

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

Expense Class	2014 (Actual)	2015 (Adjusted)	2016 (Proposed)
I. CURRENT OPERATING EXPENDITURES			
A. PERSONNEL EXPENSES			
I. Civilian Personnel			
Permanent Positions			
Basic Salary	252,527,165	251,396,926	263,493,841
Creation of New Positions	1,488,006	17,809,304	30,171,437
Reclassification of Positions	80,532	119,393	317,462
Total Salaries and other Lump-sums	<u>254,095,703</u>	<u>269,325,623</u>	<u>293,982,740</u>
Other Compensation Common to All			
Personnel Economic Relief Allowance	22,040,406	22,497,396	23,483,374
Representation Allowance	2,149,326	1,604,365	1,643,689
Transportation Allowance	1,387,432	1,596,770	1,634,466
Clothing and Uniform Allowance	4,466,681	4,689,110	4,896,115
Productivity Incentive Allowance	1,866,266	1,879,035	50
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	21,968,032
Cash Gift	4,656,647	4,693,470	4,902,435
Per Diems	27,493	513,546	4,301,860
Step Increment	186,906	2,140,787	1,375,404
Collective Negotiation Agreement	2,206,149		
Productivity Enhancement Incentive	4,061,217	30,647,714	4,908,100
Performance Based Bonus	7,321,264	14,641,486	16,767,101
Total Other Compensation Common to All	<u>72,554,761</u>	<u>109,322,252</u>	<u>88,959,103</u>
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	167,100
Hazard Duty Pay	48,265	1,292,618	12,445
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

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Expense Class	2014 (Actual)	2015 (Adjusted)	2016 (Proposed)
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		50,723,889
Lump-sum for filling of Positions - Civilian	958,204	45,200,520	43,095,829
Lump-sum for NBC 308	2,928	6,041	6,041
Lump-sum for Personnel Services	1,415,098	1,343,384	1,363,500
Other Lump-sums	124,919	17,747	17,768
Other Personnel Benefits	<u>12,418,632</u>	<u>19,790,420</u>	<u>9,495,694</u>
<b>Total Other Compensation for Specific Groups</b>	<u>25,794,165</u>	<u>78,399,000</u>	<u>116,538,773</u>
<b>Other Benefits</b>			
Retirement and Life Insurance Premiums	33,244,031	30,166,510	31,268,519
PAG-IBIG Contributions	1,122,875	1,126,983	1,175,546
PhilHealth Contributions	2,701,750	2,758,029	2,883,776
Employees Compensation Insurance Premiums	1,114,556	1,125,746	1,174,193
Retirement Gratuity	4,323,170	28,499,850	18,303,542
Terminal Leave	<u>10,995,240</u>	<u>21,083,708</u>	<u>20,149,728</u>
<b>Total Other Benefits</b>	<u>53,501,622</u>	<u>84,760,826</u>	<u>74,955,304</u>
<b>Total Compensation, Permanent Positions</b>	<u>405,946,251</u>	<u>541,807,701</u>	<u>574,435,920</u>
<b>Non-Permanent Positions</b>	<u>7,580,372</u>	<u>9,409,111</u>	<u>9,723,627</u>
<b>Total Other Compensation, Civilian Personnel</b>	<u>413,526,623</u>	<u>551,216,812</u>	<u>584,159,547</u>
<b>II. Military/Uniformed Personnel</b>			
<b>Other Personnel Benefits</b>			
Pension, Civilian Personnel	<u>3,020,334</u>	<u>2,166,539</u>	<u>2,159,975</u>
<b>Total Other Personnel Benefits</b>	<u>3,020,334</u>	<u>2,166,539</u>	<u>2,159,975</u>
Base Pay	71,949,597	70,800,487	72,624,954
Creation of New Positions			1,338,969

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Expense Class	2014 (Actual)	2015 (Adjusted)	2016 (Proposed)
Total Basic Pay	<u>71,949,597</u>	<u>70,800,487</u>	<u>73,963,923</u>
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	<u>2,886,571</u>		
Total Other Compensation Common to All	<u>53,060,244</u>	<u>46,434,832</u>	<u>56,827,414</u>
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)			<u>6,673,355</u>
Total Other Compensation for Specific Groups	<u>5,114,564</u>	<u>4,311,523</u>	<u>12,005,499</u>

