Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City

ANNUAL AUDIT REPORT

on the

UNIVERSITY OF RIZAL SYSTEM

For the Year Ended December 31, 2024

FILE COPY

REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE NO. IV-A
Commonwealth Avenue, Quezon City

June 9, 2025

UNIVERSITY OF RIZAL SYSTEM
RECEIVED
By: gmw
Date: 06.10.25
Time: 5:59 PM
OFFICE OF THE PRESIDENT

DR. NANCY T. PASCUAL
University President
University of Rizal System
Morong, Rizal

Dear Dr. Pascual:

Pursuant to Section 2, Article IX-D of the Philippine Constitution and Section 43 of Presidential Decree No. 1445, we are pleased to transmit herewith the Annual Audit Report (AAR) on the accounts and operations of the University of Rizal System (URS) for the year ended December 31, 2024.

The audit was aimed at verifying the level of assurance that may be placed on Management's assertions on the financial statements, ascertaining the propriety of financial transactions, extent of Management's compliance with existing government laws, rules and regulations, recommending agency improvement opportunities and determining the status of implementation of prior years' audit recommendations.

The audit report was prepared by the Audit Team composed of Mr. Joseph S. Estorninos, Audit Team Leader, Ms. Zarah Jane D. Tan and Mr. John Michael D. Vito, both Audit Team Members, under the supervision of Mr. Rodolfo M. Asuncion, Supervising Auditor. It consists of the Independent Auditor's Report, the Audited Financial Statements, the Observations and Recommendations, the Status of Implementation of Prior Years' Audit Recommendations and the Annexes.

The Auditor rendered a Qualified Opinion on the fairness of the presentation of the URS financial statements as at December 31, 2024 in view of the significance of the exceptions noted in the audit as stated in the Independent Auditor's Report.

The audit observations, together with the recommended courses of action, which were discussed by the Audit Team with the concerned Management officials and staff during the exit conference conducted on May 8, 2024, are discussed in detail in Part II of the report. Management's comments were incorporated in the report, where appropriate.

We respectfully request that the recommendations contained in Part II and Part III of the report be implemented, and that this Commission be informed of the actions taken thereon by accomplishing the attached Agency Action Plan and Status of Implementation form, and returning the same within 60 days from the date of receipt hereof.

We express our appreciation for the invaluable support and cooperation that the Management extended to the Audit Team, thus, facilitating the completion of the report.

Very truly yours,

COMMISSION ON AUDIT

By:

CHONA P. LABRAGUE
Regional Director

Copy furnished:

The President
The Vice-President
The President of the Senate
The Speaker of the House Representatives
The Chairperson - Senate Finance Committee
The Chairperson - Appropriations Committee
The Secretary of the Department of Budget and Management
The Presidential Management Staff
The University of the Philippines Law Center (soft copy)
The National Library (soft copy)

University of Rizal System
Morong, Rizal

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION
Audit Observations and Recommendations
For the Calendar Year 2024
As of _____________

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reasons for Non-Implementation, if applicable	Action Taken/ Action to be Taken
			Action Plan	Person/ Dept. Responsible	Target Implementation Date				
					From	To			

____
Name and Position of Agency Officer

____
Date

Note: Status of Implementation may either be (a) Fully Implemented (FI) or (b) Not Implemented (NI)

REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE NO. IV-A
Commonwealth Avenue, Quezon City

June 9, 2025

DR. MARITA R. CANAPI
Chairperson
Board of Regents
University of Rizal System
Morong, Rizal

Dear Dr. Canapi:

Pursuant to Section 2, Article IX-D of the Philippine Constitution and Section 43 of Presidential Decree No. 1445, we are pleased to transmit herewith the Annual Audit Report (AAR) on the accounts and operations of the University of Rizal System (URS) for the year ended December 31, 2024.

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Very truly yours,

COMMISSION ON AUDIT

By:

CHONA P. LABRAGUE
Regional Director

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The President
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The Chairperson - Appropriations Committee
The Secretary of the Department of Budget and Management
The Presidential Management Staff
The University of the Philippines Law Center (soft copy)
The National Library (soft copy)

EXECUTIVE SUMMARY

Introduction

By virtue of Republic Act (RA) No. 9157 enacted by the Senate and House of Representatives of the Philippines on August 11, 2001, the University of Rizal System (URS) was established by integrating the Rizal State College and its extension campuses in Angono, Binangonan, Pililla and Rodriguez, the Rizal Polytechnic College and its extension campus in Cainta and the Rizal Technological University – Antipolo Annex.

The URS primarily offers higher professional and technical instruction 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 Rizal Province. Likewise, the University adopts public elementary and secondary schools to serve as pilot centers for innovative teaching and learning strategies and approaches so operated and maintained under the Department of Education (DepEd).

As a State University in the field of science and technology, it is committed to produce competent and valuable graduates in agriculture, engineering, science and technology, culture and arts, teacher and business education through responsive instruction, research, extension and production services.

The governance of the URS is bestowed on the Board of Regents chaired by the Commissioner of the Commission on Higher Education (CHED), Dr. Marita R. Canapi, vice-chaired by University President Dr. Nancy T. Pascual and other members, who are representatives of various sectors in the country. The President officiates over the affairs, operations and general administration of the URS with the assistance of three designated Vice Presidents (VPs), namely, Dr. Marvin P. Amoin - Vice-President for Administration and Finance, Dr. Allan E. Conde - Vice-President for Academic Affairs and Dr. Marites M. Rio – Vice-President for Research Development, Extension and Production.

For the year 2024, the URS had a total manpower of 1,250, broken down as follows:

	Faculty		Non-Teaching		
Campuses	**Permanent**	**Temporary/ Part-timer**	**Permanent**	**Contractual/ Casual/Job Order**	**Total**
Angono	28	26	1	16	71
Antipolo	37	32	10	14	93
Binangonan	49	34	2	18	103
Cainta	16	18	3	14	51
Cardona	10	17	3	12	42
Morong	160	101	40	105	406
Pililla	37	25	5	19	86
Rodriguez	41	21	4	17	83
Tanay	73	32	119	30	254
Taytay	11	27	3	20	61
Total	**462**	**333**	**190**	**265**	**1,250**

Audit Objectives

The objectives of the audit are to: (a) determine the level of assurance that may be placed on Management's assertions on the financial statements; (b) verify the propriety of financial transactions and on a limited extent, determine compliance with existing laws, rules and regulations; (c) recommend agency improvement opportunities; and (d) determine the extent of implementation of prior years' audit recommendations.

Scope of Audit

The audit covered the accounts and operations of the URS for the period January 1 to December 31, 2024. The audit was made in accordance with International Public Sector Accounting Standards (IPSAS) and we believe that it provided a reasonable basis for the audit results.

Financial Highlights

The URS financial condition and results of operations for Calendar Year (CY) 2024 with comparative figures for CY 2023 are shown below and in detail in the attached audited financial statements:

	2024	2023	Increase/ (Decrease)
Financial Position			
Assets	₱997,001,337.54	₱918,456,998.88	₱78,544,338.66
Liabilities	223,927,018.30	136,652,515.57	87,274,502.73
Net Assets/Equity	773,074,319.24	781,804,483.31	(8,730,164.07)
Results of Operation			
Revenue	192,407,644.01	222,395,082.85	(29,987,438.84)
Expenses	801,886,826.29	744,938,979.98	56,947,846.31
Net Financial Assistance/Subsidy	639,184,629.59	609,314,474.99	29,870,154.60
Non-Operating Income	830,340.08	390,874.83	439,465.25
Net Surplus/(Deficit)	₱30,535,787.39	₱87,161,452.69	₱(56,625,665.30)

On the other hand, out of the total budget of ₱804,656,000.00 of the University under CY 2024 General Appropriation Act (GAA), ₱757,949,658.00 was received by it and ₱751,132,744.37 was obligated during the year, as follows:

Allotment Class/ Source	Allotment Received	Obligations	Unobligated Balance
Personnel Services	₱569,497,603.00	₱567,177,181.47	₱2,320,421.53
Maintenance and Other Operating Expenses	173,452,055.00	171,394,205.30	2,057,849.70
Capital Outlay	15,000,000.00	12,561,357.60	2,438,642.40
Totals	**₱757,949,658.00**	**₱751,132,744.37**	**₱6,816,913.63**

Independent Auditor's Report on the Financial Statements

The Auditor rendered a qualified opinion on the financial statements (FS) of the URS due to material misstatement of ₱89,773,682.08 on account of errors, omissions and improper accounting treatment of transactions that were considered as departures from the IPSAS: (1) overstatement of Receivables-Disallowance/Charges Account amounting to ₱48,879.08 brought by errors in recording of partial settlement of Notice of Disallowance (ND); (2) overstatement of Due From Other Fund Account by ₱89,672,800.00 due to errors in the recording of Special Allotment Release Order (SARO) received; and (3) understatement of Rental/Lease Income Account amounting to ₱52,003.00 due to non-accrual of earned rental income.

For the exceptions cited above, the Audit Team recommended that the University President:

1. Require the University Accountant to make the necessary journal entries to reflect the corrected balances of affected receivable and liability accounts in the Financial Statements;

2. Instruct the Accounting Unit (AU) to make the necessary adjusting entries to reflect the corrected balances of the affected receivable and liability accounts in the Financial Statements pursuant to Section 15, Chapter 2 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I; and

3. Instruct the AU to: (a) make the necessary journal entries to reflect the updated balances of the affected receivable and income accounts in the FS and (b) strictly monitor concessionaire's account to properly observe the application of accrual basis in the recognition of income to ensure fair presentation of the financial statements in compliance with Section 6.b, Chapter 2 of GAM for NGAs;

Other Significant Observations and Recommendations

Summarized below are the other significant audit observations and recommendations in the audit of URS for the year 2024:

1. Discrepancy of ₱121,452,011.89 between the balances per book and the RPCPPE remains unadjusted due to inability to conduct reconciliation between the Property and Accounting Division, contrary to Section 6 of COA Circular No. 2020-006. Moreover, reclassification of PPE accounts totaling ₱49,755,039.57 were not reflected in the inventory records due to non-reconciliation of PPE Ledger Cards (PPELC) and Property Cards (PC), contrary to Section 15, Chapter 2 of the GAM for NGAs, Volume I, thereby, the existence, accuracy, and reliability of the book balances of PPE with carrying amount of ₱393,525,710.39 as of December 31, 2024 could not be ascertained.

   We recommended that the University President (a) create an Inventory Committee that will conduct and complete the procedures for the One-time Cleansing of PPE accounts of the University; (b) at the earliest and practicable period, direct the Inventory Committee to initiate and conduct the procedures for One-time Cleansing of PPE account as prescribed in COA Circular No. 2020-006 to eliminate the noted discrepancy amounting ₱121,452,011.89 between book balances of PPE to come up with reliable PPE balances; and (c) instruct the Accounting Unit to prepare JEVs to effect the results of the One-Time Cleansing, pursuant to COA Circular No. 2020-006.

2. The University has incurred delays ranging from one to 136 days in the submission of perfected Purchase Orders (POs) and Contracts to the Audit Team, contrary to Sections 3.1.1 and 3.2.1 of COA Circular No. 2009-001 dated February 12, 2009, thus, precluded the Auditor to conduct timely review and communication of results thereof.

   We recommended that the University President direct the Procurement Unit to consistently submit copies of POs and Contracts and their supporting documents to the Audit Team within five working days from issuance or execution thereof.

3. The cash advances (CAs) granted to Disbursing Officers (DOs) for special purpose undertakings and personnel benefits were erroneously recorded as Advances for Payroll and Advances to Officers and Employees, respectively, and the liquidations thereof were not supported by Report of Cash Disbursements (RCDisb), which is contrary to Annex A of COA Circular No. 2020-001 dated January 8, 2020 and Appendix 41 of the GAM for NGAs, Volume II denying the users of reliable and fairly presented financial information and cast doubts on the validity of the recorded transactions.

   We recommended that the University President: (a) direct the Accountant to conform with the existing accounting policies in the recording of cash advances and be guided by the illustrative accounting entries provided in the GAM to avoid repetition of similar errors that would affect the fair presentation of accounts in the financial statements; and (b) direct the DOs to always prepare and submit the RCDisb to the Accounting Unit together with other supporting documents upon liquidation of cash advances for payment of salaries, wages, honoraria, allowances, and other personnel benefits, current operating expenses, and special purpose/time-bound undertakings to facilitate recording of such transactions.

4. Delays in the liquidation of CAs ranging from 11 to 100 days beyond the prescribed period, contrary to Section 89 of Presidential Decree (PD) No. 1445 and Section 25.b, Chapter 6 of the GAM for NGAs, Volume I, thus, hindering the timely review and evaluation of the account and exposing the unutilized funds to potential risk of loss and misuse.

   We recommended that the University President require all officials and employees to liquidate their CAs within the prescribed period and as soon as the purpose for which these were granted have been served/completed.

5. Accounts Receivable amounting to ₱7,933,739.33 as of December 31, 2024 includes uncollected past due accounts amounting to ₱7,794,212.83 aging over three years, which is contrary to Section 6 of COA Circular No. 2016-005 dated December 19, 2016, thus, depriving the University to generate cash flow that could be derived therefrom and casted doubt on the validity and accuracy of the Accounts Receivable reported in the financial statements.

We recommended that the Management strictly enforce the collection of receivables, exhausting all available means, and to conduct regular monitoring and analysis of the accounts.

6. Delays of one to 105 days in the submission of Disbursement Vouchers (DVs) covering the period from January to December 2024 was not in accordance with Section 7.2.1 of the Rules and Regulations on Settlement of Accounts (RRSA) as prescribed under COA Circular No. 2009-006 dated September 15, 2009, thus, precluded the conduct of timely audit of the transactions and to report deficiencies noted, if any, to Management for corrective measures.

   We recommended that the University President instruct the concerned offices to ensure that all DVs and its supporting documents are submitted to the Auditor within the prescribed period to facilitate timely audit of the accounts and transactions of URS, pursuant to Section 7.2.1 of the RRSA prescribed under COA Circular No. 2009-006.

7. Non-issuance of Official Receipts (Ors) for collections under the General Fund (GF), contrary to Sections 68 (1) of PD No. 1445, thus, may expose the funds to possible risks of unauthorized use and improper disposition of government funds.

   We recommended that the University President require the University Cashier to issue an official receipt for all collections under the Regular Agency Fund.

8. Premiums totaling ₱2,456,662.61 of 360 employees of the University were not remitted to the Government Service Insurance System (GSIS), contrary to the pertinent provisions of RIRR of RA No. 8291, which could result in the imposition of interest and penalties by the GSIS and deprived the government of the resources to invest and to fund the retirement claims and other benefits of its members.

   We recommended that the University President direct the Agency Authorized Officer (AAO) to reconcile University records with the records of GSIS and make representation with the GSIS regarding the unremitted balances from prior years' and then remit any outstanding premiums to the GSIS to prevent additional interest charges and inconveniences to the employees concerned.

9. Goods were accepted and delivered despite the absence of a perfected PO, due to the lapses in the procurement process, which is contrary to Section 3 of Government Procurement Reform Act RA No. 9184, Sequence 3, Section 15, Chapter 8 and Section 42, Chapter 10 of the GAM for NGAS Volume I, Appendix 62 of the GAM for NGAS Volume II and Section 6.2.3 of URS Administrative Manual, thereby casting doubt on the regularity of the said procurements.

   We recommended that the University President direct the: (a) Procurement Unit to require the suppliers or their authorized representatives to acknowledge the PO by affixing their signatures with the date of signing and to comply with the agreed terms and condition set forth only after the said PO is certified by the Budget/Accounting Unit and approved by the Head of the Agency; (b) Property Inspectors to conduct inspection of delivered items based on a perfected PO; and (c) Campus Supply Coordinators/Property Inspectors to completely fill-out the Inspection and Acceptance Report (IAR) in compliance with Appendix 62 of GAM for NGAS Volume II.

10. Disbursements in the amount of ₱100,000.00 contravened some of the existing government rules and regulations or deviated from the proper standard process on procurement, contrary to Items 9.b & c, Annex H of the Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184, Item 6.2 of the URS Administrative Manual and COA Circular No. 2012-003 dated October 29, 2012, thus casting doubts on the validity and propriety of the expenditures.

    We recommended that the University President submit justification for the above-mentioned disbursements which is considered as irregular pursuant to COA Circular No. 2012-003 dated October 29, 2012, for Audit Team's further evaluation, otherwise, the same should be disallowed in audit.

11. Claims of traveling expenses amounting to ₱114,000.00 exceeded the maximum allowable daily travel expenses (DTE), contrary to COA Circular No. 2012-003 dated October 29, 2012 and Section 6 of Executive Order (EO) No. 77, thus casting doubts as to the validity and propriety of the expenditures.

    We recommended that the University President instruct the concerned personnel to refund the excess amount of ₱5,100.00 and impose strict compliance on the limitations prescribed under EO No. 77 and refrain from claiming excess travel expenses, otherwise any exceeding amount shall be disallowed in audit pursuant to the provisions of COA Circular No. 2012-003 dated October 29, 2012.

Status of Audit Suspensions, Disallowances and Charges

As of December 31, 2024, unsettled suspensions, disallowances and charges totaled ₱24,522,756.97, the details of which are shown below:

	Beginning Balance as of December 31, 2023	**This period January 1, 2024 - December 31, 2024**		**Ending Balance as of December 31, 2024**
		NS/ND/NC	NSSDC	
Notice of Suspension	₱6,276,124.55	₱0.00	₱107,500.00	₱6,168,624.55
Notice of Disallowance	18,333,011.50	107,500.00	86,879.08	18,354,132.42
Notice of Charges	0.00	0.00	0.00	0.00
Total	**₱24,609,136.05**	**₱107,500.00**	**₱193,879.08**	**₱24,522,756.97**

Status of Implementation of Prior Years' Audit Recommendations

Of the 45 audit recommendations contained in the CY 2023 and prior years' Annual Audit Reports, 31 were implemented and 14 were not implemented by the University.

TABLE OF CONTENTS

PART I

AUDITED FINANCIAL STATEMENTS

REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE No. 4-A
Commonwealth Avenue, Quezon City

INDEPENDENT AUDITOR'S REPORT

NANCY T. PASCUAL
University President
University of Rizal System
Morong, Rizal

Qualified Opinion

We have audited the consolidated financial statements of the University of Rizal System (URS) which comprise the Statement of Financial Position as at December 31, 2024, and the Statement of Financial Performance, Statement of Changes in Net Assets/Equity, Statement of Cash Flows, Statement of Comparison of Budget and Actual Amounts for the year then ended, and Notes to Financial Statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matters described in the *Bases for Qualified Opinion* section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the URS as at December 31, 2024, and its financial performance, changes in net assets/equity, cash flows, and comparison of budget and actual amounts for the year then ended, in accordance with International Public Sector Accounting Standards (IPSAS).

Bases for Qualified Opinion

As discussed in detail in Part II of this report, the consolidated financial statements of URS were materially misstated by an aggregate amount of ₱89,773,682.08 due to errors, omissions and improper accounting treatment of transactions that were considered as departures from the IPSAS: (1) overstatement of Receivables-Disallowance/Charges Account amounting to ₱48,879.08 brought by errors in recording of partial settlement of Notice of Disallowance (ND);(2) overstatement of Due From Other Fund Account by ₱89,672,800.00 due to errors in the recording of Special Allotment Release Order (SARO) received; and(3) understatement of Rental/Lease Income Account amounting to ₱52,003.00 due to non-accrual of earned rental income.

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the agency in accordance with the Revised Code of Conduct and Ethical Standards for Commission on Audit Officials and Employees (Code of Ethics), together with the ethical requirements that are relevant to our audit of the financial statements in the Philippines, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS, and for such internal control as management determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the agency's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

COMMISSION ON AUDIT

By:

RODOLFO M. ASUNCION
State Auditor V
Supervising Auditor

May 30, 2025

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, 2024 and the related Statements of Financial Performance, Statement of Cash Flows, Statement of Comparison of Budget and Actual Amounts, Statement of 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 International Public Sector Accounting Standards (IPSAS) 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.

MARVIN P. AMOIN, Ph. D.	**NANCY T. PASCUAL, Ed. D.**
Vice President for Administration and Finance	University President
February 6, 2025	February 6, 2025
Date Signed	Date Signed

Republic of the Philippines
University of Rizal System
Morong, Rizal
Statement of Financial Position
All Funds
As at December 31, 2024
(With Comparative Figures for CY 2023)

	Note		2024		2023
ASSETS					
Current Assets					
Cash and Cash Equivalents	4	₱	354,521,664.50	₱	411,836,422.10
Receivables	5		188,691,628.25		9,256,683.54
Inventories	6		10,727,595.70		31,060,318.08
Other Current Assets	7		3,347,770.21		9,158,949.03
Total Current Assets			**557,288,658.66**		**461,312,372.75**
Non-Current Assets					
Investment Property	8		38,891,107.51		2,147,876.14
Property, Plant and Equipment	9		393,525,710.39		442,217,159.44
Biological Assets	10		5,525,335.30		7,075,528.06
Intangible Assets	11		1,247,854.17		1,232,352.77
Other Non-Current Assets	7		522,671.51		4,471,709.72
Total Non-Current Assets			**439,712,678.88**		**457,144,626.13**
Total Assets			**997,001,337.54**		**918,456,998.88**
LIABILITIES					
Current Liabilities					
Financial Liabilities	12		19,222,564.89		21,808,769.63
Inter-Agency Payables	13		13,232,288.97		20,039,560.75
Intra-Agency Payables	14		89,672,800.00		1,161,745.64
Trust Liabilities	15		100,547,146.60		88,791,489.91
Other Payables	16		1,252,217.84		4,850,949.64
Total Current Liabilities			**223,927,018.30**		**136,652,515.57**
Total Liabilities			**223,927,018.30**		**136,652,515.57**
Total Assets less Total Liabilities		**₱**	**773,074,319.24**	**₱**	**781,804,483.31**
NET ASSETS/EQUITY					
Accumulated Surplus/(Deficit)			773,074,319.24		781,804,483.31
Total Net Assets/Equity		**₱**	**773,074,319.24**	**₱**	**781,804,483.31**

(See accompanying Notes to Financial Statements)

Republic of the Philippines
University of Rizal System
Morong, Rizal
Statement of Financial Performance
All Funds
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

	Note		2024		2023
Revenue					
Service and Business Income	17	₱	191,264,163.09	₱	205,147,108.28
Shares, Grants and Donations	18		0.00		17,040,000.00
Gains	19		1,143,480.92		207,974.57
Total Revenue			**192,407,644.01**		**222,395,082.85**
Less: Current Operating Expenses					
Personnel Services	20		633,935,209.80		602,135,958.52
Maintenance and Other Operating Expenses	21		126,949,604.89		99,317,506.18
Direct Costs	22		2,519,667.82		1,066,797.04
Non-Cash Expenses	23		38,482,343.78		42,418,718.24
Total Current Operating Expenses			**801,886,826.29**		**744,938,979.98**
Deficit from Current Operations			**(609,479,182.28)**		**(522,543,897.13)**
Net Financial Assistance/Subsidy	24		639,184,629.59		609,314,474.99
Non-Operating Income	25		830,340.08		390,874.83
Surplus/(Deficit) for the Period		**₱**	**30,535,787.39**	**₱**	**87,161,452.69**

(See accompanying Notes to Financial Statements)

Republic of the Philippines
University of Rizal System
Morong. Rizal
Statement of Changes in Net Assets/Equity
All Funds
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

	Note		Accumulated Surplus/(Deficit) 2024		2023
Balance at January 1		₱	781,804,483.30	₱	697,985,633.26
Prior Period Adjustments	26		(39,265,951.45)		(3,342,602.65)
Restated balance			**742,538,531.85**		**694,643,030.61**
Changes in Net Assets/Equity for the Calendar Year					
Surplus for the period			30,535,787.39		87,161,452.69
Total recognized revenue and expense for the period			**30,535,787.39**		**87,161,452.69**
Balance at December 31		₱	**773,074,319.24**	₱	**781,804,483.30**

(See accompanying Notes to Financial Statements)

Republic of the Philippines
University of Rizal System
Statement of Cash Flows
All Funds
For the Year Ended December 31, 2024
(With Comparative Figures for CY 2023)

	Note	2024	2023
Cash Flows From Operating Activities			
Cash Inflows			
Receipt of Notice of Cash Allocation (NCA)		₱ 674,551,095.44	₱ 753,337,077.00
Collection of Income/Revenues		45,069,818.86	62,031,121.46
Collection of Receivables		117,334,989.60	148,663,122.50
Receipt of Inter-Agency Fund Transfers		18,667,496.10	77,160,999.85
Trust Receipts		5,884,830.85	3,558,435.40
Other Receipts		1,389,542.56	4,762,524.21
Adjustments	27	15,026,908.05	33,318,097.27
Total Cash Inflows		**877,924,681.46**	**1,082,831,377.69**
Cash Outflows			
Remittance to National Treasury		1,264,194.16	135,837.36
Payment of Expenses		89,957,013.93	150,849,681.42
Purchase of Inventories		8,027,031.08	30,868,036.99
Grant of Cash Advances		400,235,553.35	447,661,347.07
Refund of Deposits		1,084,995.82	3,949,776.22
Prepayments		5,525,287.34	6,332,170.36
Payment of Accounts Payable		38,612,394.07	0.00
Remittance of Personnel Benefit Contributions and Mandatory Deductions		192,390,061.29	191,064,951.20
Release of Inter-Agency Fund Transfers		2,346,376.05	197,812.00
Release of Intra-Agency Fund Transfers		70,455,675.00	110,961.85
Reversal of Unutilized NCA		9,741,954.26	11,796,248.88
Other Disbursements		2,289,565.90	181,783,214.40
Adjustments	28	74,597,502.70	20,567,054.58
Total Cash Outflows		**896,527,604.95**	**1,045,317,092.33**
Net Cash Provided by (Used in) Operating Activities	29	**(18,602,923.49)**	**37,514,285.36**
Cash Flows From Investing Activities			
Cash Outflows			
Purchase/Construction of Property, Plant and Equipment		38,704,784.71	28,149,020.93
Purchase of Intangible Assets		7,049.40	0.00
Total Cash Outflows		**38,711,834.11**	**(28,149,020.93)**
Net Cash Provided by (Used in) Investing Activities		**(38,711,834.11)**	**(28,149,020.93)**
Increase (Decrease) in Cash and Cash Equivalents		**(57,314,757.60)**	**9,365,264.43**
Cash and Cash Equivalents, January 1		**411,836,422.10**	**402,471,157.67**
Cash and Cash Equivalents, December 31		**₱ 354,521,664.50**	**₱ 411,836,422.10**

(See accompanying Notes to Financial Statements)

Republic of the Philippines
University of Rizal System
Statement of Comparison of Budget and Actual Amount
For the Year Ended December 31, 2024

Particulars	Budgeted Amount		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
	Original	Final		
RECEIPTS				
Services and Business Income	₱ 247,614,242.07	₱ 247,614,242.07	₱ 189,224,223.42	₱ 58,390,018.65
Total Receipts	**247,614,242.07**	**247,614,242.07**	**189,224,223.42**	**58,390,018.65**
PAYMENTS				
Personnel Services	684,312,361.83	730,182,831.83	630,589,444.68	99,593,387.15
Maintenance and Other Operating Expenses	396,565,934.25	380,184,659.25	284,164,526.52	96,020,132.73
Capital Outlay	69,260,663.58	69,260,663.58	17,029,514.46	52,231,149.12
Total Payments	**1,150,138,959.66**	**1,179,628,154.66**	**931,783,485.66**	**247,844,669.00**
NET RECEIPTS/PAYMENTS	**₱ (902,524,717.59)**	**₱ (932,013,912.59)**	**₱ (742,559,262.24)**	**₱ (189,454,650.35)**

University of Rizal System
Notes to Financial Statements
For the Year Ended December 31, 2024

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

1.1 The financial statements have been prepared in accordance with and comply with the International Public Sector Accounting Standards (IPSASs) issued by the Commission on Audit (COA) per COA Circular No. 2021-004 dated July 21, 2021 and with the Government Accounting Manual (GAM) provided under COA Circular No. 2020-001 dated January 08, 2020 "Prescribing Volume III – Revised Chart of Accounts (Updated 2019) to replace Volume III – The Revised Chart of Accounts (Updated 2015) of the GAM for NGAs, Volume III", including the use of accounts in conformity with the Revised Chart of Accounts for National Government Agencies (NGAs).

1.2 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.

2. Summary of Significant Accounting Policies

2.1 Basis of Accounting

The financial statements are prepared on an accrual basis in accordance with the IPSASs.

2.2 Financial Instruments

a. Financial Assets

Initial Recognition and Measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. URS determines the classification of its financial assets at initial recognition.

URS' financial assets include cash and short-term deposits; trade and other receivables; and loans and other receivables.

Subsequent measurement

The subsequent measurement of financial assets depends on their classification.

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Financial Assets Carried at Amortized Cost

The carrying amount of the asset is reduced using an allowance account and the amount of the loss is recognized in surplus or deficit.

Derecognition

URS derecognizes a financial asset or, where applicable, a part of a financial asset or part of URS of similar financial assets when:

- the rights to receive cash flows from the asset have expired or is waived; and

- URS has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either: a) URS has transferred substantially all the risks and rewards of the asset; or b) URS has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Impairment of financial assets

URS assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred “loss event”) and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

Evidence of impairment may include the following indicators:

- the debtors or a group of debtors are experiencing significant financial difficulty;

- default or delinquency in interest or principal payments;

- the probability that debtors will enter bankruptcy or other financial reorganization; and

- observable data indicates a measurable decrease in estimated future cash flows (e.g., changes in arrears or economic conditions that correlate with defaults)

b. Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The entity determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

URS' financial liabilities include trade and other payables.

Subsequent measurement

The measurement of financial liabilities depends on their classification.

Financial liabilities at fair value through surplus or deficit

Financial liabilities at fair value through surplus or deficit include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through surplus or deficit.

Financial liabilities are classified as held for trading if they are acquired for the purpose of selling in the near term.

This category includes derivative financial instruments entered into by the Group that are not designated as hedging instruments in hedge relationships as defined by IPSAS 29.

Gains or losses on liabilities held for trading are recognized in surplus or deficit.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in surplus or deficit.

2.3 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.

2.4 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.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the URS.

2.5 Investment Property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of derecognition.

The URS uses the cost model for the measurement of investment property after initial recognition.

2.6 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 URS 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.

A residual value equivalent to at least five percent (5%) of the cost shall be adopted unless a more appropriate percentage is determined by the entity based on its operation subject to the approval of COA.

Estimated Useful Life

The URS uses the Schedule on the Estimated Useful Life of PPE by classification prepared by COA.

The URS uses a residual value equivalent to at least five per cent (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 URS 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.

2.7 Leases

URS as a Lessor

Operating Lease

Leases in which URS does not transfer substantially all the risks and benefits of ownership of an asset are classified as operating leases. Initial direct costs incurred in negotiating an operating lease are added to the carrying amount of the leased asset and recognized over the lease term.

Rent received from an operating lease is recognized as income on a straight-line basis over the lease term. Contingent rents are recognized as revenue in the period in which they are earned.

The depreciation policy for PPE is applied to similar assets leased by the entity.

2.8 Intangible Assets

Recognition and Measurement

Intangible assets are recognized when the items are identifiable non-monetary assets without physical substance; it is probable that the expected future economic benefits or service potential that are attributable to the assets will flow to the entity; and the cost or fair value of the assets can be measured reliably.

Intangible assets acquired separately are initially recognized at cost.

If payment for an intangible asset is deferred beyond normal credit terms, its cost is the cash price equivalent. The difference between this amount and the total payments is recognized as interest expense over the period of credit unless it is capitalized in accordance with the capitalization treatment permitted in IPSAS 5, Borrowing Costs.

Recognition of an Expense

Expenditure on an intangible item shall be recognized as an expense when it is incurred unless it forms part of the cost of an intangible asset that meets the recognition criteria of an intangible asset.

Subsequent Measurement

The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with a finite life are amortized over its useful life:

The straight-line method is adopted in the amortization of the expected pattern of consumption of the expected future economic benefits or service potential.

2.9 Provisions

Provisions are recognized when URS has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where URS expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, the provisions are reversed.

Contingent liabilities

The URS does not recognize a contingent liability but discloses details of any contingencies in the notes to the consolidated financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Contingent assets

The URS does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of URS in the notes to the financial statements. Contingent assets were assessed continually to ensure that developments are appropriately reflected in the consolidated financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the consolidated financial statements of the period in which the change occurs.

2.10 Changes in Accounting Policies and Estimates

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

The URS corrects 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.

2.11 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 URS 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 URS 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 was ascertained by reference to quoted prices in an active and liquid market.

2.12 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 URS.

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.

2.13 Budget Information

The annual budget is prepared on a cash basis in compliance with Executive Order (EO) No. 91, entitled "Adopting the Cash Budgeting System Beginning Fiscal Year 2019, and for Other Purposes. The University's annual budget 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.

2.14 Employee Benefits

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

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

3. Prior Period Adjustments

The URS has recognized various adjustments pertaining to previous years that affect the balance of Accumulated Surplus (Deficit) Account.

4. Cash and Cash Equivalents

Accounts	2024	2023
Cash in Bank-Local Currency, Current Account - Land Bank of the Philippines (LBP)	₱354,511,664.50	₱409,111,422.10
Cash in Bank-Local Currency, Current Account – Development Bank of the Philippines (DBP)	10,000.00	2,725,000.00
Total	**₱354,521,664.50**	**₱411,836,422.10**

The LBP - Tanay Branch and the DBP - Antipolo Branch are the depository banks of URS with the following bank account details:

Bank	Account Number	Account Name
LBP	2114-9002-17	URS Modified Disbursement Scheme
LBP	1142-1018-03	URS Special Trust Fund
LBP	1142-1030-08	URS Other Funds
LBP	1142-1028-77	URS Morong Income Generating Project
LBP	1142-1031-64	URS Payroll Fund
LBP	1142-10361-80	URS Business Affairs Office
LBP	1142-1036-10	URS Antipolo – Senior High School Voucher Program
LBP	1142-1035-98	URS Morong – Senior High School Voucher Program
LBP	1142-1036-01	URS Tanay – Senior High School Voucher Program
DBP	0466-052525-030	University of Rizal System

5. Receivables

This account consists of the following:

Accounts	2024	2023
Loans and Receivables	₱ 7,538,365.26	₱7,087,195.82
Inter-Agency Receivables	89,672,850.61	156,612.57
Intra-Agency Receivables	89,672,800.00	176,271.85
Other Receivables	1,807,612.38	1,836,603.30
Total	**₱188,691,628.25**	**₱9,256,683.54**

5.1 Loans and Receivables

Accounts	2024	2023
Accounts Receivable	₱7,933,739.33	₱7,459,608.33
Allowance for Impairment-Accounts Receivable	(395,374.07)	(372,412.51)
Net Value-Accounts Receivable	**₱7,538,365.26**	**₱7,087,195.82**

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

5.2 Aging/Analysis of Receivables

As at December 31, 2024

Accounts	Total	Not Past Due	Past Due <30 days	30-60 days	>60 days
Accounts Receivable	₱7,933,739.33	₱26,258.00	₱0.00	₱0.00	₱7,907,481.33
Other Receivables	19,698.75	0.00	0.00	0.00	19,698.75
Total	**₱7,953,438.08**	**₱26,258.00**	**₱0.00**	**₱0.00**	**₱7,927,180.08**

5.3 Inter-Agency Receivables

Accounts	2024	2023
Due from National Government Agencies (NGAs)	**₱89,672,850.61**	**₱156,612.57**

Due from NGAs account represents receivables from Department of Budget and Management for Free Higher Education for 1st semester of AY 2024-2025, Inter semester of AY 2023-2024 and 2nd Semester AY 2023-2024 amounting to ₱89,672,800.00 and the remaining ₱50.61 represents advances from Procurement Service for supplies and materials which remained undelivered as of December 31, 2024.

5.4 Intra-Agency Receivables

Accounts	2024	2023
Due from Other Funds	₱89,672,800.00	₱176,271.85

Due from Other Funds account represents receivables of Fund 05206441 from Fund 01101101 for Free Higher Education for 1st semester of AY 2024-2025, Inter semester of AY 2023-2024 and 2nd Semester AY 2023-2024 amounting to ₱89,672,800.00.

5.5 Other Receivables

Accounts	2024	2023
Receivables-Disallowances/Charges	₱1,366,856.49	₱1,317,977.41
Other Receivables	19,698.75	19,698.75
Due from Officers and Employees	421,057.14	498,927.14
Total	**₱1,807,612.38**	**₱1,836,603.30**

Receivables-Disallowances/Charges consist of ND No. 2016-002-184 (2015) - Disallowed transactions of the University for the payment of RATA amounting to ₱1,339,856.49 and ND No. 2023-001-011 (2022) - Payment of honoraria to event stylist without legal basis and not in accordance with Section 61 of the General Provisions of the General Appropriation Act (GAA) for Fiscal Year 2022 and considered irregular and unnecessary pursuant to COA Circular No. 2012-003 dated October 29, 2012 amounting to ₱27,000.00. Other Receivables consist of receivables from Corporate and Business Affairs (CBA).

The balance of the “Due from Officers and Employees” account represents undeposited cash on hand of the collecting officer of CBA Coordinator since CY 2015. The initial amount is ₱408,614.64, however, partial settlement was made by the concerned employee, decreasing the balance of the account to ₱356,114.64. Another composition of this account represents the unliquidated seed money granted to different URS campuses for One Campus One Project (OCOP) amounting to ₱64,942.50.

