

BUDGET ON PERSONNEL SERVICES

PARTICULARS	ACTUAL 2024	REVISED BUDGET 2025	REALIGNED BUDGET 2025	AB2025 vs. RB2025		REASONS FOR THE INCREASE (DECREASE)
				Increase (Decrease)		
				AMOUNT	%	
Personnel Services (PS)						
Salaries and wages				AMOUNT		
Salaries & Wages-Regular	24,093,260.93	30,732,124.00	34,811,164.00	4,079,040.00	13.27%	CPCS 2 implementation and re-organization still not implemented
Salaries & Wages-Casual/Contractual	1,472,810.77	3,370,913.73	1,862,752.00	(1,508,161.73)	-44.74%	change employment status from direct to regular
Total Salaries and Wages	25,566,071.70	34,103,037.73	36,673,916.00	2,570,878.27	7.54%	
Other Compensation						
Other Compensation	7,219,685.47	8,754,202.01	8,315,754.04	(438,447.97)	-5.01%	
Year-End Bonus	2,256,275.55	2,925,253.14	3,055,288.00	130,034.86	4.45%	CPCS 2 implemented and retroactive Jan. 2025
Personnel Economic Relief Allowance (PERA)	1,336,132.04	1,728,000.00	1,454,000.00	(274,000.00)	-15.86%	based on actual expense, resignation of 1 employee
Representation Allowance (RA)	632,499.25	768,000.00	768,000.00	-	0.00%	
Overtime and Night Pay	1,723,795.16	1,684,948.87	1,534,466.04	(150,482.83)	-8.93%	based on actual expense
Transportation Allowance (TA)	379,500.00	504,000.00	504,000.00	-	0.00%	
Clothing/Uniform Allowance	326,983.47	504,000.00	420,000.00	(84,000.00)	-16.67%	based on actual expense
Cash Gift	284,500.00	360,000.00	300,000.00	(60,000.00)	-16.67%	resignation of oine employee and deferred status of agency employees
Honoraria	240,000.00	240,000.00	240,000.00	-	0.00%	
Longivity Pay	40,000.00	40,000.00	40,000.00	-	0.00%	
Other Bonuses and Allowances	3,509,057.67	5,711,696.52	4,631,870.00	(1,079,826.52)	-18.91%	
Mid-Year Bonus	2,078,557.67	2,725,253.14	3,056,870.00	331,616.86	12.17%	CPCS 2 implemented and retroactive Jan. 2025
Performance Based Bonus	-	1,166,443.38	-	(1,166,443.38)	-100.00%	
Service Recognition Incentive	1,144,000.00	1,440,000.00	1,260,000.00	(180,000.00)	-12.50%	change employment status from direct to regular
Productivity Enhancement Incentive	286,500.00	380,000.00	315,000.00	(65,000.00)	-17.11%	
Total Other Compensation	10,728,743.14	14,465,898.53	12,947,624.04	(1,518,274.49)	-10.50%	
Personnel Benefit Contributions						
Employees Compensation Insurance Premiums	1,672,370.00	3,797,364.53	2,201,090.00	(1,596,274.53)	-42.04%	transfer to GSIS is deferred, removal of contribution of over 65 yrs old
PhilHealth Contributions	575,424.75	823,457.46	753,934.85	(69,522.61)	-8.44%	CPCS 2 im plementation, removal of of contribution of over 65 yrs old
Pag-IBIG Contributions	130,084.69	172,800.00	136,600.00	(36,200.00)	-20.95%	removal of contribution og over 65 yrs old
Total Personnel Benefit Contributions	2,377,879.44	4,793,621.99	3,091,624.85	(1,701,997.14)	-35.51%	
Other Personnel Benefits	3,253,718.49	4,349,831.92	4,232,676.78	(117,155.14)	-2.69%	CPCS 2 implementation, retroactive and earned leave credits due change employment status from agency to direct contractual employees
Pension Benefits	-	1,170,854.50	1,942,403.00	771,548.50	65.90%	CPCS 2 implemented and retroactive Jan. 2025
Total Other Personnel Services	3,253,718.49	5,520,686.42	6,175,079.78	654,393.36	11.85%	
Total Personnel Services	41,926,412.77	58,883,244.67	58,888,244.67	-	0.00%	

