

G. ARMED FORCES OF THE PHILIPPINES

G.1. PHILIPPINE ARMY (LAND FORCES)

For general administration and support, and operations, including locally-funded project(s), as indicated hereunder P 145,161,444,000

New Appropriations, by Programs/Projects

	<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				
General Administration and Support	P 24,347,787,000	P 1,374,033,000		P 25,721,820,000
Operations	<u>84,680,995,000</u>	<u>19,978,470,000</u>	<u>12,384,959,000</u>	<u>117,044,424,000</u>
LAND FORCES DEFENSE PROGRAM	<u>84,680,995,000</u>	<u>19,978,470,000</u>	<u>12,384,959,000</u>	<u>117,044,424,000</u>
Total, Regular Programs	<u>109,028,782,000</u>	<u>21,352,503,000</u>	<u>12,384,959,000</u>	<u>142,766,244,000</u>
B. PROJECT(S)				
Locally-Funded Project(s)			<u>2,395,200,000</u>	<u>2,395,200,000</u>
Total, Project(s)			<u>2,395,200,000</u>	<u>2,395,200,000</u>
TOTAL NEW APPROPRIATIONS	P <u>109,028,782,000</u>	P <u>21,352,503,000</u>	P <u>14,780,159,000</u>	P <u>145,161,444,000</u>

Special Provision(s)

1. **Hospital Income and Other Revenues from Golf Course Operations.** In addition to the amounts appropriated herein, all income generated from the operations of the Philippine Army General Hospital shall be deposited in an authorized government depository bank and used to augment the hospital's MOOE and Capital Outlay requirements, subject to the following conditions: (i) at least twenty five percent (25%) of said income shall be utilized to purchase and upgrade hospital equipment used directly in the delivery of health services; and (ii) income sourced from PhilHealth reimbursements from availment of medical services shall be used exclusively by said hospital for the improvement of its facilities, and the replenishment of drugs, medicines, and vaccines, including medical and dental supplies used in government health care facilities.

Likewise, all revenues derived from the Philippine Army Golf Club membership dues, green fees, concession fees, and such other income from business-related operations of the golf course shall be deposited in an authorized government depository bank and shall be used to cover the expenses incurred in its operations. Any excess income from the operations of the golf course may be used to augment the MOOE and Capital Outlay requirements of Philippine Army General Hospital and other Philippine Army treatment facilities subject to the guidelines issued by the DBM and the DND.

In no case shall said amount be used for the payment of salaries, allowances, and other benefits.

Disbursements or expenditures by the hospital in violation of the above requirements shall be void and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5, and Section 80, Chapter 7, Book VI of E.O. No. 292, s. 1987, and to appropriate civil and criminal actions under existing laws.

The Philippine Army shall prepare and submit to the DBM not later than November 15 of the preceding year, the annual operating budget for the current year covering said income and the corresponding expenditures. Likewise, it shall submit to the DBM not later than March 1 of the current year its audited financial statements for the immediately preceding year. The Commanding General of the Philippine Army and the agency's web administrator or his/her equivalent shall be responsible for ensuring that the foregoing documents are likewise posted on the Philippine Army's website.

2. Trust Receipts from the Use of Equipment and Facilities. Fees and charges from the use of equipment and facilities collected by the Philippine Army shall be used to augment its operating requirements in accordance with Section 1 of E.O. No. 1002, s. 1985. Said fees and charges shall be deposited with the National Treasury and recorded as trust receipts in accordance with E.O. No. 338, s. 1996.

3. Compensation and Separation Benefits of the Citizen Armed Forces Geographical Units. The amount of Nine Billion Seventy Two Million Five Hundred Fifty Thousand Pesos (P9,072,550,000) shall be used for the payment of compensation of Citizen Armed Forces Geographical Unit (CAFGU) members and separation benefits, not exceeding one (1) year subsistence allowance in accordance with the IRR of E.O. No. 264, s. 1987 and DND Circular No. 4 dated October 27, 2005.

4. Combat Expenses. An amount not exceeding Two Hundred Thousand Pesos (P200,000) per quarter for each company of the Philippine Army may be utilized by its tactical units for incidental and necessary expenses during operational exigencies. Such amount, chargeable against MOOE for combat expenses, shall be treated as cash advance subject to disbursement and liquidation in accordance with COA Circular Nos. 97-002 and 2004-006 dated February 10, 1997 and September 9, 2004, respectively.

5. Restriction on Armed Forces of the Philippines Expenditures. No amount appropriated herein shall be used to fund expenditures of military personnel in excess of those authorized and required based on the actual troop strength of the Philippine Army.

6. Rice Subsidy. The amount of Eight Hundred Ninety Three Million Six Hundred Ninety Three Thousand Pesos (P893,693,000) appropriated herein shall be used for the provision of rice subsidy, equivalent to twenty (20) kilos of rice a month, in the form of financial assistance to the military personnel of the Philippine Army.

7. Restriction on Use of Funds Allotted for Petroleum, Oil, and Lubricants. The amounts appropriated herein for the purchase or acquisition of petroleum, oil, and lubricants for the Philippine Army shall be used exclusively for said purposes.

8. Reimbursement of Expenses Incurred in Anti-Smuggling and Economic Subversion Operations. Expenses incurred by the Philippine Army in anti-smuggling, economic subversion or similar operations may be reimbursed out of the proceeds from the sale of items seized or confiscated by the Philippine Army upon recommendation of the Secretary of National Defense and approval by the President of the Philippines, subject to the submission of a Special Budget Request, and other relevant budgetary requirements in accordance with applicable laws, rules, and regulations.

9. Reporting and Posting Requirements. The Philippine Army shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

- (a) URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; and
- (b) Philippine Army's website.

The Philippine Army shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules, and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

10. Appropriations for Activities or Projects. The amounts appropriated herein shall be used specifically for the following activities or projects in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
REGULAR PROGRAMS				
General Administration and Support				
General Management and Supervision	P 21,771,256,000	P 1,374,033,000	P	23,145,289,000
Administration of Personnel Benefits	2,576,531,000			2,576,531,000
Sub-total, General Administration and Support	24,347,787,000	1,374,033,000		25,721,820,000
Operations				
LAND FORCES DEFENSE PROGRAM	84,680,995,000	19,978,470,000	12,384,959,000	117,044,424,000
Force-Level Support Services	4,140,808,000	827,927,000	266,584,000	5,235,319,000

Force Development		1,282,339,000		1,282,339,000
Force Sustainment	80,540,187,000	17,868,204,000	12,118,375,000	110,526,766,000
Sub-total, Operations	84,680,995,000	19,978,470,000	12,384,959,000	117,044,424,000
Total, Regular Programs	109,028,782,000	21,352,503,000	12,384,959,000	142,766,244,000

PROJECT(S)

Locally-Funded Project(s)

Construction of Multi-Purpose Building (2 Units Barracks/Billeting Facility, 71st Infantry (Kabigan) Battalion, 7th Infantry (Kaugnay) Division, Philippine Army, Barangay Cabaluyan 2nd, Mangatarem, Pangasinan			10,000,000	10,000,000
Construction of Perimeter Fence, 7th Infantry (Kaugnay) Division, Philippine Army, Camp Lt. Tito B. Abat, Barangay Calaocan, Manaog, Pangasinan			20,000,000	20,000,000
Construction of Military Physical Training Facility (Covered Court), H503rd Infantry Brigade, Brgy. Calanan, Tabuk City, Kalinga			20,000,000	20,000,000
Construction of Two (2) Story Female Barracks, H503rd Infantry Brigade, Brgy. Calanan, Tabuk City, Kalinga			15,000,000	15,000,000
Construction of Military Barracks, 204th Quirino Defense Center, 2RCDC, RCPA, San Marcos, Cabarroguis, Quirino, Phase II			15,000,000	15,000,000
Construction of Multi-Purpose Building, 17th Infantry Battalion, NOLCOM, Bangag, Lal-lo, Cagayan, Phase IV			15,000,000	15,000,000
Construction (Completion) of Three (3) Storey Military Barracks Building Type 6, Camp Servillano S. Aquino, San Miguel, Tarlac City, Tarlac			25,000,000	25,000,000
Construction of Military Physical Training Facility (Gymnasium), 522ECB, Camp Aquino, Tarlac City, Tarlac			98,000,000	98,000,000
Construction of Military Physical Training Facility (Gymnasium), 69th Infantry Battalion, Philippine Army Headquarters, San Juan, Botolan, Zambales			100,000,000	100,000,000

