

XL. MISCELLANEOUS PERSONNEL BENEFITS FUND

Appropriations/Obligations

(In Thousand Pesos)

	(Cash-Based)		
<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	29,677,112	109,127,872	111,517,037
General Fund	29,677,112	109,127,872	111,517,037
Continuing Appropriations	156,083	188,982	
Unreleased Appropriation for MOOE			
R.A. No. 11936	156,083		
R.A. No. 11975		188,982	
Budgetary Adjustment(s)	(29,488,606)		
Release(s) to:			
Congress of the Philippines (CONGRESS)			
Senate	(101,166)		
Senate Electoral Tribunal	(7,349)		
Commission on Appointments	(14,288)		
House of Representatives	(201,080)		
House of Representatives Electoral Tribunal	(7,497)		
Office of the President (OP)	(75,010)		
Office of the Vice-President (OVP)	(5,763)		
Department of Agrarian Reform (DAR)			
Office of the Secretary	(376,747)		
Department of Agriculture (DA)			
Office of the Secretary	(180,000)		
Agricultural Credit Policy Council	(2,887)		
Bureau of Fisheries and Aquatic Resources	(68,174)		
Fertilizer and Pesticide Authority	(4,703)		
National Meat Inspection Service	(16,609)		
Philippine Carabao Center	(5,519)		
Philippine Center For Postharvest Development and Mechanization	(7,095)		
Philippine Fiber Industry Development Authority	(12,831)		
Philippine Council for Agriculture and Fisheries	(4,700)		
National Fisheries Research and Development Institute	(1,778)		
Department of Budget and Management (DBM)			
Office of the Secretary	(73,757)		
Government Procurement Policy Board-Technical Support Office	(3,115)		
Department of Education (DepEd)			
Office of the Secretary	(11,265,549)		
Philippine High School for the Arts	(1,172)		
State Universities and Colleges (SUCs)			
Polytechnic University of the Philippines	(53,908)		
University of the Philippines System	(293,707)		
Ilocos Sur Polytechnic State College	(13,640)		
Mariano Marcos State University	(20,515)		
Pangasinan State University	(49,449)		
University of Northern Philippines	(35,035)		
Abra State Institute of Sciences and Technology	(3,764)		
Apayao State College	(2,155)		
Benguet State University	(19,806)		
Ifugao State University	(31,026)		
Kalinga State University	(28,965)		

Batanes State College	(	1,492)
Cagayan State University	(	26,202)
Isabela State University	(	98,285)
Quirino State University	(	21,850)
Aurora State College of Technology	(	7,987)
Bataan Peninsula State University	(	67,545)
Bulacan Agricultural State College	(	5,693)
Bulacan State University	(	28,900)
Central Luzon State University	(	45,553)
Don Honorio Ventura State University	(	42,481)
Nueva Ecija University of Science and Technology	(	53,176)
Pampanga State Agricultural University	(	50,298)
Philippine Merchant Marine Academy	(	7,003)
President Ramon Magsaysay State University	(	23,648)
Tarlac Agricultural University	(	9,924)
Tarlac State University	(	25,115)
Batangas State University	(	22,979)
Cavite State University	(	22,174)
Laguna State Polytechnic University	(	29,518)
Southern Luzon State University	(	18,111)
University of Rizal System	(	21,156)
Mindoro State University	(	16,633)
Occidental Mindoro State College	(	40,472)
Romblon State University	(	11,193)
Western Philippines University	(	9,527)
Bicol State College of Applied Sciences and Technology	(	7,997)
Camarines Norte State College	(	6,021)
Camarines Sur Polytechnic Colleges	(	35,084)
Dr. Emilio B. Espinosa, Sr. Memorial State College of Agriculture and Technology	(	5,892)
Partido State University	(	5,684)
Sorsogon State University	(	23,650)
Capiz State University	(	14,567)
Carlos Hilado Memorial State University	(	24,875)
Guimaras State University	(	11,835)
Iloilo State University of Fisheries Science and Technology	(	18,650)
Central Philippines State University	(	39,006)
Northern Iloilo State University	(	28,119)
State University of Northern Negros	(	13,761)
Iloilo Science and Technology University	(	37,159)
West Visayas State University	(	98,896)
Bohol Island State University	(	17,983)
Cebu Normal University	(	20,286)
Cebu Technological University	(	110,134)
Negros Oriental State University	(	13,043)
Siquijor State College	(	3,076)
Biliran Province State University	(	30,022)
Northwest Samar State University	(	13,834)
Palompon Institute of Technology	(	3,967)
Samar State University	(	18,990)
Southern Leyte State University	(	9,599)
University of Eastern Philippines	(	19,735)
Visayas State University	(	25,352)
J. H. Cerilles State College	(	41,306)
Jose Rizal Memorial State University	(	17,124)
Western Mindanao State University	(	27,564)
Zamboanga Peninsula Polytechnic State University	(	42,554)
Zamboanga State College of Marine Sciences and Technology	(	6,980)
Bukidnon State University	(	8,587)
Camiguin Polytechnic State College	(	5,161)
Central Mindanao University	(	37,753)
University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	(	53,803)
University of Science and Technology of Southern Philippines - Claveria Campus	(	22,499)
Northwestern Mindanao State College of Science and Technology	(	4,091)
Davao del Norte State College	(	25,477)
Davao Oriental State University	(	160,610)

