

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, CY 2016
(In Thousand Pesos)

Expense Class	2014 (Actual)	2015 (Adjusted)	2016 (Enacted)
I. CURRENT OPERATING EXPENDITURES			
A. PERSONNEL EXPENSES			
I. Civilian Personnel			
Permanent Positions			
Basic Salary	252,527,165	251,396,926	263,611,552
Creation of New Positions	1,488,006	17,809,304	30,191,001
Reclassification of Positions	80,532	119,393	317,462
	<u>254,095,703</u>	<u>269,325,623</u>	<u>294,120,015</u>
Total Salaries and other Lump-sums			
Other Compensation Common to All			
Personnel Economic Relief Allowance	22,040,406	22,497,396	23,501,100
Representation Allowance	2,149,326	1,604,365	1,625,910
Transportation Allowance	1,387,432	1,596,770	1,616,687
Clothing and Uniform Allowance	4,466,681	4,689,110	4,898,000
Productivity Incentive Allowance	1,866,266	1,879,035	
Honoraria	1,203,172	1,030,905	1,509,203
Overtime Pay	331,717	2,435,792	1,569,274
Year End Bonus	20,650,085	20,951,876	21,964,250
Cash Gift	4,656,647	4,693,470	4,903,125
Per Diems	27,493	513,546	4,301,860
Step Increment	186,906	2,140,787	1,373,786
Collective Negotiation Agreement	2,206,149		
Productivity Enhancement Incentive	4,061,217	30,647,714	4,905,302
Performance Based Bonus	7,321,264	14,641,486	13,528,719
	<u>72,554,761</u>	<u>109,322,252</u>	<u>85,697,216</u>
Total Other Compensation Common to All			
Other Compensation for Specific Groups			
RATA of Sectoral/Alternate Sectoral Representatives	3,495	4,170	
Shoes Allowance	56,099		
Magna Carta for Public Health Workers	1,754,263	1,694,170	3,036,104
Magna Carta for Science & Technology Personnel	679,777	790,478	847,281
Magna Carta for Public Social Workers	9,036	17,233	79,388
Laundry Allowance	20,893	20,907	20,428
Quarters Allowance	12,314	20,792	22,323
Overseas Allowance	4,678,973	5,311,566	5,335,943
Hazard Pay	1,691,550	828,834	166,663
Hazard Duty Pay	48,265	1,292,618	12,882
Longevity Pay	446,828	289,856	304,606
Night Shift Differential Pay	40,062	14,351	263,297
Allowance of PAO Lawyers and Employees Assigned in Night Courts	576	576	576

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, CY 2016
(In Thousand Pesos)

Expense Class	2014 (Actual)	2015 (Adjusted)	2016 (Enacted)
Allowance of Attorney's de Officio	411	13	1,237
Special Hardship Allowance	988,881	1,174,756	1,174,756
Inquest Allowance	62,378	97,065	97,065
Special Duty Allowance	617		
Special Allowance for Prosecution Service	105		
Provident/Welfare Fund Contributions	22,597		
Lump-sum for Equivalent Record Form	248,777	299,289	289,289
Lump-sum for Master Teachers	84,318	184,214	184,214
Lump-sum for Compensation Adjustment	24,169		57,966,305
Lump-sum for filling of Positions - Civilian	958,204	45,200,520	43,096,644
Lump-sum for NBC 308	2,928	6,041	6,041
Lump-sum for Personnel Services	1,415,098	1,343,384	1,390,874
Other Lump-sums	124,919	17,747	17,768
Other Personnel Benefits	12,418,632	19,790,420	5,256,428
Total Other Compensation for Specific Groups	25,794,165	78,399,000	119,570,112
Other Benefits			
Retirement and Life Insurance Premiums	33,244,031	30,166,510	31,268,519
PAG-IBIG Contributions	1,122,875	1,126,983	1,177,583
PhilHealth Contributions	2,701,750	2,758,029	2,886,836
Employees Compensation Insurance Premiums	1,114,556	1,125,746	1,176,230
Retirement Gratuity	4,323,170	28,499,850	15,992,159
Terminal Leave	10,995,240	21,083,708	18,293,427
Total Other Benefits	53,501,622	84,760,826	70,794,754
Total Compensation, Permanent Positions	405,946,251	541,807,701	570,182,097
Non-Permanent Positions	7,580,372	9,409,111	9,723,627
Total Other Compensation, Civilian Personnel	413,526,623	551,216,812	579,905,724
II. Military/Uniformed Personnel			
Other Personnel Benefits			
Pension, Civilian Personnel	3,020,334	2,166,539	2,624,140
Total Other Personnel Benefits	3,020,334	2,166,539	2,624,140
Base Pay	71,949,597	70,800,487	72,624,954
Creation of New Positions			1,338,969

