

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, FY 2018 - 2020
(In Thousand Pesos)

Expense Class	(OBLIGATION-BASED)	(CASH-BASED)	
	2018 (Actual)	2019 (Adjusted)	2020 (GAA)
I. CURRENT OPERATING EXPENDITURES			
A. PERSONNEL EXPENSES			
I. Civilian Personnel			
Permanent Positions			
Basic Salary	387,585,591	400,420,114	417,650,800
Creation of New Positions		6,673,524	4,366,035
Reclassification of Positions		477,800	831,347
Total Salaries and other Lump-sums	387,585,591	407,571,438	422,848,182
Other Compensation Common to All			
Personnel Economic Relief Allowance	28,504,752	28,419,504	29,834,028
Representation Allowance	2,208,762	1,883,160	1,919,762
Transportation Allowance	1,930,768	1,868,220	1,886,954
Clothing and Uniform Allowance	7,032,190	7,112,196	7,466,730
Honoraria	1,816,966	1,838,193	1,870,368
Overtime Pay	1,709,542	980,901	369,787
Mid-Year Bonus - Civilian	29,879,669	33,264,854	34,802,688
Year End Bonus	32,398,876	33,301,878	34,792,201
Cash Gift	6,022,888	5,926,090	6,237,877
Per Diems	36,388	60,228	60,243
Productivity Enhancement Incentive	6,095,810	5,919,832	6,226,618
Performance Based Bonus	17,186,594	13,506,483	7,000,000
Step Increment	6,216	1,044,068	1,081,043
Collective Negotiation Agreement	4,547,329		
Total Other Compensation Common to All	139,376,750	135,125,607	133,548,299
Other Compensation for Specific Groups			
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	7,361,491
Hazard Pay	137,346	117,343	146,146
Hazard Duty Pay	66,491	51,356	247,605
Radiation Hazard Pay	5,441		
Longevity Pay	300,281	418,622	420,623
Night Shift Differential Pay	195,947	119,465	118,947

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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		
Provident/Welfare Fund Contributions	13,330	13,982	231
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	35,759,543
Lump-sum for filling of Positions - Civilian	187,569	57,473,042	39,100,045
Lump-sum for NBC 308		16,000	17,265
Lump-sum for Personnel Services	1,706,724	13,466,338	7,795,819
Other Lump-sums		17,747	
Other Personnel Benefits	11,205,644	5,844,801	3,715,246
Anniversary Bonus - Civilian	2,298,100	78,821	24,939
Special Counsel Allowance	13,455		1,000
Total Other Compensation for Specific Groups	32,539,177	97,609,247	104,901,065
Other Benefits			
Retirement and Life Insurance Premiums	45,299,165	47,222,215	49,362,770
PAG-IBIG Contributions	1,439,253	1,423,412	1,494,010
PhilHealth Contributions	4,394,302	5,513,727	5,757,785
Employees Compensation Insurance Premiums	1,397,198	1,423,368	1,493,987
Retirement Gratuity	1,730,448	7,404,289	7,372,632
Loyalty Award - Civilian	242,070	114,096	368,166
Terminal Leave	8,869,209	12,352,479	12,046,838
Total Other Benefits	63,371,645	75,453,586	77,896,188
Total Compensation, Permanent Positions	622,873,163	715,759,878	739,193,734
Other Personnel Benefits			
Pension, Civilian Personnel	4,617,058	5,487,539	6,223,272
Total Other Personnel Benefits	4,617,058	5,487,539	6,223,272
Non-Permanent Positions	10,203,379	17,396,844	20,888,986
Total Other Compensation, Civilian Personnel	637,693,600	738,644,261	766,305,992

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II. Military/Uniformed Personnel			
Base Pay	148,215,705	148,004,602	154,610,275
Creation of New Positions		4,332,381	4,373,979
Total Basic Pay	148,215,705	152,336,983	158,984,254
Other Compensation Common to All			
Personnel Economic Relief Allowance	8,813,322	8,957,987	9,314,000
Clothing/ Uniform Allowance	5,956,537	3,647,240	3,587,411
Subsistence Allowance	24,516,229	24,348,165	25,127,486
Laundry Allowance	147,820	145,136	151,127
Quarters Allowance	1,933,650	1,936,234	2,035,407
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		
Total Other Compensation Common to All	98,566,601	97,962,090	102,518,099
Other Compensation for Specific Groups			
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	955,356
Overseas Allowance	230,836	231,837	299,113
Sea Duty Pay	585,294	827,203	905,483
Combat Incentive Pay	3,647,889	4,797,212	4,797,212
Hazard Duty Pay	2,666,373	2,413,414	2,509,053
Training Subsistence Allowance	258,179	256,000	237,400
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

