

XLII. PENSION AND GRATUITY FUND

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>(Cash-Based)</u>		
	<u>2019</u>	<u>2020</u>	<u>2021</u>
New General Appropriations	117,001,503	116,194,791	172,893,651
General Fund	117,001,503	116,194,791	172,893,651
Budgetary Adjustment(s)	(117,001,451)		
Transfer(s) to:			
Congress of the Philippines (CONGRESS)			
Commission on Appointments	(3,928)		
Office of the President (OP)	(9,669)		
Office of the Vice-President (OVP)			
Office of the Vice-President (OVP)	(730)		
Department of Agrarian Reform (DAR)			
Office of the Secretary	(135,922)		
Department of Agriculture (DA)			
Office of the Secretary	(130,671)		
Agricultural Credit Policy Council	(2,648)		
Bureau of Fisheries and Aquatic Resources	(42,973)		
Fertilizer and Pesticide Authority	(1,824)		
National Meat Inspection Service	(6,460)		
Philippine Carabao Center	(3,067)		
Philippine Fiber Industry Development Authority	(4,222)		
Philippine Council for Agriculture and Fisheries	(701)		
Department of Budget and Management (DBM)			
Office of the Secretary	(41,744)		
Government Procurement Policy Board-Technical Support Office	(1,683)		
Department of Education (DepEd)			
Office of the Secretary	(1,103,013)		
National Book Development Board	(62)		
National Museum of the Philippines	(1,830)		
Philippine High School for the Arts	(723)		
State Universities and Colleges (SUCs)			
Eulogio 'Amang' Rodriguez Institute of Science and Technology	(729)		
Marikina Polytechnic College	(963)		
Philippine State College of Aeronautics	(115)		
Polytechnic University of the Philippines	(16,496)		
Rizal Technological University	(4,162)		
Technological University of the Philippines	(2,275)		
University of the Philippines System	(55,086)		
Don Mariano Marcos Memorial State University	(21,640)		
Ilocos Sur Polytechnic State College	(3,073)		
Mariano Marcos State University	(3,918)		
North Luzon Philippines State College	(379)		
Pangasinan State University	(6,038)		
University of Northern Philippines	(14,283)		
Benguet State University	(2,413)		
Ifugao State University	(9,812)		
Kalinga State University	(852)		

Cagayan State University	(	791)
Isabela State University	(	1,823)
Nueva Vizcaya State University	(	2,030)
Quirino State University	(	641)
Aurora State College of Technology	(	1,323)
Bataan Peninsula State University	(	948)
Bulacan Agricultural State College	(	366)
Bulacan State University	(	2,117)
Central Luzon State University	(	29,872)
Don Honorio Ventura State University	(	875)
Nueva Ecija University of Science and Technology	(	662)
Pampanga State Agricultural University	(	5,206)
Philippine Merchant Marine Academy	(	233)
President Ramon Magsaysay State University	(	2,314)
Tarlac Agricultural University	(	204)
Tarlac State University	(	574)
Batangas State University	(	1,756)
Cavite State University	(	5,563)
Laguna State Polytechnic University	(	2,783)
Southern Luzon State University	(	4,348)
Marinduque State College	(	1,466)
Mindoro State College of Agriculture and Technology	(	1,901)
Occidental Mindoro State College	(	573)
Romblon State University	(	6,065)
Western Philippines University	(	136)
Bicol University	(	3,585)
Camarines Norte State College	(	699)
Catanduanes State University	(	42)
Central Bicol State University of Agriculture	(	4,449)
Partido State University	(	207)
Capiz State University	(	14,225)
Carlos C. Hilado Memorial State College	(	198)
Guimaras State College	(	1,071)
Central Philippines State University	(	3,103)
Northern Iloilo Polytechnic State College	(	2,547)
Northern Negros State College of Science and Technology	(	333)
University of Antique	(	656)
West Visayas State University	(	3,681)
Bohol Island State University	(	537)
Cebu Normal University	(	1,051)
Cebu Technological University	(	5,588)
Siquijor State College	(	512)
Eastern Samar State University	(	3,221)
Eastern Visayas State University	(	4,916)
Leyte Normal University	(	1,458)
Biliran Province State University	(	1,465)
Northwest Samar State University	(	3,953)
Palompon Institute of Technology	(	4,416)
Southern Leyte State University	(	4,670)
University of Eastern Philippines	(	9,102)
Visayas State University	(	6,131)
J. H. Cerilles State College	(	2,054)
Jose Rizal Memorial State University	(	476)
Western Mindanao State University	(	1,685)
Zamboanga City State Polytechnic College	(	156)
Zamboanga State College of Marine Sciences and Technology	(	1,408)
Camiguin Polytechnic State College	(	1,336)
Central Mindanao University	(	11,217)
University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	(	9,632)
MSU-Iligan Institute of Technology	(	2,706)
Northwestern Mindanao State College of Science and Technology	(	202)

