

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

Expense Class	( CASH-BASED )		
	2023 (Actual)	2024 (Program)	2025 (GAA)
I. CURRENT OPERATING EXPENDITURES			
A. PERSONNEL EXPENSES			
I. Civilian Personnel			
Permanent Positions			
Basic Salary	562,430,577	557,739,038	571,244,949
Creation of New Positions		6,294,768	4,886,125
Reclassification of Positions		1,206,009	6,223,029
Total Salaries and other Lump-sums	562,430,577	565,239,815	582,354,103
Other Compensation Common to All			
Personnel Economic Relief Allowance	32,628,250	32,170,170	32,767,896
Representation Allowance	2,446,053	2,029,798	2,379,619
Transportation Allowance	2,183,308	2,002,019	2,347,813
Clothing and Uniform Allowance	8,175,833	8,052,193	9,568,781
Honoraria	2,111,448	2,176,006	2,282,464
Overtime Pay	1,517,283	1,428,643	3,854,861
Year End Bonus	47,127,451	46,464,231	47,591,053
Mid-Year Bonus - Civilian	46,326,656	46,480,599	47,599,569
Cash Gift	6,816,589	6,714,109	6,839,046
Per Diems	51,295	95,951	69,563
Productivity Enhancement Incentive	6,903,377	6,714,084	6,839,046
Performance Based Bonus	15,488,118	15,000,000	8,000,000
Step Increment		1,396,030	1,455,002
Collective Negotiation Agreement	7,103,812		
Total Other Compensation Common to All	178,879,473	170,723,833	171,594,713
Other Compensation for Specific Groups			
RATA of Sectoral/Alternate Sectoral Representatives	8,029	7,424	7,424
Magna Carta for Public Health Workers	13,090,387	6,671,613	7,450,267
Magna Carta for Science & Technology Personnel	1,407,869	1,748,214	1,774,561
Magna Carta for Public Social Workers	46,094	139,657	139,427
Laundry Allowance	260		
Quarters Allowance	12,577	22,866	23,159
Overseas Allowance	7,723,506	7,851,186	9,443,548
Hazard Pay	220,696	261,245	
Hazard Duty Pay	73,962	75,730	87,643
Longevity Pay	593,497	602,046	597,633
Night Shift Differential Pay	714,668	187,927	139,411
Allowance of PAO Lawyers and Employees Assigned in Night Courts	576	576	576
Allowance of Attorney's de Officio	24,017	41,130	41,130
Special Hardship Allowance	4,070,406	4,073,528	4,073,528
Inquest Allowance	173,591	133,536	121,824
Special Allowance for Prosecution Service	5		
Provident/Welfare Fund Contributions	6,366	369	1,479
Lump-sum for Compensation Adjustment		1,012,643	70,000,000
Lump-sum for filling of Positions - Civilian		61,327,270	66,035,109
Lump-sum for NBC 308		23,637	41,961
Lump-sum for Personnel Services	218,919	5,121,533	15,049,143
Other Personnel Benefits	55,620,489	3,401,269	12,032,884
Anniversary Bonus - Civilian	3,227,699	144,018	118,163
Special Counsel Allowance	49,587	1,000	1,000
Total Other Compensation for Specific Groups	87,283,200	92,848,417	187,179,870

