

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
DEPARTMENTS									
Congress of the Philippines (CONGRESS)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	5,338,466		5,338,466	5,456,142		5,456,142	5,256,126		5,256,126
Total Salaries and other Lump-sums	<b>5,338,466</b>		<b>5,338,466</b>	<b>5,456,142</b>		<b>5,456,142</b>	<b>5,256,126</b>		<b>5,256,126</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	154,922		154,922	150,888		150,888	145,800		145,800
Representation Allowance	33,631		33,631	98,910		98,910	109,188		109,188
Transportation Allowance	28,583		28,583	97,140		97,140	107,238		107,238
Clothing and Uniform Allowance	37,950		37,950	37,722		37,722	42,525		42,525
Honoraria	351		351	2,988		2,988	2,988		2,988
Overtime Pay	774		774	1,000		1,000	1,000		1,000
Year End Bonus	368,515		368,515	448,709		448,709	438,010		438,010
Mid-Year Bonus - Civilian	359,459		359,459	448,709		448,709	438,010		438,010
Cash Gift	32,226		32,226	31,435		31,435	30,375		30,375
Productivity Enhancement Incentive	12,216		12,216	31,350		31,350	30,375		30,375
Per Diems	2,380		2,380	3,300		3,300	3,300		3,300
Step Increment				13,178		13,178	13,140		13,140
Total Other Compensation Common to All	<b>1,031,007</b>		<b>1,031,007</b>	<b>1,365,329</b>		<b>1,365,329</b>	<b>1,361,949</b>		<b>1,361,949</b>
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	40		40	20		20	20		20
Provident/Welfare Fund Contributions	5,446		5,446	369		369	1,479		1,479
Lump-sum for filling of Positions - Civilian				1,110,179		1,110,179	1,045,520		1,045,520
Lump-sum for Personnel Services				2,241,898		2,241,898	1,744,989		1,744,989
Other Personnel Benefits	1,896,382		1,896,382	167,013		167,013	91,886		91,886
Total Other Compensation for Specific Groups	<b>1,901,868</b>		<b>1,901,868</b>	<b>3,519,479</b>		<b>3,519,479</b>	<b>2,883,894</b>		<b>2,883,894</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Benefits									
Retirement and Life Insurance Premiums		626,808	626,808		631,590	631,590		728,691	728,691
PAG-IBIG Contributions	8,036		8,036	8,007		8,007	14,580		14,580
PhilHealth Contributions	80,655		80,655	93,423		93,423	102,021		102,021
Employees Compensation Insurance Premiums	8,004		8,004	7,559		7,559	7,291		7,291
Terminal Leave	138,996		138,996	358,377		358,377	33,154		33,154
Loyalty Award - Civilian	210		210	85		85	85		85
Total Other Benefits	<b>235,901</b>	<b>626,808</b>	<b>862,709</b>	<b>467,451</b>	<b>631,590</b>	<b>1,099,041</b>	<b>157,131</b>	<b>728,691</b>	<b>885,822</b>
Non-Permanent Positions	406,531		406,531	424,697		424,697	412,604		412,604
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>8,913,773</b>	<b>626,808</b>	<b>9,540,581</b>	<b>11,233,098</b>	<b>631,590</b>	<b>11,864,688</b>	<b>10,071,704</b>	<b>728,691</b>	<b>10,800,395</b>
<b>TOTAL PS</b>	<b>8,913,773</b>	<b>626,808</b>	<b>9,540,581</b>	<b>11,233,098</b>	<b>631,590</b>	<b>11,864,688</b>	<b>10,071,704</b>	<b>728,691</b>	<b>10,800,395</b>
Maintenance and Other Operating Services									
Travelling Expenses	1,041,144		1,041,144	2,813,331		2,813,331	2,130,889		2,130,889
Training and Scholarship Expenses	44,244		44,244	88,930		88,930	50,212		50,212
Supplies and Materials Expenses	93,705		93,705	1,111,062		1,111,062	550,689		550,689
Utility Expenses	189,163		189,163	975,688		975,688	509,194		509,194
Communication Expenses	305,231		305,231	1,356,275		1,356,275	451,448		451,448
Survey, Research, Exploration and Development Expenses				1		1	1		1
Professional Services	1,304,093		1,304,093	5,469,243		5,469,243	4,250,109		4,250,109
General Services	183,029		183,029	351,563		351,563	330,222		330,222
Repairs and Maintenance	47,529		47,529	913,434		913,434	383,445		383,445
Taxes, Insurance Premiums and Other Fees	9,731		9,731	132,857		132,857	225,958		225,958
Extraordinary and Miscellaneous Expenses	5,620,978		5,620,978	2,175,375		2,175,375	1,784,586		1,784,586
Other Maintenance and Operating Expenses									
Advertising Expenses	8,013		8,013	542,100		542,100	28,767		28,767
Printing and Publication Expenses	39,819		39,819	141,223		141,223	116,764		116,764
Representation Expenses	686,701		686,701	721,239		721,239	568,219		568,219
Transportation and Delivery Expenses	6		6	4,140		4,140	3,940		3,940
Rent/Lease Expenses	400,166		400,166	545,066		545,066	523,549		523,549

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Membership Dues and Contributions to Organizations	4,742		4,742	96,962		96,962	56,634		56,634
Subscription Expenses	18,828		18,828	114,766		114,766	79,270		79,270
Donations				10,000		10,000	5,142		5,142
Other Maintenance and Operating Expenses	12,271,299		12,271,299	5,771,352		5,771,352	4,196,567		4,196,567
<b>TOTAL MOOE</b>	<b>22,268,421</b>		<b>22,268,421</b>	<b>23,334,607</b>		<b>23,334,607</b>	<b>16,245,605</b>		<b>16,245,605</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>31,182,194</b>	<b>626,808</b>	<b>31,809,002</b>	<b>34,567,705</b>	<b>631,590</b>	<b>35,199,295</b>	<b>26,317,309</b>	<b>728,691</b>	<b>27,046,000</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	209,760		209,760	209,760		209,760	209,760		209,760
Buildings and Other Structures	3,802,340		3,802,340	4,750,000		4,750,000	2,609,900		2,609,900
Machinery and Equipment Outlay	1,178,772		1,178,772	2,408,784		2,408,784	1,460,285		1,460,285
Transportation Equipment Outlay	64,225		64,225	726,252		726,252	21,530		21,530
Leased Assets Improvements							254,561		254,561
Furniture, Fixtures and Books Outlay	23,161		23,161	670,190		670,190	236,830		236,830
Heritage Assets	1,670		1,670						
Other Property Plant and Equipment Outlay	6,071		6,071	66,194		66,194	133,260		133,260
Intangible Assets Outlay	38		38	65,676		65,676	50,900		50,900
<b>TOTAL CO</b>	<b>5,286,037</b>		<b>5,286,037</b>	<b>8,896,856</b>		<b>8,896,856</b>	<b>4,977,026</b>		<b>4,977,026</b>
<b>TOTAL, CONGRESS</b>	<b>36,468,231</b>	<b>626,808</b>	<b>37,095,039</b>	<b>43,464,561</b>	<b>631,590</b>	<b>44,096,151</b>	<b>31,294,335</b>	<b>728,691</b>	<b>32,023,026</b>
Office of the President (OP)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	520,230		520,230	515,613		515,613	493,717		493,717
Total Salaries and other Lump-sums	<b>520,230</b>		<b>520,230</b>	<b>515,613</b>		<b>515,613</b>	<b>493,717</b>		<b>493,717</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Compensation Common to All									
Personnel Economic Relief Allowance	22,584		22,584	22,368		22,368	21,936		21,936
Representation Allowance	10,371		10,371	9,918		9,918	10,086		10,086
Transportation Allowance	6,751		6,751	9,918		9,918	10,086		10,086
Clothing and Uniform Allowance	5,598		5,598	5,592		5,592	6,398		6,398
Honoraria	407		407						
Overtime Pay	467		467						
Year End Bonus	41,966		41,966	42,968		42,968	41,143		41,143
Mid-Year Bonus - Civilian	41,354		41,354	42,968		42,968	41,143		41,143
Cash Gift	4,632		4,632	4,660		4,660	4,570		4,570
Productivity Enhancement Incentive	4,450		4,450	4,660		4,660	4,570		4,570
Performance Based Bonus	46,458		46,458						
Step Increment				1,289		1,289	1,233		1,233
Collective Negotiation Agreement	42,684		42,684						
<b>Total Other Compensation Common to All</b>	<b>227,722</b>		<b>227,722</b>	<b>144,341</b>		<b>144,341</b>	<b>141,165</b>		<b>141,165</b>
Other Compensation for Specific Groups									
Other Personnel Benefits	34,984		34,984						
<b>Total Other Compensation for Specific Groups</b>	<b>34,984</b>		<b>34,984</b>						
Other Benefits									
Pension, Civilian Personnel		480	480		480	480		480	480
Retirement and Life Insurance Premiums		60,695	60,695		61,874	61,874		59,246	59,246
PAG-IBIG Contributions	1,161		1,161	1,119		1,119	2,193		2,193
PhilHealth Contributions	9,053		9,053	10,118		10,118	11,130		11,130
Employees Compensation Insurance Premiums	1,146		1,146	1,119		1,119	1,097		1,097
Terminal Leave	46,683		46,683	65,512		65,512	17,404		17,404
Loyalty Award - Civilian	705		705						
<b>Total Other Benefits</b>	<b>58,748</b>	<b>61,175</b>	<b>119,923</b>	<b>77,868</b>	<b>62,354</b>	<b>140,222</b>	<b>31,824</b>	<b>59,726</b>	<b>91,550</b>
Non-Permanent Positions	479,581		479,581	484,569		484,569	607,773		607,773
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>1,321,265</b>	<b>61,175</b>	<b>1,382,440</b>	<b>1,222,391</b>	<b>62,354</b>	<b>1,284,745</b>	<b>1,274,479</b>	<b>59,726</b>	<b>1,334,205</b>
<b>TOTAL PS</b>	<b>1,321,265</b>	<b>61,175</b>	<b>1,382,440</b>	<b>1,222,391</b>	<b>62,354</b>	<b>1,284,745</b>	<b>1,274,479</b>	<b>59,726</b>	<b>1,334,205</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Maintenance and Other Operating Services									
Travelling Expenses	791,174		791,174	1,148,424		1,148,424	1,054,185		1,054,185
Training and Scholarship Expenses	84,695		84,695	132,333		132,333	148,110		148,110
Supplies and Materials Expenses	242,075		242,075	295,196		295,196	458,649		458,649
Utility Expenses	120,397		120,397	134,800		134,800	174,668		174,668
Communication Expenses	12,023		12,023	96,784		96,784	36,537		36,537
Awards/Rewards and Prizes	2,297		2,297	1,643		1,643	2,300		2,300
Professional Services	26,925		26,925	110,807		110,807	103,434		103,434
General Services	71,090		71,090	84,060		84,060	89,072		89,072
Repairs and Maintenance	109,414		109,414	172,546		172,546	186,364		186,364
Taxes, Insurance Premiums and Other Fees	25,836		25,836	35,543		35,543	49,256		49,256
Extraordinary and Miscellaneous Expenses	10,974		10,974	23,864		23,864	24,867		24,867
Intelligence Expenses	2,310,000		2,310,000	2,310,000		2,310,000	2,310,000		2,310,000
Confidential Expenses	2,250,000		2,250,000	2,250,000		2,250,000	2,250,000		2,250,000
Other Maintenance and Operating Expenses									
Advertising Expenses	1,561		1,561	11,490		11,490	10,467		10,467
Printing and Publication Expenses	8,111		8,111	18,437		18,437	29,186		29,186
Representation Expenses	1,038,567		1,038,567	732,612		732,612	835,050		835,050
Transportation and Delivery Expenses	172		172	1,210		1,210	350		350
Rent/Lease Expenses	63,184		63,184	97,860		97,860	102,094		102,094
Membership Dues and Contributions to Organizations	11,213		11,213	8,250		8,250	15,000		15,000
Subscription Expenses	22,977		22,977	81,069		81,069	72,030		72,030
Other Maintenance and Operating Expenses				49		49	3,800		3,800
<b>TOTAL MOOE</b>	<b>7,202,685</b>		<b>7,202,685</b>	<b>7,746,977</b>		<b>7,746,977</b>	<b>7,955,419</b>		<b>7,955,419</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>8,523,950</b>	<b>61,175</b>	<b>8,585,125</b>	<b>8,969,368</b>	<b>62,354</b>	<b>9,031,722</b>	<b>9,229,898</b>	<b>59,726</b>	<b>9,289,624</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Buildings and Other Structures	522,020		522,020	1,456,000		1,456,000	997,689		997,689

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Machinery and Equipment Outlay	38,536		38,536	9,038		9,038	78,020		78,020
Transportation Equipment Outlay	55,342		55,342	92,167		92,167	102,447		102,447
Furniture, Fixtures and Books Outlay	3,957		3,957				895		895
Other Property Plant and Equipment Outlay	35,848		35,848	99,000		99,000	35,076		35,076
Intangible Assets Outlay				20,000		20,000	2,450		2,450
<b>TOTAL CO</b>	<b>655,703</b>		<b>655,703</b>	<b>1,676,205</b>		<b>1,676,205</b>	<b>1,216,577</b>		<b>1,216,577</b>
<b>TOTAL, OP</b>	<b>9,179,653</b>	<b>61,175</b>	<b>9,240,828</b>	<b>10,645,573</b>	<b>62,354</b>	<b>10,707,927</b>	<b>10,446,475</b>	<b>59,726</b>	<b>10,506,201</b>
Office of the Vice-President (OVP)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	93,955		93,955	95,364		95,364	91,232		91,232
<b>Total Salaries and other Lump-sums</b>	<b>93,955</b>		<b>93,955</b>	<b>95,364</b>		<b>95,364</b>	<b>91,232</b>		<b>91,232</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	3,785		3,785	3,888		3,888	3,576		3,576
Representation Allowance	1,100		1,100	1,122		1,122	1,386		1,386
Transportation Allowance	743		743	1,122		1,122	1,386		1,386
Clothing and Uniform Allowance	888		888	972		972	1,043		1,043
Overtime Pay	508		508						
Year End Bonus	8,049		8,049	7,947		7,947	7,603		7,603
Mid-Year Bonus - Civilian	7,455		7,455	7,947		7,947	7,603		7,603
Cash Gift	812		812	810		810	745		745
Productivity Enhancement Incentive	775		775	810		810	745		745
Step Increment				239		239	228		228
Performance Based Bonus	4,972		4,972						
Collective Negotiation Agreement	4,895		4,895						
<b>Total Other Compensation Common to All</b>	<b>33,982</b>		<b>33,982</b>	<b>24,857</b>		<b>24,857</b>	<b>24,315</b>		<b>24,315</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Compensation for Specific Groups									
Other Personnel Benefits	9,230		9,230						
Anniversary Bonus - Civilian							654		654
Total Other Compensation for Specific Groups	<b>9,230</b>		<b>9,230</b>				<b>654</b>		<b>654</b>
Other Benefits									
Retirement and Life Insurance Premiums		11,249	11,249		11,443	11,443		10,948	10,948
PAG-IBIG Contributions	191		191	194		194	358		358
PhilHealth Contributions	1,739		1,739	1,995		1,995	2,140		2,140
Employees Compensation Insurance Premiums	193		193	194		194	179		179
Terminal Leave	16,733		16,733	1,776		1,776	98		98
Loyalty Award - Civilian	100		100				55		55
Total Other Benefits	<b>18,956</b>	<b>11,249</b>	<b>30,205</b>	<b>4,159</b>	<b>11,443</b>	<b>15,602</b>	<b>2,830</b>	<b>10,948</b>	<b>13,778</b>
Non-Permanent Positions	16,635		16,635	31,637		31,637	33,227		33,227
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>172,758</b>	<b>11,249</b>	<b>184,007</b>	<b>156,017</b>	<b>11,443</b>	<b>167,460</b>	<b>152,258</b>	<b>10,948</b>	<b>163,206</b>
Military / Uniformed Personnel									
Permanent Positions									
Other Compensation Common to All									
Other Compensation for Specific Groups									
Special Duty Allowance	23,620		23,620	25,308		25,308	25,308		25,308
Total Other Compensation for Specific Groups	<b>23,620</b>		<b>23,620</b>	<b>25,308</b>		<b>25,308</b>	<b>25,308</b>		<b>25,308</b>
Other Benefits									
<b>TOTAL PS, MILITARY/UNIFORMED PERSONNEL</b>	<b>23,620</b>		<b>23,620</b>	<b>25,308</b>		<b>25,308</b>	<b>25,308</b>		<b>25,308</b>
<b>TOTAL PS</b>	<b>196,378</b>	<b>11,249</b>	<b>207,627</b>	<b>181,325</b>	<b>11,443</b>	<b>192,768</b>	<b>177,566</b>	<b>10,948</b>	<b>188,514</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Maintenance and Other Operating Services									
Travelling Expenses	43,508		43,508	62,500		62,500	62,500		62,500
Training and Scholarship Expenses	1,458		1,458	3,000		3,000	3,000		3,000
Supplies and Materials Expenses	327,724		327,724	342,750		342,750	401,227		401,227
Utility Expenses	5,295		5,295	13,062		13,062	13,062		13,062
Communication Expenses	6,006		6,006	8,840		8,840	8,840		8,840
Awards/Rewards and Prizes	40		40	500		500	500		500
Professional Services	63,596		63,596	98,683		98,683	105,108		105,108
General Services	26,152		26,152	42,665		42,665	42,665		42,665
Repairs and Maintenance	4,154		4,154	9,900		9,900	10,100		10,100
Financial Assistance/Subsidy	1,058,457		1,058,457	920,800		920,800	947,445		947,445
Taxes, Insurance Premiums and Other Fees	1,578		1,578	1,250		1,250	2,250		2,250
Extraordinary and Miscellaneous Expenses	484		484	620		620	620		620
Confidential Expenses	375,000		375,000						
Other Maintenance and Operating Expenses									
Representation Expenses	31,655		31,655	78,954		78,954	87,954		87,954
Transportation and Delivery Expenses	4,460		4,460	2,000		2,000	12,687		12,687
Rent/Lease Expenses	55,552		55,552	59,920		59,920	80,732		80,732
Subscription Expenses	6,601		6,601	6,000		6,000	13,101		13,101
Other Maintenance and Operating Expenses	564		564				600		600
<b>TOTAL MOOE</b>	<b>2,012,284</b>		<b>2,012,284</b>	<b>1,651,444</b>		<b>1,651,444</b>	<b>1,792,391</b>		<b>1,792,391</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>2,208,662</b>	<b>11,249</b>	<b>2,219,911</b>	<b>1,832,769</b>	<b>11,443</b>	<b>1,844,212</b>	<b>1,969,957</b>	<b>10,948</b>	<b>1,980,905</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Machinery and Equipment Outlay	5,464		5,464				50,900		50,900
Transportation Equipment Outlay	33,108		33,108	41,250		41,250	5,500		5,500
Furniture, Fixtures and Books Outlay	862		862						
<b>TOTAL CO</b>	<b>39,434</b>		<b>39,434</b>	<b>41,250</b>		<b>41,250</b>	<b>56,400</b>		<b>56,400</b>
<b>TOTAL, OVP</b>	<b>2,248,096</b>	<b>11,249</b>	<b>2,259,345</b>	<b>1,874,019</b>	<b>11,443</b>	<b>1,885,462</b>	<b>2,026,357</b>	<b>10,948</b>	<b>2,037,305</b>



**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Department of Agrarian Reform (DAR)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	3,735,723		3,735,723	3,653,633		3,653,633	3,805,142		3,805,142
Total Salaries and other Lump-sums	<b>3,735,723</b>		<b>3,735,723</b>	<b>3,653,633</b>		<b>3,653,633</b>	<b>3,805,142</b>		<b>3,805,142</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	194,819		194,819	194,856		194,856	200,016		200,016
Representation Allowance	89,624		89,624	78,390		78,390	96,954		96,954
Transportation Allowance	82,974		82,974	77,634		77,634	96,144		96,144
Clothing and Uniform Allowance	48,468		48,468	48,714		48,714	58,338		58,338
Honoraria	34,338		34,338				101,014		101,014
Overtime Pay	4,697		4,697						
Mid-Year Bonus - Civilian	300,636		300,636	304,473		304,473	317,091		317,091
Year End Bonus	309,622		309,622	304,473		304,473	317,091		317,091
Cash Gift	40,769		40,769	40,595		40,595	41,670		41,670
Productivity Enhancement Incentive	40,133		40,133	40,595		40,595	41,670		41,670
Step Increment				9,138		9,138	9,506		9,506
Performance Based Bonus	146,337		146,337						
Collective Negotiation Agreement	212,790		212,790						
Total Other Compensation Common to All	<b>1,505,207</b>		<b>1,505,207</b>	<b>1,098,868</b>		<b>1,098,868</b>	<b>1,279,494</b>		<b>1,279,494</b>
Other Compensation for Specific Groups									
Other Personnel Benefits	198,783		198,783						
Total Other Compensation for Specific Groups	<b>198,783</b>		<b>198,783</b>						
Other Benefits									
Retirement and Life Insurance Premiums		439,403	439,403		438,421	438,421		456,606	456,606
PAG-IBIG Contributions	9,769		9,769	9,735		9,735	19,990		19,990

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
PhilHealth Contributions	69,689		69,689	79,058		79,058	92,635		92,635
Employees Compensation Insurance Premiums	9,750		9,750	9,735		9,735	9,989		9,989
Loyalty Award - Civilian	3,041		3,041				5,225		5,225
Terminal Leave	295,223		295,223	145,810		145,810	153,572		153,572
Total Other Benefits	<b>387,472</b>	<b>439,403</b>	<b>826,875</b>	<b>244,338</b>	<b>438,421</b>	<b>682,759</b>	<b>281,411</b>	<b>456,606</b>	<b>738,017</b>
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>5,827,185</b>	<b>439,403</b>	<b>6,266,588</b>	<b>4,996,839</b>	<b>438,421</b>	<b>5,435,260</b>	<b>5,366,047</b>	<b>456,606</b>	<b>5,822,653</b>
<b>TOTAL PS</b>	<b>5,827,185</b>	<b>439,403</b>	<b>6,266,588</b>	<b>4,996,839</b>	<b>438,421</b>	<b>5,435,260</b>	<b>5,366,047</b>	<b>456,606</b>	<b>5,822,653</b>
Maintenance and Other Operating Services									
Travelling Expenses	567,688		567,688	464,640		464,640	489,508		489,508
Training and Scholarship Expenses	613,812	2,249	616,061	379,118	2,357	381,475	533,931	2,505	536,436
Supplies and Materials Expenses	528,602		528,602	394,997		394,997	690,008		690,008
Utility Expenses	146,785		146,785	155,437		155,437	203,142		203,142
Communication Expenses	121,449		121,449	125,991		125,991	183,273		183,273
Awards/Rewards and Prizes	4,795		4,795	1,954		1,954	3,032		3,032
Survey, Research, Exploration and Development Expenses	62,013		62,013	72,418		72,418	186,762		186,762
Professional Services	1,241,963		1,241,963	277,374		277,374	831,317		831,317
General Services	298,874		298,874	300,403		300,403	310,232		310,232
Repairs and Maintenance	85,467		85,467	123,241		123,241	192,159		192,159
Financial Assistance/Subsidy	778,456	1,012,500	1,790,956	426,282	57,641	483,923	445,227	200,000	645,227
Taxes, Insurance Premiums and Other Fees	14,888		14,888	19,321		19,321	19,162		19,162
Extraordinary and Miscellaneous Expenses	8,732		8,732	9,218		9,218	9,477		9,477
Other Maintenance and Operating Expenses									
Advertising Expenses	694		694	4,295		4,295	2,863		2,863
Printing and Publication Expenses	6,836		6,836	7,989		7,989	7,302		7,302
Representation Expenses	322,202		322,202	91,531		91,531	101,504		101,504
Transportation and Delivery Expenses	7,671		7,671	18,297		18,297	21,058		21,058
Rent/Lease Expenses	259,477		259,477	177,926		177,926	179,391		179,391
Membership Dues and Contributions to Organizations	116		116	293		293	253		253
Subscription Expenses	18,288		18,288	20,753		20,753	334,239		334,239
Donations	7		7	3		3	35		35

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Maintenance and Operating Expenses	611,908		611,908	3,654		3,654	101,721		101,721
<b>TOTAL MOOE</b>	<b>5,700,723</b>	<b>1,014,749</b>	<b>6,715,472</b>	<b>3,075,135</b>	<b>59,998</b>	<b>3,135,133</b>	<b>4,845,596</b>	<b>202,505</b>	<b>5,048,101</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>11,527,908</b>	<b>1,454,152</b>	<b>12,982,060</b>	<b>8,071,974</b>	<b>498,419</b>	<b>8,570,393</b>	<b>10,211,643</b>	<b>659,111</b>	<b>10,870,754</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay							3,726		3,726
Infrastructure Outlay		1,653,000	1,653,000				647		647
Buildings and Other Structures	5,850		5,850						
Machinery and Equipment Outlay	23,512		23,512	9,093		9,093	205,434		205,434
Transportation Equipment Outlay	271,327		271,327				16,088		16,088
Furniture, Fixtures and Books Outlay							4,500		4,500
<b>TOTAL CO</b>	<b>300,689</b>	<b>1,653,000</b>	<b>1,953,689</b>	<b>9,093</b>		<b>9,093</b>	<b>230,395</b>		<b>230,395</b>
<b>TOTAL, DAR</b>	<b>11,828,597</b>	<b>3,107,152</b>	<b>14,935,749</b>	<b>8,081,067</b>	<b>498,419</b>	<b>8,579,486</b>	<b>10,442,038</b>	<b>659,111</b>	<b>11,101,149</b>
Department of Agriculture (DA)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	4,159,400		4,159,400	4,094,463		4,094,463	4,097,604		4,097,604
Total Salaries and other Lump-sums	<b>4,159,400</b>		<b>4,159,400</b>	<b>4,094,463</b>		<b>4,094,463</b>	<b>4,097,604</b>		<b>4,097,604</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	216,047		216,047	216,456		216,456	215,856		215,856
Representation Allowance	36,423		36,423	29,658		29,658	35,076		35,076
Transportation Allowance	23,154		23,154	29,388		29,388	34,770		34,770
Clothing and Uniform Allowance	53,916		53,916	54,114		54,114	62,958		62,958
Honoraria	31,064		31,064						

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Overtime Pay	8,607		8,607						
Mid-Year Bonus - Civilian	338,412		338,412	341,209		341,209	341,471		341,471
Year End Bonus	348,277		348,277	341,209		341,209	341,471		341,471
Cash Gift	44,926		44,926	45,095		45,095	44,970		44,970
Productivity Enhancement Incentive	44,435		44,435	45,095		45,095	44,970		44,970
Performance Based Bonus	43,295		43,295						
Step Increment				10,240		10,240	10,247		10,247
Collective Negotiation Agreement	253,590		253,590						
<b>Total Other Compensation Common to All</b>	<b>1,442,146</b>		<b>1,442,146</b>	<b>1,112,464</b>		<b>1,112,464</b>	<b>1,131,789</b>		<b>1,131,789</b>
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	52,418		52,418	47,102		47,102	47,854		47,854
Magna Carta for Science & Technology Personnel	227,996		227,996	333,411		333,411	334,812		334,812
Quarters Allowance				84		84			
Overseas Allowance	46,330		46,330	52,425		52,425	52,425		52,425
Other Personnel Benefits	182,254		182,254	264		264	144		144
Anniversary Bonus - Civilian	12,993		12,993						
Special Counsel Allowance	15		15						
<b>Total Other Compensation for Specific Groups</b>	<b>522,006</b>		<b>522,006</b>	<b>433,286</b>		<b>433,286</b>	<b>435,235</b>		<b>435,235</b>
Other Benefits									
Retirement and Life Insurance Premiums		490,072	490,072		491,343	491,343		491,717	491,717
PAG-IBIG Contributions	10,891		10,891	10,818		10,818	21,593		21,593
PhilHealth Contributions	80,263		80,263	90,275		90,275	100,759		100,759
Employees Compensation Insurance Premiums	10,940		10,940	10,818		10,818	10,793		10,793
Loyalty Award - Civilian	3,609		3,609	4,955		4,955	17,945		17,945
Terminal Leave	370,278		370,278	178,404		178,404	203,274		203,274
<b>Total Other Benefits</b>	<b>475,981</b>	<b>490,072</b>	<b>966,053</b>	<b>295,270</b>	<b>491,343</b>	<b>786,613</b>	<b>354,364</b>	<b>491,717</b>	<b>846,081</b>
Non-Permanent Positions	44,913		44,913	39,368		39,368	39,680		39,680
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>6,644,446</b>	<b>490,072</b>	<b>7,134,518</b>	<b>5,974,851</b>	<b>491,343</b>	<b>6,466,194</b>	<b>6,058,672</b>	<b>491,717</b>	<b>6,550,389</b>
<b>TOTAL PS</b>	<b>6,644,446</b>	<b>490,072</b>	<b>7,134,518</b>	<b>5,974,851</b>	<b>491,343</b>	<b>6,466,194</b>	<b>6,058,672</b>	<b>491,717</b>	<b>6,550,389</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Maintenance and Other Operating Services									
Travelling Expenses	1,062,689	29,465	1,092,154	1,183,282	12,057	1,195,339	1,410,079	13,966	1,424,045
Training and Scholarship Expenses	2,237,561	254,250	2,491,811	3,465,463	34,544	3,500,007	4,962,714	60,735	5,023,449
Supplies and Materials Expenses	19,571,803	43,141	19,614,944	12,527,008	52,594	12,579,602	26,778,510	47,351	26,825,861
Utility Expenses	536,071	1,628	537,699	646,746	4,000	650,746	597,009	710	597,719
Communication Expenses	260,253	2,986	263,239	355,549	773	356,322	399,166	389	399,555
Awards/Rewards and Prizes	181,234	600	181,834	241,666		241,666	120,944		120,944
Survey, Research, Exploration and Development Expenses	7,919		7,919	21,962		21,962	61,872		61,872
Demolition/Relocation and Desilting/Dredging Expenses							2,000		2,000
Generation, Transmission and Distribution Expenses				30,085		30,085			
Professional Services	3,817,133	52,959	3,870,092	4,965,241	20,440	4,985,681	5,428,206	12,397	5,440,603
General Services	519,398	416	519,814	494,624		494,624	514,246	110	514,356
Repairs and Maintenance	837,623	13,163	850,786	1,061,908	9,165	1,071,073	1,028,467	8,727	1,037,194
Financial Assistance/Subsidy	26,681,447		26,681,447	27,010,241	250,000	27,260,241	16,898,427	250,000	17,148,427
Taxes, Insurance Premiums and Other Fees	167,161	7,397	174,558	172,256		172,256	178,557		178,557
Labor and Wages	754,869	5,289	760,158	772,665	6,735	779,400	857,435	6,002	863,437
Bank Charges	6		6						
Extraordinary and Miscellaneous Expenses	11,620		11,620	12,810		12,810	13,167		13,167
Other Maintenance and Operating Expenses									
Advertising Expenses	92,962	5,101	98,063	137,763	180	137,943	162,659	190	162,849
Printing and Publication Expenses	65,717	6,787	72,504	134,893	1,125	136,018	133,558	1,280	134,838
Representation Expenses	316,217	3,805	320,022	373,887	1,860	375,747	486,358	1,291	487,649
Transportation and Delivery Expenses	49,031	49	49,080	45,603	10	45,613	34,798		34,798
Rent/Lease Expenses	203,792	7,676	211,468	207,712	289	208,001	339,739	298	340,037
Membership Dues and Contributions to Organizations	4,813		4,813	6,724		6,724	6,139		6,139
Subscription Expenses	103,082	330	103,412	421,920		421,920	206,497	1,200	207,697
Donations	3,928,312	99,991	4,028,303	4,300,696	855,929	5,156,625	1,941,977	7,805	1,949,782
Bank Transaction Fee	598		598	1,390		1,390	1,019		1,019
Other Maintenance and Operating Expenses	1,664,792	35,935	1,700,727	2,126,569	3,582	2,130,151	2,967,813	3,167	2,970,980
<b>TOTAL MOOE</b>	<b>63,076,103</b>	<b>570,968</b>	<b>63,647,071</b>	<b>60,718,663</b>	<b>1,253,283</b>	<b>61,971,946</b>	<b>65,531,356</b>	<b>415,618</b>	<b>65,946,974</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>69,720,549</b>	<b>1,061,040</b>	<b>70,781,589</b>	<b>66,693,514</b>	<b>1,744,626</b>	<b>68,438,140</b>	<b>71,590,028</b>	<b>907,335</b>	<b>72,497,363</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay	231,521		231,521	65,775		65,775	541,809		541,809
Infrastructure Outlay	5,644,928	194,017	5,838,945	21,865,563		21,865,563	35,042,186		35,042,186
Buildings and Other Structures	2,783,312		2,783,312	3,065,228		3,065,228	4,921,598	19,500	4,941,098
Machinery and Equipment Outlay	5,419,083	6,709,384	12,128,467	12,423,045	10,171	12,433,216	10,827,057	11,685	10,838,742
Transportation Equipment Outlay	330,235	64,200	394,435	2,905,150		2,905,150	606,195		606,195
Furniture, Fixtures and Books Outlay	23,646	224	23,870	22,228		22,228	47,501		47,501
Other Property Plant and Equipment Outlay	10,308		10,308	32,113	200	32,313	34,737		34,737
Loans Outlay	2,750,000		2,750,000	3,750,000	828,724	4,578,724	3,750,000	62,442	3,812,442
Biological Assets Outlay	625,322		625,322	850,334	6,000	856,334	549,344	4,500	553,844
Intangible Assets Outlay	20,501		20,501	14,808		14,808	85,668		85,668
<b>TOTAL CO</b>	<b>17,838,856</b>	<b>6,967,825</b>	<b>24,806,681</b>	<b>44,994,244</b>	<b>845,095</b>	<b>45,839,339</b>	<b>56,406,095</b>	<b>98,127</b>	<b>56,504,222</b>
<b>TOTAL, DA</b>	<b>87,559,405</b>	<b>8,028,865</b>	<b>95,588,270</b>	<b>111,687,758</b>	<b>2,589,721</b>	<b>114,277,479</b>	<b>127,996,123</b>	<b>1,005,462</b>	<b>129,001,585</b>
Department of Budget and Management (DBM)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	711,499		711,499	704,392		704,392	702,099		702,099
Total Salaries and other Lump-sums	<b>711,499</b>		<b>711,499</b>	<b>704,392</b>		<b>704,392</b>	<b>702,099</b>		<b>702,099</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	28,071		28,071	27,384		27,384	26,520		26,520
Representation Allowance	17,197		17,197	11,880		11,880	14,022		14,022
Transportation Allowance	13,170		13,170	11,880		11,880	14,022		14,022
Clothing and Uniform Allowance	6,660		6,660	6,846		6,846	7,735		7,735

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Honoraria	874		874	4,922		4,922	4,922		4,922
Overtime Pay	28,787		28,787						
Mid-Year Bonus - Civilian	58,600		58,600	58,701		58,701	58,508		58,508
Year End Bonus	59,095		59,095	58,701		58,701	58,508		58,508
Cash Gift	5,771		5,771	5,705		5,705	5,525		5,525
Productivity Enhancement Incentive	5,753		5,753	5,705		5,705	5,525		5,525
Step Increment				1,763		1,763	1,755		1,755
Performance Based Bonus	34,437		34,437						
Collective Negotiation Agreement	36,708		36,708						
<b>Total Other Compensation Common to All</b>	<b>295,123</b>		<b>295,123</b>	<b>193,487</b>		<b>193,487</b>	<b>197,042</b>		<b>197,042</b>
<b>Other Compensation for Specific Groups</b>									
Other Personnel Benefits	62,339		62,339	18,927		18,927	30,170		30,170
Anniversary Bonus - Civilian	123		123						
<b>Total Other Compensation for Specific Groups</b>	<b>62,462</b>		<b>62,462</b>	<b>18,927</b>		<b>18,927</b>	<b>30,170</b>		<b>30,170</b>
<b>Other Benefits</b>									
Retirement and Life Insurance Premiums		90,650	90,650		84,528	84,528		84,252	84,252
PAG-IBIG Contributions	1,423		1,423	1,370		1,370	2,653		2,653
PhilHealth Contributions	13,142		13,142	14,692		14,692	16,591		16,591
Employees Compensation Insurance Premiums	1,403		1,403	1,370		1,370	1,327		1,327
Loyalty Award - Civilian	580		580	470		470	365		365
Terminal Leave	22,428		22,428	4,932		4,932	11,164		11,164
<b>Total Other Benefits</b>	<b>38,976</b>	<b>90,650</b>	<b>129,626</b>	<b>22,834</b>	<b>84,528</b>	<b>107,362</b>	<b>32,100</b>	<b>84,252</b>	<b>116,352</b>
Non-Permanent Positions	60,492		60,492	95,314		95,314	89,096		89,096
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>1,168,552</b>	<b>90,650</b>	<b>1,259,202</b>	<b>1,034,954</b>	<b>84,528</b>	<b>1,119,482</b>	<b>1,050,507</b>	<b>84,252</b>	<b>1,134,759</b>
<b>TOTAL PS</b>	<b>1,168,552</b>	<b>90,650</b>	<b>1,259,202</b>	<b>1,034,954</b>	<b>84,528</b>	<b>1,119,482</b>	<b>1,050,507</b>	<b>84,252</b>	<b>1,134,759</b>
<b>Maintenance and Other Operating Services</b>									
Travelling Expenses	39,721		39,721	90,606		90,606	110,756		110,756
Training and Scholarship Expenses	40,919		40,919	115,509		115,509	131,971		131,971

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Supplies and Materials Expenses	45,171		45,171	68,171		68,171	85,221		85,221
Utility Expenses	42,462		42,462	58,548		58,548	63,883		63,883
Communication Expenses	28,202		28,202	37,269		37,269	41,879		41,879
Awards/Rewards and Prizes				100		100			
Professional Services	40,224		40,224	89,366		89,366	138,178		138,178
General Services	76,064		76,064	106,821		106,821	109,033		109,033
Repairs and Maintenance	42,133		42,133	61,036		61,036	85,431		85,431
Taxes, Insurance Premiums and Other Fees	15,368		15,368	19,002		19,002	20,291		20,291
Extraordinary and Miscellaneous Expenses	6,932		6,932	7,734		7,734	7,536		7,536
Other Maintenance and Operating Expenses									
Advertising Expenses	3,881		3,881	7,713		7,713	8,265		8,265
Printing and Publication Expenses	27,083		27,083	28,391		28,391	30,919		30,919
Representation Expenses	19,055		19,055	30,235		30,235	26,995		26,995
Transportation and Delivery Expenses	90		90	112		112	59		59
Rent/Lease Expenses	12,003		12,003	12,264		12,264	13,008		13,008
Membership Dues and Contributions to Organizations				15		15	15		15
Subscription Expenses	382,367		382,367	507,804		507,804	951,544		951,544
Donations	19		19						
Bank Transaction Fee	5		5	6		6	12		12
Other Maintenance and Operating Expenses	9,850		9,850	16,234		16,234	23,727		23,727
<b>TOTAL MOOE</b>	<b>831,549</b>		<b>831,549</b>	<b>1,256,936</b>		<b>1,256,936</b>	<b>1,848,723</b>		<b>1,848,723</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>2,000,101</b>	<b>90,650</b>	<b>2,090,751</b>	<b>2,291,890</b>	<b>84,528</b>	<b>2,376,418</b>	<b>2,899,230</b>	<b>84,252</b>	<b>2,983,482</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay				5,000		5,000	2,487		2,487
Infrastructure Outlay	5,462		5,462				27,594		27,594
Buildings and Other Structures	3,780		3,780	55,934		55,934	59,846		59,846
Machinery and Equipment Outlay	14,842		14,842	135,389		135,389	67,506		67,506
Transportation Equipment Outlay	13,958		13,958	9,557		9,557	22,795		22,795
Furniture, Fixtures and Books Outlay	349		349	3,000		3,000	19,625		19,625



