

**Annex C**  
**Summary of Obligations of the National Government, CY 2009 - 2011**  
**(In Thousand Pesos)**

Expense Class	2009 (Actual)	2010 (Adjusted)	2011 (Proposed)
<b>I. CURRENT OPERATING EXPENDITURES</b>			
<b>A. PERSONAL SERVICES</b>			
<b>I. Civilian Personnel</b>			
Permanent Positions			
Salaries	152,672,348	154,294,411	182,871,330
Reclassification of Positions	90,383	105,718	105,718
Creation of New Positions		6,251,487	6,492,827
Total Salaries and other Lump-sums	152,762,731	160,651,616	189,469,875
Other Compensation Common to All			
Personnel Economic Relief Allowance	19,399,016	21,597,748	21,775,902
Representation Allowance	2,614,127	2,795,381	2,942,920
Overtime Pay	436,481		
Year-end Bonus	19,678,811	17,380,302	19,806,109
Clothing and Uniform Allowance	4,020,236	3,615,281	3,645,144
Step Increments for Length of Service		384,162	461,583
Productivity Incentive Benefits	2,510,883	1,809,207	1,823,648
Honoraria	945,036	1,981,954	894,483
PEP/PerB/EA/CNA	12,192,727		
Total Other Compensation Common to All	61,797,317	49,564,035	51,349,789
Other Compensation for Specific Groups			
Conversion to Master Teachers		79,620	79,620
Lump-sum for Personal Services	850,632	980,839	902,503
Magna Carta of Public Health Workers	801,350	710,448	711,278
Magna Carta for Science and Technology per R.A. 8439	236,234	159,619	160,476
Subsistence Allowance	102,900	51,216	51,317
Laundry Allowance	1,224	912	724
Quarters Allowance	2,235	2,607	2,607
Bicycle Allowance	432	964	964
Special Duty Allowance	27,936	27,936	27,936
Overseas Allowance	4,412,456	4,564,461	4,330,986
Allowance of PAO Lawyers and Employees Assigned in Night Courts	576	576	576
RATA of Sectoral/Alternate Sectoral Representatives		1,873	1,428
Allowance of Attorney's de Officio	13	5,486	5,486
Inquest Allowance	54,747	60,513	60,513
Medical Benefits	861		
Lump-sum for Merit Promotion of UPS		20,000	
Hardship Allowance	118,423	189,679	189,679
Hazard Pay	466,913	70,659	70,659
Night Differential Pay	7,477	6,724	14,231
Private Messenger Fee	588	670	670
Technical Incentive Allowance	13,192	9,868	10,903
Per Diems for Meetings	39,966	2,562,885	88,507
Longevity Pay	92,481	165,488	186,281

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Lump-sum for Compensation Differential		74,167,442	71,700,870
Lump-sum for NBC 308		6,041	6,041
Implementation of Equivalents Record Form		136,118	136,118
Loyalty Pay	65,783		
Monetization of Leave Credits	402,452		
Special Allowance for Judges and Justices	267,326	165,000	165,000
Special Allowance	457,369	138,649	
<b>Total Other Compensation for Specific Groups</b>	<b>8,423,566</b>	<b>84,286,293</b>	<b>78,905,373</b>
<b>Other Benefits</b>			
Retirement and Life Insurance Premiums	18,497,862	18,969,123	
Retirement Benefits	6,096,126	10,634,419	15,030,374
Terminal Leave Benefits	9,022,356	23,407,288	20,033,248
PAG-IBIG Contributions	966,022	1,088,927	1,098,002
Medicare Premiums	1,633,081	1,804,153	2,152,281
Employees Compensation Insurance Premiums	931,293	1,074,352	1,083,768
<b>Total Other Benefits</b>	<b>37,146,740</b>	<b>56,978,262</b>	<b>39,397,673</b>
<b>Total Compensation, Permanent Positions</b>	<b>260,130,354</b>	<b>351,480,206</b>	<b>359,122,710</b>
<b>Non-Permanent Positions</b>			
Contractual, Casual and Emergency Personnel	3,900,997	4,397,316	3,773,735
Substitute Teachers	771,565	748,900	737,514
<b>Total Compensation Non-Permanent Positions</b>	<b>4,672,562</b>	<b>5,146,216</b>	<b>4,511,249</b>
<b>Total Compensation, Civilian Personnel</b>	<b>264,802,916</b>	<b>356,626,422</b>	<b>363,633,959</b>
<b>II. Military/Uniformed Personnel</b>			
Base Pay, Military	18,853,194	18,007,132	21,123,842
Base Pay, Uniformed Personnel	27,220,186	24,957,768	30,425,605
<b>Total Basic Pay</b>	<b>46,073,380</b>	<b>42,964,900</b>	<b>51,549,447</b>
<b>Other Compensation Common to All</b>			
Personnel Economic Relief Allowance	6,879,139	7,019,004	7,335,156
Year-end Benefits	5,049,372	5,034,898	5,817,027
Productivity Incentive Benefits	560,559	579,654	601,654
Clothing Allowance	1,137,516	945,080	772,284
Longevity Pay	11,116,836	11,616,593	13,450,448
Subsistence Allowance	11,363,948	11,623,569	12,054,072
Laundry Allowance	109,800	112,041	116,137
Hazard Pay	819,731	828,500	866,443
Quarters Allowance	1,532,355	1,555,391	1,614,263
<b>Total Other Compensation Common to All</b>	<b>38,569,256</b>	<b>39,314,730</b>	<b>42,627,484</b>

