

# A.8. UNIVERSITY OF THE PHILIPPINES SYSTEM

## Appropriations/Obligations

(In Thousand Pesos)

	( Cash-Based )		
<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	<u>24,771,903</u>	<u>22,695,748</u>	<u>25,818,912</u>
General Fund	24,771,903	22,695,748	25,818,912
Automatic Appropriations	<u>1,357,984</u>	<u>1,322,481</u>	<u>1,516,804</u>
Customs Duties and Taxes, including Tax Expenditures	6,569		
Retirement and Life Insurance Premiums	1,351,415	1,322,481	1,516,804

Continuing Appropriations	<u>5,376,688</u>	<u>3,160,691</u>	
Unreleased Appropriation for Capital Outlays			
R.A. No. 11936	1,002,736		
Unreleased Appropriation for MOOE			
R.A. No. 11936	121,734		
Unobligated Releases for Capital Outlays			
R.A. No. 11936	691,892		
R.A. No. 11975		700,188	
Unobligated Releases for MOOE			
R.A. No. 11936	3,560,326		
R.A. No. 11975		2,460,503	
Budgetary Adjustment(s)	<u>( 828,687)</u>		
Release(s) from:			
Department of Agriculture (DA)			
Office of the Secretary	30,000		
Contingent Fund	3,299		
Miscellaneous Personnel Benefits Fund	293,707		
Unprogrammed Appropriation			
For Payment of Personnel Benefits	602,807		
Release(s) to:			
Department of Public Works and Highways (DPWH)			
Office of the Secretary	<u>( 1,758,500)</u>		
Total Available Appropriations	30,677,888	27,178,920	27,335,716
Unused Appropriations	<u>( 4,092,650)</u>	<u>( 3,160,691)</u>	
Unreleased Appropriation	<u>( 235,103)</u>		
Unobligated Allotment	<u>( 3,857,547)</u>	<u>( 3,160,691)</u>	
TOTAL OBLIGATIONS	<u>26,585,238</u>	<u>24,018,229</u>	<u>27,335,716</u>
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EXPENDITURE PROGRAM  
(in pesos)

	<u>( Cash-Based )</u>		
GAS / STO / OPERATIONS / PROJECTS	<u>2024 Actual</u>	<u>2025 Current</u>	<u>2026 Proposed</u>
General Administration and Support	<u>3,138,308,000</u>	<u>2,638,741,000</u>	<u>2,979,027,000</u>
Regular	<u>3,138,308,000</u>	<u>2,638,741,000</u>	<u>2,979,027,000</u>
PS	2,590,793,000	2,115,188,000	2,395,221,000
MOOE	545,525,000	523,553,000	583,806,000
CO	1,990,000		
Support to Operations	<u>379,000,000</u>	<u>575,269,000</u>	<u>637,108,000</u>
Regular	<u>358,630,000</u>	<u>575,269,000</u>	<u>637,108,000</u>
PS	356,657,000	573,068,000	634,866,000
MOOE	1,973,000	2,201,000	2,242,000
Projects / Purpose	<u>20,370,000</u>		
Locally-Funded Project(s)	<u>20,370,000</u>		
MOOE	8,570,000		
CO	11,800,000		

Operations	<u>23,067,930,000</u>	<u>20,804,219,000</u>	<u>23,719,581,000</u>
Regular	<u>18,492,713,000</u>	<u>17,502,429,000</u>	<u>22,703,393,000</u>
PS	14,376,492,000	14,121,255,000	16,296,607,000
MOOE	4,088,270,000	3,356,174,000	6,381,786,000
CO	27,951,000	25,000,000	25,000,000
Projects / Purpose	<u>4,575,217,000</u>	<u>3,301,790,000</u>	<u>1,016,188,000</u>
Locally-Funded Project(s)	<u>4,575,217,000</u>	<u>3,301,790,000</u>	<u>1,016,188,000</u>
PS	92,314,000		
MOOE	2,291,004,000	2,895,261,000	91,188,000
CO	2,191,899,000	406,529,000	925,000,000
TOTAL AGENCY BUDGET	<u>26,585,238,000</u>	<u>24,018,229,000</u>	<u>27,335,716,000</u>
Regular	<u>21,989,651,000</u>	<u>20,716,439,000</u>	<u>26,319,528,000</u>
PS	17,323,942,000	16,809,511,000	19,326,694,000
MOOE	4,635,768,000	3,881,928,000	6,967,834,000
CO	29,941,000	25,000,000	25,000,000
Projects / Purpose	<u>4,595,587,000</u>	<u>3,301,790,000</u>	<u>1,016,188,000</u>
Locally-Funded Project(s)	<u>4,595,587,000</u>	<u>3,301,790,000</u>	<u>1,016,188,000</u>
PS	92,314,000		
MOOE	2,299,574,000	2,895,261,000	91,188,000
CO	2,203,699,000	406,529,000	925,000,000

STAFFING SUMMARY

	<u>2024</u>	<u>2025</u>	<u>2026</u>
TOTAL STAFFING			
Total Number of Authorized Positions	14,778	15,084	15,084
Total Number of Filled Positions	13,497	13,542	13,542

Proposed New Appropriations Language

For general administration and support, support to operations, and operations, including locally-funded project(s), and the operation of the Philippine General Hospital, as indicated hereunder.....P 25,818,912,000  
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OPERATIONS BY PROGRAM	PROPOSED 2026 ( Cash-Based )			
	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
HIGHER EDUCATION PROGRAM	8,396,691,000	3,362,897,000	500,000,000	12,259,588,000
ADVANCED EDUCATION PROGRAM	2,047,696,000	86,374,000		2,134,070,000
RESEARCH PROGRAM	587,255,000	237,399,000		824,654,000
TECHNICAL ADVISORY EXTENSION PROGRAM	359,139,000	68,587,000		427,726,000
HOSPITAL SERVICES PROGRAM	3,538,519,000	2,717,717,000	450,000,000	6,706,236,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2026 ( Cash-Based )  
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	17,809,890,000	7,059,022,000	950,000,000	25,818,912,000
National Capital Region (NCR)	17,809,890,000	7,059,022,000	950,000,000	25,818,912,000
TOTAL AGENCY BUDGET	17,809,890,000	7,059,022,000	950,000,000	25,818,912,000
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SPECIAL PROVISION(S)

