

XLI. PENSION AND GRATUITY FUND

Appropriations/Obligations

(In Thousand Pesos)

	(Cash-Based)		
<u>Description</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
New General Appropriations	116,194,791	152,893,651	232,944,069
General Fund	116,194,791	152,893,651	232,944,069
Continuing Appropriations		127,988	
Unreleased Appropriation for MOOE R.A. No. 11465		127,988	
Budgetary Adjustment(s)	(116,066,803)		
Transfer(s) to:			
Office of the President (OP)			
The President's Offices	(14,162)		
Office of the Vice-President (OVP)			
Office of the Vice-President (OVP)	(2,132)		
Department of Agrarian Reform (DAR)			
Office of the Secretary	(52,557)		
Department of Agriculture (DA)			
Office of the Secretary	(60,854)		
Bureau of Fisheries and Aquatic Resources	(2,485)		
Fertilizer and Pesticide Authority	(2,217)		
Philippine Carabao Center	(403)		
Department of Budget and Management (DBM)			
Office of the Secretary	(5,056)		
Government Procurement Policy Board-Technical Support Office	(410)		
Department of Education (DepEd)			
Office of the Secretary	(365,802)		
Philippine High School for the Arts	(177)		
State Universities and Colleges (SUCs)			
Eulogio 'Amang' Rodriguez Institute of Science and Technology	(255)		
Polytechnic University of the Philippines	(5,689)		
Rizal Technological University	(1,189)		
Technological University of the Philippines	(1,130)		
Don Mariano Marcos Memorial State University	(172)		
Ilocos Sur Polytechnic State College	(3,409)		
Mariano Marcos State University	(1,027)		
North Luzon Philippines State College	(782)		
Pangasinan State University	(2,577)		
University of Northern Philippines	(1,640)		
Benguet State University	(420)		
Ifugao State University	(9,091)		
Cagayan State University	(1,042)		
Isabela State University	(1,298)		
Nueva Vizcaya State University	(3,434)		
Quirino State University	(654)		
Bulacan Agricultural State College	(956)		
Bulacan State University	(1,489)		
Central Luzon State University	(6,549)		
Don Honorio Ventura State University	(142)		
Pampanga State Agricultural University	(1,629)		

Philippine Merchant Marine Academy	(	3,123)
President Ramon Magsaysay State University	(	454)
Tarlac Agricultural University	(	4,174)
Tarlac State University	(	1,966)
Laguna State Polytechnic University	(	3,873)
Southern Luzon State University	(	445)
Mindoro State College of Agriculture and Technology	(	1,185)
Palawan State University	(	141)
Romblon State University	(	550)
Western Philippines University	(	1,265)
Bicol University	(	1,082)
Camarines Norte State College	(	603)
Catanduanes State University	(	218)
Central Bicol State University of Agriculture	(	10,362)
Partido State University	(	696)
Aklan State University	(	321)
Guimaras State College	(	2,158)
Iloilo Science and Technology University	(	1,478)
Bohol Island State University	(	2,042)
Cebu Technological University	(	1,295)
Siquijor State College	(	162)
Eastern Samar State University	(	309)
Eastern Visayas State University	(	325)
Leyte Normal University	(	742)
Biliran Province State University	(	1,365)
Northwest Samar State University	(	280)
Palompon Institute of Technology	(	3,095)
Samar State University	(	1,264)
Southern Leyte State University	(	679)
University of Eastern Philippines	(	10,854)
Visayas State University	(	5,529)
J. H. Cerilles State College	(	783)
Western Mindanao State University	(	2,505)
Zamboanga State College of Marine Sciences and Technology	(	287)
Camiguin Polytechnic State College	(	229)
Central Mindanao University	(	4,716)
University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	(	495)
University of Science and Technology of Southern Philippines - Northwestern Mindanao State College of Science and Technology	(	200)
Davao del Norte State College	(	389)
Davao Oriental State College of Science and Technology	(	1,165)
Cotabato City State Polytechnic College	(	3,628)
Sultan Kudarat State University	(	193)
Surigao del Sur State University	(	6,928)
Surigao State College of Technology	(	1,184)
Basilan State College	(	169)
Mindanao State University	(	556)
Tawi-Tawi Regional Agricultural College	(	25,378)
Department of Energy (DOE)	(	1,396)
Office of the Secretary	(	1,434)
Department of Environment and Natural Resources (DENR)	(
Office of the Secretary	(	10,389)
Environmental Management Bureau	(	8,362)
Mines and Geosciences Bureau	(	462)
National Mapping and Resource Information Authority	(	24,202)
Palawan Council for Sustainable Development Staff	(	1,906)
Department of Foreign Affairs (DFA)	(
Office of the Secretary	(	29,774)
Foreign Service Institute	(	133)
Department of Health (DOH)	(
Office of the Secretary	(	160,297)