**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Property Plant and Equipment Outlay	75		75				500		500
Intangible Assets Outlay				375		375	8,000		8,000
<b>TOTAL CO</b>	<b>38,466</b>		<b>38,466</b>	<b>209,255</b>		<b>209,255</b>	<b>208,353</b>		<b>208,353</b>
<b>TOTAL, DBM</b>	<b>2,038,567</b>	<b>90,650</b>	<b>2,129,217</b>	<b>2,501,145</b>	<b>84,528</b>	<b>2,585,673</b>	<b>3,107,583</b>	<b>84,252</b>	<b>3,191,835</b>
Department of Education (DepEd)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	368,692,065		368,692,065	370,262,699		370,262,699	375,719,686		375,719,686
Creation of New Positions				5,522,320		5,522,320	5,502,704		5,502,704
Reclassification of Positions				1,064,322		1,064,322	6,148,433		6,148,433
<b>Total Salaries and other Lump-sums</b>	<b>368,692,065</b>		<b>368,692,065</b>	<b>376,849,341</b>		<b>376,849,341</b>	<b>387,370,823</b>		<b>387,370,823</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	23,191,767		23,191,767	23,367,648		23,367,648	23,614,560		23,614,560
Representation Allowance	87,611		87,611	79,044		79,044	90,708		90,708
Transportation Allowance	74,171		74,171	76,434		76,434	88,014		88,014
Clothing and Uniform Allowance	5,780,977		5,780,977	5,841,918		5,841,918	6,887,587		6,887,587
Honoraria	88,105		88,105	673,374		673,374	484,602		484,602
Overtime Pay	101,505		101,505						
Mid-Year Bonus - Civilian	30,254,873		30,254,873	30,855,222		30,855,222	31,309,908		31,309,908
Year End Bonus	30,581,421		30,581,421	30,855,222		30,855,222	31,309,908		31,309,908
Cash Gift	4,812,001		4,812,001	4,868,265		4,868,265	4,919,705		4,919,705
Per Diems	309		309	516		516			
Productivity Enhancement Incentive	4,968,481		4,968,481	4,868,265		4,868,265	4,919,705		4,919,705
Performance Based Bonus	11,692,130		11,692,130						
Step Increment				925,795		925,795	939,459		939,459
Collective Negotiation Agreement	275,942		275,942						
<b>Total Other Compensation Common to All</b>	<b>111,909,293</b>		<b>111,909,293</b>	<b>102,411,703</b>		<b>102,411,703</b>	<b>104,564,156</b>		<b>104,564,156</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	601,098		601,098	627,347		627,347	627,347		627,347
Magna Carta for Science & Technology Personnel				36		36	36		36
Hazard Pay	18,461		18,461						
Special Hardship Allowance	4,070,162		4,070,162	4,073,528		4,073,528	4,073,528		4,073,528
Lump-sum for Compensation Adjustment				3,146		3,146			
Lump-sum for filling of Positions - Civilian				20,665,672		20,665,672	28,109,950		28,109,950
Other Personnel Benefits	18,561,167		18,561,167	912,257		912,257	954,810		954,810
Anniversary Bonus - Civilian	2,724,327		2,724,327				168		168
<b>Total Other Compensation for Specific Groups</b>	<b>25,975,215</b>		<b>25,975,215</b>	<b>26,281,986</b>		<b>26,281,986</b>	<b>33,765,839</b>		<b>33,765,839</b>
Other Benefits									
Retirement and Life Insurance Premiums		44,175,589	44,175,589		44,431,728	44,431,728		45,086,533	45,086,533
PAG-IBIG Contributions	1,164,765		1,164,765	1,168,343		1,168,343	2,361,432		2,361,432
PhilHealth Contributions	7,578,505		7,578,505	8,327,096		8,327,096	9,390,375		9,390,375
Employees Compensation Insurance Premiums	1,170,649		1,170,649	1,168,340		1,168,340	1,180,643		1,180,643
Loyalty Award - Civilian	1,004,638		1,004,638	870,800		870,800	876,740		876,740
Terminal Leave	3,900,125		3,900,125	495,425		495,425	585,765		585,765
<b>Total Other Benefits</b>	<b>14,818,682</b>	<b>44,175,589</b>	<b>58,994,271</b>	<b>12,030,004</b>	<b>44,431,728</b>	<b>56,461,732</b>	<b>14,394,955</b>	<b>45,086,533</b>	<b>59,481,488</b>
Non-Permanent Positions	3,380,121		3,380,121	6,103,827		6,103,827	6,120,878		6,120,878
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>524,775,376</b>	<b>44,175,589</b>	<b>568,950,965</b>	<b>523,676,861</b>	<b>44,431,728</b>	<b>568,108,589</b>	<b>546,216,651</b>	<b>45,086,533</b>	<b>591,303,184</b>
<b>TOTAL PS</b>	<b>524,775,376</b>	<b>44,175,589</b>	<b>568,950,965</b>	<b>523,676,861</b>	<b>44,431,728</b>	<b>568,108,589</b>	<b>546,216,651</b>	<b>45,086,533</b>	<b>591,303,184</b>
Maintenance and Other Operating Services									
Travelling Expenses	2,486,634	1,799	2,488,433	3,187,717		3,187,717	3,370,562		3,370,562
Training and Scholarship Expenses	6,923,483		6,923,483	11,951,337		11,951,337	10,152,070		10,152,070
Supplies and Materials Expenses	28,878,062		28,878,062	46,502,330		46,502,330	69,316,983		69,316,983
Utility Expenses	4,882,489		4,882,489	5,507,078		5,507,078	5,981,463		5,981,463
Communication Expenses	2,013,508		2,013,508	2,862,469		2,862,469	4,016,778		4,016,778

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Awards/Rewards and Prizes	45,040		45,040	55,451		55,451	49,307		49,307
Survey, Research, Exploration and Development Expenses	63,973		63,973	75,669		75,669	50,360		50,360
Demolition/Relocation and Desilting/Dredging Expenses	643		643						
Professional Services	770,777		770,777	578,098		578,098	2,396,888		2,396,888
General Services	4,300,047		4,300,047	2,695,242		2,695,242	2,101,208		2,101,208
Repairs and Maintenance	3,449,295		3,449,295	3,635,739		3,635,739	4,532,016		4,532,016
Financial Assistance/Subsidy	55,745,137		55,745,137	62,780,061		62,780,061	60,854,790		60,854,790
Taxes, Insurance Premiums and Other Fees	318,862		318,862	415,748		415,748	456,872		456,872
Labor and Wages	214,611		214,611	167,103		167,103	401,593		401,593
Extraordinary and Miscellaneous Expenses	9,245		9,245	8,985		8,985	9,183		9,183
Confidential Expenses	150,004		150,004						
Other Maintenance and Operating Expenses									
Advertising Expenses	6,914		6,914	8,229		8,229	6,131		6,131
Printing and Publication Expenses	1,739,565		1,739,565	1,203,935		1,203,935	483,596		483,596
Representation Expenses	315,045		315,045	168,079		168,079	190,850		190,850
Transportation and Delivery Expenses	281,039		281,039	275,207		275,207	128,698		128,698
Rent/Lease Expenses	54,507	963	55,470	92,340		92,340	88,250		88,250
Membership Dues and Contributions to Organizations	12,525		12,525	1,953		1,953	729		729
Subscription Expenses	2,261,628		2,261,628	2,344,383		2,344,383	2,650,212		2,650,212
Bank Transaction Fee	235		235	1,158		1,158	1,391		1,391
Other Maintenance and Operating Expenses	211,385	16	211,401	658,191		658,191	81,916		81,916
<b>TOTAL MOOE</b>	<b>115,134,653</b>	<b>2,778</b>	<b>115,137,431</b>	<b>145,176,502</b>		<b>145,176,502</b>	<b>167,321,846</b>		<b>167,321,846</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>639,910,029</b>	<b>44,178,367</b>	<b>684,088,396</b>	<b>668,853,363</b>	<b>44,431,728</b>	<b>713,285,091</b>	<b>713,538,497</b>	<b>45,086,533</b>	<b>758,625,030</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay				71,500		71,500	65,000		65,000
Infrastructure Outlay	2,988		2,988						
Buildings and Other Structures	7,609,577		7,609,577	42,147,138		42,147,138	34,413,609		34,413,609
Machinery and Equipment Outlay	7,923,594		7,923,594	6,571,977		6,571,977	73,658		73,658
Transportation Equipment Outlay	14,065		14,065	19,500		19,500			

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Furniture, Fixtures and Books Outlay	2,597		2,597						
Other Property Plant and Equipment Outlay	1,080		1,080						
<b>TOTAL CO</b>	<b>15,553,901</b>		<b>15,553,901</b>	<b>48,810,115</b>		<b>48,810,115</b>	<b>34,552,267</b>		<b>34,552,267</b>
<b>TOTAL, DepEd</b>	<b>655,463,930</b>	<b>44,178,367</b>	<b>699,642,297</b>	<b>717,663,478</b>	<b>44,431,728</b>	<b>762,095,206</b>	<b>748,090,764</b>	<b>45,086,533</b>	<b>793,177,297</b>
State Universities and Colleges (SUCs)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	37,646,034		37,646,034	39,151,932		39,151,932	42,243,175		42,243,175
Total Salaries and other Lump-sums	<b>37,646,034</b>		<b>37,646,034</b>	<b>39,151,932</b>		<b>39,151,932</b>	<b>42,243,175</b>		<b>42,243,175</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	1,681,983		1,681,983	1,644,396		1,644,396	1,784,808		1,784,808
Representation Allowance	164,599		164,599	39,972		39,972	48,042		48,042
Transportation Allowance	163,721		163,721	38,472		38,472	46,272		46,272
Clothing and Uniform Allowance	407,682		407,682	411,990		411,990	521,675		521,675
Honoraria	1,353,715		1,353,715	934,130		934,130	934,771		934,771
Overtime Pay	108,909		108,909						
Mid-Year Bonus - Civilian	3,034,487		3,034,487	3,262,669		3,262,669	3,520,281		3,520,281
Year End Bonus	3,099,143		3,099,143	3,262,669		3,262,669	3,520,281		3,520,281
Cash Gift	349,626		349,626	343,325		343,325	372,625		372,625
Productivity Enhancement Incentive	351,544		351,544	343,325		343,325	372,625		372,625
Per Diems	2,894		2,894						
Step Increment				97,886		97,886	107,195		107,195
Performance Based Bonus	900,411		900,411						
Collective Negotiation Agreement	1,675,285		1,675,285						
Total Other Compensation Common to All	<b>13,293,999</b>		<b>13,293,999</b>	<b>10,378,834</b>		<b>10,378,834</b>	<b>11,228,575</b>		<b>11,228,575</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	694,089		694,089	576,790		576,790	554,544		554,544
Magna Carta for Science & Technology Personnel	9,894		9,894	23,227		23,227	30,049		30,049
Laundry Allowance	260		260						
Hazard Pay	14,989		14,989						
Hazard Duty Pay	382		382						
Longevity Pay	5,248		5,248	250		250			
Night Shift Differential Pay	59,921		59,921	59,929		59,929	9,612		9,612
Allowance of Attorney's de Officio	20		20						
Lump-sum for filling of Positions - Civilian				6,845,663		6,845,663	7,947,551		7,947,551
Lump-sum for NBC 308				23,637		23,637	41,961		41,961
Lump-sum for Personnel Services				24,413		24,413			
Other Personnel Benefits	1,554,093		1,554,093						
Anniversary Bonus - Civilian	65,996		65,996	49,587		49,587	11,102		11,102
Total Other Compensation for Specific Groups	<b>2,404,892</b>		<b>2,404,892</b>	<b>7,603,496</b>		<b>7,603,496</b>	<b>8,594,819</b>		<b>8,594,819</b>
Other Benefits									
Retirement and Life Insurance Premiums		4,688,038	4,688,038		4,698,217	4,698,217		5,069,183	5,069,183
PAG-IBIG Contributions	86,492		86,492	82,388		82,388	178,859		178,859
PhilHealth Contributions	707,605		707,605	784,907		784,907	961,052		961,052
Employees Compensation Insurance Premiums	84,593		84,593	82,388		82,388	89,410		89,410
Retirement Gratuity	3,810		3,810						
Loyalty Award - Civilian	76,703		76,703	40,874		40,874	45,925		45,925
Terminal Leave	1,794,709		1,794,709	644,315		644,315	829,627		829,627
Total Other Benefits	<b>2,753,912</b>	<b>4,688,038</b>	<b>7,441,950</b>	<b>1,634,872</b>	<b>4,698,217</b>	<b>6,333,089</b>	<b>2,104,873</b>	<b>5,069,183</b>	<b>7,174,056</b>
Non-Permanent Positions	2,038,707		2,038,707	931,364		931,364	997,916		997,916
TOTAL PS,CIVILIAN PERSONNEL	<b>58,137,544</b>	<b>4,688,038</b>	<b>62,825,582</b>	<b>59,700,498</b>	<b>4,698,217</b>	<b>64,398,715</b>	<b>65,169,358</b>	<b>5,069,183</b>	<b>70,238,541</b>
TOTAL PS	<b>58,137,544</b>	<b>4,688,038</b>	<b>62,825,582</b>	<b>59,700,498</b>	<b>4,698,217</b>	<b>64,398,715</b>	<b>65,169,358</b>	<b>5,069,183</b>	<b>70,238,541</b>
Maintenance and Other Operating Services									
Travelling Expenses	528,342		528,342	748,459		748,459	815,409		815,409

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Training and Scholarship Expenses	2,632,025		2,632,025	1,054,465		1,054,465	808,988		808,988
Supplies and Materials Expenses	3,145,762		3,145,762	4,088,628		4,088,628	3,921,535		3,921,535
Utility Expenses	2,085,724		2,085,724	2,633,151		2,633,151	2,868,964		2,868,964
Communication Expenses	466,541		466,541	562,993		562,993	601,268		601,268
Awards/Rewards and Prizes	212,473		212,473	131,620		131,620	267,387		267,387
Survey, Research, Exploration and Development Expenses	230,785		230,785	525,423		525,423	337,682		337,682
Professional Services	740,868		740,868	540,483		540,483	595,548		595,548
General Services	2,193,440		2,193,440	1,606,366		1,606,366	2,403,579		2,403,579
Repairs and Maintenance	621,063		621,063	846,337		846,337	1,086,185		1,086,185
Financial Assistance/Subsidy	16,535,425		16,535,425	22,140,782		22,140,782	23,402,756		23,402,756
Taxes, Insurance Premiums and Other Fees	311,577		311,577	292,810		292,810	357,334		357,334
Labor and Wages	146,806		146,806	135,696		135,696	118,062		118,062
Extraordinary and Miscellaneous Expenses	23,125		23,125	23,982		23,982	24,016		24,016
Other Maintenance and Operating Expenses									
Advertising Expenses	4,699		4,699	11,900		11,900	12,581		12,581
Printing and Publication Expenses	48,550		48,550	63,218		63,218	69,013		69,013
Representation Expenses	259,106		259,106	182,747		182,747	226,779		226,779
Transportation and Delivery Expenses	13,418		13,418	18,251		18,251	20,941		20,941
Rent/Lease Expenses	119,533		119,533	49,724		49,724	155,703		155,703
Membership Dues and Contributions to Organizations	41,531		41,531	42,324		42,324	49,075		49,075
Subscription Expenses	1,007,355		1,007,355	97,104		97,104	304,085		304,085
Donations	10		10	10,153		10,153	55		55
Bank Transaction Fee	114		114	25		25	101		101
Other Maintenance and Operating Expenses	1,942,181		1,942,181	1,220,728		1,220,728	596,105		596,105
<b>TOTAL MOOE</b>	<b>33,310,453</b>		<b>33,310,453</b>	<b>37,027,369</b>		<b>37,027,369</b>	<b>39,043,151</b>		<b>39,043,151</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>91,447,997</b>	<b>4,688,038</b>	<b>96,136,035</b>	<b>96,727,867</b>	<b>4,698,217</b>	<b>101,426,084</b>	<b>104,212,509</b>	<b>5,069,183</b>	<b>109,281,692</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	349		349						
Land Improvements Outlay	27,696		27,696	171,429		171,429			

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Infrastructure Outlay	3,801,321		3,801,321	20,205,606		20,205,606	185,160		185,160
Buildings and Other Structures	4,733,886		4,733,886	8,507,196		8,507,196	6,938,546		6,938,546
Machinery and Equipment Outlay	1,811,144		1,811,144	2,194,495		2,194,495	1,961,284		1,961,284
Transportation Equipment Outlay	68,120		68,120	246,830		246,830	300,447		300,447
Furniture, Fixtures and Books Outlay	113,492		113,492	136,391		136,391	127,859		127,859
Other Property Plant and Equipment Outlay	37,385		37,385	39,308		39,308	9,516		9,516
Biological Assets Outlay	1,569		1,569						
Intangible Assets Outlay	4,990		4,990	2,000		2,000	14,570		14,570
<b>TOTAL CO</b>	<b>10,599,952</b>		<b>10,599,952</b>	<b>31,503,255</b>		<b>31,503,255</b>	<b>9,537,382</b>		<b>9,537,382</b>
<b>TOTAL, SUCS</b>	<b>102,047,949</b>	<b>4,688,038</b>	<b>106,735,987</b>	<b>128,231,122</b>	<b>4,698,217</b>	<b>132,929,339</b>	<b>113,749,891</b>	<b>5,069,183</b>	<b>118,819,074</b>
Department of Energy (DOE)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	495,900		495,900	480,208		480,208	517,753		517,753
Total Salaries and other Lump-sums	<b>495,900</b>		<b>495,900</b>	<b>480,208</b>		<b>480,208</b>	<b>517,753</b>		<b>517,753</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	20,383		20,383	20,016		20,016	21,840		21,840
Representation Allowance	6,375		6,375	5,088		5,088	6,366		6,366
Transportation Allowance	4,449		4,449	4,788		4,788	6,006		6,006
Clothing and Uniform Allowance	5,124		5,124	5,004		5,004	6,370		6,370
Honoraria	8,644		8,644	500		500	500		500
Mid-Year Bonus - Civilian	38,671		38,671	40,019		40,019	43,147		43,147
Year End Bonus	41,678		41,678	40,019		40,019	43,147		43,147
Cash Gift	4,326		4,326	4,170		4,170	4,550		4,550
Productivity Enhancement Incentive	4,356		4,356	4,170		4,170	4,550		4,550
Performance Based Bonus	21,152		21,152						

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Step Increment				1,198		1,198	1,297		1,297
Collective Negotiation Agreement	26,340		26,340						
Total Other Compensation Common to All	<b>181,498</b>		<b>181,498</b>	<b>124,972</b>		<b>124,972</b>	<b>137,773</b>		<b>137,773</b>
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	132		132	294		294	294		294
Magna Carta for Science & Technology Personnel	17,348		17,348	22,284		22,284	22,284		22,284
Other Personnel Benefits	9,801		9,801						
Total Other Compensation for Specific Groups	<b>27,281</b>		<b>27,281</b>	<b>22,578</b>		<b>22,578</b>	<b>22,578</b>		<b>22,578</b>
Other Benefits									
Retirement and Life Insurance Premiums		58,684	58,684		57,623	57,623		62,132	62,132
PAG-IBIG Contributions	1,038		1,038	1,000		1,000	2,185		2,185
PhilHealth Contributions	9,262		9,262	10,309		10,309	12,475		12,475
Employees Compensation Insurance Premiums	1,024		1,024	1,000		1,000	1,092		1,092
Loyalty Award - Civilian	755		755	620		620	570		570
Terminal Leave	33,766		33,766	2,537		2,537	4,105		4,105
Total Other Benefits	<b>45,845</b>	<b>58,684</b>	<b>104,529</b>	<b>15,466</b>	<b>57,623</b>	<b>73,089</b>	<b>20,427</b>	<b>62,132</b>	<b>82,559</b>
Non-Permanent Positions	588		588				609		609
TOTAL PS,CIVILIAN PERSONNEL	<b>751,112</b>	<b>58,684</b>	<b>809,796</b>	<b>643,224</b>	<b>57,623</b>	<b>700,847</b>	<b>699,140</b>	<b>62,132</b>	<b>761,272</b>
TOTAL PS	<b>751,112</b>	<b>58,684</b>	<b>809,796</b>	<b>643,224</b>	<b>57,623</b>	<b>700,847</b>	<b>699,140</b>	<b>62,132</b>	<b>761,272</b>
Maintenance and Other Operating Services									
Travelling Expenses	108,340	41,477	149,817	72,273	34,741	107,014	171,776	47,891	219,667
Training and Scholarship Expenses	3,801	8,318	12,119	18,731	10,503	29,234	20,977	8,937	29,914
Supplies and Materials Expenses	41,767	11,825	53,592	54,544	26,099	80,643	94,907	19,950	114,857
Utility Expenses	34,678		34,678	38,260		38,260	41,300		41,300
Communication Expenses	14,374	39	14,413	18,021	182	18,203	22,575	174	22,749
Awards/Rewards and Prizes	4,036		4,036	3,794	3,940	7,734	3,173	4,500	7,673
Survey, Research, Exploration and Development Expenses				900		900	900		900
Professional Services	23,731	97,003	120,734	18,982	96,246	115,228	39,900	119,790	159,690





**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Salaries and other Lump-sums									
Basic Salary	6,942,501		6,942,501	6,990,113		6,990,113	7,010,095		7,010,095
Total Salaries and other Lump-sums	<b>6,942,501</b>		<b>6,942,501</b>	<b>6,990,113</b>		<b>6,990,113</b>	<b>7,010,095</b>		<b>7,010,095</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	430,471		430,471	434,328		434,328	434,112		434,112
Representation Allowance	58,090		58,090	50,688		50,688	60,168		60,168
Transportation Allowance	40,294		40,294	44,724		44,724	53,202		53,202
Clothing and Uniform Allowance	106,772		106,772	108,582		108,582	126,616		126,616
Honoraria	3,661		3,661	195		195	225		225
Overtime Pay	13,040		13,040						
Mid-Year Bonus - Civilian	572,749		572,749	582,523		582,523	584,183		584,183
Year End Bonus	580,544		580,544	582,523		582,523	584,183		584,183
Cash Gift	90,733		90,733	90,485		90,485	90,440		90,440
Productivity Enhancement Incentive	88,413		88,413	90,485		90,485	90,440		90,440
Step Increment				17,453		17,453	17,501		17,501
Performance Based Bonus	277,147		277,147						
Collective Negotiation Agreement	471,043		471,043						
Total Other Compensation Common to All	<b>2,732,957</b>		<b>2,732,957</b>	<b>2,001,986</b>		<b>2,001,986</b>	<b>2,041,070</b>		<b>2,041,070</b>
Other Compensation for Specific Groups									
Magna Carta for Science & Technology Personnel	143,388		143,388	134,288		134,288	144,525		144,525
Hazard Pay	76		76						
Longevity Pay	10		10						
Allowance of Attorney's de Officio	23,777		23,777	41,130		41,130	41,130		41,130
Other Personnel Benefits	365,435		365,435						
Anniversary Bonus - Civilian	2,148		2,148	339		339			
Total Other Compensation for Specific Groups	<b>534,834</b>		<b>534,834</b>	<b>175,757</b>		<b>175,757</b>	<b>185,655</b>		<b>185,655</b>
Other Benefits									
Retirement and Life Insurance Premiums		850,113	850,113		849,975	849,975		852,374	852,374

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
PAG-IBIG Contributions	21,515		21,515	21,698		21,698	43,368		43,368
PhilHealth Contributions	139,454		139,454	154,953		154,953	173,539		173,539
Employees Compensation Insurance Premiums	21,886		21,886	21,698		21,698	21,683		21,683
Loyalty Award - Civilian	6,244		6,244	9,820		9,820	40,895		40,895
Terminal Leave	440,872		440,872	246,169		246,169	276,125		276,125
Total Other Benefits	<b>629,971</b>	<b>850,113</b>	<b>1,480,084</b>	<b>454,338</b>	<b>849,975</b>	<b>1,304,313</b>	<b>555,610</b>	<b>852,374</b>	<b>1,407,984</b>
Non-Permanent Positions	103,439		103,439	106,671		106,671	105,244		105,244
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>10,943,702</b>	<b>850,113</b>	<b>11,793,815</b>	<b>9,728,865</b>	<b>849,975</b>	<b>10,578,840</b>	<b>9,897,674</b>	<b>852,374</b>	<b>10,750,048</b>
Military / Uniformed Personnel									
Permanent Positions									
Base Pay	97,305		97,305	107,133		107,133	98,075		98,075
Total Permanent Positions	<b>97,305</b>		<b>97,305</b>	<b>107,133</b>		<b>107,133</b>	<b>98,075</b>		<b>98,075</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	5,430		5,430	5,592		5,592	5,136		5,136
Clothing/ Uniform Allowance	559		559	1,398		1,398	1,498		1,498
Subsistence Allowance	12,441		12,441	12,756		12,756	11,717		11,717
Laundry Allowance	105		105	84		84	77		77
Quarters Allowance	1,547		1,547	1,359		1,359	1,244		1,244
Longevity Pay	23,912		23,912	25,540		25,540	27,196		27,196
Year-end Bonus	7,937		7,937	8,928		8,928	8,173		8,173
Mid-Year Bonus - Military/Uniformed Personnel	8,161		8,161	8,928		8,928	8,173		8,173
Cash Gift	1,108		1,108	1,165		1,165	1,070		1,070
Productivity Enhancement Incentive	1,075		1,075	1,165		1,165	1,070		1,070
Performance Based Bonus	4,818		4,818						
Total Other Compensation Common to All	<b>67,093</b>		<b>67,093</b>	<b>66,915</b>		<b>66,915</b>	<b>65,354</b>		<b>65,354</b>
Other Compensation for Specific Groups									
Sea Duty Pay	9,949		9,949	14,213		14,213	14,212		14,212
Hazard Duty Pay	1,465		1,465	1,510		1,510	1,387		1,387
Lump-sum for Filling of Positions - Military									
/Uniformed Personnel (MUP)				17,327		17,327	30,346		30,346
Total Other Compensation for Specific Groups	<b>11,414</b>		<b>11,414</b>	<b>33,050</b>		<b>33,050</b>	<b>45,945</b>		<b>45,945</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Benefits									
Special Group Term Insurance				17		17	15		15
Pension, Military/Uniformed Personnel	35,164		35,164						
PAG-IBIG Contributions	271		271	280		280	514		514
PhilHealth Contributions	1,887		1,887	1,181		1,181	2,452		2,452
Employees Compensation Insurance Premiums	305		305	280		280	257		257
Retirement Gratuity	7,130		7,130						
Terminal Leave	6,195		6,195	3,761		3,761	884		884
Total Other Benefits	<b>50,952</b>		<b>50,952</b>	<b>5,519</b>		<b>5,519</b>	<b>4,122</b>		<b>4,122</b>
<b>TOTAL PS, MILITARY/UNIFORMED PERSONNEL</b>	<b>226,764</b>		<b>226,764</b>	<b>212,617</b>		<b>212,617</b>	<b>213,496</b>		<b>213,496</b>
<b>TOTAL PS</b>	<b>11,170,466</b>	<b>850,113</b>	<b>12,020,579</b>	<b>9,941,482</b>	<b>849,975</b>	<b>10,791,457</b>	<b>10,111,170</b>	<b>852,374</b>	<b>10,963,544</b>
Maintenance and Other Operating Services									
Travelling Expenses	974,073	9,625	983,698	1,430,462	12,491	1,442,953	1,592,933	10,973	1,603,906
Training and Scholarship Expenses	624,084	6,613	630,697	708,801	7,214	716,015	707,150	6,057	713,207
Supplies and Materials Expenses	1,092,337	10,395	1,102,732	1,710,533	11,431	1,721,964	1,667,927	13,393	1,681,320
Utility Expenses	376,949	720	377,669	452,552	1,062	453,614	453,101	1,408	454,509
Communication Expenses	210,403	204	210,607	293,910	206	294,116	268,830	177	269,007
Awards/Rewards and Prizes	7,093		7,093	7,245	67	7,312	9,075	10	9,085
Survey, Research, Exploration and Development Expenses	404,817		404,817	531,404	394	531,798	524,486	394	524,880
Demolition/Relocation and Desilting/Dredging Expenses	3,980		3,980	100		100	10,000		10,000
Professional Services	2,402,141	68,436	2,470,577	2,475,831	39,315	2,515,146	2,881,070	55,117	2,936,187
General Services	1,089,398	1,078	1,090,476	1,117,797	1,229	1,119,026	1,359,961	4,224	1,364,185
Repairs and Maintenance	509,174	5,277	514,451	820,442	27,061	847,503	793,964	5,016	798,980
Financial Assistance/Subsidy	19,770		19,770	55,576		55,576	143,560		143,560
Taxes, Insurance Premiums and Other Fees	138,252	461	138,713	178,191	2,110	180,301	194,880	2,360	197,240
Labor and Wages	192,903	2,383	195,286	221,988	3,184	225,172	124,465	3,191	127,656
Extraordinary and Miscellaneous Expenses	11,799		11,799	12,538		12,538	13,023		13,023

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Confidential Expenses				13,950		13,950	13,950		13,950
Other Maintenance and Operating Expenses									
Advertising Expenses	13,765	209	13,974	23,288	345	23,633	20,203	65	20,268
Printing and Publication Expenses	25,412	236	25,648	62,523	190	62,713	47,885	105	47,990
Representation Expenses	283,770	2,361	286,131	274,968	3,944	278,912	338,813	5,206	344,019
Transportation and Delivery Expenses	5,952	152	6,104	10,356	105	10,461	8,252	282	8,534
Rent/Lease Expenses	117,855	3,464	121,319	186,091	7,274	193,365	195,468	8,090	203,558
Membership Dues and Contributions to Organizations	3,998		3,998	1,864		1,864	3,869		3,869
Subscription Expenses	158,203	4,382	162,585	388,256	4,216	392,472	453,202	5,773	458,975
Donations	15		15				15		15
Other Maintenance and Operating Expenses	258,945	1,477	260,422	382,672	16,561	399,233	530,036	16,185	546,221
<b>TOTAL MOOE</b>	<b>8,925,088</b>	<b>117,473</b>	<b>9,042,561</b>	<b>11,361,338</b>	<b>138,399</b>	<b>11,499,737</b>	<b>12,356,118</b>	<b>138,026</b>	<b>12,494,144</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>20,095,554</b>	<b>967,586</b>	<b>21,063,140</b>	<b>21,302,820</b>	<b>988,374</b>	<b>22,291,194</b>	<b>22,467,288</b>	<b>990,400</b>	<b>23,457,688</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay	1,179,063	1,000	1,180,063	964,820		964,820	1,159,630		1,159,630
Infrastructure Outlay	689,644	296	689,940	1,006,505		1,006,505	769,739		769,739
Buildings and Other Structures	344,787	6,410	351,197	1,032,166	10,000	1,042,166	490,849	21,000	511,849
Machinery and Equipment Outlay	737,512	69,315	806,827	865,321	91,320	956,641	999,097	77,293	1,076,390
Transportation Equipment Outlay	237,754	11,824	249,578	70,095	11,000	81,095	132,960	14,400	147,360
Furniture, Fixtures and Books Outlay	9,333	220	9,553	27,000		27,000	7,550		7,550
Other Property Plant and Equipment Outlay	1,668		1,668						
Intangible Assets Outlay	9,900		9,900	25,000		25,000			
<b>TOTAL CO</b>	<b>3,209,661</b>	<b>89,065</b>	<b>3,298,726</b>	<b>3,990,907</b>	<b>112,320</b>	<b>4,103,227</b>	<b>3,559,825</b>	<b>112,693</b>	<b>3,672,518</b>
<b>TOTAL, DENR</b>	<b>23,305,215</b>	<b>1,056,651</b>	<b>24,361,866</b>	<b>25,293,727</b>	<b>1,100,694</b>	<b>26,394,421</b>	<b>26,027,113</b>	<b>1,103,093</b>	<b>27,130,206</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Department of Finance (DOF)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	8,607,250	173,226	8,780,476	8,426,899	173,922	8,600,821	8,858,589	232,710	9,091,299
<b>Total Salaries and other Lump-sums</b>	<b>8,607,250</b>	<b>173,226</b>	<b>8,780,476</b>	<b>8,426,899</b>	<b>173,922</b>	<b>8,600,821</b>	<b>8,858,589</b>	<b>232,710</b>	<b>9,091,299</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	478,497	5,448	483,945	475,344	5,496	480,840	499,440	5,448	504,888
Representation Allowance	60,736	2,207	62,943	47,124	2,028	49,152	53,502	2,178	55,680
Transportation Allowance	42,944	1,680	44,624	46,992	2,028	49,020	53,352	2,178	55,530
Clothing and Uniform Allowance	119,851	1,368	121,219	118,836	1,374	120,210	145,670	1,589	147,259
Honoraria	1,756		1,756						
Overtime Pay	27,973		27,973						
Year End Bonus	721,937	14,840	736,777	702,238	14,493	716,731	738,208	19,393	757,601
Mid-Year Bonus - Civilian	704,178	13,557	717,735	702,238	14,493	716,731	738,208	19,325	757,533
Cash Gift	100,219	1,174	101,393	99,030	1,145	100,175	104,050	1,135	105,185
Productivity Enhancement Incentive	99,587	1,089	100,676	99,030	1,145	100,175	104,050	1,135	105,185
Step Increment				21,059		21,059	22,147		22,147
Performance Based Bonus	301,346	6,298	307,644						
Collective Negotiation Agreement	39,449		39,449						
<b>Total Other Compensation Common to All</b>	<b>2,698,473</b>	<b>47,661</b>	<b>2,746,134</b>	<b>2,311,891</b>	<b>42,202</b>	<b>2,354,093</b>	<b>2,458,627</b>	<b>52,381</b>	<b>2,511,008</b>
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	957		957	696		696	1,046		1,046
Quarters Allowance	64		64	7,617		7,617	7,617		7,617
Overseas Allowance				5,224		5,224	5,366		5,366
Hazard Pay	9		9						
Longevity Pay	15		15						
Other Personnel Benefits	626,189	175	626,364						
Anniversary Bonus - Civilian	987		987	44,274		44,274			
Special Counsel Allowance	46,721		46,721						
<b>Total Other Compensation for Specific Groups</b>	<b>674,942</b>	<b>175</b>	<b>675,117</b>	<b>57,811</b>		<b>57,811</b>	<b>14,029</b>		<b>14,029</b>



**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Advertising Expenses	41,364	792	42,156	28,200	1,000	29,200	8,811	1,000	9,811
Printing and Publication Expenses	10,303	321	10,624	14,246	250	14,496	15,837	1,000	16,837
Representation Expenses	11,686	2,719	14,405	6,612	3,500	10,112	8,260	4,500	12,760
Transportation and Delivery Expenses	7,424		7,424	7,462		7,462	10,837		10,837
Rent/Lease Expenses	1,158,570	2,793	1,161,363	1,710,998	8,107	1,719,105	1,932,793	13,700	1,946,493
Membership Dues and Contributions to Organizations	2,489	1,971	4,460	1,234	1,800	3,034	1,730	2,000	3,730
Subscription Expenses	644,956	27,425	672,381	1,215,150	24,574	1,239,724	1,474,846	195,572	1,670,418
Bank Transaction Fee	39		39	550,627	750	551,377	550,627		550,627
Other Maintenance and Operating Expenses	66,804	40,652	107,456	106,331	21,454	127,785	116,564	36,984	153,548
<b>TOTAL MOOE</b>	<b>6,602,198</b>	<b>32,846,876</b>	<b>39,449,074</b>	<b>8,615,761</b>	<b>704,481</b>	<b>9,320,242</b>	<b>11,441,608</b>	<b>890,010</b>	<b>12,331,618</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>19,464,543</b>	<b>34,140,597</b>	<b>53,605,140</b>	<b>20,296,875</b>	<b>1,957,144</b>	<b>22,254,019</b>	<b>23,519,124</b>	<b>2,272,032</b>	<b>25,791,156</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay	1,554		1,554						
Infrastructure Outlay								75,061	75,061
Buildings and Other Structures	273,612		273,612	782,187		782,187	1,418,533	5,503	1,424,036
Machinery and Equipment Outlay	630,927	962,612	1,593,539	173,570	960,000	1,133,570	908,514	1,064,486	1,973,000
Transportation Equipment Outlay	58,809		58,809	166,700		166,700	348,769	9,100	357,869
Furniture, Fixtures and Books Outlay	26,012		26,012	400		400	1,845		1,845
Other Property Plant and Equipment Outlay	33,159		33,159						
Investment Outlay	2,302,909		2,302,909	2,445,518		2,445,518	2,635,267		2,635,267
Intangible Assets Outlay	59,367		59,367	62,052		62,052	172,554	52,500	225,054
<b>TOTAL CO</b>	<b>3,386,349</b>	<b>962,612</b>	<b>4,348,961</b>	<b>3,630,427</b>	<b>960,000</b>	<b>4,590,427</b>	<b>5,485,482</b>	<b>1,206,650</b>	<b>6,692,132</b>
<b>TOTAL, DOF</b>	<b>22,850,892</b>	<b>35,103,209</b>	<b>57,954,101</b>	<b>23,927,302</b>	<b>2,917,144</b>	<b>26,844,446</b>	<b>29,004,606</b>	<b>3,478,682</b>	<b>32,483,288</b>



