



Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Ave., Quezon City

ANNUAL AUDIT REPORT

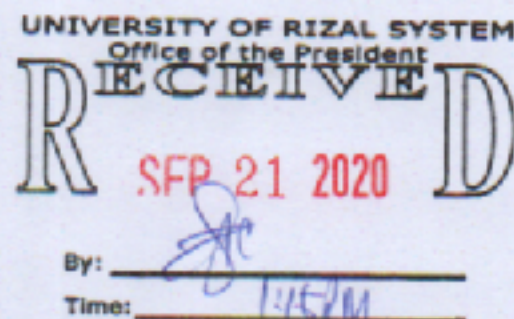
on the

UNIVERSITY OF RIZAL SYSTEM

For the Year Ended December 31, 2019



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



September 18, 2020

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

Madam:

Pursuant to Section 2, Article IX-D of the Philippine Constitution and Section 43 of Presidential Decree (PD) 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) - Main and its Campuses for the year ended December 31, 2019.

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 year's audit recommendations.

The audit report was prepared by Mr. Joseph S. Estorninos, OIC-Audit Team Leader, under the supervision of Ms. Teodora J. Landicho, Supervising Auditor. It consists of the Independent Auditor's Report, the Audited Financial Statements, the Observations and Recommendations, the Status of Implementation of Prior Year's Audit Recommendations, and the Annexes.

We expressed a qualified opinion on the fairness of the presentation of the consolidated financial statements for the reasons stated in the Independent Auditor's Report in Part I of this Report.

The significant observations that need immediate action, among others, are as follows:

1. The reported balances of the Property, Plant and Equipment (PPE) accounts, with a net book value of P417,205,267.45 as of December 31, 2019 are unreliable due to unrecorded items of PPE such as land, buildings and structures, and donated equipment, contrary to Sections 3 and 5, Chapter 10 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I and International Public Sector Accounting Standards (IPSAS) No. 17, thus affecting the correctness and reliability of the said account balances. Moreover, the Report on Physical Count of Property, Plant and Equipment (RPCPPE) and Inventory and Inspection Report on Unserviceable Property (IIRUP) were not submitted to the Auditor for review, which is inconsistent per instructions in Appendices 73 and 74 of GAM for NGAs, Volume II, thus rendering the accuracy of the balances of PPE items more difficult to ascertain.

We reiterated our audit recommendations that the University President:

- a. direct the concerned officials of Supply and Procurement Management Office (SPMO) to conduct the actual inventory of buildings and other structures and parcels of land, and the Accounting Division to account and record such property at fair value, pursuant to Sections 3 and 5 of GAM for NGAs, Volume I and IPSAS No. 17;
 - b. instruct the Inventory Committee and Supply Officers of the URS campuses to prepare and submit in accordance with the instructions cited in Appendices 73 and 74 of the GAM for NGAs, Volume II, the RPCPPE and IIRUP, respectively, for reconciliation of the records of the Accounting and Supply Offices;
 - c. direct the Inventory Committee, in coordination with the Campus Director and Supply Officer of Angono, to include the donated equipment in IIRUP so that the Accounting Office can fully disclose the items in the Notes to Financial Statements; and
 - d. create an Appraisal Committee to appraise or determine the fair value of the unrecorded parcels of land, buildings and other structures, in compliance with Sections 3 and 5 of GAM for NGAs, Volume I and IPSAS No. 17, which should be considered by the Accountant in recording the said account to fairly present the correct balances of PPE accounts in the financial statements of the URS.
2. The balance of the Due to NGAs account as of December 31, 2019 amounting to ₱15,226,573.83, is unreliable due to: (a) unreconciled differences totaling ₱61,767,162.10 between the University Subsidiary Ledgers and Other National Government Agencies' records; (b) project that is terminated with final liquidation report having excess balance of ₱41,640.63, which was not yet returned to the Source Agency; (c) projects that the recipients are no longer existing; and (d) projects with undetermined status of implementation because of the failure of the project implementers to submit to the Audit Team the said status report as of December 31, 2019. This is contrary to the provisions of Commission on Audit (COA) Circular No. 94-013 and Section 63, Chapter 6 of the GAM for NGAs, Volume I.

We reiterated our audit recommendations that the University President:

- a. require the Accountant and the Project Implementers to strictly comply with Paragraphs 4.9 and 6.7 of COA Circular No. 94-013 dated December 13, 1994, and GAM for NGAs, Volume I;
- b. submit to the Audit Team, for audit purposes, the status of project implementation as of December 31, 2019, with supporting documents such as approved request for extension or supplementary Memorandum of Agreement (MOA) extending the period of project implementation;
- c. require the University Accountant to coordinate with the Accounting Office of Other NGAs with noted discrepancies and make an analysis of the accounts

and necessary adjusting entries to reconcile the two balances of Due to NGAs account; and

- d. instruct the Director for Financial Services to closely monitor the status of all fund transferred to the URS and recorded in the Due to NGAs account and ensure the implementation of the aforecited audit recommendations.
3. The accuracy of the reported balance of Cash in Bank - Local Currency, Current Account (CIB - LCCA) as of December 31, 2019, amounting to P245,337,136.18 could not be ascertained due to the failure of the University Accountant/Designated Staff to prepare and submit complete Bank Reconciliation Statements (BRS). Likewise, two bank accounts showed understatement of P1,595,920.86 due to unrecorded payroll maintaining balance, interest income, taxes withheld and prior years erroneous recording of CIB-LCCA account. This is contrary to Section 74 of Presidential Decree (PD) No. 1445 and Sections 5 and 7, Chapter 21 of GAM for NGAs, Volume I, thus rendering the balance of CIB - LCCA doubtful.

We recommended that the University President direct the Accountant or Designated Staff to:

- a) immediately prepare BRS for all bank accounts of the University and submit the same to the Auditor for review
- b) enjoin the Accountant to record the maintaining balance of URS' payroll account, interest income, taxes withheld, and adjust the other prior years erroneous recording of the two Cash-in-Bank-Local Currency accounts; and

Henceforth, strictly observe the prescribed period in the submission of monthly BRS, pursuant to Section 74 of PD No. 1445 and Sections 5 and 7, Chapter 21 of the GAM for NGAs, Volume I.

4. The Cash Advances granted to Accountable Officers (AOs) during the year amounting to P36,737,245.77 were not liquidated promptly within the time limits prescribed under COA Circular No. 97-002 dated February 10, 1997, which delayed the recognition of assets/expenses that were paid out of said cash advances and exposed any unused cash advances to risk of loss and/or misappropriation. Moreover, additional cash advances were granted even though the previous cash advances were not yet liquidated, while there were cash advances that were transferred from one AO to another, in violation of the said COA Circular.

We reiterated our audit recommendations that the University President:

- a. direct the University Accountant to demand immediate liquidation/settlement of unliquidated cash advances of concerned Accountable Officers, before processing for approval of additional cash advance;
- b. require the University Accountant to issue a certification stating that the previous cash advances of each Accountable Officer have been liquidated and accounted for in the books before granting another cash advance;

- c. direct the University Accountant to stop the practice of allowing the transfer of cash advance from one Accountable Officer to another; and
 - d. strictly observe the rules and regulations on the grant, utilization and liquidation of cash advances as provided for under COA Circular No. 97-002 dated February 10, 1997.
5. Collections of the AOs of the Corporate and Business Affairs (CBA) Office were not deposited intact daily or the next banking day from receipt thereof, contrary to Section 69(1 and 4) of PD No. 1445 and Section 21 of the NGAS, Volume I. Moreover, undeposited collections amounting to ₱1,233,019.00 were used to defray operating expenses. This is not in accordance with Section 14, Chapter 6 of GAM for NGAs, Volume I, thus government interest is not properly protected and could result in loss or abuse in the use of funds.

We recommended that the URS President:

- a. instruct the concerned officials to strictly comply with Section 69(1 and 4) of PD No. 1445 and Section 21 of NGAS, Volume I by depositing all their collections intact and in full amount within the next banking day, or where collections are minimal and daily deposit thereof becomes costly and impractical, the AOs shall deposit their collections at least once a week, or as soon as the collections reach ₱10,000.00, to the Authorized Government Depository Bank;
- b. direct the CBA Office Head to refrain from using collections to defray operational expenses, and whenever a transaction that requires payment in cash, strictly observe Section 14 of GAM for NGAs, Volume I and COA Circular No. 97-002 dated February 10, 1997; and
- c. direct the Director of Finance Services to closely monitor the activities of CBA Office to ensure compliance of the concerned AOs in depositing their collections intact or in the next banking day, pursuant to Section 69(1 and 4) of PD No. 1445 and Section 21 of NGAS, Volume I.

The other audit observations, together with the recommended courses of action, which were discussed by the Auditor with the concerned URS officials through issuance of Audit Observation Memoranda (AOMs) as well as through the sending of the copy of the Audit Highlights which were sent thru email to the concerned URS officials on September 4, 2020, are discussed in detail in Part II of the Report. This is in lieu of exit conference since the face to face discussion with the said URS officials and personnel was still discouraged due to COVID 19 Pandemic.

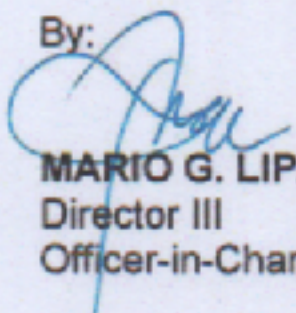
We respectfully request that the recommendations contained in Part II of the Report be implemented, and that this Commission be informed of the actions taken thereon by accomplishing the Agency Action Plan and Status of Implementation form (copy attached), and returning the same to us within 60 days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

We express our appreciation for the valuable support and cooperation that Management extended to the Auditor, thus facilitating the completion of the Report.

Very truly yours,

COMMISSION ON AUDIT

By:


MARIO G. LIPANA
Director III
Officer-in-Charge

Copy furnished:

The President
Republic of the Philippines

The Vice-President
Republic of the Philippines

The President
Senate of the Philippines

The Speaker of the House
House of Representatives

The Chairperson
Senate Finance Committee

The Chairperson
Appropriations Committee

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COA Region IV-A

The Audit Team Leader
COA - University of Rizal System, Morong, Rizal



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Commonwealth Avenue, Quezon City

September 18, 2020

Dr. LILIAN A. DE LAS LLAGAS
Chairperson
Board of Regents
University of Rizal System
Morong, Rizal

Norma P. Pablin / Board Sec V
Sept 21, 2021

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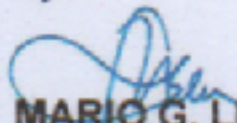
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Very truly yours,

COMMISSION ON AUDIT

By:



MARIO G. LIPANA
Director III
Officer-in-Charge

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The President
Senate of the Philippines

The Speaker of the House
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The Chairperson
Senate Finance Committee

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The Audit Team Leader
COA - University of Rizal System, Morong, Rizal

UNIVERSITY OF RIZAL SYSTEM

Morong, Rizal

**AGENCY ACTION PLAN and
STATUS of IMPLEMENTATION**

Audit Observations and Recommendations

For the Calendar Year 2019

As of _____

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-implementation, if Applicable	Action Taken/ Action to be Taken
			Action Plan	Person/Dept. Responsible	Target Implementation Date				
					From	To			

Agency Sign-Off:

Name and Position of Agency Officer

Date

Note: Status of Implementation may either be (a) Fully Implemented, (b) Ongoing, (c) Not Implemented, (d) Partially Implemented, or (e) Delayed

EXECUTIVE SUMMARY

A. 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, the URS 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. In 2019, the URS produced professionals in the recent Professional Regulation Commission (PRC) Licensure Board Examinations in various fields, as follows:

Profession	Number of Board Passers
Agricultural Engineer	4
Agriculturist	57
Certified Public Accountant	28
Civil Engineer	114
Electrical Engineer	34
Electronics Technician	53
Electronics Engineer	66
Fisheries Technologist	20
Forester	14
Professional Teacher-Elementary	901
Professional Teacher-Secondary	2,156
Master Electrician	36
Master Plumber	15
Mechanical Engineer	44
Nursing	3
Social Worker	65

The University Management System was assessed by TUV Rheinland and is International Organization for Standardization (ISO) 9001:2015 certified with original registration date on January 3, 2019. The URS commits to deliver excellent products and services to ensure total stakeholders' satisfaction in instruction, research, extension, production and dynamic administrative support and to continuously improve its quality management system processes to satisfy all applicable requirements.

The governance of the URS is bestowed on the Board of Regents chaired by the Commissioner of the Commission on Higher Education (CHED), Dr. Lilian A. De Las Llagas, vice-chaired by Dr. Nancy T. Pascual, who assumed as the new University President on February 23, 2020 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. Renato F. De Lemon - 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 audit covered the accounts, operations and financial transactions of the URS with ten campuses for Calendar Year (CY) 2019. The audit was conducted to: (a) verify the level of assurance that may be placed on Management's assertions on the financial statements; (b) recommend agency improvement opportunities; and (c) determine the extent of implementation of prior years' audit recommendations.

B. Financial Highlights

The URS' financial condition and results of operations for CY 2019 with comparative figures for CY 2018 are shown below and in details in the attached audited financial statements:

	2019	2018	Increase (Decrease)
Financial Position			
Assets	P745,699,565.94	P838,643,209.33	P(92,943,643.39)
Liabilities	109,301,485.70	190,573,526.92	(81,272,041.22)
Net Assets/Equity	636,398,080.24	648,069,682.41	(11,671,602.17)
Results of Operation			
Income	P622,732,489.61	P680,105,030.08	P(57,372,540.47)
Expenses	610,432,097.60	603,284,495.73	7,147,601.87
Net Income	12,300,392.01	76,820,534.35	(64,520,142.34)

On the other hand, out of the total budget of P482,041,000.00 of the University under CY 2019 General Appropriation Act (GAA), P480,370,264.00 of which was received by URS and P478,702,378.56 was obligated during the year, as follows:

Allotment Class/ Source	Allotment Received	Obligations	Unobligated Balance
Personnel Services	P429,412,948.00	P428,666,910.48	P746,037.52

Allotment Class/ Source	Allotment Received	Obligations	Unobligated Balance
Maintenance and Other Operating Expenses	40,957,316.00	40,036,056.92	921,259.08
Capital Outlay	10,000,000.00	9,999,411.16	588.84
Total	P480,370,264.00	P478,702,378.56	P1,667,885.44

C. Scope of Audit

The audit covered the financial transactions and operations of the URS for calendar year 2019. It includes analysis of accounts of the financial statements, review of transactions and test of compliance with government rules and regulations. The audit was also done to: (a) ascertain the propriety of financial transactions and compliance of the University with the prescribed rules and regulations; and (b) verify the level of assurance that may be placed on Management's assertions on the financial statements (FS).

D. Audit Opinion on the Financial Statements

The Auditor rendered a qualified opinion on the fairness of the presentation of the financial statements for the year ended December 31, 2019 in view of the following noted deficiencies as stated in the Independent Auditor's Report:

1. The reported balances of the Property, Plant and Equipment (PPE) accounts, with a net book value of P417,205,267.45 as of December 31, 2019, are unreliable due to unrecorded items of PPE such as land, buildings and structures, and donated equipment, contrary to Sections 3 and 5, Chapter 10 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I and International Public Sector Accounting Standards (IPSAS) No. 17, thus affecting the correctness and reliability of the said account balances. Moreover, the Report on Physical Count of Property, Plant and Equipment (RPCPPE) and Inventory and Inspection Report on Unserviceable Property (IIRUP) were not submitted to the Auditor for review, which is inconsistent per instructions in Appendices 73 and 74 of GAM for NGAs, Volume II, thus rendering the accuracy of the balances of PPE items more difficult to ascertain.
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For the exceptions cited above, we recommended that the University President:

1.
 - a. direct the concerned officials of Supply and Procurement Management Office (SPMO) to conduct the actual inventory of buildings and other structures and parcels of land, and the Accounting Division to account and record such property at fair value, pursuant to Sections 3 and 5, Chapter 10 of the GAM for NGAs, Volume I and IPSAS No. 17;
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2.
 - a. require the Accountant and the Project Implementers to strictly comply with paragraphs 4.9 and 6.7 of Commission on Audit (COA) Circular No. 94-013 dated December 13, 1994, and GAM for NGAs, Volume I;
 - b. submit to the Auditor, for audit purposes, the status of project implementation as of December 31, 2019, with supporting documents such as approved request for extension or supplementary Memorandum of Agreement (MOA) extending the period of project implementation;
 - c. require the University Accountant to coordinate with the Accounting Office of Other NGAs, reconcile the discrepancies noted, make an analysis of the accounts and thereafter, prepare the necessary adjusting entries based on confirmation reply to the Auditor; and

- d. instruct the Director for Financial Services to closely monitor the status of all the fund transferred to the URS and recorded in the Due to NGAs account and ensure the implementation of the above audit recommendations.
3. a. direct the Accountant or Designated Staff to immediately prepare BRS for all bank accounts of the University and submit the same to the Auditor for review;
 - b. enjoin the Accountant to record the maintaining balance of URS' payroll account, interest income, taxes withheld, and adjust the other prior years erroneous recording of the two Cash-in-Bank- Local Currency accounts; and
 - c. strictly observe the prescribed period in the submission of monthly BRS, pursuant to Section 74 of PD No. 1445 and Sections 5 and 7, Chapter 21 of GAM for NGAs, Volume I.

Significant Audit Observations and Recommendations

The following are the other significant observations and the corresponding recommendations:

1. Cash Advances granted to Accountable Officers (AOs) during the year amounting to P36,737,245.77 were not liquidated promptly within the time limits prescribed under COA Circular No. 97-002 dated February 10, 1997, which delayed the recognition of assets/expenses that were paid out of said cash advances and exposed any unused cash advances to risk of loss and/or misappropriation. Moreover, additional cash advances were granted even though the previous cash advances were not yet liquidated, while there were cash advances that were transferred from one AO to another, in violation of the said COA Circular.

We reiterated our audit recommendations that the University President:

- a. direct the University Accountant to demand immediate liquidation/settlement of unliquidated cash advances of concerned Accountable Officers, before processing for approval of additional cash advance;
 - b. require the University Accountant to issue a certification stating that previous cash advances of each accountable officer have been liquidated and accounted for in the books before granting another cash advance;
 - c. direct the University Accountant to stop the practice of allowing the transfer of cash advance from one Accountable Officer to another; and
 - d. strictly observe the rules and regulations on the grant, utilization and liquidation of cash advances as provided for under COA Circular No. 97-002 dated February 10, 1997.
2. Collections of the AOs of the Corporate and Business Affairs (CBA) Office were not deposited intact daily or the next banking day from receipt thereof, contrary to Section 69(1 and 4) of PD No. 1445 and Section 21 of the NGAS, Volume I. Moreover, undeposited collections amounting to P1,233,019.00 were used to defray operating expenses. This is not in accordance with Section 14, Chapter 6 of GAM

for NGAs, Volume I, thus government interest is not properly protected and could result in loss or abuse in the use of funds.

We recommended that the University President:

- a. instruct the concerned officials to strictly comply with Section 69(1 and 4) of PD No. 1445 and Section 21 of the NGAS, Volume I by depositing all their collections intact and in full amount within the next banking day, or where collections are minimal and daily deposit thereof becomes costly and impractical, the AOs shall deposit their collections at least once a week, or as soon as the collections reach ₱10,000.00, to the Authorized Government Depository Bank;
 - b. direct the CBA Office Head to refrain from using collections to defray operational expenses, and whenever a transaction requires payment in cash, strictly observe Section 14 of the GAM for NGAs and COA Circular No. 97-002 dated February 10, 1997; and
 - c. direct the Director of Finance Services to closely monitor the activities of CBA Office to ensure compliance of the concerned AOs in depositing their collections intact or in the next banking day, pursuant to Section 69(1 and 4) of PD No. 1445 and Section 21 of the NGAS, Volume I.
3. The AOs of the CBA Office of the URS, handling average daily collections and disbursements amounting to ₱129,770.72 and ₱5,934.02, respectively, were not properly bonded. This is contrary to Section 101 of PD No. 1445 and Section 4.1 of Treasury Circular No. 02-2009 dated August 6, 2009, thus the University will not be indemnified by the Bureau of the Treasury in the event of losses of the AOs' cash and accounts.

We recommended and Management agreed to:

- a. instruct the Director for Finance Services to facilitate the application of Fidelity bond of the concerned AOs of the University CBA Office; and
 - b. ensure that all employees of the University whose duties permit or require the possession or custody of government funds or property are properly bonded in accordance with laws, rules and regulations to provide protection on the URS' cash resources.
4. Disbursement Vouchers (DVs), Liquidation Reports and Report of Collections and Deposits for the CY 2019 of the University were not submitted within the prescribed period, contrary to 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 and Section 122(2) of PD No. 1445. This resulted in the delay in the audit of the accounts and transactions of the University, and thus deficiencies noted were not communicated to Management on time.

for NGAs, Volume I, thus government interest is not properly protected and could result in loss or abuse in the use of funds.

We recommended that the University President:

- a. instruct the concerned officials to strictly comply with Section 69(1 and 4) of PD No. 1445 and Section 21 of the NGAS, Volume I by depositing all their collections intact and in full amount within the next banking day, or where collections are minimal and daily deposit thereof becomes costly and impractical, the AOs shall deposit their collections at least once a week, or as soon as the collections reach ₱10,000.00, to the Authorized Government Depository Bank;
 - b. direct the CBA Office Head to refrain from using collections to defray operational expenses, and whenever a transaction requires payment in cash, strictly observe Section 14 of the GAM for NGAs and COA Circular No. 97-002 dated February 10, 1997; and
 - c. direct the Director of Finance Services to closely monitor the activities of CBA Office to ensure compliance of the concerned AOs in depositing their collections intact or in the next banking day, pursuant to Section 69(1 and 4) of PD No. 1445 and Section 21 of the NGAS, Volume I.
3. The AOs of the CBA Office of the URS, handling average daily collections and disbursements amounting to ₱129,770.72 and ₱5,934.02, respectively, were not properly bonded. This is contrary to Section 101 of PD No. 1445 and Section 4.1 of Treasury Circular No. 02-2009 dated August 6, 2009, thus the University will not be indemnified by the Bureau of the Treasury in the event of losses of the AOs' cash and accounts.

We recommended and Management agreed to:

- a. instruct the Director for Finance Services to facilitate the application of Fidelity bond of the concerned AOs of the University CBA Office; and
 - b. ensure that all employees of the University whose duties permit or require the possession or custody of government funds or property are properly bonded in accordance with laws, rules and regulations to provide protection on the URS' cash resources.
4. Disbursement Vouchers (DVs), Liquidation Reports and Report of Collections and Deposits for the CY 2019 of the University were not submitted within the prescribed period, contrary to 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 and Section 122(2) of PD No. 1445. This resulted in the delay in the audit of the accounts and transactions of the University, and thus deficiencies noted were not communicated to Management on time.

We reiterated our audit recommendations that the University President:

- a. direct the University Accountant and the Cashier to immediately submit the DVs, Liquidation Reports and Report of Collections and Deposits presented in **Annex C**; and
 - b. direct the Director for Finance Services and the University Accountant in ensuring that all DVs and financial reports are submitted to the Auditor within the prescribed period to facilitate timely audit of the accounts and transactions of the University, pursuant to Section 7.2.1 of the RRSA prescribed under COA Circular No. 2009-006. Otherwise, initiate appropriate action against the concerned personnel in accordance with Section 122(2) of PD No. 1445, if warranted.
5. Payment for fuel, oil and lubricants of the University amounting to ₱938,013.22, anew were not supported with properly accomplished driver's trip tickets and other documentations prescribed in accordance with COA Circular No. 75-6 dated November 7, 1975, as amended by COA Circular No. 77-61 dated September 26, 1977, thus evaluation on the proper utilization and the reasonableness of fuel consumption of the vehicles of the URS could not be done.

