



AGENCY BUDGET NOTES

For FY 2026



DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT

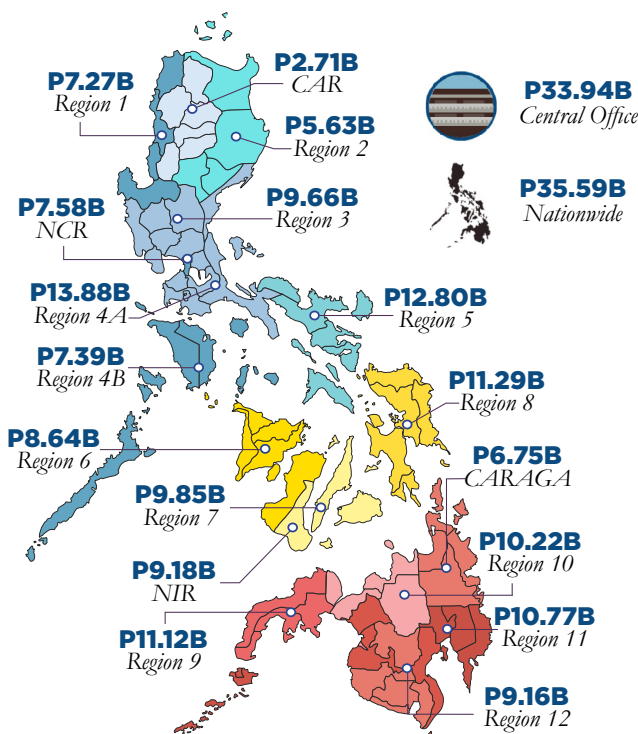


P223.20B
TOTAL NEW APPROPRIATIONS FOR 2026

COST STRUCTURE

| | | |
|---|---|---|
| P1.74B (0.8%) <i>General Admin and Support</i> | P6.35B (2.8%) <i>Support to Operations</i> | P215.11B (96.4%) <i>Operations</i> |
|---|---|---|

REGIONAL ALLOCATION OF THE 2026 EXPENDITURE PROGRAM (P223.44B) *(New and Automatic Appropriations)*



ALLOCATION BY AGENCY

OSEC

P221,356.9M
(99.2%)



NACC

P721.2M
(0.3%)



NAPC

P369.4M
(0.2%)



PCUP

P248.2M
(0.1%)



CWC

P202.6M
(0.1%)



NCDA

P170.9M
(0.1%)



JJWC

P133.1M
(0.1%)

BREAKDOWN OF OPERATIONS BUDGET



P119,272.9M (55.5%)
Promotive Social Welfare Program



P88,929.7M (41.3%)
Protective Social Welfare Program



P4,168.0M (1.9%)
Disaster Response and Management Program



P1,375.9M (0.6%)
Social Welfare and Development Technical Assistance and Resource Augmentation Program



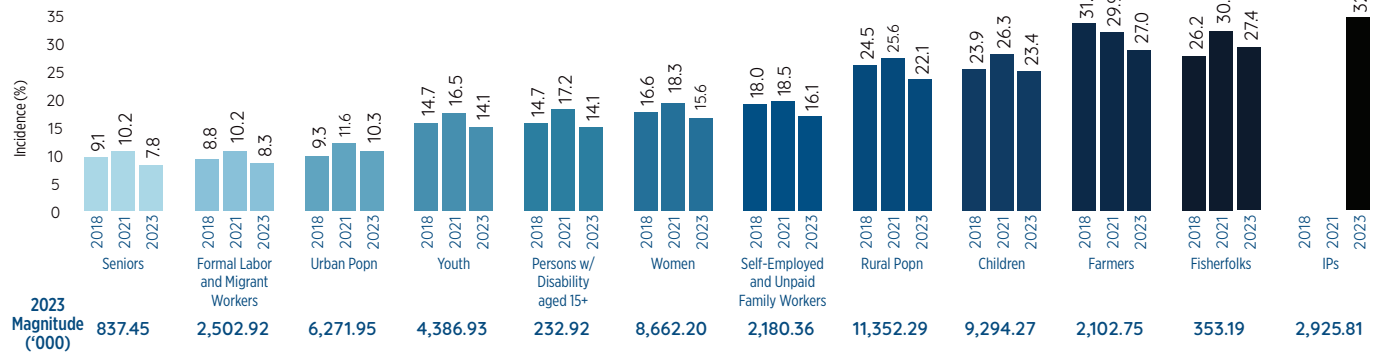
P288.6M (0.1%)
Social Reform and Poverty Eradication Coordination and Oversight Program

P1,072.9M (0.5%) *Other Programs*

QUICK FACTS

Poverty Statistics Among the Basic Sectors

(Incidence 2018/2021/2023, in Percent) and (Magnitude 2023, in '000)



Source: PSA, 2025 (Official PovStat)

Average Annual Family Income

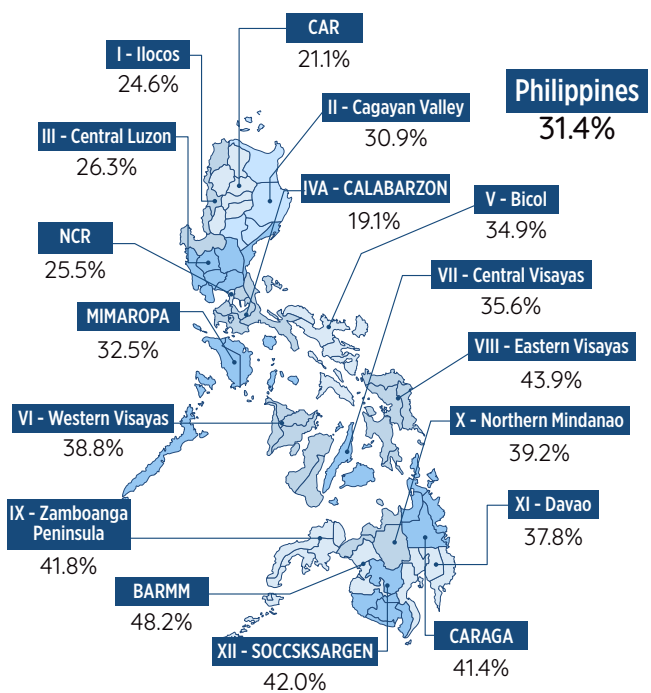
By Region, 2018/2021/2023

| | In Thousands | | | % Change | |
|--------------------------|--------------|-------|-------------------|-----------|-----------|
| | 2018 | 2021 | 2023 ^P | 2018-2021 | 2021-2023 |
| Philippines | 313.5 | 307.2 | 353.2 | -2.0 | 15.0 |
| NCR | 460.4 | 417.9 | 513.5 | -9.2 | 22.9 |
| CAR | 353.9 | 350.4 | 359.2 | -1.0 | 2.5 |
| I - Ilocos | 287.0 | 304.8 | 339.7 | 6.2 | 11.4 |
| II - Cagayan Valley | 265.0 | 290.1 | 310.6 | 9.5 | 7.0 |
| III - Central Luzon | 334.0 | 328.5 | 375.2 | -1.6 | 14.2 |
| IVA - CALABARZON | 384.2 | 361.0 | 426.5 | -6.0 | 18.1 |
| MIMAROPA | 257.4 | 255.1 | 267.4 | -0.9 | 4.8 |
| V - Bicol | 234.9 | 252.0 | 287.5 | 7.3 | 14.1 |
| VI - Western Visayas | 283.1 | 292.4 | 320.2 | 3.3 | 9.5 |
| Negros Island Region | 248.4 | 237.4 | 266.3 | -4.4 | 12.2 |
| VII - Central Visayas | 317.8 | 292.6 | 326.9 | -7.9 | 11.7 |
| VIII - Eastern Visayas | 226.6 | 242.9 | 267.3 | 7.2 | 10.1 |
| IX - Zamboanga Peninsula | 227.8 | 238.6 | 257.1 | 4.7 | 7.8 |
| X - Northern Mindanao | 250.4 | 257.5 | 296.5 | 2.8 | 15.2 |
| XI - Davao | 269.9 | 281.9 | 319.0 | 4.4 | 13.2 |
| XII - SOCCSKSARGEN | 242.7 | 235.0 | 282.4 | -3.2 | 20.2 |
| CARAGA | 242.8 | 249.8 | 276.6 | 2.9 | 10.7 |
| BARMM | 166.9 | 188.5 | 206.9 | 12.9 | 9.7 |

P - preliminary
Source: PSA FIES, 2024

Moderate to Severe Household Food Insecurity

By Region, Prevalence in Percent, 2023

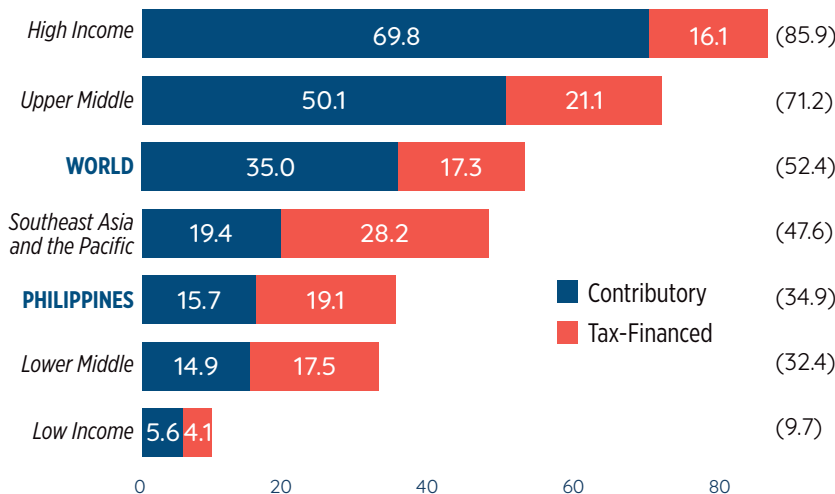


Source: DOST-FNRI ENNS 2023

Social Protection Effective Coverage Rates

In Percent, 2023

Country/Group

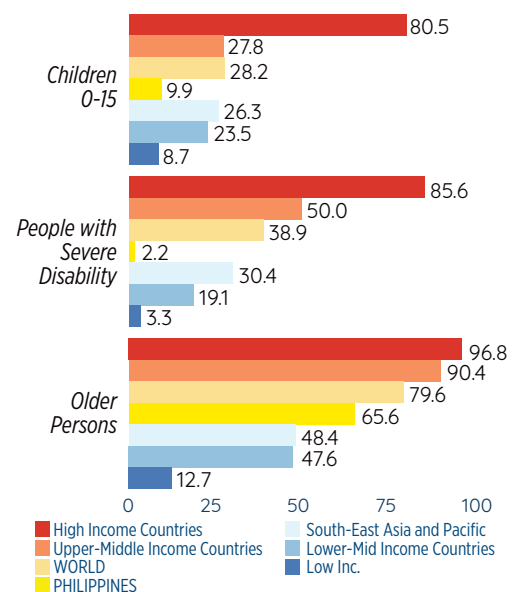


CONTRIBUTORY programs are funded through individual and/or employer contributions as part of their employment relationship.

TAX-FINANCED programs are those funded from tax payments every citizen makes and from general government revenue, usually universal or focused, and generally include many forms of social assistance such as the social pension for the elderly and the free PhilHealth coverage for indigents.

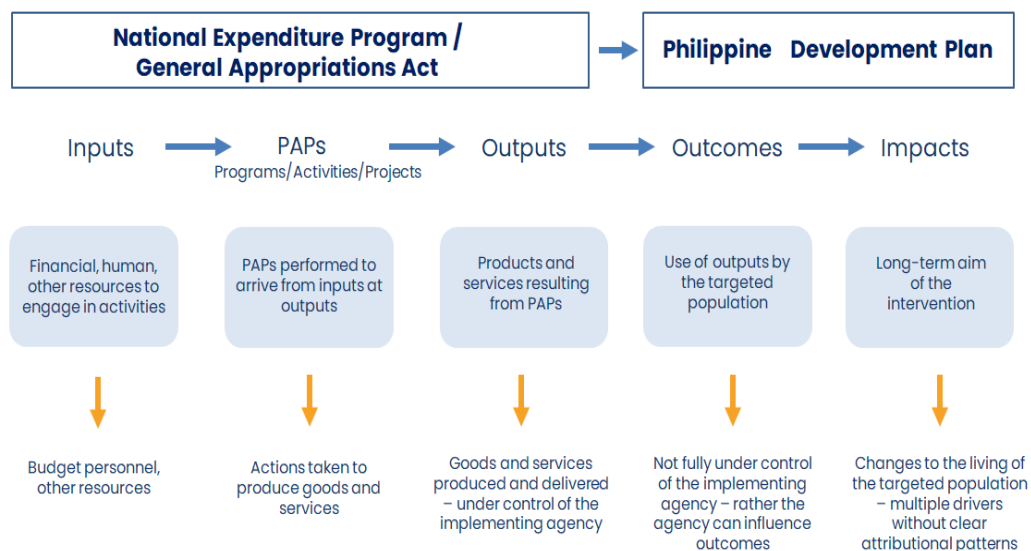
Source: ILO, 2024 (World Social Protection Report 2024-2026)

Total



Results Accountability: “Dapat May Kwento ang Kwenta”

- ❑ The agency budget should inform Congress not only about proposed expenditures and past budget utilization, but more importantly, about the goods and services it delivers—and how these contribute to the results outlined in the development plan.
- ❑ The alignment of the **Agency Budget** to the **Philippine Development Plan (PDP) 2023–2028** is established through performance indicators across the results chain—from inputs and programs, activities, and projects (PAPs) to outputs, outcomes, and impacts. The PDP and its Results Matrices define outcome and impact indicators that track improvements in the lives of Filipinos, consistent with the 8-Point Socioeconomic Agenda and *AmBisyon Natin 2040*. The agency budget complements this by specifying output indicators, resource allocations, and the services to be delivered.



QUESTIONS:

- What key result areas in the Philippine Development Plan does the agency contribute to?
- Which PDP performance indicators are relevant to the agency, and what is the progress toward their targets?
- How do the agency’s programs, activities, and projects support PDP outcomes and impacts?
- What are the main outputs (products and services) delivered, and how do they contribute to PDP targets?
- How are budget allocations aligned with programs that advance PDP priorities?
- What is the agency’s budget utilization rate, and how does it relate to output delivery?
- How is efficiency being measured and improved in the use of resources?
- To what extent have outputs translated into meaningful outcomes and impacts?
- What challenges are hindering progress, and what corrective measures are being taken?
- What strategies are in place to sustain or strengthen the agency’s contribution to PDP goals in the coming years?

HIGHLIGHTS

- ❑ *Expenditure Program.* The DSWD and its attached agencies will have P223.44 billion total available appropriations for FY 2026, 99.9% or P223.2 billion of which are new appropriations while P242.4 million are automatic appropriations. (*Table 1*) The OSEC is allotted P221.54 billion (99.1%) of the total DSWD 2026 expenditure program (*Table 2*). The second biggest allocation will go to the NACC at P749.2 million (0.3%). The DSWD and attached agencies will all receive budget increases in 2026, ranging from P11.9 million for NAPC to P5.57 billion for the OSEC.

Maintenance and Other Operating Expenses (MOOE) which accounts for 91.1% of the 2026 DSWD budget, will decrease by P1.88 billion to P203.65 billion from P205.53 billion in 2025 (*Table 3*). The cutback can be traced to the lower allotment for the item *financial assistance/subsidy* from P189.16 billion in 2025, down to P185.51 billion in 2026. The 2026 NEP did not include any provisions for *Ayuda sa Kapos ang Kita* Program (AKAP) (*Table 7*). The Personnel Services (PS) budget of P16.41 billion or 7.3% of total 2026 budget is higher than the 5.2% share in 2025. The expenditure for Capital Outlay (CO) will also increase by P2.64 billion or by 361.2% from P732.0 million in 2025 to P3.38 billion in 2026.

