

## G. PHILIPPINE ARMY ( LAND FORCES )

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>( Cash-Based )</u>		
	<u>2023</u>	<u>2024</u>	<u>2025</u>
New General Appropriations	<u>110,328,371</u>	<u>123,186,120</u>	<u>124,946,421</u>
General Fund	110,328,371	123,186,120	124,946,421
Automatic Appropriations	<u>890,517</u>	<u>45,734</u>	<u>45,412</u>
Customs Duties and Taxes, including Tax Expenditures	842,599		
Retirement and Life Insurance Premiums	47,918	45,734	45,412
Continuing Appropriations	<u>2,887,537</u>	<u>2,435,657</u>	
Unobligated Releases for Capital Outlays			
R.A. No. 11639	1,596,611		
R.A. No. 11936		1,084,863	
Unobligated Releases for MOOE			
R.A. No. 11639	1,290,926		
R.A. No. 11936		1,350,794	
Budgetary Adjustment(s)	<u>4,890,006</u>		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	1,479,326		
Pension and Gratuity Fund	3,410,680		
Total Available Appropriations	<u>118,996,431</u>	<u>125,667,511</u>	<u>124,991,833</u>
Unused Appropriations	<u>( 3,379,742 )</u>	<u>( 2,435,657 )</u>	
Unobligated Allotment	<u>( 3,379,742 )</u>	<u>( 2,435,657 )</u>	
TOTAL OBLIGATIONS	<u>115,616,689</u>	<u>123,231,854</u>	<u>124,991,833</u>
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EXPENDITURE PROGRAM  
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	<u>( Cash-Based )</u>		
	<u>2023 Actual</u>	<u>2024 Current</u>	<u>2025 Proposed</u>
General Administration and Support	<u>14,612,720,000</u>	<u>11,665,502,000</u>	<u>11,735,890,000</u>
Regular	<u>14,612,720,000</u>	<u>11,665,502,000</u>	<u>11,735,890,000</u>
PS	13,185,318,000	10,440,654,000	10,478,463,000
MOOE	1,427,402,000	1,224,848,000	1,257,427,000

Operations	<u>101,003,969,000</u>	<u>111,566,352,000</u>	<u>113,255,943,000</u>
Regular	<u>101,003,969,000</u>	<u>111,566,352,000</u>	<u>113,255,943,000</u>
PS	81,986,892,000	84,308,582,000	84,269,885,000
MOOE	17,131,532,000	18,019,940,000	19,006,725,000
CO	1,885,545,000	9,237,830,000	9,979,333,000
TOTAL AGENCY BUDGET	<u>115,616,689,000</u>	<u>123,231,854,000</u>	<u>124,991,833,000</u>
Regular	<u>115,616,689,000</u>	<u>123,231,854,000</u>	<u>124,991,833,000</u>
PS	95,172,210,000	94,749,236,000	94,748,348,000
MOOE	18,558,934,000	19,244,788,000	20,264,152,000
CO	1,885,545,000	9,237,830,000	9,979,333,000

STAFFING SUMMARY

	<u>2023</u>	<u>2024</u>	<u>2025</u>
TOTAL STAFFING			
Civilian Personnel			
Total Number of Authorized Positions	1,698	1,698	1,698
Total Number of Filled Positions	1,263	1,263	1,263
Military			
Total Number of Authorized Positions	113,456	114,576	114,576
Total Number of Filled Positions	113,456	113,456	113,456

Proposed New Appropriations Language  
 For general administration and support, and operations, as indicated hereunder.....P 124,946,421,000  
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PROPOSED 2025 ( Cash-Based )

OPERATIONS BY PROGRAM	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
LAND FORCES DEFENSE PROGRAM	84,269,885,000	19,006,725,000	9,979,333,000	113,255,943,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2025 ( Cash-Based )  
 (in pesos)

REGION	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
Regional Allocation	<u>94,702,936,000</u>	<u>20,264,152,000</u>	<u>9,979,333,000</u>	<u>124,946,421,000</u>
National Capital Region (NCR)	94,702,936,000	20,264,152,000	9,979,333,000	124,946,421,000
TOTAL AGENCY BUDGET	<u>94,702,936,000</u>	<u>20,264,152,000</u>	<u>9,979,333,000</u>	<u>124,946,421,000</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 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 for 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, and to appropriate criminal action under existing penal 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 statement 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 amount 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 Three Billion Eight Hundred Eighty Eight Million Two Hundred Thirty Six Thousand Pesos (P3,888,236,000) 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; 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 ( Cash-Based )

