,911	1,998	(88)	(4.4)
The President's Offices	1,911	1,998	(88)	(4.4)
Office of the Vice-President	172	169	3	2.0
Department of Agrarian Reform	6,770	13,013	(6,244)	(48.0)
Office of the Secretary	6,770	13,013	(6,244)	(48.0)
Department of Agriculture	27,958	27,202	756	2.8
Office of the Secretary	23,140	23,305	(166)	(0.7)
Agricultural Credit Policy Council	11	31	(20)	(63.6)
Bureau of Fisheries and Aquatic Resources	3,949	2,880	1,069	37.1
Cotton Development Administration	-	9	(9)	(100.0)
Fiber Industry Development Authority	-	78	(78)	(100.0)
Livestock Development Council	-	33	(33)	(100.0)
National Agricultural and Fishery Council	-	253	(253)	(100.0)
National Meat Inspection Service	210	152	58	38.2
Philippine Carabao Center	291	344	(53)	(15.3)
Philippine Center for Postharvest Development and Mechanization	134	117	18	15.0
Philippine Fiber Industry Dev't Authority	94	-	94	-
Philippine Council for Agri. and Fishery	128	-	128	-
Department of Budget and Management	919	531	387	72.8
Office of the Secretary	902	515	387	75.2
Gov't Procurement Policy Board-Technical Support Office	16	16	(0)	(1.4)
Department of Education	41,461	34,933	6,528	18.7
Office of the Secretary	40,581	34,599	5,982	17.3
National Book Development Board	12	12	0	1.0
National Council for Children's Television	10	10	0	2.7
National Museum	186	157	28	18.0

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Philippine High School for the Arts	46	50	(4)	(7.3)
Early Childhood Care and Dev't Council	626	105	521	497.6
State Universities and Colleges	10,324	9,140	1,184	13.0
Department of Energy	1,331	1,206	125	10.3
Office of the Secretary	1,331	1,206	125	10.3
Dep't. of Environment & Natural Resources	10,119	10,536	(417)	(4.0)
Office of the Secretary	8,441	9,023	(582)	(6.4)
Environmental Management Bureau	442	474	(32)	(6.8)
Mines and Geo-Sciences Bureau	294	588	(294)	(50.1)
National Mapping & Resource Info. Authority	870	401	469	116.9
National Water Resources Board	43	22	22	99.8
Palawan Council for Sustainable Development Staff	29	28	1	3.0
Department of Finance	5,680	5,227	453	8.7
Office of the Secretary	460	244	216	88.5
Bureau of Customs	1,175	1,143	32	2.8
Bureau of Internal Revenue	3,272	3,168	104	3.3
Bureau of Local Government Finance	63	62	1	1.9
Bureau of the Treasury	327	210	117	55.7
Central Board of Assessment Appeals	1	1	0	1.9
Cooperative Development Authority	89	89	0	0.3
Insurance Commission	74	79	(5)	(6.1)
National Tax Research Center	13	13	1	4.8
Privatization and Management Office	-	-	-	-
Securities and Exchange Commission	204	218	(14)	(6.2)
Department of Foreign Affairs	5,359	5,328	30	0.6
Office of the Secretary	5,332	5,302	30	0.6
Foreign Service Institute	12	12	0	1.5
Technical Cooperation Council of the Phils.	3	3	0	1.9
UNESCO National Commission of the Phils.	11	11	0	1.9
Department of Health	63,234	59,259	3,975	6.7
Office of the Secretary	62,762	58,779	3,983	6.8
Commission on Population	199	198	1	0.7
National Nutrition Council	273	283	(9)	(3.3)
Department of Interior & Local Government	26,286	19,669	6,617	33.6
Office of the Secretary	13,298	7,414	5,884	79.4
Bureau of Fire Protection	1,199	1,115	84	7.6
Bureau of Jail Management & Penology	2,596	2,391	205	8.6
Local Government Academy	197	132	65	49.4
National Police Commission	160	157	3	1.7