Department of the Interior and Local Government (DILG)	
Office of the Secretary	(45,157)
Bureau of Fire Protection	(3,487,198)
Bureau of Jail Management and Penology	(1,361,468)
National Police Commission	(2,429)
Philippine National Police	(42,172,438)
Philippine Public Safety College	(487)
National Commission on Muslim Filipinos (Office on Muslim Affairs)	(28,398)
Department of Justice (DOJ)	
Office of the Secretary	(1,124,443)
Bureau of Corrections	(35,380)
Land Registration Authority	(12,918)
National Bureau of Investigation	(9,804)
Office of the Government Corporate Counsel	(10,704)
Office of the Solicitor General	(37,569)
Parole and Probation Administration	(2,720)
Public Attorney's Office	(100,203)
Department of Labor and Employment (DOLE)	
Office of the Secretary	(327)
National Labor Relations Commission	(154,342)
Philippine Overseas Employment Administration	(1,273)
Professional Regulation Commission	(5,300)
Overseas Workers Welfare Administration	(21)
Department of National Defense (DND)	
Office of the Secretary - Proper	(667)
Government Arsenal	(138)
National Defense College of the Philippines	(2,864)
Office of Civil Defense	(5,270)
Philippine Veterans Affairs Office (PVAO) - Proper	(10,257,809)
Veterans Memorial Medical Center	(7,138)
Philippine Army (Land Forces)	(2,128,772)
Philippine Air Force (Air Forces)	(331,818)
Philippine Navy (Naval Forces)	(673,024)
General Headquarters, AFP and AFP-Wide Service Support Units (AFPWSSUs)	(47,327,341)
Department of Public Works and Highways (DPWH)	
Office of the Secretary	(57,063)
Department of Science and Technology (DOST)	
Office of the Secretary	(5,890)
Advanced Science and Technology Institute	(85)
Industrial Technology Development Institute	(1,133)
Philippine Atmospheric, Geophysical and Astronomical Services Administration	(498)
Philippine Council for Industry, Energy and Emerging Technology Research and Development (PCIEERD)	(268)
Science Education Institute	(294)
Technology Application and Promotion Institute	(1,637)
Department of Social Welfare and Development (DSWD)	
Office of the Secretary	(2,196)
National Council on Disability Affairs	(420)
National Commission on Indigenous Peoples	(413)
Presidential Commission for the Urban Poor	(392)
Department of Tourism (DOT)	
National Parks Development Committee	(2,279)
Department of Trade and Industry (DTI)	
Office of the Secretary	(11,065)
Board of Investments	(3,480)

