

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, FY 2024 - 2026
(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2024 (Actual)	2025 (Program)	2026 (Proposed)
I. CURRENT OPERATING EXPENDITURES			
A. PERSONNEL EXPENSES			
I. Civilian Personnel			
Permanent Positions			
Basic Salary	609,327,380	571,244,949	684,623,122
Creation of New Positions		4,886,125	16,582,882
Reclassification of Positions		6,223,029	6,209,790
Total Salaries and other Lump-sums	<u>609,327,380</u>	<u>582,354,103</u>	<u>707,415,794</u>
Other Compensation Common to All			
Personnel Economic Relief Allowance	33,433,191	32,767,896	33,994,802
Representation Allowance	2,916,129	2,379,619	2,437,397
Transportation Allowance	2,438,924	2,347,813	2,404,403
Clothing and Uniform Allowance	9,456,043	9,568,781	9,926,612
Honoraria	2,183,224	2,282,464	2,448,196
Overtime Pay	2,172,666	3,854,861	53,620
Mid-Year Bonus - Civilian	49,312,434	47,599,569	57,061,064
Year End Bonus	50,515,095	47,591,053	57,043,896
Cash Gift	6,918,613	6,839,046	7,094,865
Productivity Enhancement Incentive	6,812,234	6,839,046	7,094,260
Per Diems	39,840	69,563	52,079
Step Increment		1,455,002	1,709,883
Performance Based Bonus	16,529,937	8,000,000	27,201,769
Collective Negotiation Agreement	<u>8,744,667</u>		
Total Other Compensation Common to All	<u>191,472,997</u>	<u>171,594,713</u>	<u>208,522,846</u>
Other Compensation for Specific Groups			
RATA of Sectoral/Alternate Sectoral Representatives	7,871	7,424	7,424
Magna Carta for Public Health Workers	14,648,420	7,450,267	12,123,284
Magna Carta for Science & Technology Personnel	1,540,262	1,774,561	2,075,621
Magna Carta for Public Social Workers	138,335	139,427	174,346
Laundry Allowance	409		5
Quarters Allowance	13,675	23,159	23,547
Overseas Allowance	8,169,446	9,443,548	10,434,271
Hazard Pay	193,331		28,643
Hazard Duty Pay	75,450	87,643	50,024
Longevity Pay	689,314	597,633	657,318

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, FY 2024 - 2026
(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2024 (Actual)	2025 (Program)	2026 (Proposed)
Night Shift Differential Pay	1,433,541	139,411	174,607
Allowance of PAO Lawyers and Employees Assigned in Night Courts	576	576	576
Allowance of Attorney's de Officio	26,648	41,130	41,130
Special Hardship Allowance	4,424,591	4,073,528	4,815,225
Inquest Allowance	146,677	121,824	125,328
Special Allowance for Prosecution Service	5		
Provident/Welfare Fund Contributions	6,729	1,479	69,230
Lump-sum for Compensation Adjustment		70,000,000	
Lump-sum for filling of Positions - Civilian		66,035,109	73,917,600
Lump-sum for NBC 308		41,961	152,106
Lump-sum for Personnel Services		15,049,143	29,713,420
Other Personnel Benefits	64,092,995	12,032,884	28,688,386
Anniversary Bonus - Civilian	355,471	118,163	304,241
Special Counsel Allowance	55,301	1,000	53,666
Total Other Compensation for Specific Groups	96,019,047	187,179,870	163,629,998
Other Benefits			
Retirement and Life Insurance Premiums	70,873,632	68,599,376	82,267,617
PAG-IBIG Contributions	2,949,964	3,282,487	3,405,428
PhilHealth Contributions	14,764,886	13,993,280	16,678,053
Employees Compensation Insurance Premiums	1,735,382	1,641,176	1,702,715
Retirement Gratuity	3,603,424	3,322,777	10,484,318
Loyalty Award - Civilian	1,029,083	1,207,405	1,328,143
Terminal Leave	15,465,559	9,380,891	28,253,420
Total Other Benefits	110,421,930	101,427,392	144,119,694
Total Compensation, Permanent Positions	1,007,241,354	1,042,556,078	1,223,688,332
Other Personnel Benefits			
Pension, Civilian Personnel	6,887,388	7,083,932	9,071,526
Total Other Personnel Benefits	6,887,388	7,083,932	9,071,526
Non-Permanent Positions	29,051,575	37,574,408	50,643,371
Subtotal, Civilian Personnel	1,043,180,317	1,087,214,418	1,283,403,229