1. Legal Research Fund. The Legal Research Fund shall be used in support of the University of the Philippines Law Center sourced from one percent (1%) of the filing fees collected by courts as well as agencies or tribunals exercising quasi-judicial functions, in accordance with L.O.I. No. 1182 dated December 16, 1981 and Section 4 of R.A. No. 3870, as amended by P.D. Nos. 200 and 1856.

Disbursements or expenditures by the UPS in violation of the above requirements shall be void and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5, and Section 80, Chapter 7, Book VI of E.O. No. 292, s. 1987, and to appropriate civil and criminal actions under existing laws.

2. Special Provisions Applicable to the State Universities and Colleges. The Special Provisions Applicable to the SUCs shall be observed by the UPS as a state university.
3. Reporting and Posting Requirements. The UPS shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

(a) URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; and

(b) UPS' website.

The UPS shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules, and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

4. Appropriations for Activities or Projects. The amounts appropriated herein shall be used specifically for the following activities or projects in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects ( Cash-Based )

		Current Operating Expenditures		
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays
				Total
A.REGULAR PROGRAMS				
1000000000000000	General Administration and Support	2,299,194,000	583,806,000	2,883,000,000
100000100001000	General Management and Supervision	1,186,916,000	583,806,000	1,770,722,000
100000100002000	Administration of Personnel Benefits	1,112,278,000		1,112,278,000
Sub-total, General Administration and Support		2,299,194,000	583,806,000	2,883,000,000
2000000000000000	Support to Operations	581,396,000	2,242,000	583,638,000
200000100001000	Auxiliary Services	581,396,000	2,242,000	583,638,000
Sub-total, Support to Operations		581,396,000	2,242,000	583,638,000

3000000000000000	Operations	<u>14,929,300,000</u>	<u>6,381,786,000</u>	<u>25,000,000</u>	<u>21,336,086,000</u>
3101000000000000	HIGHER EDUCATION PROGRAM	<u>8,396,691,000</u>	<u>3,271,709,000</u>	<u>25,000,000</u>	<u>11,693,400,000</u>
310100100002000	Provision of Higher Education Services	8,396,691,000	904,726,000	25,000,000	9,326,417,000
310100100012000	Free Higher Education		2,366,983,000		2,366,983,000
3201000000000000	ADVANCED EDUCATION PROGRAM	<u>2,047,696,000</u>	<u>86,374,000</u>		<u>2,134,070,000</u>
320100100001000	Provision of Advanced Education Services	2,047,696,000	86,374,000		2,134,070,000
3202000000000000	RESEARCH PROGRAM	<u>587,255,000</u>	<u>237,399,000</u>		<u>824,654,000</u>
320200100001000	Conduct of Research Services	587,255,000	237,399,000		824,654,000
3301000000000000	TECHNICAL ADVISORY EXTENSION PROGRAM	<u>359,139,000</u>	<u>68,587,000</u>		<u>427,726,000</u>
330100100001000	Provision of Extension Services	359,139,000	68,587,000		427,726,000
3401000000000000	HOSPITAL SERVICES PROGRAM	<u>3,538,519,000</u>	<u>2,717,717,000</u>		<u>6,256,236,000</u>
340100100001000	Provision of Medical Services	3,538,519,000	2,151,389,000		5,689,908,000
340100100002000	Provision for Medical Assistance for Indigent Patients, UP-PGH		566,328,000		566,328,000
Sub-total, Operations		<u>14,929,300,000</u>	<u>6,381,786,000</u>	<u>25,000,000</u>	<u>21,336,086,000</u>
Sub-total, Program(s)		P 17,809,890,000	P 6,967,834,000	P 25,000,000	P 24,802,724,000
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B.PROJECTS					
B.1 LOCALLY-FUNDED PROJECT(S)					
310100200207000	Funding Requirements for Davao City UP Mindanao Sports Complex		16,188,000		16,188,000
310100200477000	Establishment of the National Forensics Institute Phase II, UP Manila		75,000,000	175,000,000	250,000,000
310100200498000	Construction of the Office of the University Registrar/Communal Classroom Building Phase II, UP Los Baños			300,000,000	300,000,000
340100200065000	Completion of Multi-Specialty Building Phase IV, UP-PGH			<u>450,000,000</u>	<u>450,000,000</u>
Sub-total, Locally-Funded Project(s)			<u>91,188,000</u>	<u>925,000,000</u>	<u>1,016,188,000</u>
Sub-total, Project(s)			P 91,188,000	P 925,000,000	P 1,016,188,000
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TOTAL NEW APPROPRIATIONS		P 17,809,890,000	P 7,059,022,000	P 950,000,000	P 25,818,912,000
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Obligations, by Object of Expenditures

CYs 2024-2026  
(In Thousand Pesos)