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Expense Class	2014 (Actual)	2015 (Adjusted)	2016 (Proposed)
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	<u>11,489,634</u>		<u>4,550,122</u>
 Total Other Benefits	 <u>22,384,099</u>	 <u>1,566,696</u>	 <u>9,788,245</u>
 Total Compensation, Military/Uniformed Personnel	 <u>152,508,504</u>	 <u>123,113,538</u>	 <u>152,585,081</u>
 Other Personnel Benefits			
Pension, Military/Uniformed Personnel	55,397,355	58,735,725	61,174,280
Pension, Veterans	10,618,045	9,897,026	9,897,026
Police Benefits	<u>527,003</u>	<u>835,145</u>	<u>835,145</u>
 TOTAL PERSONNEL EXPENSES	 <u>635,597,864</u>	 <u>745,964,785</u>	 <u>810,811,054</u>
 B. MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses	10,726,842	14,716,407	17,585,893
Training and Scholarship Expenses	17,512,615	27,115,291	32,748,380
Supplies and Materials Expenses	48,436,857	64,129,398	73,968,992
Utility Expenses	10,509,219	12,993,725	14,133,391
Communication Expenses	3,463,817	7,273,030	7,861,809
Awards/Rewards and Prizes	577,274	419,495	619,093
Survey, Research, Exploration and Development Expenses	1,919,442	2,718,354	1,516,895
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			
Confidential Expenses	527,582	655,793	701,953
Extraordinary and Miscellaneous Expenses	1,055,202	1,043,189	1,010,572
Intelligence Expenses	742,626	832,626	832,626
Professional Services	17,979,087	21,853,567	26,506,046
General Services	10,818,503	9,667,240	10,767,906
Repairs and Maintenance of Leased Assets	244	1,765,049	1,507,410
Repairs and Maintenance	24,377,569	29,693,495	32,806,048
Financial Assistance/Subsidy	559,984,974	668,647,494	791,849,202
Taxes, Insurance Premiums and Other Fees	16,116,042	28,226,171	28,459,158
Labor and Wages	1,313,314	1,397,499	1,108,401
Other Maintenance and Operating Expenses			
Advertising Expenses	1,211,351	2,136,168	2,541,058

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Expense Class	2014 (Actual)	2015 (Adjusted)	2016 (Proposed)
Printing and Publication Expenses	1,824,688	2,332,546	2,129,047
Representation Expenses	3,000,217	3,537,700	4,165,460
Transportation and Delivery Expenses	1,509,552	704,103	1,825,584
Rent/Lease Expenses	8,101,206	10,681,139	10,004,522
Membership Dues and Contributions to Organizations	1,341,319	1,725,359	1,991,556
Subscription Expenses	255,026	630,258	810,771
Donations	21,168,944	15,712,497	18,140,056
Litigation/Acquired Assets Expenses	6,378	2,975	45,862
Other Maintenance and Operating Expenses	<u>11,980,292</u>	<u>13,210,794</u>	<u>7,850,112</u>
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<u><b>776,478,452</b></u>	<u><b>943,875,930</b></u>	<u><b>1,093,587,329</b></u>
<b>C. FINANCIAL EXPENSES</b>			
Interest Expenses	321,354,504	373,020,796	392,946,759
Bank Charges	576,518	728,924	811,883
Commitment Fees	9		
Other Financial Charges	<u>501,482</u>	<u>793,660</u>	<u>700,263</u>
<b>TOTAL FINANCIAL EXPENSES</b>	<u><b>322,432,513</b></u>	<u><b>374,543,380</b></u>	<u><b>394,458,905</b></u>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<u><b>1,734,508,829</b></u>	<u><b>2,064,384,095</b></u>	<u><b>2,298,857,288</b></u>
<b>II. CAPITAL OUTLAYS</b>			
Investment Outlay	3,653,391	6,718,774	35,647,787
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	2,896,709
Land Improvements Outlay	7,673,611	6,602,275	9,649,744
Infrastructure Outlay	185,566,058	324,302,772	420,937,405
Buildings and Other Structures	41,847,450	98,355,951	134,937,764
Machinery and Equipment Outlay	26,744,951	64,662,929	63,955,640
Transportation Equipment Outlay	2,299,646	8,926,861	1,869,426
Furniture, Fixtures and Books Outlay	812,309	1,864,553	4,112,884
Heritage Assets	201,451	624,000	1,008,725
Other Property Plant and Equipment Outlay	503,886	79,215	17,811
Biological Assets Outlay	261,506	186,197	370,562
Intangible Assets Outlay	<u>11,416</u>	<u>5,588</u>	<u>922,680</u>
<b>TOTAL CAPITAL OUTLAYS</b>	<u><b>284,553,236</b></u>	<u><b>541,615,905</b></u>	<u><b>702,942,712</b></u>
<b>GRAND TOTAL</b>	<u><b>2,019,062,065</b></u>	<u><b>2,606,000,000</b></u>	<u><b>3,001,800,000</b></u>