Southern Philippines Agri-Business and Marine and Aquatic School of Technology	(	8,521)
University of Southeastern Philippines	(	28,306)
Cotabato State University	(	20,054)
Cotabato Foundation College of Science and Technology	(	5,987)
Sultan Kudarat State University	(	20,636)
University of Southern Mindanao	(	40,481)
Agusan del Sur State College of Agriculture and Technology	(	52,908)
Caraga State University	(	99,793)
North Eastern Mindanao State University	(	62,533)
Surigao del Norte State University	(	10,761)
Adiong Memorial State College	(	2,063)
Basilan State College	(	26,220)
Mindanao State University	(	18,875)
Sulu State College	(	6,796)
Tawi-Tawi Regional Agricultural College	(	31,362)
Davao de Oro State College	(	83,211)
Davao del Sur State College	(	17,558)
South Cotabato State College	(	1,846)
Department of Energy (DOE)		
Office of the Secretary	(	53,489)
Department of Environment and Natural Resources (DENR)		
Office of the Secretary	(	326,818)
Environmental Management Bureau	(	47,746)
Mines and Geosciences Bureau	(	33,150)
National Mapping and Resource Information Authority	(	26,371)
National Water Resources Board	(	3,508)
Palawan Council for Sustainable Development Staff	(	4,341)
Department of Finance (DOF)		
Office of the Secretary	(	17,447)
Bureau of Internal Revenue	(	317,017)
Bureau of the Treasury	(	19,803)
Central Board of Assessment Appeals	(	313)
National Tax Research Center	(	3,386)
Privatization and Management Office	(	2,381)
Department of Foreign Affairs (DFA)		
Office of the Secretary	(	115,387)
Foreign Service Institute	(	4,256)
Technical Cooperation Council of the Philippines	(	79)
UNESCO National Commission of the Philippines	(	706)
Department of Health (DOH)		
Office of the Secretary	(	1,528,758)
National Nutrition Council	(	3,161)
Philippine National AIDS Council	(	1,415)
Department of the Interior and Local Government (DILG)		
Office of the Secretary	(	317,286)
Bureau of Fire Protection	(	650,245)
Bureau of Jail Management and Penology	(	341,677)
Local Government Academy	(	2,969)
National Police Commission	(	62,841)
Philippine National Police	(	3,997,515)
Philippine Public Safety College	(	7,003)
National Commission on Muslim Filipinos (Office on Muslim Affairs)	(	51,656)
National Youth Commission	(	6,534)
Philippine Commission on Women (National Commission on the Role of Filipino Women)	(	4,667)
Department of Justice (DOJ)		
Office of the Secretary	(	305,840)
Bureau of Corrections	(	82,689)
Bureau of Immigration	(	79,596)
Land Registration Authority	(	79,362)
National Bureau of Investigation	(	44,993)
Office of the Government Corporate Counsel	(	11,292)
Office of the Solicitor General	(	80,068)
Parole and Probation Administration	(	56,809)
Presidential Commission on Good Government	(	7,267)