BUDGET ON MAINTENANCE AND OTHER OPERATING EXPENSES

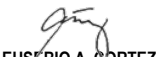
PARTICULARS	ACTUAL 2024	REVISED BUDGET 2025	REALIGNED BUDGET 2025	AB2025 vs. RB2025		REASONS FOR THE INCREASE (DECREASE)
				Increase (Decrease)		
				AMOUNT	%	
Maintenance and Other Operating Expenses (MOOE)						
Training and Scholarship Expenses	273,359.23	1,600,000.00	1,400,000.00	(200,000.00)	-12.50%	
Training and Scholarship Expenses	273,359.23	1,600,000.00	1,400,000.00	(200,000.00)	-12.50%	
Traveling-Local	2,142,600.00	3,704,000.00	2,604,000.00	(1,100,000.00)	-29.70%	
Travelling Expenses	2,142,600.00	3,704,000.00	2,604,000.00	(1,100,000.00)	-29.70%	
Office Supplies Expense	783,312.67	1,000,000.00	1,000,000.00	-	0.00%	
Accountable Forms Expenses	92,223.23	130,000.00	130,000.00	-	-7.69%	
Non-Accountable Forms	10,410.70	20,000.00	10,000.00	(10,000.00)	-50.00%	
Semi-Expendable Machinery & Equipment Expenses	444,222.32	486,650.00	356,650.00	(130,000.00)	-26.71%	
Semi-Expendable Information & Communication Technolo	-	30,000.00	160,000.00	130,000.00	433.33%	
Semi-Expendable Furniture, Fixtures & Books expenses	-	18,040.00	18,040.00	-	0.00%	
Supplies and Materials Expenses	1,330,168.92	1,684,690.00	1,674,690.00	(10,000.00)	-0.59%	
Postage and Courier Services	679,947.96	780,000.00	780,000.00	-	0.00%	
Telephone Expenses	303,634.63	696,000.00	696,000.00	-	0.00%	
Internet Subscription Expenses	1,254,985.76	2,904,088.00	3,218,088.00	314,000.00	10.81%	
Communication Expenses	2,238,568.35	4,380,088.00	4,694,088.00	314,000.00	7.17	
Electricity Expenses	1,182,776.74	1,400,000.00	1,300,000.00	(100,000.00)	(7.14)	
Water Expenses	179,870.02	260,725.00	260,725.00	-	-	
Utility Expenses	1,362,646.76	1,660,725.00	1,560,725.00	-	-	
Auditing Services	1,127,994.08	1,175,750.00	1,475,750.00	300,000.00	25.52	
Other Professional Services	2,496,001.38	6,445,000.00	8,580,000.00	2,135,000.00	33.13%	
Consultancy Services	33,000.00	100,000.00	4,506,000.00	4,406,000.00	4406.00%	consultancy services for TMS, Energy Efficiency and Climate Change (EECC) and for the procurement of bldg
Legal Services	240,000.00	240,000.00	240,000.00	-	-	
Professional Services	3,896,995.46	7,960,750.00	14,801,750.00	6,841,000.00	85.93%	
Other General Services	6,845,721.56	8,157,681.43	8,086,769.43	(70,912.00)	(0.87)	
Security Services	465,039.39	484,939.00	484,939.00	-	-	
Other General Services	7,310,760.95	8,642,620.43	8,571,708.43	(0.00)	(0.00)	
Taxes, Duties and Licenses	2,538,577.17	2,842,671.00	2,740,671.00	(102,000.00)	(3.59)	
Insurance Expenses	1,846,481.78	2,123,454.05	2,123,454.05	0.00	0.00	
Taxes, insurance Premium and Other Fees	4,385,058.95	4,966,125.05	4,864,125.05	0.00	0.00	
Repairs and Maintenance-Machinery and Equipment	842,416.99	950,000.00	950,000.00	-	-	
Repairs and Maintenance-Transportation Equipment	294,748.48	400,000.00	400,000.00	-	-	