		<u>Current Operating Expenditures</u>			
		<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
<b>A.REGULAR PROGRAMS</b>					
1000000000000000	General Administration and Support	10,433,051,000	1,257,427,000		11,690,478,000
100000100001000	General management and supervision	8,484,943,000	1,257,427,000		9,742,370,000
100000100002000	Administration of Personnel Benefits	1,948,108,000			1,948,108,000
Sub-total, General Administration and Support		10,433,051,000	1,257,427,000		11,690,478,000
3000000000000000	Operations	84,269,885,000	19,006,725,000	9,979,333,000	113,255,943,000
3101000000000000	LAND FORCES DEFENSE PROGRAM	84,269,885,000	19,006,725,000	9,979,333,000	113,255,943,000
310100100001000	Force-Level Support Services	4,140,808,000	796,210,000	205,503,000	5,142,521,000
310100100002000	Force Development		1,258,074,000		1,258,074,000
310100100003000	Force Sustainment	80,129,077,000	16,952,441,000	9,773,830,000	106,855,348,000
Sub-total, Operations		84,269,885,000	19,006,725,000	9,979,333,000	113,255,943,000
<b>TOTAL NEW APPROPRIATIONS</b>		<b>P 94,702,936,000</b>	<b>P 20,264,152,000</b>	<b>P 9,979,333,000</b>	<b>P124,946,421,000</b>

Obligations, by Object of Expenditures

CYs 2023-2025  
(In Thousand Pesos)

		<u>( Cash-Based )</u>		
		<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>Current Operating Expenditures</b>				
<b>Personnel Services</b>				
<b>Civilian Personnel</b>				
Permanent Positions				
Basic Salary	391,379	381,116	378,437	
<b>Total Permanent Positions</b>	<b>391,379</b>	<b>381,116</b>	<b>378,437</b>	

Other Compensation Common to All			
Personnel Economic Relief Allowance	32,038	30,552	30,312
Representation Allowance	253	300	288
Transportation Allowance	253	300	288
Clothing and Uniform Allowance	7,746	7,638	8,841
Honoraria		106	106
Mid-Year Bonus - Civilian	33,330	31,760	31,536
Year End Bonus	33,118	31,760	31,536
Cash Gift	6,535	6,365	6,315
Productivity Enhancement Incentive	6,532	6,365	6,315
Step Increment		953	946
Total Other Compensation Common to All	<u>119,805</u>	<u>116,099</u>	<u>116,483</u>
Other Compensation for Specific Groups			
Magna Carta for Public Health Workers	50,162	35,765	35,765
Hazard Duty Pay	2,468		
Longevity Pay	2,191	4,896	4,896
Lump-sum for filling of Positions - Civilian		22,277	22,277
Other Personnel Benefits	3,840,904		
Total Other Compensation for Specific Groups	<u>3,895,725</u>	<u>62,938</u>	<u>62,938</u>
Other Benefits			
Retirement and Life Insurance Premiums	47,918	45,734	45,412
PAG-IBIG Contributions	2,267	1,528	3,031
PhilHealth Contributions	8,068	8,575	9,461
Employees Compensation Insurance Premiums	1,560	1,528	1,516
Retirement Gratuity	6,099		
Loyalty Award - Civilian	1,075		
Terminal Leave	34,570	4,930	4,310
Total Other Benefits	<u>101,557</u>	<u>62,295</u>	<u>63,730</u>
Military/Uniformed Personnel			
Basic Pay			
Base Pay	43,816,514	45,604,657	45,604,655
Creation of New Positions		793,322	
Total Basic Pay	<u>43,816,514</u>	<u>46,397,979</u>	<u>45,604,655</u>
Other Compensation Common to All			
Personnel Economic Relief Allowance	2,675,862	2,722,944	2,723,444
Clothing/ Uniform Allowance	1,984,354	4,441,905	4,262,873
Subsistence Allowance	10,053,087	10,130,559	10,099,952
Laundry Allowance	41,958	44,541	44,540
Quarters Allowance	578,058	606,550	606,549
Longevity Pay	8,190,420	11,737,672	11,791,385
Mid-Year Bonus - Military/Uniformed Personnel	3,606,193	3,800,389	3,800,388
Year-end Bonus	3,656,432	3,800,389	3,800,388
Cash Gift	562,753	567,280	567,280
Productivity Enhancement Incentive	562,753	567,280	567,280
Total Other Compensation Common to All	<u>31,911,870</u>	<u>38,419,509</u>	<u>38,264,079</u>
Other Compensation for Specific Groups			
Hazardous Duty Pay	1,240,715	1,936,704	1,728,957
Flying Pay	49,479	45,064	57,608
Hazard Duty Pay	722,492	735,196	735,195
Combat Duty Pay	3,460,866	3,043,008	3,043,008
Instructor's Duty Pay	325,739	323,933	323,933
Reservist's Pay	382,241	484,099	484,099
Medal of Valor Award	20,700	20,700	34,500
Hospitalization Expenses	47,092		
Parachutist Pay	320,797	310,901	622,838
Lump-sum for Filling of Positions - Military/Uniformed Personnel (MUP)			793,605
Total Other Compensation for Specific Groups	<u>6,570,121</u>	<u>6,899,605</u>	<u>7,823,743</u>
Other Benefits			
Special Group Term Insurance	8,063	8,169	8,169
PAG-IBIG Contributions	187,176	136,148	136,148
PhilHealth Contributions	877,675	1,025,868	1,025,902

