

Republic of the Philippines
MOUNTAIN PROVINCE STATE POLYTECHNIC COLLEGE
Bontoc, Mountain Province

Breakdown of FY 2026 GAA
(In Thousand Pesos)

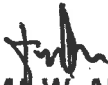
Particulars	UACS-Code	Appropriation	GASS	MFO 1 Higher Education	MFO 2 Research Services	MFO 3 Extension Services
PERSONNEL SERVICES	Filled positions	335	143	190	2	
Salaries of Permanent Positions	50101010 01	204,505	55,427	148,312	766	
	50101020 00					
Sub-total		204,505	55,427	148,312	766	-
Other Compensation						
Personnel Economic Relief Allowance (PERA)	50102010 01	8,040	3,432	4,560	48	
Representation Allowance	50102020 00	324	324	-	-	
Transportation Allowance	50102030 01	324	324	-	-	
Clothing/Uniform Allowance	50102040 01	2,345	1,001	1,330	14	
Subsistence Allowance		39	26	13		
Laundry Allowance		6	4	2		
Magna Carta Benefits for Public Health Workers		422	295	127		
Honoraria	50102100 01	13,710	6,333	6,877	500	
Mid-year Bonus	50102140 01	17,042	4,619	12,359	64	
Year-end Bonus	50102140 01	17,042	4,619	12,359	64	
Cash Gift	50102150 01	1,675	715	950	10	
Productivity Enhancement Incentive	50102990 12	1,675	715	950	10	
PAG-IBIG Contributions	50103020 01	804	343	456	5	
Health Insurance Premiums	50103030 01	4,765	1,342	3,404	19	
Employees Compensation Insurance (ECIP)	50103040 01	402	172	228	2	
Terminal Leave Benefits (Mandatory)	50104030 01	-			-	
Loyalty Bonus		190	30	160		
Lumpsum for filling of positions		24,579	24,579			
Lumpsum for filling of positions (Medical Positions)		-				
Lumpsum for non-permanent positions		4,472	4,472			
Step Increment	50104990 10	512	139	371	2	
Subsistence & Laundry Allow.		-			-	
Total Other Compensation		98,368	53,484	44,146	738	-
Total Salaries and Other Compensation		302,873	108,911	192,458	1,504	-
Retirement and Life Insurance Premiums (RLIP)	50103010 00	24,540	6,651	17,797	92	
Total Personal Services		327,413	115,562	210,255	1,596	-
MAINTENANCE AND OTHER OPERATING EXPENSES						
Travelling Expenses	50201010 00	9,200	3,500	3,000	1,700	1,000
Training and Seminar Expenses	50202010 00	5,515	2,000	2,000	1,015	500
Supplies and Materials	50203010 00	29,683	10,347	18,001	651	684
Other Supplies and Materials		1,507			1,507	
Other Equipment		500	250	250		
Gasoline, Oil and Lubricants		3,800	2,500	1,000	150	150
Utility Expenses						
Water	50204010 00	910	527	321	62	
Electricity	50204020 00	6,473	4,057	2,086	330	
Communication Expenses						
Postage and Courier Services	50205010 00	103	62	31	8	2

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Particulars	UACS-Code	Appropriation	GASS	MFO 1 Higher Education	MFO 2 Research Services	MFO 3 Extension Services
Internet Expenses	50205030 00	1,498	898	500	50	50
Extraordinary Expenses	50210030 00	150	150			
Security Services	50212030 00	10,000	4,512	4,730	585	173
Other General Services	50212990 00	-				
Buildings Maintenance & Structures						
Buildings	50213040 01	670	670			
School Buildings	50213040 02	3,500		3,500	-	
ICT Equipment Maintenance	50213050 03	-			-	-
Motor Vehicle Maintenance	50213060 01	3,155	1,500	1,200	255	200
Insurance Expenses	50215030 00	2,250	1,400	700	150	
Advertising Expenses	50299010 00	50		50		
Representation Expenses	50299030 00	3,003	228	1,880	451	444
Membership Dues	50299060 00	210	25	185		
Subscription Expenses	50299070 00	100	50	50		
Other Professional Services	50299990 99	10,901		10,000	901	
Free Higher Education		85,490		85,490		
Other MOOE		5,191	1,957	2,012	602	620
Bamboo Industry Development for Environment Conservation and Countryside Post-COVID Economic Boom - 3,000						
Travelling - 200						
Training - 265						
Other Supplies & Mat. - 1,507						
Mobile - 48						
Other Professional Services - 901						
Representation Expenses - 79						
TOTAL MOOE		184,731	35,281	137,090	8,513	3,847
CAPITAL OUTLAYS						
Furniture & Fixtures - Furnishing of New Academic Building, Tadian Campus		8,000		8,000		
Completion of Seven-Storey Engineering and Technology Building, Tadian Campus		30,000		30,000		
TOTAL CAPITAL OUTLAYS		38,000	-	38,000	-	-
TOTAL APPROPRIATIONS		550,144	150,843	385,345	10,109	3,847
Net of RLIP		525,604	144,192	367,548	10,017	3,847
Percentage of Allocation per MFO		100%	27%	70%	2%	1%

Prepared by:


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