Republic of the Philippines

UNIVERSITY OF RIZAL SYSTEM

Tanay, Rizal

PRE - CLOSING TRIAL BALANCE ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601) December 31, 2019

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
	1-01-01-010	1,850.00	1,850.00
Cash - Collecting Officer	1-01-02-020	245,337,136.18	
Cash in Bank-Local Currency, Current Account	1-01-04-010	834,893.82	
Cash-Treasury/Agency Deposit, Regular	1-03-01-010	12,563,382.57	
Accounts Receivable	1-03-01-011		880,967.34
Allowance for Impairment-Accounts Receivable	1-03-03-010	42,699,976.33	
Due from National Government Agencies	1-03-05-020	1,023,614.64	
Due from Officers and Employees	1-03-05-990	50,778.75	
Other Receivables	1-04-01-010	3,609,401.00	
Merchandise Inventory	1-04-04-010	2,694,146.18	
Office Supplies Inventory	1-04-04-020	136,090.00	
Accountable Forms, Plates and Stickers Inventory	1-04-04-070	4,525.00	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-090	82,935.00	
Agricultural and Marine Supplies Inventory	1-04-04-990	89,708.82	
Other Supplies and Materials Inventory	1-04-05-020	25,662.56	
Semi-Expendable Office Equipment	1 01 02 02		
Semi-Expendable Information and Communications	1-04-05-030	11,124.80	
Technology Equipment	1-04-05-190	185,512.25	
Semi-Expendable Other Machinery and Equipment	1-04-06-020	937,414.85	
Semi-Expendable Books	1-05-02-010	6,166,772.23	
Investment Property, Buildings			
Legitment Property Ruildings	1-05-02-011		3,171,071.59
Accumulated Depreciation-Investment Property, Buildings	1-06-01-010	30,289,430.00	
Land	1-06-02-990	20,301,147.74	0 415 101 56
Other Land Improvements Accumulated Depreciation-Other Land Improvements	1-06-02-991		9,415,121.50
Accumulated Deplectation-Other Band Improvement	1-06-03-040	5,021,856.26	
Water Supply Systems	1-06-03-041		4,157,008.1
Accumulated Depreciation-Water Supply Systems	1-06-04-020	356,710,081.62	101 000 155 0
School Buildings Accumulated Depreciation-School Buildings	1-06-04-021		121,909,455.8
Accumulated Depreciation-school Bullamge	1-06-04-060	1,205,825.00	1 005 040 5
Hostels and Dormitories Accumulated Depreciation-Hostels and Dormitories	1-06-04-061	w. =	1,085,242.5
Other Structures	1-06-04-990	29,584,876.96	14 000 454 5
Accumulated Depreciation-Other Structures	1-06-04-991		14,809,654.8
Balance carried forward		759,568,142.56	155,430,371.

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
ACCOUNT TITLE	CODE	750 5(0.142.56	155,430,371.77
Balance brought forward		759,568,142.56	155,450,571.77
	1 07 05 020	39,491,810.74	
Office Equipment	1-06-05-020	39,471,010.71	25,386,506.92
Accumulated Depreciation-Office Equipment	1-06-05-021		
To I I Foriment	1-06-05-030	131,217,437.22	
Information and Communications Technology Equipment	1-00-03-030	131,211,	
Accumulated Depreciation-Information and	1-06-05-031		92,942,901.28
Communications Technology Equipment	1-06-05-040	3,382,663.76	
Agricultural and Forestry Equipment	1-00-05 0 10	2,-	
Accumulated Depreciation-Agricultural and Forestry	1-06-05-041		2,655,880.54
Equipment	1-06-05-070	13,162,199.00	
Communication Equipment	1-06-05-071	15,102,177.00	4,212,963.76
Accumulated Depreciation-Communication Equipment	1-06-05-090	178,750.00	
Disaster Response and Rescue Equipment	1-00-03-090	170,730.00	
Accumulated Depreciation-Disaster Response and Rescue	1 06 05 001		14,169.75
Equipment	1-06-05-091	32,090.00	1 1,1 0
Military, Police and Security Equipment	1-06-05-100	32,070.00	
Accumulated Depreciation-Military, Police and Security			28,881.00
Equipment	1-06-05-101	4 270 202 29	28,001.00
Medical Equipment	1-06-05-110	4,279,292.38	3,216,281.81
Accumulated Depreciation-Medical Equipment	1-06-05-111	1 004 200 00	3,210,201.01
Sports Equipment	1-06-05-130	1,884,200.00	618,415.50
Accumulated Depreciation-Sports Equipment	1-06-05-131	51 (02 201 26	010,713.30
Technical and Scientific Equipment	1-06-05-140	51,693,281.36	
Accumulated Depreciation-Technical and Scientific			17,871,237.53
Equipment	1-06-05-141	24 251 201 74	17,871,237.33
Other Machinery and Equipment	1-06-05-990	36,271,384.74	
Accumulated Depreciation-Other Machinery and			20 170 720 2
Equipment	1-06-05-991		20,178,720.3
Motor Vehicles	1-06-06-010	18,225,456.63	12 722 (40 1
Accumulated Depreciation-Motor Vehicles	1-06-06-011		13,723,649.1
Other Transportation Equipment	1-06-06-990	18,550.00	
Accumulated Depreciation- Other Transportation			10.710.6
Equipment	1-06-06-991		10,712.6
Furniture and Fixtures	1-06-07-010	4,106,064.80	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		1,368,361.7
Books	1-06-07-020	353,870.00	
Accumulated Depreciation-Books	1-06-07-021		179,880.3
Other Property, Plant and Equipment	1-06-98-990	213,320.00	
Accumulated Depreciation-Other Property, Plant and			
	1-06-98-991		191,988.0
Equipment Construction in Progress-Buildings and Other Structures	1-06-99-030	3,558,712.22	
Construction in Flogless-Dunuings and Other Structures	1-07-02-010	1,153,804.52	
Livestock Held for Consumption/Sale/Distribution			
Balance carried forward		1,068,791,029.93	338,030,921.9

	ACCOUNT		CDEDIT
ACCOUNT TITLE	CODE	DEBIT	CREDIT
D. L. L. Land forming and		1,068,791,029.93	338,030,921.91
Balance brought forward			
Trees, Plants and Crops Held for	1 07 02 020	3,598,925.00	
Consumption/Sale/Distribution	1-07-02-020 1-99-01-020	1,730,307.96	
Advances for Payroll	1-99-01-020	1,272,190.72	
Advances to Contractors	1-99-02-010	32,335.63	
Prepaid Insurance	1-99-02-990	252,596.58	
Other Prepayments	1-99-02-990	3,741,994.76	
Other Deposits	1-99-99-990	4,311,107.27	
Other Assets	2-01-01-010	1,511,107.	4,357,872.85
Accounts Payable	2-01-01-010		5,703,769.24
Due to Officers and Employees			850,883.91
Due to BIR	2-02-01-010		10,132.66
Due to GSIS	2-02-01-020		415.08
Due to Pag-IBIG	2-02-01-030		285.37
Due to PhilHealth	2-02-01-040		15,226,573.83
Due to NGAs	2-02-01-050		1,092,607.24
Due to LGUs	2-02-01-070		75,707,812.02
Trust Liabilities	2-04-01-010		5,215,180.42
Guaranty/Security Deposits Payable	2-04-01-040		
Other Payables	2-99-99-990	4,894.92	1,140,848.00
Accumulated Surplus/(Deficit)	3-01-01-010		624,097,688.23
	4-02-02-010		117,945,262.34
School Fees	4-02-02-050		1,732,260.00
Rent/Lease Income	4-02-02-130		77,000.00
Income from Hostels / Dormitories and Other Like	4-02-02-150		536,446.00
Income from Printing and Publication	4-02-02-160		23,239,953.07
Sales Revenue	4-02-02-100		50,855.93
Interest Income	4-02-02-210		3,654,869.89
Other Business Income			496,715,474.65
Subsidy from National Government	4-03-01-010		184,766.13
Miscellaneous Income	4-06-09-990	295,578,473.10	101,700.
Salaries and Wages-Regular	5-01-01-010	200	
Salaries and Wages-Casual/Contractual	5-01-01-020	21,734,874.86	
Personal Economic Relief Allowance (PERA)	5-01-02-010	18,709,752.74	
Representation Allowance (RA)	5-01-02-020	225,000.00	
Transportation Allowance (TA)	5-01-02-030	99,838.34	
Clothing/Uniform Allowance	5-01-02-040	4,644,000.00	
Subsistence Allowance	5-01-02-050	53,731.25	
Laundry Allowance	5-01-02-060	7,326.80	
Honoraria	5-01-02-100	18,263,266.77	
Hazard Pay	5-01-02-110	413,596.34	
Overtime and Night Pay	5-01-02-130	4,956,088.12	
		1,448,421,331.09	1,715,571,878.77
Balance carried forward		1,170,121,551.07	-,,, -, -, -, -, -, -, -, -, -, -,

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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
	CODE	1,448,421,331.09	1,715,571,878.77
Balance brought forward		1,440,121,002	See For
	5-01-02-140	52,000,691.06	
Year End Bonus	5-01-02-150	3,924,053.20	
Cash Gift	5-01-02-990	16,585,684.00	
Other Bonuses and Allowances	5-01-03-010	37,343,794.49	
Retirement and Life Insurance Premiums	5-01-03-020	935,800.00	
Pag-IBIG Contributions	5-01-03-030	3,472,426.54	
PhilHealth Contributions	5-01-03-040	937,773.99	
Employees Compensation Insurance Premiums	5-01-04-990	1,160,049.00	
Other Personnel Benefits	5-02-01-010	3,203,703.44	
Traveling Expenses-Local	5-02-01-020	49,980.78	
Traveling Expenses-Foreign	5-02-02-010	3,858,786.31	
Training Expenses	5-02-02-020	611,821.00	
Scholarship Grants/Expenses	5-02-03-010	6,054,419.38	
Office Supplies Expenses	5-02-03-020	12,248.00	
Accountable Forms Expenses	5-02-03-070	765,427.50	
Drugs and Medicines Expenses	5-02-03-080	440,313.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-090	938,013.22	
Fuel, Oil and Lubricants Expenses	5-02-03-100	1,244,156.00	
Agricultural and Marine Supplies Expenses	5-02-03-110	528,492.00	
Textbooks and Instructional Materials Expenses	5-02-03-210	2,497,903.64	
Semi-Expendable Machinery and Equipment Expenses	3 02 03 21 0		
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	374,893.00	
Other Supplies and Materials Expenses	5-02-03-990	9,853,081.65	
Water Expenses	5-02-04-010	2,031,849.09	
Electricity Expenses	5-02-04-020	17,919,022.21	
Telephone Expenses	5-02-05-020	1,721,761.02	
Internet Subscription Expenses	5-02-05-030	2,080,829.40	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	1,766,608.89	
Awards/Rewards Expenses	5-02-06-010	1,328,050.00	
Prizes	5-02-06-020	51,500.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	94,488.07	
Legal Services	5-02-11-010	56,650.00	
Other Professional Services	5-02-11-990	359,998.88	
Janitorial Services	5-02-12-020	1,760.00	
Security Services	5-02-12-030	9,692,036.25	
Other General Services	5-02-12-990	258,159.01	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	639,238.05	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	1,539,976.60	X.
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	338,499.00)
repairs and mannenance machinery and Equipment			1,715,571,878.7
Balance carried forward		1,635,095,268.76	1,/13,5/1,0/0./

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Balance brought forward		1,635,095,268.76	1,715,571,878.77
Repairs and Maintenance-Transportation Equipment Taxes, Duties and Licenses Fidelity Bond Premiums Insurance Expenses Labor and Wages Advertising Expenses Printing and Publication Expenses Representation Expenses Transportation and Delivery Expenses Rent/Lease Expenses Membership Dues and Contributions to Organizations Other Maintenance and Operating Expenses Bank Charges Cost of Sales Depreciation-Investment Property Depreciation-Infrastructure Assets Depreciation-Buildings and Other Structures Depreciation-Machinery and Equipment Depreciation-Transportation Equipment Depreciation-Furniture, Fixtures and Books Depreciation-Other Property, Plant and Equipment	5-02-13-060 5-02-15-010 5-02-15-020 5-02-15-030 5-02-16-010 5-02-99-010 5-02-99-020 5-02-99-030 5-02-99-040 5-02-99-060 5-02-99-060 5-02-99-90 5-03-01-040 5-05-01-010 5-05-01-020 5-05-01-030 5-05-01-050 5-05-01-060 5-05-01-070 5-05-01-990	263,293.12 33,455.67 306,750.00 2,999,571.07 10,999,076.63 15,000.00 1,488,086.37 5,619,087.63 160.00 512,727.00 1,872,351.95 225,371.00 300.00 21,404,398.40 159,075.92 854,134.10 100,998.00 8,794,300.45 23,297,537.51 1,227,487.09 294,629.60 8,818.50	
GRAND TOTAL		1,715,571,878.77	1,715,571,878.7

Prepared by:

Certified Correct:

CLARISSA N. MARINO

Accountant III

LOIDA T. MASINSIN
University Accountant

Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM Tanay, Rizal

DETAILED STATEMENT OF FINANCIAL POSITION ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601) AS AT DECEMBER 31, 2019

ASSETS	Note	2019	2018
Current Assets			
Cash and Cash Equivalents	6 P	245,337,136.18 P	272,738,149.67
Cash on hand Cash - Collecting Officers			469,334.64 469,334.64
Cash in Bank-Local Currency Cash in Bank-Local Currency, Current		245,337,136.18 245,337,136.18	272,268,815.03 272,268,815.03
Receivables	7	55,456,784.95	119,846,360.67
Loans and Receivable Accounts Accounts Receivable	7.1	11,682,415.23 12,563,382.57	25,769,282.81 26,650,250.15
Allowance for Impairment-Accounts Receivable Net Value- Accounts Receivable		(880,967.34) 11,682,415.23	(880,967.34) 25,769,282.81
Inter-Agency Receivables		42,699,976.33	94,026,299.11
Due from National Government Agencies	7.3	42,699,976.33	94,026,299.11
Other Receivables	_	1,074,393.39	50,778.75
Due from Officers and Employees Other Receivables		50,778.75	50,778.75
Inventories	8	7,776,520.46	7,656,177.84
Inventory Held for Sale Merchandise Inventory	-	3,609,401.00	3,961,713.00 3,961,713.00
Inventory Held for Consumption Office Supplies Inventory	-	3,007,405.00 2,694,146.18	3,685,901.64 3,281,060.96

Medical, Dental and Laboratory Supplies Inventory Textbooks and Instructional Materials Inventory Agricultural and Marine Supplies Sep. 150,632.08 Semi-Expendable Machinery and Equipment Semi-Expendable Office Equipment Semi-Expendable Office Equipment Semi-Expendable Information and Communications Technology Equipment Semi-Expendable Other Machinery and Equipment Semi-Expendable Other Machinery and Equipment Semi-Expendable Other Machinery and Equipment Semi-Expendable Books 937.414.85 2.500.00 Semi-Expendable Other Machinery and Equipment Semi-Expendable Books 937.414.85 2.500.00 Semi-Expendable Books S	Accountable Forms, Plates and Stickers Inventory		136,090.00	173,008.60
Textbooks and Instructional Materials Inventory Agricultural and Marine Supplies Inventory Agricultural and Marine Supplies Inventory 89,708.82 150,632.08			4,525.00	
Agricultural and Marine Supplies Inventory 89,708.82 150,632.08	Textbooks and Instructional Materials			81,200.00
Semi-Expendable Machinery and Equipment Semi-Expendable Office Equipment Semi-Expendable Information and Communications Technology Equipment Semi-Expendable Other Machinery and Equipment Semi-Expendable Other Machinery and Equipment Semi-Expendable Books 11,124.80 6,063.20 Other Current Assets 12.1 7,029,425.65 2,500.00 Other Current Assets 12.1 7,029,425.65 26,182,962.49 Advances Advances for Payroll 1,730,307.96 15,354,522.24 Prepayments Advances to Contractors Prepaid Insurance Other Prepayments 1,272,190.72 6,803,046.89 Prepaid Insurance Other Prepayments 32,335.63 30,802.02 Deposits Other Deposits 3,741,994.76 3,741,994.76 Total Current Assets 315,599,867.24 426,423,650.67 Non-Current Assets 2,995,700.64 3,154,776.56 Investment Property Buildings Accumulated Depreciation-Investment (2,171,071.50) (3,011.995.6)	Agricultural and Marine Supplies Inventory			150,632.08
Semi-Expendable Office Equipment Semi-Expendable Information and Communications Technology Equipment Semi-Expendable Information and Communications Technology Equipment Semi-Expendable Other Machinery and Equipment Semi-Expendable Books			1 159 714.46	8,563.20
Semi-Expendable Information and Communications Technology Equipment Semi-Expendable Other Machinery and Equipment Semi-Expendable Other Machinery and Equipment Semi-Expendable Books 185,512.25 2,500.00 Other Current Assets 12.1 7,029,425.65 26,182,962.49 Advances Advances for Payroll 1,730,307.96 15,354,522.24 Prepayments Advances to Contractors Prepaid Insurance Other Prepayments 1,272,190.72 6,803.046.89 Advances to Contractors Prepaid Insurance Other Prepayments 252,596.58 252,596.58 Deposits Other	Semi-Expendable Machinery and Equipment		· · · · · · · · · · · · · · · · · · ·	-
Semi-Expendable Other Machinery and Equipment 185,512.25 2,500.00 Semi-Expendable Books 937,414.85 - Other Current Assets 12.1 7,029,425.65 26,182,962.49 Advances 1,730,307.96 15,354,522.24 Advances for Payroll 1,557,122.93 7,086,445.49 Prepayments 1,272,190.72 6,803,046.89 Advances to Contractors 32,335.63 30,802.02 Prepaid Insurance 252,596.58 252,596.58 Other Prepayments 3,741,994.76 3,741,994.76 Other Deposits 3,741,994.76 3,741,994.76 Other Deposits 315,599,867.24 426,423,650.67 Non-Current Assets 2,995,700.64 3,154,776.56 Land and Buildings 6,166,772.23 6,166,772.23 Investment Property, Buildings 6,166,772.23 6,166,772.23 Accumulated Depreciation-Investment (2,171,071.59) (3,011.995.6)	Semi-Expendable Information and Communications Technology Equipment		11,124.80	6,063.20
Semi-Expendable Books 937,414.63 Other Current Assets 12.1 7,029,425.65 26,182,962.49 Advances 1,730,307.96 15,354,522.24 Advances for Payroll 1,730,307.96 15,354,522.24 Prepayments 1,557,122.93 7,086,445.49 Advances to Contractors 1,272,190.72 6,803,046.89 Prepaid Insurance 32,335.63 30,802.02 Other Prepayments 252,596.58 252,596.58 Deposits 3,741,994.76 3,741,994.76 Other Deposits 3,741,994.76 3,741,994.76 Total Current Assets 315,599,867.24 426,423,650.67 Non-Current Assets 2,995,700.64 3,154,776.56 Land and Buildings 2,995,700.64 3,154,776.56 Investment Property, Buildings 6,166,772.23 6,166,772.23 Accumulated Depreciation-Investment (3,171,971.50) (3,011.995.6)	Semi-Expendable Other Machinery and		185,512.25	2,500.00
Other Current Assets 12.1 7,029,425.65 26,182,962.49 Advances 1,730,307.96 15,354,522.24 Advances for Payroll 1,730,307.96 15,354,522.24 Prepayments 1,557,122.93 7,086,445.49 Advances to Contractors 1,272,190.72 6,803.046.89 Prepaid Insurance 32,335.63 30,802.02 Other Prepayments 252,596.58 252,596.58 Deposits 3,741,994.76 3,741,994.76 Other Deposits 3,741,994.76 3,741,994.76 Total Current Assets 315,599,867.24 426,423,650.67 Non-Current Assets 2,995,700.64 3,154,776.56 Land and Buildings 2,995,700.64 3,154,776.56 Investment Property, Buildings 6,166,772.23 6,166,772.23 Accumulated Depreciation-Investment (3,171,971.50) (3,011.995.6)			937,414.85	-
Advances 1,730,307.96 15,354,522.24 Advances for Payroll 1,730,307.96 15,354,522.24 Prepayments 1,557,122.93 7,086,445.49 Advances to Contractors 1,272,190.72 6,803,046.89 Prepaid Insurance 32,335.63 30,802.02 Other Prepayments 252,596.58 252,596.58 Deposits 3,741,994.76 3,741,994.76 Other Deposits 315,599,867.24 426,423,650.67 Non-Current Assets 315,599,867.24 426,423,650.67 Non-Current Property 9 2,995,700.64 3,154,776.56 Land and Buildings 2,995,700.64 3,154,776.56 Investment Property, Buildings 6,166,772.23 6,166,772.23 Accumulated Depreciation-Investment (3,011,995.6) (3,011,995.6)		12.1	7,029,425.65	26,182,962.49
Advances 1,730,307.96 15,354,522.24 Prepayments 1,557,122.93 7,086,445.49 Advances to Contractors 1,272,190.72 6,803,046.89 Prepaid Insurance 32,335.63 30,802.02 Other Prepayments 252,596.58 252,596.58 Deposits 3,741,994.76 3,741,994.76 Other Deposits 3,741,994.76 3,741,994.76 Total Current Assets 315,599,867.24 426,423,650.67 Non-Current Assets 2,995,700.64 3,154,776.56 Land and Buildings 2,995,700.64 3,154,776.56 Investment Property, Buildings 6,166,772.23 6,166,772.23 Accumulated Depreciation-Investment (3,011,995.6) (3,011,995.6)			1.730.307.96	15,354,522.24
Prepayments 1,557,122.93 7,086,445.49 Advances to Contractors 1,272,190.72 6,803,046.89 Prepaid Insurance 32,335.63 30,802.02 Other Prepayments 252,596.58 252,596.58 Deposits 3,741,994.76 3,741,994.76 Other Deposits 3,741,994.76 3,741,994.76 Total Current Assets 315,599,867.24 426,423,650.67 Non-Current Assets 2,995,700.64 3,154,776.56 Land and Buildings				15,354,522.24
Prepayments 1,272,190.72 6,803,046.89 Advances to Contractors 32,335.63 30,802.02 Prepaid Insurance 252,596.58 252,596.58 Other Prepayments 3,741,994.76 3,741,994.76 Deposits 3,741,994.76 3,741,994.76 Other Deposits 315,599,867.24 426,423,650.67 Non-Current Assets 315,599,867.24 426,423,650.67 Land and Buildings 2,995,700.64 3,154,776.56 Investment Property, Buildings 6,166,772.23 6,166,772.23 Accumulated Depreciation-Investment (3,011,995.6) (3,011,995.6)	Advances for Fayton		1 557 122 93	7.086.445.49
Advances to Contractors Prepaid Insurance Other Prepayments Deposits Other Deposits Other Deposits Other Deposits Total Current Assets Investment Property Land and Buildings Investment Property, Buildings Accumulated Depreciation-Investment Advances to Contractors 32,335.63 30,802.02 252,596.58 252,596.58 3,741,994.76 3,741,994.76 3,741,994.76 3,741,994.76 3,741,994.76 3,741,994.76 3,741,994.76 3,154,776.56 4,166,772.23 6,166,772.23 (3,011,995.6) (3,011,995.6)				
Deposits 3,741,994.76 3,741,994.76 3,741,994.76 Other Deposits 315,599,867.24 426,423,650.67 Non-Current Assets 9 2,995,700.64 3,154,776.56 Land and Buildings 2,995,700.64 3,154,776.56 Investment Property, Buildings 6,166,772.23 6,166,772.23 Accumulated Depreciation-Investment (2,171,071,59) (3,011,995,67)				30,802.02
Deposits 3,741,994.76 3,741,994.76 3,741,994.76 Other Deposits 3,741,994.76 3,741,994.76 Total Current Assets 315,599,867.24 426,423,650.67 Non-Current Assets 9 2,995,700.64 3,154,776.56 Land and Buildings 2,995,700.64 3,154,776.56 Investment Property, Buildings 6,166,772.23 6,166,772.23 Accumulated Depreciation-Investment (2,171,071,59) (3,011,995.66) Can be a simple of the content of the c				252,596.58
Deposits 3,741,994.76 3,741,994.76 3,741,994.76 Total Current Assets 315,599,867.24 426,423,650.67 Non-Current Assets 9 2,995,700.64 3,154,776.56 Land and Buildings 2,995,700.64 3,154,776.56 Investment Property, Buildings 6,166,772.23 6,166,772.23 Accumulated Depreciation-Investment (3,011,995.66 1,295.66 1,295.66 1,295.66 1,295.66 California	Other Prepayments		3 741 994 76	3,741,994.76
Total Current Assets 315,599,867.24 426,423,650.67 Non-Current Assets 9 2,995,700.64 3,154,776.56 Land and Buildings				3,741,994.76
Investment Property 9 2,995,700.64 3,154,776.56 Land and Buildings 2,995,700.64 3,154,776.56 Investment Property, Buildings 6,166,772.23 6,166,772.23 Accumulated Depreciation-Investment (3,011,995.67	, and the second		315,599,867.24	426,423,650.67
Investment Property 9 2,995,700.64 3,154,776.56 Land and Buildings 2,995,700.64 3,154,776.56 Investment Property, Buildings 6,166,772.23 6,166,772.23 Accumulated Depreciation-Investment (3,011,995.67	Non-Current Assets			
Land and Buildings 2,995,700.64 3,154,776.56 Investment Property, Buildings 6,166,772.23 6,166,772.23 Accumulated Depreciation-Investment (3,011,995.67)		9	2,995,700.64	3,154,776.56
Land and Buildings Investment Property, Buildings Accumulated Depreciation-Investment (3.011.995.67	Investment Property		2 205 700 (4	3 154 776 56
Investment Property, Buildings Accumulated Depreciation-Investment (3.171.071.59) (3.011.995.67				
PEODPLIV DUILLINES	Accumulated Depreciation-Investment			(3,011,995.67)
Accumulated Impairment Losses-				2 154 777 57
Net Value 2,995,700.64 3,154,770.55				3,154,776.56 399,761,949.83
Property, Plant and Equipment 10 417,205,267.45 399,761,949.8.		10	417,205,267.45	399,701,949.03

