

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, CY 2017
(In Thousand Pesos)

| Expense Class | 2015 (Actual) | 2016 (Adjusted) | 2017 (Proposed) |
|---|--------------------|--------------------|--------------------|
| I. CURRENT OPERATING EXPENDITURES | | | |
| A. PERSONNEL EXPENSES | | | |
| I. Civilian Personnel | | | |
| Permanent Positions | | | |
| Basic Salary | 266,843,491 | 263,611,552 | 316,989,745 |
| Creation of New Positions | 889,719 | 30,191,001 | 28,506,166 |
| Reclassification of Positions | 108,647 | 317,462 | 314,935 |
| | <u>267,841,857</u> | <u>294,120,015</u> | <u>345,810,846</u> |
| Total Salaries and other Lump-sums | | | |
| Other Compensation Common to All | | | |
| Personnel Economic Relief Allowance | 23,560,322 | 23,501,100 | 25,261,506 |
| Representation Allowance | 2,170,434 | 1,625,910 | 1,747,593 |
| Transportation Allowance | 1,361,770 | 1,616,687 | 1,736,169 |
| Clothing and Uniform Allowance | 4,807,422 | 4,898,000 | 5,263,830 |
| Productivity Incentive Allowance | 2,254,133 | | |
| Honoraria | 1,273,531 | 1,509,203 | 969,217 |
| Overtime Pay | 862,220 | 1,569,274 | |
| Mid-Year Bonus - Civilian | | | 26,490,967 |
| Year End Bonus | 21,731,227 | 21,964,250 | 26,532,309 |
| Cash Gift | 5,548,939 | 4,903,125 | 5,269,849 |
| Per Diems | 44,996 | 4,301,860 | 59,499 |
| Step Increment | 60,111 | 1,373,786 | 2,326,244 |
| Collective Negotiation Agreement | 3,067,013 | | |
| Productivity Enhancement Incentive | 21,506,750 | 4,905,302 | 5,262,686 |
| Performance Based Bonus | 7,584,626 | 13,528,719 | 16,658,527 |
| | <u>95,833,494</u> | <u>85,697,216</u> | <u>117,578,396</u> |
| Total Other Compensation Common to All | | | |
| Other Compensation for Specific Groups | | | |
| RATA of Sectoral/Alternate Sectoral Representatives | 2,358 | | 1,482 |
| Shoes Allowance | 4,935 | | |
| Magna Carta for Public Health Workers | 3,477,997 | 3,036,104 | 5,283,737 |
| Magna Carta for Science & Technology Personnel | 756,106 | 847,281 | 876,084 |
| Magna Carta for Public Social Workers | 30,931 | 79,388 | 82,612 |
| Laundry Allowance | 28,869 | 20,428 | 20,221 |
| Quarters Allowance | 20,048 | 22,323 | 22,374 |
| Overseas Allowance | 5,468,998 | 5,335,943 | 5,774,391 |
| Hazard Pay | 563,895 | 166,663 | 846,034 |
| Hazard Duty Pay | 75,817 | 12,882 | 41,964 |
| Longevity Pay | 341,841 | 304,606 | 352,240 |
| Night Shift Differential Pay | 60,530 | 263,297 | 62,670 |
| Allowance of PAO Lawyers and Employees Assigned in Night Courts | 576 | 576 | 576 |
| Allowance of Attorney's de Officio | 1,058 | 1,237 | 6,661 |
| Special Hardship Allowance | 1,364,110 | 1,174,756 | 2,155,073 |
| Inquest Allowance | 97,539 | 97,065 | 97,809 |
| Special Allowance for Judges and Justices | 2,263 | | |
| Provident/Welfare Fund Contributions | 14,875 | | 13,168 |
| Lump-sum for Equivalent Record Form | 252,668 | 289,289 | 272,831 |
| Lump-sum for Master Teachers | 89,487 | 184,214 | 162,229 |
| Lump-sum for Compensation Adjustment | 25,022 | 57,966,305 | 27,496,620 |
| Lump-sum for filling of Positions - Civilian | 1,853,319 | 43,096,644 | 58,317,066 |
| Lump-sum for NBC 308 | 15,930 | 6,041 | 708,516 |