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Philippine National Police	8,209	7,850	359	4.6
Philippine Public Safety College	627	611	17	2.7
Department of Justice	3,440	3,123	317	10.2
Office of the Secretary	600	554	46	8.3
Bureau of Corrections	1,190	1,177	13	1.1
Bureau of Immigration	278	209	69	32.8
Land Registration Authority	563	527	35	6.7
National Bureau of Investigation	409	313	96	30.7
Office of the Government Corporate Counsel	13	12	1	8.8
Office of the Solicitor General	129	121	8	6.5
Parole & Probation Administration	116	70	46	65.0
Presidential Commission on Good Gov't	47	47	0	0.9
Public Attorney's Office	94	92	2	2.5
Department of Labor & Employment	7,950	8,007	(57)	(0.7)
Office of the Secretary	3,020	3,592	(573)	(15.9)
Institute for Labor Studies	9	9	0	2.1
National Conciliation & Mediation Board	65	68	(3)	(4.2)
National Labor Relations Commission	143	143	-	-
National Maritime Polytechnic	36	35	1	1.8
National Wages & Productivity Commission	67	62	5	7.5
Philippine Overseas Employment Admin.	156	146	10	6.8
Professional Regulation Commission	373	321	52	16.2
Technical Education & Skills Dev't. Authority	4,082	3,631	451	12.4
Department of National Defense	24,269	21,607	2,662	12.3
DND Proper (Office of the Secretary)	394	388	5	1.4
Government Arsenal	736	712	23	3.3
National Defense College of the Philippines	34	33	1	2.0
Office of Civil Defense	871	589	282	47.9
<i>Philippine Veterans Affairs Office:</i>	697	683	14	2.1
PVAO (Proper)	275	273	3	0.9
Veterans Memorial Medical Center	422	410	12	2.8
<i>Armed Forces of the Philippines:</i>	21,537	19,201	2,336	12.2
Philippine Army (Land Forces)	6,627	6,206	421	6.8
Philippine Air Force (Air Forces)	6,475	4,915	1,560	31.7
Philippine Navy (Naval Forces)	4,598	4,441	157	3.5
General Headquarters, AFP and AFP-Wide Service Support Units	3,837	3,639	198	5.5
Department of Public Works & Highways	15,570	13,828	1,743	12.6
Office of the Secretary	15,570	13,828	1,743	12.6
Department of Science & Technology	12,186	8,517	3,669	43.1
Office of the Secretary	2,618	3,057	(439)	(14.3)
Advanced Science & Technology Institute	503	48	455	945.4

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Food & Nutrition Research Institute	185	160	25	15.4
Forest Products Research & Dev't Institute	22	22	(1)	(2.9)
Industrial Technology Development Institute	47	63	(16)	(25.7)
Information and Comm. Tech. Office	3,403	224	3,179	1,419.3
Metals Industry Research & Dev't Center	32	192	(159)	(83.1)
National Academy of Science & Technology	53	60	(7)	(11.3)
National Research Council of the Philippines	28	29	(0)	(1.4)
PAGASA	546	508	38	7.5
Phil. Council for Agri., Aquatic & Natural Resources Research & Development	835	919	(84)	(9.1)
Phil. Council for Health Research & Dev't	452	406	46	11.2
Philippine Council for Industry, Energy and Emerging Technology Research & Dev't	574	498	76	15.3
Phil. Institute of Volcanology & Seismology	114	122	(8)	(6.9)
Philippine Nuclear Research Institute	65	65	0	0.2
Philippine Science High School	398	341	57	16.7
Philippine Textile Research Institute	17	17	0	2.3
Science Education Institute	2,206	1,719	487	28.4
Science & Technology Information Institute	21	24	(3)	(11.2)
Tech. Application & Promotion Institute	67	45	22	49.1
Dep't of Social Welfare & Development	102,952	78,021	24,931	32.0
Office of the Secretary	102,825	77,920	24,906	32.0
Council for the Welfare of Children	25	24	1	4.5
Inter-Country Adoption Board	27	23	4	18.7
National Council on Disability Affairs	14	13	1	4.4
National Youth Commission	43	40	3	7.5
Juvenile Justice and Welfare Council	16	-	16	-
Department of Tourism	1,839	1,474	365	24.8
Office of the Secretary	1,720	1,356	364	26.9
Intramuros Administration	14	14	0	1.2
National Parks Development Committee	105	104	1	1.0
Department of Trade & Industry	2,509	2,453	56	2.3
Office of the Secretary	2,227	2,178	49	2.2
Board of Investments	163	154	9	6.1
Construction Industry Authority of the Phils.	43	34	9	27.3
Construction Manpower Dev' t Foundation	-	12	(12)	(100.0)
Philippine Trade Training Center	20	19	0	1.9
Design Center of the Philippines	56	55	1	1.3
Dep't of Transportation & Communications	12,129	15,163	(3,033)	(20.0)
Office of the Secretary	9,380	12,690	(3,310)	(26.1)
Civil Aeronautics Board	31	24	7	27.0
Maritime Industry Authority	531	363	169	46.5
Office of Transportation Cooperatives	6	5	1	25.2
Office for Transportation Security	191	181	11	5.9

