SAMAR COLLEGES, INC.
A. Mabini Ave., Catbalogan City, Samar, Ph 6700
Tel: +6355-5438381/8594
Website: samarcollege.edu.ph
Email: info@samarcollege.edu.ph

FIVE YEAR FINANCIAL PLAN

Part I: Institutional Profile & Planning Assumptions

- **Target Institution Type:** Samar Colleges, Inc.,
- **Projection Horizon:** 5 Academic Years (2026-2030)
- **Enrollment Growth Rate Projection:** 2% annual increase in student population.
- **Tuition & Other School Fees (TOSF) Adjustment:** 5% allowable/projected annual upward adjustment subject to CHED guidelines and consultation.
- **Inflation Rate Assumption:** Estimated at 5.5% annually for utilities, supplies, and maintenance.

Part II: Five-Year Projected Statement of Revenues and Receipts

This section details the primary funding sources required for private or public/local universities and colleges under CHED monitoring frameworks.

Revenue Source (in PHP)	**Year 1** (2026)	**Year 2** (2027)	**Year 3** (2028)	**Year 4** (2029)	**Year 5** (2030)
A. Tuition Fees	80,000,000	84,000,000	88,200,000	92,610,000	97,240,500
B. Other School Fees (Library, Athletic, Laboratory, etc.)	15,000,000	15,750,000	16,537,500	17,364,375	18,232,594
C. Government Subsidies / Grants (e.g., UniFAST / Free HE / CHED Grants)	8,000,000	8,240,000	8,487,200	8,741,816	9,004,070
D. Other Income (Canteen, Rentals, Interest, Auxiliaries)	780,000	819,000	859,950	902,948	948,095

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Revenue Source (in PHP)	**Year 1** (2026)	**Year 2** (2027)	**Year 3** (2028)	**Year 4** (2029)	**Year 5** (2030)
TOTAL ESTIMATED REVENUES	**103,780,000**	**108,809,000**	**114,084,650**	**119,619,139**	**125,425,259**

Part III: Five-Year Projected Expenditure Plan

Structured in compliance with CHED and standard budgeting classifications (PS, MOOE, and CO).

1. Personnel Services (PS)

Covers salaries, wages, allowances, and mandatory government contributions (SSS/GSIS, PhilHealth, Pag-IBIG) for administrative staff and teaching personnel aligned with CHED faculty qualification requirements.

Personnel Services (in PHP)	**Year 1** (2026)	**Year 2** (2027)	**Year 3** (2028)	**Year 4** (2029)	**Year 5** (2030)
Faculty Salaries & Wages	43,000,000	45,150,000	47,707,500	49,777,875	52,266,769
Administrative & Support Staff	25,000,000	26,250,000	27,562,500	28,940,625	30,387,656
Mandatory Benefits (13th Month, 14th Month, Uniform, etc.)	5,500,000	5,775,000	6,063,750	6,366,938	6,685,284
Subtotal - Personnel Services	**73,500,000**	**77,175,000**	**81,333,750**	**85,085,438**	**89,339,709**

2. Maintenance and Other Operating Expenses (MOOE)

Covers operational costs, institutional development, library acquisitions, student services, research, and regulatory compliance maintenance required for CHED program recognition and accreditation.

MOOE Items (in PHP)	**Year 1** (2026)	**Year 2** (2027)	**Year 3** (2028)	**Year 4** (2029)	**Year 5** (2030)
Utilities (Water, Electricity,	5,500,000	5,802,500	6,121,638	6,458,328	6,813,536

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MOOE Items (in PHP)	**Year 1** (2026)	**Year 2** (2027)	**Year 3** (2028)	**Year 4** (2029)	**Year 5** (2030)
Internet/IT Infrastructure)					
Instructional & Laboratory Supplies	3,000,000	3,165,000	3,339,075	3,522,724	3,716,474
Library Books, Journals & Electronic Subscriptions	1,200,000	1,266,000	1,335,630	1,409,090	1,486,590
Faculty Development, Training & CHED Conferences	1,500,000	1,582,500	1,669,538	1,761,363	1,858,238
Research, Extension, and Publications	2,000,000	2,110,000	2,226,050	2,348,483	2,477,650
Seminar, Travel, Training & Conference expenses	800,000	844,000	890,420	939,393	991,060
General Repairs and Maintenance	1,500,000	1,582,500	1,669,538	1,761,363	1,858,238
Subtotal - MOOE	**15,500,000**	**16,352,500**	**17,251,889**	**18,200,744**	**19,201,786**

3. Capital Outlay (CO)

Dedicated to facility upgrades, compliance with CHED's standard laboratories/smart classrooms, and institutional digitalization plans.

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Capital Outlay Items (in PHP)	**Year 1** (2026)	**Year 2** (2027)	**Year 3** (2028)	**Year 4** (2029)	**Year 5** (2030)
IT Infrastructure & Smart Classroom Upgrades	4,000,000	3,500,000	3,000,000	2,500,000	2,500,000
Laboratory Equipment & Modernization	3,000,000	2,500,000	2,000,000	2,000,000	1,500,000
Building Improvements / Facilities Expansion	4,000,000	4,500,000	5,000,000	4,000,000	3,000,000
Subtotal - Capital Outlay	**11,000,000**	**10,500,000**	**10,000,000**	**8,500,000**	**7,000,000**

Part IV: Five-Year Financial Summary & Net Surplus/Deficit

Financial Summary (in PHP)	**Year 1** (2026)	**Year 2** (2027)	**Year 3** (2028)	**Year 4** (2029)	**Year 5** (2030)
Total Estimated Revenues	**103,780,000**	**108,809,000**	**114,084,650**	**119,619,139**	**125,425,259**
Total Projected Expenditures	**100,000,000**	**104,027,500**	**108,585,639**	**111,786,182**	**115,541,495**
Personnel Services	73,500,000	77,175,000	81,333,750	85,085,438	89,339,709
MOOE	15,500,000	16,352,500	17,251,889	18,200,744	19,201,786
Capital Outlay	11,000,000	10,500,000	10,000,000	8,500,000	7,000,000
NET SURVPLUS / (DEFICIT)	**3,780,000**	**4,781,500**	**5,499,011**	**7,832,957**	**9,883,764**

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Part V: Notes & Compliance Checklist for CHED Submissions

1. **Reserve Fund Allocation:** Ensure that a percentage of the annual surplus is sequestered into a Reserve Fund as mandated by private school corporation laws or board policies.
2. **Faculty Qualifications Alignment:** Personnel services allocations must explicitly guarantee that full-time line items adhere to CHED requirements (e.g., Master's/Doctorate degree holders for specific undergraduate and graduate programs).
3. **Supporting Documents:** Attach market surveys or price quotations for equipment listed under Capital Outlay if submitting for specific innovation grants or program expansions.

PART VI: Signatories and Endorsement

Prepared, verified, and approved in accordance with institutional governance standards and CHED financial guidelines:

Prepared by:

JORLIE M. LAPARA
School Accountant
Date: 10/15/2025

Reviewed and Recommended by:

FIDENCIA P. ORAL
Senior Vice President for Finance
Date: 10/15/2025

Approved by:

RHETT CAESAR L. PICZON
School President / Head of Institution
Date: 10/15/2025