

ANNUAL AGENCY PERFORMANCE REVIEW (AAPR) TOOL**PERIOD COVERED:**

January to December FY 2025

DEPARTMENT:

STATE UNIVERSITIES AND COLLEGES

AGENCY:

PHILIPPINE NORMAL UNIVERSITY

PART A - FINANCIAL PERFORMANCE

(Amounts in Thousand Pesos)

| Particulars | Previous/ Comparable Fiscal Year | Current Fiscal Year | Current Fiscal Year Breakdown | | | | Inc/Dec | |
|------------------------------------|--|------------------------|-------------------------------|------------|--|------------------------------------|---------|--|
| | | | Agency Specific Budget | Continuing | Automatic Appropriations (RLIP & SAGF) | Special Purpose Funds (SPFs) | | Others (e.g. Supplemental Appropriations, Unprogrammed Appropriations) |
| 1 | 2 | 3=(4+5+6+7+8) | 4 | 5 | 6 | 7 | 8 | 9=3-2 |
| Appropriations | 991,549 | 1,343,070 | 1,229,196 | 7,942 | 53,693 | 52,239 | | 351,521.00 |
| Allotments | 961,962 | 1,288,402 | 1,174,528 | 7,942 | 53,693 | 52,239 | | 326,440.00 |
| Obligation Program (BED No. 1) | 987,847 | 1,269,666 | 1,229,196 | | 40,470 | | | 281,819.00 |
| Actual Obligations | 923,273 | 1,256,334 | 1,149,080 | 6,514 | 48,586 | 52,154 | | 333,061.00 |
| Disbursement Program (BED No. 3) | 993,806 | 1,269,666 | 1,229,196 | | 40,470 | | | 275,860.00 |
| Actual Disbursements | 903,627 | 1,106,966 | 1,003,485 | 2,757 | 48,586 | 52,138 | | 203,339.00 |
| Unobligated Allotment | 38,690 | 32,067 | 25,448 | 1,428 | 5,106 | 85 | | (6,623.00) |
| Unpaid Obligation | 19,646 | 145,611 | 145,595 | | | 16 | | 125,965.00 |
| | | | | | | | | |
| Budget Utilization Rate: | | | | | | | | |
| Obligation vs. Allotment | 95.98% | 97.51% | 97.83% | 82.02% | 90.49% | 99.84% | 0.00% | 102.03% |
| Obligation vs. BED No. 1 | 93.46% | 98.95% | 93.48% | 0.00% | 120.05% | 0.00% | 0.00% | 118.18% |
| Disbursement vs. Obligation | 97.87% | 88.11% | 87.33% | 42.32% | 100.00% | 99.97% | 0.00% | 61.05% |
| Disbursement vs. BED No. 3 | 90.93% | 87.19% | 81.64% | 0.00% | 120.05% | 0.00% | 0.00% | 73.71% |

| A.1 Unobligated Allotments Accounted for as follows: | | | | | | |
|--|------------------------------|---------------|--------------|--------------|------------------|--|
| Program/Project (insert additional rows if necessary) | Unobligated Allotment | | | | | Reason/Justification |
| | PS | MOOE | FINEX | CO | Total | |
| 1 | 2 | 3 | 4 | 5 | 6=2+3+4+5 | 7 |
| GRAND TOTAL | 7,701 | 21,910 | 0 | 2,457 | 32,068 | |
| 1. General Administration and Support | 920 | 12,998 | | 1,794 | 15,712 | PS: 1) The savings were derived from the salaries and other emoluments of employees who resigned and those who opted for early retirement. Furthermore, the positions vacated by these personnel were not immediately filled due to delays in the recruitment and hiring processes. |
| 2. Support to Operations | 333 | 2,777 | | | 3,110 | |
| 3. Higher Education Program | 910 | 3,292 | | 663 | 4,865 | MOOE: 1) The University consistently optimized its existing resources by prioritizing the use of internal facilities for all major trainings and workshops throughout the year. By leveraging in-house venues and support services, the institution significantly minimized its reliance on external providers. This proactive approach generated substantial savings on venue rentals, catering, and transportation costs, reflecting a strong commitment to prudent financial management and enhanced operational efficiency. 2) Various extension projects undertaken during the fiscal year were implemented through strategic cost-sharing arrangements with partner organizations. Under these collaborations, external partners covered a portion of the project-related expenses, significantly reducing the University's financial obligations and enabling more efficient use of institutional resources. 3) The University generated significant savings from ISSP-related expenses. These savings will be utilized to support ISSP requirements for FY 2026. Notably, the University's ISSP was not included in the FY 2026 budget due to the absence of a DICT-approved ISSP at the time of Tier 1 proposal deadline, these redirected savings ensure full project implementation and compliance. |
| 4. Advanced Education Program | 216 | 713 | | | 929 | |
| 5. Research Program | 15 | 630 | | | 645 | |
| 6. Technical Advisory Extension Program | 115 | 1,500 | | | 1,615 | |
| 7. Special Purpose Fund (SPF) | 85 | | | | 85 | |
| 8. Retirement and Life Insurance Premium | 5,107 | | | | 5,107 | CO: 1) The unobligated allotment arises from savings in the bidding process of the two locally funded projects: The Construction of the National Center for Teacher Education (NCTE) Building-Phase 2 and the Completion of the Building Management System. Moreover, the procurement of ISSP-related items was delayed due to unforeseen events. These funds will be redirected for full implementation and compliance in the ensuing year. |