**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Department of Foreign Affairs (DFA)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	2,074,579		2,074,579	1,976,822		1,976,822	2,012,236		2,012,236
Total Salaries and other Lump-sums	<b>2,074,579</b>		<b>2,074,579</b>	<b>1,976,822</b>		<b>1,976,822</b>	<b>2,012,236</b>		<b>2,012,236</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	39,715		39,715	54,504		54,504	55,056		55,056
Representation Allowance	13,031		13,031	20,748		20,748	22,710		22,710
Transportation Allowance	8,988		8,988	20,196		20,196	21,702		21,702
Clothing and Uniform Allowance	9,510		9,510	13,626		13,626	16,058		16,058
Honoraria	5,099		5,099	5,877		5,877	5,877		5,877
Overtime Pay	52,726		52,726						
Year End Bonus	167,351		167,351	164,744		164,744	167,686		167,686
Mid-Year Bonus - Civilian	161,450		161,450	164,744		164,744	167,686		167,686
Cash Gift	15,728		15,728	15,305		15,305	15,550		15,550
Productivity Enhancement Incentive	15,080		15,080	15,305		15,305	15,550		15,550
Performance Based Bonus	77,981		77,981						
Step Increment				4,943		4,943	5,025		5,025
Collective Negotiation Agreement	90,810		90,810						
Total Other Compensation Common to All	<b>657,469</b>		<b>657,469</b>	<b>479,992</b>		<b>479,992</b>	<b>492,900</b>		<b>492,900</b>
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	228		228						
Overseas Allowance	6,270,598		6,270,598	5,880,327		5,880,327	6,708,629		6,708,629
Night Shift Differential Pay	415		415						
Other Personnel Benefits	66,145		66,145						
Anniversary Bonus - Civilian	8,550		8,550						
Total Other Compensation for Specific Groups	<b>6,345,936</b>		<b>6,345,936</b>	<b>5,880,327</b>		<b>5,880,327</b>	<b>6,708,629</b>		<b>6,708,629</b>
Other Benefits									
Retirement and Life Insurance Premiums		241,125	241,125		237,220	237,220		241,468	241,468
PAG-IBIG Contributions	3,724		3,724	3,672		3,672	7,468		7,468

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
PhilHealth Contributions	31,896		31,896	37,728		37,728	44,297		44,297
Employees Compensation Insurance Premiums	3,781		3,781	3,672		3,672	3,732		3,732
Terminal Leave	294,283		294,283	212,147		212,147	326,687		326,687
Loyalty Award - Civilian	120		120	140		140	140		140
Total Other Benefits	<b>333,804</b>	<b>241,125</b>	<b>574,929</b>	<b>257,359</b>	<b>237,220</b>	<b>494,579</b>	<b>382,324</b>	<b>241,468</b>	<b>623,792</b>
Non-Permanent Positions	12,221		12,221	34,129		34,129	39,906		39,906
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>9,424,009</b>	<b>241,125</b>	<b>9,665,134</b>	<b>8,628,629</b>	<b>237,220</b>	<b>8,865,849</b>	<b>9,635,995</b>	<b>241,468</b>	<b>9,877,463</b>
<b>TOTAL PS</b>	<b>9,424,009</b>	<b>241,125</b>	<b>9,665,134</b>	<b>8,628,629</b>	<b>237,220</b>	<b>8,865,849</b>	<b>9,635,995</b>	<b>241,468</b>	<b>9,877,463</b>
Maintenance and Other Operating Services									
Travelling Expenses	618,227		618,227	688,049		688,049	1,285,450		1,285,450
Training and Scholarship Expenses	80,697		80,697	100,781		100,781	113,674		113,674
Supplies and Materials Expenses	2,959,701		2,959,701	4,386,851		4,386,851	4,853,093		4,853,093
Utility Expenses	194,034		194,034	167,537		167,537	203,480		203,480
Communication Expenses	225,198		225,198	222,950		222,950	310,875		310,875
Professional Services	1,011,739		1,011,739	1,365,767		1,365,767	1,338,319		1,338,319
General Services	393,306		393,306	343,629		343,629	516,060		516,060
Repairs and Maintenance	108,463		108,463	155,692		155,692	144,575		144,575
Financial Assistance/Subsidy	842,194		842,194	1,000,000		1,000,000	1,000,000		1,000,000
Taxes, Insurance Premiums and Other Fees	69,601		69,601	74,546		74,546	86,831		86,831
Other Financial Charges	47,015		47,015						
Confidential, Intelligence and Extraordinary Expenses									
Extraordinary and Miscellaneous Expenses	4,490		4,490	4,944		4,944	6,008		6,008
Confidential Expenses	60,000		60,000						
Other Maintenance and Operating Expenses									
Advertising Expenses	341		341	1,325		1,325	1,837		1,837
Printing and Publication Expenses	13,117		13,117	31,240		31,240	18,072		18,072
Representation Expenses	382,343		382,343	475,871		475,871	506,437		506,437
Transportation and Delivery Expenses	1,708		1,708	29,703		29,703	5,077		5,077
Rent/Lease Expenses	898,113		898,113	2,267,550		2,267,550	1,825,821		1,825,821
Membership Dues and Contributions to Organizations	2,352,632		2,352,632	2,522,696		2,522,696	2,895,994		2,895,994

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Subscription Expenses	51,816		51,816	82,816		82,816	190,104		190,104
Donations	71,494		71,494	10,011		10,011	2,730		2,730
Bank Transaction Fee	3		3	27,587		27,587	12,447		12,447
Other Maintenance and Operating Expenses	3,651		3,651	82,307		82,307	14,370		14,370
<b>TOTAL MOOE</b>	<b>10,389,883</b>		<b>10,389,883</b>	<b>14,041,852</b>		<b>14,041,852</b>	<b>15,331,254</b>		<b>15,331,254</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>19,813,892</b>	<b>241,125</b>	<b>20,055,017</b>	<b>22,670,481</b>	<b>237,220</b>	<b>22,907,701</b>	<b>24,967,249</b>	<b>241,468</b>	<b>25,208,717</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	54,952		54,952						
Buildings and Other Structures	291,619		291,619	1,498,612		1,498,612	1,813,889		1,813,889
Machinery and Equipment Outlay	60,168		60,168	77,044		77,044	70,131		70,131
Transportation Equipment Outlay	244,304		244,304	310,069		310,069	299,940		299,940
Furniture, Fixtures and Books Outlay	16,245		16,245	3,072		3,072			
Heritage Assets	30,000		30,000	30,000		30,000			
Other Property Plant and Equipment Outlay				1,920		1,920			
<b>TOTAL CO</b>	<b>697,288</b>		<b>697,288</b>	<b>1,920,717</b>		<b>1,920,717</b>	<b>2,183,960</b>		<b>2,183,960</b>
<b>TOTAL, DFA</b>	<b>20,511,180</b>	<b>241,125</b>	<b>20,752,305</b>	<b>24,591,198</b>	<b>237,220</b>	<b>24,828,418</b>	<b>27,151,209</b>	<b>241,468</b>	<b>27,392,677</b>
Department of Health (DOH)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	39,662,765		39,662,765	36,453,957		36,453,957	38,912,732		38,912,732
Total Salaries and other Lump-sums	<b>39,662,765</b>		<b>39,662,765</b>	<b>36,453,957</b>		<b>36,453,957</b>	<b>38,912,732</b>		<b>38,912,732</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	2,204,094		2,204,094	1,812,528		1,812,528	1,931,100		1,931,100

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Representation Allowance	59,126		59,126	34,915		34,915	41,863		41,863
Transportation Allowance	38,580		38,580	32,053		32,053	38,323		38,323
Clothing and Uniform Allowance	574,803		574,803	461,712		461,712	573,587		573,587
Honoraria	39,727		39,727	4,462		4,462	4,462		4,462
Overtime Pay	14,660		14,660						
Year End Bonus	3,742,079		3,742,079	3,037,835		3,037,835	3,242,730		3,242,730
Mid-Year Bonus - Civilian	3,525,554		3,525,554	3,037,835		3,037,835	3,242,730		3,242,730
Cash Gift	470,007		470,007	384,760		384,760	409,705		409,705
Productivity Enhancement Incentive	463,099		463,099	384,760		384,760	409,705		409,705
Step Increment				91,133		91,133	97,281		97,281
Performance Based Bonus	2,036		2,036						
Collective Negotiation Agreement	1,771,547	30,647	1,802,194						
<b>Total Other Compensation Common to All</b>	<b>12,905,312</b>	<b>30,647</b>	<b>12,935,959</b>	<b>9,281,993</b>		<b>9,281,993</b>	<b>9,991,486</b>		<b>9,991,486</b>
<b>Other Compensation for Specific Groups</b>									
Magna Carta for Public Health Workers	11,212,857		11,212,857	4,948,647		4,948,647	5,689,443		5,689,443
Night Shift Differential Pay	629,000		629,000	90,652		90,652	90,652		90,652
Lump-sum for filling of Positions - Civilian				10,059,468		10,059,468	8,351,727		8,351,727
Other Personnel Benefits	7,251,537	20,786	7,272,323						
Anniversary Bonus - Civilian	84,661		84,661	267		267	66,675		66,675
<b>Total Other Compensation for Specific Groups</b>	<b>19,178,055</b>	<b>20,786</b>	<b>19,198,841</b>	<b>15,099,034</b>		<b>15,099,034</b>	<b>14,198,497</b>		<b>14,198,497</b>
<b>Other Benefits</b>									
Retirement and Life Insurance Premiums	2,484	4,294,977	4,297,461		4,374,477	4,374,477		4,669,527	4,669,527
PAG-IBIG Contributions	118,858		118,858	92,344		92,344	196,658		196,658
PhilHealth Contributions	885,109		885,109	815,183		815,183	970,054		970,054
Employees Compensation Insurance Premiums	121,945		121,945	92,344		92,344	98,329		98,329
Terminal Leave	1,877,512		1,877,512	417,286		417,286	422,443		422,443
Loyalty Award - Civilian	12,389		12,389	120		120	70,080		70,080
<b>Total Other Benefits</b>	<b>3,018,297</b>	<b>4,294,977</b>	<b>7,313,274</b>	<b>1,417,277</b>	<b>4,374,477</b>	<b>5,791,754</b>	<b>1,757,564</b>	<b>4,669,527</b>	<b>6,427,091</b>
Non-Permanent Positions	8,038,394		8,038,394	17,253,088		17,253,088	17,253,418		17,253,418
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>82,802,823</b>	<b>4,346,410</b>	<b>87,149,233</b>	<b>79,505,349</b>	<b>4,374,477</b>	<b>83,879,826</b>	<b>82,113,697</b>	<b>4,669,527</b>	<b>86,783,224</b>
<b>TOTAL PS</b>	<b>82,802,823</b>	<b>4,346,410</b>	<b>87,149,233</b>	<b>79,505,349</b>	<b>4,374,477</b>	<b>83,879,826</b>	<b>82,113,697</b>	<b>4,669,527</b>	<b>86,783,224</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Maintenance and Other Operating Services									
Travelling Expenses	803,265	64,332	867,597	682,042	55,333	737,375	869,098	62,069	931,167
Training and Scholarship Expenses	2,060,813	53,103	2,113,916	1,601,199	65,846	1,667,045	1,955,455	73,052	2,028,507
Supplies and Materials Expenses	32,095,975	57,579	32,153,554	34,210,277	88,702	34,298,979	52,815,822	96,122	52,911,944
Utility Expenses	1,529,200	36,114	1,565,314	2,252,955	37,591	2,290,546	3,899,841	43,755	3,943,596
Communication Expenses	230,843	35,394	266,237	306,552	23,217	329,769	456,969	34,969	491,938
Awards/Rewards and Prizes	82,009	13,157	95,166	35,546	16,438	51,984	115,538	13,294	128,832
Survey, Research, Exploration and Development Expenses	4,052		4,052	306,002		306,002	101,063		101,063
Professional Services	7,284,812	346,936	7,631,748	3,641,248	191,660	3,832,908	5,494,713	210,976	5,705,689
General Services	1,836,604	50,451	1,887,055	1,558,328	68,584	1,626,912	3,691,785	80,876	3,772,661
Repairs and Maintenance	362,879	11,276	374,155	565,611	36,890	602,501	1,584,315	23,661	1,607,976
Financial Assistance/Subsidy	47,558,142		47,558,142	81,811,764		81,811,764	33,422,391		33,422,391
Taxes, Insurance Premiums and Other Fees	863,513	593,334	1,456,847	366,488	14,733	381,221	1,843,345	16,105	1,859,450
Labor and Wages	137,118		137,118	112,403		112,403	166,843		166,843
Extraordinary and Miscellaneous Expenses	9,962	1,868	11,830	11,379	1,325	12,704	15,489	1,506	16,995
Other Maintenance and Operating Expenses									
Advertising Expenses	498,529	894	499,423	328,490	2,064	330,554	297,690	2,000	299,690
Printing and Publication Expenses	69,401	24,204	93,605	106,451	3,738	110,189	108,862	7,720	116,582
Representation Expenses	255,764	2,702	258,466	164,371	2,723	167,094	253,922	3,679	257,601
Transportation and Delivery Expenses	805,820	371	806,191	535,120	580	535,700	497,145	860	498,005
Rent/Lease Expenses	536,769	30,021	566,790	447,941	42,027	489,968	589,354	35,982	625,336
Membership Dues and Contributions to Organizations	1,339		1,339	893		893	5,227		5,227
Subscription Expenses	102,055	6,118	108,173	151,814	54,451	206,265	354,149	39,841	393,990
Donations					29,420	29,420			
Bank Transaction Fee	2,389		2,389	2		2	283		283
Other Maintenance and Operating Expenses	18,154,669	8,649	18,163,318	1,421,304	34,218	1,455,522	1,564,798	21,204	1,586,002
<b>TOTAL MOOE</b>	<b>115,285,922</b>	<b>1,336,503</b>	<b>116,622,425</b>	<b>130,618,180</b>	<b>769,540</b>	<b>131,387,720</b>	<b>110,104,097</b>	<b>767,671</b>	<b>110,871,768</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>198,088,745</b>	<b>5,682,913</b>	<b>203,771,658</b>	<b>210,123,529</b>	<b>5,144,017</b>	<b>215,267,546</b>	<b>192,217,794</b>	<b>5,437,198</b>	<b>197,654,992</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	6,432		6,432						
Land Improvements Outlay	8,842		8,842						
Infrastructure Outlay	55,274		55,274						
Buildings and Other Structures	19,824,960	528,256	20,353,216	21,651,578		21,651,578	14,586,059		14,586,059
Machinery and Equipment Outlay	9,266,294	61,695	9,327,989	8,888,066		8,888,066	9,987,522		9,987,522
Transportation Equipment Outlay	1,004,324		1,004,324	939,640		939,640	960,400		960,400
Furniture, Fixtures and Books Outlay	14,003		14,003						
Intangible Assets Outlay	28,760		28,760						
<b>TOTAL CO</b>	<b>30,208,889</b>	<b>589,951</b>	<b>30,798,840</b>	<b>31,479,284</b>		<b>31,479,284</b>	<b>25,533,981</b>		<b>25,533,981</b>
<b>TOTAL, DOH</b>	<b>228,297,634</b>	<b>6,272,864</b>	<b>234,570,498</b>	<b>241,602,813</b>	<b>5,144,017</b>	<b>246,746,830</b>	<b>217,751,775</b>	<b>5,437,198</b>	<b>223,188,973</b>
Department of Human Settlements and Urban Development (DHSUD)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	706,371		706,371	717,816		717,816	746,260		746,260
Total Salaries and other Lump-sums	<b>706,371</b>		<b>706,371</b>	<b>717,816</b>		<b>717,816</b>	<b>746,260</b>		<b>746,260</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	27,271		27,271	27,072		27,072	28,104		28,104
Representation Allowance	17,950		17,950	12,162		12,162	14,658		14,658
Transportation Allowance	15,203		15,203	12,162		12,162	14,658		14,658
Clothing and Uniform Allowance	6,708		6,708	6,768		6,768	8,197		8,197
Honoraria	111		111						
Overtime Pay	2,587		2,587						
Year End Bonus	60,819		60,819	59,828		59,828	62,195		62,195

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Mid-Year Bonus - Civilian	57,938		57,938	59,828		59,828	62,195		62,195
Cash Gift	5,753		5,753	5,640		5,640	5,855		5,855
Productivity Enhancement Incentive	5,717		5,717	5,640		5,640	5,855		5,855
Performance Based Bonus	6,041		6,041						
Step Increment				1,793		1,793	1,864		1,864
Collective Negotiation Agreement	34,682		34,682						
Total Other Compensation Common to All	<b>240,780</b>		<b>240,780</b>	<b>190,893</b>		<b>190,893</b>	<b>203,581</b>		<b>203,581</b>
Other Compensation for Specific Groups									
Other Personnel Benefits	23,468		23,468						
Total Other Compensation for Specific Groups	<b>23,468</b>		<b>23,468</b>						
Other Benefits									
Retirement and Life Insurance Premiums		84,370	84,370		86,139	86,139		89,550	89,550
PAG-IBIG Contributions	1,406		1,406	1,356		1,356	2,809		2,809
PhilHealth Contributions	12,765		12,765	14,955		14,955	17,696		17,696
Employees Compensation Insurance Premiums	1,372		1,372	1,356		1,356	1,402		1,402
Terminal Leave	21,910		21,910	13,162		13,162	11,124		11,124
Loyalty Award - Civilian	358		358	290		290	500		500
Total Other Benefits	<b>37,811</b>	<b>84,370</b>	<b>122,181</b>	<b>31,119</b>	<b>86,139</b>	<b>117,258</b>	<b>33,531</b>	<b>89,550</b>	<b>123,081</b>
Non-Permanent Positions	16,094		16,094	6,038		6,038	3,495		3,495
TOTAL PS,CIVILIAN PERSONNEL	<b>1,024,524</b>	<b>84,370</b>	<b>1,108,894</b>	<b>945,866</b>	<b>86,139</b>	<b>1,032,005</b>	<b>986,867</b>	<b>89,550</b>	<b>1,076,417</b>
TOTAL PS	<b>1,024,524</b>	<b>84,370</b>	<b>1,108,894</b>	<b>945,866</b>	<b>86,139</b>	<b>1,032,005</b>	<b>986,867</b>	<b>89,550</b>	<b>1,076,417</b>
Maintenance and Other Operating Services									
Travelling Expenses	28,503		28,503	173,640		173,640	145,478		145,478
Training and Scholarship Expenses	35,804		35,804	54,636		54,636	52,148		52,148
Supplies and Materials Expenses	44,005		44,005	135,370		135,370	136,639		136,639
Utility Expenses	33,113		33,113	52,023		52,023	54,919		54,919
Communication Expenses	25,850		25,850	64,854		64,854	73,968		73,968
Awards/Rewards and Prizes	461		461						

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Professional Services	50,483		50,483	155,688		155,688	208,943		208,943
General Services	68,037		68,037	79,453		79,453	75,915		75,915
Repairs and Maintenance	7,516		7,516	17,339		17,339	19,301		19,301
Financial Assistance/Subsidy	43,167		43,167	950,814		950,814	1,786,459		1,786,459
Taxes, Insurance Premiums and Other Fees	5,567		5,567	13,815		13,815	14,272		14,272
Extraordinary and Miscellaneous Expenses	10,671		10,671	22,763		22,763	23,257		23,257
Other Maintenance and Operating Expenses									
Advertising Expenses	17		17	5,435		5,435	10,900		10,900
Printing and Publication Expenses	2,350		2,350	4,934		4,934	4,786		4,786
Representation Expenses	16,489		16,489	61,380		61,380	24,273		24,273
Transportation and Delivery Expenses	605		605	1,979		1,979	7,062		7,062
Rent/Lease Expenses	45,852		45,852	63,661		63,661	60,715		60,715
Membership Dues and Contributions to Organizations	50		50	40		40	40		40
Subscription Expenses	8,860		8,860	53,643		53,643	74,702		74,702
Donations				19		19	20		20
Bank Transaction Fee	1		1				10		10
Other Maintenance and Operating Expenses	22,379		22,379	14,132		14,132	16,974		16,974
<b>TOTAL MOOE</b>	<b>449,780</b>		<b>449,780</b>	<b>1,925,618</b>		<b>1,925,618</b>	<b>2,790,781</b>		<b>2,790,781</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>1,474,304</b>	<b>84,370</b>	<b>1,558,674</b>	<b>2,871,484</b>	<b>86,139</b>	<b>2,957,623</b>	<b>3,777,648</b>	<b>89,550</b>	<b>3,867,198</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Buildings and Other Structures				94,000		94,000			
Machinery and Equipment Outlay	33,307		33,307	186,501		186,501	464,595		464,595
Transportation Equipment Outlay				153,840		153,840			
Furniture, Fixtures and Books Outlay				1,695		1,695			
<b>TOTAL CO</b>	<b>33,307</b>		<b>33,307</b>	<b>436,036</b>		<b>436,036</b>	<b>464,595</b>		<b>464,595</b>
<b>TOTAL, DHSUD</b>	<b>1,507,611</b>	<b>84,370</b>	<b>1,591,981</b>	<b>3,307,520</b>	<b>86,139</b>	<b>3,393,659</b>	<b>4,242,243</b>	<b>89,550</b>	<b>4,331,793</b>



**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Department of Information and Communications Technology (DICT)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	824,330		824,330	835,423		835,423	849,901		849,901
<b>Total Salaries and other Lump-sums</b>	<b>824,330</b>		<b>824,330</b>	<b>835,423</b>		<b>835,423</b>	<b>849,901</b>		<b>849,901</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	37,028		37,028	36,960		36,960	37,800		37,800
Representation Allowance	18,432		18,432	15,312		15,312	17,196		17,196
Transportation Allowance	15,271		15,271	15,312		15,312	17,196		17,196
Clothing and Uniform Allowance	8,926		8,926	9,240		9,240	11,025		11,025
Honoraria	4		4						
Overtime Pay	3,501		3,501						
Year End Bonus	69,792		69,792	69,617		69,617	70,828		70,828
Mid-Year Bonus - Civilian	67,097		67,097	69,617		69,617	70,828		70,828
Cash Gift	7,794		7,794	7,700		7,700	7,875		7,875
Productivity Enhancement Incentive	7,534		7,534	7,700		7,700	7,875		7,875
Step Increment				2,086		2,086	2,124		2,124
Performance Based Bonus	11,692		11,692						
Collective Negotiation Agreement	46,443		46,443						
<b>Total Other Compensation Common to All</b>	<b>293,514</b>		<b>293,514</b>	<b>233,544</b>		<b>233,544</b>	<b>242,747</b>		<b>242,747</b>
Other Compensation for Specific Groups									
Magna Carta for Science & Technology Personnel	121,832		121,832	116,036		116,036	116,036		116,036
Night Shift Differential Pay	754		754						
Other Personnel Benefits	35,580		35,580						
<b>Total Other Compensation for Specific Groups</b>	<b>158,166</b>		<b>158,166</b>	<b>116,036</b>		<b>116,036</b>	<b>116,036</b>		<b>116,036</b>
Other Benefits									
Retirement and Life Insurance Premiums		98,903	98,903		100,250	100,250		101,985	101,985

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
PAG-IBIG Contributions	1,832		1,832	1,850		1,850	3,782		3,782
PhilHealth Contributions	15,968		15,968	17,333		17,333	20,066		20,066
Employees Compensation Insurance Premiums	1,853		1,853	1,850		1,850	1,891		1,891
Terminal Leave	37,911		37,911	13,913		13,913	15,977		15,977
Loyalty Award - Civilian	885		885						
Total Other Benefits	<b>58,449</b>	<b>98,903</b>	<b>157,352</b>	<b>34,946</b>	<b>100,250</b>	<b>135,196</b>	<b>41,716</b>	<b>101,985</b>	<b>143,701</b>
Non-Permanent Positions				2,943		2,943	1,785		1,785
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>1,334,459</b>	<b>98,903</b>	<b>1,433,362</b>	<b>1,222,892</b>	<b>100,250</b>	<b>1,323,142</b>	<b>1,252,185</b>	<b>101,985</b>	<b>1,354,170</b>
<b>TOTAL PS</b>	<b>1,334,459</b>	<b>98,903</b>	<b>1,433,362</b>	<b>1,222,892</b>	<b>100,250</b>	<b>1,323,142</b>	<b>1,252,185</b>	<b>101,985</b>	<b>1,354,170</b>
Maintenance and Other Operating Services									
Travelling Expenses	121,951	6,073	128,024	115,231	56,818	172,049	148,268	8,380	156,648
Training and Scholarship Expenses	145,398	2,632	148,030	300,158		300,158	253,344	1,500	254,844
Supplies and Materials Expenses	275,677	51,844	327,521	286,923	11,404	298,327	160,566	4,067	164,633
Utility Expenses	87,506	5,857	93,363	99,690	23,368	123,058	148,977	7,165	156,142
Communication Expenses	116,088	1,902,811	2,018,899	356,946	3,178	360,124	140,102	2,380,108	2,520,210
Awards/Rewards and Prizes				600		600	600		600
Survey, Research, Exploration and Development Expenses	35,004		35,004	20,285		20,285	21,217		21,217
Professional Services	1,212,813	47,811	1,260,624	971,761	111,422	1,083,183	2,078,759	53,167	2,131,926
General Services	157,923	2	157,925	155,510		155,510	441,740		441,740
Repairs and Maintenance	125,528	1,544	127,072	62,575		62,575	524,538	250	524,788
Taxes, Insurance Premiums and Other Fees	20,309	3	20,312	21,828		21,828	26,943	3	26,946
Extraordinary and Miscellaneous Expenses	11,097		11,097	9,510		9,510	9,339		9,339
Other Maintenance and Operating Expenses									
Advertising Expenses	1,993		1,993	700	8,196	8,896	250		250
Printing and Publication Expenses	2,751	9	2,760	3,610		3,610	2,328		2,328
Representation Expenses	16,977	78	17,055	15,692	11,908	27,600	19,846	245	20,091
Transportation and Delivery Expenses	729	427	1,156	10,365		10,365	610	115	725
Rent/Lease Expenses	282,631	487	283,118	430,061	10,313	440,374	863,382		863,382
Membership Dues and Contributions to Organizations	243		243	609		609	630		630
Subscription Expenses	1,806,770		1,806,770	1,159,593	2,263,393	3,422,986	2,053,510	45,000	2,098,510

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Maintenance and Operating Expenses	15,190	110	15,300	669,672		669,672	162,995		162,995
<b>TOTAL MOOE</b>	<b>4,436,578</b>	<b>2,019,688</b>	<b>6,456,266</b>	<b>4,691,319</b>	<b>2,500,000</b>	<b>7,191,319</b>	<b>7,057,944</b>	<b>2,500,000</b>	<b>9,557,944</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>5,771,037</b>	<b>2,118,591</b>	<b>7,889,628</b>	<b>5,914,211</b>	<b>2,600,250</b>	<b>8,514,461</b>	<b>8,310,129</b>	<b>2,601,985</b>	<b>10,912,114</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay				16,100		16,100			
Land Improvements Outlay	355		355						
Infrastructure Outlay	905,564		905,564	38,721		38,721			
Buildings and Other Structures	54,000		54,000	208,070		208,070	11,425		11,425
Machinery and Equipment Outlay	745,647		745,647	696,063		696,063	833,202		833,202
Transportation Equipment Outlay	8,539		8,539	23,400		23,400	83,500		83,500
Furniture, Fixtures and Books Outlay	3,455		3,455	15,800		15,800			
Other Property Plant and Equipment Outlay	991		991						
Intangible Assets Outlay	15,368		15,368	2,500		2,500			
<b>TOTAL CO</b>	<b>1,733,919</b>		<b>1,733,919</b>	<b>1,000,654</b>		<b>1,000,654</b>	<b>928,127</b>		<b>928,127</b>
<b>TOTAL, DICT</b>	<b>7,504,956</b>	<b>2,118,591</b>	<b>9,623,547</b>	<b>6,914,865</b>	<b>2,600,250</b>	<b>9,515,115</b>	<b>9,238,256</b>	<b>2,601,985</b>	<b>11,840,241</b>
Department of the Interior and Local Government (DILG)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Permanent Positions									
Salaries and other Lump-sums									
Basic Salary	7,149,242		7,149,242	7,173,228		7,173,228	7,188,263		7,188,263
Total Salaries and other Lump-sums	<b>7,149,242</b>		<b>7,149,242</b>	<b>7,173,228</b>		<b>7,173,228</b>	<b>7,188,263</b>		<b>7,188,263</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	463,911		463,911	459,288		459,288	455,496		455,496

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Representation Allowance	144,591		144,591	149,892		149,892	179,484		179,484
Transportation Allowance	133,194		133,194	151,032		151,032	180,996		180,996
Clothing and Uniform Allowance	120,294		120,294	114,822		114,822	132,853		132,853
Honoraria	179,631		179,631	172,037		172,037	280,208		280,208
Overtime Pay	8,275		8,275						
Year End Bonus	598,434		598,434	597,774		597,774	599,025		599,025
Mid-Year Bonus - Civilian	593,363		593,363	597,774		597,774	599,025		599,025
Cash Gift	96,209		96,209	95,685		95,685	94,895		94,895
Per Diems	523		523	608		608	608		608
Productivity Enhancement Incentive	95,961		95,961	95,685		95,685	94,895		94,895
Performance Based Bonus	304,936		304,936						
Step Increment				17,940		17,940	17,971		17,971
Collective Negotiation Agreement	118,876		118,876						
<b>Total Other Compensation Common to All</b>	<b>2,858,198</b>		<b>2,858,198</b>	<b>2,452,537</b>		<b>2,452,537</b>	<b>2,635,456</b>		<b>2,635,456</b>
<b>Other Compensation for Specific Groups</b>									
Magna Carta for Public Health Workers	13,951		13,951	14,031		14,031	51,263		51,263
Overseas Allowance				6,030		6,030	6,030		6,030
Longevity Pay	15,557		15,557	15,557		15,557	15,557		15,557
Lump-sum for filling of Positions - Civilian				55,771		55,771	11,845		11,845
Other Personnel Benefits	3,015,139		3,015,139				21,543		21,543
Anniversary Bonus - Civilian							2,598		2,598
<b>Total Other Compensation for Specific Groups</b>	<b>3,044,647</b>		<b>3,044,647</b>	<b>91,389</b>		<b>91,389</b>	<b>108,836</b>		<b>108,836</b>
<b>Other Benefits</b>									
Retirement and Life Insurance Premiums		851,217	851,217		860,784	860,784		862,592	862,592
PAG-IBIG Contributions	27,276		27,276	22,955		22,955	45,543		45,543
PhilHealth Contributions	145,171		145,171	157,094		157,094	176,326		176,326
Employees Compensation Insurance Premiums	33,012		33,012	22,955		22,955	22,764		22,764
Terminal Leave	405,397		405,397	144,713		144,713	175,795		175,795
Loyalty Award - Civilian	12,640		12,640	14,175		14,175	26,105		26,105
<b>Total Other Benefits</b>	<b>623,496</b>	<b>851,217</b>	<b>1,474,713</b>	<b>361,892</b>	<b>860,784</b>	<b>1,222,676</b>	<b>446,533</b>	<b>862,592</b>	<b>1,309,125</b>
Non-Permanent Positions	27,088		27,088	40,281		40,281	40,423		40,423
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>13,702,671</b>	<b>851,217</b>	<b>14,553,888</b>	<b>10,119,327</b>	<b>860,784</b>	<b>10,980,111</b>	<b>10,419,511</b>	<b>862,592</b>	<b>11,282,103</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Military / Uniformed Personnel									
Permanent Positions									
Base Pay	108,647,117		108,647,117	109,793,801		109,793,801	112,444,569		112,444,569
Creation of New Positions				1,482,942		1,482,942	1,743,495		1,743,495
<b>Total Permanent Positions</b>	<b>108,647,117</b>		<b>108,647,117</b>	<b>111,276,743</b>		<b>111,276,743</b>	<b>114,188,064</b>		<b>114,188,064</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	6,498,671		6,498,671	6,562,464		6,562,464	6,731,688		6,731,688
Clothing/ Uniform Allowance	3,434,001		3,434,001	2,382,692		2,382,692	2,726,552		2,726,552
Subsistence Allowance	14,825,009		14,825,009	14,970,620		14,970,620	15,356,663		15,356,663
Laundry Allowance	123,897		123,897	104,628		104,628	107,196		107,196
Quarters Allowance	1,467,382		1,467,382	1,452,769		1,452,769	1,489,451		1,489,451
Longevity Pay	20,869,045		20,869,045	19,434,445		19,434,445	20,869,802		20,869,802
Year-end Bonus	8,987,537		8,987,537	9,149,482		9,149,482	9,370,382		9,370,382
Mid-Year Bonus - Military/Uniformed Personnel	8,990,296		8,990,296	9,149,482		9,149,482	9,370,382		9,370,382
Cash Gift	1,355,510		1,355,510	1,367,180		1,367,180	1,402,435		1,402,435
Productivity Enhancement Incentive	1,357,819		1,357,819	1,367,180		1,367,180	1,402,435		1,402,435
Performance Based Bonus	4,512,424		4,512,424						
<b>Total Other Compensation Common to All</b>	<b>72,421,591</b>		<b>72,421,591</b>	<b>65,940,942</b>		<b>65,940,942</b>	<b>68,826,986</b>		<b>68,826,986</b>
Other Compensation for Specific Groups									
Hazardous Duty Pay	502,013		502,013	526,568		526,568	943,643		943,643
Special Duty Allowance				166,974		166,974	166,974		166,974
Flying Pay	14,488		14,488	11,488		11,488	34,792		34,792
Overseas Allowance	55,676		55,676	55,676		55,676	90,605		90,605
Sea Duty Pay	194,345		194,345	192,845		192,845	363,075		363,075
Combat Incentive Pay	4,787,212		4,787,212	4,787,212		4,787,212	4,936,896		4,936,896
Hazard Duty Pay	2,282,262		2,282,262	1,763,118		1,763,118	1,808,807		1,808,807
Training Subsistence Allowance	332,859		332,859	256,000		256,000	256,000		256,000
Civil Disturbance Control Subsistence Allowance	135,474		135,474	111,524		111,524	111,524		111,524

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )									
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)			
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	
Subsistence of Detainees	164,093		164,093	125,093		125,093	125,093		125,093	
Hardship Allowance	602		602	602		602	602		602	
Combat Duty Pay	6,254,964		6,254,964	6,254,964		6,254,964	6,958,764		6,958,764	
Incentive Pay	26,681		26,681	26,581		26,581	26,581		26,581	
Instructor's Duty Pay	168,973		168,973	108,448		108,448	170,821		170,821	
Medal of Valor Award	49,500		49,500	49,500		49,500	49,500		49,500	
Hospitalization Expenses	100,776		100,776	113,298		113,298	113,298		113,298	
Specialist's Pay	36,287		36,287	34,187		34,187	34,187		34,187	
Lump-sum for Filling of Positions - Military /Uniformed Personnel (MUP)				6,658,701		6,658,701	5,460,530		5,460,530	
<b>Total Other Compensation for Specific Groups</b>	<b>15,106,205</b>		<b>15,106,205</b>	<b>21,242,779</b>		<b>21,242,779</b>	<b>21,651,692</b>		<b>21,651,692</b>	
<b>Other Benefits</b>										
Special Group Term Insurance	19,525		19,525	19,687		19,687	20,195		20,195	
PAG-IBIG Contributions	553,234		553,234	328,124		328,124	654,647		654,647	
Pension, Military/Uniformed Personnel	52,436,301		52,436,301							
PhilHealth Contributions	2,777,531		2,777,531	2,470,137		2,470,137	2,811,492		2,811,492	
Police Benefits	646,952		646,952	835,145		835,145	835,145		835,145	
Employees Compensation Insurance Premiums	357,139		357,139	328,124		328,124	336,585		336,585	
Retirement Gratuity	5,488,358		5,488,358	3,096,152		3,096,152	3,600,245		3,600,245	
Terminal Leave	9,969,658		9,969,658	4,425,852		4,425,852	4,447,720		4,447,720	
<b>Total Other Benefits</b>	<b>72,248,698</b>		<b>72,248,698</b>	<b>11,503,221</b>		<b>11,503,221</b>	<b>12,706,029</b>		<b>12,706,029</b>	
<b>TOTAL PS, MILITARY/UNIFORMED PERSONNEL</b>	<b>268,423,611</b>		<b>268,423,611</b>	<b>209,963,685</b>		<b>209,963,685</b>	<b>217,372,771</b>		<b>217,372,771</b>	
<b>TOTAL PS</b>	<b>282,126,282</b>	<b>851,217</b>	<b>282,977,499</b>	<b>220,083,012</b>	<b>860,784</b>	<b>220,943,796</b>	<b>227,792,282</b>	<b>862,592</b>	<b>228,654,874</b>	
<b>Maintenance and Other Operating Services</b>										
Travelling Expenses	636,677		636,677	760,444		760,444	787,917		787,917	
Training and Scholarship Expenses	1,828,306		1,828,306	1,958,891		1,958,891	2,533,934		2,533,934	
Supplies and Materials Expenses	17,578,366		17,578,366	19,140,269		19,140,269	21,226,974		21,226,974	
Utility Expenses	2,019,907		2,019,907	1,916,434		1,916,434	2,016,716		2,016,716	
Communication Expenses	547,391		547,391	894,837		894,837	1,296,343		1,296,343	

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Awards/Rewards and Prizes	64,348		64,348	34,711		34,711	60,689		60,689
Survey, Research, Exploration and Development Expenses	541		541	4,793		4,793	4,929		4,929
Demolition/Relocation and Desilting/Dredging Expenses	200		200						
Professional Services	111,874		111,874	163,093		163,093	265,037		265,037
General Services	911,896		911,896	1,022,469		1,022,469	999,378		999,378
Repairs and Maintenance	1,207,120		1,207,120	1,881,086		1,881,086	2,040,954		2,040,954
Financial Assistance/Subsidy	3,685,961		3,685,961	3,331,178		3,331,178	4,354,455		4,354,455
Taxes, Insurance Premiums and Other Fees	345,355	160,472	505,827	302,555		302,555	350,865		350,865
Extraordinary and Miscellaneous Expenses	15,361		15,361	13,634		13,634	13,931		13,931
Intelligence Expenses	1,356,029		1,356,029	906,029		906,029	806,029		806,029
Confidential Expenses	100,600		100,600	100,600		100,600	100,600		100,600
Other Maintenance and Operating Expenses									
Advertising Expenses	18,710		18,710	21,526		21,526	15,246		15,246
Printing and Publication Expenses	235,099		235,099	292,416		292,416	308,481		308,481
Representation Expenses	34,467		34,467	51,551		51,551	62,993		62,993
Transportation and Delivery Expenses	18,280		18,280	27,343		27,343	28,004		28,004
Rent/Lease Expenses	401,986		401,986	451,059		451,059	477,238		477,238
Membership Dues and Contributions to Organizations	134		134	319		319	269		269
Subscription Expenses	76,106		76,106	510,514		510,514	956,179		956,179
Donations	1		1	10		10	10		10
Other Maintenance and Operating Expenses	313,536		313,536	416,540		416,540	363,057		363,057
<b>TOTAL MOOE</b>	<b>31,508,251</b>	<b>160,472</b>	<b>31,668,723</b>	<b>34,202,301</b>		<b>34,202,301</b>	<b>39,070,228</b>		<b>39,070,228</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>313,634,533</b>	<b>1,011,689</b>	<b>314,646,222</b>	<b>254,285,313</b>	<b>860,784</b>	<b>255,146,097</b>	<b>266,862,510</b>	<b>862,592</b>	<b>267,725,102</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Infrastructure Outlay	27,914		27,914	24,580		24,580	53,744		53,744
Buildings and Other Structures	839,032	617,972	1,457,004	2,695,274	625,000	3,320,274	5,670,211		5,670,211
Machinery and Equipment Outlay	2,003,156	410,275	2,413,431	5,403,439	375,000	5,778,439	5,495,052	1,000,000	6,495,052
Transportation Equipment Outlay	1,123,252		1,123,252	1,225,938		1,225,938	1,374,806		1,374,806
Furniture, Fixtures and Books Outlay	6,162		6,162	15,455		15,455	900		900

