

Department: STATE UNIVERSITIES AND COLLEGES  
 Agency/Operating Unit: PHILIPPINE NORMAL UNIVERSITY  
 Address: TAFT AVENUE, MANILA

**MODIFICATION ADVICE FORM (MAF) No. 2025-02-01**  
**Dated: February 4, 2025**

**Funding Source :** Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of  
 National Government Agencies

**Legal Basis :** RA 12116 FY 2025 CURRENT APPROPRIATIONS  
 NBC No. 595 dated January 20, 2025

**DEFICIENT ITEMS (TO):**

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	Amount
310100000000000 310100200000000 310100200037000	Higher Education Program Locally-Funded Project Completion of Installation of Building Management System	CO	(50604050 99) Other Machinery and Equipment	25,000,000.00
<b>Total:</b>				<b>25,000,000.00</b>

**SOURCE ITEMS (FROM):**

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
310100000000000 310100200000000 310100200037000	Higher Education Program Locally-Funded Project Completion of Installation of Building Management System	CO	(50604050 03) Information and Communication Technology Equipment	(25,000,000.00)
<b>Total:</b>				<b>(25,000,000.00)</b>

Prepared by:

  
**FLORENCE A. ALLEJOS**  
 Head, Budget Unit

Certified Correct:

  
**RONNIE B. PAGAL, CPA**  
 Director, Financial Management Services

Recommending Approval:

  
**LORDINO A. VERGARA, DPd.**  
 Vice President for Finance and Administration

Approved by:

  
**BERT J. TUGA, PhD.**  
 President

**MODIFICATION ADVICE FORM (MAF) No. 2025-03-02**

**Dated: March 17, 2025**

Funding Source : Regular Agency Fund - General Fund - New General Appropriations -Continuing Appropriations under R.A. No. 11975 (FY 2024 GA, National Government Agencies

Legal Basis : **R.A. 12116, FY 2025 GENERAL APPROPRIATIONS ACT (GAA)**  
NBC No. 595, dated January 20, 2025

**DEFICIENT ITEMS (TO):**

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	Amount
100,010,000.00	General Management and Supervision	MOOE	(50202010 02) Training Expenses	200,000.00
			(50211030 00) Professional Services - Consultancy Services	979,462.50
			(50206010 01) Awards/Rewards Expenses	915,537.50
			(50299030 00) Representation Expenses	50,000.00
			Sub-Total	<b>2,145,000.00</b>
200,010,000.00	Auxiliary Services Normal Hall	MOOE	(50211030 00) Professional Services - Consultancy Services	125,000.00
200,010,001.00			Sub-Total	<b>125,000.00</b>
200,010,002.00	Cafeteria	MOOE	(50211030 00) Professional Services - Consultancy Services	150,000.00
			Sub-Total	<b>150,000.00</b>
200,010,003.00	Library Services	MOOE	(50211030 00) Professional Services - Consultancy Services	93,000.00
			Sub-Total	<b>93,000.00</b>
301,010,000.00	Higher Education Services	MOOE	(50202010 02) Training Expenses	300,000.00
			(50211030 00) Professional Services - Consultancy Services	555,500.00
			(50206010 01) Awards/Rewards Expenses	311,000.00
			(50206020 00) Prizes	110,000.00
			Sub-Total	<b>1,276,500.00</b>
303,010,000.00	Research Services	MOOE	(50211030 00) Professional Services - Consultancy Services	200,000.00
			(50206010 01) Awards/Rewards Expenses	100,000.00
	Sub-Total	<b>300,000.00</b>		
304,010,000.00	Extension Services	MOOE	(50211030 00) Professional Services - Consultancy Services	500,000.00
			(50206010 01) Awards/Rewards Expenses	394,000.00
			Sub-Total	<b>894,000.00</b>
			<b>Total:</b>	<b>4,983,500.00</b>

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
100,010,000.00	General Management and Supervision	MOOE	(50211010 00) Legal Services (50211020 00) Auditing Services (50211990 00) Professional Services - Other Professional Services (50212990 99) General Services - Other General Services (50215020 00) Fidelity Bond Premiums (50215030 00) Taxes, Insurance Premiums and Other Fees - Insurance Expenses 50216010 00) Labor and Wages (50299050 04) Rents - Equipment (50299050 03) Rents - Motor Vehicles Organizations (50210030 00) Extraordinary and Miscellaneous Expenses	(513,000.00) (300,000.00) (809,000.00) (7,000.00) (8,000.00) (29,000.00) (2,000.00) (76,000.00) (30,000.00) (109,000.00) (262,000.00)
			Sub-Total	<b>(2,145,000.00)</b>
200,010,000.00	Auxiliary Services			
200,010,001.00	Normal Hall	MOOE	(50202010 02) Training Expenses	(125,000.00)
			Sub-Total	<b>(125,000.00)</b>
200,010,002.00	Cafeteria	MOOE	(50202010 02) Training Expenses	(150,000.00)
			Sub-Total	<b>(150,000.00)</b>
200,010,003.00	Library Services	MOOE	(50202010 02) Training Expenses (50212020 00) General Services - Janitorial Services	(78,000.00) (15,000.00)
			Sub-Total	<b>(93,000.00)</b>
301,010,000.00	Higher Education Services	MOOE	(50202020 00) Scholarship Grants/Expenses (50211990 00) Professional Services - Other Professional Services (50212020 00) General Services - Janitorial Services (50215020 00) Taxes, Insurance Premiums and Other Fees - Fidelity Bond Premiums 50216010 00) Labor and Wages (50299030 00) Representation Expenses (50299050 04) Rents - Equipment (50299050 03) Rents - Motor Vehicles Organizations (50212030 00) General Services - Security Services	(201,000.00) (433,000.00) (51,000.00) (72,500.00) (78,000.00) (50,000.00) (205,000.00) (141,000.00) (45,000.00)
			Sub-Total	<b>(1,276,500.00)</b>
303,010,000.00	Research Services	MOOE	(50202010 02) Training Expenses	(300,000.00)
			Sub-Total	<b>(300,000.00)</b>
304,010,000.00	Extension Services	MOOE	(50202010 02) Training Expenses (50215020 00) Taxes, Insurance Premiums and Other Fees - Fidelity Bond Premiums (50299050 04) Rents - Equipment (50299050 03) Rents - Motor Vehicles	(800,000.00) (24,000.00) (30,000.00) (40,000.00)
			Sub-Total	<b>(894,000.00)</b>
<b>Total:</b>				<b>(4,983,500.00)</b>

