

FY 2026 FINANCIAL PLAN
(In Thousand Pesos)

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

Particulars	UACS CODE	Current Year's Obligation				Budget Year Obligation Program										
		Actual January 1 - September 30	Estimate October 1 - December 31	Total 5=3+4	Total 6=11+16	GAAAO (ANNEX A)					FOR ISSUANCE OF GARO / SARO					
						Quarter 1 7	Quarter 2 8	Quarter 3 9	Quarter 4 10	Sub Total 11=7+8+9+10	Quarter 1 12	Quarter 2 13	Quarter 3 14	Quarter 4 15	Sub Total 16=12+13+14+15	
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		11,928,457	6,656,744	18,585,201	29,474,779	7,323,866	5,720,678	5,720,678	5,720,692	24,485,914	1,302,121	438,254	1,624,246	1,624,244	4,988,865	
General Administration and Support	1000000000000000	1,155,881	1,399,745	2,555,626	2,948,000	482,497	482,497	482,497	482,494	1,929,985	303,254	238,254	238,254	238,253	1,018,015	
General Management and Supervision	100000100001000	1,033,238	614,475	1,647,713	1,835,722	442,681	442,681	442,681	442,679	1,770,722	65,000	0	0	0	65,000	
PS		647,413	476,748	1,124,161	1,186,916	296,729	296,729	296,729	296,729	1,186,916	0	0	0	0	0	
MOOE		385,825	137,727	523,552	648,806	145,952	145,952	145,952	145,950	583,806	65,000	0	0	0	65,000	
Administration of Personnel Benefits	100000100002000	122,643	785,270	907,913	1,112,278	39,816	39,816	39,816	39,815	159,263	238,254	238,254	238,254	238,253	953,015	
PS		122,643	785,270	907,913	1,112,278	39,816	39,816	39,816	39,815	159,263	238,254	238,254	238,254	238,253	953,015	
Support to Operations	2000000000000000	176,301	352,421	528,722	583,638	145,909	145,909	145,909	145,911	583,638	0	0	0	0	0	
Auxiliary Services	200000100001000	176,301	352,421	528,722	583,638	145,909	145,909	145,909	145,911	583,638	0	0	0	0	0	
PS		175,433	351,087	526,520	581,396	145,349	145,349	145,349	145,349	581,396	0	0	0	0	0	
MOOE		868	1,334	2,202	2,242	560	560	560	562	2,242	0	0	0	0	0	
Operations	3000000000000000	10,596,275	4,904,578	15,500,853	25,943,141	6,695,460	5,092,272	5,092,272	5,092,287	21,972,291	998,867	200,000	1,385,992	1,385,991	3,970,850	
HIGHER EDUCATION PROGRAM	3101000000000000	4,544,712	3,588,509	8,133,221	12,949,144	2,916,541	2,325,353	2,325,353	2,325,358	9,892,605	684,556	0	1,185,992	1,185,991	3,056,539	
Provision of Higher Education Services	310100100002000	4,523,730	3,520,767	8,044,497	9,326,417	2,350,353	2,325,353	2,325,353	2,325,358	9,326,417	0	0	0	0	0	
PS		4,088,570	3,496,681	7,585,251	8,396,691	2,099,172	2,099,172	2,099,172	2,099,175	8,396,691	0	0	0	0	0	