6. Inventories

Accounts	2024	2023
Inventory Held for Sale		
Merchandise Inventory	₱2,974,062.08	₱2,216,931.36
Inventory Held for Consumption		
Office Supplies Inventory	3,570,567.41	8,076,276.77
Accountable Forms, Plates and Stickers Inventory	267,480.01	271,804.72
Drugs and Medicines Inventory	0.00	769,063.61
Medical, Dental and Laboratory Supplies Inventory	75,498.15	218,464.65
Agricultural and Marine Supplies Inventory	44,631.50	173,912.50
Chemical and Filtering Supplies Inventory	20,442.00	20,442.00

Accounts	2024	2023
Textbooks and Instructional Materials Inventory	3,106,689.00	1,991,588.00
Construction Materials Inventory	216,915.00	304,152.00
Other Supplies and Materials Inventory	344,948.99	3,762,231.89
Semi-Expendable Machinery and Equipment		
Semi-Expendable Office Equipment	87,445.78	1,490,954.18
Semi-Expendable Information and Communications Technology Equipment	9,928.10	5,509,697.50
Semi-Expendable Agricultural and Forestry Equipment	0.00	215,390.00
Semi-Expendable Communications Equipment	0.00	34,500.00
Semi-Expendable Medical Equipment	0.00	215,245.00
Semi-Expendable Sports Equipment	0.00	39,470.00
Semi-Expendable Technical and Scientific Equipment	0.00	320,290.00
Semi-Expendable Construction Equipment	0.00	22,750.00
Semi-Expendable Other Equipment	8,987.68	1,585,223.00
Semi-Expendable Furniture and Fixtures	0.00	2,207,841.90
Semi-Expendable Books	0.00	1,614,089.00
Total	**₱10,727,595.70**	**₱31,060,318.08**

Merchandise Inventories consist of ID laces, school uniforms, paper for printing of thesis and other items available for sale by the CBA to students and employees.

Office Supplies Inventory includes supplies and materials acquired to support the operational needs of URS. Monthly issuances are recorded in the books as they take place.

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

Other Supplies and Materials Inventory includes consumable items that do not fall under specific inventory categories, such as tools, wheelbarrows, and electrical supplies used by Maintenance and Utility personnel.

Particulars	Inventories carried at fair value less cost to sell
Inventory held for sale	
Carrying Amount, January 1, 2024	**₱2,216,931.36**
Additions/Acquisitions during the year	3,304,093.50
Expensed during the year except write-down	(2,438,988.23)
Other Adjustment	(107,974.55)
Carrying Amount, December 31, 2024	**₱2,974,062.08**

Particulars	Inventories carried at fair value less cost to sell
Inventory held for consumption	
Carrying Amount, January 1, 2024	**₱15,587,936.14**
Additions/Acquisitions during the year	17,766,824.03
Expensed during the year except write-down	(21,375,350.04)
Other Adjustment	(4,332,238.07)
Carrying Amount, December 31, 2024	**₱7,647,172.06**
Semi-Expendable Machinery and Equipment	
Carrying Amount, January 1, 2024	**₱13,255,450.58**
Additions/Acquisitions during the year	4,274,176.56
Expensed during the year except write-down	(4,430,465.31)
Other Adjustment	(12,992,800.27)
Carrying Amount, December 31, 2024	**₱ 106,361.56**
Total Carrying Amount, December 31, 2024	**₱10,727,595.70**

7. Other Assets

		2024	
Accounts	**Current**	**Non-Current**	**Total**
Advances to Officers and Employees	₱ 18,656.50	₱ 0.00	₱ 18,656.50
Prepayments	2,440,330.18	0.00	2,440,330.18
Deposits	888,783.53	0.00	888,783.53
Other Assets	0.00	522,671.51	522,671.51
Total	**₱3,347,770.21**	**₱522,671.51**	**₱3,870,441.72**

		2023	
Accounts	**Current**	**Non-Current**	**Total**
Advances to Officers and Employees	₱ 0.00	₱ 0.00	₱ 0.00
Prepayments	7,841,186.58	0.00	7,841,186.58
Deposits	1,317,762.45	0.00	1,317,762.45
Other Assets	0.00	4,471,709.72	4,471,709.72
Total	**₱9,158,949.03**	**₱4,471,709.72**	**₱13,630,658.75**

Prepayments include Advances to Contractors, Prepaid Insurance of URS Vehicles, Group Personal Accident Insurance, and Fire Insurance for URS buildings and various equipment.

Advances to Officers and Employees account represent refunds for cash advances in December 2024 that are expected to be deposited in January 2025.

8. Investment Property

Accounts	2024	2023
Investment Property, Buildings	₱45,231,910.48	₱6,166,772.23
Accumulated Depreciation – Investment Property, Buildings	(6,340,802.97)	(4,018,896.09)
Net Book Value	**₱38,891,107.51**	**₱2,147,876.14**

Particulars	2024 Investment Property-Buildings
Carrying Amount, January 1, 2024	**₱ 2,147,876.14**
Additions/Acquisitions	38,148,207.55
Total	**40,296,083.69**
Depreciation (As per Statement of Financial Performance)	(1,404,976.18)
Carrying Amount, December 31, 2024 (As per Statement of Financial Position)	**₱38,891,107.51**
Gross Cost (Balance per Statement of Financial Position)	**₱45,231,910.48**
Less : Accumulated Depreciation	(6,340,802.97)
Carrying Amount, December 31, 2024 (As per Statement of Financial Position)	**₱38,891,107.51**

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

9. Property, Plant and Equipment

	Land	Land Improvements	Infrastructure Assets	Buildings and Other Structures	Machinery and Equipment	Transportation Equipment	Furniture, Fixtures and Books	Other PPE	TOTAL
Carrying Amount, January 1, 2024	**30,289,430.00**	**15,303,178.85**	**404,707.94**	**263,287,616.13**	**130,405,352.74**	**1,251,959.04**	**1,266,823.99**	**8,090.75**	**442,217,159.44**
Additions/Acquisitions	0.00	169,965.36	468,054.83	10,052,247.43	13,617,392.19	10,459,228.49	0.00	0.00	34,766,888.30
Total	**30,289,430.00**	**15,473,144.21**	**872,762.77**	**273,339,863.56**	**144,022,744.93**	**11,711,187.53**	**1,266,823.99**	**8,090.75**	**476,984,047.74**
Depreciation (As per Statement of Financial Performance)	0.00	(2,403,643.53)	(84,539.71)	(9,959,237.02)	(20,577,945.15)	(1,275,327.01)	(203,163.05)	0.00	(34,503,855.47)
Other Adjustment	0.00	0.00	0.00	(39,065,138.25)	(8,178,670.62)	(1,710,914.20)	241.19	0.00	(48,954,481.88)
Carrying Amount, December 31, 2024 (As per Statement of Financial Position)	**30,289,430.00**	**13,069,500.68**	**788,223.06**	**224,315,488.29**	**115,266,129.16**	**8,724,946.32**	**1,063,902.13**	**8,090.75**	**393,525,710.39**
Gross Cost	**30,289,430.00**	**33,761,035.38**	**5,479,476.26**	**438,747,237.76**	**300,560,570.05**	**25,655,941.55**	**2,606,935.65**	**161,815.00**	**837,262,441.65**
Less: *Accumulated Depreciation*	0.00	(20,691,534.70)	(4,691,253.20)	(214,431,749.47)	(185,294,440.89)	(16,930,995.23)	(1,543,033.52)	(153,724.25)	(443,736,731.26)
Carrying Amount, December 31, 2024	**30,289,430.00**	**13,069,500.68**	**788,223.06**	**224,315,488.29**	**115,266,129.16**	**8,724,946.32**	**1,063,902.13**	**8,090.75**	**393,525,710.39**

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.

Twenty six (26) buildings were constructed on eight (8) URS Campuses sponsored by various LGUs. However, only three (3) out of twenty six (26) buildings were supported by a Memorandum of Agreement and Certificate of Acceptance and Turnover.

Campus	Qty.	Description
URS Angono	1	Ynares Building
	1	Building, 2 storey, 3 classrooms, concrete
	1	Drillon Building, 2-storey, 12 classroms
	1	Duavit Building, 2-storey, 8 classrooms
	1	Sumulong Building 1, 2-storey, 4 classrooms
	1	Sumulong (Admin) Building, 3-storey, 21 classrooms
URS Antipolo	1	Ynares (Aces) Buildings, 3-storey, 14 classrooms
	1	Ynares (CHI) Building, 3-storey, 21 Classrooms
	1	Ynares (Graduate School) Building, 4-storey, 18 classrooms
	1	SDS Bldg - 2 Storey: 5 - Offices
URS Binangonan	1	Margarito G. Duavit Bldg - Five (5) Storey 22 - Classrooms, 6 - offices, 1 - Multipurpose Hall
	1	Casimiro S. Ynares Sr. Bldg – Five (5) Storey : 16 - Classrooms, 19 - offices, 1 - AVR, 1 - Multipurpose Hall
URS Cainta	1	Four (4) Storey building with 18 Rooms. Concrete slab.
	1	Four (4) Storey Building with 7 Rooms and 1 open space. Concrete slab.
URS Pililla	1	Ynares Multi- Purpose Building (OSDS Building)
	1	College of Agriculture Bldg (Ynarez Bldg), 2 story, 8 classrooms
	1	College of Business Bldg (Rodriguez bldg), 3 story, 16 classrooms
URS Rodriguez	1	College of Social Work and Community Development (Rodrigue bldg), 3 story, 6 classrooms
	1	College of Education (Tanjuatco bldg), 2 story, 10 classrooms
	1	Administration Bldg (Ynarez Bldg), 3 story, 10 rooms, 1 function hall
URS Tanay	1	ISR School Building, 2 storey, concrete, 8 classrooms (CAM)
	1	Ynares Dormitory (Girls), 3 rooms with comfort room, concrete
	1	Ynares Multi-Purpose Covered Court, 24m x 15m
	1	Ynares Dormitory (Boys), 3 rooms with comfort rooms and kitchen, concrete
	1	Ynares School Building, 2 storey, 6 classrooms with 2 comfort rooms, concrete (Lab School)
URS Taytay	1	Ynares-type four story building with 7 rooms on 4th floor with 1 comfort room, 7 rooms on 3rd floor with 1 comfort room, 9 rooms on 2nd floor with 1 comfort room, 12 room on 1st floor with 2 comfort room.

Five (5) motor vehicles were donated by the Energy Regulatory Commission (ERC) with Deed of Donation dated December 22, 2022. However, the value of the donated motor vehicles were still undetermined as of year-end.

Brand/Type/Plate Number

1. Isuzu Crosswind, SGJ 516
2. Mitsubishi Adventure, SFG 880
3. Mitsubishi Adventure GL Wagon, SHB 334
4. Toyota Tamaraw FX, SEF 457
5. Toyota Innova V, SHU 851

10. Biological Assets

Accounts	2024	2023
Trees, Plants and Crops	₱4,059,475.00	₱5,819,125.00
Livestock Held for Consumption/Sale/Distribution	227,310.30	315,603.06
Trees, Plants and Crops Held for Consumption / Sale / Distribution	1,238,550.00	940,800.00
Total	**₱5,525,335.30**	**₱7,075,528.06**

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

10.1 Reconciliation of the amount of Biological Assets

Reconciliation of the Carrying Amount of Trees, Plants and Crops
As of December 31, 2024

Particulars	Amount
Carrying Amount as of January 1, 2024	₱5,819,125.00
Increases due to birth	22,000.00
Decreases due to sales	(1,781,650.00)
Carrying amount at December 31, 2024	**₱4,059,475.00**

Reconciliation of the Carrying Amount of Livestock Held for Consumption/Sale/Distribution
As of December 31, 2024

Particulars	Amount
Carrying Amount as of January 1, 2024	₱315,603.06
Increases due to birth	24,600.00
Gain (Loss) arising from changes in fair value less costs to sell attributable to physical changes *(Table 1)*	(2,459.40)
Decreases due to sales	(110,433.36)
Carrying amount at December 31, 2024	**₱227,310.30**

Table 1

Date Recognized	Qty.	CAFV*	PAFV**	Difference	Amount
January 1, 2024	1	17,275.49	15,745.04	1,530.45	1,530.45
January 1, 2024	1	13,535.70	15,361.02	(1,825.32)	(1,825.32)
January 1, 2024	1	11,919.59	15,361.02	(3,441.43)	(3,441.43)
November 26, 2024	1	13,576.90	12,300.00	1,276.90	1,276.90
					(2,459.40)

*Legend: *CAFV – Current Age Fair Value*
***PAFV – Previous Age Fair Value*

Reconciliation of the Carrying Amount of Trees, Plants and Crops Held For Consumption/Sale/Distribution
As of December 31, 2024

Particulars	Amount
Carrying Amount as of January 1, 2024	₱ 940,800.00
Increases due to purchases	1,040,050.00
Gain arising from changes in fair value less costs to sell attributable to price changes *(Table 2)*	(136,550.00)
Decreases due to sales	(605,750.00)
Carrying amount at December 31, 2024	**₱1,238,550.00**

Table 2

Date Recognized	*Qty.*	*CFV**	*PFV***	*Difference*	*Amount*
January 1, 2024	*1,699*	*232.401412*	*250.00*	*(17.598588)*	*(29,900.00)*
January 1, 2024	*484*	*151.652892*	*200.00*	*(48.347108)*	*(23,400.00)*
January 1, 2024	*235*	*295.744680*	*650.00*	*(354.255320)*	*(83,250.00)*
					(136,550.00)

*Legend: *CFV-Current Fair Value-FV of the Breeding Stocks of the same age when the breeding stocks were recognized*
***PFV-Previous Fair Value-FV of the breeding stocks on the previous recognition date*

11. Intangible Assets

Accounts	2024	2023
Patents/Copyrights	₱ 29,098.80	₱ 13,597.40
Computer Software	1,214,120.17	1,214,120.17
Other Intangible Assets	4,635.20	4,635.20
Total	**₱1,247,854.17**	**₱1,232,352.77**

Patents/Copyrights account consists of an invention application by the Intellectual Property Office (IPO).

	2024			
Particulars	**Patents/ Copyrights**	**Computer Software**	**Other Intangible Assets**	**Total**
Carrying Amount, January 1, 2024	**₱13,597.40**	**₱1,214,120.17**	**₱4,635.20**	**₱1,232,352.77**
Additions-Internally Developed	15,501.40	0.00	0.00	15,501.40
Carrying Amount, December 31, 2024	**₱29,098.80**	**₱1,214,120.17**	**₱4,635.20**	**₱1,247,854.17**

Particulars	2024 Patents/ Copyrights	Computer Software	Other Intangible Assets	Total
Gross Cost	₱29,098.80	₱1,214,120.17	₱4,635.20	₱1,247,854.17
Less: Accumulated Amortization	0.00	0.00	0.00	0.00
Carrying Amount, December 31, 2024	**₱29,098.80**	**₱1,214,120.17**	**₱4,635.20**	**₱1,247,854.17**

12. Financial Liabilities

Accounts	2024	2023
Payables		
Accounts Payable	₱14,111,392.17	₱14,449,386.58
Due to Officers and Employees	5,111,172.72	7,359,383.05
Total	**₱19,222,564.89**	**₱21,808,769.63**

Accounts Payable which are due and demandable, represent valid and legal obligations for which goods/services/ projects are delivered/completed/accepted by the University at year-end.

Due to Officers and Employees pertains to obligated amount for salaries and wages, overtime pay, honoraria for teaching overload and research incentives, and various reimbursements of faculty and staff as of December 31, 2024.

The obligated amount for Accounts Payable classified as not yet due and demandable amounted to ₱5,320,114.00 for Fund 011, ₱6,203,110.49 for Fund 052 and ₱1,282,865.88 for Fund 062. These represent valid and legal obligations for which good/services/projects are not yet been delivered/completed/accepted by the University at year-end.

13. Inter-Agency Payables

Accounts	2024	2023
Due to BIR	₱ 1,455,789.41	₱ 1,375,668.15
Due to GSIS	3,482,657.53	884,092.12
Due to Pag-IBIG	42,390.21	124,456.28
Due to PhilHealth	134,452.17	133,518.30
Due to NGAs	7,108,941.41	16,502,453.66
Due to LGUs	1,008,058.24	1,019,372.24
Total	**₱13,232,288.97**	**₱20,039,560.75**

Due to BIR represents taxes withheld from employees and contractors/suppliers as of year-end.

Due to GSIS, Pag-ibig and Philhealth represents mandatory contributions deducted from the salaries of faculty and non-teaching as of December 31, 2024 which are expected to be remitted in January 2025.

Due to NGAs represents fund transfer from the Commission on Higher Education as financial subsidy to the priority beneficiaries for the Tertiary Education Subsidy (TES) under RA 10931. Also included are funding support from sponsoring agencies to implement and sustain the research and extension projects of the faculty.

14. Intra-Agency Payables

Accounts	2024	2023
Due to Other Funds	₱89,672,800.00	₱1,161,745.64

Due to Other Funds account represents payable of Fund 01101101 to Fund 05206441 for Free Higher Education for 1st semester of AY 2024-2025, Inter semester of AY 2023-2024 and 2nd Semester AY 2023-2024, amounting to ₱89,672,800.00.

15. Trust Liabilities

Accounts	2024	2023
Trust Liabilities	₱ 98,639,774.17	₱86,163,865.62
Guaranty/Security Deposits Payable	1,517,357.60	2,627,624.29
Trust Liabilities - Disallowances/Charges	390,014.83	0.00
Total	**₱100,547,146.60**	**₱88,791,489.91**

Trust Liabilities account represents the receipt of funds held in trust for a specific purpose. Example of which are collections from students for specific purposes such as NSTP, Publication, Student Organizations, Student Welfare Assistance, PTA fees and the likes. Guaranty/Security Deposits Payable account represents amount collected from contractor as guarantee for any damage or destruction of the works and is subject to refund after the lapse of the warranty period.

Trust Liabilities - Disallowances/Charges account represents payments received for disallowances awaiting Notice of Finality of Decision from COA to close to Receivables- Disallowances/Charges account.

16. Other Payables

Accounts	2024	2023
Other Payables	₱1,252,217.84	₱4,850,949.64

Other Payables amounting to ₱1,133,282.66 pertains to transactions related to the consignment of books entered into by the Corporate and Business Affairs and the remaining amount represents premiums deducted from the salary of the concerned employees payable to URS Provident Fund Inc., which are expected to be remitted in January 2025.

17. Service and Business Income

Accounts	2024	2023
Service Income		
Other Service Income	₱ 0.00	₱ 10,844.90
Business Income		
School Fees	179,191,490.23	195,650,207.14
Rent/Lease Income	2,345,049.10	1,085,987.00
Income from Hostels/Dormitories and Other Like Facilities	185,500.00	174,060.00
Income from Printing and Publication	254,225.50	129,972.00
Sales Revenue	4,715,458.00	3,182,533.00
Interest Income	17,476.41	26,149.73
Other Business Income	4,554,963.85	4,887,354.51
Total	**₱191,264,163.09**	**₱205,147,108.28**

School fees represent collection from Commission on Higher Education (CHED) for tuition fees of students for 2nd Semester of AY 2023-2024 as a result of full tuition subsidy for SUCs as per RA 10931 or the "Universal Access to Quality Tertiary Education Act". Other collections came from tuition and other miscellaneous fees of the Graduate School students.

Other sources of income are rentals from dormitory and concessionaires, printing and publication services, sale of different commodities under the CBA and agri-based products from Tanay Campus.

18. Shares, Grants and Donations

Accounts	2024	2023
Income from Grants and Donations in Kind	**₱0.00**	**₱17,040,000.00**

19. Gains

Accounts	2024	2023
Gain on Sale of Biological Assets	₱ 54,023.57	₱ 0.00
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	1,089,457.35	207,974.57
Total	**₱1,143,480.92**	**₱207,974.57**

20. Personnel Services (PS)

This account consists of the following:

Accounts	2024	2023
Salaries and Wages	₱408,361,408.68	₱375,672,904.74
Other Compensation	148,536,090.52	160,172,860.90
Personnel Benefit Contributions	60,490,323.40	52,903,529.88
Other Personnel Benefits	16,547,387.20	13,386,663.00
Total	**₱633,935,209.80**	**₱602,135,958.52**

20.1 Salaries and Wages

Accounts	2024	2023
Salaries and Wages - Regular	₱383,160,403.26	₱312,489,451.63
Salaries and Wages - Casual/Contractual	25,201,005.42	63,183,453.11
Total	**₱408,361,408.68**	**₱375,672,904.74**

20.2 Other Compensation

Accounts	2024	2023
Personal Economic Relief Allowance (PERA)	₱19,517,589.86	₱18,838,163.75
Representation Allowance (RA)	330,335.00	215,000.00
Transportation Allowance (TA)	170,399.77	102,341.73
Clothing/Uniform Allowance	5,698,000.00	4,644,000.00
Subsistence Allowance	50,612.54	45,831.25
Laundry Allowance	6,894.72	6,249.56
Honoraria	29,579,758.38	35,610,028.93
Hazard Pay	607,139.12	516,839.70
Overtime and Night Pay	1,418,165.35	2,098,992.65
Mid-Year Bonus	32,613,933.00	30,033,668.00
Year-End Bonus	33,962,621.78	31,207,895.55
Cash Gift	4,110,750.00	3,940,501.00
Other Bonuses and Allowances	20,469,891.00	32,913,348.78
Total	**₱148,536,090.52**	**₱160,172,860.90**

20.3 Personnel Benefit Contributions

Accounts	2024	2023
Retirement and Life Insurance Premiums	₱48,008,761.12	₱44,055,939.81
Pag-IBIG Contributions	1,869,800.00	924,200.00
PhilHealth Contributions	9,635,062.28	6,984,515.97
Employees Compensation Insurance Premiums	976,700.00	938,874.10
Total	**₱60,490,323.40**	**₱52,903,529.88**

20.4 Other Personnel Benefits

Accounts	2024	2023
Other Personnel Benefits	**₱16,547,387.20**	**₱13,386,663.00**

21. Maintenance and Other Operating Expenses (MOOE)

This account consists of the following:

Accounts	2024	2023
Travelling Expenses	₱ 6,345,681.81	₱ 2,835,316.75
Training and Scholarship Expenses	13,512,795.38	7,571,413.37
Supplies and Materials Expenses	25,718,538.47	17,601,455.40
Utility Expenses	26,738,277.49	24,541,562.33

Accounts	2024	2023
Communication Expenses	8,000,685.44	6,975,567.23
Awards/Rewards and Prizes	1,591,192.00	2,635,262.00
Survey, Research, Exploration and Development Expenses	1,261,650.00	59,259.70
Demolition/Relocation and Desilting/Dredging Expenses	1,678,410.54	425,550.00
Confidential, Intelligence and Extraordinary Expenses	135,060.10	122,000.00
Professional Services	1,635,045.76	1,093,501.05
General Services	66,200.00	45,000.00
Repairs and Maintenance	2,104,984.12	1,808,270.17
Taxes, Insurance Premiums and Other Fees	6,813,250.63	5,719,905.05
Labor and Wages	19,722,894.44	15,495,725.76
Other Maintenance and Operating Expenses	11,624,938.71	12,387,717.37
Total	**₱126,949,604.89**	**₱99,317,506.18**

21.1 Traveling Expenses

Accounts	2024	2023
Traveling Expenses-Local	₱5,902,112.28	₱2,571,524.13
Traveling Expenses-Foreign	443,569.53	263,792.62
Total	**₱6,345,681.81**	**₱2,835,316.75**

21.2 Training and Scholarship Expenses

Accounts	2024	2023
Training Expenses	₱ 9,299,714.38	₱7,337,397.87
Scholarship Grants/Expenses	4,213,081.00	234,015.50
Total	**₱13,512,795.38**	**₱7,571,413.37**

21.3 Supplies and Materials Expenses

Accounts	2024	2023
Office Supplies Expense	₱12,930,914.10	₱4,942,903.13
Accountable Forms Expenses	225,505.69	36,145.64
Drugs and Medicines Expenses	1,796.50	478.50
Medical, Dental and Laboratory Supplies Expenses	297,517.00	439,256.10
Fuel, Oil and Lubricants Expenses	1,238,705.77	1,236,820.24
Agricultural and Marine Supplies Expenses	43,083.00	0.00
Semi-Expendable Machinery and Equipment Expenses	2,636,511.12	3,773,019.80
Semi-Expendable Furniture, Fixtures and Books Expenses	1,706,677.31	1,446,261.00
Other Supplies and Materials Expenses	6,637,827.98	5,726,570.99
Total	**₱25,718,538.47**	**₱17,601,455.40**

21.4 Utility Expenses

Accounts	2024	2023
Water Expenses	₱ 3,465,623.44	₱ 2,736,952.12
Electricity Expenses	23,272,654.05	21,804,610.21
Total	**₱26,738,277.49**	**₱24,541,562.33**

21.5 Communication Expenses

Accounts	2024	2023
Telephone Expenses	₱1,009,285.52	₱1,242,896.68
Internet Subscription Expenses	5,226,097.52	3,991,397.07
Cable, Satellite, Telegraph and Radio Expenses	1,765,302.40	1,741,273.48
Total	**₱8,000,685.44**	**₱6,975,567.23**

21.6 Awards/Rewards and Prizes

Accounts	2024	2023
Awards/Rewards Expenses	₱1,163,792.00	₱2,129,762.00
Prizes	427,400.00	505,500.00
Total	**₱1,591,192.00**	**₱2,635,262.00**

21.7 Survey, Research, Exploration and Development Expenses

Accounts	2024	2023
Research, Exploration and Development Expenses	**₱1,261,650.00**	**₱59,259.70**

The increase in Research, Exploration and Development Expenses is attributed to the conduct of the 'FRAPC' Capacity Development on Futures Thinking and Strategic Foresight in CY 2024.

21.8 Demolition/Relocation and Desilting/Dredging Expenses

Accounts	2024	2023
Demolition/Relocation and Desilting/Dredging Expenses	**₱1,678,410.54**	**₱425,550.00**

21.9 Confidential, Intelligence and Extraordinary Expenses

Accounts	2024	2023
Extraordinary and Miscellaneous Expenses	**₱135,060.10**	**₱122,000.00**

21.10 Professional Services

Accounts	2024	2023
Legal Services	₱ 3,750.00	₱ 18,878.65
Other Professional Services	1,631,295.76	1,074,622.40
Total	**₱1,635,045.76**	**₱1,093,501.05**

21.11 General Services

Accounts	2024	2023
Environment/Sanitary Services	₱65,000.00	₱ 0.00
Other General Services	1,200.00	45,000.00
Total	**₱66,200.00**	**₱45,000.00**

21.12 Repairs and Maintenance

Accounts	2024	2023
Repairs and Maintenance – Land Improvements	₱ 0.00	₱ 113,088.00
Repairs and Maintenance - Infrastructure Assets	0.00	45,485.42
Repairs and Maintenance - Buildings and Other Structures	1,804,374.82	768,919.00
Repairs and Maintenance - Machinery and Equipment	251,571.00	768,073.75
Repairs and Maintenance - Transportation Equipment	49,038.30	85,144.00
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	0.00	17,560.00
Repairs and Maintenance-Others	0.00	10,000.00
Total	**₱2,104,984.12**	**₱1,808,270.17**

21.13 Taxes, Insurance Premiums and Other Fees

Accounts	2024	2023
Taxes, Duties and Licenses	₱ 371,699.63	₱ 409,310.00
Fidelity Bond Premiums	718,567.81	616,316.11
Insurance Expenses	5,722,983.19	4,694,278.94
Total	**₱6,813,250.63**	**₱5,719,905.05**

21.14 Labor and Wages

Accounts	2024	2023
Labor and Wages	**₱19,722,894.44**	**₱15,495,725.76**

21.15 Other Maintenance and Operating Expenses

Accounts	2024	2023
Advertising Expense	₱ 8,000.00	₱ 0.00
Printing and Publication Expenses	1,122,877.00	439,765.90
Representation Expenses	5,402,149.56	6,061,039.17
Transportation and Delivery Expenses	20,130.00	1,962.00
Rent / Lease Expenses	654,834.00	519,900.00
Membership Dues and Contributions to Organizations	2,461,309.98	2,288,384.18
Subscription Expenses	1,949,643.17	3,058,846.12

Accounts	2024	2023
Other Maintenance and Operating Expenses	5,995.00	17,820.00
Total	**₱11,624,938.71**	**₱12,387,717.37**

22. Direct Costs

Accounts	2024	2023
Cost of Sales	**₱2,519,667.82**	**₱1,066,797.04**

23. Non-Cash Expenses

This account consists of the following:

Accounts	2024	2023
Depreciation	₱ 35,908,831.65	₱ 42,201,964.11
Impairment Loss-Inventories	27,138.45	0.00
Losses	2,546,373.68	216,754.13
Total	**₱38,482,343.78**	**₱42,418,718.24**

23.1 Depreciation

Accounts	2024	2023
Depreciation – Investment Property	₱ 1,404,976.18	₱ 167,913.47
Depreciation – Land Improvements	2,403,643.53	2,412,888.76
Depreciation – Infrastructure Assets	84,539.71	60,790.50
Depreciation – Buildings and Other Structures	9,959,237.02	13,567,111.04
Depreciation – Machinery and Equipment	20,577,945.15	25,582,843.38
Depreciation – Transportation Equipment	1,275,327.01	205,221.63
Depreciation – Furniture, Fixtures and Books	203,163.05	205,195.33
Total	**₱35,908,831.65**	**₱42,201,964.11**

23.2 Impairment Loss – Loans and Receivables

Accounts	2024	2023
Impairment Loss – Loans and Receivables	**₱27,138.45**	**₱0.00**

23.3 Losses

Accounts	2024	2023
Loss on Sale of Biological Assets	₱ 4,478.33	₱ 0.00
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	2,405,345.35	216,754.13
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	136,550.00	0.00
Total	**₱2,546,373.68**	**₱216,754.13**

24. Net Financial Assistance/Subsidy

Financial Assistance/Subsidy from NGAs, LGUs, GOCCs

Particulars	2024	2023
Subsidy from National Government	₱639,184,629.59	₱609,314,474.99
Less:		
Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	0.00	0.00
Net Financial Assistance/Subsidy	**₱639,184,629.59**	**₱609,314,474.99**

25. Non-Operating Income

Accounts	2024	2023
Miscellaneous Income	**₱830,340.08**	**₱390,874.83**

26. Prior Period Adjustments

Particulars	Amount
Adjustment for prior year's Semi - Expendable Expenses	₱(12,992,800.27)
Adjustment for prior year's Supplies and Materials Expenses	(3,686,142.29)
Adjustment for Sold Goods for prior year	(53,296.07)
Adjustment for the expenses incurred for Externally Funded Projects	516,984.65
Adjustment for prior year’s Depreciation Expenses	(22,189,178.83)
Adjustment for prior year’s Impairment Loss	4,176.89
Adjustment for prior year’s Insurance Expenses	5,107.02
Adjustment for prior year’s Accounts Payable	1,645,278.20
Adjustment for prior year’s Accounts Receivable	492,861.00
Adjustment for prior year’s Personnel Services	(90,923.76)
Adjustment for prior year’s Subscription Expenses	(86,324.00)
Adjustment for prior year’s Training Expenses	28,000.00
Adjustment for prior year's Other Business Income	117,559.43
Adjustment for prior year's School fees	(4,600.00)
Closing Entry of Remittances to the Treasury	(776,388.60)
Remittance to BTr for prior year's balances of Due to LGUs and Trust Liability account	295,870.62
Reversal for prior year’s Unreleased Checks	(2,175,114.32)
Unexpended balance of the Projects	(317,021.12)
Net Adjustment	**₱(39,265,951.45)**

27. Cash Inflow Adjustment

Particulars	Amount
Restoration of cash for cancelled/lost/stale checks/ADA	₱ 976,765.61
Restoration of cash for unreleased checks	5,421,391.06
Other adjustments - Refund of unexpended balance from PS-DBM	125,559.43
Other adjustments - Due from other funds for Philhealth remittances	8,503,191.95
Total Cash Inflow Adjustment	**₱15,026,908.05**

28. Cash Outflow Adjustment

Particulars	Amount
Reversing entry for unreleased checks in previous year	₱ 14,130,750.12
Other adjustments - Remittances made to Philhealth/GSIS/Pagibig due from other funds	59,614,358.62
Other adjustments - Fund transfer to Fund 062 for erroneous deposit to Fund 052	28,000.00
Other adjustments - Adjustment for Payroll Fund	823,553.86
Error in Deposit	480.00
Under recording of payment for refund for GSIS and Pag-IBIG loans	300.00
Under recording of expenses for the remittance of PHIC premiums	60.10
Total Cash Outflow Adjustment	**₱74,597,502.70**

29. Reconciliation of Net Cash Flows from Operating Activities to Surplus/ (Deficit)

Particulars	2024	2023
Surplus/Deficit for the year	**₱ 30,535,787.39**	**₱ 87,161,452.69**
Non-cash movements	**(49,138,710.88)**	**(49,647,167.33)**
Depreciation	35,908,831.65	42,201,964.11
Amortization	0.00	3,056,441.33
Impairment Losses	27,138.45	(914,700.00)
Increase in Payables	87,274,502.73	(2,918,646.48)
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	1,452,438.00	216,754.13
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	0.00	(207,974.57)
Gain on Sale of Biological Assets	(49,545.23)	0.00
Increase in other current assets	0.00	(1,990,590.96)
(Increase) Decrease in receivables	(205,063,181.28)	977,092.68
Donations in Kind	0.00	(17,040,000.00)
Others	31,311,104.80	(73,027,507.57)
Net Cash Flows from Operating Activities	**₱18,602,923.49**	**₱37,514,285.36**

30. Related Party Transactions

University of Rizal System has no transactions, direct or indirect, such as interest-bearing or unsecured loans payable or receivable, payables or receivables on demand, or cash for working capital or other purposes with parties considered as related party. URS has neither parent company nor subsidiary.

30.1 Members of the Board of Regents (BOR)

The BOR is the governing body of the University, composed of the Commissioner from CHED as Chairman, the President of the University as Vice Chairman, and members which include the Committee on Higher, Technical and Vocational Education of the

Senate or his duly authorized representative, the Chairperson of House Committee on Higher and Technical Education from the House of Representatives or his duly authorized representative, the Director General of the National Economic and Development Authority (NEDA) or his duly authorized representative, the Secretary of the Department of Science and Technology (DOST) or his duly authorized representative, the President of the Alumni Association of the University, two prominent citizens representing the private sector, the President of URS Faculty Federation and the President of Student Federation.

With the Board of Regents as the highest governing board, the University is also led by its president, Dr. Nancy T. Pascual. With her are three vice-presidents – Dr. Marvin P. Amoin, Vice-president for Administration and Finance; Dr. Allan E. Conde, Vice-president for Academic Affairs; and Dr. Marites M. Rio, Vice-president for Research Development, Extension, and Production. The University is also managed by campus directors, unit heads, deans, and program heads.

31. Reconciliation of Actual Amounts on a Comparable Basis (Budget) and Actual Amounts in the Financial Statements

31.1 Actual Amounts on a Comparable Basis (Budget) and Statement of Cash Flows (SCF)

	Operating Activities	Investing Activities	Financing Activities	Total
Receipts				
Actual Amounts on Comparable Basis as Presented in the Budget and Actual Comprehensive Statement	₱ 189,224,223.42	₱ 0.00	₱ 0.00	₱ 189,224,223.42
Basis Difference	688,700,458.04	0.00	0.00	688,700,458.04
Timing Difference	0.00	0.00	0.00	0.00
Entity Difference	0.00	0.00	0.00	0.00
Actual Amount in the SCF	**₱ 877,924,681.46**	**₱ 0.00**	**₱ 0.00**	**₱ 877,924,681.46**
Disbursements				
Actual Amounts on Comparable Basis as Presented in the Budget and Actual Comprehensive Statement	₱ 914,753,971.20	₱17,029,514.46	₱ 0.00	₱ 931,783,485.66
Basis Difference	(18,226,366.25)	21,682,319.65	0.00	3,455,953.40
Timing Difference	0.00	0.00	0.00	0.00
Entity Difference	0.00	0.00	0.00	0.00
Actual Amount in the Statement of Cash Flows	**₱ 896,527,604.95**	**₱38,711,834.11**	**₱ 0.00**	**₱ 935,239,439.06**

The FSs and budget documents are prepared for the same period. There is an entity difference: the budget is prepared based on the GAA, and the FSs consolidate all funds of the agency. There is also a basis difference: the budget is prepared on a cash basis and the FSs on accrual basis.

The difference between the Actual Amounts on Comparable Basis presented in the SCBAA and Actual Amount in the Statement of Cash Flow is detailed below:

Receipts - FUND 011

Particulars	Amount
Receipt of Notice of Cash Allocation	₱ 674,551,095.44
Trust Receipts for various items	1,883,260.16
Other Receipts	298,448.61
Adjustments	535,990.76
Total	**₱ 677,268,794.97**

Receipts - FUND 062

Particulars	Amount
Restoration of cash for cancelled/lost/stale checks/ADA	₱ 13,020.00
Restoration of cash for unreleased checks	162,077.14
Other Gains	88,000.00
Collection of loans and receivables	16,655.00
Collection on consignment books	4,931,488.00
Other receipts (Due from Other Funds)	118,974.90
Understatement of Cost of Sales	2,519,667.82
Total	**₱ 7,849,882.86**

Receipts - FUND 052 and FUND 073

Particulars	FUND 052	FUND 073	Total
Increased (decreased) collection	(16,377,778.45)	19,959,558.66	**3,581,780.21**

The difference for Fund 052 is due to receivables from the students recognized as income on the current year. Additionally, these are collections of accounts receivable for prior years and collections from Free Higher Education recognized as income on prior years.

The difference for Fund 073 is due the receipt of various externally funded projects and scholarships programs.

Disbursements - FUND 011

Particulars	Current	Continuing	Total
PS			
Unobligated allotment for various items	₱57,970,509.21	₱ 0.00	₱57,970,509.21
MOOE			
Subsidies - FHE	(70,455,675.00)	0.00	(70,455,675.00)
Reversal of Unutilized NCA	(10,222,472.24)	0.00	(10,222,472.24)

Particulars	Current	Continuing	Total
Unobligated allotment for various items	75,114,167.82	35,636,495.00	110,750,662.82
Capital Outlay (CO)			
Unobligated allotment for various items	(14,179,075.39)	0.00	(14,179,075.39)
Total	**₱38,227,454.40**	**₱35,636,495.00**	**₱73,863,949.40**

Disbursements - FUND 062

Particulars	Amount
MOOE	
Reversing entry for unreleased checks in previous year	₱ 678,916.59
Other adjustments - Outflow	480.00
Disbursements obligated on prior year	1,295,996.89
Obligated items not yet disbursed	(117,891.34)
Total	**₱ 1,857,502.14**

Disbursements - FUND 052 and FUND 073

Particulars	FUND 052	FUND 073	Total
Increased (decreased) payments	72,754,935.13	2,707,465.53	**₱75,462,400.66**

The difference for Fund 052 and Fund 073 represents prior year accounts payable paid in the current year. It also includes current year accounts payable remaining unpaid as of year-end.

