

Table B.1
EXPENDITURE PROGRAM , BY OBJECT, FY 2018
(In Thousand Pesos)

| Expense Class | 2016 (Actual) | 2017 (Adjusted) | 2018 (Proposed) |
|---|--------------------|--------------------|--------------------|
| I. CURRENT OPERATING EXPENDITURES | | | |
| A. PERSONNEL EXPENSES | | | |
| I. Civilian Personnel | | | |
| Permanent Positions | | | |
| Basic Salary | 303,095,000 | 316,989,745 | 356,577,231 |
| Creation of New Positions | 2,524,376 | 28,506,166 | 32,328,045 |
| Reclassification of Positions | 121,830 | 314,935 | 125,866 |
| Total Salaries and other Lump-sums | 305,741,206 | 345,810,846 | 389,031,142 |
| Other Compensation Common to All | | | |
| Personnel Economic Relief Allowance | 24,870,316 | 25,261,506 | 26,823,528 |
| Representation Allowance | 1,954,393 | 1,747,593 | 1,788,193 |
| Transportation Allowance | 1,754,641 | 1,736,169 | 1,774,723 |
| Clothing and Uniform Allowance | 5,188,394 | 5,263,830 | 6,712,784 |
| Productivity Incentive Allowance | 149,892 | | |
| Honoraria | 1,418,921 | 969,217 | 1,486,764 |
| Overtime Pay | 1,180,897 | | 995,221 |
| Year End Bonus | 36,236,354 | 26,532,309 | 29,714,584 |
| Mid-Year Bonus - Civilian | 5,525,433 | 26,490,967 | 29,654,905 |
| Cash Gift | 4,922,082 | 5,269,849 | 5,597,525 |
| Per Diems | 1,515,209 | 59,499 | 59,895 |
| Step Increment | 26,860 | 2,326,244 | 888,495 |
| Collective Negotiation Agreement | 3,915,209 | | |
| Productivity Enhancement Incentive | 4,985,359 | 5,262,686 | 5,595,365 |
| Performance Based Bonus | 6,426,906 | 16,658,527 | 11,625,270 |
| Total Other Compensation Common to All | 100,070,866 | 117,578,396 | 122,717,252 |
| Other Compensation for Specific Groups | | | |
| RATA of Sectoral/Alternate Sectoral Representatives | 1,482 | 1,482 | 1,482 |
| Magna Carta for Public Health Workers | 4,677,696 | 5,288,235 | 5,757,575 |
| Magna Carta for Science & Technology Personnel | 823,060 | 876,084 | 935,173 |
| Magna Carta for Public Social Workers | 26,367 | 82,612 | 86,409 |
| Laundry Allowance | 18,888 | 18,834 | 18,833 |
| Quarters Allowance | 21,811 | 22,289 | 23,228 |
| Overseas Allowance | 5,184,848 | 5,774,391 | 6,497,832 |
| Hazard Pay | 135,327 | 845,071 | 107,057 |
| Hazard Duty Pay | 37,410 | 40,135 | 34,069 |
| Radiation Hazard Pay | 4,329 | | 5,239 |
| Longevity Pay | 360,822 | 352,143 | 378,040 |
| Night Shift Differential Pay | 155,976 | 62,670 | 77,876 |
| Allowance of PAO Lawyers and Employees Assigned in Night Courts | 576 | 576 | 576 |
| Allowance of Attorney's de Officio | 1,950 | 6,661 | 11,586 |
| Special Hardship Allowance | 1,675,897 | 2,155,073 | 2,156,055 |
| Inquest Allowance | 97,065 | 97,809 | 113,793 |
| Special Allowance for Judges and Justices | 9,079 | | |
| Provident/Welfare Fund Contributions | 39,442 | 13,168 | 13,560 |
| Lump-sum for Equivalent Record Form | 202,692 | 272,831 | 272,831 |
| Lump-sum for Master Teachers | 68,247 | 162,229 | 162,229 |
| Lump-sum for Compensation Adjustment | 3,485,550 | 27,496,620 | 42,808,248 |
| Lump-sum for filling of Positions - Civilian | 1,762,415 | 58,317,066 | 52,495,866 |
| Lump-sum for NBC 308 | 2,265 | 708,516 | 16,000 |
