

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
DEPARTMENTS									
Congress of the Philippines (CONGRESS)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	5,521,559		5,521,559	5,460,658		5,460,658	5,895,407		5,895,407
Total Salaries and other Lump-sums	5,521,559		5,521,559	5,460,658		5,460,658	5,895,407		5,895,407
Other Compensation Common to All									
Personnel Economic Relief Allowance	154,679		154,679	151,128		151,128	145,344		145,344
Representation Allowance	37,492		37,492	110,178		110,178	109,512		109,512
Transportation Allowance	31,775		31,775	108,480		108,480	107,766		107,766
Clothing and Uniform Allowance	44,668		44,668	44,079		44,079	42,392		42,392
Honoraria	459		459	3,288		3,288	2,988		2,988
Overtime Pay	60,024		60,024	2,500		2,500			
Year End Bonus	380,723		380,723	450,500		450,500	491,284		491,284
Mid-Year Bonus - Civilian	376,526		376,526	450,500		450,500	491,284		491,284
Cash Gift	31,981		31,981	31,485		31,485	30,280		30,280
Productivity Enhancement Incentive	110,235		110,235	31,485		31,485	30,280		30,280
Per Diems	280		280	3,300		3,300	3,300		3,300
Step Increment				13,326		13,326	14,738		14,738
Total Other Compensation Common to All	1,228,842		1,228,842	1,400,249		1,400,249	1,469,168		1,469,168
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	39		39	40		40	20		20
Hazard Pay	2,679		2,679						
Longevity Pay	102,459		102,459						
Provident/Welfare Fund Contributions	5,742		5,742	1,479		1,479	1,479		1,479
Lump-sum for filling of Positions - Civilian				1,043,485		1,043,485	1,294,149		1,294,149
Lump-sum for Personnel Services				2,410,380		2,410,380	1,744,987		1,744,987

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	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Personnel Benefits	1,911,337		1,911,337	236,712		236,712	91,887		91,887
Total Other Compensation for Specific Groups	2,022,256		2,022,256	3,692,096		3,692,096	3,132,522		3,132,522
Other Benefits									
Retirement and Life Insurance Premiums		649,682	649,682		728,691	728,691		830,058	830,058
PAG-IBIG Contributions	15,411		15,411	15,182		15,182	14,534		14,534
PhilHealth Contributions	113,168		113,168	106,408		106,408	109,789		109,789
Employees Compensation Insurance Premiums	7,974		7,974	7,592		7,592	7,266		7,266
Terminal Leave	132,549		132,549	1,232,289		1,232,289	53,658		53,658
Loyalty Award - Civilian	110		110	110		110	85		85
Total Other Benefits	269,212	649,682	918,894	1,361,581	728,691	2,090,272	185,332	830,058	1,015,390
Non-Permanent Positions	417,054		417,054	422,014		422,014	412,604		412,604
TOTAL PS,CIVILIAN PERSONNEL	9,458,923	649,682	10,108,605	12,336,598	728,691	13,065,289	11,095,033	830,058	11,925,091
TOTAL PS	9,458,923	649,682	10,108,605	12,336,598	728,691	13,065,289	11,095,033	830,058	11,925,091
Maintenance and Other Operating Services									
Travelling Expenses	1,043,591		1,043,591	3,272,039		3,272,039	2,039,984		2,039,984
Training and Scholarship Expenses	50,658		50,658	127,873		127,873	44,782		44,782
Supplies and Materials Expenses	108,443		108,443	1,597,400		1,597,400	479,148		479,148
Utility Expenses	200,874		200,874	1,537,020		1,537,020	420,869		420,869
Communication Expenses	312,283		312,283	1,958,089		1,958,089	460,745		460,745
Survey, Research, Exploration and Development Expenses				1		1	1		1
Professional Services	1,393,075		1,393,075	6,175,365		6,175,365	4,217,472		4,217,472
General Services	217,650		217,650	617,108		617,108	243,699		243,699
Repairs and Maintenance	27,919		27,919	1,034,178		1,034,178	341,360		341,360
Taxes, Insurance Premiums and Other Fees	9,617		9,617	333,285		333,285	61,733		61,733
Extraordinary and Miscellaneous Expenses	7,068,641		7,068,641	2,323,335		2,323,335	1,784,471		1,784,471
Other Maintenance and Operating Expenses									
Advertising Expenses	15,545		15,545	650,629		650,629	27,522		27,522
Printing and Publication Expenses	51,944		51,944	234,723		234,723	121,403		121,403
Representation Expenses	703,787		703,787	743,203		743,203	550,209		550,209

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PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Transportation and Delivery Expenses	1		1	4,190		4,190	3,847		3,847
Rent/Lease Expenses	434,324		434,324	719,264		719,264	707,650		707,650
Membership Dues and Contributions to Organizations	5,595		5,595	131,962		131,962	56,634		56,634
Subscription Expenses	37,422		37,422	135,165		135,165	82,502		82,502
Donations				10,000		10,000	5,142		5,142
Other Maintenance and Operating Expenses	13,590,608		13,590,608	7,157,869		7,157,869	3,642,834		3,642,834
TOTAL MOOE	25,271,977		25,271,977	28,762,698		28,762,698	15,292,007		15,292,007
TOTAL CURRENT OPERATING EXPENDITURES	34,730,900	649,682	35,380,582	41,099,296	728,691	41,827,987	26,387,040	830,058	27,217,098
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	209,760		209,760	209,760		209,760			
Buildings and Other Structures	7,222,385		7,222,385	4,409,900		4,409,900			
Machinery and Equipment Outlay	1,905,652		1,905,652	2,460,285		2,460,285			
Transportation Equipment Outlay	53,653		53,653	721,530		721,530			
Leased Assets Improvements				254,561		254,561			
Furniture, Fixtures and Books Outlay	276,004		276,004	747,082		747,082	10,252		10,252
Other Property Plant and Equipment Outlay	3,462		3,462	134,368		134,368	1,108		1,108
Intangible Assets Outlay	10,000		10,000	50,900		50,900			
TOTAL CO	9,680,916		9,680,916	8,988,386		8,988,386	11,360		11,360
TOTAL, CONGRESS	44,411,816	649,682	45,061,498	50,087,682	728,691	50,816,373	26,398,400	830,058	27,228,458
Office of the President (OP)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	515,552		515,552	493,717		493,717	628,672		628,672
Total Salaries and other Lump-sums	515,552		515,552	493,717		493,717	628,672		628,672

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PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Compensation Common to All									
Personnel Economic Relief Allowance	21,335		21,335	21,936		21,936	23,328		23,328
Representation Allowance	11,686		11,686	10,086		10,086	12,588		12,588
Transportation Allowance	8,226		8,226	10,086		10,086	12,588		12,588
Clothing and Uniform Allowance	6,272		6,272	6,398		6,398	6,804		6,804
Honoraria	819		819						
Overtime Pay	609		609						
Mid-Year Bonus - Civilian	40,606		40,606	41,143		41,143	52,391		52,391
Year End Bonus	43,241		43,241	41,143		41,143	52,391		52,391
Cash Gift	4,479		4,479	4,570		4,570	4,860		4,860
Productivity Enhancement Incentive	4,529		4,529	4,570		4,570	4,860		4,860
Step Increment				1,233		1,233	1,572		1,572
Performance Based Bonus	39,970		39,970						
Collective Negotiation Agreement	45,666		45,666						
Total Other Compensation Common to All	227,438		227,438	141,165		141,165	171,382		171,382
Other Compensation for Specific Groups									
Other Personnel Benefits	35,209		35,209						
Total Other Compensation for Specific Groups	35,209		35,209						
Other Benefits									
Pension, Civilian Personnel		480	480		480	480		480	480
Retirement and Life Insurance Premiums		60,387	60,387		59,246	59,246		75,440	75,440
PAG-IBIG Contributions	2,031		2,031	2,193		2,193	2,332		2,332
PhilHealth Contributions	11,484		11,484	11,130		11,130	13,622		13,622
Employees Compensation Insurance Premiums	1,069		1,069	1,097		1,097	1,167		1,167
Loyalty Award - Civilian	620		620				10		10
Terminal Leave	43,345		43,345	17,404		17,404	15,287		15,287
Total Other Benefits	58,549	60,867	119,416	31,824	59,726	91,550	32,418	75,920	108,338
Non-Permanent Positions	606,192		606,192	607,773		607,773	911,981		911,981
TOTAL PS,CIVILIAN PERSONNEL	1,442,940	60,867	1,503,807	1,274,479	59,726	1,334,205	1,744,453	75,920	1,820,373

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PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL PS	1,442,940	60,867	1,503,807	1,274,479	59,726	1,334,205	1,744,453	75,920	1,820,373
Maintenance and Other Operating Services									
Travelling Expenses	345,121		345,121	1,774,695		1,774,695	884,397		884,397
Training and Scholarship Expenses	87,096		87,096	149,789		149,789	148,556		148,556
Supplies and Materials Expenses	238,838		238,838	533,186		533,186	753,263		753,263
Utility Expenses	123,058		123,058	174,668		174,668	179,268		179,268
Communication Expenses	10,058		10,058	131,247		131,247	55,283		55,283
Awards/Rewards and Prizes	814		814	2,300		2,300	3,470		3,470
Professional Services	42,394		42,394	1,087,515		1,087,515	2,857,324		2,857,324
General Services	29,571		29,571	405,978		405,978	73,845		73,845
Repairs and Maintenance	65,805		65,805	186,364		186,364	146,531		146,531
Taxes, Insurance Premiums and Other Fees	30,671	1,717	32,388	49,256		49,256	59,587		59,587
Extraordinary and Miscellaneous Expenses	11,591		11,591	24,867		24,867	20,520		20,520
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	14,329		14,329	10,467		10,467	9,430		9,430
Printing and Publication Expenses	9,538		9,538	29,186		29,186	52,441		52,441
Representation Expenses	1,096,679		1,096,679	2,179,499		2,179,499	3,465,781		3,465,781
Transportation and Delivery Expenses	171		171	8,309		8,309	400		400
Rent/Lease Expenses	74,465		74,465	785,297		785,297	3,548,702		3,548,702
Membership Dues and Contributions to Organizations	13,296		13,296	15,000		15,000	17,000		17,000
Subscription Expenses	32,929		32,929	72,030		72,030	74,175		74,175
Other Maintenance and Operating Expenses	4		4	824,658		824,658	7,911,506		7,911,506
TOTAL MOOE	6,786,428	1,717	6,788,145	13,004,311		13,004,311	24,821,479		24,821,479
TOTAL CURRENT OPERATING EXPENDITURES	8,229,368	62,584	8,291,952	14,278,790	59,726	14,338,516	26,565,932	75,920	26,641,852
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay							16,300		16,300

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PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Buildings and Other Structures	1,211,227		1,211,227	997,689		997,689	558,300		558,300
Machinery and Equipment Outlay	79,056		79,056	429,128		429,128	62,197		62,197
Transportation Equipment Outlay	119,489		119,489	102,447		102,447	53,655		53,655
Furniture, Fixtures and Books Outlay	2,143		2,143	895		895	5,551		5,551
Other Property Plant and Equipment Outlay	1,228		1,228	35,076		35,076	14,500		14,500
Intangible Assets Outlay	13,715		13,715	2,450		2,450	10,000		10,000
TOTAL CO	1,426,858		1,426,858	1,567,685		1,567,685	720,503		720,503
TOTAL, OP	9,656,226	62,584	9,718,810	15,846,475	59,726	15,906,201	27,286,435	75,920	27,362,355
Office of the Vice-President (OVP)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	97,403		97,403	91,232		91,232	113,826		113,826
Total Salaries and other Lump-sums	97,403		97,403	91,232		91,232	113,826		113,826
Other Compensation Common to All									
Personnel Economic Relief Allowance	3,635		3,635	3,576		3,576	3,888		3,888
Representation Allowance	1,268		1,268	1,386		1,386	1,434		1,434
Transportation Allowance	940		940	1,386		1,386	1,434		1,434
Clothing and Uniform Allowance	1,043		1,043	1,043		1,043	1,134		1,134
Overtime Pay	629		629						
Year End Bonus	8,501		8,501	7,603		7,603	9,485		9,485
Mid-Year Bonus - Civilian	7,768		7,768	7,603		7,603	9,485		9,485
Cash Gift	781		781	745		745	810		810
Productivity Enhancement Incentive	772		772	745		745	810		810
Step Increment				228		228	284		284
Performance Based Bonus	5,356		5,356						
Collective Negotiation Agreement	6,144		6,144						

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PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Total Other Compensation Common to All	36,837		36,837	24,315		24,315	28,764		28,764
Other Compensation for Specific Groups									
Other Personnel Benefits	5,859		5,859						
Anniversary Bonus - Civilian				654		654			
Total Other Compensation for Specific Groups	5,859		5,859	654		654			
Other Benefits									
Retirement and Life Insurance Premiums		11,901	11,901		10,948	10,948		13,659	13,659
PAG-IBIG Contributions	348		348	358		358	389		389
PhilHealth Contributions	2,272		2,272	2,140		2,140	2,633		2,633
Employees Compensation Insurance Premiums	184		184	179		179	195		195
Terminal Leave	2,218		2,218	98		98			
Loyalty Award - Civilian	30		30	55		55	20		20
Total Other Benefits	5,052	11,901	16,953	2,830	10,948	13,778	3,237	13,659	16,896
Non-Permanent Positions	18,510		18,510	33,227		33,227	37,826		37,826
TOTAL PS,CIVILIAN PERSONNEL	163,661	11,901	175,562	152,258	10,948	163,206	183,653	13,659	197,312
Military / Uniformed Personnel									
Permanent Positions									
Other Compensation Common to All									
Other Compensation for Specific Groups									
Special Duty Allowance	21,437		21,437	25,308		25,308	15,226		15,226
Total Other Compensation for Specific Groups	21,437		21,437	25,308		25,308	15,226		15,226
Other Benefits									
TOTAL PS, MILITARY/UNIFORMED PERSONNEL	21,437		21,437	25,308		25,308	15,226		15,226
TOTAL PS	185,098	11,901	196,999	177,566	10,948	188,514	198,879	13,659	212,538

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PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Maintenance and Other Operating Services									
Travelling Expenses	35,180		35,180	62,500		62,500	56,000		56,000
Training and Scholarship Expenses	2,720		2,720	3,000		3,000	3,000		3,000
Supplies and Materials Expenses	408,892		408,892	201,227		201,227	288,107		288,107
Utility Expenses	6,219		6,219	8,062		8,062	8,062		8,062
Communication Expenses	8,483		8,483	8,840		8,840	10,115		10,115
Awards/Rewards and Prizes	104		104	500		500	500		500
Professional Services	107,692		107,692	12,700		12,700	64,237		64,237
General Services	31,870		31,870	42,665		42,665	39,575		39,575
Repairs and Maintenance	6,554		6,554	10,100		10,100	11,600		11,600
Financial Assistance/Subsidy	831,858		831,858				39,600		39,600
Taxes, Insurance Premiums and Other Fees	1,965		1,965	2,250		2,250	2,250		2,250
Extraordinary and Miscellaneous Expenses	516		516	620		620	620		620
Other Maintenance and Operating Expenses									
Representation Expenses	33,798		33,798	87,954		87,954	59,104		59,104
Transportation and Delivery Expenses	10,940		10,940	12,687		12,687	12,687		12,687
Rent/Lease Expenses	63,659		63,659	32,426		32,426	57,000		57,000
Subscription Expenses	7,982		7,982	13,101		13,101	19,891		19,891
Other Maintenance and Operating Expenses	1,147		1,147	600		600	1,405		1,405
TOTAL MOOE	1,559,579		1,559,579	499,232		499,232	673,753		673,753
TOTAL CURRENT OPERATING EXPENDITURES	1,744,677	11,901	1,756,578	676,798	10,948	687,746	872,632	13,659	886,291
Capital Outlays									
Property, Plant and Equipment Outlay									
Machinery and Equipment Outlay	6,391		6,391	50,900		50,900	16,604		16,604
Transportation Equipment Outlay	18,370		18,370	5,500		5,500			
Leased Assets Improvements	1,640		1,640						
Furniture, Fixtures and Books Outlay	308		308						
TOTAL CO	26,709		26,709	56,400		56,400	16,604		16,604

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PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL, OVP	1,771,386	11,901	1,783,287	733,198	10,948	744,146	889,236	13,659	902,895
Department of Agrarian Reform (DAR)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	4,001,110		4,001,110	3,805,142		3,805,142	4,445,602		4,445,602
Total Salaries and other Lump-sums	4,001,110		4,001,110	3,805,142		3,805,142	4,445,602		4,445,602
Other Compensation Common to All									
Personnel Economic Relief Allowance	196,536		196,536	200,016		200,016	201,864		201,864
Representation Allowance	105,553		105,553	96,954		96,954	100,980		100,980
Transportation Allowance	96,835		96,835	96,144		96,144	99,876		99,876
Clothing and Uniform Allowance	56,529		56,529	58,338		58,338	58,877		58,877
Honoraria	89,076		89,076	101,014		101,014	101,248		101,248
Overtime Pay	5,767		5,767						
Mid-Year Bonus - Civilian	319,067		319,067	317,091		317,091	370,471		370,471
Year End Bonus	325,274		325,274	317,091		317,091	370,471		370,471
Cash Gift	40,882		40,882	41,670		41,670	42,055		42,055
Productivity Enhancement Incentive	40,290		40,290	41,670		41,670	42,055		42,055
Performance Based Bonus	140,536		140,536						
Step Increment				9,506		9,506	11,105		11,105
Collective Negotiation Agreement	220,237		220,237						
Total Other Compensation Common to All	1,636,582		1,636,582	1,279,494		1,279,494	1,399,002		1,399,002
Other Compensation for Specific Groups									
Quarters Allowance	94		94						
Other Personnel Benefits	172,634		172,634						
Anniversary Bonus - Civilian							25,296		25,296
Total Other Compensation for Specific Groups	172,728		172,728				25,296		25,296

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Benefits									
Retirement and Life Insurance Premiums		465,743	465,743		456,606	456,606		533,463	533,463
PAG-IBIG Contributions	18,191		18,191	19,990		19,990	20,179		20,179
PhilHealth Contributions	93,064		93,064	92,635		92,635	106,599		106,599
Employees Compensation Insurance Premiums	9,875		9,875	9,989		9,989	10,077		10,077
Loyalty Award - Civilian	4,186		4,186	5,225		5,225			
Terminal Leave	325,486		325,486	153,572		153,572	171,178		171,178
Total Other Benefits	450,802	465,743	916,545	281,411	456,606	738,017	308,033	533,463	841,496
TOTAL PS,CIVILIAN PERSONNEL	6,261,222	465,743	6,726,965	5,366,047	456,606	5,822,653	6,177,933	533,463	6,711,396
TOTAL PS	6,261,222	465,743	6,726,965	5,366,047	456,606	5,822,653	6,177,933	533,463	6,711,396
Maintenance and Other Operating Services									
Travelling Expenses	674,626	10,748	685,374	489,508		489,508	527,978		527,978
Training and Scholarship Expenses	583,446	13,066	596,512	533,931	2,505	536,436	642,470	2,505	644,975
Supplies and Materials Expenses	669,915	39,694	709,609	690,008		690,008	876,728		876,728
Utility Expenses	153,376		153,376	203,142		203,142	177,803		177,803
Communication Expenses	127,363	33	127,396	183,273		183,273	138,477		138,477
Awards/Rewards and Prizes	3,797		3,797	3,032		3,032	2,179		2,179
Survey, Research, Exploration and Development Expenses	1,448,113		1,448,113	186,762		186,762	3,710,188	271,382	3,981,570
Professional Services	1,719,319	4,466	1,723,785	831,317		831,317	1,091,678		1,091,678
General Services	331,201	7	331,208	310,232		310,232	328,261		328,261
Repairs and Maintenance	114,496	59	114,555	192,159		192,159	189,342		189,342
Financial Assistance/Subsidy	1,010,779	2,747,199	3,757,978	445,227	200,000	645,227	523,304	504,535	1,027,839
Taxes, Insurance Premiums and Other Fees	20,081		20,081	19,162		19,162	19,960		19,960
Extraordinary and Miscellaneous Expenses	9,448		9,448	9,477		9,477	10,846		10,846
Other Maintenance and Operating Expenses									
Advertising Expenses	34,270		34,270	2,863		2,863	1,007		1,007
Printing and Publication Expenses	91,874	26	91,900	7,302		7,302	7,826		7,826
Representation Expenses	461,672	10,315	471,987	101,504		101,504	141,915		141,915
Transportation and Delivery Expenses	8,291	73	8,364	21,058		21,058	17,890		17,890
Rent/Lease Expenses	301,005	3,678	304,683	179,391		179,391	192,924		192,924

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Membership Dues and Contributions to Organizations	127		127	253		253	180		180
Subscription Expenses	6,713		6,713	334,239		334,239	102,607		102,607
Donations	12		12	35		35	5		5
Other Maintenance and Operating Expenses	522,148	501	522,649	101,721		101,721	764,285		764,285
TOTAL MOOE	8,292,072	2,829,865	11,121,937	4,845,596	202,505	5,048,101	9,467,853	778,422	10,246,275
TOTAL CURRENT OPERATING EXPENDITURES	14,553,294	3,295,608	17,848,902	10,211,643	659,111	10,870,754	15,645,786	1,311,885	16,957,671
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay				3,726		3,726			
Infrastructure Outlay		2,619,400	2,619,400	647		647	371,111		371,111
Buildings and Other Structures	20,149		20,149						
Machinery and Equipment Outlay	6,791		6,791	205,434		205,434	44,352		44,352
Transportation Equipment Outlay				16,088		16,088	22,250		22,250
Furniture, Fixtures and Books Outlay	1,189		1,189	4,500		4,500			
TOTAL CO	28,129	2,619,400	2,647,529	230,395		230,395	437,713		437,713
TOTAL, DAR	14,581,423	5,915,008	20,496,431	10,442,038	659,111	11,101,149	16,083,499	1,311,885	17,395,384
Department of Agriculture (DA)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	4,401,408		4,401,408	4,097,604		4,097,604	4,904,042		4,904,042
Total Salaries and other Lump-sums	4,401,408		4,401,408	4,097,604		4,097,604	4,904,042		4,904,042
Other Compensation Common to All									
Personnel Economic Relief Allowance	216,419		216,419	215,856		215,856	221,424		221,424
Representation Allowance	45,110		45,110	35,076		35,076	39,402		39,402

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Transportation Allowance	27,467		27,467	34,770		34,770	39,072		39,072
Clothing and Uniform Allowance	61,819		61,819	62,958		62,958	64,582		64,582
Honoraria	18,382		18,382						
Overtime Pay	8,543		8,543						
Year End Bonus	361,359		361,359	341,471		341,471	408,673		408,673
Mid-Year Bonus - Civilian	361,436		361,436	341,471		341,471	408,673		408,673
Cash Gift	45,161		45,161	44,970		44,970	46,130		46,130
Productivity Enhancement Incentive	44,486		44,486	44,970		44,970	46,130		46,130
Performance Based Bonus	51,766		51,766						
Step Increment				10,247		10,247	12,257		12,257
Collective Negotiation Agreement	267,384		267,384						
Total Other Compensation Common to All	1,509,332		1,509,332	1,131,789		1,131,789	1,286,343		1,286,343
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	49,185		49,185	47,854		47,854	54,514		54,514
Magna Carta for Science & Technology Personnel	243,104		243,104	334,812		334,812	349,838		349,838
Overseas Allowance	39,880		39,880	52,425		52,425	52,425		52,425
Other Personnel Benefits	191,240		191,240	144		144	36		36
Anniversary Bonus - Civilian	19,270		19,270				102		102
Special Counsel Allowance	40		40						
Total Other Compensation for Specific Groups	542,719		542,719	435,235		435,235	456,915		456,915
Other Benefits									
Retirement and Life Insurance Premiums		515,340	515,340		491,717	491,717		588,479	588,479
PAG-IBIG Contributions	19,431		19,431	21,593		21,593	22,144		22,144
PhilHealth Contributions	105,068		105,068	100,759		100,759	119,268		119,268
Employees Compensation Insurance Premiums	11,031		11,031	10,793		10,793	11,082		11,082
Terminal Leave	342,456		342,456	203,274		203,274	202,642		202,642
Loyalty Award - Civilian	4,435		4,435	17,945		17,945	5,785		5,785
Total Other Benefits	482,421	515,340	997,761	354,364	491,717	846,081	360,921	588,479	949,400
Non-Permanent Positions	37,969		37,969	39,680		39,680	43,374		43,374
TOTAL PS,CIVILIAN PERSONNEL	6,973,849	515,340	7,489,189	6,058,672	491,717	6,550,389	7,051,595	588,479	7,640,074

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL PS	6,973,849	515,340	7,489,189	6,058,672	491,717	6,550,389	7,051,595	588,479	7,640,074
Maintenance and Other Operating Services									
Travelling Expenses	1,319,882	21,099	1,340,981	1,413,029	13,966	1,426,995	1,668,719	8,418	1,677,137
Training and Scholarship Expenses	3,074,464	187,814	3,262,278	4,882,683	60,735	4,943,418	4,680,305	65,485	4,745,790
Supplies and Materials Expenses	21,725,313	20,156	21,745,469	24,039,709	47,351	24,087,060	45,839,924	26,970	45,866,894
Utility Expenses	560,816	735	561,551	597,009	710	597,719	597,074	500	597,574
Communication Expenses	247,686	1,342	249,028	399,274	389	399,663	327,638	22	327,660
Awards/Rewards and Prizes	90,174		90,174	160,944		160,944	238,644		238,644
Survey, Research, Exploration and Development Expenses	15,451		15,451	99,792		99,792	21,900		21,900
Demolition/Relocation and Desilting/Dredging Expenses				2,000		2,000			
Professional Services	5,211,756	24,808	5,236,564	5,431,454	12,397	5,443,851	6,219,713	3,713	6,223,426
General Services	601,330		601,330	514,246	110	514,356	602,179		602,179
Repairs and Maintenance	1,259,842	3,001	1,262,843	1,028,467	8,727	1,037,194	1,758,441	1,509	1,759,950
Financial Assistance/Subsidy	33,224,962	4,020	33,228,982	10,912,211	250,000	11,162,211	8,508,280	25,000	8,533,280
Taxes, Insurance Premiums and Other Fees	176,120	9,544	185,664	178,557		178,557	181,780		181,780
Labor and Wages	775,722	4,635	780,357	860,184	6,002	866,186	893,300	1,038	894,338
Extraordinary and Miscellaneous Expenses	13,023		13,023	13,167		13,167	13,770		13,770
Other Maintenance and Operating Expenses									
Advertising Expenses	137,933	3,739	141,672	162,659	190	162,849	154,361		154,361
Printing and Publication Expenses	87,825	6,953	94,778	141,758	1,280	143,038	182,814	1,275	184,089
Representation Expenses	390,809	3,285	394,094	485,684	1,291	486,975	501,285	1,000	502,285
Transportation and Delivery Expenses	27,562	190	27,752	34,798		34,798	25,794	60	25,854
Rent/Lease Expenses	212,036	3,484	215,520	339,589	298	339,887	305,160	184	305,344
Membership Dues and Contributions to Organizations	6,167		6,167	6,139		6,139	6,033		6,033
Subscription Expenses	337,022	1,110	338,132	206,497	1,200	207,697	213,485	150	213,635
Donations	1,953,297	54,573	2,007,870	4,717,274	7,805	4,725,079	13,678,118	10,000	13,688,118
Legal Defense Expense	697		697						
Bank Transaction Fee	673	3	676	1,019		1,019	985		985
Other Maintenance and Operating Expenses	1,992,891	28,667	2,021,558	2,983,608	3,167	2,986,775	3,474,014	11,453	3,485,467
TOTAL MOOE	73,443,453	379,158	73,822,611	59,611,751	415,618	60,027,369	90,093,716	156,777	90,250,493

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL CURRENT OPERATING EXPENDITURES	80,417,302	894,498	81,311,800	65,670,423	907,335	66,577,758	97,145,311	745,256	97,890,567
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay	152,517		152,517	541,809		541,809	505,084		505,084
Infrastructure Outlay	8,725,296	255,728	8,981,024	36,288,719		36,288,719	27,143,921		27,143,921
Buildings and Other Structures	2,781,656		2,781,656	5,727,598	19,500	5,747,098	7,665,215		7,665,215
Machinery and Equipment Outlay	8,712,447	3,479,757	12,192,204	11,127,677	11,685	11,139,362	12,642,804	2,157	12,644,961
Transportation Equipment Outlay	1,035,969	1,319,233	2,355,202	615,665		615,665	966,629		966,629
Furniture, Fixtures and Books Outlay	22,427		22,427	47,501		47,501	78,831		78,831
Other Property Plant and Equipment Outlay	11,454	650	12,104	34,737		34,737	13,843		13,843
Loans Outlay	2,750,000		2,750,000	3,750,000	62,442	3,812,442	4,850,000		4,850,000
Biological Assets Outlay	857,373		857,373	547,344	4,500	551,844	2,150,149		2,150,149
Intangible Assets Outlay	46,021		46,021	85,668		85,668	24,088		24,088
TOTAL CO	25,095,160	5,055,368	30,150,528	58,766,718	98,127	58,864,845	56,040,564	2,157	56,042,721
TOTAL, DA	105,512,462	5,949,866	111,462,328	124,437,141	1,005,462	125,442,603	153,185,875	747,413	153,933,288
Department of Budget and Management (DBM)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	756,294		756,294	702,099		702,099	872,810		872,810
Total Salaries and other Lump-sums	756,294		756,294	702,099		702,099	872,810		872,810
Other Compensation Common to All									
Personnel Economic Relief Allowance	27,772		27,772	26,520		26,520	29,160		29,160
Representation Allowance	20,207		20,207	14,022		14,022	15,564		15,564
Transportation Allowance	15,368		15,368	14,022		14,022	15,492		15,492
Clothing and Uniform Allowance	8,144		8,144	7,735		7,735	8,505		8,505

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Honoraria	702		702	4,922		4,922	4,383		4,383
Overtime Pay	37,234		37,234						
Mid-Year Bonus - Civilian	61,249		61,249	58,508		58,508	72,735		72,735
Year End Bonus	63,978		63,978	58,508		58,508	72,735		72,735
Cash Gift	5,819		5,819	5,525		5,525	6,075		6,075
Productivity Enhancement Incentive	5,773		5,773	5,525		5,525	6,075		6,075
Performance Based Bonus	33,324		33,324						
Step Increment				1,755		1,755	2,181		2,181
Collective Negotiation Agreement	37,638		37,638						
Total Other Compensation Common to All	317,208		317,208	197,042		197,042	232,905		232,905
Other Compensation for Specific Groups									
Other Personnel Benefits	53,040		53,040	30,170		30,170	37,841		37,841
Total Other Compensation for Specific Groups	53,040		53,040	30,170		30,170	37,841		37,841
Other Benefits									
Retirement and Life Insurance Premiums		97,339	97,339		84,252	84,252		104,740	104,740
PAG-IBIG Contributions	2,671		2,671	2,653		2,653	2,916		2,916
PhilHealth Contributions	17,875		17,875	16,591		16,591	20,232		20,232
Employees Compensation Insurance Premiums	1,432		1,432	1,327		1,327	1,457		1,457
Loyalty Award - Civilian	405		405	365		365	1,045		1,045
Terminal Leave	19,879		19,879	11,164		11,164	9,269		9,269
Total Other Benefits	42,262	97,339	139,601	32,100	84,252	116,352	34,919	104,740	139,659
Non-Permanent Positions	64,159		64,159	89,096		89,096	117,481		117,481
TOTAL PS,CIVILIAN PERSONNEL	1,232,963	97,339	1,330,302	1,050,507	84,252	1,134,759	1,295,956	104,740	1,400,696
TOTAL PS	1,232,963	97,339	1,330,302	1,050,507	84,252	1,134,759	1,295,956	104,740	1,400,696
Maintenance and Other Operating Services									
Travelling Expenses	47,861		47,861	110,756		110,756	90,327		90,327
Training and Scholarship Expenses	112,000		112,000	131,971		131,971	118,132		118,132
Supplies and Materials Expenses	48,381		48,381	85,221		85,221	110,073		110,073
Utility Expenses	47,273		47,273	63,883		63,883	68,774		68,774

