

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 | 557,739,038 |
| Creation of New Positions | | 8,247,554 | 6,294,768 |
| Reclassification of Positions | | 1,092,410 | 1,206,009 |
| | | | |
| Total Salaries and other Lump-sums | <u>523,125,824</u> | <u>553,555,808</u> | <u>565,239,815</u> |
| Other Compensation Common to All | | | |
| Personnel Economic Relief Allowance | 32,095,160 | 31,613,744 | 32,170,170 |
| Representation Allowance | 2,373,024 | 2,029,729 | 2,029,798 |
| Transportation Allowance | 2,120,457 | 2,006,593 | 2,002,019 |
| Clothing and Uniform Allowance | 8,136,668 | 7,912,823 | 8,052,193 |
| Honoraria | 1,939,595 | 2,037,366 | 2,176,006 |
| Overtime Pay | 2,707,732 | 161,507 | 1,428,643 |
| Mid-Year Bonus - Civilian | 43,494,336 | 45,361,418 | 46,480,599 |
| Year End Bonus | 43,744,462 | 45,347,683 | 46,464,231 |
| Cash Gift | 6,608,335 | 6,597,928 | 6,714,109 |
| Productivity Enhancement Incentive | 6,620,597 | 6,597,703 | 6,714,084 |
| Per Diems | 50,601 | 93,012 | 95,951 |
| Performance Based Bonus | 22,728,133 | 10,000,000 | 15,000,000 |
| Step Increment | | 1,399,977 | 1,396,030 |
| 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>170,723,833</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 | 6,671,613 |
| 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 | 261,245 |
| 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 | 187,927 |
| 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 | 4,073,528 |
| 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 | | 1,012,643 |
| Lump-sum for filling of Positions - Civilian | | 62,319,110 | 61,327,270 |
| Lump-sum for NBC 308 | | 23,637 | 23,637 |
| Lump-sum for Personnel Services | 259,212 | 4,347,444 | 5,121,533 |
| Other Lump-sums | | 1,506,256 | |
| Other Personnel Benefits | 51,767,846 | 2,672,863 | 3,401,269 |

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| 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 | 92,848,417 |
| 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 | 3,261,255 |
| PhilHealth Contributions | 9,755,303 | 11,944,455 | 13,704,415 |
| Employees Compensation Insurance Premiums | 1,646,373 | 1,583,297 | 1,611,192 |
| Retirement Gratuity | 2,203,580 | 9,316,650 | 3,364,214 |
| Terminal Leave | 16,458,359 | 15,201,027 | 7,432,663 |
| Loyalty Award - Civilian | 759,344 | 1,226,101 | 1,043,758 |
| Total Other Benefits | 94,763,508 | 105,085,922 | 96,248,359 |
| Total Compensation, Permanent Positions | 873,883,888 | 914,272,856 | 925,060,424 |
| Other Personnel Benefits | | | |
| Pension, Civilian Personnel | 6,485,918 | 7,504,522 | 6,658,581 |
| Total Other Personnel Benefits | 6,485,918 | 7,504,522 | 6,658,581 |
| Non-Permanent Positions | 26,889,160 | 34,585,281 | 36,451,214 |
| Total Other Compensation, Civilian Personnel | 907,258,966 | 956,362,659 | 968,170,219 |
| 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 |
| Other Compensation for Specific Groups | | | |
| High Risk Duty Pay | | 8,590 | |
| Hazardous Duty Pay | 3,058,428 | 3,275,078 | 3,403,365 |