	( Cash-Based )		
	2024	2025	2026
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	10,200,092	11,020,670	12,640,034
Total Permanent Positions	10,200,092	11,020,670	12,640,034
Other Compensation Common to All			
Personnel Economic Relief Allowance	358,814	323,112	321,540
Representation Allowance	81,677	12,780	12,534
Transportation Allowance	82,883	11,220	10,974
Clothing and Uniform Allowance	95,657	95,277	94,794
Honoraria	324,463	208,514	123,941
Overtime Pay	18,573		
Mid-Year Bonus - Civilian	747,069	918,389	1,053,336
Year End Bonus	760,093	918,389	1,053,336
Cash Gift	70,125	68,055	67,710
Productivity Enhancement Incentive	70,515	68,055	67,710
Performance Based Bonus	293,707		
Step Increment		27,551	31,602
Collective Negotiation Agreement	452,770		
Total Other Compensation Common to All	3,356,346	2,651,342	2,837,477
Other Compensation for Specific Groups			
Magna Carta for Public Health Workers	555,145	374,360	701,571
Magna Carta for Science & Technology			
Personnel	18,953	11,210	11,210
Laundry Allowance	376		
Hazard Pay	11,901		
Longevity Pay	3,761		
Night Shift Differential Pay	53,144		
Lump-sum for filling of Positions - Civilian		528,355	953,015
Other Personnel Benefits	420,528		
Total Other Compensation for Specific Groups	1,063,808	913,925	1,665,796
Other Benefits			
Retirement and Life Insurance Premiums	1,351,415	1,322,481	1,516,804
PAG-IBIG Contributions	35,717	32,667	32,500
PhilHealth Contributions	209,520	215,119	232,384
Employees Compensation Insurance Premiums	20,399	16,333	16,249
Loyalty Award - Civilian	5,468	3,950	4,125
Terminal Leave	293,947	379,558	159,263
Total Other Benefits	1,916,466	1,970,108	1,961,325
Non-Permanent Positions	879,544	253,466	222,062
TOTAL PERSONNEL SERVICES	17,416,256	16,809,511	19,326,694
Maintenance and Other Operating Expenses			
Travelling Expenses	41,261	37,344	26,963
Training and Scholarship Expenses	149,299	180,289	116,331
Supplies and Materials Expenses	2,216,177	1,739,282	1,781,910
Utility Expenses	788,400	687,605	743,055
Communication Expenses	28,115	109,080	24,892
Awards/Rewards and Prizes	142,587	172,744	162,510

Survey, Research, Exploration and Development Expenses	39,632	52,100	45,687
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	2,227	2,802	1,935
Professional Services	67,716	18,883	61,188
General Services	844,266	859,745	789,097
Repairs and Maintenance	208,265	167,161	203,349
Financial Assistance/Subsidy	35,790	2,200,908	2,366,983
Taxes, Insurance Premiums and Other Fees	55,455	43,852	53,073
Other Maintenance and Operating Expenses			
Advertising Expenses	459	537	457
Printing and Publication Expenses	14,025	8,175	10,165
Representation Expenses	51,304	30,930	38,615
Transportation and Delivery Expenses	19,520	1,692	19,912
Rent/Lease Expenses	156,894	135,735	155,583
Membership Dues and Contributions to Organizations	4,550	2,891	4,791
Subscription Expenses	712,780	63,613	101,866
Bank Transaction Fee	107	98	81
Other Maintenance and Operating Expenses	1,356,513	261,723	350,579
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>6,935,342</b>	<b>6,777,189</b>	<b>7,059,022</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>24,351,598</b>	<b>23,586,700</b>	<b>26,385,716</b>
<b>Capital Outlays</b>			
Property, Plant and Equipment Outlay			
Land Outlay		5,000	
Buildings and Other Structures	2,163,061	312,529	750,000
Machinery and Equipment Outlay	66,782	99,000	200,000
Transportation Equipment Outlay	1,990	5,000	
Furniture, Fixtures and Books Outlay	1,807	10,000	
<b>TOTAL CAPITAL OUTLAYS</b>	<b>2,233,640</b>	<b>431,529</b>	<b>950,000</b>
<b>GRAND TOTAL</b>	<b>26,585,238</b>	<b>24,018,229</b>	<b>27,335,716</b>

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Lifelong learning opportunities for all ensured

## ORGANIZATIONAL

OUTCOME : Relevant and quality tertiary education ensured to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased  
Higher education research improved to promote economic productivity and innovation  
Community engagement increased  
Quality medical education and hospital services ensured

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	2024 GAA Targets	Actual
Relevant and quality tertiary education ensured to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased		P 11,160,171,000
HIGHER EDUCATION PROGRAM		P 11,160,171,000
Outcome Indicator(s)		
1. Percentage of first-time licensure exam takers that pass the licensure exams	89.97% (1,893/2,104)	95.74% (2,565/2,679)
2. Percentage of graduates (2 years prior) that are employed	84.72% (2,246/2,651)	97.74% (1,209/1,237)

## Output Indicator(s)

1. Percentage of undergraduate students enrolled in CHED-identified and RDC-identified priority programs	60.00% (28,987/48,350)	68.86% (30,780/44,699)
2. Percentage of undergraduate programs with accreditation	N/A	N/A

Higher education research improved to promote economic productivity and innovation

P 3,290,106,000

## ADVANCED EDUCATION PROGRAM

P 2,275,106,000

## Outcome Indicator(s)

1. Percentage of graduate school faculty engaged in research work applied in any of the following:	67.96% (997/1,467)	90.16% (1,475/1,636)
a. pursuing advanced research degree programs (Ph.D.) or		
b. actively pursuing within the last three (3) years (investigative research, basic and applied scientific research, policy research, social science research) or		
c. producing technologies for commercialization or livelihood improvement or		
d. whose research work resulted in an extension program		

## Output Indicator(s)

1. Percentage of graduate students enrolled in research degree programs	63.00% (12,897/20,472)	67.61% (11,474/16,971)
2. Percentage of accredited graduate programs	N/A	N/A

