

**Table B.1**  
**EXPENDITURE PROGRAM , BY OBJECT, CY 2013 - 2014**  
**(In Thousand Pesos)**

Expense Class	2013 (Actual)
I. CURRENT OPERATING EXPENDITURES	
A. PERSONAL SERVICES	
I. Civilian Personnel	
Permanent Positions	
Salaries	246,966,631
Reclassification of Positions	122,891
Creation of New Positions	28,811
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Total Salaries and other Lump-sums	247,118,333
Other Compensation Common to All	
Personnel Economic Relief Allowance	21,496,529
Additional Compensation	75,696
Representation Allowance	3,298,144
Transportation Allowance	55,125
Year-end Bonus	21,713,371
Overtime Pay	1,178,282
Cash Gift	2,573,134
Clothing and Uniform Allowance	4,386,728
Step Increments for Length of Service	5,668
Productivity Incentive Benefits	3,079,437
Allowance for Board Members	5
Honoraria	2,193,089
CNA/PEI/PBB	22,634,947
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Total Other Compensation Common to All	82,690,155
Other Compensation for Specific Groups	
Conversion to Master Teachers	1,700
Lump-sum for Personal Services	1,214,335
Magna Carta of Public Health Workers	523,875
Magna Carta for Science and Technology per R.A. 8439	523,746
Subsistence Allowance	498,566
Laundry Allowance	517
Quarters Allowance	2,188
Special Duty Allowance	78,612
Overseas Allowance	4,216,234
Allowance of PAO Lawyers and Employees Assigned in Night Courts	576
Allowance of Attorney's de Officio	5,488
Inquest Allowance	62,296
Medical Benefits	11,993

**Table B.1**  
**EXPENDITURE PROGRAM , BY OBJECT, CY 2013 - 2014**  
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Expense Class	2013 (Actual)
Hardship Allowance	13,838
Hazard Pay	822,953
Night Differential Pay	11,062
Per Diems for Meetings	2,420,485
Longevity Pay	38,713
Lump-sum for NBC 308	1,929
Lump-sum for filling-up of authorized positions	2,052,143
Lump-sum for the partial implementation of NBC 461	3,860
Implementation of Equivalent Record Form	1,506
Loyalty Pay	15,956
Others	174
Monetization of Leave Credits	1,123,229
Special Allowance for Judges and Justices	<u>167,196</u>
 Total Other Compensation for Specific Groups	 <u>13,813,170</u>
 Other Benefits	
Retirement and Life Insurance Premiums	28,470,302
Retirement Benefits	8,449,301
Terminal Leave Benefits	24,440,155
PAG-IBIG Contributions	1,167,775
Medicare Premiums	2,777,281
Employees Compensation Insurance Premiums	1,118,811
Financial Incentives due to Rationalization	<u>263,127</u>
 Total Other Benefits	 <u>66,686,752</u>
 Total Compensation, Permanent Positions	 <u>410,308,410</u>
 Non-Permanent Positions	
Contractual, Casual and Emergency Personnel	5,105,438
Substitute Teachers	<u>1,060,578</u>
 Total Compensation Non-Permanent Positions	 <u>6,166,016</u>
 Total Compensation, Civilian Personnel	 <u>416,474,426</u>
 II. Military/Uniformed Personnel	
Base Pay, Military	34,163,985
Base Pay, Uniformed Personnel	<u>52,010,613</u>
 Total Basic Pay	 <u>86,174,598</u>

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**EXPENDITURE PROGRAM , BY OBJECT, CY 2013 - 2014**  
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Expense Class	2013 (Actual)
Other Compensation Common to All	
Personnel Economic Relief Allowance	7,141,116
Year-end Benefits	7,262,234
Productivity Incentive Benefits	590,120
Clothing Allowance	873,599
Longevity Pay	1,069,556
Subsistence Allowance	12,075,247
Laundry Allowance	120,671
Hazard Pay	908,454
Quarters Allowance	<u>1,609,003</u>
Total Other Compensation Common to All	<u>31,650,000</u>
Other Compensation for Specific Groups	
Allowances for Personnel Stationed Abroad	23,558
Other Subsistence Allowances	372,226
Special Clothing Allowances	2,046,503
Specialist's Pay	24,233
Other Hazard Duty Pay	1,785,336
Combat Incentive Pay	9
Incentive Pay	41,887
Sea Duty Pay	389,178
Instructor's Duty Pay	299,673
Reservist's Pay	239,506
Medal of Valor Award	9,575
Reenlistment Pay	25,790
Hospitalization Expenses	111,883
Magna Carta Benefits of Public Health Workers	67,397
Parachutist Pay	175,273
LOI 63 (AFA)	187,975
Flying Pay	<u>512,697</u>
Total Other Compensation for Specific Groups	<u>6,312,699</u>
Other Benefits	
Terminal Leave	567,520
PAG-IBIG Contributions	359,123
Health Insurance Premiums	793,825
Special Group Term Insurance	21,738
Employees Compensation Insurance Premiums (ECIP)	<u>349,281</u>
Total Other Benefits	<u>2,091,487</u>
Total Compensation, Military/Uniformed Personnel	<u>126,228,784</u>