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Communication Expenses	28,824		28,824	41,879		41,879	43,414		43,414
Awards/Rewards and Prizes	17		17				100		100
Professional Services	97,576		97,576	138,178		138,178	102,138		102,138
General Services	95,943		95,943	109,033		109,033	122,713		122,713
Repairs and Maintenance	43,828		43,828	85,431		85,431	90,883		90,883
Taxes, Insurance Premiums and Other Fees	16,177		16,177	20,291		20,291	21,967		21,967
Extraordinary and Miscellaneous Expenses	6,970		6,970	7,536		7,536	8,020		8,020
Other Maintenance and Operating Expenses									
Advertising Expenses	5,598		5,598	8,265		8,265	7,699		7,699
Printing and Publication Expenses	27,500		27,500	30,919		30,919	31,260		31,260
Representation Expenses	22,697		22,697	26,995		26,995	29,329		29,329
Transportation and Delivery Expenses	19		19	59		59	59		59
Rent/Lease Expenses	11,706		11,706	13,008		13,008	48,654		48,654
Membership Dues and Contributions to Organizations				15		15			
Subscription Expenses	389,149		389,149	951,544		951,544	1,053,079		1,053,079
Bank Transaction Fee	21		21	12		12	17		17
Other Maintenance and Operating Expenses	13,765		13,765	23,727		23,727	22,255		22,255
TOTAL MOOE	1,015,305		1,015,305	1,848,723		1,848,723	1,968,893		1,968,893
TOTAL CURRENT OPERATING EXPENDITURES	2,248,268	97,339	2,345,607	2,899,230	84,252	2,983,482	3,264,849	104,740	3,369,589
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay	4,951		4,951	2,487		2,487	10,000		10,000
Infrastructure Outlay				27,594		27,594	14,530		14,530
Buildings and Other Structures	41,615		41,615	59,846		59,846	72,199		72,199
Machinery and Equipment Outlay	134,042		134,042	67,506		67,506	79,722		79,722
Transportation Equipment Outlay	9,764		9,764	22,795		22,795	19,978		19,978
Furniture, Fixtures and Books Outlay	5,805		5,805	19,625		19,625	2,296		2,296
Other Property Plant and Equipment Outlay	1,343		1,343	500		500			
Intangible Assets Outlay				8,000		8,000	820		820

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL CO	197,520		197,520	208,353		208,353	199,545		199,545
TOTAL, DBM	2,445,788	97,339	2,543,127	3,107,583	84,252	3,191,835	3,464,394	104,740	3,569,134
Department of Education (DepEd)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	396,116,740		396,116,740	375,719,686		375,719,686	449,883,059		449,883,059
Creation of New Positions				3,810,065		3,810,065	15,393,163		15,393,163
Reclassification of Positions				6,183,433		6,183,433	6,148,433		6,148,433
Total Salaries and other Lump-sums	396,116,740		396,116,740	385,713,184		385,713,184	471,424,655		471,424,655
Other Compensation Common to All									
Personnel Economic Relief Allowance	23,544,933		23,544,933	23,614,560		23,614,560	24,442,548		24,442,548
Representation Allowance	101,209		101,209	90,708		90,708	93,930		93,930
Transportation Allowance	84,511		84,511	88,014		88,014	91,140		91,140
Clothing and Uniform Allowance	6,624,937		6,624,937	6,887,587		6,887,587	7,129,087		7,129,087
Honoraria	107,086		107,086	484,602		484,602	581,506		581,506
Overtime Pay	130,371		130,371						
Year End Bonus	32,426,780		32,426,780	31,309,908		31,309,908	37,490,240		37,490,240
Mid-Year Bonus - Civilian	31,867,097		31,867,097	31,309,908		31,309,908	37,490,240		37,490,240
Cash Gift	4,828,216		4,828,216	4,919,705		4,919,705	5,092,205		5,092,205
Productivity Enhancement Incentive	4,664,486		4,664,486	4,919,705		4,919,705	5,092,205		5,092,205
Performance Based Bonus	12,374,562		12,374,562						
Step Increment				939,459		939,459	1,125,000		1,125,000
Collective Negotiation Agreement	970,906		970,906						
Total Other Compensation Common to All	117,725,094		117,725,094	104,564,156		104,564,156	118,628,101		118,628,101
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	615,718		615,718	627,347		627,347	710,787		710,787

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Magna Carta for Science & Technology Personnel				36		36			
Night Shift Differential Pay	48		48						
Special Hardship Allowance	4,424,452		4,424,452	4,073,528		4,073,528	4,815,225		4,815,225
Lump-sum for filling of Positions - Civilian				28,109,950		28,109,950	29,735,540		29,735,540
Other Personnel Benefits	26,021,491		26,021,491	954,810		954,810	983,559		983,559
Anniversary Bonus - Civilian	1,071		1,071	168		168	1,536		1,536
Special Counsel Allowance	75		75						
Total Other Compensation for Specific Groups	31,062,855		31,062,855	33,765,839		33,765,839	36,246,647		36,246,647
Other Benefits									
Retirement and Life Insurance Premiums		47,512,215	47,512,215	45,086,533		45,086,533		53,986,051	53,986,051
PAG-IBIG Contributions	2,023,954		2,023,954	2,361,432		2,361,432	2,444,249		2,444,249
PhilHealth Contributions	9,682,035		9,682,035	9,390,375		9,390,375	11,241,683		11,241,683
Employees Compensation Insurance Premiums	1,215,588		1,215,588	1,180,643		1,180,643	1,222,191		1,222,191
Terminal Leave	2,653,474		2,653,474	585,765		585,765	611,334		611,334
Loyalty Award - Civilian	784,895		784,895	876,740		876,740	1,021,975		1,021,975
Total Other Benefits	16,359,946	47,512,215	63,872,161	14,394,955	45,086,533	59,481,488	16,541,432	53,986,051	70,527,483
Non-Permanent Positions	3,504,506		3,504,506	6,120,878		6,120,878	7,343,444		7,343,444
TOTAL PS,CIVILIAN PERSONNEL	564,769,141	47,512,215	612,281,356	544,559,012	45,086,533	589,645,545	650,184,279	53,986,051	704,170,330
TOTAL PS	564,769,141	47,512,215	612,281,356	544,559,012	45,086,533	589,645,545	650,184,279	53,986,051	704,170,330
Maintenance and Other Operating Services									
Travelling Expenses	3,309,617		3,309,617	3,476,322		3,476,322	3,897,203		3,897,203
Training and Scholarship Expenses	10,846,409		10,846,409	10,451,632		10,451,632	11,099,956		11,099,956
Supplies and Materials Expenses	64,858,402		64,858,402	59,723,082		59,723,082	75,898,479		75,898,479
Utility Expenses	5,139,156		5,139,156	5,988,546		5,988,546	6,726,698		6,726,698
Communication Expenses	2,350,434		2,350,434	3,525,160		3,525,160	6,095,119		6,095,119
Awards/Rewards and Prizes	68,697		68,697	49,307		49,307	68,059		68,059
Survey, Research, Exploration and Development Expenses	52,629		52,629	88,360		88,360	68,157		68,157
Demolition/Relocation and Desilting/Dredging Expenses	964		964						
Professional Services	1,278,867		1,278,867	1,977,265		1,977,265	2,647,061		2,647,061

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
General Services	4,262,963		4,262,963	2,115,789		2,115,789	2,711,873		2,711,873
Repairs and Maintenance	4,065,873		4,065,873	4,260,253		4,260,253	5,223,308		5,223,308
Financial Assistance/Subsidy	33,655,134		33,655,134	61,497,492		61,497,492	62,447,977		62,447,977
Taxes, Insurance Premiums and Other Fees	379,547		379,547	467,872		467,872	536,205		536,205
Labor and Wages	275,205		275,205	401,593		401,593	475,583		475,583
Extraordinary and Miscellaneous Expenses	9,505		9,505	9,183		9,183	11,868		11,868
Other Maintenance and Operating Expenses									
Advertising Expenses	10,791		10,791	6,131		6,131	11,532		11,532
Printing and Publication Expenses	2,263,274		2,263,274	487,242		487,242	519,144		519,144
Representation Expenses	414,572		414,572	194,214		194,214	246,375		246,375
Transportation and Delivery Expenses	601,887		601,887	129,698		129,698	138,695		138,695
Rent/Lease Expenses	227,969		227,969	148,185		148,185	154,915		154,915
Membership Dues and Contributions to Organizations	10,807		10,807	729		729	845		845
Subscription Expenses	2,810,110		2,810,110	650,212		650,212	3,258,094		3,258,094
Bank Transaction Fee	1,753		1,753	1,391		1,391	1,318		1,318
Other Maintenance and Operating Expenses	381,078		381,078	2,092,916		2,092,916	288,073		288,073
TOTAL MOOE	137,275,643		137,275,643	157,742,574		157,742,574	182,526,537		182,526,537
TOTAL CURRENT OPERATING EXPENDITURES	702,044,784	47,512,215	749,556,999	702,301,586	45,086,533	747,388,119	832,710,816	53,986,051	886,696,867
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	78,129		78,129	65,000		65,000	65,000		65,000
Infrastructure Outlay	18,205		18,205						
Buildings and Other Structures	9,715,519		9,715,519	34,414,009		34,414,009	41,742,679		41,742,679
Machinery and Equipment Outlay	437,898		437,898	287,206		287,206	14,612		14,612
Transportation Equipment Outlay	170,221		170,221	16,700		16,700			
Furniture, Fixtures and Books Outlay	1,135		1,135						
Other Property Plant and Equipment Outlay	1,206		1,206						
TOTAL CO	10,422,313		10,422,313	34,782,915		34,782,915	41,822,291		41,822,291

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL, DepEd	712,467,097	47,512,215	759,979,312	737,084,501	45,086,533	782,171,034	874,533,107	53,986,051	928,519,158
State Universities and Colleges (SUCs)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	43,683,676		43,683,676	42,243,175		42,243,175	51,381,307		51,381,307
Total Salaries and other Lump-sums	43,683,676		43,683,676	42,243,175		42,243,175	51,381,307		51,381,307
Other Compensation Common to All									
Personnel Economic Relief Allowance	1,809,438		1,809,438	1,784,808		1,784,808	1,927,728		1,927,728
Representation Allowance	172,589		172,589	48,042		48,042	48,792		48,792
Transportation Allowance	168,591		168,591	46,272		46,272	46,758		46,758
Clothing and Uniform Allowance	506,318		506,318	521,675		521,675	563,332		563,332
Honoraria	1,408,580		1,408,580	934,771		934,771	925,153		925,153
Overtime Pay	140,248		140,248						
Mid-Year Bonus - Civilian	3,378,829		3,378,829	3,520,281		3,520,281	4,281,780		4,281,780
Year End Bonus	3,547,161		3,547,161	3,520,281		3,520,281	4,281,781		4,281,781
Cash Gift	381,513		381,513	372,625		372,625	402,380		402,380
Productivity Enhancement Incentive	385,104		385,104	372,625		372,625	402,380		402,380
Per Diems	2,508		2,508				1,786		1,786
Performance Based Bonus	744,033		744,033						
Step Increment				107,195		107,195	128,461		128,461
Collective Negotiation Agreement	1,677,419		1,677,419						
Total Other Compensation Common to All	14,322,331		14,322,331	11,228,575		11,228,575	13,010,331		13,010,331
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	733,059		733,059	554,544		554,544	860,355		860,355
Magna Carta for Science & Technology Personnel	25,374		25,374	30,049		30,049	48,216		48,216
Magna Carta for Public Social Workers							782		782
Laundry Allowance	376		376				5		5

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Hazard Pay	13,310		13,310				129		129
Hazard Duty Pay							1,016		1,016
Longevity Pay	4,082		4,082						
Night Shift Differential Pay	68,007		68,007	9,612		9,612	39,078		39,078
Allowance of Attorney's de Officio	5		5						
Lump-sum for filling of Positions - Civilian				7,947,551		7,947,551	8,116,807		8,116,807
Lump-sum for NBC 308				41,961		41,961	152,106		152,106
Other Personnel Benefits	1,712,025		1,712,025						
Anniversary Bonus - Civilian	65,870		65,870	11,102		11,102	42,720		42,720
Total Other Compensation for Specific Groups	2,622,108		2,622,108	8,594,819		8,594,819	9,261,214		9,261,214
Other Benefits									
Retirement and Life Insurance Premiums		5,320,812	5,320,812		5,069,183	5,069,183		6,165,758	6,165,758
PAG-IBIG Contributions	165,794		165,794	178,859		178,859	193,140		193,140
PhilHealth Contributions	964,805		964,805	961,052		961,052	1,148,351		1,148,351
Employees Compensation Insurance Premiums	95,592		95,592	89,410		89,410	96,562		96,562
Loyalty Award - Civilian	46,982		46,982	45,925		45,925	54,900		54,900
Terminal Leave	1,309,331		1,309,331	829,627		829,627	631,697		631,697
Total Other Benefits	2,582,504	5,320,812	7,903,316	2,104,873	5,069,183	7,174,056	2,124,650	6,165,758	8,290,408
Non-Permanent Positions	2,151,519		2,151,519	997,916		997,916	1,181,755		1,181,755
TOTAL PS,CIVILIAN PERSONNEL	65,362,138	5,320,812	70,682,950	65,169,358	5,069,183	70,238,541	76,959,257	6,165,758	83,125,015
TOTAL PS	65,362,138	5,320,812	70,682,950	65,169,358	5,069,183	70,238,541	76,959,257	6,165,758	83,125,015
Maintenance and Other Operating Services									
Travelling Expenses	525,581		525,581	815,457		815,457	883,422		883,422
Training and Scholarship Expenses	712,513		712,513	830,329		830,329	832,717		832,717
Supplies and Materials Expenses	3,773,946		3,773,946	3,924,796		3,924,796	4,061,108		4,061,108
Utility Expenses	2,334,146		2,334,146	2,869,564		2,869,564	2,986,687		2,986,687
Communication Expenses	330,963		330,963	601,580		601,580	501,921		501,921
Awards/Rewards and Prizes	216,447		216,447	267,387		267,387	279,476		279,476
Survey, Research, Exploration and Development Expenses	432,915		432,915	354,682		354,682	444,763		444,763

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Professional Services	794,572		794,572	616,471		616,471	683,090		683,090
General Services	2,264,526		2,264,526	2,417,379		2,417,379	2,305,549		2,305,549
Repairs and Maintenance	668,553		668,553	1,088,185		1,088,185	944,450		944,450
Financial Assistance/Subsidy	20,786,590		20,786,590	23,677,756		23,677,756	26,168,125		26,168,125
Taxes, Insurance Premiums and Other Fees	344,951	6,569	351,520	357,334		357,334	439,487		439,487
Labor and Wages	117,515		117,515	118,182		118,182	130,917		130,917
Extraordinary and Miscellaneous Expenses	22,183		22,183	24,016		24,016	24,687		24,687
Other Maintenance and Operating Expenses									
Advertising Expenses	3,904		3,904	12,581		12,581	11,727		11,727
Printing and Publication Expenses	50,955		50,955	69,013		69,013	87,305		87,305
Representation Expenses	298,024		298,024	226,779		226,779	247,765		247,765
Transportation and Delivery Expenses	29,760		29,760	20,941		20,941	43,894		43,894
Rent/Lease Expenses	173,751		173,751	155,703		155,703	176,246		176,246
Membership Dues and Contributions to Organizations	38,502		38,502	49,075		49,075	53,664		53,664
Subscription Expenses	788,673		788,673	304,085		304,085	230,471		230,471
Donations	20		20	55		55	55		55
Bank Transaction Fee	123		123	101		101	82		82
Other Maintenance and Operating Expenses	2,386,537		2,386,537	803,730		803,730	772,647		772,647
TOTAL MOOE	37,095,650	6,569	37,102,219	39,605,181		39,605,181	42,310,255		42,310,255
TOTAL CURRENT OPERATING EXPENDITURES	102,457,788	5,327,381	107,785,169	104,774,539	5,069,183	109,843,722	119,269,512	6,165,758	125,435,270
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay				35,000		35,000			
Land Improvements Outlay	16,416		16,416						
Infrastructure Outlay	18,852,564		18,852,564	193,160		193,160	257,780		257,780
Buildings and Other Structures	4,572,779		4,572,779	7,596,946		7,596,946	7,135,256		7,135,256
Machinery and Equipment Outlay	1,846,928		1,846,928	9,085,284		9,085,284	1,692,474		1,692,474
Transportation Equipment Outlay	216,901		216,901	311,447		311,447	245,035		245,035
Furniture, Fixtures and Books Outlay	91,123		91,123	137,859		137,859	144,975		144,975
Other Property Plant and Equipment Outlay	33,991		33,991	9,516		9,516	80,145		80,145

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Biological Assets Outlay							70		70
Intangible Assets Outlay	4,826		4,826	14,570		14,570			
TOTAL CO	25,635,528		25,635,528	17,383,782		17,383,782	9,555,735		9,555,735
TOTAL, SUCS	128,093,316	5,327,381	133,420,697	122,158,321	5,069,183	127,227,504	128,825,247	6,165,758	134,991,005
Department of Energy (DOE)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	556,174		556,174	517,753		517,753	621,856		621,856
Total Salaries and other Lump-sums	556,174		556,174	517,753		517,753	621,856		621,856
Other Compensation Common to All									
Personnel Economic Relief Allowance	22,271		22,271	21,840		21,840	23,160		23,160
Representation Allowance	7,359		7,359	6,366		6,366	6,438		6,438
Transportation Allowance	5,444		5,444	6,006		6,006	6,078		6,078
Clothing and Uniform Allowance	6,363		6,363	6,370		6,370	6,755		6,755
Honoraria	9,076		9,076	500		500	500		500
Year End Bonus	46,276		46,276	43,147		43,147	51,823		51,823
Mid-Year Bonus - Civilian	44,721		44,721	43,147		43,147	51,823		51,823
Cash Gift	4,575		4,575	4,550		4,550	4,825		4,825
Productivity Enhancement Incentive	4,640		4,640	4,550		4,550	4,825		4,825
Performance Based Bonus	22,039		22,039						
Step Increment				1,297		1,297	1,555		1,555
Collective Negotiation Agreement	28,362		28,362						
Total Other Compensation Common to All	201,126		201,126	137,773		137,773	157,782		157,782
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	145		145	294		294	294		294
Magna Carta for Science & Technology Personnel	22,433		22,433	22,284		22,284	22,284		22,284

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Personnel Benefits	240		240						
Total Other Compensation for Specific Groups	22,818		22,818	22,578		22,578	22,578		22,578
Other Benefits									
Retirement and Life Insurance Premiums		62,821	62,821		62,132	62,132		74,622	74,622
PAG-IBIG Contributions	2,148		2,148	2,185		2,185	2,315		2,315
PhilHealth Contributions	13,218		13,218	12,475		12,475	14,827		14,827
Employees Compensation Insurance Premiums	1,120		1,120	1,092		1,092	1,157		1,157
Terminal Leave	13,623		13,623	4,105		4,105	14,066		14,066
Loyalty Award - Civilian	525		525	570		570	390		390
Total Other Benefits	30,634	62,821	93,455	20,427	62,132	82,559	32,755	74,622	107,377
Non-Permanent Positions	740		740	609		609	662		662
TOTAL PS,CIVILIAN PERSONNEL	811,492	62,821	874,313	699,140	62,132	761,272	835,633	74,622	910,255
TOTAL PS	811,492	62,821	874,313	699,140	62,132	761,272	835,633	74,622	910,255
Maintenance and Other Operating Services									
Travelling Expenses	106,052	47,817	153,869	162,136	47,891	210,027	138,128	56,781	194,909
Training and Scholarship Expenses	4,271	6,764	11,035	20,977	8,937	29,914	20,223	10,918	31,141
Supplies and Materials Expenses	42,203	16,637	58,840	94,907	19,950	114,857	88,395	23,153	111,548
Utility Expenses	34,836		34,836	41,300		41,300	41,296		41,296
Communication Expenses	14,011	32	14,043	22,575	174	22,749	25,720	174	25,894
Awards/Rewards and Prizes	4,927	2,999	7,926	3,173	4,500	7,673	3,173	4,635	7,808
Survey, Research, Exploration and Development Expenses	896		896	900		900	1,400		1,400
Professional Services	17,055	60,646	77,701	40,900	119,790	160,690	47,607	154,500	202,107
General Services	135,580	275,993	411,573	271,712	271,266	542,978	295,524	425,690	721,214
Repairs and Maintenance	16,626	6,529	23,155	31,527	3,165	34,692	38,617	950	39,567
Taxes, Insurance Premiums and Other Fees	12,468		12,468	12,092	300	12,392	12,651		12,651
Extraordinary and Miscellaneous Expenses	3,550		3,550	3,546		3,546	3,546		3,546
Other Maintenance and Operating Expenses									
Advertising Expenses	5,260	10,000	15,260	6,107	9,750	15,857	14,190	12,021	26,211
Printing and Publication Expenses	3,244	1,868	5,112	5,985	2,230	8,215	5,135	4,846	9,981

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Representation Expenses	94,227	60,492	154,719	60,343	41,402	101,745	70,842	47,309	118,151
Transportation and Delivery Expenses	472		472	495	57	552	630	80	710
Rent/Lease Expenses	67,328	1,706	69,034	76,945	2,010	78,955	85,960	1,879	87,839
Membership Dues and Contributions to Organizations	25		25	128		128	138		138
Subscription Expenses	113,578	4,600	118,178	221,906	5,957	227,863	275,690	6,923	282,613
Donations	16,489		16,489	18,000		18,000	18,000	10,000	28,000
TOTAL MOOE	693,098	496,083	1,189,181	1,095,654	537,379	1,633,033	1,186,865	759,859	1,946,724
TOTAL CURRENT OPERATING EXPENDITURES	1,504,590	558,904	2,063,494	1,794,794	599,511	2,394,305	2,022,498	834,481	2,856,979
Capital Outlays									
Infrastructure Outlay		300,000	300,000		300,000	300,000	2,000	300,000	302,000
Buildings and Other Structures		12,334	12,334					281,428	281,428
Machinery and Equipment Outlay	213,793	18,941	232,734	231,924	36,005	267,929	329,817	28,643	358,460
Transportation Equipment Outlay	11,012	20,170	31,182	32,300	22,630	54,930	14,400	26,024	40,424
Furniture, Fixtures and Books Outlay	13,479	173	13,652	68,040		68,040		60	60
TOTAL CO	238,284	351,618	589,902	332,264	358,635	690,899	346,217	636,155	982,372
TOTAL, DOE	1,742,874	910,522	2,653,396	2,127,058	958,146	3,085,204	2,368,715	1,470,636	3,839,351
Department of Environment and Natural Resources (DENR)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Permanent Positions									
Salaries and other Lump-sums									
Basic Salary	7,284,520		7,284,520	7,010,095		7,010,095	8,078,008		8,078,008
Total Salaries and other Lump-sums	7,284,520		7,284,520	7,010,095		7,010,095	8,078,008		8,078,008
Other Compensation Common to All									
Personnel Economic Relief Allowance	425,002		425,002	434,112		434,112	436,200		436,200

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Representation Allowance	67,548		67,548	60,168		60,168	59,190		59,190
Transportation Allowance	47,291		47,291	53,202		53,202	52,896		52,896
Clothing and Uniform Allowance	124,542		124,542	126,616		126,616	127,225		127,225
Honoraria	5,132		5,132	225		225	195		195
Overtime Pay	15,767		15,767						
Mid-Year Bonus - Civilian	595,494		595,494	584,183		584,183	673,165		673,165
Year End Bonus	607,117		607,117	584,183		584,183	673,165		673,165
Cash Gift	88,193		88,193	90,440		90,440	90,875		90,875
Productivity Enhancement Incentive	87,465		87,465	90,440		90,440	90,875		90,875
Performance Based Bonus	295,879		295,879						
Step Increment				17,501		17,501	20,176		20,176
Collective Negotiation Agreement	524,248		524,248						
Total Other Compensation Common to All	2,883,678		2,883,678	2,041,070		2,041,070	2,223,962		2,223,962
Other Compensation for Specific Groups									
Magna Carta for Science & Technology Personnel	137,740		137,740	144,525		144,525	144,525		144,525
Quarters Allowance	48		48						
Allowance of Attorney's de Officio	26,568		26,568	41,130		41,130	41,130		41,130
Other Personnel Benefits	371,101		371,101						
Anniversary Bonus - Civilian	312		312						
Total Other Compensation for Specific Groups	535,769		535,769	185,655		185,655	185,655		185,655
Other Benefits									
Retirement and Life Insurance Premiums		881,533	881,533		852,374	852,374		978,524	978,524
PAG-IBIG Contributions	40,138		40,138	43,368		43,368	43,575		43,575
PhilHealth Contributions	183,250		183,250	173,539		173,539	198,373		198,373
Employees Compensation Insurance Premiums	21,492		21,492	21,683		21,683	21,779		21,779
Loyalty Award - Civilian	8,836		8,836	40,895		40,895	24,035		24,035
Terminal Leave	441,684		441,684	276,125		276,125	364,150		364,150
Total Other Benefits	695,400	881,533	1,576,933	555,610	852,374	1,407,984	651,912	978,524	1,630,436
Non-Permanent Positions	102,925		102,925	105,244		105,244	125,677		125,677
TOTAL PS,CIVILIAN PERSONNEL	11,502,292	881,533	12,383,825	9,897,674	852,374	10,750,048	11,265,214	978,524	12,243,738

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Military / Uniformed Personnel									
Permanent Positions									
Base Pay	90,103		90,103	98,075		98,075	87,384		87,384
Total Permanent Positions	90,103		90,103	98,075		98,075	87,384		87,384
Other Compensation Common to All									
Personnel Economic Relief Allowance	4,985		4,985	5,136		5,136	4,632		4,632
Clothing/ Uniform Allowance	514		514	1,498		1,498	1,351		1,351
Subsistence Allowance	11,429		11,429	11,717		11,717	10,567		10,567
Laundry Allowance	96		96	77		77	89		89
Quarters Allowance	1,095		1,095	1,244		1,244	1,115		1,115
Longevity Pay	23,314		23,314	27,196		27,196	22,270		22,270
Mid-Year Bonus - Military/Uniformed Personnel	7,747		7,747	8,173		8,173	7,282		7,282
Year-end Bonus	7,712		7,712	8,173		8,173	7,282		7,282
Cash Gift	1,065		1,065	1,070		1,070	965		965
Productivity Enhancement Incentive	990		990	1,070		1,070	965		965
Performance Based Bonus	4,970		4,970						
Total Other Compensation Common to All	63,917		63,917	65,354		65,354	56,518		56,518
Other Compensation for Specific Groups									
Sea Duty Pay	8,630		8,630	14,212		14,212	13,760		13,760
Hazard Duty Pay	1,345		1,345	1,387		1,387	1,251		1,251
Lump-sum for Filling of Positions - Military /Uniformed Personnel (MUP)				30,346		30,346	45,354		45,354
Total Other Compensation for Specific Groups	9,975		9,975	45,945		45,945	60,365		60,365
Other Benefits									
Special Group Term Insurance				15		15	14		14
PAG-IBIG Contributions	476		476	514		514	463		463
Pension, Military/Uniformed Personnel	34,578		34,578						
PhilHealth Contributions	2,274		2,274	2,452		2,452	2,185		2,185
Employees Compensation Insurance Premiums	254		254	257		257	232		232

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Terminal Leave	5,911		5,911	884		884	1,234		1,234
Total Other Benefits	43,493		43,493	4,122		4,122	4,128		4,128
TOTAL PS, MILITARY/UNIFORMED PERSONNEL	207,488		207,488	213,496		213,496	208,395		208,395
TOTAL PS	11,709,780	881,533	12,591,313	10,111,170	852,374	10,963,544	11,473,609	978,524	12,452,133
Maintenance and Other Operating Services									
Travelling Expenses	1,061,044	11,150	1,072,194	1,579,933	10,973	1,590,906	1,653,566	12,838	1,666,404
Training and Scholarship Expenses	735,995	4,903	740,898	704,950	6,057	711,007	747,234	2,985	750,219
Supplies and Materials Expenses	1,422,240	10,623	1,432,863	1,670,252	13,393	1,683,645	1,761,663	18,095	1,779,758
Utility Expenses	397,683	336	398,019	453,101	1,408	454,509	507,157	996	508,153
Communication Expenses	211,613	229	211,842	268,830	177	269,007	308,330	184	308,514
Awards/Rewards and Prizes	8,039		8,039	9,075	10	9,085	14,038	80	14,118
Survey, Research, Exploration and Development Expenses	424,753		424,753	522,986	394	523,380	554,236		554,236
Demolition/Relocation and Desilting/Dredging Expenses				10,000		10,000			
Professional Services	2,599,377	44,821	2,644,198	2,875,590	55,117	2,930,707	2,834,726	50,347	2,885,073
General Services	1,331,554	816	1,332,370	1,287,808	4,224	1,292,032	1,361,324	4,418	1,365,742
Repairs and Maintenance	583,385	22,564	605,949	787,549	5,016	792,565	1,050,294	4,560	1,054,854
Financial Assistance/Subsidy	37,325		37,325	218,560		218,560	23,091		23,091
Taxes, Insurance Premiums and Other Fees	152,765	893	153,658	194,880	2,360	197,240	220,938	1,028	221,966
Labor and Wages	181,814	2,821	184,635	124,465	3,191	127,656	128,248	3,444	131,692
Extraordinary and Miscellaneous Expenses	11,899		11,899	13,023		13,023	13,621		13,621
Confidential Expenses				13,950		13,950	13,950		13,950
Other Maintenance and Operating Expenses									
Advertising Expenses	9,224	159	9,383	20,203	65	20,268	18,224	160	18,384
Printing and Publication Expenses	30,667	29	30,696	45,217	105	45,322	53,574	250	53,824
Representation Expenses	384,648	1,110	385,758	336,813	5,206	342,019	408,952	4,121	413,073
Transportation and Delivery Expenses	6,688	95	6,783	8,252	282	8,534	10,507	304	10,811
Rent/Lease Expenses	331,831	5,149	336,980	195,468	8,090	203,558	170,836	8,045	178,881
Membership Dues and Contributions to Organizations	5,481		5,481	3,869		3,869	2,539		2,539
Subscription Expenses	403,308	4,449	407,757	453,202	5,773	458,975	688,202	5,454	693,656
Donations	15		15	15		15	15		15

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Bank Transaction Fee	2		2						
Other Maintenance and Operating Expenses	334,473	1,723	336,196	508,928	16,185	525,113	338,773	16,918	355,691
TOTAL MOOE	10,665,823	111,870	10,777,693	12,306,919	138,026	12,444,945	12,884,038	134,227	13,018,265
TOTAL CURRENT OPERATING EXPENDITURES	22,375,603	993,403	23,369,006	22,418,089	990,400	23,408,489	24,357,647	1,112,751	25,470,398
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay	1,131,366	100	1,131,466	1,128,330		1,128,330	1,083,421		1,083,421
Infrastructure Outlay	705,108		705,108	757,333		757,333	737,126		737,126
Buildings and Other Structures	712,872	11,674	724,546	634,822	21,000	655,822	674,302	22,150	696,452
Machinery and Equipment Outlay	730,205	80,054	810,259	1,085,904	77,293	1,163,197	953,614	92,751	1,046,365
Transportation Equipment Outlay	64,159	9,501	73,660	133,660	14,400	148,060	245,955	12,000	257,955
Furniture, Fixtures and Books Outlay	26,732		26,732	31,000		31,000	49,947	480	50,427
Other Property Plant and Equipment Outlay	339		339						
Biological Assets Outlay	971		971						
Intangible Assets Outlay	13,538		13,538				110		110
TOTAL CO	3,385,290	101,329	3,486,619	3,771,049	112,693	3,883,742	3,744,475	127,381	3,871,856
TOTAL, DENR	25,760,893	1,094,732	26,855,625	26,189,138	1,103,093	27,292,231	28,102,122	1,240,132	29,342,254
Department of Finance (DOF)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	9,252,473	251,147	9,503,620	8,858,589	232,710	9,091,299	10,309,340	272,031	10,581,371
Total Salaries and other Lump-sums	9,252,473	251,147	9,503,620	8,858,589	232,710	9,091,299	10,309,340	272,031	10,581,371
Other Compensation Common to All									
Personnel Economic Relief Allowance	490,685	5,776	496,461	499,440	5,448	504,888	503,904	6,336	510,240

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Representation Allowance	72,036	2,720	74,756	53,502	2,178	55,680	53,730	2,778	56,508
Transportation Allowance	51,266	2,068	53,334	53,352	2,178	55,530	53,730	2,778	56,508
Clothing and Uniform Allowance	143,872	1,653	145,525	145,670	1,589	147,259	146,972	1,848	148,820
Honoraria	1,699		1,699						
Overtime Pay	34,168		34,168						
Year End Bonus	771,012	21,692	792,704	738,208	19,393	757,601	859,118	22,670	881,788
Mid-Year Bonus - Civilian	751,321	19,569	770,890	738,208	19,325	757,533	859,118	22,670	881,788
Cash Gift	102,299	1,258	103,557	104,050	1,135	105,185	104,980	1,320	106,300
Productivity Enhancement Incentive	101,508	1,262	102,770	104,050	1,135	105,185	104,980	1,320	106,300
Step Increment				22,147		22,147	25,784		25,784
Performance Based Bonus	339,673	7,639	347,312						
Collective Negotiation Agreement	40,590		40,590						
Total Other Compensation Common to All	2,900,129	63,637	2,963,766	2,458,627	52,381	2,511,008	2,712,316	61,720	2,774,036
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	1,419		1,419	1,046		1,046	1,046		1,046
Quarters Allowance	28		28	7,617		7,617	7,617		7,617
Overseas Allowance				5,366		5,366	5,366		5,366
Longevity Pay	40		40						
Other Personnel Benefits	424,682	1,037,855	1,462,537						
Anniversary Bonus - Civilian	142,636		142,636						
Special Counsel Allowance	51,389		51,389				50,746		50,746
Total Other Compensation for Specific Groups	620,194	1,037,855	1,658,049	14,029		14,029	64,775		64,775
Other Benefits									
Retirement and Life Insurance Premiums		1,127,577	1,127,577		1,090,957	1,090,957		1,269,768	1,269,768
PAG-IBIG Contributions	47,185	504	47,689	49,942	544	50,486	50,386	635	51,021
PhilHealth Contributions	226,850	5,166	232,016	219,685	5,014	224,699	254,025	7,009	261,034
Employees Compensation Insurance Premiums	24,568	290	24,858	24,975	271	25,246	25,191	317	25,508
Terminal Leave	418,527	30,224	448,751	344,022		344,022	348,466	10,878	359,344
Loyalty Award - Civilian	11,308		11,308	9,766	145	9,911	12,945	135	13,080
Total Other Benefits	728,438	1,163,761	1,892,199	648,390	1,096,931	1,745,321	691,013	1,288,742	1,979,755
Non-Permanent Positions	101,594		101,594	97,881		97,881	113,250		113,250

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL PS,CIVILIAN PERSONNEL	13,602,828	2,516,400	16,119,228	12,077,516	1,382,022	13,459,538	13,890,694	1,622,493	15,513,187
TOTAL PS	13,602,828	2,516,400	16,119,228	12,077,516	1,382,022	13,459,538	13,890,694	1,622,493	15,513,187
Maintenance and Other Operating Services									
Travelling Expenses	431,293	7,433	438,726	485,165	16,750	501,915	528,826	30,413	559,239
Training and Scholarship Expenses	166,742	10,801	177,543	148,500	21,558	170,058	382,509	53,942	436,451
Supplies and Materials Expenses	939,095	10,773	949,868	1,053,371	14,319	1,067,690	962,173	21,281	983,454
Utility Expenses	578,083	9,820	587,903	614,413	12,500	626,913	652,452	12,182	664,634
Communication Expenses	314,640	9,938	324,578	440,004	30,150	470,154	587,728	15,764	603,492
Awards/Rewards and Prizes	309		309	3,674		3,674	3,523		3,523
Professional Services	513,737	60,199	573,936	529,147	73,672	602,819	1,517,336	141,727	1,659,063
General Services	1,076,652	13,068	1,089,720	1,375,016	70,200	1,445,216	1,453,471	81,756	1,535,227
Repairs and Maintenance	353,532	246,223	599,755	386,791	392,050	778,841	448,734	352,482	801,216
Financial Assistance/Subsidy		15,000,000	15,000,000						
Taxes, Insurance Premiums and Other Fees	119,550	19,537,107	19,656,657	2,148,440	2,850	2,151,290	150,226	5,350	155,576
Labor and Wages	10		10						
Interest Expenses	54,406		54,406	30,893		30,893	26,682		26,682
Bank Charges	465,134		465,134						
Confidential, Intelligence and Extraordinary Expenses									
Extraordinary and Miscellaneous Expenses	26,834	1,101	27,935	29,699	1,205	30,904	30,091	1,206	31,297
Confidential Expenses	79,500		79,500	79,500		79,500	79,500		79,500
Other Maintenance and Operating Expenses									
Advertising Expenses	12,838	543	13,381	8,811	1,000	9,811	11,025	244	11,269
Printing and Publication Expenses	10,953	623	11,576	15,837	1,000	16,837	12,321	1,800	14,121
Representation Expenses	11,306	2,716	14,022	8,260	4,500	12,760	43,111	4,574	47,685
Transportation and Delivery Expenses	8,685		8,685	10,837		10,837	12,228	1,000	13,228
Rent/Lease Expenses	1,687,013	3,052	1,690,065	1,932,793	13,700	1,946,493	1,867,776	9,124	1,876,900
Membership Dues and Contributions to Organizations	1,805	1,767	3,572	1,730	2,000	3,730	1,644	2,501	4,145
Subscription Expenses	1,053,711	22,363	1,076,074	1,474,846	195,572	1,670,418	2,769,042	194,145	2,963,187
Bank Transaction Fee	10,117		10,117	550,627		550,627	550,427		550,427
Other Maintenance and Operating Expenses	124,501	34,423	158,924	116,564	36,984	153,548	220,986	22,510	243,496

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL MOOE	8,040,446	34,971,950	43,012,396	11,444,918	890,010	12,334,928	12,311,811	952,001	13,263,812
TOTAL CURRENT OPERATING EXPENDITURES	21,643,274	37,488,350	59,131,624	23,522,434	2,272,032	25,794,466	26,202,505	2,574,494	28,776,999
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	24,425		24,425						
Infrastructure Outlay					75,061	75,061		162,189	162,189
Buildings and Other Structures	668,239		668,239	1,418,533	5,503	1,424,036	417,051		417,051
Machinery and Equipment Outlay	510,338	309,042	819,380	912,014	1,064,486	1,976,500	564,792	1,021,336	1,586,128
Transportation Equipment Outlay	151,812		151,812	348,769	9,100	357,869	253,450	16,350	269,800
Furniture, Fixtures and Books Outlay	18,031		18,031	1,845		1,845	27,997		27,997
Other Property Plant and Equipment Outlay	25,966		25,966						
Investment Outlay	2,445,518		2,445,518	2,635,267		2,635,267	2,635,267		2,635,267
Intangible Assets Outlay	34,986		34,986	172,554	52,500	225,054	566,600	64,621	631,221
TOTAL CO	3,879,315	309,042	4,188,357	5,488,982	1,206,650	6,695,632	4,465,157	1,264,496	5,729,653
TOTAL, DOF	25,522,589	37,797,392	63,319,981	29,011,416	3,478,682	32,490,098	30,667,662	3,838,990	34,506,652
Department of Foreign Affairs (DFA)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	2,121,035		2,121,035	2,012,236		2,012,236	2,341,411		2,341,411
Total Salaries and other Lump-sums	2,121,035		2,121,035	2,012,236		2,012,236	2,341,411		2,341,411
Other Compensation Common to All									
Personnel Economic Relief Allowance	40,169		40,169	55,056		55,056	56,712		56,712
Representation Allowance	16,788		16,788	22,710		22,710	24,030		24,030
Transportation Allowance	11,346		11,346	21,702		21,702	23,094		23,094

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Clothing and Uniform Allowance	11,970		11,970	16,058		16,058	16,541		16,541
Honoraria	3,026		3,026	5,877		5,877	5,877		5,877
Overtime Pay	67,709		67,709						
Mid-Year Bonus - Civilian	175,142		175,142	167,686		167,686	195,116		195,116
Year End Bonus	176,623		176,623	167,686		167,686	195,116		195,116
Cash Gift	15,885		15,885	15,550		15,550	15,955		15,955
Productivity Enhancement Incentive	15,806		15,806	15,550		15,550	15,955		15,955
Step Increment				5,025		5,025	5,852		5,852
Performance Based Bonus	82,376		82,376						
Collective Negotiation Agreement	94,071		94,071						
Total Other Compensation Common to All	710,911		710,911	492,900		492,900	554,248		554,248
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	433		433						
Overseas Allowance	6,700,882		6,700,882	6,708,629		6,708,629	8,142,301		8,142,301
Night Shift Differential Pay	398		398						
Other Personnel Benefits	90,354		90,354						
Anniversary Bonus - Civilian							366		366
Total Other Compensation for Specific Groups	6,792,067		6,792,067	6,708,629		6,708,629	8,142,667		8,142,667
Other Benefits									
Retirement and Life Insurance Premiums		244,628	244,628		241,468	241,468		280,971	280,971
PAG-IBIG Contributions	7,243		7,243	7,468		7,468	7,662		7,662
PhilHealth Contributions	45,883		45,883	44,297		44,297	49,262		49,262
Employees Compensation Insurance Premiums	3,770		3,770	3,732		3,732	3,832		3,832
Loyalty Award - Civilian	130		130	140		140	40		40
Terminal Leave	232,919		232,919	326,687		326,687	287,219		287,219
Total Other Benefits	289,945	244,628	534,573	382,324	241,468	623,792	348,015	280,971	628,986
Non-Permanent Positions	15,238		15,238	39,906		39,906	45,436		45,436
TOTAL PS,CIVILIAN PERSONNEL	9,929,196	244,628	10,173,824	9,635,995	241,468	9,877,463	11,431,777	280,971	11,712,748
TOTAL PS	9,929,196	244,628	10,173,824	9,635,995	241,468	9,877,463	11,431,777	280,971	11,712,748

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Maintenance and Other Operating Services									
Travelling Expenses	709,077		709,077	1,318,800		1,318,800	1,389,561		1,389,561
Training and Scholarship Expenses	108,372		108,372	119,177		119,177	182,269		182,269
Supplies and Materials Expenses	2,429,613		2,429,613	4,853,340		4,853,340	2,876,523		2,876,523
Utility Expenses	198,802		198,802	203,480		203,480	224,089		224,089
Communication Expenses	188,276		188,276	310,875		310,875	292,845		292,845
Awards/Rewards and Prizes	14		14						
Professional Services	900,669		900,669	1,379,819		1,379,819	1,567,708		1,567,708
General Services	376,962		376,962	516,060		516,060	643,100		643,100
Repairs and Maintenance	119,949		119,949	147,575		147,575	191,270		191,270
Financial Assistance/Subsidy	715,337		715,337	1,000,000		1,000,000	1,000,000		1,000,000
Taxes, Insurance Premiums and Other Fees	82,737		82,737	86,831		86,831	115,842		115,842
Extraordinary and Miscellaneous Expenses	4,957		4,957	8,808		8,808	5,262		5,262
Confidential Expenses	10,000		10,000						
Other Maintenance and Operating Expenses									
Advertising Expenses	22		22	1,837		1,837	1,800		1,800
Printing and Publication Expenses	8,342		8,342	18,072		18,072	19,463		19,463
Representation Expenses	517,653		517,653	585,937		585,937	715,801		715,801
Transportation and Delivery Expenses	21,781		21,781	5,077		5,077	2,451		2,451
Rent/Lease Expenses	1,032,051		1,032,051	1,829,821		1,829,821	2,246,212		2,246,212
Membership Dues and Contributions to Organizations	2,425,736		2,425,736	2,895,994		2,895,994	2,816,210		2,816,210
Subscription Expenses	70,857		70,857	190,104		190,104	773,406		773,406
Donations	10,554		10,554	7,730		7,730	11,800		11,800
Bank Transaction Fee	49,029		49,029	12,447		12,447	37,784		37,784
Other Maintenance and Operating Expenses	3,132		3,132	123,132		123,132	92,314		92,314
TOTAL MOOE	9,983,922		9,983,922	15,614,916		15,614,916	15,205,710		15,205,710
TOTAL CURRENT OPERATING EXPENDITURES	19,913,118	244,628	20,157,746	25,250,911	241,468	25,492,379	26,637,487	280,971	26,918,458
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	49,096		49,096						

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Buildings and Other Structures	429,164		429,164	1,813,889		1,813,889	1,815,326		1,815,326
Machinery and Equipment Outlay	114,105		114,105	82,291		82,291	1,040,627		1,040,627
Transportation Equipment Outlay	297,435		297,435	322,340		322,340	261,681		261,681
Furniture, Fixtures and Books Outlay	40,834		40,834	5,400		5,400	12,438		12,438
Heritage Assets	25,000		25,000	136,500		136,500			
Other Property Plant and Equipment Outlay							400		400
Intangible Assets Outlay							40,000		40,000
TOTAL CO	955,634		955,634	2,360,420		2,360,420	3,170,472		3,170,472
TOTAL, DFA	20,868,752	244,628	21,113,380	27,611,331	241,468	27,852,799	29,807,959	280,971	30,088,930
Department of Health (DOH)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	42,812,524		42,812,524	38,912,732		38,912,732	49,679,788		49,679,788
Total Salaries and other Lump-sums	42,812,524		42,812,524	38,912,732		38,912,732	49,679,788		49,679,788
Other Compensation Common to All									
Personnel Economic Relief Allowance	2,398,959		2,398,959	1,931,100		1,931,100	2,063,520		2,063,520
Representation Allowance	137,370		137,370	41,863		41,863	43,723		43,723
Transportation Allowance	47,377		47,377	38,323		38,323	39,289		39,289
Clothing and Uniform Allowance	716,203		716,203	573,587		573,587	612,451		612,451
Honoraria	4,293		4,293	4,462		4,462	4,462		4,462
Overtime Pay	19,712		19,712						
Year End Bonus	4,316,097		4,316,097	3,242,730		3,242,730	4,139,981		4,139,981
Mid-Year Bonus - Civilian	3,951,792		3,951,792	3,242,730		3,242,730	4,139,981		4,139,981
Cash Gift	537,380		537,380	409,705		409,705	437,465		437,465
Productivity Enhancement Incentive	516,139		516,139	409,705		409,705	437,465		437,465
Step Increment				97,281		97,281	124,200		124,200

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Performance Based Bonus	555		555						
Collective Negotiation Agreement	1,905,740	33,238	1,938,978						
Total Other Compensation Common to All	14,551,617	33,238	14,584,855	9,991,486		9,991,486	12,042,537		12,042,537
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	12,772,614		12,772,614	5,689,443		5,689,443	9,874,982		9,874,982
Night Shift Differential Pay	1,345,200		1,345,200	90,652		90,652	90,652		90,652
Lump-sum for filling of Positions - Civilian				8,351,727		8,351,727	6,497,848		6,497,848
Other Personnel Benefits	4,719,565	16,756	4,736,321						
Anniversary Bonus - Civilian	42,662		42,662	66,675		66,675	44,465		44,465
Total Other Compensation for Specific Groups	18,880,041	16,756	18,896,797	14,198,497		14,198,497	16,507,947		16,507,947
Other Benefits									
Retirement and Life Insurance Premiums		4,854,781	4,854,781		4,669,527	4,669,527		5,961,573	5,961,573
PAG-IBIG Contributions	240,534		240,534	196,658		196,658	209,983		209,983
PhilHealth Contributions	1,257,720		1,257,720	970,054		970,054	1,230,689		1,230,689
Employees Compensation Insurance Premiums	135,851		135,851	98,329		98,329	104,991		104,991
Terminal Leave	1,704,905		1,704,905	422,443		422,443	416,870		416,870
Loyalty Award - Civilian	43,701		43,701	70,080		70,080	86,115		86,115
Total Other Benefits	3,382,711	4,854,781	8,237,492	1,757,564	4,669,527	6,427,091	2,048,648	5,961,573	8,010,221
Non-Permanent Positions	10,363,213		10,363,213	17,253,418		17,253,418	22,638,823		22,638,823
TOTAL PS,CIVILIAN PERSONNEL	89,990,106	4,904,775	94,894,881	82,113,697	4,669,527	86,783,224	102,917,743	5,961,573	108,879,316
TOTAL PS	89,990,106	4,904,775	94,894,881	82,113,697	4,669,527	86,783,224	102,917,743	5,961,573	108,879,316
Maintenance and Other Operating Services									
Travelling Expenses	859,331	80,934	940,265	869,098	62,069	931,167	972,931	59,117	1,032,048
Training and Scholarship Expenses	2,512,285	49,547	2,561,832	1,955,455	73,052	2,028,507	2,723,878	75,052	2,798,930
Supplies and Materials Expenses	33,378,374	72,122	33,450,496	53,042,666	96,122	53,138,788	60,122,487	128,722	60,251,209
Utility Expenses	1,658,566	35,421	1,693,987	3,899,841	43,755	3,943,596	4,316,465	38,790	4,355,255
Communication Expenses	227,274	15,599	242,873	456,969	34,969	491,938	543,384	39,079	582,463
Awards/Rewards and Prizes	142,008	3,449	145,457	115,538	13,294	128,832	60,080	13,294	73,374
Survey, Research, Exploration and Development Expenses	6,184		6,184	81,063		81,063	199,475		199,475

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Professional Services	5,926,201	217,550	6,143,751	5,434,713	210,976	5,645,689	7,690,819	168,076	7,858,895
General Services	2,098,051	46,886	2,144,937	3,691,785	80,876	3,772,661	3,749,258	86,926	3,836,184
Repairs and Maintenance	426,084	8,167	434,251	1,584,315	23,661	1,607,976	1,860,788	25,691	1,886,479
Financial Assistance/Subsidy	80,969,752		80,969,752	47,431,591		47,431,591	30,001,783		30,001,783
Taxes, Insurance Premiums and Other Fees	526,700	295,914	822,614	1,843,345	16,105	1,859,450	1,026,072	13,113	1,039,185
Labor and Wages	125,529		125,529	166,843		166,843	169,881		169,881
Extraordinary and Miscellaneous Expenses	8,988	1,995	10,983	15,489	1,506	16,995	13,490	1,505	14,995
Other Maintenance and Operating Expenses									
Advertising Expenses	265,711	1,590	267,301	247,690	2,000	249,690	322,137	2,000	324,137
Printing and Publication Expenses	76,017	1,123	77,140	98,862	7,720	106,582	96,491	11,420	107,911
Representation Expenses	367,959	2,468	370,427	253,922	3,679	257,601	444,868	3,679	448,547
Transportation and Delivery Expenses	645,191	534	645,725	497,145	860	498,005	844,711	650	845,361
Rent/Lease Expenses	475,856	35,734	511,590	584,062	35,982	620,044	750,659	36,476	787,135
Membership Dues and Contributions to Organizations	1,723		1,723	5,227		5,227	3,312		3,312
Subscription Expenses	100,240	34,347	134,587	354,149	39,841	393,990	1,532,645	40,141	1,572,786
Donations	45,753		45,753						
Litigation/Acquired Assets Expenses	38		38						
Bank Transaction Fee	1,779		1,779	283		283	285		285
Other Maintenance and Operating Expenses	27,727,121	6,016	27,733,137	1,599,798	21,204	1,621,002	4,103,486	23,940	4,127,426
TOTAL MOOE	158,572,715	909,396	159,482,111	124,229,849	767,671	124,997,520	121,549,385	767,671	122,317,056
TOTAL CURRENT OPERATING EXPENDITURES	248,562,821	5,814,171	254,376,992	206,343,546	5,437,198	211,780,744	224,467,128	6,729,244	231,196,372
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay	5,595		5,595						
Infrastructure Outlay	30,308		30,308						
Buildings and Other Structures	12,908,046	12,626	12,920,672	19,722,618		19,722,618	15,922,693		15,922,693
Machinery and Equipment Outlay	9,501,075		9,501,075	18,834,007		18,834,007	11,708,198		11,708,198
Transportation Equipment Outlay	1,008,044	45,047	1,053,091	3,023,400		3,023,400	1,740,750		1,740,750
Other Property Plant and Equipment Outlay	7,563		7,563						

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL CO	23,460,631	57,673	23,518,304	41,580,025		41,580,025	29,371,641		29,371,641
TOTAL, DOH	272,023,452	5,871,844	277,895,296	247,923,571	5,437,198	253,360,769	253,838,769	6,729,244	260,568,013
Department of Human Settlements and Urban Development (DHSUD)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	806,111		806,111	746,260		746,260	883,361		883,361
Total Salaries and other Lump-sums	806,111		806,111	746,260		746,260	883,361		883,361
Other Compensation Common to All									
Personnel Economic Relief Allowance	28,738		28,738	28,104		28,104	28,584		28,584
Representation Allowance	21,486		21,486	14,658		14,658	16,524		16,524
Transportation Allowance	18,466		18,466	14,658		14,658	16,524		16,524
Clothing and Uniform Allowance	8,326		8,326	8,197		8,197	8,337		8,337
Overtime Pay	2,455		2,455						
Mid-Year Bonus - Civilian	66,304		66,304	62,195		62,195	73,617		73,617
Year End Bonus	67,345		67,345	62,195		62,195	73,617		73,617
Cash Gift	6,066		6,066	5,855		5,855	5,955		5,955
Productivity Enhancement Incentive	5,945		5,945	5,855		5,855	5,955		5,955
Step Increment				1,864		1,864	2,204		2,204
Performance Based Bonus	7,278		7,278						
Collective Negotiation Agreement	35,002		35,002						
Total Other Compensation Common to All	267,411		267,411	203,581		203,581	231,317		231,317
Other Compensation for Specific Groups									
Other Personnel Benefits	24,619		24,619						
Total Other Compensation for Specific Groups	24,619		24,619						
Other Benefits									

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Retirement and Life Insurance Premiums		93,689	93,689		89,550	89,550		106,001	106,001
PAG-IBIG Contributions	2,711		2,711	2,809		2,809	2,862		2,862
PhilHealth Contributions	18,626		18,626	17,696		17,696	20,248		20,248
Employees Compensation Insurance Premiums	1,429		1,429	1,402		1,402	1,431		1,431
Loyalty Award - Civilian	500		500	500		500	400		400
Terminal Leave	35,522		35,522	11,124		11,124	12,842		12,842
Total Other Benefits	58,788	93,689	152,477	33,531	89,550	123,081	37,783	106,001	143,784
Non-Permanent Positions	3,444		3,444	3,495		3,495	7,061		7,061
TOTAL PS,CIVILIAN PERSONNEL	1,160,373	93,689	1,254,062	986,867	89,550	1,076,417	1,159,522	106,001	1,265,523
TOTAL PS	1,160,373	93,689	1,254,062	986,867	89,550	1,076,417	1,159,522	106,001	1,265,523
Maintenance and Other Operating Services									
Travelling Expenses	43,146		43,146	127,154		127,154	104,727		104,727
Training and Scholarship Expenses	99,129		99,129	46,588		46,588	49,812		49,812
Supplies and Materials Expenses	74,682		74,682	129,078		129,078	92,071		92,071
Utility Expenses	34,367		34,367	54,919		54,919	79,352		79,352
Communication Expenses	31,001		31,001	73,968		73,968	40,116		40,116
Survey, Research, Exploration and Development Expenses							2,300		2,300
Professional Services	130,803		130,803	180,603		180,603	110,901		110,901
General Services	77,128		77,128	75,915		75,915	80,812		80,812
Repairs and Maintenance	13,000		13,000	19,301		19,301	10,654		10,654
Financial Assistance/Subsidy	360,162		360,162	1,233,943		1,233,943	1,079,000		1,079,000
Taxes, Insurance Premiums and Other Fees	15,086		15,086	14,272		14,272	12,414		12,414
Extraordinary and Miscellaneous Expenses	10,570		10,570	15,748		15,748	12,250		12,250
Other Maintenance and Operating Expenses									
Advertising Expenses	865		865	10,900		10,900	1,000		1,000
Printing and Publication Expenses	3,072		3,072	4,786		4,786	4,264		4,264
Representation Expenses	29,259		29,259	18,869		18,869	23,485		23,485
Transportation and Delivery Expenses	251		251	4,786		4,786	1,401		1,401
Rent/Lease Expenses	56,722		56,722	53,888		53,888	66,419		66,419
Membership Dues and Contributions to Organizations	60		60	40		40	11		11

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Subscription Expenses	17,071		17,071	74,702		74,702	35,917		35,917
Donations				20		20			
Bank Transaction Fee	19		19	10		10	90		90
Other Maintenance and Operating Expenses	37,120		37,120	48,133		48,133	32,179		32,179
TOTAL MOOE	1,033,513		1,033,513	2,187,623		2,187,623	1,839,175		1,839,175
TOTAL CURRENT OPERATING EXPENDITURES	2,193,886	93,689	2,287,575	3,174,490	89,550	3,264,040	2,998,697	106,001	3,104,698
Capital Outlays									
Property, Plant and Equipment Outlay									
Infrastructure Outlay	101,646		101,646						
Buildings and Other Structures	1,421		1,421						
Machinery and Equipment Outlay	94,029		94,029	473,965		473,965	27,750		27,750
Transportation Equipment Outlay	98,618		98,618	11,041		11,041			
Furniture, Fixtures and Books Outlay	1,685		1,685				520		520
Other Property Plant and Equipment Outlay	56		56						
Intangible Assets Outlay	151		151				63,500		63,500
TOTAL CO	297,606		297,606	485,006		485,006	91,770		91,770
TOTAL, DHSUD	2,491,492	93,689	2,585,181	3,659,496	89,550	3,749,046	3,090,467	106,001	3,196,468
Department of Information and Communications Technology (DICT)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	886,424		886,424	849,901		849,901	974,224		974,224
Total Salaries and other Lump-sums	886,424		886,424	849,901		849,901	974,224		974,224
Other Compensation Common to All									
Personnel Economic Relief Allowance	37,489		37,489	37,800		37,800	37,848		37,848

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Representation Allowance	21,298		21,298	17,196		17,196	17,190		17,190
Transportation Allowance	16,986		16,986	17,196		17,196	17,190		17,190
Clothing and Uniform Allowance	10,995		10,995	11,025		11,025	11,039		11,039
Honoraria	19		19				22,500		22,500
Overtime Pay	3,854		3,854						
Year End Bonus	75,168		75,168	70,828		70,828	81,186		81,186
Mid-Year Bonus - Civilian	71,956		71,956	70,828		70,828	81,186		81,186
Cash Gift	7,905		7,905	7,875		7,875	7,885		7,885
Productivity Enhancement Incentive	7,699		7,699	7,875		7,875	7,885		7,885
Step Increment				2,124		2,124	2,435		2,435
Performance Based Bonus	11,163		11,163						
Collective Negotiation Agreement	47,009		47,009						
Total Other Compensation Common to All	311,541		311,541	242,747		242,747	286,344		286,344
Other Compensation for Specific Groups									
Magna Carta for Science & Technology Personnel	158,506		158,506	116,036		116,036	162,356		162,356
Night Shift Differential Pay	754		754						
Other Personnel Benefits	40,368		40,368						
Anniversary Bonus - Civilian	1,095		1,095						
Total Other Compensation for Specific Groups	200,723		200,723	116,036		116,036	162,356		162,356
Other Benefits									
Retirement and Life Insurance Premiums		105,484	105,484		101,985	101,985		116,907	116,907
PAG-IBIG Contributions	3,579		3,579	3,782		3,782	3,787		3,787
PhilHealth Contributions	20,728		20,728	20,066		20,066	22,658		22,658
Employees Compensation Insurance Premiums	1,873		1,873	1,891		1,891	1,891		1,891
Terminal Leave	42,158		42,158	15,977		15,977	25,213		25,213
Loyalty Award - Civilian	895		895						
Total Other Benefits	69,233	105,484	174,717	41,716	101,985	143,701	53,549	116,907	170,456
Non-Permanent Positions	738		738	1,785		1,785	1,957		1,957
TOTAL PS,CIVILIAN PERSONNEL	1,468,659	105,484	1,574,143	1,252,185	101,985	1,354,170	1,478,430	116,907	1,595,337
TOTAL PS	1,468,659	105,484	1,574,143	1,252,185	101,985	1,354,170	1,478,430	116,907	1,595,337

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Property, Plant and Equipment Outlay									
Land Outlay	16,100		16,100						
Infrastructure Outlay	141,325		141,325	750,000		750,000	2,894,096		2,894,096
Buildings and Other Structures	280,158		280,158	11,425		11,425	327,660		327,660
Machinery and Equipment Outlay	1,573,287		1,573,287	1,953,202		1,953,202	2,079,395		2,079,395
Transportation Equipment Outlay	51,369		51,369	83,500		83,500	157,900		157,900
Furniture, Fixtures and Books Outlay	11,074		11,074						
Other Property Plant and Equipment Outlay	1,135		1,135						
TOTAL CO	2,074,448		2,074,448	2,798,127		2,798,127	5,459,051		5,459,051
TOTAL, DICT	9,482,957	5,327,306	14,810,263	12,495,776	2,601,985	15,097,761	13,795,566	5,116,907	18,912,473
Department of the Interior and Local Government (DILG)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Permanent Positions									
Salaries and other Lump-sums									
Basic Salary	7,981,380		7,981,380	7,188,263		7,188,263	8,400,070		8,400,070
Total Salaries and other Lump-sums	7,981,380		7,981,380	7,188,263		7,188,263	8,400,070		8,400,070
Other Compensation Common to All									
Personnel Economic Relief Allowance	462,088		462,088	455,496		455,496	473,040		473,040
Representation Allowance	171,404		171,404	179,484		179,484	179,460		179,460
Transportation Allowance	156,155		156,155	180,996		180,996	180,822		180,822
Clothing and Uniform Allowance	119,772		119,772	132,853		132,853	137,970		137,970
Honoraria	149,226		149,226	280,208		280,208	305,453		305,453
Overtime Pay	10,559		10,559						
Mid-Year Bonus - Civilian	610,183		610,183	599,025		599,025	700,009		700,009
Year End Bonus	612,563		612,563	599,025		599,025	700,009		700,009
Cash Gift	94,765		94,765	94,895		94,895	98,550		98,550

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Productivity Enhancement Incentive	94,176		94,176	94,895		94,895	98,550		98,550
Per Diems	532		532	608		608	608		608
Step Increment				17,971		17,971	21,003		21,003
Performance Based Bonus	206,101		206,101						
Collective Negotiation Agreement	159,287		159,287						
Total Other Compensation Common to All	2,846,811		2,846,811	2,635,456		2,635,456	2,895,474		2,895,474
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	14,112		14,112	51,263		51,263	51,263		51,263
Overseas Allowance	6,028		6,028	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				11,845		11,845	11,845		11,845
Other Personnel Benefits	5,914,618		5,914,618	21,543		21,543	21,543		21,543
Anniversary Bonus - Civilian				2,598		2,598	41,619		41,619
Total Other Compensation for Specific Groups	5,950,315		5,950,315	108,836		108,836	147,857		147,857
Other Benefits									
Retirement and Life Insurance Premiums		899,468	899,468		862,592	862,592		1,008,010	1,008,010
PAG-IBIG Contributions	31,093		31,093	45,543		45,543	47,296		47,296
PhilHealth Contributions	174,737		174,737	176,326		176,326	203,979		203,979
Employees Compensation Insurance Premiums	23,594		23,594	22,764		22,764	23,645		23,645
Loyalty Award - Civilian	14,968		14,968	26,105		26,105	26,800		26,800
Terminal Leave	383,582		383,582	175,795		175,795	147,322		147,322
Total Other Benefits	627,974	899,468	1,527,442	446,533	862,592	1,309,125	449,042	1,008,010	1,457,052
Non-Permanent Positions	25,815		25,815	40,423		40,423	61,138		61,138
TOTAL PS,CIVILIAN PERSONNEL	17,432,295	899,468	18,331,763	10,419,511	862,592	11,282,103	11,953,581	1,008,010	12,961,591
Military / Uniformed Personnel									
Permanent Positions									
Base Pay	113,209,458		113,209,458	112,444,569		112,444,569	113,686,663		113,686,663
Creation of New Positions				1,743,495		1,743,495	1,743,495		1,743,495
Total Permanent Positions	113,209,458		113,209,458	114,188,064		114,188,064	115,430,158		115,430,158

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Compensation Common to All									
Personnel Economic Relief Allowance	6,768,550		6,768,550	6,731,688		6,731,688	6,786,120		6,786,120
Clothing/ Uniform Allowance	2,597,825		2,597,825	2,726,552		2,726,552	3,594,821		3,594,821
Subsistence Allowance	15,440,052		15,440,052	15,356,663		15,356,663	15,480,836		15,480,836
Laundry Allowance	108,575		108,575	107,196		107,196	108,556		108,556
Quarters Allowance	1,489,807		1,489,807	1,489,451		1,489,451	1,506,227		1,506,227
Longevity Pay	19,830,938		19,830,938	20,869,802		20,869,802	21,241,260		21,241,260
Year-end Bonus	9,313,148		9,313,148	9,370,382		9,370,382	9,468,864		9,468,864
Mid-Year Bonus - Military/Uniformed Personnel	9,233,618		9,233,618	9,370,382		9,370,382	9,468,864		9,468,864
Cash Gift	1,392,767		1,392,767	1,402,435		1,402,435	1,413,775		1,413,775
Productivity Enhancement Incentive	1,402,317		1,402,317	1,402,435		1,402,435	1,413,775		1,413,775
Performance Based Bonus	4,811,943		4,811,943						
Total Other Compensation Common to All	72,389,540		72,389,540	68,826,986		68,826,986	70,483,098		70,483,098
Other Compensation for Specific Groups									
Hazardous Duty Pay	504,329		504,329	943,643		943,643	943,643		943,643
Special Duty Allowance	166,974		166,974	166,974		166,974	166,974		166,974
Flying Pay	11,488		11,488	34,792		34,792	34,792		34,792
Overseas Allowance	55,676		55,676	90,605		90,605	90,605		90,605
Sea Duty Pay	192,845		192,845	363,075		363,075	363,075		363,075
Combat Incentive Pay	4,787,212		4,787,212	4,936,896		4,936,896	4,936,896		4,936,896
Hazard Duty Pay	1,836,586		1,836,586	1,808,807		1,808,807	1,824,127		1,824,127
Training Subsistence Allowance	298,029		298,029	256,000		256,000	256,000		256,000
Civil Disturbance Control Subsistence Allowance	111,524		111,524	111,524		111,524	111,524		111,524
Subsistence of Detainees	125,093		125,093	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	6,958,764		6,958,764	6,958,764		6,958,764
Incentive Pay	26,581		26,581	26,581		26,581	26,581		26,581
Instructor's Duty Pay	130,606		130,606	170,821		170,821	170,821		170,821
Medal of Valor Award	49,500		49,500	49,500		49,500	82,500		82,500
Hospitalization Expenses	99,548		99,548	113,298		113,298	113,298		113,298
Specialist's Pay	34,187		34,187	34,187		34,187	34,187		34,187
Lump-sum for Filling of Positions - Military									

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
/Uniformed Personnel (MUP)				5,460,530		5,460,530	7,341,261		7,341,261
Anniversary Bonus - Military/Uniformed Personnel							847,665		847,665
Total Other Compensation for Specific Groups	14,685,744		14,685,744	21,651,692		21,651,692	24,428,408		24,428,408
Other Benefits									
Special Group Term Insurance	20,211		20,211	20,195		20,195	20,358		20,358
PAG-IBIG Contributions	408,699		408,699	654,647		654,647	657,258		657,258
Pension, Military/Uniformed Personnel	53,437,332		53,437,332						
PhilHealth Contributions	2,589,384		2,589,384	2,811,492		2,811,492	2,840,615		2,840,615
Employees Compensation Insurance Premiums	324,633		324,633	336,585		336,585	339,306		339,306
Police Benefits	634,137		634,137	835,145		835,145	835,145		835,145
Retirement Gratuity	8,044,403		8,044,403	3,600,245		3,600,245	3,429,245		3,429,245
Terminal Leave	14,677,869		14,677,869	4,447,720		4,447,720	4,873,176		4,873,176
Total Other Benefits	80,136,668		80,136,668	12,706,029		12,706,029	12,995,103		12,995,103
TOTAL PS, MILITARY/UNIFORMED PERSONNEL	280,421,410		280,421,410	217,372,771		217,372,771	223,336,767		223,336,767
TOTAL PS	297,853,705	899,468	298,753,173	227,792,282	862,592	228,654,874	235,290,348	1,008,010	236,298,358
Maintenance and Other Operating Services									
Travelling Expenses	693,303		693,303	802,446		802,446	852,843		852,843
Training and Scholarship Expenses	2,001,411		2,001,411	2,620,985		2,620,985	2,718,461		2,718,461
Supplies and Materials Expenses	19,102,639		19,102,639	21,235,692		21,235,692	23,429,140		23,429,140
Utility Expenses	2,174,542		2,174,542	2,016,716		2,016,716	2,142,141		2,142,141
Communication Expenses	555,459		555,459	1,296,343		1,296,343	1,445,724		1,445,724
Awards/Rewards and Prizes	54,451		54,451	60,689		60,689	65,673		65,673
Survey, Research, Exploration and Development Expenses	658		658	4,929		4,929	5,021		5,021
Professional Services	93,440		93,440	265,037		265,037	313,431		313,431
General Services	896,267		896,267	999,378		999,378	1,354,990		1,354,990
Repairs and Maintenance	1,266,886		1,266,886	2,045,954		2,045,954	2,184,815		2,184,815
Financial Assistance/Subsidy	3,585,161		3,585,161	3,478,941		3,478,941	2,837,849		2,837,849
Taxes, Insurance Premiums and Other Fees	441,124	2,585	443,709	350,865		350,865	447,486		447,486
Extraordinary and Miscellaneous Expenses	15,794		15,794	13,931		13,931	14,641		14,641

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Intelligence Expenses	906,029		906,029	1,306,029		1,306,029	806,029		806,029
Confidential Expenses	100,600		100,600	100,600		100,600	100,600		100,600
Other Maintenance and Operating Expenses									
Advertising Expenses	18,678		18,678	15,246		15,246	5,327		5,327
Printing and Publication Expenses	243,059		243,059	308,481		308,481	313,952		313,952
Representation Expenses	42,339		42,339	79,438		79,438	90,071		90,071
Transportation and Delivery Expenses	22,497		22,497	28,004		28,004	31,549		31,549
Rent/Lease Expenses	423,785		423,785	477,238		477,238	608,464		608,464
Membership Dues and Contributions to Organizations	232		232	269		269	317		317
Subscription Expenses	102,488		102,488	956,179		956,179	300,051		300,051
Donations				10		10			
Other Maintenance and Operating Expenses	328,915		328,915	787,320		787,320	472,296		472,296
TOTAL MOOE	33,069,757	2,585	33,072,342	39,250,720		39,250,720	40,540,871		40,540,871
TOTAL CURRENT OPERATING EXPENDITURES	330,923,462	902,053	331,825,515	267,043,002	862,592	267,905,594	275,831,219	1,008,010	276,839,229
Capital Outlays									
Property, Plant and Equipment Outlay									
Infrastructure Outlay	2,704		2,704	53,744		53,744	38,910		38,910
Buildings and Other Structures	2,489,524	916,208	3,405,732	5,692,184		5,692,184	2,321,107	512,608	2,833,715
Machinery and Equipment Outlay	4,441,976	1,009,495	5,451,471	4,794,272	1,000,000	5,794,272	5,544,940	453,675	5,998,615
Transportation Equipment Outlay	1,076,590		1,076,590	2,513,206		2,513,206	1,734,513	33,717	1,768,230
Furniture, Fixtures and Books Outlay	1,682		1,682	4,400		4,400	2,121		2,121
Other Property Plant and Equipment Outlay	84		84						
Intangible Assets Outlay	8,243		8,243	1,050		1,050			
TOTAL CO	8,020,803	1,925,703	9,946,506	13,058,856	1,000,000	14,058,856	9,641,591	1,000,000	10,641,591
TOTAL, DILG	338,944,265	2,827,756	341,772,021	280,101,858	1,862,592	281,964,450	285,472,810	2,008,010	287,480,820
Department of Justice (DOJ)									
Current Operating Expenditures									
Personnel Services									

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Civilian Personnel									
Permanent Positions									
Salaries and other Lump-sums									
Basic Salary	13,889,487		13,889,487	13,095,192		13,095,192	15,294,446		15,294,446
Total Salaries and other Lump-sums	13,889,487		13,889,487	13,095,192		13,095,192	15,294,446		15,294,446
Other Compensation Common to All									
Personnel Economic Relief Allowance	409,070		409,070	413,040		413,040	423,456		423,456
Representation Allowance	638,585		638,585	623,964		623,964	634,632		634,632
Transportation Allowance	555,043		555,043	618,324		618,324	629,160		629,160
Clothing and Uniform Allowance	120,344		120,344	120,470		120,470	123,508		123,508
Honoraria	16,942	25	16,967	23,125		23,125	19,266		19,266
Overtime Pay	3,151		3,151						
Year End Bonus	1,132,517		1,132,517	1,091,268		1,091,268	1,274,533		1,274,533
Mid-Year Bonus - Civilian	1,112,388		1,112,388	1,091,268		1,091,268	1,274,533		1,274,533
Cash Gift	85,695		85,695	86,050		86,050	88,220		88,220
Productivity Enhancement Incentive	84,673		84,673	86,050		86,050	88,220		88,220
Performance Based Bonus	637,790		637,790						
Step Increment				32,736		32,736	38,236		38,236
Collective Negotiation Agreement	230,469	44,630	275,099						
Total Other Compensation Common to All	5,026,667	44,655	5,071,322	4,186,295		4,186,295	4,593,764		4,593,764
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	10,548		10,548	20,662		20,662	12,343		12,343
Magna Carta for Public Social Workers	10,248		10,248	15,878		15,878	18,040		18,040
Hazard Pay							28,464		28,464
Hazard Duty Pay	23,683		23,683	38,635		38,635			
Longevity Pay	6,333		6,333	10,136		10,136	9,103		9,103
Night Shift Differential Pay	8		8						
Allowance of PAO Lawyers and Employees									
Assigned in Night Courts	576		576	576		576	576		576
Inquest Allowance	146,677		146,677	121,824		121,824	125,328		125,328

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Provident/Welfare Fund Contributions							67,751		67,751
Other Personnel Benefits	752,729		752,729	1,265		1,265	2,604		2,604
Anniversary Bonus - Civilian				8,451		8,451	9,819		9,819
Total Other Compensation for Specific Groups	950,802		950,802	217,427		217,427	206,277	67,751	274,028
Other Benefits									
Retirement and Life Insurance Premiums		1,004,859	1,004,859		958,719	958,719		1,151,738	1,151,738
Pension, Civilian Personnel	1,288,795		1,288,795						
PAG-IBIG Contributions	38,526		38,526	41,305		41,305	42,345		42,345
PhilHealth Contributions	261,261		261,261	278,106		278,106	303,301		303,301
Employees Compensation Insurance Premiums	21,562		21,562	20,650		20,650	21,172		21,172
Retirement Gratuity	751,842		751,842	409,471		409,471	293,656		293,656
Terminal Leave	585,851		585,851	253,802		253,802	250,945		250,945
Loyalty Award - Civilian	12,035		12,035	15,885		15,885	13,445		13,445
Total Other Benefits	2,959,872	1,004,859	3,964,731	1,019,219	958,719	1,977,938	924,864	1,151,738	2,076,602
Non-Permanent Positions	278,422		278,422	297,215		297,215	340,607		340,607
TOTAL PS,CIVILIAN PERSONNEL	23,105,250	1,049,514	24,154,764	18,815,348	958,719	19,774,067	21,359,958	1,219,489	22,579,447
Military / Uniformed Personnel									
Permanent Positions									
Base Pay	2,498,272		2,498,272	2,374,363		2,374,363	2,684,258		2,684,258
Creation of New Positions				301,982		301,982	301,982		301,982
Total Permanent Positions	2,498,272		2,498,272	2,676,345		2,676,345	2,986,240		2,986,240
Other Compensation Common to All									
Personnel Economic Relief Allowance	166,133		166,133	154,824		154,824	175,320		175,320
Clothing/ Uniform Allowance	88,428		88,428	18,462		18,462	32,652		32,652
Subsistence Allowance	365,051		365,051	348,516		348,516	394,470		394,470
Laundry Allowance	2,497		2,497	2,373		2,373	2,686		2,686
Quarters Allowance	33,622		33,622	32,027		32,027	36,102		36,102
Longevity Pay	199,607		199,607	95,134		95,134	105,860		105,860
Mid-Year Bonus - Military/Uniformed Personnel	190,476		190,476	197,864		197,864	223,688		223,688

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Year-end Bonus	190,892		190,892	197,864		197,864	223,688		223,688
Cash Gift	33,690		33,690	32,255		32,255	36,525		36,525
Productivity Enhancement Incentive	38,143		38,143	32,255		32,255	36,525		36,525
Total Other Compensation Common to All	1,308,539		1,308,539	1,111,574		1,111,574	1,267,516		1,267,516
Other Compensation for Specific Groups									
Hazard Duty Pay	44,575		44,575	41,802		41,802	47,337		47,337
Lump-sum for Filling of Positions - Military /Uniformed Personnel (MUP)				1,001,403		1,001,403	1,074,620		1,074,620
Anniversary Bonus - Military/Uniformed Personnel				19,422		19,422			
Total Other Compensation for Specific Groups	44,575		44,575	1,062,627		1,062,627	1,121,957		1,121,957
Other Benefits									
Special Group Term Insurance				464		464	526		526
PAG-IBIG Contributions	14,738		14,738	15,482		15,482	17,532		17,532
PhilHealth Contributions	59,578		59,578	59,358		59,358	67,107		67,107
Employees Compensation Insurance Premiums	3,343		3,343	7,741		7,741	8,766		8,766
Terminal Leave	26,978		26,978	20,609		20,609	14,036		14,036
Total Other Benefits	104,637		104,637	103,654		103,654	107,967		107,967
TOTAL PS, MILITARY/UNIFORMED PERSONNEL	3,956,023		3,956,023	4,954,200		4,954,200	5,483,680		5,483,680
TOTAL PS	27,061,273	1,049,514	28,110,787	23,769,548	958,719	24,728,267	26,843,638	1,219,489	28,063,127
Maintenance and Other Operating Services									
Travelling Expenses	312,085	4,176	316,261	540,878	10,148	551,026	332,775	10,148	342,923
Training and Scholarship Expenses	359,820	9,533	369,353	317,861	17,302	335,163	408,456	37,355	445,811
Supplies and Materials Expenses	1,854,410	300,994	2,155,404	3,515,670	646,276	4,161,946	4,124,611	652,592	4,777,203
Utility Expenses	361,990	21,676	383,666	384,187	31,555	415,742	519,256	35,761	555,017
Communication Expenses	244,614	7,976	252,590	366,492	21,958	388,450	529,867	21,958	551,825
Awards/Rewards and Prizes	583		583	658		658	1,173		1,173
Survey, Research, Exploration and Development Expenses							1,000		1,000
Professional Services	308,050	71,405	379,455	625,289	71,225	696,514	489,429	108,824	598,253
General Services	242,637	99,728	342,365	213,666	91,103	304,769	490,779	158,746	649,525

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Repairs and Maintenance	139,320	6,783	146,103	209,205	43,642	252,847	256,170	43,278	299,448
Financial Assistance/Subsidy	4,031		4,031	51,435		51,435	64,834		64,834
Taxes, Insurance Premiums and Other Fees	55,990	15,388	71,378	98,719	3,806	102,525	99,736	3,806	103,542
Extraordinary and Miscellaneous Expenses	57,341	2,393	59,734	54,662	2,500	57,162	54,894	2,500	57,394
Confidential Expenses	505,257		505,257	1,914,446		1,914,446	579,446		579,446
Other Maintenance and Operating Expenses									
Advertising Expenses	908	210	1,118	6,259	215	6,474	14,301	215	14,516
Printing and Publication Expenses	6,330	1	6,331	18,608	60	18,668	14,265	60	14,325
Representation Expenses	61,021	2,871	63,892	95,984	3,170	99,154	52,533	3,170	55,703
Transportation and Delivery Expenses	3,143	22,040	25,183	5,829	18,404	24,233	12,026	18,885	30,911
Rent/Lease Expenses	623,523	18,710	642,233	760,310	17,668	777,978	774,220	18,114	792,334
Membership Dues and Contributions to Organizations	565	552	1,117	834	1,279	2,113	1,140	1,195	2,335
Subscription Expenses	112,489	13,264	125,753	459,179	117,118	576,297	725,425	61,839	787,264
Donations	2,101		2,101	330		330	747		747
Other Maintenance and Operating Expenses	497,315	15,927	513,242	38,237	18,337	56,574	31,404	38,951	70,355
TOTAL MOOE	5,753,523	613,627	6,367,150	9,678,738	1,115,766	10,794,504	9,578,487	1,217,397	10,795,884
TOTAL CURRENT OPERATING EXPENDITURES	32,814,796	1,663,141	34,477,937	33,448,286	2,074,485	35,522,771	36,422,125	2,436,886	38,859,011
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay							10,000		10,000
Buildings and Other Structures	1,414,502	129	1,414,631	2,184,233	9,000	2,193,233	1,353,480	135,039	1,488,519
Machinery and Equipment Outlay	1,514,507	379,484	1,893,991	3,524,568	735,465	4,260,033	2,991,082	132,440	3,123,522
Transportation Equipment Outlay	159,549	22,692	182,241	179,760	7,800	187,560	141,225		141,225
Furniture, Fixtures and Books Outlay	122,750		122,750	9,775		9,775	31,195		31,195
Other Property Plant and Equipment Outlay	1,437		1,437						
Intangible Assets Outlay				15,000		15,000			
TOTAL CO	3,212,745	402,305	3,615,050	5,913,336	752,265	6,665,601	4,526,982	267,479	4,794,461
TOTAL, DOJ	36,027,541	2,065,446	38,092,987	39,361,622	2,826,750	42,188,372	40,949,107	2,704,365	43,653,472

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Department of Labor and Employment (DOLE)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	5,354,160		5,354,160	4,824,363		4,824,363	5,594,589		5,594,589
Total Salaries and other Lump-sums	5,354,160		5,354,160	4,824,363		4,824,363	5,594,589		5,594,589
Other Compensation Common to All									
Personnel Economic Relief Allowance	215,364		215,364	207,876		207,876	209,604		209,604
Representation Allowance	88,019		88,019	76,237		76,237	77,887		77,887
Transportation Allowance	82,505		82,505	75,685		75,685	77,335		77,335
Clothing and Uniform Allowance	62,291		62,291	60,634		60,634	61,138		61,138
Honoraria	293,444		293,444	317,946		317,946	364,102		364,102
Overtime Pay	6,018		6,018						
Mid-Year Bonus - Civilian	424,408		424,408	402,031		402,031	466,219		466,219
Year End Bonus	435,051		435,051	402,031		402,031	466,219		466,219
Cash Gift	44,715		44,715	43,310		43,310	43,670		43,670
Productivity Enhancement Incentive	43,990		43,990	43,310		43,310	43,670		43,670
Step Increment				12,069		12,069	13,994		13,994
Performance Based Bonus	226,503		226,503						
Collective Negotiation Agreement	261,662		261,662						
Total Other Compensation Common to All	2,183,970		2,183,970	1,641,129		1,641,129	1,823,838		1,823,838
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	2,956		2,956	3,265		3,265	6,538		6,538
Longevity Pay	24,258		24,258	28,465		28,465	32,037		32,037
Night Shift Differential Pay	52		52						
Lump-sum for filling of Positions - Civilian				238,569		238,569	233,098		233,098
Other Personnel Benefits	130,607		130,607						
Anniversary Bonus - Civilian	34,885		34,885						
Total Other Compensation for Specific Groups	192,758		192,758	270,299		270,299	271,673		271,673

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Benefits									
Pension, Civilian Personnel	224,526		224,526						
Retirement and Life Insurance Premiums		593,688	593,688		549,477	549,477		636,840	636,840
PAG-IBIG Contributions	18,836		18,836	20,782		20,782	20,951		20,951
PhilHealth Contributions	117,816		117,816	113,855		113,855	129,403		129,403
Employees Compensation Insurance Premiums	11,019		11,019	10,393		10,393	10,485		10,485
Retirement Gratuity	53,802		53,802				59,275		59,275
Loyalty Award - Civilian	5,475		5,475	9,670		9,670	5,625		5,625
Terminal Leave	228,001		228,001	106,577		106,577	94,982		94,982
Total Other Benefits	659,475	593,688	1,253,163	261,277	549,477	810,754	320,721	636,840	957,561
Non-Permanent Positions	231,841		231,841	366,373		366,373	411,611		411,611
TOTAL PS,CIVILIAN PERSONNEL	8,622,204	593,688	9,215,892	7,363,441	549,477	7,912,918	8,422,432	636,840	9,059,272
TOTAL PS	8,622,204	593,688	9,215,892	7,363,441	549,477	7,912,918	8,422,432	636,840	9,059,272
Maintenance and Other Operating Services									
Travelling Expenses	342,194		342,194	311,885		311,885	370,177		370,177
Training and Scholarship Expenses	16,561,492	691,877	17,253,369	13,320,346	250	13,320,596	14,824,243	361	14,824,604
Supplies and Materials Expenses	528,422		528,422	774,893	30	774,923	953,690		953,690
Utility Expenses	215,376		215,376	260,261		260,261	302,273		302,273
Communication Expenses	159,579		159,579	269,755		269,755	260,219		260,219
Awards/Rewards and Prizes	4,674		4,674	11,978		11,978	9,215		9,215
Survey, Research, Exploration and Development Expenses	2,267		2,267	42,611		42,611	15,731		15,731
Professional Services	909,623		909,623	984,659	60	984,719	1,140,439		1,140,439
General Services	656,998		656,998	712,579		712,579	740,714		740,714
Repairs and Maintenance	84,782		84,782	122,219		122,219	131,615		131,615
Financial Assistance/Subsidy	32,679,280		32,679,280	21,382,430		21,382,430	14,882,142		14,882,142
Taxes, Insurance Premiums and Other Fees	73,231		73,231	57,649		57,649	66,173		66,173
Labor and Wages	95		95	30		30	150		150
Extraordinary and Miscellaneous Expenses	44,486		44,486	43,120		43,120	42,914		42,914
Other Maintenance and Operating Expenses									

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Basic Salary	923,056		923,056	729,891		729,891	1,203,007		1,203,007
Total Salaries and other Lump-sums	923,056		923,056	729,891		729,891	1,203,007		1,203,007
Other Compensation Common to All									
Personnel Economic Relief Allowance	26,502		26,502	26,280		26,280	41,232		41,232
Representation Allowance	19,118		19,118	12,372		12,372	17,454		17,454
Transportation Allowance	14,081		14,081	12,372		12,372	17,454		17,454
Clothing and Uniform Allowance	7,913		7,913	7,665		7,665	12,026		12,026
Honoraria	7,504		7,504	8,482		8,482	10,882		10,882
Overtime Pay	7,070		7,070						
Year End Bonus	79,070		79,070	60,826		60,826	100,246		100,246
Mid-Year Bonus - Civilian	62,593		62,593	60,826		60,826	100,246		100,246
Cash Gift	7,183		7,183	5,475		5,475	8,590		8,590
Productivity Enhancement Incentive	7,423		7,423	5,475		5,475	8,590		8,590
Per Diems	73		73	924		924	1,176		1,176
Step Increment				1,824		1,824	3,015		3,015
Performance Based Bonus	32,837		32,837						
Collective Negotiation Agreement	43,851		43,851						
Total Other Compensation Common to All	315,218		315,218	202,521		202,521	320,911		320,911
Other Compensation for Specific Groups									
Magna Carta for Science & Technology Personnel	821		821	684		684	776		776
Overseas Allowance	1,148,056		1,148,056	1,345,816		1,345,816	1,823,338		1,823,338
Other Personnel Benefits	40,381		40,381						
Special Counsel Allowance	1,292		1,292				1,920		1,920
Total Other Compensation for Specific Groups	1,190,550		1,190,550	1,346,500		1,346,500	1,826,034		1,826,034
Other Benefits									
Retirement and Life Insurance Premiums		87,025	87,025		87,587	87,587		144,362	144,362
PAG-IBIG Contributions	2,710		2,710	2,629		2,629	4,117		4,117
PhilHealth Contributions	18,880		18,880	17,327		17,327	28,150		28,150
Employees Compensation Insurance Premiums	1,438		1,438	1,316		1,316	2,057		2,057
Terminal Leave	39,346		39,346	55,420		55,420	46,999		46,999

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Loyalty Award - Civilian	1,060		1,060	455		455	355		355
Total Other Benefits	63,434	87,025	150,459	77,147	87,587	164,734	81,678	144,362	226,040
Non-Permanent Positions	4,747		4,747	4,810		4,810	5,680		5,680
TOTAL PS,CIVILIAN PERSONNEL	2,497,005	87,025	2,584,030	2,360,869	87,587	2,448,456	3,437,310	144,362	3,581,672
TOTAL PS	2,497,005	87,025	2,584,030	2,360,869	87,587	2,448,456	3,437,310	144,362	3,581,672
Maintenance and Other Operating Services									
Travelling Expenses	771,161		771,161	647,246		647,246	766,702		766,702
Training and Scholarship Expenses	40,514		40,514	38,302		38,302	118,018		118,018
Supplies and Materials Expenses	325,532		325,532	433,677	225,500	659,177	649,450	231,000	880,450
Utility Expenses	92,562		92,562	88,737		88,737	165,050		165,050
Communication Expenses	63,855		63,855	89,515		89,515	141,953		141,953
Professional Services	410,899		410,899	310,080	132,775	442,855	403,556	98,910	502,466
General Services	1,000,800		1,000,800	728,327		728,327	736,688		736,688
Repairs and Maintenance	56,652		56,652	78,124		78,124	67,679		67,679
Financial Assistance/Subsidy	1,361,969		1,361,969	1,268,710		1,268,710	1,313,555		1,313,555
Taxes, Insurance Premiums and Other Fees	74,308		74,308	24,599		24,599	40,329		40,329
Bank Charges	726		726						
Confidential, Intelligence and Extraordinary Expenses									
Extraordinary and Miscellaneous Expenses	5,688		5,688	6,095		6,095	7,389		7,389
Other Maintenance and Operating Expenses									
Advertising Expenses	1,665		1,665	7,884		7,884	2,627		2,627
Printing and Publication Expenses	1,840		1,840	12,310		12,310	5,304		5,304
Representation Expenses	54,766		54,766	39,245		39,245	103,540		103,540
Transportation and Delivery Expenses	18,578		18,578	6,989		6,989	5,970		5,970
Rent/Lease Expenses	463,983		463,983	641,957	222,319	864,276	609,335	250,684	860,019
Membership Dues and Contributions to Organizations				120		120	120		120
Subscription Expenses	18,420		18,420	45,047		45,047	88,151		88,151
Bank Transaction Fee	11,145		11,145	12,137		12,137	23,980		23,980
Other Maintenance and Operating Expenses	657,062		657,062	882,844		882,844	107,400		107,400

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL MOOE	5,432,125		5,432,125	5,361,945	580,594	5,942,539	5,356,796	580,594	5,937,390
TOTAL CURRENT OPERATING EXPENDITURES	7,929,130	87,025	8,016,155	7,722,814	668,181	8,390,995	8,794,106	724,956	9,519,062
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	1,415,967		1,415,967						
Buildings and Other Structures	598,559		598,559	5,000		5,000	242,954		242,954
Machinery and Equipment Outlay	261,773		261,773	336,264		336,264	385,088		385,088
Transportation Equipment Outlay	190,148		190,148	17,100		17,100	52,904		52,904
Furniture, Fixtures and Books Outlay	14,246		14,246				1,774		1,774
TOTAL CO	2,480,693		2,480,693	358,364		358,364	682,720		682,720
TOTAL, DMW	10,409,823	87,025	10,496,848	8,081,178	668,181	8,749,359	9,476,826	724,956	10,201,782
Department of National Defense (DND)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Permanent Positions									
Salaries and other Lump-sums									
Basic Salary	3,705,312		3,705,312	3,500,431		3,500,431	4,115,868		4,115,868
Total Salaries and other Lump-sums	3,705,312		3,705,312	3,500,431		3,500,431	4,115,868		4,115,868
Other Compensation Common to All									
Personnel Economic Relief Allowance	242,448		242,448	238,080		238,080	239,952		239,952
Representation Allowance	13,800		13,800	12,072		12,072	13,044		13,044
Transportation Allowance	9,584		9,584	12,072		12,072	13,044		13,044
Clothing and Uniform Allowance	72,393		72,393	69,447		69,447	69,993		69,993
Honoraria	5,184		5,184	7,902		7,902	10,452		10,452
Mid-Year Bonus - Civilian	293,362		293,362	291,703		291,703	342,988		342,988
Year End Bonus	298,039		298,039	291,703		291,703	342,988		342,988

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Cash Gift	49,441		49,441	49,605		49,605	49,995		49,995
Productivity Enhancement Incentive	49,771		49,771	49,605		49,605	49,995		49,995
Step Increment				8,748		8,748	10,287		10,287
Performance Based Bonus	158,116		158,116						
Collective Negotiation Agreement	83,136		83,136						
Total Other Compensation Common to All	1,275,274		1,275,274	1,030,937		1,030,937	1,142,738		1,142,738
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	373,823		373,823	338,875		338,875	338,875		338,875
Magna Carta for Science & Technology Personnel	46,184		46,184	68,793		68,793	68,793		68,793
Quarters Allowance	839		839	1,347		1,347	1,347		1,347
Overseas Allowance				5,251		5,251	5,251		5,251
Hazard Duty Pay	3,365		3,365						
Longevity Pay	10,898		10,898	13,033		13,033	13,033		13,033
Night Shift Differential Pay	7,488		7,488	9,743		9,743	9,743		9,743
Lump-sum for filling of Positions - Civilian				324,535		324,535	324,535		324,535
Other Personnel Benefits	5,415,786		5,415,786						
Anniversary Bonus - Civilian	3,852		3,852	10,668		10,668	1,749		1,749
Special Counsel Allowance	1,105		1,105						
Total Other Compensation for Specific Groups	5,863,340		5,863,340	772,245		772,245	763,326		763,326
Other Benefits									
Retirement and Life Insurance Premiums		440,317	440,317		420,052	420,052		493,902	493,902
PAG-IBIG Contributions	20,128		20,128	23,810		23,810	24,000		24,000
PhilHealth Contributions	86,439		86,439	86,735		86,735	101,423		101,423
Employees Compensation Insurance Premiums	11,886		11,886	11,908		11,908	11,999		11,999
Retirement Gratuity	53,129		53,129						
Loyalty Award - Civilian	9,939		9,939	10,052		10,052	5,933		5,933
Terminal Leave	1,646,193		1,646,193	82,795		82,795	99,735		99,735
Total Other Benefits	1,827,714	440,317	2,268,031	215,300	420,052	635,352	243,090	493,902	736,992
Non-Permanent Positions	54,830		54,830	74,458		74,458	85,212		85,212
TOTAL PS,CIVILIAN PERSONNEL	12,726,470	440,317	13,166,787	5,593,371	420,052	6,013,423	6,350,234	493,902	6,844,136

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Military / Uniformed Personnel									
Permanent Positions									
Base Pay	66,505,846		66,505,846	67,017,039		67,017,039	67,927,840		67,927,840
Creation of New Positions				718,615		718,615	849,641		849,641
Total Permanent Positions	66,505,846		66,505,846	67,735,654		67,735,654	68,777,481		68,777,481
Other Compensation Common to All									
Personnel Economic Relief Allowance	3,925,216		3,925,216	3,924,236		3,924,236	3,985,364		3,985,364
Clothing/ Uniform Allowance	4,727,491		4,727,491	4,986,107		4,986,107	5,469,328		5,469,328
Subsistence Allowance	13,006,299		13,006,299	29,824,016		29,824,016	30,119,889		30,119,889
Laundry Allowance	63,416		63,416	71,036		71,036	72,446		72,446
Quarters Allowance	853,528		853,528	875,335		875,335	884,732		884,732
Longevity Pay	12,889,957		12,889,957	16,657,411		16,657,411	17,094,683		17,094,683
Year-end Bonus	5,486,518		5,486,518	5,584,756		5,584,756	5,660,903		5,660,903
Mid-Year Bonus - Military/Uniformed Personnel	5,452,028		5,452,028	5,584,756		5,584,756	5,660,903		5,660,903
Cash Gift	822,922		822,922	817,445		817,445	830,215		830,215
Productivity Enhancement Incentive	821,527		821,527	817,445		817,445	830,215		830,215
Performance Based Bonus	936,414		936,414						
Total Other Compensation Common to All	48,985,316		48,985,316	69,142,543		69,142,543	70,608,678		70,608,678
Other Compensation for Specific Groups									
Hazardous Duty Pay	980,728		980,728	2,729,252		2,729,252	2,830,007		2,830,007
Special Duty Allowance	78,613		78,613	78,612		78,612	96,773		96,773
Flying Pay	996,496		996,496	984,101		984,101	1,047,582		1,047,582
Overseas Allowance	371,067		371,067	361,636		361,636	394,535		394,535
Sea Duty Pay	325,347		325,347	633,725		633,725	673,915		673,915
Combat Incentive Pay	10,000		10,000	10,000		10,000	10,000		10,000
Hazard Duty Pay	1,060,108		1,060,108	1,062,674		1,062,674	1,075,965		1,075,965
Hardship Allowance	42,551		42,551	325,154		325,154	332,835		332,835
Combat Duty Pay	4,306,655		4,306,655	3,766,500		3,766,500	3,786,516		3,786,516
Incentive Pay	54,137		54,137	57,593		57,593	57,593		57,593
Instructor's Duty Pay	503,395		503,395	540,523		540,523	540,523		540,523

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Reservist's Pay	617,080		617,080	618,450		618,450	618,450		618,450
Medal of Valor Award	41,025		41,025	49,500		49,500	49,500		49,500
Hospitalization Expenses	63,496		63,496						
Specialist's Pay	2,603		2,603	2,908		2,908	2,908		2,908
Parachutist Pay	336,556		336,556	681,769		681,769	681,769		681,769
Lump-sum for Filling of Positions - Military /Uniformed Personnel (MUP)				3,584,950		3,584,950	3,501,580		3,501,580
Anniversary Bonus - Military/Uniformed Personnel	801		801	4,323		4,323	768		768
Total Other Compensation for Specific Groups	9,790,658		9,790,658	15,491,670		15,491,670	15,701,219		15,701,219
Other Benefits									
Special Group Term Insurance	11,864		11,864	11,770		11,770	12,816		12,816
Pension, Military/Uniformed Personnel	56,651,365		56,651,365						
PAG-IBIG Contributions	367,131		367,131	254,600		254,600	261,636		261,636
PhilHealth Contributions	1,625,440		1,625,440	1,533,856		1,533,856	1,545,827		1,545,827
Pension, Veterans	10,390,876		10,390,876						
Employees Compensation Insurance Premiums	174,452		174,452	196,188		196,188	199,252		199,252
Retirement Gratuity	4,552,016		4,552,016	2,118,714		2,118,714	1,321,528		1,321,528
Terminal Leave	10,021,498		10,021,498	1,472,970		1,472,970	2,473,382		2,473,382
Total Other Benefits	83,794,642		83,794,642	5,588,098		5,588,098	5,814,441		5,814,441
TOTAL PS, MILITARY/UNIFORMED PERSONNEL	209,076,462		209,076,462	157,957,965		157,957,965	160,901,819		160,901,819
TOTAL PS	221,802,932	440,317	222,243,249	163,551,336	420,052	163,971,388	167,252,053	493,902	167,745,955
Maintenance and Other Operating Services									
Travelling Expenses	1,561,792		1,561,792	1,773,590		1,773,590	2,244,059		2,244,059
Training and Scholarship Expenses	1,528,217		1,528,217	1,963,160		1,963,160	2,106,955		2,106,955
Supplies and Materials Expenses	26,370,754		26,370,754	33,673,877		33,673,877	40,967,681		40,967,681
Utility Expenses	3,184,410		3,184,410	3,586,228		3,586,228	4,059,687		4,059,687
Communication Expenses	687,083		687,083	781,457		781,457	933,625		933,625
Awards/Rewards and Prizes	13,219		13,219	14,259		14,259	15,795		15,795
Survey, Research, Exploration and Development Expenses	19,573		19,573	21,613		21,613	12,061		12,061

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Demolition/Relocation and Desilting/Dredging Expenses	4,357		4,357						
Professional Services	573,546		573,546	544,140		544,140	2,246,221		2,246,221
General Services	628,872		628,872	814,975		814,975	1,007,432		1,007,432
Repairs and Maintenance	19,705,835		19,705,835	24,920,345		24,920,345	26,933,501		26,933,501
Financial Assistance/Subsidy	4,037,457		4,037,457	3,656,249		3,656,249	4,556,531		4,556,531
Taxes, Insurance Premiums and Other Fees	339,184	10,943,741	11,282,925	261,365		261,365	295,278		295,278
Labor and Wages	169,732		169,732	104,148		104,148	104,399		104,399
Bank Charges	8		8						
Confidential, Intelligence and Extraordinary Expenses									
Extraordinary and Miscellaneous Expenses	7,792		7,792	6,774		6,774	6,774		6,774
Intelligence Expenses	2,902,898		2,902,898	1,761,398		1,761,398	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	5,551		5,551	8,744		8,744	21,833		21,833
Printing and Publication Expenses	47,207		47,207	65,456		65,456	93,699		93,699
Representation Expenses	2,281,642		2,281,642	2,202,468		2,202,468	2,899,979		2,899,979
Transportation and Delivery Expenses	33,636		33,636	86,430		86,430	90,649		90,649
Rent/Lease Expenses	1,260,455		1,260,455	1,220,000		1,220,000	1,340,993		1,340,993
Membership Dues and Contributions to Organizations	1,151		1,151	1,095		1,095	1,048		1,048
Subscription Expenses	622,907		622,907	967,120		967,120	1,348,977		1,348,977
Donations	72,911		72,911	101,676		101,676	101,678		101,678
Bank Transaction Fee	35		35	42		42	23		23
Other Maintenance and Operating Expenses	279,462		279,462	769,290		769,290	792,439		792,439
TOTAL MOOE	66,426,686	10,943,741	77,370,427	79,392,899		79,392,899	94,029,715		94,029,715
TOTAL CURRENT OPERATING EXPENDITURES	288,229,618	11,384,058	299,613,676	242,944,235	420,052	243,364,287	261,281,768	493,902	261,775,670
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	1,021		1,021	270,000		270,000	864,753		864,753
Land Improvements Outlay	344,200		344,200	75,677		75,677	26,308		26,308
Infrastructure Outlay	264,786		264,786	930,386		930,386	413,336		413,336

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Buildings and Other Structures	5,079,130		5,079,130	6,625,392		6,625,392	4,242,123		4,242,123
Machinery and Equipment Outlay	45,132,787	444,436	45,577,223	15,092,432	3,629,700	18,722,132	21,934,936	3,629,700	25,564,636
Transportation Equipment Outlay	2,457,842		2,457,842	5,967,570		5,967,570	6,350,997		6,350,997
Furniture, Fixtures and Books Outlay	20,790		20,790	7,529		7,529	36,498		36,498
Heritage Assets							1,818		1,818
Other Property Plant and Equipment Outlay	42,365		42,365	10,850		10,850	24,000		24,000
Intangible Assets Outlay	10,729		10,729						
TOTAL CO	53,353,650	444,436	53,798,086	28,979,836	3,629,700	32,609,536	33,894,769	3,629,700	37,524,469
TOTAL, DND	341,583,268	11,828,494	353,411,762	271,924,071	4,049,752	275,973,823	295,176,537	4,123,602	299,300,139
Department of Public Works and Highways (DPWH)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	9,382,901		9,382,901	8,866,948		8,866,948	10,551,176		10,551,176
Total Salaries and other Lump-sums	9,382,901		9,382,901	8,866,948		8,866,948	10,551,176		10,551,176
Other Compensation Common to All									
Personnel Economic Relief Allowance	485,992		485,992	482,328		482,328	500,976		500,976
Representation Allowance	40,361		40,361	42,132		42,132	43,512		43,512
Transportation Allowance	10,586		10,586	39,696		39,696	41,262		41,262
Clothing and Uniform Allowance	138,261		138,261	140,679		140,679	146,118		146,118
Year End Bonus	786,228		786,228	738,906		738,906	879,262		879,262
Mid-Year Bonus - Civilian	757,669		757,669	738,906		738,906	879,262		879,262
Cash Gift	102,237		102,237	100,485		100,485	104,370		104,370
Productivity Enhancement Incentive	101,070		101,070	100,485		100,485	104,370		104,370
Performance Based Bonus	974		974						
Step Increment				22,169		22,169	26,378		26,378
Collective Negotiation Agreement	598,182		598,182						

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Total Other Compensation Common to All	3,021,560		3,021,560	2,405,786		2,405,786	2,725,510		2,725,510
Other Compensation for Specific Groups									
Other Personnel Benefits	490,617		490,617						
Total Other Compensation for Specific Groups	490,617		490,617						
Other Benefits									
Retirement and Life Insurance Premiums		1,121,692	1,121,692		1,064,034	1,064,034		1,266,139	1,266,139
PAG-IBIG Contributions	44,182		44,182	48,239		48,239	50,098		50,098
PhilHealth Contributions	233,691		233,691	219,775		219,775	260,067		260,067
Employees Compensation Insurance Premiums	24,433		24,433	24,124		24,124	25,050		25,050
Terminal Leave	556,048		556,048	458,845		458,845	579,387		579,387
Loyalty Award - Civilian	9,325		9,325	18,665		18,665	13,177		13,177
Total Other Benefits	867,679	1,121,692	1,989,371	769,648	1,064,034	1,833,682	927,779	1,266,139	2,193,918
Non-Permanent Positions	16,930		16,930	75,465		75,465	91,854		91,854
TOTAL PS,CIVILIAN PERSONNEL	13,779,687	1,121,692	14,901,379	12,117,847	1,064,034	13,181,881	14,296,319	1,266,139	15,562,458
TOTAL PS	13,779,687	1,121,692	14,901,379	12,117,847	1,064,034	13,181,881	14,296,319	1,266,139	15,562,458
Maintenance and Other Operating Services									
Travelling Expenses	90,203	55	90,258	169,933		169,933	206,912	800	207,712
Training and Scholarship Expenses	31,216	5,550	36,766	106,858		106,858	124,148	8,527	132,675
Supplies and Materials Expenses	111,952	570	112,522	349,448		349,448	383,849	800	384,649
Utility Expenses	81,688		81,688	330,274		330,274	362,070		362,070
Communication Expenses	28,384		28,384	199,424		199,424	152,042	150	152,192
Professional Services	38,156	5,785	43,941	22,593		22,593	15,033	25,000	40,033
General Services	166,807		166,807	193,366		193,366	235,051		235,051
Repairs and Maintenance	14,965,111	8,151	14,973,262	5,020,105		5,020,105	24,326,560	200	24,326,760
Taxes, Insurance Premiums and Other Fees	130,303	236,067	366,370	144,031		144,031	157,522	50	157,572
Extraordinary and Miscellaneous Expenses	5,112		5,112	8,638		8,638	9,326		9,326
Other Maintenance and Operating Expenses									
Advertising Expenses	521		521	3,810		3,810	4,467		4,467
Printing and Publication Expenses	1,372	278	1,650	12,340		12,340	13,305	800	14,105

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Representation Expenses	246		246	3,554		3,554	3,883		3,883
Transportation and Delivery Expenses	562		562	22,808		22,808	23,806		23,806
Rent/Lease Expenses	76,086		76,086	42,788		42,788	110,211	700	110,911
Membership Dues and Contributions to Organizations	24		24	2,173		2,173	2,327		2,327
Subscription Expenses	119,664		119,664	189,351		189,351	518,417		518,417
Other Maintenance and Operating Expenses	17,880	274	18,154	70,366	37,527	107,893	101,239	500	101,739
TOTAL MOOE	15,865,287	256,730	16,122,017	6,891,860	37,527	6,929,387	26,750,168	37,527	26,787,695
TOTAL CURRENT OPERATING EXPENDITURES	29,644,974	1,378,422	31,023,396	19,009,707	1,101,561	20,111,268	41,046,487	1,303,666	42,350,153
Capital Outlays									
Property, Plant and Equipment Outlay									
Infrastructure Outlay	1,127,600,710	28,200	1,127,628,910	964,309,813		964,309,813	783,161,011		783,161,011
Buildings and Other Structures	80,788,509		80,788,509	103,923,748		103,923,748	50,549,342		50,549,342
Machinery and Equipment Outlay	272,366		272,366	455,479		455,479	5,252,053		5,252,053
TOTAL CO	1,208,661,585	28,200	1,208,689,785	1,068,689,040		1,068,689,040	838,962,406		838,962,406
TOTAL, DPWH	1,238,306,559	1,406,622	1,239,713,181	1,087,698,747	1,101,561	1,088,800,308	880,008,893	1,303,666	881,312,559
Department of Science and Technology (DOST)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	2,929,590		2,929,590	2,627,255		2,627,255	3,170,391		3,170,391
Total Salaries and other Lump-sums	2,929,590		2,929,590	2,627,255		2,627,255	3,170,391		3,170,391
Other Compensation Common to All									
Personnel Economic Relief Allowance	121,587		121,587	121,248		121,248	127,680		127,680
Representation Allowance	24,828		24,828	26,700		26,700	27,024		27,024
Transportation Allowance	17,737		17,737	26,052		26,052	26,376		26,376

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Clothing and Uniform Allowance	34,218		34,218	35,455		35,455	37,331		37,331
Honoraria	7,638		7,638	7,406		7,406	7,489		7,489
Overtime Pay	7,295		7,295						
Mid-Year Bonus - Civilian	222,269		222,269	218,940		218,940	264,206		264,206
Year End Bonus	212,109		212,109	218,940		218,940	264,206		264,206
Cash Gift	24,577		24,577	25,325		25,325	26,665		26,665
Productivity Enhancement Incentive	24,968		24,968	25,325		25,325	26,665		26,665
Per Diems	736		736	902		902	704		704
Performance Based Bonus	114,014		114,014						
Step Increment				6,567		6,567	7,927		7,927
Collective Negotiation Agreement	112,203		112,203						
Total Other Compensation Common to All	924,179		924,179	712,860		712,860	816,273		816,273
Other Compensation for Specific Groups									
Magna Carta for Science & Technology Personnel	866,789		866,789	1,043,190		1,043,190	1,232,885		1,232,885
Hazard Pay	449		449						
Night Shift Differential Pay	10,591		10,591	22,196		22,196	30,937		30,937
Lump-sum for filling of Positions - Civilian				67,924		67,924	99,734		99,734
Other Personnel Benefits	132,377		132,377						
Anniversary Bonus - Civilian	1,188		1,188	237		237	57		57
Total Other Compensation for Specific Groups	1,011,394		1,011,394	1,133,547		1,133,547	1,363,613		1,363,613
Other Benefits									
Retirement and Life Insurance Premiums		338,523	338,523		315,271	315,271		380,449	380,449
PAG-IBIG Contributions	11,561		11,561	12,157		12,157	12,807		12,807
PhilHealth Contributions	65,469		65,469	64,617		64,617	77,422		77,422
Employees Compensation Insurance Premiums	6,142		6,142	6,055		6,055	6,402		6,402
Loyalty Award - Civilian	3,911		3,911	4,615		4,615	4,175		4,175
Terminal Leave	107,856		107,856	59,152		59,152	76,018		76,018
Total Other Benefits	194,939	338,523	533,462	146,596	315,271	461,867	176,824	380,449	557,273
Non-Permanent Positions	16,129		16,129	35,971		35,971	41,216		41,216
TOTAL PS,CIVILIAN PERSONNEL	5,076,231	338,523	5,414,754	4,656,229	315,271	4,971,500	5,568,317	380,449	5,948,766

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL PS	5,076,231	338,523	5,414,754	4,656,229	315,271	4,971,500	5,568,317	380,449	5,948,766
Maintenance and Other Operating Services									
Travelling Expenses	235,389		235,389	236,950		236,950	288,432		288,432
Training and Scholarship Expenses	7,641,824		7,641,824	7,866,700		7,866,700	8,025,565		8,025,565
Supplies and Materials Expenses	509,130	146	509,276	677,358		677,358	776,728		776,728
Utility Expenses	325,282	741	326,023	347,286		347,286	402,858		402,858
Communication Expenses	251,573	16	251,589	281,318		281,318	280,509		280,509
Awards/Rewards and Prizes	59,599		59,599	68,489		68,489	73,906		73,906
Survey, Research, Exploration and Development Expenses	122,171		122,171	42,786		42,786	74,376		74,376
Professional Services	783,176	1,459	784,635	887,829		887,829	794,340		794,340
General Services	471,284	1,201	472,485	396,139		396,139	441,596		441,596
Repairs and Maintenance	339,036	68	339,104	454,949		454,949	655,715		655,715
Financial Assistance/Subsidy	8,548,276		8,548,276	8,803,475		8,803,475	8,867,953		8,867,953
Taxes, Insurance Premiums and Other Fees	109,376	31,029	140,405	133,211		133,211	149,713		149,713
Labor and Wages	20,181		20,181	9,795		9,795	21,654		21,654
Extraordinary and Miscellaneous Expenses	8,298		8,298	8,684		8,684	8,800		8,800
Other Maintenance and Operating Expenses									
Advertising Expenses	7,004		7,004	30,782		30,782	35,393		35,393
Printing and Publication Expenses	20,032		20,032	26,988		26,988	29,615		29,615
Representation Expenses	78,920	32	78,952	72,759		72,759	119,192		119,192
Transportation and Delivery Expenses	11,869	107	11,976	8,264		8,264	17,385		17,385
Rent/Lease Expenses	151,991		151,991	160,412		160,412	195,323		195,323
Membership Dues and Contributions to Organizations	3,784		3,784	2,691		2,691	3,157		3,157
Subscription Expenses	67,898		67,898	82,239		82,239	142,299		142,299
Litigation/Acquired Assets Expenses	1,696		1,696	2,000		2,000	2,100		2,100
Bank Transaction Fee	8		8	16		16	16		16
Other Maintenance and Operating Expenses	116,370		116,370	192,436		192,436	57,849		57,849
TOTAL MOOE	19,884,167	34,799	19,918,966	20,793,556		20,793,556	21,464,474		21,464,474
TOTAL CURRENT OPERATING EXPENDITURES	24,960,398	373,322	25,333,720	25,449,785	315,271	25,765,056	27,032,791	380,449	27,413,240

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay	4,336		4,336				22,000		22,000
Infrastructure Outlay	19,509		19,509	1,210		1,210	79,000		79,000
Buildings and Other Structures	739,154		739,154	1,548,706		1,548,706	1,181,689		1,181,689
Machinery and Equipment Outlay	1,323,912	150	1,324,062	1,584,011		1,584,011	1,638,506		1,638,506
Transportation Equipment Outlay	77,852		77,852	76,961		76,961	40,940		40,940
Furniture, Fixtures and Books Outlay	20,822		20,822	8,729		8,729	2,250		2,250
Loans Outlay	10,000		10,000	10,000		10,000	10,000		10,000
Intangible Assets Outlay	50		50				1,880		1,880
TOTAL CO	2,195,635	150	2,195,785	3,229,617		3,229,617	2,976,265		2,976,265
TOTAL, DOST	27,156,033	373,472	27,529,505	28,679,402	315,271	28,994,673	30,009,056	380,449	30,389,505
Department of Social Welfare and Development (DSWD)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	2,731,327		2,731,327	1,640,795		1,640,795	2,019,773		2,019,773
Total Salaries and other Lump-sums	2,731,327		2,731,327	1,640,795		1,640,795	2,019,773		2,019,773
Other Compensation Common to All									
Personnel Economic Relief Allowance	123,064		123,064	86,376		86,376	92,088		92,088
Representation Allowance	34,499		34,499	19,068		19,068	22,482		22,482
Transportation Allowance	25,469		25,469	18,576		18,576	21,642		21,642
Clothing and Uniform Allowance	33,938		33,938	25,193		25,193	26,859		26,859
Honoraria	5		5	414		414	414		414
Overtime Pay	36,247		36,247						
Year End Bonus	202,612		202,612	136,735		136,735	168,316		168,316

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Mid-Year Bonus - Civilian	186,293		186,293	136,735		136,735	168,316		168,316
Cash Gift	25,806		25,806	17,995		17,995	19,185		19,185
Productivity Enhancement Incentive	30,768		30,768	17,995		17,995	19,185		19,185
Per Diems	16,009		16,009	17,902		17,902	17,902		17,902
Performance Based Bonus	246,792		246,792						
Step Increment				4,101		4,101	5,049		5,049
Collective Negotiation Agreement	605,573		605,573						
Total Other Compensation Common to All	1,567,075		1,567,075	481,090		481,090	561,438		561,438
Other Compensation for Specific Groups									
RATA of Sectoral/Alternate Sectoral Representatives	1,177		1,177	1,100		1,100	1,100		1,100
Magna Carta for Public Health Workers	13,847		13,847	1,506		1,506	1,348		1,348
Magna Carta for Public Social Workers	121,425		121,425	107,368		107,368	136,750		136,750
Quarters Allowance	17		17						
Overseas Allowance							3,777		3,777
Hazard Pay	8,079		8,079						
Lump-sum for Personnel Services				11,192		11,192			
Other Personnel Benefits	445,633		445,633						
Anniversary Bonus - Civilian	120		120				9,459		9,459
Total Other Compensation for Specific Groups	590,298		590,298	121,166		121,166	152,434		152,434
Other Benefits									
Retirement and Life Insurance Premiums		285,741	285,741		196,895	196,895		242,372	242,372
PAG-IBIG Contributions	11,314		11,314	8,635		8,635	9,208		9,208
PhilHealth Contributions	55,600		55,600	39,391		39,391	47,755		47,755
Employees Compensation Insurance Premiums	6,284		6,284	4,317		4,317	4,605		4,605
Terminal Leave	79,628		79,628	22,433		22,433	35,763		35,763
Loyalty Award - Civilian	8,717		8,717	1,795		1,795	3,045		3,045
Total Other Benefits	161,543	285,741	447,284	76,571	196,895	273,466	100,376	242,372	342,748
Non-Permanent Positions	8,952,475		8,952,475	8,754,277		8,754,277	13,667,808		13,667,808
TOTAL PS,CIVILIAN PERSONNEL	14,002,718	285,741	14,288,459	11,073,899	196,895	11,270,794	16,501,829	242,372	16,744,201
TOTAL PS	14,002,718	285,741	14,288,459	11,073,899	196,895	11,270,794	16,501,829	242,372	16,744,201

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Maintenance and Other Operating Services									
Travelling Expenses	1,897,902		1,897,902	1,693,252		1,693,252	1,810,587		1,810,587
Training and Scholarship Expenses	1,655,595		1,655,595	915,773		915,773	1,186,220		1,186,220
Supplies and Materials Expenses	8,360,938		8,360,938	1,695,731		1,695,731	2,550,855		2,550,855
Utility Expenses	327,512		327,512	306,760		306,760	323,237		323,237
Communication Expenses	435,450		435,450	635,693		635,693	611,356		611,356
Awards/Rewards and Prizes	16,147		16,147	18,103		18,103	16,773		16,773
Survey, Research, Exploration and Development Expenses	1,335		1,335						
Professional Services	8,120,098		8,120,098	8,120,780		8,120,780	8,006,217		8,006,217
General Services	600,468		600,468	509,141		509,141	510,816		510,816
Repairs and Maintenance	341,872		341,872	164,617		164,617	261,543		261,543
Financial Assistance/Subsidy	241,637,321	26,801	241,664,122	189,241,926		189,241,926	185,590,178		185,590,178
Taxes, Insurance Premiums and Other Fees	172,134		172,134	104,247		104,247	92,669		92,669
Labor and Wages	93,494		93,494	19,809		19,809	4,864		4,864
Extraordinary and Miscellaneous Expenses	15,342		15,342	11,025		11,025	12,010		12,010
Confidential Expenses	18,000		18,000	18,000		18,000	18,000		18,000
Other Maintenance and Operating Expenses									
Advertising Expenses	42,688		42,688	32,698		32,698	53,112		53,112
Printing and Publication Expenses	98,375		98,375	203,890		203,890	32,479		32,479
Representation Expenses	323,873		323,873	378,413		378,413	309,543		309,543
Transportation and Delivery Expenses	595,190		595,190	163,830		163,830	27,541		27,541
Rent/Lease Expenses	505,562		505,562	449,919		449,919	441,647		441,647
Membership Dues and Contributions to Organizations				20		20	20		20
Subscription Expenses	385,801		385,801	493,456		493,456	1,611,501		1,611,501
Donations	8,504		8,504	1,700		1,700	575		575
Bank Transaction Fee	13,275		13,275	88,023		88,023	150,948		150,948
Other Maintenance and Operating Expenses	215,849		215,849	267,440		267,440	120,965		120,965
TOTAL MOOE	265,882,725	26,801	265,909,526	205,534,246		205,534,246	203,743,656		203,743,656
TOTAL CURRENT OPERATING EXPENDITURES	279,885,443	312,542	280,197,985	216,608,145	196,895	216,805,040	220,245,485	242,372	220,487,857

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay	281		281						
Infrastructure Outlay				1,000		1,000			
Buildings and Other Structures	308,880		308,880	100,000		100,000	80,300		80,300
Machinery and Equipment Outlay	770,602		770,602	452,627		452,627	2,871,785		2,871,785
Transportation Equipment Outlay	208,202		208,202	178,350		178,350	3,700		3,700
Furniture, Fixtures and Books Outlay	11,937		11,937				978		978
Intangible Assets Outlay	30,005		30,005						
TOTAL CO	1,329,907		1,329,907	731,977		731,977	2,956,763		2,956,763
TOTAL, DSWD	281,215,350	312,542	281,527,892	217,340,122	196,895	217,537,017	223,202,248	242,372	223,444,620
Department of Tourism (DOT)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	447,779		447,779	421,464		421,464	520,875		520,875
Total Salaries and other Lump-sums	447,779		447,779	421,464		421,464	520,875		520,875
Other Compensation Common to All									
Personnel Economic Relief Allowance	16,516		16,516	17,328		17,328	18,000		18,000
Representation Allowance	10,489		10,489	10,014		10,014	11,220		11,220
Transportation Allowance	7,272		7,272	9,078		9,078	10,284		10,284
Clothing and Uniform Allowance	4,978		4,978	5,054		5,054	5,250		5,250
Overtime Pay	3,533		3,533						
Mid-Year Bonus - Civilian	33,673		33,673	35,124		35,124	43,408		43,408
Year End Bonus	37,325		37,325	35,124		35,124	43,408		43,408
Cash Gift	3,599		3,599	3,610		3,610	3,750		3,750
Productivity Enhancement Incentive	3,793		3,793	3,610		3,610	3,750		3,750

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Per Diems	99		99						
Performance Based Bonus	14,438		14,438						
Step Increment				1,054		1,054	1,300		1,300
Collective Negotiation Agreement	22,559		22,559						
Total Other Compensation Common to All	158,274		158,274	119,996		119,996	140,370		140,370
Other Compensation for Specific Groups									
Overseas Allowance	107,774		107,774	147,596		147,596	147,596		147,596
Night Shift Differential Pay	82		82						
Other Personnel Benefits	16,132		16,132						
Anniversary Bonus - Civilian	111		111						
Total Other Compensation for Specific Groups	124,099		124,099	147,596		147,596	147,596		147,596
Other Benefits									
Retirement and Life Insurance Premiums		50,297	50,297		50,576	50,576		62,503	62,503
PAG-IBIG Contributions	1,915		1,915	1,728		1,728	1,801		1,801
PhilHealth Contributions	9,868		9,868	9,723		9,723	11,637		11,637
Employees Compensation Insurance Premiums	864		864	867		867	899		899
Loyalty Award - Civilian	545		545	970		970	340		340
Terminal Leave	20,935		20,935	6,606		6,606	8,805		8,805
Total Other Benefits	34,127	50,297	84,424	19,894	50,576	70,470	23,482	62,503	85,985
Non-Permanent Positions				4,940		4,940	4,940		4,940
TOTAL PS,CIVILIAN PERSONNEL	764,279	50,297	814,576	713,890	50,576	764,466	837,263	62,503	899,766
TOTAL PS	764,279	50,297	814,576	713,890	50,576	764,466	837,263	62,503	899,766
Maintenance and Other Operating Services									
Travelling Expenses	177,432	1,011	178,443	202,161	250	202,411	146,167	250	146,417
Training and Scholarship Expenses	100,272		100,272	514,813	500	515,313	403,515	500	404,015
Supplies and Materials Expenses	100,520		100,520	84,126	250	84,376	94,112	250	94,362
Utility Expenses	50,002		50,002	52,214		52,214	57,469		57,469
Communication Expenses	31,743		31,743	35,374		35,374	36,435		36,435
Awards/Rewards and Prizes	7,311		7,311	1,160		1,160	4,427		4,427

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Professional Services	641,432		641,432	467,918	500	468,418	855,438	500	855,938
General Services	122,123		122,123	171,219		171,219	200,186		200,186
Repairs and Maintenance	30,855		30,855	16,306		16,306	20,788		20,788
Financial Assistance/Subsidy	19,514		19,514	76,060		76,060	5,446		5,446
Taxes, Insurance Premiums and Other Fees	9,766		9,766	6,974		6,974	9,147		9,147
Labor and Wages	279		279	200		200	200		200
Bank Charges	49		49						
Confidential, Intelligence and Extraordinary Expenses									
Extraordinary and Miscellaneous Expenses	6,647		6,647	6,430		6,430	7,042		7,042
Other Maintenance and Operating Expenses									
Advertising Expenses	179,179		179,179	331,846	1,000	332,846	173,527	1,000	174,527
Printing and Publication Expenses	6,505		6,505	21,144	1,000	22,144	18,045	1,000	19,045
Representation Expenses	193,032	2,253	195,285	186,509	1,000	187,509	234,368	1,000	235,368
Transportation and Delivery Expenses	7,871		7,871	4,271		4,271	4,845		4,845
Rent/Lease Expenses	186,959		186,959	238,236	78	238,314	183,885	78	183,963
Membership Dues and Contributions to Organizations	3,452		3,452	1,213		1,213	3,556		3,556
Subscription Expenses	32,682		32,682	99,460		99,460	106,128		106,128
Donations	2,258		2,258	2,006		2,006	21		21
Bank Transaction Fee	1		1	1,149		1,149	1,290		1,290
Other Maintenance and Operating Expenses	108,495		108,495	262,306		262,306	268		268
TOTAL MOOE	2,018,379	3,264	2,021,643	2,783,095	4,578	2,787,673	2,566,305	4,578	2,570,883
TOTAL CURRENT OPERATING EXPENDITURES	2,782,658	53,561	2,836,219	3,496,985	55,154	3,552,139	3,403,568	67,081	3,470,649
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Improvements Outlay	19,469		19,469	28,200		28,200	50,000		50,000
Infrastructure Outlay	250,000		250,000						
Buildings and Other Structures	90,831		90,831	92,530		92,530	20,000		20,000
Machinery and Equipment Outlay	97,754		97,754	167,416		167,416	145,946		145,946
Transportation Equipment Outlay	14,553		14,553	57,324		57,324	22,200		22,200
Furniture, Fixtures and Books Outlay	858		858				9,500		9,500

