

**XLII. PENSION AND GRATUITY FUND**

Appropriations/Obligations

(In Thousand Pesos)

	( Cash-Based )		
<u>Description</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
New General Appropriations	152,893,651	183,944,069	272,944,069
General Fund			272,944,069
Continuing Appropriations	127,988	90,095	
Unreleased Appropriation for Personnel Services			
R.A. No. 11465	127,988		
Unreleased Appropriation for MOOE			
R.A. No. 11518		90,095	
Budgetary Adjustment(s)	( 152,722,569 )		
Transfer(s) to:			
Office of the President (OP)			
The President's Offices	( 8,270 )		
Office of the Vice-President (OVP)			
Office of the Vice-President (OVP)	( 3,061 )		
Department of Agrarian Reform (DAR)			
Office of the Secretary	( 239,244 )		
Department of Agriculture (DA)			
Office of the Secretary	( 52,932 )		
Bureau of Fisheries and Aquatic Resources	( 1,242 )		
Fertilizer and Pesticide Authority	( 3,816 )		
Philippine Carabao Center	( 8,478 )		
Philippine Fiber Industry Development Authority	( 12,692 )		
Department of Budget and Management (DBM)			
Office of the Secretary	( 706 )		
Department of Education (DepEd)			
Office of the Secretary	( 753,947 )		
National Museum of the Philippines	( 3,744 )		
Philippine High School for the Arts	( 62 )		
State Universities and Colleges (SUCs)			
Eulogio 'Amang' Rodriguez Institute of Science and Technology	( 514 )		
Marikina Polytechnic College	( 2,324 )		
Polytechnic University of the Philippines	( 16,805 )		
Rizal Technological University	( 1,074 )		
Technological University of the Philippines	( 2,915 )		
Ilocos Sur Polytechnic State College	( 2,576 )		
Mariano Marcos State University	( 1,592 )		
North Luzon Philippines State College	( 3,082 )		
Pangasinan State University	( 4,727 )		
University of Northern Philippines	( 3,363 )		
Kalinga State University	( 1,429 )		
Batanes State College	( 512 )		
Cagayan State University	( 241 )		
Isabela State University	( 1,006 )		
Aurora State College of Technology	( 1,510 )		
Bataan Peninsula State University	( 1,908 )		
Bulacan Agricultural State College	( 3,282 )		
Bulacan State University	( 9,325 )		
Central Luzon State University	( 9,284 )		
Don Honorio Ventura State University	( 1,979 )		

Nueva Ecija University of Science and Technology	(	3,028)
Pampanga State Agricultural University	(	6,787)
President Ramon Magsaysay State University	(	3,584)
Tarlac Agricultural University	(	8,157)
Tarlac State University	(	263)
Marinduque State College	(	3,653)
Mindoro State University	(	3,085)
Occidental Mindoro State College	(	404)
Romblon State University	(	2,581)
Bicol University	(	3,886)
Camarines Sur Polytechnic Colleges	(	2,182)
Catanduanes State University	(	1,601)
Central Bicol State University of Agriculture	(	3,786)
Capiz State University	(	9,462)
Guimaras State College	(	3,173)
Northern Negros State College of Science and Technology	(	2,430)
West Visayas State University	(	1,041)
Cebu Technological University	(	1,989)
Eastern Samar State University	(	7,875)
Eastern Visayas State University	(	2,050)
Leyte Normal University	(	74)
Biliran Province State University	(	963)
Palompon Institute of Technology	(	5,626)
University of Eastern Philippines	(	134)
J. H. Cerilles State College	(	1,728)
Western Mindanao State University	(	1,756)
Zamboanga State College of Marine Sciences and Technology	(	2,672)
Camiguin Polytechnic State College	(	295)
Central Mindanao University	(	1,279)
University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	(	2,005)
MSU-Iligan Institute of Technology	(	5,498)
University of Science and Technology of Southern Philippines - Northwestern Mindanao State College of Science and Technology	(	879)
Davao del Norte State College	(	2,255)
Davao Oriental State University	(	1,936)
Cotabato State University	(	1,874)
Sultan Kudarat State University	(	2,250)
Agusan del Sur State College of Agriculture and Technology	(	2,147)
Caraga State University	(	2,013)
Surigao State College of Technology	(	540)
Adiong Memorial Polytechnic State College	(	3,896)
Basilan State College	(	1,960)
Mindanao State University	(	93,951)
Sulu State College	(	6,123)
Department of Environment and Natural Resources (DENR)		
Office of the Secretary	(	108,067)
Environmental Management Bureau	(	36,339)
Mines and Geosciences Bureau	(	1,864)
National Mapping and Resource Information Authority	(	30,271)
National Water Resources Board	(	3,249)
Department of Finance (DOF)		
Office of the Secretary	(	1,691)
Bureau of Customs	(	4,539)
Bureau of Internal Revenue	(	62,302)
Bureau of Local Government Finance	(	5,031)
Bureau of the Treasury	(	5,188)
Central Board of Assessment Appeals	(	250)
Department of Foreign Affairs (DFA)		
Office of the Secretary	(	33,758)
Foreign Service Institute	(	1,563)

