

Table C
Summary of Obligations of the National Government, CY 2012 - 2014
(In Thousand Pesos)

Expense Class	2012 (Actual)	2013 (Adjusted)
I. CURRENT OPERATING EXPENDITURES		
A. PERSONAL SERVICES		
I. Civilian Personnel		
Permanent Positions		
Salaries	231,846,833	237,354,615
Reclassification of Positions		105,718
Creation of New Positions	22,521	24,762,206
Total Salaries and other Lump-sums	231,869,354	262,222,539
Other Compensation Common to All		
Personnel Economic Relief Allowance	20,560,736	21,105,660
Additional Compensation	12,618	
Representation Allowance	2,699,858	3,708,855
Transportation Allowance	515	
Overtime Pay	413,723	
Year-end Bonus	20,484,558	24,161,887
Cash Gift	2,776,239	
Clothing and Uniform Allowance	4,345,051	4,396,169
Step Increments for Length of Service	14,169	595,921
Productivity Incentive Benefits	2,378,736	1,767,926
Honoraria	1,054,417	1,540,259
Instructors' Incentive Pay	101	
CNA/PEI/PBB	12,917,879	17,005,316
Total Other Compensation Common to All	67,658,600	74,284,993
Other Compensation for Specific Groups		
Lump-sum for Personal Services	1,194,711	1,203,153
Conversion to Master Teachers		74,212
Magna Carta of Public Health Workers	862,799	757,280
Magna Carta for Science and Technology per R.A. 8439	396,624	183,769
Subsistence Allowance	58,780	52,285
Additional Subsistence Allowance per E.O. No. 18	25	
Laundry Allowance	349	704
Quarters Allowance	2,207	2,607
Bicycle Allowance	402	
Special Duty Allowance	27,936	78,612
Overseas Allowance	4,317,868	4,419,765
Allowance of PAO Lawyers and Employees Assigned in Night Courts	576	576
Allowance of Attorney's de Officio	11	5,486
Inquest Allowance	58,845	62,106
Hardship Allowance	290,216	189,679
Hazard Pay	801,542	51,856
Night Differential Pay	13,084	10,099
Private Messenger Fee	419	
Technical Incentive Allowance	8,323	9,148
Per Diems for Meetings	176,160	2,194,338
Training and Personnel Improvement	80	
Longevity Pay	161,972	216,133
Lump-sum for Compensation Differential		9,063,215
Lump-sum for NBC 308	2,338	3,856
Lump-sum for filling-up of authorized positions	1,275,423	23,226,182
Lump-sum for the partial implementation of NBC 461	694	
Implementation of Equivalents Record Form		131,943
Loyalty Pay	144,944	

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Others	634	
Monetization of Leave Credits	561,627	
Special Allowance for Judges and Justices	165,000	165,000
Special Allowance	39,428	151
Total Other Compensation for Specific Groups	10,563,017	42,102,155
Other Benefits		
Retirement Benefits	9,708,597	17,426,671
Terminal Leave Benefits	5,730,315	17,157,955
PAG-IBIG Contributions	1,078,294	1,060,863
Medicare Premiums	2,378,146	2,587,454
Employees Compensation Insurance Premiums	1,049,288	1,059,392
Financial Incentives due to Rationalization	4,459	
Total Other Benefits	19,949,099	39,292,335
Total Compensation, Permanent Positions	330,040,070	417,902,022
Non-Permanent Positions		
Contractual, Casual and Emergency Personnel	4,810,626	4,468,847
Substitute Teachers	872,686	1,393,784
Total Compensation Non-Permanent Positions	5,683,312	5,862,631
Total Compensation, Civilian Personnel	335,723,382	423,764,653
II. Military/Uniformed Personnel		
Base Pay, Military	28,828,334	28,810,809
Base Pay, Uniformed Personnel	50,544,540	40,959,390
Total Basic Pay	79,372,874	69,770,199
Other Compensation Common to All		
Personnel Economic Relief Allowance	7,220,211	7,265,592
Additional Compensation	415	
Year-end Benefits	7,657,152	7,327,854
Productivity Incentive Benefits	590,031	603,366
Clothing Allowance	811,537	726,927
Longevity Pay	5,786,427	14,499,659
Subsistence Allowance	12,057,545	12,045,479
Laundry Allowance	120,712	118,109
Hazard Pay	1,039,244	871,606
Quarters Allowance	1,584,956	1,619,384
Total Other Compensation Common to All	36,868,230	45,077,976
Other Compensation for Specific Groups		
Allowances for Personnel Stationed Abroad	17,189	12,000
Other Subsistence Allowances	370,244	375,522
Special Clothing Allowances	2,096,005	2,013,004
Specialist's Pay	17,567	24,801
Other Hazard Duty Pay	1,472,321	1,621,510
Combat Incentive Pay	10,072	10,000
Incentive Pay	79,192	131,529
Sea Duty Pay	281,435	270,169
Instructor's Duty Pay	278,785	276,912

