



**SIN TAX LAW INCREMENTAL  
REVENUE FOR HEALTH**

**ANNUAL REPORT CY 2015**

DETAILS ON EXPENDITURE OF THE AMOUNTS EARMARKED FOR HEALTH

**DEPARTMENT OF HEALTH**



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## I. INTRODUCTION

The year 2015 marks the second year that the Department of Health (DOH) received Sin Tax incremental revenues for health from the excise tax on alcohol and tobacco products as stated in Republic Act (RA) 10351 otherwise known as the Sin Tax Reform Act of 2012. This law restructured the existing taxes on tobacco and alcohol products generating additional revenues thereof, where 85% of the additional revenue is intended for health. The DOH [by the Joint Circular 001-2014, known as the Implementing Rules and Regulation of RA 10351], is identified as the main agency to determine the allocation of Sin Taxes earmarked for health to different health programs. This is a detailed report on expenditures of the amounts earmarked for health.

Table 1 shows the Sin Tax incremental revenue earmarked for health, both projected and actual collections, in 2013 and 2014. The DOH budget increased by 57% in 2014 and by 63% in 2015 from the 2013 budget level. The budget increase is attributed to the projected Sin Tax incremental revenue for health of PhP 30.50 B in 2013, and PhP 33.74 B in 2014. However, certifications from the Bureau of Internal Revenue reveal a higher actual Sin Tax collection for the said years, thus leaving a balance of PhP 14.22 B from collections in 2013, and PhP 9.12 B from 2014, resulting to a total balance of PhP 23.34 B.

**Table 1. Sin Tax Incremental Revenue Earmarked for Health, in PhP Billions**

(a) Year	(b) Projected Sin Tax Increment for Health	(c) Actual Collection	(d) = c-b Balance from Sin Tax
<b>2013</b>	30.5	44.72	14.22
<b>2014</b>	33.7	42.86	9.12
<b>TOTAL</b>			<b>23.34</b>

Table 2 shows the allocation of the balance from Sin Tax incremental revenues for health according to the Department of Budget and Management. 2013 Sin Tax increment was utilized as follows: PhP 9.10 B was allocated for Miscellaneous Personnel Benefits Fund (MPBF) in the DOH 2015 budget, and PhP 3.55 B for the Philippine General Hospital, a total of PhP 12.65 B. The remaining balance from the 2013 Sin Tax increment is PhP 1.57 B. From

the 2014 Sin Tax increment, the remaining balance is PhP 9.12 B, giving a total available balance of PhP 10.69 B.

**Table 2. Allocation of Sin Tax Incremental Revenue Balance, in PhP Billions**

(a) Year	(b) Balance from Sin Tax	(c) Allocation of Sin Tax Balance	(d) =b-c Remaining Balance
2013	14.22	<ul style="list-style-type: none"> <li>➤ 9.1 allocated for MPBF of the DOH</li> <li>➤ 3.55 allocated for the PGH</li> </ul>	1.57
2014	9.12	-	9.12
<b>TOTAL</b>			<b>10.69</b>

In the 2015 DOH budget of PhP 86.97 B, 38% or PhP 33.74 B are from the Sin Tax incremental revenue for health.

The PhP 33.74 B Sin Tax increment for health in the DOH 2015 budget were allocated as follows (see Table 3): PhP 24.56 B for PhilHealth subsidy for the insurance premiums of the poor; PhP 5.28 B for programs geared at attainment of Millennium Development Goals (MDGs) and other UHC programs, activities and projects (PAPs); PhP 1.37 B for the deployment programs of Human Resources for Health (HRH); and PhP 5.40 B for medical assistance to indigents and Health Enhancement Facilities Program (HEFP).