## RESEARCH PROGRAM

P 1,015,000,000

## Outcome Indicator(s)

1. Number of research outputs in the last three years utilized by the industry or by other beneficiaries	1,061	1,545
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## Output Indicator(s)

1. Number of research outputs completed within the year	1,200	1,600
2. Percentage of research outputs published in internationally-refereed or CHED recognized journal within the year	60.00% (525/875)	78.90% (703/891)

Community engagement increased

P 414,794,000

## TECHNICAL ADVISORY EXTENSION PROGRAM

P 414,794,000

## Outcome Indicator(s)

1. Number of active partnerships with LGUs, industries, NGOs, NGAs, SMEs, and other stakeholders as a result of extension activities	274	503
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## Output Indicator(s)

1. Number of trainees weighted by the length of training	78,750	92,140
2. Number of extension programs organized and supported consistent with the SUC's mandated and priority programs	700	742
3. Percentage of beneficiaries who rate the training course/s as satisfactory or higher in terms of quality and relevance	94.68% (92,393/97,581)	98.85% (64,715/65,464)



Quality medical education and hospital services ensured

P 8,202,859,000

## HOSPITAL SERVICES PROGRAM

P 8,202,859,000

## Outcome Indicator(s)

1. Hospital infection rate

0.75%  
(340/45,360  
inpatients)0.47%  
(258/54,458  
inpatients)

## Output Indicator(s)

1. Doctor to hospital bed ratio

0.89  
(1,080 doctors  
to 1,214 beds)1  
(1,275 doctors  
to 1,275 beds)

2. Bed occupancy rate

82.00%  
(364,346 inpatient  
care days /  
444,324 bed-days)85.14%  
(397,294 inpatient  
care days /  
466,650 bed-days)3. Average inpatient waiting time for elective  
surgeries

7 weeks

8 weeks

## PERFORMANCE INFORMATION

## ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)

## Baseline

## 2025 Targets

## 2026 NEP Targets

Relevant and quality tertiary education ensured to  
achieve inclusive growth and access of poor but  
deserving students to quality tertiary education  
increased

P 11,932,541,000

P 13,069,758,000

## HIGHER EDUCATION PROGRAM

P 11,932,541,000

P 13,069,758,000

## Outcome Indicator(s)

1. Percentage of first-time licensure exam  
takers that pass the licensure exams  
2. Percentage of graduates (2 years prior)  
that are employed84.98%  
(2,472/2,909)  
82.96%  
(1,802/2,172)90.97%  
(1,974/2,170)  
88.99%  
(2,448/2,751)93.00%  
(2,244/2,413)  
94.99%  
(2,711/2,854)

## Output Indicator(s)

1. Percentage of undergraduate students  
enrolled in CHED-identified and RDC-  
identified priority programs  
2. Percentage of undergraduate programs  
with accreditation50.00%  
(36,919/73,838)  
N/A63.00%  
(28,959/45,968)  
N/A65.00%  
(29,812/45,865)  
N/AHigher education research improved to promote economic  
productivity and innovation

P 2,613,342,000

P 3,204,839,000

## ADVANCED EDUCATION PROGRAM

P 1,826,856,000

P 2,329,125,000

## Outcome Indicator(s)

1. Percentage of graduate school faculty  
engaged in research work applied in any of  
the following:  
a. pursuing advanced research degree  
programs (Ph.D.) or  
b. actively pursuing within the last three (3)  
years (investigative research, basic  
and applied scientific research, policy research,  
social science research) or  
c. producing technologies for  
commercialization or livelihood  
improvement or  
d. whose research work resulted in an  
extension program42.00%  
(606/1,443)74.98%  
(1,112/1,483)79.99%  
(1,327/1,659)

Output Indicator(s)			
1. Percentage of graduate students enrolled in research degree programs	50.00% (19,348/38,696)	68.00% (12,414/18,256)	66.06% (12,000/18,166)
2. Percentage of accredited graduate programs	N/A	N/A	N/A
RESEARCH PROGRAM		P 786,486,000	P 875,714,000
Outcome Indicator(s)			
1. Number of research outputs in the last three years utilized by the industry or by other beneficiaries	950	1,114	1,347
Output Indicator(s)			
1. Number of research outputs completed within the year	800	1,311	1,074
2. Percentage of research outputs published in internationally-refereed or CHED recognized journal within the year	45.00% (180/400)	65.98% (576/873)	70.07% (562/802)
Community engagement increased		P 414,195,000	P 460,882,000
TECHNICAL ADVISORY EXTENSION PROGRAM		P 414,195,000	P 460,882,000
Outcome Indicator(s)			
1. Number of active partnerships with LGUs, industries, NGOs, NGAs, SMEs, and other stakeholders as a result of extension activities	200	500	600
Output Indicator(s)			
1. Number of trainees weighted by the length of training	55,000	82,688	70,120
2. Number of extension programs organized and supported consistent with the SUC's mandated and priority programs	1,000	684	615
3. Percentage of beneficiaries who rate the training course/s as satisfactory or higher in terms of quality and relevance	90.00% (48,150/53,500)	96.00% (57,259/59,645)	97.00% (47,067/48,523)
Quality medical education and hospital services ensured		P 5,844,141,000	P 6,984,102,000
HOSPITAL SERVICES PROGRAM		P 5,844,141,000	P 6,984,102,000
Outcome Indicator(s)			
1. Hospital infection rate	0.75% (286/38,106 inpatients)	0.75% (389/51,874 inpatients)	0.72% (378/52,460 inpatients)
Output Indicator(s)			
1. Doctor to hospital bed ratio	0.89 (1,080 doctors to 1,214 beds)	0.97 (1,212 doctors to 1,250 beds)	0.97 (1,294 doctors to 1,334 beds)
2. Bed occupancy rate	81.00% (308,657 inpatient care days / 381,060 bed-days)	82.00% (374,125 inpatient care days / 456,250 bed-days)	82.50% (401,700 inpatient care days / 486,910 bed-days)
3. Average inpatient waiting time for elective surgeries	8 weeks	9 weeks	10 weeks

