

**FY 2026 FINANCIAL PLAN  
(In Thousand Pesos)**

Department : State Universities and Colleges (SUCs)  
 Agency/Entity : West Visayas State University  
 Operating Unit : < not applicable >  
 Organization Code (UACS) : 08 068 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		1,429,704	551,695	1,981,399	2,335,451	462,076	636,948	425,997	673,119	2,198,140	27,452	56,178	41,178	12,503	137,311	
General Administration and Support	1000000000000000	109,405	95,941	205,346	230,324	24,225	27,901	22,682	33,205	108,013	27,452	41,178	41,178	12,503	122,311	
General Management and Supervision	100000100001000	75,615	8,969	84,584	100,878	24,225	25,523	20,304	30,826	100,878	0	0	0	0	0	
PS		53,524	3,475	56,999	78,596	16,564	22,526	16,564	22,942	78,596	0	0	0	0	0	
MOOE		17,301	5,284	22,585	22,282	7,661	2,997	3,740	7,884	22,282	0	0	0	0	0	
CO		4,790	210	5,000	0	0	0	0	0	0	0	0	0	0	0	
Administration of Personnel Benefits	100000100002000	33,790	86,972	120,762	129,446	0	2,378	2,378	2,379	7,135	27,452	41,178	41,178	12,503	122,311	
PS		33,790	86,972	120,762	129,446	0	2,378	2,378	2,379	7,135	27,452	41,178	41,178	12,503	122,311	
Support to Operations	2000000000000000	9,335	4,363	13,698	19,078	4,379	5,056	4,179	5,464	19,078	0	0	0	0	0	
Auxiliary Services	200000100001000	9,335	4,363	13,698	19,078	4,379	5,056	4,179	5,464	19,078	0	0	0	0	0	
PS		7,514	2,161	9,675	17,527	3,953	4,788	3,953	4,833	17,527	0	0	0	0	0	
MOOE		231	1,292	1,523	1,551	426	268	226	631	1,551	0	0	0	0	0	
CO		1,590	910	2,500	0	0	0	0	0	0	0	0	0	0	0	
Operations	3000000000000000	1,310,964	451,391	1,762,355	2,086,049	433,472	603,991	399,136	634,450	2,071,049	0	15,000	0	0	15,000	
HIGHER EDUCATION PROGRAM	3101000000000000	744,159	241,673	985,832	1,171,208	212,926	362,114	201,920	379,248	1,156,208	0	15,000	0	0	15,000	
Provision of Higher Education Services	310100100002000	624,162	177,161	801,323	937,699	212,926	260,792	196,926	267,055	937,699	0	0	0	0	0	
PS		523,857	131,239	655,096	804,059	170,453	230,061	170,453	233,092	804,059	0	0	0	0	0	
MOOE		81,971	44,256	126,227	133,640	42,473	30,731	26,473	33,963	133,640	0	0	0	0	0	
CO		18,334	1,666	20,000	0	0	0	0	0	0	0	0	0	0	0	
Free Higher Education	310100100003000	0	0	0	218,509	0	101,322	4,994	112,193	218,509	0	0	0	0	0	
MOOE		0	0	0	218,509	0	101,322	4,994	112,193	218,509	0	0	0	0	0	
Project(s)		119,997	64,512	184,509	15,000	0	0	0	0	0	0	15,000	0	0	15,000	
Locally-Funded Project(s)		119,997	64,512	184,509	15,000	0	0	0	0	0	0	15,000	0	0	15,000	
Free Higher Education	310100200029000	99,509	0	99,509	0	0	0	0	0	0	0	0	0	0	0	
MOOE		99,509	0	99,509	0	0	0	0	0	0	0	0	0	0	0	
Construction of Academic Building I (Phase II), WVSU Himamaylan City Campus	310100200043000	0	60,000	60,000	0	0	0	0	0	0	0	0	0	0	0	
CO		0	60,000	60,000	0	0	0	0	0	0	0	0	0	0	0	
Completion of 2nd Floor and 3rd Floor of the Campus Library Building, Janiuay Campus	310100200044000	20,488	4,512	25,000	0	0	0	0	0	0	0	0	0	0	0	

