

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 (GAA)		
	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	5,460,658		5,460,658
Total Salaries and other Lump-sums	5,338,466		5,338,466	5,456,142		5,456,142	5,460,658		5,460,658
Other Compensation Common to All									
Personnel Economic Relief Allowance	154,922		154,922	150,888		150,888	151,128		151,128
Representation Allowance	33,631		33,631	98,910		98,910	110,178		110,178
Transportation Allowance	28,583		28,583	97,140		97,140	108,480		108,480
Clothing and Uniform Allowance	37,950		37,950	37,722		37,722	44,079		44,079
Honoraria	351		351	2,988		2,988	3,288		3,288
Overtime Pay	774		774	1,000		1,000	2,500		2,500
Year End Bonus	368,515		368,515	448,709		448,709	450,500		450,500
Mid-Year Bonus - Civilian	359,459		359,459	448,709		448,709	450,500		450,500
Cash Gift	32,226		32,226	31,435		31,435	31,485		31,485
Productivity Enhancement Incentive	12,216		12,216	31,350		31,350	31,485		31,485
Per Diems	2,380		2,380	3,300		3,300	3,300		3,300
Step Increment				13,178		13,178	13,326		13,326
Total Other Compensation Common to All	1,031,007		1,031,007	1,365,329		1,365,329	1,400,249		1,400,249
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	40		40	20		20	40		40
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	1,043,485		1,043,485
Lump-sum for Personnel Services				2,241,898		2,241,898	2,410,380		2,410,380
Other Personnel Benefits	1,896,382		1,896,382	167,013		167,013	236,712		236,712

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Total Other Compensation for Specific Groups	1,901,868		1,901,868	3,519,479		3,519,479	3,692,096		3,692,096
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	15,182		15,182
PhilHealth Contributions	80,655		80,655	93,423		93,423	106,408		106,408
Employees Compensation Insurance Premiums	8,004		8,004	7,559		7,559	7,592		7,592
Terminal Leave	138,996		138,996	358,377		358,377	1,232,289		1,232,289
Loyalty Award - Civilian	210		210	85		85	110		110
Total Other Benefits	235,901	626,808	862,709	467,451	631,590	1,099,041	1,361,581	728,691	2,090,272
Non-Permanent Positions	406,531		406,531	424,697		424,697	422,014		422,014
TOTAL PS,CIVILIAN PERSONNEL	8,913,773	626,808	9,540,581	11,233,098	631,590	11,864,688	12,336,598	728,691	13,065,289
TOTAL PS	8,913,773	626,808	9,540,581	11,233,098	631,590	11,864,688	12,336,598	728,691	13,065,289
Maintenance and Other Operating Services									
Travelling Expenses	1,041,144		1,041,144	2,813,331		2,813,331	3,272,039		3,272,039
Training and Scholarship Expenses	44,244		44,244	88,930		88,930	127,873		127,873
Supplies and Materials Expenses	93,705		93,705	1,111,062		1,111,062	1,597,400		1,597,400
Utility Expenses	189,163		189,163	975,688		975,688	1,537,020		1,537,020
Communication Expenses	305,231		305,231	1,356,275		1,356,275	1,958,089		1,958,089
Survey, Research, Exploration and Development Expenses				1		1	1		1
Professional Services	1,304,093		1,304,093	5,469,243		5,469,243	6,175,365		6,175,365
General Services	183,029		183,029	351,563		351,563	617,108		617,108
Repairs and Maintenance	47,529		47,529	913,434		913,434	1,034,178		1,034,178
Taxes, Insurance Premiums and Other Fees	9,731		9,731	132,857		132,857	333,285		333,285
Extraordinary and Miscellaneous Expenses	5,620,978		5,620,978	2,175,375		2,175,375	2,323,335		2,323,335
Other Maintenance and Operating Expenses									
Advertising Expenses	8,013		8,013	542,100		542,100	650,629		650,629
Printing and Publication Expenses	39,819		39,819	141,223		141,223	234,723		234,723
Representation Expenses	686,701		686,701	721,239		721,239	743,203		743,203

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 (GAA)		
	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	520,230		520,230	515,613		515,613	493,717		493,717
Total Salaries and other Lump-sums	520,230		520,230	515,613		515,613	493,717		493,717
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						
Total Other Compensation Common to All	227,722		227,722	144,341		144,341	141,165		141,165
Other Compensation for Specific Groups									
Other Personnel Benefits	34,984		34,984						
Total Other Compensation for Specific Groups	34,984		34,984						
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						

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Total Other Benefits	58,748	61,175	119,923	77,868	62,354	140,222	31,824	59,726	91,550
Non-Permanent Positions	479,581		479,581	484,569		484,569	607,773		607,773
 TOTAL PS,CIVILIAN PERSONNEL	 1,321,265	 61,175	 1,382,440	 1,222,391	 62,354	 1,284,745	 1,274,479	 59,726	 1,334,205
 TOTAL PS	 1,321,265	 61,175	 1,382,440	 1,222,391	 62,354	 1,284,745	 1,274,479	 59,726	 1,334,205
 Maintenance and Other Operating Services									
Travelling Expenses	791,174		791,174	1,148,424		1,148,424	1,774,695		1,774,695
Training and Scholarship Expenses	84,695		84,695	132,333		132,333	149,789		149,789
Supplies and Materials Expenses	242,075		242,075	295,196		295,196	533,186		533,186
Utility Expenses	120,397		120,397	134,800		134,800	174,668		174,668
Communication Expenses	12,023		12,023	96,784		96,784	131,247		131,247
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	1,087,515		1,087,515
General Services	71,090		71,090	84,060		84,060	405,978		405,978
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	2,179,499		2,179,499
Transportation and Delivery Expenses	172		172	1,210		1,210	8,309		8,309
Rent/Lease Expenses	63,184		63,184	97,860		97,860	785,297		785,297
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	824,658		824,658
 TOTAL MOOE	 7,202,685	 	 7,202,685	 7,746,977	 	 7,746,977	 13,004,311	 	 13,004,311

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL CURRENT OPERATING EXPENDITURES	8,523,950	61,175	8,585,125	8,969,368	62,354	9,031,722	14,278,790	59,726	14,338,516
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
Machinery and Equipment Outlay	38,536		38,536	9,038		9,038	429,128		429,128
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
TOTAL CO	655,703		655,703	1,676,205		1,676,205	1,567,685		1,567,685
TOTAL, OP	9,179,653	61,175	9,240,828	10,645,573	62,354	10,707,927	15,846,475	59,726	15,906,201
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
Total Salaries and other Lump-sums	93,955		93,955	95,364		95,364	91,232		91,232
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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						
Total Other Compensation Common to All	33,982		33,982	24,857		24,857	24,315		24,315
Other Compensation for Specific Groups									
Other Personnel Benefits	9,230		9,230						
Anniversary Bonus - Civilian							654		654
Total Other Compensation for Specific Groups	9,230		9,230				654		654
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	18,956	11,249	30,205	4,159	11,443	15,602	2,830	10,948	13,778
Non-Permanent Positions	16,635		16,635	31,637		31,637	33,227		33,227
TOTAL PS,CIVILIAN PERSONNEL	172,758	11,249	184,007	156,017	11,443	167,460	152,258	10,948	163,206
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Total Other Compensation for Specific Groups	23,620		23,620	25,308		25,308	25,308		25,308
Other Benefits									
TOTAL PS, MILITARY/UNIFORMED PERSONNEL	23,620		23,620	25,308		25,308	25,308		25,308
TOTAL PS	196,378	11,249	207,627	181,325	11,443	192,768	177,566	10,948	188,514
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	201,227		201,227
Utility Expenses	5,295		5,295	13,062		13,062	8,062		8,062
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	12,700		12,700
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			
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	32,426		32,426
Subscription Expenses	6,601		6,601	6,000		6,000	13,101		13,101
Other Maintenance and Operating Expenses	564		564				600		600
TOTAL MOOE	2,012,284		2,012,284	1,651,444		1,651,444	499,232		499,232
TOTAL CURRENT OPERATING EXPENDITURES	2,208,662	11,249	2,219,911	1,832,769	11,443	1,844,212	676,798	10,948	687,746

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 (GAA)		
	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									
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						
TOTAL CO	39,434		39,434	41,250		41,250	56,400		56,400
TOTAL, OVP	2,248,096	11,249	2,259,345	1,874,019	11,443	1,885,462	733,198	10,948	744,146
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	3,735,723		3,735,723	3,653,633		3,653,633	3,805,142		3,805,142
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Performance Based Bonus	146,337		146,337						
Collective Negotiation Agreement	212,790		212,790						
Total Other Compensation Common to All	1,505,207		1,505,207	1,098,868		1,098,868	1,279,494		1,279,494
Other Compensation for Specific Groups									
Other Personnel Benefits	198,783		198,783						
Total Other Compensation for Specific Groups	198,783		198,783						
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
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	387,472	439,403	826,875	244,338	438,421	682,759	281,411	456,606	738,017
TOTAL PS,CIVILIAN PERSONNEL	5,827,185	439,403	6,266,588	4,996,839	438,421	5,435,260	5,366,047	456,606	5,822,653
TOTAL PS	5,827,185	439,403	6,266,588	4,996,839	438,421	5,435,260	5,366,047	456,606	5,822,653
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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
Other Maintenance and Operating Expenses	611,908		611,908	3,654		3,654	101,721		101,721
TOTAL MOOE	5,700,723	1,014,749	6,715,472	3,075,135	59,998	3,135,133	4,845,596	202,505	5,048,101
TOTAL CURRENT OPERATING EXPENDITURES	11,527,908	1,454,152	12,982,060	8,071,974	498,419	8,570,393	10,211,643	659,111	10,870,754
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
TOTAL CO	300,689	1,653,000	1,953,689	9,093		9,093	230,395		230,395
TOTAL, DAR	11,828,597	3,107,152	14,935,749	8,081,067	498,419	8,579,486	10,442,038	659,111	11,101,149

Department of Agriculture (DA)

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	4,159,400		4,159,400	4,094,463		4,094,463	4,097,604		4,097,604
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						
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						
Total Other Compensation Common to All	1,442,146		1,442,146	1,112,464		1,112,464	1,131,789		1,131,789
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						

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Total Other Compensation for Specific Groups	522,006		522,006	433,286		433,286	435,235		435,235
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
Total Other Benefits	475,981	490,072	966,053	295,270	491,343	786,613	354,364	491,717	846,081
Non-Permanent Positions	44,913		44,913	39,368		39,368	39,680		39,680
TOTAL PS,CIVILIAN PERSONNEL	6,644,446	490,072	7,134,518	5,974,851	491,343	6,466,194	6,058,672	491,717	6,550,389
TOTAL PS	6,644,446	490,072	7,134,518	5,974,851	491,343	6,466,194	6,058,672	491,717	6,550,389
Maintenance and Other Operating Services									
Travelling Expenses	1,062,689	29,465	1,092,154	1,183,282	12,057	1,195,339	1,413,029	13,966	1,426,995
Training and Scholarship Expenses	2,237,561	254,250	2,491,811	3,465,463	34,544	3,500,007	4,882,683	60,735	4,943,418
Supplies and Materials Expenses	19,571,803	43,141	19,614,944	12,527,008	52,594	12,579,602	24,039,709	47,351	24,087,060
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	399,274	389	399,663
Awards/Rewards and Prizes	181,234	600	181,834	241,666		241,666	160,944		160,944
Survey, Research, Exploration and Development Expenses	7,919		7,919	21,962		21,962	99,792		99,792
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	5,431,454	12,397	5,443,851
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	10,912,211	250,000	11,162,211
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	860,184	6,002	866,186

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	141,758	1,280	143,038
Representation Expenses	316,217	3,805	320,022	373,887	1,860	375,747	485,684	1,291	486,975
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	339,589	298	339,887
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	4,717,274	7,805	4,725,079
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	2,983,608	3,167	2,986,775
TOTAL MOOE	63,076,103	570,968	63,647,071	60,718,663	1,253,283	61,971,946	59,611,751	415,618	60,027,369
TOTAL CURRENT OPERATING EXPENDITURES	69,720,549	1,061,040	70,781,589	66,693,514	1,744,626	68,438,140	65,670,423	907,335	66,577,758
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	36,288,719		36,288,719
Buildings and Other Structures	2,783,312		2,783,312	3,065,228		3,065,228	5,727,598	19,500	5,747,098
Machinery and Equipment Outlay	5,419,083	6,709,384	12,128,467	12,423,045	10,171	12,433,216	11,127,677	11,685	11,139,362
Transportation Equipment Outlay	330,235	64,200	394,435	2,905,150		2,905,150	615,665		615,665
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	547,344	4,500	551,844
Intangible Assets Outlay	20,501		20,501	14,808		14,808	85,668		85,668
TOTAL CO	17,838,856	6,967,825	24,806,681	44,994,244	845,095	45,839,339	58,766,718	98,127	58,864,845

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL, DA	87,559,405	8,028,865	95,588,270	111,687,758	2,589,721	114,277,479	124,437,141	1,005,462	125,442,603
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	711,499		711,499	704,392		704,392	702,099		702,099
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
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						
Total Other Compensation Common to All	295,123		295,123	193,487		193,487	197,042		197,042
Other Compensation for Specific Groups									
Other Personnel Benefits	62,339		62,339	18,927		18,927	30,170		30,170
Anniversary Bonus - Civilian	123		123						
Total Other Compensation for Specific Groups	62,462		62,462	18,927		18,927	30,170		30,170