- ❑ *New Appropriations.* The proposed new appropriations of the DSWD and its attached agencies will amount to P223.20 billion in 2026 (*Table 6*). The OSEC will receive the bulk or P221.36 billion of the new appropriations. The NACC comes in second, receiving P721.2 million allotment. The JJWC will get the smallest new appropriations among the seven offices at P133.1 million.
- ❑ *Allocation by Major Programs.* The DSWD and its six attached agencies have 14 major programs with total proposed appropriations of P215.11 billion in 2026. This is P3.42 billion or 1.6% higher than the 2025 allocation (*Table 7*).

The expenditure program for the 4Ps in 2026 amounts to P113.0 billion, registering a 76% increase compared to the 2025 allocation. For context, the Executive Department proposed for a P114.19 billion budget for 4Ps for 2025 which was reduced to P64.19 billion in the GAA. Congress retained the P26.16 billion allocation for AKAP and increased by P9.56 billion the funding for Assistance to Individuals in Crisis Situations (AICS). Consequently, the DSWD requested P41.8 billion additional funding from the Unprogrammed Appropriations to be able to cover the CCT grants for the remaining five months of 2025.

Key Issues and Challenges

- ❑ *Budgetary cuts.* Ten programs registered increases while four registered reductions in their 2026 proposed appropriations. The OSEC's Protective Social Welfare Program received a huge slash of P42.92 billion or 20.0% of the 2026 proposed program budget. Specifically, *Ayuda sa Kapos ang Kita* (AKAP) Sub-Program was given zero allocation in 2026. The DBM justified this for prioritization reasons and the low utilization of AKAP's budget having a P13.00 billion balance as of 31 July 2025.

- ❑ *Unfilled Positions.* The reduction in the total authorized positions from 6,074 in 2024 to 4,410 in 2025 can be explained by the non-inclusion of the 1,500+ employees of the NCIP, since it is now lodged with the Office of the President. (*Table 4*)

The OSEC and the NACC have the highest number of vacant positions, accounting for 11.6% in the first and 20.1% in the latter. The NACC which was elevated to an Authority in 2022 was nevertheless able to bring down its vacancies from 476 in 2023 to 113 in 2025.

The numbers from the OSEC may not faithfully reflect their actual staffing requirement. Based on the deliberations for the 2025 DSWD budget, there are around 12,000 job-order positions in the 4Ps, serving as city/municipal links handling 100 to 400 4Ps beneficiaries each. The DBM, in May of 2024, approved the creation of 4,265 contractual posts to bring down the case rate to 300 4Ps beneficiaries.

- ❑ *Lower Regional Allocations.* The NCR, Nationwide, and Region VI will receive budget cuts in 2026 compared to 2025, with a combined reduction of P46.14 billion (*Table 5*). The Nationwide budget was slashed from P77.21 billion in 2025 to P35.60 billion in 2026, leaving its share down to 15.9% from 35.5% in 2025.
- ❑ *Budget Utilization and Unused Appropriations.* The DSWD's obligations-appropriations ratio improved to 97.5% in 2024 from 96.5% in 2023, a noticeable increment from 92.1% in 2022 (*Table 8*). There is a marked decline in the total unused appropriations from P19.66 billion in 2022, declining by more than half to P8.35 billion in 2023, and further lower but a still huge P7.21 billion in 2024. To illustrate, the 2024 unused appropriations is close to the 2026 proposed appropriations for the Sustainable Feeding Program.

The DSWD stepped up in 2024 with an 88.1% disbursement rate compared to 81.4% in 2023 (*Table 9*). Except for the CWC, NCIP, and PCUP, the other DSWD agencies posted higher disbursement rates in 2024 compared to 2023. The JJWC registered a pronounced increase of 26.7 percentage points. The PCUP remains the best performer, being the only agency reaching more than 90% disbursement for both years, 2023 and 2024. In general, government spending was better paced in 2024 compared to 2023. This current year, government spending is quite on track with 29.7% total national government obligation rate, 46.2% of which have been disbursed as of the first quarter of 2025.

The Social Welfare and Development Agencies Regulatory Program registered the lowest disbursement rate of 81.2% (*Table 10*). The Promotive Social Welfare Program comes in second, at 83.2%. The undisbursed 16.8% is equivalent to P16.8 billion. But the obligation levels for the 4Ps and the SLP which form part of this Program are high at 97.3% and 98.7% respectively. Observe that obligation rates down to the OSEC's sub-program level are quite high, ranging only from 97.3% for 4Ps up to 100% for AICS and AKAP.

- ❑ *Delayed and Inadequate 4Ps Grants.* Almost three quarters or 71.9% of the 4Ps beneficiaries come from the bottom-three income deciles, according to a PIDS 2024 study. This means that the program is able to reach its target beneficiaries. However, the beneficiaries have experienced delayed grant payments across the years – delayed grants for 2017 and 2018 were included in the 2023 budget; and 2025 4Ps budget includes payment of arrears for 2023 and 2024. (p11)

There are also concerns on the sufficiency of the grant amounts. The CPBRD raised the urgency of reviewing the transfers. Based on its estimates, the grant should be increased by at least P600 for it to maintain its 2019 value. The addition of a first 1,000-days grant (F1KD) worth P350 monthly per child and mother is a welcome development.

- ❑ *Need for Timely Release of Data.* There are 1.4 million exiting 4Ps beneficiaries, giving the program a wide room to accept new beneficiaries from its more than 1.6 million waitlisted eligible households. Critical to this is a reliable data of poor households and the official poverty and subsistence thresholds. The government must revisit the P64 per person per day food poverty threshold as it may not reflect present prices of food commodities. Data on thresholds may be available by 2026 and DSWD is still waiting for CBMS data. (p12)
- ❑ *Addressing SLP program weaknesses.* The current administration revamped the Sustainable Livelihood Program (SLP) in 2023 by offering longer period for incubating micro-enterprises and more partnerships for the employment facilitation. Revisions in the program design is appropriate given the weaknesses raised in a 2022 PIDS study which found that SLP had null effects on household and wage incomes and only a slight increase in the probability of the beneficiaries being employed. Impact of the changes in the SLP design may be determined after the first run of the five-year full implementation is completed, but a mid-term (third year) implementation review may be beneficial. (p10)
- ❑ *New Loan Commitment for Expanded Food STAMP.* Three in every 10 Filipino households experience moderate to severe food insecurity. The DSWD's Food STAMP Program intends to address this issue through the provision of P3,000 monthly food credit in electronic cards. To expand the covered population of up to 750,000, the government secured the Reducing Food Insecurity and Undernutrition with Electronic Vouchers Project (REFUEL) loan worth USD770.01 million from ADB with USD617.11 million (P34.94 billion) Philippine Government counterpart, at P56.62 per USD. Implementation is supposed to commence August of 2025 and will end by July 2028. (p14)
- ❑ *Non-transfer of SocPen to NCSC.* The DSWD OSEC will continue to manage the proposed P49.81 billion allocation for the Social Pension Program, instead of being transferred to the NCSC. The seniors' Commission remains committed to fully take on the program. But through its current efforts, it must be able to reach a bigger proportion of the 9.58 million elderly Filipino population. They have so far connected with 14.94% of the population aged 60 and older. It must also be able to strongly lobby for the increase of the SocPen population coverage, to at least hit the 2026 target population of 4.72 million per PDP 2023-2028 (p15).

- ❑ *Discontinuance of CICAs.* The 2026 proposal did not include any of the CICAs (Congress-Introduced Changes/Adjustments) introduced in the past two years' GAA such as AKAP, LITAW, and CWC's *Makabata* Helpline. LITAW (*Linanag at Tubig* Assistance Welfare Program) was introduced only in 2025. The program seeks to secure the access of vulnerable households to electricity, internet, and water during disasters. (p16)
- ❑ *Revisit Social Protection Program for Adolescent Mothers and their Children (SPPAMC) Program.* Included in the 2022 Special Provisions and has a dedicated P10 million appropriations in 2023, the SPPAMC received no funding for the succeeding years even as the age of teenage pregnant mothers in the Philippines is getting even younger. (p17)
- ❑ *Early push for the legislation of Tara Basal!* The DSWD is 'pushing' for the institutionalization of the *Tara Basal*, one of the administration's flagship programs. The tutoring program seeks to feed two birds with one stone by helping both college students from low-income families and non-reader grade schoolers at risk and in financial difficulties. The program's intentions is well-placed, and the design, clever, but it may be best to implement it a bit longer and wait for an impact assessment to see if it delivers its intended outcomes. (p17)
- ❑ *Performance of Major Programs.* The DSWD has yet to reach the 4.4 million 4Ps household ceiling. In fact, the more than 4.3 million households actual accomplishments for each of the three-year period is the highest it performed so far. Given the expected 1.4 million graduating 4Ps beneficiaries, DSWD through their partner LGUs may need to add an indicator that monitors how many and how soon the self-sufficient graduates fell back into poverty. (Table 11.1)

Also, some of these graduates may have to be accommodated in the SLP. With the rather low 2025 and 2026 target number of SLP beneficiaries, even below the previous years' actual performance, Congress may have to review whether the 28.5% slash in the SLP 2026 appropriations and corresponding targets are reasonable.

Consistently, SFP accomplishments are below target for years 2022 to 2024, while targets for 2025 and 2026 are lower than the target for previous three years, which is not supportive of the objective of improving nutritional outcomes.

The performance reporting and targeting in the NACC is rather confusing, with some of the indicators reflected in the actual accomplishments section of the NEP as not the ones targeted for the current and succeeding years. Meanwhile, some of the indicators in NAPC and CWC need further details to be able to provide a general grasp of how well the agency is performing. Some agencies may also find value in revisiting their targets, whether these have been reasonably set and if they remain relevant or needs to be updated. This is applicable to some of the indicators of PCUP, NAPC, and JJWC. In NCDA, lowered targets are not consistent with budget increases. (Tables 11.2 - 11.7)

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DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT*

I. MANDATE AND ORGANIZATIONAL OUTCOMES

- 1.1. The Department of Social Welfare and Development (DSWD) is the government's lead agency tasked to 'develop, implement, and coordinate social protection and poverty-reduction solutions for and with the poor, vulnerable, and disadvantaged.'¹ From 1915 since the creation of the Public Welfare Board up to 2002, the DSWD's primary role is direct service provider, which shifted in 2003 through Executive Order (EO) 221 transforming it as an enabler, providing technical assistance in program delivery.
- 1.2. The DSWD outlined five organizational outcomes: (i) well-being of poor families improved; (ii) rights of the poor and vulnerable sectors promoted and protected; (iii) immediate relief and early recovery of disaster victims/survivors ensured; (iv) continuing compliance of Social Welfare and Development Agencies (SWDAs) to standards in the delivery of social welfare services; and (v) ensured delivery of SWD programs by local government units (LGUs) through improved Local SWD Offices.
- 1.3. The DSWD has four attached agencies and two agencies under administrative supervision.² These are their corresponding organizational outcomes:
 - ❑ **Council for the Welfare of Children (CWC)** – coordination of government actions for the fulfillment of the rights of the child;
 - ❑ **National Authority for Child Care (NACC former ICAB)** – Filipino children in suitable alternative child care or permanent families protected and secured;
 - ❑ **National Council on Disability Affairs (NCDA)** – coordination of government policies, programs and services in the promotion, protection and fulfillment of the rights of persons with disabilities improved;
 - ❑ **Juvenile Justice and Welfare Council (JJWC)** – coordination of government actions for the implementation of the juvenile intervention programs and activities improved;
 - ❑ **National Anti-Poverty Commission (NAPC)** – people-responsive anti-poverty government policies and programs institutionalized;

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¹ DSWD Citizen's Charter 2025 (1st Edition).

² Per DSWD website, the attached agencies are CWC, NACC, NCDA and JJWC, while agencies under administrative supervision are NAPC, and PCUP. See www.dswd.gov.ph/directory-of-officials-attached-agencies/ and www.dswd.gov.ph/directory-of-officials-supervised-agencies/.

- ❑ **Presidential Commission for the Urban Poor (PCUP)** – access of the urban poor to asset reform, human development, basic services and other programs enhanced.

The National Commission on Indigenous Peoples (NCIP), previously under the DSWD’s administrative supervision, was transferred to the Office of the President (OP) effective 22 October of 2024 by virtue of EO 71.³

- 1.4. The DSWD is charged with making a huge contribution in achieving the bold target of reducing poverty incidence to 9.0% by 2028, consistent with the President’s Agenda for Prosperity for Filipinos. The target for this year 2025 is between 12.0% and 13.0%.⁴

The DSWD’s overarching sector outcome is the achievement of universal and transformative social protection. Its operationalization is incorporated under Chapter 3 of the Philippine Development Plan (PDP) 2023-2028 which revolves around vulnerability reduction and protection of purchasing power. The DSWD-relevant performance indicators included in the PDP Results Matrices are shown below. Note that DSWD is among the identified responsible agencies for the indicators for Outcome 2 while Department of Economy, Planning, and Development (DEPDev) and National Nutrition Council (NNC) are mainly responsible for indicators of Outcome 1.

| |
|--|
| Chapter Outcome 1: Vulnerabilities reduced and purchasing power protected |
| Outcome 1.1: Food security and proper nutrition ensured <ul style="list-style-type: none"> • Philippine food security index score increased |
| Outcome 1.2: Access of consumers to affordable, safe, and nutritious food expanded <ul style="list-style-type: none"> • Subsistence incidence among population (%) reduced • Prevalence of food insecurity – moderate / moderate to severe - in the population (%) decreased |
| Outcome 1.3: Nutrition across all ages improved <ul style="list-style-type: none"> • Proportion of households (%) meeting 100% recommended energy intake increased • Prevalence of stunting (%) among children under 5 years age decreased • Prevalence of malnutrition (%) for children under 5 years age (wasting) decreased |
| Chapter Outcome 2: Social protection strengthened |
| Outcome 2.1: Individual and lifecycle risks mitigated <ul style="list-style-type: none"> • Number of eligible senior citizens who received social pension • Percentage of poor households with members 18 years old and below who are 4Ps beneficiaries • Percentage of 4Ps households with improved well-being • Number of CCT beneficiaries covered • Number of child laborers • Proportion of women in especially difficult circumstances reported in DSWD served • Proportion of Violence Against Women and Children (VAWC) cases reported in DSWD served • Proportion of child abuse cases reported in DSWD served |
| Outcome 2.2: Natural, health, climate, and other human-induced hazards mitigated <ul style="list-style-type: none"> • Percentage of disaster-affected families provided with disaster response service • Percentage of households with damaged houses provided with emergency shelter assistance |

Source: PDP 2023-2028 Results Matrices (Chapter 3)

³ For context, the NCIP has been placed under the supervision of different offices across the years – OP, DAR, DENR, and DSWD. Relatedly, another agency administratively supervised by DSWD - the PCUP - seeks to be transferred to the Office of the President, with the DSWD OSEC posing no objection to the request but with OP yet to affirmatively act on it (Cabato, 2025).

⁴ According to DEPDev Secretary Arsenio Balisacan, during the 18 August 2025 DBCC Briefing in HREP.

II. SOURCES OF APPROPRIATIONS

2.1 The DSWD and its attached agencies will have P223.44 billion total available appropriations for FY 2026 (*Table 1*). Receiving the 6th biggest appropriations among agencies,⁵ the amount represents 5.7% of the total government budget.