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| | 2022 (Actual) | 2023 (Program) | 2024 (Proposed) |
| 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 | 441,604 |
| 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 | 39,030,174 |
| 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 | 5,867,128 |
| Terminal Leave | 16,182,383 | 19,651,373 | 6,590,674 |
| Total Other Benefits | 35,022,483 | 36,603,495 | 18,431,783 |
| Total Compensation, Military/Uniformed Personnel | 366,066,736 | 380,423,458 | 373,598,865 |
| 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 | 1,483,283,834 |
| B. MAINTENANCE AND OTHER OPERATING EXPENSES | | | |
| Travelling Expenses | 16,822,373 | 20,642,823 | 21,843,835 |
| Training and Scholarship Expenses | 37,000,475 | 40,337,785 | 53,796,415 |
| Supplies and Materials Expenses | 146,910,114 | 161,742,438 | 177,949,237 |
| Utility Expenses | 17,854,369 | 20,791,326 | 23,170,498 |
| Communication Expenses | 7,910,629 | 10,418,989 | 13,829,611 |
| Awards/Rewards and Prizes | 870,122 | 800,419 | 814,930 |
| Survey, Research, Exploration and Development Expenses | 1,195,086 | 2,646,686 | 4,028,357 |
| Demolition/Relocation and Desilting/Dredging Expenses | 10,124 | | 23,722 |
| Generation, Transmission and Distribution Expenses | | | 30,085 |
| Confidential, Intelligence and Extraordinary Expenses | | | |
| Confidential Expenses | 3,864,939 | 4,804,942 | 4,111,353 |

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| Intelligence Expenses | 6,405,705 | 5,217,627 | 8,267,627 |
| Extraordinary and Miscellaneous Expenses | 5,984,582 | 2,953,054 | 3,123,754 |
| Professional Services | 41,175,223 | 53,920,441 | 43,458,054 |
| General Services | 24,491,993 | 21,518,278 | 22,498,830 |
| Repairs and Maintenance | 37,503,109 | 36,623,116 | 43,510,497 |
| Financial Assistance/Subsidy | 1,611,170,183 | 1,515,214,417 | 1,699,626,962 |
| Taxes, Insurance Premiums and Other Fees | 42,616,487 | 17,783,167 | 17,874,203 |
| Labor and Wages | 1,704,722 | 1,649,794 | 1,690,375 |
| Other Maintenance and Operating Expenses | | | |
| Advertising Expenses | 816,979 | 2,130,369 | 1,932,204 |
| Printing and Publication Expenses | 4,200,038 | 2,125,193 | 4,253,226 |
| Representation Expenses | 7,157,621 | 6,270,585 | 7,308,436 |
| Transportation and Delivery Expenses | 2,798,571 | 1,353,367 | 2,377,841 |
| Rent/Lease Expenses | 18,204,218 | 22,185,053 | 40,437,932 |
| Membership Dues and Contributions to Organizations | 2,251,051 | 2,510,692 | 2,719,815 |
| Subscription Expenses | 5,683,568 | 10,820,239 | 13,318,525 |
| Donations | 34,540,734 | 35,561,716 | 41,781,565 |
| Litigation/Acquired Assets Expenses | 1,744 | 2,200 | 4,100 |
| Bank Transaction Fee | 415,794 | 350,484 | 791,765 |
| Other Maintenance and Operating Expenses | 51,157,746 | 29,969,452 | 20,120,966 |
| TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES | 2,130,718,299 | 2,030,344,652 | 2,274,694,720 |
| 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 | 4,428,511,866 |
| II. CAPITAL OUTLAYS | | | |
| Investment Outlay | 13,028,687 | 3,239,280 | 4,394,070 |
| 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 | 651,858 |
| Land Improvements Outlay | 1,811,690 | 1,531,148 | 1,479,396 |
| Infrastructure Outlay | 891,799,833 | 928,482,636 | 1,004,583,189 |
| Buildings and Other Structures | 106,340,160 | 118,603,568 | 159,682,117 |
| Machinery and Equipment Outlay | 85,071,220 | 81,221,377 | 113,354,599 |
| Transportation Equipment Outlay | 10,316,437 | 7,192,091 | 18,319,449 |
| Leased Assets Improvements | 22,788 | 5,000 | |
| Furniture, Fixtures and Books Outlay | 373,583 | 1,562,458 | 1,559,329 |
| Heritage Assets | 33,192 | 96,817 | 69,817 |
| Other Property Plant and Equipment Outlay | 134,703 | 185,707 | 286,356 |
| Biological Assets Outlay | 911,024 | 563,106 | 856,334 |
| Intangible Assets Outlay | 302,071 | 311,935 | 502,896 |
| TOTAL CAPITAL OUTLAYS | 1,143,021,427 | 1,177,358,110 | 1,339,088,134 |
| GRAND TOTAL | 5,175,214,715 | 5,268,000,000 | 5,767,600,000 |