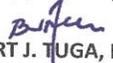
Prepared by:

  
**FLORENCE A. ALLEJOS**  
 Head, Budget Unit

Recommending Approval:

  
**HARRY P. HULGANGA, CPA**  
 Director, Financial Management Office

Approved by:

  
**BERT J. TUGA, PhD.**  
 President

Department: STATE UNIVERSITIES AND COLLEGES  
 Agency/Operating Unit: PHILIPPINE NORMAL UNIVERSITY  
 Address: TAFT AVENUE, MANILA

**MODIFICATION ADVISE FORM (MAF) No. 2025-06-03**

Dated: June 16, 2025

**Funding Source :** Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

**Legal Basis :** R.A. 12116, FY 2025 GENERAL APPROPRIATIONS ACT (GAA)  
 NBC No. 595, dated January 20, 2025

**DEFICIENT ITEMS (TO):**

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	Amount
100010000	General Management and Supervision	MOOE	(50203010 01) ICT Office Supplies	569,752.00
			(50203210 03) Semi-Expendable Machinery and Equipment Expenses- Information and Communications Technology Equipment	225,000.00
			(50211030 01) ICT Consultancy Services	2,095,248.00
			(50299070 01) ICT Software Subscription	1,000,000.00
			Sub-Total	<b>3,890,000.00</b>
301010000	Higher Education Services	MOOE	(50211030 01) ICT Consultancy Services	1,757,712.00
			Sub-Total	<b>1,757,712.00</b>
<b>Total:</b>				<b>5,647,712.00</b>

**SOURCE ITEMS (FROM):**

100010000	General Management and Supervision	MOOE	(50299070 01) ICT Software Subscription	(2,890,000.00)
			(50213050 03) Repairs and Maintenance - Machinery and Equipment- Information and Communication Technology Equipment	(1,000,000.00)
			Sub-Total	<b>(3,890,000.00)</b>
301010000	Higher Education Services	MOOE	(50216010 00) Labor and Wages	(1,757,712.00)
			Sub-Total	<b>(1,757,712.00)</b>
<b>Total:</b>				<b>(5,647,712.00)</b>

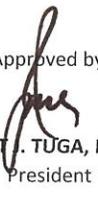
Prepared by:

  
**FLORENCE A. ALLEJOS**  
 Head, Budget Unit

Recommending Approval:

  
**HARRY M. LUIGANGA, CPA**  
 Director, Financial Management Office

Approved by:

  
**BERT J. TUGA, PhD.**  
 President

Department: STATE UNIVERSITIES AND COLLEGES  
 Agency/Operating Unit: PHILIPPINE NORMAL UNIVERSITY  
 Address: TAFT AVENUE, MANILA

**MODIFICATION ADVICE FORM (MAF) No. 2025-06-04**  
 Dated: June 16, 2025

**Funding Source :** Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

**Legal Basis :** R.A. 12116, FY 2025 GENERAL APPROPRIATIONS ACT (GAA)  
 NBC No. 595, dated January 20, 2025

**DEFICIENT ITEMS (TO):**

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	Amount
100010000	General Management and Supervision	MOOE	(50203010 01) ICT Office Supplies	700,000.00
<b>Total:</b>				<b>700,000.00</b>

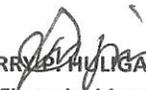
**SOURCE ITEMS (FROM):**

100010000	General Management and Supervision	CO	50604050 03) Information and Communication Technology Equipment	(700,000.00)
<b>Total:</b>				<b>(700,000.00)</b>

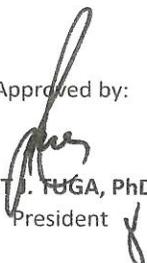
Prepared by:

  
**FLORENCE A. ALLEJOS**  
 Head, Budget Unit

Recommending Approval:

  
**HARRY P. HULGANGA, CPA**  
 Director, Financial Management Office

Approved by:

  
**BERT J. FUGA, PhD.**  
 President

**MODIFICATION ADVICE FORM (MAF) No. 2025-06-05**

**Dated: September 25, 2025**

**Funding Source :** Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

**Legal Basis :** R.A. 12116, FY 2025 GENERAL APPROPRIATIONS ACT (GAA)  
 NBC No. 595, dated January 20, 2025

**DEFICIENT ITEMS (TO):**

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	Amount
100010000	General Management and Supervision	MOOE	(50201010 00) Traveling Expenses - Local	500,000.00
			(50202010 02) Training Expenses	500,000.00
			(50203010 02) Supplies and Materials Expenses - Office Supplies Expenses	500,000.00
			(50203090 00) Fuel, Oil and Lubricants Expenses	300,000.00
			(50203990 00) Supplies and Materials Expenses - Other Supplies and Materials Expenses	1,300,000.00
			(50205010 00) Communication Expenses - Postage and Courier Services	50,000.00
			(50212990 99) General Services - Other General Services	500,000.00
			(50215010 01) Taxes, Insurance Premiums and Other Fees - Taxes, Duties and Licenses	110,000.00
			(50215030 00) Taxes, Insurance Premiums and Other Fees - Insurance Expenses	210,000.00
			(50299060 00) Membership Dues and Contributions to Organizations	110,000.00
			(50216010 00) Labor and Wages	450,000.00
			(50299020 00) Printing and Publication Expenses	10,000.00
			Sub-Total	<b>4,540,000.00</b>
			200010000	Auxiliary Services
200010003	Library Services	MOOE	(50204020 00) Utility Expenses - Electricity Expenses	20,000.00
			Sub-Total	<b>20,000.00</b>
301010000	Higher Education Services	MOOE	(50203990 00) Supplies and Materials Expenses - Other Supplies and Materials Expenses	1,500,000.00
			(50205010 00) Communication Expenses - Postage and Courier Services	50,000.00
			(50211990 00) Other Professional Fees	600,000.00
			Sub-Total	<b>2,150,000.00</b>
302010000	Advanced Education Services	MOOE	(50211990 00) Other Professional Fees	500,000.00
			Sub-Total	<b>500,000.00</b>
			Research Services	MOOE
(50203110 01) Textbooks and Instructional Materials Expenses	10,000.00			
Sub-Total	<b>110,000.00</b>			
304010000	Extension Services	MOOE	(50201020 00) Traveling Expenses - Foreign	100,000.00
			(50203110 01) Textbooks and Instructional Materials Expenses	20,000.00
			Sub-Total	<b>120,000.00</b>
<b>Total:</b>				<b>7,440,000.00</b>