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, FY 2024 - 2026
(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2024 (Actual)	2025 (Program)	2026 (Proposed)
II. Military/Uniformed Personnel			
Base Pay	194,155,474	193,291,342	196,785,996
Creation of New Positions		3,364,004	4,056,823
Total Basic Pay	194,155,474	196,655,346	200,842,819
Other Compensation Common to All			
Personnel Economic Relief Allowance	11,622,047	11,546,204	11,775,140
Clothing/ Uniform Allowance	8,107,195	7,893,468	9,401,606
Subsistence Allowance	30,535,183	47,206,956	71,581,659
Laundry Allowance	186,765	192,853	197,663
Quarters Allowance	2,521,986	2,557,760	2,608,512
Longevity Pay	33,960,430	39,184,513	39,999,043
Mid-Year Bonus - Military/Uniformed Personnel	15,892,967	16,107,619	16,394,742
Year-end Bonus	15,994,789	16,107,619	16,394,742
Cash Gift	2,399,766	2,405,355	2,453,085
Productivity Enhancement Incentive	2,417,391	2,405,355	2,453,630
Performance Based Bonus	6,072,005		
Total Other Compensation Common to All	129,710,524	145,607,702	173,259,822
Other Compensation for Specific Groups			
High Risk Duty Pay	2,769	5,342	7,020
Hazardous Duty Pay	1,870,847	4,061,968	4,315,455
Special Duty Allowance	267,024	270,894	278,973
Flying Pay	1,057,943	1,073,889	1,158,432
Overseas Allowance	439,890	467,391	500,290
Sea Duty Pay	762,834	1,284,075	1,390,956
Combat Incentive Pay	4,797,212	4,946,896	4,946,896
Hazard Duty Pay	3,146,622	3,111,857	3,171,787
Training Subsistence Allowance	298,029	256,000	256,000
Civil Disturbance Control Subsistence Allowance	111,524	111,524	111,524
Subsistence of Detainees	125,093	125,093	125,093
Hardship Allowance	43,223	325,756	333,437
Combat Duty Pay	10,561,619	10,725,264	10,745,280
Incentive Pay	80,718	84,174	84,174
Instructor's Duty Pay	710,645	799,298	824,842
Reservist's Pay	617,080	618,450	618,450
Medal of Valor Award	90,525	99,000	132,000
Hospitalization Expenses	163,044	113,298	113,298

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, FY 2024 - 2026
(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2024 (Actual)	2025 (Program)	2026 (Proposed)
Specialist's Pay	36,790	37,095	37,095
Parachutist Pay	336,556	681,769	681,769
Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP)		12,940,701	13,069,709
Anniversary Bonus - Military/Uniformed Personnel	801	23,745	848,433
Total Other Compensation for Specific Groups	25,520,788	42,163,479	43,750,913
Other Benefits			
Special Group Term Insurance	34,271	34,634	36,185
PAG-IBIG Contributions	858,244	998,275	1,018,797
PhilHealth Contributions	4,559,509	4,691,056	4,765,906
Employees Compensation Insurance Premiums	502,682	577,281	584,066
Retirement Gratuity	12,705,315	6,152,932	11,773,859
Terminal Leave	24,915,090	6,359,361	13,895,736
Total Other Benefits	43,575,111	18,813,539	32,074,549
Total Compensation, Permanent Positions	392,961,897	403,240,066	449,928,103
Other Personnel Benefits			
Pension, Military/Uniformed Personnel	111,483,235	132,308,285	133,906,406
Pension, Veterans	10,390,876	9,260,954	11,260,954
Police Benefits	634,137	835,145	835,145
Total Other Personnel Benefits	122,508,248	142,404,384	146,002,505
Subtotal, Military/Uniformed Personnel	515,470,145	545,644,450	595,930,608
TOTAL PERSONNEL EXPENSES	1,558,650,462	1,632,858,868	1,879,333,837
B. MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses	20,204,853	26,570,624	25,757,569
Training and Scholarship Expenses	52,987,209	54,812,850	54,664,144
Supplies and Materials Expenses	199,043,661	226,669,250	280,986,129
Utility Expenses	21,289,591	27,588,900	28,980,240
Communication Expenses	14,633,903	17,181,054	21,102,608
Awards/Rewards and Prizes	882,754	993,997	1,060,488
Survey, Research, Exploration and Development Expenses	7,799,307	3,926,617	6,704,056

