

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

Expense Class	( CASH-BASED )		
	2020 (Actual)	2021 (Program)	2022 (Proposed)
I. CURRENT OPERATING EXPENDITURES			
A. PERSONNEL EXPENSES			
I. Civilian Personnel			
Permanent Positions			
Basic Salary	458,412,051	477,263,132	510,082,201
Creation of New Positions		6,375,593	6,220,929
Reclassification of Positions		317,861	1,093,505
Total Salaries and other Lump-sums	458,412,051	483,956,586	517,396,635
Other Compensation Common to All			
Personnel Economic Relief Allowance	31,170,335	30,536,314	31,025,092
Representation Allowance	2,221,516	2,000,779	2,000,338
Transportation Allowance	1,985,278	1,976,833	1,976,962
Clothing and Uniform Allowance	7,724,360	7,642,902	7,765,138
Honoraria	1,728,068	1,924,436	2,088,921
Overtime Pay	335,716	743,887	2,189,352
Mid-Year Bonus - Civilian	37,495,500	39,766,860	42,429,159
Year End Bonus	37,580,622	39,764,925	42,424,232
Cash Gift	6,392,697	6,373,105	6,475,130
Per Diems	41,578	58,547	92,531
Productivity Enhancement Incentive	7,317,994	6,371,171	6,475,175
Step Increment		1,230,941	1,318,622
Performance Based Bonus	14,124,146	7,000,000	10,000,000
Collective Negotiation Agreement	5,393,664		
Total Other Compensation Common to All	153,511,474	145,390,700	156,260,652
Other Compensation for Specific Groups			
RATA of Sectoral/Alternate Sectoral Representatives	7,071	7,806	7,806
Magna Carta for Public Health Workers	12,357,723	6,031,193	6,134,650
Magna Carta for Science & Technology Personnel	956,392	1,243,160	1,436,380
Magna Carta for Public Social Workers	41,843	130,671	138,417
Laundry Allowance	996	2	2
Quarters Allowance	15,524	22,722	21,651
Overseas Allowance	6,676,270	7,283,150	7,409,381
Hazard Pay	495,958	215,134	303,420
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	51,565,108
Lump-sum for NBC 308		20,783	20,783
Lump-sum for Personnel Services	119,232	10,255,440	6,682,688

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Other Personnel Benefits	33,035,883	1,439,467	7,088,743
Anniversary Bonus - Civilian	49,648	193,256	158,827
Special Counsel Allowance	14,776	1,000	1,000
Total Other Compensation for Specific Groups	57,171,958	78,491,500	84,129,531
Other Benefits			
Retirement and Life Insurance Premiums	55,529,611	56,274,441	60,052,696
PAG-IBIG Contributions	1,579,997	1,529,622	1,553,978
PhilHealth Contributions	6,464,025	6,477,482	9,257,832
Employees Compensation Insurance Premiums	1,604,486	1,529,487	1,553,947
Retirement Gratuity	1,669,937	5,463,849	1,958,351
Loyalty Award - Civilian	310,493	156,024	840,801
Terminal Leave	12,700,808	19,329,961	11,348,838
Total Other Benefits	79,859,357	90,760,866	86,566,443
Total Compensation, Permanent Positions	748,954,840	798,599,652	844,353,261
Other Personnel Benefits			
Pension, Civilian Personnel	6,264,531	6,400,940	7,135,350
Total Other Personnel Benefits	6,264,531	6,400,940	7,135,350
Non-Permanent Positions	18,825,290	30,093,150	36,974,869
Total Other Compensation, Civilian Personnel	774,044,661	835,093,742	888,463,480
II. Military/Uniformed Personnel			
Base Pay	165,544,284	161,527,477	172,006,292
Creation of New Positions		1,038,340	1,739,895
Total Basic Pay	165,544,284	162,565,817	173,746,187
Other Compensation Common to All			
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		
Total Other Compensation Common to All	107,670,515	105,832,528	111,073,860