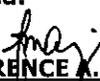
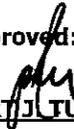
| A.2 Unpaid Obligations Accounted for as follows: | | | | | | |
|--|---------------------------|---------------|--------------|----------------|------------------|--|
| Program/Project (insert additional rows if necessary) | Unpaid Obligations | | | | | Reason/Justification |
| | PS | MOOE | FINEX | CO | Total | |
| 1 | 2 | 3 | 4 | 5 | 6=2+3+4+5 | 7 |
| GRAND TOTAL | 4,772 | 31,055 | 0 | 113,540 | 149,367 | |
| 1. General Administration and Support | 511 | 9,597 | | 378 | 10,486 | PS: 1) The disbursement of Proportional Vacation Pay (PVP) is currently pending, as several faculty members have yet to submit the required documentation. Likewise, certain honoraria claims and Terminal Leave Benefits for retirees remain unpaid due to incomplete submission of the necessary filing requirements. |
| 2. Support to Operations | 50 | 1,683 | | | 1,733 | |
| 3. Higher Education Program | 3,912 | 18,322 | | 113,162 | 135,396 | MOOE: 1) Significantly, the largest portion of unpaid obligations is attributable to the unreleased cash allocation for Free Higher Education (FHE). The DBM released only 50% of the requested amount, which explains why the full disbursement could not be made. Additionally, some obligations remain unpaid due to undelivered supplies and materials, certain training expenses that required renting external venues and services, and janitorial services pending submission of the necessary documentation. |
| 4. Advanced Education Program | 119 | 633 | | | 752 | |
| 5. Research Program | 123 | 285 | | | 408 | |
| 6. Technical Advisory Extension Program | 42 | 535 | | | 577 | CO: 1) Unpaid obligations for the Construction of the National Center for Teacher Education (NCTE) Building-Phase 2 under the locally-funded project remain 'not yet due and demandable' as work is currently in progress. The disbursement process will commence once the contractor submits the required progress billing report. The project is on track for completion in August 2026. Furthermore, other goods and services have already been delivered and are awaiting approved inspection and acceptance for disbursement. |
| 7. Special Purpose Fund (SPF) | 15 | | | | 15 | |
| 8. Retirement and Life Insurance Premium | - | | | | - | |