TABLE I
SOURCES OF FUNDS, 2024-2026
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT

| Particulars | Amounts (In Million Pesos) | | | Share to Total Appropriations | | |
|---------------------------------------|----------------------------|------------------|------------------|-------------------------------|--------------|--------------|
| | 2024 | 2025 | 2026 | 2024 | 2025 | 2026 |
| New Appropriations | 247,848.3 | 217,340.1 | 223,202.2 | 85.8 | 96.8 | 99.9 |
| Supplemental Appropriations | - | - | - | - | - | - |
| Automatic Appropriations | 317.0 | 196.9 | 242.4 | 0.1 | 0.1 | 0.1 |
| Continuing Appropriations | 6,758.9 | 7,043.1 | - | 2.3 | 3.1 | - |
| Budgetary Adjustments | 33,814.3 | - | - | 11.7 | - | - |
| Total Available Appropriations | 288,738.5 | 224,580.1 | 223,444.6 | 100.0 | 100.0 | 100.0 |
| LESS: Unused Appropriations | 7,210.6 | 7,043.1 | - | 2.5 | 3.1 | - |
| Total Obligations | 281,527.9 | 217,537.0 | 223,444.6 | 97.5 | 96.9 | 100.0 |

Source of basic data: NEP 2026

2.2 Note that the 2024 total includes figures from NCIP where the total available appropriations was P1.77 billion, around one-half of the available appropriations for all attached and supervised agencies. Figures for 2025 and 2026 no longer include appropriations for NCIP.

2.3 The P223.2 billion new appropriations⁶ equivalent to 99.9% of the total budget, plus P242.4 million automatic appropriations (0.1%), make up the DSWD's total available appropriations. This is higher by 2.7% than the 2025 level of P217.54 billion.

2.4 Unobligated Releases for MOOE make up a huge chunk of the Continuing Appropriations for 2024 and 2025. The OSEC alone accounts for P5.85 billion (86.5%) in 2024 and P5.89 billion (83.6%) in 2025. Adding the unobligated releases for CO, the OSEC's share on the Continuing Appropriations will increase to 96.0% in 2024 and 98.7% in 2025.

2.5 Almost half of the P33.81 billion budgetary adjustments in 2024 were transfers from an unprogrammed appropriation⁷ under the OSEC - *Strengthening Assistance for Government Infrastructure and Social Programs* (SAGISP) at P16.89 billion. For context, the unprogrammed appropriations for SAGISP in 2023 was P10.74 billion, and P21.43 billion in 2022 for its precursor *Support for Infrastructure Projects and Social Programs*.

⁵ See CPBRD Budget Brief 2025-6: *Expenditure Assessment and the Proposed FY 2026 National Budget*.

⁶ New appropriations will require congressional action while automatic appropriations are grants proceeds, retirement and life insurance premiums, and other funds in the special account, which have been authorized by existing legislation and do not require periodic action by Congress.

⁷ Unprogrammed appropriations may be used when there are excess revenue collections, new revenue sources, or approved loans for foreign-assisted projects.

III. EXPENDITURE PROGRAM

3.1 **Expenditure Program by Agency.** The OSEC, which consistently received the highest funding, is allotted P221.54 billion (99.1%) of the total DSWD 2026 expenditure program (Table 2). The second biggest allocation will go to the NACC at P749.2 million (0.3%). When NCIP was still under DSWD supervision, it always secured this second slot.

The DSWD and attached agencies will all receive budget increases in 2026, ranging from P11.9 million for NACC to P5.57 billion for the OSEC. In relation to the 2024 actual budget which is understandably higher given the included budgetary adjustments, only the OSEC and JJWC showed lower appropriations for 2026.

TABLE 2
EXPENDITURE PROGRAM BY AGENCY, 2024-2026

| Particulars | Amounts (In Million Pesos) | | | Share to Total (%) | | |
|---------------------|----------------------------|------------------|------------------|--------------------|--------------|--------------|
| | 2024 | 2025 | 2026 | 2024 | 2025 | 2026 |
| | Actual | Program | Proposed | Actual | Program | Proposed |
| OSEC | 278,264.8 | 215,976.2 | 221,542.3 | 98.8 | 99.3 | 99.1 |
| CWC | 151.8 | 150.2 | 206.9 | 0.1 | 0.1 | 0.1 |
| JJWC | 178.1 | 123.6 | 137.6 | 0.1 | 0.1 | 0.1 |
| NACC* | 708.4 | 584.0 | 749.2 | 0.3 | 0.3 | 0.3 |
| NAPC | 251.6 | 363.4 | 375.3 | 0.1 | 0.2 | 0.2 |
| NCDA | 90.0 | 125.3 | 174.4 | 0.0 | 0.1 | 0.1 |
| NCIP | 1,669.8 | - | - | 0.6 | 0.0 | 0.0 |
| PCUP | 213.4 | 214.3 | 258.9 | 0.1 | 0.1 | 0.1 |
| TOTAL (DSWD) | 281,527.9 | 217,537.0 | 223,444.6 | 100.0 | 100.0 | 100.0 |

* The former Inter-Country Adoption Board (ICAB).

Source of basic data: BESF 2026

3.2 **Expenditure by General Expense Class.** Maintenance and Other Operating Expenses (MOOE) which accounts for 91.1% of the 2026 DSWD budget, will decrease by P1.88 billion to P203.65 billion from P205.53 billion in 2025 (Table 3). The cutback can be traced to the lower allotment for the item *financial assistance/subsidy* from P189.16 billion in 2025, down to P185.51 billion in 2026. Note that the 2026 NEP did not include any provisions for *Ayuda sa Kapos ang Kita* Program (AKAP) (Table 7).

The Personnel Services (PS) budget of P16.41 billion or 7.3% of total 2026 budget is higher than the 5.2% share in 2025. The expenditure for Capital Outlay (CO) will also increase by P2.64 billion or by 361.2% from P732.0 million in 2025 to P3.38 billion in 2026. Capital Outlay for Central Office alone will increase from P627.6 million in 2025 to P2.22 billion in 2026 while a P406.0 million increase will also be given to NACC's CO from P13.3 million in 2025 to P419.3 million in 2026.

TABLE 3
EXPENDITURE PROGRAM BY GENERAL EXPENSE CLASS, 2024-2026
(AMOUNTS IN MILLION PESOS)

| Particulars | Amounts (in Million Pesos) | | | Share to Total (%) | | |
|---------------------|----------------------------|------------------|------------------|--------------------|--------------|--------------|
| | 2024 | 2025 | 2026 | 2024 | 2025 | 2026 |
| | Actual | Program | Proposed | Actual | Program | Proposed |
| PS | 14,288.5 | 11,270.8 | 16,414.3 | 5.1 | 5.2 | 7.3 |
| MOOE | 265,909.5 | 205,534.2 | 203,654.2 | 94.5 | 94.5 | 91.1 |
| CO | 1,329.9 | 732.0 | 3,376.1 | 0.5 | 0.3 | 1.5 |
| Fin Ex | - | - | - | 0.0 | 0.0 | 0.0 |
| TOTAL (DSWD) | 281,527.9 | 217,537.0 | 223,444.6 | 100.0 | 100.0 | 100.0 |

Source of basic data: BESF 2026

3.3 **Staffing.** At first look, the DSWD seemed to suffer from a big staff reduction given the decline in the total authorized positions from 6,074 in 2024 to 4,410 in 2025. This can be explained by the non-inclusion of the 1,500+ employees of the NCIP, since it is now lodged with the Office of the President. (Table 4)

3.4 The OSEC and the NACC have the highest number of vacant positions, accounting for 11.6% in the first and 20.1% in the latter. The NACC needs to overcome the initial hurdles of mobilizing and stabilizing its workforce as it was just recently elevated to an Authority in 2022. Nevertheless, it was able to bring down the vacancies from 476 in 2023 to 89 in 2024, which slightly went up to 113 in 2025.

In general, the DSWD managed to lower its vacant positions from 1,225 in 2023 to 858 in 2024, and further down to 573 in 2025. This translates to the drop in the vacancy rates from 20.3% in 2023 to 13.0% in 2025.

TABLE 4
NUMBER OF AUTHORIZED AND UNFILLED POSITIONS BY AGENCY, 2023-2026

| Agency | Authorized Positions | | | | Unfilled Positions | | | |
|--------------|----------------------|---------------|----------------|----------------|--------------------|------------|------------|------------|
| | 2023 | 2024 | 2025 | 2026 | 2023 | 2024 | 2025 | 2026 |
| OSEC | 3,374 | 3,402 | 3,403 | 3,403 | 390 | 410 | 396 | 396 |
| CWC | 65 | 65 | 65 | 65 | 15 | 17 | 9 | 9 |
| JJWC | 76 | 76 | 76 | 76 | 13 | 13 | 10 | 10 |
| NACC | 523 | 523 | 563 | 563 | 476 | 89 | 113 | 113 |
| NAPC | 50 | 52 | 52 | 52 | 9 | 6 | 5 | 5 |
| NCDA | 63 | 63 | 63 | 63 | 23 | 15 | 15 | 15 |
| NCIP | 1,687 | 1,705 | - | - | 270 | 273 | - | - |
| PCUP | 182 | 188 | 188 | 188 | 29 | 35 | 25 | 25 |
| TOTAL | 6,020.0 | 6074.0 | 4,410.0 | 4,410.0 | 1,225 | 858 | 573 | 573 |

Source: Staffing Summary 2025-2026

3.5 The Staffing Summary figures are not reflective of actual workforce complement, since contractual and job order / MOA appointments⁸ are excluded. The Civil Service

⁸ Unlike contractuels, the DSWD does not have employer-employee relationship with its JO/MOA staff.

Commission's Inventory of Government Human Resources (IGHR)⁹ as of 30 June 2024 reported that there are 3,602 career employees, 99 co-terminus, 51 casual, and 9,697 contractual DSWD employees, or a total of 13,449.

Based on the deliberations for the 2025 DSWD budget, there are around 12,000 job-order positions in the 4Ps, held by employees who have been with the DSWD for at least 10 years and have served as city/municipal links handling 100 to 400 4Ps beneficiaries each. The DSWD has requested the DBM to transition these positions to contractual appointments. The DBM in May of 2024 accordingly approved the creation of 4,265 contractual posts to bring down the case rate to 300 beneficiaries per Project Development Officer II.

- 3.6 **Regional Allocations.** The combined proposed budget for the Central Office and the Nationwide budget amounting to P69.54 billion constitutes a third of the total DSWD budget in 2026 (*Table 5*). Region IVA (CALABARZON) will receive the highest share among the field offices at 6.2%, displacing Region VI (Western Visayas) which held that spot in 2025. Region V (Bicol) will get second highest field office allocation at 5.7%. The allocation for the Negros Island Region amounting to P9.18 billion or 4.1% share is reflected in NEP 2026 for the first time.

Except for Nationwide, NCR, and Region VI which will receive budget cuts in 2026 compared to 2025, the rest of the regions will obtain increases in their allocations. The three will incur a combined reduction of P46.14 billion while the total augmentation enjoyed by the remaining regions will amount to P52.05 billion. The Nationwide budget was slashed from P77.21 billion in 2025 to P35.60 billion in 2026, leaving its share down to 15.9% from 35.5% in 2025.

- 3.7 The two regions with lowest budget allotments for both 2025 and 2026 are the Cordillera Administrative Region (CAR) and Region 2 (Cagayan Valley). These are the regions with the lowest poverty incidence among families,¹⁰ outside of more economically active areas of NCR, CALABARZON, and Region 3 (Central Luzon). The two regions likewise have higher average annual family income compared to nine other regions, and have lower food insecurity prevalence rates than the country average, together with only four other regions. (*See Quick Facts*)
- 3.8 There is no line item allocated to the BARMM in the DSWD budget as it receives a Block Grant based on the provisions of the Bangsamoro Organic Law. Although it remains under the general supervision of the President of the Philippines, it has its own sets of agencies, with the Ministry of Social Services and Development (MSSD) as its DSWD counterpart.

The BARMM receives allocations for five DSWD programs - 4Ps, Sustainable Livelihood Program, Supplementary Feeding Program, Social Pension for Seniors, and Centenarian incentives - reflected as releases to Allocations to LGUs - BARMM

⁹ <https://www.csc.gov.ph/downloads/statistics-and-reports/ighr>.

¹⁰ See CPBRD *Facts in Figures 2024-03. Poverty Statistics Update, First Semester 2023.*

under budgetary adjustments. The BARMM Office of the Chief Minister is required to submit quarterly reports for the fund utilization to DSWD and DBM. The 2024 DSWD releases to BARMM amounted to P3.22 billion, 49.1% higher than the P2.16 billion in 2023. It makes up 4.6% of the P70.51 block grant for 2024.

TABLE 5
REGIONAL DISTRIBUTION OF THE DSWD BUDGET, 2024-2026
(AMOUNTS IN MILLION PESOS)

| Region | 2024 Actual | | 2025 Program | | 2026 Proposed | |
|----------------------|------------------|--------------|------------------|--------------|------------------|--------------|
| | Amount | Share (%) | Amount | Share (%) | Amount | Share (%) |
| Nationwide | - | - | 77,207.6 | 35.5 | 35,594.5 | 15.9 |
| Central Office | 116,971.7 | 41.5 | 25,488.9 | 11.7 | 33,943.1 | 15.2 |
| NCR | 16,202.6 | 5.8 | 10,875.3 | 5.0 | 7,575.9 | 3.4 |
| CAR | 4,791.5 | 1.7 | 2,415.2 | 1.1 | 2,714.1 | 1.2 |
| Region 1 | 9,216.8 | 3.3 | 5,776.8 | 2.7 | 7,267.2 | 3.3 |
| Region 2 | 8,372.1 | 3.0 | 5,020.0 | 2.3 | 5,632.0 | 2.5 |
| Region 3 | 10,604.1 | 3.8 | 6,202.1 | 2.9 | 9,660.8 | 4.3 |
| Region 4A | 12,983.6 | 4.6 | 9,244.8 | 4.2 | 13,885.0 | 6.2 |
| Region 4B | 6,577.3 | 2.3 | 5,820.7 | 2.7 | 7,388.7 | 3.3 |
| Region 5 | 11,781.5 | 4.2 | 9,315.3 | 4.3 | 12,801.7 | 5.7 |
| Region 6 | 12,993.8 | 4.6 | 9,862.2 | 4.5 | 8,636.7 | 3.9 |
| Negros Island Region | - | - | - | - | 9,177.7 | 4.1 |
| Region 7 | 11,518.6 | 4.1 | 8,295.3 | 3.8 | 9,854.1 | 4.4 |
| Region 8 | 13,115.5 | 4.7 | 7,836.4 | 3.6 | 11,294.9 | 5.1 |
| Region 9 | 7,915.5 | 2.8 | 7,306.5 | 3.4 | 11,119.8 | 5.0 |
| Region 10 | 9,510.3 | 3.4 | 7,252.0 | 3.3 | 10,221.3 | 4.6 |
| Region 11 | 13,230.2 | 4.7 | 7,514.4 | 3.5 | 10,766.4 | 4.8 |
| Region 12 | 8,897.7 | 3.2 | 6,805.6 | 3.1 | 9,161.2 | 4.1 |
| CARAGA | 6,845.0 | 2.4 | 5,297.8 | 2.4 | 6,749.4 | 3.0 |
| BARMM | - | - | - | - | - | - |
| TOTAL | 281,527.9 | 100.0 | 217,537.0 | 100.0 | 223,444.6 | 100.0 |

Source of basic data: BESF 2026

IV. NEW APPROPRIATIONS

4.1. *New Appropriations by Agency and Cost Structure.* The proposed new appropriations of the DSWD and its attached agencies will amount to P223.20 billion in 2026 (Table 6). The OSEC will receive the bulk or P221.36 billion of the new appropriations. The NACC comes in second, receiving P721.2 million allotment. The JJWC will get the smallest new appropriations among the seven offices at P133.1 million.