We reiterated our audit recommendations that the University President:

- a. direct the concerned employees/drivers to properly prepare the prescribed Trip Tickets on a daily basis; and
 - b. instruct the University Accountant to submit the lacking supporting documents and refrain from processing and paying transactions for fuel, oil and lubricants if not supported by properly accomplished and validated driver's trip tickets and other documentations, pursuant to COA Circular No. 75-6. Otherwise, non-compliance therewith shall cause the disallowance of all related expenses in connection with the use of URS government vehicles, pursuant to COA Circular No. 75-6 and the Rules and Regulations on Settlement of Accounts prescribed under COA Circular No. 2009-006 dated September 15, 2009.
6. Gender and Development (GAD) Fund of the University has unutilized balance amounting to ₱14,038,450.00 or 46 percent of its total GAD appropriation of ₱30,401,450.00 due to: (a) non-integration of gender perspective in major programs and projects of the URS; (b) insufficient GAD database maintained; and (c) excessive allocation of budget for each GAD Programs, Projects and Activities (PPAs). Moreover, out of the reported amount of ₱16,363,000.00 as GAD budget utilized for CY 2019, 92 percent or ₱14,980,255.00 was an attribution to GAD without conducting gender analysis using Harmonized Gender and Development Guidelines (HGDG) tool. This defeated the intent of the program to pursue women's empowerment and gender equality, contrary to the pertinent provisions of Philippine Commission on Women (PCW)- National Economic and Development Authority (NEDA)-Department of Budget and Management (DBM) Joint Circular No. 2012-01.

We reiterated our audit recommendations that the University President:

- a. direct the Head of the URS GAD Center to maintain sufficient GAD database containing sex disaggregated data and updated gender-related statistics, and consider the same in identifying priority gender issues to be addressed during GAD planning in accordance with PCW-NEDA-DBM Joint Circular No. 2012-01; and
- b. direct the concerned URS officials to maximize utilization or attribution of the GAD funds through integration of gender perspective in the University's programs, projects and activities to achieve the desired outcomes for GAD using gender analysis tool introduced by appropriate authority, in compliance with the pertinent provisions of the aforementioned Joint Circular.

In addition, we recommended that the University President instruct the Head of the University GAD Center to refrain from allocating excessive budget for GAD PPAs, just to comply with the minimum five percent of University's total budget. Instead, conduct more seminars, trainings and workshops that will capacitate the concerned URS officials in GAD planning and budgeting (GPB), particularly in training for the use of HGDG GAD checklist to ensure accurate determination of the amount that can be attributed to GPB.

7. Monthly deductions of Government Service Insurance System (GSIS) premium contributions and loan repayments from the salaries of the University employees during the CY 2019 were not remitted in accordance with Section 14 of the Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 8291, the GSIS Act of 1997, thus exposed to possibility of incurrence of interest on delayed remittance, and rendered the balance of Due to GSIS account of P10,132.66 doubtful.

We recommended that the University President:

- a. instruct the University Accountant to exert extra effort to investigate and adjust the discrepancies noted to reflect the accurate balance of the Due to GSIS account, and
- b. direct the concerned Human Resource Management Office (HRMO) personnel to remit to the GSIS in accordance with the provisions of RA No. 8291 all amount due to the said agency to avoid incurrence of interest due to delayed in remittances of premium contributions and loan repayments.

Unsettled Audit Suspensions, Disallowances and Charges

The unsettled Audit Suspensions, Disallowances and Charges of the University as of the end of the year, are as follows:

Nature	Calendar Year 2019			
	Beg. Balance	Issuance	Settlement	Ending Balance
Notice of Suspension	P 0.00	P 0.00	P 0.00	P 0.00

Nature	Calendar Year 2019			
	Beg. Balance	Issuance	Settlement	Ending Balance
Notice of Disallowance	18,306,011.50	11,475,610.67	0.00	29,781,622.17
Notice of Charge	0.00	0.00	0.00	0.00

It should be noted, however, that the status of outstanding disallowances are all presently under appeal with the COA Regional Office No. IV-A, except for the P11,475,610.67 issued during the year which will become final and executory on the first month of the second quarter of the ensuing year.

E. Status of Implementation of Prior Year's Audit Recommendations

Of the 26 audit recommendations contained in calendar year 2018 Annual Audit Report, eight were fully implemented, eight were partially implemented and ten were not implemented by the University.

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PART I

Audited Financial Statements



INDEPENDENT AUDITOR'S REPORT

Dr. NANCY T. PASCUAL

President
University of Rizal System
Morong, Rizal

Qualified Opinion

We have audited the accompanying financial statements of the University of Rizal System, Morong, Rizal which comprise the Statement of Financial Position as of December 31, 2019 and the Statements of Financial Performance, Cash Flows, Changes in Net Assets/Equity and Comparison of Budget and Actual Amounts for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matters described in the Bases for Qualified Opinion section, the financial statements present fairly, in all material respects, the financial position of the University of Rizal System as of December 31, 2019, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS).

Bases for Qualified Opinion

As discussed in Part II of this Report, the significant observations include the following audit findings which affected the fair presentation of some accounts in the financial statements:

1. The reported balances of the Property, Plant and Equipment (PPE) accounts, with a net book value of ₱417,205,267.45 as of December 31, 2019, are unreliable due to unrecorded items of PPE such as land, buildings and structures, and donated equipment, contrary to Sections 3 and 5, Chapter 10 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I and International Public Sector Accounting Standards (IPSAS) No. 17, thus affecting the correctness and reliability of the said account balances. Moreover, the Report on Physical Count of Property, Plant and Equipment (RPCPPE) and Inventory and Inspection Report on Unserviceable Property (IIRUP) were not submitted to the Auditor for review, which is inconsistent per instructions in Appendices 73 and 74 of the GAM for NGAs, Volume II, thus rendering the accuracy of the balances of PPE items more difficult to ascertain.
2. The balance of the Due to NGAs account as of December 31, 2019, amounting to ₱15,226,573.83, is unreliable due to: (a) unreconciled differences totaling

₱61,767,162.10 between the University Subsidiary Ledgers and Other National Government Agencies' records; (b) project that is terminated with final liquidation report having excess balance of ₱41,640.63, which was not yet returned to the Source Agency; (c) projects where the recipients are no longer existing; and (d) projects with undetermined status of implementation because of the failure of the project implementers to submit to the Auditor the said status report as of December 31, 2019. This is contrary to the provisions of COA Circular No. 94-013 and Section 63, Chapter 6 of the GAM for NGAs, Volume I.

3. The accuracy of the reported balance of the Cash in Bank - Local Currency, Current Account (CIB - LCCA) as of December 31, 2019, amounting to ₱245,337,136.18 could not be ascertained due to the failure of the University Accountant/Designated Staff to prepare and submit complete Bank Reconciliation Statements (BRS). Likewise, two bank accounts showed understatement of ₱1,595,920.86 due to unrecorded payroll maintaining balance, interest income, taxes withheld, and prior years erroneous recording of CIB-LCCA account. This is contrary to Section 74 of Presidential Decree (PD) No. 1445 and Sections 5 and 7, Chapter 21 of the GAM for NGAs, Volume I, thus rendering the balance of CIB -LCCA doubtful.

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further 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 (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 opinion.

Key Audit Matters

Except for the matter described in the Bases for Qualified Opinion section, we have determined that there are no other key audit matters to communicate in our report.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether 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:

A handwritten signature in black ink, appearing to read 'T. Landicho', written in a cursive style.

TEODORA J. LANDICHO

State Auditor V
Supervising Auditor

September 8, 2020



Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
Province of Rizal

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Management
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STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

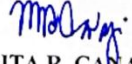
In this regard, management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized.


SHIRLEY R. MARTY

Director, Finance Services Division

February 14, 2020

Date Signed


MARITA R. CANAPI, Ed. D.

University President

February 14, 2020

Date Signed

"Nurturing Tomorrow's Noblest"

URS Angono Tel 651-0346
URS Antipolo Tel/Fax 697-5773
URS Binangonan Tel 652-1018; Fax 652-3481

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URS Morong Tel/Fax 653-1735; 653-1082

URS Pililla Tel/Fax 654-4465
URS Rodriguez Tel 997-9765
URS Taytay Tel 664-6393

Republic of the Philippines
 UNIVERSITY OF RIZAL SYSTEM
 Morong, Rizal
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS AT DECEMBER 31, 2019

ASSETS	<u>Note</u>	<u>2019</u>	<u>2018</u>
Current Assets			
Cash and Cash Equivalents	6	P <u>246,172,030.00</u>	P <u>272,738,149.67</u>
Cash on hand		-	469,334.64
Cash - Collecting Officers		-	469,334.64
Cash in Bank-Local Currency		245,337,136.18	272,268,815.03
Cash in Bank-Local Currency, Current		245,337,136.18	272,268,815.03
Treasury/Agency Cash Accounts		834,893.82	
Cash - Treasury/Agency Deposit,		834,893.82	
Receivables	7	<u>55,456,784.95</u>	<u>119,846,360.67</u>
Loans and Receivable Accounts	7.1	11,682,415.23	25,769,282.81
Accounts Receivable		12,563,382.57	26,650,250.15
Allowance for Impairment-Accounts Receivable		(880,967.34)	(880,967.34)
Net Value- Accounts Receivable		11,682,415.23	25,769,282.81
Inter-Agency Receivables		42,699,976.33	94,026,299.11
Due from National Government Agencies	7.2	42,699,976.33	94,026,299.11
Other Receivables		1,074,393.39	50,778.75
Due from Officers and Employees		1,023,614.64	-
Other Receivables		50,778.75	50,778.75
Inventories	8	<u>7,776,520.46</u>	<u>7,656,177.84</u>
Inventory Held for Sale		3,609,401.00	3,961,713.00
Merchandise Inventory		3,609,401.00	3,961,713.00

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

<i>Accumulated Impairment Losses-</i>		-	
<i>Net Value</i>		2,995,700.64	3,154,776.56
Property, Plant and Equipment	10	417,205,267.45	399,761,949.83
Land		30,289,430.00	30,289,430.00
Land		30,289,430.00	30,289,430.00
<i>Accumulated Impairment Losses- Land</i>		-	-
<i>Net Value</i>		30,289,430.00	30,289,430.00
Land Improvements		10,886,026.24	4,394,473.02
Other Land Improvements		20,301,147.74	12,955,460.42
<i>Accumulated Depreciation-Other Land Improvements</i>		(9,415,121.50)	(8,560,987.40)
<i>Accumulated Impairment Losses-Other Land Improvements</i>		-	-
<i>Net Value</i>		10,886,026.24	4,394,473.02
Infrastructure Assets		864,848.12	965,846.12
Water Supply Systems		5,021,856.26	5,021,856.26
<i>Accumulated Depreciation-Water Supply Systems</i>		(4,157,008.14)	(4,056,010.14)
<i>Accumulated Impairment Losses-Water Supply Systems</i>		-	-
<i>Net Value</i>		864,848.12	965,846.12
Buildings and Other Structures		249,696,430.38	197,909,875.88
School Buildings		356,710,081.62	299,153,278.81
<i>Accumulated Depreciation-School Buildings</i>		(121,909,455.87)	(114,297,097.26)
<i>Accumulated Impairment Losses-School Buildings</i>		-	-
<i>Net Value</i>		234,800,625.75	184,856,181.55
Hostels and Dormitories		1,205,825.00	1,205,825.00
<i>Accumulated Depreciation-Hostels and Dormitories</i>		(1,085,242.50)	(1,085,242.50)
<i>Accumulated Impairment Losses-Hostels and Dormitories</i>		-	-
<i>Net Value</i>		120,582.50	120,582.50
Other Structures		29,584,876.96	26,513,740.71
<i>Accumulated Depreciation-Other Structures</i>		(14,809,654.83)	(13,580,628.88)
<i>Accumulated Impairment Losses-Other Structures</i>		-	-
<i>Net Value</i>		14,775,222.13	12,933,111.83

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

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

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

LIABILITIES

Liabilities

Current Liabilities

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

Republic of the Philippines
 UNIVERSITY OF RIZAL SYSTEM
 Morong, Rizal
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

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

Other Compensation	18.2		
Personal Economic Relief Allowance (PERA)		18,709,752.74	18,256,715.57
Representation Allowance (RA)		225,000.00	235,000.00
Transportation Allowance (TA)		99,838.34	108,207.00
Clothing / Uniform Allowance		4,644,000.00	4,536,000.00
Subsistence Allowance		53,731.25	50,268.75
Laundry Allowance		7,326.80	6,854.65
Honoraria		18,263,266.77	20,341,445.03
Hazard Pay		413,596.34	427,523.68
Overtime and Night Pay		4,956,088.12	2,923,637.66
Year End Bonus		52,000,691.06	47,771,560.00
Cash Gift		3,924,053.20	3,822,000.00
Other Bonuses and Allowances		16,585,684.00	10,306,762.08
Total Other Compensation		119,883,028.62	108,785,974.42
Personnel Benefit Contributions	18.3		
Retirement and Life Insurance Premiums		37,343,794.49	34,350,319.82
Pag-IBIG Contributions		935,800.00	902,725.63
PhilHealth Contributions		3,472,426.54	3,337,603.54
Employees Compensation Insurance Premiums		937,773.99	912,877.36
Total Personnel Benefit Contributions		42,689,795.02	39,503,526.35
Other Personnel Benefits	18.4		
Terminal Leave Benefits		-	771,864.40
Other Personnel Benefits		1,160,049.00	455,000.00
Total Other Personnel Benefits		1,160,049.00	1,226,864.40
Total Personnel Services		481,046,220.60	439,621,193.06
Maintenance and Other Operating Expenses			
Traveling Expenses	19.1		
Traveling Expenses - Local		3,203,703.44	3,371,461.89
Travelling Expenses - Foreign		49,980.78	25,035.00
Total Traveling Expenses		3,253,684.22	3,396,496.89
Training and Scholarship Expenses	19.2		
Training Expenses		3,858,786.31	4,464,076.94
Scholarship Grants/Expenses		611,821.00	8,517,836.00
Total Training and Scholarship Expenses		4,470,607.31	12,981,912.94

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

General Services	19.9		
Janitorial Services		1,760.00	-
Security Services		9,692,036.25	8,728,518.50
Other General Services		258,159.01	1,708,490.68
Total General Services		9,951,955.26	10,437,009.18
Repairs and Maintenance	19.10		
Repairs and Maintenance - Infrastructure Assets		639,238.05	54,949.73
Repairs and Maintenance - Buildings and Other Structures		1,539,976.60	5,957,262.56
Repairs and Maintenance - Machinery and Equipment		338,499.00	156,188.20
Repairs and Maintenance - Transportation Equipment		263,293.12	303,167.56
Repairs and Maintenance - Furniture and Fixtures			480.00
Total Repairs and Maintenance		2,781,006.77	6,472,048.05
Taxes, Insurance Premiums and Other Fees	19.11		
Taxes, Duties and Licenses		33,455.67	52,181.06
Fidelity Bond Premiums		306,750.00	311,625.00
Insurance Expenses		2,999,571.07	4,987,184.26
Total Taxes, Insurance Premiums and Other Fees		3,339,776.74	5,350,990.32
Labor and Wages	19.12		
Labor and Wages		10,999,076.63	14,141,983.82
Other Maintenance and Operating Expenses	19.13		
Advertising Expense		15,000.00	90,499.20
Printing and Publication Expenses		1,488,086.37	1,968,759.29
Representation Expenses		5,619,087.63	7,417,965.10
Transportation and Delivery Expenses		160.00	18,790.00
Rent / Lease Expenses		512,727.00	1,092,631.50
Membership Dues and Contributions to Organizations		1,872,351.95	2,115,155.32
Subscription Expenses			701,501.02
Other Maintenance and Operating Expenses		225,371.00	149,695.00
Total Other Maintenance and Other Operating Expenses		9,732,783.95	13,554,996.43

Total Maintenance and Other Operating Expenses		94,648,595.83	132,808,841.58
Financial Expenses	20		
Financial Expenses			
Bank Charges		300.00	100.00
Total Financial Expenses		300.00	100.00
Non-Cash Expenses			
Depreciation	21.1		
Depreciation-Investment Property		159,075.92	159,075.92
Depreciation-Land Improvements		854,134.10	400,515.38
Depreciation-Infrastructure Assets		100,998.00	421,250.65
Depreciation-Buildings and Other Structures		8,794,300.45	6,532,089.56
Depreciation-Machinery and Equipment		23,297,537.51	21,972,715.45
Depreciation-Transportation Equipment		1,227,487.09	1,061,522.10
Depreciation-Furniture, Fixtures and Books		294,629.60	284,949.43
Depreciation-Other Property, Plant and Equipment		8,818.50	22,242.60
Total Depreciation		34,736,981.17	30,854,361.09
Current Operating Expenses		610,432,097.60	603,284,495.73
Surplus (Deficit) from Current Operations		(484,415,082.64)	(440,648,169.38)
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs			
Subsidy from National Government		499,228,150.56	534,246,326.23
Less : Reversal of Unused NCA		2,512,675.91	16,777,622.50
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		496,715,474.65	517,468,703.73
Net Financial Assistance/Subsidy	22	496,715,474.65	517,468,703.73
Surplus (Deficit) for the period	P	12,300,392.01	P 76,820,534.35

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, 2019

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

Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
Morong, Rizal
STATEMENT OF CASH FLOWS
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Cash Flows From Operating Activities

	<u>Note</u>	<u>2019</u>	<u>2018</u>
Cash Inflows			
Receipt of Notice of Cash Allocation	P	<u>469,330,996.00</u>	P <u>506,537,524.00</u>
Receipt of Notice of Cash Allocation		469,330,996.00	506,537,524.00
Collection of Income/Revenues		<u>24,055,590.54</u>	<u>41,389,442.34</u>
Collection of service and business income		24,021,438.33	41,376,895.11
Collection of other income		34,152.21	12,547.23
Collection of Receivables		<u>171,492,949.11</u>	<u>16,674,852.10</u>
Collection of loans and receivables		28,024,299.11	16,674,852.10
Collection of other receivables		143,468,650.00	
Receipt of Inter-Agency Fund Transfers		<u>1,869,000.00</u>	<u>118,364,410.56</u>
Receipt of cash for the account of NGAs/LGUs/GOCCs		1,869,000.00	118,364,410.56
Trust Receipts		<u>2,517,271.70</u>	<u>8,189,722.94</u>
Receipt of guaranty/security deposits		124,945.70	4,274,056.83
Collection of other trust receipts		2,392,326.00	3,915,666.11
Other Receipts		<u>2,866,661.60</u>	<u>819,995.38</u>
Receipt of refund of cash advances		2,861,755.92	819,995.38
Refund of overpayment of personnel services		4,905.68	
Adjustments		<u>600,300.37</u>	<u>4,231,258.15</u>
Restoration of cash for cancelled/lost/stale checks/ADA		525,688.84	3,687,882.65
Other adjustments-Inflow		74,611.53	543,375.50
Total Cash Inflows		<u>672,732,769.32</u>	<u>696,207,205.47</u>
Cash Outflows			
Remittance to National Treasury		<u>1,392,869.86</u>	<u>2,188,270.74</u>
Payment of Expenses		93,974,727.78	77,795,281.83

Payment of personnel services	3,188,020.84	8,596,241.44
Payment of maintenance and other operating expenses	85,640,151.71	54,292,647.88
Payment of financial expenses		100.00
Payment of expenses pertaining to/incurred in the prior years	5,146,555.23	14,906,292.51
Purchase of Inventories	<u>32,705,240.69</u>	<u>30,294,218.56</u>
Purchase of inventories for sale	22,068,902.89	17713798.99
Purchase of inventory held for consumption	10,636,337.80	12580419.57
Grant of Cash Advances	<u>356,498,473.02</u>	<u>295,850,056.72</u>
Advances for payroll	355,844,593.02	294810956.7
Advances to officers and employees	653,880.00	1039100
Prepayments	<u>3,012,487.19</u>	<u>5,184,942.99</u>
Prepaid Insurance	3,012,487.19	4,923,841.32
Other prepayments		261,101.67
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>171,784,340.62</u>	<u>162,971,590.21</u>
Remittance of taxes withheld not covered by TRA	6,377,133.34	6990169.6
Remittance to GSIS/Pag-IBIG/PhilHealth	119,260,096.59	111197734.5
Remittance of personnel benefits contributions	43,767,680.14	41842229.4
Remittance of other payables	2,379,430.55	2941456.74
Release of Inter-Agency Fund Transfers	<u>3,124,541.09</u>	<u>4,268,371.85</u>
Advances to Procurement Service	3,124,541.09	4,268,371.85
Release of Intra-Agency Fund Transfers		<u>22,330.00</u>
Release of other intra-agency fund transfers		22,330.00
Reversal of Unutilized NCA	<u>2,429,295.91</u>	<u>16,777,622.50</u>
Other Disbursements	<u>6,483,731.75</u>	<u>11,542,073.22</u>
Refund of excess income	8,874.00	38,132.95
Refund of excess working fund/fund transfers/ trust fund	180,126.00	
Refund of guaranty/security deposits	2,971,162.95	646,977.58
Other Disbursements	3,323,568.80	10,856,962.69
Adjustments	<u>850,100.59</u>	<u>2,249,341.46</u>

Other adjustments - Net cash reconciliation	125,816.28	
Other adjustments - AOM No. 2019-005 (2018)	408,614.64	
Other adjustments - outflow	315,669.67	2,249,341.46
Total Cash Outflows	<u>672,255,808.50</u>	<u>609,144,100.08</u>
Net Cash Provided by (Used in) Operating Activities	<u>476,960.82</u>	<u>87,063,105.39</u>
Cash Flows from Investing Activities		
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	<u>27,043,080.49</u>	<u>101,797,419.68</u>
Construction of buildings and other structures	3,805,752.74	7,227,073.58
Purchase of machinery and equipment	6,179,562.63	25,181,988.41
Purchase of transportation equipment		1,041,071.43
Purchase of furniture, fixtures and books		574,359.11
Construction in progress	2,754,694.47	
Advances to contractors	1,612,820.07	10,646,659.70
Payment of retention fee to contractors		4,352,110.23
Payment for rehabilitation of property, plant and equipment (capitalized repair)		5,136,024.28
Payment for property, plant and equipment obligated in prior year	12,690,250.58	47,638,132.94
Total Cash Outflows	<u>27,043,080.49</u>	<u>101,797,419.68</u>
Net Cash Provided By (Used In) Investing Activities	<u>(27,043,080.49)</u>	<u>(101,797,419.68)</u>
Increase (Decrease) in Cash and Cash Equivalents	<u>(26,566,119.67)</u>	<u>(14,734,314.29)</u>
Cash and Cash Equivalents, January 1	<u>272,738,149.67</u>	<u>287,472,463.96</u>
Cash and Cash Equivalents, December 31	<u>P 246,172,030.00</u>	<u>P 272,738,149.67</u>

Republic of the Philippines
 UNIVERSITY OF RIZAL SYSTEM
 Morong, Rizal
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
ALL FUNDS
 For the Year Ended December 31, 2019

Particulars	Budgeted Amounts		Actual Amounts on Comparable	Difference Final Budget and Actual
	Original	Final		
RECEIPTS				
Services and Business Income	29,585,631.21	178,464,051.02	147,400,576.55	31,063,474.47
Others	3,687,000.00	3,687,000.00	3,687,000.00	-
Total Receipts	33,272,631.21	182,151,051.02	151,087,576.55	31,063,474.47
PAYMENTS				
Personnel Services	501,647,167.81	507,184,431.81	491,578,505.92	15,605,925.89
Maintenance and Other				
Operating Expenses	93,103,107.00	93,103,107.00	82,041,410.33	11,061,696.67
Capital Outlay	61,652,624.00	61,652,624.00	51,954,374.18	9,698,249.82
Others	54,341,593.00	54,341,593.00	54,341,593.00	-
Total Payments	710,744,491.81	716,281,755.81	679,915,883.43	36,365,872.38
NET RECEIPTS/PAYMENTS	(677,471,860.60)	(534,130,704.79)	(528,828,306.88)	(5,302,397.91)

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

1. General Information/Agency Profile

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

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

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

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

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

Vision

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

Mission

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

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

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

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

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

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

3. Summary of Significant Accounting Policies

3.1 Basis of accounting

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

3.2 Cash and cash equivalents

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

3.3 Inventories

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

3.4 Property, Plant and Equipment

Recognition

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

The characteristics of PPE are as follows:

- tangible items;
- are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and
- are expected to be used during more than one reporting period.

