

Annex C
Summary of Obligations of the National Government, CY 2008-2010
(In Thousand Pesos)

Expenses Class	2008 (Actual)	2009 (Adjusted)	2010 (Proposed)
I. CURRENT OPERATING EXPENDITURES			
A. PERSONAL SERVICES			
I. Civilian Personnel			
Permanent Positions			
Salaries	142,430,264	152,229,196	154,320,471
Reclassification of Positions	8,087	112,763	105,718
Creation of New Positions	504,778	7,648,479	5,905,583
Total Salaries and other Lump-sums	142,943,129	159,990,438	160,331,772
Other Compensation Common to All			
Personnel Economic Relief Allowance	4,940,373	5,367,684	5,418,860
Additional Compensation	14,479,771	16,033,098	16,186,530
Representation Allowance	2,359,075	2,501,805	2,796,444
Overtime Pay	178,416		
Year-end Bonus	15,777,295	17,145,187	17,386,632
Clothing and Uniform Allowance	3,279,493	3,582,917	3,617,001
Step Increments for Length of Service		380,624	386,192
Productivity Incentive Benefits	1,470,215	1,792,114	1,809,338
Honoraria	873,611	820,429	1,961,874
PEP/PerB/EA/CNA	13,424,226		
Total Other Compensation Common to All	56,782,475	47,623,858	49,562,871
Other Compensation for Specific Groups			
Conversion to Master Teachers		79,215	79,620
Lump-sum for Personal Services	625,214	1,029,550	628,507

Magna Carta of Public Health Workers	991,150	708,476	710,471
Magna Carta for Science and Technology per R.A. 8439	219,285	174,383	163,669
Subsistence Allowance	90,244	49,435	51,408
Laundry Allowance	20,802	2,757	912
Quarters Allowance	1,522	2,607	2,607
Bicycle Allowance	438	464	964
Special Duty Allowance	27,936	27,936	27,936
Overseas Allowance	3,908,683	4,666,372	4,439,401
Allowance of PAO Lawyers and Employees Assigned in Night	576	576	576
RATA of Sectoral/Alternate Sectoral Representatives	1,873	1,873	1,873
Allowance of Attorney's de Officio	13	5,486	5,486
Inquest Allowance	36,923	65,537	60,513
Medical Benefits	197		
Lump-sum for Merit Promotion of UPS	14,067	40,000	20,000
Hardship Allowance	41,192	189,679	189,679
Hazard Pay	575,931	72,780	72,780
Night Differential Pay	23,213	17,789	6,724
Private Messenger Fee	480	670	670
Technical Incentive Allowance	14,152	24,487	9,868
Per Diems for Meetings	219,149	111,972	2,562,862
Longevity Pay	140,887	160,554	173,207
Lump-sum for Compensation Differential		26,919,913	76,496,242
Lump-sum for NBC 308	2,718	6,041	6,041
Implementation of Equivalents Record Form	9,583	136,118	136,118
Loyalty Pay	218,070		
Monetization of Leave Credits	596,959		
Special Allowance for Judges and Justices	73,676	165,000	165,000
Special Allowance	161,106	376,072	138,649
Lumpsum for Upgrading of Positions	101,382	56,965	
Total Other Compensation for Specific Groups	8,117,421	35,092,707	86,151,783
Other Benefits			
Retirement and Life Insurance Premiums	16,861,889	18,645,494	18,969,123
Retirement Benefits	6,236,520	8,599,952	10,634,419
Terminal Leave Benefits	9,922,245	17,772,443	23,414,586
PAG-IBIG Contributions	1,002,791	1,079,150	1,089,308

Medicare Premiums	1,224,901	1,612,726	1,805,199
Employees Compensation Insurance Premiums	940,476	1,043,431	1,074,744
Total Other Benefits	36,188,822	48,753,196	56,987,379
Total Compensation, Permanent Positions	244,031,847	291,460,199	353,033,805
Non-Permanent Positions			
Contractual, Casual and Emergency Personnel	3,593,022	4,155,312	4,177,319
Substitute Teachers	511,344	759,716	751,462
Total Compensation Non-Permanent Positions	4,104,366	4,915,028	4,928,781
Total Compensation, Civilian Personnel	248,136,213	296,375,227	357,962,586
II. Military/Uniformed Personnel			
Base Pay, Military	16,990,856	17,777,342	18,007,132
Base Pay, Uniformed Personnel	23,546,781	24,550,976	24,941,159
Total Basic Pay	40,537,637	42,328,318	42,948,291
Other Compensation Common to All			
Personnel Economic Relief Allowance	1,660,567	1,705,686	1,745,262
Additional Compensation	4,985,500	5,172,858	5,270,886
Year-end Benefits	4,488,468	4,954,167	5,032,937
Productivity Incentive Benefits	550,023	564,782	579,654
Clothing Allowance	1,745,124	938,084	944,794
Longevity Pay	10,626,042	11,255,617	11,608,874
Subsistence Allowance	11,254,262	11,383,944	11,619,585
Laundry Allowance	55,518	109,856	111,998
Hazard Pay	990,050	817,959	828,157
Quarters Allowance	759,950	1,528,238	1,554,748
Total Other Compensation Common to All	37,115,504	38,431,191	39,296,895