MOOE		434,246	0	434,246	904,726	226,181	226,181	226,181	226,183	904,726	0	0	0	0	0	
CO		914	24,086	25,000	25,000	25,000	0	0	0	25,000	0	0	0	0	0	
Free Higher Education	310100100003000	0	0	0	2,371,983	0	0	0	0	0	0	0	1,185,992	1,185,991	2,371,983	
MOOE		0	0	0	2,371,983	0	0	0	0	0	0	0	1,185,992	1,185,991	2,371,983	
Project(s)		20,982	67,742	88,724	1,250,744	566,188	0	0	0	566,188	684,556	0	0	0	684,556	
Locally-Funded Project(s)		20,982	67,742	88,724	1,250,744	566,188	0	0	0	566,188	684,556	0	0	0	684,556	
Funding Requirements for Davao City UP Mindanao Sports Complex	310100200207000	8,772	7,123	15,895	16,188	16,188	0	0	0	16,188	0	0	0	0	0	
MOOE		8,772	7,123	15,895	16,188	16,188	0	0	0	16,188	0	0	0	0	0	
Construction of International Convention Center (ICC) - Phase III, UP Open University	310100200340000	12,210	60,619	72,829	0	0	0	0	0	0	0	0	0	0	0	
CO		12,210	60,619	72,829	0	0	0	0	0	0	0	0	0	0	0	
Establishment of the National Forensics Institute Phase II, UP Manila	310100200357000	0	0	0	250,000	250,000	0	0	0	250,000	0	0	0	0	0	
MOOE		0	0	0	75,000	75,000	0	0	0	75,000	0	0	0	0	0	
CO		0	0	0	175,000	175,000	0	0	0	175,000	0	0	0	0	0	
Construction of the Office of the University Registrar/Communal Classroom Building Phase II, UP Los Baños	310100200358000	0	0	0	300,000	300,000	0	0	0	300,000	0	0	0	0	0	
CO		0	0	0	300,000	300,000	0	0	0	300,000	0	0	0	0	0	
Completion of Fencing Hall at the College of Human Kinetics, UP Diliman	310100200359000	0	0	0	15,000	0	0	0	0	0	15,000	0	0	0	15,000	
CO		0	0	0	15,000	0	0	0	0	0	15,000	0	0	0	15,000	
Renovation of Paz Mendoza Hall, UP Manila	310100200360000	0	0	0	30,000	0	0	0	0	0	30,000	0	0	0	30,000	
CO		0	0	0	30,000	0	0	0	0	0	30,000	0	0	0	30,000	
Digitization of Oral Narratives, UP Visayas	310100200361000	0	0	0	12,000	0	0	0	0	0	12,000	0	0	0	12,000	
MOOE		0	0	0	12,000	0	0	0	0	0	12,000	0	0	0	12,000	
Scholarship Programs for Professional Masters in Tropical Marine Ecosystem Management (PM-TMEM) and Professional Masters in Operations Oceanography (PMO), Marine Science Institute, UP Diliman	310100200362000	0	0	0	10,965	0	0	0	0	0	10,965	0	0	0	10,965	
MOOE		0	0	0	10,965	0	0	0	0	0	10,965	0	0	0	10,965	
Development and Implementation of Philippine Secondary Leavers' Assessment, 2026-2027	310100200363000	0	0	0	200,000	0	0	0	0	0	200,000	0	0	0	200,000	
MOOE		0	0	0	200,000	0	0	0	0	0	200,000	0	0	0	200,000	
Increase in Carrying Capacity, UP Manila College of Medicine Simulation Laboratory	310100200364000	0	0	0	20,000	0	0	0	0	0	20,000	0	0	0	20,000	
MOOE		0	0	0	20,000	0	0	0	0	0	20,000	0	0	0	20,000	