An item of PPE is recognized as an asset if:

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

Measurement at Recognition

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

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

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

Cost includes the following:

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

Measurement After Recognition

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

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

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

Depreciation

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

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

Initial Recognition of Depreciation

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

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

Depreciation Method

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

Estimated Useful Life

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

The URS uses a residual value equivalent to at least five percent 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.

3.5 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.

3.6 Revenue from non-exchange transactions

Recognition and Measurement of Assets from Non-Exchange Transactions

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

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

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

Recognition Revenue from Non-Exchange Transactions

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

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

Measurement of Revenue from Non-Exchange Transactions

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

Gifts and Donations

The 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 values were ascertained by reference to quoted prices in an active and liquid market.

3.7 Revenue from Exchange transactions

Measurement of Revenue

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

Sale of Goods

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

Rental income

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

3.8 Budget information

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

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

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

3.9 Employee benefits

The employees of the URS are member 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.

4. Changes in Accounting Policies

The URS adopted the following new accounting policies:

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

5. Prior Period Adjustments

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

Particular	Amount
Issuance of supplies purchased in the previous years as per RSMI	P(2,317,762.39)
Issuance of accountable forms purchased in the previous years as per RAAF	(92,070.60)
Adjustment of Livestock Inventory	(442,495.48)
Adjustment for cancelled checks	5,620.40
Adjustment for refund of Cash advances	106,905.06
Overstatement of recorded income	(3,862,700.00)
Adjustment for expired portion of prepaid insurance	(28,904.51)
Adjustment of prior years' depreciation	(77,474.75)
Adjustment to Merchandise Inventory	(1,090,304.00)
Adjustment of Accounts Receivable	(16,127,929.79)
Bank Reconciliation Adjustment - Book Reconciling Items	(125,816.28)
Over remittance of prior year's tax	(205.08)
Adjustment on prior year's college share	(13,560.00)
Adjustment on prior year's accounts payable and expense account	94,703.24
Net Debit Adjustment	<u>P(23,971,994.18)</u>

6. Cash and Cash Equivalents

Accounts	As of December 31, 2019
Cash Collecting Officer	P0.00
Cash in Bank-Local Currency	245,337,136.18
Cash-Treasury/Agency Deposit, Regular	834,893.82
Total Cash and Cash Equivalents	<u>P246,172,030.00</u>

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

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

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

7. Receivables

7.1 Loans and Receivables

Accounts	2019		
	Current	Non-Current	Total
Accounts Receivable	P12,563,382.57	-	P12,563,382.57
<i>Allowance for Impairment-Accounts Receivable</i>	(880,967.34)	-	(880,967.34)
<i>Net Value- Accounts Receivable</i>	11,682,415.23	-	11,682,415.23
Total	<u>P 11,682,415.23</u>	<u>-</u>	<u>P 11,682,415.23</u>

Aging/Analysis of Receivables

As at December 31, 2019

Accounts	Total	Not past due	Past due		
			< 30 days	30-60 days	> 60 days
Accounts Receivable	P12,563,382.57				P12,563,382.57
Other Receivables	50,778.75				50,778.75
Total	<u>P12,614,161.32</u>				<u>P12,614,161.32</u>

7.2 Inter-Agency Receivables

Accounts	2019		
	Current	Non-Current	Total
Due from National Government Agencies	P42,699,976.33	-	P42,699,976.33
Total	<u>P42,669,976.33</u>	<u>=</u>	<u>P42,669,976.33</u>

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

Due from National Government Agencies account represents collectibles from the Commission on Higher Education (CHED) for tuition fee of students as a result of full tuition subsidy for State Universities and Colleges (SUCs) per Republic Act (RA) No. 10931 or the "Universal Access to Quality Tertiary Education Act". Also included in this account are advances to Procurement Service for supplies and materials which remained undelivered as of year-end.

8. Inventories

Inventory Account	2019	2018
Merchandise Inventory	P 3,609,401.00	P 3,961,713.00
Office Supplies Inventory	2,694,146.18	3,281,060.96
Accountable Forms, Plates and Stickers Inventory	136,090.00	173,008.60
Medical, Dental and Laboratory Supplies Inventory	4,525.00	
Textbooks and Instructional Materials Inventory		81,200.00
Agricultural and Marine Supplies Inventory	82,935.00	
Other Supplies and Materials Inventory	89,708.82	150,632.08
Semi-Expendable Office Equipment	25,662.56	
Semi-Expendable Information and Communications Technology Equipment	11,124.80	6,063.20
Semi-Expendable Other Machinery and Equipment	185,512.25	2,500.00
Semi-Expendable Books	937,414.85	
Total	<u>P 7,776,520.46</u>	<u>P7,656,177.84</u>

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

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

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

Other Supplies and Materials Inventory consists of other supplies and materials acquired which cannot be classified under any of the specific inventory accounts such as tools, wheelbarrow, electrical equipment use by Maintenance and Utility personnel which the cost are ₱15,000.00 and below.

9. Investment Property

Particulars	2019
Investment Property, Buildings	₱ 6,166,772.23
<i>Less: Accumulated Depreciation-Investment Property, Buildings</i>	3,171,071.59
Net Value	<u>₱ 2,995,700.64</u>

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

10. Property, Plant and Equipment

Account Title	Cost	Accumulated Depreciation	Net Book Value
Land	₱30,289,430.00		₱30,289,430.00
Other Land Improvements	20,301,147.74	9,415,121.50	10,886,026.24
Water Supply Systems	5,021,856.26	4,157,008.14	864,848.12
School Buildings	356,710,081.62	121,909,455.87	234,800,625.75
Hostels and Dormitories	1,205,825.00	1,085,242.50	120,582.50
Other Structures	29,584,876.96	14,809,654.83	14,775,222.13
Office Equipment	39,491,810.74	25,386,506.92	14,105,303.82
Information and Communication Technology Equipment	131,217,437.22	92,942,901.28	38,274,535.94
Agricultural and Forestry	3,382,663.76	2,655,880.54	726,783.22

Account Title	Cost	Accumulated Depreciation	Net Book Value
Equipment			
Communication Equipment	13,162,199.00	4,212,963.76	8,949,235.24
Disaster Response and Rescue Equipment	178,750.00	14,169.75	164,580.25
Military Police Equipment	32,090.00	28,881.00	3,209.00
Medical Equipment	4,279,292.38	3,216,281.81	1,063,010.57
Sports Equipment	1,884,200.00	618,415.50	1,265,784.50
Technical and Scientific Equipment	51,693,281.36	17,871,237.53	33,822,043.83
Other Machinery and Equipment	36,271,384.74	20,178,720.31	16,092,664.43
Motor Vehicles	18,225,456.63	13,723,649.11	4,501,807.52
Other Transportation Equipment	18,550.00	10,712.63	7,837.37
Furniture and Fixtures	4,106,064.80	1,368,361.70	2,737,703.10
Books	353,870.00	179,880.30	173,989.70
Construction in Progress - Buildings and Other Structures	3,558,712.22		
Other Property, Plant and Equipment	213,320.00	191,988.00	21,332.00
Total	<u>P 751,182,300.43</u>	<u>P333,977,032.98</u>	<u>P417,205,267.45</u>

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

School Buildings include fully depreciated building still in use.

11. Biological Assets

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

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

12. Other Assets

12.1 Current and Non-Current Other Assets

Particulars	2019		
	Current	Non-Current	Total
Advances	₱1,730,307.96		₱1,730,307.96
Prepayments	1,557,122.93		1,557,122.93
Deposits	3,741,994.76		3,741,994.76
Other Assets		4,311,107.27	4,311,107.27
Total	₱7,029,425.65	₱4,311,107.27	₱11,340,532.92

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

13. Financial Liabilities

13.1 Payables

Particulars	2019	2018
Payables		
Accounts Payable	₱4,357,872.85	₱24,591,218.67
Due to Officers and Employees	5,703,769.24	17,870,025.90
Total Payables	₱10,061,642.09	₱42,461,244.57

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

14. Inter-Agency Payables

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

15. Trust Liabilities

Particulars	2019	2018
Trust Liabilities	P75,707,812.02	P 75,585,944.74
Guaranty/Security Deposits Payable	5,215,180.42	4,339,581.20
Total Trust Liabilities	<u>P80,922,992.44</u>	<u>P 79,925,525.94</u>

16. Other Payables

The URShas payables to agencies not classified as financial liabilities pertaining to transactions entered into by the Corporate and Business Affairs in the amount of **P1,135,953.08**.

17. Service and Business Income

Particulars	2019	2018
Business Income	P 126,017,014.96	P 162,636,326.35
School Fees	117,945,262.34	153,185,876.36
Rent/Lease Income	1,732,260.00	1,793,563.50
Income from Hostels / Dormitories and Other Like	77,000.00	19,000.00
Income from Printing and Publication	536,446.00	1,261,189.00
Sales Revenue	23,239,953.07	19,256,835.01
Less: Cost of Sales	(21,404,398.40)	(17,713,798.99)
Interest Income	50,855.93	28,123.43
Other Business Income	3,654,869.89	4,280,696.17
Miscellaneous Income	184,766.13	0.00
Total Service and Business Income	<u>P126,017,014.96</u>	<u>P 162,636,326.35</u>

18. Personnel Services

18.1 Salaries and Wages

Particulars	2019	2018
Salaries and Wages-Regular	P295,578,473.10	P 272,401,343.69
Salaries and Wages-Casual/Contractual	21,734,874.86	17,703,484.20
Total Salaries and Wages	<u>P317,313,347.96</u>	<u>P290,104,827.89</u>

18.2 Other Compensation

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

Employees Future Benefits

The URS and its employees contribute to the Government Service Insurance System (GSIS), Home Development Mutual Fund (Pag-IBIG) and Philippine Health Insurance Corporation (PhilHealth) in accordance with applicable laws. The GSIS, Pag-IBIG and PhilHealth administer the plan, including payment of pension benefits to employees to whom the act applies.

18.3 Personnel Benefit Contributions

Particulars	2019	2018
Retirement and Life Insurance Premiums	₱37,343,794.49	₱ 34,350,319.82
Pag-IBIG Contributions	935,800.00	902,725.63
PhilHealth Contributions	3,472,426.54	3,337,603.54
Employees Compensation Insurance Premiums	937,773.99	912,877.36
Total Personnel Benefit Contributions	<u>₱42,689,795.02</u>	<u>₱ 39,503,526.35</u>

18.4 Other Personnel Benefits

Particulars	2019	2018
Terminal Leave Benefits	₱0.00	₱771,864.40
Other Personnel Benefits	1,160,049.00	455,000.00
Total Other Personnel Benefits	<u>₱1,160,049.00</u>	<u>₱1,226,864.40</u>

19. Maintenance and Other Operating Expenses

19.1 Traveling Expenses

Particulars	2019	2018
Traveling Expenses-Local	P3,203,703.44	P 3,371,461.89
Traveling Expenses-Foreign	49,980.78	25,035.00
Total Traveling Expenses	<u>P3,253,684.22</u>	<u>P 3,396,496.89</u>

19.2 Training and Scholarship Expenses

Particulars	2019	2018
Training Expenses	P 3,858,786.31	P 4,464,076.94
Scholarship Grants/Expenses	611,821.00	8,517,836.00
Total Training and Scholarship Expenses	<u>P 4,470,607.31</u>	<u>P 12,981,912.94</u>

19.3 Supplies and Materials Expenses

Particulars	2019	2018
Office Supplies Expense	P6,054,419.38	P 7,459,606.80
Accountable Forms Expenses	12,248.00	22,497.50
Drugs and Medicines Expenses	765,427.50	823,558.00
Medical, Dental and laboratory Supplies Expenses	440,313.00	259,992.50
Fuel. Oil and Lubricants Expenses	938,013.22	1,256,871.80
Agricultural and Marine Supplies Expenses	1,244,156.00	1,234,840.00
Textbooks and Instructional Materials Expenses	528,492.00	720,404.00
Semi-Expendable Machinery and Equipment Expenses	2,497,903.64	5,011,173.60
Semi-expendable Furniture, Fixtures and Books	374,893.00	5,775,763.20
Other Supplies and Materials Expenses	9,853,081.65	14,866,192.06
Total Supplies and Materials Expenses	<u>P22,708,947.39</u>	<u>P37,430,899.46</u>

19.4 Utility Expenses

Particulars	2019	2018
Water Expenses	P2,031,849.09	P 2,374,942.59
Electricity Expenses	17,919,022.21	18,458,043.26
Total Utility Expenses	<u>P19,950,871.30</u>	<u>P 20,832,985.85</u>

19.5 Communication Expenses

Particulars	2019	2018
Postage and Courier Services	P0.00	P 940.00
Telephone Expenses	1,721,761.02	1,711,000.63
Internet Subscription Expenses	2,080,829.40	2,171,572.76
Cable, Satellite, Telegraph and Radio Expenses	1,766,608.89	1,335,253.11
Total Communication Expenses	<u>P5,569,199.31</u>	<u>P5,218,766.50</u>

19.6 Awards/Rewards and Prizes

Particulars	2019	2018
Awards/Rewards Expenses	P1,328,050.00	P 2,343,580.00
Prizes	51,500.00	33,800.00
Total Awards/Rewards and Prizes	<u>P1,379,550.00</u>	<u>P 2,377,380.00</u>

19.7 Confidential, Intelligence and Extraordinary Expenses

Particulars	2019	2018
Extraordinary and Miscellaneous Expenses	P94,488.07	P 97,609.64
Total Confidential, Intelligence and Extraordinary Expenses	<u>P94,488.07</u>	<u>P 97,609.64</u>

19.8 Professional Services

Particulars	2019	2018
Legal Services	P56,650.00	P 51,850.00
Other Professional Services	359,998.88	463,912.50
Total Professional Services	<u>P416,648.88</u>	<u>P 515,762.50</u>

19.9 General Services

Particulars	2019	2018
Janitorial Services	P1,760.00	P0.00
Security Services	9,692,036.25	8,728,518.50
Other General Services	258,159.01	1,708,490.68
Total General Services	<u>P9,951,955.26</u>	<u>P10,437,009.18</u>

19.10 Repairs and Maintenance

Particulars	2019	2018
Repairs and Maintenance - Investment Property	P0.00	P0.00
Repairs and Maintenance - Infrastructure Assets	639,238.05	54,949.73
Repairs and Maintenance - Buildings and Other Structures	1,539,976.60	5,957,262.56
Repairs and Maintenance - Machinery and Equipment	338,499.00	156,188.20
Repairs and Maintenance - Transportation Equipment	263,293.12	303,167.56
Total Repairs and Maintenance Expenses	<u>P2,781,006.77</u>	<u>P 6,472,048.05</u>

19.11 Taxes, Insurance Premiums and Other Fees

Particulars	2019	2018
Taxes, Duties and Licenses	P33,455.67	P 52,181.06
Fidelity Bond Premiums	306,750.00	311,625.00
Insurance Expenses	2,999,571.07	4,987,184.26
Total Taxes, Insurance Premiums and Other Fees	<u>P3,339,776.74</u>	<u>P 5,350,990.32</u>

19.12 Labor and Wages

Particular	2019	2018
Labor and Wages	<u>P10,999,076.63</u>	<u>P 14,141,983.82</u>

19.13 Other Maintenance and Operating Expenses

Particulars	2019	2018
Advertising Expenses	P15,000.00	P 90,499.20
Printing and Publication Expenses	1,488,086.37	1,968,759.29
Representation Expenses	5,619,087.63	7,417,965.10
Transportation and Delivery Expenses	160.00	18,790.00
Rent/Lease Expenses	512,727.00	1,092,631.50
Membership Dues and Contributions to Org.	1,872,351.95	2,115,155.32
Subscription Expenses		701,501.02
Other Maintenance and Operating Expenses	225,371.00	149,695.00
Total Other Maintenance and Operating Expenses	<u>P9,732,783.95</u>	<u>P 13,554,996.43</u>

20. Financial Expenses

Particular	2019	2017
Bank Charges	<u>P300.00</u>	<u>P 100.00</u>

21. Non-Cash Expenses**21.1 Depreciation**

Particulars	2019	2018
Depreciation-Investment Property	P159,075.92	P 159,075.92
Depreciation-Land Improvements	854,134.10	400,515.38
Depreciation-Infrastructure Assets	100,998.00	421,250.65
Depreciation-Buildings and Other Structures	8,794,300.45	6,532,089.56
Depreciation-Machinery and Equipment	23,297,537.51	21,972,715.45
Depreciation-Transportation Equipment	1,227,487.09	1,061,522.10
Depreciation-Furniture, Fixtures and Books	294,629.60	284,949.43
Depreciation-Other Property, Plant and Equipment	8,818.50	22,242.60
Total Depreciation	<u>P34,736,981.17</u>	<u>P 30,854,361.09</u>

22. Net Financial Assistance/Subsidy

Financial Assistance/Subsidy from National Government Agencies (NGAs), Local Government Units (LGUs), and Government Owned and Controlled Corporations (GOCCs)

Particulars	2019	2018
Subsidy from National Government	P496,715,474.65	P 517,468,703.73
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	<u>P496,715,474.65</u>	<u>P 517,468,703.73</u>

PART II

Observations and Recommendations

OBSERVATIONS AND RECOMMENDATIONS

A. Financial and Compliance Audit

1. The reported balances of the Property, Plant and Equipment (PPE) accounts, with a net book value of ₱417,205,267.45 as of December 31, 2019, are unreliable due to unrecorded items of PPE such as land, buildings and structures, and donated equipment, contrary to Sections 3 and 5, Chapter 10 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I and International Public Sector Accounting Standards (IPSAS) No. 17, thus affecting the correctness and reliability of the said account balances. Moreover, the Report on Physical Count of Property, Plant and Equipment (RPCPPE) and Inventory and Inspection Report on Unserviceable Property (IIRUP) were not submitted to the Auditor for review, which is inconsistent per instructions in Appendices 73 and 74 of the GAM for NGAs, Volume II, thus rendering the accuracy of the balances of PPE items more difficult to ascertain.

Section 3, Chapter 10 of the GAM for NGAs, Volume I provides:

“Criteria for recognition – The cost of an item of PPE shall be recognized as assets if, and only if:

- a. it is probable that the future economic benefits or service potential associated with the item will flow to the entity;*
- b. the cost or fair value of the item can be measured reliably;*
- c. beneficial ownership and control clearly rest with the government;*
- d. the asset is used to achieve government objectives; and*
- e. it meets the capitalization threshold of ₱15,000.*

Under this recognition principle, an entity shall evaluate all its PPE costs at the time they are incurred. These costs include cost incurred initially to acquire or construct an item of PPE and costs incurred subsequently to add to, replace part of, or service the PPE.”

While, Section 5 of the same Manual states that *“PPE that qualifies for recognition as an asset shall be measured at cost. However, where the PPE is acquired through a non-exchange transaction, its cost shall be measured at its fair value as at the date of acquisition.”* (emphasis supplied)

Also, IPSAS No. 17 prescribes the recording and measurement of all PPE, as follows:

“Recognition:

xxx

14. The cost of an item of property, plant, and equipment shall be recognized as an asset if, and only if:

(a) It is probable that future economic benefits or service potential associated with the item will flow to the entity; and

(b) The cost or fair value of the item can be measured reliably.

Measurement at Recognition:

xxx

26. An item of property, plant, and equipment that qualifies for recognition as an asset shall be measured at its cost; and

27. Where an asset is acquired through a non-exchange transaction, its cost shall be measured at its fair value as at the date of acquisition.”

Section 6 of Commission on Audit (COA) Circular No. 2015-002 dated March 2015 on Property, Plant and Equipment No. 2 - Property, Plant and Equipment controlled but not owned by entity provides:

“a. An entity shall, in accordance with IPSAS No.17, recognize the cost and the related accumulated depreciation and impairment losses of existing PPE which were not previously recognized due to absence of ownership/title based on contract, memorandum of agreements and other reasons.

b. If no documents are available, an entity shall recognize the cost of the PPE based on fair value as of: (a) the date of the acquisition, if available, or (b) January 1, 2014, or (c) at the date the fair value was determined.”

Appendix 73 of the GAM for NGAs, Volume II provides the format and instructions on the use of the RPCPPE and its yearly preparation and submission to the Auditor concerned and Accounting Division/Unit not later than January 31 of each year.

Appendix 74 of the same Manual provides that IIRUP shall be prepared by the Supply and/or Property Unit as basis to record dropping from the books the unserviceable properties carried in the PPE accounts.

Section 4 of the General Appropriations Act for fiscal year (FY) 2015 requires all donee-agencies to submit a quarterly report to COA and other concerned agencies

on all donations received whether cash or in kind and to account for them in the books of the agency in accordance with pertinent accounting and auditing rules and regulations.

Verification of the PPE accounts of the URS as of December 31, 2019 reveals the book balances of infrastructure properties, as follows:

Account	Recorded Cost	Accumulated Depreciation	Net Book Value
School Buildings	₱356,710,081.62	₱121,909,455.87	₱234,800,625.75
Hostels and Dormitories	1,205,825.00	1,085,242.50	120,582.50
Other Structures	29,584,876.96	14,809,654.83	14,775,222.13
Total	₱387,500,783.58	₱137,804,353.20	₱249,696,430.38

Ocular inspection conducted on buildings constructed in Morong, Tanay, Pililla, Taytay and Antipolo Campuses revealed that there are buildings which were both excluded in the records of the Supply and Property Management Office (SPMO) and in the Accounting books as of reporting date.

Inquiry and verification disclosed that some of the unrecorded properties are fixed assets transferred to the University by virtue of Republic Act No. 9157, *“An Act Establishing the University of Rizal System by Integrating the Existing State Colleges in the Province of Rizal and the Rizal Technological University – Antipolo Annex”*. However, the modes and dates of acquisition, as well as costs of these properties could not be determined due to absence of relevant documents.

The three-storey Ynares College of Engineering building in Antipolo Campus was acquired thru donation from the Provincial Government of Rizal, but as of reporting date, no Deed of Donation was secured by the URS. Further inquiry disclosed that the building was constructed by the Provincial Government of Rizal and the University was only granted the usufructuary right for an undetermined period.