Other Compensation for Specific Groups			
Lump-sum for Creation of New Positions		1,093,874	1,537,169
Other Subsistence Allowances	107,679	167,330	240,239
Allowances for Personnel Stationed Abroad	20,000	20,000	20,000
Special Clothing Allowances	716,334	1,515,317	1,676,641
Specialist's Pay	16,410	19,888	19,887
Other Hazard Duty Pay	536,629	769,970	838,055
Incentive Pay	25,272	115,951	131,529
Combat Incentive Pay		10,000	10,000
Sea Duty Pay	132,123	126,931	127,835
Instructor's Duty Pay	158,186	171,829	172,232
Reservist's Pay	200,063	221,265	221,265
Medal of Valor Award	7,200	7,200	7,200
Reenlistment Pay	27,913	25,672	14,555
Hospitalization Expenses	156,206	56,654	56,654
Magna Carta Benefits of Public Health Workers	38,825	3,937	3,120
Parachutist Pay	154,756	154,756	154,756
LOI 63 (AFA)	214,856	181,485	181,485
Flying Pay	307,875	167,420	160,420
Total Other Compensation for Specific Groups	2,820,327	4,829,479	5,573,042
Other Benefits			
Terminal Leave	235,002		
PAG-IBIG Contributions	338,541	341,498	349,233
Health Insurance Premiums	319,562	320,631	519,361
Special Group Term Insurance	19,613	20,462	20,854
Employees Compensation Insurance Premiums (ECIP)	309,840	330,358	337,652
Total Other Benefits	1,222,558	1,012,949	1,227,100
Total Compensation, Military/Uniformed Personnel	81,696,026	86,601,937	89,045,328
Sub-Total Personal Services	329,832,239	382,977,164	447,007,914
Other Personal Services			

Pensions, Military	30,252,521	34,838,873	33,142,657
Pensions, Uniformed Personnel	8,183,391	9,918,175	12,380,110
Pensions, Civilian	465,187	558,857	581,683
Other Police Benefits	574,362	634,722	858,145

Total Other Personal Services	39,475,461	45,950,627	46,962,595
-------------------------------	------------	------------	------------

TOTAL PERSONAL SERVICES	369,307,700	428,927,791	493,970,509
-------------------------	-------------	-------------	-------------

B. Maintenance and Other Operating Expenses

002 Travelling Expenses	6,943,266	8,105,165	8,495,143
003 Communication Expenses	2,306,636	3,605,647	3,492,545
004 Repair and Maintenance	24,988,621	25,971,178	24,752,462
006 Transportation and Delivery Expenses	601,926	595,521	2,339,454
007 Supplies and Materials	41,277,811	54,741,223	43,400,370
008 Rents	5,843,130	13,786,373	9,634,061
009 Interests	272,321,308	252,653,984	341,019,031
010 Subsidies and Donations	326,145,612	329,041,918	346,794,325
014 Utility Expenses	6,705,812	8,518,300	8,198,291
017 Training and Scholarship Expenses	7,160,583	14,169,660	9,290,629
018 Extraordinary and Miscellaneous Expenses	867,389	710,265	702,861
019 Confidential and Intelligence Expenses	2,502,896	1,524,929	1,346,355
021 Taxes, Insurance Premiums and Other Fees	24,124,959	24,785,082	39,966,929
029 Professional Services	22,805,652	20,240,315	19,172,721
117 Printing and Binding Expenses	1,131,623	1,436,404	1,207,236
118 Advertising Expenses	891,075	1,143,207	818,412
119 Representation Expenses	1,401,915	1,354,737	1,545,746
121 Storage Expenses	6,382	2,912	36,470
122 Subscription Expenses	132,796	276,835	276,541
123 Survey Expenses	522,611	1,243,008	1,389,180
124 Membership Dues and Contributions to Organizations	1,429,245	85,200	57,687
126 Awards and Indemnities	78,068	54,832	58,117
127 Rewards and Other Claims	127,382	12,077	13,099

TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	750,316,698	764,058,772	864,007,665
--	-------------	-------------	-------------

TOTAL CURRENT OPERATING EXPENDITURES	1,119,624,398	1,192,986,563	1,357,978,174
II. CAPITAL OUTLAYS			
031 Investment Outlay	1,677,448	6,858,761	6,765,200
032 Loans Outlay	3,681,649	1,116,862	1,601,367
033 Livestock and Crops Outlay	26,528	1,190,519	422,701
034 Land and Land Improvements Outlay	5,525,203	7,513,183	4,733,193
035 Buildings and Structures Outlay	10,837,703	25,169,597	17,726,689
036 Office Equipment, Furniture and Fixtures	5,583,390	9,969,495	5,778,923
037 Work Animals Outlay	50,840	250,175	1,320
038 Transportation Equipment	2,524,880	6,249,912	1,836,139
040 Machineries and Equipment	11,996,851	11,914,185	9,888,476
041 Public Infrastructures	138,463,865	149,080,079	117,938,375
042 Reforestation Projects	227,806	1,545,459	1,329,443
TOTAL CAPITAL OUTLAYS	180,596,163	220,858,227	168,021,826
III. NET LENDING			
960 Net Lending	14,393,000	12,157,000	15,000,000
TOTAL NET LENDING	14,393,000	12,157,000	15,000,000
TOTAL OBLIGATIONS OF THE NATIONAL GOVERNMENT	1,314,613,561	1,426,001,790	1,541,000,000