

C.4. IFUGAO STATE UNIVERSITY

Appropriations/Obligations

(In Thousand Pesos)

	(Cash-Based)		
<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	<u>562,841</u>	<u>617,611</u>	<u>706,182</u>
General Fund	562,841	617,611	706,182
Automatic Appropriations	<u>30,527</u>	<u>27,652</u>	<u>35,324</u>
Retirement and Life Insurance Premiums	30,527	27,652	35,324
Continuing Appropriations	<u>35,614</u>	<u>14,007</u>	

Unobligated Releases for Capital Outlays			
R.A. No. 11936	278		
R.A. No. 11975		8,547	
Unobligated Releases for MOOE			
R.A. No. 11936	35,336		
R.A. No. 11975		5,460	
Budgetary Adjustment(s)	<u>16,639</u>		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	31,026		
Pension and Gratuity Fund	4,842		
Unprogrammed Appropriation			
Pension and Gratuity Fund	3,501		
For Payment of Personnel Benefits	17,270		
Release(s) to:			
Department of Public Works and Highways (DPWH)			
Office of the Secretary	(40,000)		
Total Available Appropriations	645,621	659,270	741,506
Unused Appropriations	(15,059)	(14,007)	
Unobligated Allotment	(15,059)	(14,007)	
TOTAL OBLIGATIONS	<u>630,562</u>	<u>645,263</u>	<u>741,506</u>
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EXPENDITURE PROGRAM (in pesos)			
(Cash-Based)			
GAS / STO / OPERATIONS / PROJECTS	2024 Actual	2025 Current	2026 Proposed
General Administration and Support	<u>151,443,000</u>	<u>138,793,000</u>	<u>178,251,000</u>
Regular	<u>151,443,000</u>	<u>138,793,000</u>	<u>148,251,000</u>
PS	141,220,000	122,072,000	133,449,000
MOOE	10,223,000	14,321,000	14,802,000
CO		2,400,000	
Projects / Purpose			<u>30,000,000</u>
Locally-Funded Project(s)			<u>30,000,000</u>
CO			30,000,000
Operations	<u>479,119,000</u>	<u>506,470,000</u>	<u>563,255,000</u>
Regular	<u>306,712,000</u>	<u>320,648,000</u>	<u>516,255,000</u>
PS	239,492,000	242,194,000	303,481,000
MOOE	59,473,000	63,454,000	212,774,000
CO	7,747,000	15,000,000	
Projects / Purpose	<u>172,407,000</u>	<u>185,822,000</u>	<u>47,000,000</u>
Locally-Funded Project(s)	<u>172,407,000</u>	<u>185,822,000</u>	<u>47,000,000</u>
MOOE	148,962,000	140,822,000	4,500,000
CO	23,445,000	45,000,000	42,500,000
TOTAL AGENCY BUDGET	<u>630,562,000</u>	<u>645,263,000</u>	<u>741,506,000</u>

Regular	458,155,000	459,441,000	664,506,000
PS	380,712,000	364,266,000	436,930,000
MOOE	69,696,000	77,775,000	227,576,000
CO	7,747,000	17,400,000	
Projects / Purpose	172,407,000	185,822,000	77,000,000
Locally-Funded Project(s)	172,407,000	185,822,000	77,000,000
MOOE	148,962,000	140,822,000	4,500,000
CO	23,445,000	45,000,000	72,500,000

STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	558	553	553
Total Number of Filled Positions	506	518	518