Construction of Multi-Purpose Building (Battalion Quarters), 522ECB Camp Aquino, Tarlac City, Tarlac	6,000,000	6,000,000
Construction of Multi-Purpose Building (Officers Quarters), 11MB IMCOM (P), PA, Camp Aquino, Tarlac City, Tarlac	26,000,000	26,000,000
Construction of Perimeter Fence with Watch Tower, 69th Infantry Battalion, Philippine Army Headquarters, San Juan, Botolan, Zambales	30,000,000	30,000,000
Construction of Barracks/Training Facilities, 761B, Barangay Pakyas, Victoria, Oriental Mindoro, Phase II	60,000,000	60,000,000
Construction of Barracks/Training Facilities, Alpha Company 761B, Barangay Malamig, Gloria, Oriental Mindoro, Phase II	60,000,000	60,000,000
Construction of Barracks/Training Facilities, Charlie Company 761B, Sitio Sampaguaita, Barangay San Carlos, Naujan, Oriental Mindoro, Phase II	60,000,000	60,000,000
Construction of Military Quarters and Barracks Building, Charlie Company 761B, 21D, Puerto Galera, Oriental Mindoro	75,000,000	75,000,000
Construction of Perimeter Fence with Solar Light System, 203rd Brigade, 41B Philippine Army, Barangay Cambunang, Bulalacao, Oriental Mindoro	45,000,000	45,000,000
Construction of Perimeter Fence with Solar Light System, 203rd Brigade, Philippine Army, Barangay Pag-Asa, Bansud, Oriental Mindoro	50,000,000	50,000,000
Construction of Perimeter Fence with Solar Light System, Alpha Company And Charlie Company, 41B Philippine Army, Sitio Hagines, Barangay Wasig, Mansalay, Oriental Mindoro	50,000,000	50,000,000
Construction of Military Barracks Building/Training Facility, 3rd Civil Military Operations Battalion, 3rd Infantry (Spearhead) Division, Philippine Army, Camp Martin P. Jaen, Sr., Brgy. Nabitasan, Leganes, Iloilo	60,000,000	60,000,000
Construction of Brigade Commander's Quarters, New BDE HQS, Negros Occidental	12,000,000	12,000,000

Construction of Chief of Staff's Quarters, New BDE HQS, Negros Occidental	5,000,000	5,000,000
Construction of Medical and Dental Dispensary with Amenities, New BDE HQS, Negros Occidental	20,000,000	20,000,000
Construction of Sergeant Major's Quarters, New BDE HQS, Negros Occidental	5,000,000	5,000,000
Construction of Supply Room for QMS Items, New BDE HQS, Negros Occidental	10,000,000	10,000,000
Construction of Three (3) Storey 303BDE Quarters with Mess Hall and Roofdeck, New BDE HQS, Negros Occidental	75,000,000	75,000,000
Construction of Three (3) Storey VIP Transient Quarters with Mess Hall, New BDE HQS, Negros Occidental	75,000,000	75,000,000
Construction of Training Facility, New BDE HQS, Negros Occidental	10,000,000	10,000,000
Construction of Training Facility, 303rd Infantry Brigade, New BDE HQS, Negros Occidental	119,650,000	119,650,000
Construction of Military Barracks Building, 47th Infantry (K) Battalion Headquarters, Camp Rajah Sikatuna, Brgy. Katipunan, Carmen, Bohol	120,000,000	120,000,000
Construction of Military Quarters Building, 7th Forward Service Support Unit, Army Support Command, Philippine Army, Arellano Boulevard, Cebu City	30,000,000	30,000,000
Construction of Training Facility, 702nd Community Defense Center, Camp Bernido Including Related Facilities, Tagbilaran City, Bohol	100,000,000	100,000,000
Construction of Training Facility, Visayas Army Training Group (VATG), TRADOC, PA Camp Gov. Lino I. Chatto Including Related Facilities, Tubigon, Bohol	100,000,000	100,000,000
Construction of Military Quarters Building Type 4, 102IBDE "IGSOON", Sanito, Ipil, Zamboanga Sibugay	50,000,000	50,000,000
Ready Reserve Infantry Battalion Mobilization and Training Center, 905th Regional Community Defense Group, RESCOM, Camp Gen. Arturo T. Enrile, Malagutay, Zamboanga City	10,000,000	10,000,000

Access Road at Camp Evangelista, Barangay Patag, Cagayan De Oro City, Misamis Oriental	35,000,000	35,000,000
Construction of Officers and EP Barracks Building (40 Capacity), OG2 Compound, H41D, Camp Evangelista, Barangay Patag, Cagayan De Oro City, Misamis Oriental	40,000,000	40,000,000
Construction of Perimeter Fence, 2nd Mechanized Infantry Brigade, Armor Division, Philippine Army, Barangay Maria Cristina, Iligan City, Lanao Del Norte	50,000,000	50,000,000
Construction of Perimeter Fence, Mindanao Army Training Group, TRADOC, PA, Kibaritan Military Reservation, Brgy. Malinao, Kalilangan, Bukidnon	40,000,000	40,000,000
Construction of Four (4) Units 10-Door Military Barracks Building, HQS101D, Camp Gen Manuel T. Yan Sr, Brgy. Tuboran, Mawab, Davao de Oro	101,050,000	101,050,000
Sixty (60) Capacity Military Barracks/ Quarters Building Type 1, Kapatagan Training Facility, HQS10DTS, Brgy. Kapatagan, Digos City, Davao Del Sur	21,500,000	21,500,000
Construction of Military Quarters Building for Brigade Commander, Deputy Brigade Commander, Executive Officers, and Sergeant Major, Including Guard Houses, 901st Infantry Brigade, Philippine Army, Placer, Surigao Del Norte	15,000,000	15,000,000
Construction of Officer's Quarters, Camp Romualdo Rubi, Brgy. Bancasi, Butuan City, Agusan del Norte	15,000,000	15,000,000
Construction of Perimeter Fence with Solar Lights, Gates & Guard Houses, 401st Brigade, Brgy. Awa, Prosperidad, Agusan del Sur	100,000,000	100,000,000
Construction of Perimeter Fence with Solar Lights, Gates & Guard Houses, 901st Brigade, Brgy. Sta. Cruz, Placer, Surigao del Norte	100,000,000	100,000,000
Construction of Perimeter Fence with Solar Lights, Gates & Guard Houses, Mt. Mayapay Military Reservation, Butuan City, Agusan del Norte	80,000,000	80,000,000

Construction of Perimeter Fence, 401st Infantry (Unite N' Fight) Brigade, 4th Infantry (Diamond) Division, Camp Datu Lipus Makapandong, Brgy. Awa, Prosperidad, Agusan del Sur			100,000,000	100,000,000
Construction of Perimeter Fence, 901st Infantry Brigade, Philippine Army, Placer, Surigao del Norte			40,000,000	40,000,000
Construction of Perimeter Fence, Camp Romualdo Rubi, Brgy. Bancasi, Butuan City, Agusan del Norte			60,000,000	60,000,000
Construction of Sergeant Major's Quarters, Camp Romualdo Rubi, Brgy. Bancasi, Butuan City, Agusan del Norte			3,000,000	3,000,000
Enhancement of Firing Range, Camp Romualdo Rubi, Brgy. Bancasi, Butuan City, Agusan del Norte			10,000,000	10,000,000
Construction of Unconventional Warfare Training Center, Special Operations Command in Fort Magsaysay			3,000,000	3,000,000
Sub-total, Locally-Funded Project(s)			<u>2,395,200,000</u>	<u>2,395,200,000</u>
Total, Project(s)			<u>2,395,200,000</u>	<u>2,395,200,000</u>
TOTAL NEW APPROPRIATIONS	P	109,028,782,000	P	21,352,503,000
			P	14,780,159,000
				P
				145,161,444,000

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

421,794

Total Permanent Positions

421,794

Other Compensation Common to All

Personnel Economic Relief Allowance	29,016
Representation Allowance	288
Transportation Allowance	288
Clothing and Uniform Allowance	8,463
Honoraria	106
Mid-Year Bonus - Civilian	35,149
Year End Bonus	35,149
Cash Gift	6,045