31.2 Actual Amounts on a Comparable Basis (Budget) and Statement of Financial Performance

The account amounting to ₱190,630,316.27 refers to the actual receipts of budgeted income, detailed as follows:

Particulars	
Service and Business Income	₱ 189,486,835.35
Gains	1,143,480.92
Total	**₱ 190,630,316.27**

Service and Business Income pertains to receipt of income from students and other business income. Actual Amounts on Comparable Basis as Presented in the Budget and Actual Comprehensive Statement is ₱189,224,223.42, hence, a difference of ₱1,406,092.85 is due to the recognition of these items: Miscellaneous Income amounting to ₱258,067.02, Gains amounting to ₱1,143,480.92 and Interest Income amounting to P4,544.91.

Actual payments are made as follows:

Particulars	Actual Amounts	Difference Final and Actual
GAA FY 2024		
PS	₱567,177,181.47	₱ 85,687,288.53
MOOE	171,394,205.30	59,162,671.63
CO	12,561,357.60	2,546,082.38
Prior Year's Allotment - MOOE	35,636,495.00	35,393,145.00
Subtotal	**₱786,769,239.37**	**₱182,789,187.54**
STF Budget		
PS	₱ 61,735,310.82	₱13,233,956.18
MOOE	77,944,340.96	16,806,276.04
CO	4,093,750.82	44,971,129.18
Subtotal	**₱143,773,402.60**	**₱75,011,361.40**
Business Type Fund		
PS	₱ 1,310,971.87	₱ 262,744.13
MOOE	9,173,994.23	13,605,267.84
CO	0.00	4,476,500.00
Subtotal	**₱10,484,966.10**	**₱18,344,511.97**
Trust Receipts		
PS	₱ 365,980.52	₱ 409,398.31
MOOE	25,651,986.03	6,445,917.22
CO	374,406.04	237,437.56
Subtotal	**₱26,392,372.59**	**₱7,092,753.09**
Total	**₱967,419,980.66**	**₱283,237,814.00**

Total payments for personnel services- regular fund amounting to ₱567,177,181.47 has a budgeted amount of ₱652,864,470.00, hence, a difference of ₱85,687,288.53 lower than the budgeted amounts due to unpaid obligations as of December 31, 2024.

Total payments for maintenance and other operating expenses-regular fund amounting to ₱171,394,205.30 has a budgeted amount of ₱230,556,876.93, hence, a difference of ₱59,162,671.63 lower than the budgeted amounts due to unpaid obligations as of December 31, 2024.

Total payments for capital outlay-regular fund amounting to ₱12,561,357.60 has a budgeted amount of ₱15,107,439.98, hence, a difference of ₱2,546,082.38 lower than the budgeted amounts due to unpaid obligations as of December 31, 2024.

Total payments made from the Special Trust Fund is amounting to ₱143,773,402.60, while the budgeted amount is ₱218,784,764.00, hence, a difference of ₱75,011,361.40 lower than the budgeted amount.

Total payments made from the Business Type Fund is amounting to ₱10,484,966.10, while the budgeted amount is ₱28,829,478.07, hence, a difference of ₱18,344,511.97 lower than the budgeted amount.

Total payments made from the Trust Receipts Fund is amounting to ₱26,392,372.59, while the budgeted amount is ₱33,485,125.68, hence, a difference of ₱7,092,753.09 lower than the budgeted amount.

Net Receipts/Payments amounting to ₱(189,454,650.35) resulted from the difference between budgeted and actual receipts and disbursements, summarized as follows:

Particulars	Amounts
Difference of Final and Budgeted Receipts	₱ 58,390,018.65
Less: Difference of Final and Budgeted Payments	(247,844,669.00)
Total	**₱(189,454,650.35)**

PART II

OBSERVATIONS AND RECOMMENDATIONS

OBSERVATIONS AND RECOMMENDATIONS

A. FINANCIAL AUDIT

Misstatements due to Errors and Omissions

1. The URS' financial statements were materially misstated by ₱89,773,682.08 due to errors in recording and omissions that are considered as departures from IPSAS, hence, affecting the fair presentation of its FS as at December 31, 2024.

Section 15, Chapter 2 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I provides that the financial statements (FS) shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events, and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue, and expenses set out in the international Public Sector Accounting Standards (IPSAS).

Moreover, Section 111(1) of Presidential Decree (PD) No. 1445 provides that the accounts of an agency shall be kept in such detail as necessary to meet the needs of the agency and at the same time be adequate to furnish the information needed by the fiscal or control agencies of the government.

The audit of the University of Rizal System (URS)'s financial statements as at December 31, 2024 disclosed misstatements in several of its accounts, which Management did not adjust in their books, as shown below:

Table 1. Uncorrected Misstatements in the Financial Statements as of December 31, 2024

Category/Classification	Balance as at December 31, 2024	Amount of Misstatements	Table
Receivables	₱188,691,628.25	₱89,721,679.08	2
Revenue	222,395,082.85	52,003.00	3
Total Misstatements		**₱89,773,682.08**	

RECEIVABLES

a. *Misstatements in Receivable Accounts – ₱89,721,679.08*

Table 2: Schedule of Misstatements in Receivable Accounts

Deficiencies/ Errors	Specific Accounts Affected	Over/ (Under) Statement (In Philippine Currency)	Other Accounts Affected	Over/ (Under) Statement (In Philippine Currency)
a.1 Errors in recording of partial settlement of Notice of Disallowance (ND)	Receivable-Disallowances/ Charges	48,879.08	Trust Liabilities-Disallowances/Charges	48,879.08
a.2 Errors in recording of Special Allotment Release Order (SARO) received	Due from Other Fund	89,672,800.00	Due to Other Fund	89,672,800.00
Total		**89,721,679.08**		

a.1 Errors in recording of partial settlement of ND – ₱48,879.08

Volume III – The Revised Chart of Accounts (Updated 2019) of the GAM for NGAs provides the description of Receivables-Disallowances/Charges as:

Account Title	*Receivables-Disallowances/Charges*
Account Code	*10399010*
Normal Balance	*Debit*
Description	*This account is debited to recognize the amount of disallowances/charges in audit due from public/private individuals/entities which have become final and executory. This account is credited for settlement of disallowances/ charges*

While Section 5.1 of COA Circular No. 2022-002 dated January 24, 2022 provides the revised description of the Trust Liabilities-Disallowances/Charges as:

Account Title	*Trust Liabilities-Disallowances/Charges*
Account Code	*20401080*
Normal Balance	*Credit*
Description	*This account is credited upon partial or full settlement of disallowances/charges in audit due from public/private individuals/entities. This also includes settlement of liabilities by persons liable*

pending finality of decision. This account is debited upon receipt of the Notice of Settlement of Suspension/Disallowance/Charge (NSSDC) and Notice of Finality of Decision from the auditor concerned.

In addition, COA Circular No. 2009-006 dated September 15, 2009 states that a Notice of Settlement of Suspension/Disallowance/Charge (NSSDC) shall be issued whenever a suspension/disallowance/charge is settled, to serve as basis for dropping from the books of accounts of the agency of the recorded disallowance/charge.

Lastly, Section 7.2.1 (d), Chapter II of the same Circular requires the Agency Accountant to ensure that the disallowances and charges that have become final and executory as contained in the Notice of Finality of Decision (NFD) are recorded in the books of accounts, and settlement thereof under the NSSDC are dropped therefrom.

Review of the Receivables-Disallowances/Charges account showed a total balance of ₱1,366,856.49 as of December 31, 2024, with details presented below:

Date	ND No.	Amount (In Philippine Currency)	Particulars
6/13/2016	2016-002-184 (2015)	1,339,856.49	Payment of Representation Allowance and Transportation Allowance (RATA) to various URS personnel/officials out of Special Trust Fund (STF)
4/11/2023	2023-001-011 (2022)	27,000.00	Payment of honoraria of event stylist
Total		**1,366,856.49**	

Further analysis of the accounts disclosed that the partial settlement amounting to ₱48,879.08 for ND No. 2016-002-184(2015) was still credited to the *Trust Liabilities-Disallowances/Charges* account despite the issuance of NSSDC No. 24-002 dated June 6, 2024.

The erroneous recording of the partial settlements on audit disallowances resulted in the overstatement of the Trust Liabilities – Disallowances/Charges and Receivables-Disallowances/Charges account by ₱48,879.08, which undermines the fair presentation of the financial statements.

We recommended that the University President require the University Accountant to make the necessary journal entries to reflect the corrected balances of affected receivable and liability accounts in the Financial Statements.

Management's Comments:

Journal Entry Voucher (JEV) N0. 2025-05-000852 dated May 6, 2025 was made to correct the affected accounts.

Auditor's Rejoinder:

The Audit Team maintains its stand with the foregoing observation and the corresponding recommendation since the correcting entries were recorded during May 2025.

a.2 Errors in recording of SARO received – ₱89,672,800.00

GAM for NGAs, Volume II provides registries to be maintained by the Budget and Accounting Unit of each NGAs to monitor appropriations, allotment and allocations received by the agencies, such as:

1. *Registry of Appropriations and Allotments (RAPAL) – Appendix 8 of Vol. II of the GAM for NGAs, shall be maintained by fund cluster by the Budget Division/Unit of each government entity to ensure that allotment releases are within the authorized appropriation.*

2. *Registry of Allotments, Obligations and Disbursements (RAOD) - Appendices 9A-D of Vol. II of the GAM for NGAs, shall be maintained by the Budget Division/Unit by Appropriations Act, fund cluster, by Major Final Output (MFO) or Program/Activity/Project (PAP) for personnel services, maintenance and other operating expenses, financial expenses and capital outlay.*

3. *Registry of Allotments and Notice of Cash Allocation (RANCA) - Appendix 30 of Vol. II of the GAM for NGAs, shall be maintained by the Accounting Division/Unit to determine the amount of allotments not covered by Notice of Cash Allocation (NCA) and to monitor available NCA.*

4. *Registry of Allotment and Notice of Transfer of Allocation (RANTA) - Appendix 31 of Vol. II of the GAM for NGAs, shall be maintained by the Accounting Division/Unit to determine the amount of allotments not covered by Notice of Transfer of Allocation (NTA) and to monitor available NTA.*

The Receivables account of the University, as of December 31, 2024, consist of the following:

Accounts	2024
Loans and Receivables	₱ 7,538,365.26
Inter-Agency Receivables	89,672,850.61
Intra-Agency Receivables	89,672,800.00

Accounts	2024
Other Receivables	1,807,612.38
Total	₱188,691,628.25

The Inter-Agency Receivables represents Due from NGAs account, under the Regular Agency Fund (Fund 011) that pertains to receivables from Department of Budget and Management (DBM) for Free Higher Education for 1st semester of AY 2024-2025, Inter semester of AY 2023-2024 and 2nd Semester AY 2023-2024 amounting to₱89,672,800.00. While the Intra-Agency Receivables is a Due from Other Funds account, that pertains to receivables of Internally Generated Fund (Fund 052) from Fund 011 of the same amount for Free Higher Education for 1st semester of AY 2024-2025, Inter semester of AY 2023-2024 and 2nd Semester AY 2023-2024.

Analysis on the Inter-Agency and Intra-Agency Receivable accounts disclosed that the Accounting Unit (AU) made an entry to recognize the SAROs received by the University, under SARO Nos. SARO-ROIVA-24-0019219 and SARO-ROIVA-24-0019217 both issued on December 19, 2024 totaling₱89,672,800.00.

The SAROs were recorded as debit to Due from NGAs and credit to Due to Other Fund accounts totaling ₱89,672,800.00 in Fund 011; and a debit to Due from Other Fund and credit to Due from NGAs account of the same amount, for its reciprocal account under Fund 052, contrary to the above guidelines.

The SARO received by the University should have been recorded only in the registries cited for monitoring purposes and no journal entries required, thus the said journal entries to record the receipt of SARO overstates both the Due to and Due from Other Fund reciprocal accounts by ₱89,672,800.00 in the year-end consolidated Financial Statements of the University.

We recommended that the University President, thru the Supervising Administrative Officer (SAO)-Finance Division, instruct the Accounting Unit (AU) to make the necessary adjusting entries to reflect the corrected balances of the affected receivable and liability accounts in the Financial Statements pursuant to Section 15, Chapter 2 of the GAM for NGAs, Volume I.

Management's Comments:

Management acknowledges the audit observation and recognized the effect of the overstatement in the affected accounts, thus JEV No. 2025-03-000624 (Fund 052) and JEV Nos. 2025-03-000316; 2025-04-000443; and 2025-04-000444 for Fund 011 were made to correct the affected accounts.

Auditor's Rejoinder:

The Audit Team maintains its stand with the foregoing observation and the corresponding recommendation since the correcting entries were recorded on the following fiscal year, thus misstatements still exist in the consolidated Financial Statements as of December 31, 2024.

REVENUE

b. Misstatements in Revenue Accounts – ₱52,003.00

Table 3: Schedule of Misstatements in Revenue Accounts

Deficiencies/ Errors	Specific Accounts Affected	Over/ (Under) Statement (In Philippine Currency)	Other Accounts Affected	Over/(Under) Statement (In Philippine Currency)
b.1 Non-accrual of earned rental income	Rental/Lease Income	(52,003.00)	Operating Lease Receivable	(52,003.00)
Total		**(52,003.00)**		

Section 6.b, Chapter 2 of GAM for NGAs, Volume I, provides that each entity must record and report its financial transactions using the accrual basis of accounting, in line with the IPSAS.

Additionally, Volume III of the same manual, prescribed the use of the Chart of Accounts in recording and reporting the financial transactions of the NGAS which also provided the description of the following accounts as:

Operating Lease Receivables	*This account is used to recognize the accrual of rental income from lease of assets. Credit this account upon collection of rental income, transfers, or write-off.*
Rent/Lease Income	*This account is used to recognize the income from use of government properties/facilities, such as rent/lease of function rooms/buildings, fees on storage, warehousing, use of heavy equipment of other government agencies, rental fees of drilling equipment and accessories, leased lines/channels, and the like.*

Review of the Rent/Lease Income account showed a total balance of ₱2,345,049.10 as of December 31, 2024 representing payments from venue and concessionaire rentals.

Verification disclosed anew that revenue earned during the Calendar Year (CY) 2024 amounting to ₱52,003.00 were only recorded upon collection from concessionaires during the months of January and February 2025 as presented on the succeeding page:

Official Receipt Date	Official Receipt Number	Payor	Amount	Period Covered	Campus
1/9/2025	8159641	E. Nerizon	₱5,000.00	November 2024	Antipolo
1/13/2025	8159642	E. Nerizon	7,476.00	November 2024	Antipolo
1/13/2025	8159642	E. Nerizon	5,524.00	December 2024	Antipolo
2/05/2025	8159659	E. Nerizon	1,748.00	December 2024	Antipolo
1/6/2025	0868018	V. Dasalla	7,615.00	November 2024	Morong
1/7/2025	0868024	E. Feniquito	7,590.00	November 2024	Morong
2/3/2025	8158564	N. Vivas	4,050.00	November and December 2024	Pililla
2/26/2025	8158576	F. Golla	1,000.00	December 2024	Pililla
1/30/2025	4721165	J. Angeles	4,000.00	October 2024	Rodriguez
1/30/2025	4721173	C. Colina	8,000.00	November 2024	Rodriguez
Total			**₱52,003.00**		

The foregoing is a reiteration of prior year's audit observation, thus rendered the Operating Lease Receivable and Rent/Lease Income accounts understated by ₱52,003.00

We reiterated that the University President, thru the Supervising Administrative Officer (SAO)-Finance Division, instruct the Accounting Unit (AU) to make the necessary journal entries to reflect the updated balances of the affected receivable and income accounts in the Financial Statements.

We also recommended that the University President, thru the SAO-Finance Division, direct the AU to strictly monitor concessionaire's account to properly observe the application of accrual basis in the recognition of income to ensure fair presentation of the financial statements in compliance with Section 6.b, Chapter 2 of GAM for NGAs, Volume I.

Management's Comment:

Journal Entry Voucher (JEV) No. 2025-05-000168 dated May 6, 2025 was made to update the balances of the affected accounts.

In addition, to prevent the recurrence of similar audit findings, the University President has directed the SAO-Finance Division to implement stricter monitoring control over the concessionaires' accounts across the ten (10) campuses.

The Accounting Unit is further instructed to coordinate closely with the Head of Corporate and Business Affairs (CBA) to regularly review and reconcile rental income and receivable records.

Auditor's Rejoinder:

This observation and the corresponding recommendations are retained in this Report since the balances of the subject accounts were affected.

2. **Discrepancy of ₱121,452,011.89 between the balances per book and the RPCPPE remains unadjusted due to inability to conduct reconciliation between the Property and Accounting Division, contrary to Section 6 of COA Circular No. 2020-006. Moreover, reclassification of PPE accounts totaling P49,755,039.57 were not reflected in the inventory records due to non-reconciliation of PPELC and PC, contrary to Section 15, Chapter 2 of the GAM for NGAs, Volume I, thereby, the existence, accuracy and reliability of the book balances of PPE with carrying amount of P393,525,710.39 as of December 31, 2024 could not be ascertained.**

In order to assist government agencies in coming up with reliable Property, Plant and Equipment (PPE) balances that are verifiable as to existence, condition and accountability, Commission on Audit (COA) Circular No. 2020-006 was issued on January 31, 2020 to prescribe the Guidelines and Procedures in the Conduct of Physical Count of PPE, Recognition of PPE items Found at Station and Disposition on Non-existing/Missing PPE items, for the One-Time Cleansing of PPE Account Balances of Government Agencies.

The procedural guidelines on the six activities for one-time cleansing of PPE balances, namely the preliminary activities prior to the conduct of inventory taking, reconciliation of inventory count per Report on the Physical Count of Property, Plant and Equipment (RPCPPE) with property and accounting records, disposition procedures for non-existing/missing PPEs, procedures in the derecognition of non-existing/missing PPEs without available record of accountability. The accounting entries and disclosures in the notes to financial statements are enumerated under Items 6.0, 7.0, 8.0, and 9.0 of the COA Circular. Specifically, Item 6.3 of the Circular requires the Property and Accounting Units to undertake collaborative procedures to ensure that all the PPEs included in the RPCPPE are duly recorded in their respective records and that the Property Cards (PCs) maintained by the Property Unit and the PPE Ledger Cards (PPELCs) maintained by the Accounting Unit are reconciled. The reconciliation shall be completed within ten (10) days from rendition of the RPCPPE by the Inventory Committee.

Section 15, Chapter 2 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, provides:

> *"The FSs shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events, and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue, and expenses set out in Philippine Public Sector Accounting Standards (PPSAS). The application of PPSAS, with appropriate disclosures, if necessary, would result in fair presentation of the FS."*

Note: Pursuant to the guidelines provided in COA Circular No. 2021-004 dated July 21, 2021, the term International Public Sector Accounting Standards (IPSAS) shall be used in lieu of the PPSAS in all the financial statements and reports, issuances and communications, among others.

As of December 31, 2024, the University's annual financial statements showed a total carrying value of ₱393,525,710.39 for the PPE account. Comparison between the total cost of inventoried properties as reflected in the submitted RCPPE and the balances of PPE per books showed a net difference of ₱121,452,011.89, as follows:

Account Title	Cost per Accounting Records	Cost per Inventory Report	Variance
Investment Property, Buildings	₱45,231,910.48	₱6,166,772.23	₱39,065,138.25
Land	30,289,430.00	30,289,430.00	0.00
Other Land Improvements	33,761,035.38	33,761,035.38	0.00
Water Supply System	5,479,476.26	5,541,346.26	61,870.00
School Buildings	381,807,808.14	373,197,306.82	8,610,501.32
Hostels and Dormitories	1,205,825.00	40,270,963.25	39,065,138.25
Other Structures	30,841,044.60	55,334,238.18	24,493,193.58
Office Equipment	41,717,926.96	44,448,617.05	2,730,690.09
Information & Communication Technology Equipment	134,972,573.44	138,164,919.00	3,192,345.56
Agricultural and Forestry Equipment	1,632,701.89	2,801,040.61	1,168,338.72
Communication Equipment	3,470,697.00	3,614,297.00	143,600.00
Disaster Response and Rescue Equipment - Earthquake Rescue Equipment	97,800.00	97,800.00	0.00
Medical Equipment	3,572,335.38	3,715,335.38	143,000.00
Sports Equipment	1,801,100.00	1,801,100.00	0.00
Technical and Scientific Equipment	74,934,024.82	75,334,880.82	400,856.00
Other Machinery and	38,361,410.56	38,992,108.83	630,698.27

Account Title	Cost per Accounting Records	Cost per Inventory Report	Variance
Equipment			
Motor Vehicles	25,637,391.55	27,348,305.75	1,710,914.20
Other Transportation Equipment	18,550.00	18,550.00	0.00
Furniture and Fixture	2,412,265.65	2,376,538.00	35,727.65
Books	194,670.00	194,670.00	0.00
Other PPE	161,815.00	161,815.00	0.00
Total	**₱857,601,792.11**	**₱883,631,069.56**	**₱121,452,011.89**

The above net discrepancy on PPE accounts amounting to ₱121,452,011.89 between the accounting records and property records was not addressed due to the non-implementation of the procedures for one-time cleansing of PPE account balances prescribed under COA Circular No. 2020-006.

Moreover, the following changes resulting from the reclassification of accounts by the accounting office were not reflected in the inventory records, totaling ₱49,755,039.57, as follows:

a. Reclassification from the Hostel and Dormitories account to the Investment Property account, amounting to ₱39,065,138.25;
b. Reclassification from the Other Structures account to the School Buildings account, amounting to ₱8,610,501.32.;
c. Reclassification from Water Supply System account to Semi-Expendable Other Equipment account, amounting to ₱1,674,210.00;
d. Reclassification from Other Machinery and Equipment account to Semi-Expendable Other Equipment account, amounting to ₱61,870.00;
e. Reclassification from Other Machinery and Equipment account to Semi-Expendable Other Equipment account, amounting to ₱199,920.00; and
f. Reclassification from Furniture and Fixtures account to Semi-Expendable Furniture and Fixtures account, amounting to ₱143,400.00.

The non-updating of the inventory records to reflect these reclassifications, totaling ₱47,675,639.57, was due to the lack of reconciliation between PPELC and PC, as well as the lack of verification and adjustment of the records accordingly.

Had the University availed of the one-time PPE cleansing, the persistent issue of unreconciled PPE balances could have been resolved. Furthermore, reconciling PPELC and PC would have minimized discrepancies between the accounting records and the physical inventory report.

The existence of the discrepancy between property and accounting records as of December 31, 2024 amounting to ₱121,452,011.89 and the fact that the University has not availed the one-time opportunity to cleanse its PPE balances following COA Circular No. 2020-006 impaired the accuracy and verifiability as to the existence, condition and accountability of the recorded cost and carrying amount of PPE totaling ₱857,601,792.11and ₱393,525,710.39 respectively, as of December 31, 2024.

We recommended that the University President:

a. **create an Inventory Committee that will conduct and complete the procedures for the One-time Cleansing of PPE accounts of the University;**

b. **at the earliest and practicable period, direct the Inventory Committee to initiate and conduct the procedures for One-time Cleansing of PPE account as prescribed in COA Circular No. 2020-006 to eliminate the noted discrepancy amounting ₱121,452,011.89 between book balances of PPE to come up with reliable PPE balances; and**

c. **instruct the Accounting Unit to prepare JEVs to effect the results of the One-Time Cleansing, pursuant to COA Circular No. 2020-006.**

Management's Comment:

To ensure an effective and compliant physical inventory process under COA Circular No. 2020-006, the Management will carefully select qualified members of the Inventory Committee who has the commitment to dedicate their full time and effort throughout the cleansing and reconciliation activities.

The Management is still in the process of selecting prospective members who will be temporarily relieved from their official functions to devote their full time in the inventory process until completion without hampering the regular operation of the unit where they belong. Necessary training or orientation on the procedures will also be provided to ensure members understand the technical requirements and reporting standards.

Process of selection and capacity building requires a considerable period of time taking into consideration other program and activities of the University that is equally important.

Management commits that the COA Auditor will be furnished a copy of memorandum creating the Inventory Committee to conduct a comprehensive physical count of all PPE, in compliance with the guidelines and procedures set forth in COA Circular No. 2020-006.

A working paper was also prepared by the Accounting Unit to determine the cause of discrepancies noted in the audit and upon careful review of the accounting entries and records, discrepancies were due to the following:

a. Reclassification made by the Accounting Unit where the SPMO was not given a copy of JEV to effect the necessary adjustment in the Property Card and reported RPCPPE;

b. Unserviceable properties reported in the IIRUP were reclassified to Other Assets Account by the Accounting Unit while still reported as serviceable in the submitted RPCPPE; and

c. Error in the initial recording of PPE Journal Entry Vouchers (JEVs) were drawn to effect the adjustment on the erroneous entries made.

3. **The University has incurred delays ranging from one to 136 days in the submission of perfected POs and Contracts to the Audit Team, contrary to Sections 3.1.1 and 3.2.1 of COA Circular No. 2009-001 dated February 12, 2009, thus, precluded the Auditor to conduct timely review and communication of results thereof.**

Section 3.1.1 of Commission on Audit (COA) Circular No.2009-001 provides that within five (5) working days from the execution of a contract by the government or any of its subdivisions, agencies or instrumentalities, including government-owned and/ or controlled corporations and their subsidiaries, a copy of said contract and each of all documents forming part thereof by reference or incorporation shall be furnished to the Auditor of the agency concerned.

Section 3.1.2 of the same Circular provides that a copy of any purchase order (PO) irrespective of amount, and each and every supporting document, shall, within five (5) working days from issuance thereof, be submitted to the Auditor concerned.

We have noted in our audit that the POs and Contracts were not submitted to the Audit Team within five working days from issuance or execution thereof.

This observation had been raised before on prior years and complied with by management. However, our current review and evaluation of documents submitted by the Procurement Unit revealed delays of submission to the Audit Team ranging from one to 136 days, as shown in *Annexes A& B*.

Thus, late submission of the above documents precluded the audit team to conduct timely review and communication of the results thereof.

We recommended that the University President direct the Procurement Unit to consistently submit copies of POs and Contracts and their supporting documents to the Audit Team within five working days from issuance or execution thereof

Management's Comments:

Despite the existing policy outlined in Administrative Memo No. 02, s. 2023, entitled "Filing of Purchase Request (PR)", which mandates that approved PRs for food must be submitted to the Procurement Office at least one month in advance, the end-users failed to comply with this guideline. As a result, the procurement process was delayed and became difficult to manage within the required processing timeline.

The Procurement Office is committed to ensuring that similar lapses will not occur again and is taking concrete steps to strengthen compliance with existing policies, improve coordination with end-users, and reinforce internal controls to ensure that all procurement activities are properly documented, timely and fully compliant with government regulations as per Memo No. 02 s. 01-2025 and assures the Commission that corrective measures are being implemented to uphold the integrity and accountability of the procurement process.

Auditor's Rejoinder:

The Audit Team will monitor Management's action/s on the audit observation until its full compliance with the recommendations.

4. **The cash advances granted to DOs for special purpose undertakings and personnel benefits were erroneously recorded as Advances for Payroll and Advances to Officers and Employees, respectively, and the liquidations thereof were not supported by RCDisb, which is contrary to Annex A of COA Circular No. 2020-001 dated January 8, 2020 and Appendix 41 of the GAM for NGAs, Volume II denying the users of reliable and fairly presented financial information and cast doubts on the validity of the recorded transactions.**

Annex A of Commission on Audit (COA) Circular No. 2020-001 dated January 8, 2020, prescribing the Revised Chart of Accounts (Updated 2019) of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume III, provides the description of the following accounts:

> *Advances For Payroll (1990120) – This account is debited to recognize the amount granted to regular disbursing officers (DOs) for payment of salaries, wages, honoraria, allowances, and other personnel benefits. This account is credited upon liquidation or write-off, and/or adjustments.*
>
> *Advances to Special Disbursing Officers (19901030) – This account is debited to recognize the amount granted to agency's accountable officers and employees for special purpose/time-bound undertakings to be liquidated within a specified period. It also includes labor payroll for projects undertaken by administration. This account is credited upon liquidation and/or adjustments.*
>
> *Advances to Officers and Employees (19901040) – This account is debited to recognize amount advanced to officers and employees for official travel. This account is credited for liquidation of advances or write-off, and/or adjustments.*

Instructions on Appendix 41 of GAM for NGAs, Volume II also provides that the Report of Cash Disbursements (RCDisb) shall be prepared by the DO to liquidate his/her cash advances for payment of salaries, wages, honoraria, allowances, and other personnel benefits, current operating expenses, and special purpose/time-bound undertakings and shall also be maintained by fund cluster. It shall also be certified by the DO on the last sheet of the report after the totals or when required to do so by proper competent authority. The RCDisb shall be prepared in three (3) copies and to be distributed as follows:

Original – *COA Auditor, through the Accounting Unit (AU), together with the original of the paid Payrolls and Supporting Documents (SDs) for Journal Entry Voucher (JEV) preparation*

Copy 2 – *Accounting Division/Unit*

Copy 3 – *Disbursing Officer's file*

Review of the General Ledger disclosed that cash advances granted to various disbursing officers were recorded either under the Advances for Payroll and Advances to Officers and Employees account only.

Further evaluation revealed that the cash advances granted to various disbursing officers for specific purpose/time bounded undertakings, such as for payment of financial assistance to students, were recorded only to the ***Advances for Payroll*** instead of ***Advances to Special Disbursing Officers***, while some of the cash advances related to personnel benefits were charged to ***Advances to Officers and Employees*** instead of ***Advances for Payroll***.

Moreover, it was also observed that the liquidation of the aforementioned cash advances was supported by a liquidation report, the format of which is not in accordance with Appendix 41 of GAM for NGAs Volume II, certified by the University Cashier, whereas it should be substantiated with the Report of Cash Disbursement, certified by the Disbursing Officer to whom the cash advance was granted. It is worth noting that the Disbursing Officers submit the RCDisb directly to the Auditor's Office at the end of each month, along with their Report of Collections and Deposits (RCD), however, it should be submitted through the Accounting Unit upon liquidation since this will also be the basis for the recording in the books.

Although the misclassification of accounts does not affect the accuracy of the year-end financial statements, however, it has resulted in either understatement or overstatement of the individual balances of the accounts on the monthly trial balances and quarterly financial statements, denying users of reliable and fairly presented financial information. While the non-submission of RCDisb upon liquidation cast doubts on the validity of the recorded transactions.

We recommended that the University President:

a. direct the Accountant to conform with the existing accounting policies in the recording of cash advances and be guided by the illustrative accounting entries provided in the GAM to avoid repetition of similar errors that would affect the fair presentation of accounts in the financial statements; and

b. **direct the Disbursing Officers to always prepare and submit the Report of Cash Disbursements to the Accounting Unit together with other supporting documents upon liquidation of cash advances for payment of salaries, wages, honoraria, allowances, and other personnel benefits, current operating expenses, and special purpose/time-bound undertakings to facilitate recording of such transactions.**

Management's Comment:

Management concurs with the audit recommendation of the COA auditors and subsequent transactions involving cash advances granted to DOs for special purpose undertakings and personnel benefits was recorded through the *Advances to Special Disbursing Officers* account upon receipt of the AOM to effect immediately.

The Management also agrees with the recommendation to require the DOs to consistently prepare and submit the RCDisb, together with all supporting documents, to the Accounting Unit upon liquidation of cash advances. Accountable Officers (AOs) already complied by submitting the aforementioned report as basis of the Accounting for recording liquidation in the books. Additionally, the management will implement periodic monitoring to ensure timely submission and compliance.

Auditor's Rejoinder:

The Audit Team will monitor Management's action/s on the audit observation until its full compliance with the recommendations.

5. **Delays in the liquidation of CAs ranging from 11 to 100 days beyond the prescribed period, contrary to Section 89 of PD No. 1445 and Section 25.b, Chapter 6 of the GAM for NGAs, Volume I, thus hindering the timely review and evaluation of the account and exposing the unutilized funds to potential risk of loss and misuse.**

Section 89 of Presidential Decree (PD) NO. 1445 states that:

> *"No cash advance (CA) shall be given unless for a legally authorized specific purpose. A cash advance shall be reported on and liquidated as soon as the purpose for which it was given has been served."*

While Section 25.b, Chapter 6 of Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I provides that officials and employees authorized to travel shall be granted cash advance to cover traveling expenses. The amount to be granted shall be accounted as "Advances to Officers and Employees." No additional cash advance shall be granted to any official or employee unless the previous cash advance given to him/her for travel is first liquidated and accounted for in the books. For local travel, liquidation shall be done within a period of 30 days upon return to the personnel's workstation.

We have noted in our audit that there are instances wherein cash advances are liquidated beyond the prescribed period.

Review and evaluation of the liquidation reports submitted revealed delays in the liquidation of cash advances granted for local travel ranging from 11 to 100 days, as shown in *Annex C.*
The delayed liquidation of the cash advances granted precluded the timely review and evaluation of the accounts and exposes the unutilized funds to potential risk of loss and misuse.

We recommended that the University President require all officials and employees to liquidate their CAs within the prescribed period, and as soon as the purpose for which these were granted have been served/completed.

Management's Comment:

Management commits to enforcing strict compliance with the prescribed liquidation periods. As a matter of financial control, all officials and employees who are granted cash advances are informed of the deadline of submission of the liquidation documents through the Liquidation Guide attached in the Disbursement Vouchers (DVs).

To prevent recurrence, Management through the Finance Division will continuously conduct regular monitoring and follow-up of outstanding liquidations and issuance of reminders and notices to concerned Accountable Officers (Aos).

Another measure that will be conducted is to religiously provide orientation to officials and employees with regards to COA Circular No. 97-002 and related guidelines to reiterate the importance of timely liquidation to mitigate risks associated with delayed liquidation.

Auditor's Rejoinder:

The Audit Team will monitor Management's action/s on the audit observation until its full compliance with the recommendations.

6. **Accounts Receivable amounting to ₱7,933,739.33 as of December 31, 2024 includes uncollected past due accounts amounting to ₱7,794,212.83 aging over three years, which is contrary to Section 6 of COA Circular No. 2016-005 dated December 19, 2016, thus, depriving the University to generate cash flow that could be derived therefrom and casted doubt on the validity and accuracy of the Accounts Receivable reported in the financial statements.**

Section 6.1 of Comission on Audit (COA) Circular No. 2016-005 dated December 19, 2016 provides that all government entities shall conduct regular monitoring and analysis of receivable accounts to ensure that these are collected when these become due and demandable.

Verification of the Schedule of Accounts Receivable as of December 31, 2024 disclosed that 98 percent of the total amount of which aged over three years are still uncollected. The details are presented below:

			Past due		
Fund	**Amount**	**Not Yet Due**	**Over 1 Year**	**Over 2 Years**	**3 years & above**
052	₱7,858,957.73	₱26,258.00	₱75,016.50	₱38,252.00	₱7,719,431.23
062A	47,620.40	0.00	0.00	0.00	47,620.40
062B	27,161.20	0.00	0.00	0.00	27,161.20
Total	**₱7,933,739.33**	**₱26,258.00**	**₱75,016.50**	**₱38,252.00**	**₱7,794,212.83**

Review and evaluation of documents submitted disclosed that the University failed to regularly monitor and analyze the receivable accounts representing the unpaid tuition and fees from students and sponsors (scholarships) and sales on account from Income Generating projects (IGP) and Corporate Business Affairs (CBA), resulting to it being past due, contrary to Section 6.1 of COA Circular No. 2016-005.

The inability to collect the said receivables deprived the University to generate cash flow that could be derived therefrom and therefore casted doubt on the validity and accuracy of the Accounts Receivable reported in the financial statements.

We recommended that the Management strictly enforce the collection of receivables, exhausting all available means, and to conduct regular monitoring and analysis of the accounts.

Management's Comment:

Management acknowledges the findings regarding the uncollected past due accounts aging over three years.

We recognize the urgency of addressing these deficiencies to establish the financial liquidity of the University, hence Campus Cashiers are directed to pursue collections through formal demand letters and negotiation of payment plans for receivables involving material amount.

In response, Campus Cashiers commit that they will exhaust all available means to prioritize collection especially high value accounts attributed to the public and private benefactors/sponsors and COA Auditor will be furnished a copy of the demand letters/billing statements by the end of May 2025.

In addition, verification will be made if there are prior payments that are applicable to the settlement of AR, hence, necessary adjustment will be effected.

7. **Delays of one to 105 days in the submission of DVs covering the period from January to December 2024 was not in accordance with Section 7.2.1 of the RRSA as prescribed under COA Circular No. 2009-006 dated September 15, 2009, thus, precluded the conduct of timely audit of the transactions and to report deficiencies noted, if any, to Management for corrective measures.**

   Section 7.2.1 of the Rules and Regulations on Settlement of Accounts (RRSA) prescribed under Commission on Audit (COA) Circular No. 2009-006 dated September 15, 2009 states:

   > *"The Chief Accountant, bookkeeper or other authorized official performing accounting and/or bookkeeping functions of the audited agency shall ensure that reports and supporting documents submitted by the accountable officers are immediately recorded in the books of accounts and submitted to the Auditor within the first ten (10) days of the ensuing month."*

   Our records showed that the University was not able to consistently submit the Disbursement Vouchers (DVs) within the prescribed period of 10 days of the ensuing month.

   Further, checking showed that 110 DVs were submitted beyond the reglementary period ranging from one to 105 days *(Annex D)*, contrary to Section 7.2.1 of the RRSA as prescribed under COA Circular No. 2009-006 dated September 15, 2009.

