

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, FY 2023 - 2025
(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2023 (Actual)	2024 (Program)	2025 (Proposed)
I. CURRENT OPERATING EXPENDITURES			
A. PERSONNEL EXPENSES			
I. Civilian Personnel			
Permanent Positions			
Basic Salary	562,430,577	557,739,038	571,040,417
Creation of New Positions		6,294,768	6,578,764
Reclassification of Positions		1,206,009	6,188,029
Total Salaries and other Lump-sums	<u>562,430,577</u>	<u>565,239,815</u>	<u>583,807,210</u>
Other Compensation Common to All			
Personnel Economic Relief Allowance	32,628,250	32,170,170	32,762,568
Representation Allowance	2,446,053	2,029,798	2,378,629
Transportation Allowance	2,183,308	2,002,019	2,346,571
Clothing and Uniform Allowance	8,175,833	8,052,193	9,567,227
Honoraria	2,111,448	2,176,006	2,282,164
Overtime Pay	1,517,283	1,428,643	3,852,802
Year End Bonus	47,127,451	46,464,231	47,578,563
Mid-Year Bonus - Civilian	46,326,656	46,480,599	47,587,079
Cash Gift	6,816,589	6,714,109	6,837,936
Per Diems	51,295	95,951	69,563
Productivity Enhancement Incentive	6,903,377	6,714,084	6,837,936
Performance Based Bonus	15,488,118	15,000,000	30,109,822
Step Increment		1,396,030	1,454,816
Collective Negotiation Agreement	<u>7,103,812</u>		
Total Other Compensation Common to All	<u>178,879,473</u>	<u>170,723,833</u>	<u>193,665,676</u>
Other Compensation for Specific Groups			
RATA of Sectoral/Alternate Sectoral Representatives	8,029	7,424	7,424
Magna Carta for Public Health Workers	13,090,387	6,671,613	7,450,247
Magna Carta for Science & Technology Personnel	1,407,869	1,748,214	1,774,561
Magna Carta for Public Social Workers	46,094	139,657	139,427
Laundry Allowance	260		
Quarters Allowance	12,577	22,866	23,159
Overseas Allowance	7,723,506	7,851,186	9,443,548
Hazard Pay	220,696	261,245	
Hazard Duty Pay	73,962	75,730	87,643
Longevity Pay	593,497	602,046	597,633
Night Shift Differential Pay	714,668	187,927	139,411
Allowance of PAO Lawyers and Employees Assigned in Night Courts	576	576	576

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Allowance of Attorney's de Officio	24,017	41,130	41,130
Special Hardship Allowance	4,070,406	4,073,528	4,073,528
Inquest Allowance	173,591	133,536	121,824
Special Allowance for Prosecution Service	5		
Provident/Welfare Fund Contributions	6,366	369	1,479
Lump-sum for Compensation Adjustment		1,012,643	70,000,000
Lump-sum for filling of Positions - Civilian		61,327,270	78,537,144
Lump-sum for NBC 308		23,637	41,961
Lump-sum for Personnel Services	218,919	5,121,533	33,966,655
Other Personnel Benefits	55,620,489	3,401,269	22,036,499
Anniversary Bonus - Civilian	3,227,699	144,018	118,163
Special Counsel Allowance	49,587	1,000	1,000
Total Other Compensation for Specific Groups	87,283,200	92,848,417	228,603,012
Other Benefits			
Retirement and Life Insurance Premiums	65,880,649	65,830,862	68,599,376
PAG-IBIG Contributions	1,654,470	3,261,255	3,281,885
PhilHealth Contributions	11,309,934	13,704,415	13,988,893
Employees Compensation Insurance Premiums	1,669,903	1,611,192	1,640,875
Retirement Gratuity	3,035,260	3,364,214	17,742,572
Terminal Leave	16,904,995	7,432,663	35,102,004
Loyalty Award - Civilian	1,224,745	1,043,758	1,207,380
Total Other Benefits	101,679,956	96,248,359	141,562,985
Total Compensation, Permanent Positions	930,273,206	925,060,424	1,147,638,883
Other Personnel Benefits			
Pension, Civilian Personnel	6,383,996	6,658,581	8,083,932
Total Other Personnel Benefits	6,383,996	6,658,581	8,083,932
Non-Permanent Positions	24,507,763	36,451,214	37,564,998
Subtotal, Civilian Personnel	961,164,965	968,170,219	1,193,287,813
II. Military/Uniformed Personnel			
Base Pay	186,076,312	186,370,650	193,291,342
Creation of New Positions		4,474,830	3,364,004
Total Basic Pay	186,076,312	190,845,480	196,655,346

