UNIVERSITY OF THE PHILIPPINES

OFFICE OF THE VICE PRESIDENT FOR PLANNING AND FINANCE
3rd Floor, Quezon Hall, University of the Philippines, Diliman, Quezon City 1101
Telefax No. (632) 8928-2866
Trunkline: (632) 8981-8500 loc. 2504 or 2530

27 January 2026

HON. ROLANDO U. TOLEDO
Acting Secretary/Officer-in-charge
Department of Budget and Management
Boncodin Hall, General Solano St.,
San Miguel, Manila, Metro Manila

THROUGH: **DIRECTOR VIVIEN V. LABASTILLA**
Budget and Management Bureau "F"

Dear **Acting Secretary Toledo**:

We are pleased to submit the FAR No. 5 – Quarterly Report of Revenue and Other Receipts (QRROR) of the UP System as at the quarter ending 31 December 2025.

Thank you and we hope you find this submission in order.

Very truly yours,

IRYN Y. BALMORES
Vice-President for Planning & Finance

Encls: As stated

Received by:
mpb
1/29/26

UNIVERSITY OF THE PHILIPPINES

OFFICE OF THE VICE PRESIDENT FOR PLANNING AND FINANCE
3rd Floor, Quezon Hall, University of the Philippines, Diliman, Quezon City 1101
Telefax No. (632) 8928-2866
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27 January 2026

MS. CECILIA E. BERNALES
Supervising Auditor
Commission on Audit - UP System Audit Group
System Finance and Administration Bldg.,
Magsaysay Ave., UP Diliman, Quezon City

Attention: **MS. MELANIE JULIE R. SALAZAR**
Audit Team Leader, State Auditor IV

Dear **SA Bernales:**

We are pleased to submit the FAR No. 5 – Quarterly Report of Revenue and Other Receipts (QRROR) of the UP System as at the quarter ending 31 December 2025.

Thank you and we hope you find this submission in order.

Very truly yours,

IRYN Y. BALMORES
Vice-President for Planning & Finance

Encls.: As stated

COMMISSION ON AUDIT
Office of the Auditor UPS
29 JAN 2026
By: _____ Time: 3:27pm

UNIVERSITY OF THE PHILIPPINES

OFFICE OF THE VICE PRESIDENT FOR PLANNING AND FINANCE
3rd Floor, Quezon Hall, University of the Philippines, Diliman, Quezon City 1101
Telefax No. (632) 8928-2866
Trunkline: (632) 8981-8500 loc. 2504 or 2530

27 January 2026

Government Accountancy Office
Office of the Director
RECEIVED
Office of the Director JC CASTRO
Date: 29 JAN 2026

ROY L. URSAL
Assistant Commissioner
Government Accountancy Office
Commission on Audit
Commonwealth Ave., QC

ATTN: NERISA H. PAULINO
Director IV, Government Accountancy Office

Dear **Asstistant Commissioner Ursal:**

We are pleased to submit the FAR No. 5 – Quarterly Report of Revenue and Other Receipts (QRROR) of the UP System as at the quarter ending 31 December 2025.

Thank you and we hope you find this submission in order.

Very truly yours,

IRYN Y. BALMORES
Vice-President for Planning & Finance

Encls.: As stated

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS

As at the Quarter Ending December 31, 2025

Department : State Universities and Colleges (SUCs)
Agency/Entity : University of the Philippines System
Operating Unit : < not applicable >
Organization Code (UACS) : 08 008 0000000
Fund Cluster : 05 - Internally Generated Funds