Land Accumulated Impairment Losses- Land Net Value Land Improvements Other Land Improvements Accumulated Depreciation-Other Land Improvements Accumulated Impairment Losses-Other Land Improvements	30,289,430.00 30,289,430.00 30,289,430.00 10,886,026.24 20,301,147.74 (9,415,121.50)	30,289,430.00 30,289,430.00 30,289,430.00 4,394,473.02 12,955,460.42 (8,560,987.40)
Net Value	10,000,00	265.046.12
Infrastructure Assets	864,848.12	965,846.12 5,021,856.26
Water Supply Systems Accumulated Depreciation-Water Supply Systems Accumulated Impairment Losses-Water	5,021,856.26 (4,157,008.14)	(4,056,010.14)
Supply Systems	864,848.12	965,846.12
Net Value Buildings and Other Structures School Buildings	249,696,430.38 356,710,081.62	197,909,875.88 299,153,278.81
Accumulated Depreciation-School Buildings	(121,909,455.87)	(114,297,097.26)
Accumulated Impairment Losses-School		-
Buildings	234,800,625.75	184,856,181.55
Net Value Hostels and Dormitories	1,205,825.00	1,205,825.00
Accumulated Depreciation-Hostels and Dormitories Accumulated Impairment Losses-Hostels	(1,085,242.50)	(1,085,242.50)
and Dormitories	-	120 502 50
Net Value	120,582.50	120,582.50 26,513,740.71
Other Structures Accumulated Depreciation-Other Structures	29,584,876.96 (14,809,654.83)	(13,580,628.88)
Accumulated Impairment Losses-Other	- -	
Structures Net Value	14,775,222.13	12,933,111.83
Machinery and Equipment Office Equipment	<u>114,467,150.80</u> <u>39,491,810.74</u>	121,721,061.44 35,420,243.86

Accumulated Depreciation-Office	(25,386,506.92)	(21,230,162.66)
Equipment	<u>-</u>	14,190,081.20
Equipment	14,105,303.82	14,190,001.20
Net Value Information and Communication		125,022,193.22
nformation and Communication	131,217,437.22	123,022,173.22
Technology Equipment		
Accumulated Depreciation-Information Technology		(81,620,205.64)
and Communication Technology	(92,942,901.28)	(81,020,203.04)
Equipment Losses-		
Accumulated Impairment Losses-		
Information and Communication		42 401 007 59
Technology Equipment	38,274,535.94	43,401,987.58
Net Value	3,382,663.76	3,382,663.76
Agricultural and Forestry Equipment		
Accumulated Depreciation-Agricultural		70. 701 22)
and Forestry Equipment	(2,655,880.54)	(2,568,701.32)
and I strange I I		
Accumulated Impairment Losses-		
Agricultural and Forestry Equipment	_	
Agricultural and	726,783.22	813,962.44
Net Value	13,162,199.00	12,452,629.00
Communication Equipment		
Accumulated Depreciation-	(4,212,963.76)	(3,126,256.18)
Communication Equipment	.,	
Accumulated Impairment Losses-	-	-
Communication Equipment	8,949,235.24	9,326,372.82
Net Value	178,750.00	35,000.00
Disaster Response and Rescue Equipment	(14,169.75)	(4,462.50)
Response and Rescue Equipment		
Disaster Response and Rescue Equipment	164,580.25	30,537.50
Net Value	32,090.00	32,090.00
Military, Police and Security Equipment	52,03	
Accumulated Depreciation-Military,	(28,881.00)	(28,881.00)
Police and Security Equipment	(20,001.00)	
Accumulated Impairment Losses-		
Military, Police and Security Equipment	_	-
•	3,209.00	3,209.00
Net Value	4,279,292.38	4,246,592.38
Medical Equipment	4,217,272.30	
Accumulated Depreciation-Medical	(3,216,281.81)	(2,991,464.39
Fauinment	(3,210,201.01)	~ ~
Accumulated Impairment Losses-Medical		
Equipment	1,063,010.57	1,255,127.99
Net Value		1,884,200.0
Sports Equipment	1,884,200.00	-,

Accumulated Depreciation-Sports	(618,415.50)	(448,837.50)
Fauinment		
Accumulated Impairment Losses-Sports	_	-
Equipment	1,265,784.50	1,435,362.50
Net Value	51,693,281.36	48,129,916.85
Technical and Scientific Equipment	31,020,	
Accumulated Depreciation-Technical and	(17,871,237.53)	(13,630,051.01)
Scientific Equipment	(17,071,23	
Accumulated Impairment Losses-	_	
Technical and Scientific Equipment	33,822,043.83	34,499,865.84
Net Value	36,271,384.74	34,906,124.74
Other Machinery and Equipment	30,271,301.7	
Accumulated Depreciation-Other	(20.179.720.31)	(18,141,570.17)
Machinery and Equipment	(20,178,720.31)	(,
Accumulated Impairment Losses-Other		_
Machinery and Equipment		16,764,554.57
Net Value	16,092,664.43	10,701,33
Net value		5,677,238.42
Transportation Equipment	4,509,644.89	18,225,456.63
Motor Vehicles	18,225,456.63	10,223,430.03
Accumulated Depreciation-Motor		(12,557,725.08)
	(13,723,649.11)	(12,557,725.06)
Vehicles		
Accumulated Impairment Losses-Motor	<u>. </u>	
Vehicles	4,501,807.52	5,667,731.55
Net Value	18,550.00	18,550.00
Other Transportation Equipment		.0.042.12)
Accumulated Depreciation-Other	(10,712.63)	(9,043.13)
Transportation Equipment		
Accumulated Impairment Losses-Other	·-	v.
Transportation Equipment	7,837.37	9,506.87
Net Value	.,,	
	2,911,692.80	2,548,453.08
Furniture, Fixtures and Books	4,106,064.80	3,389,664.80
Furniture and Fixtures	7,100,00	
Accumulated Depreciation-Furniture and	(1,368,361.70)	(1,078,898.02
Fixtures	(1,500,501175)	W
Accumulated Impairment Losses-		
Furniture and Fixtures	2,737,703.10	2,310,766.78
Net Value	353,870.00	353,870.00
Books	(179,880.30)	(116,183.70
Accumulated Depreciation-Books	(179,000.30)	
Accumulated Impairment Losses-Books	173,989.70	237,686.3
Net Value		
	21,332.00	30,150.50
Other Property, Plant and Equipment	21,332.00	

Other Property, Plant and Equipment Property, Plant and Equipment			213,320.00 (191,988.00)	213,320.00 (183,169.50)
Accumulated Impairment Losses-Other	-		21,332.00	30,150.50
Net Value			3,558,712.22	36,225,421.37
Construction in Progress Construction in Progress-Buildings and Other Structures			3,558,712.22	36,225,421.37
	11		4,752,729.52	4,991,725.00
Biological Assets			4,752,729.52	4,991,725.00
Consumable Biological Assets Livestock Held for Consumption/Sale/Distribution			1,153,804.52	1,392,800.00
Accumulated Impairment Losses- Livestock Held for Consumption/Sale/Distribution			1,153,804.52	1,392,800.00
Net Value Trees, Plants and Crops Held for Consumption/Sale/Distribution			3,598,925.00	3,598,925.00
Accumulated Impairment Losses-Trees. Plants and Crops Held for				2 500 025 00
Consumption/Sale/Distribution Net Value			3,598,925.00	3,598,925.00
			4,311,107.27	4,311,107.27
Other Assets Other Assets	12.1		4,311,107.27	4,311,107.27
Accumulated Impairment Losses-Other				-
Assets Net Value			4,311,107.27	4,311,107.27
Total Non-Current Assets			429,264,804.88	412,219,558.66
TOTAL ASSETS		₽	744,864,672.12 P	838,643,209.33
IVIALADDE				

LIABILITIES

Liabilities

Current Liabilities

Current 2	n	10,061,642.09 P	42,461,244.57
Financial Liabilities	₽_	10,001,042.09	
		10,061,642.09	42,461,244.57
Payables	13.1	4,357,872.85	24,591,218.67
Accounts Payable		5,703,769.24	17,870,025.90
Due to Officers and Employees		3,703,703.	
	14	17,180,898.09	67,070,718.69
Inter-Agency Payables	14 _	850,883.91	1,067,446.71
Due to BIR		10,132.66	9,804.09
Due to GSIS		415.08	3,531.68
Due to Pag-IBIG		285.37	4,162.14
Due to PhilHealth		15,226,573.83	64,893,166.83
Due to NGAs		1,092,607.24	1,092,607.24
Due to LGUs		1,002,00	
	15	80,922,992.44	79,925,525.94
Trust Liabilities	13	75,707,812.02	75,585,944.74
Trust Liabilities		5,215,180.42	4,339,581.20
Guaranty/Security Deposits Payable		,, <u> </u>	
	16	1,135,953.08	1,116,037.72
Other Payables	10	1,135,953.08	1,116,037.72
Other Payables			
		100 201 485 70	190,573,526.92
Total Current Liabilities		109,301,485.70	190,573,526.92
Total Liabilities		109,301,485.70	170,0.0,0
		635,563,186.42	648,069,682.41
Total Assets less Total Liabilities			
Net Assets/Equity			
Equity		= (2.10(42	648,069,682.41
Government Equity		635,563,186.42	648,069,682.41
Accumulated Surplus/(Deficit)		635,563,186.42	040,009,002.41
Total Net Assets/Equity		P 635,563,186.42 P	648,069,682.41
I Utal Net I kootto ~ 7		No. of the Control of	

Certified Correct: Prepared by:

CLARISSA N. MARINO

LOIDA T. MASINSIN University Accountant Accountant III

Cash Outflows

Cash Outflows		
	1,392,869.86	2,188,270.74
Remittance to National Treasury		-01.02
	93,974,727.78	77,795,281.83
Payment of Expenses	3,188,020.84	8,596,241.44
Payment of personnel services	2,000	
Payment of maintenance and other	85,640,151.71	54,292,647.88
operating expenses	05,0	100.00
Payment of financial expenses		
Payment of expenses pertaining	5,146,555.23	14,906,292.51
to/incurred in the prior years	,	
	32,705,240.69	30,294,218.56
Purchase of Inventories	22,068,902.89	17713798.99
Purchase of inventories for sale	22,000,	
Purchase of inventory held for	10,636,337.80	12580419.57
consumption	10,030,337	
,	356,498,473.02	295,850,056.72
Grant of Cash Advances	355,844,593.02	294810956.7
Advances for payroll	653,880.00	1039100
Advances to officers and employees	055,00	
	3,012,487.19	5,184,942.99
Prepayments	3,012,487.19	4,923,841.32
Prepaid Insurance	3,012,10	261,101.67
Other prepayments		
Remittance of Personnel Benefit	171,784,340.62	162,971,590.21
Contributions and Mandatory Deductions	171,70.,0	
Remittance of taxes withheld not covered	6,377,133.34	6990169.6
by TRA	0,5 1.,1	
·	119,260,096.59	111197734.5
Remittance to GSIS/Pag-IBIG/PhilHealth	117,200,000	
Remittance of personnel benefits	43,767,680.14	41842229.4
contributions	2,379,430.55	2941456.74
Remittance of other payables	2,577, 150.55	
	3,124,541.09	4,268,371.85
Release of Inter-Agency Fund Transfers	3,124,541.09	4,268,371.85
Advances to Procurement Service	5,124,541.0	
		22,330.00
Release of Intra-Agency Fund Transfers		
Release of other intra-agency fund		22,330.00
transfers		
	2,429,295.91	16,777,622.50
Reversal of Unutilized NCA	2,427,273.71	

	6,483,731.75	11,542,073.22
Other Disbursements —	8,874.00	38,132.95
Refund of excess income		
Refund of excess working fund/fund	180,126.00	
transfers/ trust fund	2,971,162.95	646,977.58
Refund of guaranty/security deposits	3,323,568.80	10,856,962.69
Other Disbursements		
	850,100.59	2,249,341.46
Adjustments		
Other adjustments - Net cash	125,816.28	
reconciliation		
Other adjustments - AOM No. 2019-005	408,614.64	
(2018)	315,669.67	2,249,341.46
Other adjustments - outflow		
To a Coal Outflows	672,255,808.50	609,144,100.08
Total Cash Outflows —	(357,933.00)	87,063,105.39
Net Cash Provided by (Used in) Operating Activities	(331,733.00)	
Cash Flows from Investing Activities		
Cash Outflows		
Purchase/Construction of Property, Plant and	25 042 090 40	101,797,419.68
Equipment	27,043,080.49	
Construction of buildings and other	3,805,752.74	7,227,073.58
structures	6,179,562.63	25,181,988.41
Purchase of machinery and equipment	6,179,302.03	1,041,071.43
Purchase of transportation equipment		,
		574,359.11
Purchase of furniture, fixtures and books	2,754,694.47	
Construction in progress	1,612,820.07	10,646,659.70
Advances to contractors	1,012,020.07	4,352,110.23
Payment of retention fee to contractors		,,
Payment for rehabilitation of property,		5,136,024.28
plant and equipment (capitalized repair)		3,15 4,
Payment for property, plant and		47,638,132.94
equipment obligated in prior year	12,690,250.58	47,030,132
equipment congrue	27,043,080.49	101,797,419.68
Total Cash Outflows	27,043,080.47	
	(27,043,080.49)	(101,797,419.68
Net Cash Provided By (Used In) Investing Activities		
Garband Cash Fanivalents	(27,401,013.49)	(14,734,314.29
Increase (Decrese) in Cash and Cash Equivalents		170 463 0
Cash and Cash Equivalents, January 1	272,738,149.67	287,472,463.9
	245,337,136.18	272,738,149.6
Cash and Cash Equivalents, December 31	145 137.130.10	

Certified Correct:
Prepared by:

CLARISSA N. MARINO

Accountant III

LOIDA T. MASINSIN University Accountant

Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM

Tanay, Rizal

STATEMENT OF CASH FLOWS ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601) FOR THE YEAR ENDED DECEMBER 31, 2019

Cash Flows from Investing Activities

Accountant III

Cash Outflows Purchase/Construction of Property, Plant and Equipment Total Cash Outflows	27,043,080.49 27,043,080.49
Net Cash Provided by (Used in) Investing Activities	(27,043,080.49)
Increase (Decrease) in Cash and Cash Equivalents	(27,401,013.49)
Cash and Cash Equivalents, January 1	272,738,149.67
Cash and Cash Equivalents, December 31	245,337,136.18
Cash and Cash Equivalents, Determine	
Prepared by:	Certified Correct:
CLARISSA N. MARINO	LOIDA T. MASINSIN University Accountant

Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM

Tanay, Rizal

STATEMENT OF CASH FLOWS ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601) FOR THE YEAR ENDED DECEMBER 31, 2019

Cash Flows From Operating Activities

Cash Inflows		469,330,996.00
Receipt of Notice of Cash Allocation	P	24,055,590.54
Collection of Income/Revenues		171,492,949.11
Collection of Receivables		1,869,000.00
Receipt of Inter-Agency Fund Transfers		2,517,271.70
Trust Receipts		2,031,767.78
Other Receipts		600,300.37
Adjustments		
Adjustificitis		671,897,875.50
Total Cash Inflows	ā 	
Cash Outflows		1,392,869.86
Remittance to National Treasury		93,974,727.78
Payment of Expenses		32,705,240.69
Purchase of Inventories		356,498,473.02
Grant of Cash Advances		3,012,487.19
	D - J	171,784,340.62
Prepayments Remittance of Personnel Benefit Contributions and Mandatory	Dedui	3,124,541.09
Release of Inter-Agency Fund Transfers		2,429,295.91
Reversal of Unutilized NCA		6,483,731.75
Other Disbursements		850,100.59
Adjustments		
Majacon	· -	672,255,808.50
Total Cash Outflows	_	
	P	(357,933.00)
Net Cash Provided by (Used in) Operating Activities	-	

Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM

Tanay, Rizal

PRE - CLOSING TRIAL BALANCE ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601) December 31, 2019

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
	1 01 02 020	045 225 126 10	
Cash in Bank-Local Currency, Current Account	1-01-02-020	245,337,136.18	
Cash-Treasury/Agency Deposit, Regular	1-01-04-010	834,893.82	
Accounts Receivable	1-03-01-010	12,563,382.57	
Allowance for Impairment-Accounts Receivable	1-03-01-011		880,967.3
Due from National Government Agencies	1-03-03-010	42,699,976.33	
Due from Officers and Employees	1-03-05-020	1,023,614.64	
Other Receivables	1-03-05-990	50,778.75	
Merchandise Inventory	1-04-01-010	3,609,401.00	
Office Supplies Inventory	1-04-04-010	2,694,146.18	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020	136,090.00	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	4,525.00	
Agricultural and Marine Supplies Inventory	1-04-04-090	82,935.00	
Other Supplies and Materials Inventory	1-04-04-990	89,708.82	
Semi-Expendable Office Equipment	1-04-05-020	25,662.56	
Semi-Expendable Information and Communications			
Technology Equipment	1-04-05-030	11,124.80	
Semi-Expendable Other Machinery and Equipment	1-04-05-190	185,512.25	
Semi-Expendable Books	1-04-06-020	937,414.85	
Investment Property, Buildings	1-05-02-010	6,166,772.23	
Accumulated Depreciation-Investment Property, Buildings	1-05-02-011		3,171,071.5
Land	1-06-01-010	30,289,430.00	
Other Land Improvements	1-06-02-990	20,301,147.74	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		9,415,121.5
Water Supply Systems	1-06-03-040	5,021,856.26	
Accumulated Depreciation-Water Supply Systems	1-06-03-041		4,157,008.1
School Buildings	1-06-04-020	356,710,081.62	.,
Accumulated Depreciation-School Buildings	1-06-04-021		121,909,455.8
Hostels and Dormitories	1-06-04-060	1,205,825.00	,
Accumulated Depreciation-Hostels and Dormitories	1-06-04-061		1,085,242.5
Other Structures	1-06-04-990	29,584,876.96	,,
Accumulated Depreciation-Other Structures	1-06-04-991	, , , , , , , , , , , , , , , , , , , ,	14,809,654.8
	•		
Balance carried forward		759,566,292.56	155,428,521.7