| KOPIs (insert additional rows if necessary) | Previous/ Comparable Period | | Current Period | | | | Inc/Dec | Remarks/ Justification |
|---|-----------------------------|--------|----------------|--------|----------|-------------|---------|---|
| | Target | Actual | Target | Actual | Variance | Accomp Rate | | |
| 1 | 2 | 3 | 4 | 5 | 6=5-4 | 7=5/4 | 8=5-3 | 9 |
| 1. Percentage of first-time licensure exam takers that pass the licensure exams | 90% | 99.24% | 90% | 99.69% | 9.69% | 110.77% | 0.45% | Our review and exam-preparation support helped keep first-time passing rates near 100%, with a 0.45 percentage-point improvement from the previous period, as this generation of graduates demonstrated strong maturity and readiness, reinforced by continued and consistent academic support. |
| 2. Percentage of graduates (2 years prior) that are employed | 85% | 91.50% | 85% | 85% | 0 | 100.00% | -6.50% | The -6.50% change shows a drop from the previous period, which may be due to labor-market conditions, the timing of employment two years after graduation, and challenges in tracking and confirming employment data. |
| 3. Percentage of undergraduate students enrolled in | 100% | 100% | 100% | 100% | 0 | 100.00% | 0 | |
| 4. Percentage of undergraduate programs with | 100% | 100% | 100% | 100% | 0 | 100.00% | 0 | |
| 5. Percentage of graduate school faculty engaged in research work applied in any of the following: (a) pursuing advanced research degree programs (Ph.D.) or (b) actively pursuing within the last three (3) years (investigative research, basic and applied scientific research, policy research, social science research) or (c) producing technologies for commercialization or livelihood improvement or (d) whose research work resulted in an extension program | 100% | 100% | 100% | 100% | 0 | 100.00% | 0 | |
| 6. Percentage of graduate students enrolled in research degree programs | 100% | 100% | 100% | 100% | 0 | 100.00% | 0 | |
| 7. Percentage of accredited graduate programs | 48% | 91.67% | 48% | 90.91% | 42.91% | 189.40% | -0.76% | The small drop from the previous period, likely due to the accreditation schedule (timing of visits/renewals/validity) and the completion of required documents and evidence. |
| 8. Number of research outputs in the last three years utilized by the industry or by other beneficiaries | | | | | | | | |
| 9. Number of research outputs completed within the year | 66 | 74 | 66 | 74 | 8 | 112.12% | 0 | |
| 10. Percentage of research outputs published in internationally-refereed or CHED recognized journal within the year | 52% | 54.66% | 52% | 52% | 0 | 100.00% | -2.66% | The slight decline from the previous period may be due to publication pipeline timing (review/revision cycles and journal acceptance schedules) even when research outputs are being processed. |

| | | | | | | | | |
|---|-------|-------|-------|-------|-----|---------|-----|--|
| 11. Number of active partnerships with LGUs, industries, NGOs, NGAs, SMEs, and other stakeholders as a result of extension activities | 38 | 44 | 38 | 124 | 86 | 326.32% | 80 | PNU exceeded the target of 38 by achieving 44 active partnerships (+6) due to stronger engagement with external stakeholders through extension activities. |
| 12. Number of trainees weighted by the length of training | 1,100 | 1,100 | 1,100 | 1,778 | 678 | 161.64% | 678 | PNU delivered training activities reaching more participants and/or longer-duration trainings than planned, reflecting expanded training delivery and stronger participation uptake. |
| 13. Number of extension programs organized and supported consistent with the SUC's mandated and priority programs | 38 | 56 | 38 | 38 | 0 | 100.00% | -18 | The -18 change from the previous period indicates fewer extension programs than last year, which may reflect a shift toward consolidating programs, prioritizing higher-impact activities, and/or differences in scheduling and reporting cycles, while still achieving the current-year target. |
| 14. Percentage of beneficiaries who rate the training course/s as satisfactory | 100% | 100% | 100% | 100% | 0 | 100.00% | 0 | |

PART C. Revenue Performance

| Income (per BESF) | Previous/ Comparable Period | | Current Period | | | | Inc/Dec | Remarks/ Justification |
|------------------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|----------------|------------------|--|
| | Target | Actual | Target | Actual | Variance | Accomp Rate | | |
| 1 | 2 | 3 | 4 | 5 | 6=5-4 | 7=5/4 | 8=5-3 | 9 |
| Retained Income/Fund | 172,735.00 | 253,880.00 | 183,707.00 | 316,531.00 | 132,824.00 | 8.18 | 62,651.00 | |
| Internally Generated Income | 172,735.00 | 253,880.00 | 183,707.00 | 316,531.00 | 132,824.00 | 8.18 | 62,651.00 | |
| Tuition Fees | 27,033.00 | 36,700.00 | 30,050.00 | 32,637.00 | 2,587.00 | 1.09 | (4,063.00) | Only 50% of the Billing sent to DBM has been paid to PNU |
| Income Collected from Students | 11,411.00 | 16,145.00 | 12,430.00 | 11,438.00 | (992.00) | 0.92 | (4,707.00) | |
| Income from Other Sources | 18,428.00 | 41,326.00 | 19,099.00 | 46,265.00 | 27,166.00 | 2.42 | 4,939.00 | |
| Income from Revolving Fund | 0.00 | 0.00 | | | 0.00 | | | |
| Grants / Donations | 91,928.00 | 113,450.00 | 95,074.00 | 174,377.00 | 79,303.00 | 1.83 | 60,927.00 | |
| Others | 23,935.00 | 46,259.00 | 27,054.00 | 51,814.00 | 24,760.00 | 1.92 | 5,555.00 | |
| TOTAL | 172,735 | 253,880 | 183,707 | 316,531 | 132,824.00 | 172.30% | 62,651 | |

