

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, FY 2022 - 2024
(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2022 (Actual)	2023 (Program)	2024 (Proposed)
I. CURRENT OPERATING EXPENDITURES			
A. PERSONNEL EXPENSES			
I. Civilian Personnel			
Permanent Positions			
Basic Salary	523,125,824	544,215,844	557,546,142
Creation of New Positions		8,247,554	5,860,944
Reclassification of Positions		1,092,410	1,164,322
Total Salaries and other Lump-sums	<u>523,125,824</u>	<u>553,555,808</u>	<u>564,571,408</u>
Other Compensation Common to All			
Personnel Economic Relief Allowance	32,095,160	31,613,744	32,165,226
Representation Allowance	2,373,024	2,029,729	2,029,162
Transportation Allowance	2,120,457	2,006,593	2,001,233
Clothing and Uniform Allowance	8,136,668	7,912,823	8,050,957
Honoraria	1,939,595	2,037,366	2,054,267
Overtime Pay	2,707,732	161,507	637,643
Mid-Year Bonus - Civilian	43,494,336	45,361,418	46,470,493
Year End Bonus	43,744,462	45,347,683	46,454,125
Cash Gift	6,608,335	6,597,928	6,713,079
Productivity Enhancement Incentive	6,620,597	6,597,703	6,713,139
Per Diems	50,601	93,012	95,951
Performance Based Bonus	22,728,133	10,000,000	20,000,000
Step Increment		1,399,977	1,385,711
Collective Negotiation Agreement	<u>5,920,111</u>		
Total Other Compensation Common to All	<u>178,539,211</u>	<u>161,159,483</u>	<u>174,770,986</u>
Other Compensation for Specific Groups			
RATA of Sectoral/Alternate Sectoral Representatives	6,582	7,806	7,424
Magna Carta for Public Health Workers	12,711,104	6,766,404	6,644,166
Magna Carta for Science & Technology Personnel	1,202,917	1,507,640	1,748,214
Magna Carta for Public Social Workers	14,176	141,673	139,657
Laundry Allowance	148	53	
Quarters Allowance	13,958	21,711	22,866
Overseas Allowance	7,190,294	7,148,475	7,851,186
Hazard Pay	233,820	230,427	
Hazard Duty Pay	133,941	75,346	75,730
Longevity Pay	601,222	555,011	602,046
Night Shift Differential Pay	356,578	124,349	137,700
Allowance of PAO Lawyers and Employees Assigned in Night Courts	576	576	576
Allowance of Attorney's de Officio	21,169	41,130	41,130
Special Hardship Allowance	2,577,274	3,773,528	3,773,528
Inquest Allowance	125,986	135,322	133,536
Special Allowance for Judges and Justices	160		
Special Allowance for Prosecution Service	20		
Provident/Welfare Fund Contributions	5,031	369	369
Lump-sum for Compensation Adjustment	102		89,909,497
Lump-sum for filling of Positions - Civilian		62,319,110	67,590,307
Lump-sum for NBC 308		23,637	23,637
Lump-sum for Personnel Services	259,212	4,347,444	5,927,685

