

FY 2026 FINANCIAL PLAN
(In Thousand Pesos)

Department : State Universities and Colleges (SUCs)
Agency/Entity : Philippine Normal University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 003 0000000

Particulars	UACS CODE	Current Year's Obligation			Budget Year Obligation Program										
		Actual January 1 - September 30	Estimate October 1 - December 31	Total	Total	GAAAO (ANNEX A)					FOR ISSUANCE OF GARO / SARO				
						Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total
1	2	3	4	5=3+4	6=11+16	7	8	9	10	11=7+8+9+10	12	13	14	15	16=12+13+14+15
I. Budget Year / Appropriations		826,719	347,250	1,173,969	1,563,269	191,646	706,059	226,392	259,882	1,383,979	49,763	30,000	0	99,527	179,290
General Administration and Support	1000000000000000	207,751	170,993	378,744	421,896	56,249	81,947	67,375	67,035	272,606	49,763	0	0	99,527	149,290
General Management and Supervision	100000100001000	203,781	74,224	278,005	270,848	56,249	81,025	67,375	66,199	270,848	0	0	0	0	0
PS		92,391	32,229	124,620	144,667	31,137	40,120	32,822	40,588	144,667	0	0	0	0	0
MOOE		100,834	40,201	141,035	107,296	25,112	31,462	25,111	25,611	107,296	0	0	0	0	0
CO		10,556	1,794	12,350	18,885	0	9,443	9,442	0	18,885	0	0	0	0	0
Administration of Personnel Benefits	100000100002000	3,970	96,769	100,739	151,048	0	922	0	836	1,758	49,763	0	0	99,527	149,290
PS		3,970	96,769	100,739	151,048	0	922	0	836	1,758	49,763	0	0	99,527	149,290
Support to Operations	2000000000000000	10,696	12,333	23,029	28,339	5,577	8,588	6,428	7,746	28,339	0	0	0	0	0
Auxiliary Services	200000100001000	10,696	12,333	23,029	28,339	5,577	8,588	6,428	7,746	28,339	0	0	0	0	0
PS		8,292	7,000	15,292	16,264	3,538	4,549	3,539	4,638	16,264	0	0	0	0	0
MOOE		2,404	5,333	7,737	12,075	2,039	4,039	2,889	3,108	12,075	0	0	0	0	0
Operations	3000000000000000	608,272	163,924	772,196	1,113,034	129,820	615,524	152,589	185,101	1,083,034	0	30,000	0	0	30,000
HIGHER EDUCATION PROGRAM	3101000000000000	534,225	130,854	665,079	984,347	100,800	580,279	123,567	149,701	954,347	0	30,000	0	0	30,000
Provision of Higher Education Services	310100100002000	324,784	88,033	412,817	477,019	100,800	133,803	108,391	134,025	477,019	0	0	0	0	0
PS		260,485	65,342	325,827	379,861	78,035	106,438	85,627	109,761	379,861	0	0	0	0	0
MOOE		49,381	22,609	71,990	97,158	22,765	27,365	22,764	24,264	97,158	0	0	0	0	0
CO		14,918	82	15,000	0	0	0	0	0	0	0	0	0	0	0
Free Higher Education	310100100003000	0	42,821	42,821	45,528	0	15,176	15,176	15,176	45,528	0	0	0	0	0
MOOE		0	42,821	42,821	45,528	0	15,176	15,176	15,176	45,528	0	0	0	0	0
Project(s)		209,441	0	209,441	461,800	0	431,300	0	500	431,800	0	30,000	0	0	30,000
Locally-Funded Project(s)		209,441	0	209,441	461,800	0	431,300	0	500	431,800	0	30,000	0	0	30,000
Construction of the National Center for Teacher Education (NCTE) Building (formerly the Philippine Normal University Convention Center and Training Center) - Phase 2	310100200027000	184,491	0	184,491	0	0	0	0	0	0	0	0	0	0	0
CO		184,491	0	184,491	0	0	0	0	0	0	0	0	0	0	0
Completion of the Installation of Building Management System	310100200028000	24,950	0	24,950	0	0	0	0	0	0	0	0	0	0	0
CO		24,950	0	24,950	0	0	0	0	0	0	0	0	0	0	0
Construction of a Three-Storey Gymnasium, Manila Campus	310100200029000	0	0	0	200,000	0	200,000	0	0	200,000	0	0	0	0	0
CO		0	0	0	200,000	0	200,000	0	0	200,000	0	0	0	0	0
Completion of the National Center for Teacher Education (NCTE) Building (formerly the Philippine Normal University Convention and Training Center), Manila Campus	310100200030000	0	0	0	230,800	0	230,800	0	0	230,800	0	0	0	0	0
CO		0	0	0	230,800	0	230,800	0	0	230,800	0	0	0	0	0
Training of Early Childhood Development Teachers for Local Government Units (LGUs)	310100200031000	0	0	0	1,000	0	500	0	500	1,000	0	0	0	0	0
MOOE		0	0	0	1,000	0	500	0	500	1,000	0	0	0	0	0
Construction of a Three-Storey Graduate School Building, PNU-Mindanao Campus	310100200032000	0	0	0	30,000	0	0	0	0	0	0	30,000	0	0	30,000
CO		0	0	0	30,000	0	0	0	0	0	0	30,000	0	0	30,000