Public Attorney's Office	(	394,555)
Office for Alternative Dispute Resolution	(	2,285)
Department of Labor and Employment (DOLE)		
Office of the Secretary	(	144,412)
Institute for Labor Studies	(	11,390)
National Conciliation and Mediation Board	(	13,627)
National Labor Relations Commission	(	93,654)
National Wages and Productivity Commission	(	13,077)
Professional Regulation Commission	(	53,222)
Technical Education and Skills Development Authority	(	127,217)
Department of National Defense (DND)		
Office of the Secretary - Proper	(	16,115)
Government Arsenal	(	13,916)
National Defense College of the Philippines	(	2,959)
Office of Civil Defense	(	16,610)
Philippine Veterans Affairs Office (PVAO) - Proper	(	12,546)
Veterans Memorial Medical Center	(	65,879)
Philippine Army (Land Forces )	(	23,078)
Philippine Air Force (Air Forces )	(	24,353)
Philippine Navy (Naval Forces )	(	451,557)
General Headquarters, AFP and AFP-Wide Service Support Units (AFPWSSUs)	(	329,354)
Department of Public Works and Highways (DPWH)		
Office of the Secretary	(	288,860)
Department of Science and Technology (DOST)		
Office of the Secretary	(	16,354)
Advanced Science and Technology Institute	(	2,116)
Food and Nutrition Research Institute	(	3,544)
Forest Products Research and Development Institute	(	3,301)
Industrial Technology Development Institute	(	7,420)
Metals Industry Research and Development Center	(	5,119)
National Academy of Science and Technology	(	462)
National Research Council of the Philippines	(	651)
Philippine Atmospheric, Geophysical and Astronomical Services Administration	(	15,908)
Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	(	4,753)
Philippine Council for Health Research and Development	(	1,328)
Philippine Council for Industry, Energy and Emerging Technology Research and Development	(	1,640)
Philippine Institute of Volcanology and Seismology	(	2,868)
Philippine Nuclear Research Institute	(	5,655)
Philippine Science High School System	(	33,064)
Philippine Textile Research Institute	(	1,561)
Science Education Institute	(	1,360)
Science and Technology Information Institute	(	1,554)
Technology Application and Promotion Institute	(	1,802)
Department of Social Welfare and Development (DSWD)		
Office of the Secretary	(	79,844)
Council for the Welfare of Children	(	2,064)
National Council on Disability Affairs	(	1,207)
Juvenile Justice and Welfare Council	(	3,589)
National Anti-Poverty Commission	(	1,888)
National Commission on Indigenous Peoples	(	37,796)
Presidential Commission for the Urban Poor	(	7,955)
National Authority for Child Care	(	129,339)
Department of Tourism (DOT)		
Office of the Secretary	(	12,367)
Philippine Commission on Sports Scuba Diving	(	5,840)
Department of Trade and Industry (DTI)		
Office of the Secretary	(	67,446)
Board of Investments	(	4,810)
Philippine Trade Training Center	(	1,368)
Construction Industry Authority of the Philippines (CIAP)	(	2,260)
Cooperative Development Authority	(	15,837)