Technical Education and Skills Development Authority	(	44,190)		
National Economic and Development Authority (NEDA)				
Office of the Secretary	(	12,417)		
Philippine Statistics Authority	(	2,484)		
Commission on Population and Development	(	1,708)		
Presidential Communications Operations Office (PCOO)				
Presidential Communications Operations Office (Proper)	(	1,141)		
Bureau of Broadcast Services	(	838)		
Bureau of Communications Services	(	680)		
Philippine Information Agency	(	1,034)		
Other Executive Offices (OEOs)				
Climate Change Commission	(	273)		
Commission on Higher Education	(	2,433)		
Commission on the Filipino Language	(	24)		
Energy Regulatory Commission	(	80,717)		
Governance Commission for Government-Owned or Controlled	(	39)		
Mindanao Development Authority	(	561)		
National Commission for Culture and the Arts-Proper	(	139)		
National Historical Commission of the Philippines	(	62)		
National Intelligence Coordinating Agency	(	12,286)		
Philippine Drug Enforcement Agency	(	1,490)		
Presidential Legislative Liaison Office	(	433)		
Presidential Management Staff	(	5,240)		
Philippine Competition Commission	(	153)		
The Judiciary (JUD)				
Supreme Court of the Philippines and the Lower Courts	(	433,324)		
Presidential Electoral Tribunal	(	3,132)		
Sandiganbayan	(	35)		
Court of Appeals	(	2,696)		
Civil Service Commission (CSC)				
Civil Service Commission	(	40,245)		
Commission on Elections (COMELEC)				
Commission on Elections (COMELEC)	(	11,521)		
Office of the Ombudsman (OMB)				
Office of the Ombudsman	(	1,501)		
Commission on Human Rights (CHR)				
Commission on Human Rights (CHR)	(	6,299)		
Allocations to Local Government Units (ALGU)				
Metropolitan Manila Development Authority	(	1,863)		
Department of Information and Communications Technology (DICT)				
Office of the Secretary	(	222,794)		
National Telecommunications Commission	(	9,888)		
National Privacy Commission	(	1,166)		
Department of Transportation (DOTr)				
Office of the Secretary	(	6,359)		
Civil Aeronautics Board	(	70)		
Maritime Industry Authority (MARINA)	(	3,502)		
Office of Transportation Cooperatives	(	4,192)		
Philippine Coast Guard	(	1,045,938)		
Bangsamoro Autonomous Region in Muslim Mindanao	(	3,760,665)		
Local Government Support Fund	(	28,714)		
Total Available Appropriations		127,988	153,021,639	232,944,069
Unused Appropriations	(	127,988)	(	127,988)
Unreleased Appropriation	(127,988)	(127,988)
TOTAL OBLIGATIONS			152,893,651	232,944,069
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EXPENDITURE PROGRAM (in pesos)			
PURPOSE	(Cash-Based)		
	2020 Actual	2021 Current	2022 Proposed
TOTAL NEW APPROPRIATIONS		152,893,651,000	232,944,069,000
PS		152,765,821,000	232,907,958,000
MOOE		127,830,000	36,111,000

Proposed New Appropriations Language

For payment of pension and retirement gratuity and terminal leave benefits, including separation benefits and/or incentives, as indicated hereunder.....P 232,944,069,000
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EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2022 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	232,907,958,000	36,111,000		232,944,069,000
Nationwide	232,907,958,000	36,111,000		232,944,069,000
TOTAL AGENCY BUDGET	232,907,958,000	36,111,000		232,944,069,000
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SPECIAL PROVISION(S)

1. Pension and Gratuity Fund. The amount of Two Hundred Thirty Two Billion Nine Hundred Forty Four Million Sixty Nine Thousand Pesos (P232,944,069,000) appropriated herein shall cover the payment of the following:

(a) Pension of: (i) AFP retirees; (ii) war or military veterans of the DND; (iii) retired uniformed personnel of the DILG, Police Constabulary-Integrated National Police (PC-INP), NAMRIA and Philippine Coast Guard; and (iv) other retirees of the National Government;

(b) Retirement benefits of: (i) optional retirees of the National Government; (ii) retired personnel of GOCCs, which are financially unable to pay said benefits, subject to the submission of the streamlining program and measures that will enhance efficiency and effectiveness; and (iii) personnel devolved to LGUs in accordance with N.B.C. Nos. 429 and 429-A dated September 30, 1993 and December 29, 1993, respectively;

(c) Separation benefits or incentives of affected personnel pursuant to the implementation of: (i) reorganization, streamlining, rightsizing, merger/consolidation, abolition, privatization, and other forms of organizational restructuring authorized under applicable laws, rules and regulations; (ii) full devolution of certain functions of the Executive Branch to LGUs pursuant to E.O. No. 138, s. 2021; and (iii) abolition of the Autonomous Regional Government in Muslim Mindanao pursuant to R.A. No. 11054;

(d) Monetization of leave credits of National Government personnel and transferred leave credits of National Government personnel devolved to the LGUs in accordance with R.A. No. 7160, as implemented by E.O. No. 503, s. 1992 and N.B.C. Nos. 429 and 429-A; and

(e) Other deficiencies in the authorized appropriations for retirement and terminal leave benefits.