**Table B.2**

**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**

**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Intangible Assets Outlay	900		900				1,050		1,050
<b>TOTAL CO</b>	<b>4,000,416</b>	<b>1,028,247</b>	<b>5,028,663</b>	<b>9,364,686</b>	<b>1,000,000</b>	<b>10,364,686</b>	<b>12,595,763</b>	<b>1,000,000</b>	<b>13,595,763</b>
<b>TOTAL, DILG</b>	<b>317,634,949</b>	<b>2,039,936</b>	<b>319,674,885</b>	<b>263,649,999</b>	<b>1,860,784</b>	<b>265,510,783</b>	<b>279,458,273</b>	<b>1,862,592</b>	<b>281,320,865</b>
Department of Justice (DOJ)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Permanent Positions									
Salaries and other Lump-sums									
Basic Salary	13,169,478		13,169,478	13,065,126		13,065,126	13,095,192		13,095,192
Total Salaries and other Lump-sums	<b>13,169,478</b>		<b>13,169,478</b>	<b>13,065,126</b>		<b>13,065,126</b>	<b>13,095,192</b>		<b>13,095,192</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	405,152		405,152	408,864		408,864	413,040		413,040
Representation Allowance	565,025		565,025	553,380		553,380	623,964		623,964
Transportation Allowance	554,671		554,671	548,412		548,412	618,324		618,324
Clothing and Uniform Allowance	101,265		101,265	102,216		102,216	120,470		120,470
Honoraria	16,740	24	16,764	22,723		22,723	23,125		23,125
Overtime Pay	4,296		4,296						
Mid-Year Bonus - Civilian	1,083,851		1,083,851	1,088,763		1,088,763	1,091,268		1,091,268
Year End Bonus	1,102,057		1,102,057	1,088,763		1,088,763	1,091,268		1,091,268
Cash Gift	85,328		85,328	85,180		85,180	86,050		86,050
Per Diems				238		238			
Productivity Enhancement Incentive	85,036		85,036	85,180		85,180	86,050		86,050
Performance Based Bonus	480,214		480,214						
Step Increment				32,664		32,664	32,736		32,736
Collective Negotiation Agreement	218,422	63,126	281,548						
Total Other Compensation Common to All	<b>4,702,057</b>	<b>63,150</b>	<b>4,765,207</b>	<b>4,016,383</b>		<b>4,016,383</b>	<b>4,186,295</b>		<b>4,186,295</b>



**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	10,526		10,526	10,775		10,775	20,662		20,662
Magna Carta for Public Social Workers	9,925		9,925	15,415		15,415	15,878		15,878
Hazard Pay	102		102						
Hazard Duty Pay	24,488		24,488	26,722		26,722	38,635		38,635
Longevity Pay	6,352		6,352	9,711		9,711	10,136		10,136
Allowance of PAO Lawyers and Employees									
Assigned in Night Courts	576		576	576		576	576		576
Inquest Allowance	173,591		173,591	133,536		133,536	121,824		121,824
Other Personnel Benefits	797,759	21,203	818,962	1,958		1,958	1,265		1,265
Anniversary Bonus - Civilian	20,070		20,070				8,451		8,451
<b>Total Other Compensation for Specific Groups</b>	<b>1,043,389</b>	<b>21,203</b>	<b>1,064,592</b>	<b>198,693</b>		<b>198,693</b>	<b>217,427</b>		<b>217,427</b>
Other Benefits									
Pension, Civilian Personnel	1,081,555		1,081,555						
Retirement and Life Insurance Premiums		986,938	986,938		947,009	947,009		958,719	958,719
PAG-IBIG Contributions	19,946		19,946	20,443		20,443	41,305		41,305
PhilHealth Contributions	212,346		212,346	233,354		233,354	278,106		278,106
Employees Compensation Insurance Premiums	21,224		21,224	20,443		20,443	20,650		20,650
Retirement Gratuity	608,570		608,570	337,950		337,950	409,471		409,471
Loyalty Award - Civilian	11,314		11,314	12,965		12,965	15,885		15,885
Terminal Leave	837,142		837,142	239,923		239,923	253,802		253,802
<b>Total Other Benefits</b>	<b>2,792,097</b>	<b>986,938</b>	<b>3,779,035</b>	<b>865,078</b>	<b>947,009</b>	<b>1,812,087</b>	<b>1,019,219</b>	<b>958,719</b>	<b>1,977,938</b>
Non-Permanent Positions	244,888		244,888	266,080		266,080	297,215		297,215
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>21,951,909</b>	<b>1,071,291</b>	<b>23,023,200</b>	<b>18,411,360</b>	<b>947,009</b>	<b>19,358,369</b>	<b>18,815,348</b>	<b>958,719</b>	<b>19,774,067</b>
Military / Uniformed Personnel									
Permanent Positions									
Base Pay	2,115,513		2,115,513	2,035,723		2,035,723	2,374,363		2,374,363
Creation of New Positions				319,005		319,005	301,982		301,982
<b>Total Permanent Positions</b>	<b>2,115,513</b>		<b>2,115,513</b>	<b>2,354,728</b>		<b>2,354,728</b>	<b>2,676,345</b>		<b>2,676,345</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Compensation Common to All									
Personnel Economic Relief Allowance	138,709		138,709	131,568		131,568	154,824		154,824
Clothing/ Uniform Allowance	65,733		65,733	62,311		62,311	18,462		18,462
Subsistence Allowance	306,434		306,434	296,082		296,082	348,516		348,516
Laundry Allowance	2,105		2,105	2,025		2,025	2,373		2,373
Quarters Allowance	28,476		28,476	27,435		27,435	32,027		32,027
Longevity Pay	219,962		219,962	98,477		98,477	95,134		95,134
Mid-Year Bonus - Military/Uniformed Personnel	168,036		168,036	169,644		169,644	197,864		197,864
Year-end Bonus	166,898		166,898	169,644		169,644	197,864		197,864
Cash Gift	27,906		27,906	27,410		27,410	32,255		32,255
Productivity Enhancement Incentive	28,867		28,867	27,410		27,410	32,255		32,255
Performance Based Bonus	69,851		69,851						
<b>Total Other Compensation Common to All</b>	<b>1,222,977</b>		<b>1,222,977</b>	<b>1,012,006</b>		<b>1,012,006</b>	<b>1,111,574</b>		<b>1,111,574</b>
Other Compensation for Specific Groups									
Hazard Duty Pay	37,233		37,233	35,523		35,523	41,802		41,802
Lump-sum for Filling of Positions - Military /Uniformed Personnel (MUP)				973,212		973,212	1,001,403		1,001,403
Anniversary Bonus - Military/Uniformed Personnel							19,422		19,422
<b>Total Other Compensation for Specific Groups</b>	<b>37,233</b>		<b>37,233</b>	<b>1,008,735</b>		<b>1,008,735</b>	<b>1,062,627</b>		<b>1,062,627</b>
Other Benefits									
Special Group Term Insurance				395		395	464		464
PAG-IBIG Contributions	7,295		7,295	6,578		6,578	15,482		15,482
PhilHealth Contributions	43,440		43,440	45,803		45,803	59,358		59,358
Employees Compensation Insurance Premiums	5,842		5,842	6,578		6,578	7,741		7,741
Terminal Leave	59,785		59,785	15,829		15,829	20,609		20,609
<b>Total Other Benefits</b>	<b>116,362</b>		<b>116,362</b>	<b>75,183</b>		<b>75,183</b>	<b>103,654</b>		<b>103,654</b>
<b>TOTAL PS, MILITARY/UNIFORMED PERSONNEL</b>	<b>3,492,085</b>		<b>3,492,085</b>	<b>4,450,652</b>		<b>4,450,652</b>	<b>4,954,200</b>		<b>4,954,200</b>
<b>TOTAL PS</b>	<b>25,443,994</b>	<b>1,071,291</b>	<b>26,515,285</b>	<b>22,862,012</b>	<b>947,009</b>	<b>23,809,021</b>	<b>23,769,548</b>	<b>958,719</b>	<b>24,728,267</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Maintenance and Other Operating Services									
Travelling Expenses	201,134	3,933	205,067	247,751	9,756	257,507	538,628	10,148	548,776
Training and Scholarship Expenses	262,563	10,149	272,712	526,564	9,494	536,058	299,861	17,302	317,163
Supplies and Materials Expenses	1,988,423	379,069	2,367,492	2,311,638	387,650	2,699,288	3,514,270	646,276	4,160,546
Utility Expenses	280,238	21,701	301,939	258,830	26,553	285,383	383,791	31,555	415,346
Communication Expenses	247,449	8,447	255,896	247,694	12,502	260,196	365,556	21,958	387,514
Awards/Rewards and Prizes	3,123		3,123	658		658	658		658
Professional Services	345,105	55,149	400,254	692,204	312,267	1,004,471	549,599	71,225	620,824
General Services	177,178	86,417	263,595	170,899	92,697	263,596	213,666	91,103	304,769
Repairs and Maintenance	114,317	18,688	133,005	361,817	4,746	366,563	209,205	43,642	252,847
Financial Assistance/Subsidy	2,500		2,500	44,259		44,259	51,435		51,435
Taxes, Insurance Premiums and Other Fees	55,090	8,915	64,005	98,022	3,704	101,726	98,719	3,806	102,525
Extraordinary and Miscellaneous Expenses	32,302	1,482	33,784	54,930	2,500	57,430	54,662	2,500	57,162
Confidential Expenses	700,173		700,173	373,441		373,441	579,446		579,446
Other Maintenance and Operating Expenses									
Advertising Expenses	2,563	562	3,125	8,708	209	8,917	5,959	215	6,174
Printing and Publication Expenses	5,239	4	5,243	11,851	23	11,874	12,608	60	12,668
Representation Expenses	52,398	2,425	54,823	47,887	3,079	50,966	89,984	3,170	93,154
Transportation and Delivery Expenses	3,150	17,868	21,018	5,350	2,203	7,553	5,829	18,404	24,233
Rent/Lease Expenses	297,265	17,388	314,653	688,066	11,864	699,930	754,310	17,668	771,978
Membership Dues and Contributions to Organizations	490	86	576	853		853	834	1,279	2,113
Subscription Expenses	162,797	8,030	170,827	191,251	37,873	229,124	704,009	117,118	821,127
Donations				747		747	330		330
Other Maintenance and Operating Expenses	46,875	5,580	52,455	48,200	341	48,541	32,237	18,337	50,574
<b>TOTAL MOOE</b>	<b>4,980,372</b>	<b>645,893</b>	<b>5,626,265</b>	<b>6,391,620</b>	<b>917,461</b>	<b>7,309,081</b>	<b>8,465,596</b>	<b>1,115,766</b>	<b>9,581,362</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>30,424,366</b>	<b>1,717,184</b>	<b>32,141,550</b>	<b>29,253,632</b>	<b>1,864,470</b>	<b>31,118,102</b>	<b>32,235,144</b>	<b>2,074,485</b>	<b>34,309,629</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Infrastructure Outlay	438,710		438,710	32,891	6,480	39,371			
Buildings and Other Structures	31,224	92,563	123,787	1,587,494		1,587,494	2,095,233	9,000	2,104,233

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Machinery and Equipment Outlay	404,323	9,729	414,052	4,888,077	112,800	5,000,877	3,230,818	735,465	3,966,283
Transportation Equipment Outlay	28,268		28,268	307,240	26,443	333,683	178,160	7,800	185,960
Furniture, Fixtures and Books Outlay	6,634		6,634	153,820		153,820	3,525		3,525
Other Property Plant and Equipment Outlay	398		398						
Intangible Assets Outlay	134,624		134,624	5,600		5,600	15,000		15,000
<b>TOTAL CO</b>	<b>1,044,181</b>	<b>102,292</b>	<b>1,146,473</b>	<b>6,975,122</b>	<b>145,723</b>	<b>7,120,845</b>	<b>5,522,736</b>	<b>752,265</b>	<b>6,275,001</b>
<b>TOTAL, DOJ</b>	<b>31,468,547</b>	<b>1,819,476</b>	<b>33,288,023</b>	<b>36,228,754</b>	<b>2,010,193</b>	<b>38,238,947</b>	<b>37,757,880</b>	<b>2,826,750</b>	<b>40,584,630</b>
Department of Labor and Employment (DOLE)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	4,967,790		4,967,790	4,858,582		4,858,582	4,824,363		4,824,363
<b>Total Salaries and other Lump-sums</b>	<b>4,967,790</b>		<b>4,967,790</b>	<b>4,858,582</b>		<b>4,858,582</b>	<b>4,824,363</b>		<b>4,824,363</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	214,072		214,072	208,620		208,620	207,876		207,876
Representation Allowance	77,784		77,784	67,195		67,195	76,237		76,237
Transportation Allowance	72,128		72,128	67,315		67,315	75,685		75,685
Clothing and Uniform Allowance	54,252		54,252	52,158		52,158	60,634		60,634
Honoraria	271,365		271,365	297,546		297,546	317,946		317,946
Overtime Pay	11,625		11,625						
Year End Bonus	420,194		420,194	404,878		404,878	402,031		402,031
Mid-Year Bonus - Civilian	417,282		417,282	404,878		404,878	402,031		402,031
Cash Gift	45,526		45,526	43,465		43,465	43,310		43,310
Per Diems	13,973		13,973	18,360		18,360			
Productivity Enhancement Incentive	43,923		43,923	43,465		43,465	43,310		43,310
Performance Based Bonus	211,801		211,801						
Step Increment				12,154		12,154	12,069		12,069

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Collective Negotiation Agreement	247,870		247,870						
Total Other Compensation Common to All	<b>2,101,795</b>		<b>2,101,795</b>	<b>1,620,034</b>		<b>1,620,034</b>	<b>1,641,129</b>		<b>1,641,129</b>
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	925		925	5,214		5,214	3,265		3,265
Overseas Allowance	2,199		2,199						
Hazard Pay	12		12						
Longevity Pay	23,210		23,210	23,948		23,948	28,465		28,465
Night Shift Differential Pay	110		110						
Lump-sum for filling of Positions - Civilian				195,184		195,184	238,569		238,569
Other Personnel Benefits	182,984		182,984						
Anniversary Bonus - Civilian	50,013		50,013	12,957		12,957			
Total Other Compensation for Specific Groups	<b>259,453</b>		<b>259,453</b>	<b>237,303</b>		<b>237,303</b>	<b>270,299</b>		<b>270,299</b>
Other Benefits									
Pension, Civilian Personnel	227,166		227,166						
Retirement and Life Insurance Premiums		578,695	578,695		554,249	554,249		549,477	549,477
PAG-IBIG Contributions	10,830		10,830	10,419		10,419	20,782		20,782
PhilHealth Contributions	92,970		92,970	101,484		101,484	113,855		113,855
Employees Compensation Insurance Premiums	11,377		11,377	10,419		10,419	10,393		10,393
Retirement Gratuity	183,492		183,492						
Terminal Leave	374,077		374,077	70,533		70,533	106,577		106,577
Loyalty Award - Civilian	5,209		5,209	6,375		6,375	9,670		9,670
Total Other Benefits	<b>905,121</b>	<b>578,695</b>	<b>1,483,816</b>	<b>199,230</b>	<b>554,249</b>	<b>753,479</b>	<b>261,277</b>	<b>549,477</b>	<b>810,754</b>
Non-Permanent Positions	237,595		237,595	365,259		365,259	366,373		366,373
TOTAL PS,CIVILIAN PERSONNEL	<b>8,471,754</b>	<b>578,695</b>	<b>9,050,449</b>	<b>7,280,408</b>	<b>554,249</b>	<b>7,834,657</b>	<b>7,363,441</b>	<b>549,477</b>	<b>7,912,918</b>
TOTAL PS	<b>8,471,754</b>	<b>578,695</b>	<b>9,050,449</b>	<b>7,280,408</b>	<b>554,249</b>	<b>7,834,657</b>	<b>7,363,441</b>	<b>549,477</b>	<b>7,912,918</b>
Maintenance and Other Operating Services									
Travelling Expenses	310,049		310,049	302,830	21	302,851	311,885		311,885
Training and Scholarship Expenses	11,162,597	699,948	11,862,545	17,460,196		17,460,196	11,241,614	250	11,241,864

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Supplies and Materials Expenses	535,808		535,808	569,839	22	569,861	774,893	30	774,923
Utility Expenses	223,499		223,499	230,873		230,873	260,261		260,261
Communication Expenses	173,127		173,127	248,295		248,295	269,755		269,755
Awards/Rewards and Prizes	11,672		11,672	8,236		8,236	11,978		11,978
Survey, Research, Exploration and Development Expenses	5,564		5,564	510		510	2,311		2,311
Professional Services	907,360	42	907,402	337,639	313	337,952	980,459	60	980,519
General Services	667,459		667,459	540,324		540,324	712,579		712,579
Repairs and Maintenance	81,285		81,285	189,906		189,906	122,219		122,219
Financial Assistance/Subsidy	22,758,820	2,827	22,761,647	32,427,477		32,427,477	17,822,659		17,822,659
Taxes, Insurance Premiums and Other Fees	61,011		61,011	57,662		57,662	57,649		57,649
Labor and Wages	59		59	30		30	30		30
Extraordinary and Miscellaneous Expenses	40,182		40,182	42,216		42,216	43,120		43,120
Other Maintenance and Operating Expenses									
Advertising Expenses	3,886		3,886	92,366		92,366	14,681		14,681
Printing and Publication Expenses	61,259		61,259	32,473		32,473	68,667		68,667
Representation Expenses	172,413	1	172,414	77,435	5	77,440	106,116	21	106,137
Transportation and Delivery Expenses	3,548		3,548	7,243		7,243	20,718		20,718
Rent/Lease Expenses	439,820		439,820	349,806		349,806	647,806		647,806
Membership Dues and Contributions to Organizations	811		811	1,925		1,925	1,640		1,640
Subscription Expenses	97,569		97,569	62,600		62,600	219,609		219,609
Donations	1		1						
Bank Transaction Fee	336		336	47		47	16		16
Other Maintenance and Operating Expenses	127,585		127,585	283,362		283,362	667,327		667,327
<b>TOTAL MOOE</b>	<b>37,845,720</b>	<b>702,818</b>	<b>38,548,538</b>	<b>53,323,290</b>	<b>361</b>	<b>53,323,651</b>	<b>34,357,992</b>	<b>361</b>	<b>34,358,353</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>46,317,474</b>	<b>1,281,513</b>	<b>47,598,987</b>	<b>60,603,698</b>	<b>554,610</b>	<b>61,158,308</b>	<b>41,721,433</b>	<b>549,838</b>	<b>42,271,271</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Buildings and Other Structures	24,308		24,308	198,500		198,500	1,990,000		1,990,000
Machinery and Equipment Outlay	962,858		962,858	355,044		355,044	1,436,526		1,436,526
Transportation Equipment Outlay	14,706		14,706	95,800		95,800	96,519		96,519

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Furniture, Fixtures and Books Outlay	7,880		7,880						
Other Property Plant and Equipment Outlay							11,860		11,860
Intangible Assets Outlay				15,426		15,426	27,782		27,782
<b>TOTAL CO</b>	<b>1,009,752</b>		<b>1,009,752</b>	<b>664,770</b>		<b>664,770</b>	<b>3,562,687</b>		<b>3,562,687</b>
<b>TOTAL, DOLE</b>	<b>47,327,226</b>	<b>1,281,513</b>	<b>48,608,739</b>	<b>61,268,468</b>	<b>554,610</b>	<b>61,823,078</b>	<b>45,284,120</b>	<b>549,838</b>	<b>45,833,958</b>
Department of Migrant Workers (DMW)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	773,062		773,062	580,267		580,267	729,891		729,891
Total Salaries and other Lump-sums	<b>773,062</b>		<b>773,062</b>	<b>580,267</b>		<b>580,267</b>	<b>729,891</b>		<b>729,891</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	21,067		21,067	21,768		21,768	26,280		26,280
Representation Allowance	14,449		14,449	9,426		9,426	12,372		12,372
Transportation Allowance	12,195		12,195	9,426		9,426	12,372		12,372
Clothing and Uniform Allowance	5,142		5,142	5,442		5,442	7,665		7,665
Honoraria	7,504		7,504	7,504		7,504	8,482		8,482
Overtime Pay	4,049		4,049						
Year End Bonus	63,005		63,005	48,355		48,355	60,826		60,826
Mid-Year Bonus - Civilian	62,003		62,003	48,355		48,355	60,826		60,826
Cash Gift	5,718		5,718	4,535		4,535	5,475		5,475
Productivity Enhancement Incentive	5,594		5,594	4,535		4,535	5,475		5,475
Per Diems	94		94	924		924	924		924
Step Increment				1,451		1,451	1,824		1,824
Performance Based Bonus	12,811		12,811						
Collective Negotiation Agreement	35,625		35,625						
Total Other Compensation Common to All	<b>249,256</b>		<b>249,256</b>	<b>161,721</b>		<b>161,721</b>	<b>202,521</b>		<b>202,521</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Compensation for Specific Groups									
Magna Carta for Science & Technology Personnel	821		821	821		821	684		684
Overseas Allowance	1,114,302		1,114,302	1,578,942		1,578,942	1,345,816		1,345,816
Longevity Pay	370		370						
Other Personnel Benefits	35,429		35,429						
Special Counsel Allowance	896		896						
<b>Total Other Compensation for Specific Groups</b>	<b>1,151,818</b>		<b>1,151,818</b>	<b>1,579,763</b>		<b>1,579,763</b>	<b>1,346,500</b>		<b>1,346,500</b>
Other Benefits									
Retirement and Life Insurance Premiums		80,900	80,900		69,632	69,632		87,587	87,587
PAG-IBIG Contributions	1,371		1,371	1,088		1,088	2,629		2,629
PhilHealth Contributions	13,889		13,889	12,199		12,199	17,327		17,327
Employees Compensation Insurance Premiums	1,398		1,398	1,088		1,088	1,316		1,316
Terminal Leave	54,067		54,067	9,156		9,156	55,420		55,420
Loyalty Award - Civilian	110		110	435		435	455		455
<b>Total Other Benefits</b>	<b>70,835</b>	<b>80,900</b>	<b>151,735</b>	<b>23,966</b>	<b>69,632</b>	<b>93,598</b>	<b>77,147</b>	<b>87,587</b>	<b>164,734</b>
Non-Permanent Positions	5,296		5,296	4,850		4,850	4,810		4,810
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>2,250,267</b>	<b>80,900</b>	<b>2,331,167</b>	<b>2,350,567</b>	<b>69,632</b>	<b>2,420,199</b>	<b>2,360,869</b>	<b>87,587</b>	<b>2,448,456</b>
<b>TOTAL PS</b>	<b>2,250,267</b>	<b>80,900</b>	<b>2,331,167</b>	<b>2,350,567</b>	<b>69,632</b>	<b>2,420,199</b>	<b>2,360,869</b>	<b>87,587</b>	<b>2,448,456</b>
Maintenance and Other Operating Services									
Travelling Expenses	737,856		737,856	564,138		564,138	647,246		647,246
Training and Scholarship Expenses	24,207		24,207	58,593		58,593	38,302		38,302
Supplies and Materials Expenses	221,806		221,806	892,975		892,975	433,677	225,500	659,177
Utility Expenses	96,601		96,601	144,714		144,714	88,737		88,737
Communication Expenses	83,042		83,042	111,468		111,468	89,515		89,515
Professional Services	328,442	30,862	359,304	581,875		581,875	310,080	132,775	442,855
General Services	573,369		573,369	707,310	94,411	801,721	728,327		728,327
Repairs and Maintenance	40,212		40,212	162,571		162,571	78,124		78,124
Financial Assistance/Subsidy	627,603		627,603	1,574,833		1,574,833	1,118,710		1,118,710



**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Taxes, Insurance Premiums and Other Fees	27,343		27,343	29,791		29,791	24,599		24,599
Bank Charges	7,725		7,725						
Extraordinary and Miscellaneous Expenses	6,105		6,105	10,601		10,601	6,095		6,095
Other Maintenance and Operating Expenses									
Advertising Expenses	1,354		1,354	2,805		2,805	7,884		7,884
Printing and Publication Expenses	2,619		2,619	21,641		21,641	12,310		12,310
Representation Expenses	53,363		53,363	83,205		83,205	39,245		39,245
Transportation and Delivery Expenses	55,063		55,063	338,891		338,891	6,989		6,989
Rent/Lease Expenses	313,160	55,935	369,095	549,779	68,723	618,502	631,957	222,319	854,276
Membership Dues and Contributions to Organizations	184		184	120		120	120		120
Subscription Expenses	9,537		9,537	45,407		45,407	45,047		45,047
Donations	1,865		1,865	3,426		3,426			
Bank Transaction Fee	3,967		3,967	3,648		3,648	12,137		12,137
Other Maintenance and Operating Expenses	227,000	74,025	301,025	517,639		517,639	838,697		838,697
<b>TOTAL MOOE</b>	<b>3,442,423</b>	<b>160,822</b>	<b>3,603,245</b>	<b>6,405,430</b>	<b>163,134</b>	<b>6,568,564</b>	<b>5,157,798</b>	<b>580,594</b>	<b>5,738,392</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>5,692,690</b>	<b>241,722</b>	<b>5,934,412</b>	<b>8,755,997</b>	<b>232,766</b>	<b>8,988,763</b>	<b>7,518,667</b>	<b>668,181</b>	<b>8,186,848</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Buildings and Other Structures	100,000		100,000	580,290		580,290			
Machinery and Equipment Outlay	29,497		29,497	308,482		308,482	299,964		299,964
Transportation Equipment Outlay	184,919		184,919	196,500		196,500	17,100		17,100
Furniture, Fixtures and Books Outlay	981		981	54,903		54,903			
<b>TOTAL CO</b>	<b>315,397</b>		<b>315,397</b>	<b>1,140,175</b>		<b>1,140,175</b>	<b>317,064</b>		<b>317,064</b>
<b>TOTAL, DMW</b>	<b>6,008,087</b>	<b>241,722</b>	<b>6,249,809</b>	<b>9,896,172</b>	<b>232,766</b>	<b>10,128,938</b>	<b>7,835,731</b>	<b>668,181</b>	<b>8,503,912</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Department of National Defense (DND)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Permanent Positions									
Salaries and other Lump-sums									
Basic Salary	3,436,953		3,436,953	3,403,040		3,403,040	3,500,431		3,500,431
<b>Total Salaries and other Lump-sums</b>	<b>3,436,953</b>		<b>3,436,953</b>	<b>3,403,040</b>		<b>3,403,040</b>	<b>3,500,431</b>		<b>3,500,431</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	235,072		235,072	233,952		233,952	238,080		238,080
Representation Allowance	11,653		11,653	9,768		9,768	12,072		12,072
Transportation Allowance	7,789		7,789	9,768		9,768	12,072		12,072
Clothing and Uniform Allowance	61,009		61,009	58,494		58,494	69,447		69,447
Honoraria	4,937		4,937	7,902		7,902	7,902		7,902
Overtime Pay	1,774		1,774						
Year End Bonus	282,689		282,689	283,589		283,589	291,703		291,703
Mid-Year Bonus - Civilian	277,311		277,311	283,589		283,589	291,703		291,703
Cash Gift	45,704		45,704	48,745		48,745	49,605		49,605
Productivity Enhancement Incentive	50,102		50,102	48,745		48,745	49,605		49,605
Performance Based Bonus	120,478		120,478						
Step Increment				8,505		8,505	8,748		8,748
Collective Negotiation Agreement	81,869		81,869						
<b>Total Other Compensation Common to All</b>	<b>1,180,387</b>		<b>1,180,387</b>	<b>993,057</b>		<b>993,057</b>	<b>1,030,937</b>		<b>1,030,937</b>
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	360,279		360,279	336,207		336,207	338,875		338,875
Magna Carta for Science & Technology Personnel	46,239		46,239	68,793		68,793	68,793		68,793
Quarters Allowance	859		859	1,347		1,347	1,347		1,347
Overseas Allowance				5,251		5,251	5,251		5,251
Hazard Duty Pay	2,468		2,468						
Longevity Pay	10,280		10,280	13,033		13,033	13,033		13,033
Night Shift Differential Pay	9,686		9,686	9,743		9,743	9,743		9,743
Lump-sum for filling of Positions - Civilian				331,929		331,929	324,535		324,535
Other Personnel Benefits	4,937,461		4,937,461						

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Anniversary Bonus - Civilian	786		786	2,379		2,379	10,668		10,668
Special Counsel Allowance	850		850						
<b>Total Other Compensation for Specific Groups</b>	<b>5,368,908</b>		<b>5,368,908</b>	<b>768,682</b>		<b>768,682</b>	<b>772,245</b>		<b>772,245</b>
<b>Other Benefits</b>									
Retirement and Life Insurance Premiums		419,851	419,851		408,362	408,362		420,052	420,052
PAG-IBIG Contributions	12,096		12,096	11,700		11,700	23,810		23,810
PhilHealth Contributions	67,991		67,991	75,748		75,748	86,735		86,735
Employees Compensation Insurance Premiums	11,510		11,510	11,700		11,700	11,908		11,908
Retirement Gratuity	11,075		11,075						
Terminal Leave	181,333		181,333	70,574		70,574	82,795		82,795
Loyalty Award - Civilian	5,219		5,219	7,343		7,343	10,052		10,052
<b>Total Other Benefits</b>	<b>289,224</b>	<b>419,851</b>	<b>709,075</b>	<b>177,065</b>	<b>408,362</b>	<b>585,427</b>	<b>215,300</b>	<b>420,052</b>	<b>635,352</b>
Non-Permanent Positions	54,800		54,800	73,919		73,919	74,458		74,458
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>10,330,272</b>	<b>419,851</b>	<b>10,750,123</b>	<b>5,415,763</b>	<b>408,362</b>	<b>5,824,125</b>	<b>5,593,371</b>	<b>420,052</b>	<b>6,013,423</b>
<b>Military / Uniformed Personnel</b>									
<b>Permanent Positions</b>									
Base Pay	64,870,760		64,870,760	66,221,168		66,221,168	67,017,039		67,017,039
Creation of New Positions				1,451,050		1,451,050	718,615		718,615
<b>Total Permanent Positions</b>	<b>64,870,760</b>		<b>64,870,760</b>	<b>67,672,218</b>		<b>67,672,218</b>	<b>67,735,654</b>		<b>67,735,654</b>
<b>Other Compensation Common to All</b>									
Personnel Economic Relief Allowance	3,840,179		3,840,179	3,907,272		3,907,272	3,924,236		3,924,236
Clothing/ Uniform Allowance	2,691,484		2,691,484	5,320,669		5,320,669	4,986,107		4,986,107
Subsistence Allowance	12,745,807		12,745,807	12,888,964		12,888,964	12,933,752		12,933,752
Laundry Allowance	61,074		61,074	70,945		70,945	71,036		71,036
Quarters Allowance	835,980		835,980	858,562		858,562	875,335		875,335
Longevity Pay	12,648,716		12,648,716	16,203,662		16,203,662	16,657,411		16,657,411
Year-end Bonus	5,359,785		5,359,785	5,517,769		5,517,769	5,584,756		5,584,756
Mid-Year Bonus - Military/Uniformed Personnel	5,277,188		5,277,188	5,517,769		5,517,769	5,584,756		5,584,756
Cash Gift	803,331		803,331	814,015		814,015	817,445		817,445

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Productivity Enhancement Incentive	803,976		803,976	814,015		814,015	817,445		817,445
Performance Based Bonus	836,227		836,227						
<b>Total Other Compensation Common to All</b>	<b>45,903,747</b>		<b>45,903,747</b>	<b>51,913,642</b>		<b>51,913,642</b>	<b>52,252,279</b>		<b>52,252,279</b>
<b>Other Compensation for Specific Groups</b>									
Hazardous Duty Pay	1,993,036		1,993,036	2,771,203		2,771,203	2,729,252		2,729,252
Special Duty Allowance	75,304		75,304	78,612		78,612	78,612		78,612
Flying Pay	931,563		931,563	961,333		961,333	984,101		984,101
Overseas Allowance	281,449		281,449	370,778		370,778	361,636		361,636
Sea Duty Pay	325,400		325,400	568,793		568,793	633,725		633,725
Combat Incentive Pay	10,000		10,000	10,000		10,000	10,000		10,000
Hazard Duty Pay	1,047,508		1,047,508	1,054,965		1,054,965	1,062,674		1,062,674
Hardship Allowance	34,655		34,655	317,214		317,214	325,154		325,154
Combat Duty Pay	4,162,704		4,162,704	3,720,060		3,720,060	3,766,500		3,766,500
Incentive Pay	54,084		54,084	57,593		57,593	57,593		57,593
Instructor's Duty Pay	498,947		498,947	534,735		534,735	540,523		540,523
Reservist's Pay	514,793		514,793	605,840		605,840	618,450		618,450
Medal of Valor Award	28,800		28,800	28,800		28,800	49,500		49,500
Hospitalization Expenses	62,724		62,724						
Specialist's Pay	1,653		1,653	2,908		2,908	2,908		2,908
Parachutist Pay	333,099		333,099	367,244		367,244	681,769		681,769
Lump-sum for Filling of Positions - Military /Uniformed Personnel (MUP)				1,960,086		1,960,086	3,584,950		3,584,950
Anniversary Bonus - Military/Uniformed Personnel	33,606		33,606				4,323		4,323
<b>Total Other Compensation for Specific Groups</b>	<b>10,389,325</b>		<b>10,389,325</b>	<b>13,410,164</b>		<b>13,410,164</b>	<b>15,491,670</b>		<b>15,491,670</b>
<b>Other Benefits</b>									
Special Group Term Insurance	11,490		11,490	11,741		11,741	11,770		11,770
Pension, Military/Uniformed Personnel	56,527,640		56,527,640						
PAG-IBIG Contributions	241,323		241,323	195,345		195,345	254,600		254,600
Pension, Veterans	10,199,955		10,199,955						
PhilHealth Contributions	1,279,053		1,279,053	1,491,391		1,491,391	1,533,856		1,533,856
Employees Compensation Insurance Premiums	174,471		174,471	195,366		195,366	196,188		196,188

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Retirement Gratuity	4,367,425		4,367,425	2,118,714		2,118,714	2,118,714		2,118,714
Terminal Leave	9,760,129		9,760,129	1,551,445		1,551,445	1,472,970		1,472,970
Total Other Benefits	<b>82,561,486</b>		<b>82,561,486</b>	<b>5,564,002</b>		<b>5,564,002</b>	<b>5,588,098</b>		<b>5,588,098</b>
<b>TOTAL PS, MILITARY/UNIFORMED PERSONNEL</b>	<b>203,725,318</b>		<b>203,725,318</b>	<b>138,560,026</b>		<b>138,560,026</b>	<b>141,067,701</b>		<b>141,067,701</b>
<b>TOTAL PS</b>	<b>214,055,590</b>	<b>419,851</b>	<b>214,475,441</b>	<b>143,975,789</b>	<b>408,362</b>	<b>144,384,151</b>	<b>146,661,072</b>	<b>420,052</b>	<b>147,081,124</b>
Maintenance and Other Operating Services									
Travelling Expenses	1,339,067		1,339,067	1,674,653		1,674,653	1,773,590		1,773,590
Training and Scholarship Expenses	1,410,870		1,410,870	1,689,649		1,689,649	1,893,160		1,893,160
Supplies and Materials Expenses	25,070,239		25,070,239	30,329,632		30,329,632	33,648,877		33,648,877
Utility Expenses	2,825,472		2,825,472	2,934,252		2,934,252	3,586,228		3,586,228
Communication Expenses	724,118		724,118	714,993		714,993	781,457		781,457
Awards/Rewards and Prizes	8,296		8,296	11,559		11,559	14,259		14,259
Survey, Research, Exploration and Development Expenses	79,051		79,051	6,008		6,008	21,613		21,613
Professional Services	579,490		579,490	522,952		522,952	544,140		544,140
General Services	650,147		650,147	627,210		627,210	814,975		814,975
Repairs and Maintenance	16,939,696		16,939,696	20,086,448		20,086,448	24,920,345		24,920,345
Financial Assistance/Subsidy	3,454,677		3,454,677	3,478,732		3,478,732	3,656,249		3,656,249
Taxes, Insurance Premiums and Other Fees	262,775	5,499,391	5,762,166	248,137		248,137	261,365		261,365
Labor and Wages	145,139		145,139	104,148		104,148	104,148		104,148
Bank Charges	10		10						
Extraordinary and Miscellaneous Expenses	6,596		6,596	7,093		7,093	6,774		6,774
Intelligence Expenses	1,759,898		1,759,898	2,811,398		2,811,398	1,761,398		1,761,398
Confidential Expenses	87,000		87,000	87,000		87,000	87,000		87,000
Other Maintenance and Operating Expenses									
Advertising Expenses	4,033		4,033	8,740		8,740	8,744		8,744
Printing and Publication Expenses	59,424		59,424	63,221		63,221	65,456		65,456
Representation Expenses	2,010,355		2,010,355	1,908,075		1,908,075	2,177,468		2,177,468
Transportation and Delivery Expenses	59,585		59,585	83,192		83,192	86,430		86,430
Rent/Lease Expenses	1,243,063		1,243,063	1,351,807		1,351,807	1,220,000		1,220,000
Membership Dues and Contributions to Organizations	1,020		1,020	1,095		1,095	1,095		1,095