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
alance brought forward		759,566,292.56	155,428,521.77
ffice Equipment	1-06-05-020	39,491,810.74	
ccumulated Depreciation-Office Equipment	1-06-05-021		25,386,506.92
iformation and Communications Technology Equipment ccumulated Depreciation-Information and	1-06-05-030	131,217,437.22	
ommunications Technology Equipment	1-06-05-031		92,942,901.28
gricultural and Forestry Equipment	1-06-05-040	3,382,663.76	
ccumulated Depreciation-Agricultural and Forestry			2 (55 000 54
quipment	1-06-05-041	12 162 100 00	2,655,880.54
Communication Equipment	1-06-05-070	13,162,199.00	4 212 072 77
ccumulated Depreciation-Communication Equipment	1-06-05-071	170 750 00	4,212,963.76
Disaster Response and Rescue Equipment	1-06-05-090	178,750.00	
accumulated Depreciation-Disaster Response and Rescue			14 160 75
Equipment	1-06-05-091	22 000 00	14,169.75
Military, Police and Security Equipment	1-06-05-100	32,090.00	
Accumulated Depreciation-Military, Police and Security			20.001.00
Equipment	1-06-05-101	4 270 202 20	28,881.00
Aedical Equipment	1-06-05-110	4,279,292.38	2 21 6 201 01
Accumulated Depreciation-Medical Equipment	1-06-05-111	1 004 000 00	3,216,281.81
Sports Equipment	1-06-05-130	1,884,200.00	(10 415 50
Accumulated Depreciation-Sports Equipment	1-06-05-131	51 (02 201 26	618,415.50
Fechnical and Scientific Equipment	1-06-05-140	51,693,281.36	
Accumulated Depreciation-Technical and Scientific			15 051 005 50
Equipment	1-06-05-141	0 < 0 = 1 0 0 4 = 4	17,871,237.53
Other Machinery and Equipment	1-06-05-990	36,271,384.74	
Accumulated Depreciation-Other Machinery and			
Equipment	1-06-05-991		20,178,720.31
Motor Vehicles	1-06-06-010	18,225,456.63	12 722 (10 11
Accumulated Depreciation-Motor Vehicles	1-06-06-011	10.770.00	13,723,649.11
Other Transportation Equipment	1-06-06-990	18,550.00	
Accumulated Depreciation- Other Transportation			40 =40 40
Equipment	1-06-06-991		10,712.63
Furniture and Fixtures	1-06-07-010	4,106,064.80	4 0 40 0 44 =0
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		1,368,361.70
Books	1-06-07-020	353,870.00	
Accumulated Depreciation-Books	1-06-07-021		179,880.30
Other Property, Plant and Equipment	1-06-98-990	213,320.00	
Accumulated Depreciation-Other Property, Plant and			
Equipment	1-06-98-991		191,988.00
Construction in Progress-Buildings and Other Structures	1-06-99-030	3,558,712.22	
Livestock Held for Consumption/Sale/Distribution	1-07-02-010	1,153,804.52	
Balance carried forward		1,068,789,179.93	338,029,071.91

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
	CODE		222 222 271 24
Salance brought forward		1,068,789,179.93	338,029,071.91
rees, Plants and Crops Held for			
Consumption/Sale/Distribution	1-07-02-020	3,598,925.00	
Advances for Payroll	1-99-01-020	1,730,307.96	
Advances to Contractors	1-99-02-010	1,272,190.72	
'repaid Insurance	1-99-02-050	32,335.63	
Other Prepayments	1-99-02-990	252,596.58	
Other Deposits	1-99-03-990	3,741,994.76	
Other Assets	1-99-99-990	4,311,107.27	
Accounts Payable	2-01-01-010		4,357,872.85
Due to Officers and Employees	2-01-01-020		5,703,769.24
Due to BIR	2-02-01-010		850,883.91
Due to GSIS	2-02-01-020		10,132.66
Due to Pag-IBIG	2-02-01-030		415.08
Due to PhilHealth	2-02-01-040		285.37
Due to NGAs	2-02-01-050		15,226,573.83
Due to LGUs	2-02-01-070		1,092,607.24
Trust Liabilities	2-04-01-010		75,707,812.02
Guaranty/Security Deposits Payable	2-04-01-040		5,215,180.42
Other Payables	2-99-99-990		1,135,953.08
Accumulated Surplus/(Deficit)	3-01-01-010		624,097,688.23
School Fees	4-02-02-010		117,945,262.34
Rent/Lease Income	4-02-02-010		1,732,260.00
ncome from Hostels / Dormitories and Other Like	4-02-02-130		77,000.00
Income from Printing and Publication	4-02-02-150		536,446.00
Sales Revenue	4-02-02-160		23,239,953.07
Interest Income	4-02-02-100		
Other Business Income	4-02-02-210		50,855.93
Subsidy from National Government	4-03-01-010		3,654,869.89
Miscellaneous Income	4-06-09-990		496,715,474.65
		205 579 472 10	184,766.13
Salaries and Wages-Regular	5-01-01-010	295,578,473.10	
Salaries and Wages-Casual/Contractual	5-01-01-020	21,734,874.86	
Personal Economic Relief Allowance (PERA)	5-01-02-010	18,709,752.74	
Representation Allowance (RA)	5-01-02-020	225,000.00	
Transportation Allowance (TA)	5-01-02-030	99,838.34	
Clothing/Uniform Allowance	5-01-02-040	4,644,000.00	
Subsistence Allowance	5-01-02-050	53,731.25	
Laundry Allowance	5-01-02-060	7,326.80	
Honoraria	5-01-02-100	18,263,266.77	
Hazard Pay	5-01-02-110	413,596.34	
Overtime and Night Pay	5-01-02-130	4,956,088.12	
Balance carried forward		1,448,414,586.17	1,715,565,133.85

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
alance brought forward		1,448,414,586.17	1,715,565,133.85
ear End Bonus	5-01-02-140	52,000,691.06	
ash Gift	5-01-02-150	3,924,053.20	
ther Bonuses and Allowances	5-01-02-990	16,585,684.00	
etirement and Life Insurance Premiums	5-01-03-010	37,343,794.49	
ag-IBIG Contributions	5-01-03-020	935,800.00	
hilHealth Contributions	5-01-03-030	3,472,426.54	
mployees Compensation Insurance Premiums	5-01-03-040	937,773.99	
Other Personnel Benefits	5-01-04-990	1,160,049.00	
raveling Expenses-Local	5-02-01-010	3,203,703.44	
raveling Expenses-Foreign	5-02-01-020	49,980.78	
raining Expenses	5-02-02-010	3,858,786.31	
cholarship Grants/Expenses	5-02-02-020	611,821.00	
Office Supplies Expenses	5-02-03-010	6,054,419.38	
Accountable Forms Expenses	5-02-03-020	12,248.00	
Orugs and Medicines Expenses	5-02-03-070	765,427.50	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	440,313.00	
'uel, Oil and Lubricants Expenses	5-02-03-090	938,013.22	
Agricultural and Marine Supplies Expenses	5-02-03-100	1,244,156.00	
Pextbooks and Instructional Materials Expenses	5-02-03-110	528,492.00	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	2,497,903.64	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	374,893.00	
Other Supplies and Materials Expenses	5-02-03-990	9,853,081.65	
Water Expenses	5-02-04-010	2,031,849.09	
Electricity Expenses	5-02-04-020	17,919,022.21	
Celephone Expenses	5-02-05-020	1,721,761.02	
nternet Subscription Expenses	5-02-05-030	2,080,829.40	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	1,766,608.89	
Awards/Rewards Expenses	5-02-06-010	1,328,050.00	
Prizes	5-02-06-020	51,500.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	94,488.07	
Legal Services	5-02-11-010	56,650.00	
Other Professional Services	5-02-11-990	359,998.88	
Janitorial Services	5-02-12-020	1,760.00	
Security Services	5-02-12-030	9,692,036.25	
Other General Services	5-02-12-990	258,159.01	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	639,238.05	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	1,539,976.60	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	338,499.00	
Balance carried forward		1,635,088,523.84	1,715,565,133.85

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
alance brought forward		1,635,088,523.84	1,715,565,133.85
	5 02 12 060	263,293.12	
epairs and Maintenance-Transportation Equipment	5-02-13-060	33,455.67	
axes, Duties and Licenses	5-02-15-010		
delity Bond Premiums	5-02-15-020	306,750.00	
surance Expenses	5-02-15-030	2,999,571.07	
abor and Wages	5-02-16-010	10,999,076.63	
dvertising Expenses	5-02-99-010	15,000.00	
rinting and Publication Expenses	5-02-99-020	1,488,086.37	
epresentation Expenses	5-02-99-030	5,619,087.63	
ransportation and Delivery Expenses	5-02-99-040	160.00	
ent/Lease Expenses	5-02-99-050	512,727.00	
1embership Dues and Contributions to Organizations	5-02-99-060	1,872,351.95	
Other Maintenance and Operating Expenses	5-02-99-990	225,371.00	
Bank Charges	5-03-01-040	300.00	
Cost of Sales	5-04-02-010	21,404,398.40	
Depreciation-Investment Property	5-05-01-010	159,075.92	
Depreciation-Land Improvements	5-05-01-020	854,134.10	
Depreciation-Infrastructure Assets	5-05-01-030	100,998.00	
Depreciation-Buildings and Other Structures	5-05-01-040	8,794,300.45	
Depreciation-Machinery and Equipment	5-05-01-050	23,297,537.51	
Depreciation-Transportation Equipment	5-05-01-060	1,227,487.09	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	294,629.60	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	8,818.50	
GRAND TOTAL		1,715,565,133.85	1,715,565,133.85

Prepared by:

CLARISSA N. MARINO

Accountant III

Certified Correct:

LOIDA T. MASINSIN University Accountant

Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM

Tanay, Rizal

POST - CLOSING TRIAL BALANCE ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601) December 31, 2019

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
sh in Bank-Local Currency, Current Account	1-01-02-020	245,337,136.18	
counts Receivable	1-03-01-010	13,178,382.57	
owance for Impairment-Accounts Receivable	1-03-01-011		880,967.34
e from National Government Agencies	1-03-03-010	42,699,976.33	
e from Officers and Employees	1-03-05-020	408,614.64	
1er Receivables	1-03-05-990	50,778.75	
rchandise Inventory	1-04-01-010	3,609,401.00	
fice Supplies Inventory	1-04-04-010	2,694,146.18	
countable Forms, Plates and Stickers Inventory	1-04-04-020	136,090.00	
dical, Dental and Laboratory Supplies Inventory	1-04-04-070	4,525.00	
ricultural and Marine Supplies Inventory	1-04-04-090	82,935.00	
ner Supplies and Materials Inventory	1-04-04-990	89,708.82	
ni-Expendable Office Equipment	1-04-05-020	25,662.56	
ni-Expendable Information and Communications			
chnology Equipment	1-04-05-030	11,124.80	
mi-Expendable Other Machinery and Equipment	1-04-05-190	185,512.25	
mi-Expendable Books	1-04-06-020	937,414.85	
restment Property, Buildings	1-05-02-010	6,166,772.23	
cumulated Depreciation-Investment Property, Buildings	1-05-02-011		3,171,071.59
nd	1-06-01-010	30,289,430.00	,
her Land Improvements	1-06-02-990	20,301,147.74	
cumulated Depreciation-Other Land Improvements	1-06-02-991		9,415,121.50
ater Supply Systems	1-06-03-040	5,021,856.26	
cumulated Depreciation-Water Supply Systems	1-06-03-041		4,157,008.14
hool Buildings	1-06-04-020	356,710,081.62	
cumulated Depreciation-School Buildings	1-06-04-021		121,909,455.87
stels and Dormitories	1-06-04-060	1,205,825.00	
cumulated Depreciation-Hostels and Dormitories	1-06-04-061		1,085,242.50
her Structures	1-06-04-990	29,584,876.96	
cumulated Depreciation-Other Structures	1-06-04-991		14,809,654.83
lance carried forward	**	758,731,398.74	155,428,521.77

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
lance brought forward	CODE	758,731,398.74	155,428,521.77
Figs Equipment	1 06 05 020	20 401 010 74	
fice Equipment	1-06-05-020	39,491,810.74	05.006.506.00
cumulated Depreciation-Office Equipment	1-06-05-021		25,386,506.92
ormation and Communications Technology Equipment cumulated Depreciation-Information and	1-06-05-030	131,217,437.22	
mmunications Technology Equipment	1-06-05-031		92,942,901.28
ricultural and Forestry Equipment	1-06-05-040	3,382,663.76	
cumulated Depreciation-Agricultural and Forestry			
uipment	1-06-05-041		2,655,880.54
mmunication Equipment	1-06-05-070	13,162,199.00	
cumulated Depreciation-Communication Equipment	1-06-05-071		4,212,963.76
saster Response and Rescue Equipment	1-06-05-090	178,750.00	,,
cumulated Depreciation-Disaster Response and Rescue		, , , , , , , , , , , , , , , , , , , ,	
uipment	1-06-05-091		14,169.75
litary, Police and Security Equipment	1-06-05-100	32,090.00	11,107.75
cumulated Depreciation-Military, Police and Security	1 00 00 100	32,070.00	
uipment	1-06-05-101		28,881.00
edical Equipment	1-06-05-110	4,279,292.38	20,001.00
cumulated Depreciation-Medical Equipment	1-06-05-111	1,277,272.30	3,216,281.81
orts Equipment	1-06-05-130	1,884,200.00	3,210,201.01
cumulated Depreciation-Sports Equipment	1-06-05-131	1,004,200.00	618,415.50
chnical and Scientific Equipment	1-06-05-140	51,693,281.36	010,415.50
cumulated Depreciation-Technical and Scientific	1 00 05 110	31,073,201.30	
uipment	1-06-05-141		17 071 227 52
her Machinery and Equipment	1-06-05-990	36,271,384.74	17,871,237.53
cumulated Depreciation-Other Machinery and	1-00-03-990	30,271,384.74	
uipment	1-06-05-991		20,178,720.31
otor Vehicles	1-06-06-010	18,225,456.63	20,176,720.51
cumulated Depreciation-Motor Vehicles	1-06-06-011	10,223,430.03	13,723,649.11
her Transportation Equipment	1-06-06-990	18,550.00	13,723,049.11
cumulated Depreciation- Other Transportation	1 00 00 770	10,550.00	
uipment	1-06-06-991		10.712.62
rniture and Fixtures	1-06-07-010	4,106,064.80	10,712.63
cumulated Depreciation-Furniture and Fixtures	1-06-07-010	4,100,004.80	1 260 261 70
oks	1-06-07-011	353,870.00	1,368,361.70
cumulated Depreciation-Books	1-06-07-021	333,870.00	170 000 20
her Property, Plant and Equipment	1-06-98-990	212 220 00	179,880.30
cumulated Depreciation-Other Property, Plant and	1-00-20-220	213,320.00	
uipment	1 06 00 001		101 000
nstruction in Progress-Buildings and Other Structures	1-06-98-991	2.550.512.22	191,988.00
restock Held for Consumption/Sola/Districtures	1-06-99-030	3,558,712.22	
estock Held for Consumption/Sale/Distribution	1-07-02-010	1,153,804.52	
lance carried forward		1,067,954,286.11	338,029,071.91

ACCOUNT TITLE		ACCOUNT CODE	DEBIT	CREDIT
Balance brought forward			1,067,954,286.11	338,029,071.91
Trees, Plants and Crops Held for Consumption/Sale/Distribution Advances for Payroll Advances to Contractors)	1-07-02-020 1-99-01-020 1-99-02-010	3,598,925.00 1,730,307.96 1,272,190.72	
Prepaid Insurance Other Prepayments Other Deposits Other Assets	,	1-99-02-050 1-99-02-990 1-99-03-990 1-99-99-990	32,335.63 252,596.58 3,741,994.76 4,311,107.27	
Accounts Payable Due to Officers and Employees Due to BIR	J	2-01-01-010 2-01-01-020 2-02-01-010	.,,	4,357,872.85 5,703,769.24 850,883.91
Due to GSIS Due to Pag-IBIG Due to PhilHealth Due to NGAs		2-02-01-020 2-02-01-030 2-02-01-040 2-02-01-050		10,132.66 415.08 285.37 15,226,573.83
Due to LGUs Trust Liabilities Guaranty/Security Deposits Payable Other Payables)	2-02-01-070 2-04-01-010 2-04-01-040 2-99-99-990		1,092,607.24 75,707,812.02 5,215,180.42 1,135,953.08
Accumulated Surplus/(Deficit)	,	3-01-01-010		635,563,186.42
GRAND TOTAL	J		1,082,893,744.03	1,082,893,744.03
Prepared by:			Certified Correct:	

CLARISSA N. MARINO

Accountant III

LOIDA T. MASINSIN University Accountant

Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM Tanay, Rizal

PRE - CLOSING TRIAL BALANCE - TABULAR FORM ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601) December 31, 2019

Balance carried forward	Land 1-06-01-010 Other Land Improvements 1-06-02-990 Accumulated Depreciation-Other Land Improvements Water Supply Systems 1-06-03-040 Accumulated Depreciation-Water Supply Systems School Buildings Accumulated Depreciation-School Buildings 1-06-04-020 Accumulated Depreciation-Hostels and Dormitories 1-06-04-060 1-06-04-060 1-06-04-060	Semi-Expendable Information and Communications Technology Equipment Tech	Merchandise Inventory Office Supplies Inventory 1-04-01-010 Accountable Forms, Plates and Stickers Inventory Accountable Forms, Plates and Stickers Inventory Medical, Dental and Laboratory Supplies Inventory Agricultural and Marine Supplies Inventory Other Supplies and Materials Inventory 1-04-04-090 Semi-Expendable Office Equipment	Cash-Collecting Officers Cash in Bank-Local Currency, Current Account Cash in Bank-Local Currency, Current Account Cash-Treasury/Agency Deposit, Regular Accounts Receivable Allowance for Impairment-Accounts Receivable Due from National Government Agencies Due from Officers and Employees Other Receivables 1-03-05-020	ACCOUNT TITLE ACCOUNT CODE
297,038,710.62	.010 30,289,430.00 .990 8,328,276.54 .991 4,359,586.26 .040 4,359,586.26 .041 245,358,618.20 .020 245,358,618.20 .021 1,205,825.00		010 2,304,051.71 010 724.00 700 700 090 60,448.82 020 25,662.56	010 020 020 010 834,893.82 010 011 011 0493,864.02 020 990	NT FUND 01101101 DEBIT C
124,589,505.55	7,469,561.29 3,887,627.63 109,516,261.01 1,085,242.50	2,630,813.12			CREDIT
380,599,878.75	11,972,871.20 600,400.00 106,760,265.40	11,124.80 185,512.25 83,210.85 3,243,646.54	378,994.47 133,138.80 4,525.00 4,930.00	1,850.00 202,728,665.32 12,253,551.81 42,206,112.31 31,080.00	DEBIT
13,480,909.90	1,945,560.21 222,087.00 10,051,683.87	540,258.47		721,320.35	CREDIT
30,883,978.16			3,609,401.00 1,755.60 82,935.00	25,836,742.41 309,830.76 1,023,614.64 19,698.75	DEBIT
161,496.99				1,850.00 159,646.99	CREDIT
21,460,698.07	61,870.00 4,591,198.02		11,100.00 471.60 24,330.00	16,771,728.45	DEBIT
2,388,804.50	47,293.51 2,341,510.99				CREDIT
729,981,415.60	20,301,147 74 5,021,856.26 356,710,081.62 1,205,825.00	185,512.25 937,414.85 6,166,772.23 30,289,430.00	2,694,146.18 136,090 00 4,525 00 82,935 00 89,708 82 25,662 56	245,337,136.18 834,893.82 12,563,382.57 42,699,976.33 1,023,614.64 50,778.75 3,609.401.00	DEBIT
140,618,866.94	9,415,121.50 4,157,008.14 121,909,455.87 1,085,242.50	3,171,071.59		880,967.34	CREDIT

		ELL/W W 1101101	01101	FIIND 052	052	FUND 062	62	FUND 073)73	TOTAL	T
ACCOUNT TITLE	CODE	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Balance brought forward		297,038,710.62	124,589,505.55	380,599,878.75	13,480,909.90	30,883,978.16	161,496.99	21,460,698.07	2,388,804.50	729,981,415.60	140,618,866.94
Other Caractures	1-06-04-990	12,357,389.93		13,772,454.08			er.	3,455,032.95		29,584,876.96	
Accumulated Depreciation-Other Structures	1-06-04-991		10,999,474.40		3,327,331.70				482,848.73		14,809,654.83
Office Equipment	1-06-05-020	10,895,458.22		25,671,612.08		1,824,969.44		1,099,771.00		39,491,810.74	
Accumulated Depreciation-Office Equipment	1-06-05-021		6,724,568.19		16,783,388.10		928,693.48		949,857.15		25,386,506.92
Information and Communications Technology Equipment	1-06-05-030	43,412,381.20		83,463,721.42		1,037,393.40		3,303,941.20		131,217,437.22	
Accumulated Depreciation-Information and	1-06-05-031		34,245,656.50		55,338,694.86		623,470.11		2,735,079.81		92,942,901.28
Agricultural and Forestry Equipment	1-06-05-040	2,455,055.76		421,043.00		35,365.00		471,200.00		3,382,663.76	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		2,209,430.56		240,107.20		4,774.28		201,568.50		2,655,880.54
Communication Equipment	1-06-05-070	1,366,554.00	631 732 76	10,936,372.00	3.169.338.52	263,400.00	57,344.25	393,873.00	354,548.23	13,102,177:00	4,212,963.76
Disaster Response and Rescue Equipment	1-06-05-090			178,750.00						178,750.00	
Accumulated Depreciation-Disaster Response and Rescue	1-06-05-091				14,169.75						14,169.75
Equipment Military, Police and Security Equipment	1-06-05-100	15,050.00				17,040.00				32,090.00	
Accumulated Depreciation-Military, Police and Security	1-06-05-101		13,545.00				15,336.00				28,881.00
Medical Equipment	1-06-05-110	1,109,159.98		2,778,157 40				391,975.00	107 007 50	4,279,292.38	3 716 781 81
Accumulated Depreciation-Medical Equipment	1-06-05-111		958,228.11	1 12 200 00	2,060,151.20				197,902.50	1 884 200 00	0,210,201.01
Sports Equipment	1-06-05-130	410,000.00	83 025 00	1,474,200.00	535,390,50					1,001,200.00	618,415.50
Accumulated Depreciation-Sports Equipment Technical and Scientific Equipment	1-06-05-140	41,513,540.48		4,457,886 94	TO ANY COMMANDER OF THE PROPERTY OF	173,700.00		5,548,153.94		51,693,281.36	
Accumulated Depreciation-Technical and Scientific	1-06-05-141		12,761,890.17		1,844,690.58		156,330.00		3,108,326.78		17,871,237.53
Equipment Other Machinery and Equipment	1-06-05-990	12,449,056.67		20,427,550.07		152,138.00		3,242,640.00		36,271,384.74	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		7,856,928.37		10,181,566.72		114,342.62		2,025,882.60		20,178,720.31
Motor Vehicles Accumulated Depreciation-Motor Vehicles	1-06-06-011	3,549,212.20	3,194,290.98	13,676,244 43	9,629,358.13			1,000,000.00	900,000.00	18,225,456.63	13,723,649.11
Other Transportation Equipment	1-06-06-990			18,550.00						18,550.00	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991				10,712.63					4 100 000	10,712.63
Furniture and Fixtures Accumulated Depreciation-Furniture and Fixtures	1-06-07-010	755,911.90	470,163.45	3,099,355.50	768,693.21	55,577.40	34,090.04	195,220.00	95,415.00	4,100,004.80	1,368,361.70