**Table B.1**  
**EXPENDITURE PROGRAM , BY OBJECT, CY 2013 - 2014**  
**(In Thousand Pesos)**

Expense Class	2013 (Actual)
Sub-Total Personal Services	<u>542,703,210</u>
Other Personal Services	
Pensions, Military	29,775,419
Pensions, Uniformed Personnel	35,150,924
Pensions, Civilian	3,517,206
Other Police Benefits	<u>605,444</u>
Total Other Personal Services	<u>69,048,993</u>
<b>TOTAL PERSONAL SERVICES</b>	<u><b>611,752,203</b></u>
<b>B. Maintenance and Other Operating Expenses</b>	
002 Travelling Expenses	10,318,254
003 Communication Expenses	3,522,246
004 Repair and Maintenance	27,105,067
006 Transportation and Delivery Expenses	592,866
007 Supplies and Materials	48,884,478
008 Rents	4,452,583
009 Interests	323,666,593
010 Subsidies and Donations	522,115,354
014 Utility Expenses	10,417,190
017 Training and Scholarship Expenses	15,790,932
018 Extraordinary and Miscellaneous Expenses	5,770,652
019 Confidential Expenses	864,997
020 Intelligence Expenses	733,873
021 Taxes, Insurance Premiums and Other Fees	9,255,581
022 Tax Refund	3,715,525
023 Rewards and Incentives	1
028 Lump-sum for Maintenance and Other Operating Expenses	72
029 Professional Services	47,897,565
117 Printing and Binding Expenses	2,816,076
118 Advertising Expenses	1,278,707
119 Representation Expenses	2,552,806
121 Storage Expenses	7,237
122 Subscription Expenses	211,341
123 Survey Expenses	2,129,407
124 Membership Dues and Contributions to Organizations	1,312,784
126 Awards and Indemnities	83,143
127 Rewards and Other Claims	<u>167,905</u>
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<u><b>1,045,663,235</b></u>

**Table B.1**  
**EXPENDITURE PROGRAM , BY OBJECT, CY 2013 - 2014**  
**(In Thousand Pesos)**

Expense Class	2013 (Actual)
TOTAL CURRENT OPERATING EXPENDITURES	<u>1,657,415,438</u>
II. CAPITAL OUTLAYS	
031 Investment Outlay	17,339,409
032 Loans Outlay	2,961,445
033 Livestock and Crops Outlay	24,084
034 Land and Land Improvements Outlay	1,024,605
035 Buildings and Structures Outlay	24,846,072
036 Office Equipment, Furniture and Fixtures	7,882,660
037 Work Animals Outlay	2,743
038 Transportation Equipment	3,296,076
040 Machineries and Equipment	34,515,970
041 Public Infrastructures	229,027,804
042 Reforestation Projects	<u>3,413,209</u>
TOTAL CAPITAL OUTLAYS	<u>324,334,077</u>
III. NET LENDING	
960 Net Lending	<u>16,626,000</u>
TOTAL NET LENDING	<u>16,626,000</u>
TOTAL OBLIGATIONS OF THE NATIONAL GOVERNMENT	<u><u>1,998,375,515</u></u>

**Table B.1.a**  
**EXPENDITURE PROGRAM , BY OBJECT, CY 2015**  
**(In Thousand Pesos)**

Expense Class	2014 (Adjusted)	2015 (Proposed)
<b>I. CURRENT OPERATING EXPENDITURES</b>		
<b>A. PERSONNEL EXPENSES</b>		
<b>I. Civilian Personnel</b>		
<b>Permanent Positions</b>		
Basic Salary	242,509,731	251,253,151
Creation of New Positions	5,832,629	16,699,757
Reclassification of Positions	118,393	118,393
	<u>248,460,753</u>	<u>268,071,301</u>
<b>Total Salaries and other Lump-sums</b>		
<b>Other Compensation Common to All</b>		
Personnel Economic Relief Allowance	21,504,960	22,479,708
Representation Allowance	1,850,450	1,621,609
Transportation Allowance	1,844,701	1,614,014
Clothing and Uniform Allowance	4,482,018	4,687,330
Productivity Incentive Allowance	1,796,880	1,876,328
Honoraria	968,005	1,029,905
Overtime Pay		2,435,292
Year End Bonus	20,189,484	20,948,885
Cash Gift	4,485,320	4,690,970
Per Diems	51,539	513,046
Step Increment	603,630	2,140,990
Productivity Enhancement Incentive	116	30,647,714
Performance Based Bonus	12,307,567	14,641,486
	<u>70,084,670</u>	<u>109,327,277</u>
<b>Total Other Compensation Common to All</b>		
<b>Other Compensation for Specific Groups</b>		
RATA of Sectoral/Alternate Sectoral Representatives	2,874	4,170
Magna Carta for Public Health Workers	1,646,026	1,650,405
Magna Carta for Science & Technology Personnel	224,528	790,478
Magna Carta for Public Social Workers	16,351	17,233
Laundry Allowance	21,214	21,192
Quarters Allowance	10,784	20,886
Overseas Allowance	4,415,048	5,311,566