| Lump-sum for Personnel Services | 1,370,101 | 1,390,874 | 12,152,795 |

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| Expense Class | 2015 (Actual) | 2016 (Adjusted) | 2017 (Proposed) |
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| Other Lump-sums | 284,187 | 17,768 | 812,134 |
| Other Personnel Benefits | 11,323,275 | 5,256,428 | 9,324,836 |
| Anniversary Bonus - Civilian | | | 72,120 |
| Anniversary Bonus - Military/Uniformed Personnel | | | 50,673 |
| Total Other Compensation for Specific Groups | 27,526,735 | 119,570,112 | 125,006,916 |
| Other Benefits | | | |
| Retirement and Life Insurance Premiums | 31,478,270 | 31,268,519 | 37,908,942 |
| PAG-IBIG Contributions | 1,177,410 | 1,177,583 | 1,265,235 |
| PhilHealth Contributions | 2,906,119 | 2,886,836 | 3,523,602 |
| Employees Compensation Insurance Premiums | 1,177,809 | 1,176,230 | 1,265,234 |
| Retirement Gratuity | 1,816,381 | 15,993,172 | 20,337,289 |
| Terminal Leave | 4,902,366 | 18,292,414 | 25,740,714 |
| Loyalty Award - Civilian | 6,727 | | 20,875 |
| Total Other Benefits | 43,465,082 | 70,794,754 | 90,061,891 |
| Total Compensation, Permanent Positions | 434,667,168 | 570,182,097 | 678,458,049 |
| Non-Permanent Positions | 8,071,695 | 9,723,627 | 10,270,388 |
| Total Other Compensation, Civilian Personnel | 442,738,863 | 579,905,724 | 688,728,437 |
| II. Military/Uniformed Personnel | | | |
| Other Personnel Benefits | | | |
| Pension, Civilian Personnel | 2,432,747 | 2,624,140 | 4,193,421 |
| Total Other Personnel Benefits | 2,432,747 | 2,624,140 | 4,193,421 |
| Base Pay | 73,780,893 | 72,624,954 | 75,739,372 |
| Creation of New Positions | | 1,338,969 | 1,853,917 |
| Total Basic Pay | 73,780,893 | 73,963,923 | 77,593,289 |
| Other Compensation Common to All | | | |
| Personnel Economic Relief Allowance | 7,713,540 | 7,583,568 | 7,974,432 |
| Clothing/ Uniform Allowance | 3,153,171 | 3,011,949 | 3,321,965 |
| Subsistence Allowance | 20,072,511 | 20,774,812 | 21,666,467 |
| Laundry Allowance | 141,453 | 123,769 | 129,489 |
| Quarters Allowance | 1,624,641 | 1,670,301 | 1,744,356 |
| Productivity Incentive Allowance | 319,899 | | |
| Longevity Pay | 15,707,670 | 14,451,114 | 14,797,210 |
| Provisional Allowance - Military/Uniformed Personnel | | | 9,568,622 |
| Year-end Bonus | 6,330,436 | 6,052,081 | 6,311,615 |
| Officers' Allowance - Military/Uniformed Personnel | | | 1,014,090 |
| Mid-Year Bonus - Military/Uniformed Personnel | | | 6,311,615 |
| Cash Gift | 1,494,114 | 1,579,910 | 1,661,340 |
| Productivity Enhancement Incentive | 6,491,604 | 1,579,910 | 1,661,599 |
| Performance Based Bonus | 2,909,686 | | |
| Total Other Compensation Common to All | 65,958,725 | 56,827,414 | 76,162,800 |

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| Expense Class | 2015 (Actual) | 2016 (Adjusted) | 2017 (Proposed) |
|--|--------------------|--------------------|--------------------|
| Other Compensation for Specific Groups | | | |
| High Risk Duty Pay | 171 | 2,498 | 1,433 |
| Hazardous Duty Pay | 640,669 | 711,413 | 819,311 |
| Overseas Allowance | 219,739 | 229,205 | 229,549 |