Davao del Norte State College	(	1,245)
Davao Oriental State College of Science and Technology	(	3,787)
Southern Philippines Agri-Business and Marine and Aquatic School of University of Southeastern Philippines	(	3,828)
Cotabato City State Polytechnic College	(	1,164)
Sultan Kudarat State University	(	2,481)
University of Southern Mindanao	(	2,748)
Caraga State University	(	18,081)
Surigao del Sur State University	(	4,770)
Surigao State College of Technology	(	2,279)
Adiong Memorial Polytechnic State College	(	6,440)
Basilan State College	(	687)
Mindanao State University	(	1,537)
MSU-Tawi-Tawi College of Technology and Oceanography	(	75,004)
Sulu State College	(	28,496)
Tawi-Tawi Regional Agricultural College	(	1,201)
Department of Energy (DOE) Office of the Secretary	(	2,050)
Department of Environment and Natural Resources (DENR)	(	10,747)
Office of the Secretary	(	89,022)
Environmental Management Bureau	(	19,224)
Mines and Geosciences Bureau	(	2,027)
National Mapping and Resource Information Authority	(	26,710)
National Water Resources Board	(	954)
Palawan Council for Sustainable Development Staff	(	3,937)
Department of Finance (DOF)	(	4,159)
Office of the Secretary	(	19,687)
Bureau of Customs	(	26,904)
Bureau of Internal Revenue	(	3,453)
Bureau of Local Government Finance	(	9,680)
Bureau of the Treasury	(	3,922)
National Tax Research Center	(	3,617)
Securities and Exchange Commission	(	92,390)
Department of Foreign Affairs (DFA)	(	887)
Office of the Secretary	(	547,659)
Foreign Service Institute	(	1,086)
Department of Health (DOH)	(	2,039)
Office of the Secretary	(	53,886)
Commission on Population	(	3,199,526)
National Nutrition Council	(	1,401,141)
Department of the Interior and Local Government (DILG)	(	6,178)
Office of the Secretary	(	43,045,538)
Bureau of Fire Protection	(	2,102)
Bureau of Jail Management and Penology	(	9,869)
National Police Commission	(	181)
Philippine National Police	(	582)
Philippine Public Safety College	(	988,315)
National Commission on Muslim Filipinos (Office on Muslim Affairs)	(	28,265)
National Youth Commission	(	3,767)
Philippine Commission on Women (National Commission on the Role of Filipino Women)	(	8,925)
Department of Justice (DOJ)	(	46,711)
Office of the Secretary	(	12,784)
Bureau of Corrections	(	66,378)
Bureau of Immigration	(
Land Registration Authority	(
National Bureau of Investigation	(
Office of the Government Corporate Counsel	(
Office of the Solicitor General	(

Parole and Probation Administration	(	16,459)
Public Attorney's Office	(	134,887)
Department of Labor and Employment (DOLE)		
Office of the Secretary	(	19,952)
National Conciliation and Mediation Board	(	3,661)
National Labor Relations Commission	(	251,349)
National Wages and Productivity Commission	(	520)
Philippine Overseas Employment Administration	(	9,047)
Professional Regulation Commission	(	7,289)
Overseas Workers Welfare Administration	(	2,860)
Department of National Defense (DND)		
Office of the Secretary - Proper	(	4,034)
Government Arsenal	(	4,294)
Office of Civil Defense	(	3,945)
Philippine Veterans Affairs Office (PVAO) - Proper	(	9,112,574)
Veterans Memorial Medical Center	(	12,871)
Philippine Army (Land Forces )	(	2,181,819)
Philippine Air Force (Air Forces )	(	1,262,445)
Philippine Navy (Naval Forces )	(	1,300,659)
General Headquarters, AFP and AFP-Wide Service Support Units (AFPWSSUs)	(	46,586,241)
Department of Public Works and Highways (DPWH)		
Office of the Secretary	(	131,479)
Department of Science and Technology (DOST)		
Office of the Secretary	(	5,206)
Food and Nutrition Research Institute	(	5,256)
Forest Products Research and Development Institute	(	460)
Industrial Technology Development Institute	(	1,538)
Metals Industry Research and Development Center	(	879)
National Academy of Science and Technology	(	301)
Philippine Atmospheric, Geophysical and Astronomical Services Administration	(	3,725)
Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development	(	2,029)
Philippine Council for Health Research and Development	(	1,129)
Philippine Council for Industry, Energy and Emerging Technology Research and Development (PCIEERD)	(	271)
Philippine Institute of Volcanology and Seismology	(	1,984)
Philippine Nuclear Research Institute	(	5,412)
Philippine Science High School	(	3,487)
Philippine Textile Research Institute	(	609)
Science Education Institute	(	1,581)
Department of Social Welfare and Development (DSWD)		
Office of the Secretary	(	23,485)
Council for the Welfare of Children	(	382)
Inter-Country Adoption Board	(	682)
National Council on Disability Affairs	(	1,600)
Juvenile Justice and Welfare Council	(	1,097)
National Commission on Indigenous Peoples	(	7,093)
Presidential Commission for the Urban Poor	(	2,961)