Classsification/Sources of Revenue and Other Receipts	UACS CODE	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
			1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending September 30	4th Quarter Ending December 31	Total	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13=(12/3)	14
Internally Generated Funds		174,487,500.00	55,950,959.00	36,447,710.00	78,543,369.00	156,219,015.00	327,161,053.00	0.00	0.00	0.00	152,673,553.00	87 %	
Revenue Collections		174,487,500.00	55,950,959.00	36,447,710.00	78,543,369.00	156,219,015.00	327,161,053.00	0.00	0.00	0.00	152,673,553.00	87 %	
Cash Revenue		171,810,000.00	55,327,996.00	36,321,492.00	78,470,413.00	154,630,628.00	324,750,529.00	0.00	0.00	0.00	152,940,529.00	89 %	
Not Applicable		171,810,000.00	55,327,996.00	36,321,492.00	78,470,413.00	154,630,628.00	324,750,529.00	0.00	0.00	0.00	152,940,529.00	89 %	
Registration Fees	4020102000	1,092,000.00	483,680.00	329,040.00	1,387,120.00	1,662,902.00	3,862,742.00	0.00	0.00	0.00	2,770,742.00	254 %	
Clearance Fees	4020104001	1,533,000.00	97,910.00	88,336.00	135,460.00	42,859.00	364,565.00	0.00	0.00	0.00	(1,168,435.00)	-76 %	
Certification Fees	4020104002	0.00	358,554.00	380,860.00	776,423.00	50,705.00	1,566,542.00	0.00	0.00	0.00	1,566,542.00	0 %	
Other Verification and Authentication Fees	4020111099	73,000.00	4,864.00	14,994.00	15,994.00	18,153.00	54,005.00	0.00	0.00	0.00	(18,995.00)	-26 %	
Fines and Penalties - Service Income	4020114000	140,000.00	26,181.00	55,664.00	46,753.00	67,279.00	195,877.00	0.00	0.00	0.00	55,877.00	40 %	
Other Service Income	4020199099	18,048,000.00	1,520,767.00	3,164,271.00	2,869,434.00	2,782,728.00	10,337,200.00	0.00	0.00	0.00	(7,710,800.00)	-43 %	
Tuition Fees	4020201001	126,035,000.00	45,327,982.00	27,806,111.00	64,262,195.00	146,451,389.00	283,847,677.00	0.00	0.00	0.00	157,812,677.00	125 %	
Income Collected from Students	4020201002	16,655,000.00	5,535,215.00	3,025,587.00	6,882,309.00	2,746,498.00	18,189,609.00	0.00	0.00	0.00	1,534,609.00	9 %	
Other School Fees	4020201099	8,234,000.00	1,972,843.00	1,456,629.00	2,094,725.00	808,115.00	6,332,312.00	0.00	0.00	0.00	(1,901,688.00)	-23 %	
Non-Cash Revenue		2,677,500.00	622,963.00	126,218.00	72,956.00	1,588,387.00	2,410,524.00	0.00	0.00	0.00	(266,976.00)	-10 %	
Collections effected through outright deductions from claims		2,677,500.00	622,963.00	126,218.00	72,956.00	1,588,387.00	2,410,524.00	0.00	0.00	0.00	(266,976.00)	-10 %	
Miscellaneous Income	4060999000	2,677,500.00	622,963.00	126,218.00	72,956.00	1,588,387.00	2,410,524.00	0.00	0.00	0.00	(266,976.00)	-10 %	
GRAND TOTAL		174,487,500.00	55,950,959.00	36,447,710.00	78,543,369.00	156,219,015.00	327,161,053.00	0.00	0.00	0.00	152,673,553.00	87 %	

Certified Correct:

Date:

Certified Correct:

RONNIE B. PAGAL
Director, System Accounting Office
Date: 27 January 2026

Recommending Approval By:

NOREEN P. ESCULTURA
Director, System Budget Office
Date:

Approved By:

IRYN Y. BALMORES
Vice President for Planning and Finance
Date:

This report was generated using the Unified Reporting System; Status : SUBMITTED; Date Printed : January 27, 2026 12:42 PM; Date of initial submission : January 27, 2026 10:41 AM; Date of final submission : January 27, 2026 10:41 AM

FAR No. 5

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS
As of the Quarter Ending 31 December 2025

Department : STATE UNIVERSITIES AND COLLEGES
Agency : UNIVERSITY OF THE PHILIPPINES SYSTEM
Operating Unit : 008
Organization Code (UACS) : 08 008 00 00000
Fund Cluster : 05 - INTERNALLY GENERATED FUNDS (Retained Income)