4.2. By cost structure, allocation is concentrated in Operations¹¹ with a 96.4% share or P215.11 billion. Appropriations for General Administration and Support (GAS) or

¹¹ For projects, activities, direct service delivery, or engagement in social welfare regulations.

expenses in relation to overall administration and operational support of the whole DSWD will account for only 0.8% of the total 2026 allocation. Meanwhile, support to operations (STO), will have a share of 2.8%, equivalent to P1.74 billion.¹² Note that only the OSEC has appropriations for STO amounting to P6.35 billion which will be mainly spent for ICT service management (P5.91 billion), and the costs related to the national household targeting system for poverty reduction (P190.3 million).

TABLE 6
NEW APPROPRIATIONS BY AGENCY AND COST STRUCTURE, FY 2026

| Agency | Amounts (In Million Pesos) | | | | Share to Total Agency (%) | | | |
|---------------------|----------------------------|----------------|------------------|------------------|---------------------------|------------|-------------|--------------|
| | GAS | STO | Operations | Total Agency | GAS | STO | Operations | Total Agency |
| OSEC | 1,173.7 | 6,350.7 | 213,832.4 | 221,356.9 | 0.5 | 2.9 | 96.6 | 100.0 |
| CWC | 53.0 | - | 149.6 | 202.6 | 26.2 | 0.0 | 73.8 | 100.0 |
| JJWC | 33.5 | - | 99.6 | 133.1 | 25.1 | 0.0 | 74.9 | 100.0 |
| NACC | 273.3 | - | 447.9 | 721.2 | 37.9 | 0.0 | 62.1 | 100.0 |
| NAPC | 80.8 | - | 288.6 | 369.4 | 21.9 | 0.0 | 78.1 | 100.0 |
| NCDA | 20.1 | - | 150.8 | 170.9 | 11.8 | 0.0 | 88.2 | 100.0 |
| PCUP | 109.1 | - | 139.1 | 248.2 | 44.0 | 0.0 | 56.0 | 100.0 |
| TOTAL (DSWD) | 1,743.5 | 6,350.7 | 215,108.0 | 223,202.2 | 0.8 | 2.8 | 96.4 | 100.0 |

Note: The budget for STO and Operations includes the allocations for Locally-Funded and Foreign-Assisted Projects which are presented separately beginning 2023 NEP.

Source of basic data: NEP 2026

4.3. **Program Allocation.** The DSWD and its six attached agencies have 14 major programs with total proposed appropriations of P215.11 billion in 2026. This is P3.42 billion or 1.6% higher than the 2025 allocation (Table 7).

4.4. Ten programs registered increases in their appropriations. The Promotive Social Welfare Program obtained the biggest increment of P46.69 billion, mainly attributable to the 4Ps 2026 allocation, which is P48.81 billion higher than its 2025 GAA provision. The Social Welfare and Development Technical Assistance and Resource Augmentation Program comes in next with P167.1 million fund increase.

Four of the 14 programs registered reductions in their 2026 proposed appropriations compared to their 2025 budget. These are for the OSEC's Protective Social Welfare Program, and Disaster Response Management Program, NACC's Alternative Child Care Program, and NAPC's Social Reform and Poverty Eradication Coordination and Oversight Program. The Protective Social Welfare Program, where the *Ayuda sa Kapo ang Kita* (AKAP) belongs, received a huge slash of P42.92 billion or 20.0% of the 2026 proposed program budget.

4.5. As in previous years, the bulk or 99.4% of the appropriations for Operations/Programs in 2026 will be implemented by the OSEC. Specifically, the OSEC's **Promotive Social Welfare Program** will be allotted P119.27 billion, with a 64.3% hike from its 2025 allocation of P72.58 billion. This program which accounts

¹² STO are for expenditures which relate to staff, technical, and/or other support requirements for the smooth operation of the organization without directly engaging in the production of goods or services.

for 55.4% of the total Program allocation, includes the P113.0 billion 4Ps budget and the P4.50 billion for the SLP.

TABLE 7
SUMMARY OF PROGRAMS FOR 2024-2026
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT

| Program / Implementing Agency | | Amount (In Million Pesos) | | | % Share to Total Program | | | Growth Rates 25-26 (%) |
|---|------|---------------------------|------------------|------------------|--------------------------|--------------|--------------|------------------------|
| | | 2024 | 2025 | 2026 | 2024 | 2025 | 2026 | |
| Promotive Social Welfare Program , of which | OSEC | 116,151.7 | 72,581.7 | 119,272.9 | 47.8 | 34.3 | 55.4 | 64.3 |
| <i>Pantawid Pamilyang Pilipino Program</i> | OSEC | 106,335.9 | 64,185.4 | 112,997.0 | 43.8 | 30.3 | 52.5 | 76.0 |
| <i>Sustainable Livelihood Program</i> | OSEC | 7,631.1 | 6,285.6 | 4,495.8 | 3.1 | 3.0 | 2.1 | (28.5) |
| Protective Social Welfare Program , of which | OSEC | 119,274.1 | 131,853.0 | 88,929.7 | 49.1 | 62.3 | 41.3 | (32.6) |
| <i>Supplementary Feeding</i> | OSEC | 4,084.5 | 5,183.0 | 6,113.6 | 1.7 | 2.4 | 2.8 | 18.0 |
| <i>Social Welfare for Senior Citizens</i> | OSEC | 49,993.2 | 49,807.1 | 49,812.3 | 20.6 | 23.5 | 23.2 | 0.0 |
| <i>Protective Program for Indiv. & Families in esp. Difficult Circumstances (i.e. AICS)</i> | OSEC | 34,276.8 | 44,751.8 | 27,036.3 | 14.1 | 21.1 | 12.6 | (39.6) |
| <i>Food STAMP</i> | OSEC | 1,890.0 | 1,890.0 | 1,890.0 | 0.8 | 0.9 | 0.9 | 0.0 |
| <i>AKAP (Ayuda sa Kapos ang Kita Program)</i> | OSEC | 26,700 | 26,159.0 | - | 11.0 | 12.4 | 0.0 | (100.0) |
| <i>(NEW) Pag-abot Program</i> | OSEC | - | 807.1 | 807.1 | - | 0.4 | 0.4 | 0.0 |
| <i>(NEW) Liwanag at Tubig Assistance Welfare Program</i> | | - | 100.0 | - | - | 0.0 | - | (100.0) |
| Disaster Response and Management Program | OSEC | 4,648.4 | 4,828.4 | 4,168.0 | 1.9 | 2.3 | 1.9 | (13.7) |
| Social Welfare and Dev't Technical Assistance & Resource Augment'n | OSEC | 1,270.5 | 1,208.8 | 1,375.9 | 0.5 | 0.6 | 0.6 | 13.8 |
| Social Welfare and Dev't Agencies Regulatory | OSEC | 71.8 | 74.2 | 85.9 | 0.0 | 0.0 | 0.0 | 15.7 |
| Alternative Child Care Program | NACC | 225.0 | 280.4 | 258.2 | 0.1 | 0.1 | 0.1 | (7.9) |
| Inter-country Adoption Program | NACC | 30.7 | 60.4 | 78.6 | 0.0 | 0.0 | 0.0 | 30.3 |
| Inter-country Adoption Regulatory Program | NACC | 7.5 | 45.8 | 59.8 | 0.0 | 0.0 | 0.0 | 30.6 |
| Alternative Childcare Regulatory Program | NACC | - | 38.8 | 51.2 | - | 0.0 | 0.0 | 31.8 |
| Social Reform & Poverty Eradication Coordinat'n & Oversight Program | NAPC | 163.7 | 288.7 | 288.6 | 0.1 | 0.1 | 0.1 | (0.0) |
| Persons with Disability Rights Program | NCDA | 57.1 | 105.2 | 150.8 | 0.0 | 0.0 | 0.1 | 43.4 |
| Child Rights Coordination Program | CWC | 99.9 | 103.3 | 149.6 | 0.0 | 0.0 | 0.1 | 44.9 |
| Urban Poor Coordinat'n & Support Program | PCUP | 127.5 | 127.5 | 139.1 | 0.1 | 0.1 | 0.1 | 9.0 |
| Juvenile Justice and Welfare Program | JJWC | 89.9 | 93.2 | 99.6 | 0.0 | 0.0 | 0.0 | 6.8 |
| TOTAL | | 242,217.8 | 211,689.5 | 215,108.0 | 100.0 | 100.0 | 100.0 | 1.6 |

Note: Allocations for programs and total operations are inclusive of locally-funded and foreign-assisted projects.

Source: GAA 2024-2025 and NEP 2026

Recall that the Executive Department proposed for a P114.19 billion budget for 4Ps for 2025 which was reduced to P64.19 billion in the GAA. Congress decided to retain

the P26.16 billion allocation for AKAP and increase by P9.56 billion the funding for Assistance to Individuals in Crisis Situations (AICS) instead. Consequently, the DSWD requested P41.8 billion additional funding from the Unprogrammed Appropriations to be able to cover the CCT grants for the last five months of 2025.¹³ Early in January 2025, President Ferdinand Marcos, Jr. was very explicit in establishing that “DSWD programs should no longer be in the unprogrammed appropriations” in the 2026 budget (Dantes, 2025).

On the other hand, Congress consistently increased the allocations for the Sustainable Livelihood Program (SLP) compared to the Executive Department’s proposal. In 2025, SLP received P6.29 billion GAA provision versus P4.01 NEP proposal. In 2024, the NEP proposal was P2.01 billion lower than the GAA-approved P7.63 billion.

The DSWD welcomed these increases and used them to revamp the program, launched in May 2023 as Sibol: the New SLP. The new SLP design offered longer period for incubating the supported micro-enterprises and more partnerships with national agencies and LGUs for the Employment Facilitation Track.¹⁴ Impact of the changes in the SLP design will be determined after the first run of the five-year track is completed, but a mid-term (third year) implementation review may be beneficial for the program managers. Findings of such a mid-term assessment may then be compared with the successes as well as issues and weaknesses identified in the PIDS 2022 study on the seed capital fund (Orbeta, et al, 2022).

As shared in the previous CPBRD’s Budget Notes for DSWD’s 2023 proposed budget , the PIDS found that the SLP had null effects on household and wage incomes and only a slight increase in the probability of the beneficiaries being employed. The assessment which focused on the program’s microenterprise development assistance to poor households (through Seed Capital Fund of P10,000 max per beneficiary at that time) found that it had no impact on household expenditures for important items like food, education, health.

The study recommended that a more selective approach to the selection of beneficiaries with past entrepreneurial experience be undertaken; inclusion of quality support services such as capacity building, mentoring, and technical assistance; partnering with civil society organizations and microfinance institutions in the delivery of these support services; and considerations on scheduling program activities which take into account expectations on women to perform household work, among others.

¹³ As reported by the Presidential Communications Office on 14 January 2025. https://pco.gov.ph/news_releases/pbbm-wants-dswd-programs-removed-from-unprogrammed-appropriation/

¹⁴ During the deliberations for the 2025 budget, Sec. Gatchalian explained that the new SLP was revised from a one-time grant to a five-year program called SIBOL, offering a grant in the first year, and higher grants and technical assistance in years 3 and 5, upon meeting select indicators such as on staff employment, business registration, and profitability.

4.6 ***Pantawid Pamilyang Pilipino Program*** . The expenditure program for the 4Ps in 2026 amounts to P113.0 billion, 76.0% higher than the 2025 appropriations of P64.19 billion (*Table 7.1*).¹⁵

TABLE 7.1
PANTAWID PAMILYANG PILIPINO PROGRAM
EXPENDITURE PROGRAM, FY 2021-2026
(AMOUNTS IN MILLION PESOS)

| Nature of Expenditure | 2021 | 2022* | 2023 | 2024 | 2025 | 2026 |
|---|------------|------------|------------|------------|-----------|------------|
| Budget for Conditional Cash Transfer Component of the 4Ps | 106,800.57 | 107,669.94 | 102,610.48 | 106,335.88 | 64,185.43 | 112,997.04 |

Source: GAA 2022-2025 and NEP 2026

The 4Ps beneficiaries have experienced delayed grant payments across the years. In fact, the 2023 budget includes cash grants for payment of deficit in years 2017 and 2018. The 2025 budget includes payment of arrears for 2023 and 2024. Aside from the usual support such as rice subsidy, Enhanced Support Services Intervention (ESSI) grants, the 2025 and 2026 allocations also provided for P350 monthly cash grants for the first 1,000-days (F1KD) health monitoring of pregnant mothers and up to the second year of a child.

DSWD and DOH are to coordinate in finalizing the program guidelines for the F1KD grant.¹⁶ Potential beneficiaries are asked to register online in their dedicated digital registry (*iregistro* platform)¹⁷ which is linked with the 4Ps database and PhilSys¹⁸. There was no explicitly established limit to the number of beneficiaries per household, so long as they have been registered as members of the 4Ps households and meet the eligibility criteria.

The number of 4Ps mothers and children benefitting from the program seemed yet to be fixed, with varying figures being reported — from 68,000 (Villamente, 2025), 80,000 (Bordey, 2025), to 139,000 (Oblianda, 2025). Counterchecking with Budget and Financial Accountability Reports which show quarterly targets also proved futile since there is no dedicated GAA/NEP monitoring indicator for the F1KD.

Aside from focusing on health and nutrition, the F1KD is DSWD’s initiative to partly offset the reduction in purchasing power due to inflation of the CCT grant amount, at least for families with children below three years old and pregnant/lactating mothers. This gets complemented by the P20 per kilo Benteng Bigas, Meron Na in Kadiwa Centers and select LGUs which included 4Ps among its target beneficiaries. Launched in May 2025, the program allows target beneficiaries to procure up to 30 kg monthly.

¹⁵ Unlike in previous years where 4Ps appropriations were itemized, the 2023 NEP onwards no longer provided detailed information on the amount for each of cost items such as for cash grants, personnel services, cost of service, training, bank service fees, IEC and advocacy materials, monitoring and evaluation, administrative expenses, 4Ps information system, and rice subsidies.

¹⁶ P350 grant amount is per eligible beneficiary. Among the conditionalities are accessing pre-natal services and child birth in accredited facilities, attendance to counselling sessions, immunizations, micronutrient supplementation, vaccinations, deworming

¹⁷ <https://iregistro-4ps.dswd.gov.ph/>

¹⁸ <https://dswdcashassistance.ph/dswd-issues-new-guidelines-for-first-1000-days-f1kd-of-life-cash-grant/>

Relatedly, the CPBRD reiterated its position that the review of the 4Ps grant amounts is urgent. Based on CPBRD's estimates, the adjustments needed to account for inflation would be about P600 using the CPI for bottom 30% income households from 2019-2024, just so the grant amount maintains its 2019 value.¹⁹ As part of the TWG supporting the Committee on Poverty Alleviation which reviewed the 20th Congress proposed amendments to the 4Ps, the CPBRD pushed for an annual or triennial period of review and computation by PIDS every January to feed into the February start of the executive department's budget cycle.

The addition of an F1KD grant in the 4Ps is a welcome development given the diminished real value of the transfers. But the design and monitoring of a nutritional component of the CCT is critical. During the initial PIDS impact evaluation on the 4Ps in 2011, positive effects on children's health were found but the third evaluation between 2017 to 2018 showed an inverse effect on severe stunting among under-five children. A more recent PIDS study (Villanueva et al, 2024) echoed this, concluding that 4Ps has 'insignificant impacts' on stunting, wasting, and other nutritional outcomes which may be linked to contextual factors, program design, actual implementation, etc.

The 4Ps program at present has three 3 million active household beneficiaries, as shared by DSWD during the 3 September 2025 Malacañang press briefing. This is 905,641 lower than the reported active beneficiaries reflected in the 2025 First Quarter 4Ps Implementation Report.²⁰ As of end of March 2025, 43.7% exited 4Ps since they no longer have eligible children; 33.6% graduated; 20.5% were delisted due to misbehavior, persistent non-compliance, or being inactive; and 2.2% voluntarily waived their membership.