**Table B.1.a**  
**EXPENDITURE PROGRAM , BY OBJECT, CY 2015**  
**(In Thousand Pesos)**

Expense Class	2014 (Adjusted)	2015 (Proposed)
Hazard Pay	832,564	828,834
Hazard Duty Pay	1,292,018	1,292,618
High Risk Duty Pay	893	893
Hazardous Duty Pay	586,035	586,035
Longevity Pay	283,781	289,856
Night Shift Differential Pay	12,311	14,351
Allowance of PAO Lawyers and Employees Assigned in Night Courts	576	576
Allowance of Attorney's de Officio	13	13
Special Hardship Allowance	1,174,756	1,174,756
Inquest Allowance	62,835	97,065
Lump-sum for Equivalent Record Form	299,289	299,289
Lump-sum for Master Teachers	184,214	184,214
Lump-sum for filling of Positions	22,341,698	39,500,273
Lump-sum for NBC 308	6,041	6,041
Lump-sum for Personnel Services	1,298,819	1,298,819
Other Lump-sums	17,747	17,747
Other Personnel Benefits	21,971,214	21,519,814
<b>Total Other Compensation for Specific Groups</b>	<b>56,701,629</b>	<b>74,927,124</b>
<b>Other Benefits</b>		
Retirement and Life Insurance Premiums	28,859,006	30,166,510
PAG-IBIG Contributions	1,077,145	1,124,897
PhilHealth Contributions	2,639,733	2,754,843
Employees Compensation Insurance Premiums	1,075,768	1,123,660
Retirement Gratuity	23,701,373	33,737,811
Terminal Leave	26,736,873	36,953,461
<b>Total Other Benefits</b>	<b>84,089,898</b>	<b>105,861,182</b>
<b>Total Compensation, Permanent Positions</b>	<b>459,336,950</b>	<b>558,186,884</b>
<b>Non-Permanent Positions</b>	<b>9,983,962</b>	<b>9,397,415</b>
<b>Total Other Compensation, Civilian Personnel</b>	<b>469,320,912</b>	<b>567,584,299</b>

**Table B.1.a**  
**EXPENDITURE PROGRAM , BY OBJECT, CY 2015**  
**(In Thousand Pesos)**

Expense Class	2014 (Adjusted)	2015 (Proposed)
<b>II. Military/Uniformed Personnel</b>		
Base Pay	70,442,384	70,800,487
Creation of New Positions	2,243,783	
<b>Total Basic Pay</b>	<b>72,686,167</b>	<b>70,800,487</b>
<b>Other Compensation Common to All</b>		
Personnel Economic Relief Allowance	7,347,480	7,375,224
Clothing/ Uniform Allowance	2,768,476	2,777,525
Subsistence Allowance	12,157,559	12,195,537
Laundry Allowance	119,457	120,566
Quarters Allowance	1,607,602	1,625,390
Productivity Incentive Allowance	612,290	612,502
Longevity Pay	15,675,793	14,291,538
Year-end Bonus	5,870,203	5,900,045
Cash Gift	1,530,725	1,536,505
<b>Total Other Compensation Common to All</b>	<b>47,689,585</b>	<b>46,434,832</b>
<b>Other Compensation for Specific Groups</b>		
Overseas Allowance	229,205	229,205
Hazard Duty Pay	102,032	110,829
Special Duty Allowance	78,612	78,612
Flying Pay	423,085	430,151
Sea Duty Pay	273,011	279,414
Combat Incentive Pay	10,000	10,000
Reenlistment Pay	19,010	19,010
Training Subsistence Allowance	256,000	256,000
Civil Disturbance Control Subsistence Allowance	111,524	111,524
Subsistence of Detainees	7,998	7,998
Hardship Allowance	16,792	18,831
Combat Duty Pay	1,183,368	1,184,862
Incentive Pay	131,529	118,302
Instructor's Duty Pay	290,511	290,511
Reservist's Pay	249,021	249,021
Medal of Valor Award	8,520	8,520
Hospitalization Expenses	113,298	113,298