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Subscription Expenses	300,607		300,607	617,452		617,452	967,120		967,120
Donations	290,132		290,132	121,674		121,674	101,676		101,676
Bank Transaction Fee	30		30	42		42	42		42
Other Maintenance and Operating Expenses	246,412	19,690	266,102	924,592		924,592	761,573		761,573
<b>TOTAL MOOE</b>	<b>59,557,202</b>	<b>5,519,081</b>	<b>65,076,283</b>	<b>70,413,754</b>		<b>70,413,754</b>	<b>79,265,182</b>		<b>79,265,182</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>273,612,792</b>	<b>5,938,932</b>	<b>279,551,724</b>	<b>214,389,543</b>	<b>408,362</b>	<b>214,797,905</b>	<b>225,926,254</b>	<b>420,052</b>	<b>226,346,306</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay				21,998		21,998			
Land Improvements Outlay	132,894		132,894	248,302		248,302	75,677		75,677
Infrastructure Outlay	82,317		82,317	184,499		184,499	930,386		930,386
Buildings and Other Structures	960,095		960,095	3,867,291		3,867,291	6,557,392		6,557,392
Machinery and Equipment Outlay	41,849,884	2,792,576	44,642,460	13,900,271	3,629,700	17,529,971	14,842,525	3,629,700	18,472,225
Transportation Equipment Outlay	596,529		596,529	5,640,715		5,640,715	5,764,545		5,764,545
Furniture, Fixtures and Books Outlay	1,539		1,539	77,825		77,825	7,529		7,529
Other Property Plant and Equipment Outlay	2,138		2,138	26,100		26,100	10,850		10,850
<b>TOTAL CO</b>	<b>43,625,396</b>	<b>2,792,576</b>	<b>46,417,972</b>	<b>23,967,001</b>	<b>3,629,700</b>	<b>27,596,701</b>	<b>28,188,904</b>	<b>3,629,700</b>	<b>31,818,604</b>
<b>TOTAL, DND</b>	<b>317,238,188</b>	<b>8,731,508</b>	<b>325,969,696</b>	<b>238,356,544</b>	<b>4,038,062</b>	<b>242,394,606</b>	<b>254,115,158</b>	<b>4,049,752</b>	<b>258,164,910</b>
Department of Public Works and Highways (DPWH)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	8,877,986		8,877,986	8,797,737		8,797,737	8,866,948		8,866,948
<b>Total Salaries and other Lump-sums</b>	<b>8,877,986</b>		<b>8,877,986</b>	<b>8,797,737</b>		<b>8,797,737</b>	<b>8,866,948</b>		<b>8,866,948</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Compensation Common to All									
Personnel Economic Relief Allowance	479,106		479,106	479,256		479,256	482,328		482,328
Representation Allowance	37,493		37,493	36,408		36,408	42,132		42,132
Transportation Allowance	10,270		10,270	34,176		34,176	39,696		39,696
Clothing and Uniform Allowance	119,228		119,228	119,814		119,814	140,679		140,679
Mid-Year Bonus - Civilian	722,203		722,203	733,144		733,144	738,906		738,906
Year End Bonus	738,745		738,745	733,144		733,144	738,906		738,906
Cash Gift	100,384		100,384	99,845		99,845	100,485		100,485
Productivity Enhancement Incentive	99,373		99,373	99,845		99,845	100,485		100,485
Step Increment				21,993		21,993	22,169		22,169
Collective Negotiation Agreement	323,461		323,461						
Total Other Compensation Common to All	<b>2,630,263</b>		<b>2,630,263</b>	<b>2,357,625</b>		<b>2,357,625</b>	<b>2,405,786</b>		<b>2,405,786</b>
Other Compensation for Specific Groups									
Other Personnel Benefits	731,871		731,871						
Anniversary Bonus - Civilian	234,858		234,858						
Total Other Compensation for Specific Groups	<b>966,729</b>		<b>966,729</b>						
Other Benefits									
Retirement and Life Insurance Premiums		1,057,549	1,057,549		1,055,727	1,055,727		1,064,034	1,064,034
PAG-IBIG Contributions	23,941		23,941	23,965		23,965	48,239		48,239
PhilHealth Contributions	175,367		175,367	195,250		195,250	219,775		219,775
Employees Compensation Insurance Premiums	24,084		24,084	23,965		23,965	24,124		24,124
Loyalty Award - Civilian	5,577		5,577	10,231		10,231	18,665		18,665
Terminal Leave	501,263		501,263	432,475		432,475	458,845		458,845
Total Other Benefits	<b>730,232</b>	<b>1,057,549</b>	<b>1,787,781</b>	<b>685,886</b>	<b>1,055,727</b>	<b>1,741,613</b>	<b>769,648</b>	<b>1,064,034</b>	<b>1,833,682</b>
Non-Permanent Positions				60,048		60,048	75,465		75,465
TOTAL PS,CIVILIAN PERSONNEL	<b>13,205,210</b>	<b>1,057,549</b>	<b>14,262,759</b>	<b>11,901,296</b>	<b>1,055,727</b>	<b>12,957,023</b>	<b>12,117,847</b>	<b>1,064,034</b>	<b>13,181,881</b>
TOTAL PS	<b>13,205,210</b>	<b>1,057,549</b>	<b>14,262,759</b>	<b>11,901,296</b>	<b>1,055,727</b>	<b>12,957,023</b>	<b>12,117,847</b>	<b>1,064,034</b>	<b>13,181,881</b>
Maintenance and Other Operating Services									
Travelling Expenses	88,319		88,319	182,926	800	183,726	169,933		169,933

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Training and Scholarship Expenses	35,388		35,388	35,139	3,500	38,639	106,858		106,858
Supplies and Materials Expenses	96,533		96,533	319,612	2,172	321,784	349,448		349,448
Utility Expenses	85,480		85,480	311,530		311,530	330,274		330,274
Communication Expenses	57,691		57,691	224,331	170	224,501	199,424		199,424
Professional Services	11,780		11,780	22,362	16,259	38,621	22,593		22,593
General Services	204,515		204,515	163,662	350	164,012	193,366		193,366
Repairs and Maintenance	5,567,185		5,567,185	5,515,337	10,000	5,525,337	23,901,028		23,901,028
Taxes, Insurance Premiums and Other Fees	101,193	620,197	721,390	129,536	80	129,616	144,031		144,031
Extraordinary and Miscellaneous Expenses	5,792		5,792	7,858		7,858	8,638		8,638
Other Maintenance and Operating Expenses									
Advertising Expenses	405		405	3,527		3,527	3,810		3,810
Printing and Publication Expenses	809		809	11,271	1,000	12,271	12,340		12,340
Representation Expenses	185		185	4,087	250	4,337	3,554		3,554
Transportation and Delivery Expenses	804		804	21,180	250	21,430	22,808		22,808
Rent/Lease Expenses	49,541		49,541	16,024	500	16,524	42,788		42,788
Membership Dues and Contributions to Organizations	1,480		1,480	337		337	2,173		2,173
Subscription Expenses	75,679		75,679	178,862	150	179,012	189,351		189,351
Litigation/Acquired Assets Expenses					2,000	2,000			
Other Maintenance and Operating Expenses	12,366		12,366	11,261	46	11,307	70,366	37,527	107,893
<b>TOTAL MOOE</b>	<b>6,395,145</b>	<b>620,197</b>	<b>7,015,342</b>	<b>7,158,842</b>	<b>37,527</b>	<b>7,196,369</b>	<b>25,772,783</b>	<b>37,527</b>	<b>25,810,310</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>19,600,355</b>	<b>1,677,746</b>	<b>21,278,101</b>	<b>19,060,138</b>	<b>1,093,254</b>	<b>20,153,392</b>	<b>37,890,630</b>	<b>1,101,561</b>	<b>38,992,191</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Infrastructure Outlay	893,264,912		893,264,912	921,730,072		921,730,072	803,231,796		803,231,796
Buildings and Other Structures	52,540,973		52,540,973	55,498,990		55,498,990	52,820,534		52,820,534
Machinery and Equipment Outlay	850,780		850,780	502,484		502,484	4,955,479		4,955,479
<b>TOTAL CO</b>	<b>946,656,665</b>		<b>946,656,665</b>	<b>977,731,546</b>		<b>977,731,546</b>	<b>861,007,809</b>		<b>861,007,809</b>
<b>TOTAL, DPWH</b>	<b>966,257,020</b>	<b>1,677,746</b>	<b>967,934,766</b>	<b>996,791,684</b>	<b>1,093,254</b>	<b>997,884,938</b>	<b>898,898,439</b>	<b>1,101,561</b>	<b>900,000,000</b>



**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Department of Science and Technology (DOST)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	2,542,811		2,542,811	2,518,169		2,518,169	2,627,255		2,627,255
Total Salaries and other Lump-sums	<b>2,542,811</b>		<b>2,542,811</b>	<b>2,518,169</b>		<b>2,518,169</b>	<b>2,627,255</b>		<b>2,627,255</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	117,872		117,872	118,128		118,128	121,248		121,248
Representation Allowance	20,302		20,302	18,732		18,732	26,700		26,700
Transportation Allowance	14,898		14,898	18,408		18,408	26,052		26,052
Clothing and Uniform Allowance	28,937		28,937	29,622		29,622	35,455		35,455
Honoraria	6,310		6,310	7,634		7,634	7,406		7,406
Overtime Pay	2,463		2,463						
Mid-Year Bonus - Civilian	206,593		206,593	209,847		209,847	218,940		218,940
Year End Bonus	215,415		215,415	209,847		209,847	218,940		218,940
Cash Gift	24,929		24,929	24,685		24,685	25,325		25,325
Productivity Enhancement Incentive	24,624		24,624	24,685		24,685	25,325		25,325
Per Diems	794		794	902		902	902		902
Step Increment							6,567		6,567
Performance Based Bonus	80,919		80,919						
Collective Negotiation Agreement	115,975		115,975						
Total Other Compensation Common to All	<b>860,031</b>		<b>860,031</b>	<b>662,490</b>		<b>662,490</b>	<b>712,860</b>		<b>712,860</b>
Other Compensation for Specific Groups									
RATA of Sectoral/Alternate Sectoral Representatives	60		60						
Magna Carta for Science & Technology Personnel	802,117		802,117	1,033,934		1,033,934	1,043,190		1,043,190
Night Shift Differential Pay	14,565		14,565	22,196		22,196	22,196		22,196
Lump-sum for filling of Positions - Civilian				72,308		72,308	67,924		67,924
Other Personnel Benefits	134,326		134,326						

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Anniversary Bonus - Civilian	11,912		11,912	1,269		1,269	237		237
Total Other Compensation for Specific Groups	<b>962,980</b>		<b>962,980</b>	<b>1,129,707</b>		<b>1,129,707</b>	<b>1,133,547</b>		<b>1,133,547</b>
Other Benefits									
Retirement and Life Insurance Premiums		303,920	303,920		302,186	302,186		315,271	315,271
PAG-IBIG Contributions	5,988		5,988	5,922		5,922	12,157		12,157
PhilHealth Contributions	49,935		49,935	55,506		55,506	64,617		64,617
Employees Compensation Insurance Premiums	5,962		5,962	5,897		5,897	6,055		6,055
Loyalty Award - Civilian	3,370		3,370	4,005		4,005	4,615		4,615
Terminal Leave	149,570		149,570	51,255		51,255	59,152		59,152
Total Other Benefits	<b>214,825</b>	<b>303,920</b>	<b>518,745</b>	<b>122,585</b>	<b>302,186</b>	<b>424,771</b>	<b>146,596</b>	<b>315,271</b>	<b>461,867</b>
Non-Permanent Positions	4,097		4,097	29,423		29,423	35,971		35,971
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>4,584,744</b>	<b>303,920</b>	<b>4,888,664</b>	<b>4,462,374</b>	<b>302,186</b>	<b>4,764,560</b>	<b>4,656,229</b>	<b>315,271</b>	<b>4,971,500</b>
<b>TOTAL PS</b>	<b>4,584,744</b>	<b>303,920</b>	<b>4,888,664</b>	<b>4,462,374</b>	<b>302,186</b>	<b>4,764,560</b>	<b>4,656,229</b>	<b>315,271</b>	<b>4,971,500</b>
Maintenance and Other Operating Services									
Travelling Expenses	209,873	81	209,954	224,215		224,215	231,914		231,914
Training and Scholarship Expenses	7,071,922		7,071,922	7,702,853		7,702,853	7,867,480		7,867,480
Supplies and Materials Expenses	458,150	91	458,241	640,701		640,701	682,438		682,438
Utility Expenses	313,702	754	314,456	316,569		316,569	348,256		348,256
Communication Expenses	308,589	1	308,590	224,385		224,385	282,508		282,508
Awards/Rewards and Prizes	54,049		54,049	67,676		67,676	68,489		68,489
Survey, Research, Exploration and Development Expenses	106,637		106,637	10,736		10,736	42,786		42,786
Professional Services	733,526	1,492	735,018	747,140		747,140	897,225		897,225
General Services	405,920	1,187	407,107	397,536		397,536	396,139		396,139
Repairs and Maintenance	243,240	282	243,522	451,030		451,030	472,649		472,649
Financial Assistance/Subsidy	8,078,444		8,078,444	8,779,798		8,779,798	8,753,475		8,753,475
Taxes, Insurance Premiums and Other Fees	101,525	9,261	110,786	126,047		126,047	133,211		133,211
Labor and Wages	17,472		17,472	13,496		13,496	9,795		9,795
Extraordinary and Miscellaneous Expenses	8,252	6	8,258	8,697		8,697	8,684		8,684

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Maintenance and Operating Expenses									
Advertising Expenses	12,393		12,393	19,917		19,917	31,012		31,012
Printing and Publication Expenses	16,818		16,818	26,541		26,541	27,293		27,293
Representation Expenses	62,547	15	62,562	63,244		63,244	79,699		79,699
Transportation and Delivery Expenses	8,910	90	9,000	8,345		8,345	10,044		10,044
Rent/Lease Expenses	142,185		142,185	150,260		150,260	160,412		160,412
Membership Dues and Contributions to Organizations	3,240		3,240	2,477		2,477	2,691		2,691
Subscription Expenses	59,384		59,384	62,419		62,419	82,239		82,239
Litigation/Acquired Assets Expenses	1,660		1,660	2,000		2,000	2,000		2,000
Bank Transaction Fee	6		6	16		16	16		16
Other Maintenance and Operating Expenses	94,999		94,999	98,353		98,353	87,643		87,643
<b>TOTAL MOOE</b>	<b>18,513,443</b>	<b>13,260</b>	<b>18,526,703</b>	<b>20,144,451</b>		<b>20,144,451</b>	<b>20,678,098</b>		<b>20,678,098</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>23,098,187</b>	<b>317,180</b>	<b>23,415,367</b>	<b>24,606,825</b>	<b>302,186</b>	<b>24,909,011</b>	<b>25,334,327</b>	<b>315,271</b>	<b>25,649,598</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay	37,379		37,379						
Infrastructure Outlay	95,942		95,942	10,000		10,000	1,210		1,210
Buildings and Other Structures	739,036		739,036	894,601		894,601	1,494,106		1,494,106
Machinery and Equipment Outlay	313,754	202	313,956	1,267,421		1,267,421	1,561,561		1,561,561
Transportation Equipment Outlay	11,919		11,919	84,646		84,646	46,961		46,961
Furniture, Fixtures and Books Outlay				36,020		36,020	8,729		8,729
Loans Outlay	10,000		10,000	10,000		10,000	10,000		10,000
Intangible Assets Outlay	140		140	5,500		5,500			
<b>TOTAL CO</b>	<b>1,208,170</b>	<b>202</b>	<b>1,208,372</b>	<b>2,308,188</b>		<b>2,308,188</b>	<b>3,122,567</b>		<b>3,122,567</b>
<b>TOTAL, DOST</b>	<b>24,306,357</b>	<b>317,382</b>	<b>24,623,739</b>	<b>26,915,013</b>	<b>302,186</b>	<b>27,217,199</b>	<b>28,456,894</b>	<b>315,271</b>	<b>28,772,165</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Department of Social Welfare and Development (DSWD)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	2,139,119		2,139,119	2,171,393		2,171,393	2,254,911		2,254,911
<b>Total Salaries and other Lump-sums</b>	<b>2,139,119</b>		<b>2,139,119</b>	<b>2,171,393</b>		<b>2,171,393</b>	<b>2,254,911</b>		<b>2,254,911</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	114,853		114,853	115,896		115,896	120,384		120,384
Representation Allowance	27,677		27,677	25,410		25,410	28,572		28,572
Transportation Allowance	20,224		20,224	24,870		24,870	27,840		27,840
Clothing and Uniform Allowance	28,734		28,734	28,974		28,974	35,112		35,112
Honoraria	65		65	413		413	414		414
Overtime Pay	29,149		29,149						
Mid-Year Bonus - Civilian	175,767		175,767	180,949		180,949	187,915		187,915
Year End Bonus	160,340		160,340	180,949		180,949	187,915		187,915
Cash Gift	21,464		21,464	24,145		24,145	25,080		25,080
Per Diems	10,396		10,396	17,902		17,902	17,902		17,902
Productivity Enhancement Incentive	19,608		19,608	24,145		24,145	25,080		25,080
Performance Based Bonus	232,952		232,952						
Step Increment				5,423		5,423	5,633		5,633
Collective Negotiation Agreement	489,465		489,465						
<b>Total Other Compensation Common to All</b>	<b>1,330,694</b>		<b>1,330,694</b>	<b>629,076</b>		<b>629,076</b>	<b>661,847</b>		<b>661,847</b>
Other Compensation for Specific Groups									
RATA of Sectoral/Alternate Sectoral Representatives	1,679		1,679	1,100		1,100	1,100		1,100
Magna Carta for Public Health Workers	16,381		16,381	31,610		31,610	32,544		32,544
Magna Carta for Public Social Workers	26,432		26,432	109,244		109,244	107,368		107,368
Hazard Pay	16,902		16,902						
Other Personnel Benefits	324,375		324,375						
Anniversary Bonus - Civilian	600		600						
<b>Total Other Compensation for Specific Groups</b>	<b>386,369</b>		<b>386,369</b>	<b>141,954</b>		<b>141,954</b>	<b>141,012</b>		<b>141,012</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Benefits									
Retirement and Life Insurance Premiums		258,630	258,630		260,567	260,567		270,590	270,590
PAG-IBIG Contributions	5,765		5,765	5,778		5,778	12,036		12,036
PhilHealth Contributions	40,266		40,266	46,331		46,331	54,160		54,160
Employees Compensation Insurance Premiums	5,699		5,699	5,778		5,778	6,014		6,014
Loyalty Award - Civilian	3,085		3,085	4,805		4,805	3,425		3,425
Terminal Leave	185,269		185,269	36,213		36,213	28,675		28,675
Total Other Benefits	<b>240,084</b>	<b>258,630</b>	<b>498,714</b>	<b>98,905</b>	<b>260,567</b>	<b>359,472</b>	<b>104,310</b>	<b>270,590</b>	<b>374,900</b>
Non-Permanent Positions	7,383,144		7,383,144	8,614,027		8,614,027	8,754,277		8,754,277
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>11,479,410</b>	<b>258,630</b>	<b>11,738,040</b>	<b>11,655,355</b>	<b>260,567</b>	<b>11,915,922</b>	<b>11,916,357</b>	<b>270,590</b>	<b>12,186,947</b>
<b>TOTAL PS</b>	<b>11,479,410</b>	<b>258,630</b>	<b>11,738,040</b>	<b>11,655,355</b>	<b>260,567</b>	<b>11,915,922</b>	<b>11,916,357</b>	<b>270,590</b>	<b>12,186,947</b>
Maintenance and Other Operating Services									
Travelling Expenses	1,821,842		1,821,842	1,294,548		1,294,548	1,751,501		1,751,501
Training and Scholarship Expenses	2,317,460		2,317,460	1,138,965		1,138,965	1,151,763		1,151,763
Supplies and Materials Expenses	4,572,466		4,572,466	1,606,858		1,606,858	1,755,924		1,755,924
Utility Expenses	290,662		290,662	294,200		294,200	321,082		321,082
Communication Expenses	269,467		269,467	284,445		284,445	654,704		654,704
Awards/Rewards and Prizes	12,277		12,277	17,461		17,461	18,227		18,227
Survey, Research, Exploration and Development Expenses	4,067		4,067	2,351		2,351	2,297		2,297
Professional Services	7,991,279		7,991,279	5,938,896		5,938,896	6,962,727		6,962,727
General Services	509,700		509,700	470,463		470,463	524,809		524,809
Repairs and Maintenance	250,969		250,969	179,530		179,530	171,447		171,447
Financial Assistance/Subsidy	199,277,894	19,282	199,297,176	221,433,578		221,433,578	201,490,869		201,490,869
Taxes, Insurance Premiums and Other Fees	136,957	83,279	220,236	101,450		101,450	108,814		108,814
Labor and Wages	78,350		78,350	21,048		21,048	21,538		21,538
Extraordinary and Miscellaneous Expenses	15,395		15,395	17,492		17,492	15,322		15,322
Confidential Expenses	18,000		18,000	18,000		18,000	18,000		18,000
Other Maintenance and Operating Expenses									
Advertising Expenses	41,317		41,317	112,548		112,548	32,699		32,699
Printing and Publication Expenses	82,312		82,312	79,825		79,825	212,176		212,176
Representation Expenses	359,378		359,378	225,747		225,747	426,874		426,874

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Transportation and Delivery Expenses	329,361		329,361	144,168		144,168	178,525		178,525
Rent/Lease Expenses	361,217		361,217	471,986		471,986	489,907		489,907
Membership Dues and Contributions to Organizations	44		44	75		75	21		21
Subscription Expenses	443,354		443,354	534,968		534,968	513,633		513,633
Donations	9,195		9,195	8,388		8,388	8,608		8,608
Bank Transaction Fee	205,331		205,331	205,600		205,600	88,023		88,023
Other Maintenance and Operating Expenses	159,873		159,873	206,637		206,637	238,160		238,160
<b>TOTAL MOOE</b>	<b>219,558,167</b>	<b>102,561</b>	<b>219,660,728</b>	<b>234,809,227</b>		<b>234,809,227</b>	<b>217,157,650</b>		<b>217,157,650</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>231,037,577</b>	<b>361,191</b>	<b>231,398,768</b>	<b>246,464,582</b>	<b>260,567</b>	<b>246,725,149</b>	<b>229,074,007</b>	<b>270,590</b>	<b>229,344,597</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay	49,071		49,071						
Infrastructure Outlay							1,000		1,000
Buildings and Other Structures	1,176,412		1,176,412	775,000		775,000	150,000		150,000
Machinery and Equipment Outlay	710,905		710,905	556,734		556,734	510,223		510,223
Transportation Equipment Outlay	188,299		188,299	51,350		51,350	51,450		51,450
Furniture, Fixtures and Books Outlay				675		675			
Intangible Assets Outlay	1,426		1,426						
<b>TOTAL CO</b>	<b>2,126,113</b>		<b>2,126,113</b>	<b>1,383,759</b>		<b>1,383,759</b>	<b>712,673</b>		<b>712,673</b>
<b>TOTAL, DSWD</b>	<b>233,163,690</b>	<b>361,191</b>	<b>233,524,881</b>	<b>247,848,341</b>	<b>260,567</b>	<b>248,108,908</b>	<b>229,786,680</b>	<b>270,590</b>	<b>230,057,270</b>
Department of Tourism (DOT)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	407,117		407,117	397,620		397,620	421,464		421,464
<b>Total Salaries and other Lump-sums</b>	<b>407,117</b>		<b>407,117</b>	<b>397,620</b>		<b>397,620</b>	<b>421,464</b>		<b>421,464</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Compensation Common to All									
Personnel Economic Relief Allowance	16,690		16,690	17,016		17,016	17,328		17,328
Representation Allowance	8,554		8,554	7,896		7,896	10,014		10,014
Transportation Allowance	5,844		5,844	7,176		7,176	9,078		9,078
Clothing and Uniform Allowance	4,223		4,223	4,254		4,254	5,054		5,054
Honoraria	68		68						
Overtime Pay	3,147		3,147						
Mid-Year Bonus - Civilian	32,626		32,626	33,138		33,138	35,124		35,124
Year End Bonus	34,949		34,949	33,138		33,138	35,124		35,124
Cash Gift	3,653		3,653	3,545		3,545	3,610		3,610
Productivity Enhancement Incentive	3,459		3,459	3,545		3,545	3,610		3,610
Per Diems	105		105						
Step Increment				993		993	1,054		1,054
Performance Based Bonus	15,229		15,229						
Collective Negotiation Agreement	23,549		23,549						
<b>Total Other Compensation Common to All</b>	<b>152,096</b>		<b>152,096</b>	<b>110,701</b>		<b>110,701</b>	<b>119,996</b>		<b>119,996</b>
Other Compensation for Specific Groups									
Overseas Allowance	110,630		110,630	147,596		147,596	147,596		147,596
Other Personnel Benefits	14,106		14,106						
Anniversary Bonus - Civilian	7,278		7,278						
<b>Total Other Compensation for Specific Groups</b>	<b>132,014</b>		<b>132,014</b>	<b>147,596</b>		<b>147,596</b>	<b>147,596</b>		<b>147,596</b>
Other Benefits									
Retirement and Life Insurance Premiums		48,945	48,945		47,716	47,716		50,576	50,576
PAG-IBIG Contributions	866		866	849		849	1,728		1,728
PhilHealth Contributions	7,247		7,247	8,115		8,115	9,723		9,723
Employees Compensation Insurance Premiums	864		864	849		849	867		867
Loyalty Award - Civilian	779		779	1,000		1,000	970		970
Terminal Leave	18,596		18,596	4,554		4,554	6,606		6,606
<b>Total Other Benefits</b>	<b>28,352</b>	<b>48,945</b>	<b>77,297</b>	<b>15,367</b>	<b>47,716</b>	<b>63,083</b>	<b>19,894</b>	<b>50,576</b>	<b>70,470</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Non-Permanent Positions				4,940		4,940	4,940		4,940
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>719,579</b>	<b>48,945</b>	<b>768,524</b>	<b>676,224</b>	<b>47,716</b>	<b>723,940</b>	<b>713,890</b>	<b>50,576</b>	<b>764,466</b>
<b>TOTAL PS</b>	<b>719,579</b>	<b>48,945</b>	<b>768,524</b>	<b>676,224</b>	<b>47,716</b>	<b>723,940</b>	<b>713,890</b>	<b>50,576</b>	<b>764,466</b>
Maintenance and Other Operating Services									
Travelling Expenses	214,099		214,099	164,370	250	164,620	106,806	250	107,056
Training and Scholarship Expenses	130,642		130,642	121,894	500	122,394	337,128	500	337,628
Supplies and Materials Expenses	126,934		126,934	88,193	250	88,443	75,110	250	75,360
Utility Expenses	48,219		48,219	54,442		54,442	52,032		52,032
Communication Expenses	34,791		34,791	53,517		53,517	35,374		35,374
Awards/Rewards and Prizes	2,379		2,379	3,430		3,430	1,160		1,160
Professional Services	1,649,805		1,649,805	422,051	500	422,551	586,534	500	587,034
General Services	99,393		99,393	124,603		124,603	171,204		171,204
Repairs and Maintenance	38,133		38,133	35,918		35,918	16,306		16,306
Financial Assistance/Subsidy	5,293		5,293	160,306		160,306	31,060		31,060
Taxes, Insurance Premiums and Other Fees	8,727		8,727	10,852		10,852	6,974		6,974
Labor and Wages	509		509				200		200
Bank Charges	3,622		3,622						
Extraordinary and Miscellaneous Expenses	6,588		6,588	6,731		6,731	6,430		6,430
Other Maintenance and Operating Expenses									
Advertising Expenses	580,573		580,573	328,492	1,000	329,492	380,032	1,000	381,032
Printing and Publication Expenses	6,644		6,644	18,062	1,000	19,062	20,895	1,000	21,895
Representation Expenses	255,670		255,670	110,062	1,000	111,062	145,616	1,000	146,616
Transportation and Delivery Expenses	7,686		7,686	4,365		4,365	4,251		4,251
Rent/Lease Expenses	225,636		225,636	205,663	78	205,741	236,980	78	237,058
Membership Dues and Contributions to Organizations	1,174		1,174	1,237		1,237	1,213		1,213
Subscription Expenses	32,305		32,305	81,697		81,697	99,460		99,460
Donations	1,278		1,278	2,207		2,207	2,006		2,006
Bank Transaction Fee							1,149		1,149



**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Maintenance and Operating Expenses	680		680	119,317		119,317	2,834		2,834
<b>TOTAL MOOE</b>	<b>3,480,780</b>		<b>3,480,780</b>	<b>2,117,409</b>	<b>4,578</b>	<b>2,121,987</b>	<b>2,320,754</b>	<b>4,578</b>	<b>2,325,332</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>4,200,359</b>	<b>48,945</b>	<b>4,249,304</b>	<b>2,793,633</b>	<b>52,294</b>	<b>2,845,927</b>	<b>3,034,644</b>	<b>55,154</b>	<b>3,089,798</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay				20,000		20,000	28,200		28,200
Infrastructure Outlay				250,000		250,000			
Buildings and Other Structures	39,767		39,767	73,943		73,943	92,530		92,530
Machinery and Equipment Outlay	42,223		42,223	283,578		283,578	162,416		162,416
Transportation Equipment Outlay	9,385		9,385	16,800		16,800	21,210		21,210
Furniture, Fixtures and Books Outlay	3,898		3,898	1,761		1,761			
<b>TOTAL CO</b>	<b>95,273</b>		<b>95,273</b>	<b>646,082</b>		<b>646,082</b>	<b>304,356</b>		<b>304,356</b>
<b>TOTAL, DOT</b>	<b>4,295,632</b>	<b>48,945</b>	<b>4,344,577</b>	<b>3,439,715</b>	<b>52,294</b>	<b>3,492,009</b>	<b>3,339,000</b>	<b>55,154</b>	<b>3,394,154</b>
Department of Trade and Industry (DTI)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	1,921,180		1,921,180	1,881,359		1,881,359	1,909,327		1,909,327
Total Salaries and other Lump-sums	<b>1,921,180</b>		<b>1,921,180</b>	<b>1,881,359</b>		<b>1,881,359</b>	<b>1,909,327</b>		<b>1,909,327</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	78,940		78,940	79,008		79,008	80,184		80,184
Representation Allowance	36,461		36,461	28,452		28,452	32,790		32,790
Transportation Allowance	26,963		26,963	28,362		28,362	32,484		32,484
Clothing and Uniform Allowance	21,450		21,450	19,752		19,752	23,387		23,387
Overtime Pay	11,745		11,745						

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Mid-Year Bonus - Civilian	156,350		156,350	156,788		156,788	159,114		159,114
Year End Bonus	159,826		159,826	156,788		156,788	159,114		159,114
Cash Gift	17,922		17,922	16,460		16,460	16,705		16,705
Per Diems	913		913	1,861		1,861	1,921		1,921
Productivity Enhancement Incentive	16,054		16,054	16,460		16,460	16,705		16,705
Performance Based Bonus	83,392		83,392						
Step Increment				4,703		4,703	4,771		4,771
Collective Negotiation Agreement	50,082		50,082						
<b>Total Other Compensation Common to All</b>	<b>660,098</b>		<b>660,098</b>	<b>508,634</b>		<b>508,634</b>	<b>527,175</b>		<b>527,175</b>
Other Compensation for Specific Groups									
Magna Carta for Science & Technology Personnel	4,836		4,836	5,718		5,718	4,486		4,486
Quarters Allowance	7		7						
Overseas Allowance	156,734		156,734	154,935		154,935	176,447		176,447
Longevity Pay	200		200						
Other Personnel Benefits	77,004		77,004						
Anniversary Bonus - Civilian	192		192				2,436		2,436
<b>Total Other Compensation for Specific Groups</b>	<b>238,973</b>		<b>238,973</b>	<b>160,653</b>		<b>160,653</b>	<b>183,369</b>		<b>183,369</b>
Other Benefits									
Retirement and Life Insurance Premiums		228,316	228,316		225,767	225,767		229,121	229,121
PAG-IBIG Contributions	4,031		4,031	3,942		3,942	8,008		8,008
PhilHealth Contributions	35,246		35,246	39,824		39,824	45,690		45,690
Employees Compensation Insurance Premiums	4,036		4,036	3,942		3,942	3,995		3,995
Loyalty Award - Civilian	1,094		1,094	550		550	950		950
Terminal Leave	159,364		159,364	31,136		31,136	50,481		50,481
<b>Total Other Benefits</b>	<b>203,771</b>	<b>228,316</b>	<b>432,087</b>	<b>79,394</b>	<b>225,767</b>	<b>305,161</b>	<b>109,124</b>	<b>229,121</b>	<b>338,245</b>
Non-Permanent Positions	130,264		130,264	146,034		146,034	151,456		151,456
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>3,154,286</b>	<b>228,316</b>	<b>3,382,602</b>	<b>2,776,074</b>	<b>225,767</b>	<b>3,001,841</b>	<b>2,880,451</b>	<b>229,121</b>	<b>3,109,572</b>
<b>TOTAL PS</b>	<b>3,154,286</b>	<b>228,316</b>	<b>3,382,602</b>	<b>2,776,074</b>	<b>225,767</b>	<b>3,001,841</b>	<b>2,880,451</b>	<b>229,121</b>	<b>3,109,572</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Maintenance and Other Operating Services									
Travelling Expenses	292,774	920	293,694	307,197	2,381	309,578	376,612	1,981	378,593
Training and Scholarship Expenses	340,318	6,512	346,830	375,499	10,100	385,599	297,576	10,000	307,576
Supplies and Materials Expenses	216,327	474	216,801	191,992	225	192,217	203,762	275	204,037
Utility Expenses	116,994		116,994	110,132		110,132	114,934		114,934
Communication Expenses	96,567	9	96,576	128,800	85	128,885	234,773	85	234,858
Awards/Rewards and Prizes	9,228		9,228	2,056		2,056	3,058		3,058
Survey, Research, Exploration and Development Expenses	524		524	1,000		1,000	1,000		1,000
Demolition/Relocation and Desilting/Dredging Expenses				23,622		23,622			
Professional Services	897,025	9,775	906,800	939,768	4,030	943,798	837,248	4,630	841,878
General Services	340,758		340,758	305,487		305,487	374,802		374,802
Repairs and Maintenance	58,573	37	58,610	77,565		77,565	91,475		91,475
Financial Assistance/Subsidy	272,926		272,926	936,956		936,956	102,972	50,000	152,972
Taxes, Insurance Premiums and Other Fees	34,254		34,254	29,249		29,249	29,662		29,662
Bank Charges	4,970		4,970						
Extraordinary and Miscellaneous Expenses	12,655		12,655	12,871		12,871	14,028		14,028
Other Maintenance and Operating Expenses									
Advertising Expenses	39,694	76	39,770	50,338	700	51,038	24,879	700	25,579
Printing and Publication Expenses	28,655	77	28,732	32,479	2,050	34,529	34,711	2,300	37,011
Representation Expenses	188,023	3,729	191,752	213,799	1,762	215,561	167,265	1,420	168,685
Transportation and Delivery Expenses	11,964	162	12,126	14,927		14,927	30,559		30,559
Rent/Lease Expenses	591,098	281	591,379	695,932	2,070	698,002	1,010,876	2,030	1,012,906
Membership Dues and Contributions to Organizations	1,656		1,656	897		897	925		925
Subscription Expenses	112,004		112,004	158,306		158,306	282,964		282,964
Bank Transaction Fee	3		3	553		553			
Other Maintenance and Operating Expenses	40,703	68	40,771	138,803	18	138,821	313,710		313,710
<b>TOTAL MOOE</b>	<b>3,707,693</b>	<b>22,120</b>	<b>3,729,813</b>	<b>4,748,228</b>	<b>23,421</b>	<b>4,771,649</b>	<b>4,547,791</b>	<b>73,421</b>	<b>4,621,212</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>6,861,979</b>	<b>250,436</b>	<b>7,112,415</b>	<b>7,524,302</b>	<b>249,188</b>	<b>7,773,490</b>	<b>7,428,242</b>	<b>302,542</b>	<b>7,730,784</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Buildings and Other Structures				174,050		174,050	6,912		6,912

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Machinery and Equipment Outlay	32,541		32,541	860,207		860,207	756,997		756,997
Transportation Equipment Outlay	32,733		32,733	54,659		54,659	58,480		58,480
Furniture, Fixtures and Books Outlay							500		500
Intangible Assets Outlay				25,000		25,000	44,659		44,659
<b>TOTAL CO</b>	<b>65,274</b>		<b>65,274</b>	<b>1,113,916</b>		<b>1,113,916</b>	<b>867,548</b>		<b>867,548</b>
<b>TOTAL, DTI</b>	<b>6,927,253</b>	<b>250,436</b>	<b>7,177,689</b>	<b>8,638,218</b>	<b>249,188</b>	<b>8,887,406</b>	<b>8,295,790</b>	<b>302,542</b>	<b>8,598,332</b>
Department of Transportation (DOTr)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Permanent Positions									
Salaries and other Lump-sums									
Basic Salary	2,473,349	1,630	2,474,979	2,326,808	78,319	2,405,127	2,455,886	73,147	2,529,033
<b>Total Salaries and other Lump-sums</b>	<b>2,473,349</b>	<b>1,630</b>	<b>2,474,979</b>	<b>2,326,808</b>	<b>78,319</b>	<b>2,405,127</b>	<b>2,455,886</b>	<b>73,147</b>	<b>2,529,033</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	179,046	3,847	182,893	141,216	7,824	149,040	148,080	6,864	154,944
Representation Allowance	35,974		35,974	28,644	288	28,932	37,782	336	38,118
Transportation Allowance	28,854		28,854	28,584	288	28,872	37,638	336	37,974
Clothing and Uniform Allowance	45,422	978	46,400	35,304	1,956	37,260	43,190	2,002	45,192
Honoraria	25,326		25,326	16,090		16,090	21,948		21,948
Overtime Pay	61,637		61,637						
Mid-Year Bonus - Civilian	226,845		226,845	193,900	6,527	200,427	204,663	6,096	210,759
Year End Bonus	242,611		242,611	193,900	6,527	200,427	204,663	6,096	210,759
Cash Gift	40,408		40,408	29,420	1,630	31,050	30,850	1,430	32,280
Productivity Enhancement Incentive	29,669	9,787	39,456	29,420	1,630	31,050	30,850	1,430	32,280
Per Diems				230		230	306		306
Step Increment				5,814		5,814	6,140		6,140
Performance Based Bonus	23,923		23,923						

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Collective Negotiation Agreement	132,919	20,744	153,663						
Total Other Compensation Common to All	<b>1,072,634</b>	<b>35,356</b>	<b>1,107,990</b>	<b>702,522</b>	<b>26,670</b>	<b>729,192</b>	<b>766,110</b>	<b>24,590</b>	<b>790,700</b>
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	68,942		68,942	21,265		21,265	21,265		21,265
Hazard Duty Pay	6		6						
Allowance of Attorney's de Officio	215		215						
Special Hardship Allowance	244		244						
Other Personnel Benefits	754,673	13,607	768,280				648		648
Anniversary Bonus - Civilian	6		6	3,555		3,555	537	5,763	6,300
Total Other Compensation for Specific Groups	<b>824,086</b>	<b>13,607</b>	<b>837,693</b>	<b>24,820</b>		<b>24,820</b>	<b>22,450</b>	<b>5,763</b>	<b>28,213</b>
Other Benefits									
Retirement and Life Insurance Premiums		339,696	339,696		288,612	288,612		303,484	303,484
PAG-IBIG Contributions	9,260	192	9,452	7,054	391	7,445	14,808	686	15,494
PhilHealth Contributions	53,525	744	54,269	50,940	1,762	52,702	60,177	1,842	62,019
Employees Compensation Insurance Premiums	9,339	192	9,531	7,054	391	7,445	7,404	343	7,747
Loyalty Award - Civilian	3,953	3,115	7,068	1,545	480	2,025	890	2,015	2,905
Terminal Leave	143,776	12,380	156,156	91,222	5,466	96,688	105,989	4,350	110,339
Total Other Benefits	<b>219,853</b>	<b>356,319</b>	<b>576,172</b>	<b>157,815</b>	<b>297,102</b>	<b>454,917</b>	<b>189,268</b>	<b>312,720</b>	<b>501,988</b>
Non-Permanent Positions	763,267	28,796	792,063	444,022		444,022	449,489	144,666	594,155
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>5,353,189</b>	<b>435,708</b>	<b>5,788,897</b>	<b>3,655,987</b>	<b>402,091</b>	<b>4,058,078</b>	<b>3,883,203</b>	<b>560,886</b>	<b>4,444,089</b>
Military / Uniformed Personnel									
Permanent Positions									
Base Pay	10,345,617		10,345,617	8,212,825		8,212,825	11,357,296		11,357,296
Creation of New Positions				1,221,833		1,221,833	599,912		599,912
Total Permanent Positions	<b>10,345,617</b>		<b>10,345,617</b>	<b>9,434,658</b>		<b>9,434,658</b>	<b>11,957,208</b>		<b>11,957,208</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	640,487		640,487	727,358		727,358	730,320		730,320
Clothing/ Uniform Allowance	594,354		594,354	161,747		161,747	160,849		160,849