CLASSIFICATION / SOURCES OF REVENUE AND OTHER RECEIPTS	UACS Code	REVENUE TARGET (Annual)	ACTUAL REVENUE AND OTHER RECEIPTS COLLECTIONS					CUMULATIVE REMITTANCE /DEPOSITS TO DATE			VARIANCE		Remarks
			UNIVERSITY OF THE PHILIPPINES SYSTEM										
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12 / 3)	14
E. Internally Generated Funds/Retained Income Fund (Fund Cluster Code 05)													
E.1. Revenue Collections													
E.1.1 Cash Revenue													
Clearance & Certification Fees-Clearance Fees	4020104001	1,533,000	97,910	88,336	135,460	42,859	364,565		364,565	364,565	(1,168,435)	-76%	
Clearance & Certification Fees-Certification Fees	4020104002	-	358,554	380,860	776,423	50,705	1,566,542		1,566,542	1,566,542	1,566,542	0%	
Verification and Authentication Fees-Other Verification a	4020111099	73,000	4,864	14,994	15,994	18,153	54,005		54,005	54,005	(18,995)	-26%	
Fines and Penalties - Service Income	4020114000	140,000	26,181	55,664	46,753	67,279	195,877		195,877	195,877	55,877	40%	
School Fees-Tuition Fees	4020201001	126,035,000	45,327,982	27,806,111	64,262,195	146,451,389	283,847,677		283,847,677	283,847,677	157,812,677	125%	
School Fees-Income collected from Students	4020201002	16,655,000	5,535,215	3,025,587	6,882,309	2,746,498	18,189,609		18,189,609	18,189,609	1,534,609	9%	
School Fees-Other School Fees	4020201099	8,234,000	1,972,843	1,456,629	2,094,725	808,115	6,332,312		6,332,312	6,332,312	(1,901,688)	-23%	
Registration Fees	4020102000	1,092,000	483,680	329,040	1,387,120	1,662,902	3,862,742		3,862,742	3,862,742	2,770,742	254%	
Other Service Income-Other Service Income	4020199099	18,048,000	1,520,767	3,164,271	2,869,434	2,782,728	10,337,200		10,337,200	10,337,200	(7,710,800)	-43%	
			-	-	-	-	-						
E.1.2 Non-Cash Revenue			-	-	-	-	-						
Collections effected through outright deductions from claims			-	-	-	-	-						
Miscellaneous income (e.g., liquidated damages)	4060999000	2,677,500	622,963	126,218	72,956	1,588,387	2,410,524		2,410,524	2,410,524	(266,976)	-10%	
TOTAL		**174,487,500**	**55,950,959**	**36,447,710**	**78,543,369**	**156,219,015**	**327,161,053**	**-**	**327,161,053**	**327,161,053**	**152,673,553**	**87%**	

Certified Correct:

RONNIE B. PAGAL
Director II, UP System Accounting Office
Date: 27 January 2026

Approved By:

IRYN Y. BALMORES
Vice President for Planning and Finance
Date: 27 January 2026

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS

As at the Quarter Ending December 31, 2025

Department : State Universities and Colleges (SUCs)
Agency/Entity : University of the Philippines System
Operating Unit : < not applicable >
Organization Code (UACS) : 08 008 0000000
Fund Cluster : 06 - Business Related Funds

