

CP BILIRAR BUDGET OFFICE
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COMMISSION ON GOVERNMENT ACCOUNTS
OFFICE OF THE AUDITOR GENERAL
30 JAN 2026
By: *[Signature]*

REGLES
U.P.S. ACCOUNTING
JAN 30 2026

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

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

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts					By: Collections	Cumulative Remittance/Deposits to Date				Variance		Remarks
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL		Remittance to BTr	Deposited with AGDB	Total	Amount	%		
			4	5	6	7	8=(4+5+6+7)		9	10	11=(9+10)	12=(8-3)	13 =(12 / 3)		
1	2	3													14
E. Internally Generated Funds/Retained Income Fund (Fund Cluster Code)															
E.1. Revenue Collections															
E.1.1 Cash Revenue															
Clearance & Certification Fees	4020104002	341,820	157,068	153,685	118,698	40,598	470,048	-	-	-	128,228	38%			
School Fees-Tuition	4020201001	134,513,100	16,203,589	1,553,545	18,729,518	123,673,753	160,160,404	-	-	-	25,647,304	19%			
Diploma & Graduation Fees	4020201002	419,060	46,570	90,800	204,780	57,910	400,060	-	-	-	(19,000)	-5%			
Registration Fees	4020102000	2,303,560	771,800	102,120	951,200	1,278,022	3,103,142	-	-	-	799,582	35%			
Other Service Income	4020199099	401,590	251,276	99,878	124,637	299,143	774,934	-	-	-	373,344	93%			
E.1.2 Non-Cash Revenue															
Collections effected through outright deductions from claims															
Miscellaneous Income (e.g., liquidated damages)															
E.2. Non-Revenue Collections/Other Receipts															
E.2.1 Cash Receipts															
Others															
Refund of Cash Advances															
Refund of Overpayments															
Disallowanc															
Restitution of loss															
Others (e.g. AWOP)															
E.2.2 Non-Cash Receipt s															
Collections effected through outright deductions from claims															
Overpayment of expenses															
Disallowanc															
Restitution of loss															
Others (e.g. AWOP)															
TOTAL		137,979,130	17,430,302	2,000,028	20,128,832	125,349,426	164,908,589	-	-	-	26,929,459	20%			

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS

As of the Quarter Ending 31 December 2025

Department : STATE UNIVERSITIES AND COLLEGES
Agency/Entity : UNIVERSITY OF THE PHILIPPINES DILIMAN
Operating Unit :
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) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
				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														
Rent/Lease Income		4020205000	34,906,340	11,884,934	13,311,133	22,149,027	7,946,088	55,291,182				20,384,842	58%	
Income from Dormitory Operations		4020213000	10,599,260	4,865,093	4,721,745	6,178,860	2,554,269	18,319,967				7,720,707	73%	
Income from Printing and Publication		4020215000	564,530	147,672	176,098	278,411	74,493	676,674				112,144	20%	
Hospital Fees		4020217099	907,824	205,763	167,472	161,318	75,772	610,325				(297,499)	-33%	
Medical Fees - Radiology		4020217004	151,304	137,160	96,413	90,458	-	324,031				172,727	114%	
Medical Fees - Laboratory		4020217005	1,966,952	1,537,989	1,092,471	1,189,747	784,823	4,605,030				2,638,078	134%	
Interest Income		4020221003	276,797,060	119,721,249	128,384,391	157,130,994	35,046,762	440,283,396				163,486,336	59%	
Fines and Penalties - Business Income		4020223000	79,370	181,586	538,371	39,589	16,259,114	775,805				696,435	877%	
Other Business Income		4020299099	476,860	156,433	194,290	265,751	182,340	798,814				321,954	68%	
Subsidy from Central Office		4030102000	194,725,670	-	190,229,140	21,848,318	17,064,143	229,141,601				34,415,931	18%	
Other Gains		4050199000	58,728,500	14,974,969	17,673,235	16,171,816	8,775,790	57,595,811				(1,132,689)	-2%	
F.1.2 Non-Cash Revenue														
Collections effected through outright deductions from claims														
Miscellaneous Income (e.g., liquidated damages)														
F.2. Non-Revenue Collections/Other Receipts														
F.2.1 Cash Receipts														
Others														
Refund of Cash Advances														
Refund of Overpayments														
Disallowan														
Restitution of loss														
Others														
F.2.2 Non-Cash Receipts														
Collections effected through outright deductions from claims														
Overpayment of expenses														
Disallowan														
Restitution of loss														
Others														
TOTAL			579,903,670	153,812,848	356,584,761	225,504,288	72,520,739	808,422,637	-	-	-	228,518,967	39%	