Also, there are more than 1.6 million waitlisted eligible households, 27.0% of whom have been approved for registration. The rest are either yet to be validated or subject to the approval of the field offices. This means that if all the waitlisted households are qualified, then around 207,396 households will remain in the waitlist. The DSWD will have to wait for the results of the 2024 CBMS for data cross-referencing.

Another critical 4Ps program component is the database of poor households, the number of which will depend on the official poverty and subsistence thresholds. The Department of Economy, Planning, and Development (DEPDev) is intent on revisiting the 2023 FIES-based P64 per person per day food poverty threshold as it may not reflect present prices of food commodities (Inosante, 2025). In 2024, lawmakers from both the House of Representatives and the Senate questioned DEPDev for the adequacy of P64 for three meals a day. But the schedule of the conduct of the FIES is every two years beginning 2025, with the results to be made available by mid-2026 the earliest.

¹⁹ Details of the grounds for increasing the grant amounts are elaborated in the CPBRD Policy Brief 2024-03.

²⁰ See <https://pantawid.dswd.gov.ph/flipbooks/> for all the reports.

For its part, PIDS through Albert et al (2024) conducted a study which sought to establish whether the 4Ps beneficiaries have been rightfully targeted and whether the OSEC maintains an accurate registry. The study found that almost three quarters (71.9%) of the beneficiaries come from the bottom-three income deciles. They also learned that 27% of beneficiaries from rural areas belong to the poorest of the poor, while it's only 7.9% for urban areas. In essence, targeting is more accurate in rural areas. However, data reliability in terms of veracity is more challenging in rural areas due to the challenges in verification and data collection.

Another PIDS study by Melad (2023) focused on the 4Ps grievance redress system. The study established that the program generally has high grievance resolution rates. The highest number of grievances were about payment issues, as reflected in the discussion of the delayed grants payments in the preceding pages. A novel proposal explored by the present Congress is for a 4Ps budget floor that would ensure that the program budget is stable, secure and would be protected from under-funding shocks, but may set a precedent risk and possibly crowd out the discretionary space of Congress to decide on the national budget.²¹

- 4.7. The appropriations for the OSEC's **Protective Social Welfare Program** which holds 41.3% of the total Program allocation, decreased by 32.6% from P131.85 billion in 2025 to P88.93 billion in 2026. The non-continuation of the provision for the AKAP which was rolled out in May 2024, and the P17.72 billion budget slash in AICS largely explains the drop in the allocation.

Remember that AKAP which has zero allocation in the proposed 2026 budget, was given P26.16 billion in GAA 2025. In the 18 August 2025 HREP DBCC Briefing, DBM justified scratching out AKAP due to prioritization reasons as well as the program's low utilization; having a P13 billion balance as of 31 July 2025.

For reference, President Marcos retained the 2025 program allocation but added conditions for its implementation as part of his veto message on 30 December 2024. Instead of DSWD solely managing the program, the Chief Executive required the "convergence efforts" of three agencies – DSWD, DOLE, and DEPDev to make the initiative more strategic and guard it against "misuse, and duplicate and fragmented benefits."²²

- 4.8. Another major program of the Protective Social Welfare Program is the *Walang Gutom* 2027: Food STAMP Program, which maintained its funding in 2025. Launched in December of 2023 as one of the new flagship programs of this administration, the

²¹ Recent Committee meeting was on 2 September 2025. Other amendments CPBRD commented on are about the incorporation of the F1KD grant, training attendance conditionality requirement, and the implications and CPBRD's reservations for a 4Ps budget floor.

²² The veto reads as: *AKAP intends to address the significant strain posed by the rising inflation on the financial capacity of those who earn less than minimum wage. However, to ensure that the government assistance is not merely a provisional solution to a persistent issue I am compelled to subject the implementation thereof to the convergence of efforts of the DSWD, DOLE, and NEDA, geared towards more strategic interventions leading to the long-term improvement of the lives of qualified beneficiaries while guarding against misuse, and duplicate and fragmented benefits.*

DSWD was able to secure a USD3 million ADB technical assistance²³ to assess the pilot implementation of the program in five regions from selected 3,000 beneficiaries and provide insights in designing and implementing the food voucher program. The technical assistance was completed in July 2024.

The budget year 2026 will be the Program's third year of receiving P1.89 billion allocation consistently. The amount should be sufficient to provide for the P3,000 monthly food credit in electronic benefit transfer (EBT) cards for 50,000 Filipino households. This will enable the recipients to buy P1,500 worth carbo-rich food, P900 protein-rich food, and P600 for vegetables, fruits and other condiments.

Unlike in the previous two years when special provisions were outlined for the program, the 2026 NEP made no specific or new conditions for Food STAMP's implementation. The notation in 2024 and 2025 outlined that eligible beneficiaries be taken from the bottom one million households based on *Listabanan 3* and that 4Ps beneficiaries will no longer be eligible to receive support from this program.

As early as May 2024, the DSWD has started with the registration and validation of the potential beneficiaries given its target of expanding the implementation to an initial 300,000 families, beginning mid-2024 to mid-2025 (Parungao, 2024), which will then be increased to 600,000 before 2025 ends (Cabalza, 2025). In 2023, pronouncements were made to address the hunger problem among the poorest one million households by 2027 to 2028.

This will be made possible through ADB's REFUEL loan worth USD770.01 million with USD617.11 million Philippine Government counterpart, at P56.62 per USD. Implementation is supposed to commence August of 2025 and will end by July 2028. The loan project will cover a total of 750,000 food-insecure households identified from the DSWD's *Listabanan 3* database, while still covering the same set of beneficiaries from the former Philippine Food STAMP. The beneficiaries will be required to attend nutrition- sensitive social and behavior change communication (SBCC) sessions monthly.²⁴ Note that the USD617.11 million counterpart will translate to P34.94 billion using the same exchange rate.

The positive results of the three waves of Globe and Monde Nissin-commissioned SWS surveys on hunger and diets of the Walang Gutom beneficiaries from October 2024 up to March 2025 may have contributed to ADB's fast approval of the REFUEL loan. According to a Malacañang Press Briefing²⁵ on 3 September 2025, prevalence of hunger among the beneficiaries declined from 48.7% (October 2024) to 44.6%

²³ ADB Project 57138-001. See <https://www.adb.org/projects/57138-001/main> and <https://www.adb.org/projects/documents/pbi-57138-001-tar>

²⁴ For details, project documents are available at <https://www.adb.org/projects/58136-001/main>. Indicative target number of poor households by region and year is available at p10 of the document accessible at <https://www.adb.org/sites/default/files/project-documents/58136/58136-001-ipp-en.pdf>. Also check <https://www.adb.org/sites/default/files/project-documents/58136/58136-001-rrp-en.pdf>

²⁵ Read full document at <https://mirror.pco.gov.ph/wp-content/uploads/2025/09/20250903-MALACANANG-PRESS-BRIEFING-OF-PALACE-PRESS-OFFICER-AND-PCO-UNDERSECRETARY-CLAIRE-CASTRO-WITH-DSWD-SEC-REX-GATCHALLAN-min.pdf>

(December 2024), falling further to 41.5% (March 2025). The biggest drop was reported in BARMM where the prevalence rate was brought down to 37.7% from 55.1% in a span of six months. The declining numbers lend credibility to the Program against a backdrop of intensifying involuntary hunger among Filipinos based on SWS surveys – 22.9% (Sept 2024), to 25.9% (Dec 2024), to 27.2% (Mar 2025).²⁶ These numbers bring to mind the 2023 National Nutrition Survey which found that three in every 10 Filipino households experience moderate to severe food insecurity (DEPDev, 2025).

Finally, in the same press briefing, DSWD reiterated its statements during the September 2024 deliberations for the 2025 agency budget that the Food STAMP Program will require beneficiaries to also upskill through TESDA and join job fairs.

- 4.9 The DSWD OSEC will continue to manage the proposed P49.81 billion allocation for the Social Pension Program for its target 4.09 million indigent elderly beneficiaries. The NCSC released a clarificatory statement on 29 August 2025 that the program has yet to be officially transferred to them by the OSEC, but that it may refer potential qualified grantees.²⁷ As long as a smooth transition of systems, records, and databases is carried out with the DSWD, the NCSC Chair believes that the Commission will not have a difficult time in taking over the SocPen, according to the Chair's interview in a PTV-4 program on 1 September 2025.

Nonetheless, the DSWD already transferred the implementation of the Assistance to Older Persons (ATOP)²⁸ in 2024 and the management of the implementation of the Centenarian Act in 2025. On the 26th of February 2025, President Marcos led NCSC's inaugural distribution of centenarian cash gifts.

For additional context, the NCSC is lodged under the Office of the President and has 294 authorized positions in 2025, 43.2% of which remain unfilled. Since its establishment in 2019, the NCSC was able to reach close to 1.5 million senior citizens through their online registration platform (1.2 million) and through the egov app (231,600), according to the NCSC Chair in the same TV program interview.

They still have a lot of catching up to do to engage with the entire elderly population. The Filipino elderly comprise 8.5% or 9.22 million of the 108.67 million population based on the 2020 census.²⁹ At a minimum, applying the same elderly share to the officially-declared³⁰ 112.73 million population based on the 2024 census would generate roughly 9.58 million. The NCSC have so far connected with 14.94% of the population aged 60 and older.

²⁶ Surveys were undertaken on 15-20 March 2025, 12-18 December 2024, and 14-23 September 2024. Respondents were asked whether they were hungry and do not having anything to eat at least once in the past three months.

²⁷ <https://www.ncsc.gov.ph/post/ncsc-clarifies-status-of-social-pension-program-for-indigent-senior-citizens>

²⁸ The ATOP is in-charge of the Elderly Filipino Week celebration, supports the Federation of Senior Citizens Associations, and oversees coordinative linkages such as the Regional Coordinating and Monitoring Board, Regional Inter-Agency for Senior Citizens, and Senior Citizens Council of the National Anti-Poverty Commission.

²⁹ <https://cpd.gov.ph/socio-demographic-profile/>

³⁰ <https://newsinfo.inquirer.net/2082959/palace-declares-2024-psa-census-results-as-official>

In addition, the NCSC must also be able to strongly lobby for the increase of the SocPen population coverage, to at least hit the 2026 target population of 4.72 million per PDP 2023-2028(). The DSWD informed the lawmakers during the deliberations for the 2025 budget that there were 612,000 waitlisted seniors then, 80% of the budget for which they included in the unprogrammed appropriations but remained unfunded. On this year's deliberation for the 2026 budget, a Senator raised that the number of those in the waitlist already increased to 800,000.

- 4.10 Allocation for the Protective Program for Individuals & Families in Especially Difficult Circumstances Sub-Program will significantly drop by 39.6% from P44.8 billion in 2025 to P27.0 billion in 2026.

Meanwhile, the funding for the Supplementary Feeding Sub-Program (SFP) significantly increased by 18.0% compared to the 2025 amount. The allocation increased from P5.18 billion in 2025 to P6.11 billion in 2026, to cover for hot meals (P25/child) and milk (P22/child) in LGU-managed child development centers and supervised neighborhood play programs. The said amount still reflects the two 120-feeding day cycles instead of the 209 to 365 days proposed by NEDA, in keeping with their endorsement of a Social Protection Floor for children. The SFP intends to cover at least a third of the dietary requirement of the beneficiary children.³¹

- 4.11 Beginning 2023, the NEP provided a separate section for **Locally Funded and Foreign-Assisted Projects**, differentiating them from Regular Programs. For 2026, there are seven locally-funded projects with a combined worth of P5.54 billion, P27.07 billion and P26.13 billion lower than the 2025 and 2024 programmed appropriations accordingly. For comparison, there are 10 locally-funded projects in 2024 and 2025.

The 2026 proposal did not include any of the CICAs (Congress-Introduced Changes/Adjustments)³² introduced in the past two years' GAA. One of these is the AKAP which is GAA-introduced for both 2024 and 2025. Another is CWC's *Makabata* Helpline which was incorporated in GAA 2024 and maintained in both NEP and GAA in 2025. Finally, the LITAW (*Linanag at Tubig* Assistance Welfare Program) which was reflected in the 2025 GAA. The objective of LITAW is to secure the access of vulnerable households to electricity (Light), Internet, and water (Tubig) during disasters such as through government assistance in the bills payment of the three utilities (Yasa, 2025). In April 2025 the DSWD has started discussions with the National Electrification Administration to break down the policy and guidelines.

- 4.12 The Pag-abot Program, a locally-funded project launched in 2025 will receive the same appropriations in 2026. This is a dedicated program to address homelessness which was first conceptualized in 2022 through Memo Circular 10 s.2023.³³ The pilot implementation started in NCR LGUs for children in street situations, unattached

³¹ <https://ncr.dswd.gov.ph/wp-content/uploads/2024/11/Implementation-of-Supplementary-Feeding-Program.pdf>

³² a term coined by DBM.

³³ www.dswd.gov.ph/issuances/MCs/MC_2023-010.pdf

adults on the streets, and homeless street families. The 2024 funding for the program formed part of the *Kapit-Bisig Laban sa Kahirapan – Comprehensive and Integrated Delivery of Social Services – Kapangyarihan at Kaunlaran sa Barangay* (KALAHI-CIDSS-KKB) locally-funded project.³⁴

- 4.13 Another program funded through the KALAHI-CIDSS-KKB is the *Tara Basal* Tutoring Program. It will receive a P900 million appropriations in 2026 from the same ‘mother’ program which started supporting it since 2024. By November 2024, President Marcos issued EO 76 to recognize it as a flagship program of the administration.

The program was described in the 2024 GAA as an intervention which aims to help low-income families with college students in difficult situations whilst also helping nonreader grade school learners who are vulnerable, at risk, and experiencing financial difficulties. In 2026, the NEP Special Provisions specifically mentioned that it is a cash for work initiative which will also foster community engagement and educational support.

The DSWD which implements the program in partnership with the DepEd offers P235/day for 20 days to parents and guardians as a cash-for-work compensation for their attendance to the *Nanay-Tatay* learning sessions while the college student – tutor will get P500/day for 20 days.³⁵ A DepEd press release³⁶ shared that in 2024, beneficiaries include 120,359 college students, elementary learners, and parents. The aim by 2025 is to increase the beneficiaries to 207,000. Since the 2023 pilot, the program has aided more than 350,000 beneficiaries (Santos, 2025).

The *Tara Basal* Tutoring Program is an intervention that seeks to feed two birds with one scone. Notwithstanding that the program has yet to have its dedicated item or even a monitoring indicator in the NEP, and that it has only been fully implemented in 2024, DSWD is ‘pushing’ for its institutionalization through legislation (*Ibid*). The program’s intentions may be well-placed, and the design cleverly put together, but it may be best to implement it a bit longer and wait for an impact assessment to determine if it indeed delivers its intended outcomes. Just the same, it is understandable for DSWD to push for its law to at least advance the program as a legislative agenda since enacting a law requires time and repetitive campaign efforts.

- 4.14 A locally-funded project which was included in the 2022 Special Provisions and has a dedicated P10 million appropriations in 2023 is the Social Protection Program for Adolescent Mothers and their Children (SPPAMC) Program. After 2023, the program was not mentioned in the budget for the succeeding years. The program needs revisiting given the trend of rising adolescent birth rate among the younger age groups. Young pregnant moms, are getting even younger.

³⁴ About P300 million was allotted for Pag-abot Program and the social assistance component of the Balik Probinsya, Balik Pagasa Program.