Listed on the following page are buildings and other structures in various University campuses that remain unrecorded in the books of accounts as of reporting date:

Location	Name of Buildings/Structures	Classification per UACS
Morong	CIT Shop Extension/Drafting	School Building
	OSDS Building	School Building
	Alumni Park	Other Structures
	ROTC House/Office	Buildings
	Chapel	Buildings
	Segregation Building	Buildings
	Dormitory	Hostels and Dormitories
Tanay	Rodriguez two-storey building	School Building
	ROTC Building	School Building
	Stage oval	Other Structures

Location	Name of Buildings/Structures	Classification per UACS
	Stage, covered gym Staff House	Other Structures Building
Pililla	Rodriguez type Building three-storey Stage	School Building Other Structure
Taytay	Unnamed School Building Gymnasium	School Building Other Structures
Antipolo	Duavit Building - College of Education Garcia Building - Student Organization Hostel - College of Hospitality Industry Sumulong Building - College of Education Sumulong Administration Building Stage Ynares Building - College of Engineering	School Building Building Building School Building Building Other Structures School Building

The non-recording of Buildings and Other Structures built in various campuses affected the fair presentation of the PPE, Accumulated Surplus/Deficit accounts and the corresponding Depreciation Expenses and Accumulated Depreciation accounts in the financial statements.

Moreover, the Land account of the URS as of December 31, 2019, showed a balance of ₱30,289,430.00. Verification revealed that the University recorded in the books the parcels of land in Pililla, Montalban and Tanay Campuses based on the data gathered from the SPMO records, as follows:

Location	Mode of Acquisition	Acquisition Date	Area in sq.m	Current Assessed Value	Reference
Pililla	Donation	1/20/93	24,958	₱ 56,780.00	#51045 to 47
Montalban	Donation	6/9/98	12,498	2,499,000.00	#377946
Tanay	Patent		924,455	<u>27,733,650.00</u>	#M-002
Total				<u>₱30,289,430.00</u>	

Examination of documents that support the recorded parcels of land disclosed that the lands where the seven URS campuses of Morong, Antipolo, Angono, Binangonan, Cainta, Cardona and Taytay are located remain unrecorded as of reporting date. The cost, area, ownership or mode of acquisition of these properties could not be determined, whether they were acquired thru purchase, donation or usufruct, thus affecting the correctness and reliability of account by an undetermined amount, and such situation exposed these properties to the risk of third party claims.

Management claimed that the proof of ownership of the land occupied by the extension campuses were covered by Memoranda of Understanding and Agreement between URS and the Provincial Government of Rizal, which as of reporting date, no certified copies of Memoranda of Agreement and Understanding were submitted to the Auditor.

Inquiry on the status of donated equipment amounting to ₱2,499,800.00 in calendar year (CY) 2014 revealed that the properties are no longer serviceable. For internal control purposes, the Auditor had recommended the inclusion of these donated equipment in the IIRUP and encouraged their full disclosure in the Notes to Financial Statements, but it appears that no actions were made by the concerned personnel.

The University Inventory Committee has already conducted physical inventory of PPE of the URS for the CY 2019, but as of audit reporting date, no RPCPPE and IIRUP were prepared and submitted to the Accounting and Supply Offices for reconciliation purposes. Therefore, no RPCPPE and IIRUP were submitted by the Committee to the Auditor for audit purposes as of year-end.

This is already a reiteration of prior year's audit observation due to the failure of Management to fully implement the audit recommendations. Thus, the reported balances of PPE accounts as of December 31, 2019, are still inaccurate and unreliable.

We reiterated our audit recommendations and Management agreed to:

- a. **direct the concerned officials of SPMO to conduct the actual inventory of buildings and other structures and parcels of land, and the Accounting Division to account and record such property at fair value, pursuant to Sections 3 and 5, Chapter 10 of GAM for NGAs, Volume I and IPSAS No. 17;**
 - b. **instruct the Inventory Committee and Supply Officers of URS campuses, to prepare and submit in accordance with the instructions cited in Appendices 73 and 74 of the GAM for NGAs, Volume II, the RPCPPE and IIRUP, respectively, for reconciliation of the records of the Accounting and Supply Offices;**
 - c. **direct the Inventory Committee, in coordination with the Campus Director and Supply Officer of Angono, to include the donated equipment in IIRUP so that the Accounting Office can fully disclose the items in the Notes to Financial Statements; and**
 - d. **create an Appraisal Committee to appraise or determine the fair value of the unrecorded parcels of land, buildings and other structures, in compliance with Sections 3 and 5, Chapter 10 of the GAM for NGAs, Volume I and IPSAS No. 17, which should be considered by the Accountant in recording the said account to fairly present the correct balances of PPE accounts in the financial statements of the URS.**
2. **The balance of the Due to NGAs account as of December 31, 2019 amounting to P15,226,573.83, is unreliable due to: (a) unreconciled differences totaling ₱61,767,162.10 between the University Subsidiary Ledgers and Other National Government Agencies' records; (b) project that is terminated with final liquidation report having excess balance of ₱41,640.63, which was not yet**

returned to the Source Agency; (c) projects that the recipients are no longer existing; and (d) projects with undetermined status of implementation because of the failure of the project implementers to submit to the Auditor the said status report as of December 31, 2019. This is contrary to the provisions of Commission on Audit (COA) Circular No. 94-013 and Section 63, Chapter 6 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I.

The Due to NGAs represents fund transfer by other government agencies to the URS for the purpose of project implementation.

Paragraphs 4.9 and 6.7 of COA Circular No. 94-013 dated December 13, 1994, state that the implementing Agency shall return to the Source Agency any unused balance upon completion of the project.

Likewise, Section 63, Chapter 6 of the GAM for NGAS, Volume I provides the accounting policies for the transfer of funds:

- a. *"A Memorandum of Agreement (MOA) shall be entered into by the SA and the IA for the undertaking by the latter of the project of the former. The MOA shall provide for the requirements for project implementation and reporting.*
- b. *The fund to be transferred or sub-allotted to the IA shall be a) in an amount sufficient for three months operation subject to replenishment upon submission of the reports of disbursements by the IA, or b) the total project cost, as may be determined by the Heads of the two agencies in either case.*
- c. *The check shall be issued in the name of the IA for deposit to its trust account in its authorized government depository bank. The IA shall issue its official receipt in acknowledgment.*
- d. *Depending on the MOA, the fund transfers may be treated as a) If the MOA provides a condition that the fund shall be spent as specified and any excess shall be returned to the SA, the IA shall recognize the receipt of the fund as asset at its fair value with a corresponding liability, while the SA shall recognize a receivable corresponding to the fund transfer; or b) If the MOA provides stipulations or no condition, the IA shall recognize the receipt of the fund as asset at its fair value with a corresponding revenue, while the SA shall recognize an expense corresponding to the fund transfer.*
- e. *A separate subsidiary record for each account shall be maintained by the IA whether or not a separate bank account is opened.*
- f. *Within ten (10) days after the end of each month/end of the agreed period for the Project, the IA shall submit the RCI and the RCDISB to report the utilization of the funds. Only actual project expenses shall be reported. The reports shall be approved by the Head of the IA.*

- g. The IA shall return to the SA any unused balance upon completion of the project, if stipulated in the MOA.*
- h. The SA shall draw a JEV to take up the reports. The amount to take up the liquidation in the RCI shall be net of the cash advances granted by the IA to its accountable officers.*
- i. The IA Auditor shall audit the disbursements out of the trust accounts in accordance with existing COA Regulations.*
- j. The Chief Accountant/Head of the Accounting Division/Unit of the IA shall, on the basis of the Notice of Finality of Decision (NFD), record in the books of accounts any audit disallowance as receivable.*
- k. When the IA is a Bureau/Regional Office of the SA, the procedures for centrally managed projects shall be followed in accordance with entries herein provided.”*

Audit of funds transferred to the University under the Due to NGAs account as of December 31, 2019, still showed significant deficiencies. This is already a reiteration of the previous year's audit observations with updated figures and remained unimplemented as of year-end, as follows:

1. The reported balance of Subsidiary Ledgers of the University for the Due to NGAs account showed total unreconciled amount of P61,767,162.10 against the other National Government Agencies' records, as shown below. Apparently, the concerned personnel made no actions to minimize the variance, since the noted deficiencies have increased from its unreconciled amount reported in the CY 2018 Annual Audit Report (AAR).

Funding Agency	Project Title	Per Book	Per Confirmation	Difference
Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development (PCAARD)	Enhancing Farmer's Information and Technology Services (FITS) for Rural Development under the Techno Gabay Program	P6,311.68	P323,332.81	P(317,021.13)
Commission on Higher Education (CHED) - IV-A	TES Beneficiaries for AY 2018-2019	4,928,000.00	53,148,000.00	(48,220,000.00)

Funding Agency	Project Title	Per Book	Per Confirmation	Difference
Commission on Higher Education (CHED) - IV-A	TES ESGP-PA	127,200.00	2,307,200.00	(2,180,000.00)
Commission on Higher Education (CHED) - IV-A	FA to SUCs identified in Growth Areas in Agriculture	3,632,571.29	10,000,000.00	(6,367,428.71)
Department of Interior and Local Government (DILG) - IV-A	Citizen Satisfaction Index Survey (CSIS) (Angono and Binangonan)	74,676.65	175,269.65	(100,593.00)
Department of Science and Technology (DOST) - IV-A	Establishment Testing and Operation Community Managed Micro Hydro Projects in Brgy. Cayabu, Tanay, Rizal	-	244,000.00	(244,000.00)
Philippine Council for Industry, Energy and Emerging Technology Research and Development (PCIEERD) - DOST	Improvement of Locally Designed Micro Hydro Turbines and Establishment of MHP Test Rig	956,616.74	4,994,736.00	(4,038,119.26)
Department of Social Welfare and Development (DSWD) - IV-A	Unknown project – forwarded balance since May 1996 (Rizal State College)	-	300,000.00	(300,000.00)
Total				P(61,767,162.10)

2. The Project that is terminated with final liquidation report having excess balance of P41,640.63 was not yet returned to the Source Agency. The project name is *“Developing the Potential of Native Pigs for Organic Meat Production”*.

3. Some of the Projects with recipients that are no longer connected with the University includes, among others, "*Iskolar ng Bayan*" with funding source from CHED Region IV-A amounting to ₱35,950.00 as of December 31, 2019. According to the Scholarship Coordinator, these are student-scholars who dropped from the school have already graduated, are no longer enrolled and/or with duplicate scholarship grants. However, they do not have the list of names of these students. Hence, this balance should be returned to the Source Agency.
4. There are still Projects where the status of implementation cannot be determined due to the failure of the project implementer to submit to the Audit Team the status of implementation as of December 31, 2019, with supporting documents such as approved request for extension or supplementary Memorandum of Agreement extending the period of project implementation. The projects are as follows:

a. Biogas	₱24,306.00
b. Commercialization of Organic Based Nutrient Solution	153,815.60
c. Soybean	1,203,289.99
d. Tanay Dairy Goat Program	111,400.00
e. Mass Training of Grade 10 Teachers for Basic Education Program	1,888,456.69
f. Citizen Satisfaction Index Survey (CSIS) – Angono	15,269.65
g. Citizen Satisfaction Index Survey (CSIS) - Binangonan	59,407.00
h. Fund for Students' Project	44,740.00
i. Enhancing Farmers' Information and Technology Services (FITS) for Rural Development under the Techno Gabay Program	6,311.68
j. Modernization Project	3,632,571.29

The noted deficiencies affect the correctness and reliability of the balance of Due to NGAs account as of December 31, 2019.

We reiterated our audit recommendations and Management agreed to:

- a. **require the Accountant and the Project Implementers to strictly comply with Paragraphs 4.9 and 6.7 of COA Circular No. 94-013 dated December 13, 1994, and the GAM for NGAs, Volume I;**
- b. **submit to the Auditor, for audit purposes, the status of project implementation as of December 31, 2019, with supporting documents**

such as approved request for extension or supplementary Memorandum of Agreement (MOA) extending the period of project implementation;

- c. require the University Accountant to coordinate with the Accounting Office of Other NGAs, reconcile the discrepancies noted, make an analysis of the accounts, and thereafter, prepare the necessary adjusting entries based on confirmation reply to the Auditor; and
 - d. instruct the Director for Financial Services to closely monitor the status of all Fund transferred to URS and recorded in the Due to NGAs account, and ensure the implementation of the aforementioned audit recommendations.
3. The accuracy of the reported balance of Cash in Bank - Local Currency, Current Account (CIB - LCCA) as of December 31, 2019, amounting to P245,337,136.18 could not be ascertained due to the failure of the University Accountant/Designated Staff to prepare and submit complete Bank Reconciliation Statements (BRS). Likewise, two bank accounts showed an understatement of P1,595,920.86 due to unrecorded payroll maintaining balance, interest income and taxes withheld, and prior years erroneous recording of CIB-LCCA. This is contrary to Section 74 of Presidential Decree (PD) No. 1445 and Sections 5 and 7, Chapter 21 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, thus rendering the balance of CIB - LCCA doubtful.

Section 74 of PD No. 1445 states:

“At the close of each month, depositories shall report to the agency head, in such form as he may direct, the condition of the agency account standing on their books. The head of the agency shall see to it that reconciliation is made between the balance shown in the reports and the balance found in the books of the agency.”

While Sections 5 and 7, Chapter 21 of the GAM for NGAs, Volume I provides:

“The Chief Accountant/Designated Staff shall within ten days from receipt of the monthly Bank Statement (BS) together with the paid checks, original copies of Debit Memoranda (DM)/Credit Memoranda (CM) from the GSB, reconcile the BS with the GL and prepare the BRS in four copies.”

“The Chief Accountant shall submit the BRS within twenty days after receipt of the monthly BS to the following:

- Original – COA Auditor (with all the supporting documents and JEVs)*
- Copy 2 – Head of Agency/Entity*
- Copy 3 – Accounting Division/Unit file*
- Copy 4 – Bank, if necessary”*

It was noted that two of the nine bank accounts maintained by the University with the Landbank of the Philippines (LBP) have no BRS prepared and submitted to the Auditor.

Comparison of the balances of the two bank accounts per book as against the ending balance reflected in the Bank Statements (BS) showed an understatement of ₱1,595,920.86, with details presented as follows:

<u>Account</u>	<u>Balance as of December 31, 2019</u>		<u>Difference Over/(Under)</u>
	<u>Per Book</u>	<u>Per Bank Statement (BS)</u>	
1142-1031-64	₱ 0.00	₱ 13,000.00	₱ (13,000.00)
1142-1031-80	4,423,034.30	6,005,955.16	(1,582,920.86)
Total	₱ 4,423,034.30	₱ 6,018,955.16	₱ (1,595,920.86)

The understatement of the recorded balance of CIB - LCCA as of December 31, 2019, based on our review was due to unrecorded maintaining balance of URS' payroll account, interest income, taxes withheld and other prior years erroneous recording of the Cash accounts that were not taken up in the books at year-end.

The reconciliation of the CIB - LCCA balances with the bank records provides a periodic determination of the validity of cash balances appearing in the books of the University. The BRS prepared on a regular and timely basis is an essential control over these accounts. The University Accountant or Designated Staff shall draw journal vouchers to record all valid reconciling items that require adjustments and corrections in the reported Cash in Bank account balance.

The above conditions prevented the Auditor to ascertain accuracy of the reported balance of Cash in Bank accounts, thus rendered the balance of CIB - LCCA as of December 31, 2019, doubtful.

We recommended and Management agreed to:

- a) immediately prepare BRS for all bank accounts of the University and submit the same to the Auditor for review; and
- b) record the maintaining balance of URS' payroll account, interest income, taxes withheld, and adjust the other prior years erroneous recording of the two Cash-in-Bank- Local Currency accounts that were not taken up as of year-end.

Henceforth, strictly observe the prescribed period in the submission of monthly BRS, pursuant to Section 74 of Presidential Decree (PD) No. 1445 and Sections 5 and 7, Chapter 21 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I

4. Cash Advances granted to Accountable Officers (AOs) during the year amounting to ₱36,737,245.77 were not liquidated promptly within the time limits prescribed under Commission on Audit (COA) Circular No. 97-002 dated

February 10, 1997, which delayed the recognition of asset/expenses that were paid out of said cash advances and exposed any unused cash advances to risk of loss and/or misappropriation. Moreover, additional cash advances were granted even though the previous cash advances were not yet liquidated, while there were cash advances that were transferred from one AO to another, in violation of the said Circular.

COA Circular No. 97-002 dated February 10, 1997, provides pertinent regulations for a more efficient and effective control over the granting, utilization and liquidation of cash advances.

Item 5.8 of the aforesaid Circular provides that *“All cash advances shall be fully liquidated at the end of the year. Except for petty cash fund, the AO shall refund any unexpended balance to the Cashier/Collecting Officer who will issue the necessary official receipt.”*

Moreover, Item 4.1.6 of the said Circular provides that *“Transfer of cash advance from one Accountable Officer (AO) to another shall not be allowed.”*

Furthermore, Item 5.1 of the same Circular provides that AO shall liquidate his cash advances as follows:

“5.1.1 Salaries, Wages, etc. – within five (5) days after each fifteen (15) day/end of the month pay period.

5.1.2 Petty Operating Expenses and Field Operating Expenses – within twenty days (20) after the end of the year; subject to replenishment as frequently as necessary during the year.

5.1.3 Official Travel – within sixty (60) days after return to the Philippines in the case of foreign travel or within thirty (30) days after return to his permanent official station in the case of local travel, as provided for in EO 248 and COA Circular No. 96-004.

Failure of the AO to liquidate his cash advance within the prescribed period shall constitute a valid cause for the withholding of his salary and instruction of other sanctions as provided for under paragraphs 9.2 and 9.3 hereof.”

Review on the grant of cash advances amounting to ₱36,737,245.77 during the year disclosed that there were delays in the submission and filing of liquidation reports, contrary to the prescribed period in relation to cash advances for Salaries, Allowances, Honoraria and Other Similar Payments, ranging from 56 to 197 days, while cash advances for Field Operating Expenses (i.e. special projects, purpose and time-bound activities) range from ten up to 226 days, as shown in **Annex A**.

It was noted that the bulk of the cash advances pertained to cash advances granted to Ms. Evelyn P. Sacramento, the designated University Cashier. She was continuously being granted cash advances even if her previous cash advances were not yet liquidated which is a clear violation of the above regulation.

Verification also disclosed that the University Cashier upon encashment of the cash advance cheque, endorsed/transfer the fund to different Campus Cashiers, who will then make the actual pay-out to recipients in their respective campuses. The recipients who usually claim their money for quite some time cause the delay in liquidation. Special purpose/time bound cash advances must be liquidated within 20 days from accomplishment of the purpose, as prescribed by COA Circular No. 2012-004 dated November 28, 2012.

Management's practice of allowing cash advances to remain unliquidated for a long period of time exposes the funds to possible loss and/or misappropriation. It also affects the fairness of presentation of cash and related expense accounts in the financial statements.

We reiterated our audit recommendations that the University President:

- a. direct the University Accountant to demand immediate liquidation/settlement of unliquidated cash advances of the concerned Accountable Officer, before processing for approval of additional cash advance;**
- b. require the University Accountant to issue a certification stating that the previous cash advances of each accountable officer have been liquidated and accounted for in the books before granting another cash advance;**
- c. direct the University Accountant to stop the practice of allowing the transfer of cash advance from one Accountable Officer to another; and**
- d. strictly observe the rules and regulations on the grant, utilization and liquidation of cash advances as provided for under COA Circular No. 97-002 dated February 10, 1997.**

Management's Comment:

Management averred that in as much as they would like to fully comply with the provisions of COA Circular No. 97-002, the University transactions pertaining to salaries and wages of all employees will be greatly affected considering the geographical distances of the ten campuses of the University, thus impossible that all regular cash advances granted to the University Cashier will be liquidated following the prescribed period. In this regard, Management humbly appealed to the Commission to grant grace period in processing liquidations of cash advances.

Auditor's Rejoinder:

The Auditor is very considerate in making his judgment during the review of Management's compliance with COA Circular No. 97-002. However, incurring significant delays as discussed above requires Management's immediate action to protect government funds for possible loss and/or misappropriation. Likewise, the granting of grace period to liquidate cash advances is not allowed under COA Circular Nos. 97-002 and 2012-004.

5. Collections of the Accountable Officers (AOs) of the Corporate and Business Affairs (CBA) Office were not deposited intact daily or the next banking day from receipt thereof, contrary to Section 69(1 and 4) of Presidential Decree (PD) No. 1445 and Section 21 of the New Government Accounting System (NGAS), Volume I. Moreover, undeposited collections amounting to P1,233,019.00 were used to defray operating expenses. This is not in accordance with Section 14, Chapter 6 of the Government Accounting Manual (GAM) for NGAs, Volume I, thus government interest is not properly protected and could result in loss or abuse in the use of funds.

Section 69 of PD No. 1445 provides:

“(1) Public officers authorized to receive and collect moneys arising from taxes, revenues, or receipts of any kind shall remit or deposit intact the full amounts so received and collected by them to the treasury of the agency concerned and credited to the particular accounts to which the said moneys belong. The amount of the collections ultimately payable to other agencies of the government shall thereafter be remitted to the respective treasuries of these agencies, under regulations which the Commission and the Department (Ministry) of Finance shall prescribe.

xxx

(4) The respective treasuries of these agencies shall in turn deposit with the proper government depository the full amount of the collections not later than the following banking day.”

Section 21 of the NGAS, Volume I provides:

“All Collecting Officers (COs) shall deposit intact all their collections, as well as collections turned over to them by sub-collectors/tellers, with authorized government depository bank (AGDB) daily or not later than the next banking day. Where collections are minimal and daily deposit thereof becomes costly and impractical, the COs shall deposit their collections at least once a week, or as soon as the collections reach ₱ 10,000.00. They shall record all deposits made in the CRR.”

While, Section 14, Chapter 6 of the GAM for NGAs, Volume I states:

“Cash disbursements constitute payments out of cash advances granted to the regular and special disbursing officers for personal services, petty expenses and MOOE for field operating requirements. All cash payments shall be covered by duly approved DVs/payrolls/petty cash vouchers (PCVs). The cash advances may be granted to the cashiers/disbursing officers/officials and employees to cover the following: salaries and wages, travels, special time-bound undertakings and petty operating expenses.” (emphasis supplied)

Moreover, COA Circular No. 97-002 dated February 10, 1997, provides specific rules and regulations on the granting, utilization and liquidation of cash advances.

Audit of collections of the AOs of the CBA Office disclosed that not all collections were deposited intact daily or the next banking day from receipt thereof, with the delays which ranged from one to 21 days, as shown in **Annex B**.

Review of available accounting records revealed that out of the total collections from January to October 2019 amounting to ₱26,732,769.00, only 95 percent or ₱25,499,750.00 were deposited and the remaining undeposited collections of ₱1,233,019.00 were used to pay for CBA operational expenses, summarized as follows:

Month	Collections	Deposits	Monthly Undeposited Collections Used to Defray CBA Operational Expenses
January 2019	₱1,767,005.00	₱1,694,055.00	₱72,950.00
February 2019	369,146.00	232,421.00	136,725.00
March 2019	5,044,694.00	4,835,058.00	209,636.00
April 2019	1,332,781.00	1,301,639.00	31,142.00
May 2019	273,000.00	185,533.00	87,467.00
June 2019	5,049,780.00	5,034,965.00	14,815.00
July 2019	3,009,980.00	2,795,460.00	214,520.00
August 2019	3,256,405.00	3,033,611.00	222,794.00
September 2019	4,772,375.00	4,584,963.00	187,412.00
October 2019	1,857,603.00	1,802,045.00	55,558.00
Total	₱26,732,769.00	₱25,499,750.00	₱1,233,019.00

Management explained that CBA collections were deposited once or twice a month due to lack of manpower of CBA Office, with only two personnel coordinating with ten campuses of the University. Also, the CBA Head claimed that they are guided by the CBA Manual regarding disbursements.

