

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, FY 2021 - 2023
(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2021 (Actual)	2022 (Program)	2023 (Proposed)
I. CURRENT OPERATING EXPENDITURES			
A. PERSONNEL EXPENSES			
I. Civilian Personnel			
Permanent Positions			
Basic Salary	489,959,513	510,082,201	544,022,948
Creation of New Positions		6,220,929	7,451,938
Reclassification of Positions		1,093,505	1,064,322
Total Salaries and other Lump-sums	<u>489,959,513</u>	<u>517,396,635</u>	<u>552,539,208</u>
Other Compensation Common to All			
Personnel Economic Relief Allowance	31,664,968	31,025,092	31,605,320
Representation Allowance	2,276,491	2,000,338	2,025,409
Transportation Allowance	2,046,853	1,976,962	2,002,273
Clothing and Uniform Allowance	7,864,572	7,765,138	7,910,717
Honoraria	2,029,353	2,088,921	2,037,180
Overtime Pay	1,069,277	2,189,352	141,082
Mid-Year Bonus - Civilian	40,437,461	42,429,159	45,340,996
Year End Bonus	41,033,790	42,424,232	45,327,261
Cash Gift	6,558,431	6,475,130	6,596,173
Productivity Enhancement Incentive	6,576,624	6,475,175	6,595,948
Per Diems	45,375	92,531	93,012
Step Increment		1,318,622	1,389,094
Performance Based Bonus	15,354,425	10,000,000	10,000,000
Collective Negotiation Agreement	<u>5,458,043</u>		
Total Other Compensation Common to All	<u>162,415,663</u>	<u>156,260,652</u>	<u>161,064,465</u>
Other Compensation for Specific Groups			
RATA of Sectoral/Alternate Sectoral Representatives	7,007	7,806	7,806
Magna Carta for Public Health Workers	13,885,840	6,134,650	6,639,414
Magna Carta for Science & Technology Personnel	1,071,441	1,436,380	1,507,640
Magna Carta for Public Social Workers	28,576	138,417	141,673
Laundry Allowance	37,078	2	53
Quarters Allowance	13,664	21,651	21,711
Overseas Allowance	6,604,657	7,409,381	7,098,475
Hazard Pay	1,265,970	303,420	
Hazard Duty Pay	387,954	75,346	75,346
Longevity Pay	610,929	447,931	555,011
Night Shift Differential Pay	321,887	118,926	124,349
Allowance of PAO Lawyers and Employees Assigned in Night Courts	576	576	576
Allowance of Attorney's de Officio	17,339	41,130	41,130
Special Hardship Allowance	2,049,626	2,342,189	3,773,528
Inquest Allowance	141,450	134,208	135,322
Special Duty Allowance	85,061		
Special Allowance for Judges and Justices	2,419		
Provident/Welfare Fund Contributions	3,576	369	369
Lump-sum for filling of Positions - Civilian		51,565,108	62,005,324
Lump-sum for NBC 308		20,783	23,637
Lump-sum for Personnel Services		6,682,688	10,845,788
Other Lump-sums			56,506,256