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Subsistence Allowance	1,462,442		1,462,442	1,784,584		1,784,584	1,666,044		1,666,044
Laundry Allowance	11,485		11,485	12,242		12,242	12,171		12,171
Quarters Allowance	130,692		130,692	172,399		172,399	159,703		159,703
Longevity Pay	861,975		861,975	1,069,947		1,069,947	1,534,970		1,534,970
Year-end Bonus	862,254		862,254	947,270		947,270	946,444		946,444
Mid-Year Bonus - Military/Uniformed Personnel	836,730		836,730	1,148,786		1,148,786	946,444		946,444
Cash Gift	131,796		131,796	166,795		166,795	152,150		152,150
Productivity Enhancement Incentive	132,764		132,764	166,795		166,795	152,150		152,150
Performance Based Bonus	280,146		280,146						
<b>Total Other Compensation Common to All</b>	<b>5,945,125</b>		<b>5,945,125</b>	<b>6,357,923</b>		<b>6,357,923</b>	<b>6,461,245</b>		<b>6,461,245</b>
Other Compensation for Specific Groups									
High Risk Duty Pay	1,135		1,135				5,342		5,342
Hazardous Duty Pay	375,031		375,031	105,594		105,594	389,073		389,073
Flying Pay	66,702		66,702	41,792		41,792	54,996		54,996
Sea Duty Pay	256,876		256,876	270,347		270,347	273,063		273,063
Overseas Allowance	13,678		13,678	15,150		15,150	15,150		15,150
Hazard Duty Pay	172,231		172,231	205,253		205,253	197,187		197,187
Hardship Allowance	36		36						
Instructor's Duty Pay	71,965		71,965	46,071		46,071	87,954		87,954
Lump-sum for Filling of Positions - Military /Uniformed Personnel (MUP)				2,625,931		2,625,931	2,863,472		2,863,472
<b>Total Other Compensation for Specific Groups</b>	<b>957,654</b>		<b>957,654</b>	<b>3,310,138</b>		<b>3,310,138</b>	<b>3,886,237</b>		<b>3,886,237</b>
Other Benefits									
Special Group Term Insurance	1,911		1,911	2,320		2,320	2,190		2,190
PAG-IBIG Contributions	29,824		29,824	29,271		29,271	73,032		73,032
Pension, Military/Uniformed Personnel	1,326,801		1,326,801						
PhilHealth Contributions	191,186		191,186	260,417		260,417	283,898		283,898
Employees Compensation Insurance Premiums				36,896		36,896	36,510		36,510
Retirement Gratuity	102,508		102,508	67,805		67,805	105,500		105,500
Terminal Leave	184,523		184,523	88,245		88,245	148,449		148,449
<b>Total Other Benefits</b>	<b>1,836,753</b>		<b>1,836,753</b>	<b>484,954</b>		<b>484,954</b>	<b>649,579</b>		<b>649,579</b>
<b>TOTAL PS, MILITARY/UNIFORMED PERSONNEL</b>	<b>19,085,149</b>		<b>19,085,149</b>	<b>19,587,673</b>		<b>19,587,673</b>	<b>22,954,269</b>		<b>22,954,269</b>
<b>TOTAL PS</b>	<b>24,438,338</b>	<b>435,708</b>	<b>24,874,046</b>	<b>23,243,660</b>	<b>402,091</b>	<b>23,645,751</b>	<b>26,837,472</b>	<b>560,886</b>	<b>27,398,358</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Maintenance and Other Operating Services									
Travelling Expenses	158,863	11,770	170,633	149,930	39,361	189,291	248,473	21,080	269,553
Training and Scholarship Expenses	75,246	867	76,113	130,178	5,019	135,197	136,271	8,713	144,984
Supplies and Materials Expenses	6,844,433	11,137	6,855,570	5,121,113	29,805	5,150,918	5,117,053	31,964	5,149,017
Utility Expenses	945,752	1,678	947,430	1,005,375	3,000	1,008,375	1,003,735	3,296	1,007,031
Communication Expenses	145,696	897	146,593	307,154	4,541	311,695	211,525	6,283	217,808
Awards/Rewards and Prizes	37		37				239		239
Survey, Research, Exploration and Development Expenses	209		209						
Professional Services	264,331	396	264,727	224,187		224,187	314,317	1,150	315,467
General Services	3,048,994	50,230	3,099,224	1,818,401	40,266	1,858,667	1,579,154	58,196	1,637,350
Repairs and Maintenance	4,493,889	88,206	4,582,095	3,585,738	19,442	3,605,180	5,140,660	29,455	5,170,115
Financial Assistance/Subsidy	3,182,878		3,182,878	5,637,354		5,637,354	2,781,966		2,781,966
Taxes, Insurance Premiums and Other Fees	316,153	2,857,337	3,173,490	67,945		67,945	343,552	1,658	345,210
Labor and Wages	107,058	2,312	109,370	113,355		113,355	144,367		144,367
Bank Charges	8,436		8,436	7,888		7,888	7,068		7,068
Extraordinary and Miscellaneous Expenses	11,993	79	12,072	13,562		13,562	9,975	383	10,358
Intelligence Expenses	10,000		10,000	400,000		400,000	400,000		400,000
Confidential Expenses	1,744	1,355	3,099	2,290	2,710	5,000	2,290	2,710	5,000
Other Maintenance and Operating Expenses									
Advertising Expenses	6,179		6,179	10,322		10,322	7,831	233	8,064
Printing and Publication Expenses	8,330	113	8,443	17,216	500	17,716	24,479	1,523	26,002
Representation Expenses	264,361	1,805	266,166	101,432	12,820	114,252	285,589	21,348	306,937
Transportation and Delivery Expenses	26,496	31	26,527	13,580		13,580	29,312	700	30,012
Rent/Lease Expenses	6,805,206	904	6,806,110	6,261,225		6,261,225	234,334	1,868	236,202
Membership Dues and Contributions to Organizations	7,967	595	8,562	15,312	1,115	16,427	7,187	368	7,555
Subscription Expenses	9,284	1	9,285	19,402		19,402	144,280	925	145,205
Bank Transaction Fee	3	3	6						
Other Maintenance and Operating Expenses	839,154	10,123	849,277	1,085,805	717	1,086,522	1,786,846	833	1,787,679
<b>TOTAL MOOE</b>	<b>27,582,692</b>	<b>3,039,839</b>	<b>30,622,531</b>	<b>26,108,764</b>	<b>159,296</b>	<b>26,268,060</b>	<b>19,960,503</b>	<b>192,686</b>	<b>20,153,189</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>52,021,030</b>	<b>3,475,547</b>	<b>55,496,577</b>	<b>49,352,424</b>	<b>561,387</b>	<b>49,913,811</b>	<b>46,797,975</b>	<b>753,572</b>	<b>47,551,547</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Capital Outlays									
Property, Plant and Equipment Outlay									
Infrastructure Outlay	146,533,351	37,313	146,570,664	17,151,213		17,151,213	130,093,468		130,093,468
Buildings and Other Structures	21,637		21,637	366,816		366,816	497,709		497,709
Machinery and Equipment Outlay	85,363		85,363	2,414,999		2,414,999	2,640,434		2,640,434
Transportation Equipment Outlay	1,724,919		1,724,919	4,036,717		4,036,717	110,450		110,450
Furniture, Fixtures and Books Outlay				8,500		8,500	280		280
<b>TOTAL CO</b>	<b>148,365,270</b>	<b>37,313</b>	<b>148,402,583</b>	<b>23,978,245</b>		<b>23,978,245</b>	<b>133,342,341</b>		<b>133,342,341</b>
<b>TOTAL, DOTr</b>	<b>200,386,300</b>	<b>3,512,860</b>	<b>203,899,160</b>	<b>73,330,669</b>	<b>561,387</b>	<b>73,892,056</b>	<b>180,140,316</b>	<b>753,572</b>	<b>180,893,888</b>
National Economic and Development Authority (NEDA)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	2,322,549		2,322,549	2,286,891		2,286,891	2,287,813		2,287,813
Total Salaries and other Lump-sums	<b>2,322,549</b>		<b>2,322,549</b>	<b>2,286,891</b>		<b>2,286,891</b>	<b>2,287,813</b>		<b>2,287,813</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	109,965		109,965	109,104		109,104	108,432		108,432
Representation Allowance	34,715		34,715	30,060		30,060	33,870		33,870
Transportation Allowance	21,249		21,249	29,478		29,478	33,330		33,330
Clothing and Uniform Allowance	26,648		26,648	27,276		27,276	31,626		31,626
Honoraria	1,481		1,481						
Overtime Pay	13,206		13,206						
Year End Bonus	194,562		194,562	190,585		190,585	190,648		190,648



**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Mid-Year Bonus - Civilian	188,849		188,849	190,585		190,585	190,648		190,648
Cash Gift	23,132		23,132	22,730		22,730	22,590		22,590
Productivity Enhancement Incentive	22,473		22,473	22,730		22,730	22,590		22,590
Per Diems	9,826		9,826	41,128		41,128	33,718		33,718
Step Increment				5,720		5,720	5,718		5,718
Performance Based Bonus	85,893		85,893						
Collective Negotiation Agreement	46,097		46,097						
<b>Total Other Compensation Common to All</b>	<b>778,096</b>		<b>778,096</b>	<b>669,396</b>		<b>669,396</b>	<b>673,170</b>		<b>673,170</b>
<b>Other Compensation for Specific Groups</b>									
Magna Carta for Public Health Workers	40,987		40,987	40,269		40,269	38,286		38,286
Quarters Allowance	5		5						
Longevity Pay	39		39						
Special Allowance for Prosecution Service	5		5						
Lump-sum for Personnel Services				7,317		7,317			
Other Personnel Benefits	103,008		103,008						
Anniversary Bonus - Civilian				84		84	3,642		3,642
<b>Total Other Compensation for Specific Groups</b>	<b>144,044</b>		<b>144,044</b>	<b>47,670</b>		<b>47,670</b>	<b>41,928</b>		<b>41,928</b>
<b>Other Benefits</b>									
Retirement and Life Insurance Premiums		277,175	277,175		274,425	274,425		274,539	274,539
PAG-IBIG Contributions	5,584		5,584	5,428		5,428	10,833		10,833
PhilHealth Contributions	44,407		44,407	49,733		49,733	55,763		55,763
Employees Compensation Insurance Premiums	5,626		5,626	5,428		5,428	5,390		5,390
Terminal Leave	130,463		130,463	48,719		48,719	28,085		28,085
Loyalty Award - Civilian	2,447		2,447	1,845		1,845	2,990		2,990
<b>Total Other Benefits</b>	<b>188,527</b>	<b>277,175</b>	<b>465,702</b>	<b>111,153</b>	<b>274,425</b>	<b>385,578</b>	<b>103,061</b>	<b>274,539</b>	<b>377,600</b>
Non-Permanent Positions	20,552		20,552	120,043		120,043	122,615		122,615
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>3,453,768</b>	<b>277,175</b>	<b>3,730,943</b>	<b>3,235,153</b>	<b>274,425</b>	<b>3,509,578</b>	<b>3,228,587</b>	<b>274,539</b>	<b>3,503,126</b>
<b>TOTAL PS</b>	<b>3,453,768</b>	<b>277,175</b>	<b>3,730,943</b>	<b>3,235,153</b>	<b>274,425</b>	<b>3,509,578</b>	<b>3,228,587</b>	<b>274,539</b>	<b>3,503,126</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Maintenance and Other Operating Services									
Travelling Expenses	646,761	1,011	647,772	431,674	2,200	433,874	473,040	1,900	474,940
Training and Scholarship Expenses	1,187,144	500	1,187,644	780,474	2,050	782,524	406,760	2,750	409,510
Supplies and Materials Expenses	927,925	1,666	929,591	2,023,852	850	2,024,702	321,691	250	321,941
Utility Expenses	161,729		161,729	157,287		157,287	214,472		214,472
Communication Expenses	106,769	140	106,909	192,055	50	192,105	348,516	50	348,566
Awards/Rewards and Prizes	337		337	431		431	913		913
Survey, Research, Exploration and Development Expenses	35,196		35,196	1,115,374		1,115,374	1,860,463		1,860,463
Professional Services	474,167		474,167	329,019	1,750	330,769	450,003	1,750	451,753
General Services	3,714,451	854	3,715,305	1,526,253		1,526,253	1,398,288		1,398,288
Repairs and Maintenance	36,149		36,149	71,704		71,704	94,548		94,548
Financial Assistance/Subsidy	166,196		166,196	158,964		158,964	176,193		176,193
Taxes, Insurance Premiums and Other Fees	166,980	105	167,085	27,142		27,142	113,587		113,587
Extraordinary and Miscellaneous Expenses	14,904		14,904	15,561		15,561	15,504		15,504
Other Maintenance and Operating Expenses									
Advertising Expenses	5,428		5,428	32,491		32,491	45,682		45,682
Printing and Publication Expenses	155,963		155,963	52,451		52,451	180,610		180,610
Representation Expenses	89,244	3	89,247	77,114	1,300	78,414	147,023	1,300	148,323
Transportation and Delivery Expenses	4,053		4,053	4,695		4,695	9,787		9,787
Rent/Lease Expenses	687,988		687,988	697,065		697,065	785,410		785,410
Membership Dues and Contributions to Organizations	598		598	1,073		1,073	897		897
Subscription Expenses	292,753	215	292,968	319,794		319,794	396,730	200	396,930
Donations	10		10	8		8	8		8
Bank Transaction Fee	6		6						
Other Maintenance and Operating Expenses	15,540		15,540	63,416		63,416	10,146		10,146
<b>TOTAL MOOE</b>	<b>8,890,291</b>	<b>4,494</b>	<b>8,894,785</b>	<b>8,077,897</b>	<b>8,200</b>	<b>8,086,097</b>	<b>7,450,271</b>	<b>8,200</b>	<b>7,458,471</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>12,344,059</b>	<b>281,669</b>	<b>12,625,728</b>	<b>11,313,050</b>	<b>282,625</b>	<b>11,595,675</b>	<b>10,678,858</b>	<b>282,739</b>	<b>10,961,597</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Buildings and Other Structures	1,321,480		1,321,480	88,000		88,000	745,178		745,178

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Machinery and Equipment Outlay	196,746	215	196,961	465,027		465,027	648,741		648,741
Transportation Equipment Outlay	7,824		7,824	85,300		85,300	64,200		64,200
Furniture, Fixtures and Books Outlay	993	1,013	2,006				140,679		140,679
Intangible Assets Outlay							15,000		15,000
<b>TOTAL CO</b>	<b>1,527,043</b>	<b>1,228</b>	<b>1,528,271</b>	<b>638,327</b>		<b>638,327</b>	<b>1,613,798</b>		<b>1,613,798</b>
<b>TOTAL, NEDA</b>	<b>13,871,102</b>	<b>282,897</b>	<b>14,153,999</b>	<b>11,951,377</b>	<b>282,625</b>	<b>12,234,002</b>	<b>12,292,656</b>	<b>282,739</b>	<b>12,575,395</b>
Presidential Communications Office (PCO)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	420,896		420,896	674,590		674,590	707,199		707,199
Total Salaries and other Lump-sums	<b>420,896</b>		<b>420,896</b>	<b>674,590</b>		<b>674,590</b>	<b>707,199</b>		<b>707,199</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	19,894		19,894	33,426		33,426	34,584		34,584
Representation Allowance	4,066		4,066	6,020		6,020	7,481		7,481
Transportation Allowance	2,991		2,991	5,960		5,960	7,271		7,271
Clothing and Uniform Allowance	4,704		4,704	8,359		8,359	10,089		10,089
Honoraria	184		184	403		403			
Overtime Pay							130		130
Year End Bonus	36,167		36,167	56,216		56,216	58,932		58,932
Mid-Year Bonus - Civilian	31,330		31,330	56,216		56,216	58,932		58,932
Cash Gift	4,330		4,330	6,964		6,964	7,206		7,206
Productivity Enhancement Incentive	4,262		4,262	6,964		6,964	7,206		7,206
Performance Based Bonus	21,690		21,690						
Step Increment				2,058		2,058	2,251		2,251
Total Other Compensation Common to All	<b>129,618</b>		<b>129,618</b>	<b>182,586</b>		<b>182,586</b>	<b>194,082</b>		<b>194,082</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Compensation for Specific Groups									
Night Shift Differential Pay				3,032		3,032	3,333		3,333
Lump-sum for Personnel Services				9,214		9,214			
Other Personnel Benefits	18,119		18,119						
<b>Total Other Compensation for Specific Groups</b>	<b>18,119</b>		<b>18,119</b>	<b>12,246</b>		<b>12,246</b>	<b>3,333</b>		<b>3,333</b>
Other Benefits									
Retirement and Life Insurance Premiums		50,995	50,995		80,952	80,952		84,864	84,864
PAG-IBIG Contributions	1,024		1,024	1,673		1,673	3,459		3,459
PhilHealth Contributions	8,216		8,216	14,414		14,414	16,817		16,817
Employees Compensation Insurance Premiums	1,030		1,030	1,673		1,673	1,729		1,729
Terminal Leave	39,629		39,629	9,342		9,342	22,092		22,092
Loyalty Award - Civilian	595		595	695		695	925		925
<b>Total Other Benefits</b>	<b>50,494</b>	<b>50,995</b>	<b>101,489</b>	<b>27,797</b>	<b>80,952</b>	<b>108,749</b>	<b>45,022</b>	<b>84,864</b>	<b>129,886</b>
Non-Permanent Positions	1,475		1,475	1,301		1,301	1,235		1,235
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>620,602</b>	<b>50,995</b>	<b>671,597</b>	<b>898,520</b>	<b>80,952</b>	<b>979,472</b>	<b>950,871</b>	<b>84,864</b>	<b>1,035,735</b>
<b>TOTAL PS</b>	<b>620,602</b>	<b>50,995</b>	<b>671,597</b>	<b>898,520</b>	<b>80,952</b>	<b>979,472</b>	<b>950,871</b>	<b>84,864</b>	<b>1,035,735</b>
Maintenance and Other Operating Services									
Travelling Expenses	96,779		96,779	325,026		325,026	177,463		177,463
Training and Scholarship Expenses	4,865		4,865	26,581		26,581	25,047		25,047
Supplies and Materials Expenses	45,477		45,477	129,120		129,120	111,703		111,703
Utility Expenses	42,738		42,738	66,473		66,473	71,306		71,306
Communication Expenses	31,013		31,013	73,399		73,399	84,303		84,303
Professional Services	75,578		75,578	101,991		101,991	121,148		121,148
General Services	36,197		36,197	68,236		68,236	61,975		61,975
Repairs and Maintenance	9,499		9,499	29,383		29,383	31,674		31,674
Taxes, Insurance Premiums and Other Fees	3,655		3,655	13,569		13,569	11,079		11,079
Extraordinary and Miscellaneous Expenses	3,554		3,554	4,380		4,380	4,950		4,950
Other Maintenance and Operating Expenses									
Advertising Expenses	4,674		4,674	2,031		2,031	6,858		6,858

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Printing and Publication Expenses	566		566	3,982		3,982	3,304		3,304
Representation Expenses	65,489		65,489	56,686		56,686	67,384		67,384
Transportation and Delivery Expenses	319		319	2,092		2,092	5,717		5,717
Rent/Lease Expenses	108,382		108,382	68,125		68,125	80,829		80,829
Membership Dues and Contributions to Organizations	832		832	900		900	600		600
Subscription Expenses	5,651		5,651	16,666		16,666	25,124		25,124
Donations	30		30	50		50	50		50
Other Maintenance and Operating Expenses	26,117		26,117	162,623		162,623	122,613		122,613
<b>TOTAL MOOE</b>	<b>561,415</b>		<b>561,415</b>	<b>1,151,313</b>		<b>1,151,313</b>	<b>1,013,127</b>		<b>1,013,127</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>1,182,017</b>	<b>50,995</b>	<b>1,233,012</b>	<b>2,049,833</b>	<b>80,952</b>	<b>2,130,785</b>	<b>1,963,998</b>	<b>84,864</b>	<b>2,048,862</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Buildings and Other Structures				80,757		80,757			
Machinery and Equipment Outlay	348,237		348,237	77,900		77,900	101,818		101,818
Transportation Equipment Outlay	12,156		12,156	51,100		51,100			
Furniture, Fixtures and Books Outlay	5,156		5,156	13,700		13,700			
Intangible Assets Outlay				1,900		1,900			
<b>TOTAL CO</b>	<b>365,549</b>		<b>365,549</b>	<b>225,357</b>		<b>225,357</b>	<b>101,818</b>		<b>101,818</b>
<b>TOTAL, PCO</b>	<b>1,547,566</b>	<b>50,995</b>	<b>1,598,561</b>	<b>2,275,190</b>	<b>80,952</b>	<b>2,356,142</b>	<b>2,065,816</b>	<b>84,864</b>	<b>2,150,680</b>
Other Executive Offices (OEOs)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	4,103,269		4,103,269	3,814,839		3,814,839	4,054,451		4,054,451
Creation of New Positions				30,413		30,413			
<b>Total Salaries and other Lump-sums</b>	<b>4,103,269</b>		<b>4,103,269</b>	<b>3,845,252</b>		<b>3,845,252</b>	<b>4,054,451</b>		<b>4,054,451</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Compensation Common to All									
Personnel Economic Relief Allowance	180,874		180,874	168,792		168,792	176,040		176,040
Representation Allowance	72,816		72,816	62,952		62,952	75,570		75,570
Transportation Allowance	57,599		57,599	61,447		61,447	75,210		75,210
Clothing and Uniform Allowance	44,294		44,294	42,198		42,198	51,345		51,345
Honoraria	8,701		8,701	1,980		1,980	1,844		1,844
Overtime Pay	14,358		14,358						
Year End Bonus	344,036		344,036	317,905		317,905	337,873		337,873
Mid-Year Bonus - Civilian	326,200		326,200	317,905		317,905	337,873		337,873
Cash Gift	38,179		38,179	35,165		35,165	36,675		36,675
Productivity Enhancement Incentive	37,603		37,603	35,285		35,285	36,675		36,675
Per Diems	7,944	838	8,782	8,321	1,234	9,555	8,321	1,234	9,555
Step Increment				8,061		8,061	8,553		8,553
Performance Based Bonus	139,260		139,260						
Collective Negotiation Agreement	79,466	3,548	83,014						
<b>Total Other Compensation Common to All</b>	<b>1,351,330</b>	<b>4,386</b>	<b>1,355,716</b>	<b>1,060,011</b>	<b>1,234</b>	<b>1,061,245</b>	<b>1,145,979</b>	<b>1,234</b>	<b>1,147,213</b>
Other Compensation for Specific Groups									
RATA of Sectoral/Alternate Sectoral Representatives	6,290		6,290	6,324		6,324	6,324		6,324
Magna Carta for Public Health Workers	2,048		2,048	2,239		2,239	2,259		2,259
Magna Carta for Science & Technology Personnel	33,398		33,398	9,666		9,666	9,666		9,666
Quarters Allowance	11,642		11,642	13,818		13,818	14,195		14,195
Overseas Allowance	22,713		22,713	20,456		20,456	21,013		21,013
Hazard Duty Pay	46,618		46,618	49,008		49,008	49,008		49,008
Longevity Pay	134,529		134,529	154,432		154,432	154,432		154,432
Allowance of Attorney's de Officio	5		5						
Lump-sum for filling of Positions - Civilian				67,000		67,000	19,680		19,680
Lump-sum for Personnel Services				20,000		20,000			
Other Personnel Benefits	141,219	1,091	142,310						
Anniversary Bonus - Civilian	2,073		2,073	4,656		4,656	828		828
Special Counsel Allowance	1,105		1,105	1,000		1,000	1,000		1,000
<b>Total Other Compensation for Specific Groups</b>	<b>401,640</b>	<b>1,091</b>	<b>402,731</b>	<b>348,599</b>		<b>348,599</b>	<b>278,405</b>		<b>278,405</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Benefits									
Pension, Civilian Personnel	53,741		53,741						
Retirement and Life Insurance Premiums		499,042	499,042		456,603	456,603		484,861	484,861
PAG-IBIG Contributions	9,047		9,047	8,439		8,439	17,608		17,608
PhilHealth Contributions	76,755		76,755	80,171		80,171	95,210		95,210
Employees Compensation Insurance Premiums	9,229		9,229	8,439		8,439	8,812		8,812
Terminal Leave	194,486	31	194,517	28,436		28,436	46,623		46,623
Loyalty Award - Civilian	2,730		2,730	2,995		2,995	3,905		3,905
Total Other Benefits	<b>345,988</b>	<b>499,073</b>	<b>845,061</b>	<b>128,480</b>	<b>456,603</b>	<b>585,083</b>	<b>172,158</b>	<b>484,861</b>	<b>657,019</b>
Non-Permanent Positions	245,101	12,731	257,832	240,210	13,026	253,236	299,256	13,126	312,382
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>6,447,328</b>	<b>517,281</b>	<b>6,964,609</b>	<b>5,622,552</b>	<b>470,863</b>	<b>6,093,415</b>	<b>5,950,249</b>	<b>499,221</b>	<b>6,449,470</b>
<b>TOTAL PS</b>	<b>6,447,328</b>	<b>517,281</b>	<b>6,964,609</b>	<b>5,622,552</b>	<b>470,863</b>	<b>6,093,415</b>	<b>5,950,249</b>	<b>499,221</b>	<b>6,449,470</b>
Maintenance and Other Operating Services									
Travelling Expenses	680,669	92,316	772,985	546,294	82,634	628,928	822,687	89,107	911,794
Training and Scholarship Expenses	419,670	6,315	425,985	476,806	8,110	484,916	382,335	21,525	403,860
Supplies and Materials Expenses	688,992	19,274	708,266	776,070	36,592	812,662	958,154	26,706	984,860
Utility Expenses	256,406	23,224	279,630	271,437	30,750	302,187	295,723	26,690	322,413
Communication Expenses	161,710	7,866	169,576	272,036	13,610	285,646	242,864	21,123	263,987
Awards/Rewards and Prizes	155,965	620	156,585	131,581		131,581	133,651		133,651
Survey, Research, Exploration and Development Expenses	555,799		555,799	1,333,127		1,333,127	595,058		595,058
Demolition/Relocation and Desilting/Dredging Expenses							135		135
Professional Services	1,069,842	243,192	1,313,034	944,951	225,999	1,170,950	1,088,866	235,563	1,324,429
General Services	380,542	21,119	401,661	406,125	32,150	438,275	472,609	20,019	492,628
Repairs and Maintenance	131,174	5,760	136,934	206,637	5,756	212,393	233,793	9,544	243,337
Financial Assistance/Subsidy	1,837,871	239,796	2,077,667	2,929,845	307,005	3,236,850	5,261,083	340,605	5,601,688
Taxes, Insurance Premiums and Other Fees	57,611	7,186	64,797	44,931	1,883	46,814	115,174	2,322	117,496
Labor and Wages				4,050		4,050	4,050		4,050
Bank Charges		1	1						

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Extraordinary and Miscellaneous Expenses	41,358	409	41,767	44,676	421	45,097	41,463	421	41,884
Confidential Expenses	791,336		791,336	1,171,862		1,171,862	1,172,500		1,172,500
Intelligence Expenses	522,709		522,709	1,840,200		1,840,200	640,200		640,200
Other Maintenance and Operating Expenses									
Advertising Expenses	41,260	6,969	48,229	37,186	5,184	42,370	14,652	26,657	41,309
Printing and Publication Expenses	29,313	439	29,752	49,502	2,292	51,794	56,319	2,059	58,378
Representation Expenses	377,205	45,005	422,210	572,449	48,160	620,609	649,442	50,720	700,162
Transportation and Delivery Expenses	3,627	160	3,787	5,574	2,151	7,725	7,653	3,396	11,049
Rent/Lease Expenses	557,899	21,116	579,015	675,956	10,684	686,640	806,822	17,660	824,482
Membership Dues and Contributions to Organizations	6,592	226	6,818	4,777	300	5,077	5,895	600	6,495
Subscription Expenses	224,957	3,444	228,401	277,567	4,038	281,605	492,555	5,955	498,510
Donations	21,520,042	3,985,796	25,505,838	35,418,016	968,716	36,386,732	29,231,467	1,190,059	30,421,526
Bank Transaction Fee	13		13	275	25	300	305	72	377
Other Maintenance and Operating Expenses	2,011,349	6,832	2,018,181	779,919	156,428	936,347	161,451	147,759	309,210
<b>TOTAL MOOE</b>	<b>32,523,911</b>	<b>4,737,065</b>	<b>37,260,976</b>	<b>49,221,849</b>	<b>1,942,888</b>	<b>51,164,737</b>	<b>43,886,906</b>	<b>2,238,562</b>	<b>46,125,468</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>38,971,239</b>	<b>5,254,346</b>	<b>44,225,585</b>	<b>54,844,401</b>	<b>2,413,751</b>	<b>57,258,152</b>	<b>49,837,155</b>	<b>2,737,783</b>	<b>52,574,938</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay	369		369						
Infrastructure Outlay				5,061,600		5,061,600	4,993,337		4,993,337
Buildings and Other Structures	55,206	8,704	63,910	1,467,580		1,467,580	680,216		680,216
Machinery and Equipment Outlay	332,362	19,626	351,988	696,890		696,890	922,439	2,350	924,789
Transportation Equipment Outlay	159,611		159,611	378,127		378,127	153,894		153,894
Furniture, Fixtures and Books Outlay	19,125		19,125	22,657		22,657	34,480		34,480
Heritage Assets	55,208	4,662	59,870	39,817		39,817	89,367		89,367
Other Property Plant and Equipment Outlay	5,315		5,315						
Investment Outlay		10,000	10,000		10,000	10,000		10,000	10,000
Intangible Assets Outlay	15,282		15,282	16,000		16,000	1,020		1,020
<b>TOTAL CO</b>	<b>642,478</b>	<b>42,992</b>	<b>685,470</b>	<b>7,682,671</b>	<b>10,000</b>	<b>7,692,671</b>	<b>6,874,753</b>	<b>12,350</b>	<b>6,887,103</b>
<b>TOTAL, OEO</b>	<b>39,613,717</b>	<b>5,297,338</b>	<b>44,911,055</b>	<b>62,527,072</b>	<b>2,423,751</b>	<b>64,950,823</b>	<b>56,711,908</b>	<b>2,750,133</b>	<b>59,462,041</b>



**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Joint Legislative-Executive Councils (JLEC)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	1,023		1,023						
Total Salaries and other Lump-sums	<b>1,023</b>		<b>1,023</b>						
Other Compensation Common to All									
Personnel Economic Relief Allowance	28		28						
Clothing and Uniform Allowance	12		12						
Mid-Year Bonus - Civilian	147		147						
Performance Based Bonus	95		95						
Total Other Compensation Common to All	<b>282</b>		<b>282</b>						
Other Compensation for Specific Groups									
Other Personnel Benefits	2		2						
Total Other Compensation for Specific Groups	<b>2</b>		<b>2</b>						
Other Benefits									
Retirement and Life Insurance Premiums		123	123						
PAG-IBIG Contributions	1		1						
PhilHealth Contributions	21		21						
Employees Compensation Insurance Premiums	1		1						
Total Other Benefits	<b>23</b>	<b>123</b>	<b>146</b>						
Non-Permanent Positions	339		339						
TOTAL PS,CIVILIAN PERSONNEL	<b>1,669</b>	<b>123</b>	<b>1,792</b>						
TOTAL PS	<b>1,669</b>	<b>123</b>	<b>1,792</b>						

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Maintenance and Other Operating Services									
Supplies and Materials Expenses	32		32						
Repairs and Maintenance	19		19						
Taxes, Insurance Premiums and Other Fees	14		14						
Other Maintenance and Operating Expenses									
Representation Expenses	109		109						
TOTAL MOOE	<b>174</b>		<b>174</b>						
TOTAL CURRENT OPERATING EXPENDITURES	<b>1,843</b>	<b>123</b>	<b>1,966</b>						
Capital Outlays									
TOTAL, JLEC	<b>1,843</b>	<b>123</b>	<b>1,966</b>						
The Judiciary (JUD)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	15,493,281		15,493,281	14,025,600		14,025,600	14,576,434		14,576,434
Creation of New Positions				742,035		742,035	1,076,060		1,076,060
Reclassification of Positions				41,687		41,687	39,596		39,596
Total Salaries and other Lump-sums	<b>15,493,281</b>		<b>15,493,281</b>	<b>14,809,322</b>		<b>14,809,322</b>	<b>15,692,090</b>		<b>15,692,090</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	765,277		765,277	680,808		680,808	708,408		708,408
Representation Allowance	430,982		430,982	343,314		343,314	411,588		411,588
Transportation Allowance	421,627		421,627	343,152		343,152	411,402		411,402
Clothing and Uniform Allowance	196,305		196,305	170,208		170,208	206,626		206,626
Honoraria	2,940		2,940	6,290		6,290	8,881		8,881

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Overtime Pay	65,309		65,309	27,972		27,972	35,635		35,635
Year End Bonus	1,351,848		1,351,848	1,168,799		1,168,799	1,214,704		1,214,704
Mid-Year Bonus - Civilian	1,317,634		1,317,634	1,168,799		1,168,799	1,214,704		1,214,704
Cash Gift	161,892		161,892	141,840		141,840	147,590		147,590
Productivity Enhancement Incentive	158,401		158,401	141,840		141,840	147,590		147,590
Step Increment				45,364		45,364	36,443		36,443
<b>Total Other Compensation Common to All</b>	<b>4,872,215</b>		<b>4,872,215</b>	<b>4,238,386</b>		<b>4,238,386</b>	<b>4,543,571</b>		<b>4,543,571</b>
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	8,646		8,646	7,263		7,263	19,436		19,436
Magna Carta for Public Social Workers	9,737		9,737	14,998		14,998	16,181		16,181
Hazard Pay	163,165		163,165	231,245		231,245			
Longevity Pay	397,687		397,687	385,115		385,115	376,010		376,010
Night Shift Differential Pay	217		217	2,375		2,375	3,875		3,875
Lump-sum for filling of Positions - Civilian				9,105,896		9,105,896	7,363,892		7,363,892
Other Personnel Benefits	9,669,333		9,669,333	895,049		895,049	598,606		598,606
Anniversary Bonus - Civilian				1,065		1,065			
<b>Total Other Compensation for Specific Groups</b>	<b>10,248,785</b>		<b>10,248,785</b>	<b>10,643,006</b>		<b>10,643,006</b>	<b>8,378,000</b>		<b>8,378,000</b>
Other Benefits									
Retirement and Life Insurance Premiums		1,494,637	1,494,637		1,298,088	1,298,088		1,896,268	1,896,268
Pension, Civilian Personnel	4,716,605		4,716,605	5,689,599		5,689,599	5,958,367		5,958,367
PAG-IBIG Contributions	37,883		37,883	34,042		34,042	70,846		70,846
PhilHealth Contributions	258,439		258,439	272,421		272,421	316,092		316,092
Employees Compensation Insurance Premiums	38,695		38,695	34,042		34,042	35,421		35,421
Retirement Gratuity	1,970,854		1,970,854	2,612,852		2,612,852	2,075,354		2,075,354
Terminal Leave	2,419,648		2,419,648	2,255,176		2,255,176	2,271,299		2,271,299
Loyalty Award - Civilian	35,504		35,504	26,290		26,290	25,377		25,377
<b>Total Other Benefits</b>	<b>9,477,628</b>	<b>1,494,637</b>	<b>10,972,265</b>	<b>10,924,422</b>	<b>1,298,088</b>	<b>12,222,510</b>	<b>10,752,756</b>	<b>1,896,268</b>	<b>12,649,024</b>
Non-Permanent Positions	383,164		383,164	93,852		93,852	604,431		604,431
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>40,475,073</b>	<b>1,494,637</b>	<b>41,969,710</b>	<b>40,708,988</b>	<b>1,298,088</b>	<b>42,007,076</b>	<b>39,970,848</b>	<b>1,896,268</b>	<b>41,867,116</b>
<b>TOTAL PS</b>	<b>40,475,073</b>	<b>1,494,637</b>	<b>41,969,710</b>	<b>40,708,988</b>	<b>1,298,088</b>	<b>42,007,076</b>	<b>39,970,848</b>	<b>1,896,268</b>	<b>41,867,116</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Maintenance and Other Operating Services									
Travelling Expenses	198,583		198,583	478,875		478,875	537,081		537,081
Training and Scholarship Expenses	206,992		206,992	365,633		365,633	481,568		481,568
Supplies and Materials Expenses	1,446,740		1,446,740	2,474,206		2,474,206	2,730,423		2,730,423
Utility Expenses	596,972		596,972	717,477		717,477	954,747		954,747
Communication Expenses	273,754		273,754	516,498		516,498	553,410		553,410
Professional Services	943,534		943,534	995,172		995,172	995,172		995,172
General Services	424,734		424,734	552,501		552,501	656,254		656,254
Repairs and Maintenance	463,809		463,809	955,637		955,637	1,041,510		1,041,510
Financial Assistance/Subsidy	351,754		351,754	161,801		161,801	161,801		161,801
Taxes, Insurance Premiums and Other Fees	73,106		73,106	107,485		107,485	111,940		111,940
Extraordinary and Miscellaneous Expenses	300,738		300,738	452,163		452,163	470,135		470,135
Other Maintenance and Operating Expenses									
Advertising Expenses	4,452		4,452	18,662		18,662	20,095		20,095
Printing and Publication Expenses	5,731		5,731	3,362		3,362	3,867		3,867
Representation Expenses	32,060		32,060	85,004		85,004	111,877		111,877
Transportation and Delivery Expenses	44,341		44,341	112,394		112,394	117,624		117,624
Rent/Lease Expenses	1,048,673		1,048,673	1,061,032		1,061,032	1,102,042		1,102,042
Membership Dues and Contributions to Organizations	343		343	414		414	444		444
Subscription Expenses	37,011		37,011	938,177		938,177	1,507,245		1,507,245
Donations	5		5	5		5	5		5
Other Maintenance and Operating Expenses	1,424,867		1,424,867	2,176,912		2,176,912	2,396,079		2,396,079
<b>TOTAL MOOE</b>	<b>7,878,199</b>		<b>7,878,199</b>	<b>12,173,410</b>		<b>12,173,410</b>	<b>13,953,319</b>		<b>13,953,319</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>48,353,272</b>	<b>1,494,637</b>	<b>49,847,909</b>	<b>52,882,398</b>	<b>1,298,088</b>	<b>54,180,486</b>	<b>53,924,167</b>	<b>1,896,268</b>	<b>55,820,435</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	216,790		216,790	165,000		165,000			
Land Improvements Outlay							54,000		54,000