Department of Economy, Planning, and Development (DEPDev)		
Office of the Secretary	(	34,780)
Philippine National Volunteer Service Coordinating Agency	(	530)
Public-Private Partnership Center of the Philippines	(	4,440)
Philippine Statistical Research and Training Institute (formerly Statistical Research and Training Center)	(	1,143)
Tariff Commission	(	2,307)
Philippine Statistics Authority	(	47,593)
Presidential Communications Office (PCO)		
Presidential Broadcast Service-Bureau of Broadcast Services	(	11,410)
Bureau of Communications Services	(	1,468)
News and Information Bureau	(	2,188)
Philippine Information Agency	(	8,828)
Presidential Broadcast Staff (RTVM)	(	2,552)
Other Executive Offices (OEOs)		
Climate Change Commission	(	3,993)
Commission on Filipinos Overseas	(	4,518)
Commission on Higher Education	(	28,467)
Commission on the Filipino Language	(	3,105)
Dangerous Drugs Board	(	5,627)
Energy Regulatory Commission	(	9,184)
Games and Amusements Board	(	5,427)
Governance Commission for Government-Owned or Controlled Corporations	(	8,863)
Mindanao Development Authority	(	1,858)
Movie and Television Review and Classification Board	(	2,098)
National Commission for Culture and the Arts-Proper	(	2,836)
National Historical Commission of the Philippines	(	8,214)
National Library of the Philippines	(	6,321)
National Archives of the Philippines	(	5,498)
National Intelligence Coordinating Agency	(	47,792)
National Security Council	(	4,683)
Office of the Presidential Adviser on Peace, Reconciliation and Unity	(	23,724)
Philippine Drug Enforcement Agency	(	142,544)
Philippine Racing Commission	(	3,193)
Philippine Sports Commission	(	5,619)
Presidential Legislative Liaison Office	(	2,272)
Presidential Management Staff	(	7,808)
Philippine Competition Commission	(	8,086)
Anti-Red Tape Authority	(	3,371)
Philippine Space Agency	(	5,230)
National Commission of Senior Citizens	(	77,421)
Marawi Compensation Board	(	21,251)
The Judiciary (JUD)		
Supreme Court of the Philippines and the Lower Courts	(	744,235)
Presidential Electoral Tribunal	(	2,874)
Sandiganbayan	(	17,893)
Court of Appeals	(	60,522)
Court of Tax Appeals	(	12,399)
Civil Service Commission (CSC)		
Civil Service Commission	(	43,613)
Career Executive Service Board	(	2,874)
Commission on Audit (COA)	(	535,247)
Office of the Ombudsman (OMB)	(	56,618)
Commission on Human Rights (CHR)		
Commission on Human Rights (CHR)	(	38,974)
Human Rights Violations Victims' Memorial Commission	(	1,001)
Allocations to Local Government Units (ALGU)		
Metropolitan Manila Development Authority	(	237)
Department of Information and Communications Technology (DICT)		
Office of the Secretary	(	30,692)
National Telecommunications Commission	(	20,134)
National Privacy Commission	(	8,100)

Cybercrime Investigation and Coordination Center	(	4,559)		
Department of Transportation (DOTr)				
Civil Aeronautics Board	(	2,266)		
Maritime Industry Authority (MARINA)	(	16,038)		
Office for Transportation Security	(	509,604)		
Department of Human Settlements and Urban Development (DHSUD)				
Office of the Secretary	(	30,169)		
Human Settlements Adjudication Commission	(	21,568)		
Department of Migrant Workers (DMW)				
Office of the Secretary	(	98,427)		
Overseas Workers Welfare Administration	(	37,432)		
Total Available Appropriations		344,589	109,316,854	111,517,037
Unused Appropriations	(	344,589)	(188,982)	
Unreleased Appropriation	(344,589)	(188,982)	
TOTAL OBLIGATIONS			109,127,872	111,517,037
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**EXPENDITURE PROGRAM
(in pesos)**

