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

UNIVERSITY OF RIZAL SYSTEM
Office of the President
RECEIVED
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June 14, 2021

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, 2020.

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 Mr. Juniel D. Sadiasa, 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 Property, Plant and Equipment (PPE) account with a net book value of ₱410,761,023.04 as of December 31, 2020 were not reliable due to unrecorded parcels of land, buildings and structures of several campuses of the University, contrary to Sections 3 and 5, Chapter 10 of Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, International Public Sector Accounting Standard (IPSAS) 17 and Section 6.1 (f.2) of COA Circular No. 2015-002 dated March 9, 2015, thus affecting the correctness and reliability of the said account balances. Likewise, the Report on Physical Count of Property, Plant and Equipment (RPCPPE) was not submitted to the Audit Team for review, which is inconsistent per instructions in Appendix No. 73 of GAM for NGAs, Volume II.

We reiterated our recommendations that the University President: (a) create an Appraisal Committee or seek assistance from the Rizal Provincial Government thru its Appraisal Committee, to determine the fair value of the unrecorded parcels of land, buildings and other structures, which should be considered by the Accountant to record said properties at fair value, pursuant to Sections 3 and 5, Chapter 10 of GAM for NGAs, Volume I and IPSAS No. 17; and (b) instruct the Inventory Committee and Supply Officers of URS Campuses, respectively, to prepare and submit in accordance with the instructions cited in Appendix No. 73 of the GAM for NGAs, Volume II, the RPCPPE for reconciliation of the record of Accounting and Supply Office and for audit purposes of the Audit Team.

2. Unserviceable properties costing ₱14,639,249.96 which no longer qualify as assets were still carried in the books because disposal of said properties has not yet been undertaken by the University, contrary to Section 79 of Presidential Decree (PD) No. 1445, COA Circular No. 89-296 dated January 27, 1989, and Section 2 (b), Chapter 2 of GAM for NGAs, Volume I, hence total assets reported as of year-end were overstated by the carrying amount of the unserviceable properties and the University was deprived of additional income that could have been obtained had these properties been sold or negotiated promptly.

   We recommended that the University President: (a) instruct the Inventory Committee in coordination with the Campus Directors and Supply Officers, to prepare the Inventory and Inspection Report of Unserviceable Property (IIRUP) for all items of PPE that are considered unserviceable, pursuant to Appendix 74 of the GAM for NGAs, Volume II; (b) direct the Supply and Property Management Office Head to institute measures to properly dispose all reported unserviceable properties in accordance with the provisions of PD No. 1445 and other existing guidelines on disposal of government property; and (c) advise concerned personnel to submit copy of IIRUP to Accounting Unit upon completion of the disposal, the said report shall be the basis of journal entries through Journal Entry Voucher (JEV) in dropping the affected PPE accounts in the books of the University.

3. The Biological Assets account balance amounting to ₱4,704,729.52 at year-end was unreliable due to: (a) unrecorded offspring of livestock during the year amounting to ₱117,000.00; (b) improperly classified 3,241 items of the asset; (c) non-maintenance of Biological Asset Property Card (BAPC) and non-preparation of Quarterly Report on Biological Asset (QRBA) per Appendices 78 and 79 of GAM for NGAs, Volume II, respectively, resulting in its non-submission; and (d) a net variance amounting to ₱2,631,895.48 between the General Ledger and the Physical Inventory Count, contrary to Paragraph 31 of IPSAS 27; and Sections 2 and 11, Chapter 11, GAM for NGAs, Volume I, thus affecting its fair presentation in the financial statements.

   We recommended that the University President: (a) direct the Accountant to record biological assets based on the recognition criteria presented in IPSAS 27 and to identify each item of biological asset that needs reclassification, based on description provided by Section 2, Chapter 11 of GAM for NGAs, Volume I; and effect the necessary adjusting journal entries, if warranted; (b) instruct the Director for Production Services to ensure maintenance of updated BAPC of all biological assets of the University by the Caretaker or Officer-in-charge and prepare and submit regularly copies of the QRBA to Accounting for recording and to the Audit

Team for audit purposes; (c) direct the Accountant in coordination with the Director for Production Services to reconcile their records on biological assets in order to eliminate the noted variance and reflect fairly the balance of the Biological Asset accounts in the Financial Statements; and (d) instruct the University Production and Services Management Committee (UPSMC) to formulate policy on the valuation of biological assets consistent with the existing rules and regulations prescribed under IPSAS 27.

4. The Cash in Bank – Local Currency, Current Account (CIB-LCCA) balance as of year-end, amounting to ₱296,266,922.22 was unreliable due to: (a) non-preparation and submission of monthly Bank Reconciliation Statement (BRS) of the Corporate and Business Affairs (CBA) bank account; and (b) non-adjustments of the unreleased checks and stale checks amounting to ₱8,966,276.50 and ₱567,218.79, respectively, contrary to Section 74 of PD No. 1445; and pertinent provisions of Chapters 21, 6 and 19 of the GAM for NGAs, Volume I.

   We recommended that the University President instruct the Director for Finance Services to assign competent personnel to handle the accounting functions for the Corporate and Business Affairs or consider integration to the Office of the Accountant, the recording of the business affairs transactions of the University. Also, we reiterated our recommendations that the President: (a) direct the Accountant or designated staff to prepare lacking Bank Reconciliation Statements of the CBA for the months of November and December 2019 and for all the months of CY 2020 and submit the same to the Audit Team for review. Henceforth, strictly observe the prescribed period in the submission of the monthly BRS, pursuant to Section 74 of PD No. 1445 and Sections 5 and 7, Chapter 21 of the GAM for NGAs, Volume I; and (b) instruct the Accountant to ensure that the necessary journal entries for all book reconciling items and needed year-end adjustments for the CIB-LCCA, as prescribed by Section 56, Chapter 19 and Section 45, Chapter 6 of the GAM for NGAs, Volume I, were made for its fair presentation in the Statement of Financial Position.

5. The accuracy and existence of the reported year-end balance of Inventories in the Statement of Financial Position totaling ₱8,051,576.78 could not be ascertained due to: (a) incomplete Report on the Physical Count of Inventories (RPCI); (b) Stock Card (SC) maintained by the Supply and Property Management Office (SPMO) is incomplete; and (c) non-maintenance of the Supplies Ledger Card (SLC) of the Accounting Office, which was inconsistent with Sections 9 and 17, Chapter 8 of the GAM for NGAs, Volume I, thus rendering the inventory balance at year-end doubtful and affects the fairness of presentation in the financial statements.

   We recommended that the University President: (a) direct the duly created Inventory Committee to conduct physical count on all items of inventory owned by the University and prepare the RPCI and submit the same to the Auditor not later than July 31st and January 31st of each year for the first and second semesters, respectively, pursuant to provisions of Section 17, Chapter 8, Vol. I of the GAM; (b) require the SPMO and Accounting Office to maintain complete and updated records of Stock Cards and SLCs, respectively, of all items of inventory accounts; and (c) direct the SPMO and Accounting Office to investigate and reconcile, any variances noted between the actual physical count and records of Stock Cards and SLCs.

The other audit observations, together with the recommended courses of action, which were discussed by the Audit Team with the concerned URS officials and staff during the online exit conference conducted on May 12, 2021, are discussed in detail in Part II of this report. Management's comments were incorporated in the report, where appropriate.

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 Audit Team, 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

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The Audit Team Leader
COA – University of Rizal System
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Commonwealth Avenue, Quezon City

June 14, 2021

Received:
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Office of the Board Secretary
15 Jun 2021

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Chairperson
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By:

MARIO G. LIPANA
Director III
Officer-in-Charge

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Morong, Rizal

University of Rizal System
Morong, Rizal

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION
Audit Observations and Recommendations
For the Calendar Year 2020
As of _____________

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

_________________________________ ____________________
Name and Position of Agency Officer Date

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

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

The 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 University of Rizal System 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. During the CY2020, URS has passed the second ISO survey audit for Morong, Tanay, and Rodriguez campuses, the first survey visit for Angono, Binangonan, and Antipolo, and held the ISO orientation for Taytay and Cainta.

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 the University President Dr. Nancy T. Pascual and other members, who are representatives of various sectors in the country. The President officiates over the affairs, operations and general administration of the URS with the assistance of three designated Vice Presidents (VPs), namely, Dr. 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.

For the year 2020, the URS had a total manpower of 1,033, broken down as follows:

Campuses	Faculty		Non-Teaching		Total
	Permanent	Temporary/ Part-timer	Permanent	Contractual/ Casual/Job Order	
Angono	27	15	2	10	54
Antipolo	38	23	4	16	81

Campuses	Faculty		Non-Teaching		Total
	Permanent	Temporary/ Part-timer	Permanent	Contractual/ Casual/Job Order	
Binangonan	48	22	3	16	89
Cainta	17	6	3	8	34
Cardona	6	8	4	8	26
Morong	175	74	56	106	411
Pililia	35	8	4	13	60
Rodriguez	41	10	4	15	70
Tanay	79	21	57	16	173
Taytay	12	13	3	7	35
Total	**478**	**200**	**140**	**215**	**1,033**

The audit covered the accounts, operations and financial transactions of the URS with ten campuses for Calendar Year 2020. 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 2020 with comparative figures for CY 2019 are shown below and in details in the attached audited financial statements:

	2020	2019	Increase/ (Decrease)
Financial Position			
Assets	₱748,333,715.11	₱744,864,672.12	₱3,469,042.99
Liabilities	136,436,138.79	109,301,485.70	27,134,653.09
Net Assets/Equity	611,897,576.32	635,563,186.42	(23,665,610.10)
Results of Operation			
Income	591,179,078.30	622,732,489.61	(31,553,411.31)
Expenses	611,152,786.92	610,432,097.60	720,689.32
Net Surplus/(Deficit)	₱(19,973,708.62)	₱12,300,392.01	₱(32,274,100.63)

On the other hand, out of the total budget of ₱489,168,000.00 of the University under CY 2020 General Appropriation Act (GAA), ₱508,307,971.00 was received by URS and ₱504,878,671.90 was obligated during the year, as follows:

Allotment Class/ Source	Allotment Received	Obligations	Unobligated Balance
Personnel Services	₱454,172,850.00	₱453,919,487.48	₱253,362.52
Maintenance and Other Operating Expenses	28,365,121.00	28,097,195.42	267,925.58

Allotment Class/ Source	Allotment Received	Obligations	Unobligated Balance
Capital Outlay	25,770,000.00	22,861,989.00	2,908,011.00
Totals	**₱508,307,971.00**	**₱504,878,671.90**	**₱3,429,299.10**

C. Scope of Audit

The audit covered the financial transactions and operations of the University of Rizal System for CY 2020. 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, 2020 in view of the following noted deficiencies as stated in the Independent Auditor's Report:

1. The Property, Plant and Equipment (PPE) account with a net book value of ₱410,761,023.04 as of December 31, 2020 were not reliable due to unrecorded parcels of land, buildings and structures of several campuses of the University, contrary to Sections 3 and 5, Chapter 10 of Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, International Public Sector Accounting Standard (IPSAS) 17 and Section 6.1 (f.2) of COA Circular No. 2015-002 dated March 9, 2015, thus affecting the correctness and reliability of the said account balances.

2. Unserviceable properties costing ₱14,639,249.96 which no longer qualify as assets were still carried in the books because disposal of said properties has not yet been undertaken by the University, contrary to Section 79 of Presidential Decree (PD) No. 1445, COA Circular No. 89-296 dated January 27, 1989, and Section 2(b), Chapter 2 of GAM for NGAs, Volume I, hence total assets reported as of year-end were overstated by the carrying amount of the unserviceable properties and the University was deprived of additional income that could have been obtained had these properties been sold or negotiated promptly.

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5. The accuracy and existence of the reported year-end balance of Inventories in the Statement of Financial Position totaling ₱8,051,576.78 could not be ascertained due to: (a) incomplete Report on the Physical Count of Inventories (RPCI); (b) Stock Card (SC) maintained by the Supply and Property Management Office (SPMO) is incomplete; and (c) non-maintenance of the Supplies Ledger Card (SLC) of the Accounting Office, which was inconsistent with Sections 9 and 17, Chapter 8 of the GAM for NGAs, Volume I, thus rendering the inventory balance at year-end doubtful and affects the fairness of presentation in the financial statements.

For the exceptions cited above, the Audit Team recommended the following courses of actions:

1. We reiterated our recommendations that the University President create an Appraisal Committee or seek assistance from the Rizal Provincial Government thru its Appraisal Committee, to determine the fair value of the unrecorded parcels of land, buildings and other structures, which should be considered by the Accountant to record said properties at fair value, pursuant to Sections 3 and 5, Chapter 10 of GAM for NGAs, Volume I and IPSAS No. 17.

2. We recommended that the University President: (a) instruct the Inventory Committee in coordination with the Campus Directors and Supply Officers, to prepare the Inventory and Inspection Report of Unserviceable Property (IIRUP) for all items of PPE that are considered unserviceable, pursuant to Appendix 74 of the GAM for NGAs, Volume II; (b) direct the Supply and Property Management Office Head to institute measures to properly dispose all reported unserviceable properties in accordance with the provisions of PD No. 1445 and other existing guidelines on disposal of government property; and (c) advise concerned personnel to submit copy of IIRUP to Accounting Unit upon completion of the disposal, the said report shall be the basis of journal entries through Journal Entry Voucher (JEV) in dropping the affected PPE accounts in the books of the University.

3. We recommended that the University President: (a) direct the Accountant to record biological assets based on the recognition criteria presented in IPSAS 27 and to identify each item of biological asset that needs reclassification, based on description provided by Section 2, Chapter 11 of GAM for NGAs, Volume I; and effect the necessary adjusting journal entries, if warranted; (b) instruct the Director for Production Services to ensure maintenance of updated BAPC of all biological assets of the University by the Caretaker or Officer-in-charge and prepare and submit regularly copies of the QRBA to Accounting for recording and to the Audit Team for audit purposes; (c) direct the Accountant in coordination with the Director for Production Services to reconcile their records on biological assets in order to eliminate the noted variance and reflect fairly the balance of the Biological Asset accounts in the Financial Statements; and (d) instruct the University Production and Services Management Committee (UPSMC) to formulate policy on the valuation of biological assets consistent with the existing rules and regulations prescribed under IPSAS 27.

4. We recommended that the University President instruct the Director for Finance Services to assign competent personnel to handle the accounting functions for the Corporate and Business Affairs or consider integration to the Office of the Accountant, the recording of the business affairs transactions of the University. Also, we reiterated our recommendations that the University President: (a) direct the Accountant or designated staff to prepare lacking Bank Reconciliation Statements of the CBA for the months of November and December 2019 and for all the months of CY 2020 and submit the same to the Audit Team for review. Henceforth, strictly observe the prescribed period in the submission of the monthly BRS, pursuant to Section 74 of PD No. 1445 and Sections 5 and 7, Chapter 21 of the GAM for NGAs, Volume I; and (b) instruct the Accountant to ensure that the necessary journal entries for all book reconciling items and needed year-end adjustments for the CIB-LCCA, as prescribed by Section 56, Chapter 19 and Section 45, Chapter 6 of the GAM for NGAs, Volume I, were made for its fair presentation in the Statement of Financial Position.

5. We recommended that the University President: (a) direct the duly created Inventory Committee to conduct physical count on all items of inventory owned by the University and prepare the RPCI and submit the same to the Auditor not later than July 31st and January 31st of each year for the first and second semesters, respectively, pursuant to provisions of Section 17, Chapter 8, Volume I of the GAM; (b) require the SPMO and Accounting Office to maintain complete and updated records of Stock Cards and SLCs, respectively, of all items of inventory accounts; and (c) direct the SPMO and Accounting Office to investigate and reconcile, any variances noted between the actual physical count and records of Stock Cards and SLCs.

In addition, the following are the other significant observations and the corresponding recommendations:

1. The Report on Physical Count of Property, Plant and Equipment (RPCPPE) was not submitted to the Audit Team for review, which is inconsistent per instructions in Appendix No. 73 of GAM for NGAs, Volume II.

   We reiterated our recommendations that the University President instruct the Inventory Committee and Supply Officers of URS Campuses, respectively, to prepare and submit in accordance with the instructions cited in Appendix No. 73 of the GAM for NGAs, Volume II, the RPCPPE for reconciliation of the record of Accounting and Supply Office and for audit purposes of the Audit Team.

2. Due to NGAs with unexpended balance totaling ₱8,570,329.39, has been idle in the custody of the University for many years now, thus deprived the national government of the much needed funds for its various projects and programs, contrary to the provisions under Section 10 of the General Appropriations Act (GAA) for Fiscal Year (FY) 2020, Items 4.9 and 6.7 of COA Circular No. 94-013 dated December 13, 1994 and Section 63, Chapter 6 of the GAM for NGAs, Volume I.

   We reiterated our prior year's recommendations that Management: (a) require the Accountant and the Project Implementers to return the unexpended balance of Due to NGAs account to the source agencies in compliance with the provisions of Section 10 of GAA of FY 2020, Items 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, 2020, with supporting documents such as Memorandum of Agreement (MOA) or approved request for extension of project implementation; and (c) instruct the Director for Finance Services to closely monitor the status of all Funds transferred to the University.

3. The validity and propriety of the payment of Year-End Assistance to all teaching and non-teaching personnel of the University amounting to ₱3,183,000.00 could not be determined due to incomplete documentation to support the same, contrary to Section 4(6) of PD No. 1445 and COA Circular No. 2012-001 dated June 14, 2012.

   We recommended that the University President direct officials concerned to submit all lacking documents to substantiate the transactions, otherwise said transaction shall be suspended in audit. Henceforth, see to it that only claims with proper documentation are processed and paid.

4. The University did not implement and maintain a sound internal control system on handling collections of its Corporate and Business Affairs (CBA), contrary to the pertinent provisions of PD No. 1445, Treasury Circular No. 02-2009 dated August 6, 2009 and GAM for NGAs, Volume I.

   4.1. Collections were not deposited intact daily or the next banking day from receipt thereof, contrary to Section 69(1) and (4) of the PD No. 1445, thus may expose funds to risk of loss or misapplication. While part of collections was used to defray operating expenses, not in accordance with Section 14, Chapter 6 of GAM for NGAs, Volume I.

   We reiterated our prior year's audit recommendation that the URS President: (a) instruct the concerned officials to strictly comply with Section 69(1) and (4) of the PD No. 1445 by depositing all his/her 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 concerned officials 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 observed Section 14 of GAM for NGAs, Volume I; and (c) instruct the Director of Finance Services to closely monitor the activities of CBA Office to ensure compliance of the concerned personnel to the abovementioned law, rules and regulations.