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Other Personnel Benefits	36,475,450	7,088,743	1,837,786
Anniversary Bonus - Civilian	284,438	158,827	3,071,513
Special Counsel Allowance	21,257	1,000	1,000
Total Other Compensation for Specific Groups	63,316,195	84,129,531	154,413,707
Other Benefits			
Retirement and Life Insurance Premiums	58,113,670	60,052,696	64,231,120
PAG-IBIG Contributions	1,595,518	1,553,978	1,582,816
PhilHealth Contributions	6,784,046	9,257,832	11,933,815
Employees Compensation Insurance Premiums	1,588,265	1,553,947	1,582,841
Retirement Gratuity	2,922,604	1,958,351	52,856,049
Loyalty Award - Civilian	502,341	840,801	1,225,860
Terminal Leave	12,788,780	11,348,838	67,300,603
Total Other Benefits	84,295,224	86,566,443	200,713,104
Total Compensation, Permanent Positions	799,986,595	844,353,261	1,068,730,484
Other Personnel Benefits			
Pension, Civilian Personnel	5,587,919	7,135,350	7,497,668
Total Other Personnel Benefits	5,587,919	7,135,350	7,497,668
Non-Permanent Positions	22,040,346	36,974,869	34,553,260
Total Other Compensation, Civilian Personnel	827,614,860	888,463,480	1,110,781,412
II. Military/Uniformed Personnel			
Base Pay	179,332,158	172,006,292	182,331,018
Creation of New Positions		1,739,895	3,775,221
Total Basic Pay	179,332,158	173,746,187	186,106,239
Other Compensation Common to All			
Personnel Economic Relief Allowance	10,682,382	10,293,168	10,881,010
Clothing/ Uniform Allowance	5,211,799	3,974,256	4,087,424
Subsistence Allowance	28,086,673	27,362,965	28,703,635
Laundry Allowance	171,790	168,091	177,384
Quarters Allowance	2,167,229	2,263,725	2,396,677
Longevity Pay	31,766,969	34,044,909	36,427,665
Year-end Bonus	13,879,927	14,338,963	15,190,056
Mid-Year Bonus - Military/Uniformed Personnel	13,677,357	14,338,963	15,190,056
Cash Gift	2,074,410	2,144,410	2,266,875
Productivity Enhancement Incentive	2,078,687	2,144,410	2,266,875
Performance Based Bonus	2,594,236		
Total Other Compensation Common to All	112,391,459	111,073,860	117,587,657

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Other Compensation for Specific Groups			
High Risk Duty Pay		8,589	8,590
Hazardous Duty Pay	3,788,372	3,087,346	3,275,078
Special Duty Allowance	80,882	84,190	84,312
Flying Pay	919,387	955,200	970,226
Sea Duty Pay	686,050	881,008	1,016,753
Overseas Allowance	320,851	338,842	338,842
Combat Incentive Pay	4,803,504	4,797,212	4,797,212
Hazard Duty Pay	2,959,302	2,762,782	2,927,339
Training Subsistence Allowance	261,365	256,000	256,000
Civil Disturbance Control Subsistence Allowance	111,524	111,524	111,524
Subsistence of Detainees	125,093	125,093	125,093
Hardship Allowance	26,228	317,816	317,816
Combat Duty Pay	10,143,539	9,959,436	9,959,436
Incentive Pay	80,676	84,174	84,174
Instructor's Duty Pay	607,892	700,377	689,254
Reservist's Pay	504,502	482,081	482,081
Medal of Valor Award	77,175	78,300	78,300
Hospitalization Expenses	168,368	113,298	113,298
Specialist's Pay	36,533	37,095	37,095
Parachutist Pay	109,867	367,244	367,244
Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP)		15,871,731	13,972,326
Anniversary Bonus - Military/Uniformed Personnel	754,874	372,609	
Total Other Compensation for Specific Groups	26,565,984	41,791,947	40,011,993
Other Benefits			
Special Group Term Insurance	29,462	30,883	32,654
PAG-IBIG Contributions	488,229	514,658	544,054
PhilHealth Contributions	3,631,409	3,013,989	4,107,240
Employees Compensation Insurance Premiums	443,500	514,658	544,053
Retirement Gratuity	9,851,308	8,582,829	11,724,121
Terminal Leave	15,080,176	12,732,526	19,651,373
Total Other Benefits	29,524,084	25,389,543	36,603,495
Total Compensation, Military/Uniformed Personnel	347,813,685	352,001,537	380,309,384
Other Personnel Benefits			
Pension, Military/Uniformed Personnel	124,371,496	153,133,905	128,656,339
Pension, Veterans	9,750,956	10,857,893	10,857,893
Police Benefits	291,428	835,145	835,145
TOTAL PERSONNEL EXPENSES	1,309,842,425	1,405,291,960	1,631,440,173
B. MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses	10,712,359	20,222,963	18,949,438
Training and Scholarship Expenses	33,377,573	38,533,248	37,547,335
Supplies and Materials Expenses	226,667,560	174,854,700	156,947,876
Utility Expenses	14,467,808	18,891,352	20,175,080
Communication Expenses	10,235,863	10,489,656	10,267,907
Awards/Rewards and Prizes	698,879	729,644	779,337