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	Amount
100010000	General Management and Supervision	MOOE	(50202020 00) Scholarship Grants/Expenses	(1,000,000.00)
			(50204020 00) Utility Expenses - Electricity Expenses	(2,100,000.00)
			(50205020 02) Communication Expenses - Telephone Expenses - Landline	(50,000.00)
			(50211990 00) Professional Services - Other Professional Services	(890,000.00)
			(50212030 00) General Services - Security Services	(500,000.00)
			Sub-Total	<b>(4,540,000.00)</b>
200010000	Auxiliary Services			
200010003	Library Services	MOOE	(50203010 02) Supplies and Materials Expenses - Office Supplies Expenses	(20,000.00)
			Sub-Total	<b>(20,000.00)</b>
301010000	Higher Education Services	MOOE	(50202020 00) Scholarship Grants/Expenses	(1,500,000.00)
			(50203010 02) Supplies and Materials Expenses - Office Supplies Expenses	(600,000.00)
			(50205020 01) Communication Expenses - Telephone Expenses - Mobile	(50,000.00)
			Sub-Total	<b>(2,150,000.00)</b>
302010000	Advanced Education	MOOE	(50202010 02) Training Expenses	(500,000.00)
			Sub-Total	<b>(500,000.00)</b>
303010000	Research Services	MOOE	(50201010 00) Traveling Expenses - Local	(100,000.00)
			(50203990 00) Supplies and Materials Expenses - Other Supplies and Materials Expenses	(10,000.00)
			Sub-Total	<b>(110,000.00)</b>
304010000	Extension Services	MOOE	(50201010 00) Traveling Expenses - Local	(100,000.00)
			(50203010 02) Supplies and Materials Expenses - Office Supplies Expenses	(20,000.00)
			Sub-Total	<b>(120,000.00)</b>
<b>Total:</b>				<b>(7,440,000.00)</b>

Prepared by:

  
**FLORENCE A. ALLEJOS**  
 Head, Budget Unit

Recommending Approval:

  
**HARRY B. HUIDANGA, CPA**  
 Director, Financial Management Office

Approved by:

  
**BERT J. TUGA, PhD.**  
 President

Department: STATE UNIVERSITIES AND COLLEGES  
 Agency/Operating Unit: PHILIPPINE NORMAL UNIVERSITY - ALL CAMPUSES  
 Address: TAFT AVENUE, MANILA

**MODIFICATION ADVICE FORM (MAF) No. 2025-06-06**

**Dated: December 5, 2025**

**Funding Source :** Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

**Legal Basis :** R.A. 12116, FY 2025 GENERAL APPROPRIATIONS ACT (GAA)  
 NBC No. 595, dated January 20, 2025

**DEFICIENT ITEMS (TO):**

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	Amount
100010000	General Management and Supervision	MOOE	(50202010 02) Training Expenses	474,734.88
			(50203210 02) Semi-Expendable Machinery and Equipment Expenses - Office Equipment	86,310.00
			(50204010 00) Utility Expenses - Water Expenses	867,362.95
			(50213050 02) Repairs and Maintenance - Machinery and Equipment-Office Equipment	285,929.86
			(50215020 00) Fidelity Bond Premiums	30,000.00
			(50299060 00) Membership Dues and Contributions to Organizations	90,000.00
			(50216010 00) Labor and Wages	210,000.00
			Sub-Total	<b>2,044,337.69</b>
200010000	Auxiliary Services	MOOE	(50204010 00) Utility Expenses - Water Expenses	2,630.96
200010003	Library Services		(50212020 00) Janitorial Services	208,899.54
				Sub-Total
301010000	Higher Education Services	MOOE	(50202010 02) Training Expenses	2,507,000.00
			(50203990 00) Supplies and Materials Expenses - Other Supplies and Materials Expenses	564,252.44
			(50204010 00) Utility Expenses - Water Expenses	230,825.80
			(50215020 00) Fidelity Bond Premiums	8,000.00
			Sub-Total	<b>3,310,078.24</b>
302010000	Advanced Education Services	MOOE	(50202010 02) Training Expenses	155,183.14
			(50203990 00) Supplies and Materials Expenses - Other Supplies and Materials Expenses	2,273.30
				Sub-Total
	Research Services	MOOE	(50203990 00) Supplies and Materials Expenses - Other Supplies and Materials Expenses	115,570.00
			(50211030 02) Consultancy Services	50,000.00
			(50215020 00) Fidelity Bond Premiums	3,150.00
			Sub-Total	<b>168,720.00</b>
304010000	Extension Services	MOOE	(50202010 02) Training Expenses	144,919.36
			(50215020 00) Fidelity Bond Premiums	4,000.00
			Sub-Total	<b>148,919.36</b>
<b>Total:</b>				<b>6,041,042.23</b>

Department: STATE UNIVERSITIES AND COLLEGES  
 Agency/Operating Unit: PHILIPPINE NORMAL UNIVERSITY - ALL CAMPUSES  
 Address: TAFT AVENUE, MANILA

