

Budget Ceiling For CY 2026 Programs											Exhibit 1-A	
General Fund (In Thousand Pesos)												
	Diliman	Los Baños	Manila	Visayas	Cebu	Open U	Mindanao	Baguio	Tacloban	SUB-TOTAL	PGH*	GRAND TOTAL
PROGRAM												
A. PERSONAL SERVICES												
DBM Filled Items - Headcount										138		
Permanent Items										134,212		
DBM Filled - AMOUNT										134,212		
Other Compensation Common to All **										28,606		
Other Compensation Specific Group ***										290		
Other Benefits ****										2,926		
Lumpsum for Non-Permanent Position										-		
Total PS										166,034		
B. MOOE												
Regular										9,386		
LFP										-		
TOTAL COE (PS+MOOE)										175,420		
PROJECTS												
I. Capital Outlays by PAP										-		
CO (LLI/BSO/EO)										-		
GRAND TOTAL										175,420		

* 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 & Step Inc.
 *** Other Compensation for Specific Groups includes Magna Carta for Public Health Workers & Science & Technology Personnel & Lump Sum for Filling of Positions)
 **** Other Benefits includes HDMF, HIP, ECIP and Loyalty Award

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 FY 2026 level consistent with government rules and regulations such as:

Personnel Economic Relief Assistance (PERA)	- P24,000 per employee
Productivity Enhancement Incentive (PEI)	- P5,000 per employee
Clothing Allowance	- P7,000 per employee
Cash Gift	- P5,000 per employee

Mid-Year Bonus	- One (1) month basic salary
Year-End Bonus	- One (1) month basic salary
Magna Carta for Public Health Workers	- P701.571m – For UP Manila, PGH & CU infirmaries
Employees Compensation & Insurance Premiums (ECIP)	- P1,200 per item
Home Development Mortgage Fund (HDMF)	- P2,400 per item
PhilHealth Insurance Premiums (PHIP)	(In accordance with PhilHealth Circular No. 2020-9)

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

Budget Ceiling for CY 2026 Programs														Exhibit 1-B		
PERSONNEL SERVICES																
(In Thousand Pesos)																
CU's	ECIP	HDMF	HIP	PERA	PEI	CLOT HING	MID-YEAR BONUS	YEAR-END BONUS	CASH GIFT	RATA	MAGNA CARTA FOR HEALTH WORKERS	MAGNA CARTA FOR SCIENCE & TECHNOLOGY PERSONNEL	STEP INCR.	RLIP	TOTAL	
UP DILIMAN																
UP LOS BAÑOS																
UP MANILA																
UP VISAYAS																
UP CEBU																
UP MINDANAO																
UP OPEN UNIVERSITY																
UP BAGUIO																
UP TACLOBAN	163	329	2,433	3,307	689	984	11,185	11,185	689		290			16,107	47,341	
SUB-TOTAL																
UPM - PGH																
TOTAL	163	329	2,433	3,307	689	984	11,185	11,185	689		290			16,107	47,341	

3. The lump-sum budget for non-permanent positions in the amount of P222.062m was allocated to CUs according to FY 2026 GAA.

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

Budget Ceiling for FY 2026 Programs					Exhibit 2
Maintenance and Other Operating Expenses (MOOE)					
General Fund					
(In Thousand Pesos)					
CU	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					
Provision for Medical Services					
Provision for Medical Assistance for Indigent Patients (MAIP)					
Universal Health Care Fund for Zero Balance Billing					
TOTAL	5,559	2,182	1,645		9,386

The MOOE budget of P5,669.524 million was allocated to CUs which includes the following:

1. **Academic Program Improvement (API)** – MOOE of P71.976 million for API – Projects to be approved by the President.
2. **President's Strategic Initiative (PSI) Fund** – MOOE of P22.210 million was allocated to UP Visayas, UP Mindanao, UP Baguio, UP Tacloban College and UP Cebu. Cash release shall be subject to clearance.
3. **Locally Funded Projects** – MOOE-LFP of P271 million was included in the FY 2026 General Appropriations Act (RA No. 12314)

Similar to the CY 2025 MOOE Budget Ceiling, the total MOOE Budget Ceiling for CY 2026 still includes allocation to cover operating expenses such as compensation of personnel assigned at the Digital Innovation Centers (DIC), Campus Planning and Development Office (CPDO), Philippine Genome Center (PGC) satellite units, utilities, security, janitorial and other operating expenses.

UNIVERSITY OF THE PHILIPPINES TACLOBAN COLLEGE
INTERNAL OPERATING BUDGET
FISCAL YEAR 2026

Program Budget by Object of Expenditures
SUMMARY

PARTICULARS	General Fund	Revolving Fund	For Reprog	For Prog	TOTAL
CURRENT OPERATING EXPENDITURES					
I. PERSONNEL SERVICES					
1. Permanent Salary	134,210,424.00	-			134,210,424.00
2. Lump sum for wages, contractual, substitute faculty/graduate/student assistants					-
3. Lump sum for Compensation common to all:					-
a. PERA	3,312,000.00				3,312,000.00
b. Representation Allowances					-
c. Transportation Allowances					-
d. Clothing Allowance	966,000.00				966,000.00
e. Honoraria					-
f. Mid Year Bonus	11,184,202.00				11,184,202.00
g. Year End Bonus	11,184,202.00				11,184,202.00
h. Cash Gift	690,000.00				690,000.00
i. PEI (Productivity Enhancement Incentive)	690,000.00				690,000.00
4. Lump Sum for Compensation for Specific Group					-
a. Magna Carta for Health Workers					-
Laundry Allowance					-
Subsistence Allowance					-
Night Differential					-
Hazard Pay	290,000.00				290,000.00
b. Magna Carta for Science and Technology Personnel					-
5. Lump sum for Other Benefits					-
a. Pag-Ibig	331,200.00				331,200.00
b. Philhealth	2,437,495.56				2,437,495.56
c. ECIP	165,600.00				165,600.00
d. Retirement and Life Insurance Premiums (RLIP)	16,105,250.88				16,105,250.88
e. Terminal Leave Benefits					-
f. eHOPE		700,000.00			700,000.00
g. eSRP					-
6. Others (please add & specify)					-
Provident/Welfare Fund Contribution		720,000.00			720,000.00
Annual Incentive Grant (1st Tranche 2026)				1,572,500.00	1,572,500.00
Other Personnel Benefits - RICE Subsidy/Allowance (1st Tranche)				578,125.00	-
Sub-total for Personnel Services	181,566,374.44	1,420,000.00	-	2,150,625.00	184,558,874.44
II. MAINTENANCE & OTHER OPERATING EXPENSES					
1. Travelling	1,300,000.00	300,000.00			1,600,000.00
2. Training and Scholarship	1,900,000.00	300,000.00			2,200,000.00
3. Supplies and Materials	882,000.00	300,000.00			1,182,000.00
4. Utility Expenses					-
a. Electricity	700,000.00	600,000.00		1,200,000.00	2,500,000.00
b. Water	150,000.00	100,000.00			250,000.00
5. Communication Expenses					-
a. Internet Subscription					-
b. Landline	200,000.00				200,000.00
c. Mobile					-
6. Awards/Rewards		100,000.00			100,000.00
7. General Services					-
a. Security	600,000.00	1,140,000.00		1,200,000.00	2,940,000.00
b. Janitorial		300,000.00		1,000,000.00	1,300,000.00
8. Repairs and Maintenance	1,645,000.00				1,645,000.00
9. Other MOOE					-
a. Advertising					-
b. Printing and Publication					-
c. Representation					-
d. Transportation and Delivery Expenses					-
e. Rent/Lease					-
f. Subscription					-
f. Other MOOE	1,009,000.00	400,000.00		1,091,616.97	2,500,616.97
10. Others (please add & specify)					-
Semi-Expendable Machinery and Equipment Expenses	200,000.00	100,000.00			300,000.00
Fuel, Oil and Lubricants Expenses	100,000.00	140,000.00			240,000.00
Postage and Courier Services	100,000.00				100,000.00
Other General Services	500,000.00	300,000.00			800,000.00
Fidelity Bond Premiums	100,000.00				100,000.00
Sub-Total for MOOE	9,386,000.00	4,080,000.00	-	4,491,616.97	17,957,616.97
Total Current Operating Expenditures	190,952,374.44	5,500,000.00	-	6,642,241.97	202,516,491.41
III. CAPITAL OUTLAY					
1. Building and Structures Outlay					-
2. Equipment Outlay		500,000.00			500,000.00
3. Vehicle Outlay					-
4. Land and Land Improvement					-
5. Others (please add & specify)					-
Sub-Total Capital Outlay	-	500,000.00	-	-	-
GRAND TOTAL	190,952,374.44	6,000,000.00	-	6,642,241.97	202,516,491.41

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