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 (GAA)		
	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		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
Total Other Benefits	38,976	90,650	129,626	22,834	84,528	107,362	32,100	84,252	116,352
Non-Permanent Positions	60,492		60,492	95,314		95,314	89,096		89,096
TOTAL PS,CIVILIAN PERSONNEL	1,168,552	90,650	1,259,202	1,034,954	84,528	1,119,482	1,050,507	84,252	1,134,759
TOTAL PS	1,168,552	90,650	1,259,202	1,034,954	84,528	1,119,482	1,050,507	84,252	1,134,759
Maintenance and Other Operating Services									
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
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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
TOTAL MOOE	831,549		831,549	1,256,936		1,256,936	1,848,723		1,848,723
TOTAL CURRENT OPERATING EXPENDITURES	2,000,101	90,650	2,090,751	2,291,890	84,528	2,376,418	2,899,230	84,252	2,983,482
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
Other Property Plant and Equipment Outlay	75		75				500		500
Intangible Assets Outlay				375		375	8,000		8,000
TOTAL CO	38,466		38,466	209,255		209,255	208,353		208,353
TOTAL, DBM	2,038,567	90,650	2,129,217	2,501,145	84,528	2,585,673	3,107,583	84,252	3,191,835

Department of Education (DepEd)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Salaries and other Lump-sums

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	3,810,065		3,810,065
Reclassification of Positions				1,064,322		1,064,322	6,183,433		6,183,433
Total Salaries and other Lump-sums	368,692,065		368,692,065	376,849,341		376,849,341	385,713,184		385,713,184
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						
Total Other Compensation Common to All	111,909,293		111,909,293	102,411,703		102,411,703	104,564,156		104,564,156
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
Total Other Compensation for Specific Groups	25,975,215		25,975,215	26,281,986		26,281,986	33,765,839		33,765,839

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 (GAA)		
	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		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
Total Other Benefits	14,818,682	44,175,589	58,994,271	12,030,004	44,431,728	56,461,732	14,394,955	45,086,533	59,481,488
Non-Permanent Positions	3,380,121		3,380,121	6,103,827		6,103,827	6,120,878		6,120,878
TOTAL PS,CIVILIAN PERSONNEL	524,775,376	44,175,589	568,950,965	523,676,861	44,431,728	568,108,589	544,559,012	45,086,533	589,645,545
TOTAL PS	524,775,376	44,175,589	568,950,965	523,676,861	44,431,728	568,108,589	544,559,012	45,086,533	589,645,545
Maintenance and Other Operating Services									
Travelling Expenses	2,486,634	1,799	2,488,433	3,187,717		3,187,717	3,476,322		3,476,322
Training and Scholarship Expenses	6,923,483		6,923,483	11,951,337		11,951,337	10,451,632		10,451,632
Supplies and Materials Expenses	28,878,062		28,878,062	46,502,330		46,502,330	59,723,082		59,723,082
Utility Expenses	4,882,489		4,882,489	5,507,078		5,507,078	5,988,546		5,988,546
Communication Expenses	2,013,508		2,013,508	2,862,469		2,862,469	3,525,160		3,525,160
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	88,360		88,360
Demolition/Relocation and Desilting/Dredging Expenses	643		643						
Professional Services	770,777		770,777	578,098		578,098	1,977,265		1,977,265
General Services	4,300,047		4,300,047	2,695,242		2,695,242	2,115,789		2,115,789
Repairs and Maintenance	3,449,295		3,449,295	3,635,739		3,635,739	4,260,253		4,260,253
Financial Assistance/Subsidy	55,745,137		55,745,137	62,780,061		62,780,061	61,497,492		61,497,492
Taxes, Insurance Premiums and Other Fees	318,862		318,862	415,748		415,748	467,872		467,872
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						

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	37,646,034		37,646,034	39,151,932		39,151,932	42,243,175		42,243,175
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	13,293,999		13,293,999	10,378,834		10,378,834	11,228,575		11,228,575
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						

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	2,404,892		2,404,892	7,603,496		7,603,496	8,594,819		8,594,819
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	2,753,912	4,688,038	7,441,950	1,634,872	4,698,217	6,333,089	2,104,873	5,069,183	7,174,056
Non-Permanent Positions	2,038,707		2,038,707	931,364		931,364	997,916		997,916
TOTAL PS,CIVILIAN PERSONNEL									
	58,137,544	4,688,038	62,825,582	59,700,498	4,698,217	64,398,715	65,169,358	5,069,183	70,238,541
TOTAL PS									
	58,137,544	4,688,038	62,825,582	59,700,498	4,698,217	64,398,715	65,169,358	5,069,183	70,238,541
Maintenance and Other Operating Services									
Travelling Expenses	528,342		528,342	748,459		748,459	815,457		815,457
Training and Scholarship Expenses	2,632,025		2,632,025	1,054,465		1,054,465	830,329		830,329
Supplies and Materials Expenses	3,145,762		3,145,762	4,088,628		4,088,628	3,924,796		3,924,796
Utility Expenses	2,085,724		2,085,724	2,633,151		2,633,151	2,869,564		2,869,564
Communication Expenses	466,541		466,541	562,993		562,993	601,580		601,580
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	354,682		354,682
Professional Services	740,868		740,868	540,483		540,483	616,471		616,471
General Services	2,193,440		2,193,440	1,606,366		1,606,366	2,417,379		2,417,379

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Repairs and Maintenance	621,063		621,063	846,337		846,337	1,088,185		1,088,185
Financial Assistance/Subsidy	16,535,425		16,535,425	22,140,782		22,140,782	23,677,756		23,677,756
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	118,182		118,182
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	803,730		803,730
TOTAL MOOE	33,310,453		33,310,453	37,027,369		37,027,369	39,605,181		39,605,181
TOTAL CURRENT OPERATING EXPENDITURES	91,447,997	4,688,038	96,136,035	96,727,867	4,698,217	101,426,084	104,774,539	5,069,183	109,843,722
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	349		349				35,000		35,000
Land Improvements Outlay	27,696		27,696	171,429		171,429			
Infrastructure Outlay	3,801,321		3,801,321	20,205,606		20,205,606	193,160		193,160
Buildings and Other Structures	4,733,886		4,733,886	8,507,196		8,507,196	7,596,946		7,596,946
Machinery and Equipment Outlay	1,811,144		1,811,144	2,194,495		2,194,495	9,085,284		9,085,284
Transportation Equipment Outlay	68,120		68,120	246,830		246,830	311,447		311,447
Furniture, Fixtures and Books Outlay	113,492		113,492	136,391		136,391	137,859		137,859
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						

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Intangible Assets Outlay	4,990		4,990	2,000		2,000	14,570		14,570
TOTAL CO	10,599,952		10,599,952	31,503,255		31,503,255	17,383,782		17,383,782
TOTAL, SUCS	102,047,949	4,688,038	106,735,987	128,231,122	4,698,217	132,929,339	122,158,321	5,069,183	127,227,504
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	495,900		495,900	480,208		480,208	517,753		517,753
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						
Step Increment				1,198		1,198	1,297		1,297
Collective Negotiation Agreement	26,340		26,340						
Total Other Compensation Common to All	181,498		181,498	124,972		124,972	137,773		137,773
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	132		132	294		294	294		294

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Advertising Expenses	9,474		9,474	7,172	10,500	17,672	6,107	9,750	15,857
Printing and Publication Expenses	2,449	563	3,012	4,885	3,272	8,157	5,985	2,230	8,215
Representation Expenses	75,449	49,584	125,033	43,782	27,309	71,091	60,343	41,402	101,745
Transportation and Delivery Expenses	331		331	478	50	528	495	57	552
Rent/Lease Expenses	72,522	1,095	73,617	78,706	2,017	80,723	76,945	2,010	78,955
Membership Dues and Contributions to Organizations	15		15	98		98	128		128
Subscription Expenses	92,644	1,693	94,337	143,370	5,349	148,719	221,906	5,957	227,863
Donations	13,479		13,479	20,000		20,000	18,000		18,000
TOTAL MOOE	647,899	520,382	1,168,281	732,410	537,079	1,269,489	1,095,654	537,379	1,633,033
TOTAL CURRENT OPERATING EXPENDITURES	1,399,011	579,066	1,978,077	1,375,634	594,702	1,970,336	1,794,794	599,511	2,394,305
Capital Outlays									
Infrastructure Outlay		300,000	300,000		300,000	300,000		300,000	300,000
Buildings and Other Structures					14,000	14,000			
Machinery and Equipment Outlay		10,669	10,669	260,926	21,105	282,031	231,924	36,005	267,929
Transportation Equipment Outlay		42,546	42,546	11,600	23,650	35,250	32,300	22,630	54,930
Furniture, Fixtures and Books Outlay				14,000	180	14,180	68,040		68,040
TOTAL CO		353,215	353,215	286,526	358,935	645,461	332,264	358,635	690,899
TOTAL, DOE	1,399,011	932,281	2,331,292	1,662,160	953,637	2,615,797	2,127,058	958,146	3,085,204
Department of Environment and Natural Resources (DENR)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Permanent Positions									
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Total Salaries and other Lump-sums	6,942,501		6,942,501	6,990,113		6,990,113	7,010,095		7,010,095
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	2,732,957		2,732,957	2,001,986		2,001,986	2,041,070		2,041,070
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	534,834		534,834	175,757		175,757	185,655		185,655
Other Benefits									
Retirement and Life Insurance Premiums		850,113	850,113		849,975	849,975		852,374	852,374
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	629,971	850,113	1,480,084	454,338	849,975	1,304,313	555,610	852,374	1,407,984
Non-Permanent Positions	103,439		103,439	106,671		106,671	105,244		105,244
TOTAL PS,CIVILIAN PERSONNEL	10,943,702	850,113	11,793,815	9,728,865	849,975	10,578,840	9,897,674	852,374	10,750,048
Military / Uniformed Personnel									
Permanent Positions									
Base Pay	97,305		97,305	107,133		107,133	98,075		98,075
Total Permanent Positions	97,305		97,305	107,133		107,133	98,075		98,075
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	67,093		67,093	66,915		66,915	65,354		65,354
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	11,414		11,414	33,050		33,050	45,945		45,945

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 (GAA)		
	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	50,952		50,952	5,519		5,519	4,122		4,122
TOTAL PS, MILITARY/UNIFORMED PERSONNEL	226,764		226,764	212,617		212,617	213,496		213,496
TOTAL PS	11,170,466	850,113	12,020,579	9,941,482	849,975	10,791,457	10,111,170	852,374	10,963,544
Maintenance and Other Operating Services									
Travelling Expenses	974,073	9,625	983,698	1,430,462	12,491	1,442,953	1,579,933	10,973	1,590,906
Training and Scholarship Expenses	624,084	6,613	630,697	708,801	7,214	716,015	704,950	6,057	711,007
Supplies and Materials Expenses	1,092,337	10,395	1,102,732	1,710,533	11,431	1,721,964	1,670,252	13,393	1,683,645
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	522,986	394	523,380
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	2,875,590	55,117	2,930,707
General Services	1,089,398	1,078	1,090,476	1,117,797	1,229	1,119,026	1,287,808	4,224	1,292,032
Repairs and Maintenance	509,174	5,277	514,451	820,442	27,061	847,503	787,549	5,016	792,565
Financial Assistance/Subsidy	19,770		19,770	55,576		55,576	218,560		218,560
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
Confidential Expenses				13,950		13,950	13,950		13,950

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 (GAA)		
	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	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	45,217	105	45,322
Representation Expenses	283,770	2,361	286,131	274,968	3,944	278,912	336,813	5,206	342,019
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	508,928	16,185	525,113
TOTAL MOOE	8,925,088	117,473	9,042,561	11,361,338	138,399	11,499,737	12,306,919	138,026	12,444,945
TOTAL CURRENT OPERATING EXPENDITURES	20,095,554	967,586	21,063,140	21,302,820	988,374	22,291,194	22,418,089	990,400	23,408,489
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay	1,179,063	1,000	1,180,063	964,820		964,820	1,128,330		1,128,330
Infrastructure Outlay	689,644	296	689,940	1,006,505		1,006,505	757,333		757,333
Buildings and Other Structures	344,787	6,410	351,197	1,032,166	10,000	1,042,166	634,822	21,000	655,822
Machinery and Equipment Outlay	737,512	69,315	806,827	865,321	91,320	956,641	1,085,904	77,293	1,163,197
Transportation Equipment Outlay	237,754	11,824	249,578	70,095	11,000	81,095	133,660	14,400	148,060
Furniture, Fixtures and Books Outlay	9,333	220	9,553	27,000		27,000	31,000		31,000
Other Property Plant and Equipment Outlay	1,668		1,668						
Intangible Assets Outlay	9,900		9,900	25,000		25,000			
TOTAL CO	3,209,661	89,065	3,298,726	3,990,907	112,320	4,103,227	3,771,049	112,693	3,883,742
TOTAL, DENR	23,305,215	1,056,651	24,361,866	25,293,727	1,100,694	26,394,421	26,189,138	1,103,093	27,292,231

Department of Finance (DOF)
Current Operating Expenditures

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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
Total Salaries and other Lump-sums	8,607,250	173,226	8,780,476	8,426,899	173,922	8,600,821	8,858,589	232,710	9,091,299
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						
Total Other Compensation Common to All	2,698,473	47,661	2,746,134	2,311,891	42,202	2,354,093	2,458,627	52,381	2,511,008
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						

