

**Table B.1**  
**EXPENDITURE PROGRAM , BY OBJECT, FY 2020**  
(In Thousand Pesos)

Expense Class	( OBLIGATION- BASED )	( CASH-BASED )	
	2018	2019	2020
	(Actual)	(Program)	(Proposed)
<b>I. CURRENT OPERATING EXPENDITURES</b>			
<b>A. PERSONNEL EXPENSES</b>			
<b>I. Civilian Personnel</b>			
<b>Permanent Positions</b>			
Basic Salary	387,585,591	400,420,114	417,427,211
Creation of New Positions		6,673,524	4,156,684
Reclassification of Positions		477,800	766,186
<b>Total Salaries and other Lump-sums</b>	<b>387,585,591</b>	<b>407,571,438</b>	<b>422,350,081</b>
<b>Other Compensation Common to All</b>			
Personnel Economic Relief Allowance	28,504,752	28,419,504	29,828,580
Representation Allowance	2,208,762	1,883,160	1,894,916
Transportation Allowance	1,930,768	1,868,220	1,879,448
Clothing and Uniform Allowance	7,032,190	7,112,196	7,465,368
Honoraria	1,816,966	1,838,193	1,858,757
Overtime Pay	1,709,542	980,901	828,436
Year End Bonus	32,398,876	33,301,878	34,784,011
Mid-Year Bonus - Civilian	29,879,669	33,264,854	34,782,843
Cash Gift	6,022,888	5,926,090	6,225,512
Per Diems	36,388	60,228	60,243
Productivity Enhancement Incentive	6,095,810	5,919,832	6,222,950
Performance Based Bonus	17,186,594	13,506,483	10,000,000
Step Increment	6,216	1,044,068	1,076,480
Collective Negotiation Agreement	4,547,329		
<b>Total Other Compensation Common to All</b>	<b>139,376,750</b>	<b>135,125,607</b>	<b>136,907,544</b>
<b>Other Compensation for Specific Groups</b>			
RATA of Sectoral/Alternate Sectoral Representatives	1,333	7,806	7,806
Magna Carta for Public Health Workers	6,685,006	5,975,848	5,933,733
Magna Carta for Science & Technology Personnel	975,808	980,378	1,017,175
Magna Carta for Public Social Workers	32,310	87,291	121,450
Laundry Allowance	18,785	18,833	2
Quarters Allowance	18,067	22,345	23,099
Overseas Allowance	6,335,761	6,749,999	7,161,491
Hazard Pay	137,346	117,343	32,146
Hazard Duty Pay	66,491	51,356	47,605
Radiation Hazard Pay	5,441		
Longevity Pay	300,281	418,622	420,623
Night Shift Differential Pay	195,947	119,465	118,947
Allowance of PAO Lawyers and Employees Assigned in Night Courts	576	576	576
Allowance of Attorney's de Officio	8,276	13,146	33,667
Special Hardship Allowance	2,178,609	2,152,457	2,152,162
Inquest Allowance	148,860	124,497	133,065
Special Duty Allowance	95		
Special Allowance for Judges and Justices	5,363		

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Provident/Welfare Fund Contributions	13,330	13,982	13,509
Lump-sum for Equivalent Record Form		506,286	504,727
Lump-sum for Master Teachers		266,403	264,703
Lump-sum for Compensation Adjustment		3,085,865	32,585,668
Lump-sum for filling of Positions - Civilian	187,569	57,473,042	39,028,608
Lump-sum for NBC 308		16,000	17,265
Lump-sum for Personnel Services	1,706,724	13,466,338	13,938,780
Other Lump-sums		17,747	
Other Personnel Benefits	11,205,644	5,844,801	5,116,430
Anniversary Bonus - Civilian	2,298,100	78,821	24,939
Special Counsel Allowance	13,455		1,000
<b>Total Other Compensation for Specific Groups</b>	<b>32,539,177</b>	<b>97,609,247</b>	<b>108,699,176</b>
<b>Other Benefits</b>			
Retirement and Life Insurance Premiums	45,299,165	47,222,215	49,362,770
PAG-IBIG Contributions	1,439,253	1,423,412	1,493,844
PhilHealth Contributions	4,394,302	5,513,727	5,756,779
Employees Compensation Insurance Premiums	1,397,198	1,423,368	1,493,820
Retirement Gratuity	1,730,448	7,404,289	26,893,951
Terminal Leave	8,869,209	12,352,479	17,442,282
Loyalty Award - Civilian	242,070	114,096	367,924
<b>Total Other Benefits</b>	<b>63,371,645</b>	<b>75,453,586</b>	<b>102,811,370</b>
<b>Total Compensation, Permanent Positions</b>	<b>622,873,163</b>	<b>715,759,878</b>	<b>770,768,171</b>
<b>Other Personnel Benefits</b>			
Pension, Civilian Personnel	4,617,058	5,487,539	6,223,272
<b>Total Other Personnel Benefits</b>	<b>4,617,058</b>	<b>5,487,539</b>	<b>6,223,272</b>
<b>Non-Permanent Positions</b>	<b>10,203,379</b>	<b>17,396,844</b>	<b>13,319,906</b>
<b>Total Other Compensation, Civilian Personnel</b>	<b>637,693,600</b>	<b>738,644,261</b>	<b>790,311,349</b>
<b>II. Military/Uniformed Personnel</b>			
Base Pay	148,215,705	148,004,602	155,207,429
Creation of New Positions		4,332,381	4,373,979
<b>Total Basic Pay</b>	<b>148,215,705</b>	<b>152,336,983</b>	<b>159,581,408</b>
<b>Other Compensation Common to All</b>			
Personnel Economic Relief Allowance	8,813,322	8,957,987	9,354,000
Clothing/ Uniform Allowance	5,956,537	3,647,240	3,791,411