| Lump-sum for Personnel Services | 1,308,918 | 12,152,795 | 17,600,336 |

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| Other Lump-sums | 18,228 | 65,192 | 17,747 |
| Other Personnel Benefits | 13,386,165 | 10,049,502 | 16,674,769 |
| Anniversary Bonus - Civilian | 34,873 | 94,259 | 2,454,630 |
| Total Other Compensation for Specific Groups | 33,541,378 | 124,956,243 | 148,721,039 |
| Other Benefits | | | |
| Retirement and Life Insurance Premiums | 36,313,530 | 37,908,942 | 42,665,178 |
| PAG-IBIG Contributions | 1,297,159 | 1,265,235 | 1,342,849 |
| PhilHealth Contributions | 3,181,551 | 3,523,602 | 4,652,822 |
| Employees Compensation Insurance Premiums | 1,263,968 | 1,265,234 | 1,342,794 |
| Retirement Gratuity | 1,471,569 | 20,337,289 | 16,950,904 |
| Terminal Leave | 5,394,814 | 25,740,714 | 12,374,940 |
| Loyalty Award - Civilian | 31,543 | 20,875 | 75,869 |
| Total Other Benefits | 48,954,134 | 90,061,891 | 79,405,356 |
| Total Compensation, Permanent Positions | 488,307,584 | 678,407,376 | 739,874,789 |
| Non-Permanent Positions | 9,255,946 | 10,270,388 | 10,883,827 |
| Total Other Compensation, Civilian Personnel | 497,563,530 | 688,677,764 | 750,758,616 |
| II. Military/Uniformed Personnel | | | |
| Other Personnel Benefits | | | |
| Pension, Civilian Personnel | 2,779,768 | 4,193,421 | 15,479,834 |
| Total Other Personnel Benefits | 2,779,768 | 4,193,421 | 15,479,834 |
| Base Pay | 77,510,871 | 75,739,372 | 78,043,768 |
| Creation of New Positions | | 1,853,917 | 2,580,756 |
| Total Basic Pay | 77,510,871 | 77,593,289 | 80,624,524 |
| Other Compensation Common to All | | | |
| Personnel Economic Relief Allowance | 7,929,056 | 7,974,432 | 8,206,944 |
| Clothing/ Uniform Allowance | 3,328,413 | 3,321,965 | 3,379,033 |
| Subsistence Allowance | 21,408,231 | 21,666,467 | 22,196,883 |
| Laundry Allowance | 133,075 | 129,489 | 133,033 |
| Quarters Allowance | 1,709,885 | 1,744,356 | 1,796,957 |
| Longevity Pay | 14,724,095 | 14,797,210 | 16,553,591 |
| Year-end Bonus | 6,295,080 | 6,311,615 | 6,503,649 |
| Officers' Allowance - Military/Uniformed Personnel | 688,451 | 1,014,090 | 1,549,266 |
| Provisional Allowance - Military/Uniformed Personnel | 5,644,601 | 9,568,622 | 15,678,689 |
| Mid-Year Bonus - Military/Uniformed Personnel | 6,294,210 | 6,311,615 | 6,503,649 |
| Cash Gift | 1,575,481 | 1,661,340 | 1,709,780 |
| Productivity Enhancement Incentive | 1,578,934 | 1,661,599 | 1,709,780 |
| Performance Based Bonus | 4,067,309 | | |
| Total Other Compensation Common to All | 75,376,821 | 76,162,800 | 85,921,254 |

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| Expense Class | 2016 (Actual) | 2017 (Adjusted) | 2018 (Proposed) |
|--|--------------------|--------------------|----------------------|
| Other Compensation for Specific Groups | | | |
| High Risk Duty Pay | | 1,433 | 1,432 |
| Hazardous Duty Pay | 896,830 | 819,311 | 815,219 |
| Overseas Allowance | 222,404 | 229,549 | 231,497 |
| Honoraria | 1,021 | | |
| Hazard Duty Pay | 1,960,409 | 2,146,287 | 2,823,579 |
| Special Duty Allowance | 78,599 | 78,612 | 78,612 |