Classsification/Sources of Revenue and Other Receipts	UACS CODE	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
			1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending September 30	4th Quarter Ending December 31	Total	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13=(12/3)	14
Business Related Funds		4,525,417,500.00	949,293,261.00	1,496,142,420.00	1,412,405,848.00	1,620,796,001.00	5,478,637,530.00	0.00	0.00	0.00	953,220,030.00	21 %	
Revenue Collections		4,525,417,500.00	949,293,261.00	1,496,142,420.00	1,412,405,848.00	1,620,796,001.00	5,478,637,530.00	0.00	0.00	0.00	953,220,030.00	21 %	
Cash Revenue		4,525,417,500.00	949,285,651.00	1,496,142,346.00	1,412,405,848.00	1,620,795,066.00	5,478,628,911.00	0.00	0.00	0.00	953,211,411.00	21 %	
Not Applicable		4,525,417,500.00	949,285,651.00	1,496,142,346.00	1,412,405,848.00	1,620,795,066.00	5,478,628,911.00	0.00	0.00	0.00	953,211,411.00	21 %	
Affiliation Fees	4020202000	1,042,000.00	227,266.00	299,215.00	306,277.00	501,179.00	1,333,937.00	0.00	0.00	0.00	291,937.00	28 %	
Seminar/Training Fees	4020204000	2,415,000.00	296,753.00	379,824.00	522,617.00	248,390.00	1,447,584.00	0.00	0.00	0.00	(967,416.00)	-40 %	
Rent/Lease Income	4020205000	814,374,000.00	211,183,018.00	181,334,643.00	150,267,492.00	174,295,833.00	717,080,986.00	0.00	0.00	0.00	(97,293,014.00)	-12 %	
Income from Hostels/Dormitories and other Like facilities	4020213000	38,165,000.00	8,158,841.00	9,985,907.00	13,814,809.00	7,698,345.00	39,657,902.00	0.00	0.00	0.00	1,492,902.00	4 %	
Income from Printing and Publication	4020215000	16,337,000.00	5,574,936.00	4,880,625.00	3,616,848.00	6,244,363.00	20,316,772.00	0.00	0.00	0.00	3,979,772.00	24 %	
Drugs and Medicines	4020217001	82,338,000.00	20,474,631.00	37,053,879.00	31,009,200.00	46,238,770.00	134,776,480.00	0.00	0.00	0.00	52,438,480.00	64 %	
Medical Supplies	4020217002	530,000.00	54,100.00	155,550.00	185,420.00	122,400.00	517,470.00	0.00	0.00	0.00	(12,530.00)	-2 %	
Medical Fees - Operating Room	4020217003	129,748,000.00	7,637,789.00	18,009,538.00	56,641,083.00	62,309,704.00	144,598,114.00	0.00	0.00	0.00	14,850,114.00	11 %	
Medical Fees - Radiology	4020217004	199,735,000.00	13,672,301.00	25,025,335.00	51,097,845.00	86,732,049.00	176,527,530.00	0.00	0.00	0.00	(23,207,470.00)	-12 %	
Medical Fees - Laboratory	4020217005	632,067,000.00	37,186,011.00	98,799,690.00	(12,180,335.00)	254,415,538.00	378,220,904.00	0.00	0.00	0.00	(253,846,096.00)	-40 %	
Medical Fees - Cardio-Vascular Services	4020217007	2,440,000.00	605,839.00	678,018.00	1,567,423.00	300,143.00	3,151,423.00	0.00	0.00	0.00	711,423.00	29 %	
Medical Fees - Physical Medicine & Rehabilitation Services	4020217009	13,803,000.00	1,722,847.00	3,629,011.00	4,241,285.00	6,232,925.00	15,826,068.00	0.00	0.00	0.00	2,023,068.00	15 %	
Medical Fees - Neurology Services	4020217011	9,688,000.00	1,338,902.00	2,921,416.00	1,138,048.00	3,260,622.00	8,658,988.00	0.00	0.00	0.00	(1,029,012.00)	-11 %	
Other Fees	4020217099	764,490,000.00	264,409,391.00	227,355,339.00	390,346,627.00	309,225,741.00	1,191,337,098.00	0.00	0.00	0.00	426,847,098.00	56 %	
Interest on NG Deposits	4020221001	6,229,000.00	1,043,823.00	2,444,796.00	3,318,059.00	2,996,390.00	9,803,068.00	0.00	0.00	0.00	3,574,068.00	57 %	
Others	4020221099	1,658,044,000.00	328,129,681.00	689,552,586.00	613,409,163.00	535,651,401.00	2,166,742,831.00	0.00	0.00	0.00	508,698,831.00	31 %	
Fines and Penalties - Business Income	4020223000	24,308,000.00	8,374,169.00	7,882,856.00	13,088,602.00	5,102,555.00	34,448,182.00	0.00	0.00	0.00	10,140,182.00	42 %	
Other Business Income	4020299099	53,973,000.00	21,937,804.00	18,494,549.00	29,082,564.00	18,097,098.00	87,612,015.00	0.00	0.00	0.00	33,639,015.00	62 %	
Subsidy from other National Government Agencies	4030102000	8,887,000.00	16,305,717.00	146,659,790.00	27,263,633.00	38,912,461.00	229,141,601.00	0.00	0.00	0.00	220,254,601.00	2,478 %	
Income from Grants and Donations in Cash	4040201000	0.00	0.00	0.00	6,681,633.00	0.00	6,681,633.00	0.00	0.00	0.00	6,681,633.00	0 %	
Income from Grants and Donations in Kind	4040202000	0.00	0.00	100,000.00	0.00	0.00	100,000.00	0.00	0.00	0.00	100,000.00	0 %	
Gain in Foreign Exchange (FOREX)	4050101000	0.00	0.00	10,270.00	1,845,933.00	0.00	1,856,203.00	0.00	0.00	0.00	1,856,203.00	0 %	
Other Gains	4050199000	64,127,000.00	495,020.00	19,363,650.00	23,945,562.00	13,791,579.00	57,595,811.00	0.00	0.00	0.00	(6,531,189.00)	-10 %	
Miscellaneous Income	4060999000	2,677,500.00	456,812.00	1,125,859.00	1,196,060.00	48,417,580.00	51,196,311.00	0.00	0.00	0.00	48,518,811.00	1,812 %	
Non-Cash Revenue		0.00	7,610.00	74.00	0.00	935.00	8,619.00	0.00	0.00	0.00	8,619.00	0 %	
Collections effected through outright deductions from claims		0.00	7,610.00	74.00	0.00	935.00	8,619.00	0.00	0.00	0.00	8,619.00	0 %	
Miscellaneous Income	4060999000	0.00	7,610.00	74.00	0.00	935.00	8,619.00	0.00	0.00	0.00	8,619.00	0 %	
GRAND TOTAL		4,525,417,500.00	949,293,261.00	1,496,142,420.00	1,412,405,848.00	1,620,796,001.00	5,478,637,530.00	0.00	0.00	0.00	953,220,030.00	21 %	