Management's practice of using collections in payment of its obligations and not depositing collections intact and promptly is not only contrary to the aforementioned provisions of PD No. 1445, NGAS and GAM, but also inconsistent to sound internal control system. This is detrimental to government interest and could result in loss or abuse of use of funds.

We recommended that the University President:

- a. instruct the concerned officials to strictly comply with Section 69(1 and 4) of PD No. 1445 and Section 21 of the NGAS, Volume I by depositing all their collections intact and in full amount within the next banking day, or where collections are minimal and daily deposit thereof becomes costly and impractical, the AOs shall deposit their collections at least once a

week, or as soon as the collections reach P10,000.00, to the Authorized Government Depository Bank;

- b. direct the CBA Office Head to refrain from using collections to defray operational expenses, and whenever a transaction requires payment in cash, strictly observe Section 14 of the GAM for NGAs and COA Circular No. 97-002 dated February 10, 1997; and
- c. direct the Director of Finance Services to closely monitor the activities of CBA Office to ensure compliance of the concerned AOs in depositing their collections intact or in the next banking day, pursuant to Section 69(1 and 4) of PD No. 1445 and Section 21 of the New Government Accounting System (NGAS), Volume I.

Management's Comment:

Management commented that the Accountable Officers were instructed to strictly follow the above audit recommendations on depositing intact all collections on the next banking day or once a week as soon as the collections reached P10,000.00; and a cash advance shall be made to defray operating expenses of the CBA which cannot be paid conveniently by cheque.

In addition, an Office Memorandum was issued instructing the Vice-President for Administration and Finance, together with the Director for Finance, to closely monitor the activities of the CBA to ensure compliance with the above audit recommendations.

- 6. **The Accountable Officers (AOs) of the Corporate and Business Affairs (CBA) Office of the University of Rizal System (URS), handling average daily collections and disbursements amounting to P129,770.72 and P5,934.02, respectively, were improperly bonded. This is contrary to Section 101 of Presidential Decree (PD) No. 1445 and Section 4.1 of Treasury Circular No. 02-2009 dated August 6, 2009, and thus the University will not be indemnified by the Bureau of the Treasury in the event of losses of the AOs' cash and accounts.**

Section 101 of PD No. 1445 states:

"Accountable officers; bond requirements.

- (1) *Every officer of any government agency whose duties permit or require the possession or custody of government funds or property shall be accountable therefor and for the safekeeping thereof in conformity with law.*
- (2) *Every accountable officer shall be properly bonded in accordance with law."*

While Section 4.1 of Treasury Circular No. 02-2009 dated August 6, 2009, issued by the Bureau of the Treasury pursuant to the provisions of the Public Bonding Law (PBL) provides:

“Public Officers Covered – Every officer, agent, and employee of the Government of the Philippines or of the companies or corporations of which the majority stock is held by the National Government (NG), regardless of the status of their appointment shall, whenever the nature of the duties performed by such officer, agent or employee permits or requires the possession, custody or control of funds or properties for which he is accountable, be deemed a bondable officer and shall be bonded or bondable and his fidelity insured (Section 314 & 318, PBL).”

Moreover, Section 4.10 of the said Circular states that an approved fidelity bond shall be non-transferable and personal to the accountable public officer and shall remain valid and effective for one year from the time of payment and receipt of the bond premium. The fidelity bond shall be subject to renewal yearly before the expiration of the present bond coverage while the accountable public officer is holding such position for which he was bonded.

Further, Section 5.1 of the same Circular provides that the amount of bond shall be based on the total accountability (cash, property and accountable forms) of the accountable public officer as determined by the Head of Agency. Amount of the bond shall be 75 percent of the total cash accountability with corresponding bond premium of 1.5 percent of determined accountability but shall not be less than ₱150.00.

Audit disclosed that collections and disbursements handled by the AOs of the University CBA Office average as follows:

CBA Office AOs	Average	
	Collections	Disbursements
Unit Head	₱ 75,860.20	₱ 5,934.02
Staff	53,910.52	0.00
Total	₱ 129,770.72	₱ 5,934.02

However, the above AOs of the University CBA Office were not covered with fidelity bond, as required by the aforecited laws, rules and regulations. Management averred that this has been their practice for all of the previous AOs of the CBA Office, and thus the University will not be indemnified by the Bureau of the Treasury in the event of losses of the AOs cash and accounts. Nevertheless, Management assured the Audit Team that they will comply with the above requirements starting calendar year (CY) 2020.

We recommended and Management agreed to:

- a. **instruct the Director for Finance Services to facilitate the application of Fidelity bond of the concerned AOs of the University CBA Office; and**
- b. **ensure that all employees of the University whose duties permit or require the possession or custody of government funds or property are**

properly bonded in accordance with laws, rules and regulations to provide protection on the URS' cash resources.

7. Disbursement Vouchers (DVs), Liquidation Reports (LRs) and Report of Collections and Deposits (RCDs) for the calendar year (CY) 2019 of the University were not submitted within the prescribed period, contrary to Section 7.2.1 of the Rules and Regulations on Settlement of Accounts (RRSA) as prescribed under Commission on Audit (COA) Circular No. 2009-006 dated September 15, 2009, and Section 122(2) of Presidential Decree (PD) No. 1445. This resulted in the delay in the audit of the accounts and transactions of the University, and thus deficiencies noted were not communicated to Management on time.

Section 7.2.1 of the RRSA prescribed under COA Circular No. 2009-006 dated September 15, 2009 provides:

"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."

Section 122(2) of PD No. 1445 states that *"Failure on the part of the officials concerned to submit the documents and reports mentioned herein shall automatically cause the suspensions of payment of their salaries until they shall have complied with the requirements of the Commission."*

Despite prior year's audit recommendation, the concerned personnel failed anew to fully comply with the timely submission to the Auditor of all of the URS' DVs, LRs and RCDs of all funds, from January to December of CY 2019, within the first ten days of the ensuing month.

Management averred that some of the vouchers are pending for complete documentation before submission to the Auditor, especially those pertaining to remittances of contributions in Government Service Insurance System (GSIS), PhilHealth (PHIC), Home Development Mutual Fund (HDMF), utilities, etc. For the accounts of the Corporate Business Affairs (CBA), the personnel in-charge of the operations claimed that they are not aware that the accounts of the CBA are also necessary to be submitted to the Auditor, since the CBA operation is separate from that of the University.

Audit revealed that the delays in submission of accounts of the University ranged from four to 282 days consist of transactions in payment for supplies, utilities, remittances, reimbursements, equipment, consultation services, registrations, etc., as shown in **Annex C**.

We reiterated our audit recommendations that the University President:

- a. direct the University Accountant and the Cashier to immediately submit the DVs, LRs and RCDs presented in *Annex C*; and**
- b. direct the Director for Finance Services and the University Accountant in ensuring that all DVs and financial reports are submitted to the Auditor within the prescribed period to facilitate timely audit of the accounts and transactions of the URS, pursuant to Section 7.2.1 of the RRSA prescribed under COA Circular No. 2009-006. Otherwise, initiate appropriate action against the concerned personnel in accordance with Section 122(2) of PD No. 1445, if warranted.**

Management's Comment:

Management stated that a Memorandum from the Director for Finance Services was issued to the University Cashier to comply with the audit recommendations.

- 8. Payment for fuel, oil and lubricants of the University of Rizal System (URS) amounting to P938,013.22, anew were unsupported with properly accomplished driver's trip tickets and other documentations prescribed in accordance with Commission on Audit (COA) Circular No. 75-6 dated November 7, 1975, as amended by COA Circular No. 77-61 dated September 26, 1977, thus evaluation on the proper utilization and the reasonableness of fuel consumption of the vehicles of the URS could not be done.**

Paragraph V of COA Circular No. 75-6 dated November 7, 1975, provides:

“(1) Use of trip tickets –

*The use of government motor vehicles by the bureaus and offices enumerated under Sec. 12 of Presidential Decree No. 733 for the purpose herein indicated shall be authorized only through the issuance of each trip ticket, duly signed by the Chief or the Administrative Officer of the bureau, office or entity concerned in Form A, Driver's Trip Ticket, sample attached (Section 13, *ibid*). At the end of each month, the date shown on all the trip tickets (Form A) issued during the month should be transcribed or summarized in chronological order in a Monthly Report of Official Travels (Form B) sample attached, to be accomplished by the driver of each car concerned. The Monthly Report of Official Travels should be accomplished in triplicate, the original thereof supported by all the Driver's Trip Tickets, to be submitted, thru the administrative officer (or equivalent officer) of the bureau, office or entity concerned, to the auditor thereof, the duplicate to be kept by the bureau, office or entity, and the triplicate to be retained by the driver (General Circular No. 26, dated July 28, 1953).*

Except in emergency cases, under no circumstance should government motor vehicles be used without the corresponding trip ticket having been duly issued by the official designated for the

purpose. In case of use of said vehicles without such trip tickets, the official to whom the vehicle is assigned, his driver and other passengers shall be held personally liable for the unauthorized use thereof."

While Paragraph VII of the same Circular states:

"All Auditors are, accordingly, directed to disallow in audit expenses in connection with the operation and use of government vehicles unless the vehicles involved have been properly marked with the words, "FOR OFFICIAL USE ONLY" etc., in accordance with regulations, the RP plate installed and the prescribed driver's trip ticket duly accomplished."

Despite of last year's audit recommendations and Management's commitment to comply beginning April 2019, still the Auditor's verification on Management's compliance disclosed that out of 426 trip tickets reviewed covering the period April to September 2019, 53 driver's trip tickets (details in **Annex D**) were improperly filled-up and lacked certain data/information needed for the proper evaluation of the utilization and the reasonableness of fuel consumption of the motor vehicles, as summarized below:

Information required per COA Circular	No. of Times not Observed in the Trip-tickets
Time of departure from the Office/Garage	1
Time of arrival back to Office /Garage	4
Balance in tank before travel	12
Fuel used during travel	23
Balance in tank after travel	25
Km./0 kilometer reading before travel	5
Km./0 kilometer reading after travel	7
Passenger's signature	26
Approval of officer concerned	3

Due to the above cited deficiencies, legality and propriety of the claims are doubtful. Moreover, the determination if fuel were issued and actually used by the URS for its official functions could not be properly determined. Furthermore, the efficiency of fuel consumption may not be measurable.

Non-enforcement of proper safeguard and control over the use of government vehicles are contrary to the above cited laws and regulations and could result in unauthorized use of the vehicles, which may eventually lead in wasteful spending of government funds.

We reiterated our audit recommendations and Management agreed to:

- a. **direct the concerned employees/drivers to properly prepare the prescribed Trip Tickets on a daily basis; and**

- b. instruct the University Accountant to submit the lacking supporting documents and refrain from processing and paying transactions for fuel, oil and lubricants if unsupported by properly accomplished and validated driver's trip tickets and other documentations, pursuant to COA Circular No. 75-6. Otherwise, non-compliance therewith shall cause the disallowance of all related expenses in connection with the use of URS' government vehicles, pursuant to COA Circular No. 75-6 and the Rules and Regulations on Settlement of Accounts prescribed under COA Circular No. 2009-006 dated September 15, 2009.

Gender and Development

9. Gender and Development (GAD) Fund of the University of Rizal System (URS) has unutilized balance amounting to P14,038,450.00 or 46 percent of its total GAD appropriation of P30,401,450.00 due to: (a) non-integration of gender perspective in major programs and projects of the URS; (b) insufficient GAD database maintained; and (c) excessive allocation of budget for each GAD Programs, Projects and Activities (PPAs). Moreover, out of the reported amount of P16,363,000.00 as GAD budget utilized for CY 2019, 92 percent or P14,980,255.00 was an attribution to GAD without conducting gender analysis using *Harmonized Gender and Development Guidelines (HGDG)* tool. This defeated the intent of the program to pursue women's empowerment and gender equality, contrary to the pertinent provisions of Philippine Commission on Women (PCW)-National Economic and Development Authority (NEDA)-Department of Budget and Management (DBM) Joint Circular No. 2012-01.

Item 6.2 of the PCW-NEDA-DBM Joint Circular No. 2012-01 provides the guidelines pursuant to Section 37A.1c of the Implementing Rules and Regulations of Republic Act (RA) No. 9710 or the Magna Carta of Women (MCW-IRR), on how agency's GAD budget may be allocated using any or a combination of the following:

1. As a separate GAD fund to support GAD-focused PPAs;
2. As fund to support integrating gender perspective in major programs and projects (gender mainstreaming); and
3. As counterpart fund to support gender-responsive Official Development Assistance (ODA)-funded projects

Also, Items 6.3 and 6.4.1 of the above Joint Circular states:

"6.3 The utilization and outcome of the GAD budget shall be annually monitored and evaluated in terms of its success in influencing the gender-responsive implementation of agency programs funded by the remaining ninety-five percent (95%) budget (MCW Chapter VI, Section 36)."

"6.4.1 If an agency intends to attribute a portion or the whole budget of major programs during the GAD planning and budgeting phase, it may subject the program to gender analysis using the HGDG tool. If the

agency is not yet trained on the use of the tool, it may include said training in its GPB and may seek the assistance of an expert on gender analysis using the HGDG.”

Review of the University's calendar year (CY) 2019 GAD Plan and Budget (GPB) vis-à-vis its GAD Accomplishment Report (GAD-AR) disclosed that the University's GAD budget was allocated to support GAD-focused PPAs only amounting to ₱30,401,450.00. Wherein, ₱14,038,450.00 or 46% of the total GAD budget was unutilized, thus defeating the intent of the program to pursue women's empowerment and gender equality.

The Audit Team noted that all of the activities indicated in the GPB are GAD-focused Programs, Projects and Activities (PPAs) and there was no major program/project planned by the University for CY 2019, which has integration of gender perspective. Although the heads of offices/units during planning were reminded to integrate gender perspective in the proposed major program/project of their respective offices/units, according to the URS GAD Center Head, but due to lack of training the same was not complied with as of year-end.

In addition, one of the observed reasons of having a significant amount of unutilized balance of GAD fund is insufficiency of GAD database maintained by the URS. As mentioned in the previous years' Audit Observation Memorandum (AOM), the condition of having identified gender issues in their GPB not based on results of analysis or review of GAD-related issues present during planning, still exists, thus factual gender issues present in the University might not have been identified and properly addressed. The lack of source of inputs or bases for planning, budgeting, programming and policy formulation that addresses gender issues and concerns of agency personnel and clients, limits the capacity of the URS to expend its budget to GAD-related PPAs that will benefit the intended beneficiaries.

Another noted reason of huge amount of reported unexpended balance of GAD fund during the year is excessive allocation of budget for each GAD PPA, as summarized below.

Quantity	GAD PAPs	GAD Budget	Total Actual Cost and Attribution	Excess Budget	Remarks
6	Client-focused	₱9,450,000.00	₱2,000,000.00	₱7,450,000.00	All are fully implemented and desired outcome achieved. Details in “Annex E”
12	Organization-focused	20,951,450.00	14,363,000.00	6,588,450.00	Eight were fully implemented; three were partially implemented

Quantity	GAD PAPs	GAD Budget	Total Actual Cost and Attribution	Excess Budget	Remarks
					and one unimplemented. While desired outcome are - nine fully; seven partially; one not achieved and one cannot be evaluated. Details in "Annex E"
18	Total	P30,401,450.00	P16,363,000.00	P14,038,450.00	

The excess budget could have been programmed or attributed to other GAD-related activities that will benefit agency personnel and clients. The URS personnel involved in the preparation of the agency GPB averred that the budget presented in the GPB is the result of adjustments made during planning, in order to comply with the minimum five percent of agency's total budget.

Moreover, out of the P16,363,000.00 total amount reported as GAD budget utilized for CY 2019, 92 percent or P14,980,255.00 was an attribution to GAD without conducting gender analysis using Harmonized Gender and Development Guidelines (HGDG) tool, as recommended by the aforementioned Joint Circular.

The Head of the University GAD Center explained that their attribution is based solely on Personal Services of the University personnel involved in each GAD PPAs implemented, which is not in accordance with the gender analysis tool (HGDG) pursuant to the aforementioned Joint Circular.

We reiterated our audit recommendations that the University President:

- a. **direct the Head of the URS GAD Center to maintain sufficient GAD database containing sex disaggregated data and updated gender-related statistics, and consider the same in identifying priority gender issues to be addressed during GAD planning in accordance with PCW-NEDA-DBM Joint Circular No. 2012-01; and**
- b. **direct the concerned URS officials to maximize utilization or attribution of the GAD funds through integration of gender perspective in the University's programs, projects and activities to achieve the desired outcomes for GAD using gender analysis tool introduced by appropriate authority, in compliance with Section 6.4 PCW-NEDA-DBM Joint Circular No. 2012-01**

In addition, we recommended that the University President instruct the Head of the University GAD Center to refrain from allocating excessive budget for GAD PPAs just to comply with the minimum five percent of University's total budget. Instead, conduct more seminars, trainings and workshops that will capacitate the concerned URS officials in GAD planning and budgeting (GPB), particularly in training for the use of HGDG GAD checklist to ensure accurate determination of the amount that can be attributed to GPB.

Management's Comment:

Management commented the following:

- a. The 92 percent utilized GAD fund was based on attribution for both client and organization focused GAD activities per advice of the Philippine Commission on Women (PCW);
- b. The GAD database which refers to the sex disaggregated data of the faculty and staff members are updated. However, the students' sex disaggregated data are not updated and available at the Registrar's Office;
- c. There were only two project proposals from the Planning Office that were submitted to the GAD Office during the year for gender analysis. However, none of them scored from the ten elements of the HGDG tool; and
- d. The University GAD Focal Person was instructed by the University Budget Office to allot the total five percent GAD Budget to all of the GAD PPAs of the University based on the instructions given by the Department of Budget and Management (DBM).

Auditor's Rejoinder:

The aforementioned PCW guidelines allow attribution based on results of gender analysis using the HGDG tool. Therefore, the attribution made has no basis, since Management claimed that there were only two project proposals analyzed during the year which scored zero.

The Auditor will monitor Management's actions on the audit recommendations and will continue give feed back to Management until full implementation of the audit recommendations are achieved.

Compliance with GSIS regulations

- 10. Monthly deductions of Government Service Insurance System (GSIS) premium contributions and loan repayments from the salaries of the University employees during the calendar year (CY) 2019 were not remitted in accordance with Section 14 of the Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 8291, the GSIS Act of 1997, thus exposed to possibility of incurrence of interest on delayed remittance, and rendered the balance of Due to GSIS account of ₱10,132.66 doubtful.**

Section 14 of the Revised IRR of RA No. 8291 otherwise known as “*The Government Service Insurance System Act of 1997*” in consonance with Section 6(b) of the same Act, states the following provisions on remittance of contributions to GSIS:

- “a. 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.*
- b. Section 14.2 - The government agency shall also deduct from the fixed monthly compensation of the employee the loan amortizations (consolidated loans, policy loan, emergency loan, housing loan, and other loans), premium payments (optional, pre-need and other non-life insurance) and other amounts due the GSIS.*
- c. 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.*
- d. Section 14.4 - The member has the corresponding responsibility to ensure that the required premium contributions and other amounts due the GSIS that were deducted from his compensation are promptly remitted to GSIS.”*

The schedule of monthly remittance of GSIS premium contributions and loan repayments deducted from salaries of employees of the University showed over/under remittance of deducted premium contributions and loans, as shown below:

2019	Beginning Balance	Deductions	Remittances	Ending Balance
January	P 9,804.09	P 4,740,417.08	P 4,763,435.86	P (13,214.69)
February	(13,214.69)	4,732,654.93	4,723,034.69	(3,594.45)
March	(3,594.45)	4,743,969.95	4,742,616.54	(2,241.04)
April	(2,241.04)	5,445,934.26	5,295,981.21	147,712.01
May	147,712.01	4,914,222.80	5,028,183.29	33,751.52
June	33,751.52	4,912,611.29	4,922,725.01	23,637.80
July	23,637.80	5,003,926.01	5,030,654.85	(3,091.04)
August	(3,091.04)	5,086,060.76	5,062,152.97	20,816.75
September	20,816.75	5,159,323.38	5,078,702.44	101,437.69
October	101,437.69	5,117,999.84	5,118,894.83	100,542.70

2019	Beginning Balance	Deductions	Remittances	Ending Balance
November	100,542.70	5,066,982.79	5,167,238.06	287.43
December	287.43	5,086,024.51	5,076,179.28	10,132.66

It was noted that the University remitted the employees' premium contributions and loan repayments as much as possible on the same month it was deducted. However, over and under remittances of up to ₱13,214.69 and ₱147,712.01, respectively, were observed by the Auditor. Although analysis and adjustments to the account were already made by the concerned Accounting personnel, discrepancies on the remitted amount and deducted premiums and loans still exist. Hence, rendered the balance of Due to GSIS account doubtful and exposed to possibility of incurrence of interest on delayed remittance if not properly accounted for.

We recommended that the University President:

- a. **instruct the University Accountant to exert extra effort to investigate and adjust for the discrepancies noted to reflect the accurate balance of the Due to GSIS account, and**
- b. **direct the concerned Human Resource Management Office personnel to remit to the GSIS in accordance with the provisions of RA No. 8291 all amount due to the said agency to avoid incurrence of interest due to delayed in remittances of premium contributions and loan repayments.**

Management's Comment:

Management commented that there are instances that the amount of premium withheld is higher than what is reflected in the electronic Billing Statement coming from the GSIS because the salary of the concerned employee/s is not yet, to be updated in the GSIS system which is done on a regular basis. However, the unremitted balances appearing in the monthly financial report is being remitted the following remittance period. Management assured that extra effort is being exerted to minimize, if not totally eliminate, the same observation in the future transactions of the University.

Compliance with Tax Laws

The University complied with the provisions of the National Internal Revenue Code, as amended and various issuances of the Bureau of Internal Revenue, during the year, particularly on the withholding/deduction and remittance of the required taxes from the claims of various suppliers/ contractors/other claimants including those from the salaries and other emoluments/income of its employees, which they remitted on or before the 10th day of the following month. Details are as follows:

2019	Beginning Balance	Withheld	Remittances	Ending Balance
January	₱ 1,067,446.71	₱ 2,073,667.88	₱ 2,859,298.35	₱ 281,816.24

2019	Beginning Balance	Withheld	Remittances	Ending Balance
February	281,816.24	2,042,331.15	2,195,358.28	128,789.11
March	128,789.11	3,524,854.70	2,660,151.96	993,491.85
April	993,491.85	4,328,947.33	4,779,884.26	542,554.92
May	542,554.92	3,093,224.27	3,107,686.42	528,092.77
June	528,092.77	4,134,044.09	4,050,174.75	611,962.11
July	611,962.11	3,197,437.55	3,065,445.76	743,953.90
August	743,953.90	2,795,599.00	3,323,315.21	216,237.69
September	216,237.69	2,788,244.66	2,717,631.02	286,851.33
October	286,851.33	2,806,241.64	2,645,284.13	447,808.84
November	447,808.94	2,719,199.98	2,642,174.76	524,834.06
December	524,834.16	3,040,555.01	2,714,505.16	850,883.91

The balance of tax payable of ₱850,883.91 as of December 31, 2019 was remitted on January 10, 2020.

Unsettled Audit Suspensions, Disallowances and Charges

The unsettled Audit Suspensions, Disallowances and Charges of the University as of the end of the year, are as follows:

Nature	Calendar Year 2019			
	Beg. Balance	Issuance	Settlement	Ending Balance
Notice of Suspension	₱ 0.00	₱ 0.00	₱ 0.00	₱ 0.00
Notice of Disallowance	18,306,011.50	11,475,610.67	0.00	29,781,622.17
Notice of Charge	0.00	0.00	0.00	0.00

It should be noted, however, that the status of outstanding disallowances are all on appeal with the COA Region No. IV-A, except for the ₱11,475,610.67 issued during the year which will become final and executory on the first month of the second quarter of the ensuing year.