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Reservist's Pay	273,663	249,021
Medal of Valor Award	7,200	8,520
Reenlistment Pay	30,934	27,824
Hospitalization Expenses	66,367	113,298
Magna Carta Benefits of Public Health Workers	69,897	7,912
Parachutist Pay	163,135	174,201
LOI 63 (AFA)	164,343	202,055
Flying Pay	492,969	424,099
Total Other Compensation for Specific Groups	5,891,318	5,942,377
Other Benefits		
Terminal Leave	9,459,396	
PAG-IBIG Contributions	383,695	363,282
Health Insurance Premiums	886,303	794,142
Special Group Term Insurance	22,301	21,786
Employees Compensation Insurance Premiums (ECIP)	344,934	363,282
Total Other Benefits	11,096,629	1,542,492
Total Compensation, Military/Uniformed Personnel	133,229,051	122,333,044
Sub-Total Personal Services	468,952,433	546,097,697
Other Personal Services		
Pensions, Military	38,453,193	39,703,190
Pensions, Uniformed Personnel	19,700,137	24,455,246
Pensions, Civilian	1,270,320	1,368,729
Other Police Benefits	518,939	835,145
Total Other Personal Services	59,942,589	66,362,310
TOTAL PERSONAL SERVICES	528,895,022	612,460,007
B. Maintenance and Other Operating Expenses		
002 Travelling Expenses	8,948,666	11,963,161
003 Communication Expenses	3,089,421	4,215,252
004 Repair and Maintenance	29,769,687	27,348,346
006 Transportation and Delivery Expenses	662,406	1,256,213
007 Supplies and Materials	41,353,957	53,878,013
008 Rents	4,041,819	9,802,840
009 Interests	313,009,851	334,219,165
010 Subsidies and Donations	457,427,150	476,057,467
014 Utility Expenses	9,216,188	10,981,211
017 Training and Scholarship Expenses	14,816,954	17,511,927
018 Extraordinary and Miscellaneous Expenses	1,823,240	913,050
019 Confidential Expenses	840,881	602,735
020 Intelligence Expenses	555,864	801,926
021 Taxes, Insurance Premiums and Other Fees	11,874,603	28,937,945
022 Tax Refund	599,736	15,518,556
023 Rewards and Incentives	4	2,182,808
028 Lump-sum for Maintenance and Other Operating Expenses	2,626	
029 Professional Services	38,851,423	32,408,072
117 Printing and Binding Expenses	1,700,047	1,702,751
118 Advertising Expenses	893,311	1,823,884
119 Representation Expenses	2,092,046	2,181,236
121 Storage Expenses	9,157	14,008

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Expense Class	2012 (Actual)	2013 (Adjusted)
122 Subscription Expenses	205,035	318,427
123 Survey Expenses	3,008,003	3,218,921
124 Membership Dues and Contributions to Organizations	1,440,190	1,435,109
126 Awards and Indemnities	87,391	151,746
127 Rewards and Other Claims	115,809	224,635
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	946,435,465	1,039,669,404
TOTAL CURRENT OPERATING EXPENDITURES	1,475,330,487	1,652,129,411
II. CAPITAL OUTLAYS		
031 Investment Outlay	2,780,786	8,448,995
032 Loans Outlay	56,763,672	2,010,000
033 Livestock and Crops Outlay	544,830	45,340
034 Land and Land Improvements Outlay	2,322,077	1,131,423
035 Buildings and Structures Outlay	11,548,127	17,053,793
036 Office Equipment, Furniture and Fixtures	8,952,503	8,934,260
037 Work Animals Outlay	76	1,088
038 Transportation Equipment	1,785,285	6,768,092
039 Lump-sum for Capital Outlays	20,000,000	
040 Machineries and Equipment	10,112,724	17,112,123
041 Public Infrastructures	182,464,761	234,516,252
042 Reforestation Projects	1,705,895	3,123,612
TOTAL CAPITAL OUTLAYS	298,980,736	299,144,978
III. NET LENDING		
960 Net Lending	27,421,000	26,500,000
TOTAL NET LENDING	27,421,000	26,500,000
TOTAL OBLIGATIONS OF THE NATIONAL GOVERNMENT	1,801,732,223	1,977,774,389