   4.2. Receipt of collection is being done by the CBA personnel not covered by fidelity bond, contrary to Section 101 of PD No. 1445 and Section 4.1 of Treasury Circular No. 02-2009 dated August 6, 2009, thus the University may not be indemnified in the event of losses.

   We reiterated our recommendations that the University President: (a) instruct the Director for Finance Services to facilitate the application of Fidelity bond of the concerned personnel of the University CBA Office or implement other possible alternative solutions such as delegating or transfer of collection and deposit function to Campus Cashiers; 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 Section

101 of PD No. 1445 and Section 4.1 of Treasury Circular No. 02-2009 dated August 6, 2009 to provide protection on the URS' cash resources.

4.3. Non-issuance of Official Receipt (OR) on collection from sale of books for Laboratory School amounting to ₱2,956,734.00 was noted, contrary to Section 68 (1) of PD No. 1445, thus may expose collections to risk of loss

We recommended that the President thru the Director for Finance Service instruct all Collecting Officers (COs) receiving payment of any nature in behalf of the University shall issue OR to acknowledge receipt thereof, pursuant to the provisions of Section 68(1) of PD No. 1445.

5. Disbursement Vouchers (DVs) amounting at least ₱18,550,769.26 were paid despite incomplete documentation, contrary to Section 4(6) of PD No. 1445, the Government Auditing Code of the Philippines, COA Circular No. 2012-001 dated June 14, 2012 and pertinent provisions of the 2016 Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184, hence, the propriety and validity of the claims could not be readily ascertained.

   We recommended that the University President direct concerned personnel to submit immediately all lacking documents for review. Otherwise said transactions shall be suspended in audit. Henceforth, process and pay only claims with complete documentation pursuant to Section 4(6) of PD No. 1445, COA Circular No. 2012-001 dated June 14, 2012 and RA No. 9184 and its revised IRR.

6. Delayed submission of 2,244 DVs or 90% of submitted (DVs) during the CY 2020, ranging from one to 360 days, which is 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. Moreover, 23 DVs and their supporting documents with a total amount of ₱1,654,974.39 remain unsubmitted as of report date. This hampered the audit of the accounts and transactions of the University and the Audit Team's communication to the Management of any deficiencies noted.

   We reiterated our recommendations that the University President: (a) direct the University Cashier to immediately submit the DVs enumerated in Annex H, otherwise said transactions shall be suspended in audit; (b) instruct the Director for Finance Services to ensure that all DVs and their supporting documents 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; and (c) initiate appropriate action when necessary, against the concerned personnel in accordance with Sections 7.1.1 and 7.1.2 of the same COA Circular.

7. Three Hundred Thirty-Two (332) issued Purchase Orders (POs) and their supporting documents for the procurement of supplies, equipment and infrastructure materials during the CY 2020 with an aggregate amount of ₱40,656,458.44 were not submitted to the Audit Team for review, within five (5) working days from issuance thereof, contrary to COA Circular Nos. 2009-001 and 96-010 dated February 12, 2009 and August 15, 1996, respectively. Moreover, 164 of these POs with a total amount of ₱24,743,678.64 were not properly accomplished and have

inconsistencies which could have been communicated to Management earlier for corrective actions.

We recommended that the University President: (a) direct the Supply/Property Officer to ensure timely submission of the POs and their supporting documents to the Audit Team as prescribed by COA Circular No. 2009-001 dated February 12, 2009, to facilitate review of the same so that Management could be notified immediately of any noted deficiencies thereon; (b) instruct Supply/Property Officer to properly accomplished all POs and ensure that all relevant information required in COA Circular No. 96-010 dated August 15, 1996 are completely indicated therein; and (c) direct the concerned personnel to provide satisfactory explanation on the non-submission of the POs and on the noted deficiencies.

8. The University Gender and Development (GAD) Plan and Budget (GPB) was not updated based on the final agency budget per General Appropriations Act (GAA) of CY 2020, contrary to the pertinent provisions of the Philippine Commission on Women-National Economic and Development Authority-Department of Budget and Management (PCW-NEDA-DBM) Joint Circular (JC) No. 2012-01. Moreover, the GAD Fund has unutilized balance amounting to ₱20,560,000.00 as of year-end due to insufficient GAD database maintained and excessive allocation of budget for each GAD PAPs, thus objectives for which the funds were provided were not fully attained.

   We reiterated our recommendations that the University President: (a) direct the University GAD Focal Point System (GFPS) 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; (b) instruct concerned University Officials to maximize utilization or attribution of the GAD funds through integration of gender perspective in the University programs, activities and projects to achieve the desired outcomes for GAD using gender analysis tool introduced by appropriate authority, in compliance with the pertinent provisions of the PCW-NEDA-DBM Joint Circular; and (c) direct the Head of the University GAD Center to review the reasonableness of budget allocation for each seminar/workshop through regular monitoring of actual expenses of each GAD activity for possible adjustments, so that other equally gender responsive activities may be incorporated in the GPB to make the best use of the fund. In addition, we recommended that the University President instruct the GFPS to revise the GPB once the GAA has been approved, in compliance with Items 8.8 and 9.2 of the PCW-NEDA-DBM Joint Circular No. 2012-001, copy furnish the Resident Auditor with the revised GPB.

9. Non-withholding of taxes on purchases of goods and services amounting to ₱6,840,533.45, contrary to pertinent Bureau of Internal Revenue (BIR) regulations, thus deprived the national government of the immediate use of the fund amounting to ₱324,856.30.

   We recommended that the University President (a) direct the University Accountant to require concerned Suppliers to show proof of tax payment due to BIR amounting to ₱324,856.30 for the income and government money payments; and (b) instruct the University Accountant to ensure that the required withholding taxes are deducted before making any payments to supplier of goods and services and to remit the same to the BIR within the prescribed period pursuant to its existing regulations.

10. The disallowed prior year transactions of the University amounting to ₱11,475,610.67 which became final and executory was not recognized in the books of account, contrary to Section 46, Chapter 6 of the GAM for NGAs, Volume I, hence, understate the related receivable and equity accounts by the same amount.

    We recommended that the President direct the Accountant to prepare a Journal Entry Voucher (JEV) to take up the Receivable-Disallowances/Charges and credit the Accumulated Surplus/(Deficit) account for the total amount of the disallowance, pursuant to Section 46, Chapter 6 of the GAM for NGAs, Volume I.

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

Of the 29 audit recommendations contained in the 2019 and prior year's Annual Audit Report, six were fully implemented, ten were partially implemented and 13 were not implemented by the University.

TABLE OF CONTENTS

PART I

Audited Financial Statements

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

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, 2020 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 paragraphs, the financial statements present fairly, in all material respects, the financial position of the University of Rizal System as of December 31, 2020 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 Property, Plant and Equipment (PPE) account with a net book value of ₱410,761,023.04 as of December 31, 2020 were not reliable due to unrecorded parcels of land, buildings and structures of several campuses of the University, contrary to Sections 3 and 5, Chapter 10 of Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, IPSAS 17 and Section 6.1 (f.2) of COA Circular No. 2015-002 dated March 9, 2015, thus affecting the correctness and reliability of the said account balances;

2. Unserviceable properties costing ₱14,639,249.96 which no longer qualify as assets were still carried in the books because disposal of said properties has not yet been undertaken by the University, contrary to Section 79 of Presidential Decree (PD) No. 1445, COA Circular No. 89-296 dated January 27, 1989, and Section 2 (b), Chapter

2 of GAM for NGAs, Volume I, hence total assets reported as of year-end were overstated by the carrying amount of the unserviceable properties and the University was deprived of additional income that could have been obtained had these properties been sold or negotiated promptly;

3. The Biological Assets account balance amounting to ₱4,704,729.52 at year-end was unreliable due to: (a) unrecorded offspring of livestock during the year amounting to ₱117,000.00; (b) improperly classified 3,241 items of the asset; (c) non-maintenance of Biological Asset Property Card (BAPC) and non-preparation of Quarterly Report on Biological Asset (QRBA) per Appendices 78 and 79 of GAM for NGAs, Volume II, respectively, resulting in its non-submission; and (d) a net variance amounting to ₱2,631,895.48 between the General Ledger and the Physical Inventory Count, contrary to Paragraph 31 of IPSAS 27; and Sections 2 and 11, Chapter 11, GAM for NGAs, Volume I, thus affecting its fair presentation in the financial statements;

4. The Cash in Bank – Local Currency, Current Account (CIB-LCCA) balance as of year-end, amounting to ₱296,266,922.22 was unreliable due to: (a) non-preparation and submission of monthly Bank Reconciliation Statement (BRS) of the Corporate and Business Affairs (CBA) bank account; and (b) non-adjustments of the unreleased checks and stale checks amounting to ₱8,966,276.50 and ₱567,218.79, respectively, contrary to Section 74 of PD No. 1445; and pertinent provisions of Chapters 21, 6 and 19 of the GAM for NGAs, Volume I; and

5. The accuracy and existence of the reported year-end balance of Inventories in the Statement of Financial Position totaling ₱8,051,576.78 could not be ascertained due to: (a) incomplete Report on the Physical Count of Inventories (RPCI); (b) Stock Card (SC) maintained by the Supply and Property Management Office (SPMO) is incomplete; and (c) non-maintenance of the Supplies Ledger Card (SLC) of the Accounting Office, which was inconsistent with Sections 9 and 17, Chapter 8 of the GAM for NGAs, Volume I, thus rendering the inventory balance at year-end doubtful and affects the fairness of presentation in the financial statements.

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 qualified 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 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:

JUNIEL D. SADIASA
State Auditor V
Supervising Auditor

May 12, 2020

Republic of the Philippines
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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, 2020 and the related Statements of Financial Performance, Statement of Cash Flows, Statement of Comparison of Budget and Actual Amounts, Statement of Changes in Net Assets/Equity and the Notes to Financial Statements for the year then ended. The financial statements have been prepared in conformity with the 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	NANCY T. PASCUAL, Ed.D.
Director, Finance Services Division	University President
Date Signed	Date Signed

Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
Morong, Rizal
Statement of Financial Position
All Funds
As at December 31, 2020

ASSETS	**Note**		**2020**		**2019 (As Restated)**
Current Assets					
Cash and Cash Equivalents	**6**	**₱**	**296,297,952.22**	**₱**	**245,337,136.18**
Cash on hand			31,030.00		-
Cash - Collecting Officers			31,030.00		-
Cash in Bank-Local Currency			296,266,922.22		245,337,136.18
Cash in Bank-Local Currency, Current			296,266,922.22		245,337,136.18
Receivables	**7**		**16,746,543.53**		**55,456,784.95**
Loans and Receivable Accounts	**7.1**		9,078,478.01		11,682,415.23
Accounts Receivable			9,959,445.35		12,563,382.57
Allowance for Impairment-Accounts Receivable			(880,967.34)		(880,967.34)
Net Value- Accounts Receivable			9,078,478.01		11,682,415.23
Inter-Agency Receivables			7,275,546.63		42,699,976.33
Due from National Government Agencies	**7.3**		7,275,546.63		42,699,976.33
Other Receivables	**7.4**		392,518.89		1,074,393.39
Due from Officers and Employees			368,114.64		1,023,614.64
Other Receivables			24,404.25		50,778.75
Inventories	**8**		**8,051,576.78**		**7,776,520.46**
Inventory Held for Sale			3,366,150.00		3,609,401.00
Merchandise Inventory			3,366,150.00		3,609,401.00
Inventory Held for Consumption			4,075,668.67		3,007,405.00
Office Supplies Inventory			2,315,621.01		2,694,146.18
Accountable Forms, Plates and Stickers Inventory			136,822.40		136,090.00
Medical, Dental and Laboratory Supplies Inventory			82,901.12		4,525.00

Textbooks and Instructional Materials Inventory		829,905.50	82,935.00
Agricultural and Marine Supplies Inventory		26,788.10	-
Other Supplies and Materials Inventory		683,630.54	89,708.82
Semi-Expendable Machinery and Equipment		609,758.11	1,159,714.46
Semi-Expendable Office Equipment		153,105.64	25,662.56
Semi-Expendable Information and Communications Technology Equipment		49,296.22	11,124.80
Semi-Expendable Agricultural and Forestry Equipment		4,689.00	-
Semi-Expendable Medical Equipment		18,095.00	-
Semi-Expendable Other Machinery and Equipment		384,572.25	185,512.25
Semi-Expendable Books		-	937,414.85
Other Current Assets	**12.1**	**4,624,158.03**	**7,029,425.65**
Advances		-	1,730,307.96
Advances for Payroll		-	1,730,307.96
Prepayments		882,163.27	1,557,122.93
Advances to Contractors		596,960.13	1,272,190.72
Prepaid Insurance		32,606.56	32,335.63
Other Prepayments		252,596.58	252,596.58
Deposits		3,741,994.76	3,741,994.76
Other Deposits		3,741,994.76	3,741,994.76
Total Current Assets		**325,720,230.56**	**315,599,867.24**
Non-Current Assets			
Investment Property	**9**	**2,836,624.72**	**2,995,700.64**
Land and Buildings		2,836,624.72	2,995,700.64
Investment Property, Buildings		6,166,772.23	6,166,772.23
Accumulated Depreciation-Investment Property, Buildings		(3,330,147.51)	(3,171,071.59)
Net Value		2,836,624.72	2,995,700.64

Property, Plant and Equipment	**10**	**410,761,023.04**	**417,205,267.45**
Land		30,289,430.00	30,289,430.00
Land		30,289,430.00	30,289,430.00
Accumulated Impairment Losses- Land		-	-
Net Value		30,289,430.00	30,289,430.00
Land Improvements		19,054,593.53	10,886,026.24
Other Land Improvements		30,293,658.01	20,301,147.74
Accumulated Depreciation-Other Land Improvements		(11,239,064.48)	(9,415,121.50)
Net Value		19,054,593.53	10,886,026.24
Infrastructure Assets		773,060.12	864,848.12
Water Supply Systems		5,021,856.26	5,021,856.26
Accumulated Depreciation-Water Supply Systems		(4,248,796.14)	(4,157,008.14)
Net Value		773,060.12	864,848.12
Buildings and Other Structures		240,008,711.68	249,696,430.38
School Buildings		356,710,081.62	356,710,081.62
Accumulated Depreciation-School Buildings		(130,337,609.43)	(121,909,455.87)
Net Value		226,372,472.19	234,800,625.75
Hostels and Dormitories		1,205,825.00	1,205,825.00
Accumulated Depreciation-Hostels and Dormitories		(1,085,242.50)	(1,085,242.50)
Net Value		120,582.50	120,582.50
Other Structures		29,584,876.96	29,584,876.96
Accumulated Depreciation-Other Structures		(16,069,219.97)	(14,809,654.83)
Net Value		13,515,656.99	14,775,222.13
Machinery and Equipment		113,833,268.59	114,467,150.80
Office Equipment		41,039,181.34	39,491,810.74
Accumulated Depreciation-Office Equipment		(29,126,898.73)	(25,386,506.92)
Net Value		11,912,282.61	14,105,303.82
Information and Communication Technology Equipment		135,348,117.23	131,217,437.22
Accumulated Depreciation-Information and Communication Technology Equipment		(103,044,108.10)	(92,942,901.28)
Net Value		32,304,009.13	38,274,535.94
Agricultural and Forestry Equipment		3,382,663.76	3,382,663.76

Accumulated Depreciation-Agricultural and Forestry Equipment	(2,740,429.88)	(2,655,880.54)
Net Value	642,233.88	726,783.22
Communication Equipment	13,162,199.00	13,162,199.00
Accumulated Depreciation-Communication Equipment	(5,385,627.20)	(4,212,963.76)
Net Value	7,776,571.80	8,949,235.24
Disaster Response and Rescue Equipment	178,750.00	178,750.00
Accumulated Depreciation - Disaster Response and Rescue Equipment	(30,256.75)	(14,169.75)
Net Value	148,493.25	164,580.25
Military, Police and Security Equipment	32,090.00	32,090.00
Accumulated Depreciation-Military, Police and Security Equipment	(28,881.00)	(28,881.00)
Net Value	3,209.00	3,209.00
Medical Equipment	4,279,292.38	4,279,292.38
Accumulated Depreciation-Medical Equipment	(3,375,140.85)	(3,216,281.81)
Net Value	904,151.53	1,063,010.57
Sports Equipment	1,884,200.00	1,884,200.00
Accumulated Depreciation-Sports Equipment	(787,993.50)	(618,415.50)
Net Value	1,096,206.50	1,265,784.50
Technical and Scientific Equipment	66,192,081.36	51,693,281.36
Accumulated Depreciation-Technical and Scientific Equipment	(22,644,442.76)	(17,871,237.53)
Net Value	43,547,638.60	33,822,043.83
Other Machinery and Equipment	37,731,684.74	36,271,384.74
Accumulated Depreciation-Other Machinery and Equipment	(22,233,212.45)	(20,178,720.31)
Net Value	15,498,472.29	16,092,664.43
Transportation Equipment	3,559,644.36	4,509,644.89
Motor Vehicles	18,502,445.75	18,225,456.63
Accumulated Depreciation-Motor Vehicles	(14,948,969.26)	(13,723,649.11)
Net Value	3,553,476.49	4,501,807.52
Other Transportation Equipment	18,550.00	18,550.00
Accumulated Depreciation-Other Transportation Equipment	(12,382.13)	(10,712.63)
Net Value	6,167.87	7,837.37
Furniture, Fixtures and Books	3,160,347.51	2,911,692.80
Furniture and Fixtures	4,747,214.80	4,106,064.80

Accumulated Depreciation-Furniture and Fixtures		(1,697,160.39)	(1,368,361.70)
Net Value		3,050,054.41	2,737,703.10
Books		353,870.00	353,870.00
Accumulated Depreciation-Books		(243,576.90)	(179,880.30)
Net Value		110,293.10	173,989.70
Other Property, Plant and Equipment		21,332.00	21,332.00
Other Property, Plant and Equipment		213,320.00	213,320.00
Property, Plant and Equipment		(191,988.00)	(191,988.00)
Net Value		21,332.00	21,332.00
Construction in Progress		60,635.25	3,558,712.22
Construction in Progress-Buildings and Other Structures		60,635.25	3,558,712.22
Biological Assets	**11**	**4,704,729.52**	**4,752,729.52**
Consumable Biological Assets		4,704,729.52	4,752,729.52
Livestock Held for Consumption/Sale/Distribution		1,105,804.52	1,153,804.52
Trees, Plants and Crops Held for Consumption/Sale/Distribution		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
Total Non-Current Assets		**422,613,484.55**	**429,264,804.88**
TOTAL ASSETS		**748,333,715.11**	**744,864,672.12**
LIABILITIES			
Liabilities			
Current Liabilities			
Financial Liabilities		**7,331,167.82**	**10,061,642.09**
Payables	**13.1**	7,331,167.82	10,061,642.09
Accounts Payable		2,232,215.13	4,357,872.85
Due to Officers and Employees		5,098,952.69	5,703,769.24