GENERAL APPROPRIATIONS ACT, FY 2026

Productivity Enhancement Incentive	6,045
Step Increment	1,054
Total Other Compensation Common to All	121,603
Other Compensation for Specific Groups	
Magna Carta for Public Health Workers	35,765
Longevity Pay	4,896
Lump-sum for Filling of Positions - Civilian	22,277
Total Other Compensation for Specific Groups	62,938
Other Benefits	
PAG-IBIG Contributions	2,902
PhilHealth Contributions	10,542
Employees Compensation Insurance Premiums	1,451
Terminal Leave	8,299
Total Other Benefits	23,194
Military/Uniformed Personnel	
Basic Pay	
Base Pay	45,604,655
Total Basic Pay	45,604,655
Other Compensation Common to All	
Personnel Economic Relief Allowance	2,723,444
Clothing/Uniform Allowance	4,528,532
Subsistence Allowance	23,387,823
Laundry Allowance	44,540
Quarters Allowance	606,549
Longevity Pay	11,791,385
Mid-Year Bonus - Military/Uniformed Personnel	3,800,388
Year-end Bonus	3,800,388
Cash Gift	567,280
Productivity Enhancement Incentive	567,280
Total Other Compensation Common to All	51,817,609
Other Compensation for Specific Groups	
Hazardous Duty Pay	1,823,521
Flying Pay	57,608
Hazard Duty Pay	735,195
Combat Duty Pay	3,043,008
Instructor's Duty Pay	323,933
Reservist's Pay	484,099
Medal of Valor Award	34,500
Parachutist Pay	622,838
Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP)	802,746
Total Other Compensation for Specific Groups	7,927,448

Other Benefits	
Special Group Term Insurance	8,169
PAG-IBIG Contributions	136,148
PhilHealth Contributions	1,025,867
Employees Compensation Insurance Premiums	136,148
Terminal Leave	1,743,209
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Total Other Benefits	3,049,541
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Total Personnel Services	109,028,782
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Maintenance and Other Operating Expenses	
Travelling Expenses	393,740
Training and Scholarship Expenses	507,180
Supplies and Materials Expenses	12,177,759
Utility Expenses	933,089
Communication Expenses	187,123
Awards/Rewards and Prizes	1,547
Survey, Research, Exploration and Development Expenses	5,018
Confidential, Intelligence and Extraordinary Expenses	
Intelligence Expenses	444,000
Professional Services	143,094
General Services	12,083
Repairs and Maintenance	2,958,578
Financial Assistance/Subsidy	2,681,193
Taxes, Insurance Premiums and Other Fees	64,094
Labor and Wages	76,261
Other Maintenance and Operating Expenses	
Advertising Expenses	1,840
Printing and Publication Expenses	15,808
Representation Expenses	603,452
Transportation and Delivery Expenses	59,619
Rent/Lease Expenses	13,805
Membership Dues and Contributions to Organizations	117
Subscription Expenses	40,738
Other Maintenance and Operating Expenses	32,365
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Total Maintenance and Other Operating Expenses	21,352,503
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Total Current Operating Expenditures	130,381,285
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Capital Outlays	
Property, Plant and Equipment Outlay	
Land Improvements Outlay	26,308
Infrastructure Outlay	890,528
Buildings and Other Structures	3,142,235
Machinery and Equipment Outlay	8,294,766
Transportation Equipment Outlay	2,426,322
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Total Capital Outlays	14,780,159
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TOTAL NEW APPROPRIATIONS	145,161,444
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G.2. PHILIPPINE AIR FORCE (AIR FORCES)

For general administration and support, and operations, including locally-funded project(s), as indicated hereunder P 60,634,248,000

New Appropriations, by Programs/Projects

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A. REGULAR PROGRAMS				
General Administration and Support	P 3,805,167,000	P 1,038,760,000	P 177,476,000	P 5,021,403,000
Operations	<u>16,841,904,000</u>	<u>28,701,671,000</u>	<u>8,513,742,000</u>	<u>54,057,317,000</u>
AIR FORCES DEFENSE PROGRAM	<u>16,841,904,000</u>	<u>28,701,671,000</u>	<u>8,513,742,000</u>	<u>54,057,317,000</u>
Total, Regular Programs	<u>20,647,071,000</u>	<u>29,740,431,000</u>	<u>8,691,218,000</u>	<u>59,078,720,000</u>
B. PROJECT(S)				
Locally-Funded Project(s)			<u>1,555,528,000</u>	<u>1,555,528,000</u>
Total, Project(s)			<u>1,555,528,000</u>	<u>1,555,528,000</u>
TOTAL NEW APPROPRIATIONS	P <u>20,647,071,000</u>	P <u>29,740,431,000</u>	P <u>10,246,746,000</u>	P <u>60,634,248,000</u>

Special Provision(s)

1. **Hospital Income and Other Revenues from Golf Course Operations.** In addition to the amounts appropriated herein, all income generated from the operations of Philippine Air Force General Hospital shall be deposited in an authorized government depository bank and used to augment the hospital's MOOE and Capital Outlay requirements, subject to the following conditions: (i) at least twenty five percent (25%) of said income shall be utilized to purchase and upgrade hospital equipment used directly in the delivery of health services; and (ii) income sourced from PhilHealth reimbursements from availment of medical services shall be used exclusively by said hospital for the improvement of its facilities, and the replenishment of drugs, medicines, and vaccines, including medical and dental supplies used in government health care facilities.

Likewise, all revenues derived from the Philippine Air Force Golf Club membership dues, green fees, concession fees, and such other income from business-related operations of the golf course shall be deposited in an authorized government depository bank and shall be used to cover the expenses incurred in its operations. Any excess income from operations of the golf course may be used to augment the MOOE and Capital Outlay requirements of Philippine Air Force General Hospital and other Philippine Air Force treatment facilities, subject to the guidelines issued by the DBM and the DND.

In no case shall said amount be used for the payment of salaries, allowances, and other benefits.

Disbursements or expenditures by the hospital in violation of the above requirements shall be void and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5, and Section 80, Chapter 7, Book VI of E.O. No. 292, s. 1987, and to appropriate civil and criminal actions under existing laws.

The Philippine Air Force shall prepare and submit to the DBM not later than November 15 of the preceding year, the annual operating budget for the current year covering said income and the corresponding expenditures. Likewise, it shall submit to the DBM not later than March 1 of the current year its audited financial statements for the immediately preceding year. The Commanding General of the Philippine Air Force and the agency's web administrator or his/her equivalent shall be responsible for ensuring that the foregoing documents are likewise posted on the Philippine Air Force's website.

2. **Trust Receipts from the Use of Equipment and Facilities.** Fees and charges from the use of equipment and facilities collected by the Philippine Air Force shall be used to augment its operating requirements in accordance with Section 1 of E.O. No. 1002, s. 1985. Said fees and charges shall be deposited with the National Treasury and recorded as trust receipts in accordance with E.O. No. 338, s. 1996.

3. **Combat Expenses.** An amount not exceeding Two Hundred Thousand Pesos (P200,000) per quarter for each Philippine Air Force squadron may be utilized by its tactical units for incidental and necessary expenses during operational exigencies. Such amount, chargeable against MOOE for combat expenses, shall be treated as cash advance subject to disbursement and liquidation in accordance with COA Circular Nos. 97-002 and 2004-006 dated February 10, 1997 and September 9, 2004, respectively.

4. **Restriction on Armed Forces of the Philippines Expenditures.** No amount appropriated herein shall be used to fund expenditures of military personnel in excess of those authorized and required based on the actual troop strength of the Philippine Air Force.

5. **Rice Subsidy.** The amount of One Hundred Sixty Six Million Eight Hundred Sixty Six Thousand Pesos (P166,866,000) appropriated herein shall be used for the provision of rice subsidy, equivalent to twenty (20) kilos of rice a month, in the form of financial assistance to the military personnel of the Philippine Air Force.

6. **Restriction on Use of Funds Allotted for Petroleum, Oil, and Lubricants.** The amounts appropriated herein for the purchase or acquisition of petroleum, oil, and lubricants for the Philippine Air Force shall be used exclusively for said purposes.