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Philippine Coast Guard	1,977	1,889	88	4.6
Toll Regulatory Board	13	11	1	13.5
National Economic & Dev't Authority	4,205	2,216	1,989	89.8
Office of the Director-General	615	305	309	101.2
National Statistical Coordination Board	-	58	(58)	(100.0)
National Statistics Office	-	1,760	(1,760)	(100.0)
Phil. Nat'l Volunteer Service Coord. Agency	11	12	(1)	(7.3)
PPP Center of the Philippines	41	49	(8)	(16.4)
Philippine Statistical Research and Training Institute (<i>formerly SRTC</i>)	9	11	(3)	(22.9)
Tariff Commission	20	20	(0)	(0.1)
Philippine Statistics Authority	3,510	-	3,510	-
Pres'l Communications Operations Office	498	491	7	1.4
Pres'l Comm. Operations Office (Proper)	158	154	4	2.3
Bureau of Broadcast Services	96	94	2	2.0
Bureau of Communications Services	15	14	0	1.9
National Printing Office	-	9	(9)	(100.0)
News & Information Bureau	35	35	1	2.1
Philippine Information Agency	108	106	2	2.0
Presidential Broadcast Staff (RTVM)	86	78	8	10.0
Other Executive Offices	7,231	10,684	(3,453)	(32.3)
Anti-Money Laundering Council	18	33	(15)	(46.1)
Climate Change Commission	57	60	(4)	(5.9)
Commission on Filipinos Overseas	52	52	(0)	(0.3)
Commission on Higher Education	3,303	7,208	(3,904)	(54.2)
Commission on Filipino Language	14	21	(6)	(30.1)
Dangerous Drug Board	136	135	1	0.6
Energy Regulatory Commission	95	91	4	4.6
Film Development Council of the Philippines	105	104	1	0.6
Games & Amusement Board	20	22	(2)	(10.4)
Governance Commission for GOCCs	63	59	4	7.5
Housing & Land Use Regulatory Board	107	98	9	9.1
Housing & Urban Dev't Coordinating Council	72	73	(1)	(1.5)
Mindanao Development Authority	60	61	(1)	(2.1)
Movie & TV Review & Classification Board	46	29	17	58.2
National Anti-Poverty Commission	121	115	7	5.8
National Commission for Culture & the Arts:	598	503	95	18.9
NCCA (Proper)	376	316	60	19.0
Nat'l Historical Commission of the Phils .	104	81	23	28.4
National Library of the Philippines	59	50	9	18.9
National Archives of the Philippines	59	57	2	4.2
National Commission on Indigenous People	429	366	63	17.3
National Commission on Muslim Filipinos (Office of Muslim Affairs)	91	85	6	6.5
National Intelligence Coordinating Agency	161	157	4	2.5

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
National Security Council	48	45	3	6.6
National Telecommunications Commission	80	63	17	26.3
Office of the Presidential Adviser on the Peace Process	490	267	223	83.6
Optical Media Board	18	19	(0)	(1.3)
Pasig River Rehabilitation Commission	153	157	(5)	(2.9)
Philippine Commission on Women	27	25	2	6.0
Philippine Drug Enforcement Agency	311	305	5	1.8
Philippine Racing Commission	85	85	0	0.5
Philippine Sports Commission	172	169	3	2.0
Presidential Commission for the Urban Poor	62	50	12	24.7
Presidential Communications Dev't & Strategic Planning Office	49	48	1	2.0
Presidential Legislative Liaison Office	14	13	0	1.7
Presidential Management Staff	147	139	8	5.8
Fertilizer and Pesticide Authority	28	27	2	6.4
Autonomous Region in Muslim Mindanao	3,103	4,273	(1,169)	(27.4)
Autonomous Regional Government in Muslim Mindanao	3,103	4,273	(1,169)	(27.4)
Joint Legislative-Executive Councils	1	1	0	1.4
Legislative-Exec.Dev't Advisory Council	1	1	0	1.4
The Judiciary	4,054	3,888	165	4.3
Supreme Court of the Philippines and the Lower Courts	3,427	3,266	161	4.9
Presidential Electoral Tribunal	13	12	0	0.3
Sandiganbayan	124	121	3	2.4
Court of Appeals	417	417	-	-
Court of Tax Appeals	73	71	1	1.8
Civil Service Commission	254	233	22	9.3
Civil Service Commission	209	197	13	6.4
Career Executive Service Board	45	36	9	25.2
Commission on Audit	325	333	(7)	(2.2)
Commission on Elections	2,282	572	1,711	299.2
Office of the Ombudsman	199	199	-	-
Commission on Human Rights	88	88	-	-
SPECIAL PURPOSE FUNDS	523,897	448,482	75,416	16.8
Budgetary Support to Government Corps.	61,297	44,968	16,328	36.3