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Buildings and Other Structures	4,991,143		4,991,143	4,727,675		4,727,675	1,186,408		1,186,408
Machinery and Equipment Outlay	391,724		391,724	601,063		601,063	922,198		922,198
Transportation Equipment Outlay	124,857		124,857	214,198		214,198	198,210		198,210
Furniture, Fixtures and Books Outlay	57,132		57,132	84,167		84,167	113,757		113,757
Other Property Plant and Equipment Outlay	1,541		1,541	1,541		1,541			
Intangible Assets Outlay	2,585		2,585	202,050		202,050	5,269,892		5,269,892
<b>TOTAL CO</b>	<b>5,785,772</b>		<b>5,785,772</b>	<b>5,995,694</b>		<b>5,995,694</b>	<b>7,744,465</b>		<b>7,744,465</b>
<b>TOTAL, JUD</b>	<b>54,139,044</b>	<b>1,494,637</b>	<b>55,633,681</b>	<b>58,878,092</b>	<b>1,298,088</b>	<b>60,176,180</b>	<b>61,668,632</b>	<b>1,896,268</b>	<b>63,564,900</b>
Civil Service Commission (CSC)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	1,082,456		1,082,456	924,558		924,558	906,818		906,818
Total Salaries and other Lump-sums	<b>1,082,456</b>		<b>1,082,456</b>	<b>924,558</b>		<b>924,558</b>	<b>906,818</b>		<b>906,818</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	34,210		34,210	30,936		30,936	30,432		30,432
Representation Allowance	24,599		24,599	22,512		22,512	24,912		24,912
Transportation Allowance	23,929		23,929	21,432		21,432	23,586		23,586
Clothing and Uniform Allowance	8,568		8,568	7,734		7,734	8,876		8,876
Year End Bonus	84,373		84,373	77,045		77,045	75,568		75,568
Mid-Year Bonus - Civilian	83,473		83,473	77,045		77,045	75,568		75,568
Cash Gift	7,305		7,305	6,445		6,445	6,340		6,340
Per Diems	255		255	427		427	427		427
Productivity Enhancement Incentive	7,200		7,200	6,445		6,445	6,340		6,340
Performance Based Bonus	37,068		37,068						
Step Increment				2,311		2,311	2,265		2,265
Collective Negotiation Agreement	1,440		1,440						
Total Other Compensation Common to All	<b>312,420</b>		<b>312,420</b>	<b>252,332</b>		<b>252,332</b>	<b>254,314</b>		<b>254,314</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Compensation for Specific Groups									
Provident/Welfare Fund Contributions	920		920						
Lump-sum for filling of Positions - Civilian				192,466		192,466	217,795		217,795
Other Personnel Benefits	4,582		4,582						
Anniversary Bonus - Civilian	126		126				4,404		4,404
<b>Total Other Compensation for Specific Groups</b>	<b>5,628</b>		<b>5,628</b>	<b>192,466</b>		<b>192,466</b>	<b>222,199</b>		<b>222,199</b>
Other Benefits									
Pension, Civilian Personnel	39,389		39,389	39,389		39,389	39,821		39,821
Retirement and Life Insurance Premiums		109,144	109,144		110,946	110,946		128,628	128,628
PAG-IBIG Contributions	1,737		1,737	1,546		1,546	3,047		3,047
PhilHealth Contributions	13,441		13,441	18,710		18,710	21,125		21,125
Employees Compensation Insurance Premiums	1,696		1,696	1,546		1,546	1,520		1,520
Retirement Gratuity							14,334		14,334
Terminal Leave	60,329		60,329	7,715		7,715	22,035		22,035
Loyalty Award - Civilian	25		25						
<b>Total Other Benefits</b>	<b>116,617</b>	<b>109,144</b>	<b>225,761</b>	<b>68,906</b>	<b>110,946</b>	<b>179,852</b>	<b>101,882</b>	<b>128,628</b>	<b>230,510</b>
Non-Permanent Positions	36,536		36,536	33,982		33,982	34,306		34,306
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>1,553,657</b>	<b>109,144</b>	<b>1,662,801</b>	<b>1,472,244</b>	<b>110,946</b>	<b>1,583,190</b>	<b>1,519,519</b>	<b>128,628</b>	<b>1,648,147</b>
<b>TOTAL PS</b>	<b>1,553,657</b>	<b>109,144</b>	<b>1,662,801</b>	<b>1,472,244</b>	<b>110,946</b>	<b>1,583,190</b>	<b>1,519,519</b>	<b>128,628</b>	<b>1,648,147</b>
Maintenance and Other Operating Services									
Travelling Expenses	31,515		31,515	38,258		38,258	43,573		43,573
Training and Scholarship Expenses	37,895		37,895	25,004		25,004	25,216		25,216
Supplies and Materials Expenses	77,923		77,923	70,384		70,384	62,894		62,894
Utility Expenses	27,357		27,357	56,555		56,555	56,780		56,780
Communication Expenses	70,809		70,809	44,533		44,533	42,220		42,220
Awards/Rewards and Prizes	30,335		30,335	24,966		24,966	24,966		24,966
Professional Services	41,657		41,657	44,111		44,111	38,437		38,437

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
General Services	48,907		48,907	105,195		105,195	64,867		64,867
Repairs and Maintenance	15,443		15,443	37,213		37,213	41,483		41,483
Financial Assistance/Subsidy	1,000		1,000	3,300		3,300	3,300		3,300
Taxes, Insurance Premiums and Other Fees	3,374		3,374	10,025		10,025	8,170		8,170
Labor and Wages	18,027		18,027	14,474		14,474	28,095		28,095
Bank Charges	9		9						
Extraordinary and Miscellaneous Expenses	7,524		7,524	6,327		6,327	7,861		7,861
Other Maintenance and Operating Expenses									
Advertising Expenses	8,813		8,813	7,075		7,075	6,678		6,678
Printing and Publication Expenses	7,696		7,696	4,760		4,760	5,720		5,720
Representation Expenses	18,497		18,497	14,795		14,795	15,090		15,090
Transportation and Delivery Expenses	3,782		3,782	5,079		5,079	4,991		4,991
Rent/Lease Expenses	5,191		5,191	4,471		4,471	4,471		4,471
Membership Dues and Contributions to Organizations	242		242	136		136	136		136
Subscription Expenses	11,360		11,360	30,613		30,613	257,573		257,573
Bank Transaction Fee				4		4	4		4
Other Maintenance and Operating Expenses				26,995		26,995			
<b>TOTAL MOOE</b>	<b>467,356</b>		<b>467,356</b>	<b>574,273</b>		<b>574,273</b>	<b>742,525</b>		<b>742,525</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>2,021,013</b>	<b>109,144</b>	<b>2,130,157</b>	<b>2,046,517</b>	<b>110,946</b>	<b>2,157,463</b>	<b>2,262,044</b>	<b>128,628</b>	<b>2,390,672</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay				4,070		4,070			
Infrastructure Outlay	16,594		16,594						
Buildings and Other Structures	41,294		41,294	99,851		99,851			
Machinery and Equipment Outlay	3,306		3,306	54,551		54,551	454,034		454,034
Transportation Equipment Outlay	11,000		11,000	26,686		26,686			
<b>TOTAL CO</b>	<b>72,194</b>		<b>72,194</b>	<b>185,158</b>		<b>185,158</b>	<b>454,034</b>		<b>454,034</b>
<b>TOTAL, CSC</b>	<b>2,093,207</b>	<b>109,144</b>	<b>2,202,351</b>	<b>2,231,675</b>	<b>110,946</b>	<b>2,342,621</b>	<b>2,716,078</b>	<b>128,628</b>	<b>2,844,706</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Commission on Audit (COA)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	6,942,593		6,942,593	5,298,895		5,298,895	5,515,031		5,515,031
Total Salaries and other Lump-sums	<b>6,942,593</b>		<b>6,942,593</b>	<b>5,298,895</b>		<b>5,298,895</b>	<b>5,515,031</b>		<b>5,515,031</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	256,603		256,603	195,024		195,024	193,560		193,560
Representation Allowance	147,411		147,411	33,516		33,516	52,476		52,476
Transportation Allowance	129,841		129,841	33,516		33,516	52,476		52,476
Clothing and Uniform Allowance	83,916		83,916	48,756		48,756	56,455		56,455
Overtime Pay	2,249		2,249						
Year End Bonus	579,618		579,618	441,571		441,571	459,587		459,587
Mid-Year Bonus - Civilian	575,528		575,528	441,571		441,571	459,587		459,587
Cash Gift	69,708		69,708	40,630		40,630	40,325		40,325
Productivity Enhancement Incentive	39,310		39,310	40,630		40,630	40,325		40,325
Step Increment				13,247		13,247	13,787		13,787
Total Other Compensation Common to All	<b>1,884,184</b>		<b>1,884,184</b>	<b>1,288,461</b>		<b>1,288,461</b>	<b>1,368,578</b>		<b>1,368,578</b>
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	1,778		1,778						
Lump-sum for filling of Positions - Civilian				4,814,200		4,814,200	4,115,774		4,115,774
Other Personnel Benefits	2,321,456		2,321,456						
Anniversary Bonus - Civilian				23,586		23,586			
Total Other Compensation for Specific Groups	<b>2,323,234</b>		<b>2,323,234</b>	<b>4,837,786</b>		<b>4,837,786</b>	<b>4,115,774</b>		<b>4,115,774</b>
Other Benefits									
Pension, Civilian Personnel	58,114		58,114	50,591		50,591	53,999		53,999
Retirement and Life Insurance Premiums		645,223	645,223		635,866	635,866		1,045,801	1,045,801



**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
PAG-IBIG Contributions	12,786		12,786	9,747		9,747	19,353		19,353
PhilHealth Contributions	136,926		136,926	115,402		115,402	134,752		134,752
Employees Compensation Insurance Premiums	12,781		12,781	9,747		9,747	9,676		9,676
Terminal Leave	475,747		475,747	286,015		286,015	277,806		277,806
Loyalty Award - Civilian	5,515		5,515	10,630		10,630	10,360		10,360
Total Other Benefits	<b>701,869</b>	<b>645,223</b>	<b>1,347,092</b>	<b>482,132</b>	<b>635,866</b>	<b>1,117,998</b>	<b>505,946</b>	<b>1,045,801</b>	<b>1,551,747</b>
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>11,851,880</b>	<b>645,223</b>	<b>12,497,103</b>	<b>11,907,274</b>	<b>635,866</b>	<b>12,543,140</b>	<b>11,505,329</b>	<b>1,045,801</b>	<b>12,551,130</b>
<b>TOTAL PS</b>	<b>11,851,880</b>	<b>645,223</b>	<b>12,497,103</b>	<b>11,907,274</b>	<b>635,866</b>	<b>12,543,140</b>	<b>11,505,329</b>	<b>1,045,801</b>	<b>12,551,130</b>
<b>Maintenance and Other Operating Services</b>									
Travelling Expenses	117,401		117,401	189,172		189,172	142,744		142,744
Training and Scholarship Expenses	29,175		29,175	20,544		20,544	26,252		26,252
Supplies and Materials Expenses	72,618		72,618	186,086		186,086	106,912		106,912
Utility Expenses	93,554		93,554	121,225		121,225	121,225		121,225
Communication Expenses	79,627		79,627	156,585		156,585	93,381		93,381
Professional Services	1,371		1,371						
General Services	134,044		134,044	154,658		154,658	156,497		156,497
Repairs and Maintenance	14,312		14,312	40,092		40,092	38,459		38,459
Taxes, Insurance Premiums and Other Fees	23,945		23,945	13,653		13,653	14,507		14,507
Extraordinary and Miscellaneous Expenses	14,428		14,428	9,834		9,834	10,337		10,337
Confidential Expenses	10,000		10,000	10,000		10,000	10,000		10,000
<b>Other Maintenance and Operating Expenses</b>									
Advertising Expenses	571		571	927		927	1,020		1,020
Printing and Publication Expenses	1,017		1,017	171		171	171		171
Representation Expenses	31,297		31,297	25,226		25,226	26,878		26,878
Rent/Lease Expenses	3,448		3,448	2,519		2,519	3,786		3,786
Membership Dues and Contributions to Organizations	499		499	248		248	248		248
Subscription Expenses	82,972		82,972	51,031		51,031	2,030		2,030
Bank Transaction Fee	37		37						
Other Maintenance and Operating Expenses	66,133		66,133						
<b>TOTAL MOOE</b>	<b>776,449</b>		<b>776,449</b>	<b>981,971</b>		<b>981,971</b>	<b>754,447</b>		<b>754,447</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>12,628,329</b>	<b>645,223</b>	<b>13,273,552</b>	<b>12,889,245</b>	<b>635,866</b>	<b>13,525,111</b>	<b>12,259,776</b>	<b>1,045,801</b>	<b>13,305,577</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	67,269		67,269						
Buildings and Other Structures	546,279		546,279	558,896		558,896	45,000		45,000
Machinery and Equipment Outlay	126,373		126,373	149,409		149,409	63,561		63,561
Transportation Equipment Outlay	46,696		46,696	28,600		28,600	3,202		3,202
Furniture, Fixtures and Books Outlay				104,220		104,220			
Intangible Assets Outlay	590		590						
<b>TOTAL CO</b>	<b>787,207</b>		<b>787,207</b>	<b>841,125</b>		<b>841,125</b>	<b>111,763</b>		<b>111,763</b>
<b>TOTAL, COA</b>	<b>13,415,536</b>	<b>645,223</b>	<b>14,060,759</b>	<b>13,730,370</b>	<b>635,866</b>	<b>14,366,236</b>	<b>12,371,539</b>	<b>1,045,801</b>	<b>13,417,340</b>
Commission on Elections (COMELEC)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	2,194,074		2,194,074	1,971,657		1,971,657	2,007,078		2,007,078
Total Salaries and other Lump-sums	<b>2,194,074</b>		<b>2,194,074</b>	<b>1,971,657</b>		<b>1,971,657</b>	<b>2,007,078</b>		<b>2,007,078</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	133,070		133,070	114,768		114,768	116,064		116,064
Representation Allowance	14,876		14,876	11,646		11,646	14,262		14,262
Transportation Allowance	19,536		19,536	11,646		11,646	14,262		14,262
Clothing and Uniform Allowance	31,729		31,729	28,692		28,692	33,852		33,852
Honoraria	12,368		12,368	2,998		2,998	58,609		58,609
Overtime Pay	910,434		910,434	1,398,432		1,398,432	2,368,600		2,368,600

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Year End Bonus	179,040		179,040	164,306		164,306	167,257		167,257
Mid-Year Bonus - Civilian	177,912		177,912	164,306		164,306	167,257		167,257
Cash Gift	27,172		27,172	23,910		23,910	24,180		24,180
Per Diems	51		51						
Productivity Enhancement Incentive	27,626		27,626	23,910		23,910	24,180		24,180
Step Increment				4,927		4,927	5,016		5,016
Collective Negotiation Agreement	203		203						
<b>Total Other Compensation Common to All</b>	<b>1,534,017</b>		<b>1,534,017</b>	<b>1,949,541</b>		<b>1,949,541</b>	<b>2,993,539</b>		<b>2,993,539</b>
<b>Other Compensation for Specific Groups</b>									
Magna Carta for Public Health Workers	2,124		2,124						
Hazard Pay	6,980		6,980	30,000		30,000			
Lump-sum for filling of Positions - Civilian				512,315		512,315	428,685		428,685
Other Personnel Benefits	173,929		173,929						
<b>Total Other Compensation for Specific Groups</b>	<b>183,033</b>		<b>183,033</b>	<b>542,315</b>		<b>542,315</b>	<b>428,685</b>		<b>428,685</b>
<b>Other Benefits</b>									
Retirement and Life Insurance Premiums		250,170	250,170		236,599	236,599		279,736	279,736
Pension, Civilian Personnel	100,812		100,812	98,517		98,517	93,936		93,936
PAG-IBIG Contributions	6,548		6,548	5,735		5,735	11,606		11,606
PhilHealth Contributions	39,931		39,931	42,733		42,733	48,733		48,733
Employees Compensation Insurance Premiums	5,982		5,982	5,735		5,735	5,804		5,804
Retirement Gratuity	2		2				28,669		28,669
Terminal Leave	265,618		265,618	101,027		101,027	104,946		104,946
<b>Total Other Benefits</b>	<b>418,893</b>	<b>250,170</b>	<b>669,063</b>	<b>253,747</b>	<b>236,599</b>	<b>490,346</b>	<b>293,694</b>	<b>279,736</b>	<b>573,430</b>
Non-Permanent Positions	226,637		226,637	255,736		255,736	274,511		274,511
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>4,556,654</b>	<b>250,170</b>	<b>4,806,824</b>	<b>4,972,996</b>	<b>236,599</b>	<b>5,209,595</b>	<b>5,997,507</b>	<b>279,736</b>	<b>6,277,243</b>
<b>TOTAL PS</b>	<b>4,556,654</b>	<b>250,170</b>	<b>4,806,824</b>	<b>4,972,996</b>	<b>236,599</b>	<b>5,209,595</b>	<b>5,997,507</b>	<b>279,736</b>	<b>6,277,243</b>
<b>Maintenance and Other Operating Services</b>									
Travelling Expenses	124,192		124,192	173,364		173,364	482,671		482,671

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Training and Scholarship Expenses	424,441		424,441	431,952		431,952	4,185,996		4,185,996
Supplies and Materials Expenses	435,337		435,337	2,676,965		2,676,965	718,889		718,889
Utility Expenses	62,840		62,840	42,892		42,892	48,779		48,779
Communication Expenses	55,263		55,263	1,842,682		1,842,682	122,820		122,820
Professional Services	7,121,457		7,121,457	7,198,299		7,198,299	16,862,277		16,862,277
General Services	7,450		7,450	25,725		25,725	40,975		40,975
Repairs and Maintenance	23,734		23,734	82,399		82,399	148,529		148,529
Taxes, Insurance Premiums and Other Fees	41,515		41,515	7,665		7,665	17,818		17,818
Extraordinary and Miscellaneous Expenses	6,643		6,643	5,214		5,214	4,727		4,727
Other Maintenance and Operating Expenses									
Advertising Expenses	63,745		63,745	12,506		12,506	23,105		23,105
Printing and Publication Expenses	154,837		154,837	1,675,424		1,675,424	1,173,037		1,173,037
Representation Expenses	42,886		42,886	19,193		19,193	17,947		17,947
Transportation and Delivery Expenses	6,590		6,590	602,379		602,379	128,331		128,331
Rent/Lease Expenses	209,442		209,442	20,096,332		20,096,332	206,180		206,180
Subscription Expenses	52,383		52,383	9,738		9,738	18,841		18,841
Donations				887		887	903		903
Litigation/Acquired Assets Expenses	110		110						
Other Maintenance and Operating Expenses	183,900		183,900	176,953		176,953	825,578		825,578
<b>TOTAL MOOE</b>	<b>9,016,765</b>		<b>9,016,765</b>	<b>35,080,569</b>		<b>35,080,569</b>	<b>25,027,403</b>		<b>25,027,403</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>13,573,419</b>	<b>250,170</b>	<b>13,823,589</b>	<b>40,053,565</b>	<b>236,599</b>	<b>40,290,164</b>	<b>31,024,910</b>	<b>279,736</b>	<b>31,304,646</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Infrastructure Outlay	919		919						
Buildings and Other Structures	388,568		388,568				3,713,099		3,713,099
Machinery and Equipment Outlay	180,464		180,464	49,236		49,236	452,926		452,926
Furniture, Fixtures and Books Outlay	3,384		3,384						
Other Property Plant and Equipment Outlay	1,902		1,902	1,000		1,000			
<b>TOTAL CO</b>	<b>575,237</b>		<b>575,237</b>	<b>50,236</b>		<b>50,236</b>	<b>4,166,025</b>		<b>4,166,025</b>
<b>TOTAL, COMELEC</b>	<b>14,148,656</b>	<b>250,170</b>	<b>14,398,826</b>	<b>40,103,801</b>	<b>236,599</b>	<b>40,340,400</b>	<b>35,190,935</b>	<b>279,736</b>	<b>35,470,671</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Office of the Ombudsman (OMB)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	1,067,718		1,067,718	974,901		974,901	960,920		960,920
Total Salaries and other Lump-sums	<b>1,067,718</b>		<b>1,067,718</b>	<b>974,901</b>		<b>974,901</b>	<b>960,920</b>		<b>960,920</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	35,991		35,991	29,520		29,520	29,088		29,088
Representation Allowance	50,650		50,650	40,818		40,818	44,640		44,640
Transportation Allowance	49,612		49,612	40,818		40,818	44,640		44,640
Clothing and Uniform Allowance	7,476		7,476	7,380		7,380	8,484		8,484
Honoraria	5,948		5,948	6,038		6,038	6,038		6,038
Overtime Pay	3,776		3,776				3,776		3,776
Year End Bonus	82,626		82,626	81,243		81,243	80,077		80,077
Mid-Year Bonus - Civilian	82,751		82,751	81,243		81,243	80,077		80,077
Cash Gift	6,193		6,193	6,150		6,150	6,060		6,060
Productivity Enhancement Incentive	5,981		5,981	6,150		6,150	6,060		6,060
Step Increment				2,437		2,437	2,401		2,401
Performance Based Bonus	45,499		45,499						
Collective Negotiation Agreement	38,220		38,220						
Total Other Compensation Common to All	<b>414,723</b>		<b>414,723</b>	<b>301,797</b>		<b>301,797</b>	<b>311,341</b>		<b>311,341</b>
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	551		551	551		551	551		551
Lump-sum for filling of Positions - Civilian				1,311,727		1,311,727	1,288,315		1,288,315
Other Personnel Benefits	1,231,005		1,231,005						
Total Other Compensation for Specific Groups	<b>1,231,556</b>		<b>1,231,556</b>	<b>1,312,278</b>		<b>1,312,278</b>	<b>1,288,866</b>		<b>1,288,866</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Benefits									
Retirement and Life Insurance Premiums		64,721	64,721		65,432	65,432		133,289	133,289
Pension, Civilian Personnel	89,391		89,391	76,874		76,874	85,079		85,079
PAG-IBIG Contributions	1,457		1,457	1,476		1,476	2,910		2,910
PhilHealth Contributions	14,445		14,445	17,448		17,448	20,243		20,243
Employees Compensation Insurance Premiums	1,920		1,920	1,476		1,476	1,454		1,454
Retirement Gratuity	256,094		256,094	313,412		313,412	411,472		411,472
Terminal Leave	21,456		21,456	76,215		76,215	72,511		72,511
Loyalty Award - Civilian	931		931	1,150		1,150	1,150		1,150
<b>Total Other Benefits</b>	<b>385,694</b>	<b>64,721</b>	<b>450,415</b>	<b>488,051</b>	<b>65,432</b>	<b>553,483</b>	<b>594,819</b>	<b>133,289</b>	<b>728,108</b>
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>3,099,691</b>	<b>64,721</b>	<b>3,164,412</b>	<b>3,077,027</b>	<b>65,432</b>	<b>3,142,459</b>	<b>3,155,946</b>	<b>133,289</b>	<b>3,289,235</b>
<b>TOTAL PS</b>	<b>3,099,691</b>	<b>64,721</b>	<b>3,164,412</b>	<b>3,077,027</b>	<b>65,432</b>	<b>3,142,459</b>	<b>3,155,946</b>	<b>133,289</b>	<b>3,289,235</b>
Maintenance and Other Operating Services									
Travelling Expenses	212,045		212,045	239,023		239,023	246,194		246,194
Training and Scholarship Expenses	117,760		117,760	159,656		159,656	164,444		164,444
Supplies and Materials Expenses	377,943		377,943	476,954		476,954	582,147		582,147
Utility Expenses	109,670		109,670	175,435		175,435	180,697		180,697
Communication Expenses	62,123		62,123	93,353		93,353	96,153		96,153
Awards/Rewards and Prizes				10,000		10,000	10,000		10,000
Professional Services	22,949		22,949	47,931		47,931	47,931		47,931
General Services	175,812		175,812	216,755		216,755	216,755		216,755
Repairs and Maintenance	55,799		55,799	72,555		72,555	74,732		74,732
Taxes, Insurance Premiums and Other Fees	26,332		26,332	18,995		18,995	18,995		18,995
Extraordinary and Miscellaneous Expenses	32,724		32,724	26,865		26,865	26,865		26,865
Confidential Expenses	16,600		16,600	1,000		1,000	51,468		51,468
Other Maintenance and Operating Expenses									
Advertising Expenses	3,922		3,922	14,393		14,393	14,825		14,825
Printing and Publication Expenses	8,940		8,940	10,585		10,585	10,903		10,903
Representation Expenses	15,259		15,259	20,752		20,752	21,375		21,375

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Transportation and Delivery Expenses	7,147		7,147	8,791		8,791	9,055		9,055
Rent/Lease Expenses	35,270		35,270	33,299		33,299	33,299		33,299
Membership Dues and Contributions to Organizations	347		347						
Subscription Expenses	22,740		22,740	23,800		23,800	48,618		48,618
Other Maintenance and Operating Expenses	19,600		19,600	165,334		165,334	165,334		165,334
<b>TOTAL MOOE</b>	<b>1,322,982</b>		<b>1,322,982</b>	<b>1,815,476</b>		<b>1,815,476</b>	<b>2,019,790</b>		<b>2,019,790</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>4,422,673</b>	<b>64,721</b>	<b>4,487,394</b>	<b>4,892,503</b>	<b>65,432</b>	<b>4,957,935</b>	<b>5,175,736</b>	<b>133,289</b>	<b>5,309,025</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	26		26	167,500		167,500			
Land Improvements Outlay	1,554		1,554						
Buildings and Other Structures	288		288	50,000		50,000	50,000		50,000
Machinery and Equipment Outlay	127,435		127,435	242,629		242,629	279,340		279,340
Transportation Equipment Outlay	86,504		86,504	32,430		32,430	36,130		36,130
Furniture, Fixtures and Books Outlay	86,870		86,870	91,670		91,670	91,670		91,670
Other Property Plant and Equipment Outlay	9,012		9,012	18,980		18,980	18,980		18,980
Intangible Assets Outlay	39,160		39,160	39,009		39,009	39,009		39,009
<b>TOTAL CO</b>	<b>350,849</b>		<b>350,849</b>	<b>642,218</b>		<b>642,218</b>	<b>515,129</b>		<b>515,129</b>
<b>TOTAL, OMB</b>	<b>4,773,522</b>	<b>64,721</b>	<b>4,838,243</b>	<b>5,534,721</b>	<b>65,432</b>	<b>5,600,153</b>	<b>5,690,865</b>	<b>133,289</b>	<b>5,824,154</b>
Commission on Human Rights (CHR)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	415,133		415,133	382,198		382,198	382,786		382,786
Total Salaries and other Lump-sums	<b>415,133</b>		<b>415,133</b>	<b>382,198</b>		<b>382,198</b>	<b>382,786</b>		<b>382,786</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Compensation Common to All									
Personnel Economic Relief Allowance	19,626		19,626	16,248		16,248	16,176		16,176
Representation Allowance	7,510		7,510	4,068		4,068	4,806		4,806
Transportation Allowance	7,316		7,316	4,068		4,068	4,806		4,806
Clothing and Uniform Allowance	4,372		4,372	4,062		4,062	4,718		4,718
Year End Bonus	37,751		37,751	31,850		31,850	31,900		31,900
Mid-Year Bonus - Civilian	34,540		34,540	31,850		31,850	31,900		31,900
Cash Gift	3,560		3,560	3,385		3,385	3,370		3,370
Productivity Enhancement Incentive	3,529		3,529	3,385		3,385	3,370		3,370
Performance Based Bonus	18,360		18,360						
Step Increment				956		956	957		957
Total Other Compensation Common to All	<b>136,564</b>		<b>136,564</b>	<b>99,872</b>		<b>99,872</b>	<b>102,003</b>		<b>102,003</b>
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	1,430		1,430	1,293		1,293	1,293		1,293
Other Personnel Benefits	693		693						
Total Other Compensation for Specific Groups	<b>2,123</b>		<b>2,123</b>	<b>1,293</b>		<b>1,293</b>	<b>1,293</b>		<b>1,293</b>
Other Benefits									
Pension, Civilian Personnel	16,743		16,743	16,744		16,744	16,960		16,960
Retirement and Life Insurance Premiums		48,512	48,512		45,863	45,863		45,934	45,934
PAG-IBIG Contributions	1,119		1,119	813		813	1,617		1,617
PhilHealth Contributions	11,082		11,082	8,116		8,116	9,174		9,174
Employees Compensation Insurance Premiums	1,108		1,108	813		813	809		809
Terminal Leave	17,303		17,303	8,988		8,988	2,435		2,435
Loyalty Award - Civilian	485		485	405		405	540		540
Total Other Benefits	<b>47,840</b>	<b>48,512</b>	<b>96,352</b>	<b>35,879</b>	<b>45,863</b>	<b>81,742</b>	<b>31,535</b>	<b>45,934</b>	<b>77,469</b>
Non-Permanent Positions	12,403		12,403	12,346		12,346	12,463		12,463
TOTAL PS,CIVILIAN PERSONNEL	<b>614,063</b>	<b>48,512</b>	<b>662,575</b>	<b>531,588</b>	<b>45,863</b>	<b>577,451</b>	<b>530,080</b>	<b>45,934</b>	<b>576,014</b>
TOTAL PS	<b>614,063</b>	<b>48,512</b>	<b>662,575</b>	<b>531,588</b>	<b>45,863</b>	<b>577,451</b>	<b>530,080</b>	<b>45,934</b>	<b>576,014</b>



**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Maintenance and Other Operating Services									
Travelling Expenses	55,397		55,397	60,031		60,031	62,492		62,492
Training and Scholarship Expenses	45,352		45,352	46,535		46,535	53,331		53,331
Supplies and Materials Expenses	31,976		31,976	33,506		33,506	49,031		49,031
Utility Expenses	15,666		15,666	19,710		19,710	20,301		20,301
Communication Expenses	22,010		22,010	23,069		23,069	27,811		27,811
Professional Services	63,688		63,688	60,675		60,675	64,916		64,916
General Services	51,931		51,931	26,162		26,162	70,029		70,029
Repairs and Maintenance	7,813		7,813	5,259		5,259	5,494		5,494
Financial Assistance/Subsidy	11,988		11,988	3,800		3,800	3,800		3,800
Taxes, Insurance Premiums and Other Fees	2,354		2,354	652		652	1,828		1,828
Bank Charges	10		10						
Extraordinary and Miscellaneous Expenses	3,649		3,649	3,334		3,334	3,496		3,496
Confidential Expenses	1,000		1,000	1,000		1,000	1,000		1,000
Other Maintenance and Operating Expenses									
Advertising Expenses	1,860		1,860	166		166	170		170
Printing and Publication Expenses	7,172		7,172	4,578		4,578	4,715		4,715
Representation Expenses	13,016		13,016	9,013		9,013	10,071		10,071
Transportation and Delivery Expenses	1,883		1,883	2,621		2,621	2,699		2,699
Rent/Lease Expenses	20,155		20,155	15,760		15,760	18,949		18,949
Membership Dues and Contributions to Organizations	551		551	450		450	450		450
Subscription Expenses	5,781		5,781	5,776		5,776	8,229		8,229
Donations	21,266		21,266	21,200		21,200	21,200		21,200
Bank Transaction Fee				10		10	10		10
Other Maintenance and Operating Expenses	7,105		7,105	11,545		11,545	3,124		3,124
<b>TOTAL MOOE</b>	<b>391,623</b>		<b>391,623</b>	<b>354,852</b>		<b>354,852</b>	<b>433,146</b>		<b>433,146</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>1,005,686</b>	<b>48,512</b>	<b>1,054,198</b>	<b>886,440</b>	<b>45,863</b>	<b>932,303</b>	<b>963,226</b>	<b>45,934</b>	<b>1,009,160</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Buildings and Other Structures	16,454		16,454				25,581		25,581

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Machinery and Equipment Outlay	15,635		15,635	77,750		77,750	78,150		78,150
Transportation Equipment Outlay	2,264		2,264	15,500		15,500	52,200		52,200
Furniture, Fixtures and Books Outlay	6,948		6,948						
<b>TOTAL CO</b>	<b>41,301</b>		<b>41,301</b>	<b>93,250</b>		<b>93,250</b>	<b>155,931</b>		<b>155,931</b>
<b>TOTAL, CHR</b>	<b>1,046,987</b>	<b>48,512</b>	<b>1,095,499</b>	<b>979,690</b>	<b>45,863</b>	<b>1,025,553</b>	<b>1,119,157</b>	<b>45,934</b>	<b>1,165,091</b>
Budgetary Support to Government Corporations (BSGC)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary		96,079	96,079		97,498	97,498		97,498	97,498
Total Salaries and other Lump-sums		<b>96,079</b>	<b>96,079</b>		<b>97,498</b>	<b>97,498</b>		<b>97,498</b>	<b>97,498</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance		3,462	3,462		3,864	3,864		3,864	3,864
Representation Allowance		1,842	1,842		2,322	2,322		2,322	2,322
Transportation Allowance		1,842	1,842		2,322	2,322		2,322	2,322
Clothing and Uniform Allowance		960	960		1,032	1,032		1,032	1,032
Overtime Pay		1,050	1,050		1,239	1,239		1,239	1,239
Mid-Year Bonus - Civilian		13,736	13,736		16,368	16,368		8,584	8,584
Cash Gift		800	800		860	860		860	860
Productivity Enhancement Incentive		575	575		800	800		860	860
Total Other Compensation Common to All		<b>24,267</b>	<b>24,267</b>		<b>28,807</b>	<b>28,807</b>		<b>21,083</b>	<b>21,083</b>
Other Compensation for Specific Groups									
Lump-sum for Personnel Services		218,919	218,919		218,919	218,919		218,919	218,919
Other Personnel Benefits		15,982	15,982		10,801	10,801		18,523	18,523
Total Other Compensation for Specific Groups		<b>234,901</b>	<b>234,901</b>		<b>229,720</b>	<b>229,720</b>		<b>237,442</b>	<b>237,442</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Benefits									
Retirement and Life Insurance Premiums		15,806	15,806		12,993	12,993		12,993	12,993
PAG-IBIG Contributions		138	138		184	184		185	185
PhilHealth Contributions		1,480	1,480		1,916	1,916		1,916	1,916
Employees Compensation Insurance Premiums		170	170		184	184		185	185
Terminal Leave		6,078	6,078						
Total Other Benefits		<b>23,672</b>	<b>23,672</b>		<b>15,277</b>	<b>15,277</b>		<b>15,279</b>	<b>15,279</b>
TOTAL PS,CIVILIAN PERSONNEL		<b>378,919</b>	<b>378,919</b>		<b>371,302</b>	<b>371,302</b>		<b>371,302</b>	<b>371,302</b>
TOTAL PS		<b>378,919</b>	<b>378,919</b>		<b>371,302</b>	<b>371,302</b>		<b>371,302</b>	<b>371,302</b>
Maintenance and Other Operating Services									
Training and Scholarship Expenses		127,800	127,800						
Supplies and Materials Expenses		3,000,000	3,000,000						
Financial Assistance/Subsidy	199,091,921	12,511,002	211,602,923	186,262,795	9,393,004	195,655,799	164,155,242	9,447,966	173,603,208
Financial Assistance/Subsidy				28,606		28,606	28,606		28,606
Taxes, Insurance Premiums and Other Fees		4,708,733	4,708,733						
Other Maintenance and Operating Expenses									
TOTAL MOOE	<b>199,091,921</b>	<b>20,347,535</b>	<b>219,439,456</b>	<b>186,291,401</b>	<b>9,393,004</b>	<b>195,684,405</b>	<b>164,183,848</b>	<b>9,447,966</b>	<b>173,631,814</b>
TOTAL CURRENT OPERATING EXPENDITURES	<b>199,091,921</b>	<b>20,726,454</b>	<b>219,818,375</b>	<b>186,291,401</b>	<b>9,764,306</b>	<b>196,055,707</b>	<b>164,183,848</b>	<b>9,819,268</b>	<b>174,003,116</b>
Capital Outlays									
Investment Outlay	926,371		926,371	1,938,552		1,938,552	1,714,587		1,714,587
Loans Outlay		2,407,722	2,407,722		60,000	60,000		60,000	60,000
TOTAL CO	<b>926,371</b>	<b>2,407,722</b>	<b>3,334,093</b>	<b>1,938,552</b>	<b>60,000</b>	<b>1,998,552</b>	<b>1,714,587</b>	<b>60,000</b>	<b>1,774,587</b>
TOTAL, BSGC	<b>200,018,292</b>	<b>23,134,176</b>	<b>223,152,468</b>	<b>188,229,953</b>	<b>9,824,306</b>	<b>198,054,259</b>	<b>165,898,435</b>	<b>9,879,268</b>	<b>175,777,703</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Allocations to Local Government Units (ALGU)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	47,495		47,495	46,365		46,365	48,254		48,254
Total Salaries and other Lump-sums	<b>47,495</b>		<b>47,495</b>	<b>46,365</b>		<b>46,365</b>	<b>48,254</b>		<b>48,254</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	2,737		2,737	2,712		2,712	2,760		2,760
Representation Allowance	120		120	120		120	144		144
Transportation Allowance	60		60	120		120	144		144
Clothing and Uniform Allowance	714		714	678		678	805		805
Year End Bonus	4,037		4,037	3,864		3,864	4,021		4,021
Mid-Year Bonus - Civilian	3,892		3,892	3,864		3,864	4,021		4,021
Cash Gift	576		576	565		565	575		575
Productivity Enhancement Incentive	565		565	565		565	575		575
Performance Based Bonus	1,865		1,865						
Step Increment				116		116	121		121
Total Other Compensation Common to All	<b>14,566</b>		<b>14,566</b>	<b>12,604</b>		<b>12,604</b>	<b>13,166</b>		<b>13,166</b>
Other Compensation for Specific Groups									
Other Personnel Benefits	1,785		1,785						
Total Other Compensation for Specific Groups	<b>1,785</b>		<b>1,785</b>						
Other Benefits									
Retirement and Life Insurance Premiums		5,702	5,702		5,564	5,564		5,791	5,791
PAG-IBIG Contributions	137		137	136		136	276		276
PhilHealth Contributions	944		944	1,043		1,043	1,206		1,206
Employees Compensation Insurance Premiums	137		137	136		136	138		138