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Total Other Compensation for Specific Groups	674,942	175	675,117	57,811		57,811	14,029		14,029
Other Benefits									
Retirement and Life Insurance Premiums		1,051,582	1,051,582		1,032,092	1,032,092		1,090,957	1,090,957
PAG-IBIG Contributions	24,071	275	24,346	23,776	273	24,049	49,942	544	50,486
PhilHealth Contributions	171,051	2,994	174,045	187,061	3,901	190,962	219,685	5,014	224,699
Employees Compensation Insurance Premiums	24,017	275	24,292	23,776	273	24,049	24,975	271	25,246
Retirement Gratuity	1,363		1,363						
Terminal Leave	558,593	17,533	576,126	524,045		524,045	344,022		344,022
Loyalty Award - Civilian	10,711		10,711	7,665		7,665	9,766	145	9,911
Total Other Benefits	789,806	1,072,659	1,862,465	766,323	1,036,539	1,802,862	648,390	1,096,931	1,745,321
Non-Permanent Positions	91,874		91,874	118,190		118,190	97,881		97,881
TOTAL PS,CIVILIAN PERSONNEL	12,862,345	1,293,721	14,156,066	11,681,114	1,252,663	12,933,777	12,077,516	1,382,022	13,459,538
TOTAL PS	12,862,345	1,293,721	14,156,066	11,681,114	1,252,663	12,933,777	12,077,516	1,382,022	13,459,538
Maintenance and Other Operating Services									
Travelling Expenses	351,751	7,103	358,854	313,893	5,706	319,599	485,165	16,750	501,915
Training and Scholarship Expenses	115,335	18,413	133,748	123,861	7,250	131,111	148,500	21,558	170,058
Supplies and Materials Expenses	799,470	8,560	808,030	934,644	19,977	954,621	1,053,371	14,319	1,067,690
Utility Expenses	568,657	9,965	578,622	562,865	6,750	569,615	614,413	12,500	626,913
Communication Expenses	269,601	9,836	279,437	383,148	64,001	447,149	440,004	30,150	470,154
Awards/Rewards and Prizes	154		154	1,601		1,601	3,674		3,674
Professional Services	397,519	37,709	435,228	753,424	99,809	853,233	529,147	73,672	602,819
General Services	1,035,222	28,809	1,064,031	1,244,575	23,070	1,267,645	1,375,016	70,200	1,445,216
Repairs and Maintenance	272,731	375,484	648,215	352,080	414,078	766,158	386,791	392,050	778,841
Financial Assistance/Subsidy		15,000,000	15,000,000						
Taxes, Insurance Premiums and Other Fees	119,811	17,273,386	17,393,197	143,890	1,200	145,090	2,148,440	2,850	2,151,290
Interest Expenses	80,209		80,209	54,424		54,424	30,893		30,893
Bank Charges	541,651		541,651						
Extraordinary and Miscellaneous Expenses	25,952	938	26,890	26,996	1,205	28,201	29,699	1,205	30,904

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Confidential Expenses	80,500		80,500	79,500		79,500	79,500		79,500
Other Maintenance and Operating Expenses									
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
TOTAL MOOE	6,602,198	32,846,876	39,449,074	8,615,761	704,481	9,320,242	11,444,918	890,010	12,334,928
TOTAL CURRENT OPERATING EXPENDITURES	19,464,543	34,140,597	53,605,140	20,296,875	1,957,144	22,254,019	23,522,434	2,272,032	25,794,466
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	912,014	1,064,486	1,976,500
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
TOTAL CO	3,386,349	962,612	4,348,961	3,630,427	960,000	4,590,427	5,488,982	1,206,650	6,695,632
TOTAL, DOF	22,850,892	35,103,209	57,954,101	23,927,302	2,917,144	26,844,446	29,011,416	3,478,682	32,490,098

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 (GAA)		
	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	2,074,579		2,074,579	1,976,822		1,976,822	2,012,236		2,012,236
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	657,469		657,469	479,992		479,992	492,900		492,900
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	6,345,936		6,345,936	5,880,327		5,880,327	6,708,629		6,708,629

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 (GAA)		
	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		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
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	333,804	241,125	574,929	257,359	237,220	494,579	382,324	241,468	623,792
Non-Permanent Positions	12,221		12,221	34,129		34,129	39,906		39,906
TOTAL PS,CIVILIAN PERSONNEL	9,424,009	241,125	9,665,134	8,628,629	237,220	8,865,849	9,635,995	241,468	9,877,463
TOTAL PS	9,424,009	241,125	9,665,134	8,628,629	237,220	8,865,849	9,635,995	241,468	9,877,463
Maintenance and Other Operating Services									
Travelling Expenses	618,227		618,227	688,049		688,049	1,318,800		1,318,800
Training and Scholarship Expenses	80,697		80,697	100,781		100,781	119,177		119,177
Supplies and Materials Expenses	2,959,701		2,959,701	4,386,851		4,386,851	4,853,340		4,853,340
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	1,379,819		1,379,819
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	147,575		147,575
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	8,808		8,808
Confidential Expenses	60,000		60,000						
Other Maintenance and Operating Expenses									
Advertising Expenses	341		341	1,325		1,325	1,837		1,837

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 (GAA)		
	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	39,662,765		39,662,765	36,453,957		36,453,957	38,912,732		38,912,732
Total Salaries and other Lump-sums	39,662,765		39,662,765	36,453,957		36,453,957	38,912,732		38,912,732
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
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						
Total Other Compensation Common to All	12,905,312	30,647	12,935,959	9,281,993		9,281,993	9,991,486		9,991,486
Other Compensation for Specific Groups									
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
Total Other Compensation for Specific Groups	19,178,055	20,786	19,198,841	15,099,034		15,099,034	14,198,497		14,198,497
Other Benefits									
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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
Total Other Benefits	3,018,297	4,294,977	7,313,274	1,417,277	4,374,477	5,791,754	1,757,564	4,669,527	6,427,091
Non-Permanent Positions	8,038,394		8,038,394	17,253,088		17,253,088	17,253,418		17,253,418
TOTAL PS,CIVILIAN PERSONNEL	82,802,823	4,346,410	87,149,233	79,505,349	4,374,477	83,879,826	82,113,697	4,669,527	86,783,224
TOTAL PS	82,802,823	4,346,410	87,149,233	79,505,349	4,374,477	83,879,826	82,113,697	4,669,527	86,783,224
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	53,042,666	96,122	53,138,788
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	81,063		81,063
Professional Services	7,284,812	346,936	7,631,748	3,641,248	191,660	3,832,908	5,434,713	210,976	5,645,689
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	47,431,591		47,431,591
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	247,690	2,000	249,690
Printing and Publication Expenses	69,401	24,204	93,605	106,451	3,738	110,189	98,862	7,720	106,582
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	584,062	35,982	620,044

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	1,599,798	21,204	1,621,002
TOTAL MOOE	115,285,922	1,336,503	116,622,425	130,618,180	769,540	131,387,720	124,229,849	767,671	124,997,520
TOTAL CURRENT OPERATING EXPENDITURES	198,088,745	5,682,913	203,771,658	210,123,529	5,144,017	215,267,546	206,343,546	5,437,198	211,780,744
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	19,722,618		19,722,618
Machinery and Equipment Outlay	9,266,294	61,695	9,327,989	8,888,066		8,888,066	18,834,007		18,834,007
Transportation Equipment Outlay	1,004,324		1,004,324	939,640		939,640	3,023,400		3,023,400
Furniture, Fixtures and Books Outlay	14,003		14,003						
Intangible Assets Outlay	28,760		28,760						
TOTAL CO	30,208,889	589,951	30,798,840	31,479,284		31,479,284	41,580,025		41,580,025
TOTAL, DOH	228,297,634	6,272,864	234,570,498	241,602,813	5,144,017	246,746,830	247,923,571	5,437,198	253,360,769
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Total Salaries and other Lump-sums	706,371		706,371	717,816		717,816	746,260		746,260
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
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	240,780		240,780	190,893		190,893	203,581		203,581
Other Compensation for Specific Groups									
Other Personnel Benefits	23,468		23,468						
Total Other Compensation for Specific Groups	23,468		23,468						
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	37,811	84,370	122,181	31,119	86,139	117,258	33,531	89,550	123,081
Non-Permanent Positions	16,094		16,094	6,038		6,038	3,495		3,495

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL PS,CIVILIAN PERSONNEL	1,024,524	84,370	1,108,894	945,866	86,139	1,032,005	986,867	89,550	1,076,417
TOTAL PS	1,024,524	84,370	1,108,894	945,866	86,139	1,032,005	986,867	89,550	1,076,417
Maintenance and Other Operating Services									
Travelling Expenses	28,503		28,503	173,640		173,640	127,154		127,154
Training and Scholarship Expenses	35,804		35,804	54,636		54,636	46,588		46,588
Supplies and Materials Expenses	44,005		44,005	135,370		135,370	129,078		129,078
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						
Professional Services	50,483		50,483	155,688		155,688	180,603		180,603
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	1,233,943		1,233,943
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	15,748		15,748
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	18,869		18,869
Transportation and Delivery Expenses	605		605	1,979		1,979	4,786		4,786
Rent/Lease Expenses	45,852		45,852	63,661		63,661	53,888		53,888
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	48,133		48,133
TOTAL MOOE	449,780		449,780	1,925,618		1,925,618	2,187,623		2,187,623
TOTAL CURRENT OPERATING EXPENDITURES	1,474,304	84,370	1,558,674	2,871,484	86,139	2,957,623	3,174,490	89,550	3,264,040

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 (GAA)		
	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									
Buildings and Other Structures				94,000		94,000			
Machinery and Equipment Outlay	33,307		33,307	186,501		186,501	473,965		473,965
Transportation Equipment Outlay				153,840		153,840	11,041		11,041
Furniture, Fixtures and Books Outlay				1,695		1,695			
TOTAL CO	33,307		33,307	436,036		436,036	485,006		485,006
TOTAL, DHSUD	1,507,611	84,370	1,591,981	3,307,520	86,139	3,393,659	3,659,496	89,550	3,749,046
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
Total Salaries and other Lump-sums	824,330		824,330	835,423		835,423	849,901		849,901
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Step Increment				2,086		2,086	2,124		2,124
Performance Based Bonus	11,692		11,692						
Collective Negotiation Agreement	46,443		46,443						
Total Other Compensation Common to All	293,514		293,514	233,544		233,544	242,747		242,747
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						
Total Other Compensation for Specific Groups	158,166		158,166	116,036		116,036	116,036		116,036
Other Benefits									
Retirement and Life Insurance Premiums		98,903	98,903		100,250	100,250		101,985	101,985
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	58,449	98,903	157,352	34,946	100,250	135,196	41,716	101,985	143,701
Non-Permanent Positions				2,943		2,943	1,785		1,785
TOTAL PS,CIVILIAN PERSONNEL	1,334,459	98,903	1,433,362	1,222,892	100,250	1,323,142	1,252,185	101,985	1,354,170
TOTAL PS	1,334,459	98,903	1,433,362	1,222,892	100,250	1,323,142	1,252,185	101,985	1,354,170
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	278,344	1,500	279,844
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	143,352	2,380,108	2,523,460
Awards/Rewards and Prizes				600		600	600		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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	2,155,509	53,167	2,208,676
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	254,538	250	254,788
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
Confidential Expenses							50,000		50,000
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	613,382		613,382
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	2,755,530	45,000	2,800,530
Other Maintenance and Operating Expenses	15,190	110	15,300	669,672		669,672	1,213,495		1,213,495
TOTAL MOOE	4,436,578	2,019,688	6,456,266	4,691,319	2,500,000	7,191,319	8,445,464	2,500,000	10,945,464
TOTAL CURRENT OPERATING EXPENDITURES	5,771,037	2,118,591	7,889,628	5,914,211	2,600,250	8,514,461	9,697,649	2,601,985	12,299,634
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	750,000		750,000
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	1,953,202		1,953,202
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			

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL CO	1,733,919		1,733,919	1,000,654		1,000,654	2,798,127		2,798,127
TOTAL, DICT	7,504,956	2,118,591	9,623,547	6,914,865	2,600,250	9,515,115	12,495,776	2,601,985	15,097,761
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	7,149,242		7,149,242	7,173,228		7,173,228	7,188,263		7,188,263
Other Compensation Common to All									
Personnel Economic Relief Allowance	463,911		463,911	459,288		459,288	455,496		455,496
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						
Total Other Compensation Common to All	2,858,198		2,858,198	2,452,537		2,452,537	2,635,456		2,635,456

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 (GAA)		
	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	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
Total Other Compensation for Specific Groups	3,044,647		3,044,647	91,389		91,389	108,836		108,836
Other Benefits									
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
Total Other Benefits	623,496	851,217	1,474,713	361,892	860,784	1,222,676	446,533	862,592	1,309,125
Non-Permanent Positions	27,088		27,088	40,281		40,281	40,423		40,423
TOTAL PS,CIVILIAN PERSONNEL	13,702,671	851,217	14,553,888	10,119,327	860,784	10,980,111	10,419,511	862,592	11,282,103
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
Total Permanent Positions	108,647,117		108,647,117	111,276,743		111,276,743	114,188,064		114,188,064
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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						
Total Other Compensation Common to All	72,421,591		72,421,591	65,940,942		65,940,942	68,826,986		68,826,986
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
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
Total Other Compensation for Specific Groups	15,106,205		15,106,205	21,242,779		21,242,779	21,651,692		21,651,692

