

**GUIDELINES FOR THE PREPARATION OF THE  
INTERNAL OPERATING BUDGET (IOB)  
FY 2025**

**PART I - GENERAL FUND (GF)**

**A. University of the Philippines Budget for FY 2025**

The U.P. Budget for calendar year 2025 is shown in Table 1, which is based on 2025 General Appropriations Act (RA 12116).

**B. Budget Ceilings for Constituent Universities (CUs) and PGH by Expenditure Class**

Table 1: CY 2025 U.P. Budget				
(in Thousand Pesos)				
	PS*	MOOE	CO	TOTAL
University of the Philippines	12,579,861	4,119,795	431,529	17,131,185
Philippine General Hospital	2,907,169	2,657,394		5,564,563
<b>Total GAA 2025</b>	<b>15,487,030</b>	<b>6,777,189</b>	<b>431,529</b>	<b>22,695,748</b>

\* Does not include Retirement and Life Insurance Premium (RLIP) amounting to P1,322.481 M

Table 2 shows the budget ceilings for Constituent Universities (CUs) and PGH by expenditure class summarized in Table 2 below:

Table 2 Budget Ceilings for Cus and PGH			
(without RLIP and Projects)			
	CUs	PGH	TOTAL
<b>PERSONNEL SERVICES</b>			
a. Permanent Items	8,982,521	2,038,149	11,020,670
b. Lump-sum expenditure items			
b.1 Lump-sum (contractual/ substitute/honoraria	441,876	20,104	461,980
b.2 Lump-sum for Mandatories	3,155,464	848,916	4,004,380
Sub-total	12,579,861	2,907,169	15,487,030
MOOE	1,774,367	2,107,561	3,881,928
<b>TOTAL</b>	<b>14,354,228</b>	<b>5,014,730</b>	<b>19,368,958</b>

Budget Ceiling For CY 2025 Programs												
General Fund												
(In Thousand Pesos)												
	Diliman	Los Baños	Manila	Visayas	Cebu	Tacloban	Open U	Mindanao	Baguio	Sub-Total	PGH*	Grand Total
<b>PROGRAM</b>												
<b>A. PERSONAL SERVICES</b>												
DBM Filled Items - HEADCOUNT						138						
Permanent Items**						118,990						
DBM Filled Items - AMOUNT						118,990						
Other Compensation Common to All **						26,080						
Other Compensation Specific Group ***						290						
Other Benefits ****						2,907						
Lumpsum for Non-Permanent						-						
LFP						-						
<b>Total Personal Services</b>						<b>148,267</b>						
<b>B. MOOE</b>						<b>9,386</b>						
Regular						9,386						
LFP						-						
<b>TOTAL COE (PS+MOOE)</b>						<b>157,653</b>						
<b>PROJECTS</b>												
<b>I. Capital Outlays by PAP</b>												
CO (LU/BSO/EO)												
<b>GRAND TOTAL</b>						<b>157,653</b>						

\* Philippine General Hospital (PGH) has a separate line item budget in the GAA  
\*\* Other Compensation Common to All includes (PERA, RATA, Clothing Allowance, Honoraria, Mid Year Bonus, Year End Bonus, Cash Gift and Productivity Enhancement Incentive (PEI))  
\*\*\* Other Compensation for Specific Groups includes (Magna Carta for Public Health Workers, Magna Carta for Science and Technology Personnel and Lump Sum for filling of positions)  
\*\*\*\* Other Benefits includes (RLIP, XDMF, HP, ECI, Retirement Gratuity and Terminal Leave Benefits)

### C. Budget Allocation

1. **Personnel Services (Permanent Positions)** - CUs were allotted their Personal Services budget based on DBM PSI-POP (Filled items).
2. **PS-Mandatory and Representation and Transportation Allowances (RATA):**
  - a. Mandatory - CUs were allotted the actual expenditures for their personnel based on CY 2025 level consistent with government rules and regulations such as:  
**(See Exhibit 1-B)**

Productivity Enhancement Incentive (PEI)	- P5,000 per employee
Clothing Allowance	- P7,000 per employee
Cash Gift	- P5,000 per employee
Mid Year Bonus	- One month salary
Year-End Bonus	- 13 <sup>th</sup> month pay <sup>1</sup>
Magna Carta for Public Health Workers	- P401,807— for UP Manila, PGH & infirmaries

- Employees Compensation & Insurance Premiums (ECIP) - P1,200 per item
- Home Development Mortgage Fund (HDMF) - P1,200 per item
- Phil Health Insurance Premiums (PHIP) - (in accordance with PhilHealth Circular No.2020-9)
- Personnel Economic Relief Assistance (PERA) - P24,000 per employee

b. Representation Allowance & Transportation Allowances. RATA was allotted to CUs based on the Department of Budget Management (DBM) allocation.