427,327,480.96 204,738,439.04

560,975,775.67

117,384,503.00

34,443,561.40

2,095,877.77

40,764,505.16

13,440,233.80 1,063,509,473.19 337,657,203.61

	. AAAAY Mara	FIND 01101101	01101	FUND 052	152	FUND 062	2	FUND 073	73	TOTAL	T
ACCOUNT TITLE	CODE	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
	2000	177 277 100 06	204 738 439 04	560 975 775 67	117.384.503.00	34.443.561.40	2,095,877.77	40,764,505.16	13,440,233.80	1,063,509,473.19	337,657,203.61
Balance brought forward		421,021,400.70	#01, 00, 100, 001	000	,			at O			
Rooks	1-06-07-020	139,200.00		214,670.00						353,870.00	
Accumulated Depreciation-Books	1-06-07-021		87,000.00		92,880.30						179,880.30
Other Property, Plant and Equipment	1-06-98-990	76,000.00		137,320.00						213,320.00	
Accumulated Depreciation-Other Property, Plant and	1-06-98-991		68,400.00		123,588.00						191,988.00
and and an										3 558 710 77	
Construction in Progress-Buildings and Other Structures	1-06-99-030	3,498,076.97		60,635.25						3,558,712.22	
Livestock Held for Consumption/Sale/Distribution	1-07-02-010					209,800.00		944,004.52		1,153,804.52	
Trees, Plants and Crops Held for	1-07-02-020					3,598,925.00				3,598,925.00	
Consumption/Sale/Distribution		153 026 65		1 530 771 31				46,500.00		1,730,307.96	
Advances for Payroll	1 99 02 010	675 730 60		494 730 26				102,229.86		1,272,190.72	
Advances to Contractors	1-99-02-050	32,335,63		8						32,335.63	
Other Prepayments	1-99-02-990			252,596.58						252,596.58	
Other Deposits	1-99-03-990			3,741,994.76						4311 107 27	
Other Assets	1-99-99-990	1,807,145.55		2,342,206.72		161,733.00	202 077 24			4,000,000,000	4 357 872 85
Accounts Payable	2-01-01-010				5,964,000.51		127,872.54		46 500 00		5 703 769 24
Due to Officers and Employees	2-01-01-020		153,036.65		9,370,838.99		3 448 00		10,000.00		850,883.91
Due to BIR	2-02-01-010				1144.00						10 132 66
Due to GSIS	2-02-01-020		8,987.84		1,144.82						415.08
Due to Pag-IBIG	2-02-01-030				385 27						285.37
Due to PhilHealth	2-02-01-040				20 000 00				15 196 573 83		15 226 573 83
Due to NGAs	2-02-01-050				30,000.00				587 117 24		1 092 607 24
Due to LGUs	2-02-01-070				75 005,490.00				702 016 05		75 707 812.02
Trust Liabilities	2-04-01-010				75,005,795.97		2 762 60		97 763 12		5 215 180 42
Guaranty/Security Deposits Payable	2-04-01-040		2,191,067.99		2,922,585.81		5,765.30		71,100.12		1 135 053 08
Other Payables	2-99-99-990	4,894.92			115,107.00		1,025,741.00		12 271 070 30		624 097 688 23
Accumulated Surplus/(Deficit)	3-01-01-010		207,291,835.01		372,437,158.04		31,097,013.79		13,271,073.37		117 945 262 34
School Fees	4-02-02-010				117,945,262.34						00 030 057 1
Rent/Lease Income	4-02-02-050						1,/32,260.00				77 000 00
Income from Hostels / Dormitories and Other Like	4-02-02-130				77,000.00						536 446 00
Income from Printing and Publication	4-02-02-150						336,446.00				23 239 953 07
Sales Revenue	4-02-02-160						25,239,935.07		2/ 157 71		50 855 93
Interest Income	4-02-02-210						10,705.72		34,132.21		3 654 869 89
Other Business Income	4-02-02-990						5,054,007.07				496.715.474.65
Subsidy from National Government	4-03-01-010		496,/15,4/4.65								
Balance carried forward	ī	433,713,401.28	911,254,241.18	569,750,700.55	696,829,511.14	38,414,041.40	63,927,924.68	41,857,239.54	43,375,435.64	1,083,728,637.85	1,715,380,367.72

CREDIT DEBIT CREDIT CRE										
	VITITLE ACCODET PERMIT CODIST PERMIT PERMI	\$2,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 112,248.00 765,427.50 440,313.00 938,013.22 1,244,156.00 \$28,492.00 2,497,903.64 374,893.00 9,853,081.65 2,031,849.09 17,919,022.21 1,615,158,968.67	63,927,924.00	41,450,401.47	696,994,393.53			900 930 87		Electricity Expenses
	VETITILE COORS DIGIT DOGIST PENNOSE PE	52,000,691 06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 11,248.00 765,427.50 440,313.00 938,013.22 1,244,156.00 528,492.00 2,497,903.64 374,893.00 9,853,081.65 2,031,849.09 17,919,022.21	200000000000000000000000000000000000000			4,421,125.41	6.80	13,497,89	5-02-04-020	Water Expenses
	VECTITIS ACCODET PEND BUILDIN	52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 112,248.00 765,427.50 440,313.00 938,013.22 1,244,156.00 528,492.00 2,497,903.64 374,893.00 9,853,081.65 2,031,849.09 17,919,022.21				17 5 5 1 1 5 7 7	3.41	1,932,05	5-02-04-010	Other Supplies and Materials Expenses
VETTITLE ACCOUNT INITIAL CRUDIT DERIT	VITITLE ACCODES PENDE DITIT CREDIT PENDE DITIT CREDIT DEBIT	52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 12,248.00 765,427.50 440,313.00 938,013.22 1,244,156.00 528,492.00 2,497,903.64 374,893.00 9,853,081.65 2,031,849.09		32,405.20		67 390 48	2.26	3,099,26	5-02-03-990	T
		52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 12,248.00 765,427.50 440,313.00 938,013.22 1,244,156.00 528,492.00 2,497,903.64 374,893.00 9,853,081.65		536,855.75		6,216,965.64			1000	Semi-Expendable Furniture, Fixtures and Books Expenses
		52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 12,248.00 765,427.50 440,313.00 938,013.22 1,244,156.00 528,492.00 2,497,903.64 374,893.00		27 620 75		5/4,075.00			<_02-03-220	Schill-Experiences
		52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 112,248.00 765,427.50 440,313.00 938,013.22 1,244,156.00 528,492.00 2,497,903.64 374,893.00				27/ 893 00		0,7,0,0	5-02-03-210	Semi-Expendable Machinery and Equipment Expenses
		52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 12,248.00 765,427.50 440,313.00 938,013.22 1,244,156.00 528,492.00 528,492.00		1,1		1,583,339.20	0.44	899 619	5-02-03-110	Textbooks and Instructional Materials Expenses
VTTITLE CCCOINT PREDIT PREDIT CREDIT CREDI		52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 112,248.00 765,427.50 440,313.00 938,013.22 1,244,156.00 528,492.00 2,497,903.64		14 945.00		528,492.00			000000000000000000000000000000000000000	Agricultural and Marine Supplies Expenses
		52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 112,248.00 765,427.50 440,313.00 938,013.22 1,244,156.00 528,492.00				17,000.00	.25	96,311	5-02-03-100	Fuel, Oil and Lubricants Expenses
		52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 112,248.00 765,427.50 440,313.00 938,013.22 1,244,156.00		1,130,039.25		17 805 50	.71	702,479	5-02-03-090	Medical, Dental and Laboratory Supplies Expenses
		52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 12,248.00 765,427.50 440,313.00 938,013.22		23,795.00		211 738 51			5-02-03-080	Drugs and Medicules Expenses
VTTITLE ACCOLNT PENDRO 011010 PENDRO 02 PENDRO 02 <t< td=""><td> </td><td>52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 12,248.00 765,427.50 440,313.00</td><td></td><td></td><td></td><td>440,313.00</td><td></td><td></td><td>5-02-03-070</td><td>Accomitation for Expenses</td></t<>		52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 12,248.00 765,427.50 440,313.00				440,313.00			5-02-03-070	Accomitation for Expenses
		52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 12,248.00 765,427.50				765,427.50		0,400	5-02-03-020	Office Supplies Francises
	Puttilia	52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 112,248.00 765,477.50				5,848.00	00	6 400	5-02-03-010	Office Simplies Expenses
		52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38 12,248.00				1,771,019.71	17	3 934 615	5-02-02-020	Scholarship Grants/Expenses
		52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00 6,054,419.38		348,784.50		41,610.00	50	570,007	\$ 02-02-020	Training Expenses
	PUTITILE CCOUNT PUND 01010101 PUND 052 PUND 062 PUND 0	52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31 611,821.00				1,100,,100	57	2,716,379.	5-02-02-010	Traveling Expenses-Foreign
		52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78 3,858,786.31		33,240.00		1 109 166 74			5-02-01-020	Traveling Expenses-Luca
	PRINTITIE PRIN	52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44 49,980.78				49,980.78	01	1,291,211.	5-02-01-010	Other Personnel Belleties
CCCOUNT FUND 0101101 FUND 062 FUND 0	PUND 0110101 PUND 012101 PUND 052 PU	52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00 3,203,703.44				1.912.492.43	0	1,150,049.1	5-01-04-990	Employees Compensation
CCOONT FUND 1101101 FUND 1021 FUND 1021 FUND 1021 DEBIT CREDIT DEBIT		52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99 1,160,049.00				10,000.00	36 5	7/7,344.	5-01-03-040	Philheaini Compensation Insurance Premiums
COUNT FUND I I I DEBIT D		52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99		1,200.00		159,229.94	,	0,202,304.0	5-01-03-030	raginate Contributions
	Tittle COUNT FUND	52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54 937,773.99		1 200 00		268,066.37	99	3 707 556 6	2-01-020	Pag-IRIG Contributions
	TITILE ACCOUNT FUND 0101011 FUND 052 FUND 053 FUND 053 FUND 054 FUND 055	52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00 3,472,426.54		1.803.18		157,900.00)0	776,700.0	3-01-03-010	Retirement and Life Insurance Premiums
	Title COUNT FUND 01101101 FUND 052 FUND 062 FUND 063 FUND 073 PUND 0	52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49 935,800.00		1,200.00		2,358,183.19	8	34,969,673.3	5-01-03-010	Other Bonuses and Allowances
ACCOUNT FUND 01101101 FUND 052 FUND 052 FUND 062 FUND	TITILE CCOUNT FUND 0110101 FUND 052 FUND 062 FUND 062 FUND 073 TOREDIT CREDIT DEBIT CREDIT CREDIT CREDIT DEBIT CREDIT CREDIT CREDIT DEBIT CREDIT CREDIT DEBIT CREDIT CRE	52,000,691.06 3,924,053.20 16,585,684.00 37,343,794.49		15,937.92		701,000.00	Ō	15,879,684.0	5-01-02-990	Cash Gift
ACCOUNT FUND 01101101 FUND 052 FUND	TITILE ACCOUNT FUND 011010 FUND 052 FUND 062 FUND 062 FUND 062 FUND 063	52,000,691.06 3,924,053.20 16,585,684.00		5,000.00		201,000,00	0	3,251,750.0	5-01-02-150	Year End Bonus
	TITILE ACCOUNT FUND 01101101 FUND 052 FUND 053 FUND 053 FUND 053 FUND 054 FUND 055 FUND 05	52,000,691.06 3,924,053.20		5,000.00		667 303 20	6	49,128,587.0	5-01-02-140	Overtime and Night Pay
NTTITLE ACCOUNT CODE FUND 0110101 FUND 052 FUND 052 FUND 052 FUND 052 FUND 052 PUND 052 FUND 052 PUND 052	TITILE CODE FUND 012 FUND 052 FUND 062 FUN	52,000,691.06		22,136.00		2 849 968 00	6	1,274,080.0	5-01-02-130	Hazard Pay
VTTITLE ACCOUNT FUND 01101101 FUND 052 FUND 052 FUND 062 CREDIT DEBIT CREDIT DEBIT </td <td> TITILE ACCOUNT</td> <td>1,000</td> <td></td> <td>80,476.77</td> <td></td> <td>3,601,531.29</td> <td>. «</td> <td>203,137.7</td> <td>5-01-02-110</td> <td>Honoraria</td>	TITILE ACCOUNT	1,000		80,476.77		3,601,531.29	. «	203,137.7	5-01-02-110	Honoraria
VITITLE ACCOUNT CODE FUND 0101010 FUND 052 FUND 052 FUND 062 PUND 062	TITILE ACCOUNT FUND 01101101 FUND 052 FUND 052 FUND 062 FUND 06	4 470.000.12				210,458.56	•	1,757,237.1	5-01-02-100	Laminy Amoranics
NTTITLE ACCOUNT CODE FUND 01011010 FUND 052 PUND 052 PUND 062 DEBIT CREDIT 43,75,435.64 43,75,435.6	VITTITLE ACCOUNT ACCOU	410,000 10		020,727.00		15,885,282.10	1.	0,077.1	5-01-02-060	Jan Allowance
VITTITLE ACCOUNT CODE FUND 0101101 FUND 052 DEBIT CREDIT DEBIT CREDIT </td <td> TITILE ACCOUNT</td> <td>413 506 34</td> <td></td> <td>620 727 50</td> <td></td> <td>1,247.69</td> <td></td> <td>6 079 1</td> <td>5-01-02-050</td> <td>Subsistence Allowance</td>	TITILE ACCOUNT	413 506 34		620 727 50		1,247.69		6 079 1	5-01-02-050	Subsistence Allowance
NTTITLE ACCOUNT CODE FUND 01011010 PUND 052 FUND 052 PUND 062 CREDIT DEBIT CREDIT DE	TITILE ACCOUNT FUND 01101101 FUND 052 FUND 053 FUND 054 FUND 055 FUND 055 FUND 055 FUND 055 FUND 062 FUND 065 FUND 06	18 263 266 77				9,150.00	01	44 581.25	3-01-02-040	Clothing/Uniform Allowance
COUNT FUND 01101101 FUND 052 FUND 052 FUND 062 FUND 052 FUND 062 FUND 063,927,924.68 41,857,239.54 43,375,435.64 1,83,728,637.85 40,647.90 40,647.49 40,647	TITILE ACCOUNT FUND 01101101 FUND 052 FUND 062 FUND 063 FUND 063,923,635.64 1,083,728,637.85	7,326.80				768,000.00		3,870,000.00	5 01 02 040	Transportation Allowance (TA)
TITILE ACCOUNT	NTTITLE ACCOUNT FUND 01101101 FUND 052 FUND 062 FUND 062 FUND 063 FUND 064 FUND 065 FUND 0	53,731.25		6,000.00				99,838.34	5-01-02-030	Representation Allowance (RA)
ACCOUNT FUND 01101101 FUND 052 FUND	NTTITLE ACCOUNT FUND 01101101 FUND 052 FUND 062 FUND 063 FUND 0	4,644,000.00						225,000.00	5-01-02-020	Personal Economic Relief Allowance (PEKA)
NTTITLE ACCOUNT CODE FUND 01101101 FUND 052 FUND 052 FUND 052 FUND 052 FUND 052 FUND 052 CREDIT DEBIT	TITILE ACCOUNT FUND 01101101 FUND 052 FUND 053 FUND 052 FUND 052 FUND 053 FUND 053 FUND 053 FUND 053 FUND 054 FUND 055 FUND 05	99,838.34						15,524,415.04	5-01-02-010	Salaries and Wages-Casual/Contraction
NT TITLE ACCOUNT CODE FUND 01101101 FUND 052 FUND 052 FUND 052 FUND 052 FUND 052 CREDIT DEBIT CREDIT	TITILE ACCOUNT FUND 01101101 FUND 052 FUND 052 FUND 062 FUND 073 DEBIT CREDIT DEBIT	225,000.00		24,000.00		3 161 337 70		1,303,008.50	5-01-01-020	Salaries and Wages-Regular
COUNT TITLE ACCOUNT FUND 01101101 FUND 052	COUNT TITLE ACCOUNT CODE ACCOUNT FUND 01101101 ACCOUNT FUND 01101101 CREDIT CREDIT CREDIT CREDIT CREDIT CREDIT CREDIT DEBIT CREDIT CREDIT CREDIT DEBIT DEBIT CREDIT DEBIT CREDIT DEBIT CREDIT DEBIT CREDIT DEBIT CREDIT DEBIT CREDIT DEBIT DEBIT CREDIT DEBIT CREDIT DEBIT CREDIT DEBIT CREDIT DEBIT D	18,709,732.74		132,816.00		20 299 050 36		295,027,493.33	5-01-01-010	Miscellaneous meonie
NT TITLE ACCOUNT FUND 01101101 FUND 052 FUND 062 DEBIT CREDIT DEBIT DEBI	NT TITLE ACCOUNT FUND 01101101 FUND 052 FUND 062 FUND 063 FUND 073 DEBIT CREDIT DEBIT DEBIT CREDIT	21,/34,8/4.00		22.00		550,979.75	,	100 100 15	4-06-09-990	The same Income
NT TITLE ACCOUNT FUND 01101101 FUND 052 FUND 062 DEBIT CREDIT DEBIT DEBIT DEBIT DEBIT CREDIT DEBIT DEBIT DEBIT DEBIT DEBIT DEBIT DEBIT DEBIT DEBIT D	FUND 01101101	295,578,473.10			164,882.39		19.883.74			Balance brought to I was w
ACCOUNT FUND 01101101 FUND 052 FUND 062 DEBIT CREDIT DEBIT CREDIT DEBIT CREDIT DEBIT CODE DEBIT CREDIT DEBIT S69,750,700.55 696,829,511.14 38,414,041.40 63,927,924.68 41,857,239.54 43,375,435.64 1,083,728,637.85 1,715,	ACCOUNT FUND 01101101 FUND 052 FUND 062 FUND 073 FUND 075 CREDIT DEBIT DEBIT DEBIT CREDIT DEBIT D					30	911,634,641.10	433,713,401.28		L. forward
FUND 01101101 FUND 052 FUND 062 DEBIT CREDIT DEBIT CREDIT DEBIT CREDIT DEBIT 053,728,637.85	FUND 01101101 FUND 052 FUND 062 FUND 073 DEBIT D	Sufficient Annualities (State (State))			696,829,511.14	569.750,700.55	CREDIT	DEBIT	CODE	
FUND 052 FUND 062 CREDIT DEBIT	FUND 052 FUND 062 FUND 073 CREDIT DEBIT OF THE PROPERTY OF THE	1,083,728,637.85					01101101	FUND	CCOLENT	
	FUND 073	_	1		2	FIIND 05				

Balance carried forward

DEBIT 890,930,872.48 1,143,428.77 1,575,663.11 1,188,582.69 16,800.00	CREDIT 911,274,124.92	DEBIT 640,927,200.10 578,332.25 505,166.29 578,026.20	CREDIT 696,994,393.53	DEBIT 11,450,401.47	CREDIT 63,927,924.68	DEBIT 41,857,239.54	CREDIT 43,375,435.64	DEBIT TOTAL	
890,930,872.48 5-02-05-020 1,143,428.77 5-02-05-030 1,575,663.11 5-02-05-040 1,188,582.69 5-02-06-010 16,800.00	911,274,124.92	640,927,200.10 578,332.25 505,166.29 578,026.20	696,994,393.53	41,450,401.47	63,927,924.68	41,857,239.54	43,375,435.64	1,615,158,968.67	
5-02-05-020 5-02-05-030 5-02-05-040 5-02-06-010		578,332.25 505,166.29 578,026.20							1.715.565.133.85
5-02-05-030 5-02-05-040 5-02-06-010		505,166.29 578,026.20							
5-02-05-040 5-02-06-010		578,026.20						1,721,761.02	
5-02-06-010		0,000						2,080,829.40	
		1.311.250.00						1,766,608.89	
5-02-06-020		51.500.00						1,328,050.00	
Extraordinary and Miscellaneous Expenses 5-02-10-030 94,488.07		20 20 20 20 A						51,500.00	
5-02-11-010		47,600.00						94,488.07	
Other Professional Services 5-02-11-990 80,000.00		279,998.88						250,000.00	
Security Services 5-02-12-030 1,126,299.94		8,565,736.31						0 602 026 26	
		117,702.21						3,092,030.23	
Janitorial Services 5-02-12-020		1,760.00						1 760 00	
Repairs and Maintenance-Infrastructure Assets 5-02-13-030 36,250,00		602,988.05						639,238.05	
Repairs and Maintenance-Buildings and Other Structures 5-02-13-040		1,539,976.60						1,539,976.60	
Repairs and Maintenance-Machinery and Equipment 5-02-13-050 58,766.00		270,133.00		9,600.00				00 00V 8EE	
Repairs and Maintenance-Transportation Equipment 5-02-13-060 208,907.12		45,736.00		8,650,00				263,455.00	
Taxes, Duties and Licenses 5-02-15-010 5,270.00		28,185.67		200 m				33 455 67	
Fidelity Bond Premiums 5-02-15-020 306,750.00								306 750 00	
Insurance Expenses 5-02-15-030 43,306.24		2,956,264.83						2 999 571 07	
Labor and Wages 5-02-16-010 651,539.82		9,897,496.04		450,040.77				10.999.076.63	
Advertising Expenses 5-02-99-010 15,000.00								15 000 00	
Printing and Publication Expenses 5-02-99-020		1,488,086.37						1 488 086 37	
Representation Expenses 5-02-99-030 557,283.35		5,028,287.28		33,517.00				5 619 087 63	
elivery Expenses								160.00	
5-02-99-050		483,327.00						512,727.00	
Membership Dues and Contributions to Organizations 5-02-99-060 1,086,251.95		786,100.00						1,872,351.95	
nance and Operating Expenses				223,440.00				225,371.00	
Bank Charges 5-03-01-040		300.00						300.00	
Cost of Sales 5-04-02-010				21,404,398.40				21 404 398 40	
Depreciation-Investment Property 5-05-01-010		159,075.92						159 075 97	
Depreciation-Land Improvements 5-05-01-020 5,752.80		848,381.30						854 134 10	
Depreciation-Infrastructure Assets 5-05-01-030 43,200.00		54,036.00				3 762 00		100 888 00	
Depreciation-Buildings and Other Structures 5-05-01-040 4,739,530.72		3,709,731.81				345 037 92		8 794 300 45	
Depreciation-Machinery and Equipment 5-05-01-050 7,119,290.50		14,678,681.29		346,090.54		1 153 475 18		73 707 537 51	
Depreciation-Transportation Equipment 5-05-01-060 59,893.56		1,167,593.53				1,100,100,10		1 227 487 00	
Depreciation-Furniture, Fixtures and Books 5-05-01-070		276,922.10		1,786.50		15 921 00		204 620 60	
Depreciation-Other Property, Plant and Equipment 5-05-01-990		8,818.50		a				8,818.50	
GRAND TOTAL 911.274.124.92 911.	911.274.124.92	606 004 202 62							

