

**METROPOLITAN WATERWORKS AND SEWERAGE SYSTEM**  
**COMPARATIVE SCHEDULE OF PERSONNEL EXPENSES (Revised)**

For the year ended December 31, 2017

(in Philippine Peso)

<b>PARTICULARS</b>	<b>CODE</b>	<b>2017</b>	<b>2016</b>	<b>INCREASE/ (DECREASE)</b>
Salaries and Wages - Regular	701	74,987,701.99	64,159,197.15	10,828,504.84
Year End Bonus	725	6,225,239.80	-	6,225,239.80
Terminal Leave Benefits	742	5,392,521.87	1,742,784.74	3,649,737.13
Subsistence	716	6,138,002.02	2,846,453.64	3,291,548.38
Longevity Pay	722	6,384,220.05	3,101,658.71	3,282,561.34
Honoraria	720	4,352,580.00	2,052,000.00	2,300,580.00
Other Personnel Benefits	749	7,847,120.22	6,229,714.37	1,617,405.85
Life and Retirement Insurance Contributions	731	8,893,729.14	7,700,026.52	1,193,702.62
Salaries and Wages - Contractual	706	596,820.34	-	596,820.34
Other Bonuses and Allowances	719	6,013,733.08	5,446,193.00	567,540.08
Overtime and Night Pay	723	416,566.03	21,129.13	395,436.90
Clothing/Uniform Allowance	715	926,500.00	820,000.00	106,500.00
Transportation Allowance (TA)	714	2,656,669.85	2,582,791.88	73,877.97
Representation Allowance (RA)	713	2,736,601.00	2,729,475.12	7,125.88
PHILHEALTH Contributions	733	655,500.00	654,125.00	1,375.00
PAG-IBIG Contributions	732	184,700.00	191,200.00	(6,500.00)
ECC Contributions	734	183,600.00	191,200.00	(7,600.00)
Personnel Economic Relief Allowance (PERA)	711	3,669,843.08	3,813,923.37	(144,080.29)
Hazard Pay	721	-	214,010.46	(214,010.46)
Loyalty Award Benefits	743	95,000.00	391,500.00	(296,500.00)
Cash Gift	724	769,000.00	6,266,311.20	(5,497,311.20)
Productivity Incentive Bonus	717	1,075,176.00	8,468,834.50	(7,393,658.50)
<b>TOTAL</b>		<b>140,200,824.47</b>	<b>119,622,528.79</b>	<b>20,578,295.68</b>