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Other Benefits			
Retirement and Life Insurance Premiums	65,880,649	65,830,862	68,599,376
PAG-IBIG Contributions	1,654,470	3,261,255	3,282,487
PhilHealth Contributions	11,309,934	13,704,415	13,993,280
Employees Compensation Insurance Premiums	1,669,903	1,611,192	1,641,176
Retirement Gratuity	3,035,260	3,364,214	3,322,777
Terminal Leave	16,904,995	7,432,663	9,380,891
Loyalty Award - Civilian	1,224,745	1,043,758	1,207,405
Total Other Benefits	101,679,956	96,248,359	101,427,392
Total Compensation, Permanent Positions	930,273,206	925,060,424	1,042,556,078
Other Personnel Benefits			
Pension, Civilian Personnel	6,383,996	6,658,581	7,083,932
Total Other Personnel Benefits	6,383,996	6,658,581	7,083,932
Non-Permanent Positions	24,507,763	36,451,214	37,574,408
Subtotal, Civilian Personnel	961,164,965	968,170,219	1,087,214,418
II. Military/Uniformed Personnel			
Base Pay	186,076,312	186,370,650	193,291,342
Creation of New Positions		4,474,830	3,364,004
Total Basic Pay	186,076,312	190,845,480	196,655,346
Other Compensation Common to All			
Personnel Economic Relief Allowance	11,123,476	11,334,254	11,546,204
Clothing/ Uniform Allowance	6,786,131	7,928,817	7,893,468
Subsistence Allowance	29,352,133	29,953,006	47,206,956
Laundry Allowance	198,666	189,924	192,853
Quarters Allowance	2,464,077	2,512,524	2,557,760
Longevity Pay	34,623,610	36,832,071	39,184,513
Year-end Bonus	15,384,411	15,793,093	16,107,619
Mid-Year Bonus - Military/Uniformed Personnel	15,280,411	15,994,609	16,107,619
Cash Gift	2,319,651	2,376,565	2,405,355
Productivity Enhancement Incentive	2,324,501	2,376,565	2,405,355
Performance Based Bonus	5,703,466		
Total Other Compensation Common to All	125,560,533	125,291,428	145,607,702
Other Compensation for Specific Groups			
High Risk Duty Pay	1,135		5,342
Hazardous Duty Pay	2,870,080	3,403,365	4,061,968
Special Duty Allowance	98,924	270,894	270,894
Flying Pay	1,012,753	1,014,613	1,073,889
Sea Duty Pay	786,570	1,046,198	1,284,075
Overseas Allowance	350,803	441,604	467,391
Combat Incentive Pay	4,797,212	4,797,212	4,946,896
Hazard Duty Pay	3,540,699	3,060,369	3,111,857

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Training Subsistence Allowance	332,859	256,000	256,000
Civil Disturbance Control Subsistence Allowance	135,474	111,524	111,524
Subsistence of Detainees	164,093	125,093	125,093
Hardship Allowance	35,293	317,816	325,756
Combat Duty Pay	10,417,668	9,975,024	10,725,264
Incentive Pay	80,765	84,174	84,174
Instructor's Duty Pay	739,885	689,254	799,298
Reservist's Pay	514,793	605,840	618,450
Medal of Valor Award	78,300	78,300	99,000
Hospitalization Expenses	163,500	113,298	113,298
Specialist's Pay	37,940	37,095	37,095
Parachutist Pay	333,099	367,244	681,769
Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP)		12,235,257	12,940,701
Anniversary Bonus - Military/Uniformed Personnel	33,606		23,745
Total Other Compensation for Specific Groups	26,525,451	39,030,174	42,163,479
Other Benefits			
Special Group Term Insurance	32,926	34,160	34,634
PAG-IBIG Contributions	831,947	1,103,648	998,275
PhilHealth Contributions	4,293,097	4,268,929	4,691,056
Employees Compensation Insurance Premiums	537,757	567,244	577,281
Retirement Gratuity	9,965,421	5,867,128	6,152,932
Terminal Leave	19,980,290	6,590,674	6,359,361
Total Other Benefits	35,641,438	18,431,783	18,813,539
Total Compensation, Permanent Positions	373,803,734	373,598,865	403,240,066
Other Personnel Benefits			
Pension, Military/Uniformed Personnel	110,325,906	129,821,712	132,308,285
Pension, Veterans	10,199,955	10,857,893	9,260,954
Police Benefits	646,952	835,145	835,145
Total Other Personnel Benefits	121,172,813	141,514,750	142,404,384
Subtotal, Military/Uniformed Personnel	494,976,547	515,113,615	545,644,450
TOTAL PERSONNEL EXPENSES	1,456,141,512	1,483,283,834	1,632,858,868
B. MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses	18,010,810	21,843,835	26,570,624
Training and Scholarship Expenses	43,974,611	53,796,415	54,812,850
Supplies and Materials Expenses	155,633,107	177,949,237	226,669,250
Utility Expenses	19,633,785	23,170,498	27,588,900
Communication Expenses	9,825,508	13,829,611	17,181,054
Awards/Rewards and Prizes	906,055	814,930	993,997
Survey, Research, Exploration and Development Expenses	1,596,151	4,028,357	3,926,617
Demolition/Relocation and Desilting/Dredging Expenses	4,823	23,722	12,135
Generation, Transmission and Distribution Expenses		30,085	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	6,361,126	3,123,754	3,282,568
Intelligence Expenses	5,958,636	8,267,627	6,417,627
Confidential Expenses	4,643,312	4,111,353	5,702,996