| Honoraria | 6,334 | | |
| Hazard Duty Pay | 499,922 | 912,159 | 2,146,287 |
| Special Duty Allowance | 77,346 | 78,612 | 78,612 |
| Flying Pay | 438,365 | 433,440 | 476,105 |
| Sea Duty Pay | 309,713 | 299,037 | 355,237 |
| Combat Incentive Pay | 10,000 | 10,000 | 10,000 |
| Reenlistment Pay | 42,545 | 19,010 | 19,010 |
| Training Subsistence Allowance | 289,746 | 256,000 | 256,000 |
| Civil Disturbance Control Subsistence Allowance | 111,524 | 111,524 | 111,524 |
| Subsistence of Detainees | 7,998 | 7,998 | 104,249 |
| Hardship Allowance | 29,075 | 18,831 | 68,405 |
| Combat Duty Pay | 1,290,609 | 1,201,605 | 7,287,479 |
| Incentive Pay | 111,571 | 118,302 | 6,172,258 |
| Instructor's Duty Pay | 320,458 | 298,150 | 313,383 |
| Reservist's Pay | 237,390 | 284,996 | 321,567 |
| Medal of Valor Award | 9,989 | 8,520 | 9,900 |
| Hospitalization Expenses | 112,999 | 113,298 | 113,298 |
| Specialist's Pay | 22,818 | 33,345 | 33,981 |
| Parachutist Pay | 120,089 | 184,201 | 190,086 |
| Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP) | | 6,673,355 | 11,864,447 |
| Total Other Compensation for Specific Groups | 4,909,070 | 12,005,499 | 30,982,121 |
| Other Benefits | | | |
| Special Group Term Insurance | 24,545 | 22,754 | 23,922 |
| PAG-IBIG Contributions | 379,394 | 379,176 | 398,722 |
| PhilHealth Contributions | 872,286 | 828,277 | 864,714 |
| Employees Compensation Insurance Premiums | 365,752 | 379,176 | 398,722 |
| Retirement Gratuity | 8,018,931 | 3,628,740 | 3,721,186 |
| Terminal Leave | 12,543,379 | 4,550,122 | 5,293,720 |
| Total Other Benefits | 22,204,287 | 9,788,245 | 10,700,986 |
| Total Compensation, Military/Uniformed Personnel | 166,852,975 | 152,585,081 | 195,439,196 |
| Other Personnel Benefits | | | |
| Pension, Military/Uniformed Personnel | 60,110,352 | 61,174,280 | 91,140,371 |
| Pension, Veterans | 9,896,951 | 14,670,026 | 10,143,754 |
| Police Benefits | 586,795 | 835,145 | 835,145 |
| TOTAL PERSONNEL EXPENSES | 682,618,683 | 811,794,396 | 990,480,324 |
| B. MAINTENANCE AND OTHER OPERATING EXPENSES | | | |
| Travelling Expenses | 11,710,452 | 17,776,070 | 17,791,846 |
| Training and Scholarship Expenses | 23,709,184 | 32,525,308 | 32,082,553 |
| Supplies and Materials Expenses | 61,498,517 | 73,138,575 | 88,161,296 |
| Utility Expenses | 10,734,258 | 14,195,721 | 13,819,888 |
| Communication Expenses | 4,055,190 | 7,905,187 | 9,649,328 |
| Awards/Rewards and Prizes | 532,168 | 569,083 | 676,716 |
| Survey, Research, Exploration and Development Expenses | 1,622,959 | 1,575,563 | 1,203,179 |

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| Expense Class | 2015 (Actual) | 2016 (Adjusted) | 2017 (Proposed) |
|---|----------------------|----------------------|----------------------|
| Demolition/Relocation and Desilting/Dredging Expenses | 33,636 | 99,225 | 85,233 |
| Generation, Transmission and Distribution Expenses | 351 | 301 | 315 |
| Confidential, Intelligence and Extraordinary Expenses | | | |
| Intelligence Expenses | 850,695 | 852,626 | 3,495,391 |
| Confidential Expenses | 635,156 | 733,953 | 2,083,253 |