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Department of Agriculture	2,596	2,211	385	17.4
National Dairy Authority	170	262	(91)	(34.9)
National Tobacco Administration	190	219	(29)	(13.3)
Philippine Crop Insurance Corporation	1,184	1,184	-	-
Philippine Fisheries Development Authority	534	-	534	-
Philippine Rice Research Institute	518	546	(28)	(5.2)
Department of Energy	4,000	9,676	(5,676)	(58.7)
National Electrification Administration	2,000	7,676	(5,676)	(73.9)
National Power Corporation	2,000	2,000	-	-
Department of Finance	166	2,792	(2,626)	(94.0)
Philippine Deposit Insurance Corporation	166	2,792	(2,626)	(94.0)
Department of Health	1,399	1,249	150	12.0
Lung Center of the Philippines	187	203	(17)	(8.2)
National Kidney and Transplant Institute	429	229	200	87.5
Philippines Children's Medical Center	387	365	22	6.0
Philippine Heart Center	346	402	(56)	(13.8)
PITAHC	50	50	0	0.4
Department of Public Works and Highways	-	565	(565)	(100.0)
Local Water Utilities Administration	-	565	(565)	(100.0)
Department of Tourism	1,631	1,250	381	30.4
Tourism Promotions Board	1,631	1,250	381	30.4
Department of Trade and Industry	259	348	(89)	(25.5)
Aurora Pacific EcoZone & Freeport Authority	73	49	24	50.3
Center for Int'l Trade Expositions & Missions	186	190	(4)	(2.1)
Cottage Industry Technology Center	-	9	(9)	(100.0)
Small Business Corporation	-	100	(100)	(100.0)
Dep't of Transportation & Communications	3,367	344	3,023	878.7
Civil Aviation Authority of the Philippines	-	-	-	-
Light Rail Transit Authority	2,820	-	2,820	-
Philippine National Railways	547	344	203	59.0
National Economic & Development Authority	33	347	(314)	(90.5)
Philippine Institute for Development Studies	33	347	(314)	(90.5)
Pres'l Communications Operations Office	100	100	-	-
People's Television Network, Incorporated	100	100	-	-
Other Executive Offices	47,716	26,072	21,644	83.0
National Food Authority	4,250	4,250	-	-
National Irrigation Administration	28,824	1,066	27,758	2,604.8

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Philippine Coconut Authority	4,086	2,384	1,702	71.4
Authority of the Freeport Area of Bataan	-	-	-	-
Cagayan Economic Zone Authority	-	9	(9)	(100.0)
Credit Information Corporation	45	72	(27)	(37.5)
Cultural Center of the Philippines	202	252	(50)	(19.7)
Development Academy of the Philippines	161	136	25	18.1
Home Guaranty Corporation	-	-	-	-
National Home Mortgage Finance Corp.	1,000	1,000	-	-
National Housing Authority	5,000	11,252	(6,252)	(55.6)
People's Credit Finance Corporation	-	1,564	(1,564)	(100.0)
Philippine Center for Economic Dev't	13	21	(8)	(38.1)
Philippine Postal Corporation	301	301	-	-
Southern Philippines Development Authority	42	52	(10)	(19.2)
Zamboanga City Special EcoZone Authority	50	50	-	-
Social Housing Finance Corporation	3,743	3,665	78	2.1
Budgetary Support to Gov't Corps. - Others	29	14	15	110.2
Net Lending	-	-	-	-
Allocations to Local Government Units	422,260	360,246	62,015	17.2
Metropolitan Manila Development Authority	1,257	1,444	(187)	(12.9)
Internal Revenue Allotment	389,860	341,545	48,316	14.1
Special Shares of LGUs in the Proceeds of National Taxes	27,904	16,602	11,302	68.1
Barangay Officials Death Benefits Fund	50	50	-	-
Local Government Support Fund	2,989	405	2,584	638.0
Special Shares of LGUs in the Proceeds of Fire Code Fees	200	200	-	-
Customs duties and taxes, incldg. tax expenditures fund	25,475	26,900	(1,425)	(5.3)
Debt Service Fund-Interest Payment	-	-	-	-
National Disaster Risk Reduction & Management Fund (Calamity Fund)	6,924	5,900	1,024	17.4
Contingent Fund	750	740	10	1.4
DepEd - Educational School Building Program/Educational Facilities Fund	-	-	-	-
E-Government Fund	678	1,889	(1,212)	(64.1)
International Commitments Fund	6,334	3,738	2,595	69.4
Miscellaneous Personnel Benefits Fund	-	-	-	-
Pension and Gratuity Fund	-	-	-	-
Feasibility Studies Fund	-	400	(400)	(100.0)
Rehabilitation and Reconstruction Program	180	3,700	(3,520)	(95.1)
GRAND TOTAL	935,489	817,221	118,268	14.5

0 – Less than one million pesos

Source of basic data: FY 2015 BESF (DBM)

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

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
DEPARTMENTS	495,067	376,431	118,636	31.5
Congress of the Philippines	454	204	249	122.1
Senate	-	47	(47)	(100.0)
Senate Electoral Tribunal	0	0	-	-
Commission on Appointments	-	1	(1)	(100.0)
House of Representatives	454	150	304	202.5
House Electoral Tribunal	-	6	(6)	(100.0)
Office of the President	20	183	(163)	(89.1)
The President's Offices	20	183	(163)	(89.1)
Office of the Vice-President	3	-	3	-
Department of Agrarian Reform	3	2,635	(2,633)	(99.9)
Office of the Secretary	3	2,635	(2,633)	(99.9)
Department of Agriculture	18,367	39,172	(20,804)	(53.1)
Office of the Secretary	14,625	37,544	(22,919)	(61.0)
Agricultural Credit Policy Council	2,000	-	2,000	-
Bureau of Fisheries and Aquatic Resources	1,520	1,477	43	2.9
Cotton Development Administration	-	-	-	-
Fiber Industry Development Authority	-	-	-	-
Livestock Development Council	-	0	(0)	(100.0)
National Agricultural and Fishery Council	-	0	(0)	(100.0)
National Meat Inspection Service	80	78	2	2.6
Philippine Carabao Center	46	57	(11)	(19.1)
Philippine Center for Postharvest Development and Mechanization	1	14	(12)	(89.9)
Philippine Fiber Industry Dev't Authority	92	-	92	-
Philippine Council for Agri. and Fishery	1	-	1	-
Department of Budget and Management	52	52	(0)	(0.1)
Office of the Secretary	50	51	(1)	(1.2)
Gov't Procurement Policy Board-Technical Support Office	2	2	1	36.5
Department of Education	68,248	52,874	15,374	29.1
Office of the Secretary	66,804	51,794	15,010	29.0
National Book Development Board	-	-	-	-
National Council for Children's Television	-	1	(1)	(100.0)
National Museum	1,379	709	669	94.4
Philippine High School for the Arts	65	1	64	6,502.2
Early Childhood Care and Dev't Council	-	368	(368)	(100.0)