Certified Correct:

Date:

Certified Correct:

RONNIE B. PAGALA
Director, System Accounting Office
Date: 27 January 2026

Recommending Approval By:

NORDEN P. ESCULTURA
Director, System Budget Office
Date:

Approved By:

IRYN Y. BALMORES
Vice President for Planning and Finance
Date:

This report was generated using the Unified Reporting System; Status : SUBMITTED; Date Printed : January 27, 2026 12:42 PM; Date of initial submission : January 27, 2026 10:41 AM; Date of final submission : January 27, 2026 10:41 AM

FAR No. 5

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS
As of the Quarter Ending 31 December 2025

Department : STATE UNIVERSITIES AND COLLEGES
Agency : UNIVERSITY OF THE PHILIPPINES SYSTEM
Operating Unit : 008
Organization Code (UACS) : 08 008 00 00000
Fund Cluster : 06 - BUSINESS RELATED FUNDS (Revolving Funds)

CLASSIFICATION / SOURCES OF REVENUE AND OTHER RECEIPTS	UACS Code	REVENUE TARGET (Annual)	ACTUAL REVENUE AND OTHER RECEIPTS COLLECTIONS					CUMULATIVE REMITTANCE /DEPOSITS TO DATE			VARIANCE		Remarks
			UNIVERSITY OF THE PHILIPPINES SYSTEM										
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12 / 3)	14
F. Business Related Funds/Revolving Funds (Fund Cluster Code 06)													
F.1. Revenue Collections													
F.1.1 Cash Revenue													
Affiliation Fees	4020202000	1,042,000	227,266	299,215	306,277	501,179	1,333,937		1,333,937	1,333,937	291,937	28%	
Seminar/Training Fees	4020204000	2,415,000	296,753	379,824	522,617	248,390	1,447,584		1,447,584	1,447,584	(967,416)	-40%	
Rent/Lease Income	4020205000	814,374,000	211,183,018	181,334,643	150,267,492	174,295,833	717,080,986		717,080,986	717,080,986	(97,293,014)	-12%	
Income from Hostels/Dormitories and Other Facilities	4020213000	38,165,000	8,158,841	9,985,907	13,814,809	7,698,345	39,657,902		39,657,902	39,657,902	1,492,902	4%	
Income from Printing and Publication	4020215000	16,337,000	5,574,936	4,880,625	3,616,848	6,244,363	20,316,772		20,316,772	20,316,772	3,979,772	24%	
Hospital Fees-Drugs and Medicines	4020217001	82,338,000	20,474,631	37,053,879	31,009,200	46,238,770	134,776,480		134,776,480	134,776,480	52,438,480	64%	
Hospital Fees-Medical Supplies	4020217002	530,000	54,100	155,550	185,420	122,400	517,470		517,470	517,470	(12,530)	-2%	
Hospital Fees-Medical Fees-Operating Room	4020217003	129,748,000	7,637,789	18,009,538	56,641,083	62,309,704	144,598,114		144,598,114	144,598,114	14,850,114	11%	
Hospital Fees-Medical Fees-Radiology	4020217004	199,735,000	13,672,301	25,025,335	51,097,845	86,732,049	176,527,530		176,527,530	176,527,530	(23,207,470)	-12%	
Hospital Fees-Medical Fees-Laboratory	4020217005	632,067,000	37,186,011	98,799,690	(12,180,335)	254,415,538	378,220,904		378,220,904	378,220,904	(253,846,096)	-40%	
Hospital Fees-Medical Fees-Cardio-Vascular Services	4020217007	2,440,000	605,839	678,018	1,567,423	300,143	3,151,423		3,151,423	3,151,423	711,423	29%	