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Survey, Research, Exploration and Development Expenses	1,072,742	2,315,460	4,310,996
Demolition/Relocation and Desilting/Dredging Expenses	866	2,053	
Confidential, Intelligence and Extraordinary Expenses			
Intelligence Expenses	5,436,397	5,365,377	4,957,627
Confidential Expenses	4,197,980	3,815,158	4,332,758
Extraordinary and Miscellaneous Expenses	6,323,620	2,656,630	2,435,324
Professional Services	36,329,750	53,977,030	53,259,946
General Services	28,477,203	20,786,244	21,371,763
Repairs and Maintenance	38,011,820	38,170,524	54,844,372
Financial Assistance/Subsidy	1,351,770,791	1,565,142,480	1,531,432,613
Taxes, Insurance Premiums and Other Fees	39,969,191	17,438,132	17,699,427
Labor and Wages	1,708,216	1,445,191	1,667,163
Other Maintenance and Operating Expenses			
Advertising Expenses	1,532,745	1,497,835	2,346,347
Printing and Publication Expenses	5,221,220	2,687,144	2,077,888
Representation Expenses	5,473,238	5,998,965	6,071,343
Transportation and Delivery Expenses	5,209,516	2,161,891	1,357,740
Rent/Lease Expenses	16,852,899	26,595,805	21,651,757
Membership Dues and Contributions to Organizations	2,255,876	2,415,766	2,461,774
Subscription Expenses	4,020,788	7,699,934	10,512,623
Donations	61,862,302	37,431,658	34,772,515
Litigation/Acquired Assets Expenses	9,540	2,200	2,200
Bank Transaction Fee	124,046	1,789	350,484
Other Maintenance and Operating Expenses	42,367,564	23,964,488	19,376,652
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	1,954,388,352	2,085,293,317	2,041,960,285
C. FINANCIAL EXPENSES			
Interest Expenses	429,537,287	512,682,820	582,400,213
Bank Charges	620,212	1,128,557	738,253
Other Financial Charges	25,683	23,303	23,278
TOTAL FINANCIAL EXPENSES	430,183,182	513,834,680	583,161,744
TOTAL CURRENT OPERATING EXPENDITURES	3,694,413,959	4,004,419,957	4,256,562,202
II. CAPITAL OUTLAYS			
Investment Outlay	46,157,175	13,036,200	2,987,788
Loans Outlay	23,161,999	33,785,000	33,743,722
Investment Property Outlay			8,700
Property, Plant and Equipment Outlay			
Land Outlay	667,239	503,050	569,265
Land Improvements Outlay	2,835,464	1,737,779	1,643,713
Infrastructure Outlay	611,517,087	774,894,114	817,872,934
Buildings and Other Structures	125,454,657	98,264,826	79,388,233
Machinery and Equipment Outlay	85,095,513	83,316,980	69,900,889
Transportation Equipment Outlay	9,145,206	11,634,708	4,090,827
Furniture, Fixtures and Books Outlay	556,647	726,128	433,886
Leased Assets Improvements	274,347		
Heritage Assets	283,246	57,417	7,817
Other Property Plant and Equipment Outlay	124,869	124,611	133,162
Biological Assets Outlay	711,653	893,758	512,999

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Intangible Assets Outlay	<u>387,948</u>	<u>205,472</u>	<u>143,863</u>
TOTAL CAPITAL OUTLAYS	<u>906,373,050</u>	<u>1,019,180,043</u>	<u>1,011,437,798</u>
GRAND TOTAL	<u>4,600,787,009</u>	<u>5,023,600,000</u>	<u>5,268,000,000</u>