PART III

Status of Implementation of Prior Year's

Audit Recommendations

UNIVERSITY OF RIZAL SYSTEM
STATUS OF IMPLEMENTATION OF PRIOR YEAR'S AUDIT RECOMMENDATIONS
As of December 31, 2019

Of the 26 audit recommendations contained in the Calendar Year (CY) 2018 Annual Audit Report (AAR), eight were fully implemented, eight were partially implemented and ten were not implemented by the University of Rizal System (URS).

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
1. The recorded balances of the Property, Plant and Equipment (PPE) accounts, with a net book value of P399,761,949.83 as of December 31, 2018, are not reliable due to: (a) unrecorded items of PPE such as land, buildings and structures, and donated equipment; and (b) unreconciled discrepancy totaling P738,061.24 that exist between the accounting and property records of	We reiterated our recommendations that the University President: a. instruct the concerned officials of Supply and Property Management Office (SPMO) to conduct the actual inventory of buildings and other structures and parcels of land, and the Accounting Division to account and record such property at fair value. Also, fully depreciated buildings but still in use or	CY 2018 AAR, page 28	The Inventory Committee conducted physical inventory of items of PPE of the University during the year. Efforts have been exerted to secure deeds of donation or Usufruct agreements from the LGUs where the campuses are located.	Partially Implemented	Ongoing preparation of RPCPPE and IIRUP for submission to the Audit Team for review. Reiterated under audit observation no. 1 of CY 2019 AAR.

the University due to non-preparation and reconciliation of Report on Physical Count of Property, Plant and Equipment (RPCPPE) and Inventory and Inspection Report on Unserviceable Property (IIRUP) Reports, contrary to Section 63 of Presidential Decree (PD) No. 1445 and Philippine Public Sector Accounting Standards (PPSAS) No. 17, thus affecting the correctness and reliability of the said account balances.	serviceable should be fully disclosed in the Notes to Financial Statements, while the residual value of said property should be properly presented in the Statement of Financial Position, pursuant to Section 63 of PD No. 1445 and PPSAS No. 17; b. direct the Inventory Committee to reconcile the discrepancies noted by the Audit Team amounting to P738,061.24 and submit the properly and completely accomplished RPCPPE and IIRUP for reconciliation with the records of Accounting and Supply Offices; c. direct the Inventory Committee in coordination with the Campus Director and Supply Officer of Angono to include		Ongoing reconciliation of the Supply and Accounting Offices. They are in the process of identifying the funding source as well as the account code where the discrepancies occur. The Inventory Committee has coordinated with the Angono Campus Supply Coordinator on the preparation of	Partially Implemented Partially Implemented	Ongoing preparation of RPCPPE and IIRUP and will serve as basis for reconciliation. Reiterated under audit observation no. 1 of CY 2019 AAR.
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	the donated equipment in IIRUP so that the Accounting Office can fully disclose the items in the Notes to Financial Statements; and d. create an Appraisal Committee to appraise or determine the fair value of parcels of land, buildings and other structures, in compliance with PPSAS No. 17 and Section 6.2 of COA Circular No. 2015-002, which should be considered by the Accountant in recording the said account to fairly present the correct balances of PPE accounts in the financial statements of URS.		IIRUP for the donated Equipment. A separate committee for the appraisal and determining fair market value of parcel of land and PPEs was created.	Partially Implemented	The created committee did not prepare any reports or results of their undertakings, thus reiterated under Observation No. 1 of CY 2019 AAR.
2. Cash advances amounting to P15,354,522.24 remained	We recommended that the University President:	CY 2018 AAR, page 34			

unliquidated as of year-end, contrary to Commission on Audit (COA) Circular No. 97-002 dated February 10, 1997, thus exposing the funds in the custody of the accountable officers to possible risks of misuse and/or misapplication and proper accounting of cash and related expense accounts was not immediately made. Also, cash advances were not classified to their proper accounts as prescribed under COA Circular No. 2015-007 dated October 22, 2015, resulting in the misstatement of affected accounts in the financial statements of the URS.	a. direct the University Accountant to demand immediate liquidation/settlement of unliquidated cash advances of concerned Accountable Officer, before processing of additional cash advance; b. require the University Accountant to issue a certification stating that previous cash advances of each accountable officer have been liquidated and accounted for in the books before granting another cash advance, and effect the reclassification entries for the erroneous recording of the cash advances for special purpose/time bounded undertakings charged to Advances for		The University Accountant had sent demand letter to the University Cashier for the Liquidation of the Cash Advances. All of the outstanding balances in the total amount of P15,354,522.24 as of December 31, 2018, were liquidated during the CY 2019. However, the practice of granting additional cash advance even without liquidating first the previous cash advance of the AOs is still being done.	Partially Implemented Not Implemented	Management asked for a longer grace period on the liquidation of the cash advances due to geographical distances of the ten Campuses. Reiterated under audit observation no. 2 of CY 2019 AAR. Management asked for a longer grace period on the liquidation of the cash advances due to geographical distances of the ten Campuses. Reiterated under audit observation no. 2 of CY 2019 AAR.
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	Payroll account; c. ensure that cash advances with special purpose/time bounded undertakings are granted only to duly designated special disbursing officer or employees, and direct the University Accountant to stop the practice of allowing the transfer of cash advance from one Accountable Officer to another; and d. strictly observe the rules and regulations on the grant, utilization and liquidation of cash advances as provided under COA Circular No. 97-002 dated February 10, 1997.		The practice of transferring of cash advances from one accountable officer to another still exist for convenience, since some of the Campus Cashiers are far from Authorized Government Depository Bank (AGDB). Management is exerting efforts to comply with rules and regulations on the grant and liquidation of cash advances.	Not Implemented Not Implemented	Management asked for a consideration on the transfer of cash advance to another AO due to distance of some Campus Cashiers to AGDB. Reiterated under audit observation No. 4 of CY 2019 AAR. Reiterated under audit observation No. 4 of CY 2019 AAR.
3. The year-end balance of Due to National Government Agencies (NGAs) account amounting to	We reiterated our recommendation that the University President:	CY 2018 AAR, page 36			

P64,893,166.83, as presented in the Statement of Financial Position, is unreliable due to: (a) unreconciled differences totaling P5,430,427.86 between the University Subsidiary Ledgers and Other National Government Agencies records; (b) project that is terminated with final liquidation report having excess balance of P41,640.63, which was not yet returned to the Source Agency; (c) projects that the recipients are no longer existing; and (d) projects that the status of implementation cannot be determined because of the failure of the project implementors to submit to the COA the status of project implementation as of December 31, 2018, contrary to the	a. require the Accountant and the Project Implementors to strictly comply with paragraphs 4.9 and 6.7 of COA Circular No. 94-013 dated December 13, 1994 and GAM for NGAs, Volume I; and		The Vice-President for Research, Development and Production conducted a meeting with the concerned faculty project implementers, to comply with the provisions of COA Circular No. 94-013.	Not Implemented	Reiterated under audit observation No. 2 of CY 2019 AAR.
	b. submit to the Audit Team, for audit purposes, the status of project implementation as of December 31, 2018, with supporting documents such as approved request for extension or supplementary Memorandum of Agreement extending the period of project implementation.		Some of the implemented project status was submitted to the Audit Team, but still lack supporting documents such as approved request for extension or supplementary Memorandum of Agreement (MOA).	Partially Implemented	Reiterated under audit observation No. 2 of CY 2019 AAR.
	We also recommended that the President require the University Accountant to coordinate with the Accounting Office of Other NGAs with noted discrepancies		Management looked for records/documents on hand on the confirmed balances of Other NGAs.	Not Implemented	Some of the accounts with discrepancies lacked documents, since the fund transfer occurred even prior to the merger of the Rizal State Colleges and Campuses to the URS. Reiterated under audit observation No. 3 of CY

provisions of COA Circular No. 94-013 and Section 63, Chapter 6 of the Government Accounting Manual (GAM) for NGAs, Volume I.	per confirmation conducted by the Audit Team, and make an analysis of the accounts and necessary adjusting entries to reconcile the two balances of Due to NGAs account.				2019 AAR.
4. The year-end balance of the Cash-Collecting Officers account of the University amounting to P469,334.64 is doubtful due to its discrepancy with the balance of undeposited collections appearing in the Report of Collections and Deposits as of December 31, 2018, contrary to Sections 69(1) and 111(2) of PD No. 1445. Moreover, P408,614.64 of this account has remained dormant in the books for more than three years	We recommended that the University President: a. direct the Head of the Finance and Administration Department to issue demand letters to the concerned accountable officers for the immediate settlement or deposit of the abovementioned undeposited collections. If warranted and supported with adequate evidence, withhold the salaries of the said accountable officers and/or initiate the	CY 2018 AAR, page 41	Demand letters were issued to the concerned personnel and required to submit documents for the immediate settlement or deposit of the undeposited collections.	Partially Implemented	Settlement or deposit of the undeposited collections is pending, waiting for the Resolution of the created Grievance Committee. For issuance of the necessary audit action by the Audit Team.

already.	filing of appropriate administrative and criminal charges against them, should they fail to settle or refuse to comply with the demand letter to be issued; b. direct the University Accountant to make the necessary reclassification or adjusting journal entry for the balance of Cash-Collecting Officer account amounting to P408,614.64, to the Due from Officers and Employees account, if the undeposited collections is definitely established as shortage of the subject AOs in order to reflect the correct balance of the said account in accordance with Sections 69(1) and 111 (2) of PD No. 1445; and		Reclassification entry was made. However, documents to support the reclassification /adjusting entry made was not attached to Journal Entry Voucher (JEV), such as copy of the investigation report on the establishment of the shortage of the subject AOs.	Fully Implemented Fully	
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	c. instruct the concerned officials from Administration and Finance Department of URS to strictly implement the aforementioned provisions of PD No. 1445 and improve URS's internal policies and procedures on the settlement of accountabilities of outgoing and retiring officials/employees; and emphasize the inclusion of persons responsible for those who approved the clearance of separated/reassigned officials/employees with unsettled obligations.		Implemented the use of new Clearance Form patterned from Civil Service Commission (CSC) Memorandum Circular No. 24, s. 2017, re: 2017 Omnibus Rules on Appointment and Other Human Resource Action (ORA-OHRA).	Implemented	
5. Cash collected from refund of expenses in the amount of P557,976.04 that were charged to General Fund (Fund 101) were deposited to Fund 052 or Internally Generated	We recommended that the University President instruct the Accountant to: a. remit the amount of P557,976.04 to the BTr immediately in order to provide	CY 2018 AAR, page 43	The total amount of P557,976.04 collected from refund of expenses from the	Fully Implemented	

Fund, instead of remitting the same to the Bureau of the Treasury (BTr), in violation of Executive Order (EO) No. 338, series of 1996 as implemented in Commission on Audit-Department of Budget and Management-Department of Finance (COA-DBM-DOF) Joint Circular No. 1-97 dated January 2, 1997 and Section 65.1 of PD No. 1445, thereby overstating the cash account balances.	additional funds for the implementation of other priority projects of the national government; and pursuant to the cited provision of EO No. 338 and COA-DBM-DOF Joint Circular; b. comply strictly with EO No. 338 as implemented in COA-DBM-DOF Joint Circular No. 1-97 and Section 65.1 of PD No. 1445; and henceforth, c. refrain from depositing refunds sourced from the General Fund, to the Revolving Fund of the URS.		General Fund (101) and deposited to the Internally Generated Fund (052) has been withdrawn and remitted to the BTr. Management is strictly complying with EO No. 338 as implemented in COA-DBM-DOF Joint Circular No. 1-97 and Section 65.1 of PD No. 1445. Refunds from the General Fund are no longer receipted from the Fund 052. It was deposited directly to Land Bank in the account of the Bureau of Treasury.	Fully Implemented Fully Implemented	
6. The University's submission of Billing and supporting documents to the Commission on Higher Education	We recommended that the President: a. direct the UniFAST Focal Person to strictly	CY 2018 AAR, page 45	The University implemented the start of its Academic Year	Fully Implemented	

(CHED) incurred delays ranging from 30 to 115 days, contrary to Section 14 of Republic Act (RA) No. 10931 and Section 8 of CHED-DBM Joint Memorandum Circular No. 2017-1A dated May 18, 2017, thus affects the cash position of the University and could result in the delays of implementation of its projects, activities and programs.	comply with Joint Memorandum Circular No. 2017-1A of CHED and DBM on submission of billing statements and supporting documents, for timely processing and release of funds for implementation of projects, activities and programs of the University; and b. instruct the UniFAST Focal Person to effectively coordinate with the Campus Registrars, Campus Officers of Office of Students Development Services (OSDS) and University Accountant to improve the University billing system/process		(AY) every August, beginning AY 2019-2020, which aligned them with the rest of the SUCs in Region IV-A. The University was able to comply with the deadline set by the CHED-Regional Office on the submission of Billing and supporting documents for Free Higher Education. There is a continuous cooperation and coordination of the UniFast Focal Person with the Campus Registrars, Officers of OSDS and Accountant to improve Billing system/process that will address problems encountered during preparation of billing statements.	Fully Implemented	
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	that will address problems encountered in the preparation of billing statements.				
7. Collections of the Campus Cashiers were not deposited intact daily or the next banking day from receipt thereof, contrary to Section 21 of the Manual on the New Government Accounting System (MNGAS) for National Government Agencies (NGAs), Volume I, thus exposed the funds to possible misuse.	We reiterated our audit recommendation that the URS President instruct the concerned officials to strictly comply with Section 21 of the MNGAS for NGAs, Volume I by depositing all his/her collections intact and in full amount within the next banking day to the Authorized Government Depository Bank.	CY 2018 AAR, page 47	All Campus Cashiers were instructed to comply with the rules on deposit of collections intact on the next banking day or whenever their collections reach P10,000.00	Fully Implemented	
8. Disbursements for fuel, oil and lubricants amounting to P1,256,871.80 were not supported with a properly accomplished driver's trip tickets, purchase requests and purchase orders,	We recommended that the President: a. direct the concerned employees/drivers to properly prepare the prescribed Trip Tickets on a daily	CY 2018 AAR, page 48	The Director of Administrative Services conducted a meeting with all the concerned personnel regarding the disbursements of fuel,	Not Implemented	There are still drivers' trip tickets not properly accomplished during the year 2019, thus reiterated under audit observation No. 8 of CY 2019 AAR.

contrary to COA Circular No. 77-61 dated September 26, 1977 and COA Circular No. 2012-001 dated June 14, 2012, thus the propriety of the claims could not be readily determined, and the evaluation on the proper utilization and the reasonableness of fuel consumption of the vehicles of the URS could not be done.	basis and purchase requests; and b. instruct the University Accountant to stop processing payment for fuel, oil and lubricants if not supported by properly accomplished driver's trip tickets, Purchase Requests, Purchase Orders and other proper and complete documentations that support the consumption of fuel for URS campuses maintenance, in order to determine the propriety of the claims, ensure that expenditures pertaining thereto are effectively controlled and properly accounted for and to evaluate the		oil and lubricants. The concerned personnel were required to attach the documents needed before processing payments for fuel.	Not Implemented	
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	efficiency of fuel consumption of the motor vehicles owned by the University. Otherwise, non-compliance therewith shall cause the disallowance of all related expenses in connection with the use of URS government vehicles, pursuant COA Circular Nos. 77-61 and 2012-001.				
9. Disbursement Vouchers, Bank Reconciliation Statements and Report of Collections and Deposits for the CY 2018 were not submitted within the prescribed period, contrary to Section 7.2.1 of the Rules on Regulations on Settlement of Accounts (RRSA) as prescribed under COA Circular No. 2009-006 dated September 15, 2009	We recommended that the University President direct the Accountant and the Cashier to submit the Disbursement Vouchers, Bank Reconciliation Statements and Report of Collections and Deposits, within the prescribed period to facilitate timely audit of the accounts and transactions of the URS.	CY 2018 AAR, page 50	For CY 2019, BRS are prepared using snapshots from Land Bank in order to comply with the submission on prescribed period. While the Report of Collections and Deposits are submitted on the prescribed period. However, Management is trying its best to submit Disbursement Voucher Files on time.	Partially Implemented	Some accounts/document files were submitted incomplete, specifically the accounts coming from CBA Office, hence reiterated under audit observation no. 7 of CY 2019 AAR.

and Section 122(2) of PD No. 1445, thus caused the delay in the audit process, and corrective measures for deficiencies noted, if there are any, may not be undertaken immediately by Management.					
10. The established Gender and Development (GAD) database of the URS is insufficient and not updated to serve as basis for gender-responsive planning, programming and policy formulation as required under Item 4.4 of PCW-NEDA-DBM Joint Circular No. 2012-01, thus the real gender issues existing in the URS might not have been identified and properly addressed. Moreover, the amount appropriated for the University	We recommended that the University President: a. direct the Head of the URS GAD Center to maintain sufficient GAD database containing sex disaggregated data and updated gender-related statistics, and consider the same in identifying priority gender issues to be addressed during GAD planning, in accordance with	CY 2018 AAR, page 51	Management pursued the updating of sex disaggregated data of University employees and students from CY 2016 data up to 2019.	Not Implemented	Ongoing implementation, hence reiterated under audit observation no. 9 of CY 2019 AAR.

GAD programs, projects and activities (PPAs) in CY 2018 was not fully utilized, leaving an unexpended balance at year-end of P14,558,676.25 or 54 percent of the total GAD appropriation of P26,773,350.00. Also, most of the related PPAs in the GAD Plan and Budget (GPB) were not implemented or partially implemented; hence the objectives of the program in promoting gender equality in the University were not achieved.	PCW-NEDA-DBM Joint Circular No. 2012-01; b. instruct the Heads of implementing departments/offices to ensure that GAD programs, projects and activities are implemented as planned to attain GAD objectives; and c. direct the concerned URS officials to maximize utilization/contribution of the GAD funds through mainstreaming gender perspective in the University programs, projects and activities to achieve the desired outcomes for GAD, in compliance with the pertinent		Continues capability building activities on GAD conducted by the University. Gathered gender-related data that will be used as basis for other GAD PPAs.	Not Implemented Not Implemented	Ongoing, hence reiterated under audit observation no. 9 of CY 2019 AAR. Ongoing, hence reiterated under audit observation no. 9 of CY 2019 AAR.
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	provisions of the cited PCW- NEDA-DBM Joint Circular.				
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PART IV

Annexes

UNIVERSITY OF RIZAL SYSTEM
SCHEDULE OF CASH ADVANCES WHICH INCURRED DELAYS IN LIQUIDATION
Calendar Year (CY) 2019

Date	Particulars	Fund	Check Number	Amount	Date of Liquidations	No. of Days Delayed
<u>A. Payment of Salaries, Honoraria, Benefits and Other Similar Payments:</u>						
03.28.2019	Cash advance for payment of clothing allowance for CY 2019	011	286664	P 1,764,000.00	5/31/2019	59
07.10.2019	Cash advance for payment of salaries of faculty for June 2019, salary and bonus differential for CYs 2017 to CY 2019.	011	288425	127,243.54	9/30/2019	77
12.20.2019	Cash advance for payment of Collective Negotiation Agreement (CNA) for CY 2019	011	290320	33,966.82	2/28/2020	65
12.23.2019	Cash advance for payment of tax refund of faculty and staff for CY 2019	011	290339	34,415.59	2/28/2020	62
03.12.2019	CA for payment of PhilHealth of Emergency laborers for the months of September to December 2018	052	631093	63,200.00	9/30/2019	197
03.15.2019	Payment of honorarium for part time and graduate school professional lecturers of Rodriguez Campus for the month of February 2019	052	631100	72,500.24	7/31/2019	133
03.22.2019	CA to defray the payroll for clothing allowance of staff for FY 2019	052	631136	372,000.00	5/31/2019	56
03.22.2019	CA to defray the payroll for clothing allowance of contractual staff for FY 2019	052	631137	396,000.00	5/31/2019	56
04.01.2019	Payment of cash prize for winners of 9th University Student's Research Congress on February 27, 2019	052	631158	4,000.00	6/30/2019	85
04.08.2019	CA for payment of honoraria of part time instructors for the month of February to March 2019	052	631179	186,666.90	6/30/2019	78
04.12.2019	Payment of honorarium of Graduate School Professional Lecturer of Binangonan for January to March 2019, Pililla for February to March 2019 and Rodriguez for March 2019	052	631191	157,562.25	6/30/2019	74
04.12.2019	Payment of honorarium for Part Time Instructors of Antipolo and Tanay Campus for the month of March 2019	052	631192	110,017.81	6/30/2019	74
04.15.2019	CA for payment of honoraria of professional lecturer for the period January to March 2019	052	631197	155,758.50	6/30/2019	71
04.16.2019	Payment of honorarium for Part Time Instructors of Antipolo Campus for the month of March 2019	052	669101	87,550.12	6/30/2019	70
05.23.2019	CA for payment of honoraria of LET Review Resource Persons from January to March 2019	062	614673	6,400.00	7/31/2019	56
	Sub-total			3,571,281.77		
<u>B. Payment for Special Projects, Purpose and Time-bound Activities:</u>						
04.08.2019	Cash advance for payment of honoraria of speaker for Final Coaching for BEEd. Level IV Phase 2 Accreditation	011	286680	10,000.00	6/30/2019	63
04.22.2019	Cash advance for honoraria of speakers for the Review Program of CLL for CSC Examination	011	286710	9,600.00	6/30/2019	49
06.06.2019	Cash advance for payment of honoraria of Resource Speaker on Gender Inclusive Classrooms thru Research Based Training	011	286834	3,000.00	8/31/2019	66
06.27.2019	Cash advance for payment of honoraria of speaker during the conduct of General Assembly of faculty and staff	011	286892	8,000.00	10/31/2019	106
06.24.2019	Cash advance for payment of allowance during the culminating activity of faculty and staff	011	286877	375,760.00	8/31/2019	48
07.19.2019	Cash advance for payment of honoraria of Resource Speaker during the Faculty Development Seminar Workshop on Outcomes Based Assessment of Learning for the 21st Century Learners	011	288450	3,000.00	9/30/2019	53
08.06.2019	Cash advance for payment of honorarium of resource speaker of the seminar entitled " Training and Installation on the Operation and Function of the Automatic Weather Station OPTIKA"	011	288494	3,500.00	9/30/2019	53
08.22.2019	Cash advance for payment of honoraria of evaluators during the 3rd RDEP Congress for Research and Extension.	011	288543	45,600.00	10/31/2019	49