| PART D. Findings and Action Items | | | |
|--|---|-------------------------------|--|
| Findings (insert additional rows if necessary) | Action Items | Timelines (mm/yyyy) | Responsible Unit |
| 1 | 2 | 3 | 4 |
| Financial Performance | | | |
| Obligation vs. Allotment | The PNU will expedite the procurement of goods and services through the following approaches: (1) Continuously improving procurement planning; and (2) Streamlining the project approval process. | January - October, 2026 | VPFA/FMO/BUDGET UNIT/ACCOUNTING UNIT/PROCUREMENT MANAGEMENT UNIT |
| Disbursement vs. Obligation | The University shall continuously monitor the status of its disbursements and obligations and implement the necessary adjustments, including office-specific catch-up plans, to ensure the timely and efficient utilization of funds. | January - October, 2026 | VPFA/FMO/BUDGET UNIT/ACCOUNTING UNIT/END USER |
| | To conduct a Mid-Year Planning Review to reassess and recalibrate the University's programs, activities, and projects, thereby allowing the strategic reallocation of resources to priority programs, projects and initiatives. | June - July, 2026 | VPFA/PLANNING OFFICE/FMO/BUDGET UNIT |
| Physical Performance | | | |
| The -6.50% change shows a drop from the previous period, which may be due to labor-market conditions, the timing of employment two years after graduation, and challenges in tracking and confirming employment data. | Strengthen graduate tracer and employment verification (updated database, regular follow-ups, online tracer form, coordination with alumni); report employability updates quarterly. | 12/2026 | ARO |
| The small drop from the previous period, likely due to the accreditation schedule (timing of visits/renewals/validity) and the completion of required documents and evidence. | Update the accreditation calendar and readiness plan; complete documentary requirements/evidence folders per program; conduct internal mock review prior to visits/renewals. | 12/2026 | QAMO |
| The -18 change from the previous period indicates fewer extension programs than last year, which may reflect a shift toward consolidating programs, prioritizing higher-impact activities, and/or differences in scheduling and reporting cycles, while still achieving the current-year target. | Review extension program portfolio to confirm prioritization and impact focus; standardize reporting cycle and documentation; ensure each program has clear outputs/outcomes and completion evidence. | 12/2026 | CPEO |
| Revenue Performance | | | |
| The Collection of Income related to tuition did not reach the target amount | Only 50% of the total billing sent to the Department of Budget and Management (DBM) was paid to Philippine Normal University (PNU) in FY 2025. PNU will continue the follow ups for the release of cash pertaining to Free Higher Education (FHE) | January - June 2026 | Accounting Unit |
| The total collection with regards to Grants/Donations and Other sources has exceeded the target amount | The Philippine Normal University was able to reach the total target amount for the Grants/Donations and Other Sources through the continual sending of Billing to Source Agencies and other Institutions and the immediate implementation of projects by the project lead. The Various Offices of Philippine Normal University will continue engaging with other institutions for the implementation of projects and the Accounting Unit will continue sending billing upon the request of the project leads. | January - June 2026 | Various Unit/Accounting Unit |
| Prepared:  FLORENCE A. ALLEJOS Head, Budget Unit | | | |
|  ARGEA LINN P. PALABRICA, CPA Head, Accounting Unit | | | |
|  MARIA RUTH M. REGALADO Director, Planning Office | | | |
| Recommending Approval:  LORDINIO A. VERGARA, DPd. Vice President for Finance and Administration | | | |
| Approved:  BERT J. TUGA, Ph.D. President | | | |