# A.8. UNIVERSITY OF THE PHILIPPINES SYSTEM

## Appropriations/Obligations

(In Thousand Pesos)

	( Cash-Based )		
<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	<u>24,771,903</u>	<u>22,695,748</u>	<u>25,818,912</u>
General Fund	24,771,903	22,695,748	25,818,912
Automatic Appropriations	<u>1,357,984</u>	<u>1,322,481</u>	<u>1,516,804</u>
Customs Duties and Taxes, including Tax Expenditures	6,569		
Retirement and Life Insurance Premiums	1,351,415	1,322,481	1,516,804

Continuing Appropriations	5,376,688	3,160,691	
Unreleased Appropriation for Capital Outlays			
R.A. No. 11936	1,002,736		
Unreleased Appropriation for MOOE			
R.A. No. 11936	121,734		
Unobligated Releases for Capital Outlays			
R.A. No. 11936	691,892		
R.A. No. 11975		700,188	
Unobligated Releases for MOOE			
R.A. No. 11936	3,560,326		
R.A. No. 11975		2,460,503	
Budgetary Adjustment(s)	( 828,687)		
Release(s) from:			
Department of Agriculture (DA)			
Office of the Secretary	30,000		
Contingent Fund	3,299		
Miscellaneous Personnel Benefits Fund	293,707		
Unprogrammed Appropriation			
For Payment of Personnel Benefits	602,807		
Release(s) to:			
Department of Public Works and Highways (DPWH)			
Office of the Secretary	( 1,758,500)		
Total Available Appropriations	30,677,888	27,178,920	27,335,716
Unused Appropriations	( 4,092,650)	( 3,160,691)	
Unreleased Appropriation	( 235,103)		
Unobligated Allotment	( 3,857,547)	( 3,160,691)	
TOTAL OBLIGATIONS	26,585,238	24,018,229	27,335,716
	=====	=====	=====

EXPENDITURE PROGRAM  
(in pesos)

	(	Cash-Based	)
GAS / STO / OPERATIONS / PROJECTS	2024 Actual	2025 Current	2026 Proposed
General Administration and Support	3,138,308,000	2,638,741,000	2,979,027,000
Regular	3,138,308,000	2,638,741,000	2,979,027,000
PS	2,590,793,000	2,115,188,000	2,395,221,000
MOOE	545,525,000	523,553,000	583,806,000
CO	1,990,000		
Support to Operations	379,000,000	575,269,000	637,108,000
Regular	358,630,000	575,269,000	637,108,000
PS	356,657,000	573,068,000	634,866,000
MOOE	1,973,000	2,201,000	2,242,000
Projects / Purpose	20,370,000		
Locally-Funded Project(s)	20,370,000		
MOOE	8,570,000		
CO	11,800,000		

Operations	<u>23,067,930,000</u>	<u>20,804,219,000</u>	<u>23,719,581,000</u>
Regular	<u>18,492,713,000</u>	<u>17,502,429,000</u>	<u>22,703,393,000</u>
PS	14,376,492,000	14,121,255,000	16,296,607,000
MOOE	4,088,270,000	3,356,174,000	6,381,786,000
CO	27,951,000	25,000,000	25,000,000
Projects / Purpose	<u>4,575,217,000</u>	<u>3,301,790,000</u>	<u>1,016,188,000</u>
Locally-Funded Project(s)	<u>4,575,217,000</u>	<u>3,301,790,000</u>	<u>1,016,188,000</u>
PS	92,314,000		
MOOE	2,291,004,000	2,895,261,000	91,188,000
CO	2,191,899,000	406,529,000	925,000,000
TOTAL AGENCY BUDGET	<u>26,585,238,000</u>	<u>24,018,229,000</u>	<u>27,335,716,000</u>
Regular	<u>21,989,651,000</u>	<u>20,716,439,000</u>	<u>26,319,528,000</u>
PS	17,323,942,000	16,809,511,000	19,326,694,000
MOOE	4,635,768,000	3,881,928,000	6,967,834,000
CO	29,941,000	25,000,000	25,000,000
Projects / Purpose	<u>4,595,587,000</u>	<u>3,301,790,000</u>	<u>1,016,188,000</u>
Locally-Funded Project(s)	<u>4,595,587,000</u>	<u>3,301,790,000</u>	<u>1,016,188,000</u>
PS	92,314,000		
MOOE	2,299,574,000	2,895,261,000	91,188,000
CO	2,203,699,000	406,529,000	925,000,000

STAFFING SUMMARY

	<u>2024</u>	<u>2025</u>	<u>2026</u>
TOTAL STAFFING			
Total Number of Authorized Positions	14,778	15,084	15,084
Total Number of Filled Positions	13,497	13,542	13,542

Proposed New Appropriations Language

For general administration and support, support to operations, and operations, including locally-funded project(s), and the operation of the Philippine General Hospital, as indicated hereunder.....P 25,818,912,000  
=====

OPERATIONS BY PROGRAM	PROPOSED 2026 ( Cash-Based )			
	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
HIGHER EDUCATION PROGRAM	8,396,691,000	3,362,897,000	500,000,000	12,259,588,000
ADVANCED EDUCATION PROGRAM	2,047,696,000	86,374,000		2,134,070,000
RESEARCH PROGRAM	587,255,000	237,399,000		824,654,000
TECHNICAL ADVISORY EXTENSION PROGRAM	359,139,000	68,587,000		427,726,000
HOSPITAL SERVICES PROGRAM	3,538,519,000	2,717,717,000	450,000,000	6,706,236,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2026 ( Cash-Based )  
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	17,809,890,000	7,059,022,000	950,000,000	25,818,912,000
National Capital Region (NCR)	17,809,890,000	7,059,022,000	950,000,000	25,818,912,000
TOTAL AGENCY BUDGET	17,809,890,000	7,059,022,000	950,000,000	25,818,912,000
	=====	=====	=====	=====

SPECIAL PROVISION(S)

1. Legal Research Fund. The Legal Research Fund shall be used in support of the University of the Philippines Law Center sourced from one percent (1%) of the filing fees collected by courts as well as agencies or tribunals exercising quasi-judicial functions, in accordance with L.O.I. No. 1182 dated December 16, 1981 and Section 4 of R.A. No. 3870, as amended by P.D. Nos. 200 and 1856.