UNIVERSITY OF RIZAL SYSTEM
SCHEDULE OF CASH ADVANCES WHICH INCURRED DELAYS IN LIQUIDATION
Calendar Year (CY) 2019

Date	Particulars	Fund	Check Number	Amount	Date of Liquidations	No. of Days Delayed
08.22.2019	Cash advance for payment of training and travelling expenses of faculty and staff from January 9 to July 31, 2019	011	288546	31,225.00	9/30/2019	41
02.21.2019	Payment of honoraria for judges for 9th University Students Research Congress on February 27, 2019	052	631046	30,000.00	10/31/2019	226
02.21.2019	Cash Advcane of food allowance for qualifying and pre-board exam committee on February 28, 2019	052	631049	9,230.00	7/31/2019	133
03.28.2019	CA for payment of Resource Speaker for Recognition day of Rodriguez Campus	052	631148	3,000.00	5/31/2019	41
03.25.2019	CA for payment of honoraria of speaker for Morong Senior High School 2nd Commencement Exercises on April 5, 2019	052	631153	5,000.00	5/31/2019	36
07.24.2019	CA of transporation allowance for URS 18th founding anniversary stage and ground preparation committee	052	669339	3,780.00	9/30/2019	10
09.16.2019	CA of travelling and food allowance for STRASUC Player Selection on September 19 and 20, 2019.	052	669436	159,754.00	11/30/2019	41
09.18.2019	CA of travelling and food allowance for STRASUC Player Selection on September 19 and 20, 2019.	052	669444	17,710.00	11/30/2019	41
10.09.2019	CA for payment of honoraria of resource speaker for Values Restoration Seminar for Students on October 11, 2019 and Faculty In-Service Training Program on October 17, 2019.	052	669540	3,000.00	12/31/2019	41
10.11.2019	CA for allowance of 5th STRASUC Culture and Arts Festival 2019 Live-in Training on October 14 to November 7, 2019 at various Campuses.	052	669557	144,305.00	12/31/2019	41
10.23.2019	CA for payment of honoraria for Resource Speaker of Antipolo	052	669610	3,000.00	12/31/2019	41
12.27.2019	CA for cash incetives for various awards at PRAISE 2019.	052	669985	491,000.00	2/28/2020	39
1/25/2019	Release of FA of 1 PACMAN -TD Scholars	073	506225	66,000.00	3/30/2019	38
02.28.2019	Release of FA of TES Grantees 1st sem SY 2018-2019	073	506234	6,260,000.00	5/30/2019	43
03.12.2019	Release of FA of TES Grantees 2nd sem SY 2018-2019	073	506239	100,000.00	5/30/2019	28
03.12.2019	Release of FA of ESGP-PA Scholars	073	506240	577,500.00	5/30/2019	28
03.28.2019	Release of FA of TES Grantees 2nd sem SY 2018-2019	073	506241	843,000.00	5/30/2019	12
03.28.2019	Release of FA of TES Grantees 2nd sem SY 2018-2019	073	506242	120,000.00	5/30/2019	12
03.28.2019	Release of FA of TES Grantees 2nd sem SY 2018-2019	073	506243	1,520,000.00	5/30/2019	12
03.28.2019	Release of FA of TES Grantees 2nd sem SY 2018-2019	073	506244	800,000.00	5/30/2019	12
03.28.2019	Release of FA of TES Grantees 2nd sem SY 2018-2019	073	506245	780,000.00	5/30/2019	12
03.29.2019	Release of FA of TES Grantees 2nd sem SY 2018-2019	073	506246	2,840,000.00	5/30/2019	11
03.29.2019	Release of FA of TES Grantees 2nd sem SY 2018-2019	073	506247	3,040,000.00	5/30/2019	11
03.29.2019	Release of FA of TES Grantees 2nd sem SY 2018-2019	073	506248	3,980,000.00	5/30/2019	11
03.29.2019	Release of FA of TES Grantees 2nd sem SY 2018-2019	073	506249	1,000,000.00	5/30/2019	11
03.29.2019	Release of FA of TES Grantees 2nd sem SY 2018-2019	073	506250	3,820,000.00	5/30/2019	11
03.29.2019	Release of FA of TES Grantees 2nd sem SY 2018-2019	073	506251	80,000.00	5/30/2019	11
03.29.2019	Release of FA of TES Grantees 2nd sem SY 2018-2019	073	506252	5,980,000.00	5/30/2019	11
	Sub-total			33,165,964.00		
	Total			P 36,737,245.77		

UNIVERSITY OF RIZAL SYSTEM
CORPORATE AND BUSINESS AFFAIRS
Analysis of Collections and Deposits
For the Period January 1 to October 31, 2019

Collections			Deposits		Undeposited Collection	No. of days Delayed
Date		Amount	Date	Amount		
From	To					
1.7.2019	1/15/2019	P 222,515.00	1/28/2019	P 154,755.00	P 67,760.00	8 to 14
1/14/2019	1/14/2019	561,155.00	1/24/2019	561,155.00	-	7
1/15/2019	1/15/2019	194,900.00	1/24/2019	194,900.00	-	6
1/17/2019	1/17/2019	341,505.00	1/24/2019	341,505.00	-	4
1/17/2019	1/17/2019	64,190.00	1/28/2019	64,190.00	-	6
1/24/2019	1/24/2019	305,260.00	1/28/2019	305,260.00	-	1
1/17/2019	1/29/2019	77,480.00	1/31/2019	72,290.00	5,190.00	1 to 9
2.8.2019	2/27/2019	369,146.00	2/28/2019	232,421.00	136,725.00	7 to 13
3.1.2019	3.1.2019	261,576.00	3/15/2019	261,576.00	-	9 to 10
3.1.2019	3/18/2019	1,237,000.00	3/18/2019	1,237,000.00	-	1 to 9
3/18/2019	3/19/2019	1,889,416.00	3/20/2019	1,682,600.00	206,816.00	1
3/19/2019	3/26/2019	1,352,252.00	3/27/2019	1,352,252.00	-	1 to 4
3/27/2019	3/28/2019	304,450.00	3/29/2019	301,630.00	2,820.00	1
4.1.2019	4.12.2019	1,219,155.00	4.12.2019	1,190,625.00	28,530.00	1 to 8
4.15.2019	4.15.2019	36,310.00	4.24.2019	35,000.00	1,310.00	4
4.16.2019	4.29.2019	77,316.00	4.30.2019	76,014.00	1,302.00	1 to 7
5.2.2019	5.27.2019	273,000.00	5.30.2019	185,533.00	87,467.00	2 to 18
6.3.2019	6.18.2019	2,061,385.00	6.19.2019	2,050,000.00	11,385.00	1 to 9
6.19.2019	6.20.2019	2,100,470.00	6.20.2019	2,100,000.00	470.00	0
6.21.2019	6.28.2019	887,925.00	6.27.2019	884,965.00	2,960.00	1 to 3
7.1.2019	7.30.2019	3,009,980.00	7.31.2019	2,795,460.00	214,520.00	1 to 21
8.1.2019	8.23.2019	1,620,035.00	8.28.2019	1,410,000.00	210,035.00	1 to 15
8.23.2019	8.29.2019	1,636,370.00	8.30.2019	1,623,611.00	12,759.00	1 to 3
9.2.2019	9.4.2019	1,029,570.00	9.6.2019	1,018,760.00	10,810.00	1 to 3
9.6.2019	9.12.2019	2,080,169.00	9.12.2019	2,053,652.00	26,517.00	1 to 3
9.13.2019	9.19.2019	1,070,061.00	9.20.2019	980,980.00	89,081.00	1 to 4
9.20.2019	9.26.2019	592,575.00	9.26.2019	531,571.00	61,004.00	2 to 3
10.1.2019	10.3.2019	665,410.00	10.8.2019	652,060.00	13,350.00	2 to 4
10.7.2019	10.18.2019	831,541.00	10.23.2019	794,716.00	36,825.00	2 to 11
10.22.2019	10.29.2019	360,652.00	10.30.2019	355,269.00	5,383.00	2 to 5
Total		P 26,732,769.00		P 25,499,750.00	P 1,233,019.00	

University of Rizal System
Schedule of Delayed/Unsubmitted Accounts
For CY 2019

Fund/Accounts	Reference No.	Date/Month	Payee	Due Date	Date Submitted	No. of Days Delayed	Nature of Payment
<i><u>I. Regular Agency Fund</u></i>							
a. Disbursement Vouchers	11-19-02-0077	02.07.2019	MHSAA Atlantic Chapter, Inc.	03.10.2019	06.04.2019	86	Payment-ads
	11-19-02-0104	02/13/2019	Phil. Consortium for Science, Mathematics and Technology, Inc. (PCSMIT)	03.10.2019	04.12.2019	33	Payment-training expense
	11-19-02-0151	02/22/2019	Phil. Network Foundation, Inc.	03.10.2019	04.12.2019	33	Payment-Internet expenses
	11-19-03-0229	03/18/2019	GSIS	04.10.2019	09.02.2019	145	Remittance
	11-19-03-0250	03/19/2019	BP Integrated Technologies, Inc.	04.10.2019	05.03.2019	23	
	11-19-03-0251	03/19/2019	Maintenance of Airconditioning & Refrigeration (MARCO) Co., Inc.	04.10.2019	05.06.2019	26	Payment-maintenance
	11-19-03-0292	03/27/2019	CHED IV-A	04.10.2019	05.09.2019	29	Payment-affiliations
	11-19-03-0268	03/25/2019	Maintenance of Airconditioning & Refrigeration (MARCO) Co. Inc.	04.10.2019	05.06.2019	26	Payment-maintenance
	11-19-04-0307	04.02.2019	Phil. Academy of Physicians in School Health, Inc.	05.10.2019	05/23/2019	13	Payment-training expense
	11-19-04-0321	04.08.2019	PLDT, Inc.	05.10.2019	05/28/2019	18	Payment-utilities
	11-19-04-0343	04.11.2019	Globe Telecom	05.10.2019	05/31/2019	21	Payment-utilities
	11-19-04-0344	04.11.2019	Phil. Society of Soil Science & Technology, Inc.	05.10.2019	06/13/2019	34	Payment-training expense
	11-19-04-0345	04.11.2019	Strategic Research & Development Center Inc.	05.10.2019	05/23/2019	13	Payment-training expense
	11-19-04-0347	04.12.2019	Procurement Service	05.10.2019	07.02.2019	53	Payment-Supplies
	11-19-04-0373	04/17/2019	AACCUP, Inc.	05.10.2019	05/22/2019	12	Payment-Supplies
	11-19-04-0375	04/17/2019	STAARRDEC	05.10.2019	05/31/2019	21	Payment-affiliations

Fund/Accounts	Reference No.	Date/Month	Payee	Due Date	Date Submitted	No. of Days	Nature of Payment
						Delayed	
<i>I. Regular Agency Fund</i> a. Disbursement Vouchers	11-19-04-0382	04/17/2019	Analyn V. Inarda	05.10.2019	06.04.2019	25	Payment-personnel services
	11-19-04-0359	04/15/2019	HDMF	05.10.2019	05/16/2019	6	Remittance
	11-19-04-0360	04/15/2019	HDMF	05.10.2019	05/16/2019	6	Remittance
	11-19-04-0362	04/15/2019	HDMF	05.10.2019	05/16/2019	6	Remittance
	11-19-04-0377	04/17/2019	HDMF	05.10.2019	05/16/2019	6	Remittance
	11-19-04-0378	04/17/2019	HDMF	05.10.2019	05/16/2019	6	Remittance
	11-19-04-0379	04/17/2019	HDMF	05.10.2019	05/16/2019	6	Remittance
	11-19-04-0380	04/17/2019	HDMF	05.10.2019	05/16/2019	6	Remittance
	11-19-04-0387	04/17/2019	HDMF	05.10.2019	05/16/2019	6	Remittance
	11-19-04-0396	04/29/2019	Makabayan Trading	05.10.2019	05/21/2019	11	Payment-Supplies
	11-19-04-0398	04/29/2019	Philcopy Corporation	05.10.2019	05/28/2019	18	Payment-photocopying
	11-19-04-0399	04/29/2019	Progress Home & Office Furnishing	05.10.2019	05/16/2019	6	Payment-Supplies
	11-19-04-0407	04/30/2019	URS Payroll Fund	05.10.2019	05/22/2019	12	Payroll
	11-19-04-0406	04/30/2019	LogoTri-Philnet	05.10.2019	07.10.2019	61	Payment-affiliations
	11-19-04-0408	04/30/2019	Telmarc Corporation	05.10.2019	05/16/2019	6	Payment-Internet expenses
	11-19-05-0430	05.06.2019	HR Benavidez Hardware	06.10.2019	09.04.2019	86	Payment-maintenance
	11-19-05-0480	05/15/2019	GSIS	06.10.2019	07.10.2019	30	Remittance
	11-19-05-0464	05/14/2019	Smart Communications, Inc.	06.10.2019	06/17/2019	7	Payment-utilities
	11-19-05-0466	05/14/2019	PLDT, Inc.	06.10.2019	06/14/2019	4	Payment-utilities
	11-19-05-0467	05/14/2019	PLDT, Inc.	06.10.2019	06/14/2019	4	Payment-utilities
	11-19-05-0468	05/14/2019	PLDT, Inc.	06.10.2019	06/14/2019	4	Payment-utilities
	11-19-05-0469	05/14/2019	PLDT, Inc.	06.10.2019	06/14/2019	4	Payment-utilities
	11-19-05-0482	05/16/2019	URS Provident Fund, Inc.	06.10.2019	06/18/2019	8	Remittance
	11-19-05-0457	05/14/2019	Phil. Telephone & Telegraph Corp.	06.10.2019	06/18/2019	8	Payment-utilities
	11-19-05-0458	05/14/2019	Phil. Telephone & Telegraph Corp.	06.10.2019	06/18/2019	8	Payment-utilities
	11-19-05-0493	05/17/2019	URS Provident Fund, Inc.	06.10.2019	06/18/2019	8	Remittance
	11-19-05-0495	05/17/2019	Procurement Service	06.10.2019	07.02.2019	22	Payment-Supplies
	11-19-05-0518	05/21/2019	Michelle R. Garcia	06.10.2019	06/21/2019	11	Payment-personnel services
	11-19-05-0503	05/20/2019	Gay P. Angeles	06.10.2019	07.02.2019	22	Payment-personnel services

Fund/Accounts	Reference No.	Date/Month	Payee	Due Date	Date Submitted	No. of Days	Nature of Payment
						Delayed	
	11-19-06-0612	06/14/2019	University of Northern Philippines	07.10.2019	07/16/2019	6	Payment-training expense
	11-19-06-0616	06/17/2019	Philcopy Corporation	07.10.2019	07/16/2019	6	Payment-photocopying
	11-19-06-0628	06/20/2019	STRASUC, Inc.	07.10.2019	09/25/2019	77	Payment-affiliations
	11-19-06-0644	06/24/2019	AACCUP, Inc.	07.10.2019	07/16/2019	6	Payment-affiliations
	11-19-06-0641	06/24/2019	Phil. Telephone & Telegraph Corp.	07.10.2019	07/16/2019	6	Payment-Internet expenses
	11-19-06-0642	06/24/2019	Phil. Telephone & Telegraph Corp.	07.10.2019	07/16/2019	6	Payment-Internet expenses
	11-19-07-0661	07.01.2019	GSIS	08.10.2019	09.02.2019	23	Remittance
<i>I. Regular Agency Fund</i>	11-19-07-0681	07.08.2019	Telmarc Corporation	08.10.2019	09.02.2019	23	Payment-Internet expenses
a. Disbursement Vouchers	11-19-07-0699	07.09.2019	Phil. Network Foundation, Inc.	08.10.2019	09.02.2019	23	Payment-Internet expenses
	11-19-07-0702	07.09.2019	STRASUC, Inc.	08.10.2019	09/25/2019	46	Payment-affiliations
	11-19-07-0752	07/17/2019	PHIC	08.10.2019	08/14/2019	4	Remittance
	11-19-07-0747	07/16/2019	PHIC	08.10.2019	08/14/2019	4	Remittance
	11-19-07-0762	07/19/2019	PLDT, Inc.	08.10.2019	09.02.2019	23	Payment-utilities
	11-19-07-0766	07/22/2019	Makabayan Trading	08.10.2019	09.02.2019	23	Payment-Supplies
	11-19-07-0781	07/24/2019	Bureau of Treasury	08.10.2019	08/15/2019	5	Payment-fidelity bond
	11-19-07-0715	07.12.2019	Philcopy Corporation	08.10.2019	09.04.2019	25	Payment-photocopying
	11-19-07-0729	07/15/2019	PBT Technology Solutions, Inc.	08.10.2019	10/15/2019	66	
	11-19-07-0792	07/30/2019	Philcopy Corporation	08.10.2019	08/14/2019	4	Payment-photocopying
	11-19-08-0908	08/23/2019	Association of Deans of Philippine College of Nursing, Inc.	09.10.2019	10.02.2019	22	Payment-training expense
	11-19-08-0912	08/27/2019	PHIC	09.10.2019	10.09.2019	29	Remittance
	11-19-08-0915	08/28/2019	ACURLO RIV-A, Inc.	09.10.2019	10.08.2019	28	Payment-training expense
	11-19-08-0919	08/28/2019	Gender and Development Educators & Advocates (AGADe) Co	09.10.2019	10.03.2019	23	Payment-training expense
	11-19-09-0955	09.05.2019	PLDT, Inc.	10.10.2019	10/25/2019	15	Payment-utilities
	11-19-09-0956	09.05.2019	PLDT, Inc.	10.10.2019	10/25/2019	15	Payment-utilities
	11-19-09-0959	09.06.2019	Center for Human Research & Development Foundation, Inc.	10.10.2019	10/25/2019	15	Payment-training expense

Fund/Accounts	Reference No.	Date/Month	Payee	Due Date	Date Submitted	No. of Days Delayed	Nature of Payment
	11-19-09-0960	09.06.2019	Pambansang Samahan sa Linggwistika at Literaturang Filipino, Inc.	10.10.2019	10/30/2019	20	Payment-training expense
	11-19-09-0954	09.05.2019	Phil. Telephone & Telegraph Corp.	10.10.2019	10/16/2019	6	Payment-utilities
	11-19-09-0953	09.05.2019	Phil. Telephone & Telegraph Corp.	10.10.2019	10/16/2019	6	Payment-utilities
	11-19-09-0984	09/13/2019	Phil. Society of Information Technology Educators, Inc. Region 4	10.10.2019	10/24/2019	14	Payment-training expense
	11-19-09-0981	09/13/2019	HDMF	10.10.2019	10/15/2019	5	Remittance
	11-19-09-0982	09/13/2019	HDMF	10.10.2019	10/15/2019	5	Remittance
	11-19-09-0983	09/13/2019	Pag-IBIG Fund	10.10.2019	10/15/2019	5	Remittance
<i><u>I. Regular Agency Fund</u></i>	11-19-09-1014	09/18/2019	HDMF	10.10.2019	10/15/2019	5	Remittance
a. Disbursement Vouchers	11-19-09-1015	09/18/2019	HDMF	10.10.2019	10/15/2019	5	Remittance
	11-19-09-1016	09/18/2019	HDMF	10.10.2019	10/15/2019	5	Remittance
	11-19-09-1017	09/18/2019	Pag-IBIG Fund	10.10.2019	10/15/2019	5	Remittance
	11-19-09-1024	09/18/2019	HDMF	10.10.2019	10/15/2019	5	Remittance
	11-19-09-1031	09/23/2019	Association of Government Internal Auditors, Inc.	10.10.2019	10/18/2019	8	Payment-training expense
<i><u>II. Internally Generated Fund</u></i>							
a. Disbursement Vouchers	52-19-03-0170	03.06.2019	Procurement Service	04.10.2019	09.04.2019	147	Payment-Supplies
	52-19-04-0300	04/16/2019	HDMF	05.10.2019	05/16/2019	6	Remittance
	52-19-04-0303	04/17/2019	HDMF	05.10.2019	05/16/2019	6	Remittance
	52-19-04-0308	04/22/2019	Belinda Lourdes M. Habulan	05.10.2019	06.04.2019	25	Reimbursement
	52-19-04-0299	04/17/2019	HDMF	05.10.2019	05/21/2019	11	Remittance
	52-19-04-0302	04/17/2019	HDMF	05.10.2019	05/21/2019	11	Remittance
	52-19-04-0304	04/17/2019	HDMF	05.10.2019	05/21/2019	11	Remittance
	52-19-04-0317	04/24/2019	HDMF	05.10.2019	05/21/2019	11	Remittance
	52-19-04-0318	04/24/2019	HDMF	05.10.2019	05/21/2019	11	Remittance
	52-19-05-0369	05/16/2019	Egay Photography	06.10.2019	07.10.2019	30	Payment-Supplies
	52-19-05-0375	05/17/2019	URS Provident Fund, Inc.	06.10.2019	06/18/2019	8	Remittance
	52-19-05-0391	05/21/2019	URS Provident Fund, Inc.	06.10.2019	06/18/2019	8	Remittance
	52-19-05-0388	05/21/2019	Procurement Service	06.10.2019	06/21/2019	11	Payment-Supplies
	52-19-05-0395	05/21/2019	PHIC	06.10.2019	07.05.2019	25	Remittance

Fund/Accounts	Reference No.	Date/Month	Payee	Due Date	Date Submitted	No. of Days Delayed	Nature of Payment
	52-19-05-0399	05/21/2019	Association of Technical and Vocational Educators in Southern Tagalog, Inc.	06.10.2019	07.08.2019	28	Remittance
	52-19-05-0419	05/28/2019	Smartech Solutions Philippines, Inc	06.10.2019	07/18/2019	38	Payment-Supplies
	52-19-06-0441	06.07.2019	Forefront Book Co., Inc.	07.10.2019	08.07.2019	28	Withdrawal-Security bond
	52-19-07-0526	07/16/2019	Philcopy Corp.	08.10.2019	08/14/2019	4	Withdrawal-Retention fee
	52-19-07-0533	07/17/2019	PHIC	08.10.2019	08/14/2019	4	Remittance
	52-19-07-0537	07/17/2019	PHIC	08.10.2019	08/14/2019	4	Remittance
	52-19-07-0550	07/18/2019	LTO Binangonan	08.10.2019	08/14/2019	4	Payment-License
	52-19-07-0559	07/24/2019	Nancy T. Pascual	08.10.2019	09.02.2019	23	Salary Differential
	52-19-07-0562	07/25/2019	Helen A. Evalle	08.10.2019	09.02.2019	23	Payment-Consultation Services
<i><u>II. Internally Generated Fund</u></i>	52-19-07-0570	07/25/2019	IKF Home Furnishing & Office Furniture	08.10.2019	10/23/2019	84	Payment-Equipment
a. Disbursement Vouchers	52-19-08-0595	08.08.2019	STRASUC, Inc.	09.10.2019	09/25/2019	15	Payment-Contribution for budget
	52-19-08-0633	08/23/2019	Commerce Asia, Inc.	09.10.2019	09/17/2019	7	Payment-Supplies
	52-19-08-0635	08/23/2019	Azitorsog, Inc.	09.10.2019	09/16/2019	6	Payment-Supplies
	52-19-08-0636	08/23/2019	LCSSJ General Merchandise	09.10.2019	09/25/2019	15	Payment-Supplies
	52-19-08-0641	08/23/2019	Allcard, Inc.	09.10.2019	11.07.2019	68	Payment-Supplies
	52-19-08-0643	08/23/2019	IV-B Hardware & Construction Supply	09.10.2019	10/17/2019	37	Payment-Supplies
	52-19-09-0688	09/17/2019	Azitorsog, Inc.	10.10.2019	10/23/2019	13	Payment-Supplies
	52-19-09-0717	09/24/2019	Telmarc Corporation	10.10.2019	11.06.2019	27	Payment-Internet expenses
	52-19-09-0724	09/25/2019	Gakken (Phils), Inc	10.10.2019	11.04.2019	25	Payment-Supplies
<i><u>III. Business Related Fund</u></i>							
<i><u>1. URS IGP</u></i>							
a. Disbursement Vouchers	62-19-01-0013	01/18/2019	Campus Business & Resource Generation Rodriguez	02.10.2019	07.10.2019	132	Withdrawal-College share
	62-19-03-0048	03/22/2019	Gakken (Phils), Inc.	04.10.2019	04/25/2019	15	Payment-Supplies
	62-19-04-0060	04/15/2019	HR Benvidez Hardware	05.10.2019	09.02.2019	115	Payment-Supplies
	62-19-04-0066	04/17/2019	Makabayan Trading	05.10.2019	05/21/2019	11	Payment-Supplies
	62-19-04-0069	04/30/2019	GSIS	05.10.2019	05/16/2019	6	Remittance