Other Benefits

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 (GAA)		
	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	13,169,478		13,169,478	13,065,126		13,065,126	13,095,192		13,095,192
Total Salaries and other Lump-sums	13,169,478		13,169,478	13,065,126		13,065,126	13,095,192		13,095,192
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	4,702,057	63,150	4,765,207	4,016,383		4,016,383	4,186,295		4,186,295
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Anniversary Bonus - Civilian	20,070		20,070				8,451		8,451
Total Other Compensation for Specific Groups	1,043,389	21,203	1,064,592	198,693		198,693	217,427		217,427
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
Total Other Benefits	2,792,097	986,938	3,779,035	865,078	947,009	1,812,087	1,019,219	958,719	1,977,938
Non-Permanent Positions	244,888		244,888	266,080		266,080	297,215		297,215
TOTAL PS,CIVILIAN PERSONNEL	21,951,909	1,071,291	23,023,200	18,411,360	947,009	19,358,369	18,815,348	958,719	19,774,067
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
Total Permanent Positions	2,115,513		2,115,513	2,354,728		2,354,728	2,676,345		2,676,345
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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						
Total Other Compensation Common to All	1,222,977		1,222,977	1,012,006		1,012,006	1,111,574		1,111,574
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
Total Other Compensation for Specific Groups	37,233		37,233	1,008,735		1,008,735	1,062,627		1,062,627
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
Total Other Benefits	116,362		116,362	75,183		75,183	103,654		103,654
TOTAL PS, MILITARY/UNIFORMED PERSONNEL	3,492,085		3,492,085	4,450,652		4,450,652	4,954,200		4,954,200
TOTAL PS	25,443,994	1,071,291	26,515,285	22,862,012	947,009	23,809,021	23,769,548	958,719	24,728,267
Maintenance and Other Operating Services									
Travelling Expenses	201,134	3,933	205,067	247,751	9,756	257,507	540,878	10,148	551,026
Training and Scholarship Expenses	262,563	10,149	272,712	526,564	9,494	536,058	317,861	17,302	335,163
Supplies and Materials Expenses	1,988,423	379,069	2,367,492	2,311,638	387,650	2,699,288	3,515,670	646,276	4,161,946
Utility Expenses	280,238	21,701	301,939	258,830	26,553	285,383	384,187	31,555	415,742
Communication Expenses	247,449	8,447	255,896	247,694	12,502	260,196	366,492	21,958	388,450
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	625,289	71,225	696,514

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	1,914,446		1,914,446
Other Maintenance and Operating Expenses									
Advertising Expenses	2,563	562	3,125	8,708	209	8,917	6,259	215	6,474
Printing and Publication Expenses	5,239	4	5,243	11,851	23	11,874	18,608	60	18,668
Representation Expenses	52,398	2,425	54,823	47,887	3,079	50,966	95,984	3,170	99,154
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	760,310	17,668	777,978
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	459,179	117,118	576,297
Donations				747		747	330		330
Other Maintenance and Operating Expenses	46,875	5,580	52,455	48,200	341	48,541	38,237	18,337	56,574
TOTAL MOOE	4,980,372	645,893	5,626,265	6,391,620	917,461	7,309,081	9,678,738	1,115,766	10,794,504
TOTAL CURRENT OPERATING EXPENDITURES	30,424,366	1,717,184	32,141,550	29,253,632	1,864,470	31,118,102	33,448,286	2,074,485	35,522,771
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	2,184,233	9,000	2,193,233
Machinery and Equipment Outlay	404,323	9,729	414,052	4,888,077	112,800	5,000,877	3,524,568	735,465	4,260,033
Transportation Equipment Outlay	28,268		28,268	307,240	26,443	333,683	179,760	7,800	187,560
Furniture, Fixtures and Books Outlay	6,634		6,634	153,820		153,820	9,775		9,775
Other Property Plant and Equipment Outlay	398		398						
Intangible Assets Outlay	134,624		134,624	5,600		5,600	15,000		15,000
TOTAL CO	1,044,181	102,292	1,146,473	6,975,122	145,723	7,120,845	5,913,336	752,265	6,665,601

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL, DOJ	31,468,547	1,819,476	33,288,023	36,228,754	2,010,193	38,238,947	39,361,622	2,826,750	42,188,372
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
Total Salaries and other Lump-sums	4,967,790		4,967,790	4,858,582		4,858,582	4,824,363		4,824,363
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
Collective Negotiation Agreement	247,870		247,870						
Total Other Compensation Common to All	2,101,795		2,101,795	1,620,034		1,620,034	1,641,129		1,641,129
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						

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	259,453		259,453	237,303		237,303	270,299		270,299
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	905,121	578,695	1,483,816	199,230	554,249	753,479	261,277	549,477	810,754
Non-Permanent Positions	237,595		237,595	365,259		365,259	366,373		366,373
TOTAL PS,CIVILIAN PERSONNEL	8,471,754	578,695	9,050,449	7,280,408	554,249	7,834,657	7,363,441	549,477	7,912,918
TOTAL PS	8,471,754	578,695	9,050,449	7,280,408	554,249	7,834,657	7,363,441	549,477	7,912,918
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	13,320,346	250	13,320,596
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	42,611		42,611

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Professional Services	907,360	42	907,402	337,639	313	337,952	984,659	60	984,719
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	21,382,430		21,382,430
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	14,831		14,831
Printing and Publication Expenses	61,259		61,259	32,473		32,473	68,867		68,867
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	223,859		223,859
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	809,827		809,827
TOTAL MOOE	37,845,720	702,818	38,548,538	53,323,290	361	53,323,651	40,188,095	361	40,188,456
TOTAL CURRENT OPERATING EXPENDITURES	46,317,474	1,281,513	47,598,987	60,603,698	554,610	61,158,308	47,551,536	549,838	48,101,374
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	1,473,491		1,473,491
Transportation Equipment Outlay	14,706		14,706	95,800		95,800	124,919		124,919
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	52,450		52,450

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL CO	1,009,752		1,009,752	664,770		664,770	3,652,720		3,652,720
TOTAL, DOLE	47,327,226	1,281,513	48,608,739	61,268,468	554,610	61,823,078	51,204,256	549,838	51,754,094
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	773,062		773,062	580,267		580,267	729,891		729,891
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	249,256		249,256	161,721		161,721	202,521		202,521
Other Compensation for Specific Groups									
Magna Carta for Science & Technology Personnel	821		821	821		821	684		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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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						
Total Other Compensation for Specific Groups	1,151,818		1,151,818	1,579,763		1,579,763	1,346,500		1,346,500
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
Total Other Benefits	70,835	80,900	151,735	23,966	69,632	93,598	77,147	87,587	164,734
Non-Permanent Positions	5,296		5,296	4,850		4,850	4,810		4,810
TOTAL PS,CIVILIAN PERSONNEL	2,250,267	80,900	2,331,167	2,350,567	69,632	2,420,199	2,360,869	87,587	2,448,456
TOTAL PS	2,250,267	80,900	2,331,167	2,350,567	69,632	2,420,199	2,360,869	87,587	2,448,456
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	1,268,710		1,268,710
Taxes, Insurance Premiums and Other Fees	27,343		27,343	29,791		29,791	24,599		24,599
Bank Charges	7,725		7,725						

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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
Total Salaries and other Lump-sums	3,436,953		3,436,953	3,403,040		3,403,040	3,500,431		3,500,431
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						
Total Other Compensation Common to All	1,180,387		1,180,387	993,057		993,057	1,030,937		1,030,937
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 (GAA)		
	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						
Total Other Compensation for Specific Groups	5,368,908		5,368,908	768,682		768,682	772,245		772,245
Other Benefits									
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
Total Other Benefits	289,224	419,851	709,075	177,065	408,362	585,427	215,300	420,052	635,352
Non-Permanent Positions	54,800		54,800	73,919		73,919	74,458		74,458
TOTAL PS,CIVILIAN PERSONNEL	10,330,272	419,851	10,750,123	5,415,763	408,362	5,824,125	5,593,371	420,052	6,013,423
Military / Uniformed Personnel									
Permanent Positions									
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
Total Permanent Positions	64,870,760		64,870,760	67,672,218		67,672,218	67,735,654		67,735,654
Other Compensation Common to All									
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	29,824,016		29,824,016
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Cash Gift	803,331		803,331	814,015		814,015	817,445		817,445
Productivity Enhancement Incentive	803,976		803,976	814,015		814,015	817,445		817,445
Performance Based Bonus	836,227		836,227						
Total Other Compensation Common to All	45,903,747		45,903,747	51,913,642		51,913,642	69,142,543		69,142,543
Other Compensation for Specific Groups									
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
Total Other Compensation for Specific Groups	10,389,325		10,389,325	13,410,164		13,410,164	15,491,670		15,491,670
Other Benefits									
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						

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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
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	82,561,486		82,561,486	5,564,002		5,564,002	5,588,098		5,588,098
TOTAL PS, MILITARY/UNIFORMED PERSONNEL	203,725,318		203,725,318	138,560,026		138,560,026	157,957,965		157,957,965
TOTAL PS	214,055,590	419,851	214,475,441	143,975,789	408,362	144,384,151	163,551,336	420,052	163,971,388
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	1,963,160		1,963,160
Supplies and Materials Expenses	25,070,239		25,070,239	30,329,632		30,329,632	33,673,877		33,673,877
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	2,202,468		2,202,468

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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
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	769,290		769,290
TOTAL MOOE	59,557,202	5,519,081	65,076,283	70,413,754		70,413,754	79,392,899		79,392,899
TOTAL CURRENT OPERATING EXPENDITURES	273,612,792	5,938,932	279,551,724	214,389,543	408,362	214,797,905	242,944,235	420,052	243,364,287
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay				21,998		21,998	270,000		270,000
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	6,625,392		6,625,392
Machinery and Equipment Outlay	41,849,884	2,792,576	44,642,460	13,900,271	3,629,700	17,529,971	15,092,432	3,629,700	18,722,132
Transportation Equipment Outlay	596,529		596,529	5,640,715		5,640,715	5,967,570		5,967,570
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
TOTAL CO	43,625,396	2,792,576	46,417,972	23,967,001	3,629,700	27,596,701	28,979,836	3,629,700	32,609,536
TOTAL, DND	317,238,188	8,731,508	325,969,696	238,356,544	4,038,062	242,394,606	271,924,071	4,049,752	275,973,823

Department of Public Works and Highways (DPWH)

Current Operating Expenditures

Personnel Services

Civilian Personnel

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 (GAA)		
	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	8,877,986		8,877,986	8,797,737		8,797,737	8,866,948		8,866,948
Total Salaries and other Lump-sums	8,877,986		8,877,986	8,797,737		8,797,737	8,866,948		8,866,948
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	2,630,263		2,630,263	2,357,625		2,357,625	2,405,786		2,405,786
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	966,729		966,729						
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	730,232	1,057,549	1,787,781	685,886	1,055,727	1,741,613	769,648	1,064,034	1,833,682
Non-Permanent Positions				60,048		60,048	75,465		75,465

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL PS,CIVILIAN PERSONNEL	13,205,210	1,057,549	14,262,759	11,901,296	1,055,727	12,957,023	12,117,847	1,064,034	13,181,881
TOTAL PS	13,205,210	1,057,549	14,262,759	11,901,296	1,055,727	12,957,023	12,117,847	1,064,034	13,181,881
Maintenance and Other Operating Services									
Travelling Expenses	88,319		88,319	182,926	800	183,726	169,933		169,933
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	5,020,105		5,020,105
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
TOTAL MOOE	6,395,145	620,197	7,015,342	7,158,842	37,527	7,196,369	6,891,860	37,527	6,929,387
TOTAL CURRENT OPERATING EXPENDITURES	19,600,355	1,677,746	21,278,101	19,060,138	1,093,254	20,153,392	19,009,707	1,101,561	20,111,268

Capital Outlays
 Property, Plant and Equipment Outlay

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Infrastructure Outlay	893,264,912		893,264,912	921,730,072		921,730,072	964,309,813		964,309,813
Buildings and Other Structures	52,540,973		52,540,973	55,498,990		55,498,990	103,923,748		103,923,748
Machinery and Equipment Outlay	850,780		850,780	502,484		502,484	455,479		455,479
TOTAL CO	946,656,665		946,656,665	977,731,546		977,731,546	1,068,689,040		1,068,689,040
TOTAL, DPWH	966,257,020	1,677,746	967,934,766	996,791,684	1,093,254	997,884,938	1,087,698,747	1,101,561	1,088,800,308
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	2,542,811		2,542,811	2,518,169		2,518,169	2,627,255		2,627,255
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						

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Total Other Compensation Common to All	860,031		860,031	662,490		662,490	712,860		712,860
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						
Anniversary Bonus - Civilian	11,912		11,912	1,269		1,269	237		237
Total Other Compensation for Specific Groups	962,980		962,980	1,129,707		1,129,707	1,133,547		1,133,547
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	214,825	303,920	518,745	122,585	302,186	424,771	146,596	315,271	461,867
Non-Permanent Positions	4,097		4,097	29,423		29,423	35,971		35,971
TOTAL PS,CIVILIAN PERSONNEL	4,584,744	303,920	4,888,664	4,462,374	302,186	4,764,560	4,656,229	315,271	4,971,500
TOTAL PS	4,584,744	303,920	4,888,664	4,462,374	302,186	4,764,560	4,656,229	315,271	4,971,500
Maintenance and Other Operating Services									
Travelling Expenses	209,873	81	209,954	224,215		224,215	236,950		236,950
Training and Scholarship Expenses	7,071,922		7,071,922	7,702,853		7,702,853	7,866,700		7,866,700
Supplies and Materials Expenses	458,150	91	458,241	640,701		640,701	677,358		677,358
Utility Expenses	313,702	754	314,456	316,569		316,569	347,286		347,286
Communication Expenses	308,589	1	308,590	224,385		224,385	281,318		281,318
Awards/Rewards and Prizes	54,049		54,049	67,676		67,676	68,489		68,489