**Table 3. General Allocation of the Sin Tax Incremental Budget for Health, in PhP Billions**

Particulars	FY 2013 DOH Budget (Baseline budget w/o Sin Tax)	FY 2015 DOH Budget	Sin tax incremental revenue for Health included in the 2015 DOH Budget*
<b>Total Budget</b>	<b>53.23</b>	<b>86.97</b>	<b>33.74</b>
<b>PhilHealth</b>	12.63	37.19	24.56
<b>MDG &amp; Others</b>	24.16	29.44	5.28
<b>HFEP</b>	13.56	10.69	(2.87)
<b>HRH</b>	2.88	4.25	1.37
<b>Medical Assistance &amp; HEFP</b>	-	5.40	5.40
* FY 2015 DOH Budget <i>minus</i> FY 2013 DOH Budget (Baseline budget w/o Sin Tax)			

Pursuant to Rule III and IV of the implementing rules and regulations of RA 10351, 80% of the increment for health should be used for Universal Health Care (UHC) expenditure, and 20% should be used for medical assistance & HEFP. In 2015, a total of PhP 26.97 B or 80% of the Sin Tax revenue for health was allocated for UHC. A total of PhP 6.77 B or 20% of the Sin tax incremental revenue was allocated for medical assistance & HEFP (see Table 4).

## II. DETAILED ALLOCATION OF SIN TAX INCREMENTAL REVENUE FOR HEALTH IN THE 2015 DOH BUDGET

The biggest share of the Sin Tax incremental revenue for health amounting to PhP 24.56 B (73%) is allocated for the one-year PhilHealth premium subsidy of sponsored poor. This is followed by allocations for health programs geared at the attainment of Millennium Development Goals (MDGs) amounting to PhP 3.41 B or 10%, which includes allocation for Maternal and Child Health programs, Infectious and Non-infectious Disease Control programs, and Environmental & Occupational Health programs.

**Table 4. Distribution of the Sin Tax Incremental Revenue for Health**

Prescribed Allocation	PAPs	Sin Tax increment, in PhP Billions	% to Total Sin Tax Incremental Revenue for Health
<b>80% for Universal Health Care Expenditure (NHIP, MDG, Health Awareness)</b>	Enrolment Coverage of the Poor (PhilHealth Premiums)	24.56	73%
	Attainment of MDGs	3.41	10%
	Hospital Operations	1.33	4%
	Quick Response Fund	0.50	1%
	Health Policy, Regulations, & Gen. Admin.	(0.03)	0.09%
	Health Awareness Programs	0.01	0.02%
	Health Facilities Enhancement Program incl. CO of DOH Hospitals	(2.87)	(9%)
	<b><i>SUBTOTAL</i></b>	<b>26.97</b>	<b>80%</b>
<b>20% for Medical Assistance &amp; HEFP</b>	Medical Assistance to Indigent Patients including provision of medicines	2.72	8%
	Health Enhancement Facilities Program	2.67	8%
	Implementation of Doctors to the Barrios	1.38	4%
	<b><i>SUBTOTAL</i></b>	<b>6.77</b>	<b>20%</b>
	<b>Total Sin Tax Increment</b>	<b>33.74</b>	<b>100%</b>

Medical Assistance to indigents as a requirement for allocation of Sin Tax Incremental revenue for health is delivered through the (i) Medical Assistance Program (MAP), which provides financial assistance to indigent patients confined in government hospitals with an allocation of PhP 1.85 B, and (ii) provision of medicines to LGU health facilities with an allocation of PhP 874 M. This totals to PhP 2.72 B or 8% of the Sin Tax incremental revenue for health. The HEFP, which provides financial assistance for the continued improvement of government hospitals and government owned facilities, is allocated with PhP 2.67 B or 8% of the incremental revenue for health.

### **III. SIN TAX ALLOCATION BY PROGRAMS, ACTIVITIES, AND PROJECTS (PAPS) IN THE 2015 DOH BUDGET**

Under the Universal Health Care expenditure programs, the highest percent increase in the budget allocation relative to 2013 GAA allocations, were for Non-Communicable Diseases and Rabies Control at 729% and 245%, respectively. This is followed by the allocation for the enrollment coverage of the poor which increased by 195%, other infectious diseases (HIV/AIDS & Dengue control program) by 127%, expanded program on immunization by 71%, and environmental and occupational health by 67%.

The Sin Tax incremental revenue for health in the 2015 DOH budget has also sustained allocations for new PAPS introduced in 2014, such as the Quick Response Fund at PhP 500 M, and Assistance to Indigent Patients Confined in Government Hospitals at PhP 1.85 B.