Inter-Agency Payables	**14**	**47,426,874.94**	**17,180,898.09**
Due to BIR		1,631,668.32	850,883.91
Due to GSIS		1,604,024.47	10,132.66
Due to Pag-IBIG		126,153.55	415.08
Due to PhilHealth		15,720.18	285.37
Due to NGAs		42,956,701.18	15,226,573.83
Due to LGUs		1,092,607.24	1,092,607.24
Trust Liabilities	**15**	**80,475,258.38**	**80,922,992.44**
Trust Liabilities		79,148,964.22	75,707,812.02
Guaranty/Security Deposits Payable		1,326,294.16	5,215,180.42
Other Payables	**16**	**1,202,837.65**	**1,135,953.08**
Other Payables		1,202,837.65	1,135,953.08
Total Current Liabilities		136,436,138.79	109,301,485.70
Total Liabilities		**136,436,138.79**	**109,301,485.70**
Total Assets less Total Liabilities		**₱ 611,897,576.32**	**₱ 635,563,186.42**
Net Assets/Equity			
Equity			
Government Equity		**611,897,576.32**	**635,563,186.42**
Accumulated Surplus/(Deficit)		611,897,576.32	635,563,186.42
Total Net Assets/Equity		**₱ 611,897,576.32**	**₱ 635,563,186.42**

Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
Morong, Rizal
Statement of Financial Performance
All Funds
For the Year Ended December 31, 2020

Revenue	**Note**		**2020**		**2019**
Service and Business Income	**17**				
Business Income					
School Fees		₱	78,260,819.32	₱	117,945,262.34
Rent/Lease Income			464,824.00		1,732,260.00
Income from Hostels / Dormitories and Other Like			20,000.00		77,000.00
Income from Printing and Publication			40,290.00		536,446.00
Sales Revenue			7,372,293.64		23,239,953.07
Less: Cost of Sales			(6,965,915.36)		(21,404,398.40)
Interest Income			32,451.46		50,855.93
Other Business Income			2,129,350.90		3,654,869.89
Other Service Income					
Miscellaneous Income			22,469.00		184,766.13
Total Business Income			**81,376,582.96**		**126,017,014.96**
Total Revenue			**81,376,582.96**		**126,017,014.96**
Less: Current Operating Expenses					
Personnel Services					
Salaries and Wages	**18.1**				
Salaries and Wages - Regular			337,377,877.77		295,578,473.10
Salaries and Wages - Casual/Contractual			28,096,430.46		**21,734,874.86**
Total Salaries and Wages			**365,474,308.23**		**317,313,347.96**
Other Compensation	**18.2**				
Personal Economic Relief Allowance (PERA)			19,118,906.23		18,709,752.74
Representation Allowance (RA)			271,250.00		225,000.00
Transportation Allowance (TA)			148,281.51		99,838.34
Clothing/Uniform Allowance			4,632,000.00		4,644,000.00
Subsistence Allowance			12,425.00		53,731.25
Laundry Allowance			1,694.28		7,326.80
Honoraria			20,399,070.21		18,263,266.77
Hazard Pay			318,753.16		413,596.34
Overtime and Night Pay			3,309,551.12		4,956,088.12

Year End Bonus		59,404,326.07	52,000,691.06
Cash Gift		4,289,679.00	3,924,053.20
Other Bonuses and Allowances		23,864,360.50	16,585,684.00
Total Other Compensation		**135,770,297.08**	**119,883,028.62**
Personnel Benefit Contributions	**18.4**		
Retirement and Life Insurance Premiums		12,584,397.63	37,343,794.49
Pag-IBIG Contributions		959,800.00	935,800.00
PhilHealth Contributions		4,380,749.45	3,472,426.54
Employees Compensation Insurance Premiums		1,098,301.22	937,773.99
Total Personnel Benefit Contributions		**19,023,248.30**	**42,689,795.02**
Other Personnel Benefits	**18.5**		
Other Personnel Benefits		773,345.00	1,160,049.00
Total Other Personnel Benefits		**773,345.00**	**1,160,049.00**
Total Personnel Services		**521,041,198.61**	**481,046,220.60**
Maintenance and Other Operating Expenses			
Traveling Expenses	**19.1**		
Traveling Expenses - Local		592,935.41	3,203,703.44
Travelling Expenses - Foreign		-	49,980.78
Total Traveling Expenses		**592,935.41**	**3,253,684.22**
Training and Scholarship Expenses	**19.2**		
Training Expenses		4,350,837.45	3,858,786.31
Scholarship Grants/Expenses		199,999.00	611,821.00
Total Training and Scholarship Expenses		**4,550,836.45**	**4,470,607.31**
Supplies and Materials Expenses	**19.3**		
Office Supplies Expense		1,263,630.02	6,054,419.38
Accountable Forms Expenses		9,498.00	12,248.00
Drugs and Medicines Expenses		211,730.00	765,427.50
Medical, Dental and Laboratory Supplies Expenses		396,445.88	440,313.00
Fuel, Oil and Lubricants Expenses		407,734.47	938,013.22
Agricultural and Marine Supplies Expenses		783,749.00	1,244,156.00
Textbooks and Instructional Materials Expense		440,576.00	528,492.00
Semi-Expendable Machinery and Equipment Expenses		1,475,773.00	2,497,903.64
Semi-Expendable Furniture, Fixtures and Books Expenses		262,697.00	374,893.00
Other Supplies and Materials Expenses		2,588,098.21	9,853,081.65
Total Supplies and Materials Expenses		**7,839,931.58**	**22,708,947.39**

	Note		
Utility Expenses	**19.4**		
Water Expenses		1,994,627.29	2,031,849.09
Electricity Expenses		9,954,556.45	17,919,022.21
Total Utility Expenses		**11,949,183.74**	**19,950,871.30**
Communication Expenses	**19.5**		
Telephone Expenses		2,545,794.14	1,721,761.02
Internet Subscription Expenses		1,591,886.48	2,080,829.40
Cable, Satellite, Telegraph and Radio Expenses		2,132,208.23	1,766,608.89
Total Communication Expenses		**6,269,888.85**	**5,569,199.31**
Awards/Rewards and Prizes	**19.6**		
Awards/Rewards Expenses		288,280.00	1,328,050.00
Prizes		25,700.00	51,500.00
Total Awards/Rewards and Prizes		**313,980.00**	**1,379,550.00**
Confidential, Intelligence and Extraordinary Expenses	**19.7**		
Extraordinary and Miscellaneous Expenses		72,396.16	94,488.07
Total Confidential, Intelligence and Extraordinary Expenses		**72,396.16**	**94,488.07**
Professional Services	**19.8**		
Legal Services		8,286.40	56,650.00
Other Professional Sevices		333,559.52	359,998.88
Total Professional Services		**341,845.92**	**416,648.88**
General Services			
Janitorial Services		-	1,760.00
Security Services		8,032,145.31	9,692,036.25
Other General Services		54,500.00	258,159.01
Total General Services		**8,086,645.31**	**9,951,955.26**
Repairs and Maintenance	**19.9**		
Repairs and Maintenance - Infrastructure Assets		-	639,238.05
Repairs and Maintenance - Buildings and Other Structures		-	1,539,976.60
Repairs and Maintenance - Machinery and Equipment		168,640.00	338,499.00
Repairs and Maintenance - Transportation Equipment		74,554.00	263,293.12
Repairs and Maintenance - Semi-Expendable Machinery and Equipment		990.00	-
Total Repairs and Maintenance		**244,184.00**	**2,781,006.77**

Taxes, Insurance Premiums and Other Fees	**19.1**		
Taxes, Duties and Licenses		30,854.22	33,455.67
Fidelity Bond Premiums		308,625.00	306,750.00
Insurance Expenses		4,134,365.63	2,999,571.07
Total Taxes, Insurance Premiums and Other Fees		**4,473,844.85**	**3,339,776.74**
Labor and Wages	**19.11**		
Labor and Wages		**6,016,299.63**	**10,999,076.63**
Other Maintenance and Operating Expenses	**19.12**		
Advertising Expense		57,456.00	15,000.00
Printing and Publication Expenses		60,447.60	1,488,086.37
Representation Expenses		871,285.71	5,619,087.63
Transportation and Delivery Expenses		15,000.00	160.00
Rent / Lease Expenses		8,550.00	512,727.00
Membership Dues and Contributions to Organizations		1,731,791.12	1,872,351.95
Subscription Expenses		867,305.91	
Other Maintenance and Operating Expenses		177,617.00	225,371.00
Total Other Maintenance and Other Operating Expenses		**3,789,453.34**	**9,732,783.95**
Total Maintenance and Other Operating Expenses		**54,541,425.24**	**94,648,595.83**
Financial Expenses	**20**		
Financial Expenses			
Bank Charges		200.00	300.00
Total Financial Expenses		**200.00**	**300.00**
Non-Cash Expenses			
Depreciation	**21.1**		
Depreciation-Investment Property		159,075.92	159,075.92
Depreciation-Land Improvements		1,818,190.18	854,134.10
Depreciation-Infrastructure Assets		91,788.00	100,998.00
Depreciation-Buildings and Other Structures		9,576,493.52	8,794,300.45
Depreciation-Machinery and Equipment		22,305,154.39	23,297,537.51
Depreciation-Transportation Equipment		1,210,941.90	1,227,487.09
Depreciation-Furniture, Fixtures and Books		408,319.16	294,629.60
Depreciation-Other Property, Plant and Equipment		-	8,818.50
Total Depreciation		**35,569,963.07**	**34,736,981.17**
Current Operating Expenses		**611,152,786.92**	**610,432,097.60**
Surplus (Deficit) from Current Operations		**(529,776,203.96)**	**(484,415,082.64)**

Financial Assistance/Subsidy from NGAs, LGUs, GOCCs			
Subsidy from National Government		539,139,365.46	499,228,150.56
Less : Reversal of Unused NCA		29,336,870.12	2,512,675.91
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		**509,802,495.34**	**496,715,474.65**
Net Financial Assistance/Subsidy	**22**	**509,802,495.34**	**496,715,474.65**
Surplus (Deficit) for the period		**₱ (19,973,708.62)**	**₱ 12,300,392.01**

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, 2020

	Note	2020	2019 (As Restated)
Balance at January 1		₱ **636,398,080.24**	₱ **648,069,682.41**
Add/(Deduct):			
Correction of errors	**5**	(834,893.82)	-
Restated balance		**635,563,186.42**	**648,069,682.41**
Changes in Net Assets/Equity for the Calendar Year			
Surplus/(Deficit) for the period		(19,973,708.62)	12,300,392.01
Prior Period Adjustments	**5**	(3,691,901.48)	(24,806,888.00)
Total recognized revenue and expense for the period		**(23,665,610.10)**	**(12,506,495.99)**
Balance at December 31		₱ **611,897,576.32**	₱ **635,563,186.42**

Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
Morong, Rizal
Statement of Cash Flows
All Funds
For the year ended December 31, 2020

Cash Flows From Operating Activities

	Note	2020	2019 (As Restated)
Cash Inflows			
Receipt of Notice of Cash Allocation		₱ 498,548,530.00	₱ 469,330,996.00
Receipt of Notice of Cash Allocation		498,548,530.00	469,330,996.00
Collection of Income/Revenues		28,563,655.57	24,055,590.54
Collection of service and business income		28,545,728.63	24,021,438.33
Collection of other income		17,926.94	34,152.21
Collection of Receivables		100,525,394.22	171,492,949.11
Collection of loans and receivables		1,791,625.22	28,024,299.11
Collection of other receivables		98,733,769.00	143,468,650.00
Receipt of Inter-Agency Fund Transfers		75,766,485.25	1,869,000.00
Receipt of cash for the account of NGAs/LGUs/GOCCs		75,766,485.25	1,869,000.00
Trust Receipts		2,447,778.00	2,517,271.70
Receipt of guaranty/security deposits		123,802.00	124,945.70
Collection of other trust receipts		2,323,976.00	2,392,326.00
Other Receipts		1,789,601.21	2,866,661.60
Receipt of refund of cash advances		1,789,601.21	2,861,755.92
Refund of overpayment of personnel services		-	4,905.68
Adjustments		1,802,516.87	600,300.37
Restoration of cash for cancelled/lost/stale checks/ADA		186,873.05	525,688.84
Other adjustments-Inflow		1,615,643.82	74,611.53
Total Cash Inflows		**709,443,961.12**	**672,732,769.32**
Cash Outflows			
Remittance to National Treasury		128,125.18	1,392,869.86
Payment of Expenses		53,927,821.74	93,974,727.78

Payment of personnel services		10,965,014.37	3,188,020.84
Payment of maintenance and other operating expenses		42,371,087.29	85,640,151.71
Payment of financial expenses		-	
Payment of expenses pertaining to/incurred in the prior years		591,720.08	5,146,555.23
Purchase of Inventories		11,208,482.36	32,705,240.69
Purchase of inventories for sale		7,015,662.70	22,068,902.89
Purchase of inventory held for consumption		4,192,819.66	10,636,337.80
Grant of Cash Advances		385,394,240.88	356,498,473.02
Advances for payroll		385,234,240.88	355,844,593.02
Advances to officers and employees		160,000.00	653,880.00
Prepayments		4,159,574.75	3,012,487.19
Prepaid Insurance		4,159,574.75	3,012,487.19
Remittance of Personnel Benefit Contributions and Mandatory Deductions		138,463,506.81	171,784,340.62
Remittance of taxes withheld not covered by TRA		2,319,971.56	6,377,133.34
Remittance to GSIS/Pag-IBIG/PhilHealth		89,187,822.11	119,260,096.59
Remittance of personnel benefits contributions		45,047,996.08	43,767,680.14
Remittance of other payables		1,907,717.06	2,379,430.55
Release of Inter-Agency Fund Transfers		2,763,679.45	3,124,541.09
Advances to Procurement Service		2,763,679.45	3,124,541.09
Reversal of Unutilized NCA		29,336,870.12	2,429,295.91
Other Disbursements		8,764,666.95	6,483,731.75
Refund of excess income		6,700.00	8,874.00
Refund of excess working fund/fund transfers/ trust fund		6,936,346.68	180,126.00
Refund of guaranty/security deposits		1,821,620.27	2,971,162.95
Other Disbursements		-	3,323,568.80
Adjustments		62,503.82	1,684,994.41
Other adjustments - Net cash reconciliation		19,423.82	125,816.28
Other adjustments - AOM No. 2019-005 (2018)		-	408,614.64
Other adjustments - outflow		43,080.00	315,669.67
Correction of errors	**5**	-	834,893.82

Total Cash Outflows	**634,209,472.06**	**673,090,702.32**
Net Cash Provided by (Used in) Operating Activities	**75,234,489.06**	**(357,933.00)**
Cash Flows from Investing Activities		
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	**24,273,673.02**	**27,043,080.49**
Construction of buildings and other structures	2,133,585.83	3,805,752.74
Purchase of machinery and equipment	16,669,304.42	6,179,562.63
Construction in progress - Perimeter Fence	2,713,123.39	2,754,694.47
Advances to contractors	-	1,612,820.07
Payment of retention fee to contractors	2,757,659.38	-
Payment for property, plant and equipment obligated in prior year	-	12,690,250.58
Total Cash Outflows	**24,273,673.02**	**27,043,080.49**
Net Cash Used In Investing Activities	**(24,273,673.02)**	**(27,043,080.49)**
Increase (Decrease) in Cash and Cash Equivalents	**50,960,816.04**	**(27,401,013.49)**
Cash and Cash Equivalents, January 1	**245,337,136.18**	**272,738,149.67**
Cash and Cash Equivalents, December 31	**296,297,952.22**	**245,337,136.18**

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, 2020

Particulars	Budgeted Amounts		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
	Original	Final		
RECEIPTS				
Services and Business Income	181,986,969.00	181,986,969.00	88,324,277.74	93,662,691.26
Total Receipts	**181,986,969.00**	**181,986,969.00**	**88,324,277.74**	**93,662,691.26**
PAYMENTS				
Personnel Services	497,849,728.00	497,849,728.00	522,476,351.97	(24,626,623.97)
Maintenance and Other Operating Expenses	112,695,071.00	112,695,071.00	50,738,820.50	61,956,250.50
Capital Outlay	39,805,170.00	39,805,170.00	30,187,501.81	9,617,668.19
Others	21,000,000.00	21,000,000.00	10,148,000.00	10,852,000.00
Total Payments	**671,349,969.00**	**671,349,969.00**	**613,550,674.28**	**57,799,294.72**
NET RECEIPTS/PAYMENTS	**(489,363,000.00)**	**(489,363,000.00)**	**(525,226,396.54)**	**35,863,396.54**

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

1. General Information/Agency Profile

The financial statements of the University of Rizal System (URS) were authorized for issue on February 14, 2021 as shown in the Statement of Management Responsibility for Financial Statements signed by the Director for Finance Services, Ms. Shirley R. Marty and the University President, Dr. Nancy T. Pascual.

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 (RA) No. 9157 on August 11, 2001 established the University of Rizal System (URS) with URS Tanay as the Main Campus and its satellite campuses are in Morong, Pililla, Rodriguez, Angono, Binangonan, Cainta, Antipolo, Cardona and Taytay.

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

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

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

Vision

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

Mission

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

The total manpower of the University is 1,033 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) adopted by the Commission on Audit (COA) per COA Resolution No. 2020-001 dated January 9, 2020.

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 International Public Sector Accounting Standards (IPSAS).

3.2 Cash and Cash Equivalents

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

3.3 Inventories

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

3.4 Property, Plant and Equipment

Recognition

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

The characteristics of PPE are as follows:

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

An item of PPE is recognized as an asset if:

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

- The cost or fair value of the item can be measured reliably.