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
State Universities and Colleges	8,254	3,934	4,320	109.8
Department of Energy	2,713	2,465	248	10.1
Office of the Secretary	2,713	2,465	248	10.1
Dep't. of Environment & Natural Resources	7,170	7,796	(625)	(8.0)
Office of the Secretary	6,809	6,592	216	3.3
Environmental Management Bureau	158	630	(472)	(74.9)
Mines and Geo-Sciences Bureau	160	194	(34)	(17.8)
National Mapping & Resource Info. Authority	37	364	(328)	(90.0)
National Water Resources Board	7	7	0	5.1
Palawan Council for Sustainable Development Staff	1	9	(8)	(91.9)
Department of Finance	1,413	584	829	142.1
Office of the Secretary	235	12	224	1,933.4
Bureau of Customs	152	-	152	-
Bureau of Internal Revenue	838	538	301	55.9
Bureau of Local Government Finance	15	5	10	200.0
Bureau of the Treasury	90	-	90	-
Central Board of Assessment Appeals	-	-	-	-
Cooperative Development Authority	18	7	11	156.5
Insurance Commission	-	20	(20)	(100.0)
National Tax Research Center	1	-	1	-
Privatization and Management Office	-	-	-	-
Securities and Exchange Commission	62	2	60	3,005.0
Department of Foreign Affairs	1,179	1,183	(4)	(0.4)
Office of the Secretary	1,177	1,183	(6)	(0.5)
Foreign Service Institute	0	-	0	-
Technical Cooperation Council of the Phils.	0	0	(0)	(46.2)
UNESCO National Commission of the Phils.	1	-	1	-
Department of Health	13,338	14,213	(875)	(6.2)
Office of the Secretary	13,338	14,203	(865)	(6.1)
Commission on Population	-	5	(5)	(100.0)
National Nutrition Council	-	5	(5)	(100.0)
Department of Interior & Local Government	4,335	6,176	(1,841)	(29.8)
Office of the Secretary	736	765	(29)	(3.8)
Bureau of Fire Protection	1,206	2,146	(940)	(43.8)
Bureau of Jail Management & Penology	81	101	(20)	(19.8)
Local Government Academy	-	-	-	-
National Police Commission	-	-	-	-
Philippine National Police	2,100	2,929	(829)	(28.3)
Philippine Public Safety College	212	234	(23)	(9.7)

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Department of Justice	193	283	(90)	(31.6)
Office of the Secretary	130	110	20	18.5
Bureau of Corrections	43	53	(10)	(18.6)
Bureau of Immigration	-	71	(71)	(100.0)
Land Registration Authority	-	-	-	-
National Bureau of Investigation	14	31	(17)	(54.2)
Office of the Government Corporate Counsel	0	2	(2)	(85.0)
Office of the Solicitor General	6	8	(2)	(21.1)
Parole & Probation Administration	-	6	(6)	(100.0)
Presidential Commission on Good Gov't	-	-	-	-
Public Attorney's Office	-	4	(4)	(100.0)
Department of Labor & Employment	96	678	(582)	(85.8)
Office of the Secretary	46	28	17	60.5
Institute for Labor Studies	0	-	0	-
National Conciliation & Mediation Board	-	20	(20)	(100.0)
National Labor Relations Commission	2	5	(2)	(48.2)
National Maritime Polytechnic	4	10	(6)	(63.2)
National Wages & Productivity Commission	2	4	(2)	(47.0)
Philippine Overseas Employment Admin.	12	12	0	2.1
Professional Regulation Commission	8	484	(476)	(98.4)
Technical Education & Skills Dev't. Authority	22	115	(93)	(80.8)
Department of National Defense	21,685	5,926	15,759	265.9
DND Proper (Office of the Secretary)	233	233	-	-
Government Arsenal	29	40	(11)	(27.5)
National Defense College of the Philippines	-	-	-	-
Office of Civil Defense	-	-	-	-
<i>Philippine Veterans Affairs Office:</i>	59	106	(47)	(44.5)
PVAO (Proper)	-	23	(23)	(100.0)
Veterans Memorial Medical Center	59	83	(24)	(29.3)
<i>Armed Forces of the Philippines:</i>	21,365	5,548	15,817	285.1
Philippine Army (Land Forces)	68	79	(11)	(13.7)
Philippine Air Force (Air Forces)	785	103	682	662.7
Philippine Navy (Naval Forces)	422	307	115	37.4
General Headquarters, AFP and AFP – Wide Service Support Units	20,090	5,058	15,032	297.2
Department of Public Works & Highways	279,253	199,815	79,438	39.8
Office of the Secretary	279,253	199,815	79,438	39.8
Department of Science & Technology	4,371	1,240	3,131	252.5
Office of the Secretary	41	29	13	45.0
Advanced Science & Technology Institute	201	-	201	-
Food & Nutrition Research Institute	20	41	(21)	(51.4)
Forest Products Research & Dev't Institute	13	16	(4)	(21.8)
Industrial Technology Development Institute	23	15	8	55.8