**Table B.1.a**  
**EXPENDITURE PROGRAM , BY OBJECT, CY 2015**  
**(In Thousand Pesos)**

Expense Class	2014 (Adjusted)	2015 (Proposed)
Specialist's Pay	23,924	24,306
Parachutist Pay	184,201	184,201
<b>Total Other Compensation for Specific Groups</b>	<b>3,711,641</b>	<b>3,724,595</b>
<b>Other Benefits</b>		
Special Group Term Insurance	22,043	22,125
PAG-IBIG Contributions	367,377	368,765
PhilHealth Contributions	802,551	807,041
Employees Compensation Insurance Premiums	367,377	368,765
<b>Total Other Benefits</b>	<b>1,559,348</b>	<b>1,566,696</b>
<b>Total Compensation, Military/Uniformed Personnel</b>	<b>125,646,741</b>	<b>122,526,610</b>
<b>Other Personnel Benefits</b>		
Pension, Civilian Personnel	1,583,504	2,166,539
Pension, Military/Uniformed Personnel	55,272,075	58,735,725
Pension, Veterans	9,897,026	9,897,026
Police Benefits	835,145	835,145
<b>TOTAL PERSONNEL EXPENSES</b>	<b>662,555,403</b>	<b>761,745,344</b>
<b>B. MAINTENANCE AND OTHER OPERATING EXPENSES</b>		
Travelling Expenses	12,377,566	14,223,706
Training and Scholarship Expenses	20,737,951	26,987,791
Supplies and Materials Expenses	59,031,980	63,504,602
Utility Expenses	12,231,692	12,889,055
Communication Expenses	4,786,877	5,988,948
Awards/Rewards and Prizes	397,791	424,505
Survey, Research, Exploration and Development Expenses	2,988,162	2,640,320
Demolition/Relocation and Desilting/Dredging Expenses	64,139	53,741
Generation, Transmission and Distribution Expenses	503	827
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses	630,193	637,793
Intelligence Expenses	832,626	832,626
Extraordinary and Miscellaneous Expenses	894,698	937,587

**Table B.1.a**  
**EXPENDITURE PROGRAM , BY OBJECT, CY 2015**  
**(In Thousand Pesos)**

Expense Class	2014 (Adjusted)	2015 (Proposed)
Professional Services	17,540,366	22,645,558
General Services	11,500,444	9,278,018
Repairs and Maintenance	27,730,420	30,869,873
Financial Assistance/Subsidy	575,045,871	664,138,476
Taxes, Insurance Premiums and Other Fees	29,423,987	28,258,141
Labor and Wages	840,834	1,398,859
Other Maintenance and Operating Expenses		
Advertising Expenses	821,226	1,977,915
Printing and Publication Expenses	2,143,151	2,177,023
Representation Expenses	2,886,558	3,481,173
Transportation and Delivery Expenses	959,028	696,526
Rent/Lease Expenses	9,637,541	12,961,720
Membership Dues and Contributions to Organizations	1,456,921	1,685,309
Subscription Expenses	332,896	1,045,013
Donations	14,661,827	15,830,865
Litigation/Acquired Assets Expenses	3,325	2,975
Other Maintenance and Operating Expenses	7,262,496	9,919,630
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>817,221,069</b>	<b>935,488,575</b>
<b>C. FINANCIAL EXPENSES</b>		
Interest Expenses	352,837,183	373,020,796
Bank Charges	566,743	728,924
Other Financial Charges	600,515	793,660
<b>TOTAL FINANCIAL EXPENSES</b>	<b>354,004,441</b>	<b>374,543,380</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>1,833,780,913</b>	<b>2,071,777,299</b>
<b>II. CAPITAL OUTLAYS</b>		
Investment Outlay	3,370,075	3,532,163
Loans Receivable Accounts Outlay	25,840,000	28,510,000
Investment Property Outlay	15,000	106,436
Property, Plant and Equipment Outlay		
Land Outlay	336,149	504,854
Land Improvements Outlay	10,350,443	6,378,824
Infrastructure Outlay	262,595,714	327,970,579
Buildings and Other Structures	77,490,066	91,378,828
Machinery and Equipment Outlay	34,412,221	63,422,881

**Table B.1.a**  
**EXPENDITURE PROGRAM , BY OBJECT, CY 2015**  
**(In Thousand Pesos)**

Expense Class	2014 (Adjusted)	2015 (Proposed)
Transportation Equipment Outlay	12,936,529	9,329,101
Furniture, Fixtures and Books Outlay	2,352,272	1,704,635
Heritage Assets	195,974	624,000
Other Property Plant and Equipment Outlay	623,122	579,065
Biological Assets Outlay	303,039	175,747
Intangible Assets Outlay	26,983	5,588
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TOTAL CAPITAL OUTLAYS	430,847,587	534,222,701
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GRAND TOTAL	<u>2,264,628,500</u>	<u>2,606,000,000</u>