Proposed New Appropriations Language
For general administration and support, and operations, including locally-funded project(s), as indicated hereunder.....
.....P 706,182,000
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OPERATIONS BY PROGRAM	PROPOSED 2026 (Cash-Based)			
	PS	MOOE	CO	TOTAL
HIGHER EDUCATION PROGRAM	274,214,000	200,696,000	40,000,000	514,910,000
ADVANCED EDUCATION PROGRAM	800,000	1,029,000		1,829,000
RESEARCH PROGRAM	1,411,000	12,825,000	2,500,000	16,736,000
TECHNICAL ADVISORY EXTENSION PROGRAM	1,102,000	2,724,000		3,826,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2026 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	401,606,000	232,076,000	72,500,000	706,182,000
Cordillera Administrative Region (CAR)	401,606,000	232,076,000	72,500,000	706,182,000
TOTAL AGENCY BUDGET	401,606,000	232,076,000	72,500,000	706,182,000
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New Appropriations, by Programs/Activities/Projects (Cash-Based)

		Current Operating Expenditures			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A.REGULAR PROGRAMS					
1000000000000000	General Administration and Support	124,079,000	14,802,000		138,881,000
100000100001000	General Management and Supervision	107,644,000	14,802,000		122,446,000
100000100002000	Administration of Personnel Benefits	16,435,000			16,435,000
Sub-total, General Administration and Support		124,079,000	14,802,000		138,881,000
3000000000000000	Operations	277,527,000	212,774,000		490,301,000
3101000000000000	HIGHER EDUCATION PROGRAM	274,214,000	200,696,000		474,910,000
310100100002000	Provision of Higher Education Services	274,214,000	54,039,000		328,253,000
310100100003000	Free Higher Education		146,657,000		146,657,000
3201000000000000	ADVANCED EDUCATION PROGRAM	800,000	1,029,000		1,829,000
320100100001000	Provision of Advanced Education Services	800,000	1,029,000		1,829,000
3202000000000000	RESEARCH PROGRAM	1,411,000	8,325,000		9,736,000
320200100001000	Conduct of Research Services	1,411,000	8,325,000		9,736,000
3301000000000000	TECHNICAL ADVISORY EXTENSION PROGRAM	1,102,000	2,724,000		3,826,000
330100100001000	Provision of Extension Services	1,102,000	2,724,000		3,826,000
Sub-total, Operations		277,527,000	212,774,000		490,301,000
Sub-total, Program(s)		P 401,606,000	P 227,576,000		P 629,182,000
B.PROJECTS					
B.1 LOCALLY-FUNDED PROJECT(S)					
100000200108000	Construction of Students' Dormitory, Hapao Campus			30,000,000	30,000,000
310100200081000	Completion of Lying-in Clinic, Lamut Campus			10,000,000	10,000,000
310100200082000	Construction of Indigenous People Student Dormitories, Lamut Campus			30,000,000	30,000,000
320200200002000	Bamboo Industry Development for Environment Conservation and Countryside Post-COVID Economic Boom		4,500,000	2,500,000	7,000,000
Sub-total, Locally-Funded Project(s)			4,500,000	72,500,000	77,000,000
Sub-total, Project(s)			P 4,500,000	P 72,500,000	P 77,000,000
TOTAL NEW APPROPRIATIONS					
		P 401,606,000	P 232,076,000	P 72,500,000	P 706,182,000

Obligations, by Object of Expenditures

CYs 2024-2026
(In Thousand Pesos)