   The late submission of the above documents precluded the conduct of timely audit of the transactions and to report deficiencies noted, if any, to Management for corrective measures.

   We recommended that the University President instruct the concerned offices to ensure that all DVs and its supporting documents are submitted to the Auditor within the prescribed period to facilitate timely audit of the accounts and transactions of URS, pursuant to Section 7.2.1 of the RRSA prescribed under COA Circular No. 2009-006.

   Management's Comment:

   Management acknowledges the observation and understands that such delays hinder the timely conduct of audit activities and prompt reporting of deficiencies for appropriate corrective action.

   Delays in the submission of DVs can be attributed, in part, on the effort of the payee to claim their checks within the specified time despite several calls, emails and even personal messages.

In response, management will issue directive to all concerned offices reiterating the importance of strict compliance with the prescribed timelines for the submission of DVs and related supporting documents.

In addition, regular follow-up and monitoring of payees' uncollected check payments shall be strictly observed to ensure timely submission of paid DVs across funding sources.

8. Non-issuance of ORs for collections under the GF, contrary to Sections 68 (1) of PD No. 1445, thus, may expose the funds to possible risks of unauthorized use and improper disposition of government funds.

Section 68 (1) of Presidential Decree (PD) NO. 1445 states that:

> *"No payment of any nature shall be received by a collecting officer without immediately issuing an official receipt (OR) in acknowledgement thereof. The receipt may be in the form of postage, internal revenue or documentary stamps and the like, officially numbered receipts, subject to proper custody, accountability, and audit"*

Examination of the liquidation of cash advances and settlement of disallowances under the General Fund (GF) revealed that the said transactions are supported only by Oncoll Payment slips.

Further review disclosed that no official receipts are being issued for the return / refund of cash advances, as well as the settlement of disallowances collected by the Cash-Collecting Officer under the GF and are being deposited directly to the Bureau of Treasury (BTr).

While it is proper to remit the collections to BTr, an OR should still be issued upon receipt of cash by the Cash-Collecting Officer.

The above practice may expose the funds to possible risks of unauthorized use and improper disposition of government funds.

We recommended that the University President require the University Cashier to issue an official receipt for all collections under the Regular Agency Fund.

Management's Comment:

The Management will immediately direct the University Cashier to strictly issue ORs for all collections under the Regular Agency Fund. Periodic monitoring will be implemented to prevent recurrence of this audit findings.

B. OTHER FINANCIAL RELATED ISSUES

Compliance with Government Service Insurance System (GSIS) Premium Deductions and Remittances

9. Premiums totaling ₱2,456,662.61 of 360 employees of the University were not remitted to the GSIS, contrary to the pertinent provisions of RIRR of RA No. 8291, which could result in the imposition of interest and penalties by the GSIS and deprived the government of the resources to invest and to fund the retirement claims and other benefits of its members.

Republic Act (RA) No. 8291 which amended Presidential Decree (PD) No. 1146, is an act that expanded and increased the coverage and benefits of the Government Service Insurance System (GSIS), instituting reforms therein and for other purposes.

The pertinent provisions of the Revised Implementing Rules and Regulations (RIRR) of RA No. 8291, provide the following:

> *"Section 14.1. Each government agency shall remit directly to the GSIS the employees' and government agency's contributions within the first ten (10) days of the calendar month following the month to which the contributions apply. The remittance by the government agency of the contributions to the GSIS shall take priority over and above the payment of any and all obligations, except salaries and wages of its employees.*
>
> *Xxx*
>
> *Section 14.3. The said amounts shall be remitted to the GSIS within the first ten (10) days of the calendar month following the month when the deductions were effected, accompanied by supporting lists in the form prescribed by the GSIS.*
>
> *Xxx*
>
> *Section 15. The government agency shall be imposed interest for every month of delay, or a portion thereof, in the remittance of the monthly premium contributions and other amounts due the GSIS, at the rate of two percent per month simple interest. Such interest will begin to accrue at the end of the month following the due month."*

Review of the University's remittance of contributions to the GSIS disclosed under-remittances of GSIS premiums of 360 university employees/officials during the period of October 2007 to December 2024, totaling ₱2,456,662.61 details of which are herein provided in *Annex E*.

Inquiry of the Audit Team with the Agency Authorized Officer (AAO) and the Electronic Remittance File (ERF) Handler disclosed the following reasons for the under-remittance of premiums of the GSIS for the period of October 2007 to December 2024, as follows:

a) Retirement or resignation of the university employees/officials and changes in employment status due to promotion from 2007 to 2024;

b) Newly hired employees;

c) Ongoing reconciliation of the university records with the GSIS records; and

d) Ongoing review of the posted Agency Remittance Advices with the GSIS records.

The AAO for GSIS, serves as the official representative of a government agency. His responsibilities extend beyond loan approvals as he also acts as a key partner to GSIS in ensuring the timely submission of updated information regarding the university and its employees. Additionally, he is responsible for coordinating with the ERF Handler to ensure that changes in membership records are promptly submitted to GSIS and reflected in the next generated remittance file. The AAO is also tasked with addressing Reconciliation Billing Issues forwarded by GSIS and preparing and transmitting the necessary membership updating forms to GSIS before the subsequent month's remittance.

The under-remittance of the University of the GSIS premiums of the 360 URS employees totaling ₱2,456,662.61 is contrary to Sections 14.1 and 14.3 of RIRR of RA No. 8291.

As a result, a total interest amounting to ₱5,297,134.18 could be imposed by the GSIS against the University in accordance with the sanctions provided for in Section 15 of RIRR of RA No. 8291. Furthermore, the non-remittance to GSIS deprived the institution of vital resources necessary for investment and for funding the retirement claims and other benefits of its members.

We recommended that the University President direct the AAO to reconcile University records with the records of GSIS and make representation with the GSIS regarding the unremitted balances from prior years' and then remit any outstanding premiums to the GSIS to prevent additional interest charges and inconveniences to the employees concerned.

Management's Comment:

The Finance Division had a coordination meeting with the GSIS last May 3, 2024 at the University Gender and Development (GAD) Center, Morong Campus to discuss the matter. The AAO informed the GSIS coordinators that there are ongoing reconciliation between the records of the University and GSIS.

To further address the issue on unreconciled premium remittances, the AAO, together with the ERF handlers, made personal representations with the GSIS coordinators last December 4, 2024 and April 22, 2025 at the GSIS Pasay City to discuss and update the reconciliation of the records.

During the meeting last April 22, 2025, the ERF handlers informed the GSIS that the premiums for CY 2024 were already posted.

The AAO and ERF handlers signed commitment forms with the GSIS to continuously update the Membership Service Profile (MSP), individual reconciliation of records and updating of Unearned Premium Reserves (UPR), particularly on the Top 10 active and inactive members as identified by GSIS until June 15-20, 2025.

The University commits continuous reconciliation by directing the Director of Admin Services to review all employee service records and submit the same to the AAO as reference in the preparation of Agency Remittance Advice for both active and inactive employees.

Auditor's Rejoinder:

The Audit Team will monitor Management's action/s on the audit observation until its full compliance with the recommendations.

10. Goods were accepted and delivered despite the absence of a perfected PO, due to the lapses in the procurement process, contrary to Section 3 of RA No. 9184 or the Government Procurement Reform Act, Sequence 3, Section 15, Chapter 8 and Section 42, Chapter 10 of the GAM for NGAS Volume I, Appendix 62 of the GAM for NGAS Volume II and Section 6.2.3 of URS Administrative Manual, thereby casting doubt on the regularity of the said procurements.

Section 3 of Government Procurement Reform Act - Republic Act (RA) No. 9184 provides that all procurement of the national government, its departments, bureaus, offices and agencies, including state universities and colleges, government-owned and/or -controlled corporations, government financial institutions and local government units, shall, in all cases, be governed by these principles:

(a) Transparency in the procurement process and in the implementation of procurement contracts.

(b) Competitiveness by extending equal opportunity to enable private contracting parties who are eligible and qualified to participate in public bidding.

(c) Streamlined procurement process that will uniformly apply to all government procurement. The procurement process shall be simple and made adaptable to advances in modern technology in order to ensure an effective and efficient method.

(d) System of accountability where both the public officials directly or indirectly involved in the procurement process as well as in the implementation of procurement contracts and the private parties that deal with government are, when warranted by circumstances, investigated and held liable for their actions relative thereto.

(e) Public monitoring of the procurement process and the implementation of awarded contracts with the end in view of guaranteeing that these contracts are awarded pursuant to the provisions of this Act and its implementing rules and regulations, and that all these contracts are performed strictly according to specifications.

Section 42, Chapter 10 of the Government Accounting Manual (GAM) for National Government Agencies (NGAS) Volume I defines the following:

> *Purchase Order (PO) is a form that shall be prepared by the Supply and/or Property Division/Unit to support the purchase of PPE, supplies and materials, etc. It serves as the* ***contract*** *between the entity and the supplier for the delivery of specified items based on the stipulations stated which was agreed upon during the procurement process.*
>
> *Inspection and Acceptance Report (IAR) – this form shall be used to report the result of the inspection made by the Authorized Inspector on the deliveries and the status of the accepted items by the Supply and/or Property Custodian.*

In addition, Sequence No. 3, Section 15, Chapter 8 of the same Manual provides that the Inspection Committee/Property Inspector should inspect and verify the items delivered as to quantity and conformity to specifications based on the Delivery Receipt (DR) and approved PO, while Appendix 62 of the GAM for NGAS Volume II lists the instructions on completely filling out the IAR.

Lastly, Section 6.2.3 of URS Administrative Manual outlines the step-by-step process of PO preparation:

> *6.2.3 PO Preparation*
>
> *"6.2.3.1 PO is prepared by the BAC Secretariat based on the signed abstract of quotations.*
>
> *6.2.3.2 POs are serially numbered indicating the year, month and source of fund.*
>
> *6.2.3.3 POs are forwarded to the budget office for monitoring of amount and determination of account codes, to the accounting office for signature of the accountant and to the office of the University President for approval.*
>
> *6.2.3.4 After approval, it is returned to the BAC Secretariat for receipt to suppliers of the university."*

We have noted that the date the goods were inspected in IAR was earlier than the date of the approval of PO, and the supplier conformed the PO prior to the certification of Budget and Accounting Units and approval of the Head of the Agency.

Review and evaluation of documents submitted by the Procurement Unit revealed that the POs were signed by the suppliers despite the lack of approval of the aforementioned officials based on the dates stamped on the said document. Furthermore, it was also noted that the actual delivery of the goods occurred prior to PO approval, as evidenced by the inspection date specified in the IAR. However, some of the IAR prepared by the Property Inspectors/Supply Custodians in various campuses lacks crucial data, such as the PO/IAR Number, Date of Inspection/Acceptance, etc.; however, the event date based on the Purchase Request is still earlier than the approved PO. Details of the dates are summarized in *Annex F*.

It must be emphasized that a contract is a meeting of minds between two persons whereby one binds himself, with respect to the other, to give something or to render some service. One of the elements of a contract is consent or meeting of minds which is only satisfied once the parties have agreed on the terms and conditions of the contract. Hence, the absence of the perfected PO upon the delivery of the procured goods would entail that it has not ripened into legal and enforceable obligations.

Consequently, the accomplished and signed IARs have created a misrepresentation that the Inspection Committee has already inspected, verified and found in order the goods delivered / services rendered, and that the Acceptance Committee has accepted the goods / services as completely rendered based on an approved Purchase Order, when in fact the said PO was not yet perfected during the delivery.

This practice implies that there is an unauthorized commitment of government funds and non-compliance of the required procurement process that might lead to misuse of public funds. It also undermines the principles of accountability, transparency, and efficiency that are critical in government procurement, thereby casts doubt on the regularity of the said procurements.

We recommended that the University President direct the:

a. **Procurement Unit to require the suppliers or their authorized representatives to acknowledge the PO by affixing their signatures with the date of signing and to comply with the agreed terms and condition set forth only after the said PO is certified by the Budget/Accounting Unit and approved by the Head of the Agency;**

b. **Property Inspectors to conduct inspection of delivered items based on a perfected PO; and**

c. **Campus Supply Coordinators/Property Inspectors to completely fill-out the IAR in compliance with Appendix 62 of GAM for NGAS Volume II.**

Management's Comment:

The Procurement Office is committed to ensuring that similar lapses will not occur again. We are taking concrete steps to strengthen compliance with existing policies, improve coordination with end-users, and reinforce internal controls to ensure that all procurement activities are properly documented, timely, and fully compliant with government regulations as per Memo No. 02 s. 01-2025 and assures the Commission that corrective measures are being implemented to uphold the integrity and accountability of the procurement process.

The Supply and Property Management Unit convened a meeting with Campus Supply Coordinators and Property Inspectors to reinforce the proper conduct inspection of delivered items based in the perfected Purchase Order and to emphasize the complete and accurate accomplishment of the IAR in compliance with Appendix 62 of GAM for NGAS Volume II.

11. Disbursements in the amount of P100,000.00 contravened some of the existing government rules and regulations or deviated from the proper standard process on procurement, contrary to Items 9.b & c, Annex H of the Revised IRR of RA No. 9184, Item 6.2 of the URS Administrative Manual and COA Circular No. 2012-003 dated October 29, 2012, thus, casting doubts on the validity and propriety of the expenditures.

Item 9.b, Annex H of the Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184 also provides the following policy considerations regarding the lease of real property and venue:

> *"It is preferred that government agencies lease publicly-owned real property or venue from other government agencies. In the event that the Procuring Entity would resort to privately-owned real property or venue, the End-user unit shall justify that the same is more efficient and economical to the government."*

While Item 9.c, Annex H of the same IRR provides the procedures for the lease of venue:

> *"a) The Bids and Awards Committee (BAC) shall send the Request for Quotation (RFQ) to at least three venues within the vicinity of the selected location. Receipt of at least one quotation is sufficient to proceed with the evaluation thereof.*
>
> *b) The venue being offered by the Lessor with the Lowest Calculated Quotation shall then be rated in accordance with the technical specifications prepared pursuant to Appendix B of this guidelines. Compliance rating may be conducted through ocular inspection, interviews, or other forms of due diligence.*

c) Upon determination of the responsiveness of the quotation, the BAC shall recommend to the Head of Procuring Entity (HOPE) the award of contract in favor of the Lessor with the Single or Lowest Calculated and Responsive Quotation. Award of contract shall be made in accordance with Section IV (L) of this guidelines."

Moreover, Item 6.2 of the URS Administrative Manual outlines the step-by-step procurement procedures, for which the BAC shall be responsible.

"6.2.1 Purchase Request (PR) Preparation and Approval

6.2.1.1 PR is prepared by respective Campus Supply Officer to ensure that the items requested are included in the Annual Procurement Plan (APP).
6.2.1.2 The PR is submitted to the BAC Secretariat for numbering however, only those with complete specifications shall be accepted by the Secretariat for numbering.
6.2.1.3 The PR is then forwarded to the budget office for funding and to the office of the VP for Administration and Finance for P.R with the total amount of below 50,000.00 and to the office of the University President for more than 50,000 pesos for approval.
6.2.1.4 All approved PRs are returned to the BAC Secretariat pending action of the URS BAC.
6.2.1.5 The URS BAC conducts regular meeting every Thursday or as often as needed to finish the procurement at hand. During its regular meeting, the BAC acts on individual approved purchase request and determine the mode of procurement to be used.
6.2.1.6 After the determination of the mode of procurement, PRs amounting to less than fifty thousand pesos (P50,000.00), are returned to the campus supply officers to secure quotations from suppliers.
6.2.1.7 For PRs amounting to more than fifty thousand pesos, the RFQ is posted to the Philippine Government Electronic Procurement System (PhilGEPs) for seven days to get the widest dissemination of RFQ to various suppliers.
6.2.1.8 For posted opportunities amounting to more than one hundred thousand pesos, proposals should be submitted in a sealed envelope.

6.2.2 Abstract of Quotation Preparation

6.2.2.1 Abstract of quotations is prepared by the BAC Secretariat to determine the lowest complying supplier for the procurement at hand.

6.2.2.2 It is reviewed and signed by all the members of the URS BAC.
6.2.2.3 No preparation of purchase order shall be undertaken without the signed Abstract of Quotation.

6.2.3 Purchase Order (PO) Preparation

6.2.3.1 PO is prepared by the BAC Secretariat based on the signed abstract of quotations.
6.2.3.2 POs are serially numbered indicating the year, month and source of fund.
6.2.3.3 POs are forwarded to the budget office for monitoring of amount and determination of account codes, to the accounting office for signature of the accountant and to the office of the University President for approval.
6.2.3.4 After approval, it is returned to the BAC Secretariat for receipt to suppliers of the university.
6.2.3.5 For opportunities posted to PhilGEPs, award is posted together with the copy of the approved P.O.

Lastly, Commission on Audit (COA) Circular No. 2012-003 dated October 29, 2012 provides the following:

*"**Irregular expenditure** signifies an expenditure incurred without adhering to established rules, regulations, procedural guidelines, policies, principles or practices that have gained recognition in laws. Irregular expenditures are incurred if funds are disbursed without conforming with prescribed usages and rules of discipline. There is no observance of an established pattern, course, mode of action, behaviour, or conduct in the incurrence of an irregular expenditure. A transaction conducted in a manner that deviates or departs from, or which does not comply with standards set is deemed irregular. A transaction which fails to follow or violates appropriate rules of procedure is, likewise, irregular"*

Audit of the financial transactions revealed that the following disbursements were made by the University:

Disbursement Voucher and Date	Check Number	Particulars	Amount
DV No. 011-24-05-0357 dated May 2, 2024	309114	For reimbursement of expenses during the Executive Planning Program dated March 18-19, 2024 at UP Technohub, Quezon City.	₱104,488.86
Total			**₱104,488.86**

Further analysis disclosed that the aforementioned disbursements included payments totaling ₱100,000.00 for the rental of venue (including extension fee) and accommodation for the resource speakers. These were processed through reimbursement which was found to be in contravention of the prescribed procedures for the Lease of Venue as outlined in Annex H of the Revised IRR of RA No. 9184, as well as the procurement process detailed in Item 6.2 of the URS Administrative Manual. In addition, the lack of required documents, such as the Purchase Request, Abstract of Quotation, Purchase Order, and the Table of Rating Factors for Lease of Venue, further supported the classification of these expenses as irregular.

The foregoing observation casted doubts on the validity and propriety of the expenditures.

We recommended that the University President submit justification for the above-mentioned disbursements which is considered as irregular pursuant to COA Circular No. 2012-003 dated October 29, 2012, for Audit Team's further evaluation, otherwise, the same should be disallowed in audit.

Management's Comment:

The Management respectfully acknowledges the observation regarding the disbursements that did not undergo the standard procurement process prescribed under RA 9184 thus flagged as irregular spending.

The Management respectfully submit that the conduct of the said activity was imperative and directly related to the operational priorities of the University, particularly in compliance with requirements under the new State Universities and Colleges (SUC) Levelling framework. The event was aligned with performance and development indicators critical to the University's strategic positioning and compliance with Commission on Higher Education (CHED) institutional evaluation mechanisms as duly supported by the project proposal to which was part of the needed activities after the University President's term reappointment in the next four years.

The scheduling and availability of the esteemed resource persons who were formerly CHED Commissioner and Quality Assurance Director, both the principal author of the new SUC Levelling Framework, necessitated an expedited and flexible arrangement, as the activity had to be conducted within a narrow timeframe to accommodate the official calendars of the involved experts. Given the urgency, the University opted for a venue that met the technical, logistical, and security requirements of the resource persons and participants, which limited viable options and rendered the conduct of a full procurement process impracticable within the limited lead time.

While the Management recognize the importance of full compliance with RA 9184, they respectfully emphasize that the expenditure was guided by good faith, necessity, and the intent to support the University's commitment to national higher education quality standards. Moving forward, the University commits to enhancing internal controls and adopting more responsive procurement planning to better align urgent operational requirements with applicable procurement regulations.

The Management respectfully request the consideration of the Commission regarding the foregoing justifications in view of the critical nature of the activity and its direct impact on institutional development.

Auditor's Rejoinder:

The Audit Team maintains its stand with the foregoing observation and the corresponding recommendation since the correcting entries were recorded during May 2025.

12. Claims of traveling expenses amounting to ₱114,000.00 exceeded the maximum allowable DTE, contrary to COA Circular No. 2012-003 dated October 29, 2012 and Section 6 of EO No. 77, thus, casting doubts as to the validity and propriety of the expenditures.

Commission on Audit (COA) Circular No. 2012-003 dated October 29, 2012 provides that:

> *"Excessive Expenditures – signifies unreasonable expenses or expenses incurred at an immoderate quantity and exorbitant price, It also includes expenses which exceed what is usual or proper, as well as expenses which are unreasonable high and beyond just measure or amount. They also include expenses in excess of reasonable limits"*

While Section 6 of Executive Order (EO) No. 77 states that:

> *"For official travel to destinations within the 50-kilometer radius from the permanent official station, the actual transportation expenses under Section 5(a), as well as the Daily Travel Expenses (DTE) under Section 5(b) not exceeding the rates provided therein, maybe authorized. Provided, that the personnel concerned shall stay in the place of assignment and does not commute daily from the place of assignment to the place of residence or permanent official station and back. The claim for hotel/lodging expense shall be substantiated by a hotel bill or invoice to prove that the official or employee stayed in the place of assignment for the whole duration of the official travel."*

Details of the Liquidation Report submitted to the Audit Team on the cash advances granted are shown below:

Liquidation Report Number	Particulars	Amount
LN# 011-24-04-0014 SCA dated April 11, 2024	Liquidation of cash advance in payment of travel and accommodation expenses during the Executive Planning on March 18-19, 2024	₱114,920.00
Total		₱114,920.00

Validation of transactions on the liquidation of cash advances disclosed that the travel expenses incurred during the conduct of Executive Planning exceeded the authorized DTE by ₱5,100.00 based on the computation below:

Date	Maximum Allowed DTE				No. of pax	Total Allowable DTE	DTE Claimed	Excess
	Hotel/ Lodging	Meals	Incidental Expenses	Total				
March 18, 2024	1,100.00	660.00	440.00	2,200.00	33	72,600.00	91,000.00	18,400.00
March 19, 2024		660.00	440.00	1,100.00	33	36,300.00	23,000.00	(13,300.00)
		TOTAL				**108,900.00**	**114,000.00**	**5,100.00**

The foregoing observation casted doubts on the validity and propriety of the expenditures.

We recommended that the University President instruct the concerned personnel to refund the excess amount of P5,100.00 and impose strict compliance on the limitations prescribed under EO No. 77 and refrain from claiming excess travel expenses, otherwise any exceeding amount shall be disallowed in audit pursuant to the provisions of COA Circular No. 2012-003 dated October 29, 2012.

Management's Comment:

Management will carefully study the recommendations, including the refund of the excess amount and the measures for strict compliance with the prescribed limitation under EO No. 77 and COA Circular No. 2012-003.

Rest assured that the University will review existing policies and procedures on travel expense claims to ensure alignment with government regulations.

The Management will provide updates on the actions taken upon completion of the evaluation.

Gender and Development (GAD)

The University allocated ₱44,250,000.00, representing 5.09 percent of its initial total General Appropriations Act (GAA) budget of ₱869,000,000.00 or 5.50 percent of its final GAA budget of ₱804,656,000.00. This allocation exceeded the required appropriations as mandated by Section C.1 of Joint Memorandum Circular No. 2012-01, issued by the Philippine Commission on Women (PCW), the National Economic and Development Authority (NEDA), and the Department of Budget and Management (DBM).

The University's GAD Plan and Budget for Calendar Year (CY) 2024 was transmitted to Commission on Higher Education (CHED) Region IV-A on October 9, 2023. The University utilized ₱44,250,000.00, achieving a 99.2 percent utilization rate.
A review of the Annual GAD Plan and Budget and the corresponding GAD Accomplishment Report for CY 2024 revealed that the following GAD-funded activities were successfully implemented during the year, to wit:

1) Conduct of Gender Sensitivity Training (GST), Seminar-Workshop on GAD Basic Concepts, GAD Mainstreaming, Planning, and Budgeting, Gender Analysis and Tools;

2) Conduct of Seminar Workshop on Feminist or Gender Sensitive Research and Gender Responsive Extension;

3) Painting and tiling of the GAD building in URS Tanay Campus;

4) Collection or Gathering of Sex Disaggregated Data;

5) Conduct of Series of Training of Trainers (TOT) and certify the GAD Resource Pool Members of the University;

6) Proposal, Issuance and Implementation of GAD-related policies; and

7) Construction of Health and Wellness Center.

Moreover, the University has proposed a GAD Agenda for Fiscal Year 2024-2029, along with a GAD Strategic Framework and a GAD Strategic Plan.

Programs/Projects Evaluation based on the Major Final Output (MFO)

Evaluation of actual accomplishments of the agency vis-à-vis identified performance indicators under the four MFOs showed that URS had favorably surpassed its target, as shown below:

Performance Indicator	Target	Actual	Percentage of Accomplishment (Actual/Target)
MFO1: Higher Education Program			
Outcome Indicators:			
1. Percentage of first-time licensure exam takers that pass the licensure exams	57%	72.21%	126.68%
2. Percentage of graduates (two years prior) that are employed	28%	28.02%	100.07%
Output Indicators			
1. Percentage of undergraduate students enrolled in CHED-identified and RDC-identified priority programs	99%	73.64%	74.38%
2. Percentage of undergraduate programs with accreditation	85%	77.61%	91.31%

Performance Indicator	Target	Actual	Percentage of Accomplishment (Actual/Target)
MFO2: Advanced Education Program			
Outcome Indicator			
1. Percentage of graduate school faculty engaged in research work applied in any of the following: a) pursuing advanced research degree programs (PhD) or b) actively pursuing within the last three (3) years (investigative research, basic and applied scientific research, policy research, social science research) or c) producing technologies for commercialization or livelihood improvement or d) whose research work resulted in an extension program	50%	87.10%	174.20%
Output Indicators			
1. Percentage of graduate students enrolled in research degree programs	95%	100%	105.26%
2. Percentage of accredited graduate programs	91%	44.44%	48.84%
MFO3: Research Program			
Outcome Indicator			
1. Number of research outputs in the last three years utilized by the industry or by other beneficiaries	6	6	100%
Output Indicators			
1. Number of research outputs completed within the year	31	31	100%
2. Percentage of research outputs published in internationally-refereed or CHED recognized journal within the year	25%	1.14%	4.56%
MFO4: Technical Advisory Extension Program			
Outcome Indicator			
1. Number of active partnerships with LGUs, industries, NGOs, NGAs, SMEs, and other stakeholders as a result of extension activities	21	37	176.19%
Output Indicators			
1. Number of trainees weighted by the length of training	4,160	3,218	77.36%
2. Number of extension programs organized and supported consistent with the SUC's mandated and priority programs	14	6	42.86%

Performance Indicator	Target	Actual	Percentage of Accomplishment (Actual/Target)
3. Percentage of beneficiaries who rate the training course/s as satisfactory or higher in terms of quality and relevance	90%	99.44%	110.49%

The General Appropriations Act (GAA) for Fiscal Year 2024 provided the URS with four MFOs and a budget of ₱804,656,000.00.

In line with the commitment of URS 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 University's accomplishments for CY 2024 included the following:

A. **Higher Education Program**

1. Under the Major Final Output (MFO) 1, Higher Education Program, for the "percentage of first-time licensure exam takers that pass the licensure exams," the University obtained 72.21 percent which is way higher than the 57 percent target on this indicator.
2. Under the "percentage of graduates (two years prior) that are employed," the University achieved 28.02 percent which is higher than the 28 percent target under this indicator.

3. On the "percentage of undergraduate students enrolled in CHED-identified and RDC-identified priority programs," the University obtained 73.64 percent, only, a little less than the targeted 99 percent for this indicator, due to enrollment in non-priority programs.

4. Finally, under the "percentage of undergraduate programs with accreditation", the University obtained 77.61 percent accreditation status as against the target of 85 percent.

B. **Advanced Education Program**

1. For the MFO 2, Advanced Education Program, under the "percentage of graduate school faculty engaged in research work", the University obtained 87.10 percent which is higher than the 50 percent target for this indicator.

2. For the "percentage of graduate students enrolled in research degree programs," URS got 100 percent which is higher than the 95 percent target.

3. Meanwhile, under the "percentage of accredited graduate programs," the university got 44.44 percent accreditation which is lower than the 91 percent target for this indicator.

C. **Research Program**

1. Moving on with the MFO 3, Research Program, on the “number of research outputs in the last three years utilized by the industry or by other beneficiaries,” the university generated 6 research studies hitting its target for the year.

2. For the “number of research outputs completed within the year,” URS has 31 completed researches, also hitting the 31 targeted studies to be completed for the year.

3. Under the “percentage of research outputs published in international referred or CHED recognized journal within the year,” the university obtained 1.14 percent which is way lower than the 25 percent target for the year since there are pending application of publications as of December 2024.

D. **Technical Advisory Extension Program**

1. Finally, for the MFO 4, Technical Advisory Extension Program, the “number of active partnerships with LGUs, Industries, NGOs, NGAs, SMEs, and other stakeholders as a result of extension activities,” the university exceeded its target for having 37 partnerships.

2. On the “number of trainees weighted by the length of training,” the university obtained 3,218which is below of its 4,160target.
3. On the “number of extension programs organized and supported consistent with the SUC’s mandated and priority programs,” the URS entered into 6 partnerships against its target of14 percent.

4. Lastly, on the “percentage of beneficiaries who rate the training course/s as satisfactory or higher in terms of quality and relevance,” the University obtained a 99.44 percent satisfaction rating which is higher than the 90 percent rating target for the year.

Compliance with Tax Laws and Regulations

The University withheld taxes and recorded the same under the Due to BIR account. As of December 31, 2024 the said account had an outstanding balance of ₱1,455,789.41, which were remitted on January 2025.

Compliance with Home Development Mutual Fund (HDMF) Law

The University deducted the mandatory premiums from their employees’ payroll and recorded the same under the Due to Pag-IBIG accounts, together with the employer’s share. As of December 31, 2024 the said account had an outstanding balance of ₱42,390.21, which were remitted on January 2025.

Compliance with National Health Insurance Act of 1995

The University deducted the mandatory premiums from their employees’ payroll and recorded the same under the Due to PhilHealth accounts, together with the employer’s share. As of December 31, 2024, the said account had an outstanding balance of ₱134,452.17, which were remitted on January 2025.

Status of Audit Suspensions, Disallowances and Charges

During the year, one (1) Notice of Disallowance (ND) was issued amounting to ₱107,500.00, while there were no Notice of Suspension and Notice of Charge issued. Three (3) Notice of Settlement of Suspension/Disallowance/Charge (NSSDCs) issued during the year for settlement of NSs and NDs amounted to ₱193,879.08.

As of December 31, 2024, unsettled suspensions, disallowances and charges totaled ₱24,522,756.97, the details of which are shown in *Annex G*:

	Beginning Balance as of December 31, 2023	**This period January 1, 2024 - December 31, 2024**		**Ending Balance as of December 31, 2024**
		NS/ND/NC	NSSDC	
Notice of Suspension	₱6,276,124.55	₱0.00	₱107,500.00	₱6,168,624.55
Notice of Disallowance	18,333,011.50	107,500.00	86,879.08	18,354,132.42
Notice of Charges	0.00	0.00	0.00	0.00
Total	**₱24,609,136.05**	**₱107,500.00**	**₱193,879.08**	**₱24,522,756.97**

Official Development Assistance (ODA) funded projects

For Calendar Year 2024, the University of Rizal System (URS) did not receive ODA Fund.

PART III

STATUS OF IMPLEMENTATION OF PRIOR YEARS' AUDIT RECOMMENDATIONS

STATUS OF IMPLEMENTATION OF PRIOR YEARS' AUDIT RECOMMENDATIONS

Of the 45 audit recommendations embodied in the Calendar Year (CY) 2023 and prior years' Annual Audit Reports (AARs), 31 were implemented and 14 were not implemented by the University of Rizal System (URS). Details are presented below:

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
AAR CY 2023, Part II Audit Observation No. 1, page nos. 41-54	1. The URS' financial statements were materially misstated by ₱52,494,634.40 due to errors in recording and omissions that are considered as departures from International Public Sector Accounting Standards (IPSAS), hence, affecting the fair presentation of its Financial Statement (FS) as at December 31, 2023.				
AAR CY 2023, Part II Audit Observation No.1.a. page nos. 41-43		We recommended that the University President, thru the Supervising Administrative Officer-Finance Division, instruct the Accounting Unit to:			
	a. Errors in recording of	a. Desist from the practice of crediting the Receivables-	The Accounting Unit is using the account Trust	Implemented	

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	full and partial settlement of Notice of Disallowance (ND)	Disallowances/Charges in recording full and partial payment of disallowance without the required Notice of Settlement of Suspension/Disallowance/Charge (NSSDC) and Notice of Finality of Decision (NFD) from the Auditor concerned, instead, credit the same to Trust Liabilities-Disallowances/Charges in accordance with the above guidelines;	Liabilities-Disallowances/Charges, for partial payment of disallowance, pending issuance of NSSDC of the Audit Team.		
		b. Draw Journal Entry Voucher (JEV) to effect necessary corrections to reflect the corrected balances of affected receivable and liability accounts in the FS; and	JEV No. 052-24-03-0237F dated March 15, 2024 was made to correct the recorded balances of the affected accounts.	Implemented	
		c. Strictly comply with the guidelines set-forth in Section 5.1 of Commission on Audit (COA) Circular No. 2022-002 dated January 24, 2022.	Management already complied with the guidelines set-forth in COA Circular No. 2022-002.	Implemented	
AAR CY 2023, Part II Audit Observation No. 1.b, page	b1. Unrecorded issued Semi-Expendable Properties (SP);	We recommended that the University President: a. Instruct the Accounting Unit			

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
nos. 43-46	and b2. Misclassified SP	(AU) to: ➢ Prepare the necessary journal entries to deduct all issued SP items still included in the SP accounts amounting to ₱12,749,295.10 in accordance with the above guidelines; and	The following JEVs are made to reflect the correcting entries to be recorded for the month of April 2024: a. JEV No. 073-24-04-076B dated April 1, 2024; and b. JEV No. 052-24-04-238B dated April 1, 2024	Implemented	
		➢ Prepare the necessary journal entries to adjust to the corresponding accounts the erroneous recording in the SP accounts.	The following JEVs are made to reflect the correcting entries to be recorded for the month of April 2024: a. JEV No. 052-24-04-238C dated April 1, 2024; b. JEV No. 052-24-04-238D dated April 1, 2024; and c. JEV No. 011-24-04-250B dated April 1, 2024.	Implemented	
		b. Direct the Supply and Property Management Office			

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
		(SPMO) Unit and AU to: ➢ Prepare and maintain the prescribed forms, registry, and reports, pursuant to COA Circular No. 2022-004; and	The SPMO and AU have already implemented the use of the prescribed forms in COA Circular.	Implemented	
		➢ Strictly comply with the provisions of the above rules and regulations.	Management already complied with the with the provisions of the said rules and regulations.	Implemented	
AAR CY 2023, Part II Audit Observation No. 1.c, page nos. 46-48	c. Misclassified Investment Properties	We recommended that the University President, thru the Supervising Administrative Officer-Finance Division, instruct the Accounting Unit to: a. Make the necessary journal entry/ies to reclassify the related PPE accounts of ₱39,065,138.25 to Investment Property, Buildings account, for proper classification in accordance with the above criteria; and	Reclassification of affected asset accounts and its related Accumulated Depreciation was done through JEV No. 011-24-03-0249 dated March 29, 2024.	Implemented	
		b. Prepare and maintain the Investment Property Ledger	Printed copy of the Investment Property	Implemented	

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
		Card or IPLC, Appendix 68 of Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume II to record the acquisition, description, custody, estimated life, depreciation, impairment, disposal, repair history and other information about the property.	Ledger card was submitted for reference.		
AAR CY 2023, Part II Audit Observation No.1.d-e, page nos. 48-50	d-e. Erroneous recording of adjustments on unreleased checks	We recommended that the University President, thru the Supervising Administrative Officer-Finance Division, instruct the Accounting Unit to:			
		a. Make the necessary correcting entries to reflect the corrected balances of affected accounts in the FS; and	Accounting Unit (AU) strictly reviewed year-end adjusting entries made to unreleased commercial checks as of December 31, 2024.	Implemented	
		b. Ensure compliance with the prescribed journal entries mentioned in Section 56, Chapter 19 of GAM for NGAs, Volume I, for unreleased commercial checks.	Accounting Unit (AU) strictly reviewed year-end adjusting entries made to unreleased commercial checks as of December 31, 2024.	Implemented	

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
AAR CY 2023, Part II Audit Observation No.1.f, page nos. 50-52	f. Non-accrual of earned rental income	We recommended that the University President, thru the Supervising Administrative Officer-Finance Division, instruct the Accounting Unit to make the necessary journal entries to reflect the updated balances of the affected receivable and income accounts in the FS to present the correct balances of receivable and income accounts.	JEV No. 062-24-03-0045H dated March 29, 2024 was made to recognize the adjustment for revenue earned in CY 2023.	Implemented	
AAR CY 2023, Part II Audit Observation No.1.g, page nos. 52-54	g1. Erroneous recognition of expired portion of Prepaid Insurance; and g2. Non-recognition of expired portion of insurance of University vehicles	We recommended that the University President, thru the Supervising Administrative Officer-Finance Division, instruct the Accounting Unit to make the necessary correcting entries to come up with the corrected balance of the affected accounts in the FS.	Correcting entries were done through JEV Nos. 011-24-03-0251, 011-24-03-0252 and 011-24-03-0253, all dated March 31, 2024. No adjusting entries required for expired portion of insurance since the books were already closed, and errors were counter-balanced in CY 2024.	Implemented	
AAR CY 2023, Part II Audit Observation No.2, page nos. 55-56	2. The Due from Other Funds of ₱176,271.85 is not reconciled with its reciprocal accounts, Due to Other Funds of	We recommended that the University President, thru the Supervising Administrative Officer-Finance Division, instruct the Accounting Unit to: a. Analyze and reconcile the	Analysis of the	Implemented	