Disbursements or expenditures by the UPS in violation of the above requirements shall be void and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5, and Section 80, Chapter 7, Book VI of E.O. No. 292, s. 1987, and to appropriate civil and criminal actions under existing laws.

2. Special Provisions Applicable to the State Universities and Colleges. The Special Provisions Applicable to the SUCs shall be observed by the UPS as a state university.
3. Reporting and Posting Requirements. The UPS shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

(a) URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; and

(b) UPS' website.

The UPS shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules, and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

4. Appropriations for Activities or Projects. The amounts appropriated herein shall be used specifically for the following activities or projects in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects ( Cash-Based )

		Current Operating Expenditures		
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays
				Total
A.REGULAR PROGRAMS				
1000000000000000	General Administration and Support	2,299,194,000	583,806,000	2,883,000,000
100000100001000	General Management and Supervision	1,186,916,000	583,806,000	1,770,722,000
100000100002000	Administration of Personnel Benefits	1,112,278,000		1,112,278,000
Sub-total, General Administration and Support		2,299,194,000	583,806,000	2,883,000,000
2000000000000000	Support to Operations	581,396,000	2,242,000	583,638,000
200000100001000	Auxiliary Services	581,396,000	2,242,000	583,638,000
Sub-total, Support to Operations		581,396,000	2,242,000	583,638,000

3000000000000000	Operations	<u>14,929,300,000</u>	<u>6,381,786,000</u>	<u>25,000,000</u>	<u>21,336,086,000</u>
3101000000000000	HIGHER EDUCATION PROGRAM	<u>8,396,691,000</u>	<u>3,271,709,000</u>	<u>25,000,000</u>	<u>11,693,400,000</u>
310100100002000	Provision of Higher Education Services	8,396,691,000	904,726,000	25,000,000	9,326,417,000
310100100012000	Free Higher Education		2,366,983,000		2,366,983,000
3201000000000000	ADVANCED EDUCATION PROGRAM	<u>2,047,696,000</u>	<u>86,374,000</u>		<u>2,134,070,000</u>
320100100001000	Provision of Advanced Education Services	2,047,696,000	86,374,000		2,134,070,000
3202000000000000	RESEARCH PROGRAM	<u>587,255,000</u>	<u>237,399,000</u>		<u>824,654,000</u>
320200100001000	Conduct of Research Services	587,255,000	237,399,000		824,654,000
3301000000000000	TECHNICAL ADVISORY EXTENSION PROGRAM	<u>359,139,000</u>	<u>68,587,000</u>		<u>427,726,000</u>
330100100001000	Provision of Extension Services	359,139,000	68,587,000		427,726,000
3401000000000000	HOSPITAL SERVICES PROGRAM	<u>3,538,519,000</u>	<u>2,717,717,000</u>		<u>6,256,236,000</u>
340100100001000	Provision of Medical Services	3,538,519,000	2,151,389,000		5,689,908,000
340100100002000	Provision for Medical Assistance for Indigent Patients, UP-PGH		566,328,000		566,328,000
Sub-total, Operations		<u>14,929,300,000</u>	<u>6,381,786,000</u>	<u>25,000,000</u>	<u>21,336,086,000</u>
Sub-total, Program(s)		P 17,809,890,000	P 6,967,834,000	P 25,000,000	P 24,802,724,000
		=====	=====	=====	=====
B.PROJECTS					
B.1 LOCALLY-FUNDED PROJECT(S)					
310100200207000	Funding Requirements for Davao City UP Mindanao Sports Complex		16,188,000		16,188,000
310100200477000	Establishment of the National Forensics Institute Phase II, UP Manila		75,000,000	175,000,000	250,000,000
310100200498000	Construction of the Office of the University Registrar/Communal Classroom Building Phase II, UP Los Baños			300,000,000	300,000,000
340100200065000	Completion of Multi-Specialty Building Phase IV, UP-PGH			<u>450,000,000</u>	<u>450,000,000</u>
Sub-total, Locally-Funded Project(s)			<u>91,188,000</u>	<u>925,000,000</u>	<u>1,016,188,000</u>
Sub-total, Project(s)			P 91,188,000	P 925,000,000	P 1,016,188,000
			=====	=====	=====
TOTAL NEW APPROPRIATIONS		P 17,809,890,000	P 7,059,022,000	P 950,000,000	P 25,818,912,000
		=====	=====	=====	=====

Obligations, by Object of Expenditures

CYs 2024-2026  
(In Thousand Pesos)

