

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

Expense Class	( CASH-BASED )		
	2024 (Actual)	2025 (Program)	2026 (GAA)
<b>I. CURRENT OPERATING EXPENDITURES</b>			
<b>A. PERSONNEL EXPENSES</b>			
<b>I. Civilian Personnel</b>			
Permanent Positions			
Basic Salary	609,327,380	571,244,949	684,857,438
Creation of New Positions		4,886,125	17,790,799
Reclassification of Positions		6,223,029	6,209,790
Total Salaries and other Lump-sums	<u>609,327,380</u>	<u>582,354,103</u>	<u>708,858,027</u>
Other Compensation Common to All			
Personnel Economic Relief Allowance	33,433,191	32,767,896	34,000,202
Representation Allowance	2,916,129	2,379,619	2,438,015
Transportation Allowance	2,438,924	2,347,813	2,405,069
Clothing and Uniform Allowance	9,456,043	9,568,781	9,928,187
Honoraria	2,183,224	2,282,464	3,644,647
Overtime Pay	2,172,666	3,854,861	1,664,884
Year End Bonus	50,515,095	47,591,053	57,054,060
Mid-Year Bonus - Civilian	49,312,434	47,599,569	57,071,228
Cash Gift	6,918,613	6,839,046	7,095,990
Per Diems	39,840	69,563	52,079
Productivity Enhancement Incentive	6,812,234	6,839,046	7,095,385
Step Increment		1,455,002	1,714,104
Performance Based Bonus	16,529,937	8,000,000	27,201,769
Collective Negotiation Agreement	8,744,667		
Total Other Compensation Common to All	<u>191,472,997</u>	<u>171,594,713</u>	<u>211,365,619</u>
Other Compensation for Specific Groups			
RATA of Sectoral/Alternate Sectoral Representatives	7,871	7,424	7,424
Magna Carta for Public Health Workers	14,648,420	7,450,267	12,123,304
Magna Carta for Science & Technology Personnel	1,540,262	1,774,561	2,078,871
Magna Carta for Public Social Workers	138,335	139,427	174,346
Laundry Allowance	409		5
Quarters Allowance	13,675	23,159	23,547
Overseas Allowance	8,169,446	9,443,548	10,723,853
Hazard Pay	193,331		38,948
Hazard Duty Pay	75,450	87,643	50,024
Longevity Pay	689,314	597,633	657,318
Night Shift Differential Pay	1,433,541	139,411	174,607
Allowance of PAO Lawyers and Employees Assigned in Night Courts	576	576	576
Allowance of Attorney's de Officio	26,648	41,130	41,130
Special Hardship Allowance	4,424,591	4,073,528	4,815,225
Inquest Allowance	146,677	121,824	125,328
Special Allowance for Prosecution Service	5		
Provident/Welfare Fund Contributions	6,729	1,479	69,230
Lump-sum for Compensation Adjustment		70,000,000	
Lump-sum for filling of Positions - Civilian		66,035,109	73,989,821
Lump-sum for NBC 308		41,961	152,106
Lump-sum for Personnel Services		15,049,143	22,566,472

