

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, FY 2019 - 2021
(In Thousand Pesos)

Expense Class	(CASH-BASED)		
	2019 (Actual)	2020 (Program)	2021 (Proposed)
I. CURRENT OPERATING EXPENDITURES			
A. PERSONNEL EXPENSES			
I. Civilian Personnel			
Permanent Positions			
Basic Salary	433,985,891	417,650,800	476,282,767
Creation of New Positions	45	4,366,035	6,522,894
Reclassification of Positions		831,347	294,892
	<u>433,985,936</u>	<u>422,848,182</u>	<u>483,100,553</u>
Total Salaries and other Lump-sums			
Other Compensation Common to All			
Personnel Economic Relief Allowance	30,239,109	29,834,028	30,508,090
Representation Allowance	2,269,713	1,919,762	1,959,931
Transportation Allowance	2,044,438	1,886,954	1,935,985
Clothing and Uniform Allowance	7,624,739	7,466,730	7,635,846
Honoraria	1,774,102	1,870,368	1,918,556
Overtime Pay	1,289,898	369,787	741,576
Mid-Year Bonus - Civilian	35,093,036	34,802,688	39,689,415
Year End Bonus	35,385,835	34,792,201	39,689,415
Cash Gift	6,268,255	6,237,877	6,367,224
Per Diems	46,021	60,243	58,547
Productivity Enhancement Incentive	6,216,790	6,226,618	6,367,225
Step Increment		1,081,043	1,223,422
Performance Based Bonus	5,641,294	7,000,000	7,000,000
Collective Negotiation Agreement	4,757,478		
	<u>138,650,708</u>	<u>133,548,299</u>	<u>145,095,232</u>
Total Other Compensation Common to All			
Other Compensation for Specific Groups			
RATA of Sectoral/Alternate Sectoral Representatives	4,240	7,806	7,806
Magna Carta for Public Health Workers	8,333,054	5,933,733	6,031,191
Magna Carta for Science & Technology Personnel	1,003,625	1,017,175	1,243,160
Magna Carta for Public Social Workers	48,344	121,450	130,671
Laundry Allowance	18,919	2	2
Quarters Allowance	14,017	23,099	22,722
Overseas Allowance	6,575,897	7,361,491	7,283,150
Hazard Pay	119,450	146,146	2,146
Hazard Duty Pay	48,517	247,605	47,592
Longevity Pay	346,236	420,623	419,379
Night Shift Differential Pay	228,035	118,947	118,499
Allowance of PAO Lawyers and Employees Assigned in Night Courts	576	576	576
Allowance of Attorney's de Officio	12,360	33,667	41,443
Special Hardship Allowance	2,155,041	2,152,162	2,152,162
Inquest Allowance	129,252	133,065	134,208
Special Duty Allowance	187		
Special Allowance for Judges and Justices	2,151		
Provident/Welfare Fund Contributions	20,101	231	369
Lump-sum for Equivalent Record Form		504,727	504,727
Lump-sum for Master Teachers		264,703	264,703
Lump-sum for Compensation Adjustment		35,759,543	1,196,729
Lump-sum for filling of Positions - Civilian	64,378	39,100,045	46,845,647
Lump-sum for NBC 308		17,265	20,783
Lump-sum for Personnel Services	1,973,729	7,795,819	9,836,471