	( Cash-Based )		
	2024	2025	2026
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	10,200,092	11,020,670	12,640,034
Total Permanent Positions	10,200,092	11,020,670	12,640,034
Other Compensation Common to All			
Personnel Economic Relief Allowance	358,814	323,112	321,540
Representation Allowance	81,677	12,780	12,534
Transportation Allowance	82,883	11,220	10,974
Clothing and Uniform Allowance	95,657	95,277	94,794
Honoraria	324,463	208,514	123,941
Overtime Pay	18,573		
Mid-Year Bonus - Civilian	747,069	918,389	1,053,336
Year End Bonus	760,093	918,389	1,053,336
Cash Gift	70,125	68,055	67,710
Productivity Enhancement Incentive	70,515	68,055	67,710
Performance Based Bonus	293,707		
Step Increment		27,551	31,602
Collective Negotiation Agreement	452,770		
Total Other Compensation Common to All	3,356,346	2,651,342	2,837,477
Other Compensation for Specific Groups			
Magna Carta for Public Health Workers	555,145	374,360	701,571
Magna Carta for Science & Technology			
Personnel	18,953	11,210	11,210
Laundry Allowance	376		
Hazard Pay	11,901		
Longevity Pay	3,761		
Night Shift Differential Pay	53,144		
Lump-sum for filling of Positions - Civilian		528,355	953,015
Other Personnel Benefits	420,528		
Total Other Compensation for Specific Groups	1,063,808	913,925	1,665,796
Other Benefits			
Retirement and Life Insurance Premiums	1,351,415	1,322,481	1,516,804
PAG-IBIG Contributions	35,717	32,667	32,500
PhilHealth Contributions	209,520	215,119	232,384
Employees Compensation Insurance Premiums	20,399	16,333	16,249
Loyalty Award - Civilian	5,468	3,950	4,125
Terminal Leave	293,947	379,558	159,263
Total Other Benefits	1,916,466	1,970,108	1,961,325
Non-Permanent Positions	879,544	253,466	222,062
TOTAL PERSONNEL SERVICES	17,416,256	16,809,511	19,326,694
Maintenance and Other Operating Expenses			
Travelling Expenses	41,261	37,344	26,963
Training and Scholarship Expenses	149,299	180,289	116,331
Supplies and Materials Expenses	2,216,177	1,739,282	1,781,910
Utility Expenses	788,400	687,605	743,055
Communication Expenses	28,115	109,080	24,892
Awards/Rewards and Prizes	142,587	172,744	162,510



Survey, Research, Exploration and Development Expenses	39,632	52,100	45,687
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	2,227	2,802	1,935
Professional Services	67,716	18,883	61,188
General Services	844,266	859,745	789,097
Repairs and Maintenance	208,265	167,161	203,349
Financial Assistance/Subsidy	35,790	2,200,908	2,366,983
Taxes, Insurance Premiums and Other Fees	55,455	43,852	53,073
Other Maintenance and Operating Expenses			
Advertising Expenses	459	537	457
Printing and Publication Expenses	14,025	8,175	10,165
Representation Expenses	51,304	30,930	38,615
Transportation and Delivery Expenses	19,520	1,692	19,912
Rent/Lease Expenses	156,894	135,735	155,583
Membership Dues and Contributions to Organizations	4,550	2,891	4,791
Subscription Expenses	712,780	63,613	101,866
Bank Transaction Fee	107	98	81
Other Maintenance and Operating Expenses	1,356,513	261,723	350,579
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	6,935,342	6,777,189	7,059,022
TOTAL CURRENT OPERATING EXPENDITURES	24,351,598	23,586,700	26,385,716
Capital Outlays			
Property, Plant and Equipment Outlay			
Land Outlay		5,000	
Buildings and Other Structures	2,163,061	312,529	750,000
Machinery and Equipment Outlay	66,782	99,000	200,000
Transportation Equipment Outlay	1,990	5,000	
Furniture, Fixtures and Books Outlay	1,807	10,000	
TOTAL CAPITAL OUTLAYS	2,233,640	431,529	950,000
GRAND TOTAL	26,585,238	24,018,229	27,335,716

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Lifelong learning opportunities for all ensured

## ORGANIZATIONAL

OUTCOME : Relevant and quality tertiary education ensured to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased  
Higher education research improved to promote economic productivity and innovation  
Community engagement increased  
Quality medical education and hospital services ensured

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	2024 GAA Targets	Actual
Relevant and quality tertiary education ensured to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased		P 11,160,171,000
HIGHER EDUCATION PROGRAM		P 11,160,171,000
Outcome Indicator(s)		
1. Percentage of first-time licensure exam takers that pass the licensure exams	89.97% (1,893/2,104)	95.74% (2,565/2,679)
2. Percentage of graduates (2 years prior) that are employed	84.72% (2,246/2,651)	97.74% (1,209/1,237)

Output Indicator(s)		
1. Percentage of undergraduate students enrolled in CHED-identified and RDC-identified priority programs	60.00% (28,987/48,350)	68.86% (30,780/44,699)
2. Percentage of undergraduate programs with accreditation	N/A	N/A
Higher education research improved to promote economic productivity and innovation		P 3,290,106,000
ADVANCED EDUCATION PROGRAM		P 2,275,106,000
Outcome Indicator(s)		
1. Percentage of graduate school faculty engaged in research work applied in any of the following:	67.96% (997/1,467)	90.16% (1,475/1,636)
a. pursuing advanced research degree programs (Ph.D.) or		
b. actively pursuing within the last three (3) years (investigative research, basic and applied scientific research, policy research, social science research) or		
c. producing technologies for commercialization or livelihood improvement or		
d. whose research work resulted in an extension program		
Output Indicator(s)		
1. Percentage of graduate students enrolled in research degree programs	63.00% (12,897/20,472)	67.61% (11,474/16,971)
2. Percentage of accredited graduate programs	N/A	N/A
RESEARCH PROGRAM		P 1,015,000,000
Outcome Indicator(s)		
1. Number of research outputs in the last three years utilized by the industry or by other beneficiaries	1,061	1,545
Output Indicator(s)		
1. Number of research outputs completed within the year	1,200	1,600
2. Percentage of research outputs published in internationally-refereed or CHED recognized journal within the year	60.00% (525/875)	78.90% (703/891)
Community engagement increased		P 414,794,000
TECHNICAL ADVISORY EXTENSION PROGRAM		P 414,794,000
Outcome Indicator(s)		
1. Number of active partnerships with LGUs, industries, NGOs, NGAs, SMEs, and other stakeholders as a result of extension activities	274	503
Output Indicator(s)		
1. Number of trainees weighted by the length of training	78,750	92,140
2. Number of extension programs organized and supported consistent with the SUC's mandated and priority programs	700	742
3. Percentage of beneficiaries who rate the training course/s as satisfactory or higher in terms of quality and relevance	94.68% (92,393/97,581)	98.85% (64,715/65,464)

