

METROPOLITAN WATERWORKS AND SEWERAGE SYSTEM

Schedule of Personnel Expenses

For the period ended December 31, 2016

(With Comparative Figures for 2015)

	2016	2015 Restated	INCREASE/ DECREASE
Salaries and Wages-Regular	64,146,472.38	68,399,943.27	(4,253,470.89)
Personnel Economic Relief Allowance(PERA)	3,814,200.27	4,010,406.61	(196,206.34)
Representation Allowance (RA)	2,730,721.18	2,815,043.45	(84,322.27)
Transportation Allowance (TA)	2,590,877.94	2,682,307.22	(91,429.28)
Clothing /Uniform Allowance	820,000.00	860,000.00	(40,000.00)
Subsistence Allowance	2,846,453.64	74,243.02	2,772,210.62
Productivity Incentive Allowance	8,306,087.00	13,430,789.30	(5,124,702.30)
Other Bonuses and Allowances	5,446,193.00	1,871,292.26	3,574,900.74
Honoraria	2,052,000.00	3,495,512.48	(1,443,512.48)
Hazard Pay	214,010.46	436,943.41	(222,932.95)
Longevity Pay	3,101,658.71		3,101,658.71
Overtime and Night Pay	21,129.13		21,129.13
Cash Gift/13th Month Pay	6,199,135.90	6,511,176.58	(312,040.68)
Life and Retirement Insurance Contributions	7,700,026.52	8,261,879.92	(561,853.40)
PAG-IBIG Contributions	191,200.00	201,100.00	(9,900.00)
PHILHEALTH Contributions	654,125.00	693,712.50	(39,587.50)
ECC Contributions	191,200.00	201,450.00	(10,250.00)
Terminal Leave Benefits	2,157,946.36	968,844.39	1,189,101.97
Loyalty Award Benefits	391,500.00	656,500.00	(265,000.00)
Other Personnel Benefits	6,157,214.37	9,222,270.86	(3,065,056.49)
T o t a l	119,732,151.86	124,793,415.27	(5,061,263.41)