

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	316,807,442
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>345,628,543</u>
Total Salaries and other Lump-sums			
Other Compensation Common to All			
Personnel Economic Relief Allowance	23,560,322	23,501,100	25,243,134
Representation Allowance	2,170,434	1,625,910	1,746,817
Transportation Allowance	1,361,770	1,616,687	1,735,393
Clothing and Uniform Allowance	4,807,422	4,898,000	5,263,335
Productivity Incentive Allowance	2,254,133		
Honoraria	1,273,531	1,509,203	950,217
Overtime Pay	862,220	1,569,274	
Mid-Year Bonus - Civilian			26,487,377
Year End Bonus	21,731,227	21,964,250	26,528,719
Cash Gift	5,548,939	4,903,125	5,267,332
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	5,262,287
Performance Based Bonus	7,584,626	13,528,719	16,658,527
	<u>95,833,494</u>	<u>85,697,216</u>	<u>117,528,881</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	348,958
Night Shift Differential Pay	60,530	263,297	62,670
Allowance of PAO Lawyers and Employees Assigned in Night Courts	576	576	576

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Expense Class	2015 (Actual)	2016 (Adjusted)	2017 (Proposed)
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	39,596,620
Lump-sum for filling of Positions - Civilian	1,853,319	43,096,644	58,472,473
Lump-sum for NBC 308	15,930	6,041	708,516
Lump-sum for Personnel Services	1,370,101	1,390,874	12,119,526
Other Lump-sums	284,187	17,768	812,134
Other Personnel Benefits	11,323,275	5,256,428	16,073,989
Anniversary Bonus - Civilian			72,120
Anniversary Bonus - Military/Uniformed Personnel			50,673
Total Other Compensation for Specific Groups	27,526,735	119,570,112	143,974,925
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	1,263,614
PhilHealth Contributions	2,906,119	2,886,836	3,521,767
Employees Compensation Insurance Premiums	1,177,809	1,176,230	1,263,613
Retirement Gratuity	1,816,381	15,993,172	20,292,827
Loyalty Award - Civilian	6,727		20,875
Terminal Leave	4,902,366	18,292,414	25,921,044
Total Other Benefits	43,465,082	70,794,754	90,192,682
Total Compensation, Permanent Positions	434,667,168	570,182,097	697,325,031
Non-Permanent Positions	8,071,695	9,723,627	10,252,688
Total Other Compensation, Civilian Personnel	442,738,863	579,905,724	707,577,719

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Expense Class	2015 (Actual)	2016 (Adjusted)	2017 (Proposed)
II. Military/Uniformed Personnel			
Other Personnel Benefits			
Pension, Civilian Personnel	2,432,747	2,624,140	105,230,818
Total Other Personnel Benefits	<u>2,432,747</u>	<u>2,624,140</u>	<u>105,230,818</u>
Base Pay	73,780,893	72,624,954	75,739,372
Creation of New Positions		1,338,969	1,853,917
Total Basic Pay	<u>73,780,893</u>	<u>73,963,923</u>	<u>77,593,289</u>
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
Mid-Year Bonus - Military/Uniformed Personnel			6,311,615
Officers' Allowance - Military/Uniformed Personnel			1,014,090
Provisional Allowance - Military/Uniformed Personnel			9,568,622
Year-end Bonus	6,330,436	6,052,081	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	<u>65,958,725</u>	<u>56,827,414</u>	<u>76,162,800</u>
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