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

Expense Class	( CASH-BASED )		
	2024 (Actual)	2025 (Program)	2026 (GAA)
Other Personnel Benefits	64,092,995	12,032,884	26,368,367
Anniversary Bonus - Civilian	355,471	118,163	304,241
Special Counsel Allowance	55,301	1,000	54,666
<b>Total Other Compensation for Specific Groups</b>	<b>96,019,047</b>	<b>187,179,870</b>	<b>154,539,409</b>
<b>Other Benefits</b>			
Retirement and Life Insurance Premiums	70,873,632	68,599,376	82,267,617
PAG-IBIG Contributions	2,949,964	3,282,487	3,406,043
PhilHealth Contributions	14,764,886	13,993,280	16,683,565
Employees Compensation Insurance Premiums	1,735,382	1,641,176	1,703,122
Retirement Gratuity	3,603,424	3,322,777	4,275,182
Loyalty Award - Civilian	1,029,083	1,207,405	1,328,168
Terminal Leave	15,465,559	9,380,891	10,309,544
<b>Total Other Benefits</b>	<b>110,421,930</b>	<b>101,427,392</b>	<b>119,973,241</b>
<b>Total Compensation, Permanent Positions</b>	<b>1,007,241,354</b>	<b>1,042,556,078</b>	<b>1,194,736,296</b>
<b>Other Personnel Benefits</b>			
Pension, Civilian Personnel	6,887,388	7,083,932	9,071,526
<b>Total Other Personnel Benefits</b>	<b>6,887,388</b>	<b>7,083,932</b>	<b>9,071,526</b>
<b>Non-Permanent Positions</b>	<b>29,051,575</b>	<b>37,574,408</b>	<b>50,664,957</b>
<b>Subtotal, Civilian Personnel</b>	<b>1,043,180,317</b>	<b>1,087,214,418</b>	<b>1,254,472,779</b>
<b>II. Military/Uniformed Personnel</b>			
Base Pay	194,155,474	193,291,342	196,785,996
Creation of New Positions		3,364,004	4,056,823
<b>Total Basic Pay</b>	<b>194,155,474</b>	<b>196,655,346</b>	<b>200,842,819</b>
<b>Other Compensation Common to All</b>			
Personnel Economic Relief Allowance	11,622,047	11,546,204	11,775,140
Clothing/ Uniform Allowance	8,107,195	7,893,468	9,401,606
Subsistence Allowance	30,535,183	47,206,956	71,581,659
Laundry Allowance	186,765	192,853	197,663
Quarters Allowance	2,521,986	2,557,760	2,608,512
Longevity Pay	33,960,430	39,184,513	39,999,043
Mid-Year Bonus - Military/Uniformed Personnel	15,892,967	16,107,619	16,394,742
Year-end Bonus	15,994,789	16,107,619	16,394,742
Cash Gift	2,399,766	2,405,355	2,453,085
Productivity Enhancement Incentive	2,417,391	2,405,355	2,453,630
Performance Based Bonus	6,072,005		
<b>Total Other Compensation Common to All</b>	<b>129,710,524</b>	<b>145,607,702</b>	<b>173,259,822</b>

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

Expense Class	( CASH-BASED )		
	2024 (Actual)	2025 (Program)	2026 (GAA)
<b>Other Compensation for Specific Groups</b>			
High Risk Duty Pay	2,769	5,342	7,020
Hazardous Duty Pay	1,870,847	4,061,968	4,315,455
Special Duty Allowance	267,024	270,894	278,973
Flying Pay	1,057,943	1,073,889	1,158,432
Overseas Allowance	439,890	467,391	500,290
Sea Duty Pay	762,834	1,284,075	1,390,956
Combat Incentive Pay	4,797,212	4,946,896	4,946,896
Hazard Duty Pay	3,146,622	3,111,857	3,171,787
Training Subsistence Allowance	298,029	256,000	256,000
Civil Disturbance Control Subsistence Allowance	111,524	111,524	111,524
Subsistence of Detainees	125,093	125,093	125,093
Hardship Allowance	43,223	325,756	333,437
Combat Duty Pay	10,561,619	10,725,264	10,745,280
Incentive Pay	80,718	84,174	84,174
Instructor's Duty Pay	710,645	799,298	824,842
Reservist's Pay	617,080	618,450	618,450
Medal of Valor Award	90,525	99,000	132,000
Hospitalization Expenses	163,044	113,298	113,298
Specialist's Pay	36,790	37,095	37,095
Parachutist Pay	336,556	681,769	681,769
Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP)		12,940,701	13,069,709
Anniversary Bonus - Military/Uniformed Personnel	801	23,745	848,433
<b>Total Other Compensation for Specific Groups</b>	<b>25,520,788</b>	<b>42,163,479</b>	<b>43,750,913</b>
<b>Other Benefits</b>			
Special Group Term Insurance	34,271	34,634	36,185
PAG-IBIG Contributions	858,244	998,275	1,018,797
PhilHealth Contributions	4,559,509	4,691,056	4,765,906
Employees Compensation Insurance Premiums	502,682	577,281	584,066
Retirement Gratuity	12,705,315	6,152,932	7,898,859
Terminal Leave	24,915,090	6,359,361	11,020,736
<b>Total Other Benefits</b>	<b>43,575,111</b>	<b>18,813,539</b>	<b>25,324,549</b>
<b>Total Compensation, Permanent Positions</b>	<b>392,961,897</b>	<b>403,240,066</b>	<b>443,178,103</b>
<b>Other Personnel Benefits</b>			
Pension, Military/Uniformed Personnel	111,483,235	132,308,285	133,906,406
Pension, Veterans	10,390,876	9,260,954	11,260,954
Police Benefits	634,137	835,145	835,145
<b>Total Other Personnel Benefits</b>	<b>122,508,248</b>	<b>142,404,384</b>	<b>146,002,505</b>
<b>Subtotal, Military/Uniformed Personnel</b>	<b>515,470,145</b>	<b>545,644,450</b>	<b>589,180,608</b>
<b>TOTAL PERSONNEL EXPENSES</b>	<b>1,558,650,462</b>	<b>1,632,858,868</b>	<b>1,843,653,387</b>