³⁵ See program details at <https://dswdprogram.com/tara-basa-program/>

³⁶ <https://www.deped.gov.ph/2024/12/21/depd-dswd-renew-commitment-on-expanded-tara-basa-tutoring-program/>

The birth rate slowed among adolescent mothers 10 to 19 years old from 20.1% per 1,000 females in 2016 to 15.2% in 2020. For the same period, the 2016 birth rate per 100,000 population among the 10 to 14 age group was 37.2%, peaking to 46.2% in 2019 and slightly going down to 40.3% in 2020.³⁷

Nonetheless, the DSWD thru Memo Circular 11 of 2024³⁸ implements ProtecTEEN (Psychosocial Support and other Interventions for Adolescent Mothers and their Families) Project. Aside from advocacy interventions, DSWD included among the offered services the following: family healing sessions, employment/livelihood assistance, educational assistance (P10,000 max per school year), capacity building. The project was pilot tested in Malaybalay, Bukidnon and Antipolo City in 2022 and 2023, and by 2024, has assisted a total of 870 adolescent mothers³⁹.

- 4.15 Unlike in previous NEP proposals where there are a few *Foreign-Assisted Projects* (FAPs), the 2026 appropriations did not reflect any. The FAPs outlined in 2025 are the Beneficiary FIRST / BFIRST (Fast, Innovative and Responsive Service Transformation/ Emergency Social Protection Project) and Philippines Multi-Sectoral Nutrition Project (PMNP).⁴⁰ The latter, designed to address child malnutrition, stunting, and hunger, even merited a special mention in the President's 2024 and 2025 Budget Message.⁴¹

The two FAPs were not renewed nor extended but two related projects are in the pipeline. On 29 August 2025, DSWD met with World Bank to discuss two projects - SPEED (Social Protection for Economic Inclusion, Empowerment, and Digital Innovation) which builds on BFIRST, and CONNECT (Converging Nutrition Efforts for our Children's Tomorrow).⁴² Observe though that PMNP and CONNECT may somehow overlap with the REFUEL loan / Food STAMP Program as well as the introduction of the F1KD in the 4Ps.

- 4.16 As part of DSWD's efforts to implement RA 11861 of 2022 (Expanded Solo Parents Welfare Act), it started the Program SOLO which will mainly assist those with two to three children 21 years old and younger. (Cruz, 2025) Based on their Citizens Charter, solo parents seeking help may ask for psychological first aid and counselling, as well as prepare endorsements to appropriate programs like AICS, SLP, or to another agency, as needed.⁴³

³⁷ See CPBRD Facts in Figures 2023 – 36. <https://cpbrd.congress.gov.ph/wp-content/uploads/2023/09/FF2023-36-Adolescent-Prenancy-in-the-Phils.pdf>

³⁸ https://old.dswd.gov.ph/issuances/MCs/MC_2024-011.pdf

³⁹ <https://pia.gov.ph/dswd-banks-on-psychosocial-interventions-to-address-rising-number-of-teenage-pregnancies/>

⁴⁰ The World Bank supported Beneficiary FIRST, approved in 2020 and ends in June 2025; and the 2023-approved loan for the Philippines Multi-Sectoral Nutrition Project, the closing date for which is June 2026. Proposed funding for Beneficiary FIRST is P30.9 million.

⁴¹ This is a convergent program with DOH.

⁴² <https://pia.gov.ph/dswd-world-bank-eye-2-new-projects-for-4ps-children/>

⁴³ <https://ncr.dswd.gov.ph/wp-content/uploads/2024/11/Provision-of-Assistance-to-Solo-Parents.pdf>

V. PERFORMANCE REVIEW

5.1 **Unused Appropriations.** The DSWD’s obligations-appropriations ratio improved to 97.5% in 2024 from 96.5% in 2023, a noticeable increment from 92.1% in 2022 (Table 8).⁴⁴ There is a marked decline in the total unused appropriations from the enormous P19.66 billion in 2022, declining by more than half to P8.35 billion in 2023, and further lower but a still huge P7.21 billion in 2024. To illustrate, the 2024 unused appropriations is close to the 2026 proposed appropriations for the SFP. The unused appropriations consisted mostly of unobligated allotments and some unreleased appropriations. The OSEC’s unobligated allotments alone accounted for 98.3% (2022), 95.0% (2023), and 96.9% (2024).⁴⁵

Unlike the previous two years, the DSWD and attached agencies have obligations-appropriations ratios for 2024 above 90%. The lowest ratios are from NACC with 90.2% and CWC with 90.8% while the best performer is NACP with 99.0%. In 2023, the ratios range from 69.1% (JJWC) to 99.2% (PCUP), while in 2022, it’s 60.8% (NCDA) to 95.7% (NACC).

TABLE 8
OBLIGATIONS-APPROPRIATIONS RATIO
AND UNUSED APPROPRIATIONS, 2022-2024

| Particulars | Obligation-Appropriations Ratio (%) | | | Unused Appropriations (In Million Pesos) | | |
|---------------------|-------------------------------------|-------------|-------------|--|----------------|----------------|
| | 2022 | 2023 | 2024 | 2022 | 2023 | 2024 |
| OSEC | 92.2 | 96.7 | 97.6 | 19,348.4 | 7,959.8 | 6,987.4 |
| CWC | 80.0 | 90.2 | 90.8 | 23.2 | 16.0 | 15.3 |
| JJWC | 74.3 | 69.1 | 93.0 | 57.6 | 85.2 | 13.4 |
| NACC | 95.7 | 74.9 | 90.2 | 3.2 | 110.9 | 77.2 |
| NAPC | 64.4 | 91.1 | 99.0 | 113.0 | 32.4 | 2.4 |
| NCDA | 60.8 | 90.8 | 92.1 | 34.7 | 9.8 | 7.7 |
| NCIP | 95.6 | 92.1 | 94.4 | 66.6 | 131.7 | 98.8 |
| PCUP | 94.4 | 99.2 | 96.2 | 12.0 | 1.7 | 8.4 |
| TOTAL (DSWD) | 92.1 | 96.5 | 97.5 | 19,658.8 | 8,347.5 | 7,210.6 |

Sources of basic data: NEP 2024-2026

In nominal values, the OSEC, CWC, NAPC, and NCDA exhibited a clear declining unused appropriation for the three years. In three agencies – JJWC, NACC, NCIP – the unused amounts spiked in 2023 from their 2022 values before falling to better levels in 2024.

⁴⁴ Per DBM, obligations refer to liabilities legally incurred and committed to being paid by the government either immediately or in the future. The continuing shift to cash-based budgeting requires that agencies be able to implement, deliver and pay for PAPs and services only up to the end of the fiscal year.

⁴⁵ Unreleased appropriations are funds still held by the DBM while unobligated allotments are appropriations already downloaded to the agencies for which obligation requests needed to be made. The huge unobligated allotments are indications of bottlenecks in the procurement process which affect the ability of the agency to submit the required documents of the DBM (such as the Obligation Request). It also translates to lost opportunity for more productive use of limited resources, which will have to be reverted to the General Fund at the end of the validity of the appropriations.

Non-utilization of appropriations has undeniable consequences on program delivery. To underscore how impactful the 2023 amounts are, the P131.7 million unused appropriations in NCIP is equivalent to 82.8% of the funds for the Indigenous Peoples Rights Protection Program for the same year. In JJWC, the P85.2 million represents 35.6% of its Juvenile Justice and Welfare Program while NACC’s unused P110.9 million is already a third (35.7%) of their Alternative Child Care Program. Note though that NACC was newly re-organized as an Authority in 2022.

5.2 **Budget Utilization.** The disbursement rate or the ratio of the disbursements to appropriations can depict the level of efficiency of the agency in spending its budget. Overall, DSWD stepped up in 2024 with an 88.1% disbursement rate compared to 81.4% in 2023. (Table 9)

Except for the CWC, NCIP, and PCUP, the other DSWD agencies posted higher disbursement rates in 2024 compared to 2023. The JJWC registered a pronounced increase of 26.7 percentage points. The PCUP remains the best performer, being the only agency reaching more than 90% disbursement for both years, 2023 and 2024.

The PCUP only slid minimally from a disbursement rate of 96.4% in 2023 to 94.2% in 2024. The CWC had the biggest dip from 87.4% in 2023 to 67.2% in 2024, relegating it at the bottom spot. Even NACC which was just two years into its re-organization as an Authority performed better with 73.8% in 2024.

TABLE 9
DISBURSEMENT RATE BY AGENCY, 2023-2024
(AMOUNTS IN MILLION PESOS)

| Particulars | 2023 | | | 2024 | | |
|-------------------|------------------|------------------|-----------------------|------------------|------------------|-------------------------------------|
| | Appropriations | Disbursements | Disbursement Rate (%) | Appropriations | Disbursements | Disbursement Rate (%) ^{a/} |
| OSEC | 238,638.2 | 194,330.8 | 81.4 | 285,252.2 | 251,429.8 | 88.1 |
| CWC | 163.1 | 142.5 | 87.4 | 167.1 | 112.3 | 67.2 |
| JJWC | 275.7 | 123.9 | 44.9 | 191.5 | 137.2 | 71.6 |
| NACC | 441.3 | 287.9 | 65.2 | 785.6 | 579.8 | 73.8 |
| NAPC | 366.1 | 283.2 | 77.4 | 254.1 | 207.7 | 81.8 |
| NCDA | 106.6 | 89.2 | 83.7 | 97.7 | 83.5 | 85.5 |
| NCIP | 1,672.1 | 1,492.5 | 89.3 | 1,768.6 | 1,516.2 | 85.7 |
| PCUP | 209.3 | 201.7 | 96.4 | 221.8 | 208.9 | 94.2 |
| TOTAL DSWD | 241,872.4 | 196,951.8 | 81.4 | 288,738.5 | 254,275.5 | 88.1 |

a/ Disbursement rate – ratio of disbursements to appropriations
Source: SAAODB 2023-2024 (final as of yearend), DBM

In general, government spending was better paced in 2024 compared to 2023, with some agencies even spending relatively fast. In fact, the national government average obligation rate for the first quarter of 2024 was already at 45% (Ceballos, 2024) as opposed to the 26.4% obligation rate in the first quarter of 2023⁴⁶. This current year, government spending is quite on track with 29.7% total national government

⁴⁶ Computed as disbursement / total allotment. See DBM SAAODB January 1 – March 31, 2023, as of 26 July 2023.

obligation rate, 46.2% of which have been disbursed as of the first quarter of 2025.⁴⁷ For DSWD, overall obligation rate as of the first quarter of 2025 is 33.5% with 73.1% already disbursed.⁴⁸

TABLE 10
BUDGET UTILIZATION BY MAJOR PROGRAM, 2024
AMOUNTS IN MILLION PESOS

| Program | Appropriations | Obligations | Disbursements | Obligation Rate (%) ^{a/} | Disbursement Rate (%) ^{b/} |
|--|-------------------|-------------------|------------------|-----------------------------------|-------------------------------------|
| DSWD-OSEC | | | | | |
| Promotive Social Welfare Program, of which | 114,693.06 | 111,541.02 | 95,437.84 | 97.3 | 83.2 |
| <i>Pantawid Pamilyang Pilipino Program</i> | 111,403.64 | 108,358.30 | 93,170.48 | 97.3 | 83.6 |
| <i>Sustainable Livelihood Program</i> | 8,289.98 | 8,183.28 | 7,257.20 | 98.7 | 87.5 |
| Protective Social Welfare Program, of which | 88,833.91 | 88,713.18 | 86,751.58 | 99.9 | 97.7 |
| <i>Supplementary Feeding Sub-Program</i> | 3,989.85 | 3,958.31 | 3,348.30 | 99.2 | 83.9 |
| <i>Social Welfare for Senior Citizens</i> | 47,969.48 | 47,902.77 | 47,672.51 | 99.9 | 99.4 |
| <i>Protective Program for Individuals & Families in especially Difficult Circumstances Sub Program</i> | 34,344.71 | 34,339.99 | 33,614.19 | 100.0 | 97.9 |
| <i>Philippine Food STAMP</i> | 1,890.00 | 1,887.47 | 1,583.21 | 99.9 | 83.8 |
| <i>Ayuda sa Kapos ang Kita (AKAP)</i> | 26,700.00 | 26,695.67 | 26,171.20 | 100.0 | 98.0 |
| Disaster Response and Management Program, of which | 4,025.57 | 3,975.45 | 3,595.62 | 98.8 | 89.3 |
| <i>Quick Response Fund</i> | 1,773.38 | 1,744.56 | 1,619.06 | 98.4 | 91.3 |
| Social Welfare and Development Technical Assistance and Resource Augmentation Program | 1,281.84 | 1,259.22 | 1,140.61 | 98.2 | 89.0 |
| Social Welfare and Development Agencies Regulatory Program | 73.05 | 69.32 | 59.31 | 94.9 | 81.2 |
| ATTACHED AGENCIES | | | | | |
| Alternative Child Care Program | 299.41 | 252.49 | 198.42 | 84.3 | 66.3 |
| Social Reform and Poverty Eradication Coordination and Oversight Program | 188.07 | 173.25 | 138.07 | 92.1 | 73.4 |
| Urban Poor Coordination and Support Program | 127.55 | 122.91 | 120.54 | 96.4 | 94.5 |
| Child Rights Coordination Program | 114.15 | 100.39 | 65.80 | 87.9 | 57.6 |
| Juvenile Justice and Welfare Program | 65.17 | 63.47 | 40.80 | 97.4 | 62.6 |
| <i>Locally-Funded Proj: Bahay Pag-asa</i> | 89.87 | 83.21 | 67.24 | 92.6 | 74.8 |
| Persons with Disability Rights Program | 66.84 | 59.00 | 52.78 | 88.3 | 79.0 |

a/ Obligation rate – ratio of obligations to appropriations

b/ Disbursement rate – ratio of disbursements to appropriations

Source: SAAODB 2024 (FAR No. 1 in Transparency Seal)

⁴⁷ DBM SAAODB January 1 – March 31, 2025. DBM presents the Obligation rates as Obligations over Allotments while Disbursement rates refer to Disbursements over Obligations.

⁴⁸ Using the Table 9 formula, DSWD's obligation rate is 31.31% and its disbursement rate is 22.9% for the first quarter of 2025.

- 5.3 Based on the major programs of the DSWD-OSEC, the Social Welfare and Development Agencies Regulatory Program registered the lowest disbursement rate of 81.2% (*Table 10*). The Promotive Social Welfare Program comes in second, at 83.2%. The undisbursed 16.8% is equivalent to P16.8 billion. But the obligation levels for the 4Ps and the SLP which form part of this Program are high at 97.3% and 98.7% respectively. Observe that obligation rates down to the OSEC's sub-program level are quite high, ranging only from 97.3% (4Ps) up to 100% for AICS and AKAP.
- 5.4 The programs of most of the attached agencies have relatively low disbursement rates, from the underwhelming 57.6% of CWC's Child Rights Coordination Program, to NCDA's 79.0% for their Persons with Disability Rights Program. Only PCUP's Urban Poor Coordination and Support Program fared well at 94.5%. Nevertheless, the obligation rates for these programs are better, ranging from 84.3% for NACC to 97.4% for JJWC.
- 5.5 **Performance Indicators.** This section presents seven tables which contain the strategic indicators that capture actual agency performance from 2022 to 2024 and outlines the targets for 2025 and 2026. For the first three years, actual and target accomplishments are presented and color-coded for a quick snapshot of the overall performance – green for surpassing the target and red for missing it.

The 4Ps under the **Promotive Social Welfare Program**, contributes towards the PDP outcome of strengthening social protection. (*Table 11.1*). For 2022 to 2024, the program was unable to meet the 2% survival target. It outperformed the 70% subsistence targets for 2022 and 2023, but failed to continue that momentum in 2024, accomplishing 2.2 percentage points below target. Ironically, it went beyond the 28% self-sufficiency target in 2024 without getting close to that mark in both 2022 and 2023. The DSWD is looking at an increase in the number of graduating 4Ps beneficiaries given the 34% self-sufficiency target for 2026. This is consistent with the DSWD's statement in the 3 September 2025 Malacañang Press briefing that there are only three million active beneficiaries at present since 1.4 million recently graduated from the program.