**MODIFICATION ADVICE FORM (MAF) No. 2025-06-06**

**Dated: December 5, 2025**

**Funding Source :** Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

**Legal Basis :** R.A. 12116, FY 2025 GENERAL APPROPRIATIONS ACT (GAA)

NBC No. 595, dated January 20, 2025

**SOURCE ITEMS (FROM):**

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	Amount
100010000	General Management and Supervision	MOOE	(50201010 00) Traveling Expenses - Local	(91,724.05)
			(50203010 02) Supplies and Materials Expenses - Office Supplies Expenses	(73,243.72)
			(50203080 00) Supplies and Materials Expenses - Medical, Dental and Laboratory Supplies Expenses	(36,144.25)
			(50203020 00) Supplies and Materials Expenses - Accountable Forms Expenses	(150,703.20)
			(50203090 00) Fuel, Oil and Lubricants Expenses	(76,374.55)
			(50203990 00) Supplies and Materials Expenses - Other Supplies and Materials Expenses	(130,224.27)
			(50204020 00) Utility Expenses - Electricity Expenses	(265,102.19)
			(50205010 00) Communication Expenses - Postage and Courier Services	(30,552.00)
			(50205020 01) Communication Expenses - Telephone Expenses - Mobile	(102,880.24)
			(50205020 02) Communication Expenses - Telephone Expenses - Landline	(315,296.31)
			(50211990 00) Professional Services - Other Professional Services	(235,147.08)
			(50213040 01) Repairs and Maintenance - Buildings and Other Structures-Buildings	(40,689.25)
			(50213040 01) Repairs and Maintenance - Transportation Equipment-Motor Vehicles	(42,785.98)
			(50213070 00) Repairs and Maintenance - Furniture and Fixtures	(164,686.44)
			(50213990 99) Repairs and Maintenance - Other Property, Plant and Equipment	(203,780.16)
			(50215030 00) Insurance Expenses	(30,000.00)
			(50299050 03) Rents - Motor Vehicles	(50,000.00)
			(50299010 00) Advertising Expenses	(5,004.00)
200010000	Auxiliary Services			
200010003	Library Services	MOOE	(50201010 00) Traveling Expenses - Local	(15,000.00)
			(50203010 02) Supplies and Materials Expenses - Office Supplies Expenses	(58,625.58)
			(50203990 00) Supplies and Materials Expenses - Other Supplies and Materials Expenses	(33,391.75)
			(50204020 00) Utility Expenses - Electricity Expenses	(104,513.17)
			<b>Sub-Total</b>	<b>(211,530.50)</b>
301010000	Higher Education Services	MOOE	(50201010 00) Traveling Expenses - Local	(5,168.04)
			(50201020 00) Traveling Expenses - Foreign	(27,216.45)
			(50202020 00) Scholarship Grants/Expenses	(1,000,000.00)
			(50203010 02) Supplies and Materials Expenses - Office Supplies Expenses	(112,999.18)
			(50203210 02) Semi-Expendable Machinery and Equipment Expenses - Office Equipment	(98,679.60)
			(50204020 00) Utility Expenses - Electricity Expenses	(306,132.21)
			(50205020 01) Communication Expenses - Telephone Expenses - Mobile	(38,300.00)

Department: STATE UNIVERSITIES AND COLLEGES  
 Agency/Operating Unit: PHILIPPINE NORMAL UNIVERSITY - ALL CAMPUSES  
 Address: TAFT AVENUE, MANILA

**MODIFICATION ADVICE FORM (MAF) No. 2025-06-06**

**Dated: December 5, 2025**

**Funding Source :** Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

**Legal Basis :** R.A. 12116, FY 2025 GENERAL APPROPRIATIONS ACT (GAA)  
 NBC No. 595, dated January 20, 2025

**SOURCE ITEMS (FROM):**

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	Amount
302010000	Advanced Education	MOOE	(50211990 00) Other Professional Fees	(277,314.57)
			(50212020 00) Janitorial Services	(218,640.69)
			(50212030 00) Security Services	(472,979.92)
			(50299060 00) Membership Dues and Contributions to Organizations	(53,777.13)
			(50216010 00) Labor and Wages	(349,793.36)
			(50299020 00) Printing and Publication Expenses	(50,350.00)
			(50299050 03) Rents - Motor Vehicles	(53,600.00)
			(50299050 04) Rents - Equipment	(36,450.00)
			(50299030 00) Representation Expenses	(208,677.09)
				Sub-Total
302010000	Advanced Education	MOOE	(50201010 00) Traveling Expenses - Local	(56,547.73)
			(50203010 02) Supplies and Materials Expenses - Office Supplies Expenses	(2,273.02)
			(50204020 00) Utility Expenses - Electricity Expenses	(98,635.69)
	Sub-Total		<b>(157,456.44)</b>	
303010000	Research Services	MOOE	(50201010 00) Traveling Expenses - Local	(25,000.00)
			(50202010 02) Training Expenses	(101,830.38)
			(50203010 02) Supplies and Materials Expenses - Office Supplies Expenses	(39,046.62)
			(50203110 01) Textbooks and Instructional Materials Expenses	(2,843.00)
	Sub-Total		<b>(168,720.00)</b>	
304010000	Extension Services	MOOE	(50201010 00) Traveling Expenses - Local	(10,487.88)
			(50203010 02) Supplies and Materials Expenses - Office Supplies Expenses	(58,546.00)
			(50203110 01) Textbooks and Instructional Materials Expenses	(20,000.00)
			(50203990 00) Supplies and Materials Expenses - Other Supplies and Materials Expenses	(59,885.48)
				Sub-Total
<b>Total:</b>				<b>(6,041,042.23)</b>

Prepared by:

  
**FLORENCE A. ALLEJOS**  
 Head, Budget Unit

Recommending Approval:

  
**HARRY HUI GANGA, CPA**  
 Director, Financial Management Office

Approved by:

  
**BERT TUGA, PhD.**  
 President

Department: STATE UNIVERSITIES AND COLLEGES  
 Agency/Operating Unit: PHILIPPINE NORMAL UNIVERSITY - ALL CAMPUSES  
 Address: TAFT AVENUE, MANILA

**MODIFICATION ADVICE FORM (MAF) No. 2025-12-07**

Dated: December 5, 2025

**Funding Source** : Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of  
 National Government Agencies

**Legal Basis** : Budget Circular No. 2025-2, dated November 19, 2025

**DEFICIENT ITEMS (TO):**

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
100000000 100010000	General Management and Supervision	PS	(50102990 11) Collective Negotiation Agreement Incentive- Civilian	18,309,275.00
			Sub-Total	<b>18,309,275.00</b>
<b>Total:</b>				<b>18,309,275.00</b>