In no case shall this Fund be used to pay any additional compensation component of pension or retirement and terminal leave benefits, such as year-end bonus, cash gifts, bonuses, per diems, allowances, overtime pay or such other benefits, unless otherwise specifically authorized under existing laws.

2. Retirement Benefits and Pension Differentials of Philippine Constabulary - Integrated National Police Retirees. The payment of retirement benefits and pension differential of the PC-INP retirees pursuant to the Supreme Court Decision in DBM vs. Manila's Finest Retirees Association, Inc., G.R. No. 169466 promulgated on May 9, 2007 shall be based on the list of eligible PC-INP retirees with the corresponding computation of their respective retirement benefits and pensions. Said list shall be duly authenticated by the PNP and submitted to the DBM for validation of computed benefits. The computation shall exclude retirement benefits and pension previously paid to, or currently being received by, said retirees.
3. Release of Funds. Release of funds shall be made directly to the agencies concerned except for GOCCs and LGUs which shall be made through the BTr.

New Appropriations, by Purpose (Cash-Based)

		<u>Current Operating Expenditures</u>			
		<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
PROGRAMS					
4008000000000000	Pension and Gratuity Fund	P232,907,958,000	P 36,111,000		P232,944,069,000
4008000000001000	For payment of pension	165,593,412,000			165,593,412,000
4008000000002000	For payment of retirement and terminal leave benefits	66,364,546,000	24,330,000		66,388,876,000
4008000000003000	For Payment of separation benefits and/or incentives	950,000,000			950,000,000
4008000000004000	For payment of monetization of leave credits		11,781,000		11,781,000
Sub-total, PROGRAMS		232,907,958,000	36,111,000		232,944,069,000
TOTAL NEW APPROPRIATIONS		P232,907,958,000 =====	P 36,111,000 =====		P232,944,069,000 =====

Obligations, by Object of Expenditures

CYs 2020-2022
(In Thousand Pesos)

<u>(Cash-Based)</u>			
	<u>2020</u>	<u>2021</u>	<u>2022</u>
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Other Compensation for Specific Groups			
Other Personnel Benefits			950,000
Total Other Compensation for Specific Groups			950,000
Other Benefits			
Retirement Gratuity		3,667,280	20,775,023
Terminal Leave		13,134,998	35,527,032
Total Other Benefits		16,802,278	56,302,055
Other Personnel Benefits			
Pension, Civilian Personnel		1,107,066	1,601,614
Total Other Personnel Benefits		1,107,066	1,601,614

Military/Uniformed Personnel			
Other Benefits			
Retirement Gratuity		1,974,914	4,304,889
Terminal Leave		3,169,216	5,757,602
Total Other Benefits		5,144,130	10,062,491
Other Personnel Benefits			
Pension, Military/Uniformed Personnel		120,110,474	153,133,905
Pension, Veterans		9,601,873	10,857,893
Total Other Personnel Benefits		129,712,347	163,991,798
TOTAL PERSONNEL SERVICES		152,765,821	232,907,958
Maintenance and Other Operating Expenses			
Financial Assistance/Subsidy		127,830	36,111
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		127,830	36,111
GRAND TOTAL		152,893,651	232,944,069

GENERAL SUMMARY (Cash-Based)
PENSION AND GRATUITY FUND

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A. PENSION AND GRATUITY FUND	P232,907,958,000	P 36,111,000		P232,944,069,000
TOTAL NEW APPROPRIATIONS, PENSION AND GRATUITY FUND	P232,907,958,000	P 36,111,000		P232,944,069,000
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