In terms of the total number of beneficiaries provided with CCT grants, the DSWD has yet to reach the 4.4 million household ceiling. In fact, the more than 4.3 million households actual accomplishments for each of the three-year period is the highest it performed so far. It can therefore be surmised that with the expected high number of graduates, and near 4.4 million subscriptions, the DSWD was able to manage the program well. It would be but proper for DSWD through their partner LGUs to add an indicator that monitors how many and how soon the self-sufficient graduates fell back into poverty.

Given the recently reported 1.4 million 4Ps graduates, some of whom may have to be accommodated in the SLP, the 2025 and 2026 number of target SLP beneficiaries seem to be at the low-end, even below the previous years' actual performance. The

Congress may also have to review whether the 28.5% slash in the SLP 2026 appropriations is reasonable (see *Table 7*).

TABLE I.I
PERFORMANCE INDICATORS OF THE MAJOR PROGRAMS OF THE DSWD-OSEC, 2022-2026

| <i>Sectoral Outcome: Universal and transformative social protection for all achieved</i> | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------|-----------|
| Program | Actual vs. (Target) | | | Target | |
| | 2022 | 2023 | 2024 | 2025 | 2026 |
| Promotive Social Welfare Program | | | | | |
| <i>Organizational Outcome: Well-being of poor families improved</i> | | | | | |
| Outcome Indicator: Percentage of Pantawid households with improved well-being. | Survival | | | | |
| | 0.13% (2%) | 0.63% (2%) | 0.22% (2%) | 2% | 2% |
| | Subsistence | | | | |
| | 80.37% (70%) | 76.03% (70%) | 67.73% (70%) | 78% | 64% |
| Output Indicators | Self-Sufficiency | | | | |
| | 19.49% (28%) | 23.07% (28%) | 32.05% (28%) | 20% | 34% |
| | | | | | |
| 1. Number of Pantawid households provided with conditional cash grants | 4,323,415 (4,400,000) | 4,339,372 (4,400,000) | 4,339,372 (4,400,000) | 4,400,000 | 4,400,000 |
| 2. Number of poor households assisted through the Sustainable Livelihood Program | 1,158,290 (2,500,000) | 219,599 (191,028) | 277,128 (270,902) | 194,804 | 179,088 |
| Protective Social Welfare Program | | | | | |
| <i>Organizational Outcome: Rights of the poor and vulnerable sectors promoted and protected</i> | | | | | |
| Outcome Indicator of the Social Welfare for Senior Citizens Program : Percentage of senior citizens using Social Pension to augment their daily living subsistence & medical needs | 98% (82%) | 89.24% (82%) | 104.35% (80%) | 80% | 80% |
| Input Indicator: Numbers of senior citizens who received SocPen within the quarter | 4,017,973 (3,835,066) | 4,167,186 (4,085,066) | 4,279,765 (4,085,066) | 4,085,066 | 4,085,066 |
| Outcome Indicator of the Supplementary Feeding Program : Percentage of malnourished children in Community Dev't Centers (CDC) & Supervised Neighborhood Plays (SNP) w/ improved nutritional status | 72.73% (80%) | 75.31% (80%) | 75.05%, 127,688 (80%) | 70% | 70% |
| Output Indicator: Number of children in CDCs and SNPs provided with supplementary feeding | 1,993,377 (1,936,868) | 1,284,547 (1,754,637) | 1,899,415 (2,020,927) | 1,583,316 | 1,899,415 |
| Outcome Indicator of the Protective Program for Individuals and Families in Esp. Difficult Circumstances : Percentage of clients who rated the services provided as satisfactory or better | 100% (95%) | 100% (95%) | 97.75% (95%) | 95% | 95% |
| Input Indicators: 1. Number of beneficiaries served through protective services program | 5,336,381 (1,389,339) | 6,587,667 (1,691,869) | 6,696,426 (3,867,673) | 6,075,956 | 3,686,015 |
| 2. Number of poor households provided with food transfers in a timely manner | N/A | N/A | 162,375 (50,000) | 50,000 | 50,000 |

Note: Actual figures in GREEN denote achievement of targets and those in RED denote missed targets. The table mainly includes outcome indicators.

Source: NEP 2024-2026

The actual accomplishments under the **Protective Social Welfare Program** are mainly color-coded as green. Only the targets for the SFP were not met, except for the number of children fed for year 2022. The SFP target for 2025 and 2026 are also lower than the 80% target for years 2022 to 2024, which is not supportive of the

objective of improving nutritional outcomes. Interestingly also, the SFP can be considered as the sub-program which partly contributes to the PDP outcome on ensuring food security and proper nutrition. But overall, the DSWD performed satisfactorily.

5.6 While still a relatively new program, the **Alternative Child Care Program** will receive the biggest program budget of the NACC. The indicators were first included in the 2023 appropriations. It is too early to make an assessment of its performance given the recent creation of the Authority. Nevertheless, it only failed to meet one of the indicators outlined in Table 11.2. Curiously though, some of the indicators reflected in the actual accomplishments section of the NEP are not necessarily the ones targeted for the current and succeeding years. To demonstrate, Indicator 2 of Table 11.2 which has actual accomplishment figures do not have corresponding target numbers for 2025 and 2026. Similarly, Indicator 3 has set targets for 2025 and 2026 but is not included in the accomplishment reporting section. It is as if different offices filled out the separate sections, the Planning Unit for target setting, and the Monitoring Team for the accomplishment reporting.

TABLE 11.2
PERFORMANCE INDICATORS OF NACC’S MAJOR PROGRAMS, 2022-2026

| <i>Sectoral Outcome: Universal and transformative social protection for all achieved</i> | | | | | |
|--|---------------------|-------------------------|----------------------|--------|-------|
| Program | Actual vs. (Target) | | | Target | |
| | 2022 | 2023 | 2024 | 2025 | 2026 |
| <i>Organizational Outcome:</i> | | | | | |
| <i>Filipino children in suitable alternative child care or permanent families protected and secured</i> | | | | | |
| Outcome Indicator of the Alternative Child Care Program : Number of children served through Alternative Child Care Program | | 2,261 (1,662) | 2,797 (1,662) | 1,828 | 2,797 |
| Outcome Indicators of the Inter-Country Adoption Program : | | | | | |
| 1. Percentage of children entrusted with finalized adoption | | 124% (85%) | 171.25% (85%) | | |
| Output Indicator: Percentage of children entrusted to foreign adoptive parents | | | | 100% | 100% |
| 2. Percentage of the number of adoption entrustment that suffered from disruption | | 4.89% (less than 3%) | 0% (less than 3%) | | |
| 3. Percentage of children issued the Certification of Authority of Consent to Adopt (CACA) | | | | 100% | 100% |

Note: Actual figures in GREEN denote achievement of targets and those in RED denote missed targets. The table mainly includes outcome indicators.

Source: NEP 2024-2026

It is also worth mentioning that the Indicator 2 of the **Inter-Country Adoption Program** is a well-conceived indicator. Generally, Indicator 1 is an expected and easily monitored indicator, but Indicator 2 necessitates a walk through of the whole process, a deep appreciation of what well-being of adoptees constitutes, and a recognition of its possible risks so that the NACC can prepare possible solutions, should such cases arise.

5.7 All of NAPCs targets for its **Social Reform and Poverty Eradication, Coordination, and Oversight Program** for 2022 to 2024 were met. (Table 11.3) A cursory glance would suggest that the agency is performing commendably. A closer look though would show that the indicators may further be improved. It would be good if Indicator 1 includes the actual number of target NGAs and LGUs as a confirmatory mechanism to determine whether the numbers targeted are sufficient.

Indicator 2 may be rephrased to adopt a similar approach applied in CWC’s Indicator 3 (see Table 11.5) where increasing increments are targeted. Also, ‘harmonized and synchronized’ actions may have to be further broken down to make it more measurable. Finally, the targets from 2022 to 2026 have been fixed and steady. This raises the question of sufficiency, whether NAPC has set the targets high but feasible enough. As a case in point, NAPC received a 76.4% increase in 2025 vis-à-vis the 2024 appropriations for this program, yet the higher funding was not translated on increased targets (see Table 7).

TABLE 11.3
PERFORMANCE INDICATORS OF NAPC’S SOCIAL REFORM AND POVERTY ERADICATION, COORDINATION, AND OVERSIGHT PROGRAM, 2022-2026

| <i>Sectoral Outcome: People-centered, innovative, clean, efficient, effective, and inclusive delivery of public goods and services</i> | | | | | |
|--|----------------------|----------------------|----------------------|---------|---------|
| Program | Actual vs. (Target) | | | Target | |
| | 2022 | 2023 | 2024 | 2025 | 2026 |
| <i>Organizational Outcome: People-responsive anti-poverty government policies and programs institutionalized</i> | | | | | |
| Outcome Indicators for Policy, Plan and Program Advisory, Coordination, Development, Review & Advocacy Program | | | | | |
| 1. Percentage of NGAs and LGUs that adopted policy recommendations | 100% (100%) | 100% (100%) | 156% (100%) | 100% | 100% |
| 2. Number of government actions to promote poverty alleviation harmonized and synchronized | 10 (10) | 11 (10) | 14 (10) | 10 | 12 |
| Outcome Indicators for Basic Sector Partnership and Participatory Platforms Development and Maintenance Program | | | | | |
| 1. Number and percentage of NGAs and LGUs that have basic sector representation in their policymaking and planning and monitoring structures | 6, 100% (6, 100%) | 6, 100% (6, 100%) | 9, 150% (6, 100%) | 6, 100% | 6, 100% |

Note: Actual figures in GREEN denote achievement of targets and those in RED denote missed targets. The table mainly includes outcome indicators.

Source: NEP 2024-2026

5.8 The NCDA’s **Persons with Disability Rights Program** performed poorly in ensuring that a sizable share of Filipinos with disabilities are included in the DOH Registry as shown in Indicator 2. (Table 11.4). The numbers reflected in the targets are also quite confusing. The count is fixed at 400,000 but the percentage target is erratically declining annually. It could have been simpler if the percentage targets were set on the estimated number of PWD population. Doing so would make it clear how long it would take for the NCDA to reach even half.

The program compensated by hitting mostly green in the remaining two more indicators for years 2022 to 2024. For Indicator 1 though, only nine units were targeted annually for 2022 to 2024, which slightly increased to 12 in 2025 and 2026. Similarly for Indicator 3, the target 13% for 2025 and 17% for 2026 seem low and is

contingent on the NCDA’s accomplishment in the previous year. It is also not consistent with the budget increases in 2025 and 2026 at 84.1% and 43.4%, respectively.

TABLE II.4
PERFORMANCE INDICATORS OF
NCDA’S PERSONS WITH DISABILITY RIGHTS PROGRAM, 2022-2026

| <i>Sectoral Outcome: Universal and transformative social protection for all achieved</i> | | | | | |
|---|--------------------------------------|------------------------------------|------------------------------------|----------------|----------------|
| Program | Actual vs. (Target) | | | Target | |
| | 2022 | 2023 | 2024 | 2025 | 2026 |
| <i>Organizational Outcome: Coordination of government policies, programs and services in the promotion, protection and fulfilment of the rights of Persons with Disabilities improved</i> | | | | | |
| Outcome Indicators | | | | | |
| 1. Percentage of resolutions, policies and plans implemented by the member agencies | 75%, 9 (75%, 9) | 133%, 16 (75%, 9) | 113%, 16 (75%, 9) | 100%, 12 | 100%, 12 |
| 2. Percentage of Persons with Disability registered in the DOH - Philippine Registry of Persons with Disability | 274% 307,041 (357% 400,000) | 39% 540,251 (83% 400,000) | 75% 187,449 (51% 400,000) | 29% 400,000 | 19% 400,000 |
| 3. Number/Percentage and percentage increase over previous year of LGUs with programs on Persons with Disability | 310, 29% (195, 18%) | 210, 12% (210, 28%) | 328, 105% (230, 74%) | 230, 13% | 300, 17% |

Note: Actual figures in GREEN denote achievement of targets and those in RED denote missed targets. The table mainly includes outcome indicators.

Source: NEP 2024-2026

5.9 Except for years 2022 and 2023 for the output indicator relevant to Outcome Indicator 3, the rest of CWC’s targets for the **Child Rights Coordination Program** for 2022 to 2024 were successfully met. (Table 11.5)

TABLE II.5
PERFORMANCE INDICATORS OF CWC’S CHILD RIGHTS COORDINATION PROGRAM, 2022-2026

| <i>Sectoral Outcome: Universal and transformative social protection for all achieved</i> | | | | | |
|--|---|---|---|--|---|
| Program | Actual vs. (Target) | | | Target | |
| | 2022 | 2023 | 2024 | 2025 | 2026 |
| <i>Organizational Outcome: Coordination of government actions for the fulfillment of the rights of the child</i> | | | | | |
| Outcome Indicators | | | | | |
| 1. Percentage of resolutions implemented by the member agencies | 145.45%, 16 (100%, 11) | 145.45%, 16 (100%, 11) | 154%, 17 (100%, 11) | 118.18%, 13 | 112%, 19 |
| 2. Percentage of member agencies meeting their commitments to the achievement of the goals and targets in the National plan of Action for Children | 80%, 8 (60%, 6) | 80%, 8 (60%, 6) | 130%, 13 (70%, 7) | 100%, 10 | 130%, 13 |
| 3. Percentage increase in the number of LGUs practicing child-friendly local governance | 18% increase (5% increase fr. 2019 accomp) | 18% increase (5% increase from fr 2021 SCFLG conf) | 55.32% (5% increase from 2022, SGFLG Conferees) | 6.66% increase from 2023 SGFLG Conferees | 11.31% increase from 2025 SGFLG Conferees |
| Output indicator: Number of assisted/ audited LGUs on child-friendly practices | 1,410 (1,643) | 1,410 (1,643) | 1,618 (1,612) | 1,612 | 1,618 |

Note: Actual figures in GREEN denote achievement of targets and those in RED denote missed targets. The table mainly includes outcome indicators.

Source: NEP 2024-2026

The CWC reflected its intent to outperform itself in 2025 and 2026 compared to their program performance in 2022 to 2024, aligned with increase in appropriations from P103.3 million in 2025 to P149.6 million in 2026 (*see Table 7*). This is at least applicable to Outcome Indicators 1 and 2 but not quite for Outcome Indicator 3. The targets for 2025 and 2026 for Outcome Indicator 3 essentially declined, which could have been better appreciated if the actual or estimated baseline numbers (SGFLG conferees) were reflected.

5.10 The PCUP’s **Urban Poor Coordination and Support Program** consistently achieved 100% of its targets, as reflected in the green figures for actual accomplishments. (*Table 11.6*). The agency’s efforts are therefore laudable. However, this also begs the question whether the target outputs are reasonably set and if the indicators remain relevant, needs to be dropped, replaced, or upgraded.