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	887,829		887,829
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	454,949		454,949
Financial Assistance/Subsidy	8,078,444		8,078,444	8,779,798		8,779,798	8,803,475		8,803,475
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
Other Maintenance and Operating Expenses									
Advertising Expenses	12,393		12,393	19,917		19,917	30,782		30,782
Printing and Publication Expenses	16,818		16,818	26,541		26,541	26,988		26,988
Representation Expenses	62,547	15	62,562	63,244		63,244	72,759		72,759
Transportation and Delivery Expenses	8,910	90	9,000	8,345		8,345	8,264		8,264
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	192,436		192,436
TOTAL MOOE	18,513,443	13,260	18,526,703	20,144,451		20,144,451	20,793,556		20,793,556
TOTAL CURRENT OPERATING EXPENDITURES	23,098,187	317,180	23,415,367	24,606,825	302,186	24,909,011	25,449,785	315,271	25,765,056
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	1,548,706		1,548,706
Machinery and Equipment Outlay	313,754	202	313,956	1,267,421		1,267,421	1,584,011		1,584,011
Transportation Equipment Outlay	11,919		11,919	84,646		84,646	76,961		76,961
Furniture, Fixtures and Books Outlay				36,020		36,020	8,729		8,729

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Loans Outlay	10,000		10,000	10,000		10,000	10,000		10,000
Intangible Assets Outlay	140		140	5,500		5,500			
TOTAL CO	1,208,170	202	1,208,372	2,308,188		2,308,188	3,229,617		3,229,617
TOTAL, DOST	24,306,357	317,382	24,623,739	26,915,013	302,186	27,217,199	28,679,402	315,271	28,994,673
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	1,640,795		1,640,795
Total Salaries and other Lump-sums	2,139,119		2,139,119	2,171,393		2,171,393	1,640,795		1,640,795
Other Compensation Common to All									
Personnel Economic Relief Allowance	114,853		114,853	115,896		115,896	86,376		86,376
Representation Allowance	27,677		27,677	25,410		25,410	19,068		19,068
Transportation Allowance	20,224		20,224	24,870		24,870	18,576		18,576
Clothing and Uniform Allowance	28,734		28,734	28,974		28,974	25,193		25,193
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	136,735		136,735
Year End Bonus	160,340		160,340	180,949		180,949	136,735		136,735
Cash Gift	21,464		21,464	24,145		24,145	17,995		17,995
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	17,995		17,995
Performance Based Bonus	232,952		232,952						
Step Increment				5,423		5,423	4,101		4,101
Collective Negotiation Agreement	489,465		489,465						
Total Other Compensation Common to All	1,330,694		1,330,694	629,076		629,076	481,090		481,090

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 (GAA)		
	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	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	1,506		1,506
Magna Carta for Public Social Workers	26,432		26,432	109,244		109,244	107,368		107,368
Hazard Pay	16,902		16,902						
Lump-sum for Personnel Services							11,192		11,192
Other Personnel Benefits	324,375		324,375						
Anniversary Bonus - Civilian	600		600						
Total Other Compensation for Specific Groups	386,369		386,369	141,954		141,954	121,166		121,166
Other Benefits									
Retirement and Life Insurance Premiums		258,630	258,630		260,567	260,567		196,895	196,895
PAG-IBIG Contributions	5,765		5,765	5,778		5,778	8,635		8,635
PhilHealth Contributions	40,266		40,266	46,331		46,331	39,391		39,391
Employees Compensation Insurance Premiums	5,699		5,699	5,778		5,778	4,317		4,317
Loyalty Award - Civilian	3,085		3,085	4,805		4,805	1,795		1,795
Terminal Leave	185,269		185,269	36,213		36,213	22,433		22,433
Total Other Benefits	240,084	258,630	498,714	98,905	260,567	359,472	76,571	196,895	273,466
Non-Permanent Positions	7,383,144		7,383,144	8,614,027		8,614,027	8,754,277		8,754,277
TOTAL PS,CIVILIAN PERSONNEL	11,479,410	258,630	11,738,040	11,655,355	260,567	11,915,922	11,073,899	196,895	11,270,794
TOTAL PS	11,479,410	258,630	11,738,040	11,655,355	260,567	11,915,922	11,073,899	196,895	11,270,794
Maintenance and Other Operating Services									
Travelling Expenses	1,821,842		1,821,842	1,294,548		1,294,548	1,693,252		1,693,252
Training and Scholarship Expenses	2,317,460		2,317,460	1,138,965		1,138,965	915,773		915,773
Supplies and Materials Expenses	4,572,466		4,572,466	1,606,858		1,606,858	1,695,731		1,695,731
Utility Expenses	290,662		290,662	294,200		294,200	306,760		306,760
Communication Expenses	269,467		269,467	284,445		284,445	635,693		635,693
Awards/Rewards and Prizes	12,277		12,277	17,461		17,461	18,103		18,103

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Survey, Research, Exploration and Development Expenses	4,067		4,067	2,351		2,351			
Professional Services	7,991,279		7,991,279	5,938,896		5,938,896	8,120,780		8,120,780
General Services	509,700		509,700	470,463		470,463	509,141		509,141
Repairs and Maintenance	250,969		250,969	179,530		179,530	164,617		164,617
Financial Assistance/Subsidy	199,277,894	19,282	199,297,176	221,433,578		221,433,578	189,241,926		189,241,926
Taxes, Insurance Premiums and Other Fees	136,957	83,279	220,236	101,450		101,450	104,247		104,247
Labor and Wages	78,350		78,350	21,048		21,048	19,809		19,809
Extraordinary and Miscellaneous Expenses	15,395		15,395	17,492		17,492	11,025		11,025
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	32,698		32,698
Printing and Publication Expenses	82,312		82,312	79,825		79,825	203,890		203,890
Representation Expenses	359,378		359,378	225,747		225,747	378,413		378,413
Transportation and Delivery Expenses	329,361		329,361	144,168		144,168	163,830		163,830
Rent/Lease Expenses	361,217		361,217	471,986		471,986	449,919		449,919
Membership Dues and Contributions to Organizations	44		44	75		75	20		20
Subscription Expenses	443,354		443,354	534,968		534,968	493,456		493,456
Donations	9,195		9,195	8,388		8,388	1,700		1,700
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	267,440		267,440
TOTAL MOOE	219,558,167	102,561	219,660,728	234,809,227		234,809,227	205,534,246		205,534,246
TOTAL CURRENT OPERATING EXPENDITURES	231,037,577	361,191	231,398,768	246,464,582	260,567	246,725,149	216,608,145	196,895	216,805,040
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	100,000		100,000
Machinery and Equipment Outlay	710,905		710,905	556,734		556,734	452,627		452,627
Transportation Equipment Outlay	188,299		188,299	51,350		51,350	178,350		178,350

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Furniture, Fixtures and Books Outlay				675		675			
Intangible Assets Outlay	1,426		1,426						
TOTAL CO	2,126,113		2,126,113	1,383,759		1,383,759	731,977		731,977
TOTAL, DSWD	233,163,690	361,191	233,524,881	247,848,341	260,567	248,108,908	217,340,122	196,895	217,537,017
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
Total Salaries and other Lump-sums	407,117		407,117	397,620		397,620	421,464		421,464
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						
Total Other Compensation Common to All	152,096		152,096	110,701		110,701	119,996		119,996

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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						
Total Other Compensation for Specific Groups	132,014		132,014	147,596		147,596	147,596		147,596
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
Total Other Benefits	28,352	48,945	77,297	15,367	47,716	63,083	19,894	50,576	70,470
Non-Permanent Positions				4,940		4,940	4,940		4,940
TOTAL PS,CIVILIAN PERSONNEL	719,579	48,945	768,524	676,224	47,716	723,940	713,890	50,576	764,466
TOTAL PS	719,579	48,945	768,524	676,224	47,716	723,940	713,890	50,576	764,466
Maintenance and Other Operating Services									
Travelling Expenses	214,099		214,099	164,370	250	164,620	202,161	250	202,411
Training and Scholarship Expenses	130,642		130,642	121,894	500	122,394	514,813	500	515,313
Supplies and Materials Expenses	126,934		126,934	88,193	250	88,443	84,126	250	84,376
Utility Expenses	48,219		48,219	54,442		54,442	52,214		52,214
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	467,918	500	468,418
General Services	99,393		99,393	124,603		124,603	171,219		171,219
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	76,060		76,060

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	331,846	1,000	332,846
Printing and Publication Expenses	6,644		6,644	18,062	1,000	19,062	21,144	1,000	22,144
Representation Expenses	255,670		255,670	110,062	1,000	111,062	186,509	1,000	187,509
Transportation and Delivery Expenses	7,686		7,686	4,365		4,365	4,271		4,271
Rent/Lease Expenses	225,636		225,636	205,663	78	205,741	238,236	78	238,314
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
Other Maintenance and Operating Expenses	680		680	119,317		119,317	262,306		262,306
TOTAL MOOE	3,480,780		3,480,780	2,117,409	4,578	2,121,987	2,783,095	4,578	2,787,673
TOTAL CURRENT OPERATING EXPENDITURES	4,200,359	48,945	4,249,304	2,793,633	52,294	2,845,927	3,496,985	55,154	3,552,139
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	167,416		167,416
Transportation Equipment Outlay	9,385		9,385	16,800		16,800	57,324		57,324
Furniture, Fixtures and Books Outlay	3,898		3,898	1,761		1,761			
TOTAL CO	95,273		95,273	646,082		646,082	345,470		345,470
TOTAL, DOT	4,295,632	48,945	4,344,577	3,439,715	52,294	3,492,009	3,842,455	55,154	3,897,609

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	1,921,180		1,921,180	1,881,359		1,881,359	1,909,327		1,909,327
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						
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						
Total Other Compensation Common to All	660,098		660,098	508,634		508,634	527,175		527,175
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						

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Anniversary Bonus - Civilian	192		192				2,436		2,436
Total Other Compensation for Specific Groups	238,973		238,973	160,653		160,653	183,369		183,369
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
Total Other Benefits	203,771	228,316	432,087	79,394	225,767	305,161	109,124	229,121	338,245
Non-Permanent Positions	130,264		130,264	146,034		146,034	151,456		151,456
TOTAL PS,CIVILIAN PERSONNEL	3,154,286	228,316	3,382,602	2,776,074	225,767	3,001,841	2,880,451	229,121	3,109,572
TOTAL PS	3,154,286	228,316	3,382,602	2,776,074	225,767	3,001,841	2,880,451	229,121	3,109,572
Maintenance and Other Operating Services									
Travelling Expenses	292,774	920	293,694	307,197	2,381	309,578	411,612	1,981	413,593
Training and Scholarship Expenses	340,318	6,512	346,830	375,499	10,100	385,599	353,576	10,000	363,576
Supplies and Materials Expenses	216,327	474	216,801	191,992	225	192,217	217,762	275	218,037
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	256,773	85	256,858
Awards/Rewards and Prizes	9,228		9,228	2,056		2,056	13,058		13,058
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	934,248	4,630	938,878
General Services	340,758		340,758	305,487		305,487	382,802		382,802
Repairs and Maintenance	58,573	37	58,610	77,565		77,565	115,475		115,475
Financial Assistance/Subsidy	272,926		272,926	936,956		936,956	507,972	50,000	557,972
Taxes, Insurance Premiums and Other Fees	34,254		34,254	29,249		29,249	29,662		29,662
Bank Charges	4,970		4,970						

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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
Total Salaries and other Lump-sums	2,473,349	1,630	2,474,979	2,326,808	78,319	2,405,127	2,455,886	73,147	2,529,033
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						
Collective Negotiation Agreement	132,919	20,744	153,663						
Total Other Compensation Common to All	1,072,634	35,356	1,107,990	702,522	26,670	729,192	766,110	24,590	790,700
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	824,086	13,607	837,693	24,820		24,820	22,450	5,763	28,213

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 (GAA)		
	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		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	219,853	356,319	576,172	157,815	297,102	454,917	189,268	312,720	501,988
Non-Permanent Positions	763,267	28,796	792,063	444,022		444,022	449,489	144,666	594,155
TOTAL PS,CIVILIAN PERSONNEL	5,353,189	435,708	5,788,897	3,655,987	402,091	4,058,078	3,883,203	560,886	4,444,089
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	10,345,617		10,345,617	9,434,658		9,434,658	11,957,208		11,957,208
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
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						
Total Other Compensation Common to All	5,945,125		5,945,125	6,357,923		6,357,923	6,461,245		6,461,245

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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
Total Other Compensation for Specific Groups	957,654		957,654	3,310,138		3,310,138	3,886,237		3,886,237
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
Total Other Benefits	1,836,753		1,836,753	484,954		484,954	649,579		649,579
TOTAL PS, MILITARY/UNIFORMED PERSONNEL	19,085,149		19,085,149	19,587,673		19,587,673	22,954,269		22,954,269
TOTAL PS	24,438,338	435,708	24,874,046	23,243,660	402,091	23,645,751	26,837,472	560,886	27,398,358
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	139,571	8,713	148,284
Supplies and Materials Expenses	6,844,433	11,137	6,855,570	5,121,113	29,805	5,150,918	5,131,553	31,964	5,163,517
Utility Expenses	945,752	1,678	947,430	1,005,375	3,000	1,008,375	1,003,735	3,296	1,007,031