7. **Reimbursement of Expenses Incurred in Anti-Smuggling and Economic Subversion Operations.** Expenses incurred by the Philippine Air Force in anti-smuggling, economic subversion or similar operations may be reimbursed out of the proceeds from the sale of items seized or confiscated by the Philippine Air Force upon recommendation of the Secretary of National Defense and approval by the President of the Philippines, subject to the submission of a Special Budget Request, and other relevant budgetary requirements in accordance with applicable laws, rules, and regulations.

8. **Reporting and Posting Requirements.** The Philippine Air Force shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

- (a) URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; and
- (b) Philippine Air Force's website.

The Philippine Air Force shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules, and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

9. **Appropriations for Activities or Projects.** The amounts appropriated herein shall be used specifically for the following activities or projects in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
REGULAR PROGRAMS				
General Administration and Support				
General Management and Supervision	P 2,481,465,000	P 1,038,760,000	P 177,476,000	P 3,697,701,000
Administration of Personnel Benefits	1,323,702,000			1,323,702,000
Sub-total, General Administration and Support	3,805,167,000	1,038,760,000	177,476,000	5,021,403,000
Operations				
AIR FORCES DEFENSE PROGRAM	16,841,904,000	28,701,671,000	8,513,742,000	54,057,317,000
Force-Level Support Services	3,385,172,000	337,244,000		3,722,416,000
Force Development	6,116,671,000	14,861,927,000	3,913,067,000	24,891,665,000
Force Sustainment	7,340,061,000	13,502,500,000	4,600,675,000	25,443,236,000
Sub-total, Operations	16,841,904,000	28,701,671,000	8,513,742,000	54,057,317,000
Total, Regular Programs	20,647,071,000	29,740,431,000	8,691,218,000	59,078,720,000

PROJECT(S)

Locally-Funded Project(s)

Development of Forward Operating Base in Balabac, Palawan			1,113,728,000	1,113,728,000
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GENERAL APPROPRIATIONS ACT, FY 2026

Construction of Two (2) Storey Military Barracks Type 1, CNIA, Lal-lo, Cagayan, Phase II			10,000,000	10,000,000
Construction of Multi-Purpose Building (2-Storey Training Facility), TOG 3, Camp Aquino, Tarlac City, Tarlac			17,000,000	17,000,000
Construction of Five (5) Storey Military Barracks/Quarters Building Type 1, Lipa City, Batangas			60,000,000	60,000,000
Construction of Five (5) Storey Military Barracks/Quarters Building Type 3, Lipa City, Batangas			50,000,000	50,000,000
Construction of Three (3) Storey Military Barracks/Quarters Building, Fernando Air Base (FAB), Lipa City, Batangas, Phase I			50,000,000	50,000,000
Construction of Fixed-Wing Hangar with Parking Ramp, Brigadier General Benito N. Ebuen Air Base (BGBNEAB), Lapu-Lapu City, Cebu, Phase III			40,000,000	40,000,000
Construction of Rotary Hangar, Brigadier General Benito N. Ebuen Air Base (BGBNEAB), Lapu-Lapu City, Cebu, Phase II			83,000,000	83,000,000
Construction of TOWEASTMIN Armory Building, TOWEASTMIN, DAS, Brgy. Sasa, Davao City, Davao del Sur			12,300,000	12,300,000
Construction of Fixed Wing Hangar and Parking Ramp with Outside Utilities, TOSRB, General Santos City, South Cotabato			62,000,000	62,000,000
Construction of Multi-Purpose Hangar and Parking Ramp with Outside Utilities, TOSRB, General Santos City, South Cotabato			57,500,000	57,500,000
Sub-total, Locally-Funded Project(s)			1,555,528,000	1,555,528,000
Total, Project(s)			1,555,528,000	1,555,528,000
TOTAL NEW APPROPRIATIONS	P	20,647,071,000	P	29,740,431,000
			P	10,246,746,000
			P	60,634,248,000

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary	<u>467,406</u>
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Total Permanent Positions	<u>467,406</u>
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Other Compensation Common to All

Personnel Economic Relief Allowance	32,064
Representation Allowance	360
Transportation Allowance	360
Clothing and Uniform Allowance	9,352
Mid-Year Bonus - Civilian	38,951
Year End Bonus	38,951
Cash Gift	6,680
Productivity Enhancement Incentive	6,680
Step Increment	<u>1,168</u>

Total Other Compensation Common to All	<u>134,566</u>
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Other Compensation for Specific Groups

Magna Carta for Public Health Workers	35,832
Longevity Pay	3,908
Lump-sum for Filling of Positions - Civilian	<u>25,704</u>

Total Other Compensation for Specific Groups	<u>65,444</u>
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Other Benefits

PAG-IBIG Contributions	3,207
PhilHealth Contributions	11,682
Employees Compensation Insurance Premiums	1,603
Loyalty Award - Civilian	1,065
Terminal Leave	<u>6,259</u>

Total Other Benefits	<u>23,816</u>
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Military/Uniformed Personnel**Basic Pay**

Base Pay	<u>9,048,372</u>
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Total Basic Pay	<u>9,048,372</u>
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Other Compensation Common to All

Personnel Economic Relief Allowance	513,432
Clothing/Uniform Allowance	571,029
Subsistence Allowance	2,713,912
Laundry Allowance	9,007
Quarters Allowance	119,795
Longevity Pay	1,953,283
Mid-Year Bonus - Military/Uniformed Personnel	754,031
Year End Bonus	<u>754,031</u>

Cash Gift	106,965
Productivity Enhancement Incentive	106,965
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Total Other Compensation Common to All	7,602,450
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Other Compensation for Specific Groups	
Hazardous Duty Pay	260,976
Flying Pay	832,606
Hazard Duty Pay	138,627
Hardship Allowance	23,113
Combat Duty Pay	311,364
Instructor's Duty Pay	69,854
Reservist's Pay	82,064
Medal of Valor Award	3,000
Specialist's Pay	2,603
Parachutist Pay	19,952
Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP)	1,091,856
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Total Other Compensation for Specific Groups	2,836,015
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Other Benefits	
Special Group Term Insurance	1,540
PAG-IBIG Contributions	51,342
PhilHealth Contributions	190,566
Employees Compensation Insurance Premiums	25,671
Terminal Leave	199,883
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Total Other Benefits	469,002
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Total Personnel Services	20,647,071
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Maintenance and Other Operating Expenses	
Travelling Expenses	751,084
Training and Scholarship Expenses	302,113
Supplies and Materials Expenses	9,107,349
Utility Expenses	585,581
Communication Expenses	67,505
Awards/Rewards and Prizes	1,797
Confidential, Intelligence and Extraordinary Expenses	
Intelligence Expenses	17,000
Professional Services	147,412
General Services	4,785
Repairs and Maintenance	17,467,302
Financial Assistance/Subsidy	183,480
Taxes, Insurance Premiums and Other Fees	28,296
Other Maintenance and Operating Expenses	
Advertising Expenses	2,633
Printing and Publication Expenses	3,471
Representation Expenses	509,032
Transportation and Delivery Expenses	11,341
Rent/Lease Expenses	23,820
Membership Dues and Contributions to Organizations	87
Subscription Expenses	524,743

Donations	<u>1,600</u>
Total Maintenance and Other Operating Expenses	<u>29,740,431</u>
Total Current Operating Expenditures	<u>50,387,502</u>
Capital Outlays	
Property, Plant and Equipment Outlay	
Land Outlay	1,451,505
Land Improvements Outlay	142,800
Buildings and Other Structures	1,528,581
Machinery and Equipment Outlay	4,100,529
Transportation Equipment Outlay	<u>3,023,331</u>
Total Capital Outlays	<u>10,246,746</u>
TOTAL NEW APPROPRIATIONS	<u><u>60,634,248</u></u>

G.3. PHILIPPINE NAVY (NAVAL FORCES)

For general administration and support, and operations, including locally-funded project(s), as indicated hereunder P 59,929,370,000

New Appropriations, by Programs/Projects

	<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				
General Administration and Support	P 5,038,695,000	P 609,940,000		P 5,648,635,000
Operations	<u>22,416,044,000</u>	<u>22,943,807,000</u>	<u>8,540,384,000</u>	<u>53,900,235,000</u>
NAVAL FORCES DEFENSE PROGRAM	<u>22,416,044,000</u>	<u>22,943,807,000</u>	<u>8,540,384,000</u>	<u>53,900,235,000</u>
Total, Regular Programs	<u>27,454,739,000</u>	<u>23,553,747,000</u>	<u>8,540,384,000</u>	<u>59,548,870,000</u>
B. PROJECT(S)				
Locally-Funded Project(s)			<u>380,500,000</u>	<u>380,500,000</u>
Total, Project(s)			<u>380,500,000</u>	<u>380,500,000</u>
TOTAL NEW APPROPRIATIONS	<u><u>P 27,454,739,000</u></u>	<u><u>P 23,553,747,000</u></u>	<u><u>P 8,920,884,000</u></u>	<u><u>P 59,929,370,000</u></u>

Special Provision(s)

1. **Hospital Income and Other Revenues from Golf Course Operations.** In addition to the amounts appropriated herein, all income generated from the operations of the Philippine Navy hospitals shall be deposited in an authorized government depository bank and used to augment the hospital's MOOE and Capital Outlay

requirements, subject to the following conditions: (i) at least twenty five percent (25%) of said income shall be utilized to purchase and upgrade hospital equipment used directly in the delivery of health services; and (ii) income sourced from PhilHealth reimbursements from availment of medical services shall be used exclusively by said hospitals for the improvement of its facilities, and the replenishment of drugs, medicines, and vaccines, including medical and dental supplies used in government health care facilities.