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	₱1,161,745.64 or a difference of ₱985,473.79, wherein the possible effect could be material, due to improper recording by the URS Accounting Unit, contrary to Section 111(2) of Presidential Decree (PD) No. 1445, thus, affecting the fair presentation of the balances of these accounts in the FS.	balances of the reciprocal accounts and make the necessary adjusting entries, to reflect the corrected balances of said accounts in the FS; b. Furnish the Audit Team of the copy of the JEV on the corrections made; and c. Ensure that the balances of the reciprocal accounts are at all times equal.	reciprocal accounts and the necessary adjusting entries were made, Journal Entry Voucher (JEV) No. 062-24-01-0014D and JEV No. 052-24-01-0085A, both dated January 31, 2024. Copy of the JEV were submitted to the Audit Team for validation. Balances of the reciprocal accounts in the Financial Statements are already equal.	 Implemented Implemented	
AAR CY 2023, Part II Audit Observation No.3, page nos. 56-58	3. The Notes to FS of the URS was insufficient of relevant supporting information, contrary to pertinent provisions of Chapters 2, 3, 19 and 22 of GAM	We recommended that the University President, thru the Supervising Administrative Officer-Finance Division, instruct the Accounting Unit to: a. Conform with the required disclosures in the Notes to FS per International Public Sector Accounting Standards (IPSAS) and other relevant guidelines,	Relevant supporting information enumerated in the audit observation were already included in the Notes to Financial	Implemented	

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	for NGAs, Volume I, thus, depriving the users of the year-endFS of necessary information relevant to understanding the balances and transactions presented in the face of the FS for making decisions.	including GAM for NGAs, Volume I, to ensure that the essential supplementary information required to comprehend the University's balances and transactions are adequately and accurately communicated to the users; and	Statements.		
		b. Examine thoroughly and reconcile the amount presented in the FS with the amount disclosed in the Notes to FS, to prevent the users of the financial statements from misleading financial information.	For FY 2024 submitted Financial Statements on Notes were thoroughly examined prior to submission to the Audit Team, for review and comments.	Implemented	
AAR CY 2023, Part II Audit Observation No.4, page nos. 58-59	4. The prescribed Biological Asset Property Card (BAPC) was not prepared and maintained by the Biological Asset/s Caretaker or Officer-in-Charge of the University, contrary to Section 11,	We recommended that the University President:			
		a. Direct the assigned Project Managers of Biological Assets to prepare and maintain the BAPC, in consonance with the pertinent provisions of GAM for NGAs; and	BAPCs are maintain regularly by the assigned Project Managers.	Implemented	
		b. Instruct the University Production Unit, in coordination with the	The University Production Unit has closed coordination with	Implemented	

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	Chapter 11 of GAM for NGAs, Volume I, thus, rendering the validity and reliability of the reported balance of Biological Assets account amounting to ₱7,075,528.06 in the FS, doubtful.	Accounting Unit, to reconcile, at least annually the balances between BAPC, physical inventory of the biological assets and its General Ledger (GL) control accounts.	the Accounting Unit to reconcile any discrepancies that may arise in the BAPC, physical count and the GL.		
AAR CY 2023, Part II Audit Observation No.5, page nos. 60-61	5. The variance of ₱4,309,062.25 between the balance per FS and Ledger Cards of the SP accounts as of December 31, 2023, wherein the possible effect could be material, and the non-preparation and non-maintenance of the Semi-Expendable Property Ledger Card (SPLC) are	We recommended that the University President direct the Accounting Unit to: a. Make an analysis of the Semi-Expendable Properties account, and reconcile the ₱4,309,062.25 variance between the FS and Ledger Card; and b. Discontinue the use of Supplies Ledger Card (SLC) for SP, instead, use the prescribed SPLC format to record acquisition, description, custody, impairment,	 Schedule of SP per Financial Statements and SPLC across all funding sources has been submitted to the Audit Team for verification on May 15, 2024. The prescribed SPLC are already implemented in compliance with the related COA Circular.	 Implemented Implemented	

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	contrary to Item 4.7.2 of COA Circular No. 2022-004 dated May 31, 2022, respectively, thus, rendering the reported balance of SP of ₱13,255,450.58, doubtful and misleading.	issue/transfer/disposal, repair history, and other information about the SP, in compliance with Item 4.7.2 of COA Circular No. 2022-004.			
AAR CY 2023, Part II Audit Observation No.6, page nos. 61-65	6. Payment of honoraria on teaching overload of faculty members of the University amounting to ₱477,433.20 without adhering to Items 2, 3 and 7 of the Revised Policies and Guidelines on University Faculty Workload, constitutes irregular and excessive	We recommended that the University President: a. Direct the Vice President for Academic Affairs (VPAA), in coordination with the Office of the Vice President for Administration and Finance (OVPAF), to formulate and implement processes that will ensure compliance with the above policies and guidelines prior to approval of the teaching overload appointment;	Office of the VPAA and OVPAF issued joint circular that reiterates the policies and guidelines on faculty workload.	Implemented	
		b. Instruct the VPAA to cease from approving teaching overload appointments without	Further checking and review have been conducted to strictly	Not Implemented	Due to faculty members retirement or

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	expenditure under Item 3.1 of COA Circular No. 2012-003 dated October 29, 2012.	going through rigid evaluation of its application; and	observe compliance with the Revised Policies and Guidelines on University Faculty Workload.		resignation, vacancies in teaching positions will inevitably result in an escalation of overload assignments.
		c. Strictly follow the provisions of the Revised Policies and Guidelines on University Faculty Workload.	Further checking and review have been conducted to strictly observe compliance with the Revised Policies and Guidelines on University Faculty Workload.	Not Implemented	
AAR CY 2023, Part II Audit Observation No.7, page nos. 65-67	7. The Due from Officers and Employees account have been dormant due to the URS Management's lack of action to collect the undeposited collection amounting to ₱368,114.64, contrary to Section 10.2 of COA Circular No. 2023-008 dated	We recommended that the University President thru the Director of Finance Services instruct the Head of the Accounting Unit to issue Demand Letter for the immediate settlement by the concerned Accountable Officer (AO) of the long outstanding balance of undeposited collection amounting to ₱368,114.64 and furnished the Office of the Auditor of the duly received copy of the Demand Letter. If warranted and supported with adequate evidence, withhold the salary of the said AO and/or initiate the	Demand letter was served to concerned AO and a monthly deduction is being effected starting June 2024.	Not Implemented	Not yet fully paid since the mode of payment is thru monthly salary deduction of ₱2,000.00 from the salary of the concerned AO, which started only last June 2024 payroll.

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	August 17, 2023, paragraph two of Section 6.3 of the URS Grievance Machinery and Section 122 of the PD No. 1445, thus exposed the funds for possible loss and deprived the University of the benefits from the immediate use of the funds.	filing of appropriate administrative and criminal charges against the AO, should the concerned AO fail to settle or refuse to comply with the demand letter to be issued. We also recommended that the University President direct the concerned official to submit certified true copy of pertinent documents of the above case handled by the Grievance Committee, such as office memorandum, minutes of the proceedings, resolutions, agreement, etc., pursuant to Section 122 of PD No. 1445.	No Management's action.	Not Implemented	Recommendation is no longer relevant, since there is already an on-going settlement, thru salary deduction on the said undeposited collection. *For preparation of RTS for the recommendations considered closed.*
AAR CY 2023, Part II Audit Observation No.8, page nos. 67-68	8. Payment for monetization of more than 50 percent of the accumulated leave credits of the University Official amounting to	We recommended that the University President direct the concerned personnel to submit authenticated copy of lacking document/s on the payment of special monetized leave credits, and strictly comply with the provisions of the above rules and regulations.	Original copies of medical documents and records of the retired university official in support of the payment of monetized leave credits has been submitted and verified and found in order by	Implemented	

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	₱1,458,619.54 was not supported with complete documentation, contrary to Section 23 of the Omnibus Rules on Leave and Section 5.14 of the COA Circular No. 2012-001 dated June 14, 2012, thus casted doubts on the validity and regularity of the transactions.		the Audit Team.		
AAR CY 2023, Part II Audit Observation No.9, page nos. 69-70	9. Incomplete submission of the required documents for the procurement of various Information and Communication Technology (ICT) Equipment and Supplies amounting to ₱9,429,169.95,	We recommended that the University President, thru the Bids and Awards Committee (BAC) Chairman, instruct the Head of BAC Secretariat to: a. Submit the lacking documents for the said contracts as presented in Annex D;	Already submitted the lacking documents to the COA resident auditor.	Not Implemented	Upon verification of the Audit Team on the submitted documents, the following documents are still not yet

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	which is contrary to the General Provisions (GP) of the General Appropriations Act (GAA) for Fiscal Year 2023 and 2016 Revised Implementing Rules and Regulations (RIRR) of Republic Act (RA) No. 9184 (Updated as of 03 July 2023), casted doubt in the regularity of the said procurement and prevented the Audit Team to conduct thorough review of the required documents to communicate immediately to Management any deficiencies				submitted: -Certification from the Head of BAC Secretariat on the posting of advertisement and bidding documents at a conspicuous place reserved for said purpose in the premises of the procuring entity at conspicuous places in the premises of the procuring entity for seven CDs -Proof of posting of downloadable complete bidding documents in the website of the PhilGEPS and at a conspicuous place reserved for said purpose in the premises of

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	noted for corrective measures.				the procuring entity from the time the Invitation to Bid is advertised -Proof of posting of bid bulletins in the website of the PhilGEPS; and at a conspicuous place reserved for said purpose in the premises of the procuring entity -Notice of Receipt of Bids -Certification from the Head of BAC Secretariat on the posting of NOA at a conspicuous place reserved for said purpose in the premises of the procuring entity

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
					-Printout copy of posting of NTP and the approved contract in the website of the procuring entity, if any.
		b. Always ensure complete submission of procurement contracts and relevant documents going forward for audit and review purposes; and	Procurement contracts and relevant documents were being strictly reviewed before submission.	Not Implemented	Contract submitted to the Audit Team still lack the relevant documents needed.
		c. Strictly comply with the relevant provisions of RA No. 9184 and its RIRRs.	Provisions of RA 9184 and its IRRs are being strictly observed by the Bids and Awards Committee.	Not Implemented	The University still does not comply with the relevant provisions due to the unsubmitted documents.
AAR CY 2023, Part II Audit Observation No.10, page nos. 70-72	10. Notice of reassignment or separation from the service of AOs and report on turnover of accountabilities between the outgoing and	We recommended that the University President, thru its concerned officials: a. Notify the Audit Team in advance, every time a designated AO will cease to act in his official capacity, so that the AT can	 The COA Resident Auditor will be notified immediately and religiously of future transfer/	 Implemented	

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	incoming AOs were not submitted to the Office of the Auditor, contrary to the pertinent provisions of PD No. 1445 or Government Auditing Code of the Philippines and COA Memorandum No. 2013-004 dated July 9, 2013, thus, preventing the Audit Team to perform the required mandatory cash examination.	conduct the required mandatory cash examination in accordance with the regulations; and b. Require the AOs to render an accounting of their cash and accounts, and submit the same, including turnover of accountabilities between the outgoing and incoming AOs to the Office of the Auditor, for review and evaluation.	reassignment/retirement of an Accountable Officer. A list of Accountable Officers and their turnover reports, who got transferred to another station/unit as a result of promotion and retirement was submitted to COA Office, in which the Audit Team had verified and found it in order.	Implemented	
AAR CY 2023, Part II Audit Observation No.11, page nos. 72-74	11. The University utilized only ₱23,790,000.00 or 55 percent of the approved Gender and Development GAD Budget of ₱43,150,000.00	We recommended that the University President: a. Issue an appropriate policy directive to disseminate and implement the GPBs in accordance with Item 9 of PCW-NEDA-DBM Joint Circular No. 2012-01; and	Office Memorandum No. 52 s., 2024 was issued on April 2024 for the composition of GFPS.	Implemented	

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	in the implementation of Project, Program and Activities (PPAs), while the CY 2023 GAD Accomplishment Report (AR) was not submitted and endorsed to the Philippine Commission on Women (PCW), contrary to Items 9.1, 10.1 and 10.5 of Philippine Commission on Women- National Economic and Development Authority-Department of Budget and Management (PCW-NEDA-DBM) Joint Circular No. 2012-01. Hence, the benefits which could have	b. Instruct the Gender and Development Focal Point System (GFPS) to:			
		➢ Strictly observe the prescribed deadline on the submission of GAD AR to PCW; and	GAD AR for CY 2023 was already submitted to PCW online through Gender Mainstreaming Monitoring System (GMMS).	Implemented	
		➢ Ensure the implementation of the GAD PPAs and maximize utilization of the allotted budget to be more responsive in addressing gender issues.	The URS GAD Coordinator is exerting full efforts to maximize the utilization and attribution of GAD Funds.	Implemented	

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	been derived therefrom were not maximized, and the PCW was unable to assess the actual accomplishments of the GAD PPAs.				
AAR CY 2023, Part II Audit Observation No.12, page nos. 77-78	12. Officials and employees of the University incurred undue loan arrearages totaling ₱5,254,891.56 from the Government Service Insurance System (GSIS) due to multiple loan availments, contrary to Section 14 of the Revised IRR of RA No. 8291, thus, posing risks of affecting the claims of	We recommended that the University President instruct the Agency Authorized Officer (AAO) to: a. Secure and submit documents that will prove remittances to the GSIS of the loan repayments/amortizations of the said University officials and employees totaling ₱5,254,891.56. Otherwise, deduct the loan repayments/amortization from their fixed monthly compensation and remit the same to the GSIS, provided that the minimum take-home pay of officials and employees is observed;	The AAO is in coordination with the Billing and Collection Unit personnel of GSIS who is in-charge of URS accounts to reconcile existing loans of employees in the Annex A of the AOM.	Not Implemented	Ongoing reconciliation of member loan records of URS and GSIS.

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	privileges and separation or retirement benefits from the GSIS of the said officials and employees, and the University to sustain possible penalties and interest due to non-compliance.	b. Ensure updated and timely remittance of loan repayments/amortization by setting-up controls on loan approval and monitoring; and	It has been the practice of the URS to remit premium contributions.	Not Implemented	Ongoing reconciliation of member loan records of URS and GSIS
		c. Strictly comply with the provisions of the revised IRR of RA No. 8291	Management commit to strictly comply with the provisions of the revised IRR of RA No. 8291	Not Implemented	Ongoing reconciliation of member loan records of URS and GSIS
AAR CY2022, Part II, Audit Observation No. 4, page nos. 49-51	13. Granted seed money for the implementation of "One Campus One Product (OCOP) Project of the University amounting to ₱350,000.00 lacked approval of the URS Board of Regent (BOR), contrary to COA Circular No. 2000-002 and Section 22 of Commission on Higher Education	We recommended that the University President direct the URS Production and Services Management Committee (UPSMC) to seek the approval/concurrence of the URS Governing Board on the related OCOP project. Otherwise, the total amount of ₱350,000.00 shall be disallowed in audit.	Presented the project advocacy to the Board of Regents for concurrence and approval, but advised to return the seed money used as initial capital.	Not Implemented	Some proponents of the project have not yet returned the seed money as of December 31, 2024, amounting to ₱64,942.50 lodged in the Due from Officers and Employees account.

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	(CHED) Memorandum Order No. 20, thus casted doubts on the propriety and legality of the implemented project.				
AAR CY2022, Part II, Audit Observation No. 7, page nos. 54-55	14. Designated Campus Coordinators and Finance Officer of the Corporate and Business Affairs (CBA) of the University handling collections, remittance and deposits are not covered by fidelity bond, contrary to Section 101 of PD No. 1445 and Section 4.1 of Treasury Circular No. 02-2009 dated August 6, 2009, thus	We recommended that the University President direct the Vice President for Administration and Finance and OIC-Head of the Business Resource and Generation (BRG) to revisit the CBA Manual for update, in accordance with the existing government laws, rules and regulations.	A Technical Working Group was organized to revisit and update the CBA Manual.	Not Implemented	Ongoing review/evaluation of the constituted Technical Working Group on crafting the revised/updated CBA Manual.

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	posing risk of unrecovery of defalcations, shortages and unrelieved losses.				
AAR CY2022, Part II, Audit Observation No. 10, page nos. 59-60	15. The University lacked the required minimum modified facilities and equipment for differently-abled learners specified in the CHED Memorandum Order (CMO) No. 23 dated August 11, 2000. These limit the capacity of the URS to accommodate differently-abled learners of the community and did not promote equal access to free and quality education.	We recommended that the University President direct the Vice President for Academic Affairs, in coordination with UPMEO Director, to include in URS budget the procurement of minimum modified facilities and equipment specified in CMO No. 23 dated August 11, 2000, that will be helpful for the existing differently-abled learners and aspiring students of the University with special needs.	Submitted request for realignment of budget of the Academic Affairs Division for Fiscal Year 2023 from Fund 052 to be assigned to the project proposals for "Senior Citizens and Differently-Abled Persons"	Not Implemented	Proposal is in progress

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
AAR CY2022, Part II, Audit Observation No. 11, page nos. 60-61	16. No GAD Agenda was prepared and submitted to PCW, contrary to PCW Memorandum Circular (MC) No. 2018-04 dated September 19, 2018, thus precluded the GFPS from effectively and efficiently planning additional activities that could address gender issues and concerns through financial inclusion.	We recommended that the University President direct the GFPS to formulate a GAD Agenda for the succeeding years that will serve as basis in identifying programs, activities and projects to be undertaken to achieve the GAD goals and outcome.	The University has proposed GAD Agenda for Fiscal Year 2024-2029, along with a GAD Strategic Framework and a GAD Strategic Plan were formulated.	Implemented	
AAR CY2021, Part II, Audit Observation No.6, page nos. 35-37	17. The University did not imposed rentals on its leased housing units due to the absence of executed lease contract that will	We recommended that the University President instruct the URS Housing Committee to: a. Execute lease contracts to all existing occupants/lessees and to all future awardees of the housing	No Management's action.	Not Implemented	These are already not doable since the leased housing units are already not in good condition.

Reference	Observation	Recommendation	Management's Action	Status of Implementa-tion	Reason for Non-implementation
	oblige the lessee to pay their rent, contrary to URS Policy on Faculty and Staff Housing, thus depriving the University of the funds needed to perform its mandate.	units in accordance with the University policy; c. Strictly impose the Policy Governing Faculty and Staff Housing provisions at the University.	No Management's action	Not Implemented	*For preparation of RTS for the recommendations considered closed*

PART IV

ANNEXES

University of Rizal System
List of Delayed Submitted Purchase Orders (PO) to the Auditor's Office
For Calendar Year 2024

No.	PO Number	Supplier's Name	Amount	Date of Supplier's Conforme	Date submitted to the Auditors Office	Deadline of submission	No. of days delayed
FUND 052							
1	2024-04-001-052	LENNIE'S CATERING	16,250.00	April 23, 2024	July 01, 2024	April 30, 2024	41
2	2024-04-002-052	PAGTALUNAN SNACK HOUSE AND CATERING SERVICES	9,850.00	April 25, 2024	June 10, 2024	May 03, 2024	26
3	2024-05-004-052	PAGTALUNAN SNACK HOUSE AND CATERING SERVICES	17,910.00	May 17, 2024	July 01, 2024	May 24, 2024	24
4	2024-05-005-052	PHILCOPY CORPORATION	12,893.00	May 20, 2024	June 10, 2024	May 27, 2024	10
5	2024-05-006-052	AZITSOROG, INC.	19,500.00	June 16, 2024	September 13, 2024	June 24, 2024	57
6	2024-05-007-052	AZITSOROG INC.	34,200.00	May 17, 2024	July 04, 2024	May 24, 2024	27
7	2024-05-007A-052	JUN-ELLY'S LECHON	11,205.00	May 08, 2024	July 04, 2024	May 15, 2024	34
8	2024-05-007A-052	JUN-ELLY'S LECHON	11,205.00	May 08, 2024	July 08, 2024	May 15, 2024	36
9	2024-05-008-052	PHILCOPY CORPORATION	65,856.00	May 20, 2024	June 10, 2024	May 27, 2024	10
10	2024-05-008A-052	GILLAN MARIE CATERING SERVICES	5,715.00	May 13, 2024	July 08, 2024	May 20, 2024	33
11	2024-05-009-052	GILLAN MARIE CATERING SERVICES	7,200.00	May 15, 2024	July 01, 2024	May 22, 2024	26
12	2024-05-009A-052	F. BERNAL METALCRAFT	166,440.00	June 04, 2024	August 05, 2024	June 11, 2024	37
13	2024-05-010-052	GILLAN MARIE CATERING SERVICES	4,725.00	May 16, 2024	June 10, 2024	May 23, 2024	12
14	2024-05-012-052	GILLAN MARIE CATERING SERVICES	4,725.00	May 17, 2024	June 10, 2024	May 24, 2024	11
15	2024-05-015-052	GTW CONSUMER GOODS TRADING	10,140.00	June 04, 2024	July 1, 2024	June 11, 2024	12
16	2024-05-017-052	LENNIE'S CATERING	16,250.00	May 16, 2024	July 4, 2024	May 23, 2024	28
17	2024-05-017A-052	LUXIAN'S FOOD SERVICE	17,712.00	May 16, 2024	August 5, 2024	May 23, 2024	50
18	2024-05-018-052	EAST LAKE ENTERPRISES	12,543.00	May 22, 2024	June 10, 2024	May 29, 2024	8
19	2024-05-019-052	LENNIE'S CATERING	21,250.00	May 21, 2024	July 1, 2024	May 28, 2024	22
20	2024-05-020-052	LENNIE'S CATERING	14,850.00	May 17, 2024	July 1, 2024	May 24, 2024	24
21	2024-05-021-052	GILLAN MARIE CATERING SERVICES	4,410.00	May 19, 2024	July 1, 2024	May 24, 2024	24
22	2024-05-022-052	GILLAN MARIE CATERING SERVICES	9,765.00	May 20, 2024	July 1, 2024	May 27, 2024	23
23	2024-05-022A-052	LENNIE'S CATERING	18,530.00	May 13, 2024	July 05, 2024	May 20, 2024	32
24	2024-05-023-052	GILLIAN MARIE CATERING SERVICES	10,800.00	May 19, 2024	September 13, 2024	May 24, 2024	76
25	2024-05-025-052	PHILCOPY CORPORATION	47,106.00	May 28, 2024	June 10, 2024	June 04, 2024	4
26	2024-05-025A-052	JUN-ELLY'S LECHON	12,154.50	May 17, 2024	July 08, 2024	May 24, 2024	29
27	2024-05-025B-052	VSOP EVENT CATERING SERVICES	14,124.00	May 20, 2024	December 10, 2024	May 27, 2024	136
28	2024-05-025C-052	VSOP EVENT CATERING SERVICES	16,050.00	May 22, 2024	December 10, 2024	May 29, 2024	134
29	2024-05-025D-052	LUXIAN'S FOOD SERVICE	19,960.00	May 20, 2024	August 05, 2024	May 27, 2024	48
30	2024-05-025F-052	PAGTALUNAN SNACK HOUSE AND CATERING SERVI	3,742.50	May 27, 2024	July 17, 2024	June 03, 2024	30
31	2024-05-025G-052	GTW CONSUMER GOODS TRADING	3,038.00	July 04, 2024	July 17, 2024	July 11, 2024	4
32	2024-05-026-052	KINDELLE TRADING	49,100.00	May 26, 2024	June 10, 2024	May 31, 2024	6
33	2024-05-027-052	LENNIE'S CATERING	16,250.00	May 22, 2024	July 4, 2024	May 29, 2024	24
34	2024-05-027A-052	LENNIE'S CATERING	36,960.00	May 20, 2024	July 05, 2024	May 27, 2024	27
35	2024-05-028A-052	JUN-ELLY'S LECHON	13,797.00	May 22, 2024	July 4, 2024	May 29, 2024	24
36	2024-05-028B-052	LENNIE'S CATERING	14,700.00	May 22, 2024	July 17, 2024	May 29, 2024	33
37	2024-05-028C-052	GILLAN MARIE CATERING SERVICES	13,980.00	May 29, 2024	July 8, 2024	June 05, 2024	21
38	2024-05-029-052	MASANGKAY COMPUTER CENTER	44,500.00	June 28, 2024	July 17, 2024	July 05, 2024	8
39	2024-05-030-052	JADESON TRADING	241,340.00	July 02, 2024	July 17, 2024	July 09, 2024	6
40	2024-05-031-052	LENNIE'S CATERING	34,050.00	June 03, 2024	July 17, 2024	June 10, 2024	25
41	2024-05-032-052	GTW CONSUMER GOODS TRADING	1,596.00	June 25, 2024	July 17, 2024	July 02, 2024	11
42	2024-05-033-052	LENNIE'S CATERING	12,500.00	June 03, 2024	July 17, 2024	June 10, 2024	25
43	2024-05-034-052	LENNIE'S CATERING	27,550.00	June 3, 2024	July 4, 2024	June 10, 2024	16
44	2024-05-035-052	LENNIE'S CATERING	11,750.00	June 10, 2024	July 4, 2024	June 19, 2024	11
45	2024-05-036-052	LENNIE'S CATERING	33,290.00	June 10, 2024	July 4, 2024	June 19, 2024	11

No.	PO Number	Supplier's Name	Amount	Date of Supplier's Conforme	Date submitted to the Auditors Office	Deadline of submission	No. of days delayed
46	2024-05-037-052	JHULIANA'S CATERING SERVICES	10,020.00	June 19, 2024	July 4, 2024	June 26, 2024	6
47	2024-05-038-052	JHULIANA'S CATERING SERVICES	12,920.00	June 19, 2024	July 4, 2024	June 26, 2024	6
48	2024-05-039-052	HIC PRINTING SERVICES INC.	260,000.00	June 5, 2024	July 4, 2024	June 13, 2024	14
49	2024-05-041-052	AERCLIFF PRINT SHOP AND GENERAL MERCHANDISE	2,344.00	June 7, 2024	July 4, 2024	June 18, 2024	12
50	2024-05-042-052	AERCLIFF PRINT SHOP AND GENERAL MECHANDISE	2,464.00	June 18, 2024	August 5, 2024	June 25, 2024	29
51	2024-05-043-052	BENMAR ELECTRONICS SERVICES	45,000.00	June 06, 2024	August 5, 2024	June 14, 2024	35
52	2024-05-044-052	VIVAPRINTS PRINTING SERVICES	43,800.00	June 07, 2024	August 5, 2024	June 18, 2024	34
53	2024-05-046-052	EAST LAKE ENTERPRISES	12,380.00	September 12, 2024	October 15, 2024	September 19, 2024	18
54	2024-05-047-052	EAST LAKE ENTERPRISES	6,472.00	September 12, 2024	October 15, 2024	September 19, 2024	18
55	2024-05-048A-052	GILLAN MARIE CATERING SERVICES	28,560.00	June 3, 2024	July 8, 2024	June 10, 2024	18
56	2024-05-048A-052	GILLAN MARIE CATERING SERVICES	28,560.00	June 03, 2024	July 8, 2024	June 10, 2024	18
57	2024-06-049-052	EAST LAKE ENTERPRISES	5,586.00	September 12, 2024	October 15, 2024	September 19, 2024	18
58	2024-06-052-052	IV-B HARDWARE AND CONSTRUCTION SUPPLY	11,760.00	June 3, 2024	July 4, 2024	June 10, 2024	16
59	2024-06-053-052	LUXIAN'S FOOD SERVICE	12,324.00	June 04, 2024	August 5, 2024	June 11, 2024	37
60	2024-06-054-052	JHULIANA'S CATERING SERVICES	11,760.00	June 03, 2024	July 4, 2024	June 10, 2024	16
61	2024-06-055-052	AERCLIFF PRINT SHOP AND GENERAL MERCHANDISE	2,560.00	June 06, 2024	July 4, 2024	June 14, 2024	13
62	2024-06-056-052	LENNIE'S CATERING	29,920.00	June 10, 2024	July 4, 2024	June 19, 2024	11
63	2024-06-056A-052	LENNIE'S CATERING	3,750.00	June 3, 2024	July 05, 2024	June 10, 2024	17
64	2024-06-056B-052	LENNIE'S CATERING	12,000.00	June 04, 2024	July 05, 2024	June 11, 2024	16
65	2024-06-056C-052	LENNIE'S CATERING	12,000.00	June 04, 2024	July 05, 2024	June 11, 2024	16
66	2024-06-059-052	GILLAN MARIE CATERING SERVICES	22,320.00	June 7, 2024	July 8, 2024	June 18, 2024	14
67	2024-06-060-052	GILLAN MARIE CATERING SERVICES	42,700.00	June 07, 2024	July 8, 2024	June 18, 2024	14
68	2024-06-061-052	GILLAN MARIE CATERING SERVICES	2,475.00	June 07, 2024	July 8, 2024	June 18, 2024	14
69	2024-06-062-052	COMMERCE ASIA, INC.	22,608.60	July 05, 2024	July 17, 2024	July 12, 2024	3
70	2024-06-063-052	WIRED TRADING	8,694.00	June 10, 2024	August 5, 2024	June 19, 2024	33
71	2024-06-064-052	BENZON SOUNDS AND STAGE LIGHTNING	12,500.00	June 07, 2024	July 17, 2024	June 18, 2024	21
72	2024-06-065-052	ALERENZ PHARMACEUTICAL TRADING	7,263.00	June 18, 2024	July 1, 2024	June 25, 2024	4
73	2024-06-066-052	ALERENZ PHARMACEUTICAL TRADING	872.50	June 18, 2024	July 1, 2024	June 25, 2024	4
74	2024-06-067-052	JF LLAGAS ENTERPRISES	6,320.00	June 19, 2024	September 13, 2024	June 26, 2024	55
75	2024-06-068-052	LENNIE'S CATERING	12,500.00	June 10, 2024	July 05, 2024	June 19, 2024	12
76	2024-06-069A-052	EAST LAKE ENTERPRISES	2,400.00	September 19, 2024	October 15, 2024	September 26, 2024	13
77	2024-06-070-052	COMMERCE ASIA, INC.	27,869.10	July 05, 2024	July 17, 2024	July 12, 2024	3
78	2024-06-070A-052	EAST LAKE ENTERPRISES	29,911.00	July 22, 2024	September 13, 2024	July 29, 2024	32
79	2024-06-071A-052	VIVAPRINTS PRINTING SERVICES	38,670.00	June 10, 2024	August 5, 2024	June 19, 2024	33
80	2024-06-072-052	VSOP EVENT CATERING SERVICES	31,980.00	June 14, 2024	August 5, 2024	June 24, 2024	30
81	2024-06-074-052	LENNIE'S CATERING	5,000.00	June 13, 2024	July 05, 2024	June 21, 2024	10
82	2024-06-075-052	LENNIE'S CATERING	49,500.00	June 13, 2024	July 05, 2024	June 21, 2024	10
83	2024-06-076-052	LENNIE'S CATERING	1,500.00	June 14, 2024	July 05, 2024	June 24, 2024	9
84	2024-06-077-052	GILLAN MARIE CATERING SERVICES	24,905.00	June 14, 2024	July 8, 2024	June 24, 2024	10
85	2024-06-078-052	GILLAN MARIE CATERING SERVICES	50,750.00	June 17, 2024	July 8, 2024	June 24, 2024	10
86	2024-06-078-052	GILLAN MARIE CATERING SERVICES	50,750.00	June 17, 2024	July 8, 2024	June 24, 2024	10
87	2024-06-079-052	LENNIE'S CATERING	5,000.00	June 14, 2024	July 05, 2024	June 24, 2024	9
88	2024-06-080-052	LENNIE'S CATERING	49,500.00	June 18, 2024	July 17, 2024	June 25, 2024	16
89	2024-06-081-052	JUN-ELLY'S LECHON	34,720.00	June 18, 2024	July 8, 2024	June 25, 2024	9
90	2024-06-082-052	JUN-ELLY'S LECHON	18,759.00	June 18, 2024	July 8, 2024	June 25, 2024	9
91	2024-06-083-052	JUN-ELLY'S LECHON	4,237.50	June 18, 2024	July 8, 2024	June 25, 2024	9
92	2024-06-084-052	VSOP EVENT CATERING SERVICES	38,500.00	June 15, 2024	December 10, 2024	June 24, 2024	118
93	2024-06-085-052	VSOP EVENT CATERING SERVICES	27,000.00	June 14, 2024	August 5, 2024	June 24, 2024	30
94	2024-06-086-052	TRUSTPRINT ENTERPRISES	26,300.00	June 13, 2024	August 5, 2024	June 21, 2024	31
95	2024-06-087-052	RDE DIGITAL PRINTING	12,550.00	June 14, 2024	July 8, 2024	June 24, 2024	10
96	2024-06-087A-052	F. BERNAL METALCRAFT	106,220.00	June 18, 2024	August 5, 2024	June 25, 2024	29
97	2024-06-089-052	VIVAPRINTS PRINTING SERVICES	25,260.00	June 14, 2024	November 21, 2024	June 24, 2024	105
98	2024-06-091-052	IZZA'S NON-SPECIALIZED WHOLESALE TRADING	299,750.00	June 20, 2024	July 4, 2024	June 27, 2024	5
99	2024-06-093-052	BENZON SOUNDS AND STAGE LIGHTNING	48,000.00	June 24, 2024	July 17, 2024	July 01, 2024	12

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100	2024-06-094-052	GILLIAN MARIE CATERING SERVICES	46,765.00	June 18, 2024	September 13, 2024	June 25, 2024	56
101	2024-06-095-052	GILLAN MARIE CATERING SERVICES	4,725.00	June 17, 2024	July 8, 2024	June 24, 2024	10
102	2024-06-096-052	EAST LAKE ENTERPRISES	11,625.00	July 02, 2024	July 17, 2024	July 09, 2024	6
103	2024-06-097-052	VIVAPRINTS PRINTING SERVICES	44,275.00	June 17, 2024	August 5, 2024	June 24, 2024	30
104	2024-06-098-052	F. BERNAL METALCRAFT	27,375.00	June 18, 2024	July 17, 2024	June 25, 2024	16
105	2024-06-099-052	VIVAPRINTS PRINTING SERVICES	42,375.00	June 15, 2024	September 13, 2024	June 24, 2024	57
106	2024-06-099A-052	RDE DIGITAL PRINTING	1,400.00	June 17, 2024	September 13, 2024	June 24, 2024	57
107	2024-06-099B-052	ERZALAN PRINTING PRESS	408,100.00	July 27, 2024	August 5, 2024	August 02, 2024	1
108	2024-06-100-052	AERCLIFF PRINT SHOP AND GENERAL MECHANDISE	1,088.00	June 18, 2024	August 5, 2024	June 25, 2024	29
109	2024-06-100A-052	F. BERNAL METALCRAFT	32,412.00	June 17, 2024	July 17, 2024	June 24, 2024	17
110	2024-06-100B-052	DAHLIA SPORTSWEAR GARMENTS	4,110.00	June 18, 2024	September 13, 2024	June 25, 2024	56
111	2024-06-100C-052	BNBM APPLIANCE CENTER	24,500.00	September 20, 2024	October 15, 2024	September 27, 2024	12
112	2024-06-101-052	AERCLIFF PRINT SHOP AND GENERAL MECHANDISE	23,100.00	June 24, 2024	August 5, 2024	July 01, 2024	25
113	2024-06-103-052	LENNIE'S CATERING	83,900.00	June 25, 2024	August 5, 2024	July 02, 2024	24
114	2024-06-104-052	AG3 COLORS PRINTING PRESS	49,889.00	June 24, 2024	September 13, 2024	July 01, 2024	52
115	2024-06-105-052	PRINTER PORT ENTERPRISES	3,295.00	June 25, 2024	September 13, 2024	July 02, 2024	51
116	2024-06-106-052	BENSON PANTALEON SOUNDS AND STAGE LIGHTIN	29,000.00	June 25, 2024	August 5, 2024	July 02, 2024	24
117	2024-06-107-052	PHILCOPY CORPORATION	153,390.00	July 19, 2024	August 5, 2024	July 26, 2024	6
118	2024-06-110-052	F. BERNAL METALCRAFT	3,180.00	June 25, 2024	July 17, 2024	July 02, 2024	11
119	2024-06-111-052	LENNIE'S CATERING	15,250.00	June 25, 2024	August 5, 2024	July 02, 2024	24
120	2024-06-111B-052	DAHLIA SPORTSWEAR GARMENTS	4,170.00	September 19, 2024	October 15, 2024	September 26, 2024	13
121	2024-06-112-052	RDE DIGITAL PRINTING	2,400.00	June 27, 2024	September 13, 2024	July 04, 2024	49
122	2024-06-113-052	WIRED TRADING	31,620.00	July 22, 2024	August 5, 2024	July 29, 2024	5
123	2024-07-113A-052	LENNIE'S CATERING	1,040.00	August 20, 2024	November 20, 2024	August 29, 2024	58
124	2024-06-114-052	WIRED TRADING	10,250.00	July 22, 2024	August 5, 2024	July 29, 2024	5
125	2024-06-115-052	COMMERCE ASIA, INC.	258,111.00	October 28, 2024	November 20, 2024	November 05, 2024	11
126	2024-06-115A-052	Gillan Marie Catering Services	62,620.00	June 27, 2024	January 6, 2025	July 04, 2024	125
127	2024-07-116-052	PHILCOPY CORPORATION	23,925.00	August 08, 2024	September 13, 2024	August 15, 2024	19
128	2024-07-117-052	LENNIE'S CATERING	45,500.00	July 12, 2024	August 5, 2024	July 19, 2024	11
129	2024-07-118-052	BENMAR ELECTRONICS SERVICES	28,000.00	July 15, 2024	September 13, 2024	July 22, 2024	37
130	2024-07-118A-052	LENNIE'S CATERING	5,940.00	July 05, 2024	September 13, 2024	July 12, 2024	43
131	2024-07-118B-052	Lennie's Catering/Edralina E. Francisco	8,250.00	July 05, 2024	January 6, 2025	July 12, 2024	119
132	2024-07-119-052	LENNIE'S CATERING	45,060.00	July 05, 2024	August 5, 2024	July 12, 2024	16
133	2024-07-119A-052	PAGTALUNAN SNACK HOUSE & CATERING SERVICES	7,424.00	July 08, 2024	November 20, 2024	July 15, 2024	89
134	2024-07-119B-052	F. BERNAL METALCRAFT	3,750.00	July 10, 2024	September 13, 2024	July 17, 2024	40
135	2024-07-119C-052	JHULIANA'S CATERING SERVICES	5,082.00	July 10, 2024	December 10, 2024	July 17, 2024	101
136	2024-07-119D-052	F. BERNAL METALCRAFT	23,200.00	July 12, 2024	September 13, 2024	July 19, 2024	38
137	2024-07-120-052	LENNIE'S CATERING	2,500.00	July 11, 2024	September 13, 2024	July 18, 2024	39
138	2024-07-123-052	KINDELLE TRADING	38,705.00	July 29, 2024	September 13, 2024	August 05, 2024	27
139	2024-07-124-052	VSCG ENTERPRISES	13,992.00	August 01, 2024	September 13, 2024	August 08, 2024	24
140	2024-07-125-052	PHILCOPY CORPORATION	48,300.00	August 08, 2024	September 13, 2024	August 15, 2024	19
141	2024-07-126A-052	AERCLIFF PRINTSHOP AND GEN. MEDSE.	3,040.00	July 13, 2024	September 13, 2024	July 19, 2024	38
142	2024-07-126B-52	GTW CONSUMER GOODS TRADING	1,432.00	September 02, 2024	October 15, 2024	September 09, 2024	26
143	2024-07-126C-052	LENNIE'S CATERING	5,000.00	July 13, 2024	November 20, 2024	July 19, 2024	85
144	2024-07-126D-052	LENNIE'S CATERING	130,200.00	July 13, 2024	November 20, 2024	July 19, 2024	85
145	2024-07-127-052	PHILCOPY CORPORATION	21,975.00	October 11, 2024	November 19, 2024	October 18, 2024	21
146	2024-07-128-052	PHILCOPY CORPORATION	18,480.00	October 11, 2024	November 19, 2024	October 18, 2024	21
147	2024-07-130-052	PAGTALUNAN SNACK HOUSE & CATERING SERVICES	28,337.00	July 19, 2024	November 20, 2024	July 26, 2024	80
148	2024-07-132-052	MASANGKAY COMPUTER CENTER	3,196.00	August 08, 2024	September 13, 2024	August 15, 2024	19
149	2024-07-133-052	JARES REFILLER & ENTERPRISES INC.	14,400.00	August 13, 2024	September 13, 2024	August 20, 2024	16
150	2024-07-134-052	LENNIE'S CATERING/EDRALINA E. FRANCISCO	17,000.00	July 23, 2024	September 13, 2024	July 30, 2024	31
151	2024-07-135-052	LENNIE'S CATERING	6,630.00	August 05, 2024	November 20, 2024	August 12, 2024	69
152	2024-07-137-052	LENNIE'S CATERING	8,250.00	July 25, 2024	November 20, 2024	August 01, 2024	76
153	2024-07-138-052	ROMEO PRINTING & GENERAL MERCHANDISE	6,780.00	September 13, 2024	November 19, 2024	September 20, 2024	41

