

C. ARMED FORCES OF THE PHILIPPINES

C.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	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	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 Calaoacan, Manaoag, 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, 2RCDG, 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, 76IB, Barangay Pakyas, Victoria, Oriental Mindoro, Phase II	60,000,000	60,000,000
Construction of Barracks/Training Facilities, Alpha Company 76IB, Barangay Malamig, Gloria, Oriental Mindoro, Phase II	60,000,000	60,000,000
Construction of Barracks/Training Facilities, Charlie Company 76IB, Sitio Sampaguita, Barangay San Carlos, Naujan, Oriental Mindoro, Phase II	60,000,000	60,000,000
Construction of Military Quarters and Barracks Building, Charlie Company 76IB, 2ID, Puerto Galera, Oriental Mindoro	75,000,000	75,000,000
Construction of Perimeter Fence with Solar Light System, 203rd Brigade, 4IB 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, 4IB Philippine Army, Sitio Hazines, 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, Bryg. 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

GENERAL APPROPRIATIONS ACT, FY 2026

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	<u>1,054</u>
Total Other Compensation Common to All	<u>121,603</u>
Other Compensation for Specific Groups	
Magna Carta for Public Health Workers	35,765
Longevity Pay	4,896
Lump-sum for Filling of Positions - Civilian	<u>22,277</u>
Total Other Compensation for Specific Groups	<u>62,938</u>
Other Benefits	
PAG-IBIG Contributions	2,902
PhilHealth Contributions	10,542
Employees Compensation Insurance Premiums	1,451
Terminal Leave	<u>8,299</u>
Total Other Benefits	<u>23,194</u>
Military/Uniformed Personnel	
Basic Pay	
Base Pay	<u>45,604,655</u>
Total Basic Pay	<u>45,604,655</u>
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	<u>567,280</u>
Total Other Compensation Common to All	<u>51,817,609</u>
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)	<u>802,746</u>
Total Other Compensation for Specific Groups	<u>7,927,448</u>

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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