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Other Lump-sums	504		
Other Personnel Benefits	26,389,635	3,715,246	161,017
Anniversary Bonus - Civilian	256,148	24,939	193,256
Special Counsel Allowance	23,345	1,000	1,000
Total Other Compensation for Specific Groups	47,767,741	104,901,065	76,659,409
Other Benefits			
Retirement and Life Insurance Premiums	50,634,624	49,362,770	56,274,441
PAG-IBIG Contributions	1,547,372	1,494,010	1,528,227
PhilHealth Contributions	5,240,635	5,757,785	6,457,525
Employees Compensation Insurance Premiums	1,527,640	1,493,987	1,528,092
Retirement Gratuity	2,302,348	7,372,632	5,920,228
Terminal Leave	9,763,661	12,046,838	20,496,025
Loyalty Award - Civilian	1,573,300	368,166	155,794
Total Other Benefits	72,589,580	77,896,188	92,360,332
Total Compensation, Permanent Positions	692,993,965	739,193,734	797,215,526
Other Personnel Benefits			
Pension, Civilian Personnel	5,479,693	6,223,272	6,545,755
Total Other Personnel Benefits	5,479,693	6,223,272	6,545,755
Non-Permanent Positions	13,694,779	20,888,986	30,093,150
Total Other Compensation, Civilian Personnel	712,168,437	766,305,992	833,854,431
II. Military/Uniformed Personnel			
Base Pay	161,800,180	154,610,275	161,527,477
Creation of New Positions		4,373,979	1,763,005
Total Basic Pay	161,800,180	158,984,254	163,290,482
Other Compensation Common to All			
Personnel Economic Relief Allowance	9,755,272	9,314,000	9,747,450
Clothing/ Uniform Allowance	4,363,734	3,587,411	3,707,154
Subsistence Allowance	24,874,512	25,127,486	26,118,537
Laundry Allowance	157,159	151,127	158,111
Quarters Allowance	2,082,091	2,035,407	2,118,427
Longevity Pay	28,164,615	32,536,088	32,983,713
Provisional Allowance - Military/Uniformed Personnel	206		
Mid-Year Bonus - Military/Uniformed Personnel	12,731,334	12,935,124	13,468,269
Officers' Allowance - Military/Uniformed Personnel	189		
Year-end Bonus	13,715,563	12,933,956	13,468,269
Cash Gift	2,001,117	1,948,750	2,031,299
Productivity Enhancement Incentive	1,999,091	1,948,750	2,031,299
Performance Based Bonus	344,270		
Total Other Compensation Common to All	100,189,153	102,518,099	105,832,528

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Other Compensation for Specific Groups			
High Risk Duty Pay	2,853	8,590	8,589
Hazardous Duty Pay	1,919,100	1,425,739	2,952,923
Special Duty Allowance	91,845	84,312	84,312
Flying Pay	847,421	955,356	951,031
Overseas Allowance	230,095	299,113	329,435
Sea Duty Pay	718,850	905,483	881,007
Combat Incentive Pay	4,797,920	4,797,212	4,797,212
Hazard Duty Pay	2,634,943	2,509,053	2,625,015
Training Subsistence Allowance	304,737	237,400	256,000
Civil Disturbance Control Subsistence Allowance	111,524	111,524	111,524
Subsistence of Detainees	126,845	125,093	125,093
Hardship Allowance	27,855	317,816	317,816
Combat Duty Pay	9,891,218	9,903,744	9,959,436
Incentive Pay	111,594	115,610	84,174
Instructor's Duty Pay	586,991	669,956	700,377
Reservist's Pay	492,624	482,081	482,081
Medal of Valor Award	78,300	78,300	78,300
Hospitalization Expenses	143,998	113,298	113,298
Specialist's Pay	36,532	37,095	37,095
Parachutist Pay	313,581	353,943	353,943
Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP)		19,965,060	19,288,591
Anniversary Bonus - Military/Uniformed Personnel		9,084	626,556
Total Other Compensation for Specific Groups	23,468,826	43,504,862	45,163,808
Other Benefits			
Special Group Term Insurance	29,739	27,614	28,898
PAG-IBIG Contributions	481,926	465,703	487,378
PhilHealth Contributions	1,935,336	1,867,068	3,535,346
Employees Compensation Insurance Premiums	462,646	465,705	487,378
Retirement Gratuity	10,443,000	8,511,365	6,541,713
Terminal Leave	14,568,881	10,424,828	9,563,987
Total Other Benefits	27,921,528	21,762,283	20,644,700
Total Compensation, Military/Uniformed Personnel	313,379,687	326,769,498	334,931,518
Other Personnel Benefits			
Pension, Military/Uniformed Personnel	107,239,626	80,006,024	135,822,111
Pension, Veterans	9,109,882	10,857,893	10,857,893
Police Benefits	669,946	835,145	835,145
TOTAL PERSONNEL EXPENSES	1,142,567,578	1,184,774,552	1,316,301,098
B. MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses	16,882,650	20,096,777	17,806,742
Training and Scholarship Expenses	37,079,358	35,662,101	38,909,446
Supplies and Materials Expenses	104,438,074	114,211,725	158,001,269
Utility Expenses	14,906,146	17,805,664	18,311,042
Communication Expenses	6,526,223	10,929,500	10,613,953
Awards/Rewards and Prizes	851,852	1,152,961	642,051
Survey, Research, Exploration and Development Expenses	943,680	1,300,416	1,124,321

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Demolition/Relocation and Desilting/Dredging Expenses	61,823	2,285	1,556
Generation, Transmission and Distribution Expenses	24		
Confidential, Intelligence and Extraordinary Expenses			
Intelligence Expenses	5,371,559	5,047,752	4,786,652
Confidential Expenses	2,832,463	4,573,932	3,541,055
Extraordinary and Miscellaneous Expenses	2,337,090	2,174,264	2,220,725
Professional Services	29,146,200	28,461,221	26,487,950
General Services	16,296,950	16,915,196	15,954,437
Repairs and Maintenance of Leased Assets	8,963,588	5,064,046	3,141,918
Repairs and Maintenance	31,819,051	35,500,333	40,039,357
Financial Assistance/Subsidy	1,037,717,155	1,219,260,895	1,239,508,532
Taxes, Insurance Premiums and Other Fees	24,465,908	19,163,091	16,858,641
Labor and Wages	2,338,914	2,180,211	1,237,142
Other Maintenance and Operating Expenses			
Advertising Expenses	2,247,964	2,544,015	2,785,216
Printing and Publication Expenses	3,152,209	2,102,090	1,778,254
Representation Expenses	5,790,449	5,536,614	5,594,569
Transportation and Delivery Expenses	1,730,976	945,648	1,362,903
Rent/Lease Expenses	13,502,085	13,597,603	25,571,090
Membership Dues and Contributions to Organizations	2,128,828	2,379,827	2,463,092
Subscription Expenses	3,246,257	4,262,702	6,225,582
Donations	38,295,933	49,849,847	50,461,367
Litigation/Acquired Assets Expenses	2,338	2,200	4,109
Other Maintenance and Operating Expenses	16,737,224	12,782,736	9,260,214
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	1,429,812,971	1,633,505,652	1,704,693,185
C. FINANCIAL EXPENSES			
Interest Expenses	360,985,685	451,091,007	531,624,573
Bank Charges	913,839	1,268,675	1,046,748
Other Financial Charges	10	3,068	2,946
TOTAL FINANCIAL EXPENSES	361,899,534	452,362,750	532,674,267
TOTAL CURRENT OPERATING EXPENDITURES	2,934,280,083	3,270,642,954	3,553,668,550
II. CAPITAL OUTLAYS			
Investment Outlay	3,830,817	3,190,431	1,645,604
Loans Outlay	22,103,095	15,159,281	33,785,000
Investment Property Outlay	46,330		
Property, Plant and Equipment Outlay			
Land Outlay	693,849	1,059,249	1,443,036
Land Improvements Outlay	2,352,408	2,573,006	4,564,684
Infrastructure Outlay	457,754,254	590,074,992	733,054,052
Buildings and Other Structures	117,552,411	127,002,680	95,738,019
Machinery and Equipment Outlay	62,585,683	83,689,548	76,947,154
Transportation Equipment Outlay	6,492,282	4,398,373	4,098,351
Leased Assets Improvements		4,000	
Furniture, Fixtures and Books Outlay	756,249	1,076,923	334,452
Heritage Assets	196,126	241,217	7,817
Other Property Plant and Equipment Outlay	455,519	154,946	37,813
Biological Assets Outlay	341,133	408,822	637,819
Intangible Assets Outlay	1,062,443	323,578	37,649

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TOTAL CAPITAL OUTLAYS	<u>676,222,599</u>	<u>829,357,046</u>	<u>952,331,450</u>
GRAND TOTAL	<u>3,610,502,682</u>	<u>4,100,000,000</u>	<u>4,506,000,000</u>