**SOURCE ITEMS (FROM):**

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
100010000	General Management and Supervision	MOOE	(50201020 00) Traveling Expenses - Foreign (50203010 00) Supplies and Materials Expenses - Office Supplies (50203010 01) ICT Office Supplies (50203080 00) Medical, Dental and Laboratory Supplies Expenses (50203020 00) Accountable Forms Expenses (50203090 00) Supplies and Materials Expenses - Fuel, Oil and Lubricants Expenses (50203990 00) Supplies and Materials Expenses - Other supplies and Materials Expenses (50204020 00) Utility Expenses - Electricity Expenses (50205010 00) Communication Expenses - Postage and Courier Services (50205020 01) Communication Expenses - Telephone Expenses-Mobile (50213040 01) Repairs and Maintenance - Transportation Equipment-Motor Vehicles (50213070 00) Repairs and Maintenance - Furniture and Fixtures (50299010 00) Advertising Expenses	(58,457.11) (170,732.13) (927,617.00) (163,129.00) (37,796.80) (116,760.27) (413,536.25) (3,066,399.94) (73,149.00) (96,508.04) (34,711.50) (97,933.06) (120,859.80)
			Sub-Total	<b>(5,377,589.90)</b>
200010000 200010001	Auxiliary Services Normal Hall	MOOE	(50201010 00) Traveling Expenses - Local (50203010 00) Supplies and Materials Expenses - Office Supplies (50203990 00) Supplies and Materials Expenses - Other supplies and Materials Expenses (50204010 00) Utility Expenses - Water Expenses (50204020 00) Utility Expenses - Electricity Expenses	(75,000.00) (50,000.00) (74,208.00) (61,710.58) (136,000.00)
			Sub-Total	<b>(396,918.58)</b>
200010002	Cafeteria	MOOE	(50201010 00) Traveling Expenses - Local (50203010 00) Supplies and Materials Expenses - Office Supplies (50203990 00) Supplies and Materials Expenses - Other supplies and Materials Expenses (50204020 00) Utility Expenses - Electricity Expenses	(75,000.00) (50,000.00) (150,000.00) (185,658.13)
			Sub-Total	<b>(460,658.13)</b>

**SOURCE ITEMS (FROM):**

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
200010003	Library Services	MOOE	(50201010 00) Traveling Expenses - Local	(160,000.00)
			(50203010 00) Supplies and Materials Expenses - Office Supplies	(266,022.00)
			(50203990 00) Supplies and Materials Expenses - Other supplies and Materials Expenses	(180,800.00)
			(50204010 00) Utility Expenses - Water Expenses	(872,072.84)
			(50204020 00) Utility Expenses - Electricity Expenses	(1,784,002.00)
			Sub-Total	<b>(3,262,896.84)</b>
300010000	Operations	MOOE	(50201010 00) Traveling Expenses - Local	(929,350.99)
301010000	Higher Education Services		(50201020 00) Traveling Expenses - Foreign	(330,053.72)
			(50203010 00) Supplies and Materials Expenses - Office Supplies	(125,050.13)
			(50204010 00) Utility Expenses - Water Expenses	(938,438.71)
			(50204020 00) Utility Expenses - Electricity Expenses	(1,982,214.44)
			(50205010 00) Communication Expenses - Postage and Courier Services	(50,000.00)
			(50205020 01) Communication Expenses - Telephone Expenses-Mobile	(758,153.77)
			(50213040 02) Repairs and Maintenance - Buildings and Other Structures-School Buildings	(500,000.00)
			(50299020 00) Printing and Publication Expenses	(128,414.00)
302010000	Advanced Education Services	MOOE	(50201010 00) Traveling Expenses - Local	(193,212.28)
			(50203010 00) Supplies and Materials Expenses - Office Supplies	(488,450.00)
			(50204020 00) Utility Expenses - Electricity Expenses	(615,696.14)
			(50205010 00) Communication Expenses - Postage and Courier Services	(60,000.00)
			Sub-Total	<b>(1,357,358.42)</b>
303010000	Research Services	MOOE	(50201010 00) Traveling Expenses - Local	(266,369.86)
			(50201020 00) Traveling Expenses - Foreign	(76,000.00)
			(50203010 00) Supplies and Materials Expenses - Office Supplies	(31,685.25)
			(50203990 00) Supplies and Materials Expenses - Other supplies and Materials Expenses	(13,234.10)
			(50205010 00) Communication Expenses - Postage and Courier Services	(47,537.00)
			(50205020 01) Communication Expenses - Telephone Expenses-Mobile	(30,000.00)
			Sub-Total	<b>(464,826.21)</b>
304010000	Extension Services		(50201010 00) Traveling Expenses - Local	(472,443.51)
			(50201020 00) Traveling Expenses - Foreign	(80,830.00)
			(50203010 00) Supplies and Materials Expenses - Office Supplies	(380,000.00)
			(50203990 00) Supplies and Materials Expenses - Other supplies and Materials Expenses	(164,077.65)
			(50205010 00) Communication Expenses - Postage and Courier Services	(50,000.00)
			(50205020 01) Communication Expenses - Telephone Expenses-Mobile	(100,000.00)
			Sub-Total	<b>(1,247,351.16)</b>
<b>Total:</b>				<b>(18,309,275.00)</b>

Prepared by:

  
**FLORENCE A. ALLEJOS**  
 Head, Budget Unit

Recommending Approval:

  
**HARNOLD H. LIGANGA, CPA**  
 Director, Financial Management Office

Approved by:

  
**BERT TUGA, Ph. D.**  
 President 

Department: STATE UNIVERSITIES AND COLLEGES  
 Agency/Operating Unit: PHILIPPINE NORMAL UNIVERSITY  
 Address: TAFT AVENUE, MANILA

ADVICE FOR USE OF PS ALLOTMENT (APSA) No. 2025-06-01  
 Dated: June 24, 2025

Funding Source : Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

Legal Basis : R.A. 12116, FY 2025 GENERAL APPROPRIATIONS ACT (GAA)  
 NBC No. 595, dated January 20, 2025

DEFICIENT ITEMS (TO):