Fund/Accounts	Reference No.	Date/Month	Payee	Due Date	Date Submitted	No. of Days		Nature of Payment
						Delayed		
	62-19-05-0086	05/21/2019	URS Provident Fund, Inc.	06.10.2019	06/18/2019	8		Remittance
	62-19-05-0096	05/23/2019	Campus Business & Resource Generation Rodriguez	06.10.2019	06/21/2019	11		Withdrawal-College share
	62-19-05-0092	05/23/2019	Corporate Business Affairs	06.10.2019	06/14/2019	4		Withdrawal-College share
	62-19-07-0130	07/24/2019	American Technologies, Inc.	08.10.2019	10.09.2019	60		Payment-Supplies
<u>2. Corporate Business Affairs (CBA)</u>								
a. Disbursement Vouchers	19-01-001 - 19-01-002	January 2019	Various payee	02.10.2019	11/19/2019	282		Various transactions
	19-02-003 - 19-02-008	February 2019	Various payee	03.10.2019	11/19/2019	254		Various transactions
	19-03-009 - 19-03-038	March 2019	Various payee	04.10.2019	11/19/2019	223		Various transactions
	19-04-039 - 19-04-046	April 2019	Various payee	05.10.2019	11/19/2019	193		Various transactions
	19-05-047 - 19-05-073	May 2019	Various payee	06.10.2019	11/19/2019	162		Various transactions
	19-06-074 - 19-06-078	June 2019	Various payee	07.10.2019	11/19/2019	132		Various transactions
	19-07-079 - 19-07-087	July 2019	Various payee	08.10.2019	11/19/2019	101		Various transactions
		August 2019		09.10.2019	X	261		
		September 2019		10.10.2019	X	231		
		October 2019		11.10.2019	X	200		
		November 2019		12.10.2019	X	170		
		December 2019		01.10.2020	X	139		
b. Liquidation Reports	19-01-001 - 19-01-007	January 2019	Various payee	02.10.2019	11/19/2019	282		Various transactions
	19-02-008 - 19-02-012	February 2019	Various payee	03.10.2019	11/19/2019	254		Various transactions
	19-03-013 - 19-03-023	March 2019	Various payee	04.10.2019	11/19/2019	223		Various transactions
	19-04-024 - 19-04-031	April 2019	Various payee	05.10.2019	11/19/2019	193		Various transactions
	19-05-032 - 19-05-038	May 2019	Various payee	06.10.2019	11/19/2019	162		Various transactions
	19-06-039 - 19-06-041	June 2019	Various payee	07.10.2019	11/19/2019	132		Various transactions
	19-07-042 - 19-07-052	July 2019	Various payee	08.10.2019	11/19/2019	101		Various transactions
	19-08-053 - 19-08-060	August 2019	Various payee	09.10.2019	11/19/2019	70		Various transactions
	19-09-061 - 19-09-077	September 2019	Various payee	10.10.2019	11/19/2019	40		Various transactions
	19-10-078 - 19-10-092	October 2019	Various payee	11.10.2019	11/19/2019	9		Various transactions
		November 2019		12.10.2019	X	170		
		December 2019		01.10.2020	X	139		
c. Report of Collections and Deposits	8096532 - 8096551	January 2019	Various payor	02.10.2019	11/19/2019	282		Various transactions
	8096552 - 8096557	February 2019	Various payor	03.10.2019	11/19/2019	254		Various transactions
	8096558 - 8096607	March 2019	Various payor	04.10.2019	11/19/2019	223		Various transactions

Fund/Accounts	Reference No.	Date/Month	Payee	Due Date	Date Submitted	No. of Days		Nature of Payment
						Delayed		
	8096608 - 8096648	April 2019	Various payor	05.10.2019	11/19/2019	193		Various transactions
	8096649 - 8096658	May 2019	Various payor	06.10.2019	11/19/2019	162		Various transactions
	8096659 - 8096663							Various transactions
	8096701 - 8097043	June 2019	Various payor	07.10.2019	11/19/2019	132		Various transactions
	8097201 - 8097702							Various transactions
	8096664 - 8096684							Various transactions
	8097703 - 8097709	July 2019	Various payor	08.10.2019	11/19/2019	101		Various transactions
	8097051 - 8097200							Various transactions
	8097751 - 8097769							Various transactions
	8096685 - 8096700	August 2019	Various payor	09.10.2019	11/19/2019	70		Various transactions
	8097851 - 8097856							Various transactions
	8097857 - 8097887	September 2019	Various payor	10.10.2019	11/19/2019	40		Various transactions
	8097888 - 8097900							Various transactions
	8097710 - 8097725	October 2019	Various payor	11.10.2019	11/19/2019	9		Various transactions
c. Report of Collections and Deposits		November 2019		12.10.2019	X	170		
		December 2019		01.10.2020	X	139		

Legend:

X - not yet submitted

UNIVERSITY OF RIZAL SYSTEM
Schedule of Driver's Trip Tickets with Incomplete Information
CY 2019

Driver's Name	No. of trip-tickets not properly filled-up	Date of Travel	Trip Ticket No.	Vehicles	Plate No.	Audit Attributes								
						1	2	3	4	5	6	7	8	9
Adriano SD Carig	1	June 18, 2019	2019-6-074	Toyota Hi Ace	SEU 653	✓	✓	✓	✓	✗	✓	✓	✓	✓
Christian S. Dadu	19	April 25, 2019	2019-4-463	Montero	SAA 3336	✓	✓	✗	✗	✗	✓	✓	✗	✓
		April 29, 2019	2019-4-465	Montero	SAA 3336	✓	✓	✗	✗	✗	✓	✓	✗	✓
		April 30, 2019	2019-4-466	Montero	SAA 3336	✓	✓	✓	✓	✓	✓	✓	✗	✓
		May 3, 2019	2019-5-468	Montero	SAA 3336	✓	✓	✓	✓	✓	✓	✓	✗	✓
		May 6, 2019	2019-5-469	Montero	SAA 3336	✓	✓	✓	✓	✓	✓	✓	✗	✓
		May 7, 2019	2019-5-470	Montero	SAA 3336	✓	✓	✓	✓	✓	✓	✓	✗	✓
		May 10, 2019	2019-5-473	Montero	SAA 3336	✓	✓	✓	✓	✓	✓	✓	✗	✓
		May 15, 2019	2019-5-475	Montero	SAA 3336	✓	✓	✓	✓	✓	✓	✓	✗	✓
		May 17, 2019	2019-5-477	Montero	SAA 3336	✓	✓	✓	✓	✓	✓	✓	✗	✓
		May 22, 2019	2019-5-480	Montero	SAA 3336	✓	✓	✓	✓	✓	✓	✓	✗	✓
		May 24, 2019	2019-5-482	Montero	SAA 3336	✓	✓	✓	✓	✓	✓	✓	✗	✓
		May 27, 2019	2019-5-483	Montero	SAA 3336	✓	✓	✓	✓	✓	✓	✓	✗	✓
		June 8, 2019	2019-6-503	Montero	SAA 3336	✓	✗	✓	✓	✓	✓	✓	✗	✗
		June 29, 2019	2019-6-509	Montero	SAA 3336	✓	✓	✓	✓	✗	✓	✓	✓	✓
		September 2, 2019	2019-9-543	Montero	SAA 3336	✓	✓	✓	✓	✓	✓	✓	✗	✓
		September 5, 2019	2019-9-546	Montero	SAA 3336	✓	✓	✓	✓	✓	✓	✓	✗	✓
		September 5, 2019	2019-9-546	Montero	SAA 3336	✓	✓	✓	✓	✓	✓	✓	✗	✓
		September 9, 2019	2019-9-548	Montero	SAA 3336	✓	✓	✓	✓	✓	✓	✓	✗	✓
		September 11, 2019	2019-9-549	Montero	SAA 3336	✓	✓	✓	✓	✓	✓	✓	✗	✓
Eric S. España	1	August 23, 2019	2019-8-123	Crosswind Black	SKC 385	✓	✓	✓	✓	✓	✓	✓	✗	✓
Jhonar R. Elago	13	April 16, 2019	2019-4-098	Mitsubishi L200	BO Y507	✓	✓	✗	✓	✓	✓	✓	✓	✓
		May 7, 2019	2019-5-047	Mitsubishi Rosa	SAA 8392	✗	✗	✗	✗	✗	✗	✗	✓	✓
		June 21-22, 2019	2019-6-003	Crosswind Black	SKC 385	✓	✓	✓	✗	✗	✗	✗	✗	✓
		June 24, 2019	2019-6-111	Crosswind Black	SKC 385	✓	✓	✓	✗	✗	✗	✗	✓	✓
		July 10, 2019	2019-7-058	Mitsubishi L200	BO Y507	✓	✓	✓	✗	✗	✓	✓	✓	✓
		July 3, 2019	2019-7-006	Mitsubishi Rosa	SAA 8392	✓	✓	✓	✗	✗	✓	✓	✓	✓
		July 11-12, 2019	2019-7-004	Mitsubishi Rosa	SAA 8392	✓	✓	✓	✗	✗	✗	✗	✗	✗
		July 1, 2019	2019-7-012	Crosswind Black	SKC 385	✓	✓	✓	✗	✗	✓	✓	✓	✓
		July 3, 2019	2019-7-040	Crosswind Black	SKC 385	✓	✓	✓	✗	✗	✓	✓	✓	✓
		July 19, 2019	2019-7-095	Mitsubishi L200	BO Y507	✓	✓	✓	✗	✗	✓	✓	✓	✓
		July 24, 2019	2019-7-114	Mitsubishi L200	BO Y507	✓	✓	✗	✗	✗	✓	✓	✓	✓
		July 30, 2019	2019-7-142	Mitsubishi Rosa	SAA 8392	✓	✓	✓	✗	✗	✓	✓	✓	✓
		August 27, 2019	2019-8-090	Mitsubishi L200	BO Y507	✓	✓	✗	✗	✗	✓	✓	✓	✓
Manolo G. Orlina	1	June 14, 2019	2019-6-046	Strada Blue	SFK 844	✓	✓	✓	✓	✓	✓	✓	✗	✓
Mark Anthony De Lumen	5	April 24, 2019	2019-4-077	Crosswind Silver	SKC 457	✓	✓	✗	✓	✗	✓	✓	✓	✓
		May 29, 2019	2019-5-007	Crosswind Silver	SKC 457	✓	✓	✗	✗	✗	✓	✓	✓	✓
		June 3, 2019	2019-6-028	Crosswind Silver	SKC 457	✓	✓	✓	✓	✗	✓	✓	✓	✓
		June 20, 2019	2019-6-005	Crosswind Silver	SKC 457	✓	✓	✗	✗	✗	✓	✓	✓	✓
		July 4, 2019	2019-7-009	Crosswind Silver	SKC 457	✓	✓	✗	✗	✗	✓	✓	✓	✓

Driver's Name	No. of trip-tickets not properly filled-up	Date of Travel	Trip Ticket No.	Vehicles	Plate No.	Audit Attributes								
						1	2	3	4	5	6	7	8	9
Ramil C. San Jos	3	June 25, 2019	2019-6-098	Mitsubishi L200	BO Y507	✓	✓	✓	✗	✓	✓	✓	✓	✓
		June 21-22, 2019	2019-6-058	Hyundai County	SLG 176	✓	✓	✓	✓	✓	✗	✗	✗	✗
		August 24, 2019	2019-8-117	Crosswind Black	SKC 385	✓	✓	✓	✓	✓	✓	✓	✗	✓
Rolando C. Dizon	6	May 9, 2019	2019-5-060	Mitsubishi Rosa	SAA 8392	✓	✓	✓	✗	✗	✓	✓	✓	✓
		May 14, 2019	2019-5-074	Crosswind Blue	SKC 458	✓	✗	✓	✓	✓	✓	✓	✓	✓
		May 20, 2019	2019-5-063	Mitsubishi Rosa	SAA 8392	✓	✓	✓	✗	✓	✓	✓	✗	✓
		July 17, 2019	2019-7-099	Crosswind Blue	SKC 458	✓	✓	✓	✗	✗	✓	✗	✓	✓
		July 19, 2019	2019-7-101	Crosswind Blue	SKC 458	✓	✓	✓	✗	✗	✓	✓	✓	✓
		July 22, 2019	2019-7-118	Crosswind Blue	SKC 458	✓	✓	✓	✗	✗	✓	✗	✓	✓
Val. B. Inarda	4	April 29, 2019	2019-4-036	Grandia	SJH 561	✓	✓	✓	✓	✓	✓	✓	✗	✓
		June 10, 2019	2019-6-052	Grandia	SJH 561	✓	✓	✗	✓	✓	✓	✓	✓	✓
		June 13, 2019	2019-6-053	Grandia	SJH 561	✓	✓	✗	✓	✓	✓	✓	✓	✓
		June 25, 2019	2019-6-056	Grandia	SJH 561	✓	✗	✓	✓	✓	✓	✓	✓	✓
Total	53					1	4	12	23	25	5	7	26	3

- Legend:
- 1 Time of departure from the Office/Garage
 - 2 Time of arrival back to Office/Garage
 - 3 Balance in tank before travel
 - 4 Fuel used during Travel
 - 5 Balance in tank after travel
 - 6 Km./0 kilometer reading before travel
 - 7 Km./0 kilometer reading after travel
 - 8 Passanger signature
 - 9 Approved of officer concerned
 - ✓ Data/information provided
 - ✗ Data/information not provided

UNIVERSITY OF RIZAL SYSTEM
Analysis of Gender and Development (GAD) Accomplishment Reports
For CY 2019

Qty.	GAD PAPs	Performance Indicator/Target	GAD Budget	Total Actual Cost and Attribution	Excess	Remarks
A	<i>Client focused</i>					
1	-Conduct Gender Sensitivity or Seminar - Workshop on GAD with the following topics: Meaning of Sex and Gender, Gender Milestones, Agents of Gender Socialization, Gender Issues, Evolution of Gender Paradigm (WID, WAD and GAD), International and National Mandates, Laws Protecting Women's Human Rights such as Anti-Sexual Harassment Law (RA No. 7877), Magna Carta of Women (RA No. 9710), Anti-VAWC (RA No. 9262) -Workshop on identifying gender issues in the family, community, school, local government, workplace and others (as basis for GAD planning) and -Distribute Information, Education and Communication (IEC) materials for future reference	To 12 partner agencies, 350 participants and 300 IEC materials	P 1,650,000.00	P 400,000.00	P 1,250,000.00	Fully implemented/desired outcome achieved

Qty.	GAD PAPs	Performance Indicator/Target	GAD Budget	Total Actual Cost and Attribution	Excess	Remarks
2	-Conduct Seminar-Workshop on GAD Mainstreaming, Planning and Budgeting; -Identify gender issues and formulate proposed GAD plan per office/department (as basis for their institutional/organizational GAD plan)	-At least 10 partner agencies were given seminar-workshop on GAD mainstreaming, planning and budgeting; -At least 200 participants were able to identify gender issues and formulate GAD plan	1,650,000.00	380,000.00	1,270,000.00	Fully implemented/desired outcome achieved
3	-Conduct Seminar-Workshop on Gender Analysis and Tools which include the Gender Mainstreaming Evaluation Frame-work (GMEF) and Harmonized GAD Guidelines (HGDG) -Workshop on utilizing GMEF and HGDG Tools	- At least 8 partner agencies were given seminar- workshop on gender analysis and tools -At least 120 participants were able to utilize the gender analysis tools such as GMEF and HGDG 3) Number of distributed materials on gender analysis tools	1,750,000.00	460,000.00	1,290,000.00	Fully implemented/desired outcome achieved
4	-Conduct Training of Trainers (ToT) on Basic GST -Distribute materials on Basic GST	-At least 100 participants were given ToT on Basic GST -At least 100 materials were distributed	1,550,000.00	150,000.00	1,400,000.00	Fully implemented/desired outcome achieved

Qty.	GAD PAPs	Performance Indicator/Target	GAD Budget	Total Actual Cost and Attribution	Excess	Remarks
5	-Conduct GST, orientation/seminar on women empowerment, gender equality and women's human rights such as: Magna Carta of Women, etc.	- At least 150 beneficiaries were given GST, orientation/seminar on women empowerment, gender equality and women's human rights -At least 200 EIC materials on women's human rights were distributed	1,450,000.00	380,000.00	1,070,000.00	Fully implemented/desired outcome achieved
6	-Accommodate partner agencies that requested bench-marking activity or study visit to the University -Share the Best practices of the university on gender mainstreaming 3) to offer technical assistance and to share IEC materials and other resources	-At least 2 partner agencies were accommodated for benchmarking activity or study visit: -At least 200 IEC materials were given as future reference	1,400,000.00	230,000.00	1,170,000.00	Fully implemented/desired outcome achieved
6	Sub-total client-focused		9,450,000.00	2,000,000.00	7,450,000.00	
<i>B</i>	<i>Organization focused</i>					
1	-Development and approval of GAD Agenda and Policies on the following: 1) Use of Gender Fair Language 2) Sex Disaggregation of Data 3) Strengthening of the University GAD Mainstreaming Effort (MCW & CMO 01,s. 2015) and 4) Disseminate them to all campuses	-At least 2 GAD-related agenda or policies developed, approved and disseminated	1,400,000.00	8,000.00	1,392,000.00	Partially implemented/desired outcome partially achieved

Qty.	GAD PAPs	Performance Indicator/Target	GAD Budget	Total Actual Cost and Attribution	Excess	Remarks
2	-To conduct Seminar - Workshop on Gender Sensitivity, GAD Mainstreaming, Planning and Budgetting -To formulate and submit GAD plan and budget per college/campus -Distribute IEC and training materials	-At least 250 key officials, faculty, and non-teaching staff participated in the seminar-workshop on gender sensitivity, GAD mainstreaming, planning and budgetting -At least 10 colleges/campus formulated and submitted GAD plan and budget -At least 300 EIC and training materials were distributed.	1,750,000.00	620,000.00	1,130,000.00	Fully implemented/desired outcome achieved

Qty.	GAD PAPs	Performance Indicator/Target	GAD Budget	Total Actual Cost and Attribution	Excess	Remarks
3	-To conduct Seminar - Workshop on Gender Analysis and Tools which include the Gender Mainstreaming Evaluation Framework (GMEF) and Harmonized Gender and Development Guidelines (HGDG) -Attribute other PPAs of the university to GAD fund	-At least 100 key officials, faculty, and non-teaching staff participated in the seminar-workshop on gender analysis and tools -At least 3 major PPAS of the university were attributed to the GAD fund -At least 350 IEC and training materials were distributed	1,850,000.00	1,130,000.00	720,000.00	Partially implemented/desired outcome partially achieved
4	-To conduct Seminar - Workshop on Women's Human Rights and other gender-related topics such as: Gender in relation to Education, Media, Environmental Protection, Economic, Technology, Transportation, Health, Sports, etc.	-At least 300 faculty members, non-teaching staff and 1,000 students participated in the seminar-workshop and -At least 1,500 IEC materials were distributed	1,550,000.00	630,000.00	920,000.00	Fully implemented, but desired outcome partially achieved

Qty.	GAD PAPs	Performance Indicator/Target	GAD Budget	Total Actual Cost and Attribution	Excess	Remarks
5	-To conduct Seminar - Workshop on Handling Cases of Bullying and Gender-Based Violence, Healing and Recovery -To conduct research study on bullying and Gender-Based Violence,	-At least 100 participants attended the seminar-workshop, -At least 2 research studies, and -At least 100 IEC materials were distributed	1,480,000.00	90,000.00	1,390,000.00	Fully implemented/desired outcome achieved
6	-To require all campus GAD coordinators to conduct GAD advocacy program in their campuses like Women's Month Celebration; 18-day Campaign to End VAW academic and skills competition on GAD development of non-gender specific skills such as basic automotive for female faculty members and staff or cooking for male faculty members and staff and health and wellness, etc.	-At least 200 participants joined on GAD advocacy programs conducted -At least 6 campuses implemented GAD advocacy program	1,650,000.00	1,220,000.00	430,000.00	Fully implemented/desired outcome achieved

Qty.	GAD PAPs	Performance Indicator/Target	GAD Budget	Total Actual Cost and Attribution	Excess	Remarks
7	To implement GAD-related activities for students such as the following: -Seminar on GAD and related laws/topics like Anti-Sexual Harassment Law (RA No. 7877) Anti-Violence Against Women and their Children (RA No. 9262) Magna Carta of Women (RA 9710) Reproductive Health Rights Migration and Development LGBTI Rights -Organize Students Group on GAD in all campuses -Conduct PaGADlingan Contest on GAD Jingle or Photo Contest on Women Empowerment -ShortFilm Festival on Fighting Gender-Based Violence and -Distribute IEC materials on GAD-related laws/topics presented	-At least 1,000 students participated on GAD-related activities conducted in different campuses, -At least 6 students group advocating on GAD were organized and accredited by the Office of Student Development Services, -At least 25 students from different campuses participated on PaGADlingan contest, -At least 6 short films were produced and presented by the students from different campuses	1,650,000.00	750,000.00	900,000.00	Partially implemented/desired outcome partially achieved

Qty.	GAD PAPs	Performance Indicator/Target	GAD Budget	Total Actual Cost and Attribution	Excess	Remarks
8	-To conduct Semi-nar-Workshop on Gender Sensitive Research -To propose and conduct gender related research studies in different campuses	-At least 100 participants attend- ed seminar-workshop on gender sensitive research -At least 10 gender-related research were presented in the In-House Review and conducted	1,071,450.00	60,000.00	1,011,450.00	Fully implemented, but desired outcome partially achieved
9	-To conduct Seminar-Workshop on Gender-Responsive Extension Projects, to utilize the gender analysis tool such as HGDG to selected extension projects that are proposed and with ongoing implementation	-At least 50 participants attended the seminar-workshop on gender-responsive extension projects, -At least 6 extension projects were assessed using the HGDG tool and their budget were attributed to GAD fund	550,000.00	95,000.00	455,000.00	Fully implemented, but desired outcome partially achieved
10	-To conduct Seminar-Workshop on IEC/Brochure Making and Module or Worktext Writing on Gender and Society (as an approved elective subject in the university for 1st/2nd year college)	-At least 3 IEC/brochures on GAD- related topics were developed and utilized and a module or work text on gender and society was developed and validated by the GAD focal persons	2,500,000.00	160,000.00	2,340,000.00	Fully implemented, but desired outcome partially achieved

Qty.	GAD PAPs	Performance Indicator/Target	GAD Budget	Total Actual Cost and Attribution	Excess	Remarks
11	To provide GAD office, equipment, fixtures and supplies to the different campuses and other needed office equipment, fixtures, reference materials, etc. to the newly constructed GAD center of the university	-not quantified targets/indicators	3,000,000.00	1,200,000.00	1,800,000.00	Fully implemented, but desired outcome cannot be evaluated due to not quantified indicator/targets
12	To hire additional staff/personnel for the newly constructed GAD center and Toddlers' Room of URS Morong. To train them on how to provide technical assistance to the internal and external clients	Number of hired and trained staff/ personnel - At least 2 staff/ personnel were hired and trained	2,500,000.00	8,400,000.00	- 5,900,000.00	Not implemented/desired outcome not achieved
12	Sub-total organization-focused		20,951,450.00	14,363,000.00	6,588,450.00	
18	Total		P 30,401,450.00	P 16,363,000.00	P 14,038,450.00	