ACCOUNT TITLE ACCOUNT CODE DEBIT FUND 01101101 CREDIT DEBIT FUND 052 CREDIT DEBIT FUND 062 CREDIT FUND 073
DEBIT CREDIT DEBIT TOTAL

Prepared by

My OLLLY CO

CLARISSA N. MARINO

Accountant III

Certified Correct:

LOIDA T. MASINSIN

University Accountant

Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM Tanay, Rizal POST - CLOSING TRIAL BALANCE - TABULAR FORM ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601) December 31, 2019

		TO FO STATES	.0.	CAU UNITO	1 0 057	FUND 062	62	FUND 073	173	TOTAL	
ACCOUNT TITLE	ACCOUNT	FUND OITOITOI	CDEDIT	DERIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
	CODE	DEBIT	CREDII	DEBIL							
				1 850 00			1,850.00				
Cash-Collecting Officers	1-01-01-010			00.000,1		15 625 747 41		16 771 778 45		245,337,136.18	
Cash in Bank-Local Currency, Current Account	1-01-02-020			202,728,665.32		7,630,742.41				8 01 0	
Cash-Treasury/Agency Deposit, Regular	1-01-04-010									12 563.382.57	
Accounts Receivable	1-03-01-010			12,253,551.81	į	309,830.76	150 646 00				880,967 34
Allowance for Impairment-Accounts Receivable	1-03-01-011				721,320.35		139,040 99			42 699 976 33	
Due from National Government Agencies	1-03-03-010	493,864.02		42,206,112.31						1 003 614 64	
Due from Officere and Employees	1-03-05-020					1,023,614.64				27 877 03	
	1-03-05-990			31,080.00		19,698.75				27,007,00	
Other Receivables	1-04-01-010					3,609,401.00				3,609,401.00	
Merchandise Inventory	010-10-10-1	100 100 0		378 994 47				11,100.00		2,694,146.18	
Office Supplies Inventory	1-04-04-010	2,304,051.71		110,01100		1 755 60		471.60		136,090.00	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020	724.00		133,138.80		00:00:11				4,525.00	
Medical. Dental and Laboratory Supplies Inventory	1-04-04-070			4,525.00						82 935.00	
A orneulhural and Marine Supplies Inventory	1-04-04-090					82,935.00		00 000 70		89 708 82	
Other Cinciliae and Materials Inventory	1-04-04-990	60,448.82		4,930.00				24,330.00		75 (37 56	
Oulel Supplies and Iviate in a memory	1-04-05-020	25 662 56								00.200,02	
Semi-Expendable Office Equipment	070-00-10-1									11 124 80	
Semi-Expendable Information and Communications	1-04-05-030			11,124.80						00.141.11	
Technology Equipment				10 10 23						185,512.25	
Semi-Expendable Other Machinery and Equipment	1-04-05-190			185,512.25						937 414 85	
Semi Evrendable Books	1-04-06-020	854,204.00		83,210.85						6 166 777 73	
Selli-Expeliatory Doors	1-05-02-010	2.923,125.69		3,243,646.54						0,100,772.23	
Investment Property, Buildings	2000										3,171,071,59
Accumulated Deprectation-Investment Property, Buildings	1-05-02-011		2,630,813.12		540,258.47						
		00 000 00								30,289,430.00	
Land	1-09-010	30,289,430.00		00						20,301,147.74	
Other Land Improvements	1-06-02-990	8,328,276.54		11,972,871.20							9,415,121.50
Accumulated Depreciation-Other Land Improvements	1-06-02-991		7,469,561.29		1,945,560.21			00 000 17		5 021 856 26	
Water Cumula Systems	1-06-03-040	4,359,586.26		600,400.00				00.078,10	000	01.000,140,0	4 157 008 14
water Supply Systems	1-06-03-041		3,887,627.63		222,087.00				4 / ,295.31	CA 190 OIF 336	
Accuminated Deplectation was supply systems	1-06-04-020	245,358,618.20		106,760,265.40				4,591,198.02	00 013 176 6	330,710,001.02	121 909 455 87
Select Desirantes	1-06-04-021		109,516,261.01		10,051,683.87				2,341,310.99	00 300 300 1	
Accumulated Deplectation-Source Demanigs Hoetals and Dormitories	1-06-04-060	1,205,825.00								1,203,823.00	1 085 242.50
Accumulated Depreciation-Hostels and Domnitones	1-06-04-061		1,085,242.50								

140,618,866.94

729,146,521.78

2,388,804.50

21,460,698.07

161,496.99

30,883,978.16

13,480,909.90

380,599,878.75

124,589,505.55

296,203,816.80

Balance carried forward

A COOLING TARGET	ACCOUNT	FUND 01101101	101101	FUND 052	052	FUND 062	162	FUND 073	073	TOTAL	L
ACCOON THEE	CODE	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Balance brought forward		296,203,816.80	124,589,505.55	380,599,878.75	13,480,909.90	30,883,978.16	161,496.99	21,460,698.07	2,388,804.50	729,146,521.78	140,618,866.94
Other Structures	1-06-04-990	12,357,389.93		13,772,454.08				3,455,032.95		29,584,876.96	
Accumulated Depreciation-Other Structures	1-06-04-991		10,999,474.40		3,327,331.70				482,848.73		14,809,654.83
Office Equipment	1-06-05-020	10,895,458.22		25,671,612.08		1,824,969.44		1,099,771.00		39,491,810.74	
Accumulated Depreciation-Office Equipment	1-06-05-021		6,724,568.19		16,783,388.10		928,693.48		949,857.15		25,386,506.92
Information and Communications Technology Equipment	1-06-05-030	43,412,381.20		83,463,721.42		1,037,393.40		3,303,941.20		131,217,437.22	
Accumulated Depreciation-Information and Communications Technology Equipment	1-06-05-031		34,245,656.50		55,338,694.86		623,470.11		2,735,079.81		92,942,901.28
Agricultural and Forestry Equipment	1-06-05-040	2,455,055.76		421,043.00		35,365.00		471,200.00		3,382,663.76	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		2,209,430.56		240,107.20		4,774.28		201,568.50		2,655,880.54
Communication Equipment	1-06-05-070	1,366,554.00		10,936,372.00		263,400.00		595,873.00		13,162,199,00	
Accumulated Depreciation-Communication Equipment	1-06-05-071		631,732.76		3,169,338.52		57,344.25		354,548.23		4,212,963.76
Disaster Response and Rescue Equipment	1-06-05-090			178,750.00						178,750.00	
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091				14,169.75						14,169.75
Military, Police and Security Equipment	1-06-05-100	15,050.00				17,040.00				32,090.00	
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101		13,545.00				15,336.00				28,881.00
Medical Equipment	1-06-05-110	1,109,159.98		2,778,157.40				391,975.00		4,279,292,38	
Accumulated Depreciation-Medical Equipment	1-06-05-111		958,228.11		2,060,151.20				197,902.50		3,216,281.81
Sports Equipment	1-06-05-130	410,000.00		1,474,200.00						1,884,200.00	
Accumulated Depreciation-Sports Equipment	1-06-05-131		83,025.00		535,390.50						618,415.50
Technical and Scientific Equipment	1-06-05-140	41,513,540.48		4,457,886.94		173,700.00		5,548,153.94		51,693,281.36	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		12,761,890.17		1,844,690 58		156,330.00		3,108,326.78		17,871,237.53
Other Machinery and Equipment	1-06-05-990	12,449,056.67		20,427,550.07		152,138.00		3,242,640.00		36,271,384.74	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		7,856,928.37		10,181,566.72		114,342.62		2,025,882.60		20,178,720.31
Motor Vehicles	1-06-06-010	3,549,212.20		13,676,244.43				1,000,000.00		18,225,456.63	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		3,194,290.98		9,629,358.13			6) 10	00.000,006		13,723,649.11
Other Transportation Equipment	1-06-90-90-1			18,550.00						18,550.00	e:
Accumulated Depreciation-Other Transportation Equipment	1-06-90-90-1				10,712.63						10,712.63
Furniture and Fixtures	1-06-07-010	755,911.90		3,099,355.50		55,577.40		195,220.00		4,106,064.80	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		470,163.45		768,693.21		34,090.04		95,415.00		1,368,361.70

337,657,203.61

13,440,233.80 1,062,674,579.37

40,764,505.16

2,095,877.77

34,443,561.40

117,384,503.00

560,975,775.67

204,738,439.04

426,492,587.14

Balance carried forward

	THEOCOL	ELIND 01101101	101101	FUND 052	052	FUND 062	62	FUND 073	173	TOTAL	AL.
ACCOUNT TITLE	ACCOUNT		101101					DEDIT	CDEDIT	DERIT	CREDIT
	CODE	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBII	CKEDII	UEBII	CNEDIA
Balance brought forward		426,492,587.14	204,738,439.04	560,975,775.67	117,384,503.00	34,443,561.40	2,095,877.77	40,764,505.16	13,440,233.80	1,062,674,579.37	337,657,203.61
Books	1-06-07-020	139.200.00		214,670.00						353,870.00	
Accumulated Denreciation-Books	1-06-07-021		87,000.00		92,880.30						179,880.30
Other Property, Plant and Equipment	1-06-88-990	76,000.00		137,320.00						213,320.00	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-98-991		68,400.00		123,588.00						191,988.00
Construction in Progress-Buildings and Other Structures	1-06-99-030	3,498,076.97		60,635.25						3,558,712.22	
Livestock Held for Consumption/Sale/Distribution	1-07-02-010					209,800.00		944,004.52		1,153,804.52	
Trees, Plants and Crops Held for Consumption/Sale/Distribution	1-07-02-020					3,598,925.00				3,598,925.00	
Advances for Payroll	1-99-01-020	153,036.65		1,530,771.31				46,500.00		1,730,307.96	
Advances to Contractors	1-99-02-010	675,230.60		494,730.26				102,229.86		1,272,190.72	
Prepaid Insurance	1-99-02-050	32,335.63								32,335.63	
Other Prepayments	1-99-02-990			252,596.58						252,596.58	
Other Deposits	1-99-03-990			3,741,994.76						3,741,994.76	
Other Assets	1-99-99-990	1,807,145.55		2,342,206.72		161,755.00				4,311,107.27	
Accounts Payable	2-01-01-010				3,964,000.51		393,872.34				4,357,872.85
Due to Officers and Employees	2-01-01-020		153,036.65		5,376,858.99		127,373.60		46,500.00		5,703,769.24
Due to BIR	2-02-01-010				847,435.91		3,448.00				850,883.91
Due to GSIS	2-02-01-020		8,987.84		1,144.82						10,132.66
Due to Pag-IBIG	2-02-01-030				415.08						415.08
Due to PhilHealth	2-02-01-040				285.37						285.37
Due to NGAs	2-02-01-050				30,000.00				15,196,573.83		15,226,573.83
Due to LGUs	2-02-01-070				505,490.00				587,117.24		1,092,607.24
Trust Liabilities	2-04-01-010				75,005,795.97				702,016.05		75,707,812.02
Guaranty/Security Deposits Payable	2-04-01-040		2,191,067.99		2,922,585.81		3,763.50		97,763.12		5,215,180.42
Other Pavables	2-99-99-990	4,894.92			115,107.00		1,025,741.00				1,135,953.08
Accumulated Surplus/(Deficit)	3-01-01-010		225,631,575.94		363,380,609.79		34,763,965.19		11,787,035.50		635,563,186.42
GRAND TOTAL		432,878,507.46	432,878,507.46	569,750,700.55	569,750,700.55	38,414,041.40	38,414,041.40	41,857,239.54	41,857,239.54	1,082,893,744.03	1,082,893,744.03

Certified Correct:

Prepared by:

M. O.L.A.C.

CLARISSA N. MARINO

Accountant III

LOIDA T. MASINSIN University Accountant

Page 3 of 3

Republic of the Philippines

UNIVERSITY OF RIZAL SYSTEM

Tanay, Rizal

DETAILED STATEMENT OF FINANCIAL PERFORMANCE ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601) FOR THE YEAR ENDED DECEMBER 31, 2019

Revenue	<u>Note</u>	2019	<u>2018</u>
Service and Business Income	17		
Business Income			
School Fees	P	117,945,262.34 ₽	153,185,876.36
Rent/Lease Income		1,732,260.00	1,793,563.50
Income from Hostels / Dormitories and			
Other Like		77,000.00	19,000.00
Income from Printing and Publication		536,446.00	1,261,189.00
Sales Revenue		23,239,953.07	19,256,835.01
Less: Cost of Sales		(21,404,398.40)	(17,713,798.99)
Interest Income		50,855.93	28,123.43
Other Business Income		3,654,869.89	4,280,696.17
Other Service Income			2,697.70
Miscellaneous Income		184,766.13	522,144.17
Total Business Income		126,017,014.96	162,636,326.35
Total Revenue		126,017,014.96	162,636,326.35
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages	18.1		
Salaries and Wages - Regular	₽	295,578,473.10 P	272,401,343.69
Salaries and Wages - Casual/Contractual		21,734,874.86	17,703,484.20
Total Salaries and Wages		317,313,347.96	290,104,827.89

Other Compensation	18.2		
Personal Economic Relief Allowance (PERA)		18,709,752.74	18,256,715.57
Representation Allowance (RA)		225,000.00	235,000.00
Transportation Allowance (TA)		99,838.34	108,207.00
Clothing / Uniform Allowance		4,644,000.00	4,536,000.00
Subsistence Allowance		53,731.25	50,268.75
Laundry Allowance		7,326.80	6,854.65
Honoraria		18,263,266.77	20,341,445.03
Hazard Pay		413,596.34	427,523.68
Overtime and Night Pay		4,956,088.12	2,923,637.66
Year End Bonus		52,000,691.06	47,771,560.00
Cash Gift		3,924,053.20	3,822,000.00
Other Bonuses and Allowances		16,585,684.00	10,306,762.08
Total Other Compensation		119,883,028.62	108,785,974.42
Personnel Benefit Contributions	18.4		
Retirement and Life Insurance Premiums		37,343,794.49	34,350,319.82
Pag-IBIG Contributions		935,800.00	902,725.63
PhilHealth Contributions		3,472,426.54	3,337,603.54
Employees Compensation Insurance Premiums		937,773.99	912,877.36
Other Personnel Benefits		1,160,049.00	512,017.150
Total Personnel Benefit Contributions		43,849,844.02	39,503,526.35
Other Personnel Benefits	18.5		
Terminal Leave Benefits	10.5		771 064 40
Other Personnel Benefits			771,864.40
Total Other Personnel Benefits			455,000.00
Total Other Tersonner Denemis			1,226,864.40
Total Personnel Services		481,046,220.60	439,621,193.06
Maintenance and Other Operating Expenses			
Traveling Expenses	19.1		
Traveling Expenses - Local		3,203,703.44	3,371,461.89
Travelling Expenses - Foreign		49,980.78	25,035.00
Total Traveling Expenses		3,253,684.22	3,396,496.89
Training and Scholarship Expenses	19.2		
Training Expenses		3,858,786.31	4,464,076.94
Scholarship Grants/Expenses		611,821.00	8,517,836.00
Total Training and Scholarship Expenses		4,470,607.31	12,981,912.94
r r			149/019/140/4

Supplies and Materials Expenses	19.3		
Office Supplies Expense		6,054,419.38	7,459,606.80
Accountable Forms Expenses		12,248.00	22,497.50
Drugs and Medicines Expenses		765,427.50	823,558.00
Medical, Dental and Laboratory Supplies			
Expenses		440,313.00	259,992.50
Fuel, Oil and Lubricants Expenses		938,013.22	1,256,871.80
Agricultural and Marine Supplies Expenses		1,244,156.00	1,234,840.00
Textbooks and Instructional Materials Expense		528,492.00	720,404.00
Semi-Expendable Machinery and Equipment Ex	penses	2,497,903.64	5,011,173.60
Semi-Expendable Furniture, Fixtures and			
Books Expenses		374,893.00	5,775,763.20
Other Supplies and Materials Expenses		9,853,081.65	14,866,192.06
Total Supplies and Materials Expenses		22,708,947.39	37,430,899.46
Utility Expenses	19.4		
Water Expenses		2,031,849.09	2,374,942.59
Electricity Expenses		17,919,022.21	18,458,043.26
Total Utility Expenses	_	19,950,871.30	20,832,985.85
Communication Expenses	19.5		
Postage and Courier Services	17.3		940.00
Telephone Expenses		1,721,761.02	1,711,000.63
Internet Subscription Expenses		2,080,829.40	2,171,572.76
Cable, Satellite, Telegraph and Radio Expenses		1,766,608.89	1,335,253.11
Total Communication Expenses		5,569,199.31	5,218,766.50
•	_		
Awards/Rewards and Prizes	19.6		
Awards/Rewards Expenses		1,328,050.00	2,343,580.00
Prizes		51,500.00	33,800.00
Total Awards/Rewards and Prizes		1,379,550.00	2,377,380.00
Confidential, Intelligence and Extraordinary	19.7		
Expenses	1500		
Extraordinary and Miscellaneous Expenses		94,488.07	97,609.64
Total Confidential, Intelligence and Extraor	dinary -		31,003101
Expenses	_	94,488.07	97,609.64
Professional Services	10.0		
Legal Services	19.8	56 650 00	£1 0£0 00
Other Professional Sevices		56,650.00	51,850.00
Total Professional Services	-	359,998.88	463,912.50
Total I luicssional Services		416,648.88	515,762.50

General Services			
Janitorial Services		1,760.00	
Security Services		9,692,036.25	8,728,518.50
Other General Services		258,159.01	1,708,490.68
Total General Services		9,951,955.26	10,437,009.18
Repairs and Maintenance	19.9		
Repairs and Maintenance - Infrastructure			
Assets		639,238.05	54,949.73
Repairs and Maintenance - Buildings and			0950
Other Structures		1,539,976.60	5,957,262.56
Repairs and Maintenance - Machinery and			
Equipment		338,499.00	156,188.20
Repairs and Maintenance - Transportation			
Equipment		263,293.12	303,167.56
Repairs and Maintenance - Furniture and Fixtures			
Total Repairs and Maintenance	***	2 701 007 77	480.00
Total Repairs and Maintenance	_	2,781,006.77	6,472,048.05
Taxes, Insurance Premiums and Other Fees	19.1		
Taxes, Duties and Licenses		33,455.67	52,181.06
Fidelity Bond Premiums		306,750.00	311,625.00
Insurance Expenses		2,999,571.07	4,987,184.26
Total Taxes, Insurance Premiums and			1,507,101120
Other Fees	_	3,339,776.74	5,350,990.32
Labor and Wages	19.11		
Labor and Wages	17.11	10,999,076.63	14,141,983.82
		10,777,070.05	14,141,703.02
Other Maintenance and Operating Expenses	19.12		
Advertising Expense		15,000.00	90,499.20
Printing and Publication Expenses		1,488,086.37	1,968,759.29
Representation Expenses		5,619,087.63	7,417,965.10
Transportation and Delivery Expenses		160.00	18,790.00
Rent / Lease Expenses		512,727.00	1,092,631.50
Membership Dues and Contributions to			
Organizations		1,872,351.95	2,115,155.32
Subscription Expenses			701,501.02
Other Maintenance and Operating Expenses		225,371.00	149,695.00
Total Other Maintenance and Other			
Operating Expenses	-	9,732,783.95	13,554,996.43
Total Maintenance and Other Operating	_		
Expenses		94,648,595.83	132,808,841.58

Financial Expenses	20			
Financial Expenses			300.00	100.00
Bank Charges		-	300.00	100.00
Total Financial Expenses		-	300.00	100.00
Non-Cash Expenses				
Depreciation	21.1			
Depreciation-Investment Property			159,075.92	159,075.92
Depreciation-Land Improvements			854,134.10	400,515.38
Depreciation-Infrastructure Assets			100,998.00	421,250.65
Depreciation-Buildings and Other Structures			8,794,300.45	6,532,089.56
Depreciation-Machinery and Equipment			23,297,537.51	21,972,715.45
Depreciation-Transportation Equipment			1,227,487.09	1,061,522.10
Depreciation-Furniture, Fixtures and Books			294,629.60	284,949.43
Depreciation-Other Property, Plant and				
Equipment			8,818.50	22,242.60
Total Depreciation			34,736,981.17	30,854,361.09
Current Operating Expenses		-	610,432,097.60	603,284,495.73
Surplus (Deficit) from Current Operations		-	(484,415,082.64)	(440,648,169.38)
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs				
Subsidy from National Government			499,228,150.56	534,246,326.23
Less: Reversal of Unused NCA			2,512,675.91	16,777,622.50
Total Financial Assistance/Subsidy from NGAs,		-		
LGUs, GOCCs			496,715,474.65	517,468,703.73
Net Financial Assistance/Subsidy	22		496,715,474.65	517,468,703.73
Surplus (Deficit) for the period		P	12,300,392.01 P	76,820,534.35