Measurement at Recognition

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

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

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

Cost includes the following:

- Its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates;

- expenditure that is directly attributable to the acquisition of the items; and

- initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired, or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Measurement After Recognition

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

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

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

Depreciation

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

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

Initial Recognition of Depreciation

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

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

Depreciation Method

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

Estimated Useful Life

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

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

Impairment

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

Derecognition

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

3.5 Changes in Accounting Policies and Estimates

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

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

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

- Restating the comparative amounts for prior period(s) presented in which the error occurred; or

- If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

3.6 Revenue from Non-exchange Transactions

Recognition and Measurement of Assets from Non-Exchange Transactions

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

- It is probable that the future economic benefits or service potential associated with the asset will flow to the entity; and

- The fair value of the asset can be measured reliably.

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

Recognition Revenue from Non-Exchange Transactions

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

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

Measurement of Revenue from Non-Exchange Transactions

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

Gifts and Donations

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

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

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

3.7 Revenue from Exchange transactions

Measurement of Revenue

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

Sale of Goods

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

Rental Income

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

3.8 Budget Information

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

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

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

3.9 Employee Benefits

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

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

The University of Rizal System recognizes expenses for accumulating compensated absences when these were paid (commuted or paid as terminal leave benefits). Unused entitlements that 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

University of Rizal System adopted the following new accounting policies:

4.1 In January, 2016, University of Rizal System adopted the IPSAS 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 ₱15,000.00 and is effective for years beginning on or after January, 2016. This accounting change had significant impact on University of Rizal System's financial statements.

5. Prior Period Errors

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

Particular	Amount
Issuance of supplies purchased in the previous years per RSMI	₱(2,256,560.39)
Issuance of accountable forms purchased in the previous years as per RAAF	(58,240.08)
Adjustment to cancel checks issued in prior years (Check Nos. 66927 and 66970)	13,750.00
Overstatement of recorded income from CHED UniFAST	(1,431,430.00)
Adjustment for expired portion of prepaid insurance	(24,938.19)

Adjustment of prior years' depreciation	(122,680.29)
Collection recorded as income but initially recognized as accounts receivable	(2,608,653.00)
Bank Reconciliation Adjustment - Book Reconciling Items	(11,359.82)
Adjustment on reversion of Accounts Payable with more than 2 years	(409,358.76)
Adjustment to close Cash-Treasury/Agency Deposit, Regular	(128,125.18)
Adjustment to recognize partial settlement of Notice of Disallowance No. 2019-001 (2007-2015) dated September 30, 2019 on Provident Fund	3,506,436.56
Adjustment to close Cash-Tax Remittance Advice	(124,682.33)
Other adjustment – derecognition of IT equipment and supplies transferred to PITAHC at the end of the Project	(36,060.00)
Net Debit Adjustment	**(₱3,691,901.48)**

5.2 The Cash-Treasury/Agency Deposit, Regular account balance of ₱834,893.82 for Calendar Year (CY) 2019 was inadvertently not closed to Accumulated Surplus/(Deficit) account from the financial statements of CY2019. The financial statements for CY2019 have been restated to correct the error. The effect of the restatement on those financial statements is summarized as follows:

Particulars	Amount
Effect on CY2019 Statement of Financial Position	
Decrease in Cash and Cash Equivalents	₱834,893.82
Decrease in Total Assets	₱834,893.82
Decrease in Accumulated Surplus/(Deficit)	₱834,893.82
Effect on CY2019 Statement of Changes in Net Assets/Equity	
Decrease in Balance at December 31	₱834,893.82
Effect on CY2019 Statement of Cash Flows	
Decrease in Net Cash Provided by Operating Activities	₱834,893.82
Decrease in Cash and Cash Equivalents, December 31	₱834,893.82

6. Cash and Cash Equivalents

Accounts	As of December 31, 2020
Cash - Collecting Officer	₱31,030.00
Cash in Bank-Local Currency	296,266,922.22
Total Cash and Cash Equivalents	**₱ 296,297,952.22**

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

Account Number	Account Name
2114-9002-17	URS MDS

Account Number	Account Name
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

The Cash-Collecting Officer amounting to P31,030.00 was deposited in January, 2021

7. Receivables

7.1 Loans and Receivables

Accounts	2020		
	Current	Non-Current	Total
Accounts Receivable	₱9,959,445.35	0.00	₱9,959,445.35
Allowance for Impairment-Accounts Receivable	(880,967.34)	0.00	(880,967.34)
Net Value- Accounts Receivable	9,078,478.01	0.00	9,078,478.01
Total	**₱9,078,478.01**	**0.00**	**₱9,078,478.01**

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

7.2 Aging/Analysis of Receivables

As at December 31, 2020

Accounts	Total	Not past due	Past due		
			< 30 days	30-60 days	> 60 days
Accounts Receivable	₱9,959,445.35	0.00	0.00	0.00	₱9,959,445.35
Other Receivables	24,404.25	0.00	0.00	0.00	24,404.25
Total	**₱9,983,849.60**	**0.00**	**0.00**	**0.00**	**₱9,983,849.60**

7.3 Inter-Agency Receivables

Accounts	2020		
	Current	Non-Current	Total
Due from National Government Agencies	₱7,275,546.63	0.00	₱7,275,546.63

Due from National Government Agencies account represent collectibles from the Commission on Higher Education (CHED) amounting to ₱4,822,707.67, for tuition fee of students as a result of full tuition subsidy for State Universities and Colleges (SUCs) as per 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 amounting to ₱2,452,838.96, which remained undelivered as of year-end.

7.4 Other Receivables

Particulars	2020	2019
Due from Officers and Employees	₱368,114.64	₱1,023,614.64
Other Receivables	24,404.25	50,778.75
Total Other Receivables	**₱392,518.89**	**₱1,074,393.39**

Due from Officers and Employees account represents undeposited cash collection of the CBA Coordinator since CY2015. The original amount of the account was ₱408,614.64.

8. Inventories

Inventory Account	2020	2019
Merchandise Inventory	₱3,366,150.00	₱3,609,401.00
Office Supplies Inventory	2,315,621.01	2,694,146.18
Accountable Forms, Plates and Stickers Inventory	136,822.40	136,090.00
Medical, Dental and Laboratory Supplies Inventory	82,901.12	4,525.00
Agricultural and Marine Supplies Inventory	26,788.10	0.00
Textbooks and Instructional Materials Inventory	829,905.50	82,935.00
Other Supplies and Materials Inventory	683,630.54	89,708.82
Semi-Expendable Office Equipment	153,105.64	25,662.56
Semi-Expendable Information and Communications Technology	49,296.22	11,124.80
Semi-Expendable Agricultural and Forestry Equipment	4,689.00	0.00
Semi-Expendable Medical Equipment	18,095.00	0.00
Semi-Expendable Other Machinery and Equipment	384,572.25	185,512.25
Semi-Expendable Books	0.00	937,414.85
Total	**₱8,051,576.78**	**₱7,776,520.46**

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

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

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

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

9. Investment Property

Particulars	2020
Investment Property, Buildings	₱ 6,166,772.23
Accumulated Depreciation-Investment Property, Buildings	(3,330,147.51)
Net Value	**₱ 2,836,624.72**

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 Name	Cost	Accumulated Depreciation	Net Book Value
Land	₱30,289,430.00	₱0.00	₱30,289,430.00
Land Improvement	30,293,658.01	11,239,064.48	19,054,593.53
Water Supply Systems	5,021,856.26	4,248,796.14	773,060.12
School Buildings	356,710,081.62	130,337,609.43	226,372,472.19
Hostels and Dormitories	1,205,825.00	1,085,242.50	120,582.50
Other Structures	29,584,876.96	16,069,219.97	13,515,656.99
Office Equipment	41,039,181.34	29,126,898.73	11,912,282.61
Information and Communication Technology Equipment	135,348,117.23	103,044,108.10	32,304,009.13
Agricultural and Forestry Equipment	3,382,663.76	2,740,429.88	642,233.88
Communication Equipment	13,162,199.00	5,385,627.20	7,776,571.80
Disaster Response and Rescue Equipment	178,750.00	30,256.75	148,493.25
Military, Police and Security Equipment	32,090.00	28,881.00	3,209.00
Medical Equipment	4,279,292.38	3,375,140.85	904,151.53
Sports Equipment	1,884,200.00	787,993.50	1,096,206.50
Technical and Scientific Equipment	66,192,081.36	22,644,442.76	43,547,638.60
Other Machinery and Equipment	37,731,684.74	22,233,212.45	15,498,472.29
Motor Vehicles	18,502,445.75	14,948,969.26	3,553,476.49
Other Transportation Equipment	18,550.00	12,382.13	6,167.87
Furniture and Fixtures	4,747,214.80	1,697,160.39	3,050,054.41

Account Name	Cost	Accumulated Depreciation	Net Book Value
Books	353,870.00	243,576.90	110,293.10
Other Property, Plant and Equipment	213,320.00	191,988.00	21,332.00
CIP-Buildings and Other Structures	60,635.25	0.00	60,635.25
Total	**₱780,232,023.46**	**₱369,471,000.42**	**₱410,761,023.04**

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

School Buildings include fully depreciated building still in use.

11. Biological Assets

Particulars	2020
Livestock Held for Consumption/Sale/Distribution	₱1,105,804.52
Trees, Plants and Crops Held for Consumption/Sale/Distribution	3,598,925.00
Total	**₱4,704,729.52**

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	2020		
	Current	Non-Current	Total
Prepayments	₱882,163.27	₱0.00	₱882,163.27
Deposits	3,741,994.76	0.00	3,741,994.76
Other Assets		4,311,107.27	4,311,107.27
Total	**₱4,624,158.03**	**₱4,311,107.27**	**₱8,935,265.30**

Prepayment includes salaries to contractors, advance payment for insurance of buildings and equipment and subscription of journals and newspaper for use in the library.

13. Financial Liabilities

13.1 Payables

Particulars	2020	2019
Payables		
Accounts Payable	₱2,232,215.13	₱4,357,872.85
Due to Officers and Employees	5,098,952.69	5,703,769.24
Total Payables	**₱7,331,167.82**	**₱10,061,642.09**

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

Due to Officers and Employees pertains to obligated amount for salaries and wages, overtime pay, honoraria for teaching overload and research incentives, and various reimbursement of faculty and staff for the services rendered as of December 31, 2020.

The obligated amount for Accounts Payable classified as not yet due and demandable amounted to ₱10,505,597.00 and ₱856,801.20 for Fund 011 and Fund 052, respectively. These represent valid and legal obligations for which goods/services/projects are not yet been delivered/completed/accepted by the University at year-end.

14. Inter-Agency Payables

Particulars	2020	2019
Due to BIR	₱1,631,668.32	₱850,883.91
Due to GSIS	1,604,024.47	10,132.66
Due to Pag-IBIG	126,153.55	415.08
Due to PhilHealth	15,720.18	285.37
Due to NGAs	42,956,701.18	15,226,573.83
Due to LGUs	1,092,607.24	1,092,607.24
Total Inter-Agency Payable	**₱47,426,874.94**	**₱17,180,898.09**

Due to BIR, GSIS, Pag-IBIG and PhilHealth represents unremitted amount at year-end. The same shall be automatically be remitted in January 2021.

Due to NGAs account consists of the following:

Source Agency		Project Title	GRANT		Balance as of Dec. 31, 2020
			Date	Amount	
1	DA-BAR	Developing the potentials of native pigs for organic meat production	Sep-13	₱500,000.00	₱41,640.63
2	DA-BAR	BIOGAS	Jan2015-Jan2016	80,000.00	24,306.00
3	DA	Tanay Dairy Goat Program	Nov-13	112,900.00	111,400.00
4	DepEd	Mass training of Grade 10 Teachers for Basic Education Program	Jul2015-Jul2016	2,624,000.00	1,888,456.69

Source Agency		Project Title	GRANT		Balance as of Dec. 31, 2020
			Date	Amount	
5	DILG IV-A	Conduct of CSIS Angono	Feb-17	165,915.75	15,269.65
6	DILG	SK Mandatory Training	Apr-18	2,293,100.00	1,704,337.00
7	DILG	Conduct of CSIS in Bingonan	Jun-19	150,000.00	59,407.00
8	DOLE	Students' Project	Nov-13	100,000.00	44,740.00
9	DOST-PCAARD	Enhancing Farmers' Information Technology Services (FITS) for Rural Development under the Techno Gabay Program	2008-2011	680,000.00	6,311.68
10	DOST-PCAARD	Project 3B: Enhancing Technology Transfer through IP-TBM in URS	May-20	855,093.00	472,177.69
11	DOST	Phase 1 - Establishment, Testing and Operation of Community Managed Micro Hydro Power Project in Brgy. Cayabu, Tanay, Rizal	Jan2020-May2020	244,000.00	79,071.78
12	PCIEERD	Improvement of locally designed micro hydro turbines and establishment of MHP test rig	Feb2015-Feb2016	4,994,736.00	956,616.74
13	CHED IV-A	TulongDunong Scholars	Nov-14	30,000.00	120,006.00
14	CHED IV-A	TES Beneficiaries	Dec-18	53,148,000.00	3,380,000.00
15	CHED IV-A	Iskolar Ng Bayan (INB)	Jul-16	45,670.00	35,950.00
16	CHED-Tulong Dunong	Higher Education Development Fund	Jan-17	222,388.00	121,888.00
17	CHED	TES-ESGP-PA	Nov-18	2,307,200.00	60,000.00
18	CHED IV-A	TES Beneficiaries SY2018-2019 – additional	Feb-20	13,802,000.00	1,120,725.00
19	CHED IV-A	TES Beneficiaries 1st Sem SY 2019-2020	Jun-20	18,746,000.00	1,306,000.00
20	CHED IV-A	TES Beneficiaries 1st Sem SY 2019-2020 – additional	Aug-20	2,966,400.00	286,400.00
21	CHED IV-A	TES	Aug-20	7,168,800.00	7,168,800.00
22	CHED IV-A	CHED TDP-TES Grantees 1st and 2nd Sem SY2019-2020	Oct-20	1,455,000.00	57,000.00

Source Agency		Project Title	GRANT		Balance as of Dec. 31, 2020
			Date	Amount	
23	CHED IV-A	CHED TDP-TES Grantees 2nd Sem SY2018-2019	Oct-20	640,500.00	261,000.00
24	CHED IV-A	CHED TES-Tulong Dunong Grantees 1st and 2nd Sem SY2019-2020	Sep-20	2,791,500.00	42,000.00
25	CHED IV-A	Scholarship	Sep-20	673,162.64	673,162.64
26	CHED	Production of soap to combat COVID-19	Oct-20	777,458.15	271,543.98
27	CHED	URSafe with URS: Response to COVID-19 Challenge -Washable Facemask for Frontliners	Oct-20	262,605.00	1,656.68
28	CHED	CHED - TDP - New Grantees for 2nd Sem SY 2019-2020	Nov-20	22,500.00	22,500.00
29	CHED	ESG PPA	Dec-20	164,800.00	164,800.00
30	CHED	TES	Dec-20	20,414,600.00	20,414,600.00
31	CHED	TES	Dec-20	1,730,400.00	1,730,400.00
32	NGCP	Students Financial Assistance	Mar-18	613,867.56	73,867.56
33	NGCP	EDUCATE Grantees 2nd Sem SY2019-2020	Oct-20	210,666.46	210,666.46
34	CHED	IGF		30,000.00	30,000.00
	Total				**₱42,956,701.18**

Due to NGAs account represents funds from various source agencies to sustain research and extension projects of the University and Tertiary Education Subsidy (TES) from the Commission on Higher Education (CHED) under Republic Act (RA) No. 10687.

15. Trust Liabilities

Particulars	2020	2019
Trust Liabilities	₱79,148,964.22	₱75,707,812.02
Guaranty/Security Deposit Payable	1,326,294.16	5,215,180.42
Total Trust Liabilities	**₱80,475,258.38**	**₱80,922,992.44**

Trust Liabilities account consist of fiduciary fees collected from students and CHED.

Guaranty/Security Deposits Payable account consists of retention fee deducted from contractors for every progress billing made.

16. Other Payables

The University of Rizal System has payables to agencies not classified as financial liabilities pertaining to transactions entered into by the Corporate and Business Affairs in the amount of ₱1,202,837.65.

17. Service and Business Income

Particulars	2020	2019
School Fees	₱78,260,819.32	₱117,945,262.34
Rent/Lease Income	464,824.00	1,732,260.00
Income from Hostels/Dormitories and Others	20,000.00	77,000.00
Income from Printing and Publication	40,290.00	536,446.00
Sales Revenue	7,372,293.64	23,239,953.07
Less: Cost of Sales	(6,965,915.36)	(21,404,398.40)
Interest Income	32,451.46	50,855.93
Other Business Income	2,129,350.90	3,654,869.89
Miscellaneous Income	22,469.00	184,766.13
Total Service and Business Income	**₱81,376,582.96**	**₱126,017,014.96**

School fees represent collection from Commission on Higher Education (CHED) for tuition fee of student for 2nd Semester of Academic Year (AY)2019-2020 and 1st Semester of AY2020-20201 as a result of full tuition subsidy for SUCs as per RA No. 10931 or the "Universal Access to Quality Tertiary Education Act". Other collections came from tuition and other miscellaneous fees of the Graduate School students.

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

There is a notable decrease in the total service and business income of the University because of the effect of the Covid-19 pandemic in the overall operation of the University. The decrease in "School Fees" account is due to change of the school in accordance with RA No. 11480, or the "Act of Amending Section 3 of RA No. 7797 or the Act of Lengthen the School Calendar from Two Hundred Days to Not More than Two Hundred Twenty (220) Class Days". The deferred school opening will result in the change in the timing of collection of the tuition fee from CHED for the 2nd Semester of AY2020-2021 which will be recognized as income in CY2021.

18. Personnel Services

18.1 Salaries and Wages

Particulars	2020	2019
Salaries and Wages-Regular	₱337,377,877.77	₱295,578,473.10
Salaries and Wages-Casual/Contractual	28,096,430.46	21,734,874.86
Total Salaries and Wages	**₱365,474,308.23**	**₱317,313,347.96**

18.2 Other Compensation

Particulars	2020	2019
Personal Economic Relief Allowance (PERA)	₱19,118,906.23	₱18,709,752.74
Representation Allowance (RA)	271,250.00	225,000.00
Transportation Allowance (TA)	148,281.51	99,838.34
Clothing/Uniform Allowance	4,632,000.00	4,644,000.00
Subsistence Allowance	12,425.00	53,731.25
Laundry Allowance	1,694.28	7,326.80
Honoraria	20,399,070.21	18,263,266.77
Hazard Pay	318,753.16	413,596.34
Overtime and Night Pay	3,309,551.12	4,956,088.12
Year End Bonus	59,404,326.07	52,000,691.06
Cash Gift	4,289,679.00	3,924,053.20
Other Bonuses and Allowances	23,864,360.50	16,585,684.00
Total Other Compensation	**₱135,770,297.08**	**₱119,883,028.62**

18.3 Employees Future Benefits

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

18.4 Personnel Benefit Contributions

Particulars	2020	2019
Retirement and Life Insurance Premiums	₱12,584,397.63	₱37,343,794.49
Pag-IBIG Contributions	959,800.00	935,800.00
PhilHealth Contributions	4,380,749.45	3,472,426.54
Employees Compensation Insurance Premiums	1,098,301.22	937,773.99
Total Personnel Benefit Contributions	**₱19,023,248.30**	**₱42,689,795.02**

The decrease in Retirement and Life Insurance Premiums for the CY2020 was a result of DBM Circular No. 2020-6 re: Revised payment Arrangements of Employer (Government) Share in Retirement and Life Insurance Premium (RLIP) Contribution Remitted to the Government Service Insurance System (GSIS) dated March 30, 2020.