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Expense Class	( CASH-BASED )		
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Other Compensation for Specific Groups			
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
Total Other Compensation for Specific Groups	26,725,313	45,579,143	41,791,947
Other Benefits			
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
Total Other Benefits	28,376,763	19,971,797	25,389,543
Total Compensation, Military/Uniformed Personnel	328,316,875	333,949,285	352,001,537
Other Personnel Benefits			
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
TOTAL PERSONNEL EXPENSES	1,218,255,188	1,299,590,519	1,405,291,960
B. MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses	8,997,726	18,402,779	20,222,963
Training and Scholarship Expenses	22,758,942	40,330,955	38,533,248
Supplies and Materials Expenses	168,964,460	161,356,229	174,854,700
Utility Expenses	12,774,969	18,468,148	18,891,352
Communication Expenses	6,812,857	10,809,919	10,489,656
Awards/Rewards and Prizes	544,928	644,816	729,644
Survey, Research, Exploration and Development Expenses	289,455	1,476,351	2,315,460
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	5,365,377
Confidential Expenses	3,863,036	4,444,855	3,815,158
Extraordinary and Miscellaneous Expenses	6,627,929	2,394,135	2,656,630
Professional Services	32,281,108	28,703,399	53,977,030
General Services	20,907,025	15,698,087	20,786,244
Repairs and Maintenance	33,943,146	39,049,849	38,170,524
Financial Assistance/Subsidy	1,482,032,843	1,268,158,364	1,565,142,480
Taxes, Insurance Premiums and Other Fees	39,605,820	16,917,943	17,438,132
Labor and Wages	1,720,988	1,245,186	1,445,191
Other Maintenance and Operating Expenses			
Advertising Expenses	1,502,309	1,571,307	1,497,835
Printing and Publication Expenses	3,801,819	1,792,965	2,687,144
Representation Expenses	4,585,229	5,899,036	5,998,965
Transportation and Delivery Expenses	1,134,583	1,375,583	2,161,891
Rent/Lease Expenses	14,054,772	25,926,652	26,595,805
Membership Dues and Contributions to Organizations	2,057,409	2,468,967	2,415,766
Subscription Expenses	3,832,874	6,589,770	7,699,934
Donations	70,993,812	51,269,269	37,431,658
Litigation/Acquired Assets Expenses	1,656	4,109	2,200
Bank Transaction Fee	9		1,789
Other Maintenance and Operating Expenses	77,121,933	14,743,810	23,964,488
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	2,026,569,845	1,744,940,691	2,085,293,317
C. FINANCIAL EXPENSES			
Interest Expenses	380,507,671	531,624,573	512,682,820
Bank Charges	832,461	1,047,693	1,128,557
Other Financial Charges	9	2,955	23,303
TOTAL FINANCIAL EXPENSES	381,340,141	532,675,221	513,834,680
TOTAL CURRENT OPERATING EXPENDITURES	3,626,165,174	3,577,206,431	4,004,419,957
II. CAPITAL OUTLAYS			
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	1,737,779
Infrastructure Outlay	470,561,947	671,818,655	774,894,114
Buildings and Other Structures	90,319,175	135,598,887	98,264,826
Machinery and Equipment Outlay	66,707,379	74,813,940	83,316,980
Transportation Equipment Outlay	8,740,902	4,977,234	11,634,708
Furniture, Fixtures and Books Outlay	882,473	550,168	726,128
Heritage Assets	193,347	153,455	57,417
Other Property Plant and Equipment Outlay	198,422	115,538	124,611
Biological Assets Outlay	433,023	637,819	893,758
Intangible Assets Outlay	281,435	240,868	205,472
TOTAL CAPITAL OUTLAYS	682,865,898	928,793,569	1,019,180,043
GRAND TOTAL	4,309,031,072	4,506,000,000	5,023,600,000