	(Cash-Based)		
	2024	2025	2026
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	211,601	230,432	294,367
Total Permanent Positions	211,601	230,432	294,367
Other Compensation Common to All			
Personnel Economic Relief Allowance	9,086	10,944	12,432
Representation Allowance	803	282	282
Transportation Allowance	665	282	282
Clothing and Uniform Allowance	3,183	3,192	3,626
Honoraria	5,276	5,047	5,047
Overtime Pay	46		
Mid-Year Bonus - Civilian	18,896	19,202	24,531
Year End Bonus	19,905	19,202	24,531
Cash Gift	2,455	2,280	2,590
Productivity Enhancement Incentive	2,455	2,280	2,590
Step Increment		576	736
Total Other Compensation Common to All	62,770	63,287	76,647
Other Compensation for Specific Groups			
Magna Carta for Public Health Workers	638	662	758
Lump-sum for filling of Positions - Civilian		29,742	15,873
Other Personnel Benefits	63,422		
Total Other Compensation for Specific Groups	64,060	30,404	16,631
Other Benefits			
Retirement and Life Insurance Premiums	30,008	27,652	35,324
PAG-IBIG Contributions	849	1,094	1,242
PhilHealth Contributions	4,436	5,553	6,928
Employees Compensation Insurance Premiums	589	548	622
Loyalty Award - Civilian	330	345	445
Terminal Leave	6,069	1,492	562
Total Other Benefits	42,281	36,684	45,123
Non-Permanent Positions		3,459	4,162
TOTAL PERSONNEL SERVICES	380,712	364,266	436,930
Maintenance and Other Operating Expenses			
Travelling Expenses	3,865	5,917	5,680
Training and Scholarship Expenses	6,026	6,290	7,235
Supplies and Materials Expenses	15,297	18,333	20,674
Utility Expenses	7,007	6,093	7,342
Communication Expenses	2,452	1,719	2,431
Awards/Rewards and Prizes	996	500	500
Survey, Research, Exploration and Development Expenses	2,035	200	200
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	132	200	170
Professional Services	25,134	19,017	18,412

General Services	5,805	9,580	7,820
Repairs and Maintenance	3,661	8,002	8,228
Financial Assistance/Subsidy	138,615	126,322	146,657
Taxes, Insurance Premiums and Other Fees	763	700	1,050
Labor and Wages		530	200
Other Maintenance and Operating Expenses			
Advertising Expenses	44	120	75
Printing and Publication Expenses	1,212	1,121	845
Representation Expenses	1,703	1,812	2,478
Membership Dues and Contributions to Organizations	217	485	375
Subscription Expenses	786	504	475
Other Maintenance and Operating Expenses	2,908	11,152	1,229
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>218,658</u>	<u>218,597</u>	<u>232,076</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>599,370</u>	<u>582,863</u>	<u>669,006</u>
Capital Outlays			
Property, Plant and Equipment Outlay			
Land Improvements Outlay	559		
Infrastructure Outlay	994	1,110	100
Buildings and Other Structures	11,956	45,000	71,500
Machinery and Equipment Outlay	14,445	11,999	900
Transportation Equipment Outlay		2,400	
Furniture, Fixtures and Books Outlay	2,546	995	
Other Property Plant and Equipment Outlay		896	
Intangible Assets Outlay	692		
TOTAL CAPITAL OUTLAYS	<u>31,192</u>	<u>62,400</u>	<u>72,500</u>
GRAND TOTAL	<u>630,562</u>	<u>645,263</u>	<u>741,506</u>

STRATEGIC OBJECTIVES

SECTOR OUTCOME : Lifelong learning opportunities for all ensured

ORGANIZATIONAL

OUTCOME : Relevant and quality tertiary education ensured to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased
Higher education research improved to promote economic productivity and innovation
Community engagement increased

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	2024 GAA Targets	Actual
Relevant and quality tertiary education ensured to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased		P 446,017,000
HIGHER EDUCATION PROGRAM		P 446,017,000
Outcome Indicator(s)		
1. Percentage of first-time licensure exam takers that pass the licensure exams	54.33% (153/282)	67.73% (191/282)
2. Percentage of graduates (2 years prior) that are employed	36.00% (324/899)	41.05% (369/899)
Output Indicator(s)		
1. Percentage of undergraduate students enrolled in CHED-identified and RDC-identified priority programs	86.00% (9,978/11,602)	63.09% (7,320/11,602)