														Exhibit 1-8	
Budget Ceiling for CY 2025 Programs															
PERSONNEL SERVICES															
(In Thousand Pesos)															
CUs	ECIP	HDMF	PHIP	PERA	PEI	CLOTHING	MID-YEAR BONUS	YEAR-END BONUS	CASH GIFT	RATA	MAGNA CARTA FOR HEALTH WORKERS	MAGNA CARTA FOR SCIENCE & TECHNOLOGY PERSONNEL	STEP INCREMENT	RLIP	TOTAL
UP DILIMAN															
UP LOS BAÑOS															
UP MANILA															
UP VISAYAS															
UP CEBU															
UP MINDANAO															
UP OPEN UNIVERSITY															
UP BAGUIO															
UP TACLOBAN	166	332	2,309	3,312	680	966	9,917	9,917	690		290			14,281	42,870
SUB-TOTAL															
UPM - RGH															
TOTAL															

3. The lump-sum budget of **P253.466M** was allocated to CUs according to CY 2025 GAA.

4. **Maintenance and Other Operating Expenses (MOOE)**  
**(See Exhibit 2)**

					Exhibit 2
Budget Ceiling for 2025 Program					
Maintenance and Other Operating Expenses (MOOE)					
General Fund					
(In Thousand Pesos)					
CU's	Regular MOOE	Academic Program Improvement	President's Strategic Initiative	LFPs	TOTAL
UP DILIMAN					
UP LOS BAÑOS					
UP MANILA					
UP VISAYAS					
UP CEBU					
UP MINDANAO					
UP OPEN UNIVERSITY					
UP BAGUIO					
UP TACLOBAN COLLEGE	5,559	2,182	1,645		9,386
SUB-TOTAL					
UPM - PGH					
TOTAL					

The MOOE budget of **P746.107 million** was allocated to CUs according to the new allocation formula taking into consideration recurring additional releases to CUs and inflationary adjustment.

**API** – MOOE of P71.976 million for Academic Program Improvement – Projects to be approved by the President.

**President's Initiatives** – MOOE of P 22.210 million was allocated to UP Visayas, UP Mindanao, UP Baguio, UP Tacloban College and UP Cebu. Cash release shall be subject to clearance.

UNIVERSITY OF THE PHILIPPINES  
TACLOBAN COLLEGE

**INTERNAL OPERATING BUDGET**  
**CY 2025**  
(in thousand)

PARTICULARS		NOA No.	GENERAL FUND 101	REVOLVING FUND 164	TLA 164	TOTAL
<b>PERSONNEL SERVICES (PS)</b>						
<b>A. PERMANENT POSITION</b>						
5010101001	Basic Salary - Civilian		118,988			118,988
5010201001	PERA - Civilian		3,312			3,312
5010202000	Representation Allowance (RA)					-
5010203001	Transportation Allowance (TA)					-
5010204001	Clothing/Uniform Allowance - Civilian		966			966
5010210001	Honoraria - Civilian				400	400
5010216001	Mid-Year Bonus - Civilian		9,917			9,917
5010214001	Bonus - Civilian		9,917			9,917
5010215001	Cash Gift - Civilian		690			690
5010299012	Productivity Enhancement Incentive - Civilian		690			690
5010211005	HP - Magna Carta Benefits for Public Health Workers under R.A. 7305		290			290
5010302001	Pag-IBIG - Civilian		332			332
5010303001	PhilHealth - Civilian		2,309			2,309
5010304001	ECIP - Civilian		166			166
5010301000	Retirement and Life Insurance Premiums		14,281			14,281
5010305000	Provident Fund			600		600
5010499099	Other Personnel Benefits - AIG					-
5010499099	Other Personnel Benefits - Grocery Allowance					-
5010499099	Other Personnel Benefits - Rice Allowance					-
5010499099	Other Personnel Benefits - Monetization					-
5010499099	Other Personnel Benefits - EHOPE			800		800
5010499099	Other Personnel Benefits - SRP					-
<b>TOTAL PERSONAL SERVICES</b>			<b>161,858</b>	<b>1,400</b>	<b>400</b>	<b>163,658</b>