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154	2024-07-139-052	EAST LAKE ENTERPRISES	10,798.00	August 07, 2024	September 13, 2024	August 14, 2024	20
155	2024-07-140-052	EAST LAKE ENTERPRISES	16,500.00	August 07, 2024	September 13, 2024	August 14, 2024	20
156	2024-07-141-052	REX LIGHTS AND SOUNDS ENTERPRISES	85,000.00	August 05, 2024	September 13, 2024	August 12, 2024	22
157	2024-07-142-052	F. BERNAL METALCRAFT	32,200.00	August 06, 2024	September 13, 2024	August 13, 2024	21
158	2024-07-143-052	TWO RL ENTERPRISES	9,321.00	August 06, 2024	September 13, 2024	August 13, 2024	21
159	2024-08-114A-052	LENNIE'S CATERING	21,450.00	August 01, 2024	November 20, 2024	August 08, 2024	71
160	2024-08-144-052	CE-LOGIC, INCORPORATED	240,000.00	September 25, 2024	October 15, 2024	October 02, 2024	9
161	2024-08-145-052	LENNIE'S CATERING	547,400.00	August 06, 2024	November 20, 2024	August 13, 2024	68
162	2024-08-146-052	AERCLIFF PRINTSHOP AND GEN. MDSE	13,440.00	August 21, 2024	October 15, 2024	August 30, 2024	32
163	2024-08-147-052	PHILCOPY CORPORATION	169,850.00	September 24, 2024	October 15, 2024	October 01, 2024	10
164	2024-08-148-052	DSJS CONSUMER GOODS TRADING	10,486.00	August 22, 2024	September 13, 2024	September 02, 2024	9
165	2024-08-149-052	DSJS CONSUMER GOODS TRADING	5,535.00	August 22, 2024	September 13, 2024	September 02, 2024	9
166	2024-08-150-052	PAGTALUNAN SNACK HOUSE & CATERING SERVICES	39,570.00	August 20, 2024	November 20, 2024	August 29, 2024	58
167	2024-08-151-052	PHILCOPY CORPORATION	18,840.00	September 05, 2024	October 15, 2024	September 12, 2024	23
168	2024-08-151A-052	GILLAN MARIE CATERING SERVICES	4,650.00	August 14, 2024	December 10, 2024	August 21, 2024	76
169	2024-08-152-052	DSJS CONSUMER GOODS TRADING	3,240.00	August 19, 2024	October 15, 2024	August 28, 2024	34
170	2024-08-152B-052	JUN-ELL'YS LECHON	8,964.00	August 15, 2024	November 20, 2024	August 22, 2024	61
171	2024-08-152C-052	JUN-ELL'YS LECHON	20,418.00	August 16, 2024	November 20, 2024	August 27, 2024	60
172	2024-08-152D-052	LENNIE'S CATERING	5,000.00	August 19, 2024	November 20, 2024	August 28, 2024	59
173	2024-08-152E-052	DAHLIA SPORTSWEAR GARMENTS	2,590.00	September 26, 2024	October 15, 2024	October 03, 2024	8
174	2024-08-153-052	WIRED TRADING	48,875.00	September 30, 2024	October 15, 2024	October 07, 2024	6
175	2024-08-153A-052	Pagtalunan Snack House & Catering Services	6,385.00	August 20, 2024	January 6, 2025	August 29, 2024	87
176	2024-08-154-052	PHILCOPY CORPORATION	12,966.00	October 11, 2024	November 19, 2024	October 18, 2024	21
177	2024-08-155-052	LENNIE'S CATERING	9,600.00	August 30, 2024	December 10, 2024	September 06, 2024	66
178	2024-08-156-052	CE-LOGIC, INCORPORATED	310,346.00	September 25, 2024	October 15, 2024	October 02, 2024	9
179	2024-08-159B-052	LENNIE'S CATERING	8,000.00	August 26, 2024	November 20, 2024	September 02, 2024	56
180	2024-08-160A-052	GPA VENTURES OPC	10,170.00	August 29, 2024	November 20, 2024	September 05, 2024	53
181	2024-08-162-052	Lennie's Catering/Edralina E. Francisco	2,210.00	September 09, 2024	January 6, 2025	September 16, 2024	75
182	2024-08-163-052	JHULIANA'S CATERING SERVICES	5,466.00	August 30, 2024	December 10, 2024	September 06, 2024	66
183	2024-08-164-052	JUN-ELL'YS LECHON	38,660.00	August 30, 2024	November 20, 2024	September 06, 2024	52
184	2024-09-165-052	JHULIANA'S CATERING SERVICES	7,836.00	September 04, 2024	December 10, 2024	September 11, 2024	63
185	2024-09-166-052	SUPERCORP, INC.	37,460.00	October 07, 2024	November 20, 2024	October 14, 2024	26
186	2024-09-168-052	JF LLAGAS ENTERPRISES	41,995.00	October 07, 2024	November 20, 2024	October 14, 2024	26
187	2024-09-169-052	VSCG ENTERPRISES	43,083.00	October 04, 2024	November 19, 2024	October 11, 2024	26
188	2024-09-171-052	LENNIE'S CATERING	24,400.00	October 10, 2024	November 20, 2024	October 17, 2024	23
189	2024-09-172-052	LENNIE'S CATERING	9,300.00	October 08, 2024	November 20, 2024	October 15, 2024	25
190	2024-09-173-052	DSJS CONSUMER GOODS TRADING	32,665.00	September 26, 2024	October 15, 2024	October 03, 2024	8
191	2024-09-174-052	PHILCOPY CORPORATION	395,175.00	September 24, 2024	October 15, 2024	October 01, 2024	10
192	2024-09-175-052	AZITSOROG, INC	70,800.00	September 24, 2024	November 19, 2024	October 01, 2024	34
193	2024-09-176-052	BENZON PANTALEON SOUNDS & STAGE LIGHTING	14,500.00	September 19, 2024	October 15, 2024	September 26, 2024	13
194	2024-09-177-052	AERCLIFF PRINTSHOP AND GEN. MDSE	1,200.00	September 26, 2024	October 15, 2024	October 03, 2024	8
195	2024-09-178-052	LENNIE'S CATERING	5,780.00	September 13, 2024	November 20, 2024	September 20, 2024	42
196	2024-09-178A-052	BENZON PANTALEON SOUNDS & STAGE LIGHTING	9,920.00	September 13, 2024	November 20, 2024	September 20, 2024	42
197	2024-09-179-052	GTW CONSUMER GOODS TRADING	23,500.00	September 30, 2024	November 19, 2024	October 07, 2024	30
198	2024-09-180-052	GTW CONSUMER GOODS TRADING	4,200.00	September 30, 2024	October 15, 2024	October 07, 2024	6
199	2024-09-181-052	GTW CONSUMER GOODS TRADING	3,497.00	September 30, 2024	October 15, 2024	October 07, 2024	6
200	2024-09-182-052	EAST LAKE ENTERPRISES	9,700.00	September 26, 2024	October 15, 2024	October 03, 2024	8
201	2024-09-183-052	WIRED TRADING	7,800.00	September 30, 2024	October 15, 2024	October 07, 2024	6
202	2024-09-184-052	EAST LAKE ENTERPRISES	9,400.00	September 26, 2024	October 15, 2024	October 03, 2024	8
203	2024-09-185-052	DSJS CONSUMER GOODS TRADING	32,850.00	October 20, 2024	November 20, 2024	October 25, 2024	17
204	2024-09-186-052	EAST LAKE ENTERPRISES	32,130.00	September 26, 2024	October 15, 2024	October 03, 2024	8
205	2024-09-187-052	THEIA OFFICE SUPPLIES AND EQUIPMENT TRAIDING	58,908.00	October 22, 2024	November 19, 2024	October 29, 2024	14
206	2024-09-188-052	LENNIE'S CATERING	6,600.00	September 19, 2024	November 20, 2024	September 26, 2024	38

No.	PO Number	Supplier's Name	Amount	Date of Supplier's Conforme	Date submitted to the Auditors Office	Deadline of submission	No. of days delayed
207	2024-09-189-052	LENNIE'S CATERING	9,000.00	October 15, 2024	November 20, 2024	October 22, 2024	20
208	2024-09-190-052	LENNIE'S CATERING	11,200.00	October 14, 2024	December 10, 2024	October 21, 2024	35
209	2024-09-191-052	REX LIGHTS AND SOUNDS ENTRPRISES	28,500.00	September 26, 2024	October 15, 2024	October 03, 2024	8
210	2024-09-192-052	REX LIGHTS AND SOUNDS ENTRPRISES	28,500.00	September 26, 2024	October 15, 2024	October 03, 2024	8
211	2024-09-193-052	ABENSON VENTURES INC.	573,466.00	September 25, 2024	November 19, 2024	October 02, 2024	33
212	2024-09-194-052	LENNIE'S CATERING	9,000.00	September 25, 2024	November 20, 2024	October 02, 2024	34
213	2024-09-195-052	LENNIE'S CATERING	221,480.00	September 25, 2024	November 20, 2024	October 02, 2024	34
214	2024-09-196-052	F. BERNAL METALCRAFT	196,960.00	November 05, 2024	November 20, 2024	November 12, 2024	6
215	2024-09-196A-052	AERCLIFF PRINTSHOP AND GEN. MDSE.	3,640.00	September 27, 2024	December 10, 2024	October 04, 2024	46
216	2024-09-196B-052	EAST LAKE ENTERPRISES	2,900.00	October 21, 2024	November 19, 2024	October 28, 2024	15
217	2024-09-196C-052	EAST LAKE ENTERPRISES	46,000.00	November 15, 2024	December 10, 2024	November 22, 2024	12
218	2024-09-196D-052	F. BERNAL METALCRAFT	6,950.00	October 21, 2024	November 19, 2024	October 28, 2024	15
219	2024-09-196E-052	F. BERNAL METALCRAFT	8,340.00	October 21, 2024	November 19, 2024	October 28, 2024	15
220	2024-10-197-052	PHILCOPY CORPORATION	5,961.00	November 18, 2024	December 10, 2024	November 25, 2024	11
221	2024-10-198-052	DAHLIA SPORTS WEAR GARMENTS	526,192.00	November 05, 2024	November 20, 2024	November 12, 2024	6
222	2024-10-199-052	EVELYN HARDWARE	27,500.00	October 22, 2024	December 10, 2024	October 29, 2024	29
223	2024-10-200-052	LAMN OFFICE & SCHOOL SUPPLIES TRADING	11,600.00	October 17, 2024	November 19, 2024	October 24, 2024	17
224	2024-10-201-052	LAMN OFFICE & SCHOOL SUPPLIES TRADING	48,205.00	November 08, 2024	November 20, 2024	November 15, 2024	3
225	2024-10-202-052	LENNIE'S CATERING	82,680.00	October 04, 2024	November 20, 2024	October 11, 2024	27
226	2024-10-203-052	AERCLIFF PRINTSHOP AND GEN. MIDSE,	1,980.00	November 04, 2024	November 20, 2024	November 11, 2024	7
227	2024-10-204-052	EAST LAKE ENTERPRISES	11,500.00	October 17, 2024	November 19, 2024	October 24, 2024	17
228	2024-10-205-052	EAST LAKE ENTERPRISES	5,688.00	October 18, 2024	November 19, 2024	October 25, 2024	16
229	2024-10-206-052	IV-B HARDWARE & CONST. SUPPLY	10,605.00	November 20, 2024	December 10, 2024	November 27, 2024	9
230	2024-10-206A-052	LENNIE'S CATERING	4,600.00	October 09, 2024	November 20, 2024	October 16, 2024	24
231	2024-10-206B-052	GPA VENTURES OPC	4,492.50	October 07, 2024	November 20, 2024	October 14, 2024	26
232	2024-10-206C-052	LAMN OFFICE & SCHOOL SUPPLIES TRADING	10,170.00	November 26, 2024	December 10, 2024	December 03, 2024	5
233	2024-10-207-052	HT-UNO SPORTING GOODS	910,110.00	November 27, 2024	December 10, 2024	December 04, 2024	4
234	2024-10-209-052	LENNIE'S CATERING	7,500.00	November 08, 2024	December 10, 2024	November 15, 2024	17
235	2024-10-210-052	WIRED TRADING	43,230.00	November 21, 2024	December 10, 2024	November 28, 2024	8
236	2024-10-211-052	GTW CONSUMER GOODS TRADING	29,030.00	November 15, 2024	December 10, 2024	November 22, 2024	12
237	2024-10-212-052	AERCLIFF PRINTSHOP AND GEN. MIDSE,	16,590.00	November 04, 2024	November 20, 2024	November 11, 2024	7
238	2024-10-212A-052	GPA VENTURES OPC	34,927.00	October 14, 2024	December 10, 2024	October 21, 2024	35
239	2024-10-212B-052	GILLAN MARIE CATERING SERVICES	42,065.00	October 15, 2024	December 10, 2024	October 22, 2024	34
240	2024-10-212C-052	RDE DIGITAL PRINTING	2,950.00	October 15, 2024	January 6, 2025	October 22, 2024	49
241	2024-10-212D-052	RDE DIGITAL PRINTING	2,620.00	October 15, 2024	January 6, 2025	October 22, 2024	49
242	2024-10-213A-052	GILLAN MARIE CATERING SERVICES	15,300.00	October 15, 2024	December 10, 2024	October 22, 2024	34
243	2024-10-215-052	JUN-ELLY'S LECHON	26,280.00	November 22, 2024	December 10, 2024	November 29, 2024	7
244	2024-10-215B-052	LENNIE'S CATERING	5,000.00	October 21, 2024	December 10, 2024	October 28, 2024	30
245	2024-10-216-052	WIRED TRADING	47,600.00	November 21, 2024	December 10, 2024	November 28, 2024	8
246	2024-10-216A-052	EASTLAKE ENTERPRISES	127,500.00	December 13, 2024	January 6, 2025	December 20, 2024	7
247	2024-10-217-052	WIRED TRADING	59,100.00	November 28, 2024	December 10, 2024	December 05, 2024	3
248	2024-11-026-052	GESCHAFT EQUIPMENT CORPORATION	54,000.00	November 22, 2024	December 10, 2024	November 29, 2024	7
249	2024-11-219-052	PRINTER PORT ENT.	1,200.00	November 19, 2024	January 6, 2025	November 26, 2024	25
250	2024-11-221-052	EAST LAKE ENTERPRISES	61,382.00	November 22, 2024	December 10, 2024	November 29, 2024	7
251	2024-11-223-052	EAST LAKE ENTERPRISES	3,475.00	November 20, 2024	December 10, 2024	November 27, 2024	9
252	2024-11-224-052	WIRED TRADING	86,400.00	November 21, 2024	December 10, 2024	November 28, 2024	8
253	2024-11-225-052	JUN-ELLY'S LECHON	9,855.00	November 13, 2024	December 10, 2024	November 20, 2024	14
254	2024-11-226-052	JUN-ELLY'S LECHON	45,300.00	December 04, 2024	January 6, 2025	December 11, 2024	14
255	2024-11-228-052	LENNIE'S CATERING	4,600.00	November 20, 2024	December 10, 2024	November 27, 2024	9
256	2024-11-229-052	LENNIE'S CATERING	5,120.00	November 22, 2024	December 10, 2024	November 29, 2024	7
257	2024-11-230-052	Lennie's Catering/Edralina E. Francisco	4,650.00	November 13, 2024	January 6, 2025	November 20, 2024	29
258	2024-11-231-052	Gillan Marie Catering Services	36,960.00	December 13, 2024	January 6, 2025	December 20, 2024	7
259	2024-11-232-052	F. BERNAL METALCRAFT	3,400.00	November 20, 2024	December 10, 2024	November 27, 2024	9
260	2024-11-233-052	DSJS CONSUMER GOODS TRADING	2,450.00	November 22, 2024	January 6, 2025	November 29, 2024	22
261	2024-11-233A-052	Lennie's Catering/Edralina E. Francisco	19,800.00	November 07, 2024	January 6, 2025	November 14, 2024	33
262	2024-11-233B-052	GILLAN MARIE CATERING SERVICES	16,500.00	November 07, 2024	December 10, 2024	November 14, 2024	18

No.	PO Number	Supplier's Name	Amount	Date of Supplier's Conforme	Date submitted to the Auditors Office	Deadline of submission	No. of days delayed
263	2024-11-234-052	LENNIE'S CATERING	24,750.00	November 14, 2024	December 10, 2024	November 21, 2024	13
264	2024-11-235-052	LENNIE'S CATERING	29,980.00	November 15, 2024	December 10, 2024	November 22, 2024	12
265	2024-11-236-052	AERCLIFF PRINTSHOP AND GEN. MDSE.	3,160.00	November 26, 2024	December 10, 2024	December 03, 2024	5
266	2024-11-237-052	LENNIE'S CATERING	31,350.00	November 13, 2024	December 10, 2024	November 20, 2024	14
267	2024-11-238-052	Lennie's Catering/Edralina E. Francisco	21,450.00	December 12, 2024	January 6, 2025	December 19, 2024	8
268	2024-11-239-052	LENNIE'S CATERING	16,250.00	November 15, 2024	December 10, 2024	November 22, 2024	12
269	2024-11-240-052	JADESON TRADING	96,720.00	November 27, 2024	December 10, 2024	December 04, 2024	4
270	2024-11-240C-052	JF LLAGAS ENTERPRISES	6,032.00	December 16, 2024	January 6, 2025	December 23, 2024	6
271	2024-11-241-052	WIRED TRADING	19,658.00	November 28, 2024	December 10, 2024	December 05, 2024	3
272	2024-11-242-052	LENNIE'S CATERING	30,000.00	November 20, 2024	December 10, 2024	November 27, 2024	9
273	2024-11-243-052	Lennie's Catering/Edralina E. Francisco	10,400.00	November 22, 2024	January 6, 2025	November 29, 2024	22
274	2024-11-243A-052	Lennie's Catering/Edralina E. Francisco	11,220.00	November 15, 2024	January 6, 2025	November 22, 2024	27
275	2024-11-244-052	DAHLIA SPORTS WEAR GARMENTS	204,800.00	November 18, 2024	January 6, 2025	November 25, 2024	26
276	2024-11-245-052	Tigerflame Fire Protection Product Trading	62,000.00	December 05, 2024	January 6, 2025	December 12, 2024	13
277	2024-11-246-052	Gillan Marie Catering Services	4,710.00	November 19, 2024	January 6, 2025	November 26, 2024	25
278	2024-11-247-052	Gillan Marie Catering Services	55,500.00	November 18, 2024	January 6, 2025	November 25, 2024	26
279	2024-11-248-052	Gillan Marie Catering Services	10,710.00	December 05, 2024	January 6, 2025	December 12, 2024	13
280	2024-11-249-052	Gillan Marie Catering Services	12,150.00	November 15, 2024	January 6, 2025	November 22, 2024	27
281	2024-11-250-052	GTW Consumer Goods Trading	3,998.00	December 05, 2024	January 6, 2025	December 12, 2024	13
282	2024-11-252-052	ARIEL'S TAILORING/ARIEL G. NARVASA	35,000.00	November 18, 2024	January 6, 2025	November 25, 2024	26
283	2024-11-253-052	IV-B Hardware and Const. Supply	16,616.00	December 05, 2024	January 6, 2025	December 12, 2024	13
284	2024-11-254-052	BNBM Appliance Center	30,600.00	December 03, 2024	January 6, 2025	December 10, 2024	15
285	2024-11-254A-052	GPA VENTURES OPC	6,594.50	November 18, 2024	January 6, 2025	November 25, 2024	26
286	2024-11-257-052	EASTLAKE ENTERPRISES	15,957.00	December 13, 2024	January 6, 2025	December 20, 2024	7
287	2024-11-258A-052	LAMN OFFICE & SCHOOL SUPPLIES TRADING	2,640.00	November 29, 2024	January 6, 2025	December 06, 2024	17
288	2024-11-259-052	Lennie's Catering/Edralina E. Francisco	7,500.00	November 05, 2024	January 6, 2025	November 12, 2024	35
289	2024-11-262-052	GPA VENTURES OPC	9,894.50	November 21, 2024	January 6, 2025	November 28, 2024	23
290	2024-11-270A-052	Lennie's Catering/Edralina E. Francisco	99,000.00	November 21, 2024	January 6, 2025	November 28, 2024	23
291	2024-11-272-052	Lennie's Catering/Edralina E. Francisco	10,400.00	December 06, 2024	January 6, 2025	December 13, 2024	12
292	2024-11-273-052	WIRED TRADING	33,719.00	December 18, 2024	January 6, 2025	December 27, 2024	4
293	2024-11-274-052	Lennie's Catering/Edralina E. Francisco	6,480.00	November 28, 2024	January 6, 2025	December 05, 2024	18
294	2024-12-275-052	Gillan Marie Catering Services	55,100.00	December 04, 2024	January 6, 2025	December 11, 2024	14
295	2024-12-276-052	Gillan Marie Catering Services	47,000.00	December 09, 2024	January 6, 2025	December 16, 2024	11
296	M2024-011-085-052	Lennie's Catering/Edralina E. Francisco	2,100.00	December 06, 2024	January 6, 2025	December 13, 2024	12
297	M2024-10-047-052	BAN BEE COMMERCIAL., INC.	58,078.00	November 06, 2024	November 20, 2024	November 13, 2024	5
298	M2024-10-048-052	LENNIE'S CATERING	12,500.00	October 08, 2024	November 21, 2024	October 15, 2024	26
299	M2024-10-049-052	B. ESJ CONSUMER GOODS TRADING	7,000.00	November 04, 2024	November 20, 2024	November 11, 2024	7
300	M2024-10-050-052	EJB HOME LIGHTS TRADING	37,000.00	November 04, 2024	November 21, 2024	November 11, 2024	8
301	M2024-10-051A-052	Lennie's Catering/Edralina E. Francisco	9,900.00	November 29, 2024	January 6, 2025	December 06, 2024	17
302	M2024-10-052-052	LAMN OFFICE & SCHOOL SUPPLIES TRADING	5,071.00	November 05, 2024	November 20, 2024	November 12, 2024	6
303	M2024-10-053-052	LAMN OFFICE & SCHOOL SUPPLIES TRADING	2,100.00	November 05, 2024	November 20, 2024	November 12, 2024	6
304	M2024-10-054-052	B. ESJ CONSUMER GOODS TRADING	2,500.00	November 05, 2024	November 20, 2024	November 12, 2024	6
305	M2024-10-056-052	B. ESJ CONSUMER GOODS TRADING	38,356.00	November 04, 2024	November 20, 2024	November 11, 2024	7
306	M2024-10-057-052	LAMN OFFICE & SCHOOL SUPPLIES TRADING	7,260.00	November 05, 2024	November 20, 2024	November 12, 2024	6
307	M2024-11-062-052	JHULIANA'S CATERING SERVICES	18,414.00	November 25, 2024	December 10, 2024	December 02, 2024	6
308	M2024-11-063-052	JHULIANA'S CATERING SERVICES	11,400.00	December 02, 2024	December 10, 2024	December 09, 2024	1
309	M2024-11-066-052	JHULIANA'S CATERING SERVICES	16,170.00	November 25, 2024	December 10, 2024	December 02, 2024	6
310	M2024-11-066-052	JHULIANAS CATERING SERVICES	16,170.00	November 25, 2024	January 6, 2025	December 02, 2024	21
311	M2024-11-071-052	JHULIANA'S CATERING SERVICES	20,580.00	November 25, 2024	December 10, 2024	December 02, 2024	6
312	M2024-11-075-052	Lennie's Catering/Edralina E. Francisco	15,410.00	December 03, 2024	January 6, 2025	December 10, 2024	15
313	M2024-11-076-052	LENNIE'S CATERING	10,800.00	November 27, 2024	December 10, 2024	December 04, 2024	4
314	M2024-11-076-052	Lennie's Catering/Edralina E. Francisco	10,800.00	November 27, 2024	January 6, 2025	December 04, 2024	19
315	M2024-11-079-052	GPA VENTURES OPC	10,786.50	December 02, 2024	January 6, 2025	December 09, 2024	16
316	M2024-11-080-052	ALLYCEL GENERAL MERCHANDISE	56,400.00	November 29, 2024	December 10, 2024	December 06, 2024	2
317	M2024-11-081-052	LENNIE'S CATERING	11,500.00	November 15, 2024	December 10, 2024	November 22, 2024	12
318	M2024-11-086-052	DANTES PHOTO & VIDEO SERVICES	19,400.00	November 27, 2024	December 10, 2024	December 04, 2024	4

No.	PO Number	Supplier's Name	Amount	Date of Supplier's Conforme	Date submitted to the Auditors Office	Deadline of submission	No. of days delayed
319	M2024-11-087-052	AARON GABRIEL TRADING & GEN. MDSE.	1,500.00	November 26, 2024	December 10, 2024	December 03, 2024	5
320	M2024-11-088-052	AARON GABRIEL TRADING & GEN. MDSE.	1,040.00	November 22, 2024	December 10, 2024	November 29, 2024	7
321	M2024-11-089-052	LAMN OFFICE & SCHOOL SUPPLIES TRADING	2,770.00	November 28, 2024	December 10, 2024	December 05, 2024	3
322	M2024-11-090-052	LAMN OFFICE & SCHOOL SUPPLIES TRADING	2,610.00	December 02, 2024	December 10, 2024	December 09, 2024	1
323	M2024-11-093-052	AARON GABRIEL TRADING & GEN. MDSE.	1,045.00	November 26, 2024	December 10, 2024	December 03, 2024	5
324	M2024-11-095-052	EAST LAKE ENTERPRISES	7,210.00	December 02, 2024	December 10, 2024	December 09, 2024	1
325	M2024-11-096-052	EASTLAKE ENTERPRISES	3,510.00	December 17, 2024	January 6, 2025	December 26, 2024	5
326	M2024-11-097-052	Lennie's Catering/Edralina E. Francisco	16,500.00	December 04, 2024	January 6, 2025	December 11, 2024	14
327	M2024-11-099-052	Lennie's Catering/Edralina E. Francisco	145,500.00	December 02, 2024	January 6, 2025	December 09, 2024	16
328	M2024-11-100-052	Lennie's Catering/Edralina E. Francisco	9,900.00	December 06, 2024	January 6, 2025	December 13, 2024	12
329	M224-10-059-052	B. ESJ CONSUMER GOODS TRADING	24,520.00	November 05, 2024	November 20, 2024	November 12, 2024	6
330	MOR2024-06-001-052	WIRED TRADING	48,250.00	July 26, 2024	August 5, 2024	August 02, 2024	1
331	MOR2024-06-001B-052	REX LIGHTS AND SOUNDS ENTERPRISES	59,500.00	June 20, 2024	September 13, 2024	June 27, 2024	54
332	MOR2024-06-001C-052	REX LIGHTS AND SOUNDS ENTERPRISES	7,000.00	June 17, 2024	December 10, 2024	June 24, 2024	118
333	MOR2024-06-001D-052	LENNIE'S CATERING	49,500.00	June 21, 2024	October 15, 2024	June 28, 2024	75
334	MOR2024-06-001E-052	LENNIE'S CATERING	48,800.00	June 20, 2024	October 15, 2024	June 27, 2024	76
335	MOR2024-06-005-052	LENNIE'S CATERING	3,960.00	June 05, 2024	August 5, 2024	June 13, 2024	36
336	MOR2024-06-006-052	PAGTALUNAN SNACK HOUSE AND CATERING SERVI	60,628.50	June 28, 2024	August 5, 2024	July 05, 2024	21
337	MOR2024-06-007-052	EAST LAKE ENTERPRISES	2,237.50	August 28, 2024	October 15, 2024	September 04, 2024	29
338	MOR2024-06-008-052	JF LLAGAS ENTERPRISES	37,200.00	October 28, 2024	November 20, 2024	November 05, 2024	11
339	MOR2024-06-012-052	WIRED TRADING	25,160.00	June 19, 2024	August 5, 2024	June 26, 2024	28
340	MOR2024-06-015-052	REX LIGHTS AND SOUNDS ENTERPRISES	19,500.00	June 17, 2024	November 21, 2024	June 24, 2024	105
341	MOR2024-06-017-052	REX LIGHTS AND SOUNDS ENTERPRISES	19,500.00	June 17, 2024	November 21, 2024	June 24, 2024	105
342	MOR2024-06-019-052	VIVAPRINTS PRINTING SERVICES	10,388.00	June 17, 2024	November 21, 2024	June 24, 2024	105
343	MOR2024-07-010-052	JHULIANNA'S CATERING SERVICES	12,840.00	July 08, 2024	August 5, 2024	July 15, 2024	15
344	MOR2024-07-020-052	ULTRAGREEN VENTURE STRUCTURE CORP.	31,000.00	August 27, 2024	September 13, 2024	September 03, 2024	8
345	MOR2024-08-022C-052	GPA VENTURE OPC	35,775.00	August 12, 2024	September 13, 2024	August 19, 2024	17
346	MOR2024-08-022E-052	ALERENZ PHARMACEUTICAL TRADING	9,449.00	August 09, 2024	September 13, 2024	August 16, 2024	18
347	MOR2024-08-022H-052	B. ESJ CONSUMER GOODS TRADING	3,504.00	August 08, 2024	October 15, 2024	August 15, 2024	41
348	MOR2024-08-025-052	REX LIGHTS AND SOUNDS ENTERPRISES	14,500.00	June 20, 2024	September 13, 2024	June 27, 2024	54
349	MOR2024-08-026-052	GPA VENTURE OPC	76,275.00	August 16, 2024	September 13, 2024	August 27, 2024	13
350	MOR2024-08-027-052	GPA VENTURE OPC	5,275.00	August 12, 2024	September 13, 2024	August 19, 2024	17
351	MOR2024-08-027A-052	LENNIE'S CATERING	14,000.00	August 19, 2024	October 15, 2024	August 28, 2024	34
352	MOR2024-08-029-052	PAGTALUNAN SNACK HOUSE	16,475.00	August 27, 2024	September 13, 2024	September 03, 2024	8
353	MOR2024-08-033-052	B. ESJ CONSUMER GOODS TRADING	1,150.00	September 16, 2024	October 15, 2024	September 23, 2024	16
354	MOR2024-08-034-052	JHULIANAS CATERING SERVICES	43,740.00	September 16, 2024	October 15, 2024	September 23, 2024	16
355	MOR2024-09-036-052	SUPERCORP, INC.	9,495.00	September 25, 2024	October 15, 2024	October 02, 2024	9
356	MOR2024-09-037-052	SUPERCORP, INC.	17,500.00	September 25, 2024	October 15, 2024	October 02, 2024	9
357	MOR2024-09-038-052	MORONG TRADING CENTER	1,355.00	September 26, 2024	October 15, 2024	October 03, 2024	8
358	MOR2024-09-039-052	MORONG TRADING CENTER	1,900.00	September 26, 2024	October 15, 2024	October 03, 2024	8
359	MOR2024-09-040-052	MORONG TRADING CENTER	5,710.00	September 26, 2024	October 15, 2024	October 03, 2024	8
360	MOR2024-09-041-052	PHILCOPY CORPORATION	63,750.00	October 04, 2024	November 19, 2024	October 11, 2024	26
361	MOR2024-09-042-052	LAMN OFFICE & SCHOOL SUPPLIES TRADING	35,495.00	October 04, 2024	October 15, 2024	October 11, 2024	2
362	MOR2024-09-043-052	LAMN OFFICE & SCHOOL SUPPLIES TRADING	17,150.00	October 04, 2024	October 15, 2024	October 11, 2024	2
363	MOR2024-09-044-052	B. ESJ CONSUMER GOODS TRADING	7,200.00	October 04, 2024	October 15, 2024	October 11, 2024	2
364	MOR2024-09-045-052	JHULIANAS CATERING SERVICES	7,320.00	October 04, 2024	October 15, 2024	October 11, 2024	2
365	MOR2024-09-046-052	GTW CONSUMER GOODS TRADING	42,150.00	October 07, 2024	November 19, 2024	October 14, 2024	25
366	MOR204-09-046-052A	LENNIE'S CATERING	11,500.00	October 02, 2024	November 21, 2024	October 09, 2024	30
		SubTotal	**13,583,143.70**				
FUND 011							
367	2024-04-001-011	PAGTALUNAN SNACK HOUSE AND CATERING SERVICES	4,068.00	April 19, 2024	June 10, 2024	April 26, 2024	30
368	2024-04-001A-011	PAGTALUNAN SNACK HOUSE AND CATERING SERVICES	2,392.00	April 23, 2024	June 10, 2024	April 30, 2024	28
369	2024-04-001B-011	LENNIE'S CATERING	4,580.00	April 24, 2024	July 1, 2024	May 02, 2024	40
370	2024-04-001C-011	LENNIE'S CATERING	7,500.00	April 25, 2024	July 1, 2024	May 03, 2024	39