Prepared by:

Certified Correct:

CLARISSA N. MARINO

Accountant III

LOIDA T. MASINSIN University Accountant

Republic of the Philippines

UNIVERSITY OF RIZAL SYSTEM

Tanay, Rizal

STATEMENT OF FINANCIAL PERFORMANCE ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601) FOR THE YEAR ENDED DECEMBER 31, 2019

Revenue	Note		2019	<u>2018</u>
Service and Business Income Total Revenue	<u>17</u>	₽ -	126,017,014.96 P 126,017,014.96	162,636,326.35 162,636,326.35
Less: Current Operating Expenses				
Personnel Services Maintenance and Other Operating Expenses Financial Expenses Non - Cash Expenses	18 19 20 21	₽	481,046,220.60 ₽ 94,648,595.83 300.00 34,736,981.17	439,621,193.06 132,808,841.58 100.00 30,854,361.09
Total Current Operating Expenses			610,432,097.60	603,284,495.73
Surplus/(Deficit) from Current Operations		& 	(484,415,082.64)	(440,648,169.38)
Net Financial Assistance/Subsidy	22		496,715,474.65	517,468,703.73
Surplus/(Deficit) for the period		P _	12,300,392.01 ₽	76,820,534.35

Prepared by:

Certified Correct:

CLARISSA N. MARINO

LOIDA T. MASINSIN University Accountant

Accountant III

Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM Tanay, Rizal

DETAILED STATEMENT OF FINANCIAL POSITION ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601) AS AT DECEMBER 31, 2019

ASSETS	Note		<u>2019</u>		<u>2018</u>
Current Assets					
Cash and Cash Equivalents	6	P	246,172,030.00	₽	272,738,149.67
Cash on hand		-		as -	469,334.64
Cash - Collecting Officers					469,334.64
Cash in Bank-Local Currency			245,337,136.18		272,268,815.03
Cash in Bank-Local Currency, Current		:-	245,337,136.18		272,268,815.03
Treasury/Agency Cash Accounts		·	834,893.82		
Cash - Treasury/Agency Deposit, Regular			834,893.82		
Receivables	7	-	55,456,784.95		119,846,360.67
Loans and Receivable Accounts	7.1		11,682,415.23		25,769,282.81
Accounts Receivable			12,563,382.57		26,650,250.15
Allowance for Impairment-Accounts Receivable			(880,967.34)		(880,967.34)
Net Value- Accounts Receivable		-	11,682,415.23		25,769,282.81
Inter-Agency Receivables		-	42,699,976.33		94,026,299.11
Due from National Government Agencies	7.3		42,699,976.33		94,026,299.11
Other Receivables			1,074,393.39		50,778.75
Due from Officers and Employees		-	1,023,614.64		-
Other Receivables			50,778.75		50,778.75
Inventories	8		7,776,520.46		7,656,177.84
Inventory Held for Sale			3,609,401.00		3,961,713.00
Merchandise Inventory		-	3,609,401.00		3,961,713.00

Inventory Held for Consumption		3,007,405.00	3,685,901.64
Office Supplies Inventory		2,694,146.18	3,281,060.96
Accountable Forms, Plates and Stickers			
Inventory		136,090.00	173,008.60
Drugs and Medicines Inventory			
Medical, Dental and Laboratory Supplies Inventory		4,525.00	
Textbooks and Instructional Materials		4,323.00	
Inventory			81,200.00
Agricultural and Marine Supplies			01,200.00
Inventory		82,935.00	
Other Supplies and Materials Inventory		89,708.82	150,632.08
Semi-Expendable Machinery and Equipment		1,159,714.46	8,563.20
Semi-Expendable Office Equipment		25,662.56	-
Semi-Expendable Information and			
Communications Technology Equipment		11,124.80	6,063.20
Semi-Expendable Other Machinery and			
Equipment		185,512.25	2,500.00
Semi-Expendable Books		937,414.85	-
Other Current Assets	12.1	7,029,425.65	26,182,962.49
Advances		1,730,307.96	15,354,522.24
Advances for Payroll		1,730,307.96	15,354,522.24
Prepayments		1,557,122.93	7,086,445.49
Advances to Contractors		1,272,190.72	6,803,046.89
Prepaid Insurance		32,335.63	30,802.02
Other Prepayments		252,596.58	252,596.58
Deposits		3,741,994.76	3,741,994.76
Other Deposits		3,741,994.76	3,741,994.76
Total Current Assets		316,434,761.06	426,423,650.67
Non-Current Assets			
Investment Property	9	2,995,700.64	3,154,776.56
Land and Buildings		2,995,700.64	3,154,776.56
Investment Property, Buildings		6,166,772.23	6,166,772.23
Accumulated Depreciation-Investment			a destruction of the second of
Property, Buildings		(3,171,071.59)	(3,011,995.67)
Accumulated Impairment Losses-		-	
Net Value		2,995,700.64	3,154,776.56

Property, Plant and Equipment	10	417,205,267.45	399,761,949.83
Land		30,289,430.00	30,289,430.00
Land	2	30,289,430.00	30,289,430.00
Accumulated Impairment Losses- Land	1	-	-
Net Value	•	30,289,430.00	30,289,430.00
Land Improvements		10,886,026.24	4,394,473.02
Other Land Improvements		20,301,147.74	12,955,460.42
Accumulated Depreciation-Other Land	'		
Improvements		(9,415,121.50)	(8,560,987.40)
Accumulated Impairment Losses-Other			
Land Improvements			
Net Value		10,886,026.24	4,394,473.02
Infrastructure Assets		864,848.12	965,846.12
Water Supply Systems		5,021,856.26	5,021,856.26
Accumulated Depreciation-Water Supp	olv		
Systems	,	(4,157,008.14)	(4,056,010.14)
Accumulated Impairment Losses-Water	r		
Supply Systems		-	
Net Value		864,848.12	965,846.12
Buildings and Other Structures		249,696,430.38	197,909,875.88
School Buildings		356,710,081.62	299,153,278.81
Accumulated Depreciation-School			
Buildings		(121,909,455.87)	(114,297,097.26)
Accumulated Impairment Losses-School	ol		,
Buildings		-	-
Net Value		234,800,625.75	184,856,181.55
Hostels and Dormitories		1,205,825.00	1,205,825.00
Accumulated Depreciation-Hostels an	d		
Dormitories		(1,085,242.50)	(1,085,242.50)
Accumulated Impairment Losses-Host	els		
and Dormitories		: -	n=
Net Value		120,582.50	120,582.50
Other Structures		29,584,876.96	26,513,740.71
Accumulated Depreciation-Other			
Structures		(14,809,654.83)	(13,580,628.88)
Accumulated Impairment Losses-Othe	r		
Structures			-
Net Value		14,775,222.13	12,933,111.83

Machinery and Equipment	114,467,150.80	121,721,061.44
Office Equipment Accumulated Depreciation-Office	39,491,810.74	35,420,243.86
Equipment Equipment	(25,386,506.92)	(21,230,162.66)
Net Value	14,105,303.82	14,190,081.20
Information and Communication Technology Equipment Accumulated Depreciation-Information	131,217,437.22	125,022,193.22
and Communication Technology Equipment Accumulated Impairment Losses- Information and Communication Technology Equipment	(92,942,901.28)	(81,620,205.64)
Net Value	38,274,535.94	43,401,987.58
Agricultural and Forestry Equipment	3,382,663.76	3,382,663.76
Accumulated Depreciation-Agricultural and Forestry Equipment	(2,655,880.54)	(2,568,701.32)
Accumulated Impairment Losses- Agricultural and Forestry Equipment	_	_
Net Value	726,783.22	813,962.44
Communication Equipment	13,162,199.00	12,452,629.00
Accumulated Depreciation-		
Communication Equipment	(4,212,963.76)	(3,126,256.18)
Accumulated Impairment Losses-		
Communication Equipment	-	-
Net Value	8,949,235.24	9,326,372.82
Disaster Response and Rescue Equipment	178,750.00	35,000.00
Response and Rescue Equipment Disaster Response and Rescue Equipment	(14,169.75)	(4,462.50)
Net Value	164,580.25	30,537.50
Military, Police and Security Equipment Accumulated Depreciation-Military,	32,090.00	32,090.00
Police and Security Equipment Accumulated Impairment Losses- Military, Police and Security Equipment	(28,881.00)	(28,881.00)
, , , , , , , , , , , , , , , , , , ,	-	_
Net Value	3,209.00	3,209.00
Medical Equipment	4,279,292.38	4,246,592.38
Accumulated Depreciation-Medical	,	1,2 10,0 > 2.00
Equipment	(3,216,281.81)	(2,991,464.39)
Accumulated Impairment Losses-Medical Equipment	-	(-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Net Value	1,063,010.57	1,255,127.99
	1,003,010.37	1,400,141.77

Sports Equipment	1,884,200.00	1,884,200.00
Accumulated Depreciation-Sports	,,oo ,, o o ,,	
Equipment	(618,415.50)	(448,837.50)
Accumulated Impairment Losses-Sports		
Equipment	-	-
Net Value	1,265,784.50	1,435,362.50
Technical and Scientific Equipment	51,693,281.36	48,129,916.85
Accumulated Depreciation-Technical and		
Scientific Equipment	(17,871,237.53)	(13,630,051.01)
Accumulated Impairment Losses-		
Technical and Scientific Equipment	7 -	1-
Net Value	33,822,043.83	34,499,865.84
Other Machinery and Equipment	36,271,384.74	34,906,124.74
Accumulated Depreciation-Other		
Machinery and Equipment	(20,178,720.31)	(18,141,570.17)
Accumulated Impairment Losses-Other		
Machinery and Equipment	-	-
Net Value	16,092,664.43	16,764,554.57
Transportation Equipment	4,509,644.89	5,677,238.42
Motor Vehicles	18,225,456.63	18,225,456.63
Accumulated Depreciation-Motor		
Vehicles	(13,723,649.11)	(12,557,725.08)
Accumulated Impairment Losses-Motor		
Vehicles		
Net Value	4,501,807.52	5,667,731.55
Other Transportation Equipment	18,550.00	18,550.00
Accumulated Depreciation-Other	,	,
Transportation Equipment	(10,712.63)	(9,043.13)
Accumulated Impairment Losses-Other		()
Transportation Equipment	(-
Net Value	7,837.37	9,506.87
Furniture, Fixtures and Books	2,911,692.80	2,548,453.08
Furniture and Fixtures	4,106,064.80	3,389,664.80
Accumulated Depreciation-Furniture and		
Fixtures	(1,368,361.70)	(1,078,898.02)
Accumulated Impairment Losses-		
Furniture and Fixtures		
Net Value	2,737,703.10	2,310,766.78
Books	353,870.00	353,870.00
Accumulated Depreciation-Books	(179,880.30)	(116,183.70)
A	, , , , , , , , , , , , , , , , , , , ,	()
Accumulated Impairment Losses-Books	-	<u></u>
Net Value	173,989.70	237,686.30
		, , , , , , , , , , , , , , , , , , , ,

Other Property, Plant and Equipment Other Property, Plant and Equipment Property, Plant and Equipment Accumulated Impairment Losses-Other Net Value		21,332.00 213,320.00 (191,988.00) - 21,332.00	30,150.50 213,320.00 (183,169.50) - 30,150.50
Construction in Progress Construction in Progress-Buildings and)	3,558,712.22	36,225,421.37
Other Structures		3,558,712.22	36,225,421.37
Biological Assets	11	4,752,729.52	4,991,725.00
Consumable Biological Assets		4,752,729.52	4,991,725.00
Livestock Held for Consumption/Sale/Distribution Accumulated Impairment Losses-)	1,153,804.52	1,392,800.00
Livestock Held for Consumption/Sale/Distribution		_	_
Net Value		1,153,804.52	1,392,800.00
Trees, Plants and Crops Held for Consumption/Sale/Distribution Accumulated Impairment Losses-Trees,)	3,598,925.00	3,598,925.00
Plants and Crops Held for Con <u>s</u> umption/Sale/Distribution			
Net Value		3,598,925.00	3,598,925.00
Other Non-Current Assets		4,311,107.27	4,311,107.27
Other Assets Accumulated Impairment Losses-Other Assets) 12.1	4,311,107.27	4,311,107.27
Net Yalue		4,311,107.27	4,311,107.27
Total Non-Current Assets		429,264,804.88	412,219,558.66
TOTAL ASSETS		P 745,699,565.94	P 838,643,209.33

LIABILITIES

Liabilities

~	T .			
Current	1/1	ahı	liftes	

	.		~
Financial Liabilities	₽	10,061,642.09 P	42,461,244.57
•			
Payables	13.1	10,061,642.09	42,461,244.57
Accounts Payable		4,357,872.85	24,591,218.67
Due to Officers and Employees		5,703,769.24	17,870,025.90
Inter-Agency Payables	14	17,180,898.09	67,070,718.69
Due to BIR)	850,883.91	1,067,446.71
Due to GSIS		10,132.66	9,804.09
Due to Pag-IBIG		415.08	3,531.68
Due to PhilHealth		285.37	4,162.14
Due to NGAs		15,226,573.83	64,893,166.83
Due to LGUs		1,092,607.24	1,092,607.24
Trust Liabilities	15	80,922,992.44	79,925,525.94
Trust Liabilities) -	75,707,812.02	75,585,944.74
Guaranty/Security Deposits Payable		5,215,180.42	4,339,581.20
Other Payables	16	1,135,953.08	1,116,037.72
Other Payables	_	1,135,953.08	1,116,037.72
Total Current Liabilities		100 201 405 70	100 572 504 00
Total Current Liabilities Total Liabilities) -	109,301,485.70	190,573,526.92
Total Liabilities	-	109,301,485.70	190,573,526.92
Total Assets less Total Liabilities	:=	636,398,080.24	648,069,682.41
Net Assets/Equity Equity			
Government Equity		636,398,080.24	648,069,682.41
Accumulated Surplus/(Deficit))	636,398,080.24	648,069,682.41
Total Net Assets/Equity	₽	636,398,080.24 P	648,069,682.41

Prepared by:

Maunu CLARISSA N. MARINO

Accountant III

Certified Correct:

LOIDA T. MASINSINUniversity Accountant

Page 7 of 7

Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM Tanay, Rizal

STATEMENT OF FINANCIAL POSITION ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601) AS AT DECEMBER 31, 2019

ASSETS	Note		2019		2018
Current Assets					
Cash and Cash Equivalents	6	₽	246,172,030.00	P	272,738,149.67
Receivables	7		55,456,784.95		119,846,360.67
Inventories	8		7,776,520.46		7,656,177.84
Other Current Assets	12		7,029,425.65	_	26,182,962.49
Total Current Assets		-	316,434,761.06	_	426,423,650.67
Non-Current Assets					
Investments	9		2,995,700.64		3,154,776.56
Property, Plant and Equipment	10		417,205,267.45		399,761,949.83
Biological Assets	11		4,752,729.52		4,991,725.00
Other Non-Current Assets	12		4,311,107.27		4,311,107.27
Total Non-Current Assets		_	429,264,804.88	_	412,219,558.66
Total Assets		₽_	745,699,565.94	₽_	838,643,209.33
LIABILITIES					
Current Liabilities					
Financial Liabilities	13	P	10,061,642.09	₽	42,461,244.57
Inter-Agency Payables	14		17,180,898.09		67,070,718.69
Trust Liabilities	15		80,922,992.44		79,925,525.94
Other Payables	16	_	1,135,953.08	•0: I:•	1,116,037.72
Total Current Liabilities			109,301,485.70	-	190,573,526.92
Total Liabilities		_	109,301,485.70	· (-	190,573,526.92
Total Assets less Total Liabilities		=	636,398,080.24	: :	648,069,682.41
NET ASSETS/EQUITY					
Accumulated Surplus/(Deficit)			636,398,080.24		648,069,682.41
Total Net Assets/Equity		P =	636,398,080.24	₽	648,069,682.41
Prepared by:				С	ertified Correct:
Sugar,					
CLARISSA N. MARINO				Τ.	OID A TO MA CURICUM
Accountant III					OIDA T. MASINSIN
Accountant III				U	niversity Accountant

Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM

Tanay, Rizal

STATEMENT OF CHANGES IN NET ASSETS/EQUITY ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601) FOR THE YEAR ENDED DECEMBER 31, 2019

	Note		<u>2019</u>	<u>2018</u>
Balance at January 1		₽	648,069,682.41 P	576,264,597.46
Add/(Deduct):				
Changes in accounting Policy			n-	
Restated balance		_	648,069,682.41	576,264,597.46
Changes in Net Assets/Equity for the				
Calendar Year				
Surplus/(Deficit) for the period			12,300,392.01	76,820,534.35
Others	5		(23,971,994.18)	(5,015,449.40)
Total recognized revenue and expense		-		
for the period		_	(11,671,602.17)	71,805,084.95
Balance at December 31		₽_	636,398,080.24 ₽	648,069,682.41

Prepared by:

Certified Correct:

CLARISSA N. MARINO

Accountant III

LOIDA T. MASINSIN
University Accountant

Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM Tanay, Rizal

STATEMENT OF CASH FLOWS ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601) FOR THE YEAR ENDED DECEMBER 31, 2019

Cash Flows From Operating Activities

Cash Flows From Operating Activities	-				
Cash Inflows	Note		<u>2019</u>		<u>2018</u>
Cash Innows					
Receipt of Notice of Cash Allocation		P	469,330,996.00	₽	506,537,524.00
Receipt of Notice of Cash Allocation			469,330,996.00		506,537,524.00
Collection of Income/Revenues			24,055,590.54		41,389,442.34
Collection of service and business income			24,021,438.33		41,376,895.11
Collection of other income			34,152.21		12,547.23
Collection of Receivables			171,492,949.11		16,674,852.10
Collection of loans and receivables			28,024,299.11		16,674,852.10
Collection of other receivables			143,468,650.00		
Receipt of Inter-Agency Fund Transfers Receipt of cash for the account of			1,869,000.00		118,364,410.56
NGAs/LGUs/GOCCs			1,869,000.00		118,364,410.56
Trust Receipts			2,517,271.70		8,189,722.94
Receipt of guaranty/security deposits			124,945.70	_	4,274,056.83
Collection of other trust receipts			2,392,326.00		3,915,666.11
Other Receipts			2,866,661.60		819,995.38
Receipt of refund of cash advances			2,861,755.92		819,995.38
Refund of overpayment of personnel					
services			4,905.68		
4.15					
Adjustments Restoration of cash for cancelled/lost/stale		-	600,300.37		4,231,258.15
checks/ADA	2		525 600 01		2 607 002 65
Other adjustments-Inflow			525,688.84 74,611.53		3,687,882.65 543,375.50
			74,011.33		343,373.30
Total Cash Inflows		-	672,732,769.32		696,207,205.47

Cash Outflows

Remittance to National Treasury	1,392,869.86	2,188,270.74
Payment of Expenses	93,974,727.78	77,795,281.83
Payment of personnel services	3,188,020.84	8,596,241.44
Payment of maintenance and other	3,186,020.84	0,390,241.44
operating expenses	85,640,151.71	54 202 647 00
Payment of financial expenses	85,040,151.71	54,292,647.88
Payment of expenses pertaining		100.00
to/incurred in the prior years	5 146 555 22	14 006 202 51
to meaned in the prior years	5,146,555.23	14,906,292.51
Purchase of Inventories	32,705,240.69	30,294,218.56
Purchase of inventories for sale	22,068,902.89	17713798.99
Purchase of inventory held for	,000,0 0	17713770.77
consumption	10,636,337.80	12580419.57
Grant of Cash Advances	356,498,473.02	295,850,056.72
Advances for payroll	355,844,593.02	294810956.7
Advances to officers and employees	653,880.00	1039100
	333,333.03	1037100
Prepayments	3,012,487.19	5,184,942.99
Prepaid Insurance	3,012,487.19	4,923,841.32
Other prepayments		261,101.67
D ''		
Remittance of Personnel Benefit		
Contributions and Mandatory Deductions	171,784,340.62	162,971,590.21
Remittance of taxes withheld not covered		
by TRA	6,377,133.34	6990169.6
Remittance to GSIS/Doc IDIC/Db:111-141	110.000.000.00	
Remittance to GSIS/Pag-IBIG/PhilHealth Remittance of personnel benefits	119,260,096.59	111197734.5
contributions	42.767.600.14	4404000
Remittance of other payables	43,767,680.14	41842229.4
remittance of other payables	2,379,430.55	2941456.74
Release of Inter-Agency Fund Transfers	3,124,541.09	4,268,371.85
Advances to Procurement Service	3,124,541.09	4,268,371.85
		,,
Release of Intra-Agency Fund Transfers		22,330.00
Release of other intra-agency fund	1	
transfers		22,330.00
Description of the same		
Reversal of Unutilized NCA	2,429,295.91	16,777,622.50