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL CO	473,465		473,465	345,470		345,470	247,646		247,646
TOTAL, DOT	3,256,123	53,561	3,309,684	3,842,455	55,154	3,897,609	3,651,214	67,081	3,718,295
Department of Trade and Industry (DTI)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	2,089,212		2,089,212	1,909,327		1,909,327	2,281,892		2,281,892
Total Salaries and other Lump-sums	2,089,212		2,089,212	1,909,327		1,909,327	2,281,892		2,281,892
Other Compensation Common to All									
Personnel Economic Relief Allowance	80,307		80,307	80,184		80,184	82,272		82,272
Representation Allowance	42,950		42,950	32,790		32,790	36,396		36,396
Transportation Allowance	31,417		31,417	32,484		32,484	36,090		36,090
Clothing and Uniform Allowance	23,408		23,408	23,387		23,387	23,996		23,996
Honoraria	85		85						
Overtime Pay	7,017		7,017						
Year End Bonus	166,108		166,108	159,114		159,114	190,162		190,162
Mid-Year Bonus - Civilian	168,766		168,766	159,114		159,114	190,162		190,162
Cash Gift	15,679		15,679	16,705		16,705	17,140		17,140
Productivity Enhancement Incentive	15,574		15,574	16,705		16,705	17,140		17,140
Per Diems	1,210		1,210	1,921		1,921	1,927		1,927
Performance Based Bonus	89,287		89,287						
Step Increment				4,771		4,771	5,701		5,701
Collective Negotiation Agreement	47,057		47,057						
Total Other Compensation Common to All	688,865		688,865	527,175		527,175	600,986		600,986
Other Compensation for Specific Groups									
Magna Carta for Science & Technology Personnel	5,022		5,022	4,486		4,486	4,486		4,486
Overseas Allowance	145,790		145,790	176,447		176,447	226,600		226,600

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Hazard Duty Pay	616		616						
Other Personnel Benefits	57,517		57,517						
Anniversary Bonus - Civilian	899		899	2,436		2,436			
Total Other Compensation for Specific Groups	209,844		209,844	183,369		183,369	231,086		231,086
Other Benefits									
Retirement and Life Insurance Premiums		244,859	244,859		229,121	229,121		273,827	273,827
PAG-IBIG Contributions	7,890		7,890	8,008		8,008	8,215		8,215
PhilHealth Contributions	48,378		48,378	45,690		45,690	53,480		53,480
Employees Compensation Insurance Premiums	4,208		4,208	3,995		3,995	4,101		4,101
Terminal Leave	95,359		95,359	50,481		50,481	61,870		61,870
Loyalty Award - Civilian	1,560		1,560	950		950	1,010		1,010
Total Other Benefits	157,395	244,859	402,254	109,124	229,121	338,245	128,676	273,827	402,503
Non-Permanent Positions	135,927		135,927	151,456		151,456	174,040		174,040
TOTAL PS,CIVILIAN PERSONNEL	3,281,243	244,859	3,526,102	2,880,451	229,121	3,109,572	3,416,680	273,827	3,690,507
TOTAL PS	3,281,243	244,859	3,526,102	2,880,451	229,121	3,109,572	3,416,680	273,827	3,690,507
Maintenance and Other Operating Services									
Travelling Expenses	354,482	1,845	356,327	411,612	1,981	413,593	387,940	1,981	389,921
Training and Scholarship Expenses	444,056	9,952	454,008	353,576	10,000	363,576	317,638	10,000	327,638
Supplies and Materials Expenses	184,821	319	185,140	217,762	275	218,037	208,174	275	208,449
Utility Expenses	113,829		113,829	114,934		114,934	122,201		122,201
Communication Expenses	91,613	16	91,629	256,773	85	256,858	249,625	85	249,710
Awards/Rewards and Prizes	23,003	6	23,009	13,058		13,058	8,106		8,106
Survey, Research, Exploration and Development Expenses	514		514	1,000		1,000	2,000		2,000
Demolition/Relocation and Desilting/Dredging Expenses	21,145		21,145						
Professional Services	1,151,872	1,272	1,153,144	934,248	4,630	938,878	904,551	4,630	909,181
General Services	364,160		364,160	382,802		382,802	385,395		385,395
Repairs and Maintenance	52,961		52,961	115,475		115,475	87,505		87,505
Financial Assistance/Subsidy	1,430,929		1,430,929	507,972	50,000	557,972	492,153	50,000	542,153
Taxes, Insurance Premiums and Other Fees	31,398		31,398	29,662		29,662	41,508		41,508

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Extraordinary and Miscellaneous Expenses	14,009		14,009	14,028		14,028	14,668		14,668
Other Maintenance and Operating Expenses									
Advertising Expenses	37,582	83	37,665	24,879	700	25,579	39,410	700	40,110
Printing and Publication Expenses	34,077	22	34,099	34,711	2,300	37,011	50,158	2,300	52,458
Representation Expenses	238,725	1,782	240,507	201,265	1,420	202,685	192,055	1,420	193,475
Transportation and Delivery Expenses	16,225		16,225	30,559		30,559	31,040		31,040
Rent/Lease Expenses	824,260	168	824,428	1,010,876	2,030	1,012,906	1,077,866	2,030	1,079,896
Membership Dues and Contributions to Organizations	714		714	925		925	1,049		1,049
Subscription Expenses	76,839	21	76,860	284,964		284,964	305,075		305,075
Bank Transaction Fee	5,400		5,400				3		3
Other Maintenance and Operating Expenses	62,439	33	62,472	647,822		647,822	324,141		324,141
TOTAL MOOE	5,575,053	15,519	5,590,572	5,588,903	73,421	5,662,324	5,242,261	73,421	5,315,682
TOTAL CURRENT OPERATING EXPENDITURES	8,856,296	260,378	9,116,674	8,469,354	302,542	8,771,896	8,658,941	347,248	9,006,189
Capital Outlays									
Property, Plant and Equipment Outlay									
Infrastructure Outlay	2,984		2,984						
Buildings and Other Structures	25,190		25,190	6,912		6,912			
Machinery and Equipment Outlay	487,413		487,413	799,147		799,147	689,482		689,482
Transportation Equipment Outlay	41,967		41,967	75,980		75,980	223,080		223,080
Furniture, Fixtures and Books Outlay				500		500			
Intangible Assets Outlay	11,332		11,332	44,659		44,659	33,140		33,140
TOTAL CO	568,886		568,886	927,198		927,198	945,702		945,702
TOTAL, DTI	9,425,182	260,378	9,685,560	9,396,552	302,542	9,699,094	9,604,643	347,248	9,951,891
Department of Transportation (DOTr)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Permanent Positions									

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Salaries and other Lump-sums									
Basic Salary	2,606,511	73,540	2,680,051	2,455,886	73,147	2,529,033	2,938,509	75,976	3,014,485
Total Salaries and other Lump-sums	2,606,511	73,540	2,680,051	2,455,886	73,147	2,529,033	2,938,509	75,976	3,014,485
Other Compensation Common to All									
Personnel Economic Relief Allowance	185,021	10,812	195,833	148,080	6,864	154,944	154,944	6,408	161,352
Representation Allowance	43,000	335	43,335	37,782	336	38,118	39,354	228	39,582
Transportation Allowance	33,798	215	34,013	37,638	336	37,974	39,138	168	39,306
Clothing and Uniform Allowance	54,837	2,742	57,579	43,190	2,002	45,192	45,192	1,869	47,061
Honoraria	22,941		22,941	21,948		21,948	31,171		31,171
Overtime Pay	53,266		53,266						
Mid-Year Bonus - Civilian	240,142	7,405	247,547	204,663	6,096	210,759	244,876	6,332	251,208
Year End Bonus	253,606	7,454	261,060	204,663	6,096	210,759	244,876	6,332	251,208
Cash Gift	40,155	1,425	41,580	30,850	1,430	32,280	32,280	1,335	33,615
Productivity Enhancement Incentive	33,033	9,757	42,790	30,850	1,430	32,280	31,735	1,335	33,070
Per Diems	57		57	306		306	306		306
Performance Based Bonus	25,218	15,167	40,385						
Step Increment				6,140		6,140	7,344	191	7,535
Collective Negotiation Agreement	153,764	28,755	182,519						
Total Other Compensation Common to All	1,138,838	84,067	1,222,905	766,110	24,590	790,700	871,216	24,198	895,414
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	1,791		1,791	21,265		21,265	109,045		109,045
Hazard Duty Pay	20		20						
Allowance of Attorney's de Officio	75		75						
Special Hardship Allowance	139		139						
Other Personnel Benefits	736,378	38,566	774,944	648		648	1,956		1,956
Anniversary Bonus - Civilian	9,081		9,081	537	5,763	6,300			
Total Other Compensation for Specific Groups	747,484	38,566	786,050	22,450	5,763	28,213	111,001		111,001
Other Benefits									
Retirement and Life Insurance Premiums		328,991	328,991		303,484	303,484		361,734	361,734

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
PAG-IBIG Contributions	17,922	1,013	18,935	14,808	686	15,494	15,495	640	16,135
PhilHealth Contributions	71,468	3,609	75,077	60,177	1,842	62,019	71,130	1,875	73,005
Employees Compensation Insurance Premiums	9,176	591	9,767	7,404	343	7,747	7,746	321	8,067
Loyalty Award - Civilian	2,830	455	3,285	890	2,015	2,905	1,110	420	1,530
Terminal Leave	124,208	11,521	135,729	105,989	4,350	110,339	121,364	6,744	128,108
Total Other Benefits	225,604	346,180	571,784	189,268	312,720	501,988	216,845	371,734	588,579
Non-Permanent Positions	819,261	61,524	880,785	449,489	144,666	594,155	774,088	392,883	1,166,971
TOTAL PS,CIVILIAN PERSONNEL	5,537,698	603,877	6,141,575	3,883,203	560,886	4,444,089	4,911,659	864,791	5,776,450
Military / Uniformed Personnel									
Permanent Positions									
Base Pay	11,851,795		11,851,795	11,357,296		11,357,296	12,399,851		12,399,851
Creation of New Positions				599,912		599,912	1,161,705		1,161,705
Total Permanent Positions	11,851,795		11,851,795	11,957,208		11,957,208	13,561,556		13,561,556
Other Compensation Common to All									
Personnel Economic Relief Allowance	757,163		757,163	730,320		730,320	823,704		823,704
Clothing/ Uniform Allowance	692,937		692,937	160,849		160,849	303,454		303,454
Subsistence Allowance	1,712,352		1,712,352	1,666,044		1,666,044	1,879,075		1,879,075
Laundry Allowance	12,181		12,181	12,171		12,171	13,886		13,886
Quarters Allowance	143,934		143,934	159,703		159,703	180,336		180,336
Longevity Pay	1,016,614		1,016,614	1,534,970		1,534,970	1,534,970		1,534,970
Mid-Year Bonus - Military/Uniformed Personnel	1,009,098		1,009,098	946,444		946,444	1,034,005		1,034,005
Year-end Bonus	996,519		996,519	946,444		946,444	1,034,005		1,034,005
Cash Gift	149,322		149,322	152,150		152,150	171,605		171,605
Productivity Enhancement Incentive	154,414		154,414	152,150		152,150	172,150		172,150
Performance Based Bonus	318,678		318,678						
Total Other Compensation Common to All	6,963,212		6,963,212	6,461,245		6,461,245	7,147,190		7,147,190
Other Compensation for Specific Groups									
High Risk Duty Pay	2,769		2,769	5,342		5,342	7,020		7,020
Hazardous Duty Pay	385,790		385,790	389,073		389,073	541,805		541,805

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Flying Pay	49,959		49,959	54,996		54,996	76,058		76,058
Sea Duty Pay	236,012		236,012	273,063		273,063	340,206		340,206
Overseas Allowance	13,147		13,147	15,150		15,150	15,150		15,150
Hazard Duty Pay	204,008		204,008	197,187		197,187	223,107		223,107
Hardship Allowance	70		70						
Instructor's Duty Pay	76,644		76,644	87,954		87,954	113,498		113,498
Lump-sum for Filling of Positions - Military /Uniformed Personnel (MUP)				2,863,472		2,863,472	1,106,894		1,106,894
Total Other Compensation for Specific Groups	968,399		968,399	3,886,237		3,886,237	2,423,738		2,423,738
Other Benefits									
Special Group Term Insurance	2,196		2,196	2,190		2,190	2,471		2,471
PAG-IBIG Contributions	67,200		67,200	73,032		73,032	81,908		81,908
Pension, Military/Uniformed Personnel	1,359,960		1,359,960						
PhilHealth Contributions	282,833		282,833	283,898		283,898	310,172		310,172
Employees Compensation Insurance Premiums				36,510		36,510	36,510		36,510
Retirement Gratuity	108,896		108,896	105,500		105,500	52,394		52,394
Terminal Leave	182,834		182,834	148,449		148,449	74,641		74,641
Total Other Benefits	2,003,919		2,003,919	649,579		649,579	558,096		558,096
TOTAL PS, MILITARY/UNIFORMED PERSONNEL	21,787,325		21,787,325	22,954,269		22,954,269	23,690,580		23,690,580
TOTAL PS	27,325,023	603,877	27,928,900	26,837,472	560,886	27,398,358	28,602,239	864,791	29,467,030
Maintenance and Other Operating Services									
Travelling Expenses	225,912	9,261	235,173	248,473	21,080	269,553	244,519	22,009	266,528
Training and Scholarship Expenses	100,816	2,347	103,163	139,571	8,713	148,284	130,328	10,484	140,812
Supplies and Materials Expenses	5,096,901	17,393	5,114,294	5,131,553	31,964	5,163,517	5,557,969	31,306	5,589,275
Utility Expenses	1,011,776	3,233	1,015,009	1,003,735	3,296	1,007,031	1,106,113	3,600	1,109,713
Communication Expenses	130,903	2,035	132,938	211,525	6,283	217,808	539,417	1,775	541,192
Awards/Rewards and Prizes	2,359		2,359	239		239	2,705		2,705
Survey, Research, Exploration and Development Expenses	1,263		1,263				6,263		6,263
Professional Services	308,860	115	308,975	314,317	1,150	315,467	246,404	18	246,422

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
General Services	2,261,776	42,531	2,304,307	1,579,154	58,196	1,637,350	2,063,927	51,149	2,115,076
Repairs and Maintenance	1,397,351	31,706	1,429,057	3,905,202	29,455	3,934,657	2,544,877	43,566	2,588,443
Financial Assistance/Subsidy	6,471,949		6,471,949	2,781,966		2,781,966	1,621,587		1,621,587
Taxes, Insurance Premiums and Other Fees	271,439	7,575,388	7,846,827	343,552	1,658	345,210	372,151	59	372,210
Labor and Wages	103,608		103,608	144,367		144,367	149,595		149,595
Bank Charges	7,840		7,840	7,068		7,068	7,068		7,068
Confidential, Intelligence and Extraordinary Expenses									
Extraordinary and Miscellaneous Expenses	12,723	136	12,859	9,975	383	10,358	13,962	650	14,612
Intelligence Expenses	400,000		400,000	400,000		400,000	400,000		400,000
Confidential Expenses	2,290	2,710	5,000	2,290	2,710	5,000	2,290	2,710	5,000
Other Maintenance and Operating Expenses									
Advertising Expenses	4,762	160	4,922	7,831	233	8,064	7,521	220	7,741
Printing and Publication Expenses	9,126		9,126	24,479	1,523	26,002	22,747	229	22,976
Representation Expenses	241,288	1,994	243,282	285,589	21,348	306,937	319,586	19,370	338,956
Transportation and Delivery Expenses	19,437	135	19,572	29,312	700	30,012	20,623	4	20,627
Rent/Lease Expenses	6,090,472		6,090,472	234,334	1,868	236,202	540,596	3,949	544,545
Membership Dues and Contributions to Organizations	9,933	147	10,080	7,187	368	7,555	8,847		8,847
Subscription Expenses	33,321		33,321	144,280	925	145,205	446,147		446,147
Bank Transaction Fee	3	5	8				2		2
Other Maintenance and Operating Expenses	288,717	1,099	289,816	1,909,282	833	1,910,115	1,656,044	2,621	1,658,665
TOTAL MOOE	24,504,825	7,690,395	32,195,220	18,865,281	192,686	19,057,967	18,031,288	193,719	18,225,007
TOTAL CURRENT OPERATING EXPENDITURES	51,829,848	8,294,272	60,124,120	45,702,753	753,572	46,456,325	46,633,527	1,058,510	47,692,037
Capital Outlays									
Property, Plant and Equipment Outlay									
Infrastructure Outlay	121,589,853		121,589,853	34,881,389		34,881,389	139,736,546		139,736,546
Buildings and Other Structures	554,169		554,169	540,709		540,709	1,470,959		1,470,959
Machinery and Equipment Outlay	2,607,321	135,800	2,743,121	3,926,635		3,926,635	2,385,541		2,385,541
Transportation Equipment Outlay	721,658		721,658	2,145,460		2,145,460	5,975,831		5,975,831
Furniture, Fixtures and Books Outlay	7,998		7,998	47,580		47,580			
Other Property Plant and Equipment Outlay							70,392		70,392

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL CO	125,480,999	135,800	125,616,799	41,541,773		41,541,773	149,639,269		149,639,269
TOTAL, DOTr	177,310,847	8,430,072	185,740,919	87,244,526	753,572	87,998,098	196,272,796	1,058,510	197,331,306
Department of Economy, Planning, and Development (DEPDev)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	2,438,390		2,438,390	2,287,813		2,287,813	2,675,623		2,675,623
Total Salaries and other Lump-sums	2,438,390		2,438,390	2,287,813		2,287,813	2,675,623		2,675,623
Other Compensation Common to All									
Personnel Economic Relief Allowance	111,845		111,845	108,432		108,432	111,216		111,216
Representation Allowance	40,955		40,955	33,870		33,870	34,188		34,188
Transportation Allowance	24,875		24,875	33,330		33,330	33,432		33,432
Clothing and Uniform Allowance	32,261		32,261	31,626		31,626	32,438		32,438
Honoraria	1,393		1,393				21,718		21,718
Overtime Pay	13,022		13,022						
Year End Bonus	204,837		204,837	190,648		190,648	222,977		222,977
Mid-Year Bonus - Civilian	200,528		200,528	190,648		190,648	222,977		222,977
Cash Gift	24,042		24,042	22,590		22,590	23,170		23,170
Productivity Enhancement Incentive	22,760		22,760	22,590		22,590	23,170		23,170
Per Diems	9,125		9,125	33,718		33,718	13,975		13,975
Step Increment				5,718		5,718	6,677		6,677
Performance Based Bonus	94,908		94,908						
Collective Negotiation Agreement	116,691		116,691						
Total Other Compensation Common to All	897,242		897,242	673,170		673,170	745,938		745,938
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	41,809		41,809	38,286		38,286	46,126		46,126
Special Allowance for Prosecution Service	5		5						

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Personnel Benefits	104,471		104,471						
Anniversary Bonus - Civilian	2,184		2,184	3,642		3,642			
Total Other Compensation for Specific Groups	148,469		148,469	41,928		41,928	46,126		46,126
Other Benefits									
Retirement and Life Insurance Premiums		293,682	293,682		274,539	274,539		321,078	321,078
PAG-IBIG Contributions	10,495		10,495	10,833		10,833	11,113		11,113
PhilHealth Contributions	59,603		59,603	55,763		55,763	64,479		64,479
Employees Compensation Insurance Premiums	5,593		5,593	5,390		5,390	5,528		5,528
Terminal Leave	178,417		178,417	28,085		28,085	34,255		34,255
Loyalty Award - Civilian	2,315		2,315	2,990		2,990	1,790		1,790
Total Other Benefits	256,423	293,682	550,105	103,061	274,539	377,600	117,165	321,078	438,243
Non-Permanent Positions	89,143		89,143	122,615		122,615	152,462		152,462
TOTAL PS,CIVILIAN PERSONNEL	3,829,667	293,682	4,123,349	3,228,587	274,539	3,503,126	3,737,314	321,078	4,058,392
TOTAL PS	3,829,667	293,682	4,123,349	3,228,587	274,539	3,503,126	3,737,314	321,078	4,058,392
Maintenance and Other Operating Services									
Travelling Expenses	478,905		478,905	476,315	1,900	478,215	555,049	2,100	557,149
Training and Scholarship Expenses	938,253	897	939,150	406,760	2,750	409,510	435,187	2,100	437,287
Supplies and Materials Expenses	1,519,756	12	1,519,768	324,965	250	325,215	256,390	180	256,570
Utility Expenses	164,094		164,094	214,472		214,472	160,036		160,036
Communication Expenses	83,125		83,125	348,516	50	348,566	130,366	60	130,426
Awards/Rewards and Prizes	2,641		2,641	913		913	3,010		3,010
Survey, Research, Exploration and Development Expenses	3,921,246		3,921,246	1,860,463		1,860,463	1,211,122		1,211,122
Professional Services	371,543	419	371,962	453,277	1,750	455,027	1,060,545	3,160	1,063,705
General Services	1,796,641		1,796,641	1,398,288		1,398,288	996,864		996,864
Repairs and Maintenance	34,621		34,621	94,548		94,548	73,252		73,252
Financial Assistance/Subsidy	153,703		153,703	176,193		176,193	132,724		132,724
Taxes, Insurance Premiums and Other Fees	117,996		117,996	113,587		113,587	92,833		92,833
Extraordinary and Miscellaneous Expenses	15,363		15,363	15,504		15,504	16,023		16,023
Other Maintenance and Operating Expenses									

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Salaries and other Lump-sums									
Basic Salary	743,081		743,081	707,199		707,199	783,570		783,570
Total Salaries and other Lump-sums	743,081		743,081	707,199		707,199	783,570		783,570
Other Compensation Common to All									
Personnel Economic Relief Allowance	33,518		33,518	34,584		34,584	33,634		33,634
Representation Allowance	8,365		8,365	7,481		7,481	7,244		7,244
Transportation Allowance	6,702		6,702	7,271		7,271	7,034		7,034
Clothing and Uniform Allowance	9,793		9,793	10,089		10,089	9,811		9,811
Honoraria	1,017		1,017						
Overtime Pay	356		356	130		130	100		100
Mid-Year Bonus - Civilian	58,885		58,885	58,932		58,932	65,296		65,296
Year End Bonus	59,295		59,295	58,932		58,932	65,296		65,296
Cash Gift	7,037		7,037	7,206		7,206	7,006		7,006
Productivity Enhancement Incentive	6,813		6,813	7,206		7,206	7,006		7,006
Step Increment				2,251		2,251	2,008		2,008
Performance Based Bonus	33,195		33,195						
Collective Negotiation Agreement	5,460		5,460						
Total Other Compensation Common to All	230,436		230,436	194,082		194,082	204,435		204,435
Other Compensation for Specific Groups									
Hazard Pay							50		50
Night Shift Differential Pay				3,333		3,333			
Other Personnel Benefits	18,494		18,494						
Anniversary Bonus - Civilian							1,146		1,146
Total Other Compensation for Specific Groups	18,494		18,494	3,333		3,333	1,196		1,196
Other Benefits									
Retirement and Life Insurance Premiums		85,258	85,258		84,864	84,864		94,033	94,033
Pension, Civilian Personnel	13,910		13,910						
PAG-IBIG Contributions	3,053		3,053	3,459		3,459	3,363		3,363
PhilHealth Contributions	16,687		16,687	16,817		16,817	18,444		18,444
Employees Compensation Insurance Premiums	1,686		1,686	1,729		1,729	1,682		1,682

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Loyalty Award - Civilian	580		580	925		925	525		525
Terminal Leave	24,779		24,779	22,092		22,092	18,280		18,280
Total Other Benefits	60,695	85,258	145,953	45,022	84,864	129,886	42,294	94,033	136,327
Non-Permanent Positions	1,266		1,266	1,235		1,235	7,431		7,431
TOTAL PS,CIVILIAN PERSONNEL	1,053,972	85,258	1,139,230	950,871	84,864	1,035,735	1,038,926	94,033	1,132,959
TOTAL PS	1,053,972	85,258	1,139,230	950,871	84,864	1,035,735	1,038,926	94,033	1,132,959
Maintenance and Other Operating Services									
Travelling Expenses	189,869		189,869	177,463		177,463	224,225		224,225
Training and Scholarship Expenses	9,532		9,532	25,047		25,047	16,168		16,168
Supplies and Materials Expenses	125,487		125,487	111,703		111,703	109,066		109,066
Utility Expenses	65,213		65,213	71,306		71,306	77,246		77,246
Communication Expenses	53,439		53,439	84,303		84,303	60,686		60,686
Professional Services	108,278		108,278	121,148		121,148	157,526		157,526
General Services	64,092		64,092	61,975		61,975	85,224		85,224
Repairs and Maintenance	23,713		23,713	31,674		31,674	48,043		48,043
Taxes, Insurance Premiums and Other Fees	14,887		14,887	11,079		11,079	15,350		15,350
Extraordinary and Miscellaneous Expenses	4,168		4,168	4,950		4,950	4,061		4,061
Other Maintenance and Operating Expenses									
Advertising Expenses	30,826		30,826	6,858		6,858	255,781		255,781
Printing and Publication Expenses	3,102		3,102	3,304		3,304	3,363		3,363
Representation Expenses	63,424		63,424	67,384		67,384	41,347		41,347
Transportation and Delivery Expenses	822		822	5,717		5,717	2,515		2,515
Rent/Lease Expenses	99,615		99,615	80,829		80,829	83,349		83,349
Membership Dues and Contributions to Organizations	930		930	600		600	556		556
Subscription Expenses	19,782		19,782	25,124		25,124	34,639		34,639
Donations	44		44	50		50	50		50
Other Maintenance and Operating Expenses	220,568		220,568	139,067		139,067	65,358		65,358
TOTAL MOOE	1,097,791		1,097,791	1,029,581		1,029,581	1,284,553		1,284,553
TOTAL CURRENT OPERATING EXPENDITURES	2,151,763	85,258	2,237,021	1,980,452	84,864	2,065,316	2,323,479	94,033	2,417,512

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Capital Outlays									
Property, Plant and Equipment Outlay									
Buildings and Other Structures	83,194		83,194						
Machinery and Equipment Outlay	92,858		92,858	101,818		101,818	87,291		87,291
Transportation Equipment Outlay	57,246		57,246	1,800		1,800	44,245		44,245
Furniture, Fixtures and Books Outlay	2,174		2,174						
Other Property Plant and Equipment Outlay	70		70				900		900
TOTAL CO	235,542		235,542	103,618		103,618	132,436		132,436
TOTAL, PCO	2,387,305	85,258	2,472,563	2,084,070	84,864	2,168,934	2,455,915	94,033	2,549,948
Other Executive Offices (OEOs)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	4,261,288		4,261,288	4,668,567		4,668,567	5,437,800		5,437,800
Total Salaries and other Lump-sums	4,261,288		4,261,288	4,668,567		4,668,567	5,437,800		5,437,800
Other Compensation Common to All									
Personnel Economic Relief Allowance	173,664		173,664	210,048		210,048	214,944		214,944
Representation Allowance	81,554		81,554	85,074		85,074	86,094		86,094
Transportation Allowance	61,631		61,631	84,474		84,474	85,494		85,494
Clothing and Uniform Allowance	53,602		53,602	61,264		61,264	62,692		62,692
Honoraria	10,956		10,956	1,844		1,844	11,711		11,711
Overtime Pay	12,760		12,760						
Year End Bonus	354,130		354,130	389,053		389,053	453,147		453,147
Mid-Year Bonus - Civilian	338,636		338,636	389,053		389,053	453,147		453,147
Cash Gift	36,567		36,567	43,760		43,760	44,780		44,780
Productivity Enhancement Incentive	36,120		36,120	43,760		43,760	44,780		44,780

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Per Diems	8,368	562	8,930	8,321	1,234	9,555	8,734	1,234	9,968
Step Increment				10,085		10,085	12,909		12,909
Performance Based Bonus	153,342		153,342						
Collective Negotiation Agreement	84,202	3,502	87,704						
Total Other Compensation Common to All	1,405,532	4,064	1,409,596	1,326,736	1,234	1,327,970	1,478,432	1,234	1,479,666
Other Compensation for Specific Groups									
RATA of Sectoral/Alternate Sectoral Representatives	6,694		6,694	6,324		6,324	6,324		6,324
Magna Carta for Public Health Workers	2,098		2,098	33,297		33,297	32,705		32,705
Magna Carta for Science & Technology Personnel	34,289		34,289	9,666		9,666	41,462		41,462
Quarters Allowance	12,649		12,649	14,195		14,195	14,583		14,583
Overseas Allowance	21,036		21,036	21,013		21,013	21,587		21,587
Hazard Duty Pay	45,944		45,944	49,008		49,008	49,008		49,008
Longevity Pay	152,155		152,155	154,432		154,432	154,432		154,432
Lump-sum for filling of Positions - Civilian				19,680		19,680			
Lump-sum for Personnel Services				1,642		1,642			
Other Personnel Benefits	173,660	379	174,039					175	175
Anniversary Bonus - Civilian	5,584		5,584	828		828	1,416		1,416
Special Counsel Allowance	1,400		1,400	1,000		1,000	1,000		1,000
Total Other Compensation for Specific Groups	455,509	379	455,888	311,085		311,085	322,517	175	322,692
Other Benefits									
Retirement and Life Insurance Premiums		516,692	516,692		558,556	558,556		650,926	650,926
Pension, Civilian Personnel	67,892		67,892						
PAG-IBIG Contributions	17,160		17,160	21,009		21,009	21,493		21,493
PhilHealth Contributions	101,059		101,059	109,979		109,979	126,363		126,363
Employees Compensation Insurance Premiums	8,782		8,782	10,509		10,509	10,753		10,753
Terminal Leave	136,189		136,189	52,865		52,865	69,467		69,467
Loyalty Award - Civilian	4,200		4,200	5,535		5,535	5,215	15	5,230
Total Other Benefits	335,282	516,692	851,974	199,897	558,556	758,453	233,291	650,941	884,232
Non-Permanent Positions	295,802	11,734	307,536	299,256	13,126	312,382	427,920	14,924	442,844
TOTAL PS,CIVILIAN PERSONNEL	6,753,413	532,869	7,286,282	6,805,541	572,916	7,378,457	7,899,960	667,274	8,567,234

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL PS	6,753,413	532,869	7,286,282	6,805,541	572,916	7,378,457	7,899,960	667,274	8,567,234
Maintenance and Other Operating Services									
Travelling Expenses	720,765	109,283	830,048	870,771	89,107	959,878	773,374	77,582	850,956
Training and Scholarship Expenses	366,776	6,588	373,364	663,515	21,525	685,040	621,830	23,671	645,501
Supplies and Materials Expenses	693,115	24,815	717,930	983,842	26,706	1,010,548	1,168,952	30,746	1,199,698
Utility Expenses	262,652	20,931	283,583	311,045	26,690	337,735	337,490	26,690	364,180
Communication Expenses	140,753	9,089	149,842	256,943	21,123	278,066	287,947	15,723	303,670
Awards/Rewards and Prizes	121,263	1,472	122,735	136,151		136,151	132,989		132,989
Survey, Research, Exploration and Development Expenses	1,340,212		1,340,212	597,058		597,058	98,649		98,649
Demolition/Relocation and Desilting/Dredging Expenses	544		544	135		135			
Professional Services	1,421,228	228,892	1,650,120	1,125,526	235,563	1,361,089	1,447,814	230,093	1,677,907
General Services	391,367	39,100	430,467	488,517	20,019	508,536	554,876	20,619	575,495
Repairs and Maintenance	173,528	6,809	180,337	233,793	9,544	243,337	261,432	22,070	283,502
Financial Assistance/Subsidy	3,620,681	299,895	3,920,576	5,849,070	340,605	6,189,675	5,760,757	420,826	6,181,583
Taxes, Insurance Premiums and Other Fees	65,357	2,098	67,455	119,741	2,322	122,063	327,457	3,022	330,479
Labor and Wages	4,501		4,501	4,050		4,050	1,823		1,823
Extraordinary and Miscellaneous Expenses	43,374	433	43,807	41,463	421	41,884	53,018	421	53,439
Confidential Expenses	1,171,362		1,171,362	1,172,500		1,172,500	1,172,500		1,172,500
Intelligence Expenses	1,840,200		1,840,200	640,200		640,200	1,120,200		1,120,200
Other Maintenance and Operating Expenses									
Advertising Expenses	34,401	8,090	42,491	17,924	26,657	44,581	20,965	28,657	49,622
Printing and Publication Expenses	30,985	1,025	32,010	61,879	2,059	63,938	60,513	2,076	62,589
Representation Expenses	454,827	102,026	556,853	684,552	50,720	735,272	834,881	47,369	882,250
Transportation and Delivery Expenses	15,116	143	15,259	8,308	3,396	11,704	17,315	3,396	20,711
Rent/Lease Expenses	666,686	11,008	677,694	863,310	17,660	880,970	1,014,583	6,100	1,020,683
Membership Dues and Contributions to Organizations	6,848	232	7,080	5,895	600	6,495	5,170	600	5,770
Subscription Expenses	291,069	3,615	294,684	509,057	5,955	515,012	702,913	12,046	714,959
Donations	27,602,301	994,026	28,596,327	32,358,967	1,190,059	33,549,026	31,552,500	495,000	32,047,500
Bank Transaction Fee	67	1	68	305	72	377	171	72	243
Other Maintenance and Operating Expenses	660,915	23,469	684,384	471,325	147,759	619,084	261,110	160,259	421,369