PROGRAMS/ PROJECTS/ ACTIVITIES	OPERATING UNIT / RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
100010000	Administration of Personnel Benefits	PS	(50104990 99) Other Personnel Benefits	4,270,000.00
<b>Total:</b>				<b>4,270,000.00</b>
<b>SOURCE ITEMS (FROM):</b>				
PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
100010000	Administration of Personnel Benefits	PS	(50104990 07) Lump-sum for Filling of Positions - Civilian	(4,270,000.00)
<b>Total:</b>				<b>(4,270,000.00)</b>

Prepared by:

  
 FLORENCE A. ALLEJOS  
 Head, Budget Unit

Recommending Approval:

  
 HARRY B. PULIGANGA, CPA  
 Director, Financial Management Office

Approved by:

  
 BERT J. TUGA, PhD.  
 President

Department: STATE UNIVERSITIES AND COLLEGES  
 Agency/Operating Unit: PHILIPPINE NORMAL UNIVERSITY  
 Address: TAFT AVENUE, MANILA

**ADVICE FOR USE OF PS ALLOTMENT (APSA) No. 2025-06-02**  
 Dated: September 25 2025

**Funding Source :** Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

**Legal Basis :** R.A. 12116, FY 2025 GENERAL APPROPRIATIONS ACT (GAA)  
 NBC No. 595, dated January 20, 2025

**DEFICIENT ITEMS (TO):**

PROGRAMS/ PROJECTS/ ACTIVITIES	OPERATING UNIT / RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
100010000	General Management and Supervision	PS	(50102990 01) Per Diems - Civilian	300,000.00
<b>Total:</b>				<b>300,000.00</b>
<b>SOURCE ITEMS (FROM):</b>				
PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
100010000	General Management and Supervision	PS	(50102100 00) Honoraria	(300,000.00)
<b>Total:</b>				<b>(300,000.00)</b>

Prepared by:

  
**FLORENCE A. ALLEJOS**  
 Head, Budget Unit

Recommending Approval:

  
**HARRY M. HULIGANGA, CPA**  
 Director, Financial Management Office

Approved by:

  
**BERT TUGA, PhD.**  
 President

Department: STATE UNIVERSITIES AND COLLEGES  
 Agency/Operating Unit: PHILIPPINE NORMAL UNIVERSITY - ALL CAMPUSES  
 Address: TAFT AVENUE, MANILA

ADVICE FOR USE OF PS ALLOTMENT (APSA) No. 2025-12-03  
 Dated: December 17, 2025

Funding Source : Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

Legal Basis : R.A. 12116, FY 2025 GENERAL APPROPRIATIONS ACT (GAA)  
 NBC No. 595, dated January 20, 2025

DEFICIENT ITEMS (TO):

PROGRAMS/ PROJECTS/ ACTIVITIES	OPERATING UNIT / RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
100010000	General Management and Supervision	PS	(50101020 00) Salaries and Wages - Casual/Contractual	1,298,025.00
			(50102010 01) Personal Economic Relief Allowance (PERA) - Civilian	92,805.00
			(50102020 00) Representation Allowance	427,500.00
			(50102030 01) Transportation Allowance	321,750.00
			(50102150 01) Cash Gift - Civilian	108,000.00
			(50102990 12) Productivity Enhancement Incentive - Civilian	109,250.00
			(50102130 01) Overtime Pay	22,264,682.00
			(50103020 01) Pag-IBIG - Civilian	15,000.00
			(50104030 01) Terminal Leave Benefits - Civilian	92,767.04
			Sub-Total	
200010000	Normal Hall	PS	(50102020 00) Representation Allowance	66,000.00
			(50102030 01) Transportation Allowance	84,000.00
			(50102130 01) Overtime Pay	1,113,195.00
			Sub-Total	
200010002	Cafeteria Services	PS	(50102130 01) Overtime Pay	611,000.00
Sub-Total			<b>611,000.00</b>	
200010003	Library Services	PS	(50102130 01) Overtime Pay	1,057,598.00
Sub-Total			<b>1,057,598.00</b>	
301010000	Higher Education Services	PS	(50101020 00) Salaries and Wages - Casual/Contractual	50,000.00
			(50102020 00) Representation Allowance	489,000.00
			(50102030 01) Transportation Allowance	473,500.00
			(50102100 00) Honoraria	19,000,000.00
			(50102990 12) - Productivity Enhancement Incentive - Civilian	29,950.00
			(50103020 01) Pag-IBIG - Civilian	60,000.00
Sub-Total			<b>20,102,450.00</b>	
302010000	Advanced Education Services	PS	(50102020 00) Representation Allowance	195,500.00
			(50102030 01) Transportation Allowance	202,500.00
			(50102100 00) Honoraria	12,200,000.00
			(50103040 01) ECIP - Civilian	11,000.00
Sub-Total			<b>12,609,000.00</b>	
303010000	Research Services	PS	(50102020 00) Representation Allowance	166,750.00
			(50102030 01) Transportation Allowance	151,250.00
			(50103030 01) PhilHealth Contributions - Civilian	16,025.00
Sub-Total			<b>334,025.00</b>	
304010000	Extension Services	PS	(50101010 01) Basic Salary - Civilian	860,907.00
			(50102010 01) Personal Economic Relief Allowance (PERA)	119,455.00
			(50102020 00) Representation Allowance	52,500.00
			(50102030 01) Transportation Allowance	52,500.00
			(50102160 00) Mid-Year Bonus	56,204.00
			(50102150 01) Cash Gift - Civilian	30,000.00
			(50103020 01) Pag-IBIG - Civilian	18,400.00
			(50103030 01) PhilHealth Contributions - Civilian	97,397.00
			(50103040 01) ECIP - Civilian	2,100.00
Sub-Total			<b>1,289,463.00</b>	
<b>Total:</b>			<b>61,996,510.04</b>	

