

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	356,639,711
Creation of New Positions	2,524,376	28,506,166	26,328,045
Reclassification of Positions	121,830	314,935	125,866
	<u>305,741,206</u>	<u>345,810,846</u>	<u>383,093,622</u>
Total Salaries and other Lump-sums			
Other Compensation Common to All			
Personnel Economic Relief Allowance	24,870,316	25,261,506	26,828,844
Representation Allowance	1,954,393	1,747,593	1,788,668
Transportation Allowance	1,754,641	1,736,169	1,775,198
Clothing and Uniform Allowance	5,188,394	5,263,830	6,712,834
Productivity Incentive Allowance	149,892		
Honoraria	1,418,921	969,217	1,487,184
Overtime Pay	1,180,897		995,221
Year End Bonus	36,236,354	26,532,309	29,719,841
Mid-Year Bonus - Civilian	5,525,433	26,490,967	29,660,162
Cash Gift	4,922,082	5,269,849	5,600,020
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	5,597,860
Performance Based Bonus	6,426,906	16,658,527	11,625,270
	<u>100,070,866</u>	<u>117,578,396</u>	<u>122,739,492</u>
Total Other Compensation Common to All			
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	6,506,032
Hazard Pay	135,327	845,071	107,057
Hazard Duty Pay	37,410	40,135	47,605
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		

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Expense Class	2016 (Actual)	2017 (Adjusted)	2018 (Proposed)
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	62,808,248
Lump-sum for filling of Positions - Civilian	1,762,415	58,317,066	51,440,133
Lump-sum for NBC 308	2,265	708,516	16,000
Lump-sum for Personnel Services	1,308,918	12,152,795	14,086,445
Other Lump-sums	18,228	65,192	17,747
Other Personnel Benefits	13,386,165	10,049,502	3,028,037
Anniversary Bonus - Civilian	34,873	94,259	2,454,630
Total Other Compensation for Specific Groups	33,541,378	124,956,243	150,526,419
Other Benefits			
Retirement and Life Insurance Premiums	36,313,530	37,908,942	42,669,829
PAG-IBIG Contributions	1,297,159	1,265,235	1,343,114
PhilHealth Contributions	3,181,551	3,523,602	4,653,505
Employees Compensation Insurance Premiums	1,263,968	1,265,234	1,343,059
Retirement Gratuity	1,471,569	20,337,289	11,875,370
Terminal Leave	5,394,814	25,740,714	8,455,411
Loyalty Award - Civilian	31,543	20,875	76,481
Total Other Benefits	48,954,134	90,061,891	70,416,769
Total Compensation, Permanent Positions	488,307,584	678,407,376	726,776,302
Non-Permanent Positions	9,255,946	10,270,388	10,991,799
Total Other Compensation, Civilian Personnel	497,563,530	688,677,764	737,768,101
II. Military/Uniformed Personnel			
Other Personnel Benefits			
Pension, Civilian Personnel	2,779,768	4,193,421	15,319,834
Total Other Personnel Benefits	2,779,768	4,193,421	15,319,834
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	23,196,883

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Expense Class	2016	2017	2018
	(Actual)	(Adjusted)	(Proposed)
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	86,921,254
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	8,740,244
Terminal Leave	10,504,441	5,293,720	12,178,896
Total Other Benefits	19,275,546	10,700,986	22,678,525