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, FY 2022 - 2024
(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2022 (Actual)	2023 (Program)	2024 (Proposed)
Other Lump-sums		1,506,256	
Other Personnel Benefits	51,767,846	2,672,863	6,826,600
Anniversary Bonus - Civilian	196,517	3,071,513	144,018
Special Counsel Allowance	36,712	1,000	1,000
Total Other Compensation for Specific Groups	77,455,345	94,471,643	191,600,872
Other Benefits			
Retirement and Life Insurance Premiums	62,313,238	64,231,120	65,830,862
PAG-IBIG Contributions	1,627,311	1,583,272	3,260,545
PhilHealth Contributions	9,755,303	11,944,455	13,691,109
Employees Compensation Insurance Premiums	1,646,373	1,583,297	1,610,930
Retirement Gratuity	2,203,580	9,316,650	38,572,438
Loyalty Award - Civilian	759,344	1,226,101	1,043,673
Terminal Leave	16,458,359	15,201,027	58,342,928
Total Other Benefits	94,763,508	105,085,922	182,352,485
Total Compensation, Permanent Positions	873,883,888	914,272,856	1,113,295,751
Other Personnel Benefits			
Pension, Civilian Personnel	6,485,918	7,504,522	7,658,581
Total Other Personnel Benefits	6,485,918	7,504,522	7,658,581
Non-Permanent Positions	26,889,160	34,585,281	36,430,161
Total Other Compensation, Civilian Personnel	907,258,966	956,362,659	1,157,384,493
II. Military/Uniformed Personnel			
Base Pay	184,727,000	182,331,018	186,370,650
Creation of New Positions		3,775,221	4,474,830
Total Basic Pay	184,727,000	186,106,239	190,845,480
Other Compensation Common to All			
Personnel Economic Relief Allowance	11,189,574	10,881,010	11,334,254
Clothing/ Uniform Allowance	4,919,765	4,135,901	7,928,817
Subsistence Allowance	29,359,108	28,749,624	29,953,006
Laundry Allowance	177,461	177,384	189,924
Quarters Allowance	2,325,117	2,396,677	2,512,524
Longevity Pay	32,040,061	36,427,665	36,832,071
Year-end Bonus	14,782,817	15,190,056	15,793,093
Mid-Year Bonus - Military/Uniformed Personnel	13,997,997	15,190,056	15,994,609
Cash Gift	2,758,810	2,266,875	2,376,565
Productivity Enhancement Incentive	2,237,223	2,266,875	2,376,565
Performance Based Bonus	6,752,300		
Total Other Compensation Common to All	120,540,233	117,682,123	125,291,428

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, FY 2022 - 2024
(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2022 (Actual)	2023 (Program)	2024 (Proposed)
Other Compensation for Specific Groups			
High Risk Duty Pay		8,590	
Hazardous Duty Pay	3,058,428	3,275,078	3,403,365
Special Duty Allowance	85,704	103,920	270,894
Flying Pay	933,571	970,226	1,014,613
Sea Duty Pay	686,293	1,016,753	1,046,198
Overseas Allowance	335,619	338,842	430,604
Combat Incentive Pay	4,797,212	4,797,212	4,797,212
Hazard Duty Pay	3,067,002	2,927,339	3,060,369
Training Subsistence Allowance	256,626	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	31,850	317,816	317,816
Combat Duty Pay	10,298,297	9,959,436	9,975,024
Incentive Pay	80,685	84,174	84,174
Instructor's Duty Pay	632,799	689,254	689,254
Reservist's Pay	488,952	482,081	605,840
Medal of Valor Award	77,400	78,300	78,300
Hospitalization Expenses	181,417	113,298	113,298
Specialist's Pay	36,410	37,095	37,095
Parachutist Pay	146,265	367,244	367,244
Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP)		13,972,326	12,235,257
Anniversary Bonus - Military/Uniformed Personnel	345,873		
Total Other Compensation for Specific Groups	25,777,020	40,031,601	39,019,174
Other Benefits			
Special Group Term Insurance	31,598	32,654	34,160
PAG-IBIG Contributions	519,328	544,054	1,103,648
PhilHealth Contributions	3,268,334	4,107,240	4,268,929
Employees Compensation Insurance Premiums	478,005	544,053	567,244
Retirement Gratuity	14,542,835	11,724,121	15,588,904
Terminal Leave	16,182,383	19,651,373	19,187,000
Total Other Benefits	35,022,483	36,603,495	40,749,885
Total Compensation, Military/Uniformed Personnel	366,066,736	380,423,458	395,905,967
Other Personnel Benefits			
Pension, Military/Uniformed Personnel	114,187,779	128,656,339	129,821,712
Pension, Veterans	9,829,656	10,857,893	10,857,893
Police Benefits	650,575	835,145	835,145
TOTAL PERSONNEL EXPENSES	1,397,993,712	1,477,135,494	1,694,805,210
B. MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses	16,822,373	20,642,823	21,081,420
Training and Scholarship Expenses	37,000,475	40,337,785	43,942,366
Supplies and Materials Expenses	146,910,114	161,742,438	175,160,708
Utility Expenses	17,854,369	20,791,326	22,341,172
Communication Expenses	7,910,629	10,418,989	12,515,227