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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	
Completion and Commissioning of the Wind Tunnel Facility for Typhoon Studies, Institute of Civil Engineering, UP Diliman	310100200365000	0	0	0	250,000	0	0	0	0	0	250,000	0	0	0	250,000	
MOOE		0	0	0	2,523	0	0	0	0	0	2,523	0	0	0	2,523	
CO		0	0	0	247,477	0	0	0	0	0	247,477	0	0	0	247,477	
Establishment of Governance Reform, Innovation and Transformation Collaboratory (GRIT Labs), UP National College of Public Administration and Governance, UP Diliman	310100200366000	0	0	0	30,000	0	0	0	0	0	30,000	0	0	0	30,000	
MOOE		0	0	0	26,000	0	0	0	0	0	26,000	0	0	0	26,000	
CO		0	0	0	4,000	0	0	0	0	0	4,000	0	0	0	4,000	
Student Athletes Training and Competition Assistance Program	310100200367000	0	0	0	30,000	0	0	0	0	0	30,000	0	0	0	30,000	
MOOE		0	0	0	30,000	0	0	0	0	0	30,000	0	0	0	30,000	
Integrated Mentoring and Mental Wellness Program, UP College of Medicine, UP Manila	310100200368000	0	0	0	5,000	0	0	0	0	0	5,000	0	0	0	5,000	
MOOE		0	0	0	5,000	0	0	0	0	0	5,000	0	0	0	5,000	
Construction/Rehabilitation of Audio-Visual Room (AVR2), South Road Properties Campus, UP Cebu	310100200369000	0	0	0	21,460	0	0	0	0	0	21,460	0	0	0	21,460	
CO		0	0	0	21,460	0	0	0	0	0	21,460	0	0	0	21,460	
Construction/Completion of Dormitory for Graduate Students, UP Los Baños	310100200370000	0	0	0	21,460	0	0	0	0	0	21,460	0	0	0	21,460	
CO		0	0	0	21,460	0	0	0	0	0	21,460	0	0	0	21,460	
Establishment of Health Innovation Hub, UP Mindanao	310100200371000	0	0	0	18,671	0	0	0	0	0	18,671	0	0	0	18,671	
CO		0	0	0	18,671	0	0	0	0	0	18,671	0	0	0	18,671	
Heritage Digitization and Publication Project, National Institute of Islamic Studies and Civilizations, UP Institute of Islamic Studies, UP Diliman	310100200372000	0	0	0	5,500	0	0	0	0	0	5,500	0	0	0	5,500	
CO		0	0	0	5,500	0	0	0	0	0	5,500	0	0	0	5,500	
Smart Library, National Institute of Islamic Studies and Civilizations, UP Institute of Islamic Studies, UP Diliman	310100200373000	0	0	0	4,500	0	0	0	0	0	4,500	0	0	0	4,500	
MOOE		0	0	0	4,500	0	0	0	0	0	4,500	0	0	0	4,500	
Repair and Rehabilitation of Atienza Hall, Department of Military Science, UP Diliman	310100200374000	0	0	0	10,000	0	0	0	0	0	10,000	0	0	0	10,000	
CO		0	0	0	10,000	0	0	0	0	0	10,000	0	0	0	10,000	
ADVANCED EDUCATION PROGRAM	3201000000000000	814,124	791,541	1,605,665	2,134,070	533,517	533,517	533,517	533,519	2,134,070	0	0	0	0	0	
Provision of Advanced Education Services	320100100001000	814,124	791,541	1,605,665	2,134,070	533,517	533,517	533,517	533,519	2,047,696	0	0	0	0	0	
PS		729,571	791,282	1,520,853	2,047,696	511,924	511,924	511,924	511,924	2,047,696	0	0	0	0	0	
MOOE		84,553	259	84,812	86,374	21,593	21,593	21,593	21,595	86,374	0	0	0	0	0	
RESEARCH PROGRAM	3202000000000000	643,812	220,080	863,892	1,870,965	864,413	302,413	302,413	302,415	1,771,654	99,311	0	0	0	99,311	
Conduct of Research Services	320200100001000	643,812	220,080	863,892	1,759,654	852,413	302,413	302,413	302,415	1,759,654	0	0	0	0	0	
PS		509,020	85,845	594,865	587,255	146,813	146,813	146,813	146,816	587,255	0	0	0	0	0	
MOOE		134,792	134,235	269,027	622,399	155,600	155,600	155,600	155,599	622,399	0	0	0	0	0	
CO		0	0	0	550,000	550,000	0	0	0	550,000	0	0	0	0	0	
Project(s)		0	0	0	111,311	12,000	0	0	0	12,000	99,311	0	0	0	99,311	
Locally-Funded Project(s)		0	0	0	111,311	12,000	0	0	0	12,000	99,311	0	0	0	99,311	
UP Philippine Eye Research Institute, UP-PERI	320200200018000	0	0	0	81,825	0	0	0	0	0	81,825	0	0	0	81,825	
MOOE		0	0	0	81,825	0	0	0	0	0	81,825	0	0	0	81,825	
Futures Thinking Research Program, UP Los Baños	320200200019000	0	0	0	2,000	0	0	0	0	0	2,000	0	0	0	2,000	
MOOE		0	0	0	2,000	0	0	0	0	0	2,000	0	0	0	2,000	
Implementation of the National Vision Screening Program, UP Manila	320200200020000	0	0	0	10,000	0	0	0	0	0	10,000	0	0	0	10,000	
MOOE		0	0	0	10,000	0	0	0	0	0	10,000	0	0	0	10,000	
Development of the UP Artificial Intelligence (AI) Research Tool, UP System	320200200021000	0	0	0	5,486	0	0	0	0	0	5,486	0	0	0	5,486	
CO		0	0	0	5,486	0	0	0	0	0	5,486	0	0	0	5,486	

