



WCC AERONAUTICAL AND TECHNOLOGICAL COLLEGE, INC.
FINANCIAL REPORT ON SUSTAINABILITY INITIATIVES
Fiscal Years 2023–2026

I. FINANCIAL REPORT ON SUSTAINABILITY COMMITMENT

Overview

WCC Aeronautical and Technological College (WCC ATC) recognizes that financial sustainability is fundamental to achieving environmental stewardship, social responsibility, and institutional excellence. The College integrates sustainability into its annual financial planning by allocating institutional resources toward programs and projects that promote green campus development, operational efficiency, research innovation, community engagement, and climate resilience.

Financial investments are aligned with the College's Strategic Development Plan, Environmental Sustainability Policy, and the United Nations Sustainable Development Goals (SDGs). Budget allocations are regularly monitored to ensure responsible utilization of institutional resources while continuously improving sustainability performance in accordance with the UI GreenMetric World University Rankings.

Financial Governance

The College adopts a transparent and accountable financial management system that ensures sustainability expenditures are effectively planned, implemented, monitored, and evaluated.

Financial management follows the principles of:

- Transparency
- Accountability
- Efficiency
- Fiscal Responsibility
- Sustainability
- Continuous Improvement

All sustainability-related expenditures are incorporated into the Annual Institutional Operating Budget and are subject to internal financial controls, procurement procedures, and periodic auditing.

Sources of Sustainability Funding

Sustainability initiatives are financed through a combination of institutional and external funding sources, including:

Funding Source	Description
Institutional Operating Budget	Annual operating funds allocated for campus sustainability initiatives
Capital Outlay Budget	Infrastructure development and green facility improvements
	Sustainability research, innovation, and technology projects

II. STRATEGIC BUDGET ALLOCATION FOR SUSTAINABILITY

The College prioritizes financial investments that directly contribute to environmental protection, operational efficiency, and sustainable institutional development.

Summary of Sustainability Budget

Table 1. University Budget for Sustainability Efforts

Academic Year	Sustainability Budget (USD)	Sustainability Budget (PHP)
2023–2024	\$40,589.49	₱2,465,000.00
2024–2025	\$40,589.49	₱2,465,000.00
2025–2026	\$44,788.41	₱2,720,000.00
Total	\$125,967.40	₱7,650,000.00

Financial Indicators

Particulars	Amount
Average Sustainability Budget	US\$41,989.13
Average Sustainability Budget	₱2,550,000.00
Average University Budget	US\$263,482.62
Sustainability Budget as Percentage of University Budget	15.94%

Source: University Budget for Sustainability Efforts.

III. SUSTAINABILITY RESEARCH FUNDING

WCCATC Inc., continues to strengthen sustainability-oriented research by providing dedicated financial support for faculty and student research projects addressing environmental sustainability, climate action, resource conservation, innovation, and community development. Research funding increased during Academic Year 2025–2026, reflecting the institution's growing commitment to sustainability research.

Table 2. Research Funds Dedicated to Sustainability Research

Academic Year	Amount (USD)	Amount (PHP)
2023–2024	\$4,610.57	₱280,000.00
2024–2025	\$4,610.57	₱280,000.00
2025–2026	\$5,433.89	₱330,000.00
Total	\$14,655.03	₱890,000.00

IV. TOTAL INSTITUTIONAL RESEARCH INVESTMENT

Table 3. Total Research Fund

Calendar Year	Amount (USD)	Amount (PHP)
2023	\$13,932.25	₱846,105.80
2024	\$39,745.76	₱2,413,760.00
2025	\$45,148.98	₱2,741,897.60
Total	\$98,826.99	₱6,001,763.40

An average of 14.83% of the College's annual research funding is allocated to sustainability-related research, demonstrating the integration of sustainability into the institution's research agenda and innovation priorities.

V. UTILIZATION OF SUSTAINABILITY FUNDS

The College's sustainability budget supports the implementation of programs and activities across various institutional functions, including:

Program Area	Description
Sustainable Campus Development	Improvement and maintenance of green infrastructure, campus facilities, and environmentally sustainable spaces
Energy Management	Energy conservation initiatives, energy-efficient equipment, and electrical system improvements
Water Management	Water conservation programs, maintenance of water systems, and efficient water utilization
Waste Management	Waste segregation, recycling, composting, and hazardous waste management
Research and Innovation	Sustainability-focused faculty and student research, innovation, and technology development
Community Extension	Environmental outreach, community engagement, and sustainability extension programs
Environmental Education	Sustainability seminars, capability-building activities, awareness campaigns, and student engagement
Digital Transformation	Paperless transactions, digital records management, and resource-efficient administrative processes

VI. FINANCIAL ACCOUNTABILITY

The College's manages sustainability expenditures in accordance with established institutional financial policies, procurement regulations, and internal control procedures. Annual budgets are approved by the University Administration and monitored through regular financial reporting, procurement documentation, and audited financial statements to ensure transparency, accountability, and the efficient utilization of institutional



resources. Audited Financial Statements for Fiscal Years 2023, 2024, and 2025 provide evidence of the University's financial management practices.

VII. FINANCIAL PERFORMANCE SUMMARY

During the three-year reporting period, WCC Aeronautical and Technological College allocated a total of ₱7,650,000.00 (US\$125,967.40) to sustainability initiatives. The University's annual sustainability investment increased from ₱2,465,000.00 in Academic Years 2023–2024 and 2024–2025 to ₱2,720,000.00 in Academic Year 2025–2026, demonstrating a continued commitment to strengthening sustainability initiatives across instruction, research, extension, campus operations, and environmental management.

The University also invested ₱890,000.00 in sustainability-focused research over the same period, reinforcing its commitment to generating knowledge and innovative solutions that contribute to sustainable development and the achievement of the United Nations Sustainable Development Goals (SDGs).

WCC Aeronautical and Technological College remains committed to maintaining sustainable financial investments that support institutional resilience, environmental stewardship, academic excellence, and community development. Through prudent financial management and strategic allocation of resources, the University continues to strengthen sustainability across its academic, research, operational, and extension functions while advancing its commitment to the Sustainable Development Goals and the UI GreenMetric World University Rankings.

Supporting Documents

1. [AFS SY 2025](#)
2. [AFS SY 2023](#)
3. [AFS SY 2024](#)