Likewise, all revenues derived from the Philippine Navy Golf Club membership dues, green fees, concession fees, and such other income from business-related operations of the golf course shall be deposited in an authorized government depository bank and shall be used to cover the expenses incurred in its operations. Any excess income from operations of the golf course may be used to augment the MOOE and Capital Outlay requirements of Philippine Navy hospitals and other Philippine Navy treatment facilities, subject to the guidelines issued by the DBM and the DND.

In no case shall said amount be used for the payment of salaries, allowances, and other benefits.

Disbursements or expenditures by the hospital in violation of the above requirements shall be void and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5, and Section 80, Chapter 7, Book VI of E.O. No. 292, s. 1987, and to appropriate civil and criminal actions under existing laws.

The Philippine Navy shall prepare and submit to the DBM not later than November 15 of the preceding year, the annual operating budget for the current year covering said income and the corresponding expenditures. Likewise, it shall submit to the DBM not later than March 1 of the current year its audited financial statements for the immediately preceding year. The Flag-Officer-In-Command of the Philippine Navy and the agency's web administrator or his/her equivalent shall be responsible for ensuring that the foregoing documents are likewise posted on the Philippine Navy's website.

2. Trust Receipts from the Use of Equipment and Facilities. Fees and charges from the use of equipment and facilities collected by the Philippine Navy shall be used to augment its operating requirements in accordance with Section 1 of E.O. No. 1002, s. 1985. Said fees and charges shall be deposited with the National Treasury and recorded as trust receipts in accordance with E.O. No. 338, s. 1996.

3. Combat Expenses. An amount not exceeding Two Hundred Thousand Pesos (P200,000) per quarter for each company or its equivalent in the Philippine Navy may be utilized by its tactical units for incidental and necessary expenses during operational exigencies. Such amount, chargeable against MOOE for combat expenses, shall be treated as cash advance subject to disbursement and liquidation in accordance with COA Circular Nos. 97-002 and 2004-006 dated February 10, 1997 and September 9, 2004, respectively.

4. Restriction on Armed Forces of the Philippines Expenditures. No amount appropriated herein shall be used to fund expenditures of military personnel in excess of those authorized and required based on the actual troop strength of the Philippine Navy.

5. Rice Subsidy. The amount of Two Hundred Seventeen Million Five Hundred Forty Two Thousand Pesos (P217,542,000) appropriated herein shall be used for the provision of rice subsidy, equivalent to twenty (20) kilos of rice a month, in the form of financial assistance to the military personnel of the Philippine Navy.

6. Restriction on Use of Funds Allotted for Petroleum, Oil, and Lubricants. The amounts appropriated herein for the purchase or acquisition of petroleum, oil, and lubricants for the Philippine Navy shall be used exclusively for said purposes.

7. Reimbursement of Expenses Incurred in Anti-Smuggling and Economic Subversion Operations. Expenses incurred by the Philippine Navy in anti-smuggling, economic subversion or similar operations may be reimbursed out of the proceeds from the sale of items seized or confiscated by the Philippine Navy upon recommendation of the Secretary of National Defense and approval by the President of the Philippines, subject to the submission of a Special Budget Request, and other relevant budgetary requirements in accordance with applicable laws, rules, and regulations.

8. Reporting and Posting Requirements. The Philippine Navy shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

- (a) URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; and
- (b) Philippine Navy's website.

The Philippine Navy shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules, and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

9. Appropriations for Activities or Projects. The amounts appropriated herein shall be used specifically for the following activities or projects in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects

Current Operating Expenditures			
Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total

REGULAR PROGRAMS

General Administration and Support

General Management and Supervision	P	2,453,129,000	P	609,940,000	P	3,063,069,000
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National Capital Region (NCR)	<u>2,453,129,000</u>	<u>609,940,000</u>		<u>3,063,069,000</u>
Philippine Navy	2,453,129,000	609,940,000		3,063,069,000
Administration of Personnel Benefits	<u>2,585,566,000</u>			<u>2,585,566,000</u>
National Capital Region (NCR)	<u>2,585,566,000</u>			<u>2,585,566,000</u>
Philippine Marine Corps	80,396,000			80,396,000
Philippine Navy	<u>2,505,170,000</u>			<u>2,505,170,000</u>
Sub-total, General Administration and Support	<u>5,038,695,000</u>	<u>609,940,000</u>		<u>5,648,635,000</u>
Operations				
NAVAL FORCES DEFENSE PROGRAM	<u>22,416,044,000</u>	<u>22,943,807,000</u>	<u>8,540,384,000</u>	<u>53,900,235,000</u>
Force-Level Support Services	<u>7,938,429,000</u>	<u>6,082,782,000</u>	<u>4,175,791,000</u>	<u>18,197,002,000</u>
National Capital Region (NCR)	<u>7,938,429,000</u>	<u>6,082,782,000</u>	<u>4,175,791,000</u>	<u>18,197,002,000</u>
Philippine Navy	7,938,429,000	6,082,782,000	4,175,791,000	18,197,002,000
Force Development	<u>13,833,481,000</u>	<u>14,913,248,000</u>	<u>4,039,893,000</u>	<u>32,786,622,000</u>
National Capital Region (NCR)	<u>13,833,481,000</u>	<u>14,913,248,000</u>	<u>4,039,893,000</u>	<u>32,786,622,000</u>
Philippine Marine Corps	8,260,949,000	3,149,733,000	2,486,209,000	13,896,891,000
Philippine Navy	5,572,532,000	11,763,515,000	1,553,684,000	18,889,731,000
Force Sustainment	<u>644,134,000</u>	<u>1,947,777,000</u>	<u>324,700,000</u>	<u>2,916,611,000</u>
National Capital Region (NCR)	<u>644,134,000</u>	<u>1,947,777,000</u>	<u>324,700,000</u>	<u>2,916,611,000</u>
Philippine Navy	<u>644,134,000</u>	<u>1,947,777,000</u>	<u>324,700,000</u>	<u>2,916,611,000</u>
Sub-total, Operations	<u>22,416,044,000</u>	<u>22,943,807,000</u>	<u>8,540,384,000</u>	<u>53,900,235,000</u>
Total, Regular Programs	<u>27,454,739,000</u>	<u>23,553,747,000</u>	<u>8,540,384,000</u>	<u>59,548,870,000</u>

PROJECT(S)

Locally-Funded Project(s)

Enhancement of Road Nets of Naval Station, Leovigildo Gantioqui, Zambales			270,200,000	270,200,000
Construction of Married Military Quarters Building, Naval Base Rafael Ramos (NBRR), Lapu-Lapu City, Cebu, Phase IV			10,000,000	10,000,000
Construction of Missile Storage Facility, Naval Base Rafael Ramos (NBRR), Lapu Lapu City, Cebu, Phase II			30,000,000	30,000,000

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Construction of Ammo Dump, Camp Cape Bojeador, Burgos, Ilocos Norte			30,000,000	30,000,000
Construction of Personnel Barracks with Armory, Camp Cape Bojeador, Burgos, Ilocos Norte			40,000,000	40,000,000
Construction of Public Hygiene Facility, Naval Forces Southern Luzon, Legaspi, Albay			300,000	300,000
Sub-total, Locally-Funded Project(s)			380,500,000	380,500,000
Total, Project(s)			380,500,000	380,500,000
TOTAL NEW APPROPRIATIONS	P	27,454,739,000	P	23,553,747,000
			P	8,920,884,000
				P
				59,929,370,000