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Other Compensation for Specific Groups			
Lump-sum for Creation of New Positions		1,537,169	579,605
Other Subsistence Allowances	195,402	240,239	282,471
Allowances for Personnel Stationed Abroad	20,000	20,000	20,000
Special Clothing Allowances	1,404,517	1,678,113	2,049,028
Specialist's Pay	11,461	19,887	20,224
Other Hazard Duty Pay	798,776	838,055	879,796
Incentive Pay	95,844	131,529	131,529
Combat Incentive Pay	8,581	10,000	10,000
Sea Duty Pay	110,084	127,835	121,323
Instructor's Duty Pay	139,095	172,232	173,371
Reservist's Pay	213,395	221,265	221,265
Medal of Valor Award	6,480	7,200	7,200
Reenlistment Pay	19,152	16,027	14,555
Hospitalization Expenses	126,663	56,654	56,654
Magna Carta Benefits of Public Health Workers	3,864	3,120	2,388
Parachutist Pay	75,672	154,756	154,756
LOI 63 (AFA)	179,279	181,485	181,485
Flying Pay	214,937	160,420	163,499
Total Other Compensation for Specific Groups	3,623,202	5,575,986	5,069,149
Other Benefits			
Terminal Leave	410,995		
PAG-IBIG Contributions	328,565	349,376	365,183
Health Insurance Premiums	383,074	519,540	598,255
Special Group Term Insurance	19,829	20,863	21,883
Employees Compensation Insurance Premiums (ECIP)	308,749	337,652	365,928
Total Other Benefits	1,451,212	1,227,431	1,351,249
Total Compensation, Military/Uniformed Personnel	89,717,050	89,083,047	100,597,329
Sub-Total Personal Services	354,519,966	445,709,469	464,231,288
Other Personal Services			
Pensions, Military	31,038,873	33,412,657	36,800,833
Pensions, Uniformed Personnel	10,075,378	12,580,110	14,772,753
Pensions, Civilian	411,992	581,683	992,477
Other Police Benefits	598,829	858,145	858,145
Total Other Personal Services	42,125,072	47,432,595	53,424,208
TOTAL PERSONAL SERVICES	396,645,038	493,142,064	517,655,496
B. Maintenance and Other Operating Expenses			
002 Travelling Expenses	7,612,348	8,679,399	8,320,294

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003 Communication Expenses	2,538,997	3,586,171	3,651,453
004 Repair and Maintenance	21,771,084	25,021,782	18,200,018
006 Transportation and Delivery Expenses	480,431	2,362,551	792,742
007 Supplies and Materials	48,635,923	44,274,234	43,209,001
008 Rents	12,953,263	9,748,548	11,643,946
009 Interests	278,992,967	276,319,091	220,677
010 Subsidies and Donations	361,902,156	363,035,551	82,747,011
014 Utility Expenses	6,834,835	8,253,051	8,485,723
017 Training and Scholarship Expenses	11,843,028	9,192,594	13,319,496
018 Extraordinary and Miscellaneous Expenses	821,241	733,486	709,709
019 Confidential and Intelligence Expenses	2,021,782	1,380,170	1,410,200
021 Taxes, Insurance Premiums and Other Fees	11,053,625	40,039,873	1,608,462
029 Professional Services	31,559,649	23,184,888	17,510,367
117 Printing and Binding Expenses	1,303,719	1,232,892	1,243,766
118 Advertising Expenses	960,280	827,372	1,019,518
119 Representation Expenses	1,495,940	1,574,148	1,611,990
121 Storage Expenses	1,998	36,460	32,509
122 Subscription Expenses	6,949,257	238,528	246,930
123 Survey Expenses	708,724	1,439,343	1,584,441
124 Membership Dues and Contributions to Organizations	1,086,989	1,784,955	3,225,307
126 Awards and Indemnities	42,050	68,423	59,778
127 Rewards and Other Claims	105,082	20,859	15,626
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>811,675,368</b>	<b>823,034,369</b>	<b>220,868,964</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>1,208,320,406</b>	<b>1,316,176,433</b>	<b>738,524,460</b>
<b>II. CAPITAL OUTLAYS</b>			
031 Investment Outlay	4,800,854	7,081,200	1,025,550
032 Loans Outlay	627,389	1,601,367	132,400
033 Livestock and Crops Outlay	506,921	422,701	693,638
034 Land and Land Improvements Outlay	11,723,151	5,440,485	6,036,027
035 Buildings and Structures Outlay	10,997,394	22,694,122	38,238,610
036 Office Equipment, Furniture and Fixtures	9,309,847	7,357,548	6,782,984
037 Work Animals Outlay	5,669	1,320	
038 Transportation Equipment	4,524,978	2,104,774	1,566,823
040 Machineries and Equipment	9,361,146	10,679,190	9,115,762
041 Public Infrastructures	168,035,648	151,048,823	129,923,265
042 Reforestation Projects	868,151	992,037	1,439,753
<b>TOTAL CAPITAL OUTLAYS</b>	<b>220,761,148</b>	<b>209,423,567</b>	<b>194,954,812</b>
<b>III. NET LENDING</b>			
960 Net Lending	5,064,000	15,000,000	
<b>TOTAL NET LENDING</b>	<b>5,064,000</b>	<b>15,000,000</b>	

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TOTAL OBLIGATIONS OF THE NATIONAL GOVERNMENT	<u>1,434,145,554</u>	<u>1,540,600,000</u>	<u>933,479,272</u>