

XLI. PENSION AND GRATUITY FUND

For payment of pension and retirement gratuity and terminal leave benefits, including separation benefits and/or incentives, as indicated hereunder P 183,944,069,000

New Appropriations, by Purpose

	<u>Current Operating Expenditures</u>			<u>Total</u>
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	
TOTAL NEW APPROPRIATIONS	P <u>183,907,958,000</u>	P <u>36,111,000</u>		P <u>183,944,069,000</u>

Special Provision(s)

1. **Pension and Gratuity Fund.** The amount of One Hundred Eighty Three Billion Nine Hundred Forty Four Million Sixty Nine Thousand Pesos (P183,944,069,000) 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; (iv) Total Administrative Disability (TAD) pension arrears to surviving heirs of deceased veterans; and (v) 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.

(CONDITIONAL IMPLEMENTATION - President's Veto Message, December 30, 2021, Volume I-B, page 814, R.A. No. 11639)

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

	<u>Current Operating Expenditures</u>			<u>Total</u>
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	

PROGRAMS

Purpose(s)

Pension and Gratuity Fund

1. For payment of pension	P 165,593,412,000	P	P 165,593,412,000
2. For payment of retirement and terminal leave benefits	17,364,546,000	24,330,000	17,388,876,000

3. For Payment of separation benefits and/or incentives	950,000,000	950,000,000
4. For payment of monetization of leave credits	<u>11,781,000</u>	<u>11,781,000</u>
Sub-total, Purpose(s)	<u>183,907,958,000</u>	<u>183,944,069,000</u>
TOTAL NEW APPROPRIATIONS	P <u>183,907,958,000</u>	P <u>183,944,069,000</u>

New Appropriations, by Object of Expenditures
(In Thousand Pesos)

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
Terminal Leave

895,023

6,407,032

Total Other Benefits

7,302,055

Other Personnel Benefits

Pension, Civilian Personnel

1,601,614

Total Other Personnel Benefits

1,601,614

Military/Uniformed Personnel

Other Benefits

Retirement Gratuity
Terminal Leave

4,304,889

5,757,602

Total Other Benefits

10,062,491

Other Personnel Benefits

Pension, Military/Uniformed Personnel
Pension, Veterans

153,133,905

10,857,893

Total Other Personnel Benefits

163,991,798

Total Personnel Services

183,907,958

Maintenance and Other Operating Expenses

Financial Assistance/Subsidy

36,111

Total Maintenance and Other Operating Expenses

36,111

Total Current Operating Expenditures

183,944,069

TOTAL NEW APPROPRIATIONS

183,944,069

**GENERAL SUMMARY
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	P <u>183,907,958,000</u>	P <u>36,111,000</u>		P <u>183,944,069,000</u>
TOTAL NEW APPROPRIATIONS, PENSION AND GRATUITY FUND	P <u><u>183,907,958,000</u></u>	P <u><u>36,111,000</u></u>		P <u><u>183,944,069,000</u></u>