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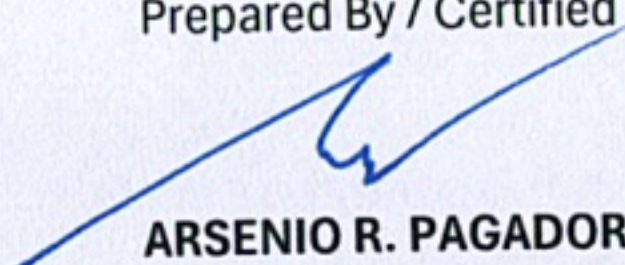
Particulars	UACS CODE	Current Year's Obligation			Budget Year Obligation Program										
		Actual January 1 - September 30	Estimate October 1 - December 31	Total	Total	GAAAO (ANNEX A)					FOR ISSUANCE OF GARO / SARO				
						Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total	Quarter 1	Quarter 2	Quarter 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
Digital Futures Research Hub: Empowering Doctoral Graduates through a Collaborative Mentoring Ecosystem, UP Open University	320200200022000	0	0	0	12,000	12,000	0	0	0	12,000	0	0	0	0	0
CO		0	0	0	12,000	12,000	0	0	0	12,000	0	0	0	0	0
TECHNICAL ADVISORY EXTENSION PROGRAM	3301000000000000	217,954	166,990	384,944	427,726	106,930	106,930	106,930	106,936	427,726	0	0	0	0	0
Provision of Extension Services	330100100001000	217,954	166,990	384,944	427,726	106,930	106,930	106,930	106,936	427,726	0	0	0	0	0
PS		190,872	129,426	320,298	359,139	89,784	89,784	89,784	89,787	359,139	0	0	0	0	0
MOOE		27,082	37,564	64,646	68,587	17,146	17,146	17,146	17,149	68,587	0	0	0	0	0
HOSPITAL SERVICES PROGRAM	3401000000000000	4,375,673	137,458	4,513,131	8,561,236	2,274,059	1,824,059	1,824,059	1,824,059	7,746,236	215,000	200,000	200,000	200,000	815,000
Provision of Medical Services	340100100001000	3,963,298	0	3,963,298	6,729,908	1,682,477	1,682,477	1,682,477	1,682,477	6,729,908	0	0	0	0	0
PS		2,087,308	0	2,087,308	3,538,519	884,629	884,629	884,629	884,632	3,538,519	0	0	0	0	0
MOOE		1,875,990	0	1,875,990	3,191,389	797,848	797,848	797,848	797,845	3,191,389	0	0	0	0	0
Provision for Medical Assistance for Indigent Patients, UP-PGH	340100100002000	0	0	0	566,328	141,582	141,582	141,582	141,582	566,328	0	0	0	0	0
MOOE		0	0	0	566,328	141,582	141,582	141,582	141,582	566,328	0	0	0	0	0
Universal Health Care Fund for Zero Balance Billing	340100100003000	0	0	0	800,000	0	0	0	0	0	200,000	200,000	200,000	200,000	800,000
MOOE		0	0	0	800,000	0	0	0	0	0	200,000	200,000	200,000	200,000	800,000
Project(s)		412,375	137,458	549,833	465,000	450,000	0	0	0	450,000	15,000	0	0	0	15,000
Locally-Funded Project(s)		412,375	137,458	549,833	465,000	450,000	0	0	0	450,000	15,000	0	0	0	15,000
Provision for Medical Assistance for Indigent Patients, UP PGH	340100200022000	412,375	137,458	549,833	0	0	0	0	0	0	0	0	0	0	0
MOOE		412,375	137,458	549,833	0	0	0	0	0	0	0	0	0	0	0
Completion of Multi-Specialty Building Phase IV, UP-PGH	340100200063000	0	0	0	450,000	450,000	0	0	0	450,000	0	0	0	0	0
CO		0	0	0	450,000	450,000	0	0	0	450,000	0	0	0	0	0