Department of Health (DOH)	
Office of the Secretary	( 170,358)
National Nutrition Council	( 2,751)
Department of the Interior and Local Government (DILG)	
Office of the Secretary	( 6,206)
Bureau of Fire Protection	( 5,543,377)
Bureau of Jail Management and Penology	( 2,088,031)
Local Government Academy	( 4,337)
National Police Commission	( 2,913)
Philippine National Police	( 54,478,439)
National Commission on Muslim Filipinos (Office on Muslim Affairs)	( 41,050)
National Youth Commission	( 2,619)
Department of Justice (DOJ)	
Office of the Secretary	( 1,582,363)
Bureau of Corrections	( 51,350)
Bureau of Immigration	( 370)
Land Registration Authority	( 23,117)
National Bureau of Investigation	( 42,496)
Office of the Government Corporate Counsel	( 27,376)
Office of the Solicitor General	( 100,403)
Parole and Probation Administration	( 18,100)
Presidential Commission on Good Government	( 3,215)
Public Attorney's Office	( 107,173)
Department of Labor and Employment (DOLE)	
National Labor Relations Commission	( 255,615)
National Maritime Polytechnic	( 2,606)
National Wages and Productivity Commission	( 1,495)
Philippine Overseas Employment Administration	( 5,284)
Professional Regulation Commission	( 5,404)
Department of National Defense (DND)	
Office of the Secretary - Proper	( 8,739)
Government Arsenal	( 2,551)
National Defense College of the Philippines	( 1,480)
Office of Civil Defense	( 3,272)
Philippine Veterans Affairs Office (PVAO) - Proper	( 9,754,289)
Veterans Memorial Medical Center	( 28,901)
Philippine Army ( Land Forces )	( 1,455,531)
Philippine Air Force ( Air Forces )	( 893,463)
Philippine Navy ( Naval Forces )	( 926,463)
General Headquarters, AFP and AFP-Wide Service Support Units (AFPWSSUs)	( 70,396,860)
Department of Public Works and Highways (DPWH)	
Office of the Secretary	( 45,331)
Department of Science and Technology (DOST)	
Office of the Secretary	( 3,964)
Department of Social Welfare and Development (DSWD)	
Council for the Welfare of Children	( 138)
Inter-Country Adoption Board	( 252)
National Council on Disability Affairs	( 2,077)
Presidential Commission for the Urban Poor	( 6,801)
Department of Trade and Industry (DTI)	
Office of the Secretary	( 6,876)
Board of Investments	( 5,427)
Construction Industry Authority of the Philippines (CIAP)	( 137)
Cooperative Development Authority	( 4,442)
Technical Education and Skills Development Authority	( 63,110)

National Economic and Development Authority (NEDA)			
Office of the Secretary	(	18,857)	
Philippine Statistical Research and Training Institute (formerly Statistical Research and Training Center)	(	704)	
Tariff Commission	(	1,475)	
Office of the Press Secretary (OPS)			
Bureau of Broadcast Services	(	1,364)	
Bureau of Communications Services	(	196)	
News and Information Bureau	(	216)	
Philippine Information Agency	(	156)	
Other Executive Offices (OEOs)			
Climate Change Commission	(	17)	
Commission on Filipinos Overseas	(	2,264)	
Commission on Higher Education	(	2,713)	
Commission on the Filipino Language	(	938)	
Dangerous Drugs Board	(	2,014)	
Energy Regulatory Commission	(	49,327)	
Games and Amusements Board	(	502)	
Movie and Television Review and Classification Board	(	424)	
National Intelligence Coordinating Agency	(	7,175)	
Philippine Space Agency	(	600)	
Joint Legislative-Executive Councils (JLEC)			
Legislative-Executive Development Advisory Council	(	134)	
The Judiciary (JUD)			
Supreme Court of the Philippines and the Lower Courts	(	104,225)	
Presidential Electoral Tribunal	(	1,957)	
Civil Service Commission (CSC)			
Civil Service Commission	(	951)	
Commission on Human Rights (CHR)			
Commission on Human Rights (CHR)	(	1,420)	
Department of Information and Communications Technology (DICT)			
Office of the Secretary	(	1,262)	
National Privacy Commission	(	1,723)	
Department of Transportation (DOTr)			
Office of the Secretary	(	12,623)	
Maritime Industry Authority (MARINA)	(	10,753)	
Office for Transportation Security	(	938)	
Philippine Coast Guard	(	1,633,255)	
Department of Human Settlements and Urban Development (DHSUD)			
Human Settlements Adjudication Commission	(	4,386)	
Local Government Support Fund (formerly Financial Subsidy to LGUs)	(	37,735)	
Bangsamoro Autonomous Region in Muslim Mindanao	(	978,312)	
Total Available Appropriations		299,070	184,034,164 272,944,069
Unused Appropriations	(	299,070)	( 90,095)
Unreleased Appropriation	(	299,070)	( 90,095)
TOTAL OBLIGATIONS			183,944,069 272,944,069
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**EXPENDITURE PROGRAM  
(in pesos)**