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Information & Communications Tech. Office	995	-	995	-
Metals Industry Research & Dev't Center	38	217	(178)	(82.3)
National Academy of Science & Technology	0	2	(1)	(86.0)
National Research Council of the Philippines	-	25	(25)	(100.0)
PAGASA	2,484	397	2,087	526.5
Phil. Council for Agri., Aquatic & Natural Resources Research & Development	16	21	(5)	(23.9)
Phil. Council for Health Research & Dev't	-	1	(1)	(100.0)
Philippine Council for Industry, Energy and Emerging Technology Research & Dev't	-	2	(2)	(100.0)
Phil. Institute of Volcanology & Seismology	119	82	37	45.7
Philippine Nuclear Research Institute	63	63	0	0.1
Philippine Science High School	341	312	29	9.2
Philippine Textile Research Institute	6	5	1	20.0
Science Education Institute	-	1	(1)	(100.0)
Science & Technology Information Institute	-	3	(3)	(100.0)
Tech. Application & Promotion Institute	10	10	-	-
Dep't of Social Welfare & Development	546	120	426	355.5
Office of the Secretary	539	119	420	352.4
Council for the Welfare of Children	2	0	1	352.0
Inter-Country Adoption Board	1	0	1	345.6
National Council on Disability Affairs	4	-	4	-
National Youth Commission	1	0	1	240.1
Juvenile Justice and Welfare Council	1	-	1	-
Department of Tourism	0	202	(202)	(99.9)
Office of the Secretary	0	107	(107)	(99.8)
Intramuros Administration	-	-	-	-
National Parks Development Committee	-	95	(95)	(100.0)
Department of Trade & Industry	44	728	(684)	(94.0)
Office of the Secretary	30	715	(685)	(95.8)
Board of Investments	-	6	(6)	(100.0)
Construction Industry Authority of the Phils.	3	6	(3)	(48.2)
Construction Manpower Dev't Foundation	-	-	-	-
Philippine Trade Training Center	11	0	11	2,230.5
Design Center of the Philippines	-	-	-	-
Dep't of Transportation & Communications	37,746	27,495	10,251	37.3
Office of the Secretary	36,801	27,345	9,456	34.6
Civil Aeronautics Board	2	1	1	122.2
Maritime Industry Authority	41	9	31	336.4
Office of Transportation Cooperatives	-	-	-	-
Office for Transportation Security	85	29	56	189.9
Philippine Coast Guard	815	110	705	640.0
Toll Regulatory Board	2	0	2	2,400.0

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
National Economic & Dev't Authority	546	284	262	92.0
Office of the Director-General	63	274	(211)	(77.0)
National Statistical Coordination Board	-	5	(5)	(100.0)
National Statistics Office	-	-	-	-
Phil. Nat'l Volunteer Service Coord. Agency	-	1	(1)	(100.0)
PPP Center of the Philippines	-	-	-	-
Philippine Statistical Research and Training Institute (<i>formerly SRTC</i>)	7	3	4	109.9
Tariff Commission	-	1	(1)	(100.0)
Philippine Statistics Authority	476	-	476	-
Pres'l Communications Operations Office	13	84	(71)	(85.0)
Pres'l Comm. Operations Office (Proper)	-	14	(14)	(100.0)
Bureau of Broadcast Services	13	-	13	-
Bureau of Communications Services	-	-	-	-
National Printing Office	-	-	-	-
News & Information Bureau	-	-	-	-
Philippine Information Agency	-	-	-	-
Presidential Broadcast Staff (RTVM)	-	70	(70)	(100.0)
Other Executive Offices	1,591	1,348	243	18.0
Anti-Money Laundering Council	-	6	(6)	(100.0)
Climate Change Commission	-	-	-	-
Commission on Filipinos Overseas	5	6	(1)	(18.5)
Commission on Higher Education	-	535	(535)	(100.0)
Commission on Filipino Language	2	1	1	130.0
Dangerous Drug Board	-	1	(1)	(100.0)
Energy Regulatory Commission	207	9	199	2,255.7
Film Development Council of the Philippines	9	2	7	362.5
Games & Amusement Board	1	-	1	-
Governance Commission for GOCCs	0	5	(5)	(92.2)
Housing & Land Use Regulatory Board	1	36	(35)	(96.0)
Housing & Urban Dev't Coord. Council	2	1	1	86.6
Mindanao Development Authority	-	-	-	-
Movie & TV Review & Classification Board	17	8	10	125.0
National Anti-Poverty Commission	1	1	(0)	(14.8)
National Commission for Culture & the Arts:	1,283	340	943	277.6
NCCA (Proper)	14	21	(7)	(32.8)
Nat'l Historical Commission of the Phils.	629	224	405	181.4
National Library of the Philippines	160	95	65	68.2
National Archives of the Philippines	480	0	480	170,743.4
National Commission on Indigenous People	3	14	(11)	(78.6)
National Commission on Muslim Filipinos (Office of Muslim Affairs)	-	-	-	-
National Intelligence Coordinating Agency	0	56	(56)	(99.3)
National Security Council	2	1	1	140.0
National Telecommunications Commission	19	-	19	-

