

**Table B.1**  
**EXPENDITURE PROGRAM , BY OBJECT, FY 2020 - 2022**  
(In Thousand Pesos)

Expense Class	( CASH-BASED )		
	2020 (Actual)	2021 (Program)	2022 (Proposed)
<b>I. CURRENT OPERATING EXPENDITURES</b>			
<b>A. PERSONNEL EXPENSES</b>			
<b>I. Civilian Personnel</b>			
<b>Permanent Positions</b>			
Basic Salary	458,412,051	477,263,132	508,819,898
Creation of New Positions		6,375,593	6,220,929
Reclassification of Positions		317,861	1,064,322
<b>Total Salaries and other Lump-sums</b>	<b>458,412,051</b>	<b>483,956,586</b>	<b>516,105,149</b>
<b>Other Compensation Common to All</b>			
Personnel Economic Relief Allowance	31,170,335	30,536,314	31,006,252
Representation Allowance	2,221,516	2,000,779	1,999,792
Transportation Allowance	1,985,278	1,976,833	1,976,416
Clothing and Uniform Allowance	7,724,360	7,642,902	7,760,428
Honoraria	1,728,068	1,924,436	2,066,570
Overtime Pay	335,716	743,887	2,170,348
Mid-Year Bonus - Civilian	37,495,500	39,766,860	42,399,446
Year End Bonus	37,580,622	39,764,925	42,394,517
Cash Gift	6,392,697	6,373,105	6,471,205
Per Diems	41,578	58,547	92,531
Productivity Enhancement Incentive	7,317,994	6,371,171	6,471,250
Step Increment		1,230,941	1,308,688
Performance Based Bonus	14,124,146	7,000,000	10,000,000
Collective Negotiation Agreement	5,393,664		
<b>Total Other Compensation Common to All</b>	<b>153,511,474</b>	<b>145,390,700</b>	<b>156,117,443</b>
<b>Other Compensation for Specific Groups</b>			
RATA of Sectoral/Alternate Sectoral Representatives	7,071	7,806	7,806
Magna Carta for Public Health Workers	12,357,723	6,031,193	6,134,604
Magna Carta for Science & Technology Personnel	956,392	1,243,160	1,436,380
Magna Carta for Public Social Workers	41,843	130,671	130,918
Laundry Allowance	996	2	2
Quarters Allowance	15,524	22,722	21,651
Overseas Allowance	6,676,270	7,283,150	7,155,314
Hazard Pay	495,958	215,134	81,600
Hazard Duty Pay	295,406	47,592	75,346
Longevity Pay	474,809	420,449	447,931
Night Shift Differential Pay	274,668	118,499	118,926
Allowance of PAO Lawyers and Employees Assigned in Night Courts	576	576	576
Allowance of Attorney's de Officio	12,652	41,443	41,130
Special Hardship Allowance	2,184,569	2,152,162	2,342,189
Inquest Allowance	143,389	134,208	134,208
Special Duty Allowance	9,391		
Special Allowance for Judges and Justices	1,561		
Provident/Welfare Fund Contributions	3,621	369	369
Lump-sum for Equivalent Record Form		504,727	
Lump-sum for Master Teachers		264,703	
Lump-sum for Compensation Adjustment		1,196,729	
Lump-sum for filling of Positions - Civilian		46,766,259	54,364,153
Lump-sum for NBC 308		20,783	20,783
Lump-sum for Personnel Services	119,232	10,255,440	16,115,303