	(Cash-Based)
PURPOSE	2024 Actual	2025 Current	2026 Proposed
TOTAL NEW APPROPRIATIONS		109,127,872,000	111,517,037,000
PS		108,927,872,000	111,317,037,000
MOOE		200,000,000	200,000,000

Proposed New Appropriations Language

For payment of miscellaneous personnel benefits to or on behalf of national government officials and employees.....P 111,517,037,000
P 111,517,037,000
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**EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2026 (Cash-Based)
(in pesos)**

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	111,317,037,000	200,000,000		111,517,037,000
Nationwide	111,317,037,000	200,000,000		111,517,037,000
TOTAL AGENCY BUDGET	111,317,037,000	200,000,000		111,517,037,000
	=====	=====	=====	=====

SPECIAL PROVISION(S)

1. **Payment of Personnel Benefits.** The amount of One Hundred Eleven Billion Three Hundred Seventeen Million Thirty Seven Thousand Pesos (P111,317,037,000) appropriated herein for the payment of personnel benefits shall be used for the following: (i) deficiencies in authorized salaries, bonuses, allowances, associated premiums, and other similar personnel benefits of National Government personnel, including Personnel Services requirements for filling of, and creation of positions, compensation adjustments, as may be authorized by law, the President of the Philippines, or the DBM, and for Career Executive Service Officers (CESOs) placed under the Government Executive Resource Pool (GERP) Program of the CESB; and (ii) grant of medical allowance as subsidy to qualified employees in the National Government, pursuant to Section 61 of the General Provisions of this Act, for the availment of Health Maintenance Organization (HMO)-type benefits. Implementation of this Program shall be subject to the guidelines to be issued by the DBM, in coordination with the agencies concerned.

Release of funds shall be subject to the determination by the DBM that the Personnel Services requirements cannot be accommodated within the agency's Personnel Services appropriations as authorized under Section 56 of the General Provisions of this Act.

2. **Legal Defense Fund.** The amount of Two Hundred Million Pesos (P200,000,000) appropriated herein for the Legal Defense Fund shall be used for the actual expenses, including payment of premiums for posting of bail bonds and cash advance for expense of officials and employees of departments, bureaus, and offices, in relation to the defense of administrative, civil, or criminal cases filed against them in courts for acts committed in the performance of their actual functions.

The claims that may be charged against this Fund shall include the claims duly filed starting FY 2016, which have not been released without the fault of the claimant, and limited to the amounts provided in the guidelines issued for this purpose. The maximum allowable amounts shall be applied per case and consolidated cases shall be considered as one case.

The amount of legal expenses charged against this Fund shall be refunded to the government when the claimant is found guilty by final judgment by the Court in relation to the offense charged.

Implementation of this special provision shall be subject to the provisions of N.B.C. No. 566 dated December 15, 2016, as amended by N.B.C. No. 582 dated December 29, 2020, and such other guidelines issued thereon.

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				
4007000000000000	Miscellaneous Personnel Benefits Fund	P111,317,037,000	P 200,000,000	P111,517,037,000
400700000001000	Performance-Based Bonus	27,201,769,000		27,201,769,000
400700000002000	Funding Requirements for the Filling up of Unfilled Positions	12,521,017,000		12,521,017,000
400700000003000	Legal Defense Fund		200,000,000	200,000,000
400700000004000	For Payment of Other Personnel Benefits	33,625,818,000		33,625,818,000
400700000006000	Funding Requirements for Staffing Modifications and Upgrading of Salaries	37,968,433,000		37,968,433,000
Sub-total, PROGRAMS		111,317,037,000	200,000,000	111,517,037,000
TOTAL NEW APPROPRIATIONS		P111,317,037,000 =====	P 200,000,000 =====	P111,517,037,000 =====

Obligations, by Object of Expenditures

CYs 2024-2026
(In Thousand Pesos)