Hospital Fees-Medical Fees-Physical Medicine & Rehabilitation S	4020217009	13,803,000	1,722,847	3,629,011	4,241,285	6,232,925	15,826,068		15,826,068	15,826,068	2,023,068	15%	
Hospital Fees-Medical Fees-Neurology Services	4020217011	9,688,000	1,338,902	2,921,416	1,138,048	3,260,622	8,658,988		8,658,988	8,658,988	(1,029,012)	-11%	
Hospital Fees-Other Fees	4020217099	764,490,000	264,409,391	227,355,339	390,346,627	309,225,741	1,191,337,098		1,191,337,098	1,191,337,098	426,847,098	56%	
Interest Income-	4020221000	-	32,491,516	82,395,107	54,653,185	54,039,968	223,579,776		223,579,776	223,579,776	223,579,776	0%	
Interest Income-Interest on NG Deposits	4020221001	6,229,000	1,043,823	2,444,796	3,318,059	2,996,390	9,803,068		9,803,068	9,803,068	3,574,068	57%	
Interest Income	4020221003	-	218,902,155	538,822,912	481,696,958	487,136,083	1,726,558,108		1,726,558,108	1,726,558,108	1,726,558,108	0%	
Interest Income-Bank			-	12,172	5,899	6,152	24,223		24,223	24,223	24,223	0%	
Interest Income-Student Loan			8,990	287	5,473	2,061	16,811		16,811	16,811	16,811	0%	
Interest Income-Others	4020221099	1,658,044,000	76,727,020	68,322,108	77,047,648	(5,532,863)	216,563,913		216,563,913	216,563,913	(1,441,480,087)	-87%	
Fines and Penalties - Business Income	4020223000	24,308,000	8,374,169	7,882,856	13,088,602	5,102,555	34,448,182		34,448,182	34,448,182	10,140,182	42%	
Other Business Income	4020299000	-	6,101,320	4,820,275	14,631,120	5,869,524	31,422,239		31,422,239	31,422,239	31,422,239	0%	
Other Business Income-Other Business Income	4020299099	53,973,000	15,836,484	13,674,274	14,451,444	12,227,574	56,189,776		56,189,776	56,189,776	2,216,776	4%	
Subsidy from Other National Government Agencies	4030102000	8,887,000	16,305,717	146,659,790	27,263,633	38,912,461	229,141,601		229,141,601	229,141,601	220,254,601	2478%	
Income from Grants and donations	4040201000	-	-	-	6,681,633	-	6,681,633		6,681,633	6,681,633	6,681,633	0%	
Income from Grants and Donations in Kind	4040202000	-	-	100,000	-	-	100,000		100,000	100,000	100,000	0%	
Gain on Foreign Exchange (FOREX)	4050101000	-	-	10,270	1,845,933	-	1,856,203		1,856,203	1,856,203	1,856,203	0%	
Other Gains	4050199000	64,127,000	495,020	19,363,650	23,945,562	13,791,579	57,595,811		57,595,811	57,595,811	(6,531,189)	-10%	
Miscellaneous income (e.g., liquidated damages, proceeds from	4060999000	2,677,500	456,812	1,125,859	1,196,060	48,417,580	51,196,311		51,196,311	51,196,311	48,518,811	1812%	
F.1.2 Non-Cash Revenue													
Collections effected through outright deductions from claims													
Miscellaneous income (e.g., liquidated damages, proceeds from sale of unserviceable PPE, etc.)	4060999000	-	7,610	74	-	935	8,619		8,619	8,619	8,619	0%	
TOTAL		**4,525,417,500**	**949,293,261**	**1,496,142,420**	**1,412,405,848**	**1,620,796,001**	**5,478,637,530**	**-**	**5,478,637,530**	**5,478,637,530**	**953,220,030**	**21%**	