Department of Tourism (DOT)		
Office of the Secretary	(	4,713)
National Parks Development Committee	(	276)
Department of Trade and Industry (DTI)		
Office of the Secretary	(	38,302)
Board of Investments	(	11,438)
Philippine Trade Training Center	(	739)
Cooperative Development Authority	(	6,189)
Technical Education and Skills		
Development Authority	(	73,241)
National Economic and Development		
Authority (NEDA)		
Office of the Director-General	(	34,087)
Philippine Statistical Research and		
Training Institute (formerly Statistical		
Research and Training Center)	(	721)
Tariff Commission	(	3,420)
Philippine Statistics Authority	(	25,566)
Presidential Communications		
Operations Office (PCOO)		
Presidential Communications		
Operations Office (Proper)	(	350)
Bureau of Broadcast Services	(	1,108)
Bureau of Communications Services	(	269)
News and Information Bureau	(	1,041)
Philippine Information Agency	(	13,918)
Other Executive Offices (OEOs)		
Climate Change Commission	(	108)
Commission on Filipinos Overseas	(	2,179)
Commission on Higher Education	(	10,440)
Commission on the Filipino Language	(	15)
Dangerous Drugs Board	(	1,439)
Energy Regulatory Commission	(	54,873)
Governance Commission for		
Government-Owned or Controlled	(	327)
Housing and Land Use Regulatory		
Board	(	18,346)
Mindanao Development Authority	(	334)
Movie and Television Review and		
Classification Board	(	54)
National Commission for Culture and		
the Arts-Proper	(	400)
National Historical Commission of		
the Philippines	(	3,873)
National Library of the Philippines	(	299)
National Archives of the Philippines	(	489)
National Intelligence Coordinating		
Agency	(	11,124)
Office of the Presidential Adviser		
on the Peace Process	(	1,319)
Optical Media Board	(	77)
Philippine Drug Enforcement Agency	(	3,861)
Philippine Racing Commission	(	1,566)
Philippine Sports Commission	(	21)
Presidential Legislative Liaison		
Office	(	442)
Presidential Management Staff	(	6,009)
Philippine Competition Commission	(	457)
Autonomous Region in Muslim Mindanao		
(ARMM)		
Autonomous Regional Government in		
Muslim Mindanao	(	1,600,631)
The Judiciary (JUD)		
Supreme Court of the Philippines		
and the Lower Courts	(	427,897)
Presidential Electoral Tribunal	(	6,104)
Sandiganbayan	(	8,569)
Court of Appeals	(	46,774)
Court of Tax Appeals	(	12,109)
Civil Service Commission (CSC)		
Civil Service Commission	(	28,557)
Career Executive Service Board	(	334)
Commission on Audit (COA)		
Commission on Audit (COA)	(	203,461)

Commission on Elections (COMELEC)			
Commission on Elections (COMELEC)	(	57,903)	
Office of the Ombudsman (OMB)			
Office of the Ombudsman	(	25,869)	
Commission on Human Rights (CHR)			
Commission on Human Rights (CHR)	(	9,142)	
Allocations to Local Government Units (ALGU)			
Metropolitan Manila Development Authority	(	3,463)	
Local Government Support Fund	(	26,559)	
Department of Information and Communications Technology (DICT)			
Office of the Secretary	(	1,057)	
National Telecommunications Commission	(	1,722)	
National Privacy Commission	(	2,102)	
Department of Transportation (DOTr)			
Office of the Secretary	(	24,823)	
Civil Aeronautics Board	(	3,646)	
Maritime Industry Authority (MARINA)	(	8,131)	
Office for Transportation Security	(	107)	
Philippine Coast Guard	(	1,332,097)	
Total Available Appropriations		52	116,194,791 172,893,651
Unused Appropriations	(	52)	
Unreleased Appropriation	(	52)	
TOTAL OBLIGATIONS			116,194,791 172,893,651