| Extraordinary and Miscellaneous Expenses | 1,202,720 | 1,103,012 | 1,107,104 |
| Professional Services | 25,368,717 | 26,051,557 | 27,644,665 |
| General Services | 10,588,278 | 10,586,435 | 13,504,860 |
| Repairs and Maintenance of Leased Assets | 2,234,553 | 1,507,412 | 1,000,174 |
| Repairs and Maintenance | 25,948,496 | 32,988,244 | 37,473,026 |
| Financial Assistance/Subsidy | 673,095,539 | 802,063,040 | 886,789,287 |
| Taxes, Insurance Premiums and Other Fees | 20,327,238 | 27,958,710 | 22,263,189 |
| Labor and Wages | 1,473,731 | 1,107,819 | 1,483,954 |
| Other Maintenance and Operating Expenses | | | |
| Advertising Expenses | 1,881,858 | 2,532,647 | 1,574,826 |
| Printing and Publication Expenses | 1,865,161 | 2,170,903 | 1,993,721 |
| Representation Expenses | 4,038,908 | 4,200,645 | 11,810,924 |
| Transportation and Delivery Expenses | 620,775 | 1,830,726 | 1,483,242 |
| Rent/Lease Expenses | 18,752,366 | 10,010,657 | 13,081,602 |
| Membership Dues and Contributions to Organizations | 1,511,840 | 1,991,516 | 2,168,679 |
| Subscription Expenses | 619,621 | 811,608 | 1,284,534 |
| Donations | 18,826,883 | 18,326,171 | 24,963,502 |
| Litigation/Acquired Assets Expenses | 4,611 | 45,862 | 2,378 |
| Other Maintenance and Operating Expenses | 10,304,657 | 8,475,022 | 10,546,655 |
| TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES | 934,048,518 | 1,103,133,598 | 1,229,225,320 |
| C. FINANCIAL EXPENSES | | | |
| Interest Expenses | 309,522,466 | 392,946,759 | 335,105,188 |
| Guarantee Fees | 20,000 | | |
| Bank Charges | 846,309 | 812,106 | 1,050,272 |
| Other Financial Charges | 726,681 | 700,263 | 702,853 |
| TOTAL FINANCIAL EXPENSES | 311,115,456 | 394,459,128 | 336,858,313 |
| TOTAL CURRENT OPERATING EXPENDITURES | 1,927,782,657 | 2,309,387,122 | 2,556,563,957 |
| II. CAPITAL OUTLAYS | | | |
| Investment Outlay | 2,065,327 | 9,995,225 | 7,605,202 |
| Loans Receivable Accounts Outlay | 11,056,000 | 26,510,000 | 17,525,165 |
| Investment Property Outlay | 111,629 | 105,575 | 304,233 |
| Property, Plant and Equipment Outlay | | | |
| Land Outlay | 243,435 | 2,965,269 | 1,173,655 |
| Land Improvements Outlay | 8,312,878 | 8,038,241 | 7,823,982 |
| Infrastructure Outlay | 300,821,971 | 425,544,875 | 484,134,626 |
| Buildings and Other Structures | 108,153,026 | 143,256,317 | 179,450,428 |
| Machinery and Equipment Outlay | 45,324,430 | 66,810,290 | 84,613,488 |
| Transportation Equipment Outlay | 8,445,645 | 2,558,874 | 8,053,000 |
| Furniture, Fixtures and Books Outlay | 1,007,950 | 4,257,761 | 872,316 |
| Heritage Assets | 772,548 | 1,058,725 | 888,543 |
| Other Property Plant and Equipment Outlay | 704,393 | 15,667 | 193,925 |
| Biological Assets Outlay | 243,897 | 370,562 | 252,335 |
| Intangible Assets Outlay | 89,906 | 925,497 | 545,145 |
| TOTAL CAPITAL OUTLAYS | 487,353,035 | 692,412,878 | 793,436,043 |

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| Expense Class | 2015 (Actual) | 2016 (Adjusted) | 2017 (Proposed) |
|---------------|----------------------|----------------------|----------------------|
| GRAND TOTAL | <u>2,415,135,692</u> | <u>3,001,800,000</u> | <u>3,350,000,000</u> |