No.	PO Number	Supplier's Name	Amount	Date of Supplier's Conforme	Date submitted to the Auditors Office	Deadline of submission	No. of days delayed
371	2024-04-001E-011	LENNIE'S CATERING	12,000.00	April 25, 2024	July 17, 2024	May 03, 2024	51
372	2024-04-001F-011	GILLAN MARIE CATERING SERVICES	73,000.00	April 29, 2024	June 10, 2024	May 07, 2024	24
373	2024-04-002-011	PHILCOPY CORPORATION	32,400.00	May 21, 2024	June 10, 2024	May 28, 2024	9
374	2024-04-003-011	GAKKEN PHILIPPINES INC.	19,170.00	May 20, 2024	July 1, 2024	May 27, 2024	23
375	2024-04-004-011	JHULIANAS CATERING SERVICES	2,370.00	May 08, 2024	June 10, 2024	May 15, 2024	18
376	2024-05-004A-011	GILLAN MARIE CATERING SERVICES	4,700.00	May 03, 2024	June 10, 2024	May 10, 2024	21
377	2024-05-004B-011	NATHAN'S CAFÉ	3,750.00	May 06, 2024	July 17, 2024	May 13, 2024	45
378	2024-05-005-011	GILLAN MARIE CATERING SERVICES	19,530.00	May 08, 2024	June 10, 2024	May 15, 2024	18
379	2024-05-005A-011	LENNIE'S CATERING	8,000.00	May 07, 2024	July 1, 2024	May 14, 2024	32
380	2024-05-006A-011	PAGTALUNAN SNACK HOUSE AND CATERING SERVICES	7,475.00	May 08, 2024	June 10, 2024	May 15, 2024	18
381	2024-05-007-011	PHILCOPY CORPORATION	27,680.00	May 17, 2024	June 10, 2024	May 24, 2024	11
382	2024-05-007A-011	LENNIE'S CATERING	9,000.00	May 23, 2024	September 13, 2024	May 30, 2024	72
383	2024-05-008-011	PHILCOPY CORPORATION	832,100.00	May 20, 2024	June 10, 2024	May 27, 2024	10
384	2024-05-009-011	GTW CONSUMER GOODS TRADING	40,365.00	May 20, 2024	June 10, 2024	May 27, 2024	10
385	2024-05-010-011	EAST LAKE ENTERPRISES	1,225.00	May 14, 2024	June 10, 2024	May 21, 2024	14
386	2024-05-011-011	GTW CONSUMER GOODS TRADING	31,440.00	June 04, 2024	July 1, 2024	June 11, 2024	12
387	2024-05-012-011	ROMEO PRINTING AND GENERAL MERCHANDISE	49,000.00	June 07, 2024	July 4, 2024	June 18, 2024	12
388	2024-05-013-011	J2MV GRAPHIC DESIGN SERVICES	68,500.00	July 05, 2024	August 5, 2024	July 12, 2024	16
389	2024-05-014-011	GTW CONSUMER GOODS TRADING	1,596.00	June 04, 2024	July 1, 2024	June 11, 2024	12
390	2024-05-015-011	AERCLIFF PRINT SHOP AND GENERAL MERCHANDISE	5,688.00	June 03, 2024	July 5, 2024	June 10, 2024	17
391	2024-05-016-011	EAST LAKE ENTERPRISES	5,840.00	May 23, 2024	July 1, 2024	May 30, 2024	20
392	2024-05-017-011	ROMEO PRINTING AND GENERAL MERCHANDISE	46,380.00	June 07, 2024	July 4, 2024	June 18, 2024	12
393	2024-05-018-011	LENNIE'S CATERING	21,120.00	May 16, 2024	July 1, 2024	May 23, 2024	25
394	2024-05-019-011	JUN-ELLY'S LECHON	24,648.00	May 16, 2024	July 5, 2024	May 23, 2024	29
395	2024-05-019-011	JUN-ELLY'S LECHON	24,648.00	May 16, 2024	July 8, 2024	May 23, 2024	30
396	2024-05-023-011	KINDELLE TRADING	34,700.00	June 03, 2024	July 1, 2024	June 10, 2024	13
397	2024-05-023A-011	LUXIAN'S FOOD SERVICE	6,872.00	May 21, 2024	August 5, 2024	May 28, 2024	47
398	2024-05-023B-011	LUXIAN'S FOOD SERVICE	8,630.00	May 22, 2024	August 5, 2024	May 29, 2024	46
399	2024-05-024-011	PHILCOPY CORPORATION	91,790.00	May 30, 2024	June 10, 2024	June 06, 2024	2
400	2024-05-024A-011	JHULIANAS CATERING SERVICES	3,080.00	May 22, 2024	July 4, 2024	May 29, 2024	24
401	2024-05-024B-011	SCORVIR TRADING	19,400.00	May 23, 2024	July 17, 2024	May 30, 2024	32
402	2024-05-024C-011	DJD OFFICE SUPPLIES AND EQUIPMENT TRADING	2,550.00	May 23, 2024	August 5, 2024	May 30, 2024	45
403	2024-05-027A-011	LENNIE'S CATERING	9,900.00	May 23, 2024	July 5, 2024	May 30, 2024	24
404	2024-05-027B-011	SCORVIR TRADING	4,025.00	May 27, 2024	July 17, 2024	June 03, 2024	30
405	2024-05-027C-011	EAST LAKE ENTERPRISES	25,000.00	May 24, 2024	July 8, 2024	May 31, 2024	24
406	2024-05-028-011	SUPERCORP, INC.	5,100.00	July 22, 2024	August 5, 2024	July 29, 2024	5
407	2024-05-032-011	GTW CONSUMER GOODS TRADING	22,495.00	June 28, 2024	July 8, 2024	July 05, 2024	1
408	2024-05-032A-011	PAGTALUNAN SNACK HOUSE AND CATERING SERVI	8,237.50	May 30, 2024	July 17, 2024	June 06, 2024	27
409	2024-05-034-011	GTW CONSUMER GOODS TRADING	10,574.00	June 25, 2024	July 5, 2024	July 02, 2024	3
410	2024-05-035-011	SUPPERCORP INC.	5,800.00	June 18, 2024	July 1, 2024	June 25, 2024	4
411	2024-05-036-011	GESCHAFT EQUIPMENT CORPORATION	23,400.00	June 10, 2024	July 1, 2024	June 19, 2024	8
412	2024-05-036-011	GESCHAFT EQUIPMENT CORPORATION	23,400.00	June 10, 2024	July 4, 2024	June 19, 2024	11
413	2024-05-036A-011	PAGTALUNAN SNACK HOUSE AND CATERING SERVICES	32,950.00	May 31, 2024	July 4, 2024	June 07, 2024	17
414	2024-06-042-011	GTW CONSUMER GOODS TRADING	12,669.50	June 25, 2024	July 5, 2024	July 02, 2024	3
415	2024-06-043-011	GTW CONSUMER GOODS TRADING	25,592.80	June 25, 2024	July 5, 2024	July 02, 2024	3
416	2024-06-044-011	JF LLAGAS ENTERPRISES	3,400.00	June 26, 2024	July 4, 2024	July 03, 2024	1
417	2024-06-046-011	ACCESSORIES AND SUPPLIES DEPOT INC.	71,571.60	July 18, 2024	August 5, 2024	July 25, 2024	7
418	2024-06-047A-011	PAGTALUNAN SNACK HOUSE AND CATERING SERVICES	1,525.50	June 03, 2024	July 4, 2024	June 10, 2024	16
419	2024-06-048-011	PHILCOPY CORPORATION	684,800.00	June 30, 2024	August 5, 2024	July 05, 2024	21
420	2024-06-048A-011	JHULIANAS CATERING SERVICES	11,358.00	June 05, 2024	July 4, 2024	June 13, 2024	14
421	2024-06-050A-011	LENNIE'S CATERING	1,200.00	June 07, 2024	July 17, 2024	June 18, 2024	21
422	2024-06-053-011	LENNIE'S CATERING	42,840.00	June 25, 2024	July 17, 2024	July 02, 2024	11

No.	PO Number	Supplier's Name	Amount	Date of Supplier's Conforme	Date submitted to the Auditors Office	Deadline of submission	No. of days delayed
423	2024-06-054-011	PAGTALUNAN SNACK HOUSE AND CATERING SERVI	5,264.00	June 26, 2024	July 17, 2024	July 03, 2024	10
424	2024-06-056-011	WIRED TRADING	45,737.00	June 25, 2024	July 5, 2024	July 02, 2024	3
425	2024-06-057-011	GTW CONSUMER GOODS TRADING	80,165.00	June 28, 2024	July 17, 2024	July 05, 2024	8
426	2024-06-058-011	ALLYCEL GENERAL MERCHANDISE	516,800.00	June 27, 2024	July 5, 2024	July 04, 2024	1
427	2024-06-059A-011	LENNIE'S CATERING	9,900.00	June 25, 2024	July 17, 2024	July 02, 2024	11
428	2024-06-062-011	GTW CONSUMER GOODS TRADING	1,970.00	July 09, 2024	July 17, 2024	July 16, 2024	1
429	2024-06-063-011	EAST LAKE ENTERPRISES	1,475.00	July 15, 2024	August 5, 2024	July 22, 2024	10
430	2024-06-064-011	EAST LAKE ENTERPRISES	5,900.00	July 15, 2024	August 5, 2024	July 22, 2024	10
431	2024-06-065-011	EAST LAKE ENTERPRISES	6,476.00	July 01, 2024	July 17, 2024	July 08, 2024	7
432	2024-06-066-011	PHILCOPY CORPORATION	16,100.00	June 30, 2024	August 5, 2024	July 05, 2024	21
433	2024-06-067-011	GILLAN MARIE CATERING SERVICES	7,800.00	June 27, 2024	August 5, 2024	July 04, 2024	22
434	2024-06-068-011	LENNIE'S CATERING	8,250.00	June 26, 2024	August 5, 2024	July 03, 2024	23
435	2024-06-070-011	WIRED TRADING	11,950.00	July 15, 2024	August 5, 2024	July 22, 2024	10
436	2024-06-071-011	WIRED TRADING	3,599.00	August 13, 2024	September 13, 2024	August 20, 2024	16
437	2024-06-072-011	BAN BEE COMMERCIAL CO., INC.	267,400.00	July 22, 2024	August 5, 2024	July 29, 2024	5
438	2024-07-074-011	BSKP CONSTRUCTION	140,387.00	August 6, 2024	September 13, 2024	August 13, 2024	21
439	2024-07-075-011	PAGTALUNAN SNACK HOUSE	11,532.50	July 15, 2024	September 13, 2024	July 22, 2024	37
440	2024-07-076-011	PHILCOPY CORPORATION	48,500.00	August 15, 2024	September 13, 2024	August 22, 2024	14
441	2024-07-077-011	MASANGKAY COMPUTER CENTER	20,370.00	August 8, 2024	September 13, 2024	August 15, 2024	19
442	2024-07-078-011	MASANGKAY COMPUTER CENTER	9,560.00	August 8, 2024	September 13, 2024	August 15, 2024	19
443	2024-07-079-011	LENNIE'S CATERING/EDRALINA E. FRANCISCO	9,900.00	July 24, 2024	September 13, 2024	July 31, 2024	30
444	2024-07-080-011	VIVAPRINTS PRINTING SERVICES	14,450.00	August 12, 2024	September 13, 2024	August 19, 2024	17
445	2024-07-081-011	LENNIE'S CATERING	8,250.00	September 06, 2024	October 15, 2024	September 13, 2024	22
446	2024-07-082-011	LENNIE'S CATERING	8,250.00	August 30, 2024	November 19, 2024	September 06, 2024	51
447	2024-07-083-011	ROMEO PRINTING & GENERAL MERCHANDISE	35,250.00	September 13, 2024	November 19, 2024	September 20, 2024	41
448	2024-07-084-011	NET Q COMPUTER SERVICES	202,500.00	August 15, 2024	September 13, 2024	August 22, 2024	14
449	2024-07-088-011	LENNIE'S CATERING	11,550.00	August, 1, 2024	October 15, 2024	August 08, 2024	46
450	2024-08-086-011	JARES REFILLER & ENTERPRISES INC.	15,000.00	August 28, 2024	October 15, 2024	September 04, 2024	29
451	2024-08-087-011	MORONG TRADING CENTER	21,205.00	September 26, 2024	October 15, 2024	October 03, 2024	8
452	2024-08-089A-011	JUN-ELLYS LECHON	22,338.00	August 01, 2024	October 15, 2024	August 08, 2024	46
453	2024-08-089F-011	GPA VENTURES OPC	9,888.00	August 01, 2024	October 15, 2024	August 08, 2024	46
454	2024-08-089G-011	LENNIE'S CATERING	14,850.00	August 01, 2024	September 13, 2024	August 08, 2024	24
455	2024-08-089H-011	LENNIE'S CATERING	8,580.00	August 01, 2024	September 13, 2024	August 08, 2024	24
456	2024-08-089I-011	LENNIE'S CATERING	20,790.00	August 01, 2024	October 15, 2024	August 08, 2024	46
457	2024-08-089L-011	LENNIE'S CATERING	24,750.00	August 01, 2024	October 15, 2024	August 08, 2024	46
458	2024-08-089M-011	GILLIAN MARIE CATERING SERVICES	42,525.00	August 1, 2024	November 20, 2024	August 08, 2024	71
459	2024-08-098-011	KINDELLE TRADING	41,560.00	September 11, 2024	October 15, 2024	September 18, 2024	19
460	2024-08-101-011	MASANGKAY COMPUTER CENTER	41,730.00	September 12, 2024	October 15, 2024	September 19, 2024	18
461	2024-08-102-011	GTW CONSUMER GOODS TRADING	20,294.00	September 16, 2024	October 15, 2024	September 23, 2024	16
462	2024-08-103-011	VSCG ENTERPRISES	61,500.00	September 16, 2024	October 15, 2024	September 23, 2024	16
463	2024-09-104-011	EAST LAKE ENTERPRISES	38,380.00	October 14, 2024	November 19, 2024	October 21, 2024	20
464	2024-09-105-011	EAST LAKE ENTERPRISES	12,675.00	September 23, 2024	October 15, 2024	September 30, 2024	11
465	2024-09-106-011	EAST LAKE ENTERPRISES	10,226.00	September 23, 2024	October 15, 2024	September 30, 2024	11
466	2024-09-107-011	EAST LAKE ENTERPRISES	2,427.00	September 23, 2024	October 15, 2024	September 30, 2024	11
467	2024-09-108-011	EAST LAKE ENTERPRISES	9,776.00	October 17, 2024	November 19, 2024	October 24, 2024	17
468	2024-09-109-011	EAST LAKE ENTERPRISES	4,746.00	September 23, 2024	October 15, 2024	September 30, 2024	11
469	2024-09-110-011	MASANGKAY COMPUTER CENTER	42,800.00	September 23, 2024	November 19, 2024	September 30, 2024	35
470	2024-09-113-011	F. BERNAL METAL CRAFT	7,500.00	September 6, 2024	October 15, 2024	September 13, 2024	22
471	2024-09-114-011	EAST LAKE ENTERPRISES	3,330.00	October 4, 2024	November 19, 2024	October 11, 2024	26
472	2024-09-119A-011	KUHALA BAY RESORT	3,500.00	September 25, 2024	November 20, 2024	October 02, 2024	34
473	2024-09-122-011	EAST LAKE ENTERPRISES	115,477.00	October 14, 2024	November 20, 2024	October 21, 2024	21
474	2024-09-122A-011	LENNIE'S CATERING	62,000.00	December 2, 2024	January 06, 2025	December 09, 2024	16
475	2024-09-123-011	JF LLAGAS ENTERPRISES	39,430.00	October 17, 2024	November 20, 2024	October 24, 2024	18
476	2024-09-123A-011	JUN-ELL'YS LECHON	24,648.00	October 4, 2024	November 20, 2024	October 11, 2024	27
477	2024-09-123C-011	LENNIE'S CATERING	10,000.00	October 2, 2024	December 10, 2024	October 09, 2024	43
478	2024-09-212-011	EAST LAKE ENTERPRISES	139,060.00	November 05, 2024	November 20, 2024	November 12, 2024	6

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479	2024-10-124-011	BAN BEE COMMERCIAL., INC.	51,395.00	November 6, 2024	November 20, 2024	November 13, 2024	5
480	2024-10-126-011	JF LLAGAS ENTERPRISES	2,400.00	November 14, 2024	January 06, 2025	November 21, 2024	28
481	2024-10-127-011	JF LLAGAS ENTERPRISES	3,400.00	November 5, 2024	November 20, 2024	November 12, 2024	6
482	2024-10-129-011	MORONG TRADING CENTER	1,650.00	November 4, 2024	November 20, 2024	November 11, 2024	7
483	2024-10-130-011	KUHALA BAY RESORT	10,500.00	October 9, 2024	November 20, 2024	October 16, 2024	24
484	2024-10-132-011	MORONG TRADING CENTER	1,912.00	November 5, 2024	November 20, 2024	November 12, 2024	6
485	2024-10-134-011	JARES'REFILLER & ENTERPRISES INC.	28,650.00	November 7, 2024	December 10, 2024	November 14, 2024	18
486	2024-10-135-011	GTW CONSUMER GOODS TRADING	2,100.00	November 11, 2024	November 20, 2024	November 18, 2024	2
487	2024-11-137-011	LAMN OFFICE & SCHOOL SUPPLIES TRADING	20,483.00	November 28, 2024	December 10, 2024	December 05, 2024	3
488	2024-11-138-011	B.ESJ CONSUMER GOODS TRADING	10,120.00	November 28, 2024	December 10, 2024	December 05, 2024	3
489	2024-11-140-011	GILLAN MARIE CATERING SERVICES	12,250.00	November 29, 2024	December 10, 2024	December 06, 2024	2
490	2024-11-143-011	GILLAN MARIE CATERING SERVICES	4,725.00	November 26, 2024	December 10, 2024	December 03, 2024	5
491	2024-11-144-011	GILLAN MARIE CATERING SERVICES	19,530.00	December 2, 2024	December 10, 2024	December 09, 2024	1
492	2024-11-147-011	MORONG KABALIKAT MPC	1,914.00	December 2, 2024	December 10, 2024	December 09, 2024	1
493	2024-11-155-011	LENNIE'S CATERING	20,460.00	November 27, 2024	January 06, 2025	December 04, 2024	19
494	2024-11-156-011	GTW CONSUMER GOODS TRADING	13,548.00	December 12, 2024	January 06, 2025	December 19, 2024	8
495	2024-11-157-011	GTW CONSUMER GOODS TRADING	2,350.00	December 13, 2024	January 06, 2025	December 20, 2024	7
496	2024-12-158-011	LAMN OFFICE & SCHOOL SUPPLIES	8,473.00	December 20, 2024	January 06, 2025	January 02, 2025	2
		SubTotal	**5,179,156.40**				
FUND 062							
497	2024-05-002-062	PHILCOPY CORPORATION	95,850.00	May 28, 2024	June 10, 2024	June 04, 2024	4
498	2024-05-003-062	GTW CONSUMER GOODS TRADING	26,692.00	June 10, 2024	July 1, 2024	June 19, 2024	8
499	2024-05-004-062	AARON GABRIEL TRADING AND GENERAL MERCHANDISE	945,540.00	June 04, 2024	July 1, 2024	June 11, 2024	12
500	2024-05-005-062	TWO RL ENTERPRISES	160,000.00	June 04, 2024	July 1, 2024	June 11, 2024	12
501	2024-05-006-062	AARON GABRIEL TRADING AND GENERAL MERCHANDISE	375,000.00	June 04, 2024	July 1, 2024	June 11, 2024	12
502	2024-06-006A-062	TWO RL ENTERPRISES	47,561.00	June 06, 2024	July 8, 2024	June 14, 2024	15
503	2024-06-007-062	DSJS CONSUMERE GOODS TRADING	10,000.00	July 02, 2024	July 17, 2024	July 09, 2024	6
504	2024-06-008-062	EAST LAKE ENTERPRISES	43,020.00	July 15, 2024	August 5, 2024	July 22, 2024	10
505	2024-07-010-062	MORONG TRADING CENTER	7,500.00	August 29, 2024	October 15, 2024	September 05, 2024	28
506	2024-07-011-062	AZITSOROG, INC	172,500.00	September 11, 2024	October 15, 2024	September 18, 2024	19
507	2024-08-012-062	JMJ WATER EQUIPMENT AND SUPPLIES TRADING	617,910.00	September 09, 2024	October 15, 2024	September 16, 2024	21
508	2024-08-013-062	BNBM APPLIANCE CENTER	59,500.00	August 28, 2024	October 15, 2024	September 04, 2024	29
509	2024-09-014-062	GAKKEN (PHILIPPINES) INC.	5,850.00	October 24, 2024	November 20, 2024	October 31, 2024	13
510	2024-09-015-062	PHILCOPY CORPORATION	72,552.00	October 28, 2024	November 21, 2024	November 05, 2024	12
511	2024-09-016-062	EAST LAKE ENTERPRISES	23,500.00	October 17, 2024	November 19, 2024	October 24, 2024	17
512	2024-09-017-062	EAST LAKE ENTERPRISES	32,500.00	October 02, 2024	November 19, 2024	October 09, 2024	28
513	2024-09-018-062	LAMN OFFICE & SCHOOL SUPPLIES TRADING	6,290.00	October 04, 2024	October 15, 2024	October 11, 2024	2
514	2024-09-019-062	PHILCOPY CORPORATION	239,385.00	October 04, 2024	November 19, 2024	October 11, 2024	26
515	2024-10-020-062	GTW CONSUMER GOODS TRADING	2,350.00	November 11, 2024	November 21, 2024	November 18, 2024	3
516	2024-10-022-062	LENNIE'S CATERING	19,800.00	October 11, 2024	November 21, 2024	October 18, 2024	23
517	2024-10-023-062	JUST-IN-ONE MARKETING	37,754.00	November 26, 2024	December 10, 2024	December 03, 2024	5
518	2024-11-024-062B	AARON GABRIEL TRADING & GEN. MDSE.	47,760.00	November 26, 2024	December 10, 2024	December 03, 2024	5
519	2024-11-025-062	LAMN OFFICE & SCHOOL SUPPLIES TRADING	9,668.00	November 28, 2024	December 10, 2024	December 05, 2024	3
520	2024-11-027-062	LAMN OFFICE & SCHOOL SUPPLIES TRADING	7,200.00	November 22, 2024	December 10, 2024	November 29, 2024	7
		SubTotal	**3,065,682.00**				
FUND 073							
521	2024-04-001-073	LENNIE'S CATERING	4,800.00	April 30, 2024	July 1, 2024	May 08, 2024	36
522	2024-05-002-073	LENNIE'S CATERING	10,000.00	May 03, 2024	July 5, 2024	May 10, 2024	38
523	2024-05-003-073	EAST LAKE ENTERPRISES	3,110.00	May 23, 2024	June 10, 2024	May 30, 2024	7
524	2024-05-003A-073	VSOP EVENT CATERING SERVICES	39,040.00	May 14, 2024	November 20, 2024	May 21, 2024	126
525	2024-05-004-073	DSJS CONSUMER GOOD TRADING	38,150.00	May 28, 2024	June 10, 2024	June 04, 2024	4
526	2024-05-005-073	LENNIE'S CATERING	23,100.00	May 27, 2024	July 1, 2024	June 03, 2024	18
527	2024-05-005A-073	LUCY'S GARMENT & SPORTSWEAR	7,200.00	May 30, 2024	July 17, 2024	June 06, 2024	27
528	2024-06-006A-073	GTW CONSUMER GOODS TRADING	15,035.00	August 06, 2024	October 15, 2024	August 13, 2024	43

No.	PO Number	Supplier's Name	Amount	Date of Supplier's Conforme	Date submitted to the Auditors Office	Deadline of submission	No. of days delayed
529	2024-06-006B-073	GTW CONSUMER GOODS TRADING	13,550.00	August 06, 2024	October 15, 2024	August 13, 2024	43
530	2024-07-007-073	JF LLAGAS ENTERPRISES	212,525.00	October 07, 2024	November 20, 2024	October 14, 2024	26
531	2024-09-008-073	EAST LAKE ENTERPRISES	11,852.00	September 19, 2024	October 15, 2024	September 26, 2024	13
532	2024-09-009-073	EAST LAKE ENTERPRISES	11,750.00	October 15, 2024	November 19, 2024	October 22, 2024	19
533	2024-09-010-073	EAST LAKE ENTERPRISES	12,170.00	October 10, 2024	November 19, 2024	October 17, 2024	22
		SubTotal	**402,282.00**				
		Grand Total	**22,230,264.10**				

University of Rizal System
List of Delayed Submitted Contracts to the Auditor's Office
For Calendar Year 2024

No.	Name of Project	Name of Supplier	Amount	Date of Execution of Contract	Date submitted to the Auditor's Office	Deadline of submission	No. of days delayed
1	Procurement of Digital Copiers	Philcopy Corporation	1,089,920.00	August 16, 2024	October 02, 2024	August 27, 2024	26
2	Procurement of Audio Visual Equipment	HLYC Trading	1,134,114.00	August 21, 2024	October 15, 2024	August 30, 2024	32
3	Supply and Installation of CCTV System	HLYC Trading	504,840.00	August 21, 2024	October 15, 2024	August 30, 2024	32
4	Procurement of Air-conditioning Units	HLYC Trading	2,690,499.60	August 21, 2024	October 16, 2024	August 30, 2024	33
5	Procurement of Various Appliances	HLYC Trading	696,000.00	August 21, 2024	October 16, 2024	August 30, 2024	33
6	Procurement of Filipiniana References for General Education Subjects	Mutya Publishing House, Inc.	44,870.00	September 03, 2024	October 18, 2024	September 10, 2024	28
7	Procurement of Filipiniana References for Core and Professional Subjects	Books Atbp Publishing Corporation	432,861.31	September 05, 2024	October 16, 2024	September 12, 2024	24
8	Procurement of Foreign References for Core and Professional Subjects	Forefront Book Co. Inc.	999,566.00	September 19, 2024	November 20, 2024	September 26, 2024	38
9	Repair of COB Building at Pililla Campus	BSKP Construction	900,020.09	November 15, 2024	January 08, 2025	November 22, 2024	29
10	Procurement of Digital Copiers	Philcopy Corporation	1,055,421.00	November 18, 2024	December 26, 2024	November 25, 2024	21
11	Procurement of Air-conditioning Units	MJL Enterprises	1,374,504.14	November 19, 2024	January 08, 2025	November 26, 2024	27
12	Procurement of E-books for URS	Forefront Book Co. Inc.	1,534,200.00	November 21, 2024	December 27, 2024	November 28, 2024	19
13	Procurement of Medical/Dental Medicine	Onicare Pharma Trading & General Merchandise	1,186,348.42	November 21, 2024	January 16, 2025	November 28, 2024	31
14	Procurement of Generators and Lawn Mower	R4L Enterprises	860,000.00	November 22, 2024	December 26, 2024	November 29, 2024	17
15	Procurement of ICT Equipment	Handlink, Inc.	2,957,000.00	November 22, 2024	January 16, 2025	November 29, 2024	30
16	Procurement of Medical/Dental Equipment	Biodent Medical Equipment Trading	190,000.00	December 19, 2024	February 04, 2025	January 02, 2025	23
		Grand Total	**17,650,164.56**				

University of Rizal System
List of Cash Advances with Delayed Liquidation
For Calendar Year 2024

EMPLOYEE	DATE OF GRANT	AMOUNT OF CASH ADVANCE	CHECK NUMBER	CHECK DATE	PURPOSE	LIQUIDATION NO	LIQUIDATION DATE	AMOUNT SPENT	DATE OF REFUND	AMOUNT REFUNDED	DATE OF TRAVEL	DUE DATE	NUMBER OF DAYS DELAYED
NATIVIDAD , EVA B	31 01 2024	12,320.00	308948	01-31-2024	Payment of PRC Inspection and monitoring on February 2, 2024 of URS Tanay-College of Agriculture	LN#011-24-03-0009 SCA	15 03 2024	2,640.00	15 02 2024	9,680.00	2 02 2024	4 03 2024	11
ALMEDINA, MEDYLINE A.	14 02 2024	17,379.88	308967	02-14-2024	Payment of Registration fee, per diem and accommodation in attending the "7TH PHILIPPINE FARM TOURISM" at the Bellevue Hotel, Panglao Bohol on February 26-28, 2024	LN#011-24-04-0016 SCA	16 04 2024	16,801.00	11 04 2024	578.88	28 02 2024	30 03 2024	17
PATI, ROMEO C.	20 02 2024	24,200.00	914469	02-20-2024	Payment of expenses in attending the PAEStigan: The State Colleges and Universities National PAEZ Quiz Contest on February 23-24, 2024 at the University of the Philippines, Los Banos Laguna	LN#052-24-04-0003 SCA	8 04 2024	24,200.00			24 02 2024	26 03 2024	13
GASTON, VERNA A.	15 03 2024	22,402.00	914558	03-15-2024	Payment of expenses in attending the 19th Luzonwide Higher Education Press Conference (LHEPC) at Villa Caceres Hotel, Naga City on March 19-21, 2024.	LN#052-24-05-0006 SCA	24 05 2024	22,402.00			21 03 2024	21 04 2024	33
MERCADO, FLORANTE J.	8 04 2024	52,800.00	898602	04-08-2024	To cover expenses to be incurred for Benchmarking and Enrichment Activities on Bamboo Propagation Management on April 11-12, 2024	LN#073-24-06-0061 PF	1 06 2024	52,800.00			12 04 2024	13 05 2024	19
MARQUEZ, MA. HEIDEE P.	15 03 2024	10,020.00	309028	03-15-2024	Payment of Registration fee, travel and accommodation expenses in attending the 37th Annual AACCUP Conference on March 20-22, 2024 at the Century Park Hotel, Malate Manila	LN#011-24-07-0025 SCA	31 07 2024	9,520.00	10 07 2024	500.00	22 03 2024	22 04 2024	100

University of Rizal System
List of Delayed Submitted Disbursement Vouchers
For Calendar Year 2024

Month	Fund/Cluster	Check No./ADA		Qty	Due Date	Date Submitted	No. of Days Delayed
		From	To				
January 2024	Regular Agency Fund (011)	308945	308945	1	February 10, 2024	February 15, 2024	5
	Internally Generated Fund (052)	914354	914354	1	February 10, 2024	February 24, 2024	14
March 2024	Regular Agency Fund (011)	9900002700	9900002700	1	April 10, 2024	April 11, 2024	1
		9900002723	9900002723	1	April 10, 2024	April 12, 2024	2
April 2024	Internally Generated Fund (052)	914627	914627	1	May 10, 2024	May 14, 2024	4
May 2024	Regular Agency Fund (011)	309095	309095	1	June 10, 2024	June 18, 2024	8
		309110	309110	1	June 10, 2024	July 19, 2024	39
		309128	309128	1	June 10, 2024	July 11, 2024	31
		309134	309134	1	June 10, 2024	June 14, 2024	4
		309144	309144	1	June 10, 2024	July 21, 2024	41
		9900002833	9900002833	1	June 10, 2024	July 14, 2024	34
June 2024	Regular Agency Fund (011)	309159	309159	1	July 10, 2024	August 12, 2024	33
		309160	309160	1	July 10, 2024	July 19, 2024	9
		309191	309191	1	July 10, 2024	August 08, 2024	29
		310605	310607	3	July 10, 2024	July 17, 2024	7
		9900002891	9900002891	1	July 10, 2024	July 17, 2024	7
		9900002903	9900002903	1	July 10, 2024	July 11, 2024	1
	Internally Generated Fund (052)	914746	914746	1	July 10, 2024	August 29, 2024	50
		914769	914769	1	July 10, 2024	July 18, 2024	8
		914850	914852	3	July 10, 2024	July 11, 2024	1
	Trust Fund (073)	898649	898649	1	July 10, 2024	July 26, 2024	16
		898650	898650	1	July 10, 2024	August 01, 2024	22
July 2024	Regular Agency Fund (011)	310613	310613	1	August 10, 2024	October 10, 2024	61
		310636	310636	1	August 10, 2024	August 19, 2024	9
		310637	310637	1	August 10, 2024	August 16, 2024	6
		9900002939	9900002939	1	August 10, 2024	August 16, 2024	6
	Internally Generated Fund (052)	914868	914868	1	August 10, 2024	October 10, 2024	61
		914873	914873	1	August 10, 2024	October 18, 2024	69
		914883	914883	1	August 10, 2024	October 10, 2024	61
		961646	961646	1	August 10, 2024	August 16, 2024	6
		961666	961666	1	August 10, 2024	August 29, 2024	19
		961674	961674	1	August 10, 2024	August 15, 2024	5
August 2024	Regular Agency Fund (011)	961736	961736	1	September 10, 2024	November 29, 2024	80
	Internally Generated Fund (052)	961762	961763	2	September 10, 2024	November 04, 2024	55
		961813	961813	1	September 10, 2024	September 24, 2024	14
		9900002987	9900002987	1	September 10, 2024	September 18, 2024	8
September 202	Regular Agency Fund (011)	310684	310684	1	October 10, 2024	October 18, 2024	8
		310697	310697	1	October 10, 2024	January 13, 2025	95
		310700	310700	1	October 10, 2024	October 11, 2024	1
		310701	310701	1	October 10, 2024	October 28, 2024	18
		310704	310708	5	October 10, 2024	November 11, 2024	32
		310711	310711	1	October 10, 2024	October 28, 2024	18

Month	Fund/Cluster	Check No./ADA		Qty	Due Date	Date Submitted	No. of Days Delayed
		From	To				
		99000003090	99000003090	1	October 10, 2024	October 22, 2024	12
		99000003095	99000003095	1	October 10, 2024	October 16, 2024	6
	Internally Generated Fund (052)	961878	961878	1	October 10, 2024	November 12, 2024	33
		961884	961884	1	October 10, 2024	October 16, 2024	6
		961891	961891	1	October 10, 2024	October 15, 2024	5
		961907	961907	1	October 10, 2024	December 19, 2024	70
		961927	961927	1	October 10, 2024	November 07, 2024	28
		961928	961928	1	October 10, 2024	January 23, 2025	105
		961934	961934	1	October 10, 2024	October 18, 2024	8
	Business Type Fund (062)	920871	920871	1	October 10, 2024	October 11, 2024	1
October 2024	Internally Generated Fund (052)	961965	961965	1	November 10, 2024	November 28, 2024	18
		961989	961989	1	November 10, 2024	December 06, 2024	26
		961990	961990	1	November 10, 2024	December 13, 2024	33
		961999	961999	1	November 10, 2024	November 25, 2024	15
		962002	962002	1	November 10, 2024	December 13, 2024	33
		962056	962056	1	November 10, 2024	December 06, 2024	26
		962072	962072	1	November 10, 2024	November 14, 2024	4
		962078	962078	1	November 10, 2024	November 14, 2024	4
		962085	962085	1	November 10, 2024	November 14, 2024	4
		962086	962086	1	November 10, 2024	November 25, 2024	15
		962098	962098	1	November 10, 2024	November 14, 2024	4
	Business Type Fund (062A)	920887	920887	1	November 10, 2024	January 02, 2025	53
November 2024	Regular Agency Fund (011)	310733	310733	1	December 10, 2024	December 12, 2024	2
		310743	310743	1	December 10, 2024	December 27, 2024	17
		310745	310746	2	December 10, 2024	December 12, 2024	2
	Internally Generated Fund (052)	962108	962108	1	December 10, 2024	January 23, 2025	44
		962142	962142	1	December 10, 2024	December 11, 2024	1
		962145	962145	1	December 10, 2024	January 15, 2025	36
		962171	962171	1	December 10, 2024	February 05, 2025	57
		962172	962172	1	December 10, 2024	December 19, 2024	9
		962180	962180	1	December 10, 2024	January 15, 2025	36
		962199	962199	1	December 10, 2024	December 13, 2024	3
		962212	962212	1	December 10, 2024	December 12, 2024	2
		962241	962241	1	December 10, 2024	March 05, 2025	85
		962243	962243	1	December 10, 2024	December 12, 2024	2
		962261	962261	1	December 10, 2024	December 12, 2024	2
December 2024	Regular Agency Fund (011)	310770	310770	1	January 10, 2025	March 10, 2025	59
		310803	310803	1	January 10, 2025	January 23, 2025	13
		310823	310823	1	January 10, 2025	January 23, 2025	13
		310824	310824	1	January 10, 2025	January 21, 2025	11
		310825	310825	1	January 10, 2025	January 20, 2025	10
		310827	310827	1	January 10, 2025	January 23, 2025	13
		310829	310829	1	January 10, 2025	January 28, 2025	18
		9900003222	9900003222	1	January 10, 2025	January 23, 2025	13
		9900003229	9900003229	1	January 10, 2025	January 20, 2025	10
		9900003265	9900003265	1	January 10, 2025	January 20, 2025	10
		9900003267	9900003267	1	January 10, 2025	January 23, 2025	13
		9900003273	9900003275	3	January 10, 2025	February 13, 2025	34
	Internally Generated Fund (052)	962295	962295	1	January 10, 2025	January 21, 2025	11
		962367	962367	1	January 10, 2025	January 20, 2025	10
		962381	962381	1	January 10, 2025	January 30, 2025	20
		962393	962393	1	January 10, 2025	January 20, 2025	10

Month	Fund/Cluster	Check No./ADA		Qty	Due Date	Date Submitted	No. of Days Delayed
		From	To				
		962499	962499	1	January 10, 2025	February 27, 2025	48
		962506	962506	1	January 10, 2025	January 28, 2025	18
		962511	962511	1	January 10, 2025	January 28, 2025	18
	Business Type Fund (062A)	920927	920927	1	January 10, 2025	January 20, 2025	10
Total				110			

UNPAID PREMIUMS WITH INTEREST

UNIV OF RIZAL SYSTEM, MORONG
Period Covered: OCTOBER 2007 - DECEMBER 2024

Year	UNPAID PERSONAL SHARE (PS)	UNPAID GOVERNMENT SHARE (GS)	UNPAID EMPLOYEE COMPENSATION (EC)	TOTAL UNPAID	TOTAL INTEREST DUE	TOTAL AMOUNT DUE
2007	28,822.14	42,397.06	1,321.20	72,540.40	297,413.31	369,953.71
2008	105,472.36	153,631.50	7,155.24	266,259.10	1,050,393.62	1,316,652.72
2009	161,576.99	249,303.93	4,441.65	415,322.57	1,535,229.40	1,950,551.97
2010	66,552.62	101,261.77	3,279.19	171,093.58	596,534.85	767,628.43
2011	11,951.63	15,989.43	981.74	28,922.80	94,264.62	123,187.42
2012	14,152.05	19,091.12	1,408.28	34,651.45	104,086.80	138,738.25
2013	26,630.12	36,156.75	1,500.00	64,286.87	176,044.52	240,331.39
2014	13,667.81	18,854.36	764.22	33,286.39	85,340.06	118,626.45
2015	6,864.08	9,152.10	800.00	16,816.18	38,031.35	54,847.53
2016	40,974.47	54,899.81	2,101.24	97,975.52	202,352.37	300,327.89
2017	131,876.40	176,696.26	12,802.24	321,374.90	565,545.18	886,920.08
2018	67,580.61	90,107.38	6,079.87	163,767.86	264,359.05	428,126.91
2019	7,432.24	10,646.75	752.73	18,831.72	25,097.74	43,929.46
2020	8,235.99	4,821.69	400.00	13,457.68	14,821.30	28,278.98
2021	41,806.94	121,371.51	143.52	163,321.97	139,984.61	303,306.58
2022	24,280.95	32,383.17	1,051.37	57,715.49	32,974.68	90,690.17
2023	46,150.04	63,754.54	1,954.17	111,858.75	37,994.14	149,852.89
2024	169,852.99	231,126.39	4,200.00	405,179.38	36,666.59	441,845.97
TOTAL	973,880.43	1,431,645.52	51,136.66	2,456,662.61	5,297,134.18	7,753,796.79 *

University of Rizal System
List of Purchase Orders with Noted Deficiencies
For Calendar Year 2024