Starting April 2020, the DBM directly remitted to the GSIS the government share in the RLIP contribution of all government agencies upon request of the latter.

The full year requirement of the government share in the RLIP has been released comprehensively under the General Allotment Release Order (GARO) No. 2020-1. A negative SARO has been issued to withdraw the premium contribution for the period April to December 2020.

18.5 Other Personnel Benefits

Particulars	2020	2019
Other Personnel Benefits	₱773,345.00	₱1,160,049.00

19. Maintenance and Other Operating Expenses

19.1 Traveling Expenses

Particulars	2020	2019
Travelling Expenses – Local	₱592,935.41	₱3,203,703.44
Travelling Expenses – Foreign	0.00	49,980.78
Total Travelling Expenses	**₱ 592,935.41**	**₱3,253,684.22**

19.2 Training and Scholarship Expenses

Particulars	2020	2019
Training Expenses	₱4,350,837.45	₱3,858,786.31
Scholarship Grants/Expenses	199,999.00	611,821.00
Total Training and Scholarship Expenses	**₱4,550,836.45**	**₱4,470,607.31**

19.3 Supplies and Materials Expenses

Particulars	2020	2019
Office Supplies Expense	₱1,263,630.02	₱ 6,054,419.38
Accountable Forms Expenses	9,498.00	12,248.00
Drugs and Medicines Expenses	211,730.00	765,427.50
Medical, Dental and Laboratory Supplies Expenses	396,445.88	440,313.00
Fuel, Oil and Lubricants Expenses	407,734.47	938,013.22
Agricultural and Marine Supplies Expenses	783,749.00	1,244,156.00
Textbooks and Instructional Materials Expense	440,576.00	528,492.00
Semi-Expendable Machinery and Equipment Expenses	1,475,773.00	2,497,903.64
Semi-Expendable Furniture, Fixtures and Books Expenses	262,697.00	374,893.00
Other Supplies and Materials Expenses	2,588,098.21	9,853,081.65
Total Supplies and Materials Expense	**₱7,839,931.58**	**₱22,708,947.39**

19.4 Utility Expenses

Particulars	2020	2019
Water Expenses	₱1,994,627.29	₱2,031,849.09
Electricity Expenses	9,954,556.45	17,919,022.21
Total Utility Expenses	**₱11,949,183.74**	**₱19,950,871.30**

19.5 Communication Expenses

Particulars	2020	2019
Telephone Expenses	₱2,545,794.14	₱ 1,721,761.02
Internet Subscription Expenses	1,591,886.48	2,080,829.40
Cable, Satellite, Telegraph and Radio Expenses	2,132,208.23	1,766,608.89
Total Communication Expenses	**₱6,269,888.85**	**₱ 5,569,199.31**

19.6 Awards/Rewards and Prizes

Particulars	2020	2019
Awards/Rewards Expenses	₱288,280.00	₱1,328,050.00
Prizes	25,700.00	51,500.00
Total Awards/Rewards and Prizes	**₱313,980.00**	**₱1,379,550.00**

19.7 Confidential, Intelligence and Extraordinary Expenses

Particulars	2020	2019
Extraordinary and Miscellaneous Expenses	₱72,396.16	₱94,488.07

19.8 Professional Services

Particulars	2020	2019
Legal Services	₱8,286.40	₱56,650.00
Other Professional Services	333,559.52	359,998.88
Total Professional Services	**₱341,845.92**	**₱416,648.88**

19.9 Repairs and Maintenance

Particulars	2020	2019
Repairs and Maintenance - Infrastructure Assets	₱0.00	₱639,238.05
Repairs and Maintenance - Buildings and Other Structures	0.00	1,539,976.60
Repairs and Maintenance - Machinery and Equipment	168,640.00	338,499.00
Repairs and Maintenance - Transportation Equipment	74,554.00	263,293.12
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	990.00	0.00
Total Repairs and Maintenance Expenses	**₱244,184.00**	**₱2,781,006.77**

19.10 Taxes, Insurance Premiums and Other Fees

Particulars	2020	2019
Taxes, Duties and Licenses	₱30,854.22	₱33,455.67

Particulars	2020	2019
Fidelity Bond Premiums	308,625.00	306,750.00
Insurance Expenses	4,134,365.63	2,999,571.07
Total Taxes, Insurance Premiums and Other Fees	**₱4,473,844.85**	**₱3,339,776.74**

19.11 Labor and Wages

Particulars	2020	2019
Labor and Wages	**₱6,016,299.63**	**₱10,999,076.63**

19.12 Other Maintenance and Operating Expenses

Particulars	2020	2019
Advertising Expense	₱57,456.00	₱15,000.00
Printing and Publication Expenses	60,447.60	1,488,086.37
Representation Expenses	871,285.71	5,619,087.63
Transportation and Delivery Expenses	15,000.00	160.00
Rent / Lease Expenses	8,550.00	512,727.00
Membership Dues and Contributions to Organizations	1,731,791.12	1,872,351.95
Subscription Expenses	867,305.91	0.00
Other Maintenance and Operating Expenses	177,617.00	225,371.00
Total Other Maintenance and Other Operating Expenses	**₱3,789,453.34**	**₱9,732,783.95**

20. Financial Expenses

Particulars	2020	2019
Bank Charges	**₱200.00**	**₱300.00**

21. Non-Cash Expenses

21.1 Depreciation

Particulars	2020	2019
Depreciation-Investment Property	₱159,075.92	₱159,075.92
Depreciation-Land Improvements	1,818,190.18	854,134.10
Depreciation-Infrastructure Assets	91,788.00	100,998.00
Depreciation-Buildings and Other Structures	9,576,493.52	8,794,300.45
Depreciation-Machinery and Equipment	22,305,154.39	23,297,537.51
Depreciation-Transportation Equipment	1,210,941.90	1,227,487.09
Depreciation-Furniture, Fixtures and Books	408,319.16	294,629.60
Depreciation-Other Property, Plant and Equipment	0.00	8,818.50
Total Depreciation	**₱35,569,963.07**	**₱34,736,981.17**

22. Net Financial Assistance/Subsidy

Financial Assistance/Subsidy from NGAs, LGUs, GOCCs

Particulars	2020	2019
Subsidy from National Government	₱539,139,365.46	₱499,228,150.56
Less: Unused NCA	(29,336,870.12)	(2,512,675.91)
Total Financial Assistance/Subsidy from NGAs, LGUs and GOCCs	**₱509,802,495.34**	**₱496,715,474.65**

PART II

Observations and Recommendations

OBSERVATIONS AND RECOMMENDATIONS

A. Financial and Compliance Audit

1. The Property, Plant and Equipment (PPE) account with a net book value of ₱410,761,023.04 as of December 31, 2020 was not reliable due to unrecorded parcels of land, buildings and structures of several campuses of the University, contrary to Sections 3 and 5, Chapter 10 of Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, International Public Sector Accounting Standard (IPSAS) 17 and Section 6.1 (f.2) of COA Circular No. 2015-002 dated March 9, 2015, thus affecting the correctness and reliability of the said account balances. Likewise, the Report on Physical Count of Property, Plant and Equipment (RPCPPE) was not submitted to the Audit Team for review, which is inconsistent per instructions in Appendix No. 73 of GAM for NGAs, Volume II.

Section 3, Chapter 10 of 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 *"Measurement at Recognition. PPE that qualifies for recognition as an asset shall be measured at cost. <u>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."</u>* *(underscoring supplied)*

Also, IPSAS 17 prescribes the recording and measurement of all PPE), as follows:

> *Recognition:*
>
> *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:

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 6.1 (f.2) of COA Circular No. 2015-002 dated March 2015 on 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 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.

The Land account of the University of Rizal (URS) as of December 31, 2020 showed a balance of ₱30,289,430.00. Verification of the recorded balance disclosed that this account pertains to 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**	**OCT/TCT No.**
Pililla	Donation	1/20/93	24,958	₱ 56,780.00	M-51045, 46, 47
Montalban	Donation	6/9/98	12,498	2,499,000.00	377946
Tanay	Patent		924,455	27,733,650.00	M-002
			Total	**₱30,289,430.00**	

While, lands occupied by the other seven URS campuses in the Municipalities of Angono, Binangonan, Cainta, Cardona, Morong, Taytay and Antipolo City remain unrecorded as of reporting date. Hence, understates the Land and Accumulated Surplus/(Deficit) account by undetermined amount.

Management's actions in securing land title for its seven campuses since 2009 still did not prosper up to this date, the same with its effort to obtain Deed of Donation from the Local Government Units (LGUs) where the campuses located. Relative thereto, the University Management is encourage to visit the provisions of DENR Administrative Order No. 2015-01 dated March 4, 2015, entitled *"Guidelines for the Processing and Issuance of Special Patents for Public School Sites Under Republic Act No. 10023"*, and consult with the Provincial Environment Natural Resources Office (PENRO) for proper guidance.

Likewise, the following recorded balance of Buildings and Other Structures account as of year-end is also understated by undetermined amount of unrecorded properties of the URS:

Account	Recorded Cost	Accumulated Depreciation	Net Book Value
School Buildings	₱356,710,081.62	₱130,337,609.43	₱226,372,472.19
Hostels and Dormitories	1,205,825.00	1,085,242.50	120,582.50
Other Structures	29,584,876.96	16,069,219.97	13,515,656.99
Total	**₱387,500,783.58**	**₱147,492,071.90**	**₱240,008,711.68**

In an ocular inspection conducted on infrastructure projects in Morong, Tanay, Pililla, Taytay and Antipolo campuses revealed that there are buildings and other structures which are not included in the Accounting books as of reporting date due to lack of relevant documents as basis for recording the same. These unrecorded properties, are either 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",* or infrastructures funded by the LGUs, such as the three-storey Ynares College of Engineering building in Antipolo campus. The school building was supposed to be 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 said LGU and the University was only granted the usufructuary right for an undetermined period.

The following are the 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 2 storey building	School Building
	ROTC Building	School Building
	Stage oval	Other Structures

Location	Name of Buildings/Structures	Classification per UACS
	Stage, covered gym	Other Structures
	Staff House	Building
Pililla	Rodriguez type Building 3 storey	School Building
	Stage	Other Structure
Taytay	Unnamed School Building	School Building
	Gymnasium	Other Structures
Antipolo	Duavit Building- College of Education	School Building
	Garcia Building –Student Organization	Building
	Hostel-College of Hospitality Industry	Building
	Sumulong Building-College of Education	School Building
	Sumulong Administration Building	Building
	Stage	Other Structures
	Ynares Building - College of Engineering	School Building

The non-recording of Land, Buildings and Other Structures of various campuses affected the fair presentation of the PPE, Accumulated Surplus/Deficit accounts and the corresponding Depreciation Expenses and Accumulated Depreciation accounts (for buildings and other structures) in the financial statements.

It is the fair value of the assets that need to be established in order to record the related assets, based on the above-mentioned criteria. Fair value as defined in Section 2, Chapter 5 of the GAM for NGAs, Volume I, is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

On the other hand, the University Inventory Committee's action is the same with last CY 2019. They conducted physical inventory of items of PPE as of year-end, but again failed to prepare and submit the RPCPPE to the Audit Team for review up to this date, in violation of the provisions cited in Appendix 73 of the GAM for NGAs, Volume II thus, any noted discrepancy between the actual physical count and records that needs immediate action cannot be done.

This is a reiteration of prior year's audit observation due to failure of the URS Management to fully implement the audit recommendations. Thus, the reported balances of PPE accounts as of December 31, 2020 are still inaccurate and unreliable.

We reiterated our recommendations that the University President:

a. **create an Appraisal Committee or seek assistance from the Rizal Provincial Government thru its Appraisal Committee, to determine the fair value of the unrecorded parcels of land, buildings and other structures, which should be considered by the Accountant to record said properties at fair value, pursuant to Sections 3 and 5, Chapter 10 of GAM for NGAs, Volume I and IPSAS No. 17; and**

b. **instruct the Inventory Committee and Supply Officers of URS campuses, respectively, to prepare and submit in accordance with the instructions cited in Appendix No. 73 of the GAM for NGAs, Volume II, the RPCPPE for reconciliation of the record of Accounting and Supply Office and for audit purposes of the Audit Team.**

Management's Comment:

During the exit conference Management informed the Audit Team that the RPCPPE was already prepared but the same were not yet finalized and were routed to different offices for signature of appropriate authorities. While the duly created Appraisal Committee was not able to appraise all items of the unrecorded PPE and accounted only four items of these properties. These were already recorded by the Accounting Office in the books of accounts on prior years. Management committed to adhere fully on the above audit recommendations.

Audit Team's Rejoinder:

The Audit Team will strictly monitor Management's compliance.

2. **Unserviceable properties costing ₱14,639,249.96 which no longer qualify as assets were still carried in the books because disposal of said properties has not yet been undertaken by the University, contrary to Section 79 of Presidential Decree (PD) No. 1445, COA Circular No. 89-296 dated January 27, 1989, and Section 2(b), Chapter 2 of Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, hence total assets reported as of year-end were overstated by the carrying amount of the unserviceable properties and the University was deprived of additional income that could have been obtained had these properties been sold or negotiated promptly.**

Section 79 of PD No. 1445, otherwise known as Government Auditing Code of the Philippines, provides:

> *"When government property has become unserviceable for any cause, or is no longer needed, it shall, upon application of the officer accountable therefor, be inspected by the head of the agency or his duly authorized representative in the presence of the auditor concerned and, if found to be valueless or unsalable, it may be destroyed in their presence. If found to be valuable, it may be sold at public auction to the highest bidder under the supervision of the proper committee on award or similar body in the presence of the auditor concerned or other duly authorized representative of the Commission, after advertising by printed notice in the Official Gazette, or for not less than three consecutive days in any newspaper of general circulation, or where the value of the property does not warrant the expense of publication, by notices posted for a like period in at least three public places in the locality where the property is to be sold. In the event that the public auction fails, the property may be sold at a private sale at such*

price as may be fixed by the same committee or body concerned and approved by the Commission."

Also, Section 7 COA Circular No. 89-296 dated January 27, 1989 states:

"In all modes or instances of disposal of government property or assets as herein above contemplated, the proceedings shall be undertaken by the appropriate authority in the presence of the Auditor or other COA representative who shall act as an intelligent, responsive and articulate witness thereto. The said act of witnessing shall not be confined merely to seeing what is being done during the proceedings but shall be related to the more meaningful discharge by the Auditor of his/her constitutional duty to examine, audit and settle all accounts pertaining to the expenditures or uses of government funds and property. Thus, the Auditor acting as such witness may verbally advise the agency head or his duly authorized representative of any objectionable feature/s of the proceedings.xxx"

The Audit Team noted during review of the Report on the Physical Count of Property, Plant and Equipment (RPCPPE) as of December 31, 2018, various items of unserviceable properties costing ₱14,639,249.96 ***(Annex A)*** which are no longer qualify as asset are still carried in the books of the University. The Audit Team could not determine if these unserviceable properties are still included in the December 31, 2020 and 2019 Property Records, because no RPCPPE has been prepared and submitted by the Inventory Committee for these reporting dates. However, verification of records disclosed that these unserviceable properties remained in the books as of December 31, 2020 and the Audit Team have not received from management, request for inspection of properties for disposal during the CYs 2020 and 2019.

Below is a summary of the unserviceable properties as of December 31, 2020:

Account	Cost	Accumulated Depreciation	Net Book Value
Office Equipment	₱ 920,090.00	₱ 828,081.00	₱ 92,009.00
Information and Communication Technology Equipment	9,386,745.75	8,448,071.18	938,674.58
Agricultural and Forestry Equipment	54,700.00	49,230.00	5,470.00
Communication Equipment	112,730.00	98,807.40	13,922.60
Medical Equipment	217,950.00	198,599.63	19,350.38
Technical and Scientific Equipment	2,015,487.96	1,813,939.16	201,548.80
Other Machinery and Equipment	796,236.85	711,847.82	84,389.04
Motor Vehicles	1,135,309.40	1,021,778.46	113,530.94
Total	**₱14,639,249.96**	**₱13,170,354.64**	**₱1,468,895.32**

Section 2(b), Chapter 2 of the GAM for NGAs, Volume I define assets as resources controlled by an entity as a result of past events, and from which future economic benefits or service potential are expected to flow to the entity. The above properties are no longer qualified as an asset since it has no longer service potentials due to damage or obsolescence, hence, must be dropped from the books of the University. The Inventory and Inspection Report of Unserviceable Property (IIRUP) should be used in reporting the unserviceable properties of the University, pursuant to Appendix 74 of the GAM for NGAs, Volume II.

Prolonged custody of these unserviceable properties will result to its further deterioration due to its continuous exposure to natural elements and loss of possible additional income. The foregoing also overstates the reported carrying value of the PPE accounts as of year-end.

We recommended that the University President:

a. **instruct the Inventory Committee in coordination with the Campus Directors and Supply Officers, to prepare the Inventory and Inspection Report of Unserviceable Property (IIRUP) for all items of PPE that are considered unserviceable, pursuant to Appendix 74 of the GAM for NGAs, Volume II;**

b. **direct the Supply and Property Management Office Head to institute measures to properly dispose all reported unserviceable properties in accordance with the provisions of PD No. 1445 and other existing guidelines on disposal of government property; and**

c. **advise concerned personnel to submit copy of IIRUP to Accounting Unit upon completion of the disposal, the said report shall be the basis of journal entries through Journal Entry Voucher (JEV) in dropping the affected PPE accounts in the books of the University.**

Management's Comment:

According to Supply and Property Management Office (SPMO) during the exit conference, the IIRUP was already prepared and all items of unserviceable properties were placed in their central storage in URS Tanay Campus, awaiting disposal. Management committed that the above noted unserviceable properties will be disposed of within the CY 2021.