Employees Compensation Insurance Premiums	125,582	136,148	136,148
Retirement Gratuity	942		
Terminal Leave	7,165,801	1,103,362	1,127,916
Total Other Benefits	<u>8,365,239</u>	<u>2,409,695</u>	<u>2,434,283</u>
TOTAL PERSONNEL SERVICES	<u>95,172,210</u>	<u>94,749,236</u>	<u>94,748,348</u>
Maintenance and Other Operating Expenses			
Travelling Expenses	359,302	371,079	382,139
Training and Scholarship Expenses	621,620	519,786	483,625
Supplies and Materials Expenses	9,072,580	11,222,752	11,496,456
Utility Expenses	816,645	808,998	908,332
Communication Expenses	204,594	176,452	181,615
Awards/Rewards and Prizes	776	1,547	1,547
Survey, Research, Exploration and Development Expenses	79,051	5,018	5,018
Confidential, Intelligence and Extraordinary Expenses			
Intelligence Expenses	444,000	444,000	444,000
Professional Services	144,177	143,094	143,094
General Services	9,760	12,083	12,083
Repairs and Maintenance	2,285,875	2,012,417	2,720,655
Financial Assistance/Subsidy	2,670,988	2,598,125	2,598,125
Taxes, Insurance Premiums and Other Fees	912,968	64,094	64,094
Labor and Wages	125,542	76,261	76,261
Other Maintenance and Operating Expenses			
Advertising Expenses		1,737	1,786
Printing and Publication Expenses	18,584	15,937	15,343
Representation Expenses	648,996	622,726	585,680
Transportation and Delivery Expenses	27,460	56,193	57,881
Rent/Lease Expenses	12,738	38,956	13,805
Membership Dues and Contributions to Organizations	20	117	117
Subscription Expenses	84,333	21,051	40,131
Other Maintenance and Operating Expenses	18,925	32,365	32,365
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>18,558,934</u>	<u>19,244,788</u>	<u>20,264,152</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>113,731,144</u>	<u>113,994,024</u>	<u>115,012,500</u>
Capital Outlays			
Property, Plant and Equipment Outlay			
Land Improvements Outlay	132,894		
Infrastructure Outlay	75,448		47,347
Buildings and Other Structures	484,978	1,171,554	1,929,661
Machinery and Equipment Outlay	1,083,746	5,288,188	5,631,481
Transportation Equipment Outlay	108,479	2,766,818	2,370,844
Furniture, Fixtures and Books Outlay		11,270	
TOTAL CAPITAL OUTLAYS	<u>1,885,545</u>	<u>9,237,830</u>	<u>9,979,333</u>
GRAND TOTAL	<u>115,616,689</u>	<u>123,231,854</u>	<u>124,991,833</u>

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Security, public order, and safety ensured

ORGANIZATIONAL  
OUTCOME : Level of mission capability of army units in ground operations attained

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	2023 GAA Targets	Actual
Level of mission capability of army units in ground operations attained		P 101,003,969,000
LAND FORCES DEFENSE PROGRAM		P 101,003,969,000
Outcome Indicator(s)		
1. Percentage of Tactical Units provided to force employers that are in prescribed readiness condition	80%	80%
2. Percentage of Ready Reserve Units in prescribed readiness condition	78%	80%
Output Indicator(s)		
1. Number of tactical and ready reserve units maintained		
a. Tactical Battalions	243	222
b. Ready Reserve Battalions	86	86
2. Percentage of operational readiness of tactical and ready reserve units		
a. Tactical Battalions	89%	89%
b. Ready Reserve Battalions	78%	80%
3. Average percentage of effective strength of tactical battalions that can be mobilized within 1 hour as dictated by higher authorities	90%	90%

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2024 Targets	2025 NEP Targets
Level of mission capability of army units in ground operations attained		P 111,566,352,000	P 113,255,943,000
LAND FORCES DEFENSE PROGRAM		P 111,566,352,000	P 113,255,943,000
Outcome Indicator(s)			
1. Percentage of Tactical Units provided to force employers that are in prescribed readiness condition	81%	81%	81%
2. Percentage of Ready Reserve Units in prescribed readiness condition	79%	79%	79%
Output Indicator(s)			
1. Number of tactical and ready reserve units maintained			
a. Tactical Battalions	236	243	236
b. Ready Reserve Battalions	88	88	90
2. Percentage of operational readiness of tactical and ready reserve units			
a. Tactical Battalions	89%	90%	89%
b. Ready Reserve Battalions	79%	79%	79%
3. Average percentage of effective strength of tactical battalions that can be mobilized within 1 hour as dictated by higher authorities	90%	90%	90%