Quality medical education and hospital services ensured

P 8,202,859,000

## HOSPITAL SERVICES PROGRAM

P 8,202,859,000

## Outcome Indicator(s)

1. Hospital infection rate

0.75%  
(340/45,360  
inpatients)0.47%  
(258/54,458  
inpatients)

## Output Indicator(s)

1. Doctor to hospital bed ratio

0.89  
(1,080 doctors  
to 1,214 beds)1  
(1,275 doctors  
to 1,275 beds)

2. Bed occupancy rate

82.00%  
(364,346 inpatient  
care days /  
444,324 bed-days)85.14%  
(397,294 inpatient  
care days /  
466,650 bed-days)3. Average inpatient waiting time for elective  
surgeries

7 weeks

8 weeks

## PERFORMANCE INFORMATION

## ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)

## Baseline

## 2025 Targets

## 2026 NEP Targets

Relevant and quality tertiary education ensured to  
achieve inclusive growth and access of poor but  
deserving students to quality tertiary education  
increased

P 11,932,541,000

P 13,069,758,000

## HIGHER EDUCATION PROGRAM

P 11,932,541,000

P 13,069,758,000

## Outcome Indicator(s)

1. Percentage of first-time licensure exam  
takers that pass the licensure exams  
2. Percentage of graduates (2 years prior)  
that are employed84.98%  
(2,472/2,909)  
82.96%  
(1,802/2,172)90.97%  
(1,974/2,170)  
88.99%  
(2,448/2,751)93.00%  
(2,244/2,413)  
94.99%  
(2,711/2,854)

## Output Indicator(s)

1. Percentage of undergraduate students  
enrolled in CHED-identified and RDC-  
identified priority programs  
2. Percentage of undergraduate programs  
with accreditation50.00%  
(36,919/73,838)  
N/A63.00%  
(28,959/45,968)  
N/A65.00%  
(29,812/45,865)  
N/AHigher education research improved to promote economic  
productivity and innovation

P 2,613,342,000

P 3,204,839,000

## ADVANCED EDUCATION PROGRAM

P 1,826,856,000

P 2,329,125,000

## Outcome Indicator(s)

1. Percentage of graduate school faculty  
engaged in research work applied in any of  
the following:  
a. pursuing advanced research degree  
programs (Ph.D.) or  
b. actively pursuing within the last three (3)  
years (investigative research, basic  
and applied scientific research, policy research,  
social science research) or  
c. producing technologies for  
commercialization or livelihood  
improvement or  
d. whose research work resulted in an  
extension program42.00%  
(606/1,443)74.98%  
(1,112/1,483)79.99%  
(1,327/1,659)

Output Indicator(s)			
1. Percentage of graduate students enrolled in research degree programs	50.00% (19,348/38,696)	68.00% (12,414/18,256)	66.06% (12,000/18,166)
2. Percentage of accredited graduate programs	N/A	N/A	N/A
RESEARCH PROGRAM		P 786,486,000	P 875,714,000
Outcome Indicator(s)			
1. Number of research outputs in the last three years utilized by the industry or by other beneficiaries	950	1,114	1,347
Output Indicator(s)			
1. Number of research outputs completed within the year	800	1,311	1,074
2. Percentage of research outputs published in internationally-refereed or CHED recognized journal within the year	45.00% (180/400)	65.98% (576/873)	70.07% (562/802)
Community engagement increased		P 414,195,000	P 460,882,000
TECHNICAL ADVISORY EXTENSION PROGRAM		P 414,195,000	P 460,882,000
Outcome Indicator(s)			
1. Number of active partnerships with LGUs, industries, NGOs, NGAs, SMEs, and other stakeholders as a result of extension activities	200	500	600
Output Indicator(s)			
1. Number of trainees weighted by the length of training	55,000	82,688	70,120
2. Number of extension programs organized and supported consistent with the SUC's mandated and priority programs	1,000	684	615
3. Percentage of beneficiaries who rate the training course/s as satisfactory or higher in terms of quality and relevance	90.00% (48,150/53,500)	96.00% (57,259/59,645)	97.00% (47,067/48,523)
Quality medical education and hospital services ensured		P 5,844,141,000	P 6,984,102,000
HOSPITAL SERVICES PROGRAM		P 5,844,141,000	P 6,984,102,000
Outcome Indicator(s)			
1. Hospital infection rate	0.75% (286/38,106 inpatients)	0.75% (389/51,874 inpatients)	0.72% (378/52,460 inpatients)
Output Indicator(s)			
1. Doctor to hospital bed ratio	0.89 (1,080 doctors to 1,214 beds)	0.97 (1,212 doctors to 1,250 beds)	0.97 (1,294 doctors to 1,334 beds)
2. Bed occupancy rate	81.00% (308,657 inpatient care days / 381,060 bed-days)	82.00% (374,125 inpatient care days / 456,250 bed-days)	82.50% (401,700 inpatient care days / 486,910 bed-days)
3. Average inpatient waiting time for elective surgeries	8 weeks	9 weeks	10 weeks