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	
CO		20,488	4,512	25,000	0	0	0	0	0	0	0	0	0	0	0	0
Rehabilitation of Ramon Magsaysay Hall (Academic Building) College of Physical Education Sports Culture and Recreation		0	0	0	15,000	0	0	0	0	0	0	15,000	0	0	0	15,000
CO					15,000							15,000				15,000
ADVANCED EDUCATION PROGRAM	3201000000000000	1,032	3,984	5,016	5,099	964	939	1,020	2,176	5,099	0	0	0	0	0	0
Provision of Advanced Education Services	320100100001000	1,032	3,984	5,016	5,099	964	939	1,020	2,176	5,099	0	0	0	0	0	0
PS		0	500	500	500	0	0	0	500	500	0	0	0	0	0	0
MOOE		1,032	3,484	4,516	4,599	964	939	1,020	1,676	4,599	0	0	0	0	0	0
RESEARCH PROGRAM	3202000000000000	16,870	10,471	27,341	64,254	45,178	4,070	4,928	10,078	64,254	0	0	0	0	0	0
Conduct of Research Services	320200100001000	16,870	10,471	27,341	64,254	45,178	4,070	4,928	10,078	64,254	0	0	0	0	0	0
PS		2,134	1,366	3,500	3,844	843	1,071	843	1,087	3,844	0	0	0	0	0	0
MOOE		14,736	9,105	23,841	24,280	8,205	2,999	4,085	8,991	24,280	0	0	0	0	0	0
CO		0	0	0	36,130	36,130	0	0	0	36,130	0	0	0	0	0	0
TECHNICAL ADVISORY EXTENSION PROGRAM	3301000000000000	5,126	7,838	12,964	13,318	3,259	2,155	2,229	5,675	13,318	0	0	0	0	0	0
Provision of Extension Services	330100100001000	5,126	7,838	12,964	13,318	3,259	2,155	2,229	5,675	13,318	0	0	0	0	0	0
PS		811	704	1,515	1,658	369	458	369	462	1,658	0	0	0	0	0	0
MOOE		4,315	7,134	11,449	11,660	2,890	1,697	1,860	5,213	11,660	0	0	0	0	0	0
HOSPITAL SERVICES PROGRAM	3401000000000000	543,777	187,425	731,202	832,170	171,145	234,713	189,039	237,273	832,170	0	0	0	0	0	0
Provision of Medical Services	340100100001000	543,777	187,425	731,202	832,170	171,145	234,713	189,039	237,273	832,170	0	0	0	0	0	0
PS		472,276	146,956	619,232	715,204	155,356	201,029	155,355	203,464	715,204	0	0	0	0	0	0
MOOE		71,501	40,469	111,970	116,966	15,789	33,684	33,684	33,809	116,966	0	0	0	0	0	0
II. Automatic Appropriations		99,930	34,065	133,995	141,833	0	0	0	0	0	35,459	35,459	35,459	35,456	141,833	
Retirement and Life Insurance Premiums		99,930	34,065	133,995	141,833	0	0	0	0	0	35,459	35,459	35,459	35,456	141,833	
General Administration and Support	1000000000000000	4,904	0	4,904	7,184	0	0	0	0	0	1,796	1,796	1,796	1,796	7,184	
General Management and Supervision	100000100001000	4,904	0	4,904	7,184	0	0	0	0	0	1,796	1,796	1,796	1,796	7,184	
PS		4,904	0	4,904	7,184	0	0	0	0	0	1,796	1,796	1,796	1,796	7,184	
Support to Operations	2000000000000000	730	87	817	1,041	0	0	0	0	0	260	260	260	261	1,041	
Auxiliary Services	200000100001000	730	87	817	1,041	0	0	0	0	0	260	260	260	261	1,041	
PS		730	87	817	1,041	0	0	0	0	0	260	260	260	261	1,041	
Operations	3000000000000000	94,296	33,978	128,274	133,608	0	0	0	0	0	33,403	33,403	33,403	33,399	133,608	
HIGHER EDUCATION PROGRAM	3101000000000000	55,210	24,899	80,109	75,644	0	0	0	0	0	18,912	18,912	18,912	18,908	75,644	
Provision of Higher Education Services	310100100002000	55,210	24,899	80,109	75,644	0	0	0	0	0	18,912	18,912	18,912	18,908	75,644	
PS		55,210	24,899	80,109	75,644	0	0	0	0	0	18,912	18,912	18,912	18,908	75,644	
RESEARCH PROGRAM	3202000000000000	210	32	242	278	0	0	0	0	0	69	69	69	71	278	
Conduct of Research Services	320200100001000	210	32	242	278	0	0	0	0	0	69	69	69	71	278	
PS		210	32	242	278	0	0	0	0	0	69	69	69	71	278	
TECHNICAL ADVISORY EXTENSION PROGRAM	3301000000000000	77	16	93	107	0	0	0	0	0	27	27	27	26	107	