**Table 5. Sin Tax Allocation by PAPs and Percent Increase of PAPs allocation in the 2015 DOH Budget from 2013 Budget Level, in Php Thousands**

PAPs	FY 2013 GAA (baseline)	Sin tax incremental revenue added to the 2015 DOH Budget	FY 2015 GAA Allocation of Relevant Programs, Activities, & Projects <sup>1</sup>	% increase (decrease)
Enrolment Coverage (PhilHealth Premiums)	12,627,883	24,561,592	37,189,475	195%
Attainment of MDGs	6,937,119	3,406,700	10,343,819	49%
➤ <i>Non-Communicable Diseases</i>	70,764	515,898	586,662	729%
➤ <i>Rabies Control Program</i>	118,740	291,104	409,844	245%
➤ <i>Other Infectious Diseases (HIV/AIDS, Dengue) and Operation of PNAC Secretariat</i>	332,415	422,626	755,041	127%
➤ <i>Expanded Program on Immunization</i>	1,949,783	1,386,458	3,336,241	71%
➤ <i>Environmental and Occupational Health</i>	51,866	34,594	86,460	67%
➤ <i>Elimination of Diseases (Malaria, Schistosomiasis, Leprosy &amp; Filariasis)</i>	570,443	218,013	788,456	38%
➤ <i>Family Health and Responsible Parenting</i>	2,539,420	734,658	3,274,078	29%
➤ <i>TB Control and Assistance to Philippine Tuberculosis Society</i>	1,033,828	73,209	1,107,037	7%
Hospital Operations	10,947,631	1,333,998	12,281,629	12%
Health Awareness Program	162,479	5,321	167,800	3%
Health Policy, Regulations, & Gen. Admin.	6,113,803	35,671	6,149,474	1%
HFEP including CO of DOH Hospitals	13,558,065	-	10,685,114	-
Quick Response Fund	-	500,000	500,000	-
<b>SUBTOTAL</b>	<b>50,346,980</b>	<b>26,970,331</b>	<b>77,317,311</b>	<b>54%</b>
Implementation of Doctors to the Barrios	2,880,889	1,375,105	4,255,994	48%
Medical Assistance to Indigent Patients including provision of medicines	-	2,724,113	2,724,113	-
HEFP	-	2,671,279	2,671,279	-
<b>SUBTOTAL</b>	<b>2,880,889</b>	<b>6,770,497</b>	<b>9,651,386</b>	<b>235%</b>
<b>Total</b>	<b>53,227,869<sup>2</sup></b>	<b>33,740,828</b>	<b>86,968,697</b>	<b>63%</b>

<sup>1</sup> Includes allocation for Personnel Services

<sup>2</sup> Includes allocation for Women's Health amounting to Php 269.86M and DPWH HFEP allocation for Php 2.7B

## A. UNIVERSAL HEALTH CARE EXPENDITURE

### 1. FINANCIAL RISK PROTECTION

#### NATIONAL HEALTH INSURANCE PROGRAM

The National Health Insurance Program (NHIP) was allocated with 73% or PhP24.56 B of the total Sin Tax incremental revenue for health. This amount constitutes 66% of the total NHIP budget for 2015 (PhP24.56 B of the PhP37.19 B).

As of the second quarter of 2015, PhilHealth covers 45.41 M identified poor Filipinos, comprised of 15.28 M principal members in the National Household Targeting System for Poverty Reduction (NHTS-PR) list, and their 30.12M Dependents.

### 2. ATTAINMENT OF HEALTH RELATED MILLENIUM DEVELOPMENT GOALS

#### NON-COMMUNICABLE DISEASE PREVENTION AND CONTROL PROGRAMS

Non-Communicable Diseases was allocated PhP 586 M, of which 88% is funded from the Sin Tax incremental revenue for health. Sin Tax increment for this PAP will fund portions of the senior citizen vaccines for influenza and pneumonia.

Other programs under the Non-Communicable Disease Prevention and Control contribute to the reduction of non-communicable disease and delay the onset and reduce the severity of lifestyle related diseases including Cardiovascular Diseases, Cancers, and COPD.