Certified Correct:

RONNIE B. PAGAL
Director II, UP System Accounting Office
Date: 27 January 2026

Approved By:

IRYN Y. BALMORES
Vice President for Planning and Finance
Date: 27 January 2026

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS
As at the Quarter Ending December 31, 2025

Department : State Universities and Colleges (SUCs)
Agency/Entity : University of the Philippines System
Operating Unit : < not applicable >
Organization Code (UACS) : 08 008 0000000
Fund Cluster : 07 - Trust Receipts

Classsification/Sources of Revenue and Other Receipts	UACS CODE	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
			1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending September 30	4th Quarter Ending December 31	Total	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13=(12/3)	14
Trust Receipts		0.00	789,989,421.00	1,155,751,410.00	1,070,581,767.00	725,069,914.00	3,741,392,512.00	0.00	0.00	0.00	3,741,392,512.00	0 %	
Other Trust Receipts Deposited with the National Treasury		0.00	10,000.00	10,000.00	0.00	5,000.00	25,000.00	0.00	0.00	0.00	25,000.00	0 %	
Retention Fee		0.00	10,000.00	10,000.00	0.00	5,000.00	25,000.00	0.00	0.00	0.00	25,000.00	0 %	
Trust Receipts Deposited with Authorized Government Depository Banks (AGDB)		0.00	789,979,421.00	1,155,741,410.00	1,070,581,767.00	725,064,914.00	3,741,367,512.00	0.00	0.00	0.00	3,741,367,512.00	0 %	
Proceeds from sale of bid documents		0.00	253,783.00	591,568.00	502,512.00	80,086.00	1,427,949.00	0.00	0.00	0.00	1,427,949.00	0 %	
PGH Canteen		0.00	886,478.00	479,228.00	810,565.00	1,383,572.00	3,559,843.00	0.00	0.00	0.00	3,559,843.00	0 %	
Medical Research Laboratory		0.00	1,789,930.00	2,507,827.00	5,964,754.00	8,619,046.00	18,881,557.00	0.00	0.00	0.00	18,881,557.00	0 %	
Sentro Opthalmologico Jose Rizal		0.00	3,209,788.00	1,086,446.00	3,465,257.00	3,820,327.00	11,581,818.00	0.00	0.00	0.00	11,581,818.00	0 %	
Pharmacy		0.00	82,697,197.00	196,689,322.00	282,335,083.00	239,060,680.00	800,782,282.00	0.00	0.00	0.00	800,782,282.00	0 %	
Donation		0.00	0.00	306,621.00	489,456.00	10,428,491.00	11,224,568.00	0.00	0.00	0.00	11,224,568.00	0 %	
Scholarship Fund		0.00	473,709.00	1,249,438.00	0.00	0.00	1,723,147.00	0.00	0.00	0.00	1,723,147.00	0 %	
TF Student Fees		0.00	1,027,102.00	50,490.00	7,641.00	7,266.00	1,092,499.00	0.00	0.00	0.00	1,092,499.00	0 %	
Other Trust Receipts		0.00	1,414,912.00	88,706.00	278,002.00	1,430,397.00	3,212,017.00	0.00	0.00	0.00	3,212,017.00	0 %	
Dorm and Guest House		0.00	1,090,954.00	1,842,174.00	1,113,266.00	769,144.00	4,815,538.00	0.00	0.00	0.00	4,815,538.00	0 %	
Fabrication Laboratory		0.00	461,791.00	206,637.00	116,260.00	319,868.00	1,104,556.00	0.00	0.00	0.00	1,104,556.00	0 %	
Due to NGAS		0.00	638,121,008.00	828,876,449.00	696,885,890.00	381,187,868.00	2,545,071,215.00	0.00	0.00	0.00	2,545,071,215.00	0 %	
Due to GOCCs		0.00	1,719,539.00	491,297.00	0.00	0.00	2,210,836.00	0.00	0.00	0.00	2,210,836.00	0 %	
Due to LGUs		0.00	1,953,393.00	1,212,500.00	7,021,158.00	17,385,714.00	27,572,765.00	0.00	0.00	0.00	27,572,765.00	0 %	
Interest Income		0.00	10,445.00	57,767.00	13,460.00	54,359.00	136,031.00	0.00	0.00	0.00	136,031.00	0 %	
Trust Liabilities		0.00	35,899,370.00	44,033,155.00	66,408,121.00	47,441,165.00	193,781,811.00	0.00	0.00	0.00	193,781,811.00	0 %	
Other Payables		0.00	13,722,037.00	72,198,415.00	2,197,756.00	2,619,843.00	90,738,051.00	0.00	0.00	0.00	90,738,051.00	0 %	
Computer Loan Fund		0.00	1,178.00	857.00	857.00	857.00	3,749.00	0.00	0.00	0.00	3,749.00	0 %	
Scholarship/Loan Funds		0.00	2,075,278.00	449,756.00	776,666.00	2,340,315.00	5,642,015.00	0.00	0.00	0.00	5,642,015.00	0 %	
Other Trust Funds		0.00	3,135,529.00	3,263,811.00	2,149,463.00	8,096,716.00	16,645,519.00	0.00	0.00	0.00	16,645,519.00	0 %	
Lawak Sinehan		0.00	0.00	57,446.00	9,600.00	19,200.00	86,246.00	0.00	0.00	0.00	86,246.00	0 %	
Technology Business Incubator		0.00	36,000.00	1,500.00	36,000.00	0.00	73,500.00	0.00	0.00	0.00	73,500.00	0 %	
GRAND TOTAL		0.00	789,989,421.00	1,155,751,410.00	1,070,581,767.00	725,069,914.00	3,741,392,512.00	0.00	0.00	0.00	3,741,392,512.00	0 %	

Certified Correct:

Date:

Certified Correct:

RONNIE B. PAGAL
Director, System Accounting Office
Date: 27 January 2026

Recommending Approval By:

NOREEN P. ESCULTURA
Director, System Budget Office
Date:

Approved By:

IRYN Y. BALMORES
Vice President for Planning and Finance
Date:

FAR No. 5

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS
As of the Quarter Ending 31 December 2025

Department : STATE UNIVERSITIES AND COLLEGES
Agency : UNIVERSITY OF THE PHILIPPINES SYSTEM
Operating Unit : 008
Organization Code (UACS) : 08 008 00 00000
Fund Cluster : 07 - TRUST RECEIPTS