No.	PO Number	Supplier's Name	Amount	Dates						IAR Number
				Event (based on Purchase Request)	Ceritifcation of Budget Office (based on PO)	Ceritifcation of Accounting Office (based on PO)	Received by the Office of the President (based on PO)	Supplier's Conforme	Inspected & Received (based on IAR)	
FUND 052										
1	2024-04-001-052	LENNIE'S CATERING	16,250.00	April 23, 2024	May 14, 2024	May 14, 2024	No available data	April 23, 2024	April 23, 2024	2024-04-01
2	2024-04-002-052	PAGTALUNAN SNACK HOUSE AND CATERING SERVICES	9,850.50	April 26, 2024	May 17, 2024	May 16, 2024	May 24, 2024	April 25, 2024	April 24, 2024	2024-06-003
3	2024-05-004-052	PAGTALUNAN SNACK HOUSE AND CATERING SERVICES	17,910.00	May 12, 2024	May 14, 2024	May 15, 2024	May 21, 2024	May 17, 2024	May 19, 2024	2024-06-021
4	2024-05-007A-052	JUN-ELLY'S LECHON	11,205.00	May 09, 2024	February 21, 2024	May 22, 2024	No available data	May 08, 2024	No date indicated in IAR	No IAR Number
5	2024-05-008A-052	GILLAN MARIE CATERING SERVICES	5,715.00	May 15, 2024	No available data	June 14, 2024	July 01, 2024	May 13, 2024	May 15, 2024	2024-06-027
6	2024-05-010-052	GILLAN MARIE CATERING SERVICES	4,725.00	May 17, 2024	May 14, 2024	May 15, 2024	May 21, 2024	May 16, 2024	May 17, 2024	2024-05-027
7	2024-05-017-052	LENNIE'S CATERING	16,250.00	May 17, 2024	May 17, 2024	May 17, 2024	May 18, 2024	May 16, 2024	May 17, 2024	2024-07-012
8	2024-05-017A-052	LUXIAN'S FOOD SERVICE	17,712.00	May 16, 2024	May 01, 2024	June 03, 2024	June 06, 2024	May 16, 2024	May 16, 2024	No IAR Number
9	2024-05-020-052	LENNIE'S CATERING	14,850.00	May 19, 2024	May 17, 2024	May 20, 2024	No available data	May 17, 2024	May 19, 2024	2024-05-03
10	2024-05-021-052	GILLAN MARIE CATERING SERVICES	4,410.00	May 19, 2024	May 17, 2024	May 20, 2024	May 23, 2024	May 19, 2024	May 19, 2024	2024-06-4
11	2024-05-022-052	GILLAN MARIE CATERING SERVICES	9,765.00	May 22, 2024	May 17, 2024	May 20, 2024	May 23, 2024	May 20, 2024	May 22, 2024	2024-06-5
12	2024-05-022A-052	LENNIE'S CATERING	18,530.00	May 17, 2024	June 06, 2024	0 6-07-2024	June 14, 2024	May 13, 2024	May 17, 2024	2024-07-039
13	2024-05-023-052	GILLIAN MARIE CATERING SERVICES	10,800.00	May 19, 2024	June 13, 2024	June 14, 2024	June 26, 2024	May 19, 2024	May 19, 2024	2024-05-022A
14	2024-05-025A-052	JUN-ELLY'S LECHON	12,154.50	May 19, 2024	June 13, 2024	June 14, 2024	June 26, 2024	May 17, 2024	No date indicated in IAR	No IAR Number
15	2024-05-025B-052	VSOP EVENT CATERING SERVICES	14,124.00	May 20, 2024	No available data	July 23, 2024	November 24, 2024	May 20, 2024	May 20, 2024	2024-033
16	2024-05-025C-052	VSOP EVENT CATERING SERVICES	16,050.00	May 22, 2024	July 22, 2024	July 23, 2024	November 25, 2024	May 22, 2024	May 22, 2024	2024-034
17	2024-05-025D-052	LUXIAN'S FOOD SERVICE	19,960.00	May 20, 2024	May 31, 2024	June 03, 2024	June 04, 2024	May 20, 2024	May 20, 2024	No IAR Number
18	2024-05-025F-052	AGTALUNAN SNACK HOUSE AND CATERING SERVICE	3,742.50	May 27, 2024	June 13, 2024	June 14, 2024	July 01, 2024	May 27, 2024	May 27, 2024	2024-07-079
19	2024-05-027-052	LENNIE'S CATERING	16,250.00	May 22, 2024	June 13, 2024	June 14, 2024	June 26, 2024	May 22, 2024	May 22, 2024	2024-07-013
20	2024-05-027A-052	LENNIE'S CATERING	36,960.00	May 22, 2024	June 13, 2024	June 14, 2024	June 25, 2024	May 20, 2024	May 22, 2024	2024-07-029
21	2024-05-028A-052	JUN-ELLY'S LECHON	13,797.00	May 22, 2024	June 07, 2024	June 10, 2024	June 14, 2024	May 22, 2024	No date indicated in IAR	No IAR Number
22	2024-05-028B-052	LENNIE'S CATERING	14,700.00	May 27, 2024	June 03, 2024	June 14, 2024	July 01, 2024	May 22, 2024	May 27, 2024	2024-07-055
23	2024-05-028C-052	GILLAN MARIE CATERING SERVICES	13,980.00	May 29, 2024	June 10, 2024	June 13, 2024	June 23, 2024	May 29, 2024	May 29, 2024	2024-06-029
24	2024-05-031-052	LENNIE'S CATERING	34,050.00	June 10, 2024	May 31, 2024	June 03, 2024	June 18, 2024	June 03, 2024	June 10, 2024	2024-06-02
25	2024-05-034-052	LENNIE'S CATERING	27,550.00	June 06, 2024	May 31, 2024	June 03, 2024	June 14, 2024	June 3, 2024	June 06, 2024	2024-7-010
26	2024-05-035-052	LENNIE'S CATERING	11,750.00	June 12, 2024	May 31, 2024	June 03, 2024	June 14, 2024	June 10, 2024	June 12, 2024	2024-7-011
27	2024-05-048A-052	GILLAN MARIE CATERING SERVICES	28,560.00	June 3, 2024 & June 17,2024	June 13, 2024	June 14, 2024	June 26, 2024	June 3, 2024	June 17, 2024	2024-06-032
28	2024-06-053-052	LUXIAN'S FOOD SERVICE	12,324.00	June 04, 2024	June 03, 2024	June 04, 2024	June 18, 2024	June 04, 2024	June 04, 2024	No IAR Number
29	2024-06-054-052	JHULIANA'S CATERING SERVICES	11,760.00	June 03, 2024	June 03, 2024	June 04, 2024	June 18, 2024	June 03, 2024	June 03, 2024	No IAR Number
30	2024-06-056-052	LENNIE'S CATERING	29,920.00	June 13, 2024	June 05, 2024	June 05, 2024	June 18, 2024	June 10, 2024	June 13, 2024	2024-07-015
31	2024-06-056A-052	LENNIE'S CATERING	3,750.00	June 04, 2024	June 13, 2024	June 14, 2024	June 26, 2024	June 3, 2024	June 04, 2024	2024-07-030
32	2024-06-056B-052	LENNIE'S CATERING	12,000.00	June 06, 2024	June 13, 2024	June 14, 2024	June 26, 2024	June 04, 2024	June 06, 2024	2024-07-032
33	2024-06-056C-052	LENNIE'S CATERING	12,000.00	June 05, 2024	June 13, 2024	June 14, 2024	June 26, 2024	June 04, 2024	June 05, 2024	2024-07-031
34	2024-06-059-052	GILLAN MARIE CATERING SERVICES	22,320.00	June 14, 2024	June 06, 2024	June 07, 2024	June 18, 2024	June 7, 2024	June 14, 2024	2024-07-8
35	2024-06-061-052	GILLAN MARIE CATERING SERVICES	2,475.00	June 07, 2024	June 06, 2024	June 07, 2024	June 18, 2024	June 07, 2024	June 07, 2024	2024-06-030
36	2024-06-068-052	LENNIE'S CATERING	12,500.00	June 13, 2024	June 06, 2024	June 07, 2024	June 14, 2024	June 10, 2024	June 13, 2024	2024-07-033
37	2024-06-074-052	LENNIE'S CATERING	5,000.00	June 16, 2024	June 13, 2024	June 14, 2024	June 26, 2024	June 13, 2024	June 16, 2024	2027-07-034
38	2024-06-075-052	LENNIE'S CATERING	49,500.00	June 17, 2024	June 12, 2024	June 14, 2024	June 26, 2024	June 13, 2024	June 17, 2024	2024-07-036
39	2024-06-076-052	LENNIE'S CATERING	1,500.00	June 17, 2024	June 13, 2024	June 14, 2024	June 26, 2024	June 14, 2024	June 17, 2024	2024-07-035
40	2024-06-077-052	GILLAN MARIE CATERING SERVICES	24,905.00	June 17, 2024	June 13, 2024	June 14, 2024	June 26, 2024	June 14, 2024	June 17, 2024	2024-06-033
41	2024-06-078-052	GILLAN MARIE CATERING SERVICES	50,750.00	June 18, 2024	June 14, 2024	June 18, 2024	July 01, 2024	June 17, 2024	June 17, 2024	2024-06-034
42	2024-06-079-052	LENNIE'S CATERING	5,000.00	June 19, 2024	June 14, 2024	June 18, 2024	June 26, 2024	June 14, 2024	June 19, 2024	2024-07-037
43	2024-06-080-052	LENNIE'S CATERING	49,500.00	June 21, 2024	June 14, 2024	June 18, 2024	July 01, 2024	June 18, 2024	June 21, 2024	2024-08-052
44	2024-06-081-052	JUN-ELLY'S LECHON	34,720.00	June 26, 2024	June 14, 2024	June 18, 2024	July 01, 2024	June 18, 2024	No date indicated in IAR	No IAR Number
45	2024-06-082-052	JUN-ELLY'S LECHON	18,759.00	June 25, 2024	June 14, 2024	June 18, 2024	June 26, 2024	June 18, 2024	No date indicated in IAR	No IAR Number
46	2024-06-083-052	JUN-ELLY'S LECHON	4,237.50	June 25, 2024	June 14, 2024	June 18, 2024	June 26, 2024	June 18, 2024	June 25, 2024	2024-006
47	2024-06-094-052	GILLIAN MARIE CATERING SERVICES	46,765.00	June 18, 2024	June 21, 2024	June 21, 2024	July 11, 2024	June 18, 2024	June 18, 2024	2024-08-15
48	2024-06-095-052	GILLIAN MARIE CATERING SERVICES	4,725.00	June 17, 2024	June 21, 2024	June 21, 2024	July 01, 2024	June 17, 2024	June 17, 2024	2024-07-9
49	2024-06-103-052	LENNIE'S CATERING	83,900.00	June 26, 2024	June 24, 2024	June 24, 2024	July 10, 2024	June 25, 2024	No date indicated in IAR	No IAR Number

No.	PO Number	Supplier's Name	Amount	Dates						IAR Number
				Event (based on Purchase Request)	Ceritifcation of Budget Office (based on PO)	Ceritifcation of Accounting Office (based on PO)	Received by the Office of the President (based on PO)	Supplier's Conforme	Inspected & Received (based on IAR)	
50	2024-06-115A-052	Gillan Marie Catering Services	62,620.00	June 27, 2024	July 22, 2024	June 23, 2024	December 13, 2024	June 27, 2024	No date indicated in IAR	2024-12-061
51	2024-07-118A-052	LENNIE'S CATERING	5,940.00	July 05, 2024	July 12, 2024	July 15, 2024	August 05, 2024	July 05, 2024	July 05, 2024	2024-08-039
52	2024-07-118B-052	Lennie's Catering/Edralina E. Francisco	8,250.00	July 05, 2024	July 16, 2024	June 16, 2024	December 13, 2024	July 05, 2024	July 05, 2024	2024-12-096
53	2024-07-119-052	LENNIE'S CATERING	45,060.00	July 05, 2024	July 05, 2024	July 08, 2024	July 14, 2024	July 05, 2024	July 12, 2024	2024-07-01
54	2024-07-119A-052	PAGTALUNAN SNACK HOUSE & CATERING SERVICES	7,424.00	July 8-10, 2024	July 22, 2024	July 22, 2024	October 03, 2024	July 08, 2024	July 10, 2024	2024-11-081
55	2024-07-119C-052	JHULIANA'S CATERING SERVICES	5,082.00	July 10,19,22,31, 2024	August 05, 2024	August 05, 2024	August 30, 2024	July 10, 2024	July 31, 2024	2024-12-015
56	2024-07-120-052	LENNIE'S CATERING	2,500.00	July 10, 2024	July 12, 2024	July 15, 2024	July 24, 2024	July 11, 2024	July 11, 2024	2024-08-040
57	2024-07-126C-052	LENNIE'S CATERING	5,000.00	July 13, 2024	July 22, 2024	July 26, 2024	September 25, 2024	July 13, 2024	July 13, 2024	2024-12-026
58	2024-07-126D-052	LENNIE'S CATERING	130,200.00	July 13-14, 2024	July 22, 2024	July 26, 2024	September 13, 2024	July 13, 2024	July 13 & 14, 2024	2024-11-048
59	2024-07-130-052	PAGTALUNAN SNACK HOUSE & CATERING SERVICES	28,337.00	July 22-23, 2024	July 19, 2024	July 19, 2024	August 05, 2024	July 19, 2024	July 22 & 23, 2024	2024-11-045
60	2024-07-133A-052	LENNIE'S CATERING	1,040.00	July 24, 2024	August 29, 2024	September 05, 2024	September 12, 2024	August 20, 2024	August 21, 2024	2024-11-044
61	2024-07-134-052	LENNIE'S CATERING/EDRALINA E. FRANCISCO	17,000.00	July 23, 2024	July 22, 2024	July 26, 2024	August 05, 2024	July 23, 2023	July 23, 2024	2024-08-047
62	2024-07-137-052	LENNIE'S CATERING	8,250.00	July 24, 2024	July 26, 2024	July 26, 2024	August 05, 2024	July 25, 2024	July 26, 2024	2024-07-043
63	2024-08-144A-052	LENNIE'S CATERING	21,450.00	August 01, 2024	August 29, 2024	September 05, 2024	September 13, 2024	August 01, 2024	August 01, 2024	2024-11-56
64	2024-08-145-052	LENNIE'S CATERING	547,400.00	August 6-9, 2024	No available data	August 06, 2024	August 30, 2024	August 06, 2024	August 6,7,8 & 9, 2024	2024-11-058
65	2024-08-150-052	PAGTALUNAN SNACK HOUSE & CATERING SERVICES	39,570.00	August 20, 2024	August 09, 2024	August 09, 2024	August 30, 2024	August 20, 2024	August 20, 2024	2024-11-082
66	2024-08-151A-052	GILLAN MARIE CATERING SERVICES	4,650.00	August 14, 2024	August 22, 2024	August 28, 2024	September 20, 2024	August 14, 2024	August 14, 2024	2024-8-19
67	2024-08-152B-052	JUN-ELL'YS LECHON	8,964.00	August 15, 2024	September 05, 2024	September 06, 2024	September 12, 2024	August 15, 2024	August 15, 2024	No IAR Number
68	2024-08-152C-052	JUN-ELL'YS LECHON	20,418.00	August 16, 2024	September 05, 2024	September 09, 2024	September 20, 2024	August 16, 2024	August 16, 2024	No IAR Number
69	2024-08-152D-052	LENNIE'S CATERING	5,000.00	August 19, 2024	September 05, 2024	September 09, 2024	September 13, 2024	August 19, 2024	August 19, 2024	2024-11-049
70	2024-08-153A-052	Pagtalunan Snack House & Catering Services	6,385.00	August 01, 2024	November 19, 2024	November 20, 2024	November 28, 2024	August 20, 2024	August 20, 2024	2024-12-098
71	2024-08-159B-052	LENNIE'S CATERING	8,000.00	August 27, 2024	September 05, 2024	September 09, 2024	No available data	August 26, 2024	August 27, 2024	2024-11-051
72	2024-08-160A-052	GPA VENTURES OPC	10,170.00	August 29, 2024	November 05, 2024	November 06, 2024	November 13, 2024	August 29, 2024	August 29, 2024	2024-11-070
73	2024-08-162-052	Lennie's Catering/Edralina E. Francisco	2,210.00	September 02, 2024	August 30, 2024	September 05, 2024	September 20, 2024	September 09, 2024	September 09, 2024	2024-12-060
74	2024-08-163-052	JHULIANA'S CATERING SERVICES	5,466.00	August 30, 2024 & September 9, 2024	September 05, 2024	September 09, 2024	September 16, 2024	August 30, 2024	September 09, 2024	2024-12-014
75	2024-08-164-052	JUN-ELL'YS LECHON	38,660.00	August 30, 2024	September 05, 2024	September 09, 2024	September 13, 2024	August 30, 2024	August 30, 2024	No IAR Number
76	2024-09-178-052	LENNIE'S CATERING	5,780.00	September 13, 2024	September 17, 2024	September 18, 2024	September 20, 2024	September 13, 2024	No date indicated in IAR	2024-007
77	2024-09-188-052	LENNIE'S CATERING	6,600.00	September 19, 2024	September 20, 2024	September 23, 2024	September 24, 2024	September 19, 2024	September 19, 2024	2024-11-078
78	2024-09-194-052	LENNIE'S CATERING	9,000.00	September 25-26, 2024	September 25, 2024	September 30, 2024	October 28, 2024	September 25, 2024	September 26, 2024	2024-11-062
79	2024-09-195-052	LENNIE'S CATERING	221,480.00	September 27, 2024	September 25, 2024	September 30, 2024	October 03, 2024	September 25, 2024	September 27, 2024	2024-11-080
80	2024-10-202-052	LENNIE'S CATERING	82,680.00	October 2-3, 2024	October 04, 2024	October 07, 2024	October 18, 2024	October 04, 2024	October 07, 2024	2024-11-063
81	2024-10-206A-052	LENNIE'S CATERING	4,600.00	October 09, 2024	October 14, 2024	October 17, 2024	October 18, 2024	October 09, 2024	October 09, 2024	2024-11-064
82	2024-10-206B-052	GPA VENTURES OPC	4,492.50	October 07, 2024	November 05, 2024	November 06, 2024	November 13, 2024	October 07, 2024	October 07, 2024	2024-11-071
83	2024-10-212A-052	GPA VENTURES OPC	34,927.00	October 17, 2024	November 05, 2024	November 06, 2024	November 13, 2024	October 14, 2024	October 17, 2024	2024-11-106
84	2024-10-212B-052	GILLAN MARIE CATERING SERVICES	42,065.00	October 15, 2024	November 06, 2024	November 07, 2024	November 18, 2024	October 15, 2024	October 15, 2024	2024-10-045
85	2024-10-213A-052	GILLAN MARIE CATERING SERVICES	15,300.00	October 15-17, 2024	No available data	November 07, 2024	November 25, 2024	October 15, 2024	October 17, 2024	2024-12-101
86	2024-10-215B-052	LENNIE'S CATERING	5,000.00	October 21, 2024	November 06, 2024	November 07, 2024	November 18, 2024	October 21, 2024	October 21, 2024	2024-11-111
87	2024-11-230-052	Lennie's Catering/Edralina E. Francisco	4,650.00	November 13, 2024	November 06, 2024	November 07, 2024	December 17, 2024	November 13, 2024	November 13, 2024	2024-12-099
88	2024-11-233A-052	Lennie's Catering/Edralina E. Francisco	19,800.00	November 07, 2024	November 13, 2024	November 13, 2024	December 17, 2024	November 07, 2024	November 07, 2024	2024-12-097
89	2024-11-233B-052	GILLAN MARIE CATERING SERVICES	16,500.00	November 07, 2024	November 18, 2024	November 19, 2024	November 25, 2024	November 07, 2024	November 07, 2024	2024-12-013
90	2024-11-234-052	LENNIE'S CATERING	24,750.00	November 14, 2024	November 13, 2024	November 13, 2024	November 21, 2024	November 14, 2024	November 14, 2024	2024-11-019
91	2024-11-235-052	LENNIE'S CATERING	29,980.00	November 15, 2024	November 13, 2024	November 13, 2024	November 21, 2024	November 15, 2024	November 15, 2024	2024-11-020
92	2024-11-237-052	LENNIE'S CATERING	31,350.00	November 13, 2024	November 13, 2024	November 13, 2024	November 21, 2024	November 13, 2024	November 13, 2024	2024-11-018
93	2024-11-238-052	Lennie's Catering/Edralina E. Francisco	21,450.00	December 12, 2024	November 13, 2024	November 13, 2024	December 17, 2024	December 12, 2024	December 12, 2024	2024-12-085
94	2024-11-239-052	LENNIE'S CATERING	16,250.00	November 15, 2024	November 13, 2024	November 18, 2024	November 25, 2024	November 15, 2024	November 15, 2024	2024-11-03
95	2024-11-242-052	LENNIE'S CATERING	30,000.00	November 20, 2024	November 13, 2024	November 18, 2024	November 26, 2024	November 20, 2024	November 20, 2024	2024-11-04
96	2024-11-243-052	Lennie's Catering/Edralina E. Francisco	10,400.00	November 22, 2024	November 13, 2024	November 18, 2024	November 26, 2024	November 22, 2024	November 22, 2024	2024-11-05
97	2024-11-243A-052	Lennie's Catering/Edralina E. Francisco	11,220.00	November 15, 2024	November 20, 2024	November 21, 2024	November 28, 2024	November 15, 2024	November 15, 2024	2024-032
98	2024-11-246-052	Gillan Marie Catering Services	4,710.00	November 19, 2024	November 18, 2024	November 20, 2024	November 27, 2024	November 19, 2024	November 19, 2024	2024-12-068
99	2024-11-247-052	Gillan Marie Catering Services	55,500.00	November 25-29, 2024	November 18, 2024	November 20, 2024	November 29, 2024	November 18, 2024	November 20, 2024	2024-12-069
100	2024-11-249-052	Gillan Marie Catering Services	12,150.00	November 15 & 22, 2024	November 18, 2024	November 20, 2024	November 28, 2024	November 15, 2024	November 22, 2024	2024-12-070

No.	PO Number	Supplier's Name	Amount	Dates						IAR Number
				Event (based on Purchase Request)	Ceritifcation of Budget Office (based on PO)	Ceritifcation of Accounting Office (based on PO)	Received by the Office of the President (based on PO)	Supplier's Conforme	Inspected & Received (based on IAR)	
101	2024-11-254A-052	GPA VENTURES OPC	6,594.50	November 18 & 20, 2024	November 21, 2024	November 21, 2024	November 27, 2024	November 18, 2024	November 20, 2024	2024-12-061
102	2024-11-259-052	Lennie's Catering/Edralina E. Francisco	7,500.00	November 2024	December 04, 2024	December 05, 2024	December 17, 2024	November 05, 2024	November 05, 2024	2024-12-102
103	2024-11-270A-052	Lennie's Catering/Edralina E. Francisco	99,000.00	November 21-25, 2024	November 29, 2024	November 29, 2024	December 17, 2024	November 21, 2024	November 25, 2024	2024-12-103
104	2024-11-272-052	Lennie's Catering/Edralina E. Francisco	10,400.00	December 06, 2024	November 28, 2024	November 29, 2024	December 17, 2024	December 06, 2024	December 06, 2024	2024-12-084
105	2024-11-274-052	Lennie's Catering/Edralina E. Francisco	6,480.00	November 28, 2024	November 28, 2024	November 29, 2024	December 17, 2024	November 28, 2024	November 28, 2024	2024-12-083
106	2024-12-275-052	Gillan Marie Catering Services	55,100.00	December 4-6, 2024	December 04, 2024	December 05, 2024	December 11, 2024	December 04, 2024	December 06, 2024	2024-12-072
107	2024-12-276-052	Gillan Marie Catering Services	47,000.00	December 09, 2024	December 11, 2024	December 11, 2024	December 13, 2024	December 09, 2024	December 09, 2024	2024-12-100
108	M2024-10-048-052	LENNIE'S CATERING	12,500.00	October 08, 2024	October 14, 2024	October 17, 2024	October 30, 2024	October 08, 2024	October 08, 2024	2024-11-039
109	M2024-11-081-052	LENNIE'S CATERING	11,500.00	November 15, 2024	November 13, 2024	November 13, 2024	November 21, 2024	November 15, 2024	November 15, 2024	2024-11-122
110	MOR2024-06-001D-052	LENNIE'S CATERING	49,500.00	June 21, 2024	July 11, 2024	August 20, 2024	August 27, 2024	June 21, 2024	June 21, 2024	2024-09-034
111	MOR2024-06-001E-052	LENNIE'S CATERING	48,800.00	June 20, 2024	July 11, 2024	August 20, 2024	August 27, 2024	June 20, 2024	June 20, 2024	2024-11-036
112	MOR2024-07-010-052	JHULIANNA'S CATERING SERVICES	12,840.00	July 08, 2024	July 02, 2024	July 02, 2024	July 21, 2024	July 08, 2024	July 08, 2024	2024-07-097
113	MOR2024-08-026-052	GPA VENTURE OPC	76,275.00	August 16, 2024	August 12, 2024	August 18, 2024	August 22, 2024	August 16, 2024	August 16, 2024	2024-08-035
114	MOR2024-08-027-052	GPA VENTURE OPC	5,272.00	August 12-15, 2024	August 12, 2024	August 13, 2024	August 27, 2024	August 12, 2024	August 12-15, 2024	2024-09-019
115	MOR2024-08-027A-052	LENNIE'S CATERING	14,000.00	August 19-20,22 & 24, 2024	August 22, 2024	August 28, 2024	September 05, 2024	August 19, 2024	August 24, 2024	2024-09-046
116	MOR2024-09-046-052A	LENNIE'S CATERING	11,500.00	October 02, 2024	October 30, 2024	October 17, 2024	November 06, 2024	October 02, 2024	October 02, 2024	2024-11-067
		SubTotal	**3,159,853.00**							
FUND 011										
117	2024-04-001-011	PAGTALUNAN SNACK HOUSE AND CATERING SERVICES	4,068.00	April 20, 2024	May 08, 2024	May 14, 2024	May 15, 2024	April 19, 2024	April 20, 2024	2024-05-007
118	2024-04-001A-011	PAGTALUNAN SNACK HOUSE AND CATERING SERVICES	2,392.00	No date in PR	May 08, 2024	No available data	No available data	April 23, 2024	April 24, 2024	2024-05-008
119	2024-04-001B-011	LENNIE'S CATERING	4,580.00	April 24, 2024	May 14, 2024	May 22, 2024	May 24, 2024	April 24, 2024	April 24, 2024	2024-06-018
120	2024-04-001C-011	LENNIE'S CATERING	7,500.00	April 26, 2024	May 14, 2024	May 14, 2024	May 21, 2024	April 25, 2024	April 26, 2024	2024-06-019
121	2024-04-001E-011	LENNIE'S CATERING	12,000.00	NO DATE	No available data	June 07, 2024	June 25, 2024	April 25, 2024	April 25, 2024	2024-07-067
122	2024-04-001F-011	GILLAN MARIE CATERING SERVICES	73,000.00	April 29-30, 2024	May 14, 2024	May 14, 2024	May 21, 2024	April 29, 2024	April 29-30, 2024	2024-05-023
123	2024-04-004-011	JHULIANAS CATERING SERVICES	2,370.00	NO DATE	May 14, 2024	May 14, 2024	May 15, 2024	May 08, 2024	May 03, 2024	2024-05-006
124	2024-05-004A-011	GILLAN MARIE CATERING SERVICES	4,700.00	May 03, 2024	May 22, 2024	May 22, 2024	May 30, 2024	May 03, 2024	May 03, 2024	2024-06-004
125	2024-05-004B-011	NATHAN'S CAFÉ	3,750.00	May 06, 2024	May 31, 2024	June 03, 2024	June 06, 2024	May 06, 2024	May 06, 2024	2024-07-10
126	2024-05-005-011	GILLAN MARIE CATERING SERVICES	19,530.00	May 09, 2024	May 08, 2024	May 14, 2024	May 15, 2024	May 08, 2024	May 09, 2024	2024-05-022
127	2024-05-005A-011	LENNIE'S CATERING	8,000.00	May 07, 2024	May 17, 2024	May 20, 2024	June 03, 2024	May 07, 2024	May 07, 2024	2024-06-027
128	2024-05-006A-011	PAGTALUNAN SNACK HOUSE AND CATERING SERVICES	7,475.00	May 09, 2024	May 24, 2024	May 24, 2024	May 30, 2024	May 08, 2024	May 09, 2024	2024-06-005
129	2024-05-018-011	LENNIE'S CATERING	21,120.00	May 16, 2024	May 15, 2024	May 16, 2024	May 21, 2024	May 16, 2024	May 16, 2024	2024-05-01
130	2024-05-019-011	JUN-ELLY'S LECHON	24,648.00	May 16, 2024	May 15, 2024	May 16, 2024	May 30, 2024	May 16, 2024	No date indicated in IAR	No IAR NUmber
131	2024-05-023A-011	LUXIAN'S FOOD SERVICE	6,872.00	May 21, 2024	May 31, 2024	June 03, 2024	June 06, 2024	May 21, 2024	May 21, 2024	No IAR Number
132	2024-05-023B-011	LUXIAN'S FOOD SERVICE	8,630.00	May 22, 2024	May 31, 2024	June 03, 2024	June 04, 2024	May 22, 2024	May 22, 2024	No IAR Number
133	2024-05-024A-011	JHULIANAS CATERING SERVICES	3,080.00	NO DATE	June 04, 2024	June 05, 2024	June 14, 2024	May 22, 2024	June 03, 2024	2024-08-001
134	2024-05-027A-011	LENNIE'S CATERING	9,900.00	May 27, 2024	June 14, 2024	June 14, 2024	June 20, 2024	May 23, 2024	May 27, 2024	2024-07-080
135	2024-05-032A-011	AGTALUNAN SNACK HOUSE AND CATERING SERVICE	8,237.50	May 30, 2024	June 13, 2024	June 14, 2024	July 02, 2024	May 30, 2024	May 30, 2024	2024-07-078
136	2024-05-036A-011	PAGTALUNAN SNACK HOUSE AND CATERING SERVICES	32,950.00	May 31, 2024	June 13, 2024	June 18, 2024	June 21, 2024	May 31, 2024	May 31, 2024	2024-07-008
137	2024-06-047A-011	PAGTALUNAN SNACK HOUSE AND CATERING SERVICES	1,525.50	June 03, 2024	June 13, 2024	June 14, 2024	June 20, 2024	June 03, 2024	June 03, 2024	2024-07-007
138	2024-06-048A-011	JHULIANAS CATERING SERVICES	11,358.00	NO DATE	June 13, 2024	June 14, 2024	June 21, 2024	June 05, 2024	June 18, 2024	2024-08-002
139	2024-06-050A-011	LENNIE'S CATERING	1,200.00	June 07, 2024	June 20, 2024	June 21, 2024	July 03, 2024	June 07, 2024	June 07, 2024	2024-07-070
140	2024-06-059A-011	LENNIE'S CATERING	9,900.00	June 26-28, 2024	June 24, 2024	June 24, 2024	July 01, 2024	June 25, 2024	June 26-28, 2024	2024-07-077
141	2024-06-067-011	GILLAN MARIE CATERING SERVICES	7,800.00	June 27, 2024	June 28, 2024	July 01, 2024	July 01, 2024	June 27, 2024	June 27, 2024	2024-07-103
142	2024-06-068-011	LENNIE'S CATERING	8,250.00	June 27, 2024	June 28, 2024	July 01, 2024	July 11, 2024	June 26, 2024	June 27, 2024	2024-08-012
143	2024-07-075-011	PAGTALUNAN SNACK HOUSE	11,532.50	July 16, 2024	July 11, 2024	July 15, 2024	July 30, 2024	July 15, 2024	July 16, 2024	2024-08-013
144	2024-07-079-011	LENNIE'S CATERING/EDRALINA E. FRANCISCO	9,900.00	July 24, 2024	July 23, 2024	July 26, 2024	August 05, 2024	July 24, 2024	July 24, 2024	2024-08-041
145	2024-07-088-011	LENNIE'S CATERING	11,550.00	August 01, 2024	August 01, 2024	August 06, 2024	August 15, 2024	August, 1, 2024	No date indicated in IAR	2024-011
146	2024-08-089A-011	JUN-ELLYS LECHON	22,338.00	August 01, 2024	August 12, 2024	August 13, 2024	August 22, 2024	August 01, 2024	August 01, 2024	2024-11-037
147	2024-08-089F-011	GPA VENTURES OPC	9,888.00	August 01, 2024	August 12, 2024	August 13, 2024	August 22, 2024	August 01, 2024	August 01, 2024	2024-01-031
148	2024-08-089G-011	LENNIE'S CATERING	14,850.00	August 01, 2024	August 12, 2024	August 13, 2024	August 22, 2024	August 01, 2024	August 01, 2024	2024-9-014
149	2024-08-089H-011	LENNIE'S CATERING	8,580.00	August 01, 2024	August 12, 2024	August 13, 2024	August 22, 2024	August 01, 2024	August 01, 2024	2024-09-032
150	2024-08-089I-011	LENNIE'S CATERING	20,790.00	August 01, 2024	August 12, 2024	August 13, 2024	August 22, 2024	August 01, 2024	August 01, 2024	2024-08-01

No.	PO Number	Supplier's Name	Amount	Dates						IAR Number
				Event (based on Purchase Request)	Ceritifcation of Budget Office (based on PO)	Ceritifcation of Accounting Office (based on PO)	Received by the Office of the President (based on PO)	Supplier's Conforme	Inspected & Received (based on IAR)	
151	2024-08-089L-011	LENNIE'S CATERING	24,750.00	August 01, 2024	August 27, 2024	August 28, 2024	September 05, 2024	August 01, 2024	August 01, 2024	2024-09-063
152	2024-08-089M-011	GILLIAN MARIE CATERING SERVICES	42,525.00	August 01, 2024	September 06, 2024	September 09, 2024	September 12, 2024	August 1, 2024	August 01, 2024	2024-12-074
153	2024-09-122A-011	LENNIE'S CATERING	198,000.00	September 25-26, October 9-11, 2024	November 18, 2024	No available data	No available data	December 2, 2024	October 11, 2024	2024-12-30
154	2024-09-123A-011	JUN-ELL'YS LECHON	24,648.00	October 04, 2024	October 16, 2024	October 17, 2024	October 22, 2024	October 4, 2024	October 04, 2024	2024-11-042
155	2024-09-123C-011	LENNIE'S CATERING	10,000.00	October 02, 2024	November 11, 2024	November 12, 2024	November 19, 2024	October 2, 2024	October 02, 2024	2024-11-105
156	2024-11-155-011	LENNIE'S CATERING	20,460.00	November 27, 2024	November 28, 2024	November 29, 2024	December 03, 2024	November 27, 2024	November 27, 2024	2024-12-079
		SubTotal	**734,647.50**							
FUND 062										
157	2024-10-022-062	LENNIE'S CATERING	19,800.00	October 11 & 18, 2024	October 14, 2024	No available data	October 01, 3024	October 11, 2024	October 11 & 18, 2024	2024-11-040
		SubTotal	**19,800.00**							
FUND 073										
158	2024-04-001-073	LENNIE'S CATERING	4,800.00	April 30, 2024	May 14, 2024	May 15, 2024	No available data	April 30, 2024	April 30, 2024	2024-06-020
159	2024-05-002-073	LENNIE'S CATERING	10,000.00	May 03, 2024	May 17, 2024	May 17, 2024	May 24, 2024	May 03, 2024	May 03, 2024	2024-07-028
160	2024-05-003A-073	VSOP EVENT CATERING SERVICES	39,040.00	May 14, 2024	July 22, 2024	June 23, 2024	July 30, 2024	May 14, 2024	May 14, 2024	No IAR Number
		SubTotal	**53,840.00**							
		Grand Total	**3,968,140.50**							

UNIVERSITY OF RIZAL SYSTEM
SUMMARY OF AUDIT SUSPENSIONS, DISALLOWANCES AND CHARGES
As of December 31, 2024

DISALLOWANCES

FUND	REFERENCE (ND/NSSDC)	PAYEE/NATURE	DATE		OUTSTANDING BALANCE	STATUS
			ND/NSSDC	Receipt by the Person/s Liable		
073	2013-001 (184)	Humil Int'l Trading	17 Feb 14	20 Mar 14	2,814,984.00	On Appeal
052	2013-002 (164)	Evelyn S. Manalo	20 Feb 14	23 Apr 14	13,816,001.76	With Decision No. 2022-178 dated January 24,2022 from Commission Proper
011	2012-004	Dr. Hermy D. Estrabo	26 Jun 12	27 Jul 12	94,430.00	On Appeal
052	2012-002	checks in violation of COA Cir. No. 85-55A	7 Mar 12	24 Apr 12	126,403.25	On Appeal
011	2012-001	Shirley R. Marty	7 Mar 12	15 Mar 12	50,000.00	On Appeal
073	2016-001 (184) 2015	R. Francisco/C. Diaz	13 Jun 16	29 Jun 16	26,836.00	On Appeal
073	2016-002-184 2015	Various Personnel/Payment of RATA to various URS personnel/officials out of Special Trust Fund (STF)	13 Jun 16	29 Jun 16	1,290,977.41	With Notice of Finality of Decision (NFD) dated October 17, 2022 (appeal denied)
011	2023-001-011 (2022)	Estela Marie M. Santiago	11 Apr 23	4 May 23	27,000.00	With NFD dated Dec. 6, 2023
062B	2024-001-062B (2020)	Mr. Edgardo Y. Celestial	20 Jun 24	28 Jun 24	107,500.00	For issuance of NFD
		TOTAL			**18,354,132.42**	

SUSPENSIONS

FUND	REFERENCE (ND/NSSDC)	PAYEE/NATURE	DATE		OUTSTANDING BALANCE	STATUS
			ND/NSSDC	Receipt by the Person/s Liable		
062B	2022-001-062B (2020)	Various suppliers/Procurement of books, office supplies and catering services	8 Feb 22	8 Feb 22	5,265,325.65	Validation of submitted documents on-going
062B	2022-005-062B (2020)	Various suppliers/Procurement of books, office supplies and catering services	8 Feb 22	8 Feb 22	903,298.90	Validation of submitted documents on-going
		TOTAL			**6,168,624.55**	