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Office of the Presidential Adviser on the Peace Process	8	-	8	-
Optical Media Board	3	2	1	80.0
Pasig River Rehabilitation Commission	7	300	(293)	(97.6)
Philippine Commission on Women	0	0	(0)	(4.2)
Philippine Drug Enforcement Agency	11	18	(6)	(35.4)
Philippine Racing Commission	1	-	1	-
Philippine Sports Commission	-	-	-	-
Presidential Commission for the Urban Poor	3	3	0	9.8
Presidential Communications Dev't & Strategic Planning Office	-	-	-	-
Presidential Legislative Liaison Office	0	2	(2)	(91.4)
Presidential Management Staff	2	-	2	-
Fertilizer and Pesticide Authority	-	1	(1)	(100.0)
Autonomous Region in Muslim Mindanao	11,258	5,603	5,655	100.9
Autonomous Regional Government in Muslim Mindanao	11,258	5,603	5,655	100.9
Joint Legislative-Executive Councils	0	1	(1)	(97.9)
Legislative-Exec. Dev't Advisory Council	0	1	(1)	(97.9)
The Judiciary	400	336	64	19.0
Supreme Court of the Philippines and the Lower Courts	315	174	141	81.0
Presidential Electoral Tribunal	-	-	-	-
Sandiganbayan	85	89	(4)	(4.5)
Court of Appeals	-	70	(70)	(100.0)
Court of Tax Appeals	-	3	(3)	(100.0)
Civil Service Commission	97	217	(121)	(55.5)
Civil Service Commission	89	201	(112)	(55.9)
Career Executive Service Board	8	16	(8)	(51.3)
Commission on Audit	0	257	(257)	(99.8)
Commission on Elections	11,632	226	11,406	5,057.6
Office of the Ombudsman	40	103	(63)	(60.9)
Commission on Human Rights	8	13	(5)	(37.5)
SPECIAL PURPOSE FUNDS	39,156	54,417	(15,261)	(28.0)
Budgetary Support to Government Corps.	27,867	27,223	644	2.4
Department of Agriculture	-	-	-	-
National Dairy Authority	-	-	-	-

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
National Tobacco Administration	-	-	-	-
Philippine Crop Insurance Corporation	-	-	-	-
Philippine Fisheries Development Authority	-	-	-	-
Philippine Rice Research Institute	-	-	-	-
Department of Energy	-	-	-	-
National Electrification Administration	-	-	-	-
National Power Corporation	-	-	-	-
Department of Finance	-	-	-	-
Philippine Deposit Insurance Corporation	-	-	-	-
Department of Health	-	-	-	-
Lung Center of the Philippines	-	-	-	-
National Kidney and Transplant Institute	-	-	-	-
Philippines Children's Medical Center	-	-	-	-
Philippine Heart Center	-	-	-	-
PITAHC	-	-	-	-
Department of Public Works and Highways	-	-	-	-
Local Water Utilities Administration	-	-	-	-
Department of Tourism	-	-	-	-
Tourism Promotions Board	-	-	-	-
Department of Trade and Industry	178	-	178	-
Aurora Pacific EcoZone & Freeport Authority	178	-	178	-
Center for Int'l Trade Expositions & Missions	-	-	-	-
Cottage Industry Technology Center	-	-	-	-
Small Business Corporation	-	-	-	-
Dep't Transportation & Communications	-	-	-	-
Civil Aviation Authority of the Philippines	-	-	-	-
Light Rail Transit Authority	-	-	-	-
Philippine National Railways	-	-	-	-
National Economic & Development Authority	-	-	-	-
Philippine Institute for Development Studies	-	-	-	-
Pres'l Communications Operations Office	892	759	133	17.5
People's Television Network, Incorporated	892	759	133	17.5
Other Executive Offices	297	1,514	(1,217)	(80.4)
National Food Authority	-	-	-	-
National Irrigation Administration	-	-	-	-
Philippine Coconut Authority	-	-	-	-
Authority of the Freeport Area of Bataan	100	100	-	-