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Expense Class	2015 (Actual)	2016 (Adjusted)	2017 (Proposed)
Combat Duty Pay	1,290,609	1,201,605	1,237,479
Incentive Pay	111,571	118,302	122,258
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)		<u>6,673,355</u>	<u>11,864,447</u>
 Total Other Compensation for Specific Groups	 <u>4,909,070</u>	 <u>12,005,499</u>	 <u>18,882,121</u>
 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	<u>12,543,379</u>	<u>4,550,122</u>	<u>5,293,720</u>
 Total Other Benefits	 <u>22,204,287</u>	 <u>9,788,245</u>	 <u>10,700,986</u>
 Total Compensation, Military/Uniformed Personnel	 <u>166,852,975</u>	 <u>152,585,081</u>	 <u>183,339,196</u>
 Other Personnel Benefits			
Pension, Military/Uniformed Personnel	60,110,352	61,174,280	
Pension, Veterans	9,896,951	14,670,026	
Police Benefits	<u>586,795</u>	<u>835,145</u>	<u>835,145</u>
 TOTAL PERSONNEL EXPENSES	 <u>682,618,683</u>	 <u>811,794,396</u>	 <u>996,982,878</u>
 B. MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses	11,710,452	17,777,350	17,644,648
Training and Scholarship Expenses	23,709,184	32,530,336	30,671,073
Supplies and Materials Expenses	61,498,517	73,138,680	84,110,454
Utility Expenses	10,734,258	14,195,721	13,795,698
Communication Expenses	4,055,190	7,906,159	9,587,403
Awards/Rewards and Prizes	532,168	569,083	675,418
Survey, Research, Exploration and Development Expenses	1,622,959	1,575,563	1,184,902
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			

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Expense Class	2015 (Actual)	2016 (Adjusted)	2017 (Proposed)
Extraordinary and Miscellaneous Expenses	1,202,500	1,103,012	1,098,014
Intelligence Expenses	850,695	852,626	2,006,226
Confidential Expenses	635,376	733,953	1,663,553
Professional Services	24,873,643	26,052,357	26,563,620
General Services	10,588,278	10,584,899	12,321,382
Repairs and Maintenance of Leased Assets	2,234,553	1,507,412	1,000,174
Repairs and Maintenance	25,948,496	32,983,788	37,156,327
Financial Assistance/Subsidy	673,095,539	802,063,040	890,417,267
Taxes, Insurance Premiums and Other Fees	20,327,238	27,962,130	22,258,034
Labor and Wages	1,473,731	1,107,819	1,467,104
Other Maintenance and Operating Expenses			
Advertising Expenses	1,881,858	2,532,411	1,570,574
Printing and Publication Expenses	1,865,161	2,170,325	1,870,910
Representation Expenses	4,038,908	4,195,846	11,750,128
Transportation and Delivery Expenses	620,775	1,830,726	1,477,752
Rent/Lease Expenses	18,752,366	10,010,657	13,035,985
Membership Dues and Contributions to Organizations	1,511,840	1,991,516	2,166,644
Subscription Expenses	619,621	811,608	1,284,458
Donations	18,826,883	18,326,171	18,532,885
Litigation/Acquired Assets Expenses	4,611	45,862	2,378
Other Maintenance and Operating Expenses	10,304,657	8,475,022	10,213,821
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	933,553,444	1,103,133,598	1,215,612,380
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	1,927,287,583	2,309,387,122	2,549,453,571
II. CAPITAL OUTLAYS			
Investment Outlay	2,065,327	9,995,225	7,882,571
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	1,053,655
Land Improvements Outlay	8,312,878	8,038,241	10,121,125
Infrastructure Outlay	300,821,971	425,544,875	505,395,900
Buildings and Other Structures	108,153,026	143,256,317	167,852,103
Machinery and Equipment Outlay	45,324,430	66,810,290	81,976,796

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Expense Class	2015 (Actual)	2016 (Adjusted)	2017 (Proposed)
Transportation Equipment Outlay	8,445,645	2,558,874	6,287,009
Furniture, Fixtures and Books Outlay	1,007,950	4,257,761	746,207
Heritage Assets	772,548	1,058,725	481,000
Other Property Plant and Equipment Outlay	704,393	15,667	147,005
Biological Assets Outlay	243,897	370,562	252,335
Intangible Assets Outlay	<u>89,906</u>	<u>925,497</u>	<u>521,325</u>
 TOTAL CAPITAL OUTLAYS	 <u>487,353,035</u>	 <u>692,412,878</u>	 <u>800,546,429</u>
 GRAND TOTAL	 <u>2,414,640,618</u>	 <u>3,001,800,000</u>	 <u>3,350,000,000</u>