Treatment of X-Linked Dystonia-Parkinsonism (XDP), also known as Lubag Syndrome, UP-PGH	340100200064000	0	0	0	15,000	0	0	0	0	0	15,000	0	0	0	15,000
MOOE		0	0	0	5,000	0	0	0	0	0	5,000	0	0	0	5,000
CO		0	0	0	10,000	0	0	0	0	0	10,000	0	0	0	10,000
II. Automatic Appropriations		735,078	696,133	1,431,211	1,516,804	0	0	0	0	0	379,198	379,198	379,198	379,210	1,516,804
Retirement and Life Insurance Premiums		735,078	696,133	1,431,211	1,516,804	0	0	0	0	0	379,198	379,198	379,198	379,210	1,516,804
General Administration and Support	1000000000000000	94,051	97,793	191,844	96,027	0	0	0	0	0	24,006	24,006	24,006	24,009	96,027
General Management and Supervision	100000100001000	94,051	97,793	191,844	96,027	0	0	0	0	0	24,006	24,006	24,006	24,009	96,027
PS		94,051	97,793	191,844	96,027	0	0	0	0	0	24,006	24,006	24,006	24,009	96,027
Support to Operations	2000000000000000	11,489	35,059	46,548	53,470	0	0	0	0	0	13,367	13,367	13,367	13,369	53,470
Auxiliary Services	200000100001000	11,489	35,059	46,548	53,470	0	0	0	0	0	13,367	13,367	13,367	13,369	53,470
PS		11,489	35,059	46,548	53,470	0	0	0	0	0	13,367	13,367	13,367	13,369	53,470
Operations	3000000000000000	629,538	563,281	1,192,819	1,367,307	0	0	0	0	0	341,825	341,825	341,825	341,832	1,367,307
HIGHER EDUCATION PROGRAM	3101000000000000	298,417	425,618	724,035	810,170	0	0	0	0	0	202,542	202,542	202,542	202,544	810,170
Provision of Higher Education Services	310100100002000	298,417	425,618	724,035	810,170	0	0	0	0	0	202,542	202,542	202,542	202,544	810,170
PS		298,417	425,618	724,035	810,170	0	0	0	0	0	48,763	48,763	48,763	48,766	195,055
ADVANCED EDUCATION PROGRAM	3201000000000000	88,080	62,401	150,481	195,055	0	0	0	0	0	48,763	48,763	48,763	48,766	195,055
Provision of Advanced Education Services	320100100001000	88,080	62,401	150,481	195,055	0	0	0	0	0	48,763	48,763	48,763	48,766	195,055
PS		88,080	62,401	150,481	195,055	0	0	0	0	0	48,763	48,763	48,763	48,766	195,055
RESEARCH PROGRAM	3202000000000000	44,474	0	44,474	51,060	0	0	0	0	0	12,765	12,765	12,765	12,765	51,060
Conduct of Research Services	320200100001000	44,474	0	44,474	51,060	0	0	0	0	0	12,765	12,765	12,765	12,765	51,060
PS		44,474	0	44,474	51,060	0	0	0	0	0	12,765	12,765	12,765	12,765	51,060
TECHNICAL ADVISORY EXTENSION PROGRAM	3301000000000000	17,615	11,636	29,251	33,156	0	0	0	0	0	8,289	8,289	8,289	8,289	33,156
Provision of Extension Services	330100100001000	17,615	11,636	29,251	33,156	0	0	0	0	0	8,289	8,289	8,289	8,289	33,156
PS		17,615	11,636	29,251	33,156	0	0	0	0	0	8,289	8,289	8,289	8,289	33,156