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	3,905,202	29,455	3,934,657
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	1,909,282	833	1,910,115
TOTAL MOOE	27,582,692	3,039,839	30,622,531	26,108,764	159,296	26,268,060	18,865,281	192,686	19,057,967
TOTAL CURRENT OPERATING EXPENDITURES	52,021,030	3,475,547	55,496,577	49,352,424	561,387	49,913,811	45,702,753	753,572	46,456,325
Capital Outlays									
Property, Plant and Equipment Outlay									
Infrastructure Outlay	146,533,351	37,313	146,570,664	17,151,213		17,151,213	34,881,389		34,881,389
Buildings and Other Structures	21,637		21,637	366,816		366,816	540,709		540,709

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Machinery and Equipment Outlay	85,363		85,363	2,414,999		2,414,999	3,926,635		3,926,635
Transportation Equipment Outlay	1,724,919		1,724,919	4,036,717		4,036,717	2,145,460		2,145,460
Furniture, Fixtures and Books Outlay				8,500		8,500	47,580		47,580
TOTAL CO	148,365,270	37,313	148,402,583	23,978,245		23,978,245	41,541,773		41,541,773
TOTAL, DOTr	200,386,300	3,512,860	203,899,160	73,330,669	561,387	73,892,056	87,244,526	753,572	87,998,098
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	2,322,549		2,322,549	2,286,891		2,286,891	2,287,813		2,287,813
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
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						

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Total Other Compensation Common to All	778,096		778,096	669,396		669,396	673,170		673,170
Other Compensation for Specific Groups									
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
Total Other Compensation for Specific Groups	144,044		144,044	47,670		47,670	41,928		41,928
Other Benefits									
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
Total Other Benefits	188,527	277,175	465,702	111,153	274,425	385,578	103,061	274,539	377,600
Non-Permanent Positions	20,552		20,552	120,043		120,043	122,615		122,615
TOTAL PS,CIVILIAN PERSONNEL	3,453,768	277,175	3,730,943	3,235,153	274,425	3,509,578	3,228,587	274,539	3,503,126
TOTAL PS	3,453,768	277,175	3,730,943	3,235,153	274,425	3,509,578	3,228,587	274,539	3,503,126
Maintenance and Other Operating Services									
Travelling Expenses	646,761	1,011	647,772	431,674	2,200	433,874	476,315	1,900	478,215
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	324,965	250	325,215
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	453,277	1,750	455,027
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	150,297	1,300	151,597
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	27,646		27,646
TOTAL MOOE	8,890,291	4,494	8,894,785	8,077,897	8,200	8,086,097	7,480,868	8,200	7,489,068
TOTAL CURRENT OPERATING EXPENDITURES	12,344,059	281,669	12,625,728	11,313,050	282,625	11,595,675	10,709,455	282,739	10,992,194
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay							6,000		6,000
Infrastructure Outlay							8,000		8,000
Buildings and Other Structures	1,321,480		1,321,480	88,000		88,000	745,178		745,178
Machinery and Equipment Outlay	196,746	215	196,961	465,027		465,027	658,741		658,741
Transportation Equipment Outlay	7,824		7,824	85,300		85,300	69,200		69,200
Furniture, Fixtures and Books Outlay	993	1,013	2,006				140,679		140,679

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Intangible Assets Outlay							15,000		15,000
TOTAL CO	1,527,043	1,228	1,528,271	638,327		638,327	1,642,798		1,642,798
TOTAL, NEDA	13,871,102	282,897	14,153,999	11,951,377	282,625	12,234,002	12,352,253	282,739	12,634,992
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	420,896		420,896	674,590		674,590	707,199		707,199
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	129,618		129,618	182,586		182,586	194,082		194,082
Other Compensation for Specific Groups									
Night Shift Differential Pay				3,032		3,032	3,333		3,333

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Lump-sum for Personnel Services				9,214		9,214			
Other Personnel Benefits	18,119		18,119						
Total Other Compensation for Specific Groups	18,119		18,119	12,246		12,246	3,333		3,333
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
Total Other Benefits	50,494	50,995	101,489	27,797	80,952	108,749	45,022	84,864	129,886
Non-Permanent Positions	1,475		1,475	1,301		1,301	1,235		1,235
TOTAL PS,CIVILIAN PERSONNEL	620,602	50,995	671,597	898,520	80,952	979,472	950,871	84,864	1,035,735
TOTAL PS	620,602	50,995	671,597	898,520	80,952	979,472	950,871	84,864	1,035,735
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
Printing and Publication Expenses	566		566	3,982		3,982	3,304		3,304

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	139,067		139,067
TOTAL MOOE	<u>561,415</u>		<u>561,415</u>	<u>1,151,313</u>		<u>1,151,313</u>	<u>1,029,581</u>		<u>1,029,581</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>1,182,017</u>	<u>50,995</u>	<u>1,233,012</u>	<u>2,049,833</u>	<u>80,952</u>	<u>2,130,785</u>	<u>1,980,452</u>	<u>84,864</u>	<u>2,065,316</u>
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	1,800		1,800
Furniture, Fixtures and Books Outlay	5,156		5,156	13,700		13,700			
Intangible Assets Outlay				1,900		1,900			
TOTAL CO	<u>365,549</u>		<u>365,549</u>	<u>225,357</u>		<u>225,357</u>	<u>103,618</u>		<u>103,618</u>
TOTAL, PCO	<u>1,547,566</u>	<u>50,995</u>	<u>1,598,561</u>	<u>2,275,190</u>	<u>80,952</u>	<u>2,356,142</u>	<u>2,084,070</u>	<u>84,864</u>	<u>2,168,934</u>
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	4,668,567		4,668,567
Creation of New Positions				30,413		30,413			

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Total Salaries and other Lump-sums	4,103,269		4,103,269	3,845,252		3,845,252	4,668,567		4,668,567
Other Compensation Common to All									
Personnel Economic Relief Allowance	180,874		180,874	168,792		168,792	210,048		210,048
Representation Allowance	72,816		72,816	62,952		62,952	85,074		85,074
Transportation Allowance	57,599		57,599	61,447		61,447	84,474		84,474
Clothing and Uniform Allowance	44,294		44,294	42,198		42,198	61,264		61,264
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	389,053		389,053
Mid-Year Bonus - Civilian	326,200		326,200	317,905		317,905	389,053		389,053
Cash Gift	38,179		38,179	35,165		35,165	43,760		43,760
Productivity Enhancement Incentive	37,603		37,603	35,285		35,285	43,760		43,760
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	10,085		10,085
Performance Based Bonus	139,260		139,260						
Collective Negotiation Agreement	79,466	3,548	83,014						
Total Other Compensation Common to All	1,351,330	4,386	1,355,716	1,060,011	1,234	1,061,245	1,326,736	1,234	1,327,970
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	33,297		33,297
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	1,642		1,642
Other Personnel Benefits	141,219	1,091	142,310						
Anniversary Bonus - Civilian	2,073		2,073	4,656		4,656	828		828

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(GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Special Counsel Allowance	1,105		1,105	1,000		1,000	1,000		1,000
Total Other Compensation for Specific Groups	401,640	1,091	402,731	348,599		348,599	311,085		311,085
Other Benefits									
Pension, Civilian Personnel	53,741		53,741						
Retirement and Life Insurance Premiums		499,042	499,042		456,603	456,603		558,556	558,556
PAG-IBIG Contributions	9,047		9,047	8,439		8,439	21,009		21,009
PhilHealth Contributions	76,755		76,755	80,171		80,171	109,979		109,979
Employees Compensation Insurance Premiums	9,229		9,229	8,439		8,439	10,509		10,509
Terminal Leave	194,486	31	194,517	28,436		28,436	52,865		52,865
Loyalty Award - Civilian	2,730		2,730	2,995		2,995	5,535		5,535
Total Other Benefits	345,988	499,073	845,061	128,480	456,603	585,083	199,897	558,556	758,453
Non-Permanent Positions	245,101	12,731	257,832	240,210	13,026	253,236	299,256	13,126	312,382
TOTAL PS,CIVILIAN PERSONNEL	6,447,328	517,281	6,964,609	5,622,552	470,863	6,093,415	6,805,541	572,916	7,378,457
TOTAL PS	6,447,328	517,281	6,964,609	5,622,552	470,863	6,093,415	6,805,541	572,916	7,378,457
Maintenance and Other Operating Services									
Travelling Expenses	680,669	92,316	772,985	546,294	82,634	628,928	870,771	89,107	959,878
Training and Scholarship Expenses	419,670	6,315	425,985	476,806	8,110	484,916	663,515	21,525	685,040
Supplies and Materials Expenses	688,992	19,274	708,266	776,070	36,592	812,662	983,842	26,706	1,010,548
Utility Expenses	256,406	23,224	279,630	271,437	30,750	302,187	311,045	26,690	337,735
Communication Expenses	161,710	7,866	169,576	272,036	13,610	285,646	256,943	21,123	278,066
Awards/Rewards and Prizes	155,965	620	156,585	131,581		131,581	136,151		136,151
Survey, Research, Exploration and Development Expenses	555,799		555,799	1,333,127		1,333,127	597,058		597,058
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	1,125,526	235,563	1,361,089
General Services	380,542	21,119	401,661	406,125	32,150	438,275	488,517	20,019	508,536
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	5,849,070	340,605	6,189,675
Taxes, Insurance Premiums and Other Fees	57,611	7,186	64,797	44,931	1,883	46,814	119,741	2,322	122,063

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Labor and Wages				4,050		4,050	4,050		4,050
Bank Charges		1	1						
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	17,924	26,657	44,581
Printing and Publication Expenses	29,313	439	29,752	49,502	2,292	51,794	61,879	2,059	63,938
Representation Expenses	377,205	45,005	422,210	572,449	48,160	620,609	684,552	50,720	735,272
Transportation and Delivery Expenses	3,627	160	3,787	5,574	2,151	7,725	8,308	3,396	11,704
Rent/Lease Expenses	557,899	21,116	579,015	675,956	10,684	686,640	863,310	17,660	880,970
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	509,057	5,955	515,012
Donations	21,520,042	3,985,796	25,505,838	35,418,016	968,716	36,386,732	32,358,967	1,190,059	33,549,026
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	471,325	147,759	619,084
TOTAL MOOE	32,523,911	4,737,065	37,260,976	49,221,849	1,942,888	51,164,737	48,475,842	2,238,562	50,714,404
TOTAL CURRENT OPERATING EXPENDITURES	38,971,239	5,254,346	44,225,585	54,844,401	2,413,751	57,258,152	55,281,383	2,811,478	58,092,861
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	823,953		823,953
Machinery and Equipment Outlay	332,362	19,626	351,988	696,890		696,890	1,000,275	2,350	1,002,625
Transportation Equipment Outlay	159,611		159,611	378,127		378,127	182,294		182,294
Furniture, Fixtures and Books Outlay	19,125		19,125	22,657		22,657	50,780		50,780
Heritage Assets	55,208	4,662	59,870	39,817		39,817	109,967		109,967
Other Property Plant and Equipment Outlay	5,315		5,315						
Investment Outlay		10,000	10,000		10,000	10,000		10,000	10,000

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Intangible Assets Outlay	15,282		15,282	16,000		16,000	4,210		4,210
TOTAL CO	642,478	42,992	685,470	7,682,671	10,000	7,692,671	7,164,816	12,350	7,177,166
TOTAL, OEO	39,613,717	5,297,338	44,911,055	62,527,072	2,423,751	64,950,823	62,446,199	2,823,828	65,270,027
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	1,023		1,023						
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	282		282						
Other Compensation for Specific Groups									
Other Personnel Benefits	2		2						
Total Other Compensation for Specific Groups	2		2						
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	23	123	146						
Non-Permanent Positions	339		339						

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL PS,CIVILIAN PERSONNEL	1,669	123	1,792						
TOTAL PS	1,669	123	1,792						
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	174		174						
TOTAL CURRENT OPERATING EXPENDITURES	1,843	123	1,966						
Capital Outlays									
TOTAL, JLEC	1,843	123	1,966						
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	15,493,281		15,493,281	14,809,322		14,809,322	15,692,090		15,692,090
Other Compensation Common to All									
Personnel Economic Relief Allowance	765,277		765,277	680,808		680,808	708,408		708,408

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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
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
Total Other Compensation Common to All	4,872,215		4,872,215	4,238,386		4,238,386	4,543,571		4,543,571
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			
Total Other Compensation for Specific Groups	10,248,785		10,248,785	10,643,006		10,643,006	8,378,000		8,378,000
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Total Other Benefits	9,477,628	1,494,637	10,972,265	10,924,422	1,298,088	12,222,510	10,752,756	1,896,268	12,649,024
Non-Permanent Positions	383,164		383,164	93,852		93,852	604,431		604,431
TOTAL PS,CIVILIAN PERSONNEL	40,475,073	1,494,637	41,969,710	40,708,988	1,298,088	42,007,076	39,970,848	1,896,268	41,867,116
TOTAL PS	40,475,073	1,494,637	41,969,710	40,708,988	1,298,088	42,007,076	39,970,848	1,896,268	41,867,116
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	1,283,172		1,283,172
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	2,496,079		2,496,079
TOTAL MOOE	7,878,199		7,878,199	12,173,410		12,173,410	14,341,319		14,341,319