CLASSIFICATION / SOURCES OF REVENUE AND OTHER RECEIPTS	UACS Code	REVENUE TARGET (Annual)	ACTUAL REVENUE AND OTHER RECEIPTS COLLECTIONS					CUMULATIVE REMITTANCE /DEPOSITS TO DATE			VARIANCE		Remarks
			UNIVERSITY OF THE PHILIPPINES SYSTEM										
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12 / 3)	14
G. Trust Receipts (Fund Cluster Code 07)													
G.2. Other Trust Receipts Deposited with the National Treasury													
Retention Fee			10,000	10,000	-	5,000	25,000.00		25,000	25,000	25,000	0%	
G.3. Trust Receipts Deposited with Authorized Government Depository Banks (AGDB)													
Proceeds from sale of bid documents			253,783	591,568	502,512	80,086	1,427,949.00		1,427,949	1,427,949	1,427,949	0%	
PGH Canteen			886,478	479,228	810,565	1,383,572	3,559,843.00		3,559,843	3,559,843	3,559,843	0%	
Medical Research Laboratory			1,789,930	2,507,827	5,964,754	8,619,046	18,881,557.00		18,881,557	18,881,557	18,881,557	0%	
Sentro Opthalmologico Jose Rizal			3,209,788	1,086,446	3,465,257	3,820,327	11,581,818.00		11,581,818	11,581,818	11,581,818	0%	
Pharmacy			82,697,197	196,689,322	282,335,083	239,060,680	800,782,282.00		800,782,282	800,782,282	800,782,282	0%	
Donation			-	306,621	489,456	10,428,491	11,224,568.00		11,224,568	11,224,568	11,224,568	0%	
Scholarship Fund			473,709	1,249,438	-	-	1,723,147.00		1,723,147	1,723,147	1,723,147	0%	
TF Student Fees			1,016,968	45,778	-	-	1,062,746.00		1,062,746	1,062,746	1,062,746	0%	
Other Trust Receipts			1,414,912	88,706	278,002	1,430,397	3,212,017.00		3,212,017	3,212,017	3,212,017	0%	
Dorm and Guest House			1,090,954	1,842,174	1,113,266	769,144	4,815,538.00		4,815,538	4,815,538	4,815,538	0%	
Fabrication Laboratory			461,791	206,637	116,260	319,868	1,104,556.00		1,104,556	1,104,556	1,104,556	0%	
Due to NGAS			638,121,008	828,876,449	696,885,890	381,187,868	2,545,071,215.00		2,545,071,215	2,545,071,215	2,545,071,215	0%	
Due to GOCCs			1,719,539	491,297	-	-	2,210,836.00		2,210,836	2,210,836	2,210,836	0%	
Due to LGUs			1,953,393	1,212,500	7,021,158	17,385,714	27,572,765.00		27,572,765	27,572,765	27,572,765	0%	
Interest Income			10,445	57,767	13,460	54,359	136,031.00		136,031	136,031	136,031	0%	
Trust Liabilities			35,899,370	44,033,155	66,408,121	47,441,165	193,781,811.00		193,781,811	193,781,811	193,781,811	0%	
Other Payables			13,722,037	72,198,415	2,197,756	2,619,843	90,738,051.00		90,738,051	90,738,051	90,738,051	0%	
			-	-	-	-	-		-	-	-	0%	
Trust Liabilities			-	-	-	-	-		-	-	-	0%	
Computer Loan Fund			1,178	857	857	857	3,749.00		3,749	3,749	3,749	0%	
Scholarship/Loan Funds			2,075,278	449,756	776,666	2,340,315	5,642,015.00		5,642,015	5,642,015	5,642,015	0%	
TF Student Fees			10,134	4,712	7,641	7,266	29,753.00		29,753	29,753	29,753	0%	
Other Trust Funds			3,135,529	3,263,811	2,149,463	8,096,716	16,645,519.00		16,645,519	16,645,519	16,645,519	0%	
Lawak Sinehan			-	57,446	9,600	19,200	86,246		86,246	86,246	86,246	0%	
Technology Business Incubator			36,000	1,500	36,000	-	73,500.00		73,500	73,500	73,500	0%	
TOTAL		-	789,989,421	1,155,751,410	1,070,581,767	725,069,914	3,741,392,512		3,741,392,512.00	3,741,392,512.00	3,741,392,512.00	0%	

Certified Correct:

RONNIE B. PAGAL
Director II, UP System Accounting Office
Date: 27 January 2026

Approved By:

IRYN Y. BALMORES
Vice President for Planning and Finance
Date: 27 January 2026