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Professional Services	45,337,052	43,458,054	63,799,431
General Services	27,542,039	22,498,830	26,742,992
Repairs and Maintenance	36,995,711	43,510,497	50,494,617
Financial Assistance/Subsidy	1,562,633,087	1,699,626,962	1,725,424,185
Taxes, Insurance Premiums and Other Fees	35,776,230	17,874,203	22,262,453
Labor and Wages	1,822,905	1,690,375	1,990,954
Other Maintenance and Operating Expenses			
Advertising Expenses	1,544,642	1,932,204	1,812,800
Printing and Publication Expenses	2,972,660	4,253,226	3,462,010
Representation Expenses	8,283,480	7,308,436	10,222,115
Transportation and Delivery Expenses	1,794,355	2,377,841	1,476,433
Rent/Lease Expenses	17,969,274	40,437,932	16,993,077
Membership Dues and Contributions to Organizations	2,466,788	2,719,815	3,141,875
Subscription Expenses	8,852,302	13,318,525	15,357,434
Donations	29,942,948	41,781,565	38,437,848
Litigation/Acquired Assets Expenses	1,820	4,100	2,100
Bank Transaction Fee	213,119	791,765	667,664
Other Maintenance and Operating Expenses	41,300,588	20,120,966	28,697,215
 TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	 2,091,996,924	 2,274,694,720	 2,384,143,821
 C. FINANCIAL EXPENSES			
 Interest Expenses	 628,413,209	 670,525,424	 848,061,581
Bank Charges	566,440	7,888	7,068
Other Financial Charges	47,015		
 TOTAL FINANCIAL EXPENSES	 629,026,664	 670,533,312	 848,068,649
 TOTAL CURRENT OPERATING EXPENDITURES	 4,177,165,100	 4,428,511,866	 4,865,071,338
 II. CAPITAL OUTLAYS			
 Investment Outlay	 3,239,280	 4,394,070	 4,359,854
Loans Outlay	31,976,722	33,348,724	32,582,442
Property, Plant and Equipment Outlay			
Land Outlay	555,578	651,858	579,760
Land Improvements Outlay	1,671,298	1,479,396	1,840,229
Infrastructure Outlay	1,055,864,840	1,004,583,189	1,062,631,620
Buildings and Other Structures	105,425,844	159,682,117	206,278,366
Machinery and Equipment Outlay	88,196,802	113,354,599	125,854,096
Transportation Equipment Outlay	6,888,521	18,319,449	18,450,778
Leased Assets Improvements			254,561
Furniture, Fixtures and Books Outlay	445,271	1,559,329	1,539,146
Heritage Assets	91,540	69,817	246,467
Other Property Plant and Equipment Outlay	146,891	286,356	255,887
Biological Assets Outlay	626,891	856,334	551,844
Intangible Assets Outlay	333,631	502,896	5,827,912
 TOTAL CAPITAL OUTLAYS	 1,295,463,109	 1,339,088,134	 1,461,252,962
 GRAND TOTAL	 5,472,628,209	 5,767,600,000	 6,326,324,300