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Expense Class	( OBLIGATION- BASED )	( CASH-BASED )	
	2018 (Actual)	2019 (Program)	2020 (Proposed)
Subsistence Allowance	24,516,229	24,348,165	25,220,486
Laundry Allowance	147,820	145,136	151,727
Quarters Allowance	1,933,650	1,936,234	2,043,407
Longevity Pay	26,575,539	30,499,847	32,536,088
Year-end Bonus	11,780,867	12,346,295	12,933,956
Mid-Year Bonus - Military/Uniformed Personnel	11,786,970	12,346,290	12,935,124
Officers' Allowance - Military/Uniformed Personnel	2,128		
Provisional Allowance - Military/Uniformed Personnel	26,652		
Cash Gift	1,823,901	1,867,448	1,948,750
Productivity Enhancement Incentive	1,870,795	1,867,448	1,948,750
Performance Based Bonus	3,332,191		
<b>Total Other Compensation Common to All</b>	<b>98,566,601</b>	<b>97,962,090</b>	<b>102,863,699</b>
<b>Other Compensation for Specific Groups</b>			
High Risk Duty Pay	817	2,635	8,590
Hazardous Duty Pay	1,089,306	1,460,344	1,425,739
Special Duty Allowance	78,434	84,312	84,312
Flying Pay	576,649	854,549	945,356
Sea Duty Pay	585,294	827,203	905,483
Overseas Allowance	230,836	231,837	299,113
Combat Incentive Pay	3,647,889	4,797,212	4,797,212
Hazard Duty Pay	2,666,373	2,413,414	2,519,853
Training Subsistence Allowance	258,179	256,000	256,000
Civil Disturbance Control Subsistence Allowance	111,524	111,524	111,524
Subsistence of Detainees	105,530	125,093	125,093
Hardship Allowance	34,305	303,758	317,816
Combat Duty Pay	9,121,791	9,843,768	9,903,744
Incentive Pay	111,608	115,610	115,610
Instructor's Duty Pay	500,528	582,352	669,956
Reservist's Pay	305,538	482,081	482,081
Medal of Valor Award	39,600	78,300	78,300
Hospitalization Expenses	167,859	113,298	113,298
Specialist's Pay	35,795	37,095	37,095
Parachutist Pay	186,540	338,584	353,943
Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP)		12,770,942	19,366,292
Anniversary Bonus - Military/Uniformed Personnel	70,074	497,096	9,084
<b>Total Other Compensation for Specific Groups</b>	<b>19,924,469</b>	<b>36,327,007</b>	<b>42,925,494</b>
<b>Other Benefits</b>			
Special Group Term Insurance	26,946	27,539	27,734
PAG-IBIG Contributions	436,098	448,192	467,703
PhilHealth Contributions	1,474,965	1,747,002	1,875,227
Employees Compensation Insurance Premiums	421,922	435,290	467,705
Retirement Gratuity	19,749,181	9,074,593	9,511,365
Terminal Leave	15,070,120	12,607,651	13,924,828
<b>Total Other Benefits</b>	<b>37,179,232</b>	<b>24,340,267</b>	<b>26,274,562</b>