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL CURRENT OPERATING EXPENDITURES	48,353,272	1,494,637	49,847,909	52,882,398	1,298,088	54,180,486	54,312,167	1,896,268	56,208,435
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	216,790		216,790	165,000		165,000			
Land Improvements Outlay							54,000		54,000
Buildings and Other Structures	4,991,143		4,991,143	4,727,675		4,727,675	1,246,408		1,246,408
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
TOTAL CO	5,785,772		5,785,772	5,995,694		5,995,694	7,804,465		7,804,465
TOTAL, JUD	54,139,044	1,494,637	55,633,681	58,878,092	1,298,088	60,176,180	62,116,632	1,896,268	64,012,900
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	1,082,456		1,082,456	924,558		924,558	906,818		906,818
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	312,420		312,420	252,332		252,332	254,314		254,314
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
Total Other Compensation for Specific Groups	5,628		5,628	192,466		192,466	222,199		222,199
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						
Total Other Benefits	116,617	109,144	225,761	68,906	110,946	179,852	101,882	128,628	230,510
Non-Permanent Positions	36,536		36,536	33,982		33,982	34,306		34,306
TOTAL PS,CIVILIAN PERSONNEL	1,553,657	109,144	1,662,801	1,472,244	110,946	1,583,190	1,519,519	128,628	1,648,147
TOTAL PS	1,553,657	109,144	1,662,801	1,472,244	110,946	1,583,190	1,519,519	128,628	1,648,147

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 (GAA)		
	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	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	62,848		62,848
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
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			
TOTAL MOOE	467,356		467,356	574,273		574,273	748,593		748,593
TOTAL CURRENT OPERATING EXPENDITURES	2,021,013	109,144	2,130,157	2,046,517	110,946	2,157,463	2,268,112	128,628	2,396,740

Capital Outlays
 Property, Plant and Equipment Outlay

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	32,455		32,455
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			
TOTAL CO	72,194		72,194	185,158		185,158	486,489		486,489
TOTAL, CSC	2,093,207	109,144	2,202,351	2,231,675	110,946	2,342,621	2,754,601	128,628	2,883,229
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	6,942,593		6,942,593	5,298,895		5,298,895	5,515,031		5,515,031
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	1,884,184		1,884,184	1,288,461		1,288,461	1,368,578		1,368,578

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 (GAA)		
	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	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	2,323,234		2,323,234	4,837,786		4,837,786	4,115,774		4,115,774
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
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	701,869	645,223	1,347,092	482,132	635,866	1,117,998	505,946	1,045,801	1,551,747
TOTAL PS,CIVILIAN PERSONNEL	11,851,880	645,223	12,497,103	11,907,274	635,866	12,543,140	11,505,329	1,045,801	12,551,130
TOTAL PS	11,851,880	645,223	12,497,103	11,907,274	635,866	12,543,140	11,505,329	1,045,801	12,551,130
Maintenance and Other Operating Services									
Travelling Expenses	117,401		117,401	189,172		189,172	242,744		242,744
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	163,381		163,381
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

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 (GAA)		
	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	2,194,074		2,194,074	1,971,657		1,971,657	2,007,078		2,007,078
Total Salaries and other Lump-sums	2,194,074		2,194,074	1,971,657		1,971,657	2,007,078		2,007,078
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	2,369,159		2,369,159
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						
Total Other Compensation Common to All	1,534,017		1,534,017	1,949,541		1,949,541	2,994,098		2,994,098
Other Compensation for Specific Groups									
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						
Total Other Compensation for Specific Groups	183,033		183,033	542,315		542,315	428,685		428,685
Other Benefits									
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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
Total Other Benefits	418,893	250,170	669,063	253,747	236,599	490,346	293,694	279,736	573,430
Non-Permanent Positions	226,637		226,637	255,736		255,736	274,511		274,511
TOTAL PS,CIVILIAN PERSONNEL	4,556,654	250,170	4,806,824	4,972,996	236,599	5,209,595	5,998,066	279,736	6,277,802
TOTAL PS	4,556,654	250,170	4,806,824	4,972,996	236,599	5,209,595	5,998,066	279,736	6,277,802
Maintenance and Other Operating Services									
Travelling Expenses	124,192		124,192	173,364		173,364	482,829		482,829
Training and Scholarship Expenses	424,441		424,441	431,952		431,952	4,186,271		4,186,271
Supplies and Materials Expenses	435,337		435,337	2,676,965		2,676,965	719,730		719,730
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	122,821		122,821
Professional Services	7,121,457		7,121,457	7,198,299		7,198,299	16,864,628		16,864,628
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	23,475		23,475
Printing and Publication Expenses	154,837		154,837	1,675,424		1,675,424	1,174,882		1,174,882
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	128,482		128,482
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	826,027		826,027

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL MOOE	9,016,765		9,016,765	35,080,569		35,080,569	25,033,844		25,033,844
TOTAL CURRENT OPERATING EXPENDITURES	13,573,419	250,170	13,823,589	40,053,565	236,599	40,290,164	31,031,910	279,736	31,311,646
Capital Outlays									
Property, Plant and Equipment Outlay									
Infrastructure Outlay	919		919						
Buildings and Other Structures	388,568		388,568				3,738,099		3,738,099
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			
TOTAL CO	575,237		575,237	50,236		50,236	4,191,025		4,191,025
TOTAL, COMELEC	14,148,656	250,170	14,398,826	40,103,801	236,599	40,340,400	35,222,935	279,736	35,502,671
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	1,067,718		1,067,718	974,901		974,901	960,920		960,920
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	414,723		414,723	301,797		301,797	311,341		311,341
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	1,231,556		1,231,556	1,312,278		1,312,278	1,288,866		1,288,866
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
Total Other Benefits	385,694	64,721	450,415	488,051	65,432	553,483	594,819	133,289	728,108
TOTAL PS,CIVILIAN PERSONNEL	3,099,691	64,721	3,164,412	3,077,027	65,432	3,142,459	3,155,946	133,289	3,289,235
TOTAL PS	3,099,691	64,721	3,164,412	3,077,027	65,432	3,142,459	3,155,946	133,289	3,289,235
Maintenance and Other Operating Services									
Travelling Expenses	212,045		212,045	239,023		239,023	246,194		246,194

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	234,755		234,755
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	1,000		1,000
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
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	63,299		63,299
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	215,802		215,802
TOTAL MOOE	1,322,982		1,322,982	1,815,476		1,815,476	2,067,790		2,067,790
TOTAL CURRENT OPERATING EXPENDITURES	4,422,673	64,721	4,487,394	4,892,503	65,432	4,957,935	5,223,736	133,289	5,357,025
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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
TOTAL CO	350,849		350,849	642,218		642,218	515,129		515,129
TOTAL, OMB	4,773,522	64,721	4,838,243	5,534,721	65,432	5,600,153	5,738,865	133,289	5,872,154
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	415,133		415,133	382,198		382,198	382,786		382,786
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	136,564		136,564	99,872		99,872	102,003		102,003
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	1,430		1,430	1,293		1,293	1,293		1,293

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Personnel Benefits	693		693						
Total Other Compensation for Specific Groups	2,123		2,123	1,293		1,293	1,293		1,293
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	47,840	48,512	96,352	35,879	45,863	81,742	31,535	45,934	77,469
Non-Permanent Positions	12,403		12,403	12,346		12,346	12,463		12,463
TOTAL PS,CIVILIAN PERSONNEL	614,063	48,512	662,575	531,588	45,863	577,451	530,080	45,934	576,014
TOTAL PS	614,063	48,512	662,575	531,588	45,863	577,451	530,080	45,934	576,014
Maintenance and Other Operating Services									
Travelling Expenses	55,397		55,397	60,031		60,031	65,873		65,873
Training and Scholarship Expenses	45,352		45,352	46,535		46,535	55,249		55,249
Supplies and Materials Expenses	31,976		31,976	33,506		33,506	49,079		49,079
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	66,391		66,391
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	19,981		19,981
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

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 (GAA)		
	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		96,079	96,079		97,498	97,498		97,498	97,498
Total Salaries and other Lump-sums		96,079	96,079		97,498	97,498		97,498	97,498
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		24,267	24,267		28,807	28,807		21,083	21,083
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		234,901	234,901		229,720	229,720		237,442	237,442
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		23,672	23,672		15,277	15,277		15,279	15,279
TOTAL PS,CIVILIAN PERSONNEL		378,919	378,919		371,302	371,302		371,302	371,302
TOTAL PS		378,919	378,919		371,302	371,302		371,302	371,302

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	125,684,319	9,447,966	135,132,285
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	<u>199,091,921</u>	<u>20,347,535</u>	<u>219,439,456</u>	<u>186,291,401</u>	<u>9,393,004</u>	<u>195,684,405</u>	<u>125,712,925</u>	<u>9,447,966</u>	<u>135,160,891</u>
 TOTAL CURRENT OPERATING EXPENDITURES	<u>199,091,921</u>	<u>20,726,454</u>	<u>219,818,375</u>	<u>186,291,401</u>	<u>9,764,306</u>	<u>196,055,707</u>	<u>125,712,925</u>	<u>9,819,268</u>	<u>135,532,193</u>
 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	<u>926,371</u>	<u>2,407,722</u>	<u>3,334,093</u>	<u>1,938,552</u>	<u>60,000</u>	<u>1,998,552</u>	<u>1,714,587</u>	<u>60,000</u>	<u>1,774,587</u>
 TOTAL, BSGC	<u>200,018,292</u>	<u>23,134,176</u>	<u>223,152,468</u>	<u>188,229,953</u>	<u>9,824,306</u>	<u>198,054,259</u>	<u>127,427,512</u>	<u>9,879,268</u>	<u>137,306,780</u>
 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	<u>47,495</u>		<u>47,495</u>	<u>46,365</u>		<u>46,365</u>	<u>48,254</u>		<u>48,254</u>
 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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	14,566		14,566	12,604		12,604	13,166		13,166
Other Compensation for Specific Groups									
Other Personnel Benefits	1,785		1,785						
Total Other Compensation for Specific Groups	1,785		1,785						
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
Terminal Leave	2,296		2,296						
Total Other Benefits	3,514	5,702	9,216	1,315	5,564	6,879	1,620	5,791	7,411
TOTAL PS,CIVILIAN PERSONNEL	67,360	5,702	73,062	60,284	5,564	65,848	63,040	5,791	68,831
TOTAL PS	67,360	5,702	73,062	60,284	5,564	65,848	63,040	5,791	68,831
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	<u>2,640,062</u>		<u>2,640,062</u>	<u>2,754,534</u>		<u>2,754,534</u>	<u>2,900,229</u>		<u>2,900,229</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>2,707,422</u>	<u>5,702</u>	<u>2,713,124</u>	<u>2,814,818</u>	<u>5,564</u>	<u>2,820,382</u>	<u>2,963,269</u>	<u>5,791</u>	<u>2,969,060</u>
Capital Outlays									
Property, Plant and Equipment Outlay									
Infrastructure Outlay	2,092,874		2,092,874	2,664,459		2,664,459	4,745,477		4,745,477
Machinery and Equipment Outlay	171,426		171,426	100,000		100,000	393,000		393,000
Transportation Equipment Outlay							750,000		750,000
TOTAL CO	<u>2,264,300</u>		<u>2,264,300</u>	<u>2,764,459</u>		<u>2,764,459</u>	<u>5,888,477</u>		<u>5,888,477</u>
TOTAL, ALGU	<u>4,971,722</u>	<u>5,702</u>	<u>4,977,424</u>	<u>5,579,277</u>	<u>5,564</u>	<u>5,584,841</u>	<u>8,851,746</u>	<u>5,791</u>	<u>8,857,537</u>
GRAND TOTAL	<u>3,716,865,370</u>	<u>158,267,748</u>	<u>3,875,133,118</u>	<u>3,709,833,103</u>	<u>92,272,384</u>	<u>3,802,105,487</u>	<u>3,830,506,204</u>	<u>95,902,282</u>	<u>3,926,408,486</u>
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					<u>14,500,000</u>	<u>14,500,000</u>		<u>14,500,000</u>	<u>14,500,000</u>

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
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	<u>30,181,055</u>		<u>30,181,055</u>	<u>34,643,787</u>		<u>34,643,787</u>	<u>32,655,520</u>		<u>32,655,520</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>30,181,055</u>		<u>30,181,055</u>	<u>34,643,787</u>		<u>34,643,787</u>	<u>32,655,520</u>		<u>32,655,520</u>
TOTAL, Special Shares of Local Government Units in the Proceeds of National Taxes	<u>30,181,055</u>		<u>30,181,055</u>	<u>34,643,787</u>		<u>34,643,787</u>	<u>32,655,520</u>		<u>32,655,520</u>
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	22,999,970		22,999,970
TOTAL MOOE	<u>14,533,765</u>		<u>14,533,765</u>	<u>18,250,090</u>		<u>18,250,090</u>	<u>22,999,970</u>		<u>22,999,970</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>14,533,765</u>		<u>14,533,765</u>	<u>18,250,090</u>		<u>18,250,090</u>	<u>22,999,970</u>		<u>22,999,970</u>
TOTAL, Local Government Support Fund	<u>14,533,765</u>		<u>14,533,765</u>	<u>18,250,090</u>		<u>18,250,090</u>	<u>22,999,970</u>		<u>22,999,970</u>
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