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL MOOE	42,140,893	1,893,040	44,033,933	48,475,842	2,238,562	50,714,404	48,591,229	1,627,038	50,218,267
TOTAL CURRENT OPERATING EXPENDITURES	48,894,306	2,425,909	51,320,215	55,281,383	2,811,478	58,092,861	56,491,189	2,294,312	58,785,501
Capital Outlays									
Property, Plant and Equipment Outlay									
Infrastructure Outlay	4,678,040		4,678,040	4,993,337		4,993,337	5,304,200		5,304,200
Buildings and Other Structures	1,583,467		1,583,467	823,953		823,953	1,153,157		1,153,157
Machinery and Equipment Outlay	447,480		447,480	1,000,275	2,350	1,002,625	1,013,141	341,065	1,354,206
Transportation Equipment Outlay	249,926		249,926	182,294		182,294	144,927	7,700	152,627
Furniture, Fixtures and Books Outlay	19,813		19,813	50,780		50,780	6,300		6,300
Heritage Assets	40,322		40,322	109,967		109,967	98,021		98,021
Other Property Plant and Equipment Outlay	6,006		6,006				89,207	1,317	90,524
Investment Outlay		10,000	10,000		10,000	10,000		10,000	10,000
Intangible Assets Outlay	30,563		30,563	4,210		4,210	33,355		33,355
TOTAL CO	7,055,617	10,000	7,065,617	7,164,816	12,350	7,177,166	7,842,308	360,082	8,202,390
TOTAL, OEO	55,949,923	2,435,909	58,385,832	62,446,199	2,823,828	65,270,027	64,333,497	2,654,394	66,987,891
The Judiciary (JUD)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	17,609,204		17,609,204	14,576,434		14,576,434	16,542,064		16,542,064
Creation of New Positions				1,076,060		1,076,060	1,189,719		1,189,719
Reclassification of Positions				39,596		39,596	61,357		61,357
Total Salaries and other Lump-sums	17,609,204		17,609,204	15,692,090		15,692,090	17,793,140		17,793,140
Other Compensation Common to All									
Personnel Economic Relief Allowance	828,998		828,998	708,408		708,408	708,288		708,288
Representation Allowance	546,734		546,734	411,588		411,588	412,026		412,026

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Transportation Allowance	526,239		526,239	411,402		411,402	411,840		411,840
Clothing and Uniform Allowance	215,443		215,443	206,626		206,626	206,591		206,591
Honoraria	5,022		5,022	8,881		8,881	9,482		9,482
Overtime Pay	93,380		93,380	35,635		35,635	48,781		48,781
Mid-Year Bonus - Civilian	1,489,580		1,489,580	1,214,704		1,214,704	1,378,505		1,378,505
Year End Bonus	1,517,764		1,517,764	1,214,704		1,214,704	1,378,505		1,378,505
Cash Gift	166,873		166,873	147,590		147,590	147,565		147,565
Productivity Enhancement Incentive	165,938		165,938	147,590		147,590	147,565		147,565
Step Increment				36,443		36,443	41,355		41,355
Total Other Compensation Common to All	5,555,971		5,555,971	4,543,571		4,543,571	4,890,503		4,890,503
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	11,802		11,802	19,436		19,436	21,199		21,199
Magna Carta for Public Social Workers	6,662		6,662	16,181		16,181	18,774		18,774
Hazard Pay	168,814		168,814						
Longevity Pay	373,532		373,532	376,010		376,010	430,719		430,719
Night Shift Differential Pay	913		913	3,875		3,875	4,197		4,197
Lump-sum for filling of Positions - Civilian				7,363,892		7,363,892	8,397,619		8,397,619
Other Personnel Benefits	9,287,492		9,287,492	598,606		598,606	609,789		609,789
Anniversary Bonus - Civilian	1,065		1,065				124,491		124,491
Total Other Compensation for Specific Groups	9,850,280		9,850,280	8,378,000		8,378,000	9,606,788		9,606,788
Other Benefits									
Retirement and Life Insurance Premiums		1,374,617	1,374,617		1,896,268	1,896,268		2,176,406	2,176,406
Pension, Civilian Personnel	5,002,312		5,002,312	5,958,367		5,958,367	6,832,427		6,832,427
PAG-IBIG Contributions	77,650		77,650	70,846		70,846	70,834		70,834
PhilHealth Contributions	373,880		373,880	316,092		316,092	346,125		346,125
Employees Compensation Insurance Premiums	41,095		41,095	35,421		35,421	35,416		35,416
Retirement Gratuity	2,603,238		2,603,238	2,075,354		2,075,354	1,023,818		1,023,818
Loyalty Award - Civilian	32,230		32,230	25,377		25,377	23,045		23,045
Terminal Leave	2,323,094		2,323,094	2,271,299		2,271,299	1,243,622		1,243,622
Total Other Benefits	10,453,499	1,374,617	11,828,116	10,752,756	1,896,268	12,649,024	9,575,287	2,176,406	11,751,693
Non-Permanent Positions	431,856		431,856	604,431		604,431	670,419		670,419

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Land Outlay	165,000		165,000						
Land Improvements Outlay				54,000		54,000			
Buildings and Other Structures	4,732,792		4,732,792	1,246,408		1,246,408	3,157,409		3,157,409
Machinery and Equipment Outlay	297,126		297,126	922,198		922,198	841,824		841,824
Transportation Equipment Outlay	129,525		129,525	198,210		198,210	71,960		71,960
Furniture, Fixtures and Books Outlay	64,694		64,694	113,757		113,757	40,218		40,218
Other Property Plant and Equipment Outlay	1,541		1,541				2,818		2,818
Intangible Assets Outlay	201,922		201,922	5,269,892		5,269,892	2,357,332		2,357,332
TOTAL CO	5,592,600		5,592,600	7,804,465		7,804,465	6,471,561		6,471,561
TOTAL, JUD	59,687,018	1,374,617	61,061,635	62,116,632	1,896,268	64,012,900	65,768,388	2,176,406	67,944,794
Civil Service Commission (CSC)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	1,227,922		1,227,922	906,818		906,818	1,046,823		1,046,823
Total Salaries and other Lump-sums	1,227,922		1,227,922	906,818		906,818	1,046,823		1,046,823
Other Compensation Common to All									
Personnel Economic Relief Allowance	32,869		32,869	30,432		30,432	30,792		30,792
Representation Allowance	22,421		22,421	24,912		24,912	25,182		25,182
Transportation Allowance	22,088		22,088	23,586		23,586	23,958		23,958
Clothing and Uniform Allowance	8,487		8,487	8,876		8,876	8,981		8,981
Overtime Pay	56		56						
Year End Bonus	76,728		76,728	75,568		75,568	87,234		87,234
Mid-Year Bonus - Civilian	76,607		76,607	75,568		75,568	87,234		87,234
Cash Gift	6,582		6,582	6,340		6,340	6,415		6,415
Productivity Enhancement Incentive	6,565		6,565	6,340		6,340	6,415		6,415
Per Diems	281		281	427		427	427		427

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Step Increment				2,265		2,265	2,617		2,617
Performance Based Bonus	1,184		1,184						
Collective Negotiation Agreement	1,488		1,488						
Total Other Compensation Common to All	255,356		255,356	254,314		254,314	279,255		279,255
Other Compensation for Specific Groups									
Provident/Welfare Fund Contributions	987		987						
Lump-sum for filling of Positions - Civilian				217,795		217,795	230,072		230,072
Other Personnel Benefits	1,421		1,421						
Anniversary Bonus - Civilian				4,404		4,404			
Total Other Compensation for Specific Groups	2,408		2,408	222,199		222,199	230,072		230,072
Other Benefits									
Retirement and Life Insurance Premiums		116,623	116,623		128,628	128,628		146,808	146,808
Pension, Civilian Personnel	39,389		39,389	39,821		39,821	46,229		46,229
PAG-IBIG Contributions	1,558		1,558	3,047		3,047	3,076		3,076
PhilHealth Contributions	16,809		16,809	21,125		21,125	23,454		23,454
Employees Compensation Insurance Premiums	1,514		1,514	1,520		1,520	1,540		1,540
Retirement Gratuity				14,334		14,334			
Terminal Leave	8,533		8,533	22,035		22,035	22,370		22,370
Loyalty Award - Civilian	30		30				745		745
Total Other Benefits	67,833	116,623	184,456	101,882	128,628	230,510	97,414	146,808	244,222
Non-Permanent Positions	34,018		34,018	34,306		34,306	38,217		38,217
TOTAL PS,CIVILIAN PERSONNEL	1,587,537	116,623	1,704,160	1,519,519	128,628	1,648,147	1,691,781	146,808	1,838,589
TOTAL PS	1,587,537	116,623	1,704,160	1,519,519	128,628	1,648,147	1,691,781	146,808	1,838,589
Maintenance and Other Operating Services									
Travelling Expenses	41,955		41,955	43,573		43,573	43,799		43,799
Training and Scholarship Expenses	26,324		26,324	25,216		25,216	29,518		29,518
Supplies and Materials Expenses	69,332		69,332	62,894		62,894	61,023		61,023
Utility Expenses	54,384		54,384	62,848		62,848	60,105		60,105
Communication Expenses	55,694		55,694	42,220		42,220	42,456		42,456

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Awards/Rewards and Prizes	24,071		24,071	24,966		24,966	24,965		24,965
Professional Services	35,809		35,809	38,437		38,437	41,042		41,042
General Services	136,312		136,312	64,867		64,867	72,856		72,856
Repairs and Maintenance	19,497		19,497	41,483		41,483	38,458		38,458
Financial Assistance/Subsidy	3,300		3,300	3,300		3,300	3,000		3,000
Taxes, Insurance Premiums and Other Fees	8,283		8,283	8,170		8,170	8,113		8,113
Labor and Wages	28,095		28,095	28,095		28,095	28,095		28,095
Extraordinary and Miscellaneous Expenses	7,861		7,861	7,861		7,861	7,861		7,861
Other Maintenance and Operating Expenses									
Advertising Expenses	6,297		6,297	6,678		6,678	6,661		6,661
Printing and Publication Expenses	5,010		5,010	5,720		5,720	5,917		5,917
Representation Expenses	14,045		14,045	15,090		15,090	14,759		14,759
Transportation and Delivery Expenses	5,048		5,048	4,991		4,991	5,061		5,061
Rent/Lease Expenses	4,435		4,435	4,471		4,471	4,471		4,471
Membership Dues and Contributions to Organizations	119		119	136		136	136		136
Subscription Expenses	2,324		2,324	257,573		257,573	690,895		690,895
Bank Transaction Fee	1		1	4		4	4		4
Other Maintenance and Operating Expenses	18,031		18,031						
TOTAL MOOE	566,227		566,227	748,593		748,593	1,189,195		1,189,195
TOTAL CURRENT OPERATING EXPENDITURES	2,153,764	116,623	2,270,387	2,268,112	128,628	2,396,740	2,880,976	146,808	3,027,784
Capital Outlays									
Property, Plant and Equipment Outlay									
Buildings and Other Structures	101,564		101,564	32,455		32,455			
Machinery and Equipment Outlay	55,156		55,156	454,034		454,034	1,267,066		1,267,066
Transportation Equipment Outlay	26,686		26,686						
Furniture, Fixtures and Books Outlay	1,857		1,857						
TOTAL CO	185,263		185,263	486,489		486,489	1,267,066		1,267,066
TOTAL, CSC	2,339,027	116,623	2,455,650	2,754,601	128,628	2,883,229	4,148,042	146,808	4,294,850

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Retirement and Life Insurance Premiums		683,699	683,699		1,045,801	1,045,801		1,195,556	1,195,556
Pension, Civilian Personnel	55,033		55,033	53,999		53,999	55,236		55,236
PAG-IBIG Contributions	22,582		22,582	19,353		19,353	20,079		20,079
PhilHealth Contributions	198,160		198,160	134,752		134,752	155,508		155,508
Employees Compensation Insurance Premiums	13,060		13,060	9,676		9,676	10,038		10,038
Loyalty Award - Civilian	9,895		9,895	10,360		10,360	11,798		11,798
Terminal Leave	518,001		518,001	277,806		277,806	325,932		325,932
Total Other Benefits	816,731	683,699	1,500,430	505,946	1,045,801	1,551,747	578,591	1,195,556	1,774,147
TOTAL PS,CIVILIAN PERSONNEL	12,711,202	683,699	13,394,901	11,505,329	1,045,801	12,551,130	13,040,903	1,195,556	14,236,459
TOTAL PS	12,711,202	683,699	13,394,901	11,505,329	1,045,801	12,551,130	13,040,903	1,195,556	14,236,459
Maintenance and Other Operating Services									
Travelling Expenses	170,676		170,676	242,744		242,744	177,630		177,630
Training and Scholarship Expenses	39,336		39,336	26,252		26,252	35,330		35,330
Supplies and Materials Expenses	45,753		45,753	106,912		106,912	41,906		41,906
Utility Expenses	124,290		124,290	121,225		121,225	122,715		122,715
Communication Expenses	117,689		117,689	163,381		163,381	90,306		90,306
Professional Services	2,809		2,809						
General Services	162,327		162,327	156,497		156,497	155,430		155,430
Repairs and Maintenance	15,451		15,451	38,459		38,459	13,438		13,438
Taxes, Insurance Premiums and Other Fees	27,552		27,552	14,507		14,507	16,154		16,154
Extraordinary and Miscellaneous Expenses	9,329		9,329	10,337		10,337	9,145		9,145
Confidential Expenses	10,000		10,000	10,000		10,000	10,000		10,000
Other Maintenance and Operating Expenses									
Advertising Expenses	1,341		1,341	1,020		1,020	1,020		1,020
Printing and Publication Expenses	12		12	171		171	174		174
Representation Expenses	47,748		47,748	26,878		26,878	45,389		45,389
Rent/Lease Expenses	3,421		3,421	3,786		3,786	3,418		3,418
Membership Dues and Contributions to Organizations	523		523	248		248	566		566
Subscription Expenses	86,479		86,479	32,030		32,030	2,206		2,206
Bank Transaction Fee	17		17						

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Maintenance and Operating Expenses	56,284		56,284				100		100
TOTAL MOOE	921,037		921,037	954,447		954,447	724,927		724,927
TOTAL CURRENT OPERATING EXPENDITURES	13,632,239	683,699	14,315,938	12,459,776	1,045,801	13,505,577	13,765,830	1,195,556	14,961,386
Capital Outlays									
Property, Plant and Equipment Outlay									
Buildings and Other Structures	598,073		598,073	45,000		45,000	44,619		44,619
Machinery and Equipment Outlay	169,050		169,050	63,561		63,561	54,930		54,930
Transportation Equipment Outlay	26,466		26,466	3,202		3,202	1,600		1,600
Furniture, Fixtures and Books Outlay	59,220		59,220				11,225		11,225
Intangible Assets Outlay	17,709		17,709						
TOTAL CO	870,518		870,518	111,763		111,763	112,374		112,374
TOTAL, COA	14,502,757	683,699	15,186,456	12,571,539	1,045,801	13,617,340	13,878,204	1,195,556	15,073,760
Commission on Elections (COMELEC)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	2,494,932		2,494,932	2,007,078		2,007,078	2,313,640		2,313,640
Total Salaries and other Lump-sums	2,494,932		2,494,932	2,007,078		2,007,078	2,313,640		2,313,640
Other Compensation Common to All									
Personnel Economic Relief Allowance	129,630		129,630	116,064		116,064	115,584		115,584
Representation Allowance	11,432		11,432	14,262		14,262	14,208		14,208
Transportation Allowance	7,999		7,999	14,262		14,262	14,208		14,208
Clothing and Uniform Allowance	35,653		35,653	33,852		33,852	33,712		33,712
Honoraria	7,980		7,980	58,609		58,609	1,206		1,206
Overtime Pay	1,381,172		1,381,172	2,369,159		2,369,159			

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Year End Bonus	176,898		176,898	167,257		167,257	192,804		192,804
Mid-Year Bonus - Civilian	167,626		167,626	167,257		167,257	192,804		192,804
Cash Gift	24,194		24,194	24,180		24,180	24,080		24,080
Productivity Enhancement Incentive	24,153		24,153	24,180		24,180	24,080		24,080
Step Increment				5,016		5,016	5,783		5,783
Collective Negotiation Agreement	171,822		171,822						
Total Other Compensation Common to All	2,138,559		2,138,559	2,994,098		2,994,098	618,469		618,469
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	1,554		1,554						
Lump-sum for filling of Positions - Civilian				428,685		428,685	494,189		494,189
Other Personnel Benefits	17,785		17,785						
Total Other Compensation for Specific Groups	19,339		19,339	428,685		428,685	494,189		494,189
Other Benefits									
Retirement and Life Insurance Premiums		249,764	249,764		279,736	279,736		322,940	322,940
Pension, Civilian Personnel	100,384		100,384	93,936		93,936	112,826		112,826
PAG-IBIG Contributions	12,460		12,460	11,606		11,606	11,556		11,556
PhilHealth Contributions	52,435		52,435	48,733		48,733	55,573		55,573
Employees Compensation Insurance Premiums	6,463		6,463	5,804		5,804	5,779		5,779
Retirement Gratuity				28,669		28,669			
Terminal Leave	174,609		174,609	104,946		104,946	76,230		76,230
Total Other Benefits	346,351	249,764	596,115	293,694	279,736	573,430	261,964	322,940	584,904
Non-Permanent Positions	189,434		189,434	274,511		274,511	285,292		285,292
TOTAL PS,CIVILIAN PERSONNEL	5,188,615	249,764	5,438,379	5,998,066	279,736	6,277,802	3,973,554	322,940	4,296,494
TOTAL PS	5,188,615	249,764	5,438,379	5,998,066	279,736	6,277,802	3,973,554	322,940	4,296,494
Maintenance and Other Operating Services									
Travelling Expenses	372,003		372,003	482,829		482,829	87,750		87,750
Training and Scholarship Expenses	281,577		281,577	4,186,271		4,186,271	52,923		52,923
Supplies and Materials Expenses	938,678		938,678	719,730		719,730	215,846		215,846
Utility Expenses	58,927		58,927	48,779		48,779	46,351		46,351

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Salaries and other Lump-sums									
Basic Salary	1,007,441		1,007,441	960,920		960,920	1,099,600		1,099,600
Total Salaries and other Lump-sums	1,007,441		1,007,441	960,920		960,920	1,099,600		1,099,600
Other Compensation Common to All									
Personnel Economic Relief Allowance	29,025		29,025	29,088		29,088	28,560		28,560
Representation Allowance	43,114		43,114	44,640		44,640	46,116		46,116
Transportation Allowance	42,152		42,152	44,640		44,640	46,116		46,116
Clothing and Uniform Allowance	8,316		8,316	8,484		8,484	8,330		8,330
Honoraria	5,513		5,513	6,038		6,038	6,038		6,038
Overtime Pay	7,125		7,125	3,776		3,776	3,500		3,500
Mid-Year Bonus - Civilian	84,624		84,624	80,077		80,077	91,633		91,633
Year End Bonus	84,208		84,208	80,077		80,077	91,633		91,633
Cash Gift	5,969		5,969	6,060		6,060	5,950		5,950
Productivity Enhancement Incentive	5,930		5,930	6,060		6,060	5,950		5,950
Step Increment				2,401		2,401	2,749		2,749
Performance Based Bonus	38,539		38,539						
Collective Negotiation Agreement	36,720		36,720						
Total Other Compensation Common to All	391,235		391,235	311,341		311,341	336,575		336,575
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	488		488	551		551	551		551
Longevity Pay							2,437		2,437
Lump-sum for filling of Positions - Civilian				1,288,315		1,288,315	1,558,842		1,558,842
Other Personnel Benefits	1,426,106		1,426,106						
Total Other Compensation for Specific Groups	1,426,594		1,426,594	1,288,866		1,288,866	1,561,830		1,561,830
Other Benefits									
Retirement and Life Insurance Premiums		66,649	66,649		133,289	133,289		159,158	159,158
Pension, Civilian Personnel	77,815		77,815	85,079		85,079	96,803		96,803
PAG-IBIG Contributions	2,716		2,716	2,910		2,910	2,858		2,858
PhilHealth Contributions	20,292		20,292	20,243		20,243	21,416		21,416

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Employees Compensation Insurance Premiums	1,453		1,453	1,454		1,454	1,428		1,428
Retirement Gratuity	141,413		141,413	411,472		411,472	313,412		313,412
Loyalty Award - Civilian	1,080		1,080	1,150		1,150	1,150		1,150
Terminal Leave	20,257		20,257	72,511		72,511	76,215		76,215
Total Other Benefits	265,026	66,649	331,675	594,819	133,289	728,108	513,282	159,158	672,440
TOTAL PS,CIVILIAN PERSONNEL	3,090,296	66,649	3,156,945	3,155,946	133,289	3,289,235	3,511,287	159,158	3,670,445
TOTAL PS	3,090,296	66,649	3,156,945	3,155,946	133,289	3,289,235	3,511,287	159,158	3,670,445
Maintenance and Other Operating Services									
Travelling Expenses	251,159		251,159	246,194		246,194	253,580		253,580
Training and Scholarship Expenses	170,684		170,684	164,444		164,444	178,998		178,998
Supplies and Materials Expenses	428,157		428,157	582,147		582,147	632,677		632,677
Utility Expenses	146,794		146,794	180,697		180,697	186,819		186,819
Communication Expenses	113,241		113,241	96,153		96,153	99,727		99,727
Awards/Rewards and Prizes	9,094		9,094	10,000		10,000	10,000		10,000
Professional Services	21,521		21,521	47,931		47,931	47,931		47,931
General Services	243,423		243,423	234,755		234,755	234,755		234,755
Repairs and Maintenance	77,388		77,388	74,732		74,732	76,974		76,974
Taxes, Insurance Premiums and Other Fees	20,511		20,511	18,995		18,995	18,995		18,995
Extraordinary and Miscellaneous Expenses	34,927		34,927	26,865		26,865	26,865		26,865
Confidential Expenses	180,811		180,811	1,000		1,000	51,468		51,468
Other Maintenance and Operating Expenses									
Advertising Expenses	14,852		14,852	14,825		14,825	15,271		15,271
Printing and Publication Expenses	11,874		11,874	10,903		10,903	11,231		11,231
Representation Expenses	22,397		22,397	21,375		21,375	22,939		22,939
Transportation and Delivery Expenses	10,080		10,080	9,055		9,055	9,327		9,327
Rent/Lease Expenses	38,248		38,248	63,299		63,299	63,299		63,299
Membership Dues and Contributions to Organizations	180		180						
Subscription Expenses	25,687		25,687	48,618		48,618	98,449		98,449
Other Maintenance and Operating Expenses	101,242		101,242	215,802		215,802	165,334		165,334

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL MOOE	1,922,270		1,922,270	2,067,790		2,067,790	2,204,639		2,204,639
TOTAL CURRENT OPERATING EXPENDITURES	5,012,566	66,649	5,079,215	5,223,736	133,289	5,357,025	5,715,926	159,158	5,875,084
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	167,500		167,500						
Buildings and Other Structures	50,000		50,000	50,000		50,000			
Machinery and Equipment Outlay	256,362		256,362	279,340		279,340	336,916		336,916
Transportation Equipment Outlay	40,012		40,012	36,130		36,130	36,130		36,130
Furniture, Fixtures and Books Outlay	91,670		91,670	91,670		91,670	91,670		91,670
Other Property Plant and Equipment Outlay	18,980		18,980	18,980		18,980			
Intangible Assets Outlay	39,009		39,009	39,009		39,009	50,609		50,609
TOTAL CO	663,533		663,533	515,129		515,129	515,325		515,325
TOTAL, OMB	5,676,099	66,649	5,742,748	5,738,865	133,289	5,872,154	6,231,251	159,158	6,390,409
Commission on Human Rights (CHR)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	411,623		411,623	382,786		382,786	458,139		458,139
Total Salaries and other Lump-sums	411,623		411,623	382,786		382,786	458,139		458,139
Other Compensation Common to All									
Personnel Economic Relief Allowance	17,047		17,047	16,176		16,176	16,728		16,728
Representation Allowance	5,039		5,039	4,806		4,806	4,566		4,566
Transportation Allowance	4,673		4,673	4,806		4,806	4,566		4,566
Clothing and Uniform Allowance	5,550		5,550	4,718		4,718	4,879		4,879
Year End Bonus	35,412		35,412	31,900		31,900	38,179		38,179
Mid-Year Bonus - Civilian	33,134		33,134	31,900		31,900	38,179		38,179

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Cash Gift	3,305		3,305	3,370		3,370	3,485		3,485
Productivity Enhancement Incentive	3,434		3,434	3,370		3,370	3,485		3,485
Step Increment				957		957	1,146		1,146
Performance Based Bonus	16,600		16,600						
Total Other Compensation Common to All	124,194		124,194	102,003		102,003	115,213		115,213
Other Compensation for Specific Groups									
Magna Carta for Public Health Workers	816		816	1,293		1,293	1,293		1,293
Other Personnel Benefits	22,880		22,880						
Total Other Compensation for Specific Groups	23,696		23,696	1,293		1,293	1,293		1,293
Other Benefits									
Retirement and Life Insurance Premiums		50,213	50,213		45,934	45,934		54,977	54,977
Pension, Civilian Personnel	16,852		16,852	16,960		16,960	22,615		22,615
PAG-IBIG Contributions	2,239		2,239	1,617		1,617	1,673		1,673
PhilHealth Contributions	10,482		10,482	9,174		9,174	10,798		10,798
Employees Compensation Insurance Premiums	758		758	809		809	837		837
Terminal Leave	16,978		16,978	2,435		2,435	11,110		11,110
Loyalty Award - Civilian	375		375	540		540	545		545
Total Other Benefits	47,684	50,213	97,897	31,535	45,934	77,469	47,578	54,977	102,555
Non-Permanent Positions	12,620		12,620	12,463		12,463	14,298		14,298
TOTAL PS,CIVILIAN PERSONNEL	619,817	50,213	670,030	530,080	45,934	576,014	636,521	54,977	691,498
TOTAL PS	619,817	50,213	670,030	530,080	45,934	576,014	636,521	54,977	691,498
Maintenance and Other Operating Services									
Travelling Expenses	45,260		45,260	65,873		65,873	70,321		70,321
Training and Scholarship Expenses	37,639		37,639	55,249		55,249	59,400		59,400
Supplies and Materials Expenses	37,587		37,587	49,079		49,079	48,027		48,027
Utility Expenses	18,527		18,527	20,301		20,301	21,270		21,270
Communication Expenses	24,051		24,051	27,811		27,811	29,616		29,616
Awards/Rewards and Prizes	72		72						
Professional Services	42,639		42,639	66,391		66,391	66,395		66,395

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
General Services	59,324		59,324	70,029		70,029	68,685		68,685
Repairs and Maintenance	7,398		7,398	5,494		5,494	10,624		10,624
Financial Assistance/Subsidy	5,562		5,562	19,981		19,981	27,340		27,340
Taxes, Insurance Premiums and Other Fees	5,523		5,523	1,828		1,828	2,768		2,768
Extraordinary and Miscellaneous Expenses	2,351		2,351	3,496		3,496	3,496		3,496
Confidential Expenses	1,000		1,000	1,000		1,000	1,000		1,000
Other Maintenance and Operating Expenses									
Advertising Expenses	1,655		1,655	170		170	148		148
Printing and Publication Expenses	4,881		4,881	12,893		12,893	14,256		14,256
Representation Expenses	12,712		12,712	10,071		10,071	10,178		10,178
Transportation and Delivery Expenses	1,537		1,537	2,699		2,699	2,786		2,786
Rent/Lease Expenses	18,647		18,647	18,949		18,949	22,269		22,269
Membership Dues and Contributions to Organizations	846		846	450		450	450		450
Subscription Expenses	4,964		4,964	8,229		8,229	18,588		18,588
Donations	18,665		18,665	21,200		21,200	21,200		21,200
Bank Transaction Fee	3		3	10		10	10		10
Other Maintenance and Operating Expenses	6,774		6,774	3,124		3,124	16,844		16,844
TOTAL MOOE	357,617		357,617	464,327		464,327	515,671		515,671
TOTAL CURRENT OPERATING EXPENDITURES	977,434	50,213	1,027,647	994,407	45,934	1,040,341	1,152,192	54,977	1,207,169
Capital Outlays									
Property, Plant and Equipment Outlay									
Buildings and Other Structures	3,546		3,546	25,581		25,581	14,419		14,419
Machinery and Equipment Outlay	26,191		26,191	78,150		78,150	89,456		89,456
Transportation Equipment Outlay	12,889		12,889	52,200		52,200	51,200		51,200
Furniture, Fixtures and Books Outlay	2,477		2,477						
TOTAL CO	45,103		45,103	155,931		155,931	155,075		155,075
TOTAL, CHR	1,022,537	50,213	1,072,750	1,150,338	45,934	1,196,272	1,307,267	54,977	1,362,244

Budgetary Support to Government Corporations (BSGC)

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	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		250,710	250,710		97,498	97,498		250,710	250,710
Total Salaries and other Lump-sums		250,710	250,710		97,498	97,498		250,710	250,710
Other Compensation Common to All									
Personnel Economic Relief Allowance		10,312	10,312		3,864	3,864		10,312	10,312
Representation Allowance		5,389	5,389		2,322	2,322		5,389	5,389
Transportation Allowance		5,389	5,389		2,322	2,322		5,389	5,389
Clothing and Uniform Allowance		2,912	2,912		1,032	1,032		2,680	2,680
Overtime Pay		1,239	1,239		1,239	1,239		1,239	1,239
Mid-Year Bonus - Civilian		29,212	29,212		8,584	8,584		30,012	30,012
Year End Bonus		12,843	12,843					12,843	12,843
Cash Gift		2,204	2,204		860	860		2,204	2,204
Productivity Enhancement Incentive		2,144	2,144		860	860		2,144	2,144
Total Other Compensation Common to All		71,644	71,644		21,083	21,083		72,212	72,212
Other Compensation for Specific Groups									
Lump-sum for Personnel Services					218,919	218,919			
Other Personnel Benefits		10,801	10,801		18,523	18,523		10,000	10,000
Total Other Compensation for Specific Groups		10,801	10,801		237,442	237,442		10,000	10,000
Other Benefits									
Retirement and Life Insurance Premiums		31,204	31,204		12,993	12,993		31,204	31,204
PAG-IBIG Contributions		828	828		185	185		1,046	1,046
PhilHealth Contributions		5,608	5,608		1,916	1,916		5,622	5,622
Employees Compensation Insurance Premiums		507	507		185	185		508	508
Total Other Benefits		38,147	38,147		15,279	15,279		38,380	38,380
TOTAL PS,CIVILIAN PERSONNEL		371,302	371,302		371,302	371,302		371,302	371,302