Audit Team Rejoinder:

The Audit Team will strictly monitor Management's compliance.

3. **The Biological Assets account balance amounting to ₱4,704,729.52 at year-end was unreliable due to: (a) unrecorded offspring of livestock during the year amounting to ₱117,000.00; (b) improperly classified 3,241 items of the asset; (c) non-maintenance of Biological Asset Property Card (BAPC) and non-preparation of Quarterly Report on Biological Asset (QRBA) per Appendices 78 and 79 of Government Accounting Manual (GAM) for National Government Agencies, Volume II, respectively, resulting in its non-submission; and (d) a net variance amounting to ₱2,631,895.48 between the General Ledger and the Physical Inventory Count, contrary to Paragraph 31 of**

International Public Sector Accounting Standard (IPSAS) 27; and Sections 2 and 11, Chapter 11, GAM for NGAs, Volume I, thus affecting its fair presentation in the financial statements.

Paragraph 31 of IPSAS 27, provides guidelines in the recognition of gains and losses arising on initial recognition of biological assets:

> *"A loss may arise on initial recognition of a biological asset, because costs to sell are deducted in determining fair value less costs to sell of a biological asset. A gain may arise on initial recognition of a biological asset, such as when a calf is born".(underscoring supplied)*

Analysis of the Livestock Held for Consumption/Sale/Distribution account disclosed that no gain was recognized during the year, despite of increase in quantity of livestock through growth as reflected in the physical inventory report, which resulted in the understatement of the related asset and income account.

Records from Production Unit showed that a total of 41 heads of swine and goat were born during the year amounting to ₱117,000.00, but no journal entry was made to recognize the asset and gain, as required under the above accounting standards.

Livestock	Quantity	Price/Unit	Total
1. Swine			
a. Boar	1	2,800.00	₱2,800.00
b. Weaners	9	2,800.00	25,200.00
c. Piglets	28	2,800.00	78,400.00
2. Goat			
a. Buck	1	7,000.00	7,000.00
b. Kid	2	1,800.00	3,600.00
Total	**41**		**₱117,000.00**

Moreover, 3,241 items of the Biological Assets account amounting to ₱5,764,125.00 ***(Annex B)*** were misclassified as Consumable Biological Assets, such as orchards that are fruit bearing trees that should have been classified as Bearer Biological Assets, which affects its fair presentation in the financial statements. Consumable and Bearer Biological Assets were defined in Section 2.c and f, of Chapter 11, Volume I of GAM for NGAs, as follows:

> *"c. Bearer Biological Assets - are those biological assets that are used repeatedly or continuously for more than one year in an agricultural activity. Bearer biological assets are not agricultural produce but, rather, are self-regenerating. Example, livestock from which milk is produced, grape vines, fruit trees, and trees from which firewood is harvested while the tree remains. (Par. 40, IPSAS 27)*

f. *Consumable Biological Assets – are those that are held for harvest as agricultural produce or for sale or distribution at no charge or for a nominal charge as biological assets. Examples of consumable biological assets are <u>animals and plants for one-time use</u> such as livestock intended for the production of meat, livestock held for sale, fish in farms, crops such as maize and wheat, and trees being grown for lumber." (underscoring ours)*

The Audit Team also observed that the Caretakers or Officer-in-Charge for each type of biological asset did not maintain Biological Asset Property Card (BAPC) per Appendix 78 of GAM for NGAs, Volume II, thus encounter difficulty in reconciling variances between controlling account and the physical inventory due to the absence of detailed information for each class or type of biological asset.

It was also reported that BAPC was not maintained by the Property Officer of the University. Moreover, the Quarterly Report on Biological Asset (QRBA) per Appendix 79 of GAM for NGAs, Volume II was not prepared and unsubmitted to the Audit Team, contrary to Section 11, Chapter 11 of GAM for NGAs, Volume I, which provides that a QRBA shall be prepared and submitted containing, among others, the balances at beginning of the quarter and the changes in fair value of the biological assets due to physical changes such as: a) growth, b) degeneration, c) production, and d) procreation. This report shall be the basis of the Accountant to recognize gain or loss on fair value of the biological assets. The original copy of the report should have been submitted to the Audit Team thru the Accountant in accordance with the instructions in the said Appendix 79. The absence of these cards/reports has casted doubts on the accuracy, existence and valuation of the recorded biological assets at year-end.

Lastly, comparison of the balances of the General Ledger as of year-end and the result of physical count disclosed a net variance of ₱2,631,895.48, shown below:

As of December 31, 2020			
Biological Assets	**Per GL**	**Per Physical Inventory Count**	**Variance**
Livestock	₱ 1,105,804.52	₱ 607,500.00	₱ 498,304.52
Trees, Plants and Crops	3,598,925.00	6,729,125.00	(3,130,200.00)
Total	**₱ 4,704,729.52**	**₱ 7,336,625.00**	**₱ (2,631,895.48)**

The Audit Team noted that without the detailed information that can be derived from BAPC and QRBA for each class or type of biological assets owned by the University, the discrepancy will always exist every reporting period date. Moreover, no information was disclosed to the Audit Team on the valuation method used by Management on its inventory report.

We recommended that the University President:

a. **direct the Accountant to record biological assets based on the recognition criteria presented in IPSAS 27 and to analyze the Biological Assets or identify each item of biological asset that needs**

reclassification, based on description provided by Section 2, Chapter 11 of GAM for NGAs, Volume I, and effect the necessary adjusting journal entries, if warranted;

b. instruct the Director for Production Services to ensure maintenance of updated BAPC of all biological assets of the University by the Caretaker or Officer-in-charge and prepare and submit regularly copies of the QRBA to Accounting for recording and to the Audit Team for audit purposes;

c. direct the Accountant in coordination with the Director for Production Services to reconcile their records on biological assets in order to eliminate the noted variance and reflect fairly the balance of the Biological Asset accounts in the Financial Statements; and

d. instruct the University Production and Services Management Committee (UPSMC) to formulate policy on the valuation of biological assets consistent with the existing rules and regulations prescribed under IPSAS 27.

Management's Comment:

Effective January 2021, Biological Asset Property Card (BAPC) – Appendix 78 will be maintained by the Project In-charge. The Quarterly Report on Biological Asset (QRBA) – Appendix 79 will be submitted to the Accounting Office on or before the 5th day of the following month.

A University Production and Services Management Committee (UPSMC) shall be created through an Office Order. One of its tasks is to formulate policy on the valuation of biological assets as prescribed under IPSAS 27.

Journal Entry Vouchers (JEVs) were prepared by the Accountant to recognize the offspring of livestock for CY 2020 (JEV No. 073-21-01-0006D) and the reclassification of accounts and adjustments to recognize ending balance per physical count as of December 31, 2020 of the Biological Asset account (JEV No. 062-21-01-0012B).

Audit Team's Rejoinder:

The Audit Team will strictly monitor Management's compliance.

4. The Cash in Bank – Local Currency, Current Account (CIB-LCCA) balance as of year-end, amounting to ₱296,266,922.22 was unreliable due to: (a) non-preparation and submission of monthly Bank Reconciliation Statement (BRS) of the Corporate and Business Affairs (CBA) bank account; and (b) non-adjustments of unreleased checks and stale checks amounting to ₱8,966,276.50 and ₱567,218.79, respectively, contrary to Section 74 of Presidential Decree (PD) No. 1445; and pertinent provisions of Chapters 21, 6 and 19 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I.

Section 74 of PD No. 1445 states that *"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."*

Likewise, Sections 5 and 7, Chapter 21 of GAM, Volume I, provides:

> *"Section 5 - 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."*
>
> *"Section 7 - 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"*

Section 56, Chapter 19 of the same Manual states:

> *"A Schedule of Unreleased Commercial Checks shall be prepared by the Cashier for submission to the Accounting Division/Unit. All unreleased checks at the end of the year shall be reverted back to the cash accounts. A JEV shall be prepared to recognize the restoration of the cash equivalent to the unreleased checks and the recognition of the appropriate liability/payable account. The accounting entry for the restoration of the unreleased check to the cash account shall be a debit to "Cash in Bank, Local Currency Current" account with credit to the appropriate liability account. There shall be no physical cancellation of the checks. The JEV supporting such restoration shall form part of the supporting document to the financial statements to be submitted to COA at year end. At the start of the ensuing year, another JEV shall be drawn to reverse the previous entry made and recognize the availability of the checks for release. This procedure shall not apply to account "Cash-Modified Disbursement System (MDS)" since there is no actual cash with the GSBs."*

Also, Section 45, Chapter 6 of the Manual prescribes the proper accounting treatment for cancelled checks, which includes stale, voided or spoiled. Illustrative accounting entries to recognize the cancellation and replacement of the stale, voided or spoiled Modified Disbursement System (MDS) and commercial checks are as follows:

	For Checks Issued in the Current Year	For Checks Issued in the Prior Year
I. To recognize cancellation		
a. MDS checks	Cash-MDS, Regular (debit) Accounts Payable (credit)	Accumulated Surplus/(Deficit) (debit) Accounts Payable (credit)
b. Commercial checks	CIB-LCCA (debit) Accounts Payable (credit)	CIB-LCCA (debit) Accounts Payable (credit)
II. To recognize replacement		
a. MDS checks	Accounts Payable (debit) Cash-MDS, Regular (credit)	Accounts Payable (debit) Cash-MDS, Regular (credit)
b. Commercial checks	Accounts Payable (debit) CIB-LCCA (credit)	Accounts Payable (debit) CIB-LCCA (credit)
III. To recognize cancellation without replacement		
a. MDS checks	Cash-MDS, Regular (debit) Appropriate account (credit)	Accumulated Surplus/(Deficit) (debit) Appropriate account (credit)
b. Commercial checks	Accumulated Surplus/(Deficit) (debit) Appropriate account (credit)	Accumulated Surplus/(Deficit) (debit) Appropriate account (credit)

The same with the previous year's audit observation, the Management failed anew, to prepare and submit monthly BRS of the CBA for all the months of CY 2020 to the Audit Team, despite constant follow-ups and demand. Its continuous non-preparation and submission to the Audit Team prevented the review and verification of the accuracy of the reported Cash in Bank balance of the CBA, hence rendered the total CIB-LCCA balance reflected in the financial statements doubtful.

Inquiry revealed that the former staff of CBA Office tasked to do the accounting works was transferred to other department and her replacement is not equipped to handle the tasks. Records show that the latest BRS submitted from the CBA is for the month of October 2019, leaving the CIB-LCCA balances for the months of November, December 2019 and all the months of CY 2020 not reconciled, contrary to the above cited regulations.

Further, review of the submitted BRS for the other bank accounts disclosed that the outstanding checks include 399 unreleased checks ***(Annex C)*** and 27 stale checks ***(Annex D)*** amounting to ₱8,966,276.50 and ₱567,218.79, respectively, which should have been adjusted at year-end as prescribed by the above provisions of Chapters 6 and 19 of GAM for NGAs, Volume I.

The foregoing observation affects the fair presentation of the respective accounts reported in the Statement of Financial Position.

We recommended that the University President instruct the Director for Finance Services to assign competent personnel to handle the accounting functions for the Corporate and Business Affairs or consider integration to the Office of the Accountant, the recording of the business affairs transactions of the University.

Also, we reiterated our recommendations that the University President:

a. **direct the Accountant or designated staff to prepare lacking Bank Reconciliation Statements of the CBA for the months of November and December 2019 and for all the months of CY 2020 and submit the same to the Auditor for review. Henceforth, strictly observe the prescribed period in the submission of the monthly BRS, pursuant to Section 74 of PD No. 1445 and Sections 5 and 7, Chapter 21 of the GAM for NGAs, Volume I; and**

b. **instruct the Accountant to ensure that the necessary journal entries for all book reconciling items and needed year-end adjustments for the CIB-LCCA, as prescribed by Section 56, Chapter 19 and Section 45, Chapter 6 of the GAM for NGAs, Volume I, were made for its fair presentation in the Statement of Financial Position.**

Management's Comment:

For future transactions, journal entries will be prepared to recognize the reversion of unreleased checks to cash accounts at year-end. Cashier will be advised to prepare the Schedule of Unreleased Commercial Checks as basis of the accounting unit in preparation of Journal Entry Vouchers (JEVs).

JEVs were prepared to recognize the cancellation of stale MDS/commercial checks as of December 31, 2020.

Because of the limited manpower of non-teaching personnel and given the restrictions on hiring new employees, the current CBA staff will be given proper training in accounting to equip her with necessary knowledge in handling business transactions of the Business Resource Generation (BRG).

The BRS for the months of November and December 2019 were submitted on March 26, 2021, while BRS for the months of CY 2020 will be submitted on April 12, 2021

Audit Team's Rejoinder:

That Audit Team will review the submitted BRS for the months of November and December 2019 and JEVs; and will communicate to Management results thereof. As of this writing no BRS for all the months of CY 2020 were submitted to the Audit Team.

The Audit Team will strictly monitor management's future compliance.

5. **The accuracy and existence of the reported year-end balance of Inventories in the Statement of Financial Position totaling ₱8,051,576.78 could not be ascertained due to: (a) incomplete Report on the Physical Count of Inventories (RPCI); (b) Stock Card (SC) maintained by the Supply and Property Management Office (SPMO) is incomplete; and (c) non-maintenance of the Supplies Ledger Card (SLC) of the Accounting Office, which was**

inconsistent with Sections 9 and 17, Chapter 8 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, thus rendering the inventory balance at year-end doubtful and affects the fairness of presentation of the account in the financial statements.

Section 9, Chapter 8 of GAM for NGAs, Volume I provides, among others, that the supplies and materials purchased for inventory purpose shall be recorded using the perpetual inventory system which requires accounting records to show the amount of inventory on hand at all times through the maintenance of the SLC *(Appendix 57)* by the Accounting Division/Unit and SC *(Appendix 58)* by the Supply and/or Property Division/Unit for each item in stock.

Also, Section 17, Chapter 8 of the Manual prescribes that the SLC shall be used to record materials received, issued and the balance both in quantity and amount at any time and shall be maintained by the Accounting Division/Unit for each kind of supplies and materials. While, the SC shall be used to record all receipts and issues of supplies and the balance in quantity at any time. It shall be maintained by the Property and/or Supply Division/Unit for each item in stock. Also, the RPCI *(Appendix 66)* shall be used to report the physical count of supplies by type of inventory as at a given date. It shows the balance of inventory items per card and per count and shortage/overage, if any. These include the semi-expendable property wherein the issue is covered by ICS.

Verification of the submitted RPCI as of December 31, 2020 disclosed that the items of inventory included in the report consist only of inventory for Office Supplies with a total amount per count of ₱2,460,435.87, which is overstated by ₱144,814.86 as compared with the book balance as of year-end of ₱2,315,621.01.

On the other hand, no physical count on other items of inventory amounting to ₱5,735,955.77 was made, as summarized below:

Items of Inventory	Amount
Inventory Held for Sale	
Merchandise inventory	₱3,366,150.00
Inventory Held for Consumption	
Accountable Forms, Plates and Stickers Inventory	136,822.40
Medical, Dental and Laboratory Supplies Inventory	82,901.12
Agricultural and Marine Supplies Inventory	829,905.50
Textbooks and Instructional Materials Inventory	26,788.10
Other Supplies and Materials Inventory	683,630.54
Semi-Expandable Machinery and Equipment	
Semi-Expendable Office Equipment	153,105.64
Semi-Expendable Information and Communications Technology	49,296.22
Semi-Expendable Agricultural and Forestry Equipment	4,689.00

Items of Inventory	Amount
Semi-Expendable Medical Equipment	18,095.00
Semi-Expendable Other Machinery and Equipment	384,572.25
Total	**₱5,735,955.77**

The preceding items of inventory should have been counted and included in the preparation of the RPCI and submitted to the Auditor not later than July 31st and January 31st of each year for the first and second semesters, respectively, as prescribed by the Manual.

Moreover, reconciliation of the variances noted during the actual physical count cannot be done as complete and updated record of Stock Cards and Supplies Ledger Card are not maintained by the SPMO and the Accounting Office, respectively. Thus, the reported balance of the Inventory accounts as of year-end will remain doubtful and affects fairness of presentation of the account in the financial statements.

We recommended that the University President:

a. **direct the duly created Inventory Committee to conduct physical count on all items of inventory owned by the University and prepare the RPCI and submit the same to the Auditor not later than July 31st and January 31st of each year for the first and second semesters, respectively, pursuant to provisions of Section 17, Chapter 8, Volume I of the GAM;**

b. **require the SPMO and Accounting Office to maintain complete and updated records of Stock Cards and SLCs, respectively, of all items of inventory accounts; and**

c. **direct the SPMO and Accounting Office to investigate and reconcile, any variances noted between the actual physical count and records of Stock Cards and SLCs.**

Management's Comment:

Management during exit conference informed the Audit Team that the records of the Accounting Office and SPMO were already reconciled. As to the report on physical count of inventories they committed to adhere to the audit recommendations.

Audit Team's Rejoinder:

The Audit Team will validate management's action and will strictly monitor their future compliance.

6. **Due to National Government Agencies (NGAs) with unexpended balance totaling ₱8,570,329.39, has been idle in the custody of the University for many years now, thus deprived the national government of the much needed funds for its various projects and programs, contrary to the provisions under Section 10 of the General Appropriations Act (GAA) for Fiscal Year (FY) 2020,**

Items 4.9 and 6.7 of COA Circular No. 94-013 dated December 13, 1994 and Section 63, Chapter 6 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I.