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, FY 2022 - 2024
(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2022 (Actual)	2023 (Program)	2024 (Proposed)
Awards/Rewards and Prizes	870,122	800,419	793,830
Survey, Research, Exploration and Development Expenses	1,195,086	2,646,686	3,442,993
Demolition/Relocation and Desilting/Dredging Expenses	10,124		23,722
Generation, Transmission and Distribution Expenses			30,085
Confidential, Intelligence and Extraordinary Expenses			
Intelligence Expenses	6,405,705	5,217,627	5,277,627
Confidential Expenses	3,864,939	4,804,942	4,864,914
Extraordinary and Miscellaneous Expenses	5,984,582	2,953,054	2,569,316
Professional Services	41,175,223	53,920,441	34,069,842
General Services	24,491,993	21,518,278	22,107,907
Repairs and Maintenance	37,503,109	36,623,116	60,672,675
Financial Assistance/Subsidy	1,611,170,183	1,515,214,417	1,606,083,071
Taxes, Insurance Premiums and Other Fees	42,616,487	17,783,167	17,756,978
Labor and Wages	1,704,722	1,649,794	1,653,486
Other Maintenance and Operating Expenses			
Advertising Expenses	816,979	2,130,369	1,567,656
Printing and Publication Expenses	4,200,038	2,125,193	2,892,589
Representation Expenses	7,157,621	6,270,585	6,741,794
Transportation and Delivery Expenses	2,798,571	1,353,367	2,064,582
Rent/Lease Expenses	18,204,218	22,185,053	43,252,249
Membership Dues and Contributions to Organizations	2,251,051	2,510,692	2,676,473
Subscription Expenses	5,683,568	10,820,239	12,468,293
Donations	34,540,734	35,561,716	31,588,434
Litigation/Acquired Assets Expenses	1,744	2,200	4,100
Bank Transaction Fee	415,794	350,484	791,557
Other Maintenance and Operating Expenses	51,157,746	29,969,452	17,400,161
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	2,130,718,299	2,030,344,652	2,155,835,227
C. FINANCIAL EXPENSES			
Interest Expenses	502,955,911	582,400,213	670,525,424
Bank Charges	473,733	738,253	7,888
Other Financial Charges	51,633	23,278	
TOTAL FINANCIAL EXPENSES	503,481,277	583,161,744	670,533,312
TOTAL CURRENT OPERATING EXPENDITURES	4,032,193,288	4,090,641,890	4,521,173,749
II. CAPITAL OUTLAYS			
Investment Outlay	13,028,687	3,239,280	3,894,070
Loans Outlay	31,790,000	33,743,722	33,348,724
Investment Property Outlay	74,462		
Property, Plant and Equipment Outlay			
Land Outlay	1,011,577	619,265	461,758
Land Improvements Outlay	1,811,690	1,531,148	1,695,019
Infrastructure Outlay	891,799,833	928,482,636	943,684,984
Buildings and Other Structures	106,340,160	118,603,568	135,679,465
Machinery and Equipment Outlay	85,071,220	81,221,377	116,131,679
Transportation Equipment Outlay	10,316,437	7,192,091	9,868,917
Leased Assets Improvements	22,788	5,000	
Furniture, Fixtures and Books Outlay	373,583	1,562,458	403,867
Heritage Assets	33,192	96,817	13,817

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, FY 2022 - 2024
(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2022 (Actual)	2023 (Program)	2024 (Proposed)
Other Property Plant and Equipment Outlay	134,703	185,707	213,413
Biological Assets Outlay	911,024	563,106	620,918
Intangible Assets Outlay	<u>302,071</u>	<u>311,935</u>	<u>409,620</u>
 TOTAL CAPITAL OUTLAYS	 <u>1,143,021,427</u>	 <u>1,177,358,110</u>	 <u>1,246,426,251</u>
 GRAND TOTAL	 <u>5,175,214,715</u>	 <u>5,268,000,000</u>	 <u>5,767,600,000</u>