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, FY 2024 - 2026
(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2024 (Actual)	2025 (Program)	2026 (Proposed)
Demolition/Relocation and Desilting/Dredging Expenses	27,010	12,135	
Confidential, Intelligence and Extraordinary Expenses			
Intelligence Expenses	8,359,127	6,417,627	6,397,627
Confidential Expenses	4,418,530	5,702,996	4,368,464
Extraordinary and Miscellaneous Expenses	7,891,052	3,282,568	2,759,942
Professional Services	41,706,651	63,799,431	55,144,774
General Services	27,857,830	26,742,992	28,357,156
Repairs and Maintenance	47,591,553	50,494,617	72,554,327
Financial Assistance/Subsidy	1,729,960,331	1,725,424,185	1,882,385,313
Taxes, Insurance Premiums and Other Fees	55,183,932	22,262,453	19,807,080
Labor and Wages	1,903,236	1,990,954	2,113,191
Other Maintenance and Operating Expenses			
Advertising Expenses	968,748	1,812,800	1,350,251
Printing and Publication Expenses	3,916,395	3,462,010	1,977,402
Representation Expenses	9,609,890	10,222,115	12,878,538
Transportation and Delivery Expenses	2,945,965	1,476,433	1,585,876
Rent/Lease Expenses	37,409,127	16,993,077	24,030,562
Membership Dues and Contributions to Organizations	2,542,984	3,141,875	2,996,192
Subscription Expenses	10,601,856	15,357,434	24,038,305
Donations	30,781,543	38,437,848	45,905,843
Litigation/Acquired Assets Expenses	1,822	2,100	2,400
Legal Defense Expense	697		
Bank Transaction Fee	93,546	667,664	767,521
Other Maintenance and Operating Expenses	53,923,496	28,697,215	31,555,071
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	2,394,536,599	2,384,143,821	2,640,231,069
C. FINANCIAL EXPENSES			
Interest Expenses	763,367,406	848,061,581	950,026,682
Bank Charges	473,757	7,068	7,068
TOTAL FINANCIAL EXPENSES	763,841,163	848,068,649	950,033,750
TOTAL CURRENT OPERATING EXPENDITURES	4,717,028,224	4,865,071,338	5,469,598,656
II. CAPITAL OUTLAYS			
Investment Outlay	4,394,070	4,359,854	5,147,095
Loans Outlay	11,579,724	32,582,442	33,620,000
Property, Plant and Equipment Outlay			
Land Outlay	2,126,998	579,760	939,753

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, FY 2024 - 2026
(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2024 (Actual)	2025 (Program)	2026 (Proposed)
Land Improvements Outlay	1,679,231	1,840,229	1,713,113
Infrastructure Outlay	1,289,393,096	1,062,631,620	982,604,362
Buildings and Other Structures	142,305,163	206,278,366	147,376,411
Machinery and Equipment Outlay	91,633,975	125,854,096	126,307,325
Transportation Equipment Outlay	10,410,270	18,450,778	19,424,285
Leased Assets Improvements	2,595	254,561	
Furniture, Fixtures and Books Outlay	958,896	1,539,146	568,726
Heritage Assets	65,322	246,467	99,839
Other Property Plant and Equipment Outlay	158,948	255,887	300,663
Biological Assets Outlay	858,344	551,844	2,150,219
Intangible Assets Outlay	<u>487,394</u>	<u>5,827,912</u>	<u>3,311,553</u>
TOTAL CAPITAL OUTLAYS	<u>1,556,054,026</u>	<u>1,461,252,962</u>	<u>1,323,563,344</u>
GRAND TOTAL	<u>6,273,082,250</u>	<u>6,326,324,300</u>	<u>6,793,162,000</u>