Section 10 of GAA for FY 2020, on the Reversion, Closure and Transfer of Special Accounts, Fiduciary or Trust Funds, Revolving Funds and Unauthorized Accounts provides:

> *"Departments, bureaus, offices and instrumentalities of the National Government, including Constitutional Offices enjoying fiscal autonomy and SUCs are mandated to close and revert all balances of Special Accounts, Fiduciary or Trust Funds, and Revolving Funds to the General Fund in any of the following instances: (i) when there is no legal basis for its creation; (ii) when their terms have expired; or (iii) when they are no longer necessary for the attainment of the purposes for which funds were established."*

While, Items 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 aforementioned GAM provides accounting policies for the transfer of funds, to wit:

> 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 the Due to NGAs account disclosed that ₱8,570,329.39 or 20% of its year-end balance of ₱42,956,701.18 has been in the custody of the University for many years now. Details of which were summarized as follows:

Source Agencies	**Project Title**	**GRANT**		**Unexpended Amount as of Dec. 31, 2020**	**Remarks**
		Date	**Amount**		
DA-BAR	Developing the potentials of native pigs for organic meat production	Sep-13	500,000.00	₱ 41,640.63	Terminated
DA-BAR	BIOGAS	Jan2015-Jan2016	80,000.00	24,306.00	Completed/ fully delivered
DA	Tanay Dairy Goat Program	Nov-13	112,900.00	111,400.00	Completed/ fully delivered
DepEd	Mass training of Grade 10 Teachers for Basic Education	Jul2015-Jul2016	2,624,000.00	1,888,456.69	Completed/ fully delivered

Source Agencies	Project Title Program	GRANT		Unexpended Amount as of Dec. 31, 2020	Remarks
		Date	Amount		
DILG IV-A	Conduct of CSIS Angono	Feb-17	165,915.75	15,269.65	Completed/ fully delivered
DILG	SK Mandatory Training	Apr-18	2,293,100.00	1,704,337.00	Completed/ fully delivered
DILG	Conduct of CSIS in Binangonan	Jun-19	150,000.00	59,407.00	Undetermined project status
DOLE	Students' Project	Nov-13	100,000.00	44,740.00	Completed/ fully delivered
DOST-PCAARD	Enhancing Farmers' Information Technology Services (FITS) for Rural Development under the Techno Gabay Program	2008-2011	680,000.00	6,311.68	Undetermined project status
PCIEERD	Improvement of locally designed micro hydro turbines and establishment of MHP test rig	Feb2015 - Feb2016	4,994,736.00	956,616.74	Suspended since December 2017
CHED IV-A	Tulong Dunong Scholars	Nov-14	201,000.00	120,006.00	Recipients no longer connected with URS
CHED IV-A	TES Beneficiaries	Dec-18	53,148,000.00	3,380,000.00	Undetermined project status
CHED IV-A	Iskolar Ng Bayan (INB)	Jul-16	45,670.00	35,950.00	Recipients no longer connected with URS

Source Agencies	Project Title	GRANT		Unexpended Amount as of Dec. 31, 2020	Remarks
		Date	Amount		
CHED-Tulong Dunong	Higher Education Development Fund	Jan-17	222,388.00	121,888.00	Recipients no longer connected with URS
CHED	TES-ESGP-PA	Nov-18	2,307,200.00	60,000.00	Undetermined project status
Total				**₱8,570,329.39**	

Records show that the above projects have been idle for up to five years and with funds transferred by the source agency to the University as early as CY 2008. Likewise, three of the above projects totalling ₱277,844.00 unexpended balance have recipients that are no longer connected with the University; six were completed or fully rendered projects which had an excess balance amounting to ₱3,788,509.34; and two terminated/suspended projects with total unexpended balance of ₱998,257.37, all remained in the custody of the University for a significant period of time. According to management these funds will soon be returned to the source agencies as soon as the required documentations such as liquidation and terminal reports were provided by its proponents.

While, the status of implementation of some of these projects cannot be determined due to failure of Management to submit to the Auditor the project financial status report as of year-end, together with its supporting documents such as Memorandum of Agreement (MOA) or approved request for extension of project implementation.

Since this is a reiteration with updates of the observation embodied in the CY 2019 Annual Audit Report (AAR) as Management was not able to fully implement the recommendations. The Audit Team would like to emphasize that the unexpended balance of fund transfers from various source agencies, having been idle for significant period of time in the custody of the University, may have lost their intended purpose as mentioned in Section 10 of the GAA of FY 2020. Thus, reverting these funds to the General Fund as required by law, could have provided the National Government of the much needed funds for its various projects and programs.

We reiterated our prior year's recommendations that Management:

a. **require the Accountant and the Project Implementers to return the unexpended balance of Due to NGAs account to the source agencies in compliance with the provisions of Section 10 of GAA of FY 2020, Items 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, 2020, with supporting documents such as Memorandum of Agreement (MOA) or approved request for extension of project implementation; and**

c. **instruct the Director for Finance Services to closely monitor the status of all Funds transferred to the University.**

Management's Comment:

Management claimed that some projects, such as those coming from CHED took them some time in exhausting all efforts to locate the whereabouts of these target beneficiaries/students as instructed by the funding agency. As to the other funded projects, offices concerned are able to refund some of these unexpended funds to its source agencies and the process is still on-going.

Audit Team's Rejoinder:

The Audit Team reminded the Management to ensure that said target beneficiaries are still eligible for the benefit coming from the fund and the Audit Team will strictly monitor their compliance.

7. **The validity and propriety of the payment of Year-End Assistance to all teaching and non-teaching personnel of the University amounting to ₱3,183,000.00 could not be determined due to incomplete documentation to support the same, contrary to Section 4(6) of Presidential Decree (PD) No. 1445 and COA Circular No. 2012-001 dated June 14, 2012.**

Section 4(6) of PD No. 1445, provides that claims against government funds shall be supported with complete documentation.

Likewise, COA Circular No. 2012-001 dated June 14, 2012 provides the guidelines and documentary requirements for common government transactions.

Audit of disbursement vouchers for the grant of Year-End Assistance in the amount of ₱3,000.00 each to all teaching and non-teaching personnel of the University for CY 2020 with a total amount ₱3,183,00.00 disclosed that payments made were not supported with complete documentation. The lacking documents to substantiate the transaction, among others, are as follows:

1. Printed and soft copy of the approved payroll;
2. Letter to the bank to credit employees account (with detailed listing of name of employees, account numbers and amount to be credited);
3. Certified true copy of the Board of Regent (BOR) Resolution No. 51, series of 2020;
4. List of all teaching and non-teaching personnel of the University entitled to the grant as provided in the BOR Resolution, duly certified by the University Human Resource Management Officer; and

5. Copy of legal basis of granting and authorizing payment of year-end assistance.

Further, the summary report on human resource distribution showed that the University has a total of 1,033 personnel as of year-end, inclusive of permanent, temporary, casual, contractual/job order and part-timer. Analysis disclosed excess payments made amounting to ₱84,000.00, computed below:

Total Year-End Assistance	- (per DVs)	₱ 3,183,000.00
Less: Total Year-End Assistance	- (per Audit)	
(1,033 x ₱3,000.00)		(3,099,000.00)
Excess amount		**₱ 84,000.00**

Foregoing observation casts doubt on the propriety and validity of the said transactions.

We recommended that the University President direct officials concerned to submit all lacking documents to substantiate the transactions, otherwise said transaction shall be suspended in audit. Henceforth, see to it that only claims with proper documentation are processed and paid.

Management's Comment:

The following documents were submitted on March 18, 2021 to the Audit Team to substantiate the transactions:

1. Printed and soft copy of the approved payroll;
2. Transmittal and Payroll Register stamped received by LBP Tanay Branch; and
3. BOR Resolution and other documents relative to the grant of Year-End Assistance including Legal Basis.

List of teaching and non-teaching personnel entitled to the grant will be submitted once University Human Resource Management Officer finishes her quarantine.

Excess payment of ₱84,000.00 as per audit represents payment to 28 retired employees of the University which is not included in the summary report on human resource distribution as of December 31, 2020.

Management assured that proper documentation of all future transactions will be monitored by concerned officials before payment.

Audit Team's Rejoinder:

That Audit Team will evaluate the submitted documents by Management and will strictly monitor on their future compliance.

8. **The University did not implement and maintain a sound internal control system on handling collections of its Corporate and Business Affairs (CBA), contrary to the pertinent provisions of Presidential Decree (PD) No. 1445, Treasury Circular No. 02-2009 dated August 6, 2009 and Government**

Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I.

Section 2 of PD No. 1445 dictates the declared policy of the State and the responsibility to take care such policy is faithfully adhered to rests directly with the chief or head of the government agency concerned.

Also, Section 124 of PD No.1445 states the direct responsibility of the agency head to install, implement and monitor a sound system of internal control.

Audit of collection and deposit transactions of the University CBA disclosed the following internal control deficiency:

8.1. Collections were not deposited intact daily or the next banking day from receipt thereof, contrary to Section 69(1) and (4) of the PD No. 1445, thus may expose funds to risk of loss or misapplication. While part of collections was used to defray operating expenses, not in accordance with Section 14, Chapter 6 of GAM for NGAs, Volume I.

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."*

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

> *"<u>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</u>. 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)*

Review on Management's compliance on previous year's audit recommendation on handling collections and deposits of the University CBA Office revealed anew that not all collections were deposited intact daily or the next banking day from receipt thereof, with delays ranging from one to 20 days, as shown in ***Annex E****.*

Moreover, ₱275,344.00 of the total collections of the CBA during the year was not deposited but used to pay for operational expenses, such as repairs, representation, supplies, fuel, etc, which is inconsistent to a sound internal control. Whenever there's a need for immediate available funds to pay petty or operating expenses, we enjoin Management to grant cash advance instead of using cash collections on hand, with strict observance on the provisions of the above Manual.

The foregoing practice is unfavorable to the interest of the government and could result to loss or abuse of use of funds.

We reiterated our prior year's audit recommendations that the URS President:

a. **instruct the concerned officials to strictly comply with Section 69(1) and (4) of the PD No. 1445 by depositing all his/her 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 concerned officials 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 observed Section 14, Chapter 6 of GAM for NGAs, Volume I; and**

c. **instruct the Director of Finance Services to closely monitor the activities of CBA Office to ensure compliance of the concerned personnel to the abovementioned law, rules and regulations.**

Management's Comment:

Management committed to strictly follow the audit recommendation in its future transactions and will observed the above mentioned provisions of law and regulation.

8.2. Receipt of collection is being done by the CBA personnel not covered by fidelity bond, contrary to Section 101 of PD No. 1445 and Section 4.1 of Treasury Circular No. 02-2009 dated August 6, 2009, thus the University may not be indemnified in the event of losses.

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)."*

Validation of compliance to prior year's audit recommendations disclosed that none of which are fully complied. The personnel of the CBA Office doing collection and deposit are still not covered with fidelity bond, contrary to the above laws, rules and regulations.

Review of collections handled by the CBA personnel during the year range from ₱28,630.00 up to ₱3,854,784.00 ***(Annex E).*** Management's effort to comply with the audit recommendation became futile because the newly bonded CBA personnel was re-assigned to other department, thus the University still would not be indemnified in the event of losses.

Management might consider delegating or transfer the collection and deposit function of the CBA transactions to Campus Cashiers in order to minimize expenses and ensure prompt deposit since this is already the latter's daily routine.

We reiterated our recommendations that the University President:

a. **instruct the Director for Finance Services to facilitate the application of Fidelity bond of the concerned personnel of the University CBA Office or implement other possible alternative solutions such as delegating or transfer of collection and deposit function to Campus Cashiers; 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 Section 101 of PD No. 1445 and Section 4.1 of Treasury Circular No. 02-2009 dated August 6, 2009 to provide protection on the URS' cash resources.**

Management's Comment:

Management committed to strictly follow the audit recommendation in its future transactions and will observed the above mentioned provisions of law and regulation.

8.3. Non-issuance of Official Receipt (OR) on collection from sale of books for Laboratory School amounting to ₱2,956,734.00 was noted, contrary to Section 68(1) of Presidential Decree (PD) No. 1445, thus may expose collections to risk of loss.

Section 68 (1) of PD No. 1445 states:

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

Audit of collections and deposits disclosed that the proceeds from sale of books for Laboratory School in Morong Campus amounting to ₱2,956,734.00 had no Official Receipt issued acknowledging the receipt thereof. Management averred that the collection was not receipted due to implementation of community quarantine brought by the pandemic.

Although the said amount was deposited in full, the foregoing practice shows weakness in internal control over cash and not accordance with the above provision of law and if not stop might result to loss of funds needed by the University to discharge its mandate.

We recommended that the University President thru the Director for Finance Service instruct all Collecting Officers (COs) receiving payment of any nature in behalf of the University shall issue Official Receipts (OR) to acknowledge receipt thereof, pursuant to the provisions of Section 68(1) of PD No. 1445.

Management's Comment:

Management committed to strictly follow the audit recommendation in its future transactions and will observed the above mentioned provision of law.

9. Disbursement Vouchers (DVs) amounting at least ₱18,550,769.26 were paid despite incomplete documentation, contrary to Section 4(6) of Presidential Decree (PD) No. 1445, the Government Auditing Code of the Philippines, COA Circular No. 2012-001 dated June 14, 2012 and pertinent provisions of the 2016 Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184, hence, the propriety and validity of the claims could not be readily ascertained.

Section 4(6) of PD No. 1445 states that "Claims against government funds shall be supported with complete documentation."

Also, COA Circular No. 2012-001 dated June 14, 2012 provides the guidelines and documentary requirements for common government transactions.

Likewise, RA No. 9184 and its 2016 Revised IRR provide procedural and documentary requirements for government procurement.

Post-audit of selected transactions of the University for the current year amounting to ₱18,550,769.26 ***(Annex F)*** revealed that the disbursements were paid even with incomplete supporting documents, thus propriety and validity of the claims could not be readily determined. Among the significant deficiencies noted were the following:

a. Payments made on utilization of Covid-19 Funds amounting to ₱586,377.00 during the year for the projects funded by the Commission on Higher Education (CHED): *"Production of Soap to combat Covid-19*" and *"URSafe with URS: Response to Covid-19 Challenge - Washable Facemask for Frontliners"*, both lack appropriate documents that will support actual quantity of soap and face mask produced, list of recipients, delivery or acknowledgment receipts, pictures (during production, soap and face mask produced and delivery of the products to target beneficiaries);

b. Procurement of infrastructure project done through public bidding amounting to ₱9,992,510.27 pertaining to construction of concrete perimeter fence at URS Tanay Campus was not supported with the following documentations:

   b.1. Minutes of the pre-procurement conference *(Section 20.2 of the 2016 Rev. IRR of RA 9184)*
   b.2. Certification of BAC Secretariat that the ITB was posted for 7 CDs at any conspicuous place in the premises of the procuring entity. *(Section 21.2.1.a of the Rev. IRR of RA 9184)*
   b.3. Minutes of the Pre-bid conference for projects with ABC of P1million and up) *(Section 22.4 of the 2016 Rev. IRR of RA 9184)*
   b.4. Approved Plans and Specifications/Drawings – (as plan and as built) *(Sections 17.1.g of the 2016 Rev. IRR of RA 9184)*
   b.5. Agency Approved Program of Work with detailed estimates of work, items, quantities and cost and PERT/CPM network of the project activities. *(Item 3.i of Annex "A" of the 2016 Rev. IRR of RA 9184)*
   b.6. Certificate that the Detailed Engineering investigations, surveys and designs have been conducted in accordance with the prescribed agency standards and specifications in conformance with the provisions of *"Item 5 of Annex "A" of the 2016 Rev. IRR of RA 9184"*
   b.7. Notice of the BAC to the bidder with the Lowest Calculated Bid *(Sec. 34.2 of the 2016 Rev. IRR of RA 9184)*
   b.8. PhilGEPS posting of NOA and in any conspicuous place in the agency premises, within 3 CDs from its issuance *(Sec. 37.1.6 of the 2016 Rev. IRR of RA 9184)* and
   b.9. PhilGEPS posting of NTP and in procuring entity website, if any, within 15 CDs from issuance of NTP *(Sec. 37.4.2 of the 2016 Rev. IRR of RA 9184)*;

c. Disbursement Vouchers (DVs) in payment for books, catering services for various meetings and office supplies amounting to ₱6,858,437.45 do not have the following documents to support the claims:

   c.1. Purchase Request (PR)

c.2. Purchase Order (PO)
c.3. Obligation Request Status (ORS)/Budget Utilization Request and Status (BURS)
c.4. Official Receipts (OR) or Sales Invoice (SI)
c.5. Inspection and Acceptance Report (IAR)
c.6. Canvass from at least three suppliers
c.7. Summary/Abstract of canvass
c.8. Certificate of Non-availability of Stocks (CNAS) – for purchased office supplies only
c.9. Notice of meetings, minutes of the meeting and attendance sheet – for catering services only;

d. Payments for royalty fee amounting to ₱31,740.00 do not have copy of Royalty Agreement attached to DVs and the document showing computations of royalty fee was not verified and approved by appropriate authorities; and

e. Disbursements made to replace staled or cancelled checks totaling ₱1,081,704.54 – do not have any attachments, DVs only. The original staled or cancelled checks and its supporting documents were not attached to the claim to substantiate the transactions.

We recommended that the University President direct concerned personnel to submit all lacking documents to the Office of the Audit Team immediately for audit purposes. Otherwise, a Notice of Suspension will be issued for the said transactions in accordance with the Rules and Regulations on Settlement of Accounts (RRSA). Henceforth, direct the University Accountant to refrain from processing for payment transactions not completely documented pursuant to Section 4(6) of PD No. 1445, COA Circular No. 2012-001 dated June 14, 2012 and RA No. 9184 and its revised IRR.

Management's Comment:

Management, during the exit conference, committed to submit the foregoing documents and assured that the same will be strictly observe on the succeeding transactions of the University.

10. Delayed submission of 2,244 Disbursement Vouchers (DVs) or 90% of submitted (DVs) during the CY 2020, ranging from one to 360 days, which is 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. Moreover, 23 DVs and their supporting documents with a total amount of ₱1,654,974.39 remain unsubmitted as of report date. This hampered the audit of the accounts and transactions of the University and the Audit Team's communication to the Management of any deficiencies noted.

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

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

Sections 7.1.1 and 7.1.2 of the above Circular, also provides:

> *"Section 7.1.1 – The head of the agency, who is primarily responsible for all government funds and property pertaining to his agency, shall ensure that (a) the required financial and other reports and statements are submitted by the concerned agency officials in such form and within the period prescribed by the Commission; xxx"*

> *"Section 7.1.2 – The head of the Agency shall initiate the necessary administrative and/or criminal action in case of unjustified failure/refusal to effect compliance with the foregoing requirements by subordinate officials."*

Records showed that out of 2,504 DVs submitted to the Audit Team during the CY 2020, 90% or 2,244 DVs ***(Annex G)*** were submitted late ranging from one to 360 days, 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. Said DVs consist of transactions in payment for payroll, utilities, remittances, etc.

While, verification of the completeness of the submitted accounts disclosed that 23 DVs ***(Annex H)*** and their supporting documents with a total amount of ₱1,654,974.39 remain unsubmitted as of reporting date.

Management, just like in previous years, explained that some of the DVs are pending for complete documentation before submission to the Auditor; some of these transactions pertain to remittances and payment of utilities, wherein, payments were left to the bank teller by the personnel of the University and retrieve the same on a later date.