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Total Compensation, Military/Uniformed Personnel	303,886,007	310,966,347	331,645,163
Other Personnel Benefits			
Pension, Military/Uniformed Personnel	65,265,125	77,502,267	122,035,027
Pension, Veterans	10,333,931	10,117,733	10,857,893
Police Benefits	632,898	835,145	835,145
TOTAL PERSONNEL EXPENSES	1,017,811,561	1,138,065,753	1,255,684,577
<b>B. MAINTENANCE AND OTHER OPERATING EXPENSES</b>			
Travelling Expenses	15,974,426	17,631,090	19,421,114
Training and Scholarship Expenses	29,914,119	37,300,526	32,882,765
Supplies and Materials Expenses	92,230,900	99,390,080	108,309,338
Utility Expenses	14,134,355	16,419,310	17,587,171
Communication Expenses	5,758,678	8,984,447	10,656,535
Awards/Rewards and Prizes	708,769	826,713	822,944
Survey, Research, Exploration and Development Expenses	555,740	762,258	626,032
Demolition/Relocation and Desilting/Dredging Expenses	51,705	35,110	8,420
Generation, Transmission and Distribution Expenses		2	
Confidential, Intelligence and Extraordinary Expenses			
Intelligence Expenses	5,802,238	4,067,577	4,786,652
Confidential Expenses	2,367,515	2,965,022	3,497,132
Extraordinary and Miscellaneous Expenses	2,230,097	2,012,689	2,035,378
Professional Services	33,386,784	29,120,567	29,023,955
General Services	12,138,223	11,912,726	14,861,851
Repairs and Maintenance of Leased Assets	889,316	4,046	5,064,046
Repairs and Maintenance	34,047,118	35,136,585	42,744,046
Financial Assistance/Subsidy	908,508,778	1,034,943,224	1,191,341,638
Taxes, Insurance Premiums and Other Fees	27,207,184	18,963,215	19,050,817
Labor and Wages	2,263,412	1,609,395	2,012,091
Other Maintenance and Operating Expenses			
Advertising Expenses	2,090,014	2,329,729	2,995,604
Printing and Publication Expenses	2,539,965	2,312,301	1,901,767
Representation Expenses	4,935,129	5,181,156	5,167,986
Transportation and Delivery Expenses	1,159,376	1,080,670	969,117
Rent/Lease Expenses	14,132,448	12,385,011	13,278,187
Membership Dues and Contributions to Organizations	1,951,570	2,341,531	2,373,475
Subscription Expenses	2,550,825	3,911,132	4,111,349
Donations	29,913,350	53,995,200	41,751,153
Litigation/Acquired Assets Expenses	1,363	2,500	2,200
Other Maintenance and Operating Expenses	15,961,248	13,293,523	10,480,767
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	1,263,404,645	1,418,917,335	1,587,763,530
<b>C. FINANCIAL EXPENSES</b>			
Interest Expenses	349,336,980	399,708,596	451,091,007
Bank Charges	1,414,065	547,932	1,267,110

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	2018 (Actual)	2019 (Program)	2020 (Proposed)
Other Financial Charges	92	715,062	3,041
TOTAL FINANCIAL EXPENSES	350,751,137	400,971,590	452,361,158
TOTAL CURRENT OPERATING EXPENDITURES	2,631,967,343	2,957,954,678	3,295,809,265
<b>II. CAPITAL OUTLAYS</b>			
Investment Outlay	10,402,905	3,893,919	3,030,431
Loans Outlay	7,365,000	18,539,095	15,121,293
Property, Plant and Equipment Outlay			
Land Outlay	1,943,094	1,238,103	747,779
Land Improvements Outlay	6,299,070	3,271,841	4,632,346
Infrastructure Outlay	613,645,605	480,785,699	607,789,312
Buildings and Other Structures	185,072,418	113,676,244	99,425,961
Machinery and Equipment Outlay	63,302,378	71,351,114	67,859,974
Transportation Equipment Outlay	9,523,104	8,391,666	4,109,182
Furniture, Fixtures and Books Outlay	803,962	942,063	602,744
Heritage Assets	414,302	212,510	199,917
Other Property Plant and Equipment Outlay	180,764	423,856	183,923
Biological Assets Outlay	530,588	351,842	246,162
Intangible Assets Outlay	314,760	615,679	241,711
TOTAL CAPITAL OUTLAYS	899,797,950	703,693,631	804,190,735
GRAND TOTAL	3,531,765,293	3,661,648,309	4,100,000,000