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Terminal Leave	2,296		2,296						
Total Other Benefits	<b>3,514</b>	<b>5,702</b>	<b>9,216</b>	<b>1,315</b>	<b>5,564</b>	<b>6,879</b>	<b>1,620</b>	<b>5,791</b>	<b>7,411</b>
TOTAL PS,CIVILIAN PERSONNEL	<b>67,360</b>	<b>5,702</b>	<b>73,062</b>	<b>60,284</b>	<b>5,564</b>	<b>65,848</b>	<b>63,040</b>	<b>5,791</b>	<b>68,831</b>
TOTAL PS	<b>67,360</b>	<b>5,702</b>	<b>73,062</b>	<b>60,284</b>	<b>5,564</b>	<b>65,848</b>	<b>63,040</b>	<b>5,791</b>	<b>68,831</b>
Maintenance and Other Operating Services									
Travelling Expenses				18		18			
Supplies and Materials Expenses	81,768		81,768	172,215		172,215	282,506		282,506
Utility Expenses	86,163		86,163	81,190		81,190	127,144		127,144
Communication Expenses	302		302	416		416	446		446
Professional Services	322,213		322,213	311,732		311,732	282,713		282,713
General Services	2,057,881		2,057,881	2,059,291		2,059,291	2,081,629		2,081,629
Repairs and Maintenance	86,851		86,851	123,767		123,767	119,651		119,651
Taxes, Insurance Premiums and Other Fees	4,814		4,814	5,505		5,505	5,700		5,700
Other Maintenance and Operating Expenses									
Advertising Expenses							60		60
Representation Expenses				100		100	180		180
Litigation/Acquired Assets Expenses	50		50	100		100	100		100
Other Maintenance and Operating Expenses	20		20	200		200	100		100
TOTAL MOOE	<b>2,640,062</b>		<b>2,640,062</b>	<b>2,754,534</b>		<b>2,754,534</b>	<b>2,900,229</b>		<b>2,900,229</b>
TOTAL CURRENT OPERATING EXPENDITURES	<b>2,707,422</b>	<b>5,702</b>	<b>2,713,124</b>	<b>2,814,818</b>	<b>5,564</b>	<b>2,820,382</b>	<b>2,963,269</b>	<b>5,791</b>	<b>2,969,060</b>
Capital Outlays									
Property, Plant and Equipment Outlay									
Infrastructure Outlay	2,092,874		2,092,874	2,664,459		2,664,459	2,125,477		2,125,477
Machinery and Equipment Outlay	171,426		171,426	100,000		100,000	393,000		393,000
TOTAL CO	<b>2,264,300</b>		<b>2,264,300</b>	<b>2,764,459</b>		<b>2,764,459</b>	<b>2,518,477</b>		<b>2,518,477</b>
TOTAL, ALGU	<b>4,971,722</b>	<b>5,702</b>	<b>4,977,424</b>	<b>5,579,277</b>	<b>5,564</b>	<b>5,584,841</b>	<b>5,481,746</b>	<b>5,791</b>	<b>5,487,537</b>
GRAND TOTAL	<b>3,716,865,370</b>	<b>158,267,748</b>	<b>3,875,133,118</b>	<b>3,709,833,103</b>	<b>92,272,384</b>	<b>3,802,105,487</b>	<b>3,697,271,874</b>	<b>95,902,282</b>	<b>3,793,174,156</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
SPECIAL PURPOSE FUNDS									
Tax Expenditures Fund									
Current Operating Expenditures									
Maintenance and Other Operating Services									
Taxes, Insurance Premiums and Other Fees					14,500,000	14,500,000		14,500,000	14,500,000
TOTAL MOOE					<b>14,500,000</b>	<b>14,500,000</b>		<b>14,500,000</b>	<b>14,500,000</b>
TOTAL CURRENT OPERATING EXPENDITURES					<b>14,500,000</b>	<b>14,500,000</b>		<b>14,500,000</b>	<b>14,500,000</b>
TOTAL, Tax Expenditures Fund					<b>14,500,000</b>	<b>14,500,000</b>		<b>14,500,000</b>	<b>14,500,000</b>
Debt Service Fund-Interest Payment									
Current Operating Expenditures									
Maintenance and Other Operating Services									
Interest Expenses		628,333,000	628,333,000		670,471,000	670,471,000		848,030,688	848,030,688
TOTAL MOOE		<b>628,333,000</b>	<b>628,333,000</b>		<b>670,471,000</b>	<b>670,471,000</b>		<b>848,030,688</b>	<b>848,030,688</b>
TOTAL CURRENT OPERATING EXPENDITURES		<b>628,333,000</b>	<b>628,333,000</b>		<b>670,471,000</b>	<b>670,471,000</b>		<b>848,030,688</b>	<b>848,030,688</b>
TOTAL, Debt Service Fund-Interest Payment		<b>628,333,000</b>	<b>628,333,000</b>		<b>670,471,000</b>	<b>670,471,000</b>		<b>848,030,688</b>	<b>848,030,688</b>
National Tax Allotment									
Current Operating Expenditures									
Maintenance and Other Operating Services									
Financial Assistance/Subsidy		820,268,928	820,268,928		871,375,199	871,375,199		1,034,604,869	1,034,604,869
TOTAL CURRENT OPERATING EXPENDITURES		<b>820,268,928</b>	<b>820,268,928</b>		<b>871,375,199</b>	<b>871,375,199</b>		<b>1,034,604,869</b>	<b>1,034,604,869</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL, National Tax Allotment		<b>820,268,928</b>	<b>820,268,928</b>		<b>871,375,199</b>	<b>871,375,199</b>		<b>1,034,604,869</b>	<b>1,034,604,869</b>
Special Shares of Local Government Units in the Proceeds of National Taxes									
Current Operating Expenditures									
Maintenance and Other Operating Services									
Financial Assistance/Subsidy	30,181,055		30,181,055	34,643,787		34,643,787	32,655,520		32,655,520
TOTAL MOOE	<b>30,181,055</b>		<b>30,181,055</b>	<b>34,643,787</b>		<b>34,643,787</b>	<b>32,655,520</b>		<b>32,655,520</b>
TOTAL CURRENT OPERATING EXPENDITURES	<b>30,181,055</b>		<b>30,181,055</b>	<b>34,643,787</b>		<b>34,643,787</b>	<b>32,655,520</b>		<b>32,655,520</b>
TOTAL, Special Shares of Local Government Units in the Proceeds of National Taxes	<b>30,181,055</b>		<b>30,181,055</b>	<b>34,643,787</b>		<b>34,643,787</b>	<b>32,655,520</b>		<b>32,655,520</b>
Local Government Support Fund									
Current Operating Expenditures									
Maintenance and Other Operating Services									
Financial Assistance/Subsidy	14,533,765		14,533,765	18,250,090		18,250,090	15,800,000		15,800,000
TOTAL MOOE	<b>14,533,765</b>		<b>14,533,765</b>	<b>18,250,090</b>		<b>18,250,090</b>	<b>15,800,000</b>		<b>15,800,000</b>
TOTAL CURRENT OPERATING EXPENDITURES	<b>14,533,765</b>		<b>14,533,765</b>	<b>18,250,090</b>		<b>18,250,090</b>	<b>15,800,000</b>		<b>15,800,000</b>
TOTAL, Local Government Support Fund	<b>14,533,765</b>		<b>14,533,765</b>	<b>18,250,090</b>		<b>18,250,090</b>	<b>15,800,000</b>		<b>15,800,000</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Special Shares of Local Government Units in the Proceeds of Fire Code Fees									
Current Operating Expenditures									
Maintenance and Other Operating Services									
Financial Assistance/Subsidy	1,336,070		1,336,070	774,315		774,315	1,111,052		1,111,052
TOTAL MOOE	<b>1,336,070</b>		<b>1,336,070</b>	<b>774,315</b>		<b>774,315</b>	<b>1,111,052</b>		<b>1,111,052</b>
TOTAL CURRENT OPERATING EXPENDITURES	<b>1,336,070</b>		<b>1,336,070</b>	<b>774,315</b>		<b>774,315</b>	<b>1,111,052</b>		<b>1,111,052</b>
TOTAL, Special Shares of Local Government Units in the Proceeds of Fire Code Fees	<b>1,336,070</b>		<b>1,336,070</b>	<b>774,315</b>		<b>774,315</b>	<b>1,111,052</b>		<b>1,111,052</b>
Bangsamoro Autonomous Region in Muslim Mindanao									
Current Operating Expenditures									
Other Benefits									
Terminal Leave	382,122		382,122						
Total Other Benefits	<b>382,122</b>		<b>382,122</b>						
TOTAL PS,CIVILIAN PERSONNEL	<b>382,122</b>		<b>382,122</b>						
Maintenance and Other Operating Services									
Financial Assistance/Subsidy	10,702,440	64,755,501	75,457,941	10,082,959	70,513,225	80,596,184	10,989,878	83,421,790	94,411,668
TOTAL MOOE	<b>10,702,440</b>	<b>64,755,501</b>	<b>75,457,941</b>	<b>10,082,959</b>	<b>70,513,225</b>	<b>80,596,184</b>	<b>10,989,878</b>	<b>83,421,790</b>	<b>94,411,668</b>
TOTAL CURRENT OPERATING EXPENDITURES	<b>11,466,684</b>	<b>64,755,501</b>	<b>76,222,185</b>	<b>10,082,959</b>	<b>70,513,225</b>	<b>80,596,184</b>	<b>10,989,878</b>	<b>83,421,790</b>	<b>94,411,668</b>



**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Property, Plant and Equipment Outlay									
Capital Outlays									
Infrastructure Outlay	21,500		21,500						
Capital Outlays									
Buildings and Other Structures	89,000		89,000						
Machinery and Equipment Outlay	82,710		82,710						
<b>TOTAL CO</b>	<b>193,210</b>		<b>193,210</b>						
<b>TOTAL, Bangsamoro Autonomous Region in Muslim Mindanao</b>	<b>11,277,772</b>	<b>64,755,501</b>	<b>76,033,273</b>	<b>10,082,959</b>	<b>70,513,225</b>	<b>80,596,184</b>	<b>10,989,878</b>	<b>83,421,790</b>	<b>94,411,668</b>
Barangay Officials Death Benefits									
Current Operating Expenditures									
Maintenance and Other Operating Services									
Financial Assistance/Subsidy				50,000		50,000	50,000		50,000
<b>TOTAL MOOE</b>				<b>50,000</b>		<b>50,000</b>	<b>50,000</b>		<b>50,000</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>				<b>50,000</b>		<b>50,000</b>	<b>50,000</b>		<b>50,000</b>
<b>TOTAL, Barangay Officials Death Benefits</b>				<b>50,000</b>		<b>50,000</b>	<b>50,000</b>		<b>50,000</b>
Net Lending									
Current Operating Expenditures									
Capital Outlays									
Loans Outlay		26,809,000	26,809,000		28,700,000	28,700,000		28,700,000	28,700,000
<b>TOTAL CO</b>		<b>26,809,000</b>	<b>26,809,000</b>		<b>28,700,000</b>	<b>28,700,000</b>		<b>28,700,000</b>	<b>28,700,000</b>
<b>TOTAL, Net Lending</b>		<b>26,809,000</b>	<b>26,809,000</b>		<b>28,700,000</b>	<b>28,700,000</b>		<b>28,700,000</b>	<b>28,700,000</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
National Disaster Risk Reduction and Management Fund (Calamity Fund)									
Current Operating Expenditures									
Maintenance and Other Operating Services									
Financial Assistance/Subsidy				11,449,000		11,449,000	16,285,000		16,285,000
<b>TOTAL MOOE</b>				<b>11,449,000</b>		<b>11,449,000</b>	<b>16,285,000</b>		<b>16,285,000</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>				<b>11,449,000</b>		<b>11,449,000</b>	<b>16,285,000</b>		<b>16,285,000</b>
Property, Plant and Equipment Outlay									
Infrastructure Outlay				9,051,000		9,051,000	14,715,000		14,715,000
<b>TOTAL CO</b>				<b>9,051,000</b>		<b>9,051,000</b>	<b>14,715,000</b>		<b>14,715,000</b>
<b>TOTAL, National Disaster Risk Reduction and Management Fund (Calamity Fund)</b>				<b>20,500,000</b>		<b>20,500,000</b>	<b>31,000,000</b>		<b>31,000,000</b>
Contingent Fund									
Current Operating Expenditures									
Maintenance and Other Operating Services									
Financial Assistance/Subsidy				8,000,000		8,000,000	8,000,000		8,000,000
<b>TOTAL MOOE</b>				<b>8,000,000</b>		<b>8,000,000</b>	<b>8,000,000</b>		<b>8,000,000</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>				<b>8,000,000</b>		<b>8,000,000</b>	<b>8,000,000</b>		<b>8,000,000</b>
Property, Plant and Equipment Outlay									
Infrastructure Outlay				5,000,000		5,000,000	5,000,000		5,000,000
<b>TOTAL CO</b>				<b>5,000,000</b>		<b>5,000,000</b>	<b>5,000,000</b>		<b>5,000,000</b>
<b>TOTAL, Contingent Fund</b>				<b>13,000,000</b>		<b>13,000,000</b>	<b>13,000,000</b>		<b>13,000,000</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Miscellaneous Personnel Benefits Fund									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Reclassification of Positions				100,000		100,000			
Total Salaries and other Lump-sums				<b>100,000</b>		<b>100,000</b>			
Other Compensation Common to All									
Overtime Pay							1,442,422		1,442,422
Performance Based Bonus				15,000,000		15,000,000	30,109,822		30,109,822
Step Increment							27,620		27,620
Total Other Compensation Common to All				<b>15,000,000</b>		<b>15,000,000</b>	<b>31,579,864</b>		<b>31,579,864</b>
Other Compensation for Specific Groups									
Overseas Allowance							974,975		974,975
Lump-sum for Compensation Adjustment				1,009,497		1,009,497	70,000,000		70,000,000
Lump-sum for filling of Positions - Civilian				5,987,492		5,987,492	19,005,382		19,005,382
Lump-sum for Personnel Services				2,599,772		2,599,772	32,002,747		32,002,747
Other Personnel Benefits				1,125,000		1,125,000	9,570,463		9,570,463
Total Other Compensation for Specific Groups				<b>10,721,761</b>		<b>10,721,761</b>	<b>131,553,567</b>		<b>131,553,567</b>
Other Benefits									
PAG-IBIG Contributions				1,649,587		1,649,587			
PhilHealth Contributions				1,461,714		1,461,714			
Total Other Benefits				<b>3,111,301</b>		<b>3,111,301</b>			
<b>TOTAL PS,CIVILIAN PERSONNEL</b>				<b>28,933,062</b>		<b>28,933,062</b>	<b>163,133,431</b>		<b>163,133,431</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Military / Uniformed Personnel									
Permanent Positions									
Other Benefits									
PAG-IBIG Contributions				544,050		544,050			
Total Other Benefits				<b>544,050</b>		<b>544,050</b>			
<b>TOTAL PS, MILITARY/UNIFORMED PERSONNEL</b>				<b>644,050</b>		<b>644,050</b>			
<b>TOTAL PS</b>				<b>29,477,112</b>		<b>29,477,112</b>	<b>163,133,431</b>		<b>163,133,431</b>
Maintenance and Other Operating Services									
Professional Services				200,000		200,000	200,000		200,000
<b>TOTAL MOOE</b>				<b>200,000</b>		<b>200,000</b>	<b>200,000</b>		<b>200,000</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>				<b>29,677,112</b>		<b>29,677,112</b>	<b>163,333,431</b>		<b>163,333,431</b>
<b>TOTAL, Miscellaneous Personnel Benefits Fund</b>				<b>29,677,112</b>		<b>29,677,112</b>	<b>163,333,431</b>		<b>163,333,431</b>
Pension and Gratuity Fund									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Other Compensation for Specific Groups									
Other Personnel Benefits				270,000		270,000	10,748,441		10,748,441
Total Other Compensation for Specific Groups				<b>270,000</b>		<b>270,000</b>	<b>10,748,441</b>		<b>10,748,441</b>
Other Benefits									
Pension, Civilian Personnel				686,387		686,387	1,835,290		1,835,290
Retirement Gratuity				100,000		100,000	14,803,272		14,803,272
Terminal Leave				100,000		100,000	27,631,144		27,631,144
Total Other Benefits				<b>886,387</b>		<b>886,387</b>	<b>44,269,706</b>		<b>44,269,706</b>
<b>TOTAL PS,CIVILIAN PERSONNEL</b>				<b>1,156,387</b>		<b>1,156,387</b>	<b>55,018,147</b>		<b>55,018,147</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Military / Uniformed Personnel									
Permanent Positions									
Other Benefits									
Pension, Military/Uniformed Personnel				129,821,712		129,821,712	142,308,285		142,308,285
Pension, Veterans				10,857,893		10,857,893	11,260,954		11,260,954
Retirement Gratuity				584,457		584,457	12,657,302		12,657,302
Terminal Leave				505,542		505,542	10,745,857		10,745,857
Total Other Benefits				<b>141,769,604</b>		<b>141,769,604</b>	<b>176,972,398</b>		<b>176,972,398</b>
TOTAL PS, MILITARY/UNIFORMED PERSONNEL				<b>141,769,604</b>		<b>141,769,604</b>	<b>176,972,398</b>		<b>176,972,398</b>
TOTAL PS				<b>142,925,991</b>		<b>142,925,991</b>	<b>231,990,545</b>		<b>231,990,545</b>
Maintenance and Other Operating Services									
Financial Assistance/Subsidy				30,835		30,835	28,071		28,071
TOTAL MOOE				<b>30,835</b>		<b>30,835</b>	<b>28,071</b>		<b>28,071</b>
TOTAL CURRENT OPERATING EXPENDITURES				<b>142,956,826</b>		<b>142,956,826</b>	<b>232,018,616</b>		<b>232,018,616</b>
TOTAL, Pension and Gratuity Fund				<b>142,956,826</b>		<b>142,956,826</b>	<b>232,018,616</b>		<b>232,018,616</b>
Revised AFP Modernization Program									
Current Operating Expenditures									
Property, Plant and Equipment Outlay									
Machinery and Equipment Outlay				40,000,000		40,000,000	50,000,000		50,000,000
TOTAL CO				<b>40,000,000</b>		<b>40,000,000</b>	<b>50,000,000</b>		<b>50,000,000</b>
TOTAL, Revised AFP Modernization Program				<b>40,000,000</b>		<b>40,000,000</b>	<b>50,000,000</b>		<b>50,000,000</b>
TOTAL, SPECIAL PURPOSE FUNDS	<b>57,328,662</b>	<b>1,540,166,429</b>	<b>1,597,495,091</b>	<b>309,935,089</b>	<b>1,655,559,424</b>	<b>1,965,494,513</b>	<b>549,958,497</b>	<b>2,009,257,347</b>	<b>2,559,215,844</b>
GRAND TOTAL	<b>3,774,194,032</b>	<b>1,698,434,177</b>	<b>5,472,628,209</b>	<b>4,019,768,192</b>	<b>1,747,831,808</b>	<b>5,767,600,000</b>	<b>4,247,230,371</b>	<b>2,105,159,629</b>	<b>6,352,390,000</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
GENERAL SUMMARY									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Permanent Positions									
Salaries and other Lump-sums									
Basic Salary	562,159,642	270,935	562,430,577	557,389,299	349,739	557,739,038	570,637,062	403,355	571,040,417
Creation of New Positions				6,294,768		6,294,768	6,578,764		6,578,764
Reclassification of Positions				1,206,009		1,206,009	6,188,029		6,188,029
<b>Total Salaries and other Lump-sums</b>	<b>562,159,642</b>	<b>270,935</b>	<b>562,430,577</b>	<b>564,890,076</b>	<b>349,739</b>	<b>565,239,815</b>	<b>583,403,855</b>	<b>403,355</b>	<b>583,807,210</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	32,615,493	12,757	32,628,250	32,152,986	17,184	32,170,170	32,746,392	16,176	32,762,568
Representation Allowance	2,442,004	4,049	2,446,053	2,025,160	4,638	2,029,798	2,373,793	4,836	2,378,629
Transportation Allowance	2,179,786	3,522	2,183,308	1,997,381	4,638	2,002,019	2,341,735	4,836	2,346,571
Clothing and Uniform Allowance	8,172,527	3,306	8,175,833	8,047,831	4,362	8,052,193	9,562,604	4,623	9,567,227
Honoraria	2,111,424	24	2,111,448	2,176,006		2,176,006	2,282,164		2,282,164
Overtime Pay	1,516,233	1,050	1,517,283	1,427,404	1,239	1,428,643	3,851,563	1,239	3,852,802
Mid-Year Bonus - Civilian	46,299,363	27,293	46,326,656	46,443,211	37,388	46,480,599	47,553,074	34,005	47,587,079
Year End Bonus	47,112,611	14,840	47,127,451	46,443,211	21,020	46,464,231	47,553,074	25,489	47,578,563
Cash Gift	6,814,615	1,974	6,816,589	6,710,474	3,635	6,714,109	6,834,511	3,425	6,837,936
Per Diems	50,457	838	51,295	94,717	1,234	95,951	68,329	1,234	69,563
Productivity Enhancement Incentive	6,891,926	11,451	6,903,377	6,710,509	3,575	6,714,084	6,834,511	3,425	6,837,936
Step Increment				1,396,030		1,396,030	1,454,816		1,454,816
Performance Based Bonus	15,481,820	6,298	15,488,118	15,000,000		15,000,000	30,109,822		30,109,822
Collective Negotiation Agreement	6,985,747	118,065	7,103,812						
<b>Total Other Compensation Common to All</b>	<b>178,674,006</b>	<b>205,467</b>	<b>178,879,473</b>	<b>170,624,920</b>	<b>98,913</b>	<b>170,723,833</b>	<b>193,566,388</b>	<b>99,288</b>	<b>193,665,676</b>

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Compensation for Specific Groups									
RATA of Sectoral/Alternate Sectoral Representatives	8,029		8,029	7,424		7,424	7,424		7,424
Magna Carta for Public Health Workers	13,090,387		13,090,387	6,671,613		6,671,613	7,450,247		7,450,247
Magna Carta for Science & Technology Personnel	1,407,869		1,407,869	1,748,214		1,748,214	1,774,561		1,774,561
Magna Carta for Public Social Workers	46,094		46,094	139,657		139,657	139,427		139,427
Laundry Allowance	260		260						
Quarters Allowance	12,577		12,577	22,866		22,866	23,159		23,159
Overseas Allowance	7,723,506		7,723,506	7,851,186		7,851,186	9,443,548		9,443,548
Hazard Pay	220,696		220,696	261,245		261,245			
Hazard Duty Pay	73,962		73,962	75,730		75,730	87,643		87,643
Longevity Pay	593,497		593,497	602,046		602,046	597,633		597,633
Night Shift Differential Pay	714,668		714,668	187,927		187,927	139,411		139,411
Allowance of PAO Lawyers and Employees									
Assigned in Night Courts	576		576	576		576	576		576
Allowance of Attorney's de Officio	24,017		24,017	41,130		41,130	41,130		41,130
Special Hardship Allowance	4,070,406		4,070,406	4,073,528		4,073,528	4,073,528		4,073,528
Inquest Allowance	173,591		173,591	133,536		133,536	121,824		121,824
Special Allowance for Prosecution Service	5		5						
Provident/Welfare Fund Contributions	6,366		6,366	369		369	1,479		1,479
Lump-sum for Compensation Adjustment				1,012,643		1,012,643	70,000,000		70,000,000
Lump-sum for filling of Positions - Civilian				61,327,270		61,327,270	78,537,144		78,537,144
Lump-sum for NBC 308				23,637		23,637	41,961		41,961
Lump-sum for Personnel Services		218,919	218,919	4,902,614	218,919	5,121,533	33,747,736	218,919	33,966,655
Other Personnel Benefits	55,547,645	72,844	55,620,489	3,390,468	10,801	3,401,269	22,017,976	18,523	22,036,499
Anniversary Bonus - Civilian	3,227,699		3,227,699	144,018		144,018	112,400	5,763	118,163
Special Counsel Allowance	49,587		49,587	1,000		1,000	1,000		1,000
<b>Total Other Compensation for Specific Groups</b>	<b>86,991,437</b>	<b>291,763</b>	<b>87,283,200</b>	<b>92,618,697</b>	<b>229,720</b>	<b>92,848,417</b>	<b>228,359,807</b>	<b>243,205</b>	<b>228,603,012</b>
Other Benefits									
Pension, Civilian Personnel	6,383,516	480	6,383,996	6,658,101	480	6,658,581	8,083,452	480	8,083,932
Retirement and Life Insurance Premiums	2,484	65,878,165	65,880,649		65,830,862	65,830,862		68,599,376	68,599,376

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
PAG-IBIG Contributions	1,653,865	605	1,654,470	3,260,407	848	3,261,255	3,280,470	1,415	3,281,885
PhilHealth Contributions	11,304,716	5,218	11,309,934	13,696,836	7,579	13,704,415	13,980,121	8,772	13,988,893
Employees Compensation Insurance Premiums	1,669,266	637	1,669,903	1,610,344	848	1,611,192	1,640,076	799	1,640,875
Retirement Gratuity	3,035,260		3,035,260	3,364,214		3,364,214	17,742,572		17,742,572
Loyalty Award - Civilian	1,221,630	3,115	1,224,745	1,043,278	480	1,043,758	1,205,220	2,160	1,207,380
Terminal Leave	16,868,973	36,022	16,904,995	7,427,197	5,466	7,432,663	35,097,654	4,350	35,102,004
Total Other Benefits	<b>42,139,710</b>	<b>65,924,242</b>	<b>108,063,952</b>	<b>37,060,377</b>	<b>65,846,563</b>	<b>102,906,940</b>	<b>81,029,565</b>	<b>68,617,352</b>	<b>149,646,917</b>
Non-Permanent Positions	24,466,236	41,527	24,507,763	36,438,188	13,026	36,451,214	37,407,206	157,792	37,564,998
<b>TOTAL PS,CIVILIAN PERSONNEL</b>	<b>894,431,031</b>	<b>66,733,934</b>	<b>961,164,965</b>	<b>901,632,258</b>	<b>66,537,961</b>	<b>968,170,219</b>	<b>1,123,766,821</b>	<b>69,520,992</b>	<b>1,193,287,813</b>
Military / Uniformed Personnel									
Permanent Positions									
Base Pay	186,076,312		186,076,312	186,370,650		186,370,650	193,291,342		193,291,342
Creation of New Positions				4,474,830		4,474,830	3,364,004		3,364,004
Total Permanent Positions	<b>186,076,312</b>		<b>186,076,312</b>	<b>190,845,480</b>		<b>190,845,480</b>	<b>196,655,346</b>		<b>196,655,346</b>
Other Compensation Common to All									
Personnel Economic Relief Allowance	11,123,476		11,123,476	11,334,254		11,334,254	11,546,204		11,546,204
Clothing/ Uniform Allowance	6,786,131		6,786,131	7,928,817		7,928,817	7,893,468		7,893,468
Subsistence Allowance	29,352,133		29,352,133	29,953,006		29,953,006	30,316,692		30,316,692
Laundry Allowance	198,666		198,666	189,924		189,924	192,853		192,853
Quarters Allowance	2,464,077		2,464,077	2,512,524		2,512,524	2,557,760		2,557,760
Longevity Pay	34,623,610		34,623,610	36,832,071		36,832,071	39,184,513		39,184,513
Year-end Bonus	15,384,411		15,384,411	15,793,093		15,793,093	16,107,619		16,107,619
Mid-Year Bonus - Military/Uniformed Personnel	15,280,411		15,280,411	15,994,609		15,994,609	16,107,619		16,107,619
Cash Gift	2,319,651		2,319,651	2,376,565		2,376,565	2,405,355		2,405,355
Productivity Enhancement Incentive	2,324,501		2,324,501	2,376,565		2,376,565	2,405,355		2,405,355
Performance Based Bonus	5,703,466		5,703,466						
Total Other Compensation Common to All	<b>125,560,533</b>		<b>125,560,533</b>	<b>125,291,428</b>		<b>125,291,428</b>	<b>128,717,438</b>		<b>128,717,438</b>
Other Compensation for Specific Groups									
High Risk Duty Pay	1,135		1,135				5,342		5,342



**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Hazardous Duty Pay	2,870,080		2,870,080	3,403,365		3,403,365	4,061,968		4,061,968
Special Duty Allowance	98,924		98,924	270,894		270,894	270,894		270,894
Flying Pay	1,012,753		1,012,753	1,014,613		1,014,613	1,073,889		1,073,889
Sea Duty Pay	786,570		786,570	1,046,198		1,046,198	1,284,075		1,284,075
Overseas Allowance	350,803		350,803	441,604		441,604	467,391		467,391
Combat Incentive Pay	4,797,212		4,797,212	4,797,212		4,797,212	4,946,896		4,946,896
Hazard Duty Pay	3,540,699		3,540,699	3,060,369		3,060,369	3,111,857		3,111,857
Training Subsistence Allowance	332,859		332,859	256,000		256,000	256,000		256,000
Civil Disturbance Control Subsistence Allowance	135,474		135,474	111,524		111,524	111,524		111,524
Subsistence of Detainees	164,093		164,093	125,093		125,093	125,093		125,093
Hardship Allowance	35,293		35,293	317,816		317,816	325,756		325,756
Combat Duty Pay	10,417,668		10,417,668	9,975,024		9,975,024	10,725,264		10,725,264
Incentive Pay	80,765		80,765	84,174		84,174	84,174		84,174
Instructor's Duty Pay	739,885		739,885	689,254		689,254	799,298		799,298
Reservist's Pay	514,793		514,793	605,840		605,840	618,450		618,450
Medal of Valor Award	78,300		78,300	78,300		78,300	99,000		99,000
Hospitalization Expenses	163,500		163,500	113,298		113,298	113,298		113,298
Specialist's Pay	37,940		37,940	37,095		37,095	37,095		37,095
Parachutist Pay	333,099		333,099	367,244		367,244	681,769		681,769
Lump-sum for Filling of Positions - Military /Uniformed Personnel (MUP)				12,235,257		12,235,257	12,940,701		12,940,701
Anniversary Bonus - Military/Uniformed Personnel	33,606		33,606				23,745		23,745
<b>Total Other Compensation for Specific Groups</b>	<b>26,525,451</b>		<b>26,525,451</b>	<b>39,030,174</b>		<b>39,030,174</b>	<b>42,163,479</b>		<b>42,163,479</b>
<b>Other Benefits</b>									
Special Group Term Insurance	32,926		32,926	34,160		34,160	34,634		34,634
Pension, Military/Uniformed Personnel	110,325,906		110,325,906	129,821,712		129,821,712	142,308,285		142,308,285
PAG-IBIG Contributions	831,947		831,947	1,103,648		1,103,648	998,275		998,275
Pension, Veterans	10,199,955		10,199,955	10,857,893		10,857,893	11,260,954		11,260,954
PhilHealth Contributions	4,293,097		4,293,097	4,268,929		4,268,929	4,691,056		4,691,056
Police Benefits	646,952		646,952	835,145		835,145	835,145		835,145
Employees Compensation Insurance Premiums	537,757		537,757	567,244		567,244	577,281		577,281
Retirement Gratuity	9,965,421		9,965,421	5,867,128		5,867,128	18,481,761		18,481,761

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Terminal Leave	19,980,290		19,980,290	6,590,674		6,590,674	16,836,489		16,836,489
Total Other Benefits	<b>156,814,251</b>		<b>156,814,251</b>	<b>159,946,533</b>		<b>159,946,533</b>	<b>196,023,880</b>		<b>196,023,880</b>
<b>TOTAL PS, MILITARY/UNIFORMED PERSONNEL</b>	<b>494,976,547</b>		<b>494,976,547</b>	<b>515,113,615</b>		<b>515,113,615</b>	<b>563,560,143</b>		<b>563,560,143</b>
<b>TOTAL PS</b>	<b>1,389,407,578</b>	<b>66,733,934</b>	<b>1,456,141,512</b>	<b>1,416,745,873</b>	<b>66,537,961</b>	<b>1,483,283,834</b>	<b>1,687,326,964</b>	<b>69,520,992</b>	<b>1,756,847,956</b>
Maintenance and Other Operating Services									
Travelling Expenses	17,740,905	269,905	18,010,810	21,529,286	314,549	21,843,835	24,074,506	284,495	24,359,001
Training and Scholarship Expenses	42,776,942	1,197,669	43,974,611	53,629,928	166,487	53,796,415	51,697,140	235,384	51,932,524
Supplies and Materials Expenses	152,038,052	3,595,055	155,633,107	177,281,464	667,773	177,949,237	236,688,613	1,126,453	237,815,066
Utility Expenses	19,532,144	101,641	19,633,785	23,037,424	133,074	23,170,498	26,424,636	127,079	26,551,715
Communication Expenses	7,856,878	1,968,630	9,825,508	13,707,096	122,515	13,829,611	13,485,370	2,495,466	15,980,836
Awards/Rewards and Prizes	891,678	14,377	906,055	794,485	20,445	814,930	923,817	17,804	941,621
Survey, Research, Exploration and Development Expenses	1,596,151		1,596,151	4,027,963	394	4,028,357	3,814,800	394	3,815,194
Demolition/Relocation and Desilting/Dredging Expenses	4,823		4,823	23,722		23,722	12,135		12,135
Generation, Transmission and Distribution Expenses				30,085		30,085			
Professional Services	44,345,290	991,762	45,337,052	42,338,044	1,120,010	43,458,054	58,841,061	972,772	59,813,833
General Services	26,993,885	548,154	27,542,039	21,842,297	656,533	22,498,830	25,560,723	595,994	26,156,717
Repairs and Maintenance	36,474,800	520,911	36,995,711	42,970,264	540,233	43,510,497	69,983,463	515,510	70,498,973
Financial Assistance/Subsidy	648,823,251	913,809,836	1,562,633,087	747,730,888	951,896,074	1,699,626,962	633,774,451	1,128,315,230	1,762,089,681
Taxes, Insurance Premiums and Other Fees	3,946,773	31,829,457	35,776,230	3,350,493	14,523,710	17,874,203	7,614,722	14,529,404	22,144,126
Labor and Wages	1,812,921	9,984	1,822,905	1,680,456	9,919	1,690,375	1,980,621	9,193	1,989,814
Interest Expenses	80,209	628,333,000	628,413,209	54,424	670,471,000	670,525,424	30,893	848,030,688	848,061,581
Bank Charges	566,439	1	566,440	7,888		7,888	7,068		7,068
Other Financial Charges	47,015		47,015						
Confidential, Intelligence and Extraordinary Expenses									
Intelligence Expenses	5,958,636		5,958,636	8,267,627		8,267,627	5,917,627		5,917,627
Confidential Expenses	4,641,957	1,355	4,643,312	4,108,643	2,710	4,111,353	4,365,754	2,710	4,368,464
Extraordinary and Miscellaneous Expenses	6,356,344	4,782	6,361,126	3,118,303	5,451	3,123,754	2,746,810	6,015	2,752,825
Other Maintenance and Operating Expenses									
Advertising Expenses	1,530,039	14,603	1,544,642	1,902,826	29,378	1,932,204	1,243,453	41,810	1,285,263
Printing and Publication Expenses	2,939,907	32,753	2,972,660	4,237,786	15,440	4,253,226	3,312,155	19,277	3,331,432

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Representation Expenses	8,169,248	114,232	8,283,480	7,188,816	119,620	7,308,436	8,387,273	135,302	8,522,575
Transportation and Delivery Expenses	1,775,045	19,310	1,794,355	2,372,492	5,349	2,377,841	1,461,335	23,814	1,485,149
Rent/Lease Expenses	17,827,151	142,123	17,969,274	40,273,986	163,946	40,437,932	15,975,340	321,703	16,297,043
Membership Dues and Contributions to Organizations	2,463,910	2,878	2,466,788	2,716,600	3,215	2,719,815	3,062,301	4,247	3,066,548
Subscription Expenses	8,800,664	51,638	8,852,302	10,924,481	2,394,044	13,318,525	16,385,593	417,541	16,803,134
Donations	25,857,161	4,085,787	29,942,948	39,927,500	1,854,065	41,781,565	31,334,237	1,197,864	32,532,101
Litigation/Acquired Assets Expenses	1,820		1,820	2,100	2,000	4,100	2,100		2,100
Bank Transaction Fee	213,116	3	213,119	790,990	775	791,765	667,592	72	667,664
Other Maintenance and Operating Expenses	41,097,431	203,157	41,300,588	19,887,601	233,365	20,120,966	19,224,861	281,996	19,506,857
<b>TOTAL MOOE</b>	<b>1,133,160,585</b>	<b>1,587,863,003</b>	<b>2,721,023,588</b>	<b>1,299,755,958</b>	<b>1,645,472,074</b>	<b>2,945,228,032</b>	<b>1,269,000,450</b>	<b>1,999,708,217</b>	<b>3,268,708,667</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>2,522,568,163</b>	<b>1,654,596,937</b>	<b>4,177,165,100</b>	<b>2,716,501,831</b>	<b>1,712,010,035</b>	<b>4,428,511,866</b>	<b>2,956,327,414</b>	<b>2,069,229,209</b>	<b>5,025,556,623</b>
<b>Capital Outlays</b>									
Property, Plant and Equipment Outlay									
Land Outlay	555,578		555,578	651,858		651,858	274,760		274,760
Land Improvements Outlay	1,670,298	1,000	1,671,298	1,479,396		1,479,396	1,865,529		1,865,529
Infrastructure Outlay	1,053,680,214	2,184,626	1,055,864,840	1,004,276,709	306,480	1,004,583,189	997,170,744	375,061	997,545,805
Buildings and Other Structures	104,171,939	1,253,905	105,425,844	159,033,117	649,000	159,682,117	146,082,052	55,003	146,137,055
Machinery and Equipment Outlay	77,150,504	11,046,298	88,196,802	108,154,503	5,200,096	113,354,599	118,427,331	6,556,984	124,984,315
Transportation Equipment Outlay	6,769,951	118,570	6,888,521	18,258,356	61,093	18,319,449	11,160,388	53,930	11,214,318
Leased Assets Improvements							254,561		254,561
Furniture, Fixtures and Books Outlay	443,814	1,457	445,271	1,559,149	180	1,559,329	916,694		916,694
Heritage Assets	86,878	4,662	91,540	69,817		69,817	89,367		89,367
Other Property Plant and Equipment Outlay	146,891		146,891	286,156	200	286,356	254,779		254,779

**Table B.2**  
**Object of Expenditures, By Department/Special Purpose Fund, FY 2023 - 2025**  
**(In Thousand Pesos)**

PARTICULARS	( CASH-BASED )								
	FY 2023 (ACTUAL)			FY 2024 (PROGRAM)			FY 2025 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Investment Outlay	3,229,280	10,000	3,239,280	4,384,070	10,000	4,394,070	4,349,854	10,000	4,359,854
Loans Outlay	2,760,000	29,216,722	31,976,722	3,760,000	29,588,724	33,348,724	3,760,000	28,822,442	32,582,442
Biological Assets Outlay	626,891		626,891	850,334	6,000	856,334	549,344	4,500	553,844
Intangible Assets Outlay	333,631		333,631	502,896		502,896	5,747,554	52,500	5,800,054
<b>TOTAL CO</b>	<b>1,251,625,869</b>	<b>43,837,240</b>	<b>1,295,463,109</b>	<b>1,303,266,361</b>	<b>35,821,773</b>	<b>1,339,088,134</b>	<b>1,290,902,957</b>	<b>35,930,420</b>	<b>1,326,833,377</b>
<b>GRAND TOTAL</b>	<b>3,774,194,032</b>	<b>1,698,434,177</b>	<b>5,472,628,209</b>	<b>4,019,768,192</b>	<b>1,747,831,808</b>	<b>5,767,600,000</b>	<b>4,247,230,371</b>	<b>2,105,159,629</b>	<b>6,352,390,000</b>

<sup>1</sup>: National Tax Allotment ( formerly Internal Revenue Allotment )