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL PS		371,302	371,302		371,302	371,302		371,302	371,302
Maintenance and Other Operating Services									
Financial Assistance/Subsidy				28,606		28,606	28,606		28,606
Financial Assistance/Subsidy	214,060,041	14,062,794	228,122,835	125,684,319	9,447,966	135,132,285	147,123,755	9,472,071	156,595,826
Taxes, Insurance Premiums and Other Fees		12,552,378	12,552,378						
Other Maintenance and Operating Expenses									
TOTAL MOOE	214,060,041	26,615,172	240,675,213	125,712,925	9,447,966	135,160,891	147,152,361	9,472,071	156,624,432
TOTAL CURRENT OPERATING EXPENDITURES	214,060,041	26,986,474	241,046,515	125,712,925	9,819,268	135,532,193	147,152,361	9,843,373	156,995,734
Capital Outlays									
Buildings and Other Structures		854,147	854,147						
Machinery and Equipment Outlay							2,500		2,500
Investment Outlay	1,938,552		1,938,552	1,714,587		1,714,587	2,501,828		2,501,828
Loans Outlay		1,888,724	1,888,724		60,000	60,000		60,000	60,000
TOTAL CO	1,938,552	2,742,871	4,681,423	1,714,587	60,000	1,774,587	2,501,828	62,500	2,564,328
TOTAL, BSGC	215,998,593	29,729,345	245,727,938	127,427,512	9,879,268	137,306,780	149,654,189	9,905,873	159,560,062
Allocations to Local Government Units (ALGU)									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Salaries and other Lump-sums									
Basic Salary	48,691		48,691	48,254		48,254	55,338		55,338
Total Salaries and other Lump-sums	48,691		48,691	48,254		48,254	55,338		55,338
Other Compensation Common to All									
Personnel Economic Relief Allowance	2,712		2,712	2,760		2,760	2,760		2,760
Representation Allowance	142		142	144		144	144		144

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Transportation Allowance	71		71	144		144	144		144
Clothing and Uniform Allowance	791		791	805		805	805		805
Year End Bonus	4,060		4,060	4,021		4,021	4,612		4,612
Mid-Year Bonus - Civilian	4,055		4,055	4,021		4,021	4,612		4,612
Cash Gift	580		580	575		575	575		575
Productivity Enhancement Incentive	565		565	575		575	575		575
Step Increment				121		121	138		138
Total Other Compensation Common to All	12,976		12,976	13,166		13,166	14,365		14,365
Other Compensation for Specific Groups									
Total Other Compensation for Specific Groups									
Other Benefits									
Retirement and Life Insurance Premiums		5,839	5,839		5,791	5,791		6,641	6,641
PAG-IBIG Contributions	260		260	276		276	276		276
PhilHealth Contributions	1,443		1,443	1,206		1,206	1,381		1,381
Employees Compensation Insurance Premiums	136		136	138		138	138		138
Terminal Leave	2,034		2,034						
Total Other Benefits	3,873	5,839	9,712	1,620	5,791	7,411	1,795	6,641	8,436
TOTAL PS,CIVILIAN PERSONNEL	65,540	5,839	71,379	63,040	5,791	68,831	71,498	6,641	78,139
TOTAL PS	65,540	5,839	71,379	63,040	5,791	68,831	71,498	6,641	78,139
Maintenance and Other Operating Services									
Supplies and Materials Expenses	115,008		115,008	282,506		282,506	195,713		195,713
Utility Expenses	86,061		86,061	127,144		127,144	135,950		135,950
Communication Expenses	311		311	446		446	1,150		1,150
Professional Services	319,814		319,814	282,713		282,713	382,510		382,510
General Services	2,076,743		2,076,743	2,081,629		2,081,629	2,092,285		2,092,285
Repairs and Maintenance	135,382		135,382	119,651		119,651	137,831		137,831
Taxes, Insurance Premiums and Other Fees	2,456		2,456	5,700		5,700	5,800		5,800
Other Maintenance and Operating Expenses									
Advertising Expenses				60		60	60		60

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Representation Expenses	136		136	180		180	300		300
Litigation/Acquired Assets Expenses	88		88	100		100	300		300
Other Maintenance and Operating Expenses	10		10	100		100	100		100
TOTAL MOOE	2,736,009		2,736,009	2,900,229		2,900,229	2,951,999		2,951,999
TOTAL CURRENT OPERATING EXPENDITURES	2,801,549	5,839	2,807,388	2,963,269	5,791	2,969,060	3,023,497	6,641	3,030,138
Capital Outlays									
Property, Plant and Equipment Outlay									
Infrastructure Outlay	3,206,730		3,206,730	4,745,477		4,745,477	2,273,606		2,273,606
Machinery and Equipment Outlay	100,000		100,000	393,000		393,000	580,000		580,000
Transportation Equipment Outlay				750,000		750,000			
TOTAL CO	3,306,730		3,306,730	5,888,477		5,888,477	2,853,606		2,853,606
TOTAL, ALGU	6,108,279	5,839	6,114,118	8,851,746	5,791	8,857,537	5,877,103	6,641	5,883,744
GRAND TOTAL	4,313,041,873	180,892,160	4,493,934,033	3,830,506,204	95,902,282	3,926,408,486	3,949,448,942	112,661,889	4,062,110,831
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					14,500,000	14,500,000		14,500,000	14,500,000
TOTAL CURRENT OPERATING EXPENDITURES					14,500,000	14,500,000		14,500,000	14,500,000
TOTAL, Tax Expenditures Fund					14,500,000	14,500,000		14,500,000	14,500,000

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Debt Service Fund-Interest Payment									
Current Operating Expenditures									
Maintenance and Other Operating Services									
Interest Expenses		763,313,000	763,313,000		848,030,688	848,030,688		950,000,000	950,000,000
TOTAL MOOE		763,313,000	763,313,000		848,030,688	848,030,688		950,000,000	950,000,000
TOTAL CURRENT OPERATING EXPENDITURES		763,313,000	763,313,000		848,030,688	848,030,688		950,000,000	950,000,000
TOTAL, Debt Service Fund-Interest Payment		763,313,000	763,313,000		848,030,688	848,030,688		950,000,000	950,000,000
National Tax Allotment									
Current Operating Expenditures									
Maintenance and Other Operating Services									
Financial Assistance/Subsidy		871,375,199	871,375,199		1,034,604,869	1,034,604,869		1,190,509,672	1,190,509,672
TOTAL MOOE		871,375,199	871,375,199		1,034,604,869	1,034,604,869		1,190,509,672	1,190,509,672
TOTAL CURRENT OPERATING EXPENDITURES		871,375,199	871,375,199		1,034,604,869	1,034,604,869		1,190,509,672	1,190,509,672
TOTAL, National Tax Allotment		871,375,199	871,375,199		1,034,604,869	1,034,604,869		1,190,509,672	1,190,509,672
Special Shares of Local Government Units in the Proceeds of									
National Taxes									
Current Operating Expenditures									
Maintenance and Other Operating Services									
Financial Assistance/Subsidy	30,536,264		30,536,264	32,655,520		32,655,520	31,724,961		31,724,961

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL MOOE	<u>30,536,264</u>		<u>30,536,264</u>	<u>32,655,520</u>		<u>32,655,520</u>	<u>31,724,961</u>		<u>31,724,961</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>30,536,264</u>		<u>30,536,264</u>	<u>32,655,520</u>		<u>32,655,520</u>	<u>31,724,961</u>		<u>31,724,961</u>
TOTAL, Special Shares of Local Government Units in the Proceeds of National Taxes	<u>30,536,264</u>		<u>30,536,264</u>	<u>32,655,520</u>		<u>32,655,520</u>	<u>31,724,961</u>		<u>31,724,961</u>
Local Government Support Fund									
Current Operating Expenditures									
Maintenance and Other Operating Services									
Financial Assistance/Subsidy	22,705,330		22,705,330	22,999,970		22,999,970	16,080,000		16,080,000
TOTAL MOOE	<u>22,705,330</u>		<u>22,705,330</u>	<u>22,999,970</u>		<u>22,999,970</u>	<u>16,080,000</u>		<u>16,080,000</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>22,705,330</u>		<u>22,705,330</u>	<u>22,999,970</u>		<u>22,999,970</u>	<u>16,080,000</u>		<u>16,080,000</u>
TOTAL, Local Government Support Fund	<u>22,705,330</u>		<u>22,705,330</u>	<u>22,999,970</u>		<u>22,999,970</u>	<u>16,080,000</u>		<u>16,080,000</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	776,859		776,859	1,111,052		1,111,052	1,405,731		1,405,731
TOTAL MOOE	<u>776,859</u>		<u>776,859</u>	<u>1,111,052</u>		<u>1,111,052</u>	<u>1,405,731</u>		<u>1,405,731</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>776,859</u>		<u>776,859</u>	<u>1,111,052</u>		<u>1,111,052</u>	<u>1,405,731</u>		<u>1,405,731</u>
TOTAL, Special Shares of Local Government Units in the Proceeds of Fire Code Fees	<u>776,859</u>		<u>776,859</u>	<u>1,111,052</u>		<u>1,111,052</u>	<u>1,405,731</u>		<u>1,405,731</u>

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Bangsamoro Autonomous Region in Muslim Mindanao									
Current Operating Expenditures									
Other Benefits									
Terminal Leave	435,840		435,840						
Total Other Benefits	<u>435,840</u>		<u>435,840</u>						
TOTAL PS,CIVILIAN PERSONNEL	<u>435,840</u>		<u>435,840</u>						
Maintenance and Other Operating Services									
Financial Assistance/Subsidy	83,074,725		83,074,725	10,989,878	83,421,790	94,411,668	10,590,087	93,982,398	104,572,485
TOTAL MOOE	<u>83,074,725</u>		<u>83,074,725</u>	<u>10,989,878</u>	<u>83,421,790</u>	<u>94,411,668</u>	<u>10,590,087</u>	<u>93,982,398</u>	<u>104,572,485</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>83,946,405</u>		<u>83,946,405</u>	<u>10,989,878</u>	<u>83,421,790</u>	<u>94,411,668</u>	<u>10,590,087</u>	<u>93,982,398</u>	<u>104,572,485</u>
TOTAL, Bangsamoro Autonomous Region in Muslim Mindanao	<u>83,510,565</u>		<u>83,510,565</u>	<u>10,989,878</u>	<u>83,421,790</u>	<u>94,411,668</u>	<u>10,590,087</u>	<u>93,982,398</u>	<u>104,572,485</u>
Barangay Officials Death Benefits									
Current Operating Expenditures									
Maintenance and Other Operating Services									
Financial Assistance/Subsidy				50,000		50,000	50,000		50,000
TOTAL MOOE				<u>50,000</u>		<u>50,000</u>	<u>50,000</u>		<u>50,000</u>
TOTAL CURRENT OPERATING EXPENDITURES				<u>50,000</u>		<u>50,000</u>	<u>50,000</u>		<u>50,000</u>
TOTAL, Barangay Officials Death Benefits				<u>50,000</u>		<u>50,000</u>	<u>50,000</u>		<u>50,000</u>

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Net Lending									
Current Operating Expenditures									
Capital Outlays									
Loans Outlay		6,931,000	6,931,000		28,700,000	28,700,000		28,700,000	28,700,000
TOTAL CO		6,931,000	6,931,000		28,700,000	28,700,000		28,700,000	28,700,000
TOTAL, Net Lending		6,931,000	6,931,000		28,700,000	28,700,000		28,700,000	28,700,000
National Disaster Risk Reduction and Management Fund (Calamity Fund)									
Current Operating Expenditures									
Maintenance and Other Operating Services									
Financial Assistance/Subsidy				11,685,250		11,685,250	16,285,000		16,285,000
TOTAL MOOE				11,685,250		11,685,250	16,285,000		16,285,000
TOTAL CURRENT OPERATING EXPENDITURES				11,685,250		11,685,250	16,285,000		16,285,000
Property, Plant and Equipment Outlay									
Infrastructure Outlay				9,314,750		9,314,750	14,715,000		14,715,000
TOTAL CO				9,314,750		9,314,750	14,715,000		14,715,000
TOTAL, National Disaster Risk Reduction and Management Fund (Calamity Fund)				21,000,000		21,000,000	31,000,000		31,000,000
Contingent Fund									
Current Operating Expenditures									
Maintenance and Other Operating Services									

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL PS,CIVILIAN PERSONNEL			108,927,872			108,927,872	87,620,215		87,620,215
Military / Uniformed Personnel									
Permanent Positions									
Other Compensation Common to All									
Subsistence Allowance							23,696,822		23,696,822
Total Other Compensation Common to All							23,696,822		23,696,822
Other Benefits									
TOTAL PS, MILITARY/UNIFORMED PERSONNEL							23,696,822		23,696,822
TOTAL PS			108,927,872			108,927,872	111,317,037		111,317,037
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			109,127,872			109,127,872	111,517,037		111,517,037
TOTAL, Miscellaneous Personnel Benefits Fund			109,127,872			109,127,872	111,517,037		111,517,037
Pension and Gratuity Fund									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Other Compensation for Specific Groups									
Other Personnel Benefits			600,000			600,000	7,000,000		7,000,000
Total Other Compensation for Specific Groups			600,000			600,000	7,000,000		7,000,000

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Property, Plant and Equipment Outlay									
Machinery and Equipment Outlay				35,000,000		35,000,000	40,000,000		40,000,000
TOTAL CO				35,000,000		35,000,000	40,000,000		40,000,000
TOTAL, Revised AFP Modernization Program				35,000,000		35,000,000	40,000,000		40,000,000
GRAND TOTAL	4,450,570,891	1,822,511,359	6,273,082,250	4,221,164,671	2,105,159,629	6,326,324,300	4,402,808,041	2,390,353,959	6,793,162,000
GENERAL SUMMARY									
Current Operating Expenditures									
Personnel Services									
Civilian Personnel									
Permanent Positions									
Salaries and other Lump-sums									
Basic Salary	608,751,983	575,397	609,327,380	570,841,594	403,355	571,244,949	684,024,405	598,717	684,623,122
Creation of New Positions				4,886,125		4,886,125	16,582,882		16,582,882
Reclassification of Positions				6,223,029		6,223,029	6,209,790		6,209,790
Total Salaries and other Lump-sums	608,751,983	575,397	609,327,380	581,950,748	403,355	582,354,103	706,817,077	598,717	707,415,794
Other Compensation Common to All									
Personnel Economic Relief Allowance	33,406,291	26,900	33,433,191	32,751,720	16,176	32,767,896	33,971,746	23,056	33,994,802
Representation Allowance	2,907,685	8,444	2,916,129	2,374,783	4,836	2,379,619	2,429,002	8,395	2,437,397
Transportation Allowance	2,431,252	7,672	2,438,924	2,342,977	4,836	2,347,813	2,396,068	8,335	2,404,403
Clothing and Uniform Allowance	9,448,736	7,307	9,456,043	9,564,158	4,623	9,568,781	9,920,215	6,397	9,926,612
Honoraria	2,183,199	25	2,183,224	2,282,464		2,282,464	2,448,196		2,448,196
Overtime Pay	2,171,427	1,239	2,172,666	3,853,622	1,239	3,854,861	52,381	1,239	53,620
Year End Bonus	50,473,106	41,989	50,515,095	47,565,564	25,489	47,591,053	57,002,051	41,845	57,043,896
Mid-Year Bonus - Civilian	49,256,248	56,186	49,312,434	47,565,564	34,005	47,599,569	57,002,050	59,014	57,061,064
Cash Gift	6,913,726	4,887	6,918,613	6,835,621	3,425	6,839,046	7,090,006	4,859	7,094,865
Per Diems	39,278	562	39,840	68,329	1,234	69,563	50,845	1,234	52,079
Productivity Enhancement Incentive	6,799,071	13,163	6,812,234	6,835,621	3,425	6,839,046	7,089,461	4,799	7,094,260

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Performance Based Bonus	16,507,131	22,806	16,529,937	8,000,000		8,000,000	27,201,769		27,201,769
Step Increment				1,455,002		1,455,002	1,709,692	191	1,709,883
Collective Negotiation Agreement	8,634,542	110,125	8,744,667						
Total Other Compensation Common to All	191,171,692	301,305	191,472,997	171,495,425	99,288	171,594,713	208,363,482	159,364	208,522,846
Other Compensation for Specific Groups									
RATA of Sectoral/Alternate Sectoral Representatives	7,871		7,871	7,424		7,424	7,424		7,424
Magna Carta for Public Health Workers	14,648,420		14,648,420	7,450,267		7,450,267	12,123,284		12,123,284
Magna Carta for Science & Technology Personnel	1,540,262		1,540,262	1,774,561		1,774,561	2,075,621		2,075,621
Magna Carta for Public Social Workers	138,335		138,335	139,427		139,427	174,346		174,346
Laundry Allowance	409		409				5		5
Quarters Allowance	13,675		13,675	23,159		23,159	23,547		23,547
Overseas Allowance	8,169,446		8,169,446	9,443,548		9,443,548	10,434,271		10,434,271
Hazard Pay	193,331		193,331				28,643		28,643
Hazard Duty Pay	75,450		75,450	87,643		87,643	50,024		50,024
Longevity Pay	689,314		689,314	597,633		597,633	657,318		657,318
Night Shift Differential Pay	1,433,541		1,433,541	139,411		139,411	174,607		174,607
Allowance of PAO Lawyers and Employees									
Assigned in Night Courts	576		576	576		576	576		576
Allowance of Attorney's de Officio	26,648		26,648	41,130		41,130	41,130		41,130
Special Hardship Allowance	4,424,591		4,424,591	4,073,528		4,073,528	4,815,225		4,815,225
Inquest Allowance	146,677		146,677	121,824		121,824	125,328		125,328
Special Allowance for Prosecution Service	5		5						
Provident/Welfare Fund Contributions	6,729		6,729	1,479		1,479	1,479	67,751	69,230
Lump-sum for Compensation Adjustment				70,000,000		70,000,000			
Lump-sum for filling of Positions - Civilian				66,035,109		66,035,109	73,917,600		73,917,600
Lump-sum for NBC 308				41,961		41,961	152,106		152,106
Lump-sum for Personnel Services				14,830,224	218,919	15,049,143	29,713,420		29,713,420
Other Personnel Benefits	62,988,638	1,104,357	64,092,995	12,014,361	18,523	12,032,884	28,678,211	10,175	28,688,386
Anniversary Bonus - Civilian	355,471		355,471	112,400	5,763	118,163	304,241		304,241
Special Counsel Allowance	55,301		55,301	1,000		1,000	53,666		53,666
Total Other Compensation for Specific Groups	94,914,690	1,104,357	96,019,047	186,936,665	243,205	187,179,870	163,552,072	77,926	163,629,998

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Other Benefits									
Pension, Civilian Personnel	6,886,908	480	6,887,388	7,083,452	480	7,083,932	9,071,046	480	9,071,526
Retirement and Life Insurance Premiums		70,873,632	70,873,632		68,599,376	68,599,376		82,267,617	82,267,617
PAG-IBIG Contributions	2,947,619	2,345	2,949,964	3,281,072	1,415	3,282,487	3,403,107	2,321	3,405,428
PhilHealth Contributions	14,750,503	14,383	14,764,886	13,984,508	8,772	13,993,280	16,663,547	14,506	16,678,053
Employees Compensation Insurance Premiums	1,733,994	1,388	1,735,382	1,640,377	799	1,641,176	1,701,569	1,146	1,702,715
Retirement Gratuity	3,603,424		3,603,424	3,322,777		3,322,777	10,484,318		10,484,318
Terminal Leave	15,423,814	41,745	15,465,559	9,376,541	4,350	9,380,891	28,235,798	17,622	28,253,420
Loyalty Award - Civilian	1,028,628	455	1,029,083	1,205,245	2,160	1,207,405	1,327,573	570	1,328,143
Total Other Benefits	46,374,890	70,934,428	117,309,318	39,893,972	68,617,352	108,511,324	70,886,958	82,304,262	153,191,220
Non-Permanent Positions	28,978,317	73,258	29,051,575	37,416,616	157,792	37,574,408	50,235,564	407,807	50,643,371
TOTAL PS,CIVILIAN PERSONNEL	970,191,572	72,988,745	1,043,180,317	1,017,693,426	69,520,992	1,087,214,418	1,199,855,153	83,548,076	1,283,403,229
Military / Uniformed Personnel									
Permanent Positions									
Base Pay	194,155,474		194,155,474	193,291,342		193,291,342	196,785,996		196,785,996
Creation of New Positions				3,364,004		3,364,004	4,056,823		4,056,823
Total Permanent Positions	194,155,474		194,155,474	196,655,346		196,655,346	200,842,819		200,842,819
Other Compensation Common to All									
Personnel Economic Relief Allowance	11,622,047		11,622,047	11,546,204		11,546,204	11,775,140		11,775,140
Clothing/ Uniform Allowance	8,107,195		8,107,195	7,893,468		7,893,468	9,401,606		9,401,606
Subsistence Allowance	30,535,183		30,535,183	47,206,956		47,206,956	71,581,659		71,581,659
Laundry Allowance	186,765		186,765	192,853		192,853	197,663		197,663
Quarters Allowance	2,521,986		2,521,986	2,557,760		2,557,760	2,608,512		2,608,512
Longevity Pay	33,960,430		33,960,430	39,184,513		39,184,513	39,999,043		39,999,043
Mid-Year Bonus - Military/Uniformed Personnel	15,892,967		15,892,967	16,107,619		16,107,619	16,394,742		16,394,742
Year-end Bonus	15,994,789		15,994,789	16,107,619		16,107,619	16,394,742		16,394,742
Cash Gift	2,399,766		2,399,766	2,405,355		2,405,355	2,453,085		2,453,085
Productivity Enhancement Incentive	2,417,391		2,417,391	2,405,355		2,405,355	2,453,630		2,453,630
Performance Based Bonus	6,072,005		6,072,005						
Total Other Compensation Common to All	129,710,524		129,710,524	145,607,702		145,607,702	173,259,822		173,259,822

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	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	2,769		2,769	5,342		5,342	7,020		7,020
Hazardous Duty Pay	1,870,847		1,870,847	4,061,968		4,061,968	4,315,455		4,315,455
Special Duty Allowance	267,024		267,024	270,894		270,894	278,973		278,973
Flying Pay	1,057,943		1,057,943	1,073,889		1,073,889	1,158,432		1,158,432
Sea Duty Pay	762,834		762,834	1,284,075		1,284,075	1,390,956		1,390,956
Overseas Allowance	439,890		439,890	467,391		467,391	500,290		500,290
Combat Incentive Pay	4,797,212		4,797,212	4,946,896		4,946,896	4,946,896		4,946,896
Hazard Duty Pay	3,146,622		3,146,622	3,111,857		3,111,857	3,171,787		3,171,787
Training Subsistence Allowance	298,029		298,029	256,000		256,000	256,000		256,000
Civil Disturbance Control Subsistence Allowance	111,524		111,524	111,524		111,524	111,524		111,524
Subsistence of Detainees	125,093		125,093	125,093		125,093	125,093		125,093
Hardship Allowance	43,223		43,223	325,756		325,756	333,437		333,437
Combat Duty Pay	10,561,619		10,561,619	10,725,264		10,725,264	10,745,280		10,745,280
Incentive Pay	80,718		80,718	84,174		84,174	84,174		84,174
Instructor's Duty Pay	710,645		710,645	799,298		799,298	824,842		824,842
Reservist's Pay	617,080		617,080	618,450		618,450	618,450		618,450
Medal of Valor Award	90,525		90,525	99,000		99,000	132,000		132,000
Hospitalization Expenses	163,044		163,044	113,298		113,298	113,298		113,298
Specialist's Pay	36,790		36,790	37,095		37,095	37,095		37,095
Parachutist Pay	336,556		336,556	681,769		681,769	681,769		681,769
Lump-sum for Filling of Positions - Military									
/Uniformed Personnel (MUP)				12,940,701		12,940,701	13,069,709		13,069,709
Anniversary Bonus - Military/Uniformed Personnel	801		801	23,745		23,745	848,433		848,433
Total Other Compensation for Specific Groups	25,520,788		25,520,788	42,163,479		42,163,479	43,750,913		43,750,913
Other Benefits									
Special Group Term Insurance	34,271		34,271	34,634		34,634	36,185		36,185
PAG-IBIG Contributions	858,244		858,244	998,275		998,275	1,018,797		1,018,797
Pension, Military/Uniformed Personnel	111,483,235		111,483,235	132,308,285		132,308,285	133,906,406		133,906,406
PhilHealth Contributions	4,559,509		4,559,509	4,691,056		4,691,056	4,765,906		4,765,906
Pension, Veterans	10,390,876		10,390,876	9,260,954		9,260,954	11,260,954		11,260,954

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Employees Compensation Insurance Premiums	502,682		502,682	577,281		577,281	584,066		584,066
Police Benefits	634,137		634,137	835,145		835,145	835,145		835,145
Retirement Gratuity	12,705,315		12,705,315	6,152,932		6,152,932	11,773,859		11,773,859
Terminal Leave	24,915,090		24,915,090	6,359,361		6,359,361	13,895,736		13,895,736
Total Other Benefits	166,083,359		166,083,359	161,217,923		161,217,923	178,077,054		178,077,054
TOTAL PS, MILITARY/UNIFORMED PERSONNEL	515,470,145		515,470,145	545,644,450		545,644,450	595,930,608		595,930,608
TOTAL PS	1,485,661,717	72,988,745	1,558,650,462	1,563,337,876	69,520,992	1,632,858,868	1,795,785,761	83,548,076	1,879,333,837
Maintenance and Other Operating Services									
Travelling Expenses	19,893,490	311,363	20,204,853	26,286,129	284,495	26,570,624	25,466,752	290,817	25,757,569
Training and Scholarship Expenses	51,984,165	1,003,044	52,987,209	54,577,466	235,384	54,812,850	54,358,759	305,385	54,664,144
Supplies and Materials Expenses	198,433,497	610,164	199,043,661	225,542,797	1,126,453	226,669,250	279,816,692	1,169,437	280,986,129
Utility Expenses	21,190,563	99,028	21,289,591	27,461,821	127,079	27,588,900	28,854,556	125,684	28,980,240
Communication Expenses	9,535,986	5,097,917	14,633,903	14,685,588	2,495,466	17,181,054	16,202,526	4,900,082	21,102,608
Awards/Rewards and Prizes	874,828	7,926	882,754	976,193	17,804	993,997	1,042,479	18,009	1,060,488
Survey, Research, Exploration and Development Expenses	7,799,307		7,799,307	3,926,223	394	3,926,617	6,432,674	271,382	6,704,056
Demolition/Relocation and Desilting/Dredging Expenses	27,010		27,010	12,135		12,135			
Professional Services	40,935,277	771,374	41,706,651	62,826,659	972,772	63,799,431	54,027,109	1,117,665	55,144,774
General Services	27,334,795	523,035	27,857,830	26,146,998	595,994	26,742,992	27,527,852	829,304	28,357,156
Repairs and Maintenance	47,250,889	340,664	47,591,553	49,979,107	515,510	50,494,617	72,059,771	494,556	72,554,327
Financial Assistance/Subsidy	826,444,423	903,515,908	1,729,960,331	597,108,955	1,128,315,230	1,725,424,185	587,420,811	1,294,964,502	1,882,385,313
Taxes, Insurance Premiums and Other Fees	3,973,513	51,210,419	55,183,932	7,733,049	14,529,404	22,262,453	5,280,649	14,526,431	19,807,080
Labor and Wages	1,895,780	7,456	1,903,236	1,981,761	9,193	1,990,954	2,108,709	4,482	2,113,191
Interest Expenses	54,406	763,313,000	763,367,406	30,893	848,030,688	848,061,581	26,682	950,000,000	950,026,682
Bank Charges	473,757		473,757	7,068		7,068	7,068		7,068
Confidential, Intelligence and Extraordinary Expenses									
Intelligence Expenses	8,359,127		8,359,127	6,417,627		6,417,627	6,397,627		6,397,627
Confidential Expenses	4,415,820	2,710	4,418,530	5,700,286	2,710	5,702,996	4,365,754	2,710	4,368,464
Extraordinary and Miscellaneous Expenses	7,884,994	6,058	7,891,052	3,276,553	6,015	3,282,568	2,753,660	6,282	2,759,942
Other Maintenance and Operating Expenses									
Advertising Expenses	944,174	24,574	968,748	1,770,990	41,810	1,812,800	1,305,034	45,217	1,350,251

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
Printing and Publication Expenses	3,903,785	12,610	3,916,395	3,442,733	19,277	3,462,010	1,951,346	26,056	1,977,402
Representation Expenses	9,417,983	191,907	9,609,890	10,086,813	135,302	10,222,115	12,744,981	133,557	12,878,538
Transportation and Delivery Expenses	2,922,618	23,347	2,945,965	1,452,619	23,814	1,476,433	1,561,382	24,494	1,585,876
Rent/Lease Expenses	37,325,820	83,307	37,409,127	16,671,374	321,703	16,993,077	23,693,199	337,363	24,030,562
Membership Dues and Contributions to Organizations	2,540,286	2,698	2,542,984	3,137,628	4,247	3,141,875	2,991,896	4,296	2,996,192
Subscription Expenses	10,517,759	84,097	10,601,856	14,939,893	417,541	15,357,434	23,672,407	365,898	24,038,305
Donations	29,732,944	1,048,599	30,781,543	37,239,984	1,197,864	38,437,848	45,390,843	515,000	45,905,843
Litigation/Acquired Assets Expenses	1,822		1,822	2,100		2,100	2,400		2,400
Legal Defense Expense	697		697						
Bank Transaction Fee	93,537	9	93,546	667,592	72	667,664	767,449	72	767,521
Other Maintenance and Operating Expenses	53,809,111	114,385	53,923,496	28,415,219	281,996	28,697,215	31,277,819	277,252	31,555,071
TOTAL MOOE	1,429,972,163	1,728,405,599	3,158,377,762	1,232,504,253	1,999,708,217	3,232,212,470	1,319,508,886	2,270,755,933	3,590,264,819
TOTAL CURRENT OPERATING EXPENDITURES	2,915,633,880	1,801,394,344	4,717,028,224	2,795,842,129	2,069,229,209	4,865,071,338	3,115,294,647	2,354,304,009	5,469,598,656
Capital Outlays									
Property, Plant and Equipment Outlay									
Land Outlay	2,126,998		2,126,998	579,760		579,760	939,753		939,753
Land Improvements Outlay	1,679,131	100	1,679,231	1,840,229		1,840,229	1,713,113		1,713,113
Infrastructure Outlay	1,286,189,768	3,203,328	1,289,393,096	1,062,256,559	375,061	1,062,631,620	982,142,173	462,189	982,604,362
Buildings and Other Structures	140,498,045	1,807,118	142,305,163	206,223,363	55,003	206,278,366	146,425,186	951,225	147,376,411
Machinery and Equipment Outlay	85,775,836	5,858,139	91,633,975	119,297,112	6,556,984	125,854,096	120,603,058	5,704,267	126,307,325
Transportation Equipment Outlay	8,993,627	1,416,643	10,410,270	18,396,848	53,930	18,450,778	19,328,494	95,791	19,424,285
Leased Assets Improvements	2,595		2,595	254,561		254,561			
Furniture, Fixtures and Books Outlay	957,583	1,313	958,896	1,539,146		1,539,146	568,186	540	568,726
Heritage Assets	65,322		65,322	246,467		246,467	99,839		99,839
Other Property Plant and Equipment Outlay	158,298	650	158,948	255,887		255,887	299,346	1,317	300,663
Investment Outlay	4,384,070	10,000	4,394,070	4,349,854	10,000	4,359,854	5,137,095	10,000	5,147,095
Loans Outlay	2,760,000	8,819,724	11,579,724	3,760,000	28,822,442	32,582,442	4,860,000	28,760,000	33,620,000
Biological Assets Outlay	858,344		858,344	547,344	4,500	551,844	2,150,219		2,150,219
Intangible Assets Outlay	487,394		487,394	5,775,412	52,500	5,827,912	3,246,932	64,621	3,311,553

Table B.2
Object of Expenditures, By Department/Special Purpose Fund, FY 2024 - 2026
(In Thousand Pesos)

PARTICULARS	(CASH-BASED)								
	FY 2024 (ACTUAL)			FY 2025 (PROGRAM)			FY 2026 (PROPOSED)		
	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total	New General Appropriations	Automatic Appropriations	Total
TOTAL CO	<u>1,534,937,011</u>	<u>21,117,015</u>	<u>1,556,054,026</u>	<u>1,425,322,542</u>	<u>35,930,420</u>	<u>1,461,252,962</u>	<u>1,287,513,394</u>	<u>36,049,950</u>	<u>1,323,563,344</u>
GRAND TOTAL	<u>4,450,570,891</u>	<u>1,822,511,359</u>	<u>6,273,082,250</u>	<u>4,221,164,671</u>	<u>2,105,159,629</u>	<u>6,326,324,300</u>	<u>4,402,808,041</u>	<u>2,390,353,959</u>	<u>6,793,162,000</u>

¹. National Tax Allotment (formerly Internal Revenue Allotment)