PURPOSE	( Cash-Based )		
	2021 Actual	2022 Current	2023 Proposed
TOTAL NEW APPROPRIATIONS		183,944,069,000	272,944,069,000
PS		183,907,958,000	272,912,053,000
MOOE		36,111,000	32,016,000

**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 272,944,069,000  
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**EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2023 ( Cash-Based )  
(in pesos)**

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	272,912,053,000	32,016,000		272,944,069,000
Nationwide	272,912,053,000	32,016,000		272,944,069,000
TOTAL AGENCY BUDGET	272,912,053,000	32,016,000		272,944,069,000
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**SPECIAL PROVISION(S)**

1. Pension and Gratuity Fund. The amount of Two Hundred Seventy Two Billion Nine Hundred Forty Four Million Sixty Nine Thousand Pesos (P272,944,069,000) 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, including those for retired PNP uniformed personnel to be paid by the National Police Commission pursuant to R.A. No. 6975, as amended by R.A. No. 8551, 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 differentials 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>
A.REGULAR PROGRAMS					
4008000000000000	Pension and Gratuity Fund	P272,912,053,000	P 32,016,000		P272,944,069,000
40080000000001000	For payment of pension	141,069,895,000			141,069,895,000
40080000000002000	For payment of retirement and terminal leave benefits	129,912,714,000	25,786,000		129,938,500,000
40080000000003000	For Payment of separation benefits and/or incentives	770,000,000			770,000,000
40080000000004000	For payment of monetization of leave credits	1,159,444,000	6,230,000		1,165,674,000
Sub-total, PROGRAMS		272,912,053,000	32,016,000		272,944,069,000
TOTAL NEW APPROPRIATIONS		P272,912,053,000 P =====	32,016,000 =====		P272,944,069,000 =====

Obligations, by Object of Expenditures

CYs 2021-2023  
(In Thousand Pesos)

<u>( Cash-Based )</u>		
<u>2021</u>	<u>2022</u>	<u>2023</u>

## Current Operating Expenditures

## Personnel Services

## Civilian Personnel

Other Compensation for Specific Groups  
Other Personnel Benefits

950,000 770,000

## Total Other Compensation for Specific Groups

950,000 770,000

Other Benefits		
Retirement Gratuity	895,023	51,126,138
Terminal Leave	6,407,032	61,072,446
Total Other Benefits	<u>7,302,055</u>	<u>112,198,584</u>
Other Personnel Benefits		
Pension, Civilian Personnel	1,601,614	1,555,663
Total Other Personnel Benefits	<u>1,601,614</u>	<u>1,555,663</u>
Military/Uniformed Personnel		
Other Benefits		
Retirement Gratuity	4,304,889	5,972,753
Terminal Leave	5,757,602	12,900,821
Total Other Benefits	<u>10,062,491</u>	<u>18,873,574</u>
Other Personnel Benefits		
Pension, Military/Uniformed Personnel	153,133,905	128,656,339
Pension, Veterans	10,857,893	10,857,893
Total Other Personnel Benefits	<u>163,991,798</u>	<u>139,514,232</u>
TOTAL PERSONNEL SERVICES	<u>183,907,958</u>	<u>272,912,053</u>
Maintenance and Other Operating Expenses		
Financial Assistance/Subsidy	36,111	32,016
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>36,111</u>	<u>32,016</u>
GRAND TOTAL	<u>183,944,069</u>	<u>272,944,069</u>

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	P272,912,053,000 P 32,016,000		P272,944,069,000
TOTAL NEW APPROPRIATIONS, PENSION AND GRATUITY FUND	P272,912,053,000 P 32,016,000		P272,944,069,000
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