#### INFECTIOUS DISEASES PROGRAMS (RABIES, HIV/AIDS, DENGUE, TUBERCULOSIS)

Infectious diseases programs were allocated a total of PhP 2.27 B, of which 35% is funded from the Sin Tax incremental revenue for health. The allocation was for the following programs and purposes:

1. National Tuberculosis Control Program
2. National Rabies Prevention and Control Program
3. National HIV/STI Prevention Program
4. National Dengue Prevention and Control Program



5. Operations of Philippine National AIDS Council
6. Assistance to the Philippine Tuberculosis Society

The allocations funded increase in case finding and surveillance activities for TB and HIV/STI, increased prevention and treatment activities for Dengue, food and water borne diseases and complete 8 doses of Rabies vaccines for dog bite victims.

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#### ELIMINATION OF DISEASES (MALARIA, SCHISTOSOMIASIS, LEPROSY, & FILARIASIS)

Elimination of Diseases Programs was allocated with PhP788 M, of which 28% is funded from the Sin Tax incremental revenue for health. The Sin Tax Increment for elimination of diseases was allocated to the following programs:

1. Schistosomiasis Control Program
2. Filariasis Control Program
3. Malaria Control Program
4. Leprosy Control Program

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#### EXPANDED PROGRAM ON IMMUNIZATION

The Expanded Program on Immunization (EPI) was allocated PhP3.34 B, of which 42% is funded from the Sin Tax incremental revenue for health. The target of EPI for 2015 is the immunization of 2.2 M eligible population or 90% of the estimated 2.3 M infants who utilize public health facilities for immunization.

As of August 2015, partial program data showed 749,288 infants are fully immunized.

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#### ENVIRONMENTAL HEALTH AND OCCUPATIONAL HEALTH PROGRAM

Among the major activities of the program for 2015 are the following:

1. Chemical Safety Activities
2. National Occupational Health and safety program
3. Service Provider for climate change adaptation for health summit
4. Training provider for the conduct of National Sanitarian training course
5. Research on occupational cancer in health care facilities

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### 3. HEALTH AWARENESS

Health Promotion was allocated PhP167 M, of which 3% is funded from the Sin Tax incremental revenue for health. Tobacco control is one of the primary programs in health promotion. Other programs include intervening in health risks such as alcohol abuse, diet, and lack of physical activity. This is addressed in the Pilipinas GO4 Health Promotional Campaign.

During the first year of implementation of the Sin Tax Law, there was a significant decrease in smoking prevalence among adults, children and the poor.

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### 4. ACCESS TO QUALITY HEALTH SERVICES

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#### HRH DEPLOYMENT (DOCTORS, NURSES, MIDWIVES, OTHER HEALTH PROFESSIONALS)

The Deployment of HRH was allocated PhP4.26 B, of which 32% or PhP1.38 B is funded from the Sin Tax incremental revenue for health. This will be used to deploy additional human resources for health to priority poor areas.

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#### HOSPITAL OPERATIONS

Hospital Operations was allocated PhP 12.28 B, of which 11% or PhP 1.33 B is funded by the Sin Tax incremental revenue for health. The allocation covered for the daily operations of the following:

1. Special Hospitals, Medical Centers and Institutes for Disease Prevention and Control;
2. Regional Medical Centers, Sanitaria & Other Hospitals;
3. Dangerous Drug Abuse Treatment and Rehabilitation Centers, and;
4. Blood Centers

Health facilities such as Special Hospitals, Medical Centers and Institutes for Disease Prevention and Control are strategically placed nationwide and serve as end referral centers. The additional funding minimizes the out-of-pocket expenditure of confined patients, with free medication, health services materials and commodities availability

ensured. In addition the No Balance Billing policy for PhilHealth covered patients is implemented.

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#### QUICK RESPONSE FUND

The Quick Response fund of the DOH for 2015 amounts to PhP 500 M, with funding source coming only from the Sin Tax incremental revenue for health. This fund will be used only during disasters. In 2014, 24% or PhP 120 M of the quick response fund was utilized, a substantial amount of which was used for disaster response operations during Typhoon Ruby and for the procurement of thermal scanners distributed to 14 international airports for the detection of MERS-COV.

#### B. MEDICAL ASSISTANCE TO INDIGENTS (INCLUDING PROVISION OF MEDICINES)

Medical Assistance was allocated a total of PhP 2.72 B in the 2015 Budget, PhP 1.85 B or 68% of which will be utilized for the grant of medical assistance to indigent and poor patients in government hospitals and the other PhP 874 M or 32% for the provision of medicines.