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL MOOE	1,336,070		1,336,070	774,315		774,315	1,111,052		1,111,052
TOTAL CURRENT OPERATING EXPENDITURES	1,336,070		1,336,070	774,315		774,315	1,111,052		1,111,052
TOTAL, Special Shares of Local Government Units in the Proceeds of Fire Code Fees	1,336,070		1,336,070	774,315		774,315	1,111,052		1,111,052
Bangsamoro Autonomous Region in Muslim Mindanao									
Current Operating Expenditures									
Other Benefits									
Terminal Leave	382,122		382,122						
Total Other Benefits	382,122		382,122						
TOTAL PS,CIVILIAN PERSONNEL	382,122		382,122						
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	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 CURRENT OPERATING EXPENDITURES	11,466,684	64,755,501	76,222,185	10,082,959	70,513,225	80,596,184	10,989,878	83,421,790	94,411,668
Property, Plant and Equipment Outlay									
Capital Outlays									
Infrastructure Outlay	21,500		21,500						
Capital Outlays									
Buildings and Other Structures	89,000		89,000						

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Maintenance and Other Operating Services									
Financial Assistance/Subsidy				11,449,000		11,449,000	11,685,250		11,685,250
TOTAL MOOE				11,449,000		11,449,000	11,685,250		11,685,250
TOTAL CURRENT OPERATING EXPENDITURES				11,449,000		11,449,000	11,685,250		11,685,250
Property, Plant and Equipment Outlay									
Infrastructure Outlay				9,051,000		9,051,000	9,314,750		9,314,750
TOTAL CO				9,051,000		9,051,000	9,314,750		9,314,750
TOTAL, National Disaster Risk Reduction and Management Fund (Calamity Fund)				20,500,000		20,500,000	21,000,000		21,000,000
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
TOTAL MOOE				8,000,000		8,000,000	8,000,000		8,000,000
TOTAL CURRENT OPERATING EXPENDITURES				8,000,000		8,000,000	8,000,000		8,000,000
Property, Plant and Equipment Outlay									
Infrastructure Outlay				5,000,000		5,000,000	5,000,000		5,000,000
TOTAL CO				5,000,000		5,000,000	5,000,000		5,000,000
TOTAL, Contingent Fund				13,000,000		13,000,000	13,000,000		13,000,000

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Benefits									
PAG-IBIG Contributions				544,050		544,050			
Total Other Benefits				544,050		544,050			
TOTAL PS, MILITARY/UNIFORMED PERSONNEL				644,050		644,050			
TOTAL PS				29,477,112		29,477,112	108,927,872		108,927,872
Maintenance and Other Operating Services									
Professional Services				200,000		200,000	200,000		200,000
TOTAL MOOE				200,000		200,000	200,000		200,000
TOTAL CURRENT OPERATING EXPENDITURES				29,677,112		29,677,112	109,127,872		109,127,872
TOTAL, Miscellaneous Personnel Benefits Fund				29,677,112		29,677,112	109,127,872		109,127,872
Pension and Gratuity Fund									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Other Compensation for Specific Groups									
Other Personnel Benefits				270,000		270,000	600,000		600,000
Total Other Compensation for Specific Groups				270,000		270,000	600,000		600,000
Other Benefits									
Pension, Civilian Personnel				686,387		686,387	835,290		835,290
Retirement Gratuity				100,000		100,000	383,477		383,477
Terminal Leave				100,000		100,000	710,896		710,896
Total Other Benefits				886,387		886,387	1,929,663		1,929,663

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL PS,CIVILIAN PERSONNEL				1,156,387		1,156,387	2,529,663		2,529,663
Military / Uniformed Personnel									
Permanent Positions									
Other Benefits									
Pension, Military/Uniformed Personnel				129,821,712		129,821,712	132,308,285		132,308,285
Pension, Veterans				10,857,893		10,857,893	9,260,954		9,260,954
Retirement Gratuity				584,457		584,457	328,473		328,473
Terminal Leave				505,542		505,542	268,729		268,729
Total Other Benefits				141,769,604		141,769,604	142,166,441		142,166,441
TOTAL PS, MILITARY/UNIFORMED PERSONNEL				141,769,604		141,769,604	142,166,441		142,166,441
TOTAL PS				142,925,991		142,925,991	144,696,104		144,696,104
Maintenance and Other Operating Services									
Financial Assistance/Subsidy				30,835		30,835	28,071		28,071
TOTAL MOOE				30,835		30,835	28,071		28,071
TOTAL CURRENT OPERATING EXPENDITURES				142,956,826		142,956,826	144,724,175		144,724,175
TOTAL, Pension and Gratuity Fund				142,956,826		142,956,826	144,724,175		144,724,175
Revised AFP Modernization Program									
Current Operating Expenditures									
Property, Plant and Equipment Outlay									
Machinery and Equipment Outlay				40,000,000		40,000,000	35,000,000		35,000,000

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL CO				40,000,000		40,000,000	35,000,000		35,000,000
TOTAL, Revised AFP Modernization Program				40,000,000		40,000,000	35,000,000		35,000,000
TOTAL, SPECIAL PURPOSE FUNDS	57,328,662	1,540,166,429	1,597,495,091	309,935,089	1,655,559,424	1,965,494,513	390,658,467	2,009,257,347	2,399,915,814
GRAND TOTAL	3,774,194,032	1,698,434,177	5,472,628,209	4,019,768,192	1,747,831,808	5,767,600,000	4,221,164,671	2,105,159,629	6,326,324,300
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	570,841,594	403,355	571,244,949
Creation of New Positions				6,294,768		6,294,768	4,886,125		4,886,125
Reclassification of Positions				1,206,009		1,206,009	6,223,029		6,223,029
Total Salaries and other Lump-sums	562,159,642	270,935	562,430,577	564,890,076	349,739	565,239,815	581,950,748	403,355	582,354,103
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	32,751,720	16,176	32,767,896
Representation Allowance	2,442,004	4,049	2,446,053	2,025,160	4,638	2,029,798	2,374,783	4,836	2,379,619
Transportation Allowance	2,179,786	3,522	2,183,308	1,997,381	4,638	2,002,019	2,342,977	4,836	2,347,813
Clothing and Uniform Allowance	8,172,527	3,306	8,175,833	8,047,831	4,362	8,052,193	9,564,158	4,623	9,568,781
Honoraria	2,111,424	24	2,111,448	2,176,006		2,176,006	2,282,464		2,282,464
Overtime Pay	1,516,233	1,050	1,517,283	1,427,404	1,239	1,428,643	3,853,622	1,239	3,854,861
Mid-Year Bonus - Civilian	46,299,363	27,293	46,326,656	46,443,211	37,388	46,480,599	47,565,564	34,005	47,599,569
Year End Bonus	47,112,611	14,840	47,127,451	46,443,211	21,020	46,464,231	47,565,564	25,489	47,591,053
Cash Gift	6,814,615	1,974	6,816,589	6,710,474	3,635	6,714,109	6,835,621	3,425	6,839,046
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	6,835,621	3,425	6,839,046
Step Increment				1,396,030		1,396,030	1,455,002		1,455,002

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Performance Based Bonus	15,481,820	6,298	15,488,118	15,000,000		15,000,000	8,000,000		8,000,000
Collective Negotiation Agreement	6,985,747	118,065	7,103,812						
Total Other Compensation Common to All	178,674,006	205,467	178,879,473	170,624,920	98,913	170,723,833	171,495,425	99,288	171,594,713
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	7,450,267		7,450,267
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	66,035,109		66,035,109
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	14,830,224	218,919	15,049,143
Other Personnel Benefits	55,547,645	72,844	55,620,489	3,390,468	10,801	3,401,269	12,014,361	18,523	12,032,884
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
Total Other Compensation for Specific Groups	86,991,437	291,763	87,283,200	92,618,697	229,720	92,848,417	186,936,665	243,205	187,179,870

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Benefits									
Pension, Civilian Personnel	6,383,516	480	6,383,996	6,658,101	480	6,658,581	7,083,452	480	7,083,932
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
PAG-IBIG Contributions	1,653,865	605	1,654,470	3,260,407	848	3,261,255	3,281,072	1,415	3,282,487
PhilHealth Contributions	11,304,716	5,218	11,309,934	13,696,836	7,579	13,704,415	13,984,508	8,772	13,993,280
Employees Compensation Insurance Premiums	1,669,266	637	1,669,903	1,610,344	848	1,611,192	1,640,377	799	1,641,176
Retirement Gratuity	3,035,260		3,035,260	3,364,214		3,364,214	3,322,777		3,322,777
Loyalty Award - Civilian	1,221,630	3,115	1,224,745	1,043,278	480	1,043,758	1,205,245	2,160	1,207,405
Terminal Leave	16,868,973	36,022	16,904,995	7,427,197	5,466	7,432,663	9,376,541	4,350	9,380,891
Total Other Benefits	42,139,710	65,924,242	108,063,952	37,060,377	65,846,563	102,906,940	39,893,972	68,617,352	108,511,324
Non-Permanent Positions	24,466,236	41,527	24,507,763	36,438,188	13,026	36,451,214	37,416,616	157,792	37,574,408
TOTAL PS,CIVILIAN PERSONNEL	894,431,031	66,733,934	961,164,965	901,632,258	66,537,961	968,170,219	1,017,693,426	69,520,992	1,087,214,418
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	186,076,312		186,076,312	190,845,480		190,845,480	196,655,346		196,655,346
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	47,206,956		47,206,956
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						

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 (GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Total Other Compensation Common to All	125,560,533		125,560,533	125,291,428		125,291,428	145,607,702		145,607,702
Other Compensation for Specific Groups									
High Risk Duty Pay	1,135		1,135				5,342		5,342
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
Total Other Compensation for Specific Groups	26,525,451		26,525,451	39,030,174		39,030,174	42,163,479		42,163,479
Other Benefits									
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	132,308,285		132,308,285
PAG-IBIG Contributions	831,947		831,947	1,103,648		1,103,648	998,275		998,275

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(GAA)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Intelligence Expenses	5,958,636		5,958,636	8,267,627		8,267,627	6,417,627		6,417,627
Confidential Expenses	4,641,957	1,355	4,643,312	4,108,643	2,710	4,111,353	5,700,286	2,710	5,702,996
Extraordinary and Miscellaneous Expenses	6,356,344	4,782	6,361,126	3,118,303	5,451	3,123,754	3,276,553	6,015	3,282,568
Other Maintenance and Operating Expenses									
Advertising Expenses	1,530,039	14,603	1,544,642	1,902,826	29,378	1,932,204	1,770,990	41,810	1,812,800
Printing and Publication Expenses	2,939,907	32,753	2,972,660	4,237,786	15,440	4,253,226	3,442,733	19,277	3,462,010
Representation Expenses	8,169,248	114,232	8,283,480	7,188,816	119,620	7,308,436	10,086,813	135,302	10,222,115
Transportation and Delivery Expenses	1,775,045	19,310	1,794,355	2,372,492	5,349	2,377,841	1,452,619	23,814	1,476,433
Rent/Lease Expenses	17,827,151	142,123	17,969,274	40,273,986	163,946	40,437,932	16,671,374	321,703	16,993,077
Membership Dues and Contributions to Organizations	2,463,910	2,878	2,466,788	2,716,600	3,215	2,719,815	3,137,628	4,247	3,141,875
Subscription Expenses	8,800,664	51,638	8,852,302	10,924,481	2,394,044	13,318,525	14,939,893	417,541	15,357,434
Donations	25,857,161	4,085,787	29,942,948	39,927,500	1,854,065	41,781,565	37,239,984	1,197,864	38,437,848
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	28,415,219	281,996	28,697,215
TOTAL MOOE	1,133,160,585	1,587,863,003	2,721,023,588	1,299,755,958	1,645,472,074	2,945,228,032	1,232,504,253	1,999,708,217	3,232,212,470
TOTAL CURRENT OPERATING EXPENDITURES	2,522,568,163	1,654,596,937	4,177,165,100	2,716,501,831	1,712,010,035	4,428,511,866	2,795,842,129	2,069,229,209	4,865,071,338
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	555,578		555,578	651,858		651,858	579,760		579,760
Land Improvements Outlay	1,670,298	1,000	1,671,298	1,479,396		1,479,396	1,840,229		1,840,229
Infrastructure Outlay	1,053,680,214	2,184,626	1,055,864,840	1,004,276,709	306,480	1,004,583,189	1,062,256,559	375,061	1,062,631,620
Buildings and Other Structures	104,171,939	1,253,905	105,425,844	159,033,117	649,000	159,682,117	206,223,363	55,003	206,278,366
Machinery and Equipment Outlay	77,150,504	11,046,298	88,196,802	108,154,503	5,200,096	113,354,599	119,297,112	6,556,984	125,854,096
Transportation Equipment Outlay	6,769,951	118,570	6,888,521	18,258,356	61,093	18,319,449	18,396,848	53,930	18,450,778
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	1,539,146		1,539,146
Heritage Assets	86,878	4,662	91,540	69,817		69,817	246,467		246,467
Other Property Plant and Equipment Outlay	146,891		146,891	286,156	200	286,356	255,887		255,887

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 (GAA)		
	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	547,344	4,500	551,844
Intangible Assets Outlay	333,631		333,631	502,896		502,896	5,775,412	52,500	5,827,912
 TOTAL CO	 <u>1,251,625,869</u>	 <u>43,837,240</u>	 <u>1,295,463,109</u>	 <u>1,303,266,361</u>	 <u>35,821,773</u>	 <u>1,339,088,134</u>	 <u>1,425,322,542</u>	 <u>35,930,420</u>	 <u>1,461,252,962</u>
 GRAND TOTAL	 <u>3,774,194,032</u>	 <u>1,698,434,177</u>	 <u>5,472,628,209</u>	 <u>4,019,768,192</u>	 <u>1,747,831,808</u>	 <u>5,767,600,000</u>	 <u>4,221,164,671</u>	 <u>2,105,159,629</u>	 <u>6,326,324,300</u>

^{1.} National Tax Allotment (formerly Internal Revenue Allotment)