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	2018 (Actual)	2019 (Adjusted)	2020 (GAA)
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	19,965,060
Anniversary Bonus - Military/Uniformed Personnel	70,074	497,096	9,084
Total Other Compensation for Specific Groups	19,924,469	36,327,007	43,504,862
Other Benefits			
Special Group Term Insurance	26,946	27,539	27,614
PAG-IBIG Contributions	436,098	448,192	465,703
PhilHealth Contributions	1,474,965	1,747,002	1,867,068
Employees Compensation Insurance Premiums	421,922	435,290	465,705
Retirement Gratuity	19,749,181	9,074,593	8,511,365
Terminal Leave	15,070,120	12,607,651	10,424,828
Total Other Benefits	37,179,232	24,340,267	21,762,283
Total Compensation, Military/Uniformed Personnel	303,886,007	310,966,347	326,769,498
Other Personnel Benefits			
Pension, Military/Uniformed Personnel	65,265,125	77,502,267	80,006,024
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	1,184,774,552
B. MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses	15,974,426	17,631,090	20,096,777
Training and Scholarship Expenses	29,914,119	37,300,526	35,662,101
Supplies and Materials Expenses	92,230,900	99,390,080	114,211,725
Utility Expenses	14,134,355	16,419,310	17,805,664
Communication Expenses	5,758,678	8,984,447	10,929,500
Awards/Rewards and Prizes	708,769	826,713	1,152,961
Survey, Research, Exploration and Development Expenses	555,740	762,258	1,300,416
Demolition/Relocation and Desilting/Dredging Expenses	51,705	35,110	2,285
Generation, Transmission and Distribution Expenses		2	
Confidential, Intelligence and Extraordinary Expenses			
Intelligence Expenses	5,802,238	4,067,577	5,047,752
Confidential Expenses	2,367,515	2,965,022	4,573,932
Extraordinary and Miscellaneous Expenses	2,230,097	2,012,689	2,174,264
Professional Services	33,386,784	29,120,567	28,461,221

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General Services	12,138,223	11,912,726	16,915,196
Repairs and Maintenance of Leased Assets	889,316	4,046	5,064,046
Repairs and Maintenance	34,047,118	35,136,585	35,500,333
Financial Assistance/Subsidy	908,508,778	1,034,943,224	1,219,260,895
Taxes, Insurance Premiums and Other Fees	27,207,184	18,963,215	19,163,091
Labor and Wages	2,263,412	1,609,395	2,180,211
Other Maintenance and Operating Expenses			
Advertising Expenses	2,090,014	2,329,729	2,544,015
Printing and Publication Expenses	2,539,965	2,312,301	2,102,090
Representation Expenses	4,935,129	5,181,156	5,536,614
Transportation and Delivery Expenses	1,159,376	1,080,670	945,648
Rent/Lease Expenses	14,132,448	12,385,011	13,597,603
Membership Dues and Contributions to Organizations	1,951,570	2,341,531	2,379,827
Subscription Expenses	2,550,825	3,911,132	4,262,702
Donations	29,913,350	53,995,200	49,849,847
Litigation/Acquired Assets Expenses	1,363	2,500	2,200
Other Maintenance and Operating Expenses	15,961,248	13,293,523	12,782,736
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	1,263,404,645	1,418,917,335	1,633,505,652
C. FINANCIAL EXPENSES			
Interest Expenses	349,336,980	399,708,596	451,091,007
Bank Charges	1,414,065	547,932	1,268,675
Other Financial Charges	92	715,062	3,068
TOTAL FINANCIAL EXPENSES	350,751,137	400,971,590	452,362,750
TOTAL CURRENT OPERATING EXPENDITURES	2,631,967,343	2,957,954,678	3,270,642,954
II. CAPITAL OUTLAYS			
Investment Outlay	10,402,905	3,893,919	3,190,431
Loans Outlay	7,365,000	18,539,095	15,159,281
Property, Plant and Equipment Outlay			
Land Outlay	1,943,094	1,238,103	1,059,249
Land Improvements Outlay	6,299,070	3,271,841	2,573,006
Infrastructure Outlay	613,645,605	480,785,699	590,074,992
Buildings and Other Structures	185,072,418	113,676,244	127,002,680
Machinery and Equipment Outlay	63,302,378	71,351,114	83,689,548
Transportation Equipment Outlay	9,523,104	8,391,666	4,398,373
Leased Assets Improvements			4,000
Furniture, Fixtures and Books Outlay	803,962	942,063	1,076,923
Heritage Assets	414,302	212,510	241,217

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Other Property Plant and Equipment Outlay	180,764	423,856	154,946
Biological Assets Outlay	530,588	351,842	408,822
Intangible Assets Outlay	<u>314,760</u>	<u>615,679</u>	<u>323,578</u>
 TOTAL CAPITAL OUTLAYS	 <u>899,797,950</u>	 <u>703,693,631</u>	 <u>829,357,046</u>
 GRAND TOTAL	 <u>3,531,765,293</u>	 <u>3,661,648,309</u>	 <u>4,100,000,000</u>