EXPENDITURE PROGRAM
(in pesos)

PURPOSE	(Cash-Based)		
	2019 Actual	2020 Current	2021 Proposed
TOTAL NEW APPROPRIATIONS		116,194,791,000	172,893,651,000
PS		115,661,407,000	172,749,100,000
MOOE		533,384,000	144,551,000

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 172,893,651,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2021 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	172,749,100,000	144,551,000		172,893,651,000
Nationwide	172,749,100,000	144,551,000		172,893,651,000
TOTAL AGENCY BUDGET	172,749,100,000	144,551,000		172,893,651,000

SPECIAL PROVISION(S)

1. Pension and Gratuity Fund. The amount of One Hundred Seventy Two Billion Eight Hundred Ninety Three Million Six Hundred Fifty One Thousand Pesos (P172,893,651,000) 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) restructuring of agencies affected by the integration and automation of the BTMS and the operationalization of the Treasury Single Account under E.O. No. 55, s. 2011; and (ii) reorganization, streamlining, rightsizing, merger/consolidation, abolition, privatization, and other forms of organizational restructuring authorized under applicable laws, rules and regulations;

(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, 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>			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
PROGRAMS					
4008000000000000	Pension and Gratuity Fund	P172,749,100,000	P 144,551,000		P172,893,651,000
400800000001000	For payment of pension	147,931,885,000			147,931,885,000
400800000002000	For payment of retirement and terminal leave benefits	23,942,213,000	25,815,000		23,968,028,000
400800000003000	For Payment of separation benefits and/or incentives		100,000,000		100,000,000
400800000004000	For payment of monetization of leave credits	875,002,000	18,736,000		893,738,000
Sub-total, PROGRAMS		172,749,100,000	144,551,000		172,893,651,000
TOTAL NEW APPROPRIATIONS		P172,749,100,000	P 144,551,000		P172,893,651,000
		=====	=====		=====

Obligations, by Object of ExpendituresCYs 2019-2021
(In Thousand Pesos)

	(Cash-Based)		
	2019	2020	2021
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Other Compensation for Specific Groups			
Other Personnel Benefits		2,459,161	
Total Other Compensation for Specific Groups		<u>2,459,161</u>	
Other Benefits			
Retirement Gratuity		6,581,125	4,146,996
Terminal Leave		7,702,559	14,853,186
Total Other Benefits		<u>14,283,684</u>	<u>19,000,182</u>
Other Personnel Benefits			
Pension, Civilian Personnel		1,239,558	1,251,881
Total Other Personnel Benefits		<u>1,239,558</u>	<u>1,251,881</u>
Military/Uniformed Personnel			
Other Benefits			
Retirement Gratuity		3,287,877	2,233,252
Terminal Leave		3,527,210	3,583,781
Total Other Benefits		<u>6,815,087</u>	<u>5,817,033</u>
Other Personnel Benefits			
Pension, Military/Uniformed Personnel		80,006,024	135,822,111
Pension, Veterans		10,857,893	10,857,893
Total Other Personnel Benefits		<u>90,863,917</u>	<u>146,680,004</u>
TOTAL PERSONNEL SERVICES		<u>115,661,407</u>	<u>172,749,100</u>
Maintenance and Other Operating Expenses			
Financial Assistance/Subsidy		533,384	144,551
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		<u>533,384</u>	<u>144,551</u>
GRAND TOTAL		<u>116,194,791</u>	<u>172,893,651</u>

GENERAL SUMMARY (Cash-Based)
 PENSION AND GRATUITY FUND

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. PENSION AND GRATUITY FUND	<u>P172,749,100,000</u>	<u>P 144,551,000</u>		<u>P172,893,651,000</u>
TOTAL NEW APPROPRIATIONS, PENSION AND GRATUITY FUND	<u>P172,749,100,000</u>	<u>P 144,551,000</u>		<u>P172,893,651,000</u>
	=====	=====	=====	=====