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

444,480

Total Permanent Positions

444,480

Other Compensation Common to All

Personnel Economic Relief Allowance

29,808

Representation Allowance

288

Transportation Allowance

288

Clothing and Uniform Allowance

8,694

Mid-Year Bonus - Civilian

37,040

Year End Bonus

37,040

Cash Gift

6,210

Productivity Enhancement Incentive

6,210

Step Increment

1,111

Total Other Compensation Common to All

126,689

Other Compensation for Specific Groups

Magna Carta for Public Health Workers

18,263

Longevity Pay

4,229

Lump-sum for Filling of Positions - Civilian

9,829

Total Other Compensation for Specific Groups

32,321

Other Benefits

PAG-IBIG Contributions

2,981

PhilHealth Contributions	11,102
Employees Compensation Insurance Premiums	1,490
Loyalty Award - Civilian	2,890
Terminal Leave	6,513
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Total Other Benefits	24,976
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Military/Uniformed Personnel	
Basic Pay	
Base Pay	11,427,495
Creation of New Positions	849,641
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Total Basic Pay	12,277,136
	<hr/>
Other Compensation Common to All	
Personnel Economic Relief Allowance	676,392
Clothing/Uniform Allowance	286,944
Subsistence Allowance	3,559,465
Laundry Allowance	16,736
Quarters Allowance	144,384
Longevity Pay	2,861,428
Mid-Year Bonus - Military/Uniformed Personnel	952,541
Year-end Bonus	952,541
Cash Gift	140,950
Productivity Enhancement Incentive	140,950
	<hr/>
Total Other Compensation Common to All	9,732,331
	<hr/>
Other Compensation for Specific Groups	
Hazardous Duty Pay	717,992
Flying Pay	157,368
Overseas Allowance	25,339
Sea Duty Pay	673,915
Hazard Duty Pay	182,671
Hardship Allowance	309,722
Combat Duty Pay	428,724
Instructor's Duty Pay	107,299
Reservist's Pay	52,287
Medal of Valor Award	12,000
Specialist's Pay	305
Parachutist Pay	38,979
Lump-sum for Filling of Positions Military/Uniformed Personnel (MUP)	1,207,397
	<hr/>
Total Other Compensation for Specific Groups	3,913,998
	<hr/>
Other Benefits	
Special Group Term Insurance	2,027
PAG-IBIG Contributions	66,936
PhilHealth Contributions	287,830
Employees Compensation Insurance Premiums	33,829
Terminal Leave	512,186
	<hr/>
Total Other Benefits	902,808
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Total Personnel Services	<u>27,454,739</u>
Maintenance and Other Operating Expenses	
Travelling Expenses	337,216
Training and Scholarship Expenses	452,675
Supplies and Materials Expenses	13,045,044
Utility Expenses	991,926
Communication Expenses	327,956
Awards/Rewards and Prizes	2,691
Survey, Research, Exploration and Development Expenses	895
Confidential, Intelligence and Extraordinary Expenses	
Intelligence Expenses	39,749
Professional Services	254,969
General Services	403,302
Repairs and Maintenance	4,895,814
Financial Assistance/Subsidy	243,590
Taxes, Insurance Premiums and Other Fees	79,910
Other Maintenance and Operating Expenses	
Advertising Expenses	144
Printing and Publication Expenses	18,415
Representation Expenses	556,087
Transportation and Delivery Expenses	2,923
Rent/Lease Expenses	1,059,827
Subscription Expenses	231,962
Other Maintenance and Operating Expenses	<u>608,652</u>
Total Maintenance and Other Operating Expenses	<u>23,553,747</u>
Total Current Operating Expenditures	<u>51,008,486</u>
Capital Outlays	
Property, Plant and Equipment Outlay	
Infrastructure Outlay	593,008
Buildings and Other Structures	487,636
Machinery and Equipment Outlay	7,210,943
Transportation Equipment Outlay	605,297
Other Property, Plant and Equipment Outlay	<u>24,000</u>
Total Capital Outlays	<u>8,920,884</u>
TOTAL NEW APPROPRIATIONS	<u><u>59,929,370</u></u>

G.4. GENERAL HEADQUARTERS, AFP AND AFP-WIDE SERVICE SUPPORT UNITS (AFPWSSUS)

For general administration and support, and operations, including locally-funded project(s), as indicated hereunder P 26,758,762,000

New Appropriations, by Programs/Projects

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

A. REGULAR PROGRAMS

General Administration and Support	P	4,477,209,000	P	708,507,000	P		P	5,185,716,000
Operations		<u>2,933,497,000</u>		<u>12,680,346,000</u>		<u>3,388,203,000</u>		<u>19,002,046,000</u>
JOINT FORCE PLANNING PROGRAM		323,181,000		591,880,000		8,676,000		923,737,000
JOINT FORCE OPERATIONS PROGRAM		662,554,000		9,257,730,000		1,665,746,000		11,586,030,000
JOINT FORCE CAPABILITY PROGRAM		<u>1,947,762,000</u>		<u>2,830,736,000</u>		<u>1,713,781,000</u>		<u>6,492,279,000</u>
Total, Regular Programs		<u>7,410,706,000</u>		<u>13,388,853,000</u>		<u>3,388,203,000</u>		<u>24,187,762,000</u>

B. PROJECT(S)

Locally-Funded Project(s)						<u>2,571,000,000</u>		<u>2,571,000,000</u>
Total, Project(s)						<u>2,571,000,000</u>		<u>2,571,000,000</u>

TOTAL NEW APPROPRIATIONS	P	<u>7,410,706,000</u>	P	<u>13,388,853,000</u>	P	<u>5,959,203,000</u>	P	<u>26,758,762,000</u>
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Special Provision(s)

1. **Hospital Income and Other Revenues from Golf Course Operations.** In addition to the amounts appropriated herein, all income generated from the operations of the AFP Medical Center shall be deposited in an authorized government depository bank and used to augment the hospital's MOOE and Capital Outlay requirements, subject to the following conditions: (i) at least twenty five percent (25%) of said income shall be utilized to purchase and upgrade hospital equipment used directly in the delivery of health services; and (ii) income sourced from PhilHealth reimbursements from availment of medical services shall be used exclusively by said hospital for the improvement of its facilities, and the replenishment of drugs, medicines, and vaccines, including medical and dental supplies used in government health care facilities.

Likewise, all revenues derived from the Camp Aguinaldo Golf Club membership dues, green fees, concession fees, and such other income from business-related operations of the golf course shall be deposited in an authorized government depository bank and shall be used to cover the expenses incurred in its operations. Any excess income from the operations of the golf course may be used to augment the MOOE and Capital Outlay requirements of the AFP Medical Center and other General Headquarters treatment facilities, subject to the guidelines issued by the DBM and the DND.

In no case shall said income be used for the payment of salaries, allowances, and other benefits.

Disbursements or expenditures by the hospital in violation of the above requirements shall be void and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5, and Section 80, Chapter 7, Book VI of E.O. No. 292, s. 1987, and to appropriate civil and criminal actions under existing laws.

The General Headquarters of the AFP shall prepare and submit to the DBM not later than November 15 of the preceding year, the annual operating budget for the current year covering said income and the corresponding expenditures. Likewise, it shall submit to the DBM not later than March 1 of the current year its audited financial statements for the immediately preceding year. The AFP Chief of Staff and the agency's web administrator or his/her equivalent shall be responsible for ensuring that the foregoing documents are likewise posted on the AFP's website.

2. **Trust Receipts from the Use of Equipment and Facilities.** Fees and charges from the use of equipment and facilities collected by the AFP shall be used to augment its operating requirements in accordance with Section 1 of E.O. No. 1002, s. 1985. Said fees and charges shall be deposited with the National Treasury and recorded as trust receipts in accordance with E.O. No. 338, s. 1996.

3. **Trust Receipts from Firearms License Fees.** Scholarship assistance to be extended to surviving children of deceased or permanently incapacitated military personnel in accordance with R.A. No. 6963 shall be allocated from the net proceeds of the firearms license fees on a "per-request-basis", subject to DBM-DILG J.M.C. No. 2024-01 dated May 10, 2024, and such other guidelines to be issued for the purpose.