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, CY 2016
(In Thousand Pesos)

Expense Class	2014 (Actual)	2015 (Adjusted)	2016 (Enacted)
Total Basic Pay	71,949,597	70,800,487	73,963,923
Other Compensation Common to All			
Personnel Economic Relief Allowance	7,527,341	7,375,224	7,583,568
Clothing/ Uniform Allowance	3,297,012	2,777,525	3,011,949
Subsistence Allowance	12,350,746	12,195,537	20,774,812
Laundry Allowance	132,136	120,566	123,769
Quarters Allowance	1,643,431	1,625,390	1,670,301
Productivity Incentive Allowance	607,046	612,502	
Longevity Pay	15,753,445	14,291,538	14,451,114
Year-end Bonus	5,742,400	5,900,045	6,052,081
Cash Gift	1,537,384	1,536,505	1,579,910
Productivity Enhancement Incentive	1,582,732		1,579,910
Performance Based Bonus	2,886,571		
Total Other Compensation Common to All	53,060,244	46,434,832	56,827,414
Other Compensation for Specific Groups			
High Risk Duty Pay	1,595	893	2,498
Hazardous Duty Pay	720,395	586,035	711,413
Overseas Allowance	230,186	229,205	229,205
Honoraria	935		
Hazard Duty Pay	583,509	110,829	912,159
Special Duty Allowance	78,561	78,612	78,612
Flying Pay	455,814	430,151	433,440
Sea Duty Pay	348,749	279,414	299,037
Combat Incentive Pay	10,000	10,000	10,000
Reenlistment Pay		19,010	19,010
Training Subsistence Allowance	356,616	256,000	256,000
Civil Disturbance Control Subsistence Allowance	111,524	111,524	111,524
Subsistence of Detainees	7,998	7,998	7,998
Hardship Allowance	52,866	18,831	18,831
Combat Duty Pay	1,250,048	1,184,862	1,201,605
Incentive Pay	123,774	118,302	118,302
Instructor's Duty Pay	279,982	290,511	298,150
Reservist's Pay	252,376	249,021	284,996
Medal of Valor Award	9,715	8,520	8,520
Hospitalization Expenses	146,369	113,298	113,298
Specialist's Pay	25,213	24,306	33,345
Parachutist Pay	68,339	184,201	184,201
Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP)			6,673,355
Total Other Compensation for Specific Groups	5,114,564	4,311,523	12,005,499

Table B.1

EXPENDITURE PROGRAM , BY OBJECT, CY 2016

(In Thousand Pesos)