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		3	4	5=3+4	6=11+16	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total	
Provision of Extension Services	330100100001000	77	16	93	107	0	0	0	0	0	27	27	27	26	107	
PS		77	16	93	107	0	0	0	0	0	27	27	27	26	107	
HOSPITAL SERVICES PROGRAM	340100000000000	38,799	9,031	47,830	57,579	0	0	0	0	0	14,395	14,395	14,395	14,394	57,579	
Provision of Medical Services	340100100001000	38,799	9,031	47,830	57,579	0	0	0	0	0	14,395	14,395	14,395	14,394	57,579	
PS		38,799	9,031	47,830	57,579	0	0	0	0	0	14,395	14,395	14,395	14,394	57,579	
III. Special Purpose Fund		31,249	81,809	113,058	0	0	0	0	0	0	14,395	14,395	14,395	14,394	57,579	
Miscellaneous Personnel Benefits Fund	101406	31,249	81,809	113,058	0	0	0	0	0	0	0	0	0	0	0	
PS		31,249	81,809	113,058	0	0	0	0	0	0	0	0	0	0	0	
TOTAL, Current Year Budget / Appropriations		1,560,883	667,569	2,228,452	2,222,645	425,946	535,626	421,003	560,926	1,943,501	62,911	91,637	76,637	47,959	279,144	
PS		1,225,085	489,247	1,714,332	1,892,667	347,538	462,311	349,915	468,759	1,628,523	62,911	76,637	76,637	47,959	264,144	
MOOE		290,596	111,024	401,620	314,978	78,408	73,315	71,088	92,167	314,978	0	0	0	0	0	
FinEx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CO		45,202	67,298	112,500	15,000	0	0	0	0	0	0	15,000	0	0	0	
Recapitulation by Program		1,405,260	485,369	1,890,629	2,219,657	433,472	603,991	399,136	634,450	2,071,049	33,403	48,403	33,403	33,399	148,608	
HIGHER EDUCATION PROGRAM	310100000000000	799,369	266,572	1,065,941	1,246,852	212,926	362,114	201,920	379,248	1,156,208	18,912	33,912	18,912	18,908	90,644	
ADVANCED EDUCATION PROGRAM	320100000000000	1,032	3,984	5,016	5,099	964	939	1,020	2,176	5,099	0	0	0	0	0	
RESEARCH PROGRAM	320200000000000	17,080	10,503	27,583	64,532	45,178	4,070	4,928	10,078	64,254	69	69	69	71	278	
TECHNICAL ADVISORY EXTENSION PROGRAM	330100000000000	5,203	7,854	13,057	13,425	3,259	2,155	2,229	5,675	13,318	27	27	27	26	107	
HOSPITAL SERVICES PROGRAM	340100000000000	582,576	196,456	779,032	889,749	171,145	234,713	189,039	237,273	832,170	14,395	14,395	14,395	14,394	57,579	