TABLE 11.6
PERFORMANCE INDICATORS OF
PCUP’S URBAN POOR COORDINATION AND SUPPORT PROGRAM, 2022-2026

| <i>Sectoral Outcomes: Universal and transformative social protection for all achieved; Access to affordable, adequate, safe and secure shelter in well-planned communities expanded</i> | | | | | |
|---|---------------------|----------------|-------------|--------|------|
| Program | Actual vs. (Target) | | | Target | |
| | 2022 | 2023 | 2024 | 2025 | 2026 |
| <i>Organizational Outcome: Access of the urban poor to asset reform, human development, basic services and other programs enhanced</i> | | | | | |
| Outcome Indicators | | | | | |
| 1. Percentage of training participants rating the training as good or better | 100% (100%) | 100% (100%) | 100% (100%) | 100% | 100% |
| 2. Percentage of Urban Poor Organizations well-informed of the urban poor related laws and government programs and services they may avail | 100% (90%) | 100% (90%) | 100% (100%) | 100% | 100% |
| Output Indicator: Percentage of demolition and eviction activities reported to PCUP monitored | 100% (90%) | 100% (90%) | 100% (100%) | 100% | 100% |

Note: Actual figures in GREEN denote achievement of targets and those in RED denote missed targets. The table mainly includes outcome indicators.

Source: NEP 2024-2026

5.11 The JJWC’s **Juvenile Justice and Welfare Program**, same as PCUP, surpassed all its targets for 2022 to 2024 (*Table 11.7*). Unlike PCUP though, it directly listed the counts aside from the percentages aimed for. Notice the big jump to 100% in 2024 for Outcome Indicators 1 and 2 versus their actual performance two years prior. Yet in 2025 and 2026, the target was set back to 10%. This approach to measuring program performance appears non-linear, with only the agency having a grasp of how far from 100% of the LGUs instituted Comprehensive Local Juvenile Intervention Programs (CLJIP) and how much more needs to be done to reach full compliance (with all province, cities, or municipalities having a CLJIP).

The Indicator 2a elevated Outcome 1 through LGU financial commitment. This was included as an indicator in the previous NEPs but was removed from the 2026 proposal. Another apparent pattern is the output indicator connected with Outcome 2a. Even with actual accomplishments above 8,200 between 2022 and 2024, the target

set for 2025 remained less than 5,000. The same lower target for Outcome Indicator 3 for 2025 also needs to be raised, compared with previous three-year performance where JJWC achieved at least 80%. The appropriations for the program did not decline from 2024 to 2026 to merit such a decline in targets (*See Table 7*).

TABLE II.7
PERFORMANCE INDICATORS OF
JJWC'S JUVENILE JUSTICE AND WELFARE PROGRAM, 2022-2026

| <i>Sectoral Outcome: Universal and transformative social protection for all achieved</i> | | | | | |
|--|----------------------------|--------------------------|-------------------|---------------|---------------|
| Program | Actual vs. (Target) | | | Target | |
| | 2022 | 2023 | 2024 | 2025 | 2026 |
| <i>Organizational Outcome: Coordination of government actions for the implementation of the juvenile intervention programs and activities improved</i> | | | | | |
| Outcome Indicators | | | | | |
| 1. Percentage increase of LGUs with Comprehensive Local Juvenile Intervention Program (CLJIP) | 18.72%, 1209 (10%, 646) | 22%, 1290 (13%, 760)) | 100% (100%) | 10%, 920 | 10%, 1012 |
| 2a. Percentage increased in LGUs with at least 1% IRA utilized on CLJIP implementation, program for children, and LCPC strengthening | 19.58%, 1265 (10%, 646) | 36%, 2122 (30%, 1789) | 100% (100%) | not in NEP'26 | not in NEP'26 |
| Output indicator: Number of LGUs provided with technical assistance | 9,889 (5,739) | 8,209 (4,513) | 12,092 (4,965) | 4,965 | N/A |
| 2b. Percentage increase in the number of LGUs implementing CLJIP | | | | 10%, 171 | 10%, 189 |
| 3. Percentage of resolutions implemented by the member agencies | 87% (11%) | 89% (49%) | 80% (54%) | 54% | 100% |

Note: Actual figures in GREEN denote achievement of targets and those in RED denote missed targets. The table mainly includes outcome indicators.

Source: NEP 2024-2026

VI. COA FINDINGS AND RECOMMENDATIONS

6.1 The most recent Annual Audit Reports (AAR) made available in the Commission on Audit's (COA) official website is for year 2023. This section presents the audit observations and recommendations which remained not implemented based on the Action Plan Monitoring Tool (APMT) and the Agency Action Plan and Status of Implementation (AAPSI).

Office of the Secretary

The DSWD-OSEC received a Qualified Opinion for their 2023 AAR. Highlights of the compliance audit findings are outlined in this section and these are for three programs – Social Pension, 4Ps, and SLP.

SocPen. The distribution of stipend to SocPen beneficiaries in Field Offices (FOs) IV-B, V, IX, XI, XII totaling P6.16 billion were delayed due to late submission of liquidation documents of cash advances for prior payouts, limited number of bonded disbursing officers, fund availability, overlap of activities

between semestral payouts due to delisting and beneficiary replacements. COA recommended that streamlining of the liquidation process.

Flaws were also found in the SocPen implementation in six FOs. Recipients were included even if they did not meet the eligibility criteria while some received double-payments. Payouts were made to unauthorized representatives. The list of beneficiaries was not regularly reviewed, with the names of the deceased / absent not promptly removed. Also, stipend payments were made to delisted/replaced beneficiaries. COA pushed for enhancements in the validation process and implementation of standardized delisting process.

As a case in point, there were 295 ineligible beneficiaries from FO V, as the recipients are elected/appointed barangay officials who were paid pensions for CYs 2022 and 2023 totaling P2.54 million. Collections are still on-going with only 16.0% so far refunded by the ineligible beneficiaries. In FO XIII, audit recommendations to strengthen beneficiary tagging have yet to be implemented, and its database yet to be updated given the absence of an IT officer in charge of maintaining the system. Note that for FO XIII, 1,820 beneficiaries were included from 2019 to 2023 despite being ineligible. They are below aged 60, and are already receiving pensions from other institutions. Lapses in FO XIII incurred the government around P14.95 million which should have been awarded to eligible pensioners. In total these lapses in SocPen implementation amount to at least P24.6 million.

4Ps. There were duplicate names of 805 beneficiaries of 4Ps in the 2022 payroll resulting in the overpayment of at least P23.57 million. In 2020, the duplicates were 832, and 795 in 2021. Audit recommendations were partially implemented as of October 2024. DSWD reported that it has an ongoing re-engineering and/or updating of the 4Ps Operations Manual.

COA crossmatched a sample of 14,004 paid 4Ps beneficiaries in years 2020 to 2022 from seven regions (III, IV-A, VI, VII, VIII, X, XI) with the *Listahanan 2* database. They found that between 60.68% (2022) to 68.22% (2020) were not part of the list. The corresponding amount paid for these beneficiaries were P173.26 million (2020), P177.45 million (2021) and P147.04 million (2022). Part of the reason for non-inclusion is the inability of the enumerators to validate the beneficiaries due to distance of residence, change in abode, and name in payroll differed from heads of families in the list. Update as of October 2024 showed that the National Household Targeting Office is expected to complete the 3rd round of *Listahanan 3* Special Assessment by 2024. Also, the name-matching/cross-referencing undertaken by the NHTO in Oct 2024 from the same sample beneficiaries found only 873 households not included in *Listahanan 2* and through additional manual name matching, found only a remaining 17 households not included in both *Listahanan 1* and 2.

SFP. There were lapses in the implementation of the 13th cycle of the Milk Feeding Program (MFP), specifically in handling, storage, and distribution of

milk. The Auditors found that there were no available clean and well-ventilated storage for fresh milk; there was only a one-time distribution of one-week or more milk supply to target and non-target beneficiaries; and the absence of MOU between DSWD and the LGU partners.

❑ **Council for the Welfare of Children**

The COA rendered an unmodified opinion on the financial statements of the CWC as of yearend 2023. It also shared its observations on the gaps in the implementation of the 24/7 *Makabata* Helpline. It noted that funds amounting to P23.34 million for CY 2023 remain not fully allocated, and in essence jeopardizes the delivery of timely interventions to children in crisis situations. As of September 2024 follow-up, some of the project activities were rescheduled due to bidding failure.

❑ **Juvenile Justice and Welfare Council**

The COA rendered an unmodified opinion on the financial statements of the JJWC as of yearend 2023. The COA observations zoomed in on the slow pace of the implementation of the *Babay Pag-asa* Project, as exemplified by the rather low fund utilization. The Auditor wrote that this resulted in the lost opportunity for the Council to continue its efforts in ensuring access of children in conflict with law to better facilities, improved reintegration programs, and enhanced capacity for the council to assist BPAs in improving their operations. As of August 2024 follow-up, COA recommendations to fasttrack implementation were implemented, with 2024 fund utilization still subject to review.

❑ **National Authority for Child Care**, formerly known as Inter-Country Adoption Board (ICAB)

The NACC received a qualified audit opinion from the COA as of yearend 2023. As part of its compliance audit, COA raised NACC's lapses in the utilization of fund transfers to PS-DBM. For example, fund transfers for the procurement of software were made in 2021 and 2023, totaling P1.01 million and as of November 2024, documents reflecting deliveries have yet to be submitted. In general, COAs recommendations on the matter remain unimplemented. As to the performance audit, COA directed the attention of NACC to the consistency and accuracy of its reporting, especially on accomplishment of indicators reflected in the GAA.

❑ **National Anti-Poverty Commission**

The NAPC received an unmodified audit opinion from COA as of yearend 2023. The audit authority listed the outstanding unliquidated cash advances made from April 2021 until November 2023 amounting to P10.3 million which were still unliquidated. As of November 2024, COA's recommendations to fully

resolve this were still tagged as not implemented. Also, it was found that NACC utilized 4.48% of the total adjusted budget of the agency for GAD activities, slightly below the minimum 5% mandated GAD budget.

❑ **National Council on Disability Affairs**

The COA rendered a qualified audit opinion on the financial statements of the NCDA as of yearend 2023. Among the concerns raised by COA were the disbursement of P20.7 million for the procurement of 500 desktop computers even with incomplete supporting documents, and the setbacks in the migration of PWD IDs issued by LGUs into the Philippine Registry for PWDS which resulted in the non-inclusion of 33% of PWDs. As of writing, COAs recommendations on these concerns have been fully implemented in 2024.

❑ **Presidential Committee for the Urban Poor**

The PCUP received an unmodified audit opinion from COA as of yearend 2023. The COA pointed out the validity and propriety of traveling expense – local accounts amounting to P12.38 million as of December 2023. PCUP already issued a Memorandum Order pertaining to the use of private vehicle for official travel but based on COA’s review, specific limitations on the use of private vehicles have not been specified on the Memo.

Also, the Audit Team reiterated and sought clarification on PCUP’s ownership of the P35 million worth of land in Malabon City, acquired through the President’s Social Fund. Furthermore, the COA was seeking documents from PCUP as proof of documentation to evidence its right of ownership on the lands it listed in its PPE ledger, amounting to P122.09 million.

ANNEX
EXPENDITURE PROGRAM BY GENERAL EXPENSE CLASS, 2024-2026
(AMOUNTS IN MILLION PESOS)

| Particulars | 2024 | | | | | 2025 | | | | | 2026 | | | | |
|--------------|-----------------|------------------|----------------|----------|------------------|-----------------|------------------|--------------|----------|------------------|-----------------|------------------|----------------|----------|------------------|
| | PS | MOOE | CO | FinEx | TOTAL | PS | MOOE | CO | FinEx | TOTAL | PS | MOOE | CO | FinEx | TOTAL |
| OSEC | 12,720.0 | 264,452.1 | 1,092.6 | - | 278,264.8 | 10,781.5 | 204,567.1 | 627.6 | - | 215,976.2 | 16,048.0 | 202,650.0 | 2,844.2 | - | 221,542.3 |
| CWC | 46.0 | 92.1 | 13.7 | - | 151.8 | 43.2 | 92.8 | 14.2 | - | 150.2 | 51.2 | 135.1 | 20.6 | - | 206.9 |
| JJWC | 54.3 | 123.0 | 0.8 | - | 178.1 | 47.7 | 72.0 | 3.9 | - | 123.6 | 56.7 | 76.1 | 4.8 | - | 137.6 |
| NACC* | 250.6 | 389.4 | 68.3 | - | 708.4 | 188.2 | 382.5 | 13.3 | - | 584.0 | 329.9 | 419.3 | | - | 749.2 |
| NAPC | 79.1 | 169.6 | 3.0 | - | 251.6 | 69.5 | 280.1 | 13.8 | - | 363.4 | 87.6 | 284.7 | 2.9 | - | 375.3 |
| NCD A | 43.0 | 40.1 | 6.9 | - | 90.0 | 35.2 | 36.7 | 53.4 | - | 125.3 | 41.8 | 50.4 | 82.1 | - | 174.4 |
| NCIP | 972.1 | 561.0 | 136.7 | - | 1,669.8 | - | - | - | - | - | - | - | - | - | - |
| PCUP | 123.4 | 82.2 | 7.9 | - | 213.4 | 105.5 | 103.1 | 5.8 | - | 214.3 | 128.8 | 128.0 | 2.1 | - | 258.9 |
| Total | 14,288.5 | 265,909.5 | 1,329.9 | - | 281,527.9 | 11,270.8 | 205,534.2 | 732.0 | - | 217,537.0 | 16,744.2 | 203,743.7 | 2,956.8 | - | 223,444.6 |

*The former Inter-Country Adoption Board (ICAB).

Source: FY 2026 BESF

EXPENDITURE PROGRAM BY GENERAL EXPENSE CLASS, 2024-2026
(AS PERCENT TO TOTAL AGENCY)

| Particulars | 2024 | | | | | 2025 | | | | | 2026 | | | | |
|--------------|------------|-------------|------------|------------|--------------|------------|-------------|------------|------------|--------------|------------|-------------|------------|------------|--------------|
| | PS | MOOE | CO | FinEx | TOTAL | PS | MOOE | CO | FinEx | TOTAL | PS | MOOE | CO | FinEx | TOTAL |
| OSEC | 4.6 | 95.0 | 0.4 | 0.0 | 100.0 | 5.0 | 94.7 | 0.3 | 0.0 | 100.0 | 7.2 | 91.5 | 1.3 | 0.0 | 100.0 |
| CWC | 30.3 | 60.7 | 9.0 | 0.0 | 100.0 | 28.8 | 61.8 | 9.5 | 0.0 | 100.0 | 24.8 | 65.3 | 10.0 | 0.0 | 100.0 |
| JJWC | 30.5 | 69.0 | 0.5 | 0.0 | 100.0 | 38.6 | 58.3 | 3.1 | 0.0 | 100.0 | 41.2 | 55.3 | 3.5 | 0.0 | 100.0 |
| NACC* | 35.4 | 55.0 | 9.6 | 0.0 | 100.0 | 32.2 | 65.5 | 2.3 | 0.0 | 100.0 | 44.0 | 56.0 | 0.0 | 0.0 | 100.0 |
| NAPC | 31.4 | 67.4 | 1.2 | 0.0 | 100.0 | 19.1 | 77.1 | 3.8 | 0.0 | 100.0 | 23.3 | 75.9 | 0.8 | 0.0 | 100.0 |
| NCD A | 47.8 | 44.6 | 7.6 | 0.0 | 100.0 | 28.1 | 29.3 | 42.6 | 0.0 | 100.0 | 24.0 | 28.9 | 47.1 | 0.0 | 100.0 |
| NCIP | 58.2 | 33.6 | 8.2 | 0.0 | 100.0 | | | | | | | | | | |
| PCUP | 57.8 | 38.5 | 3.7 | 0.0 | 100.0 | 49.2 | 48.1 | 2.7 | 0.0 | 100.0 | 49.8 | 49.4 | 0.8 | 0.0 | 100.0 |
| Total | 5.1 | 94.5 | 0.5 | 0.0 | 100.0 | 5.2 | 94.5 | 0.3 | 0.0 | 100.0 | 7.5 | 91.2 | 1.3 | 0.0 | 100.0 |

*The former Inter-Country Adoption Board (ICAB).

Source: FY 2026 BESF

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