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

Expense Class	( CASH-BASED )		
	2024 (Actual)	2025 (Program)	2026 (GAA)
<b>B. MAINTENANCE AND OTHER OPERATING EXPENSES</b>			
Travelling Expenses	20,204,853	26,570,624	27,966,402
Training and Scholarship Expenses	52,987,209	54,812,850	65,310,442
Supplies and Materials Expenses	199,043,661	226,669,250	292,630,024
Utility Expenses	21,289,591	27,588,900	29,918,004
Communication Expenses	14,633,903	17,181,054	19,931,804
Awards/Rewards and Prizes	882,754	993,997	1,126,258
Survey, Research, Exploration and Development Expenses	7,799,307	3,926,617	7,080,266
Demolition/Relocation and Desilting/Dredging Expenses	27,010	12,135	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	7,891,052	3,282,568	2,970,841
Intelligence Expenses	8,359,127	6,417,627	6,570,522
Confidential Expenses	4,418,530	5,702,996	5,247,869
Professional Services	41,706,651	63,799,431	62,940,963
General Services	27,857,830	26,742,992	29,522,352
Repairs and Maintenance	47,591,553	50,494,617	65,712,795
Financial Assistance/Subsidy	1,729,960,331	1,725,424,185	2,174,886,356
Taxes, Insurance Premiums and Other Fees	55,183,932	22,262,453	19,872,227
Labor and Wages	1,903,236	1,990,954	2,139,305
Other Maintenance and Operating Expenses			
Advertising Expenses	968,748	1,812,800	1,527,290
Printing and Publication Expenses	3,916,395	3,462,010	4,686,811
Representation Expenses	9,609,890	10,222,115	13,712,854
Transportation and Delivery Expenses	2,945,965	1,476,433	2,004,235
Rent/Lease Expenses	37,409,127	16,993,077	23,447,400
Membership Dues and Contributions to Organizations	2,542,984	3,141,875	3,049,222
Subscription Expenses	10,601,856	15,357,434	18,526,938
Donations	30,781,543	38,437,848	60,069,200
Litigation/Acquired Assets Expenses	1,822	2,100	2,400
Legal Defense Expense	697		
Bank Transaction Fee	93,546	667,664	780,021
Other Maintenance and Operating Expenses	53,923,496	28,697,215	38,714,954
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>2,394,536,599</b>	<b>2,384,143,821</b>	<b>2,980,347,755</b>
<b>C. FINANCIAL EXPENSES</b>			
Interest Expenses	763,367,406	848,061,581	950,026,682
Bank Charges	473,757	7,068	7,068
<b>TOTAL FINANCIAL EXPENSES</b>	<b>763,841,163</b>	<b>848,068,649</b>	<b>950,033,750</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>4,717,028,224</b>	<b>4,865,071,338</b>	<b>5,774,034,892</b>
<b>II. CAPITAL OUTLAYS</b>			
Investment Outlay	4,394,070	4,359,854	5,266,175
Loans Outlay	11,579,724	32,582,442	33,870,000
Property, Plant and Equipment Outlay			
Land Outlay	2,126,998	579,760	1,553,481
Land Improvements Outlay	1,679,231	1,840,229	1,240,115
Infrastructure Outlay	1,289,393,096	1,062,631,620	545,709,758

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

Expense Class	( CASH-BASED )		
	2024 (Actual)	2025 (Program)	2026 (GAA)
Buildings and Other Structures	142,305,163	206,278,366	273,813,198
Machinery and Equipment Outlay	91,633,975	125,854,096	125,701,109
Transportation Equipment Outlay	10,410,270	18,450,778	24,407,709
Leased Assets Improvements	2,595	254,561	3,200
Leased Assets			750,000
Furniture, Fixtures and Books Outlay	958,896	1,539,146	800,829
Heritage Assets	65,322	246,467	126,376
Other Property Plant and Equipment Outlay	158,948	255,887	300,663
Biological Assets Outlay	858,344	551,844	2,150,719
Intangible Assets Outlay	487,394	5,827,912	3,433,776
<b>TOTAL CAPITAL OUTLAYS</b>	<u>1,556,054,026</u>	<u>1,461,252,962</u>	<u>1,019,127,108</u>
<b>GRAND TOTAL</b>	<u>6,273,082,250</u>	<u>6,326,324,300</u>	<u>6,793,162,000</u>