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				AMOUNT	%	
Repairs and Maintenance-Semi-Expendable Machinery and	-	50,000.00	50,000.00	-	-	
Repairs and Maintenance- Furnitures, Fixtures and Books	-	30,000.00	30,000.00	-	-	
Repairs and Maintenance	1,137,165.47	1,430,000.00	1,430,000.00	-	-	
Directors & Com. Members' Fees	4,358,000.00	6,280,000.00	5,696,000.00	(584,000.00)	-9.30%	
Representation Expense	4,561,739.80	6,952,000.00	5,070,000.00	(1,882,000.00)	-27.07%	
Donations	301,186.09	602,500.00	402,500.00	(200,000.00)	-33.20%	
Advertising, Promotional and Marketing	371,438.23	1,700,000.00	1,900,000.00	200,000.00	11.76%	
Rent/Lease Expenses	506,508.39	789,160.00	789,160.00	-	0.00%	
Membership Dues and Contributions to Organizations	12,000.00	42,500.00	12,000.00	(30,500.00)	-71.76%	
Subscription Expenses	2,579,940.40	9,260,000.00	5,760,000.00	(3,500,000.00)	-37.80%	realigned to consultancy services
Other Maintenance and Operating Expenses				-		
Planning, Sports and Development	318,933.64	500,000.00	800,000.00	300,000.00	60.00%	
Extraordinary and Miscellaneous Expense	493,455.11	348,000.00	348,000.00	-	0.00%	
Miscellaneous Expenses	4,356,638.66	6,045,923.17	6,072,835.17	26,912.00	0.45%	
Other Maintenance and Operating Expenses	17,859,840.32	32,520,083.17	26,850,495.16	23,520.00	0.07%	
Total Maintenance and Operating Expenses	41,937,164.41	68,549,081.65	68,451,581.65	23,520.00	0.03%	
Other Financial Charges	327,803.53	360,000.00	452,500.00	92,500.00	25.69	
Bank Charges	8,900.00	15,000.00	15,000.00	-	-	
Financial Expenses	336,703.53	375,000.00	467,500.00	92,500.00	24.67	
Non-Cash Expenses						
Depreciation - Building and Other Structures	1,026,749.01	1,391,104.00	1,391,104.00	-	0.00%	
Depreciation - Office Equipment	976,928.13	1,063,848.00	1,092,348.00	28,500.00	2.68%	
Depreciation - Motor Vehicle	610,517.77	464,504.00	464,504.04	0.04	0.00%	
Depreciation - Information and Communication Technology	146,755.20	187,540.20	217,500.20	29,960.00	0.16	
Depreciation - Furniture and Fixtures	250,370.92	434,178.00	468,802.96	34,624.96	7.97%	
Amortization - Intangible Asset	1,900,391.52	2,459,110.00	2,266,025.00	193,085.00	7.22%	
Depreciation/Amortization	4,911,712.55	6,000,284.20	5,900,284.20	(100,000.00)	-1.67%	
Impairment Loss- Receivables	890,527.12	801,474.99	801,474.99	-	-	
Impairment Loss-Property and Equipment	103,881.18	130,000.00	130,000.00	-	-	
Impairment Loss	994,408.30	931,474.99	931,474.99	-	-	
Loss on Sale of Unserviceable Property and Equipment	-	150,000.00	250,000.00	116,853.74	0.78	
Losses	-	150,000.00	250,000.00	100,000.00	66.67	
Total Non-Cash Expenses	5,906,120.85	7,081,759.19	7,081,759.19	-	0.00%	
Total Expenses	90,106,401.56	134,889,085.50	134,889,085.51	-	0.00%	
Income Tax Expenses	45,115,772.78	28,333,295.17	28,333,295.17	-	0.00%	
Income Tax Benefits	(248,602.08)	(232,868.75)	(232,868.75)	-	-	
Net Income Tax Expense	44,867,170.70	28,100,426.42	28,100,426.42	-	0.00%	
TOTAL CORPORATE BUDGET	90,106,401.56	134,889,085.50	134,889,085.51	(0.00)	0.00%	
Monitoring and Evaluation of, Accountability for, & Learning from (MEAL)		1,348,890.86	1,348,890.86	-	0.00%	new circular for compliance
GAD BUDGET (THRESHOLD)	4,505,320.08	6,744,454.28	6,744,454.28	-	0.00%	
CAPITAL OUTLAY	7,291,503.62	18,810,000.00		-	-	

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