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Other Personnel Benefits	33,035,883	1,439,467	2,028,260
Anniversary Bonus - Civilian	49,648	193,256	158,827
Special Counsel Allowance	14,776	1,000	1,000
<b>Total Other Compensation for Specific Groups</b>	<b>57,171,958</b>	<b>78,491,500</b>	<b>90,817,276</b>
<b>Other Benefits</b>			
Retirement and Life Insurance Premiums	55,529,611	56,274,441	60,052,696
PAG-IBIG Contributions	1,579,997	1,529,622	1,553,004
PhilHealth Contributions	6,464,025	6,477,482	9,248,351
Employees Compensation Insurance Premiums	1,604,486	1,529,487	1,552,973
Retirement Gratuity	1,669,937	5,463,849	21,838,351
Loyalty Award - Civilian	310,493	156,024	840,696
Terminal Leave	12,700,808	19,329,961	40,382,291
<b>Total Other Benefits</b>	<b>79,859,357</b>	<b>90,760,866</b>	<b>135,468,362</b>
<b>Total Compensation, Permanent Positions</b>	<b>748,954,840</b>	<b>798,599,652</b>	<b>898,508,230</b>
<b>Other Personnel Benefits</b>			
Pension, Civilian Personnel	6,264,531	6,400,940	7,130,890
<b>Total Other Personnel Benefits</b>	<b>6,264,531</b>	<b>6,400,940</b>	<b>7,130,890</b>
<b>Non-Permanent Positions</b>	<b>18,825,290</b>	<b>30,093,150</b>	<b>33,609,333</b>
<b>Total Other Compensation, Civilian Personnel</b>	<b>774,044,661</b>	<b>835,093,742</b>	<b>939,248,453</b>
<b>II. Military/Uniformed Personnel</b>			
Base Pay	165,544,284	161,527,477	172,006,292
Creation of New Positions		1,038,340	1,739,895
<b>Total Basic Pay</b>	<b>165,544,284</b>	<b>162,565,817</b>	<b>173,746,187</b>
<b>Other Compensation Common to All</b>			
Personnel Economic Relief Allowance	9,959,901	9,747,450	10,293,168
Clothing/ Uniform Allowance	4,504,661	3,707,154	3,974,256
Subsistence Allowance	25,918,540	26,118,537	27,362,965
Laundry Allowance	160,153	158,111	168,091
Quarters Allowance	2,191,005	2,118,427	2,263,725
Longevity Pay	30,930,882	32,983,713	34,044,909
Provisional Allowance - Military/Uniformed Personnel	189		
Officers' Allowance - Military/Uniformed Personnel	79		
Mid-Year Bonus - Military/Uniformed Personnel	13,433,959	13,468,269	14,338,963
Year-end Bonus	13,926,445	13,468,269	14,338,963
Cash Gift	2,037,772	2,031,299	2,144,410
Productivity Enhancement Incentive	2,380,497	2,031,299	2,144,410
Performance Based Bonus	2,226,432		
<b>Total Other Compensation Common to All</b>	<b>107,670,515</b>	<b>105,832,528</b>	<b>111,073,860</b>

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<b>Other Compensation for Specific Groups</b>			
High Risk Duty Pay	271	8,589	8,589
Hazardous Duty Pay	3,569,059	2,952,923	3,087,346
Special Duty Allowance	83,358	84,312	84,190
Flying Pay	812,305	966,366	955,200
Overseas Allowance	291,334	329,435	338,842
Sea Duty Pay	733,451	881,007	881,008
Combat Incentive Pay	4,874,489	4,797,212	4,797,212
Hazard Duty Pay	3,886,459	2,625,015	2,762,782
Training Subsistence Allowance	303,567	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	32,778	317,816	317,816
Combat Duty Pay	10,163,860	9,959,436	9,959,436
Incentive Pay	111,608	84,174	84,174
Instructor's Duty Pay	666,591	700,377	700,377
Reservist's Pay	318,976	482,081	482,081
Medal of Valor Award	78,300	78,300	78,300
Hospitalization Expenses	163,941	113,298	113,298
Specialist's Pay	36,790	37,095	37,095
Parachutist Pay	352,949	353,943	367,244
Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP)		19,688,591	15,871,731
Anniversary Bonus - Military/Uniformed Personnel	8,610	626,556	372,609
<b>Total Other Compensation for Specific Groups</b>	<b>26,725,313</b>	<b>45,579,143</b>	<b>41,791,947</b>
<b>Other Benefits</b>			
Special Group Term Insurance	29,600	28,898	30,883
PAG-IBIG Contributions	518,330	487,378	514,658
PhilHealth Contributions	2,491,028	3,535,346	3,013,989
Employees Compensation Insurance Premiums	507,133	487,378	514,658
Retirement Gratuity	10,517,452	6,283,375	8,582,829
Terminal Leave	14,313,220	9,149,422	12,732,526
<b>Total Other Benefits</b>	<b>28,376,763</b>	<b>19,971,797</b>	<b>25,389,543</b>
<b>Total Compensation, Military/Uniformed Personnel</b>	<b>328,316,875</b>	<b>333,949,285</b>	<b>352,001,537</b>
<b>Other Personnel Benefits</b>			
Pension, Military/Uniformed Personnel	105,459,422	120,110,474	153,133,905
Pension, Veterans	10,248,805	9,601,873	10,857,893
Police Benefits	185,425	835,145	835,145
<b>TOTAL PERSONNEL EXPENSES</b>	<b>1,218,255,188</b>	<b>1,299,590,519</b>	<b>1,456,076,933</b>
<b>B. MAINTENANCE AND OTHER OPERATING EXPENSES</b>			
Travelling Expenses	8,997,726	18,402,779	19,646,759
Training and Scholarship Expenses	22,758,942	40,330,955	39,541,179
Supplies and Materials Expenses	168,964,460	161,356,229	167,723,165
Utility Expenses	12,774,969	18,468,148	18,555,025
Communication Expenses	6,812,857	10,809,919	10,217,496
Awards/Rewards and Prizes	544,928	644,816	778,051
Survey, Research, Exploration and Development Expenses	289,455	1,476,351	3,129,240
Demolition/Relocation and Desilting/Dredging Expenses	456	101,556	2,053