2. Percentage of undergraduate programs with accreditation	71.00% (23/33)	91.00% (30/33)
Higher education research improved to promote economic productivity and innovation		P 23,418,000
ADVANCED EDUCATION PROGRAM		P 1,689,000
Outcome Indicator(s)		
1. Percentage of graduate school faculty engaged in research work applied in any of the following:	45.00% (21/46)	82.61% (38/46)
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		
Output Indicator(s)		
1. Percentage of graduate students enrolled in research degree programs	100.00% (840/840)	100.00% (840/840)
2. Percentage of accredited graduate programs	100.00% (22/22)	73.00% (16/22)
RESEARCH PROGRAM		P 21,729,000
Outcome Indicator(s)		
1. Number of research outputs in the last three years utilized by the industry or by other beneficiaries	29	19
Output Indicator(s)		
1. Number of research outputs completed within the year	38	76
2. Percentage of research outputs published in internationally-refereed or CHED recognized journal within the year	17.00% (21/126)	28.57% (36/126)
Community engagement increased		P 9,684,000
TECHNICAL ADVISORY EXTENSION PROGRAM		P 9,684,000
Outcome Indicator(s)		
1. Number of active partnerships with LGUs, industries, NGOs, NGAs, SMEs, and other stakeholders as a result of extension activities	124	137
Output Indicator(s)		
1. Number of trainees weighted by the length of training	7,845	9,656
2. Number of extension programs organized and supported consistent with the SUC's mandated and priority programs	5	13
3. Percentage of beneficiaries who rate the training course/s as satisfactory or higher in terms of quality and relevance	100.00% (8,560/8,560)	100.00% (8,560/8,560)

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
Relevant and quality tertiary education ensured to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased		P 486,354,000	P 540,731,000
HIGHER EDUCATION PROGRAM		P 486,354,000	P 540,731,000
Outcome Indicator(s)			
1. Percentage of first-time licensure exam takers that pass the licensure exams	62.57% (177/282)	62.57% (177/282)	60.00% (169/282)
2. Percentage of graduates (2 years prior) that are employed	35.67% (321/899)	36.00% (445/1,236)	36.00% (445/1,236)
Output Indicator(s)			
1. Percentage of undergraduate students enrolled in CHED-identified and RDC-identified priority programs	86.00% (9,490/11,036)	83.00% (8,901/10,725)	83.00% (8,901/10,725)
2. Percentage of undergraduate programs with accreditation	67.00% (22/33)	71.00% (23/33)	71.00% (23/33)
Higher education research improved to promote economic productivity and innovation		P 15,069,000	P 18,601,000
ADVANCED EDUCATION PROGRAM		P 1,010,000	P 1,829,000
Outcome Indicator(s)			
1. Percentage of graduate school faculty engaged in research work applied in any of the following:	6.00% (3/46)	45.00% (9/18)	45.00% (9/18)
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			
Output Indicator(s)			
1. Percentage of graduate students enrolled in research degree programs	100.00% (840/840)	100.00% (840/840)	100.00% (840/840)
2. Percentage of accredited graduate programs	100.00% (22/22)	100.00% (22/22)	100.00% (22/22)
RESEARCH PROGRAM		P 14,059,000	P 16,772,000
Outcome Indicator(s)			
1. Number of research outputs in the last three years utilized by the industry or by other beneficiaries	29	29	19
Output Indicator(s)			
1. Number of research outputs completed within the year	45	43	46
2. Percentage of research outputs published in internationally-refereed or CHED recognized journal within the year	17.00% (21/126)	17.00% (20/117)	17.00% (20/117)
Community engagement increased		P 5,047,000	P 3,923,000

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TECHNICAL ADVISORY EXTENSION PROGRAM

P 5,047,000

P 3,923,000

Outcome Indicator(s)

1. Number of active partnerships with LGUs, industries, NGOs, NGAs, SMEs, and other stakeholders as a result of extension activities

62

124

124

Output Indicator(s)

1. Number of trainees weighted by the length of training
2. Number of extension programs organized and supported consistent with the SUC's mandated and priority programs
3. Percentage of beneficiaries who rate the training course/s as satisfactory or higher in terms of quality and relevance

7,845

7,845

7,845

5

5

5

100.00%
(8,560/8,560)100.00%
(8,560/8,560)100.00%
(8,560/8,560)