| Flying Pay | 492,893 | 476,105 | 483,746 |
| Sea Duty Pay | 382,226 | 355,237 | 356,809 |
| Combat Incentive Pay | 507,797 | 10,000 | 3,648,995 |
| Reenlistment Pay | | 19,010 | |
| Training Subsistence Allowance | 295,355 | 256,000 | 256,000 |
| Civil Disturbance Control Subsistence Allowance | 111,524 | 111,524 | 111,524 |
| Subsistence of Detainees | 7,998 | 104,249 | 104,249 |
| Hardship Allowance | 111,021 | 68,405 | 68,405 |
| Combat Duty Pay | 3,263,055 | 7,287,479 | 7,842,139 |
| Incentive Pay | 110,543 | 6,172,258 | 115,610 |
| Instructor's Duty Pay | 372,272 | 313,383 | 321,074 |
| Reservist's Pay | 168,694 | 321,567 | 348,214 |
| Medal of Valor Award | 12,405 | 9,900 | 39,600 |
| Hospitalization Expenses | 135,502 | 113,298 | 113,298 |
| Specialist's Pay | 40,812 | 33,981 | 36,431 |
| Parachutist Pay | 129,225 | 190,086 | 190,086 |
| Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP) | | 11,864,447 | 17,164,787 |
| Anniversary Bonus - Military/Uniformed Personnel | 113,488 | 50,673 | 69,936 |
| Total Other Compensation for Specific Groups | 9,414,073 | 31,032,794 | 35,221,242 |
| Other Benefits | | | |
| Special Group Term Insurance | 24,866 | 23,922 | 24,619 |
| PAG-IBIG Contributions | 382,172 | 398,722 | 410,349 |
| PhilHealth Contributions | 826,798 | 864,714 | 914,068 |
| Employees Compensation Insurance Premiums | 359,729 | 398,722 | 410,349 |
| Retirement Gratuity | 7,177,540 | 3,721,186 | 9,080,244 |
| Terminal Leave | 10,504,441 | 5,293,720 | 12,978,896 |
| Total Other Benefits | 19,275,546 | 10,700,986 | 23,818,525 |
| Total Compensation, Military/Uniformed Personnel | 181,577,311 | 195,489,869 | 225,585,545 |
| Other Personnel Benefits | | | |
| Pension, Military/Uniformed Personnel | 61,132,558 | 91,140,371 | 72,056,289 |
| Pension, Veterans | 14,535,925 | 10,143,754 | 10,117,733 |
| Police Benefits | 568,633 | 835,145 | 835,145 |
| TOTAL PERSONNEL EXPENSES | 758,157,725 | 990,480,324 | 1,074,833,162 |
| B. MAINTENANCE AND OTHER OPERATING EXPENSES | | | |
| Travelling Expenses | 13,147,289 | 17,792,189 | 17,056,285 |
| Training and Scholarship Expenses | 27,877,410 | 32,071,827 | 33,624,028 |
| Supplies and Materials Expenses | 72,350,664 | 88,165,007 | 94,721,202 |
| Utility Expenses | 11,535,040 | 13,820,450 | 14,675,831 |
| Communication Expenses | 5,071,067 | 9,648,856 | 8,649,615 |
| Awards/Rewards and Prizes | 574,897 | 676,816 | 730,744 |
| Survey, Research, Exploration and Development Expenses | 795,650 | 1,203,279 | 1,151,347 |
| Demolition/Relocation and Desilting/Dredging Expenses | 24,318 | 85,233 | 87,272 |

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| Expense Class | 2016 (Actual) | 2017 (Adjusted) | 2018 (Proposed) |
|---|----------------------|----------------------|----------------------|
| Generation, Transmission and Distribution Expenses | 433 | 315 | 5 |
| Confidential, Intelligence and Extraordinary Expenses | - | - | - |
| Confidential Expenses | 817,561 | 2,083,253 | 2,085,188 |
| Extraordinary and Miscellaneous Expenses | 3,755,642 | 1,107,104 | 1,162,104 |