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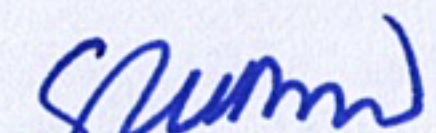
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		Actual January 1 - September 30	Estimate October 1 - December 31	Total	Total	GAAAO (ANNEX A)					FOR ISSUANCE OF GARO / SARO				
						Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total
1	2	3	4	5=3+4	6=11+16	7	8	9	10	11=7+8+9+10	12	13	14	15	16=12+13+14+15
HOSPITAL SERVICES PROGRAM	3401000000000000	180,952	63,626	244,578	277,866	0	0	0	0	0	69,466	69,466	69,466	69,468	277,866
Provision of Medical Services	340100100001000	180,952	63,626	244,578	277,866	0	0	0	0	0	69,466	69,466	69,466	69,468	277,866
PS		180,952	63,626	244,578	277,866	0	0	0	0	0	0	0	0	0	0
III. Special Purpose Fund		504,476	566,029	1,070,505	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Personnel Benefits Fund		504,476	566,029	1,070,505	0	0	0	0	0	0	0	0	0	0	0
PS		504,476	566,029	1,070,505	0	0	0	0	0	0	0	0	0	0	0
TOTAL, Current Year Budget / Appropriations		13,168,011	7,918,906	21,086,917	30,991,583	7,323,866	5,720,678	5,720,678	5,720,692	24,485,914	1,681,319	817,452	2,003,444	2,003,454	6,505,669
PS		9,790,384	7,378,501	17,168,885	19,326,694	4,214,216	4,214,216	4,214,216	4,214,227	16,856,875	617,452	617,452	617,452	617,463	2,469,819
MOOE		3,364,503	455,700	3,820,203	9,763,835	1,597,650	1,506,462	1,506,462	1,506,465	6,117,039	674,813	200,000	1,385,992	1,385,991	3,646,796
FinEx		0	0	0	0	0	0	0	0	0	0	0	0	0	0
CO		13,124	84,705	97,829	1,901,054	1,512,000	0	0	0	1,512,000	389,054	0	0	0	389,054
Recapitulation by Program		11,225,813	5,467,859	16,693,672	27,310,448	6,695,460	5,092,272	5,092,272	5,092,287	21,972,291	1,340,692	541,825	1,727,817	1,727,823	5,338,157
HIGHER EDUCATION PROGRAM	3101000000000000	4,843,129	4,014,127	8,857,256	13,759,314	2,916,541	2,325,353	2,325,353	2,325,358	9,892,605	887,098	202,542	1,388,534	1,388,535	3,866,709
ADVANCED EDUCATION PROGRAM	3201000000000000	902,204	853,942	1,756,146	2,329,125	533,517	533,517	533,517	533,519	2,134,070	48,763	48,763	48,763	48,766	195,055
RESEARCH PROGRAM	3202000000000000	688,286	220,080	908,366	1,922,025	864,413	302,413	302,413	302,415	1,771,654	112,076	12,765	12,765	12,765	150,371
TECHNICAL ADVISORY EXTENSION PROGRAM	3301000000000000	235,569	178,626	414,195	460,882	106,930	106,930	106,930	106,936	427,726	8,289	8,289	8,289	8,289	33,156
HOSPITAL SERVICES PROGRAM	3401000000000000	4,556,625	201,084	4,757,709	8,839,102	2,274,059	1,824,059	1,824,059	1,824,059	7,746,236	284,466	269,466	269,466	269,468	1,092,866

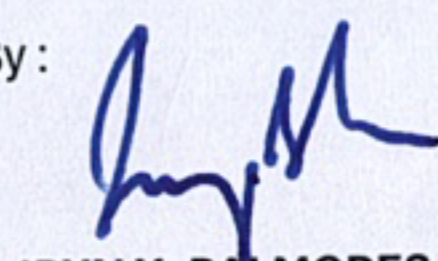
Prepared By / Certified Correct :


ARSENIO R. PAGADOR JR
 CHIEF, FISCAL SERVICES DIVISION

Recommending Approval :


NOREEN P. ESCULTURA
 DIRECTOR IV, UPS-BUDGET OFFICE

Approved By :


IRYN Y. BALMORES
 VICE-PRESIDENT FOR PLANNING AND FINANCE