**SOURCE ITEMS (FROM):**

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
100010000	General Management	PS	(50101010 01) Salaries and Wages - Regular	(5,123,465.00)
			(50102040 01) Clothing/Uniform Allowance - Civilian	(294,000.00)
			(50102050 03) Subsistence Allowance - Magna Carta for Public Health Workers under R.A. 7305	(97,000.00)
			(50102060 04) Laundry Allowance - Magna Carta Benefits for Public Health Workers under R.A. 7305	(6,000.00)
			(50102110 05) HP - Magna Carta Benefits for Public Health Workers under R.A. 7305	(32,000.00)
			(50102100 00) Honoraria	(16,737,623.00)
			(50102160 00) Mid-Year Bonus	(2,035,856.00)
			(50102140 01) Year-end Bonus	(174,068.00)
			(50103030 01) PhilHealth Contributions - Civilian	(207,767.04)
			(50104990 10) Lump-sum for Step Increments - Length of Service	(22,000.00)
			<b>Sub-Total</b>	<b>(24,729,779.04)</b>
200010000	Auxiliary Services	PS	(50101010 01) Salaries and Wages - Regular	(211,195.00)
200010001	Normal Hall		(50102100 00) Honoraria	(1,052,000.00)
			<b>Sub-Total</b>	<b>(1,263,195.00)</b>
200010002	Cafeteria Services	PS	(50102100 00) Honoraria	(611,000.00)
			<b>Sub-Total</b>	<b>(611,000.00)</b>
200010003	Library Services	PS	(50102100 00) Honoraria	(1,057,598.00)
			<b>Sub-Total</b>	<b>(1,057,598.00)</b>
301010000	Higher Education Services	PS	(50101010 01) Salaries and Wages - Regular	(16,650,000.00)
			(50102010 01) Personal Economic Relief Allowance (PERA) - Civilian	(296,000.00)
			(50102040 01) Clothing/Uniform Allowance - Civilian	(231,000.00)
			(50102160 00) Mid-Year Bonus	(1,400,000.00)
			(50102150 01) Cash Gift - Civilian	(27,250.00)
			(50102140 01) Year-end Bonus	(1,000,000.00)
			(50103040 01) ECIP - Civilian	(16,200.00)
			(50104990 10) Lump-sum for Step Increments - Length of Service	(482,000.00)
			<b>Sub-Total</b>	<b>(20,102,450.00)</b>
302010000	Advanced Education Services	PS	(50101010 01) Salaries and Wages - Regular	(10,545,071.00)
			(50102010 01) Personal Economic Relief Allowance (PERA) - Civilian	(55,601.00)
			(50102040 01) Clothing/Uniform Allowance - Civilian	(28,000.00)
			(50102160 00) Mid-Year Bonus	(862,002.00)
			(50102140 01) Year-end Bonus	(828,326.00)
			(50103030 01) PhilHealth Contributions - Civilian	(290,000.00)
			<b>Sub-Total</b>	<b>(12,609,000.00)</b>
303010000	Research Services	PS	(50102100 00) Honoraria	(334,025.00)
			<b>Sub-Total</b>	<b>(334,025.00)</b>
304010000	Extension Services	PS	(50102040 01) Clothing/Uniform Allowance - Civilian	(7,000.00)
			(50102100 00) Honoraria	(1,282,463.00)
			<b>Sub-Total</b>	<b>(1,289,463.00)</b>
<b>Total:</b>				<b>(61,996,510.04)</b>

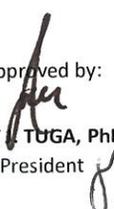
Prepared by:

  
**FLORENCE A. ALLEJOS**  
 Head, Budget Unit

Recommending Approval:

  
**HARRY J. HULGANGA, CPA**  
 Director, Financial Management Office

Approved by:

  
**BERT TUGA, PhD.**  
 President

Department: STATE UNIVERSITIES AND COLLEGES

Agency/Operating Unit: PHILIPPINE NORMAL UNIVERSITY - ALL CAMPUSES

Address: TAFT AVENUE, MANILA

## ADVICE FOR USE OF PS ALLOTMENT (APSA) No. 2025-12-04

Dated: December 17, 2025

Funding Source : Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

Legal Basis : R.A. 12116, FY 2025 GENERAL APPROPRIATIONS ACT (GAA)  
NBC No. 595, dated January 20, 2025

## DEFICIENT ITEMS (TO):

PROGRAMS/ PROJECTS/ ACTIVITIES	OPERATING UNIT / RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
100010000	General Management and Supervision	PS	(50102010 01) Personal Economic Relief Allowance (PERA) - Civilian	6,000.00
			(50102150 01) Cash Gift - Civilian	500.00
			(50103020 01) Pag-IBIG - Civilian	32,800.00
			Sub-Total	<b>39,300.00</b>
301010000	Higher Education Services	PS	(50101020 00) Salaries and Wages - Casual/Contractual	40,500.00
			(50102100 00) Honoraria	85,000.00
			(50102130 01) Overtime Pay	157,000.00
			(50102150 01) Cash Gift - Civilian	1,500.00
			(50102990 12) - Productivity Enhancement Incentive - Civilian	6,050.00
			(50103040 01) ECIP - Civilian	18,400.00
			Sub-Total	<b>308,450.00</b>
302010000	Advanced Education Services	PS	(50102100 00) Honoraria	19,000.00
			(50103030 01) PhilHealth Contributions - Civilian	18,000.00
			(50103040 01) ECIP - Civilian	900.00
			Sub-Total	<b>37,900.00</b>
303010000	Research Services	PS	(50103030 01) PhilHealth Contributions - Civilian	17,000.00
			(50103040 01) ECIP - Civilian	1,000.00
			Sub-Total	<b>18,000.00</b>
			<b>Total:</b>	<b>403,650.00</b>

Department: STATE UNIVERSITIES AND COLLEGES  
 Agency/Operating Unit: PHILIPPINE NORMAL UNIVERSITY - ALL CAMPUSES  
 Address: TAFT AVENUE, MANILA

ADVICE FOR USE OF PS ALLOTMENT (APSA) No. 2025-12-04  
 Dated: December 17, 2025

Funding Source : Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

Legal Basis : R.A. 12116, FY 2025 GENERAL APPROPRIATIONS ACT (GAA)  
 NBC No. 595, dated January 20, 2025

SOURCE ITEMS (FROM):

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
100010000	General Management	PS	(50101010 01) Salaries and Wages - Regular	(39,300.00)
			Sub-Total	<b>(39,300.00)</b>
301010000	Higher Education Services	PS	(50101010 01) Salaries and Wages - Regular	(308,450.00)
			Sub-Total	<b>(308,450.00)</b>
302010000	Advanced Education Services	PS	(50101010 01) Salaries and Wages - Regular	(37,900.00)
			Sub-Total	<b>(37,900.00)</b>
303010000	Research Services	PS	(50101010 01) Salaries and Wages - Regular	(18,000.00)
			Sub-Total	<b>(18,000.00)</b>
<b>Total:</b>				<b>(403,650.00)</b>