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
Cagayan Economic Zone Authority	-	882	(882)	(100.0)
Credit Information Corporation	-	-	-	-
Cultural Center of the Philippines	-	-	-	-
Development Academy of the Philippines	-	-	-	-
Home Guaranty Corporation	-	500	(500)	(100.0)
National Home Mortgage Finance Corp.	-	-	-	-
National Housing Authority	-	-	-	-
People's Credit Finance Corporation	-	-	-	-
Philippine Center for Economic Dev't	-	-	-	-
Philippine Postal Corporation	-	-	-	-
Southern Philippines Development Authority	-	-	-	-
Zamboanga City Special EcoZone Authority	197	32	165	515.2
Social Housing Finance Corporation	-	-	-	-
Budgetary Support to Gov't Corps. - Others	-	-	-	-
Net Lending	26,500	24,950	1,550	6.2
Allocations to Local Government Units	710	867	(156)	(18.1)
Metropolitan Manila Development Authority	710	867	(156)	(18.1)
Internal Revenue Allotment	-	-	-	-
Special Shares of LGUs in the Proceeds of National Taxes	-	-	-	-
Barangay Officials Death Benefits Fund	-	-	-	-
Local Government Support Fund	-	-	-	-
Special Shares of LGUs in the Proceeds of Fire Code Fees	-	-	-	-
Customs duties and taxes, incldg. tax expenditures fund	-	-	-	-
Debt Service Fund-Interest Payment	-	-	-	-
National Disaster Risk Reduction & Management Fund (Calamity Fund)	7,076	7,100	(24)	(0.3)
Contingent Fund	1,250	260	990	380.8
DepEd - Educational School Building Program/Educational Facilities Fund	-	1,000	(1,000)	(100.0)
E-Government Fund	322	590	(267)	(45.3)
International Commitments Fund	1,110	1,077	33	3.1
Miscellaneous Personnel Benefits Fund	-	-	-	-
Pension and Gratuity Fund	-	-	-	-
Feasibility Studies Fund	-	-	-	-
Rehabilitation and Reconstruction Program	820	16,300	(15,480)	(95.0)
GRAND TOTAL	534,223	430,848	103,375	24.0

0 – Less than one million pesos

Source of basic data: FY 2015 BESF (DBM)

TABLE 7
COMPARISON OF FINANCIAL EXPENSES
(AMOUNTS IN MILLION PESOS)

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
DEPARTMENTS	1,680	1,352	328	24.2
Department of Agriculture	3	-	3	-
Office of the Secretary	2	-	2	-
Agricultural Credit Policy Council	0	-	0	-
Bureau of Fisheries and Aquatic Resources	0	-	0	-
Philippine Council for Agri. and Fishery	0	-	0	-
Department of Budget and Management	0	0	0	7.0
Office of the Secretary	0	0	0	7.0
Department of Energy	93	93	-	-
Office of the Secretary	93	93	-	-
Department of Finance	858	686	171	25.0
Bureau of Internal Revenue	158	185	(28)	(14.9)
Bureau of the Treasury	700	501	199	39.7
Department of Foreign Affairs	18	15	3	20.2
Office of the Secretary	18	15	3	20.2
Department of Labor & Employment	0	-	0	-
Office of the Secretary	0	-	0	-
Department of National Defense	0	0	-	-
<i>Armed Forces of the Philippines:</i>	0	0	-	-
General Headquarters, AFP and AFP Wide- Service Support Units	0	0	-	-
Dep't of Social Welfare & Development	700	550	150	27.3
Office of the Secretary	700	550	150	27.3
Department of Tourism	2	7	(6)	(78.8)
Office of the Secretary	2	7	(6)	(78.8)
Department of Trade & Industry	1	0	1	8,000.0
Office of the Secretary	1	-	1	-
Design Center of the Philippines	0	0	-	-
Dep't of Transportation & Communications	6	-	6	-
Office of the Secretary	6	-	6	-

Particulars	2015	2014	Increase/(Decrease)	
			Amount	%
National Economic & Dev't Authority	0	1	(0)	(59.1)
National Statistical Coordination Board	-	1	(1)	(100.0)
Phil. Nat'l Volunteer Service Coord. Agency	0	0	-	-
Philippine Statistics Authority	0	-	0	-
Other Executive Offices	0	0	0	60.0
National Commission for Culture & the Arts (Proper)	0	0	0	60.0
Commission on Human Rights	0	-	0	-
SPECIAL PURPOSE FUNDS	372,863	352,652	20,211	5.7
Debt Service Fund-Interest Payment	372,863	352,652	20,211	5.7
GRAND TOTAL	374,543	354,004	20,539	5.8

0 – Less than one million pesos

Source of basic data: FY 2015 BESF (DBM)

Notes