Said fees shall be deposited with the National Treasury and recorded as trust receipts in accordance with E.O. No. 338.

4. **Trust Receipts for the United Nations Peacekeeping Operations.** The funds provided by the United Nations for the peacekeeping operations shall be used to cover the allowance, uniform, gear and equipment, weaponry and training ammunition, pre-deployment expenses, and maintenance of the Peacekeeping Training Center subject to the condition that said funds shall first be used to reimburse any advances made by the National Government to fund the foregoing requirements. Said funds shall be deposited with the National Treasury and recorded as trust receipts in accordance with E.O. No. 338.

5. **Intelligence and Confidential Funds.** No appropriations authorized under the AFP as intelligence fund shall be released or disbursed for intelligence activities, including amounts sourced from savings, unless approved by the President of the Philippines.

The use of savings to augment intelligence funds is subject to prior approval of the President of the Philippines, upon joint recommendation by the Secretary of National Defense and the Secretary of Budget and Management.

Confidential funds authorized under the AFP shall be released or disbursed only upon approval of the Secretary of National Defense.

Implementation of this provision shall be subject to COA-DBM-DILG-GCG-DND J.C. No. 2015-01 dated January 8, 2015 and such other guidelines issued by agencies concerned.

6. **Bilateral Engagements.** The amounts appropriated for bilateral engagements shall be administered by the General Headquarters of the AFP. Any materiel, supplies, equipment, facilities, and other property received by the General Headquarters in connection with the activities undertaken pursuant to said bilateral engagements shall be booked-up as government property.

7. **Combat Expenses.** An amount not exceeding Two Hundred Thousand Pesos (P200,000) per quarter for each company or its equivalent in the General Headquarters of the AFP may be utilized by its tactical units for incidental and necessary expenses during operational exigencies. Such amount, chargeable against MOOE for combat expenses, shall be treated as cash advance subject to disbursement and liquidation in accordance with COA Circular Nos. 97-002 and 2004-006 dated February 10, 1997 and September 9, 2004, respectively.

8. **Restriction on Use of Funds Allotted for Petroleum, Oil, and Lubricants.** The amounts appropriated herein for the purchase or acquisition of petroleum, oil, and lubricants for the General Headquarters of the AFP shall be used exclusively for said purposes.

9. **Restriction on Armed Forces of the Philippines Expenditures.** No amount appropriated herein shall be used to fund expenditures of military personnel in excess of those authorized and required based on the actual troop strength of the General Headquarters of the AFP.

10. **Reimbursement of Expenses Incurred in Anti-Smuggling and Economic Subversion Operations.** Expenses incurred by the General Headquarters of the AFP in anti-smuggling, economic subversion or similar operations may be reimbursed out of the proceeds from the sale of items seized or confiscated by the AFP upon recommendation of the Secretary of National Defense and approval by the President of the Philippines, subject to the submission of a Special Budget Request, and other relevant budgetary requirements in accordance with applicable laws, rules, and regulations.

11. **Rice Subsidy.** The amount of Twenty Four Million Thirty Two Thousand Pesos (P24,032,000) appropriated herein shall be used for the provision of rice subsidy, equivalent to twenty (20) kilos of rice a month, in the form of financial assistance to the military personnel of the General Headquarters of the AFP.

12. **Reporting and Posting Requirements.** The AFP shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

- (a) URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; and
- (b) AFP's website.

The AFP shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules, and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

13. **Appropriations for Activities or Projects.** The amounts appropriated herein shall be used specifically for the following activities or projects in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects

	Current Operating Expenditures			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
REGULAR PROGRAMS				
General Administration and Support				
General Management and Supervision	P 2,559,264,000	P 708,507,000	P	P 3,267,771,000
National Capital Region (NCR)	2,559,264,000	708,507,000		3,267,771,000
General Headquarters - Proper	2,559,264,000	708,507,000		3,267,771,000
Administration of Personnel Benefits	1,917,945,000			1,917,945,000
National Capital Region (NCR)	1,729,443,000			1,729,443,000
Armed Forces of the Philippines				
Medical Center		135,744,000		135,744,000

General Headquarters - Proper	1,578,935,000			1,578,935,000
Presidential Security Command	14,764,000			14,764,000
Cordillera Administrative Region (CAR)	<u>188,502,000</u>			<u>188,502,000</u>
Philippine Military Academy	<u>188,502,000</u>			<u>188,502,000</u>
Sub-total, General Administration and Support	<u>4,477,209,000</u>	<u>708,507,000</u>		<u>5,185,716,000</u>
Operations				
JOINT FORCE PLANNING PROGRAM	<u>323,181,000</u>	<u>591,880,000</u>	<u>8,676,000</u>	<u>923,737,000</u>
Military Policy and Strategic Formulation	<u>323,181,000</u>	<u>591,880,000</u>	<u>8,676,000</u>	<u>923,737,000</u>
National Capital Region (NCR)	<u>323,181,000</u>	<u>591,880,000</u>	<u>8,676,000</u>	<u>923,737,000</u>
General Headquarters - Proper	<u>323,181,000</u>	<u>591,880,000</u>	<u>8,676,000</u>	<u>923,737,000</u>
JOINT FORCE OPERATIONS PROGRAM	<u>662,554,000</u>	<u>9,257,730,000</u>	<u>1,665,746,000</u>	<u>11,586,030,000</u>
JOINT FORCE OPERATIONS SUB-PROGRAM		<u>1,366,533,000</u>	<u>371,854,000</u>	<u>1,738,387,000</u>
Joint Force Combatant Command		<u>1,062,565,000</u>	<u>371,854,000</u>	<u>1,434,419,000</u>
National Capital Region (NCR)		<u>1,062,565,000</u>	<u>371,854,000</u>	<u>1,434,419,000</u>
General Headquarters - Proper		<u>1,062,565,000</u>	<u>371,854,000</u>	<u>1,434,419,000</u>
Multinational/Foreign Engagements and Peace Support Operations		<u>303,968,000</u>		<u>303,968,000</u>
National Capital Region (NCR)		<u>303,968,000</u>		<u>303,968,000</u>
General Headquarters - Proper		<u>303,968,000</u>		<u>303,968,000</u>
JOINT FORCE SUPPORT OPERATIONS SUB-PROGRAM	<u>662,554,000</u>	<u>7,891,197,000</u>	<u>1,293,892,000</u>	<u>9,847,643,000</u>
Presidential Security and Protection (Presidential Security Command)	<u>193,351,000</u>	<u>1,509,267,000</u>	<u>589,020,000</u>	<u>2,291,638,000</u>
National Capital Region (NCR)	<u>193,351,000</u>	<u>1,509,267,000</u>	<u>589,020,000</u>	<u>2,291,638,000</u>
Presidential Security Command	<u>193,351,000</u>	<u>1,509,267,000</u>	<u>589,020,000</u>	<u>2,291,638,000</u>
Joint Force Support Command	<u>469,203,000</u>	<u>6,381,930,000</u>	<u>704,872,000</u>	<u>7,556,005,000</u>
National Capital Region (NCR)	<u>469,203,000</u>	<u>6,381,930,000</u>	<u>704,872,000</u>	<u>7,556,005,000</u>
General Headquarters - Proper	<u>469,203,000</u>	<u>6,381,930,000</u>	<u>704,872,000</u>	<u>7,556,005,000</u>
JOINT FORCE CAPABILITY PROGRAM	<u>1,947,762,000</u>	<u>2,830,736,000</u>	<u>1,713,781,000</u>	<u>6,492,279,000</u>
JOINT FORCE SERVICE SUPPORT OPERATIONS SUB-PROGRAM	<u>40,832,000</u>	<u>979,283,000</u>	<u>592,741,000</u>	<u>1,612,856,000</u>