Other Disbursements	6,483,731.75	11,542,073.22
Refund of excess income	8,874.00	38,132.95
Refund of excess working fund/fund		
transfers/ trust fund	180,126.00	
Refund of guaranty/security deposits	2,971,162.95	646,977.58
Other Disbursements	3,323,568.80	10,856,962.69
Adjustments	850,100.59	2,249,341.46
Other adjustments - Net cash	030,100.37	2,217,511.10
reconciliation	125,816.28	
Other adjustments - AOM No. 2019-005		
(2018)	408,614.64	
Other adjustments - outflow	315,669.67	2,249,341.46
Total Cash Outflows	672,255,808.50	609,144,100.08
Net Cash Provided by (Used in) Operating Activities	476,960.82	87,063,105.39
Cash Flows from Investing Activities		
Cash Outflows		
Purchase/Construction of Property, Plant and		
Equipment	27,043,080.49	101,797,419.68
Construction of buildings and other	27,010,000112	
structures	3,805,752.74	7,227,073.58
Purchase of machinery and equipment	6,179,562.63	25,181,988.41
Purchase of transportation equipment		1,041,071.43
Purchase of furniture, fixtures and books		574,359.11
Construction in progress	2,754,694.47	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Advances to contractors	1,612,820.07	10,646,659.70
Payment of retention fee to contractors		4,352,110.23
Payment for rehabilitation of property,		
plant and equipment (capitalized repair)		5,136,024.28
Payment for property, plant and	10 (00 050 50	VIII (00 + 00 + 0
equipment obligated in prior year	12,690,250.58	47,638,132.94
Total Cash Outflows	27,043,080.49	101,797,419.68
Net Cash Provided By (Used In) Investing Activities	(27,043,080.49)	(101,797,419.68)
Increase (Decrese) in Cash and Cash Equivalents	(26,566,119.67)	(14,734,314.29)
Cash and Cash Equivalents, January 1	272,738,149.67	287,472,463.96
Cash and Cash Equivalents, December 31	246,172,030.00	272,738,149.67

Prepared by:

Maunu CLARISSA N. MARINO

Accountant III

Certified Correct:

LOIDA T. MASINSINUniversity Accountant

Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM

Tanay, Rizal

STATEMENT OF CASH FLOWS ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601) FOR THE YEAR ENDED DECEMBER 31, 2019

Cash Flows From Operating Activities

Cash Inflows

	170.000.000
₽	469,330,996.00
	24,055,590.54
	171,492,949.11
	1,869,000.00
	2,517,271.70
	2,866,661.60
	600,300.37
-	672,732,769.32
**	0/2,/32,/09.32
	1 202 960 96
	1,392,869.86
	93,974,727.78
	32,705,240.69
	356,498,473.02
	3,012,487.19
datory Deduc	171,784,340.62
	3,124,541.09
	2,429,295.91
	6,483,731.75
	850,100.59
	672,255,808.50
P	476,960.82
	p datory Deduc

Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM

Tanay, Rizal

STATEMENT OF CASH FLOWS ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601) FOR THE YEAR ENDED DECEMBER 31, 2019

Cash Flows from Investing Activities

Cash Outflows Purchase/Construction of Property, Plant and Equipment Total Cash Outflows	27,043,080.49 27,043,080.49
Net Cash Provided by (Used in) Investing Activities	(27,043,080.49)
Increase (Decrease) in Cash and Cash Equivalents	(26,566,119.67)
Cash and Cash Equivalents, January 1	272,738,149.67
Cash and Cash Equivalents, December 31	246,172,030.00
Prepared by:	Certified Correct:
CLARISSAN. MARINO Accountant III	LOIDA T. MASINSIN University Accountant

Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM Tanay, Rizal

UNIVERSITY OF RIZAL SYSTEM STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT ALL FUNDS (FUND 01101101, 05206441, 06207512) FOR THE YEAR ENDED DECEMBER 31, 2019

Particulars		Budgeted Amounts		Actual Amounts on	Difference Final	
Particulars		Original	Final	Comparable Basis	Budget and Actual	
	Notes					
RECEIPTS						
Tax Revenue						
Services and Business Income	11	29,585,631.21	178,464,051.02	147,400,576.55	31,063,474.47	
Assistance and Subsidy		3,687,000.00	3,687,000.00	3,687,000.00		
Shares, Grants and Donations						
Gains						
Others						
Total Receipts		33,272,631.21	33,272,631.21	151,087,576.55	31,063,474.47	
PAYMENTS						
Personnel Services		501,647,167.81	507,184,431.81	491,578,505.92	15,605,925.89	
Maintenance and Other	12	93,103,107.00	93,103,107.00	82,041,410.33	11,061,696.67	
Capital Outlay		61,652,624.00	61,652,624.00	51,954,374.18	9,698,249.82	
Financial Expenses						
Others		54,341,593.00	54,341,593.00	54,341,593.00		
Total Payments		710,744,491.81	716,281,755.81	679,915,883.43	36,365,872.38	
NET RECEIPTS/PAYMENTS	,	(677,471,860.60)	(683,009,124.60)	(528,828,306.88)	(5,302,397.91)	

Certified Correct:

Renato F/De Lemon, Ph. D.
Chief Administrative Officer University Budget Officer

Certified Correct:

Loida T. Masinsin
University Accountant



Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM

Province of Rizal



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STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of University of Rizal System is responsible for all information and representations contained in the accompanying Statement of Financial Position as at December 31, 2019 and the related Statements of Financial Performance, Cash Flows, Comparison of Budget and Actual Amounts, Changes in Net Assets/Equity and the Notes to Financial Statements for the year then ended. The financial statements have been prepared in conformity with the Philippine Public Sector Accounting Standards and generally accepted state accounting principles, and reflect amounts that are based on the best estimates and informed judgment of management with an appropriate consideration to materiality.

In this regard, management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized.

SHIRLEY R. MARTY	MARITA R. CANAPI, Ed. D.
Director, Finance Services Division	University President
Date Signed	Date Signed

"Nurturing Tomorrow's Noblest"

NOTES TO FINANCIAL STATEMENTS For the Year Ended December 31, 2019

1. General Information/Agency Profile

The financial statements of the University of Rizal System (URS) were authorized for issue on February 14, 2020 as shown in the Statement of Management Responsibility for Financial Statements signed by the Director for Finance Services, Mrs. Shirley R. Marty and the University President, Dr. Marita R. Canapi.

The URS is a merger of two state colleges and a University extension campus – the Rizal Polytechnic College, Rizal State College and the Rizal Technological University, Antipolo Annex. The approval of Republic Act No. 9157 on August 11, 2001 established the University of Rizal System (URS) with URS Tanay as the Main Campus and its satellite campuses are in Morong, Pililla, Rodriguez, Angono, Binangonan, Cainta, Antipolo, Cardona and Taytay.

The University primarily offers higher professional and technical instructions and training in science and technology and promotes research, extension and production services, advanced studies and specialized training in all fields deemed relevant to the development goals of the Province of Rizal.

The governing body of the University is the Board of Regents composed of the Commissioner of the Commission on Higher Education (CHED) as Chairman, the University President as the Vice Chairman and nine members.

The University is guided by the Mission and Vision stated below:

Vision

The leading University in human resource development, knowledge and technology generation and environmental stewardship.

Mission

The University of Rizal System is committed to nurture and produce upright and competent graduates and empowered community through relevant and sustainable higher professional and technical instruction, research, extension and production services.

The total manpower of the University is 869 composed of teaching and non-teaching personnel under Permanent, Contractual, Casual, and Job Order status.

The URS maintained four funds: Funds 01101101, 05206441, 06207501 and 07308601.

2. Statement of Compliance and Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with and comply with the Philippine Public Sector Accounting Standards (PPSAS) issued by the Commission on Audit per COA Resolution No. 2014-003 dated January 24, 2014.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The Statement of Cash Flows is prepared using the direct method.

3. Summary of Significant Accounting Policies

3.1 Basis of accounting

The financial statements are prepared on an accrual basis in accordance with the Philippine Public Sector Accounting Standards (PPSAS).

3.2 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. For the purpose of the consolidated statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.

3.3 Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

3.4 Property, Plant and Equipment

Recognition

An item is recognized as property, plant, and equipment (PPE) if it meets the characteristics and recognition criteria as a PPE.

The characteristics of PPE are as follows:

- tangible items;
- are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and

are expected to be used during more than one reporting period.

An item of PPE is recognized as an asset if:

- It is probable that future economic benefits or service potential associated with the item will flow to the entity; and
- The cost or fair value of the item can be measured reliably.

Measurement at Recognition

An item recognized as property, plant, and equipment is measured at cost.

A PPE acquired through non-exchange transaction is measured at its fair value as at the date of acquisition.

The cost of the PPE is the cash price equivalent or, for PPE acquired through non-exchange transaction its cost is its fair value as at recognition date.

Cost includes the following:

- Its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates;
- expenditure that is directly attributable to the acquisition of the items; and
- initial estimate of the costs of dismantling and removing the item and restoring the
 site on which it is located, the obligation for which an entity incurs either when the
 item is acquired, or as a consequence of having used the item during a particular
 period for purposes other than to produce inventories during that period.

Measurement After Recognition

After recognition, all property, plant and equipment are stated at cost less accumulated depreciation and impairment losses.

When significant parts of property, plant and equipment are required to be replaced at intervals, the [Name of the entity] recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major repair/replacement is done, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied.

All other repair and maintenance costs are recognized as expense in surplus or deficit as incurred.

Depreciation

Each part of an item of property, plant, and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation charge for each period is recognized as expense unless it is included in the cost of another asset.

Initial Recognition of Depreciation

Depreciation of an asset begins when it is available for use such as when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

For simplicity and to avoid proportionate computation, the depreciation is for one month if the PPE is available for use on or before the 15th of the month. However, if the PPE is available for use after the 15th of the month, depreciation is for the succeeding month.

Depreciation Method

The straight line method of depreciation is adopted unless another method is more appropriate for agency operation.

Estimated Useful Life

The University of Rizal System uses the Schedule on the Estimated Useful Life of PPE by classification prepared by COA.

The University of Rizal System uses a residual value equivalent to at least five percent (5%) of the cost of the PPE.

Impairment

An asset's carrying amount is written down to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable service amount.

Derecognition

The University of Rizal System derecognizes items of property, plant and equipment and/or any significant part of an asset upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

3.5 Changes in accounting policies and estimates

The University of Rizal System recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy were applied prospectively if retrospective application is impractical.

The University of Rizal System recognizes the effects of changes in accounting estimates prospectively by including in surplus or deficit.

The University of Rizal System correct material prior period errors retrospectively in the first set of financial statements authorized for issue after their discovery by:

- Restating the comparative amounts for prior period(s) presented in which the error occurred; or
- If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

3.6 Revenue from non-exchange transactions

Recognition and Measurement of Assets from Non-Exchange Transactions

An inflow of resources from a non-exchange transaction, other than services in-kind, that meets the definition of an asset were recognized as an asset if the following criteria were met:

- It is probable that the future economic benefits or service potential associated with the asset will flow to the entity; and
- The fair value of the asset can be measured reliably.

An asset acquired through a non-exchange transaction is initially measured at its fair value as at the date of acquisition.

Recognition Revenue from Non-Exchange Transactions

An inflow of resources from a non-exchange transaction recognized as an asset is recognized as revenue, except to the extent that a liability is also recognized in respect of the same inflow.

As [Name of entity] satisfies a present obligation recognized as a liability in respect of an inflow of resources from a non-exchange transaction recognized as an asset, it reduces the carrying amount of the liability recognized and recognize an amount of revenue equal to that reduction.

Measurement of Revenue from Non-Exchange Transactions

Revenue from non-exchange transactions is measured at the amount of the increase in net assets recognized by the entity, unless a corresponding liability is recognized.

Gifts and Donations

The University of Rizal System recognizes assets and revenue from gifts and donations when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

Goods in-kind were recognized as assets when the goods were received, or there is a binding arrangement to receive the goods. If goods in-kind were received without conditions attached, revenue is recognized immediately. If conditions were attached, a liability is recognized, which is reduced and revenue recognized as the conditions were satisfied.

On initial recognition, gifts and donations including goods in-kind were measured at their fair value as at the date of acquisition, which were ascertained by reference to an active market, or by appraisal. An appraisal of the value of an asset is normally undertaken by a member of the valuation profession who holds a recognized and relevant professional qualification. For many assets, the fair value were ascertained by reference to quoted prices in an active and liquid market.

3.7 Revenue from Exchange transactions

Measurement of Revenue

Revenue was measured at the fair value of the consideration received or receivable.

Sale of Goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the [Name of Entity].

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

3.8 Budget information

The annual budget is prepared on a cash basis and is published in the government website.

A separate Statement of Comparison of Budget and Actual Amounts (SCBAA) was prepared since the budget and the financial statements were not prepared on comparable basis. The SCBAA was presented showing the original and final budget and the actual amounts on comparable basis to the budget. Explanatory comments are provided in the notes to the annual financial statements.

These budget figures were those approved by the governing body both at the beginning and during the year following a period of consultation with the public.

3.9 Employee benefits

The employees of University of Rizal System are member of the Government Service Insurance System (GSIS), which provides life and retirement insurance coverage.

The University of Rizal System recognizes the undiscounted amount of short term employee benefits, like salaries, wages, bonuses, allowance, etc., as expense unless capitalized, and as a liability after deducting the amount paid.

The University of Rizal System recognizes expenses for accumulating compensated absences when these were paid (commuted or paid as terminal leave benefits). Unused entitlements that has accumulated at the reporting date were not recognized as expense. Non-accumulating compensated absences, like special leave privileges, were not recognized.

4. Changes in Accounting Policies

University of Rizal System adopted the following new accounting policies:

4.1 On January, 2016, University of Rizal System adopted the PPSASs No. 12. The new standard includes the requirement for recognition of tangible items with estimated service life of more than one year not within the capitalization threshold of 15,000 and is effective for years beginning on or after January, 2016. This accounting change had significant impact on University of Rizal System's financial statements.

5. Prior Period Adjustments

The University of Rizal System has recognized various adjustments pertaining to previous years that affects the balance of Accumulated Surplus (Deficit) Account. Below are the breakdown of the items:

Particular	Amount
Issuance of supplies purchased in the previous years as per RSMI	P (2,317,762.39)
Issuance of accountable forms purchased in the previous years as per RAAF	(92,070.60)
Adjustment of Livestock Inventory	(442,495.48)
Adjustment for cancelled checks	5,620.40
Adjustment for refund of Cash advances	106,905.06
Overstatement of recorded income	(3,862,700.00)
Adjustment for expired portion of prepaid insurance	(28,904.51)
Adjustment of prior years' depreciation	(77,474.75)
Adjustment to Merchandise Inventory	(1,090,304.00)
Adjustment of Accounts Receivable	(16,127,929.79)
Bank Reconciliation Adjustment - Book Reconciling Items	(125,816.28)
Over remittance of prior year's tax	(205.08)
Adjustment on prior year's college share	(13,560.00)
Adjustment on prior year's accounts payable and expense account	94,703.24
Net Debit Adjustment	P (23,971,994,18)

6. Cash and Cash Equivalents

Accounts	As	of December 31, 2019
Cash Collecting Officer	P	0.00
Cash in Bank-Local Currency	1	
Cash-Treasury/Agency Deposit, Regular	-	245,337,136.18
		834,893.82
Total Cash and Cash Equivalents	₽	246,172,030.00

The Cash-Treasury/Agency Deposit, Regular Account was closed to Accumulated Surplus Account at year end leaving zero cash balance for Fund 01101101.

The Land Bank of the Philippines, Tanay Branch is the depository bank of URS with the following bank account details :

Account Number	Account Name
2114-9002-17	URS MDS
1142-1018-03	URS Special Trust Fund
1142-1030-08	URS Other Funds
1142-1028-77	URS Morong IGP
1142-1036-10	URS Antipolo - SHSVP
1142-1035-98	URS Morong - SHSVP

7. Receivables

7.1 Loans and Receivables

	2019			
Accounts	Current	Non- Current	Total	
Accounts Receivable	₽ 12,563,382.57	-	P 12,563,382.57	
Allowance for Impairment-Accounts Receivable	(880,967.34)	-	(880,967.34)	
Net Value- Accounts Receivable	11,682,415.23		11,682,415.23	
TOTALS	P 11,682,415.23		P 11,682,415.23	

7.2 Aging/ Analysis of Receivables

As at December 31, 2019

Accounts	Total	Not	u Wester Cons	Past o	lue
		past due	< 30 days	30-60 days	> 60 days
Accounts Receivable	₽ 12,563,382.57		15.4		P -12,563,382.57
Other Receivables	50,778.75				50,778.75
Total	P 12,614,161.32				P 12,614,161,32

7.3 Inter-Agency Receivables

	2019		
Accounts	Current	Non- Current	Total
Due from National Government Agencies	P 42,699,976.33	_	P 42,699,976.33
TOTALS	P 42,669,976,33	-	P 42,669,976.33

Accounts Receivable represents sales on account from Income Generating Projects (IGP) and Corporate Business Affairs (CBA) operations and unpaid tuition and other fees of students.

Due from National Government Agencies account represent collectibles from the Commission on Higher Education (CHED) for tuition fee of students as a result of full tuition subsidy for SUCs as per RA 10931 or the "Universal Access to Quality Tertiary Education Act". Also included in this account are advances to Procurement Service for supplies and materials which remained undelivered as of year-end.

8. Inventories

Inventory Account	2019	2018
Merchandise Inventory	P 3,609,401.00	₱ 3,961,713.00
Office Supplies Inventory	2,694,146.18	3,281,060.96
Accountable Forms, Plates and Stickers Inventory	136,090.00	173,008.60
Medical, Dental and Laboratory Supplies Inventory	4,525.00	
Textbooks and Instructional Materials Inventory		81,200.00
Agricultural and Marine Supplies Inventory	82,935.00	
Other Supplies and Materials Inventory	89,708.82	150,632.08
Semi-Expendable Office Equipment	25,662.56	200,002.00
Semi-Expendable Information and Communications Technology Equipment	11,124.80	6.002.22
Semi-Expendable Other Machinery and Equipment	185,512.25	6,063.20 2,500.00
Semi-Expendable Books	937,414.85	2,300.00
Total	P 7,776,520.46	P.7,656,177.84

Merchandise Inventories are uniforms and other items held for sale by the Corporate and Business Affairs to students.

Office Supplies Inventory pertains to supplies and materials procured for the operational requirements of URS. Monthly issuances were recorded in the books as they take place.

Textbooks and Instructional Materials Inventory pertains to cost of textbooks and instructional materials purchased for the use of URS operations.

Other Supplies and Materials Inventory consists of other supplies and materials acquired which cannot be classified under any of the specific inventory accounts such as tools, wheelbarrow, electrical equipment use by Maintenance and Utility personnel which the cost are P15,000.00 and below.

9. Investment Property

Particulars	2019
Investment Property, Buildings	₽ 6,166,772.23
Accumulated Depreciation-Investment Property, Buildings	3,171,071.59
Net Value	₽ 2,995,700.64

Investment Property, Buildings represents one-storey canteen buildings in Pililla and Tanay and the University Function Hall located in the ground floor of the College Library Building in Morong available for rental to various customers.

10. Property, Plant and Equipment

Account Title	Cost	Accumulated Depreciation	Net Book Value
Land	₱ 30,289,430.00		₱ 30,289,430.00
Other Land Improvements	20,301,147.74	9,415,121.50	10,886,026.24
Road Networks			
Water Supply Systems	5,021,856.26	4,157,008.14	864,848.12
School Buildings	356,710,081.62	121,909,455.87	234,800,625.75
Hostels and Dormitories	1,205,825.00	1,085,242.50	120,582.50
Other Structures	29,584,876.96	14,809,654.83	14,775,222.13
Office Equipment	39,491,810.74	25,386,506.92	14,105,303.82
Information and Communication Technology Equipment	131,217,437.22	92,942,901.28	38,274,535.94
Agricultural and Forestry Equipment	3,382,663.76	2,655,880.54	726,783.22
Communication Equipment	13,162,199.00	4,212,963.76	8,949,235.24
Disaster Response and Rescue Equipment	178,750.00	14,169.75	164,580.25
Military Police Equipment	32,090.00	28,881.00	3,209.00
Medical Equipment	4,279,292.38	3,216,281.81	1,063,010.57
Sports Equipment	1,884,200.00	618,415.50	1,265,784.50

Technical and Scientific Equipment	51,693,281.36	17,871,237.53	33,822,043.83
Other Machinery and Equipment	36,271,384.74	20,178,720.31	16,092,664.43
Motor Vehicles	18,225,456.63	13,723,649.11	4,501,807.52
Other Transportation Equipment	18,550.00	10,712.63	7,837.37
Furniture and Fixtures	4,106,064.80	1,368,361.70	2,737,703.10
Books	353,870.00	179,880.30	173,989.70
Construction in Progress - Buildings and Other Structures	3,558,712.22		
Other Property, Plant and Equipment	213,320.00	191,988.00	21,332.00
Totals	<u>P 751,182,300.43</u>	<u>P 333,977,032.98</u>	<u>P 417,205,267.45</u>

Land consists only of land with Original and Transfer Certificate of Title under the custody of the University consisting of URS Pililla, Rodriguez and Tanay.

School Buildings include fully depreciated building still in use.

11. Biological Assets

Particulars	2019
Livestock Held for Consumption/Sale/Distribution	₽ 1,153,804.52
Trees, Plants and Crops Held for Consumption/Sale/Distribution	3,598,925.00
Total	<u>P 4,752,729.52</u>

This account consist of consumable biological assets held for sale by the Production Unit that serves as income generating project of the University.

12. Other Assets

12.1 Current and Non-Current Other Assets

Particulars		2019	
	Current	Non-Current	Total
Advances	P 1,730,307.96		P 1,730,307.96
Prepayments	1,557,122.93		1,557,122.93
Deposits		3,741,994.76	3,741,994.76
Other Assets		4,311,107.27	4,311,107.27
Total	P 3,287,430.89	₽ 8,053,102.03	P 11,340,532,92

Advances for Payroll in the amount of P 1,170,925.55 were liquidated in January 2020.

13. Financial Liabilities

13.1 Payables

Particulars Payables	2019	2018
Accounts Payable	₽4,357,872.85	P 24,591,218.67
Due to Officers and Employees	5,703,769.24	17,882,025.90
Total Payables	<u>P10,061,642.09</u>	<u>P42,473,244,57</u>

Accounts Payable which are classified as Not Yet Due and Demandable amounted to P 10,994,433.30 for Fund 011. These represent valid and legal obligations for which goods/services/ projects are not yet been delivered/completed/accepted by the University at year end.

14. Inter-Agency Payables

Particulars	2019	2018
Due to BIR	P 850,883.91	₽ 1,067,446.71
Due to GSIS	10,132.66	9,804.09
Due to Pag-IBIG	415.08	3,531.68
Due to PhilHealth	285.37	4,162.14
Due to NGAs	15,226,573.83	64,893,166.83
Due to LGUs	1,092,607.24	1,092,607.24
Total Inter - Agency Payable	P 17,180,898.09	P 67,070,718.69

15. Trust Liabilities

Particulars Trust Liabilities	2019 ₽ 75,707,812.02	2018 ₽ 75,585,944.74
Guaranty/Security Deposits Payable	5,215,180.42	4,339,581.20
Total Trust Liabilities	₽ 80,922,992.44	₽ 79,925,525.94

16. Other Payables

The University of Rizal System has payables to agencies not classified as financial liabilities pertaining to transactions entered into by the Corporate and Business Affairs in the amount of P 1,135,953.08.