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	2023 (Actual)	2024 (Program)	2025 (Proposed)
Other Compensation Common to All			
Personnel Economic Relief Allowance	11,123,476	11,334,254	11,546,204
Clothing/ Uniform Allowance	6,786,131	7,928,817	7,893,468
Subsistence Allowance	29,352,133	29,953,006	30,316,692
Laundry Allowance	198,666	189,924	192,853
Quarters Allowance	2,464,077	2,512,524	2,557,760
Longevity Pay	34,623,610	36,832,071	39,184,513
Year-end Bonus	15,384,411	15,793,093	16,107,619
Mid-Year Bonus - Military/Uniformed Personnel	15,280,411	15,994,609	16,107,619
Cash Gift	2,319,651	2,376,565	2,405,355
Productivity Enhancement Incentive	2,324,501	2,376,565	2,405,355
Performance Based Bonus	5,703,466		
Total Other Compensation Common to All	125,560,533	125,291,428	128,717,438
Other Compensation for Specific Groups			
High Risk Duty Pay	1,135		5,342
Hazardous Duty Pay	2,870,080	3,403,365	4,061,968
Special Duty Allowance	98,924	270,894	270,894
Flying Pay	1,012,753	1,014,613	1,073,889
Sea Duty Pay	786,570	1,046,198	1,284,075
Overseas Allowance	350,803	441,604	467,391
Combat Incentive Pay	4,797,212	4,797,212	4,946,896
Hazard Duty Pay	3,540,699	3,060,369	3,111,857
Training Subsistence Allowance	332,859	256,000	256,000
Civil Disturbance Control Subsistence Allowance	135,474	111,524	111,524
Subsistence of Detainees	164,093	125,093	125,093
Hardship Allowance	35,293	317,816	325,756
Combat Duty Pay	10,417,668	9,975,024	10,725,264
Incentive Pay	80,765	84,174	84,174
Instructor's Duty Pay	739,885	689,254	799,298
Reservist's Pay	514,793	605,840	618,450
Medal of Valor Award	78,300	78,300	99,000
Hospitalization Expenses	163,500	113,298	113,298
Specialist's Pay	37,940	37,095	37,095
Parachutist Pay	333,099	367,244	681,769
Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP)		12,235,257	12,940,701
Anniversary Bonus - Military/Uniformed Personnel	33,606		23,745
Total Other Compensation for Specific Groups	26,525,451	39,030,174	42,163,479

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	2023 (Actual)	2024 (Program)	2025 (Proposed)
Other Benefits			
Special Group Term Insurance	32,926	34,160	34,634
PAG-IBIG Contributions	831,947	1,103,648	998,275
PhilHealth Contributions	4,293,097	4,268,929	4,691,056
Employees Compensation Insurance Premiums	537,757	567,244	577,281
Retirement Gratuity	9,965,421	5,867,128	18,481,761
Terminal Leave	19,980,290	6,590,674	16,836,489
Total Other Benefits	<u>35,641,438</u>	<u>18,431,783</u>	<u>41,619,496</u>
Total Compensation, Permanent Positions	<u>373,803,734</u>	<u>373,598,865</u>	<u>409,155,759</u>
Other Personnel Benefits			
Pension, Military/Uniformed Personnel	110,325,906	129,821,712	142,308,285
Pension, Veterans	10,199,955	10,857,893	11,260,954
Police Benefits	<u>646,952</u>	<u>835,145</u>	<u>835,145</u>
Total Other Personnel Benefits	<u>121,172,813</u>	<u>141,514,750</u>	<u>154,404,384</u>
Subtotal, Military/Uniformed Personnel	<u>494,976,547</u>	<u>515,113,615</u>	<u>563,560,143</u>
TOTAL PERSONNEL EXPENSES	<u>1,456,141,512</u>	<u>1,483,283,834</u>	<u>1,756,847,956</u>
B. MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses	18,010,810	21,843,835	24,359,001
Training and Scholarship Expenses	43,974,611	53,796,415	51,932,524
Supplies and Materials Expenses	155,633,107	177,949,237	237,815,066
Utility Expenses	19,633,785	23,170,498	26,551,715
Communication Expenses	9,825,508	13,829,611	15,980,836
Awards/Rewards and Prizes	906,055	814,930	941,621
Survey, Research, Exploration and Development Expenses	1,596,151	4,028,357	3,815,194
Demolition/Relocation and Desilting/Dredging Expenses	4,823	23,722	12,135
Generation, Transmission and Distribution Expenses		30,085	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	6,361,126	3,123,754	2,752,825
Intelligence Expenses	5,958,636	8,267,627	5,917,627
Confidential Expenses	4,643,312	4,111,353	4,368,464
Professional Services	45,337,052	43,458,054	59,813,833
General Services	27,542,039	22,498,830	26,156,717

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	2023 (Actual)	2024 (Program)	2025 (Proposed)
Repairs and Maintenance	36,995,711	43,510,497	70,498,973
Financial Assistance/Subsidy	1,562,633,087	1,699,626,962	1,762,089,681
Taxes, Insurance Premiums and Other Fees	35,776,230	17,874,203	22,144,126
Labor and Wages	1,822,905	1,690,375	1,989,814
Other Maintenance and Operating Expenses			
Advertising Expenses	1,544,642	1,932,204	1,285,263
Printing and Publication Expenses	2,972,660	4,253,226	3,331,432
Representation Expenses	8,283,480	7,308,436	8,522,575
Transportation and Delivery Expenses	1,794,355	2,377,841	1,485,149
Rent/Lease Expenses	17,969,274	40,437,932	16,297,043
Membership Dues and Contributions to Organizations	2,466,788	2,719,815	3,066,548
Subscription Expenses	8,852,302	13,318,525	16,803,134
Donations	29,942,948	41,781,565	32,532,101
Litigation/Acquired Assets Expenses	1,820	4,100	2,100
Bank Transaction Fee	213,119	791,765	667,664
Other Maintenance and Operating Expenses	41,300,588	20,120,966	19,506,857
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	2,091,996,924	2,274,694,720	2,420,640,018
C. FINANCIAL EXPENSES			
Interest Expenses	628,413,209	670,525,424	848,061,581
Bank Charges	566,440	7,888	7,068
Other Financial Charges	47,015		
TOTAL FINANCIAL EXPENSES	629,026,664	670,533,312	848,068,649
TOTAL CURRENT OPERATING EXPENDITURES	4,177,165,100	4,428,511,866	5,025,556,623
II. CAPITAL OUTLAYS			
Investment Outlay	3,239,280	4,394,070	4,359,854
Loans Outlay	31,976,722	33,348,724	32,582,442
Property, Plant and Equipment Outlay			
Land Outlay	555,578	651,858	274,760
Land Improvements Outlay	1,671,298	1,479,396	1,865,529
Infrastructure Outlay	1,055,864,840	1,004,583,189	997,545,805
Buildings and Other Structures	105,425,844	159,682,117	146,137,055
Machinery and Equipment Outlay	88,196,802	113,354,599	124,984,315
Transportation Equipment Outlay	6,888,521	18,319,449	11,214,318
Leased Assets Improvements			254,561
Furniture, Fixtures and Books Outlay	445,271	1,559,329	916,694
Heritage Assets	91,540	69,817	89,367
Other Property Plant and Equipment Outlay	146,891	286,356	254,779

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Biological Assets Outlay	626,891	856,334	553,844
Intangible Assets Outlay	<u>333,631</u>	<u>502,896</u>	<u>5,800,054</u>
TOTAL CAPITAL OUTLAYS	<u>1,295,463,109</u>	<u>1,339,088,134</u>	<u>1,326,833,377</u>
GRAND TOTAL	<u>5,472,628,209</u>	<u>5,767,600,000</u>	<u>6,352,390,000</u>