GENERAL APPROPRIATIONS ACT, FY 2026

Joint Force Support Units	<u>39,150,000</u>	<u>688,210,000</u>	<u>592,741,000</u>	<u>1,320,101,000</u>
National Capital Region (NCR)	<u>39,150,000</u>	<u>688,210,000</u>	<u>592,741,000</u>	<u>1,320,101,000</u>
General Headquarters - Proper	39,150,000	688,210,000	592,741,000	<u>1,320,101,000</u>
Reserve Force Development	<u>1,682,000</u>	<u>15,841,000</u>		<u>17,523,000</u>
National Capital Region (NCR)	<u>1,682,000</u>	<u>15,841,000</u>		<u>17,523,000</u>
General Headquarters - Proper	1,682,000	15,841,000		17,523,000
Ordnance Build-up/Strategic Lift and Mobility		<u>275,232,000</u>		<u>275,232,000</u>
National Capital Region (NCR)		<u>275,232,000</u>		<u>275,232,000</u>
General Headquarters - Proper		275,232,000		275,232,000
MILITARY MEDICAL AND TRAINING SUPPORT SUB-PROGRAM	<u>1,906,930,000</u>	<u>1,851,453,000</u>	<u>1,121,040,000</u>	<u>4,879,423,000</u>
Tertiary Health Care (AFP Medical Center)	<u>776,175,000</u>	<u>1,404,890,000</u>	<u>923,056,000</u>	<u>3,104,121,000</u>
National Capital Region (NCR)	<u>776,175,000</u>	<u>1,404,890,000</u>	<u>923,056,000</u>	<u>3,104,121,000</u>
Armed Forces of the Philippines Medical Center	776,175,000	1,404,890,000	923,056,000	3,104,121,000
Post-Commission Training Program	<u>3,958,000</u>	<u>36,205,000</u>		<u>40,163,000</u>
National Capital Region (NCR)	<u>3,958,000</u>	<u>36,205,000</u>		<u>40,163,000</u>
General Headquarters - Proper	3,958,000	36,205,000		40,163,000
Pre-Commission Officer Training (Philippine Military Academy)	<u>1,126,797,000</u>	<u>410,358,000</u>	<u>197,984,000</u>	<u>1,735,139,000</u>
Cordillera Administrative Region (CAR)	<u>1,126,797,000</u>	<u>410,358,000</u>	<u>197,984,000</u>	<u>1,735,139,000</u>
Philippine Military Academy	<u>1,126,797,000</u>	<u>410,358,000</u>	<u>197,984,000</u>	<u>1,735,139,000</u>
Sub-total, Operations	<u>2,933,497,000</u>	<u>12,680,346,000</u>	<u>3,388,203,000</u>	<u>19,002,046,000</u>
Total, Regular Programs	<u>7,410,706,000</u>	<u>13,388,853,000</u>	<u>3,388,203,000</u>	<u>24,187,762,000</u>

PROJECT(S)

Locally-Funded Project(s)

Construction of Multi-Purpose Building, Building A, Camp General Emilio Aguinaldo, Quezon City			150,000,000	150,000,000
Construction of Living Quarters, Building A, Victoriano Luna Hospital Compound, Quezon City			150,000,000	150,000,000

Construction of PMA Cyber Warfare Education Excellence Center (CWEEC) at Fort del Pilar, Baguio City - Phase 1		500,000,000	500,000,000
Construction of Enlisted Personnel Quarters Camp General Emilio Aguinaldo, Quezon City		150,000,000	150,000,000
Acquisition of Unmanned Aerial System; Vertical Take-off and Landing		1,500,000,000	1,500,000,000
Completion of Officers Quarters and EP Barracks, Military Intelligence Group 3, ISAFP, Camp Servillano S. Aquino, San Miguel, Tarlac City, Tarlac		20,000,000	20,000,000
Construction of Multi-Purpose Building (2-Storey EP Barracks), MIG 41, SIF, ISAFP, Camp Aquino, Tarlac City, Tarlac		15,000,000	15,000,000
Construction of Multi-Purpose Building (Battalion Quarters), 1st Civil Relation Group, CRSAFP, Camp Aquino, Tarlac City, Tarlac		6,000,000	6,000,000
Construction of Various Multi-Purpose Buildings – Task Force Camp with Complete Facilities for Armed Forces of the Philippines (AFP) at Pandilusan Island, Payao, Zamboanga Sibugay		30,000,000	30,000,000
Construction of WESTMINCOM Headquarters Building, Western Mindanao Compound (WMC), Zamboanga City, Phase III		50,000,000	50,000,000
Sub-total, Locally-Funded Project(s)		<u>2,571,000,000</u>	<u>2,571,000,000</u>
Total, Project(s)		<u>2,571,000,000</u>	<u>2,571,000,000</u>
TOTAL NEW APPROPRIATIONS	P	<u>7,410,706,000</u>	P
		<u>13,388,853,000</u>	P
		<u>5,959,203,000</u>	P
			<u>26,758,762,000</u>

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

1,066,960

Total Permanent Positions

1,066,960

Other Compensation Common to All

Personnel Economic Relief Allowance	68,280
Representation Allowance	576
Transportation Allowance	576
Clothing and Uniform Allowance	19,915
Mid-Year Bonus - Civilian	88,913
Year End Bonus	88,913
Cash Gift	14,225
Productivity Enhancement Incentive	14,225
Step Increment	2,666

Total Other Compensation Common to All 298,289

Other Compensation for Specific Groups

Magna Carta for Public Health Workers	93,812
Lump-sum for Filling of Positions - Civilian	141,102
Anniversary Bonus - Civilian	1,749

Total Other Compensation for Specific Groups 236,663

Other Benefits

PAG-IBIG Contributions	6,828
PhilHealth Contributions	26,643
Employees Compensation Insurance Premiums	3,413
Terminal Leave	37,630

Total Other Benefits 74,514

Non-Permanent Position 13,826

Military/Uniformed Personnel**Basic Pay**

Base Pay 1,847,318

Total Basic Pay 1,847,318

Other Compensation Common to All

Personnel Economic Relief Allowance	72,096
Clothing/Uniform Allowance	82,823
Subsistence Allowance	458,689
Laundry Allowance	2,163
Quarters Allowance	14,004
Longevity Pay	488,587
Mid-Year Bonus - Military/Uniformed Personnel	153,943
Year-end Bonus	153,943
Cash Gift	15,020
Productivity Enhancement Incentive	15,020

Total Other Compensation Common to All 1,456,288

Other Compensation for Specific Groups

Hazardous Duty Pay	27,518
Special Duty Allowance	96,773
Overseas Allowance	369,196
Combat Incentive Pay	10,000
Hazard Duty Pay	19,472
Combat Duty Pay	3,420
Incentive Pay	57,593
Instructor's Duty Pay	39,437
Lump-sum for Filling of Positions-Military/Uniformed Personnel (MUP)	399,581
Anniversary Bonus - Military/Uniformed Personnel	768

Total Other Compensation for Specific Groups 1,023,758

Other Benefits

Special Group Term Insurance	1,080
PAG-IBIG Contributions	7,210
PhilHealth Contributions	41,564
Employees Compensation Insurance Premiums	3,604
Retirement Gratuity	1,321,528
Terminal Leave	18,104

Total Other Benefits 1,393,090

Total Personnel Services 7,410,706

Maintenance and Other Operating Expenses

Travelling Expenses	579,703
Training and Scholarship Expenses	429,978
Supplies and Materials Expenses	4,353,281
Utility Expenses	1,306,277
Communication Expenses	251,084
Survey, Research, Exploration and Development Expenses	6,148
Confidential, Intelligence and Extraordinary Expenses	
Intelligence Expenses	1,216,544
Professional Services	1,478,496
General Services	206,540
Repairs and Maintenance	1,384,838
Financial Assistance/Subsidy	26,375
Taxes, Insurance Premiums and Other Fees	72,195
Labor and Wages	28,138
Other Maintenance and Operating Expenses	
Advertising Expenses	2,125
Printing and Publication Expenses	40,371
Representation Expenses	1,150,848
Transportation and Delivery Expenses	13,213
Rent/Lease Expenses	479,701
Membership Dues and Contributions to Organizations	809
Subscription Expenses	277,576
Other Maintenance and Operating Expenses	84,613

Total Maintenance and Other Operating Expenses 13,388,853

Total Current Operating Expenditures 20,799,559

Capital Outlays

Property, Plant and Equipment Outlay	
Land Outlay	26,976
Buildings and Other Structures	1,705,338
Machinery and Equipment Outlay	3,867,613
Transportation Equipment Outlay	320,960
Furniture, Fixtures and Books Outlay	36,498
Heritage Assets	1,818
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Total Capital Outlays	5,959,203
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TOTAL NEW APPROPRIATIONS	26,758,762
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