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Expense Class	2016 (Actual)	2017 (Adjusted)	2018 (Proposed)
Total Compensation, Military/Uniformed Personnel	181,577,311	195,489,869	225,445,545
Other Personnel Benefits			
Pension, Military/Uniformed Personnel	61,132,558	91,140,371	71,056,289
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	1,060,542,647
B. MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses	13,147,289	17,792,189	16,999,593
Training and Scholarship Expenses	27,877,410	32,071,827	32,036,838
Supplies and Materials Expenses	72,350,664	88,165,007	96,849,283
Utility Expenses	11,535,040	13,820,450	14,784,536
Communication Expenses	5,071,067	9,648,856	9,786,954
Awards/Rewards and Prizes	574,897	676,816	744,092
Survey, Research, Exploration and Development Expenses	795,650	1,203,279	1,481,119
Demolition/Relocation and Desilting/Dredging Expenses	24,318	85,233	87,272
Generation, Transmission and Distribution Expenses	433	315	5
Confidential, Intelligence and Extraordinary Expenses			
Confidential Expenses	817,561	2,083,253	2,467,188
Extraordinary and Miscellaneous Expenses	3,755,642	1,107,104	1,522,422
Intelligence Expenses	910,126	3,495,391	5,613,239
Professional Services	23,984,267	27,646,959	34,760,995
General Services	10,514,575	13,506,124	11,138,947
Repairs and Maintenance	28,869,666	37,478,739	38,870,001
Repairs and Maintenance of Leased Assets	987,239	1,000,174	1,017,313
Financial Assistance/Subsidy	729,527,640	887,370,401	949,747,729
Taxes, Insurance Premiums and Other Fees	31,109,696	22,259,769	21,745,443
Labor and Wages	1,384,785	1,483,954	1,660,293
Other Maintenance and Operating Expenses			
Advertising Expenses	1,942,555	1,575,098	2,762,157
Printing and Publication Expenses	1,628,441	1,994,135	2,112,990
Representation Expenses	4,167,388	11,810,455	4,640,925
Transportation and Delivery Expenses	1,054,062	1,483,242	1,296,849
Rent/Lease Expenses	9,156,931	13,081,726	22,549,046
Membership Dues and Contributions to Organizations	1,952,192	2,168,679	2,384,687
Subscription Expenses	1,926,950	1,406,229	3,467,129
Donations	15,138,471	24,382,388	51,781,018
Litigation/Acquired Assets Expenses	4,093	2,378	2,349
Other Maintenance and Operating Expenses	13,009,374	10,425,150	10,059,653
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	1,013,218,422	1,229,225,320	1,342,370,065
C. FINANCIAL EXPENSES			
Interest Expenses	304,606,170	335,105,188	354,131,937

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Expense Class	2016 (Actual)	2017 (Adjusted)	2018 (Proposed)
Bank Charges	810,344	1,050,272	818,413
Other Financial Charges	<u>644,138</u>	<u>702,853</u>	<u>703,384</u>
TOTAL FINANCIAL EXPENSES	<u>306,060,652</u>	<u>336,858,313</u>	<u>355,653,734</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>2,077,436,799</u>	<u>2,556,563,957</u>	<u>2,758,566,446</u>
II. CAPITAL OUTLAYS			
Investment Outlay	14,330,884	7,544,187	12,577,442
Loans Outlay	15,958,000	17,525,165	19,450,000
Investment Property Outlay	568,490	6,875	
Property, Plant and Equipment Outlay			
Land Outlay	1,526,687	1,170,655	3,573,524
Land Improvements Outlay	9,104,672	7,873,982	6,567,190
Infrastructure Outlay	371,565,834	484,195,641	676,151,347
Buildings and Other Structures	124,165,326	179,700,786	196,873,606
Machinery and Equipment Outlay	59,545,770	84,613,488	79,088,129
Transportation Equipment Outlay	4,044,000	8,053,000	11,137,940
Furniture, Fixtures and Books Outlay	2,266,880	872,316	1,249,667
Heritage Assets	878,278	888,543	453,350
Other Property Plant and Equipment Outlay	45,396	193,925	133,402
Biological Assets Outlay	180,691	252,335	508,740
Intangible Assets Outlay	<u>1,197,148</u>	<u>545,145</u>	<u>669,217</u>
TOTAL CAPITAL OUTLAYS	<u>605,378,056</u>	<u>793,436,043</u>	<u>1,008,433,554</u>
GRAND TOTAL	<u>2,682,814,855</u>	<u>3,350,000,000</u>	<u>3,767,000,000</u>