#### IV. ACCOMPLISHMENT FOR CY 2014 & AS OF 2<sup>ND</sup> QUARTER OF 2015

**Table 6. Program Budget Utilization and Physical Accomplishments**

PAPs	Performance Indicator	2013 (Baseline)	2014				2015		
			Target	Accomplishment	Attributable to Sin Tax	Budget Utilization	Target	Accomplishment (as of 2nd Qtr)	Budget Utilization
<b>1. National Health Insurance Program</b>	<b>Number of indigent families enrolled in NHIP</b>	9,611,068	14,706,524	14,706,524	5,095,456	100%	15,441,850	15,288,583	88%
<b>2. Non-Communicable Diseases</b>	<b>Number of influenza vaccines (for senior citizens) distributed to LGUs</b>	1,105,950	1,701,028	1,701,028	595,078	75%	2.8 million	Report to follow	42%
	<b>Number of pneumococcal vaccines (for senior citizens) distributed to LGUs</b>	77,301	162,645	1,176,645	1,099,344		1.4 million	Report to follow	
<b>3. TB Control Program</b>	<b>Number of TB cases provided with treatment</b>	180,975	197,348	261,159	35,360	64%	253,089	82,150	17%
<b>4. Other Infectious Diseases</b>									
<i>HIV/AIDS</i>	<b>Number of HIV/AIDS cases diagnosed and given treatment</b>	6,935	9,427	8,481	1,546	84%	16,000	10,629	26%
<b>5. Rabies Control Program</b>	<b>% Post Exposure Prophylaxis (PEP) against rabies</b>	100%	100%	100%	increased from 2 to 4 doses	98%	100%	92% (3 regions)	80%
	<b>Rabies-free areas</b>	13	+3	+10	+10		+3	+3 (7 municipalities)	
<b>6. Elimination of Diseases</b>									

PAPs	Performance Indicator	2013 (Baseline)	2014				2015		
			Target	Accomplishment	Attributable to Sin Tax	Budget Utilization	Target	Accomplishment (as of 2nd Qtr)	Budget Utilization
<b>Malaria</b>	<b>Number of malaria-free provinces</b>	27	28	28	1	85%	32	29	30%
<b>Filariasis</b>	<b>Number of Filaria-free provinces</b>	20	26	27	7 provinces + 1 city		30	28 + 1 city	
<b>7. National Immunization Program</b>	<b>Number of infants fully immunized</b>	2,000,000	2,200,000	2,070,000	70,000	95%	2.2 million	749,288 (As of Aug 2015)	60%
	<b>Number of infants immunized with 3 doses of PCV</b>	-	163,205	57,487 (partial data)	57,487		874,045	46,606 (As of Aug 2015)	
<b>8. Health Promotion</b>	<b>Number of LGUs with smoke-free policies</b>	50	60	84	34	80%	100	<i>Validation of entries on 3<sup>rd</sup> Qtr</i>	6%
<b>9. Deployment of Human Resources for Health (Doctors, Nurses, Midwives)</b>	<b>Number of Nurses deployed</b>	21,929	11,000	11,292	398	94%	5,337	13,176	70%
	<b>Number of Dentists Deployed</b>	-	-	-	-		636 <sup>3</sup>	186	
	<b>Number of Medical Technologists Deployed</b>	-	-	-	-		308 <sup>4</sup>	92	
<b>10. Medical Assistance</b>	<b>Number of indigents provided medical assistance</b>	24,009	-	202,415	175,311	85%	-	209,070	31%

<sup>3</sup> The unutilized funds of the Dentists Deployment Project (DDP) were used to hire Medical Technologist I positions SOURCE: Department Circular No. 2014-0458-A

<sup>4</sup> Medical Technologist Deployment Program started recruitment and selection period in June 2015.

## V. SIN TAX INCREMENT IN THE 2016 DOH BUDGET PROPOSAL

The proposed budget of the DOH for the FY 2016 amounts to PhP 122.73 B, a 41% increase from the DOH 2015 budget level. With the 2013 DOH Budget as baseline, the projected Sin Tax incremental revenue for health in the DOH budget proposal for FY 2016 is PhP 69.51 B.