Expense Class	2014 (Actual)	2015 (Adjusted)	2016 (Enacted)
Other Benefits			
Special Group Term Insurance	22,277	22,125	22,754
PAG-IBIG Contributions	365,393	368,765	379,176
PhilHealth Contributions	812,978	807,041	828,277
Employees Compensation Insurance Premiums	359,669	368,765	379,176
Retirement Gratuity	9,334,148		3,628,740
Terminal Leave	11,489,634		4,550,122
Total Other Benefits	22,384,099	1,566,696	9,788,245
Total Compensation, Military/Uniformed Personnel	152,508,504	123,113,538	152,585,081
Other Personnel Benefits			
Pension, Military/Uniformed Personnel	55,397,355	58,735,725	61,174,280
Pension, Veterans	10,618,045	9,897,026	14,670,026
Police Benefits	527,003	835,145	835,145
TOTAL PERSONNEL EXPENSES	635,597,864	745,964,785	811,794,396
B. MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses	10,726,842	14,716,557	17,777,585
Training and Scholarship Expenses	17,512,615	27,115,441	32,530,336
Supplies and Materials Expenses	48,436,857	64,129,548	73,140,113
Utility Expenses	10,509,219	12,993,725	14,195,721
Communication Expenses	3,463,817	7,273,030	7,906,107
Awards/Rewards and Prizes	577,274	419,495	569,083
Survey, Research, Exploration and Development Expenses	1,919,442	2,718,354	1,575,563
Demolition/Relocation and Desilting/Dredging Expenses	15,970	53,741	99,225
Generation, Transmission and Distribution Expenses	2,300	827	301
Confidential, Intelligence and Extraordinary Expenses			
Intelligence Expenses	742,626	832,626	852,626
Confidential Expenses	527,582	655,793	733,953
Extraordinary and Miscellaneous Expenses	1,055,202	1,043,189	1,103,012
Professional Services	17,979,087	21,853,567	26,052,357
General Services	10,818,503	9,667,240	10,581,621
Repairs and Maintenance of Leased Assets	244	1,765,049	1,507,412
Repairs and Maintenance	24,377,569	29,676,370	32,984,598
Financial Assistance/Subsidy	559,984,974	668,647,494	802,063,040
Taxes, Insurance Premiums and Other Fees	16,116,042	28,226,171	27,962,130
Labor and Wages	1,313,314	1,397,499	1,107,819
Other Maintenance and Operating Expenses			
Advertising Expenses	1,211,351	2,136,168	2,532,411

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, CY 2016
(In Thousand Pesos)

Expense Class	2014 (Actual)	2015 (Adjusted)	2016 (Enacted)
Printing and Publication Expenses	1,824,688	2,332,546	2,170,325
Representation Expenses	3,000,217	3,537,700	4,196,646
Transportation and Delivery Expenses	1,509,552	704,103	1,830,726
Rent/Lease Expenses	8,101,206	10,681,139	10,010,657
Membership Dues and Contributions to Organizations	1,341,319	1,725,359	1,991,516
Subscription Expenses	255,026	630,258	811,608
Donations	21,168,944	15,712,497	18,326,171
Litigation/Acquired Assets Expenses	6,378	2,975	45,862
Other Maintenance and Operating Expenses	11,980,292	13,209,444	8,475,074
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	776,478,452	943,857,905	1,103,133,598
C. FINANCIAL EXPENSES			
Interest Expenses	321,354,504	373,020,796	392,946,759
Bank Charges	576,518	728,924	812,106
Commitment Fees	9		
Other Financial Charges	501,482	793,660	700,263
TOTAL FINANCIAL EXPENSES	322,432,513	374,543,380	394,459,128
TOTAL CURRENT OPERATING EXPENDITURES	1,734,508,829	2,064,366,070	2,309,387,122
II. CAPITAL OUTLAYS			
Investment Outlay	3,653,391	6,718,774	9,995,225
Loans Receivable Accounts Outlay	13,405,000	28,510,000	26,510,000
Investment Property Outlay	1,193,695	106,436	105,575
Property, Plant and Equipment Outlay			
Land Outlay	378,866	670,354	2,965,269
Land Improvements Outlay	7,673,611	6,602,275	8,038,241
Infrastructure Outlay	185,566,058	324,302,772	425,544,875
Buildings and Other Structures	41,847,450	98,366,151	143,256,317
Machinery and Equipment Outlay	26,744,951	64,669,732	66,809,090
Transportation Equipment Outlay	2,299,646	8,927,786	2,560,074
Furniture, Fixtures and Books Outlay	812,309	1,864,650	4,257,761
Heritage Assets	201,451	624,000	1,058,725
Other Property Plant and Equipment Outlay	503,886	79,215	15,667
Biological Assets Outlay	261,506	186,197	370,562
Intangible Assets Outlay	11,416	5,588	925,497
TOTAL CAPITAL OUTLAYS	284,553,236	541,633,930	692,412,878
GRAND TOTAL	2,019,062,065	2,606,000,000	3,001,800,000