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Confidential, Intelligence and Extraordinary Expenses			
Intelligence Expenses	5,357,752	5,096,652	4,957,377
Confidential Expenses	3,863,036	4,444,855	3,672,758
Extraordinary and Miscellaneous Expenses	6,627,929	2,394,135	2,294,820
Professional Services	32,281,108	28,703,399	48,523,238
General Services	20,907,025	15,698,087	20,126,127
Repairs and Maintenance	33,943,146	39,049,849	45,590,780
Financial Assistance/Subsidy	1,482,032,843	1,268,158,364	1,550,131,149
Taxes, Insurance Premiums and Other Fees	39,605,820	16,917,943	17,366,719
Labor and Wages	1,720,988	1,245,186	1,451,803
Other Maintenance and Operating Expenses			
Advertising Expenses	1,502,309	1,571,307	2,487,188
Printing and Publication Expenses	3,801,819	1,792,965	2,651,850
Representation Expenses	4,585,229	5,899,036	5,840,324
Transportation and Delivery Expenses	1,134,583	1,375,583	2,153,147
Rent/Lease Expenses	14,054,772	25,926,652	26,562,456
Membership Dues and Contributions to Organizations	2,057,409	2,468,967	2,394,308
Subscription Expenses	3,832,874	6,589,770	7,639,404
Donations	70,993,812	51,269,269	57,593,550
Litigation/Acquired Assets Expenses	1,656	4,109	2,200
Bank Transaction Fee	9		1,789
Other Maintenance and Operating Expenses	<u>77,121,933</u>	<u>14,743,810</u>	<u>11,555,303</u>
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<u>2,026,569,845</u>	<u>1,744,940,691</u>	<u>2,072,589,258</u>
<b>C. FINANCIAL EXPENSES</b>			
Interest Expenses	380,507,671	531,624,573	512,682,820
Bank Charges	832,461	1,047,693	1,126,889
Other Financial Charges	<u>9</u>	<u>2,955</u>	<u>23,303</u>
<b>TOTAL FINANCIAL EXPENSES</b>	<u>381,340,141</u>	<u>532,675,221</u>	<u>513,833,012</u>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<u>3,626,165,174</u>	<u>3,577,206,431</u>	<u>4,042,499,203</u>
<b>II. CAPITAL OUTLAYS</b>			
Investment Outlay	11,752,445	1,442,234	13,036,200
Loans Outlay	29,769,983	33,985,000	33,785,000
Property, Plant and Equipment Outlay			
Land Outlay	653,929	1,533,036	503,050
Land Improvements Outlay	2,371,438	2,926,735	2,806,553
Infrastructure Outlay	470,561,947	671,818,655	754,661,257
Buildings and Other Structures	90,319,175	135,598,887	87,025,601
Machinery and Equipment Outlay	66,707,379	74,813,940	83,431,467
Transportation Equipment Outlay	8,740,902	4,977,234	4,355,195
Furniture, Fixtures and Books Outlay	882,473	550,168	347,490
Heritage Assets	193,347	153,455	31,667
Other Property Plant and Equipment Outlay	198,422	115,538	108,858
Biological Assets Outlay	433,023	637,819	940,008
Intangible Assets Outlay	<u>281,435</u>	<u>240,868</u>	<u>68,451</u>
<b>TOTAL CAPITAL OUTLAYS</b>	<u>682,865,898</u>	<u>928,793,569</u>	<u>981,100,797</u>
<b>GRAND TOTAL</b>	<u>4,309,031,072</u>	<u>4,506,000,000</u>	<u>5,023,600,000</u>