Prepared by:

  
**FLORENCE A. ALLEJOS**  
 Head, Budget Unit

Recommending Approval:

  
**HARRY H. LIGANGA, CPA**  
 Director, Financial Management Office

Approved by:

  
**BERTU. TUGA, PhD.**  
 President

Department: STATE UNIVERSITIES AND COLLEGES  
 Agency/Operating Unit: PHILIPPINE NORMAL UNIVERSITY - ALL CAMPUSES  
 Address: TAFT AVENUE, MANILA

**ADVICE FOR USE OF PS ALLOTMENT (APSA) No. 2025-12-05**

**Dated: December 17, 2025**

**Funding Source :** Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

**Legal Basis :** Budget Circular No. 2025-3, dated December 15, 2025 - Service Recognition Incentive (SRI)

**DEFICIENT ITEMS (TO):**

PROGRAMS/ PROJECTS/ ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
100010000	General Management	PS	(50104990 99) Other Personnel Benefits	1,320,000.00
			Sub-Total	<b>1,320,000.00</b>
200010000 200010001	Auxiliary Services Normal Hall	PS	(50104990 99) Other Personnel Benefits	1,638,000.00
			Sub-Total	<b>1,638,000.00</b>
200010003	Library Services	PS	(50104990 99) Other Personnel Benefits	1,862,000.00
			Sub-Total	<b>1,862,000.00</b>
301010000	Higher Education Services	PS	(50104990 99) Other Personnel Benefits	4,018,000.00
			Sub-Total	<b>4,018,000.00</b>
303010000	Research Services	PS	(50104990 99) Other Personnel Benefits	2,577,768.00
			Sub-Total	<b>2,577,768.00</b>
304010000	Extension Services	PS	(50104990 99) Other Personnel Benefits	876,232.00
			Sub-Total	<b>876,232.00</b>
			<b>Total:</b>	<b>12,292,000.00</b>

Department: STATE UNIVERSITIES AND COLLEGES  
 Agency/Operating Unit: PHILIPPINE NORMAL UNIVERSITY - ALL CAMPUSES  
 Address: TAFT AVENUE, MANILA

**ADVICE FOR USE OF PS ALLOTMENT (APSA) No. 2025-12-05**

**Dated: December 17, 2025**

**Funding Source** : Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

**Legal Basis** : Budget Circular No. 2025-3, dated December 15, 2025 - Service Recognition Incentive (SRI)

**SOURCE ITEMS (FROM):**

PROGRAMS/ PROJECTS/ ACTIVITIES	OPERATING UNIT / RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
100010000	General Management and Supervision	PS	(50101010 01) Basic Salary - Civilian	(1,300,000.00)
			(50103030 01) PhilHealth Contributions - Civilian	(20,000.00)
			Sub-Total	<b>(1,320,000.00)</b>
200010000	Normal Hall	PS	(50101010 01) Basic Salary - Civilian	(1,200,000.00)
			(50102010 01) Personal Economic Relief Allowance (PERA)	(140,000.00)
			(50102040 01) Clothing/Uniform Allowance - Civilian	(42,000.00)
			(50102140 01) Year-end Bonus	(126,000.00)
			(50102160 00) Mid-Year Bonus	(100,000.00)
			(50102150 01) Cash Gift - Civilian	(30,000.00)
			Sub-Total	<b>(1,638,000.00)</b>
200010003	Library Services	PS	(50101010 01) Basic Salary - Civilian	(1,120,000.00)
			(50102100 00) Honoraria	(500,000.00)
			(50102140 01) Year-end Bonus	(124,000.00)
			(50102160 00) Mid-Year Bonus	(61,000.00)
			(50102150 01) Cash Gift - Civilian	(20,000.00)
			(50103030 01) PhilHealth Contributions - Civilian	(27,000.00)
			(50104990 10) Lump-sum for Step Increments - Length of Service	(10,000.00)
			Sub-Total	<b>(1,862,000.00)</b>
301010000	Higher Education Services	PS	(50101010 01) Basic Salary - Civilian	(4,018,000.00)
			Sub-Total	<b>(4,018,000.00)</b>

Department: STATE UNIVERSITIES AND COLLEGES  
 Agency/Operating Unit: PHILIPPINE NORMAL UNIVERSITY - ALL CAMPUSES  
 Address: TAFT AVENUE, MANILA

**ADVICE FOR USE OF PS ALLOTMENT (APSA) No. 2025-12-05**

**Dated: December 17, 2025**

**Funding Source** : Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

**Legal Basis** : Budget Circular No. 2025-3, dated December 15, 2025 - Service Recognition Incentive (SRI)

**SOURCE ITEMS (FROM):**

PROGRAMS/ PROJECTS/ ACTIVITIES	OPERATING UNIT / RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
303010000	Research Services	PS	(50101010 01) Basic Salary - Civilian	(804,067.00)
			(50102010 01) Personal Economic Relief Allowance (PERA)	(24,000.00)
			(50102040 01) Clothing/Uniform Allowance - Civilian	(7,000.00)
			(50102100 00) Honoraria	(1,600,000.00)
			(50102140 01) Year-end Bonus	(59,000.00)
			(50102160 00) Mid-Year Bonus	(61,061.00)
			(50102150 01) Cash Gift - Civilian	(5,000.00)
			(50104990 10) Lump-sum for Step Increments - Length of Service	(17,640.00)
		Sub-Total	<b>(2,577,768.00)</b>	
304010000	Extension Services	PS	(50102100 00) Honoraria	(760,000.00)
			(50102990 12) - Productivity Enhancement Incentive - Civilian	(5,000.00)
			(50102140 01) Year-end Bonus	(58,739.00)
			(50104990 10) Lump-sum for Step Increments - Length of Service	(52,493.00)
				Sub-Total
		<b>Total:</b>	<b>(12,292,000.00)</b>	

Prepared by:

  
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Recommending Approval:

  
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 Director, Financial Management Office

Approved by:

  
**BERT J. TUGA, PhD.**  
 President