**Table 7. Distribution of the Projected Sin Tax Increment Revenue for Health in the DOH FY 2016 Proposal, in PhP Billions**

Prescribed Allocation	PAPs	Sin Tax increment, in PhP Billions	% to Total Sin Tax Incremental Revenue for Health
<b>80% for Universal Health Care Expenditure (NHIP, MDG, Health Awareness)</b>	Enrolment Coverage of the poor (PhilHealth Premiums)	31.26	45%
	Health Policy, Regulations, & Gen. Admin.	7.56	11%
	Hospital Operations	6.41	9%
	Health Facilities Enhancement Program including Capital Outlay of DOH Hospitals	5.46	8%
	Attainment of MDGs	4.24	6%
	Quick Response Fund	0.51	1%
	Health Awareness Programs	0.04	0.06%
	<b><i>SUBTOTAL</i></b>	<b><i>55.48</i></b>	<b><i>80%</i></b>
<b>20% for Medical Assistance &amp; HEFP</b>	HEFP	7.96	11%
	Implementation of Doctors to the Barrios	4.16	6%
	Assistance to Indigent Patients Confined in Govt Hospitals (Medical Assistance)	1.91	3%
	<b><i>SUBTOTAL</i></b>	<b><i>14.03</i></b>	<b><i>20%</i></b>
<b>Total Sin Tax Increment</b>	<b>69.51</b>	<b>100%</b>	

**Table 8. Sin Tax Allocation by PAPs and Percent Increase of PAPs allocation in the FY 2016 DOH Proposed Budget from 2013 Budget Level, in Php Thousands**

PAPs	FY 2013 GAA (baseline)	Sin tax incremental revenue in the 2016 DOH Proposed Budget	2016 DOH Proposed Budget <sup>5</sup>	% increase
Enrolment Coverage (PhilHealth Premiums)	12,627,883	31,261,449	43,889,332	248%
Attainment of MDGs	6,937,119	4,239,473	11,176,592	61%
➤ <i>Environmental and Occupational Health</i>	51,866	359,191	411,057	693%
➤ <i>Rabies Control Program</i>	118,740	386,347	505,087	325%
➤ <i>Other Infectious Diseases (HIV/AIDS, Dengue) and Operation of PNAC Secretariat</i>	332,415	737,555	1,069,970	222%
➤ <i>Expanded Program on Immunization</i>	1,949,783	2,039,966	3,989,749	105%
➤ <i>Elimination of Diseases (Malaria, Schistosomiasis, Leprosy &amp; Filariasis)</i>	570,443	222,513	792,956	39%
➤ <i>Family Health and Responsible Parenting</i>	2,539,420	735,658	3,275,078	29%
➤ <i>TB Control and Assistance to Philippine Tuberculosis Society</i>	1,033,828	59,837	1,093,665	6%
➤ <i>Non-Communicable Diseases</i>	70,764	(31,734)	39,030	(45%)
Health Policy, Regulations, & Gen. Admin	6,113,803	7,557,424 <sup>6</sup>	13,671,227	124%
Hospital Operations	10,947,631	6,406,010	17,353,641	59%
HFEP	13,558,065	5,462,478	19,020,543	40%
Health Awareness Program	162,479	40,184	202,663	25%
Quick Response Fund	-	510,500	510,500	-
<b>SUBTOTAL</b>	<b>50,346,980</b>	<b>55,477,518</b>	<b>105,824,498</b>	<b>110%</b>
Implementation of Doctors to the Barrios	2,880,889	4,161,129	7,042,018	144%
Medical Assistance to Indigent Patients including provision of medicines	-	1,904,382	1,904,382	-
HEFP	-	7,962,974	7,962,974	-
<b>SUBTOTAL</b>	<b>2,880,889</b>	<b>14,028,485</b>	<b>16,909,374</b>	<b>487%</b>
<b>Total</b>	<b>53,227,869<sup>7</sup></b>	<b>69,506,003</b>	<b>122,733,872</b>	<b>131%</b>

<sup>5</sup> Includes allocation for Personnel Services

<sup>6</sup> Includes Administration of Personnel benefits allocation to comply with Senate Bill 2671: SSL 4 amounting to Php 7.32B

<sup>7</sup> Includes allocation for Women's Health amounting to Php 269.86M and DPWH implemented HFEP allocation for Php 2.7B