<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES (MOOE)</b>						
<b>50201010 00</b>	<b>Travel Expenses-Local</b>		500	200	700	1,400
	Dean					0
	Accountant					0
	Library					0
	COA					0
	Administrative Staff and REPS					0
	GAD Focal Point Persons					0
<b>50202010 00</b>	<b>Training Expenses</b>		860	200	700	1,760
	Administrative Staff and REPS					0
	GAD Focal Point Persons					0
	DRRM Trainings					0
	DRRM-Quick Response Fund					0
<b>50203010 00</b>	<b>Office Supplies Expenses</b>		800	200	300	1,300
<b>50203020 00</b>	<b>Accountable Forms Expenses</b>					0
<b>50203070 00</b>	<b>Drugs and Medicine Expenses</b>					0
<b>50203080 00</b>	<b>Medical, Dental and Laboratory Supplies Expenses</b>				500	500
<b>50203090 00</b>	<b>Fuel, Oil and Lubricants Expenses</b>		400			400
<b>50203110 00</b>	<b>Textbooks and Instructional Materials Expenses</b>				1,500	1,500
<b>50203210 00</b>	<b>Semi-Expendable Machinery and Equipment Expenses</b>		360		3,000	3,360
<b>50203990 00</b>	<b>Other Supplies and Materials Expenses</b>		500	200	200	900
<b>50204010 00</b>	<b>Water Expenses</b>		250			250
<b>50204020 00</b>	<b>Electricity Expenses</b>		700	500		1,200
<b>50205010 00</b>	<b>Postage and Courier Services</b>		50			50
<b>50205020 02</b>	<b>Telephone Expenses - Landline</b>		100			100
<b>50205020 01</b>	<b>Telephone Expenses - Mobile</b>		200			200
<b>50205030 00</b>	<b>Internet Expenses</b>					0
<b>50205030 00</b>	<b>Cable, Satellite, Telegraph, and Radio Expenses</b>					0
<b>50299060 00</b>	<b>Membership Dues and Contributions to Organizations</b>				500	500
<b>50299020 00</b>	<b>Printing and Binding Expenses</b>					0
<b>50299010 00</b>	<b>Advertising Expenses</b>					0
<b>50299050 00</b>	<b>Representation Expenses</b>					0
<b>50299070 00</b>	<b>Subscriptions Expenses</b>				1,000	1,000
<b>50212990 00</b>	<b>Other General Services</b>		900			900
<b>50212020 00</b>	<b>Janitorial Services</b>			500		500
<b>50212030 00</b>	<b>Security Services</b>		1,700	1,000		2,700
<b>50213040 00</b>	<b>Repairs and Maintenance - Buildings and Other Structures</b>		1,000		4,000	5,000
<b>50213050 00</b>	<b>Repairs and Maintenance - Machinery and Equipment</b>				1,000	1,000
<b>50213060 00</b>	<b>Repairs and Maintenance - Transportation Equipment</b>					0
<b>50213070 00</b>	<b>Repairs and Maintenance - Furnitures and Fixtures</b>				2,000	2,000

<b>50215020 00 Fidelity Bond Premiums</b>		66			66
<b>50215030 00 Insurance Expenses</b>					0
<b>50299990 99 Other Maintenance and Operating Expenses</b>		1,000	300	2,000	3,300
Academic and Administrative Activities					0
Others					0
<b>TOTAL MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>		<b>9,386</b>	<b>3,100</b>	<b>17,400</b>	<b>29,886</b>
<b>CAPITAL/EQUIPMENT OUTLAY (CO)</b>					
Capital Outlay			300	5,000	5,300
<b>TOTAL CAPITAL/EQUIPMENT OUTLAY</b>		<b>0</b>	<b>300</b>	<b>5,000</b>	<b>5,300</b>
<b>GRAND TOTAL</b>		<b>171,244</b>	<b>4,800</b>	<b>22,800</b>	<b>198,844</b>

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