IV. Continuing Appropriations															
General Administration and Support	100000000000000	0	0	0	210	210	0	0	0	210	0	0	0	0	0
General Management and Supervision	100000100001000	0	0	0	210	210	0	0	0	210	0	0	0	0	0
MOOE										0	0	0	0	0	0
CO					210	210	0	0	0	210	0	0	0	0	0
Support to Operations	200000000000000	0	0	0	912	912	0	0	0	912	0	0	0	0	0
Auxiliary Services	200000100001000	0	0	0	912	912	0	0	0	912	0	0	0	0	0
MOOE					2	2				2	0	0	0	0	0
CO					910	910				910	0	0	0	0	0
Operations	300000000000000	0	0	1	59,223	51,934	0	7,289	0	59,223	0	0	0	0	0
HIGHER EDUCATION PROGRAM	310100000000000	0	0	0	59,171	51,882	0	7,289	0	59,171	0	0	0	0	0
Provision of Higher Education Services	310100100002000	0	0	0	516	516	0	0	0	516	0	0	0	0	0
PS										0	0	0	0	0	0
MOOE					9	9				0	0	0	0	0	0
CO					507	507	0	0	0	9	0	0	0	0	0
Free Higher Education	310100100003000	0	0	0	50,843	50,843	0	0	0	507	0	0	0	0	0
MOOE					0	0				50,843	0	0	0	0	0
					50,843	50,843				50,843	0	0	0	0	0

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						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
Project(s)		0	0	0	7,812	523	0	7,289	0	7,812	0	0	0	0	0
Locally-Funded Project(s)		0	0	0	7,812	523	0	7,289	0	7,812	0	0	0	0	0
Tulong Dunong	310100200029000	0	0	0	10	10	0	0	0	10	0	0	0	0	0
MOOE			0		10	10	0	0	0	10	0	0	0	0	0
Construction of Academic Building I (Phase II), WVSU Himamaylan City Campus	310100200043000	0	0	0	7,289	0	0	7,289	0	7,289	0	0	0	0	0
CO		0			7,289		0	7,289	0	7,289					
Completion of 2nd Floor and 3rd Floor of the Campus Library Building, Janiuay Campus	310100200044000	0	0	0	513	513	0	0	0	513	0	0	0	0	0
CO					513	513	0	0	0	513	0	0	0	0	0
ADVANCED EDUCATION PROGRAM	320100000000000	0	0	0	8	8	0	0	0	8	0	0	0	0	0
Provision of Advanced Education Services	320100100001000	0	0	0	8	8	0	0	0	8	0	0	0	0	0
PS		0				0	0	0		0	0	0	0	0	0
MOOE					8	8				8	0	0	0	0	0
RESEARCH PROGRAM	320200000000000	0	0	0	4	4	0	0	0	4	0	0	0	0	0
Conduct of Research Services	320200100001000	0	0	0	4	4	0	0	0	4	0	0	0	0	0
PS										0	0	0	0	0	0
MOOE					4	4				4	0	0	0	0	0
CO		0	0	0			0	0	0	0	0	0	0	0	0
TECHNICAL ADVISORY EXTENSION PROGRAM	330100000000000	0	0	1	1	1	0	0	0	1	0	0	0	0	0
Provision of Extension Services	330100100001000	0	0	1	1	1	0	0	0	1	0	0	0	0	0
PS										0	0	0	0	0	0
MOOE				1	1	1				1	0	0	0	0	0
HOSPITAL SERVICES PROGRAM	340100000000000	0	0	0	39	39	0	0	0	39	0	0	0	0	0
Provision of Medical Services	340100100001000	0	0	0	39	39	0	0	0	39	0	0	0	0	0
PS										0	0	0	0	0	0
MOOE					39	39				39	0	0	0	0	0

Total Continuing Appropriations	
MOOE	
CO	

50,916	50,916	0	0	0	50,916
9,429	2,140	0	7,289	0	9,429

Prepared by:

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Supervising Administrative Officer

Certified Correct:

**JASMIN L. VARGAS**  
Chief Finance Division

Recommending Approval:

**PETER ERNIE D. PARIS, Ph.D.**  
Vice-President for Administration and Finance

Approved by:

**JOSELITO F. VILLARUZ, MD, Ph.D., FPPS**  
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VP for Administration and Finance  
OIC-President