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		Actual January 1 - September 30	Estimate October 1 - December 31	Total	Total	GAAAO (ANNEX A)					FOR ISSUANCE OF GARO / SARO				
						Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total
1	2	3	4	5=3+4	6=11+16	7	8	9	10	11=7+8+9+10	12	13	14	15	16=12+13+14+15
ADVANCED EDUCATION PROGRAM	3201000000000000	45,528	12,574	58,102	67,310	15,360	18,263	15,360	18,327	67,310	0	0	0	0	0
Provision of Advanced Education Services	320100100001000	45,528	12,574	58,102	67,310	15,360	18,263	15,360	18,327	67,310	0	0	0	0	0
PS		43,615	10,641	54,256	62,011	14,035	16,938	14,035	17,003	62,011	0	0	0	0	0
MOOE		1,913	1,933	3,846	5,299	1,325	1,325	1,325	1,324	5,299	0	0	0	0	0
RESEARCH PROGRAM	3202000000000000	7,555	6,241	13,796	17,538	3,932	4,824	3,933	4,849	17,538	0	0	0	0	0
Conduct of Research Services	320200100001000	7,555	6,241	13,796	17,538	3,932	4,824	3,933	4,849	17,538	0	0	0	0	0
PS		6,538	5,075	11,613	14,841	3,258	4,150	3,259	4,174	14,841	0	0	0	0	0
MOOE		1,017	1,166	2,183	2,697	674	674	674	675	2,697	0	0	0	0	0
TECHNICAL ADVISORY EXTENSION PROGRAM	3301000000000000	20,964	14,255	35,219	43,839	9,728	12,158	9,729	12,224	43,839	0	0	0	0	0
Provision of Extension Services	330100100001000	20,964	14,255	35,219	43,839	9,728	12,158	9,729	12,224	43,839	0	0	0	0	0
PS		20,465	12,392	32,857	40,163	8,809	11,239	8,810	11,305	40,163	0	0	0	0	0
MOOE		499	1,863	2,362	3,676	919	919	919	919	3,676	0	0	0	0	0
II. Automatic Appropriations		35,739	17,954	53,693	51,067	0	0	0	0	0	12,767	12,767	12,766	12,767	51,067
Retirement and Life Insurance Premiums		35,739	17,954	53,693	51,067	0	0	0	0	0	12,767	12,767	12,766	12,767	51,067
General Administration and Support	1000000000000000	8,041	9,347	17,388	10,505	0	0	0	0	0	2,626	2,626	2,626	2,627	10,505
General Management and Supervision	100000100001000	8,041	9,347	17,388	10,505	0	0	0	0	0	2,626	2,626	2,626	2,627	10,505
PS		8,041	9,347	17,388	10,505	0	0	0	0	0	2,626	2,626	2,626	2,627	10,505
Support to Operations	2000000000000000	644	506	1,150	1,163	0	0	0	0	0	291	291	291	290	1,163
Auxiliary Services	200000100001000	644	506	1,150	1,163	0	0	0	0	0	291	291	291	290	1,163
PS		644	506	1,150	1,163	0	0	0	0	0	291	291	291	290	1,163
Operations	3000000000000000	27,054	8,101	35,155	39,399	0	0	0	0	0	9,850	9,850	9,849	9,850	39,399
HIGHER EDUCATION PROGRAM	3101000000000000	21,713	6,175	27,888	30,950	0	0	0	0	0	7,738	7,738	7,737	7,737	30,950
Provision of Higher Education Services	310100100002000	21,713	6,175	27,888	30,950	0	0	0	0	0	7,738	7,738	7,737	7,737	30,950
PS		21,713	6,175	27,888	30,950	0	0	0	0	0	7,738	7,738	7,737	7,737	30,950
ADVANCED EDUCATION PROGRAM	3201000000000000	2,576	905	3,481	3,969	0	0	0	0	0	992	992	992	993	3,969
Provision of Advanced Education Services	320100100001000	2,576	905	3,481	3,969	0	0	0	0	0	992	992	992	993	3,969
PS		2,576	905	3,481	3,969	0	0	0	0	0	992	992	992	993	3,969
RESEARCH PROGRAM	3202000000000000	649	327	976	1,203	0	0	0	0	0	301	301	301	300	1,203
Conduct of Research Services	320200100001000	649	327	976	1,203	0	0	0	0	0	301	301	301	300	1,203
PS		649	327	976	1,203	0	0	0	0	0	301	301	301	300	1,203
TECHNICAL ADVISORY EXTENSION PROGRAM	3301000000000000	2,116	694	2,810	3,277	0	0	0	0	0	819	819	819	820	3,277
Provision of Extension Services	330100100001000	2,116	694	2,810	3,277	0	0	0	0	0	819	819	819	820	3,277
PS		2,116	694	2,810	3,277	0	0	0	0	0	819	819	819	820	3,277
III. Special Purpose Fund		26,833	25,406	52,239	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Personnel Benefits Fund		25,698	14,496	40,194	0	0	0	0	0	0	0	0	0	0	0
PS		25,698	14,496	40,194	0	0	0	0	0	0	0	0	0	0	0
Pension and Gratuity Fund		1,135	1,387	2,522	0	0	0	0	0	0	0	0	0	0	0
PS		1,135	1,387	2,522	0	0	0	0	0	0	0	0	0	0	0
For payment of Personnel Benefits		0	9,523	9,523	0	0	0	0	0	0	0	0	0	0	0
PS		0	9,523	9,523	0	0	0	0	0	0	0	0	0	0	0

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		Actual January 1 - September 30	Estimate October 1 - December 31	Total	Total	GAAAO (ANNEX A)					FOR ISSUANCE OF GARO / SARO				
						Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total
1	2	3	4	5=3+4	6=11+16	7	8	9	10	11=7+8+9+10	12	13	14	15	16=12+13+14+15
TOTAL, Current Year Budget / Appropriations		889,291	390,610	1,279,901	1,614,336	191,646	706,059	226,392	259,882	1,383,979	62,530	42,767	12,766	112,294	230,357
PS		496,328	272,808	771,136	859,922	138,812	184,356	148,092	188,305	659,565	62,530	12,767	12,766	112,294	200,357
MOOE		156,048	115,926	271,974	274,729	52,834	81,460	68,858	71,577	274,729	0	0	0	0	0
FinEx		0	0	0	0	0	0	0	0	0	0	0	0	0	0
CO		234,915	1,876	236,791	479,685	0	440,243	9,442	0	449,685	0	30,000	0	0	30,000
Recapitulation by Program		635,326	172,025	807,351	1,152,433	129,820	615,524	152,589	185,101	1,083,034	9,850	39,850	9,849	9,850	69,399
HIGHER EDUCATION PROGRAM	3101000000000000	555,938	137,029	692,967	1,015,297	100,800	580,279	123,567	149,701	954,347	7,738	37,738	7,737	7,737	60,950
ADVANCED EDUCATION PROGRAM	3201000000000000	48,104	13,479	61,583	71,279	15,360	18,263	15,360	18,327	67,310	992	992	992	993	3,969
RESEARCH PROGRAM	3202000000000000	8,204	6,568	14,772	18,741	3,932	4,824	3,933	4,849	17,538	301	301	301	300	1,203
TECHNICAL ADVISORY EXTENSION PROGRAM	3301000000000000	23,080	14,949	38,029	47,116	9,728	12,158	9,729	12,224	43,839	819	819	819	820	3,277
IV. Continuing Appropriations		1,037	5,477	6,514	0	0	0	0	0	0	0	0	0	0	0
General Administration and Support	1000000000000000	75	2,268	2,343	0	0	0	0	0	0	0	0	0	0	0
General Management and Supervision	100000100001000	75	2,268	2,343	0	0	0	0	0	0	0	0	0	0	0
MOOE		75	2,268	2,343	0	0	0	0	0	0	0	0	0	0	0
Support to Operations	2000000000000000	0	368	368	0	0	0	0	0	0	0	0	0	0	0
Auxiliary Services	200000100001000	0	368	368	0	0	0	0	0	0	0	0	0	0	0
MOOE		0	368	368	0	0	0	0	0	0	0	0	0	0	0
Operations	3000000000000000	962	2,841	3,803	0	0	0	0	0	0	0	0	0	0	0
HIGHER EDUCATION PROGRAM	3101000000000000	625	1,647	2,272	0	0	0	0	0	0	0	0	0	0	0
Provision of Higher Education Services	310100100002000	358	867	1,225	0	0	0	0	0	0	0	0	0	0	0
MOOE		358	867	1,225	0	0	0	0	0	0	0	0	0	0	0
Project(s)		267	780	1,047	0	0	0	0	0	0	0	0	0	0	0
Locally-Funded Project(s)		267	780	1,047	0	0	0	0	0	0	0	0	0	0	0
Capacity Development on Futures Thinking and Strategic Foresight	310100200019000	267	780	1,047	0	0	0	0	0	0	0	0	0	0	0
MOOE		267	780	1,047	0	0	0	0	0	0	0	0	0	0	0
ADVANCED EDUCATION PROGRAM	3201000000000000	25	0	25	0	0	0	0	0	0	0	0	0	0	0
Provision of Advanced Education Services	320100100001000	25	0	25	0	0	0	0	0	0	0	0	0	0	0
MOOE		25	0	25	0	0	0	0	0	0	0	0	0	0	0
RESEARCH PROGRAM	3202000000000000	209	300	509	0	0	0	0	0	0	0	0	0	0	0
Conduct of Research Services	320200100001000	209	300	509	0	0	0	0	0	0	0	0	0	0	0
MOOE		209	300	509	0	0	0	0	0	0	0	0	0	0	0
TECHNICAL ADVISORY EXTENSION PROGRAM	3301000000000000	103	894	997	0	0	0	0	0	0	0	0	0	0	0
Provision of Extension Services	330100100001000	103	894	997	0	0	0	0	0	0	0	0	0	0	0
MOOE		103	894	997	0	0	0	0	0	0	0	0	0	0	0

Certified Correct:


 FLORENCE A. ALLEJOS

Head, Budget Office
 Date: January 22, 2026 10:29 AM

Certified Correct:


 MARIA RUTH M. REGALADO

Director, Planning Office
 Date: January 22, 2026 10:29 AM

Recommending Approval By:


 LORDINA A. VERSARA, DPD.

Vice President for Finance and Administration
 Date: January 24, 2026 01:10 PM

Approved By:


 BERT J. TUGA, PH.D.

President
 Date: January 26, 2026 03:56 PM