17. Service and Business Income

Particulars	2019	2018
Business Income	P 126,017,014.96	P 162,636,326.35
School Fees	117,945,262.34	153,185,876.36
Rent/Lease Income	1,732,260.00	1,793,563.50
Income from Hostels / Dormitories and Other Like	77,000.00	19,000.00
Income from Printing and Publication	536,446.00	1,261,189.00
Sales Revenue	23,239,953.07	19,256,835.01
Less: Cost of Sales	(21,404,398.40)	(17,713,798.99)
Interest Income	50,855.93	28,123.43
Fines and Penalties - Business Income		
Other Business Income	3,654,869.89	4,280,696.17
Miscellaneous Income	184,766.13	
Total Service and Business Income	<u>P 126,017,014.96</u>	<u>P 162,636,326.35</u>

18. Personnel Services

18.1 Salaries and Wages

Particulars	2019	2018
Salaries and Wages-Regular	P 295,578,473.10	₽ 272,401,343.69
Salaries and Wages-Casual/Contractual	21,734,874.86	17,703,484.20
Total Salaries and Wages	P 317,313,347,96	₽ 290,104,827.89

18.2 Other Compensation

Particulars	2019	2018
Personal Economic Relief Allowance (PERA)	₽ 18,709,752.74	₽ 18,256,715.57
Personal Economic Rener Atlantage (RA)	225,000.00	235,000.00
Representation Allowance (RA)	99,838.34	108,207.00
Transportation Allowance (TA)	4,644,000.00	4,536,000.00
Clothing/Uniform Allowance	53,731.25	50,268.75
Subsistence Allowance	7,326.80	6,854.65
Laundry Allowance	1,5	20,341,445.03
Quarters Allowance	18,263,266.77	427,523.68
Honoraria	413,596.34	2,923,637.66
Hazard Pay	4,956,088.12	47,771,560.00
Overtime and Night Pay	52,000,691.06	3,822,000.00
Year End Bonus	3,924,053.20	10,306,762.08
Cash Gift	16,585,684.00	18,256,715.57
Other Bonuses and Allowances		P 108,785,974.42
Total Other Compensation	<u>P 119,883,028.62</u>	F 100, 703, 274, 34

18.3Employees Future Benefits

The University of Rizal System and its employees contribute to the GSIS, PAG-IBIG and PHILHEALTH in accordance with applicable laws. The GSIS, PAG-IBIG and PHILHEALTH administers the plan, including payment of pension benefits to employees to whom the act applies.

18.4 Personnel Benefit Contributions

Particulars	2019	2018
	₽ 37,343,794.49	₽ 34,350,319.82
Retirement and Life Insurance Premiums	935,800.00	902,725.63
Pag-IBIG Contribtuions	3,472,426.54	3,337,603.54
PhilHealth Contributions		912,877.36
Employees Compensation Insurance Premiums	937,773.99	
Total Personnel Benefit Contributions	P 42,689,795.02	P 39,503,526.3

18.5 Other Personnel Benefits

D. Lindows	2019	2018
Particulars		771.864.40
Terminal Leave Benefits	D 1 160 040 00	₽ 455,000.00
Other Personnel Benefits	P 1,160,049.00	P 1,226,864.40
Total Other Personnel Benefits	P 1,160,049.00	P 19220,004.40

19.11 Labor and Wages

Particulars	2019	2018
Labor and Wages	<u>P 10,999,076.63</u>	P 14,141,983.82

19.12 Other Maintenance and Operating Expenses

Particulars	2019	2018
Advertising Expenses	P 15,000.00	₽ 90,499.20
Printing and Publication Expenses	1,488,086.37	1,968,759.29
Representation Expenses	5,619,087.63	7,417,965.10
Transportation and Delivery Expenses	160.00	18,790.00
Rent/Lease Expenses	512,727.00	1,092,631.50
Membership Dues and Contributions to		
Organizations	1,872,351.95	2,115,155.32
Subscription Expenses		701,501.02
Other Maintenance and Operating Expenses	225,371.00	149,695.00
Total Other Maintenance and Operating Expenses	P 9,732,783.95	P 13,554,996,43

20. Financial Expenses

Particulars	2019	2017
Bank Charges	P 300.00	P 100.00

21. Non-Cash Expenses

21.1 Depreciation

Particulars	2019	2018
Depreciation-Investment Property	P 159,075.92	P 159,075.92
Depreciation-Land Improvements	854,134.10	400,515.38
Depreciation-Infrastructure Assets	100,998.00	421,250.65
Depreciation-Buildings and Other Structures	8,794,300.45	6,532,089.56
Depreciation-Machinery and Equipment	23,297,537.51	21,972,715.45
Depreciation-Transportation Equipment	1,227,487.09	1,061,522.10
Depreciation-Furniture, Fixtures and Books	294,629.60	284,949.43
Depreciation-Other Property, Plant and Equipment	8,818.50	22,242.60
Total Depreciation	P 34,736,981.17	P 30,854,361.09

22. Net Financial Assistance/Subsidy

Financial Assistance/Subsidy from NGAs, LGUs, GOCCs

Particulars	2019	2018
Subsidy from National Government	P 496,715,474.65	₱ 517,468,703.73
Total Financial Assistance/Subsidy from		
NGAs, LGUs, GOCCs	P 496,715,474.65	P 517,468,703,73

19.6 Awards/Rewards and Prizes

Particulars	2019	2018
	P 1.328,050.00	₽ 2,343,580.00
Awards/Rewards Expenses	51,500.00	33,800.00
Prizes Total Awards/Rewards and Prizes	P 1,379,550.00	₽ 2,377,380.00

19.7 Confidential, Intelligence and Extraordinary Expenses

Particulars	2019	2018
Extraordinary and Miscellaneous Expenses	P 94,488.07	₽ 97,609.64
Total Confidential, Intelligence and Extraordinary Expenses	<u>P 94,488,07</u>	<u>P 97,609.64</u>

19.8 Professional Services

Particulars	2019	2018
Legal Services	P 56,650.00	₽ 51,850.00
Other Professional Services	359,998.88	463,912.50
Total Professional Services	P 416,648.88	P 515,762.50

19.9 Repairs and Maintenance

Particulars	2019	2018
Repairs and Maintenance - Investment Property	P	P
Repairs and Maintenance - Infrastructure Assets	639,238.05	54,949.73
Repairs and Maintenance - Buildings and Other Structures	1,539,976.60	5,957,262.56
Repairs and Maintenance - Machinery and Equipment	338,499.00	156,188.20
Repairs and Maintenance - Transportation Equipment	263,293.12	303,167.56
Total Repairs and Maintenance Expenses	<u>P 2,781,006.77</u>	P 6,472,048.05

19.10 Taxes, Insurance Premiums and Other Fees

Particulars	2019	2018
Taxes, Duties and Licenses	P 33,455.67	₽ 52,181.06
Fidelity Bond Premiums	306,750.00	311,625.00
Insurance Expenses	2,999,571.07	4,987,184.26
Total Taxes, Insurance Premiums and Other Fees	<u>P 3,339,776.74</u>	<u>P 5,350,990.32</u>

19.11 Labor and Wages

Particulars	2019	2018
Labor and Wages	<u>P 10,999,076.63</u>	<u>P 14,141,983.82</u>

19.12 Other Maintenance and Operating Expenses

Particulars	2019	2018
Advertising Expenses	₽ 15,000.00	₽ 90,499.20
Printing and Publication Expenses	1,488,086.37	1,968,759.29
Representation Expenses	5,619,087.63	
Transportation and Delivery Expenses	160.00	
	512,727.00	1,092,631.50
Rent/Lease Expenses	012,72	
Membership Dues and Contributions to	1,872,351.95	2,115,155.32
Organizations	1,072,331.75	701,501.02
Subscription Expenses	225,371.00	
Other Maintenance and Operating Expenses	223,371.00	145,055.00
Total Other Maintenance and Operating	D 0 W24 W02 04	D 12 554 006 43
Expenses	P 9,732,783.95	<u>P 13,554,996.43</u>

20. Financial Expenses

Particulars	2019	2017
Bank Charges	P 300.00	P 100.00

21. Non-Cash Expenses

21.1 Depreciation

Particulars	2019	2018
Depreciation-Investment Property	P 159,075.92	₽ 159,075.92
Depreciation-Land Improvements	854,134.10	400,515.38
Depreciation-Infrastructure Assets	100,998.00	421,250.65
Depreciation-Buildings and Other Structures	8,794,300.45	6,532,089.56
Depreciation-Machinery and Equipment	23,297,537.51	21,972,715.45
Depreciation-Transportation Equipment	1,227,487.09	1,061,522.10
Depreciation-Furniture, Fixtures and Books	294,629.60	284,949.43
Depreciation-Other Property, Plant and Equipment	8,818.50	22,242.60
Total Depreciation	P 34,736,981.17	P 30,854,361.09

22. Net Financial Assistance/Subsidy

Financial Assistance/Subsidy from NGAs, LGUs, GOCCs

Particulars	2019	2018
Subsidy from National Government	P 496,715,474.65	₽ 517,468,703.73
Total Financial Assistance/Subsidy from		
NGAs, LGUs, GOCCs	P 496,715,474.65	P 517,468,703.73

Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM

Tanay, Rizal

REPORT OF INCOME

(RA Books)

For the Period Ended December 31, 2019 FUND 05206441, FUND 06207512 AND FUND 07308601)

GENERAL INCOME

Business Income:

ess Income:	117,945,262.34
School Fees	1,732,260.00
Rent / Lease Income	77,000.00
Income from Hostels / Dormitories and Other Like	536,446.00
Income from Printing and Publication	50,855.93
Interest Income	3,654,869.89
Other Business Income	184,766.13
Miscellaneous Income	1,835,554.67
Net Sales Revenue	1,033,334.07

TOTAL INCOME

126,017,014.96

Prepared by:

CLARISSA N. MARINO

Accountant III

Certified Correct:

LOIDA T. MASINSIN

University Accountant

Republic of the Philippines UNIVERSITY OF RIZAL SYSTEM Tanay, Rizal

SCHEDULE OF ACCOUNTS PAYABLE As at December 31, 2019

AT CVCTFM

Entit	Entity Name: UNIVERSITY OF RIZAL SYSTEM	AL SYSTEM	(1 06207512 AND 07308601)	D 07308601)		UACS Object Code: 2-01-01-010	ode: 2-01-01-010	
Fund	Fund Cluster: ALL FUNDS (FUND ULIULUS, USECUTA	1101101,032001			Amount Due			
				toron		Past Due		Remarks
,	Name of Creditor	Amount	Curren	01 265	Over	Over	Over 3 years	
ċ Z	(in alphabetical order)	Balance	less than	2005-17		SALVOIT C	and onwards	
			90 days	days	I year	z years		
								FUND 062A
-	AVS Agrivet Supplies	82,935.00	82,935.00					FUND 062A
- 0	CBA Rodriguez	3,600.00	3,600.00					FUND 062A
1 6	CBA-URS. Corp. Bus. Affair	250.00	250.00					FUND 062A
4	Ceballos, Ma. Haydee	15,200.00	15,200.00					
	Conde, Allan E. "AND" Cruz,	19 000.00	19,000.00					FUND 062A
Λ	Joy S.							FUND 062A
9	Corporate Business Affairs	6,000.00	9,000.00					FUND 062A
0 1	LIRS Angono CBA	1,300.00	1,300.00					FUND 062A
×	URS Binangonan CBA	3,300.00	3,300.00					FUND 062A
0	ITRS CBA Taytay Campus	700.00	700.00				100,000.00	FUND 062B
15		100,000.00						FUND 062B
		49,747.34	49,747.34				108,840.00	FUND 062B
12		108,840.00				2.541.81		FUND 052
1 2	1	2,541.81				31.860.00		FUND 052
14	10	31,860.00				85,200.00		FUND 052
15		85,200.00				60,635.25		FUND 052
16		60,635.25				26,656.00		FUND 052
17		26,656.00				12,800.00		FUND 052
18		12,800.00						
						219,693.06	208,840.00	
	Balance carried forward	613,565.40	185,032.34			1		

C J - F

					Amount Due			
			Curron	int.		Past Due		Remarks
,	Name of Creditor	Amount	than	91-365	Over	Over	Over 3 years	
Z	(in alphabetical order)	Balance	1ess than 90 days	days	1 year	2 years	and onwards	
			105 027 34	1	1	219,693.06	208,840.00	
	Balance brought forward	613,565.40	103,03,03					
								FUND 052
19	Goto Oto OR Charlie L. Colina	5,386.00		5,386.00				
6	Goldex Manufacturing and	C C C C		7,000.00				FUND 052
70	Trading Corporation	77 420 85	77,420.85	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				FUND 052
21	C and E Publishing	74,800.00	74,800.00					FUND 052
77	Dakila Trading Corp	163,714.00	163,714.00					
	E and A Inkpress Prints and		200 501 52					FUND 052
24	Enterprises	208,591.52	200,391.32					FUND 052
25	Gillan Marie Cafeteria	223,256.00	55 192 27					FUND 052
26	Globe Telecom, Inc.	55,192.27	175 077 30					FUND 052
27	Kerygma Security Services	425,922.39	423,922.33					FUND 052
28	Kerygma Security Services	454,629.63	454,029.05					FUND 032
29	Meralco	00,0/0.40	145 322 67					ET IND 052
30	Meralco	145,322.07	160,322.37					CAUCINITY 052
31	Meralco	169,849.20	07.640,601					FUND 052
32	Meralco	62,905.16	62,903.10					FUND 052
3	Meralco	25,948.86	25,948.80					FUND 052
34	Meralco	708,968.20	108,968.20					FUND 052
35	Meralco	100,442.47	100,442.47					FUND 052
36	Meralco	97,761.56	97,761.30					FUND 052
37	Meralco	233,659.97	75.609.62					FUND 052
38	Mutva Publishing House Inc.	5,790.00	5,790.00					FUND 052
39	National Association for Social		2,000.00					FUND 052
40		y 1 12,900.00	12,900.00					30 diana
14		y 18.814.00	18,814.00					FUND 032 FUND 052
5	P. Angels Philony Corporation	4,410.00	4,410.00					
7	\top	6))86 1) 0	72 701 502 5	12.386.00	1	219,693.06	6 208,840.00	
	Balance carried forward	3,964,526.63	3,323,401.5					

					Amount Due			
			Canal of			Past Due		Remarks
Z	Name of Creditor	Amount	loss than	91-365	Over	Over	Over 3 years	
	(in alphabetical order)	Balance	90 days	days	1 year	2 years	and onwards	
		200433663	3 523 407 57	12.386.00		219,693.06	208,840.00	
	Balance brought forward	3,964,320.03	10.101.01.6					
								FUND 052
43	PLDT	1,410.10	1,410.10					FUND 052
7	DI DT	2,820.20	2,820.20					FUND 052
1 4	DI DT	8,872.00	8,872.00					FUND 052
45	PLDT	7,280.00	7,280.00					4
į	Petron Pinoy Gasoline and	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9						FUND 052
4/	Service Station	61,941.12	61,941.12					FUND 052
48	PLDT	56,509.41	56,509.41					FUND 052
40	PLDT	4,487.04	4,487.04					FUND 052
2	PI DT	8,344.00	8,344.00					FUND 052
2 2	PI DT	12,096.00	12,096.00					FUND 052
5 5	I DI TI	5,474.60	5,474.60					FUND 052
27	PI DT	32,048.25	32,048.25					FUND 052
20	Domily Rose R Sta Ana	20,783.50	20,783.50					FUND 052
77	Dizal Provincial Capitol	44,100.00	44,100.00					FUND 052
56	Skyling CATV Industries Inc.	31,630.00	31,630.00					FUND 052
57	TIPS Business Affiars Office	95,750.00	95,750.00			30 503 016	208 840.00	
<u>c</u>	TOTAL	4,357,872.85	3,916,953.79	12,386.00		213,033.00		
							Certified Correct	
Prep	Prepared by:							

<u> </u>	Auguana CLARISSA N. MARINO						LOIDA T. MASINSIN	SINSIN
Accc	Accountant III							

UNIVERSITY OF RIZAL SYSTEM Republic of the Philippines Tanay, Rizal

SCHEDULE OF ACCOUNTS RECEIVABLE As at December 31, 2019

Entity Name: UNIVERSITY OF RIZAL SYSTEM

UACS Object Code: 1-03-01-010

Fund Cluster: <u>ALL FUNDS</u> (FUND 01101101, 05206441, 06207512 AND 07308601)

					Amount Due	ne		
	Name of Creditor	AMOUNT		Turront	nt.		Past Due	Remarks
8 2	NO. (in alphabetical order)	Balance	less than 60 days	1-60 days		181-1year	More than 1 year	
-					navs			
							667,344.00	Fund 052
	Slumb Campa Campils	667,344.00					786,202.00	Fund 052
_ (Sponsors - Aligono Cample	786,202.00					4,082,878.50	Fund 052
7 (Students- Angono Campus	4,082,878.50					91,793.33	Fund 052
J .	Students - Antipolo Campus	91,793.33					1,868,365.75	Fund 052
4 ,	t Employees - Binangonan Campis	1,868,365.75					444,778.50	Fund 052
Λ ·	Students - Billangonan Camples	444,778.50					133,500.00	Fund 052
0 1	5 Sponsors - Biliangolian Campia	133,500.00					168,577.00	Fund 052
- (/ Sponsors - Callica Campus	168,577.00					263,694.00	Fund 052
x C	8 Sponsors - Cardona Campus	263,694.00					63,441.50	Fund 052
, יינ	9 Sponsois - Morong Campas	63,441.50					383,850.23	Fund 052
	10 Sponsors - Filling Campus	383,850.23					643,235.00	
_	Students - Filling Campus	643,235.00					882,598.00	
	Sponsors - Rounguez Campus	882,598.00					85,094.00	
		85,094.00				00 212 201	2	Fund 052
	-rosst-	1,688,200.00				1,407,712.00		Fund 062A
_	2	750.00	750.00					Fund 062A
	16 Abrazado, Eva	200 00	200.00					Fund 062A
	17 Adornado, Kicky	2.340.00	2,340.00					Fund 062A
_	18 Almuete, Joel	30.00	30.00					
_	19 Araojo, Joker	30.00						
	4							

		TNIIOMA			Amount Due		4	
	Name of Creditor	THE COURT		Current	ıt.	Pa	Past Due	Remarks
NO.	(in alphabetical order)	Balance	less than 60 days	1-60 days		181-1year	More than I year	
					days			Fund 062A
20	Bachicha, Ryan	00.009	00.009			3.519.50		Fund 062A
21	Balmores, Josefina O	3,519.50	() () () () () () () () () ()					Fund 062A
22	Bataller, Edna	1,170.00	1,170.00					Fund 062A
23	Bibat, Margie	400.00	400.00			9,682.01		Fund 062A
24	Bolante, Dominador C	9,682.01				6		Fund 062A
25	Cordial, Lyndeen	00.069	00.069					Fund 062A
26	Cristorum, Mark Lester	00.089	680.00	00 300 1				Fund 062A
27	Cuadra, Manuel	4,105.00	2,300.00	1,803.00				Fund 062A
2 000	Dizon, Rolando	1,530.00	1,530.00			3 500.00		Fund 062A
79	Flago. Jhonar	3,500.00				,		Fund 062A
30	Emnacino, Alex	(1,535.00)						Fund 062A
3 2	Faulve. Enone	3,750.00						Fund 062A
2 6	Figure 6 Eduardo	525.00	525.00					Fund 062A
7 2	Francisco, Hernan	1,420.00	1,420.00					Fund 062A
2 45	_	400.00	400.00	771200				Fund 062A
35		2,271.64		7,271.04				Fund 062A
36		2,715.00		00 000 0				Fund 062A
37		4,080.00	1,760.00	7,320.00		2,900,00		Fund 062A
38		5,900.00				570.00		Fund 062A
39		570.00				552.77		Fund 062A
40		552.77						Fund 062A
4		(360.00)						Fund 062A
42		1,210.00						Fund 062A
43		1,180.00						Fund 062A
44		1,500.00						Fund 062A
45		2,700.00	2,700.00			800.62		Fund 062A
46		800.62						Fund 062A
47		1,740.00	1,740.00			2,790.00		Fund 062A
48		2,790.00	3,000.00					Fund 062A
49	9 Ramos, Nora	3,000.00						

					Amount Due	ne			
	Name of Creditor	AMOUNT			+4		Past Due	Remarks	
	I dame of created			Current					
NO.	NO. (in alphabetical order)	Balance	less than 60 days	1-60 days	61-180	181-1year	More than I year		
					Gays			Fund 062A	
	_	780.00	780.00					Fund 062A	
50		1,200.00	1,200.00					Fund 062A	
7	Koss, Reyllatio	3,230.00	00.089	2,550.00				Fund 062A	
75	Sajo, nodanie Semeniam Rodolfo	1,355.00	1,355.00			170.00		Fund 062A	
55		170.00				20:0/1		Fund 062A	
54		1,700.00	1,700.00					Fund 062A	
55		4,918.75	4,918.75			77 999 11		Fund 062A	
26	-	24,666.27				77.000,47		Fund 062A	
2	-,	00.096	00.096					Fund 062A	
58		2,745.00	2,745.00					Fund 062B	
59	Supilanas, Edwin	65,075.00	65,075.00					Fund 062B	
ॅ र	60 Morong Campus	22,110.00	22,110.00				20,764.20	Fund 062B	
0		20,764.20						Fund 062B	-173-005
9		95,750.00	95,750.00						
63	3 URS					F 670 051	10 866 604 01		
		17 562 292 57	227.968.75	8,946.64	1	1,459,863.17			7
	Total	15.205,505,21							

Certified Correct:

LOIDA T. MASINSIN University Accountant

KURLLON KOLLAND CLARISSA N. MARINO Accountant III

Prepared by: