

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

Expense Class	(OBLIGATION-BASED)		(CASH-BASED)
	2017 (Actual)	2018 (Program)	2019 (Proposed)
I. CURRENT OPERATING EXPENDITURES			
A. PERSONNEL EXPENSES			
I. Civilian Personnel			
Permanent Positions			
Basic Salary	343,218,343	356,639,711	400,420,114
Creation of New Positions	2,769,595	26,328,045	6,673,524
Reclassification of Positions	269,989	125,866	477,800
	<u>346,257,927</u>	<u>383,093,622</u>	<u>407,571,438</u>
Total Salaries and other Lump-sums			
Other Compensation Common to All			
Personnel Economic Relief Allowance	26,477,336	26,828,844	28,419,504
Representation Allowance	2,007,076	1,788,668	1,883,160
Transportation Allowance	1,813,088	1,775,198	1,868,220
Clothing and Uniform Allowance	5,592,329	6,712,834	7,112,196
Honoraria	1,167,709	1,487,184	1,838,193
Overtime Pay	928,257	995,221	980,901
Year End Bonus	30,162,168	29,719,841	33,301,878
Mid-Year Bonus - Civilian	24,587,534	29,660,162	33,264,854
Cash Gift	5,356,210	5,600,020	5,926,090
Productivity Enhancement Incentive	5,852,944	5,597,860	5,919,832
Per Diems	102,842	59,895	60,228
Step Increment	82,518	888,495	1,044,068
Performance Based Bonus	4,453,590	11,625,270	13,506,483
Collective Negotiation Agreement	4,604,831		
	<u>113,188,432</u>	<u>122,739,492</u>	<u>135,125,607</u>
Total Other Compensation Common to All			
Other Compensation for Specific Groups			
RATA of Sectoral/Alternate Sectoral Representatives	1,397	1,482	7,806
Magna Carta for Public Health Workers	5,666,972	5,757,575	5,975,848
Magna Carta for Science & Technology Personnel	870,226	935,173	980,378
Magna Carta for Public Social Workers	29,212	86,409	87,291
Laundry Allowance	19,071	18,833	18,833
Quarters Allowance	22,977	23,228	22,345
Overseas Allowance	5,844,123	6,506,032	6,749,999
Hazard Pay	67,416	107,057	117,343
Hazard Duty Pay	81,132	47,605	51,356
Radiation Hazard Pay		5,239	
Longevity Pay	268,281	378,040	418,622
Night Shift Differential Pay	179,552	77,876	119,465

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Expense Class	(OBLIGATION-BASED)		(CASH-BASED)
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Allowance of PAO Lawyers and Employees Assigned in Night Courts	576	576	576
Allowance of Attorney's de Officio	17,061	11,586	13,146
Special Hardship Allowance	2,582,606	2,156,055	2,152,457
Inquest Allowance	98,296	113,793	124,497
Special Duty Allowance	174		
Special Allowance for Judges and Justices	9,302		
Special Allowance for Prosecution Service	129		
Provident/Welfare Fund Contributions	32,551	13,560	13,982
Lump-sum for Equivalent Record Form	308,445	272,831	506,286
Lump-sum for Master Teachers	127,131	162,229	266,403
Lump-sum for Compensation Adjustment	80,851	62,808,248	3,085,865
Lump-sum for filling of Positions - Civilian	1,052,019	51,440,133	57,473,042
Lump-sum for NBC 308		16,000	16,000
Lump-sum for Personnel Services	1,401,930	14,086,445	13,466,338
Other Lump-sums	10,582	17,747	17,747
Other Personnel Benefits	10,704,270	3,036,707	5,844,801
Anniversary Bonus - Civilian	231,986	2,454,630	78,821
Total Other Compensation for Specific Groups	29,708,268	150,535,089	97,609,247
Other Benefits			
Retirement and Life Insurance Premiums	40,674,595	42,669,829	47,222,215
PAG-IBIG Contributions	1,338,549	1,343,114	1,423,412
PhilHealth Contributions	3,566,457	4,653,505	5,513,727
Employees Compensation Insurance Premiums	1,340,890	1,343,059	1,423,368
Retirement Gratuity	1,671,780	11,875,370	7,404,289
Loyalty Award - Civilian	267,091	76,481	114,096
Terminal Leave	9,128,651	8,455,411	12,352,479
Total Other Benefits	57,988,013	70,416,769	75,453,586
Total Compensation, Permanent Positions	547,142,640	726,784,972	715,759,878
Other Personnel Benefits			
Pension, Civilian Personnel	3,707,553	15,319,834	5,487,539
Total Other Personnel Benefits	3,707,553	15,319,834	5,487,539
Non-Permanent Positions	9,309,315	10,991,799	17,396,844
Total Other Compensation, Civilian Personnel	560,159,508	753,096,605	738,644,261

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Expense Class	(OBLIGATION-BASED)		(CASH-BASED)
	2017 (Actual)	2018 (Program)	2019 (Proposed)
II. Military/Uniformed Personnel			
Base Pay	79,584,322	78,043,768	148,004,602
Creation of New Positions		2,580,756	4,332,381
Total Basic Pay	79,584,322	80,624,524	152,336,983
Other Compensation Common to All			
Personnel Economic Relief Allowance	8,577,817	8,206,944	8,957,987
Clothing/ Uniform Allowance	5,780,691	3,379,033	3,647,240
Subsistence Allowance	23,130,701	23,188,213	24,348,165
Laundry Allowance	139,079	133,033	145,136
Quarters Allowance	1,861,596	1,796,957	1,936,234
Longevity Pay	14,831,220	16,553,591	30,499,847
Year-end Bonus	6,757,974	6,503,649	12,346,295
Mid-Year Bonus - Military/Uniformed Personnel	6,624,970	6,503,649	12,346,290
Officers' Allowance - Military/Uniformed Personnel	1,029,975	1,549,266	
Provisional Allowance - Military/Uniformed Personnel	10,601,348	15,678,689	
Cash Gift	1,782,348	1,709,780	1,867,448
Productivity Enhancement Incentive	1,783,409	1,709,780	1,867,448
Performance Based Bonus	3,076,783		
Total Other Compensation Common to All	85,977,911	86,912,584	97,962,090
Other Compensation for Specific Groups			
High Risk Duty Pay	165	1,432	2,635
Hazardous Duty Pay	839,425	815,219	1,460,344
Special Duty Allowance	78,610	78,612	84,312
Flying Pay	476,486	483,746	854,549
Overseas Allowance	224,150	231,497	231,837
Sea Duty Pay	385,190	356,809	827,203
Combat Incentive Pay	3,794,245	3,648,995	4,797,212
Hazard Duty Pay	2,330,695	2,823,579	2,413,414
Training Subsistence Allowance	298,209	256,000	256,000
Civil Disturbance Control Subsistence Allowance	111,524	111,524	111,524
Subsistence of Detainees	104,249	104,249	125,093
Hardship Allowance	32,318	68,405	303,758
Combat Duty Pay	7,536,040	7,842,139	9,843,768
Incentive Pay	112,828	115,610	115,610
Instructor's Duty Pay	327,517	321,074	582,352
Reservist's Pay	307,514	348,214	482,081
Medal of Valor Award	28,300	39,600	78,300

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	2017 (Actual)	2018 (Program)	2019 (Proposed)
Hospitalization Expenses	123,905	113,298	113,298
Specialist's Pay	35,908	36,431	37,095
Parachutist Pay	183,930	190,086	338,584
Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP)		17,164,787	13,268,038
Anniversary Bonus - Military/Uniformed Personnel	48,051	69,936	
Total Other Compensation for Specific Groups	17,379,259	35,221,242	36,327,007
Other Benefits			
Special Group Term Insurance	27,237	24,619	27,539
PAG-IBIG Contributions	425,398	410,349	448,192
PhilHealth Contributions	932,939	914,068	1,747,002
Employees Compensation Insurance Premiums	416,294	410,349	435,290
Retirement Gratuity	5,903,286	8,740,244	9,074,593
Terminal Leave	7,140,714	12,178,896	12,607,651
Total Other Benefits	14,845,868	22,678,525	24,340,267
Total Compensation, Military/Uniformed Personnel	197,787,360	225,436,875	310,966,347
Other Personnel Benefits			
Pension, Military/Uniformed Personnel	65,029,407	71,056,289	77,502,267
Pension, Veterans	10,086,965	10,117,733	10,117,733
Police Benefits	622,221	835,145	835,145
TOTAL PERSONNEL EXPENSES	833,685,461	1,060,542,647	1,138,065,753
B. MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses	14,973,469	16,999,593	17,631,090
Training and Scholarship Expenses	38,219,698	32,036,838	37,300,526
Supplies and Materials Expenses	102,205,517	96,849,283	99,390,080
Utility Expenses	13,069,352	14,784,536	16,419,310
Communication Expenses	5,209,892	9,786,954	8,984,447
Awards/Rewards and Prizes	630,678	744,092	826,713
Survey, Research, Exploration and Development Expenses	944,166	1,481,119	762,258
Demolition/Relocation and Desilting/Dredging Expenses	104,886	87,272	35,110
Generation, Transmission and Distribution Expenses	320	5	2
Confidential, Intelligence and Extraordinary Expenses			
Confidential Expenses	2,062,762	2,467,188	2,965,022
Extraordinary and Miscellaneous Expenses	1,333,151	1,522,422	2,012,689
Intelligence Expenses	4,726,209	5,613,239	4,067,577
Professional Services	32,835,041	34,760,995	29,120,567

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	2017 (Actual)	2018 (Program)	2019 (Proposed)
General Services	14,178,866	11,138,947	11,912,726
Repairs and Maintenance of Leased Assets	112,717	1,017,313	4,046
Repairs and Maintenance	39,579,060	38,870,001	35,136,585
Financial Assistance/Subsidy	936,082,075	949,747,729	1,034,943,224
Taxes, Insurance Premiums and Other Fees	11,585,874	21,745,443	18,963,215
Labor and Wages	1,895,551	1,660,293	1,609,395
Other Maintenance and Operating Expenses			
Advertising Expenses	1,838,287	2,762,157	2,329,729
Printing and Publication Expenses	2,045,368	2,112,990	2,312,301
Representation Expenses	8,336,444	4,640,925	5,181,156
Transportation and Delivery Expenses	1,341,782	1,296,849	1,080,670
Rent/Lease Expenses	13,428,592	22,549,046	12,385,011
Membership Dues and Contributions to Organizations	1,796,293	2,384,687	2,341,531
Subscription Expenses	4,570,481	3,467,129	3,911,132
Donations	26,746,447	51,781,018	53,995,200
Litigation/Acquired Assets Expenses	1,615	2,349	2,500
Other Maintenance and Operating Expenses	16,184,122	10,059,653	13,293,523
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>1,296,038,715</u>	<u>1,342,370,065</u>	<u>1,418,917,335</u>
C. FINANCIAL EXPENSES			
Interest Expenses	310,768,037	354,131,937	399,708,596
Bank Charges	1,019,092	818,413	547,932
Other Financial Charges	713,952	703,384	715,062
TOTAL FINANCIAL EXPENSES	<u>312,501,081</u>	<u>355,653,734</u>	<u>400,971,590</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>2,442,225,257</u>	<u>2,758,566,446</u>	<u>2,957,954,678</u>
II. CAPITAL OUTLAYS			
Investment Outlay	9,882,497	12,577,442	3,893,919
Loans Outlay	977,830	19,450,000	18,539,095
Investment Property Outlay	227,287		
Property, Plant and Equipment Outlay			
Land Outlay	1,535,279	3,573,524	1,238,103
Land Improvements Outlay	8,319,489	6,567,190	3,271,841
Infrastructure Outlay	504,677,598	676,151,347	480,785,699
Buildings and Other Structures	218,416,451	196,873,606	113,676,244
Machinery and Equipment Outlay	107,308,910	79,088,129	71,351,114
Transportation Equipment Outlay	16,010,070	11,137,940	8,391,666
Furniture, Fixtures and Books Outlay	3,150,976	1,249,667	942,063
Heritage Assets	1,103,858	453,350	212,510

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Expense Class	(OBLIGATION-BASED)		(CASH-BASED)
	2017 (Actual)	2018 (Program)	2019 (Proposed)
Other Property Plant and Equipment Outlay	426,542	133,402	423,856
Biological Assets Outlay	392,062	508,740	351,842
Intangible Assets Outlay	<u>670,526</u>	<u>669,217</u>	<u>615,679</u>
TOTAL CAPITAL OUTLAYS	<u>873,099,375</u>	<u>1,008,433,554</u>	<u>703,693,631</u>
GRAND TOTAL	<u>3,315,324,632</u>	<u>3,767,000,000</u>	<u>3,661,648,309</u>