| Intelligence Expenses | 910,126 | 3,495,391 | 4,121,239 |
| Professional Services | 23,984,267 | 27,646,959 | 33,826,213 |
| General Services | 10,514,575 | 13,506,124 | 11,290,814 |
| Repairs and Maintenance | 28,869,666 | 37,478,739 | 38,667,721 |
| Repairs and Maintenance of Leased Assets | 987,239 | 1,000,174 | 5,795,585 |
| Financial Assistance/Subsidy | 729,527,640 | 887,370,401 | 972,001,496 |
| Taxes, Insurance Premiums and Other Fees | 31,109,696 | 22,259,769 | 23,298,722 |
| Labor and Wages | 1,384,785 | 1,483,954 | 1,648,725 |
| Other Maintenance and Operating Expenses | - | - | - |
| Advertising Expenses | 1,942,555 | 1,575,098 | 2,706,252 |
| Printing and Publication Expenses | 1,628,441 | 1,994,135 | 2,119,291 |
| Representation Expenses | 4,167,388 | 11,810,455 | 4,484,244 |
| Transportation and Delivery Expenses | 1,054,062 | 1,483,242 | 1,302,662 |
| Rent/Lease Expenses | 9,156,931 | 13,081,726 | 17,455,616 |
| Membership Dues and Contributions to Organizations | 1,952,192 | 2,168,679 | 2,384,852 |
| Subscription Expenses | 1,926,950 | 1,406,229 | 3,532,821 |
| Donations | 15,138,471 | 24,382,388 | 14,241,340 |
| Litigation/Acquired Assets Expenses | 4,093 | 2,378 | 2,349 |
| Other Maintenance and Operating Expenses | 13,009,374 | 10,425,150 | 11,461,475 |
| TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES | 1,013,218,422 | 1,229,225,320 | 1,324,285,038 |
| C. FINANCIAL EXPENSES | | | |
| Interest Expenses | 304,606,170 | 335,105,188 | 354,131,937 |
| Bank Charges | 810,344 | 1,050,272 | 818,510 |
| Other Financial Charges | 644,138 | 702,853 | 703,384 |
| TOTAL FINANCIAL EXPENSES | 306,060,652 | 336,858,313 | 355,653,831 |
| TOTAL CURRENT OPERATING EXPENDITURES | 2,077,436,799 | 2,556,563,957 | 2,754,772,031 |
| II. CAPITAL OUTLAYS | | | |
| Investment Outlay | 14,331,977 | 7,544,187 | 13,585,467 |
| Loans Outlay | 15,958,000 | 17,525,165 | 19,300,000 |
| Investment Property Outlay | 568,490 | 6,875 | - |
| Property, Plant and Equipment Outlay | - | - | - |
| Land Outlay | 1,526,687 | 1,170,655 | 1,350,734 |
| Land Improvements Outlay | 9,104,672 | 7,873,982 | 8,134,744 |
| Infrastructure Outlay | 371,564,741 | 484,195,641 | 691,495,530 |
| Buildings and Other Structures | 124,165,326 | 179,700,786 | 190,890,046 |

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| Expense Class | 2016 (Actual) | 2017 (Adjusted) | 2018 (Proposed) |
|---|----------------------|----------------------|----------------------|
| Machinery and Equipment Outlay | 59,545,770 | 84,613,488 | 75,374,824 |
| Transportation Equipment Outlay | 4,044,000 | 8,053,000 | 9,819,188 |
| Furniture, Fixtures and Books Outlay | 2,266,880 | 872,316 | 830,886 |
| Heritage Assets | 878,278 | 888,543 | 281,600 |
| Other Property Plant and Equipment Outlay | 45,396 | 193,925 | 26,538 |
| Biological Assets Outlay | 180,691 | 252,335 | 398,072 |
| Intangible Assets Outlay | <u>1,197,148</u> | <u>545,145</u> | <u>740,340</u> |
| TOTAL CAPITAL OUTLAYS | <u>605,378,056</u> | <u>793,436,043</u> | <u>1,012,227,969</u> |
| GRAND TOTAL | <u>2,682,814,855</u> | <u>3,350,000,000</u> | <u>3,767,000,000</u> |