	(Cash-Based)		
	2024	2025	2026
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Other Compensation Common to All			
Overtime Pay		1,442,422	
Performance Based Bonus		8,000,000	27,201,769
Step Increment		27,620	
Total Other Compensation Common to All		9,470,042	27,201,769
Other Compensation for Specific Groups			
Overseas Allowance		974,975	
Lump-sum for Compensation Adjustment		70,000,000	
Lump-sum for filling of Positions - Civilian		6,505,382	12,521,017
Lump-sum for Personnel Services		12,407,010	27,968,433
Other Personnel Benefits		9,570,463	19,928,996
Total Other Compensation for Specific Groups		99,457,830	60,418,446
Military/Uniformed Personnel			
Other Compensation Common to All			
Subsistence Allowance			23,696,822
Total Other Compensation Common to All			23,696,822
TOTAL PERSONNEL SERVICES		108,927,872	111,317,037
Maintenance and Other Operating Expenses			
Professional Services		200,000	200,000
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		200,000	200,000
GRAND TOTAL		109,127,872	111,517,037

GENERAL SUMMARY (Cash-Based)
MISCELLANEOUS PERSONNEL BENEFITS FUND

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A. MISCELLANEOUS PERSONNEL BENEFITS FUND	P111,317,037,000	P 200,000,000		P111,517,037,000
TOTAL NEW APPROPRIATIONS, MISCELLANEOUS PERSONNEL BENEFITS FUND	P111,317,037,000 =====	P 200,000,000 =====	=====	P111,517,037,000 =====

XLI. PENSION AND GRATUITY FUND

Appropriations/Obligations

(In Thousand Pesos)

	(Cash-Based)		
<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	142,956,826	144,724,175	197,991,283
General Fund	142,956,826	144,724,175	197,991,283
Continuing Appropriations	8,030	13,126	
Unreleased Appropriation for MOOE			
R.A. No. 11936	8,030		
R.A. No. 11975		13,126	
Budgetary Adjustment(s)	(142,943,678)		
Release(s) to:			
Office of the Vice-President (OVP)	(396)		
Department of Agrarian Reform (DAR)			
Office of the Secretary	(140,219)		
Department of Agriculture (DA)			
Office of the Secretary	(80,039)		
Bureau of Fisheries and Aquatic Resources	(6,255)		
Fertilizer and Pesticide Authority	(1,076)		
National Meat Inspection Service	(8,804)		
Philippine Carabao Center	(8,367)		
Philippine Center For Postharvest Development and Mechanization	(1,224)		
Philippine Fiber Industry Development Authority	(2,173)		
Philippine Council for Agriculture and Fisheries	(211)		
Department of Budget and Management (DBM)			
Office of the Secretary	(18,744)		
Government Procurement Policy Board-Technical Support Office	(455)		
Department of Education (DepEd)			
Office of the Secretary	(386,597)		
National Museum of the Philippines	(925)		
Philippine High School for the Arts	(943)		
State Universities and Colleges (SUCs)			
Polytechnic University of the Philippines	(10,052)		
Rizal Technological University	(2,202)		
Technological University of the Philippines	(1,635)		
Mariano Marcos State University	(5,594)		
University of Northern Philippines	(456)		
Benguet State University	(5,258)		
Ifugao State University	(4,842)		
Kalinga State University	(252)		
Mountain Province State University	(49)		
Aurora State College of Technology	(1,459)		
Bataan Peninsula State University	(1,805)		
Bulacan Agricultural State College	(476)		
Bulacan State University	(2,968)		
Don Honorio Ventura State University	(5,009)		
Nueva Ecija University of Science and Technology	(300)		
Pampanga State Agricultural University	(653)		
President Ramon Magsaysay State University	(1,693)		
Tarlac Agricultural University	(8,223)		
Cavite State University	(9,896)		
Laguna State Polytechnic University	(834)		
Southern Luzon State University	(553)		
Marinduque State University	(1,478)		
Mindoro State University	(1,136)		
Occidental Mindoro State College	(2,116)		