The above practice causes delay on the audit of the accounts and transactions of the University and consequently, the Audit Team was not able to communicate timely to the Management any deficiencies noted for corrective action.

We reiterated our recommendations that the University President:

a. direct the University Cashier to immediately submit the DVs enumerated in Annex H, otherwise said transactions shall be suspended in audit;

b. instruct the Director for Finance Services to ensure that all DVs and their supporting documents 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; and

c. initiate appropriate action when necessary, against the concerned personnel in accordance with Sections 7.1.1 and 7.1.2 of the same COA Circular.

Management's Comment:

The outbreak of the COVID 19 pandemic inevitably affected nations worldwide. The Civil Service Commission adopted guidelines on Alternative Work Arrangements and Support Mechanisms for Workers in the Government. The University in particular has adopted alternative work arrangements during this pandemic period. Although several options were included, majority of employees across agencies implemented the work from home arrangement for the safety of everyone.

DVs for transactions in payment for payroll, utilities, remittances were identified to be submitted late, due to majority of the areas were placed under community quarantine, hence, offices are not transacting with their stakeholders.

The 23 unsubmitted DVs will be submitted immediately once required documents are complete.

To further address the audit findings, additional measures to be implemented are:

1. One staff from the campus cashier has been designated to handle the scanning and filing of one fund as an assistance to the University Cashier; and
2. Acquisition of heavy duty photocopying machine.

Audit Team's Rejoinder:

The Audit Team will strictly monitor Management's compliance.

11. Three Hundred Thirty-Two (332) issued Purchase Orders (POs) and their supporting documents for the procurement of supplies, equipment and infrastructure materials during the CY 2020 with an aggregate amount of ₱40,656,458.44 were not submitted to the Audit Team for review, within five (5) working days from issuance thereof, contrary to COA Circular Nos. 2009-001 and 96-010 dated February 12, 2009 and August 15, 1996, respectively. Moreover, 164 of these POs with a total amount of ₱24,743,678.64 were not properly accomplished and have inconsistencies which could have been communicated to Management earlier for corrective actions.

Item 3.2.1 of COA Circular No. 2009-001 dated February 12, 2009, requires among others, that copies of any purchase order irrespective of amount and each and every supporting document, shall, within 5 working days from issuance thereof, be submitted to the Auditor concerned. Within the same period, the Auditor shall review and point out to Management defects and/or deficiencies, if any.

While, COA Circular No. 96-010 dated August 15, 1996 provides the basic data which should invariably appear in the PO, as follows:

1. Purchase Order Number
2. Date of Purchase Order
3. Complete Name of Supplier
4. Complete Address of the Supplier
5. Information whether the supplier is a manufacturer or exclusive distributor; registered with SEC, DTI or both
6. Telephone and fax number of supplier, if any
7. Date of delivery
8. Complete item name
9. Complete detailed item specification, including accessories i.e., narrative description, size/dimension/volume, model, use of item, color, capacity, horsepower, voltage, watts, gauge, kind of equipment where spare parts to be used whether replacement or original (for spare parts), part number of spare parts, type and classification of material, brand new or second hand, etc.
10. Price (individual unit price; if lot price any document showing the detailed breakdown of the cost should likewise be submitted)
11. Unit of measure when it is not universally accepted indicate numbers or weight, or lineal measure, i.e., if stated as per “roll”, indicate the number of yards/meter per roll; if per “box”, state number/pieces contents; if per “bag”, how many pounds or kilos
12. Quantity or number of units
13. Brand name. If no brand name, state “none”
14. Country of manufacture or origin of item; i.e., local (RP), or if foreign origin, specify country
15. Terms; i.e., COD, n/30 days, etc.
16. Mode of procurement i.e., public bidding, canvass, negotiated sale, and such other authorized modes. If "repeat order" indicate previous Purchase Order and date which was used as basis.
17. Taxes paid by agency; i.e., VAT, etc. If taxes are paid by supplier, do not indicate.

It was observed that the concerned personnel of the University stopped the submission of copies of Purchase Orders to the Audit Team. Management averred that POs together with the Purchase Request (PR), Invoices and Delivery Receipts were submitted only upon receipt of the procured item/s to minimize the process. However, record shows that no copies of POs, PRs, Invoice and other supporting documents were submitted to the Audit Team for review during the year.

Review of disbursement transactions disclosed that a total of 332 issued POs ***(Annex I)*** for the procurement of supplies, equipment and infrastructure materials during the CY 2020 with an aggregate amount of ₱40,656,458.44 were not submitted to the Audit Team for review, within five working days from issuance thereof.

Moreover, 164 of these POs with a total amount of ₱24,743,678.64 were not properly accomplished ***(Annex J)*** and some have noted deficiencies ***(Annex K)***. Management could have been immediately notified if submission of copies of the same had been made within the prescribed period pursuant to the above mentioned COA Circulars.

We recommended that the University President:

a. **direct the Supply/Property Officer to ensure timely submission of the POs and their supporting documents to the Audit Team as prescribed by COA Circular No. 2009-001 dated February 12, 2009, to facilitate review of the same so that Management could be notified immediately of any noted deficiencies thereon;**

b. **instruct Supply/Property Officer to properly accomplished all POs and ensure that all relevant information required in COA Circular No. 96-010 dated August 15, 1996 are completely indicated therein; and**

c. **direct the concerned personnel to provide satisfactory explanation on the non-submission of the POs and on the noted deficiencies.**

Management's Comment:

The implementation of Enhanced Community Quarantine caused by COVID 19 pandemic resulted in the closure of offices in the Province of Rizal and the work from home scheme was implemented. When the University personnel were allowed to report to work; the one in-charge for the submission of the perfected Purchase Orders has already retired from the Government Service. The submission of perfected Purchase Order to the COA Office was inadvertently overlooked and no staff was assigned to do the task.

An instruction was issued to assign one member of the BAC Secretariat to handle the task and to strictly observe and adhere with the Circular.

Management assured that the perfected Purchase Orders together with their attachments shall be submitted to the COA office within the prescribed period.

Audit Team's Rejoinder:

That Audit Team will evaluate the submitted documents by Management and will strictly monitor on their future compliances.

Gender and Development

12. **The University Gender and Development (GAD) Plan and Budget (GPB) was not updated based on the final agency budget per General Appropriations Act (GAA) of CY 2020, contrary to the pertinent provisions of the Philippine Commission on Women-National Economic and Development Authority-Department of Budget and Management (PCW-NEDA-DBM) Joint Circular (JC) No. 2012-01. Moreover, the GAD Fund has unutilized balance amounting to ₱20,560,000.00 as of year-end due to insufficient GAD database maintained and excessive allocation of budget for each GAD PAPs, thus objectives for which the funds were provided were not fully attained.**

Item 8.8 of the PCW-NEDA-DBM Joint Circular No. 2012-01 states that *"Once the GAA has been approved and where budget and program adjustments have to be made based on the final agency budgets, agencies shall submit an adjusted GPB to*

PCW. The adjusted GPB shall be the basis for implementing the GPBs as well as for monitoring and reporting."

Also, Item 9.2 of the above Joint Circular states:

> *"Agencies shall inform the PCW in writing if there are changes in the PCW-endorsed GPBs as a result of revising the GPB based on the approved GAA and or the need to implement additional PAPs relevant to current gender issues or GAD-related undertakings as needed. PCW, in turn, shall acknowledge receipt of adjusted GPB and shall inform the agencies if the GAD PAPs or activities in the adjusted GPB are acceptable."*

Likewise, Item 6.2 of the above Joint Circular provides guidelines pursuant to Section 37A.1c of the Implementing Rules and Regulations of Republic Act 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

While, 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 CY 2020 GPB disclosed that the submitted GPB was not based on the final agency budget per GAA of CY 2020, contrary to the provisions of the above Joint Circular.

On the other hand, out of the ₱26,150,000.00 total GAD allocation per GPB, ₱20,560,000.00 or 79% of the total GAD budget of the University left unutilized as of year-end. Review of the agency's GPB vis-à-vis its GAD Accomplishment Report (GAD-AR) disclosed that four out of 15 GAD Projects, Activities and Programs (PAPs) were not implemented because of the various community quarantine implemented due to Covid-19 pandemic. Out of the 11 fully implemented GAD PAPs during the year, only one of which was able to attain its desired result, while target outcome for the rest of the GAD PAPs, for both client and organization focused, were partially achieved.

The 11 fully implemented GAD PAPs accounts to ₱19,750,000.00 or 76% of total GAD allocation, wherein, the actual cost incurred including attribution to fully implement the said PAPs amounts only to ₱5,590,000.00. In this regard, the University GAD Focal Point System (GFPS) allocated more than necessary to implement each GAD PAPs thus, leaving a significant amount of unutilized GAD fund at year-end.

Moreover, another observed reason of having a significant amount of unutilized balance of GAD fund is insufficiency of GAD database maintained by the University. 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 University to expend its budget to GAD related PAPs that will benefit its intended beneficiaries.

This is a reiteration of prior year's audit observation due to failure of the University Management to fully implement the audit recommendations and the objectives for which the GAD funds were provided remained not fully attained.

We reiterated our recommendations that the University President:

a. **direct the University GAD Focal Point System (GFPS) 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;**

b. **instruct concerned University Officials to maximize utilization or attribution of the GAD funds through integration of gender perspective in the University programs, activities and projects to achieve the desired outcomes for GAD using gender analysis tool introduced by appropriate authority, in compliance with the pertinent provisions of the PCW-NEDA-DBM Joint Circular; and**

c. **direct the Head of the University GAD Center to review the reasonableness of budget allocation for each seminar/workshop through regular monitoring of actual expenses of each GAD activity for possible adjustments, so that other equally gender responsive activities may be incorporated in the GPB to make the best use of the fund.**

In addition, we recommended that the University President instruct the GFPS to revise the GPB once the GAA has been approved, in compliance with Items 8.8 and 9.2 of the PCW-NEDA-DBM Joint Circular No. 2012-001, copy furnished the Resident Auditor with the revised GPB.

Management's Comment:

Implementation of the planned GAD related programs, activities and projects were affected by the implementation of different community quarantines in the areas where campuses are located due to pandemic. Management assured that the audit recommendations will be observed in the CY 2021.

Audit Team Rejoinder:

The Audit Team will strictly monitor management's future compliance.

Compliance with Tax Laws

13. Non-withholding of taxes on purchases of goods and services amounting to ₱6,840,533.45, contrary to pertinent Bureau of Internal Revenue (BIR) regulations, thus deprived the national government of the immediate use of the fund amounting to ₱324,856.30.

Section 2 (J) of the BIR Revenue Regulation (RR) No. 11-2018 dated January 31, 2018 provides:

> *"Income Payments made by a government office, national or local, including barangay, or their attached agencies or bodies, and government-owned or controlled corporations to its local/resident supplier of goods/services, other than those covered by other rates of withholding tax. [formerly under letter (N)] – Income payments, except any single purchase which is P10,000.00 and below, which are made by a government office, national of local, including barangay, or their attached agencies or bodies, and government-owned or controlled corporations, on their purchases of goods and purchases of services from local/resident suppliers:*
>
> *Supplier of goods - One percent (1%)*
> *Supplier of services - Two percent (2%)*

While, Section 4-114-2 of the BIR RR No. 13-2018 dated March 15, 2018 states:

> *"(a) Withholding of Value-added Tax. – The Government or any of its political subdivisions, instrumentalities or agencies, including government owned or -controlled corporations (GOCCs) shall, before making payment on account of each purchase of goods and services which are subject to the value added tax imposed in Sections 106 and 108 of this Code, deduct and withhold the value-added tax imposed in Sections 106 and 108 of this Code, deduct and withhold a final value-added tax at the rate of five percent (5%) of the gross payment thereof; xxx"*

Likewise, Revenue Memorandum Order (RMO) No. 23-2014 dated June 20, 2014 was issued to clarify and consolidate the responsibilities of the public sector to withhold taxes on its transactions as customer (on its purchases of goods and services) and as an employer (on compensation paid to its officials and employees) under the National Internal Revenue Code (NIRC) of 1997, as amended, which includes, among others, the obligation to withhold tax on Government Money Payments (GMP) - on purchases of goods and services from Non-VAT registered supplier/payees of three percent (3%) of the gross payment.

Audit of Disbursement Vouchers (DVs) relative to the purchases of goods and services made by the University during the CY2020 amounting to ₱6,840,533.45 disclosed that the Accounting Unit failed to deduct the required withholding tax on income payments and on GMP.

This practice deprived the government of the immediate use of the fund amounting to ₱324,856.30 ***(Annex L)***. Also, the University as a withholding agent, might incur penalty in the future for failure to withhold and remit appropriate taxes due to the government pursuant to the Tax Code.

We recommended that the University President:

a. **direct the University Accountant to require concerned Suppliers to show proof of tax payment due to BIR amounting to ₱324,856.30 for the income and government money payments; and**

b. **instruct the University Accountant to ensure that the required withholding taxes are deducted before making any payments to supplier of goods and services and to remit the same to the BIR within the prescribed period pursuant to its existing regulations.**

Management's Comment:

The Head of CBA, in response, that they will communicate and write letters to the concerned publishing houses and businesses to remit the amount of withholding taxes that should have been deducted from their claims.

Management assured that for FY 2021, strict compliance of deducting withholding taxes to every transaction shall be implemented.

Audit Team's Rejoinder:

The Audit Team will strictly monitor management's future compliance.

Compliance with GSIS, Pag-ibig and Philhealth laws and regulations

The University deducted the mandatory premiums from their employee's payroll and recorded the same under the Due to GSIS, Pag-IBIG and PhilHealth accounts, together with the employer's share. Premium contributions for the month of December 2020 were partially remitted on December 28, 2020 and the balance on the immediately preceding month.

Unsettled Audit Suspensions, Disallowances and Charges

14. The disallowed prior year transactions of the University amounting to ₱11,475,610.67 which became final and executory was not recognized in the books of account, contrary to Section 46, Chapter 6 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, hence, understated the related receivable and equity accounts by the same amount.

Section 46, Chapter 6 of the GAM for NGAs, Volume I, states:

> *"Accounting for Disallowances. Disallowances shall be taken up in the books of accounts only when they become final and executory. The Accountant shall prepare the JEV to take up the Receivable-Disallowances/Charges and credit the appropriate account for the current year or Accumulated Surplus/(Deficit) account if pertaining to expenses of previous years. Cash settlement of disallowances shall be acknowledged through the issue of an official receipt and reported by the Cashier in the RCD."*

Likewise, Section 47, Chapter 6 of the Manual provides illustrative accounting entries to record disallowance for current and prior year's transactions.

Review of the submitted Financial Statements for the CY2020 disclosed that the disallowed transactions of prior years, which became final and executory during the year was not recorded in the books of account of the University.

The Notice of Disallowance (ND) No. 2019-001 (2007-2015) dated September 30, 2019 amounting to ₱11,475,610.67 pertains to the disallowed transactions of the University for the payment of seed money amounting to ₱2,000,000.00 for the establishment of the University Provident Fund, Inc. and accumulated amount of ₱9,475,610.67 representing University share equal to one percent of each members monthly basic salary from CY 2007 up to CY 2015. Said ND was served to the 11 persons named liable on October 10, 11 and 15, 2019.

Last November 2020, a Notice of Finality of Decision (NFD) was issued there being no appeal filed by persons liable within the reglementary period. The above ND has become final and executory, but the Accountant failed to record the same, contrary to Section 46, Chapter 6 of GAM for NGAs, Volume I thus, understate the balances of the receivable and equity accounts presented in the financial statements, by the same amount of the disallowance.

We recommended that the President direct the Accountant to prepare a Journal Entry Voucher (JEV) to take up the Receivable-Disallowances/Charges and credit the Accumulated Surplus/(Deficit) account for the total amount of the disallowance, pursuant to Section 46, Chapter 6 of the GAM for NGAs, Volume I.

Management's Comment:

The audit observation was already adjusted and recognized in the books and included in the January 2021 Financial Reports. JEV No. 052-21-01-34D was prepared to recognized the Notice of Disallowance No. 2019-001 (2007-2015) which became final and executory on November 20, 2020.

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

Nature	Amount			
	Beg. Balance	Issuance	Settlement	Ending Balance
Notice of Suspension	₱ 0.00	₱ 0.00	₱ 0.00	₱ 0.00
Notice of Disallowance	29,781,622.17	0.00	0.00	29,781,622.17
Notice of Charges	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 IV-A, except for the ₱11,475,610.67 which became final and executory during the year.

Official Development Assistance (ODA) funded projects

For CY 2020, no ODA fund was released to the University.

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, 2020

Of the 29 audit recommendations contained in the 2019 and prior year's Annual Audit Report, six were fully implemented, ten were partially implemented and 13were not implemented by the URS.

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
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 Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I and International Public Sector Accounting	We reiterated our recommendations that the University President: a. direct 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, pursuant to Sections 3 and 5, Chapter 10 of GAM	AAR 2019 page 39	Physical inventory of items of Property, Plant and Equipment (PPE) were conducted by members of Inventory Committee in coordination with Campus Supply Officers, but no appraisal was made to determine fair value of these properties, hence, Accounting Unit has no basis to take-up the unrecorded properties in the books of the University.	Partially Implemented	Management was not able to implement fully the audit recommendations due to their adoption of alternative work scheme, where offices of the University are in Skeleton Work Scheme only. Reiterated under Observation No. 1 of CY 2020 AAR.

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
Standards (IPSAS) 17, thus affecting the correctness and reliability of the said account balances. While 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 Audit Team for review, which is inconsistent per instructions in Appendix Nos. 73 and 74 of GAM for NGAs, Volume II, rendering the accuracy of the balances of PPE items more difficult to ascertained.	for NGAs, Volume I and IPSAS 17;				
	b. instruct the Inventory Committee and Supply Officers of URS campuses, respectively, to prepare and submit in accordance with the instructions cited in Appendix Nos. 73 and 74 of the GAM for NGAs, Volume II, the RPCPPE and IIRUP for reconciliation of the record of Accounting and Supply Office;		The RPCPPE was already prepared, as well as the Inventory and Inspection Report on Unserviceable Property (IIRUP), and it was informed that the same were not finalized yet and were routed to different offices for signature of appropriate authorities thus, records of Accounting and Supply Office are still for subject for reconciliations.	Partially Implemented	Management was not able to implement fully the audit recommendations due to their adoption of alternative work scheme, where offices of the University are in Skeleton Work Scheme only. Reiterated under Observation No. 1 of CY 2020 AAR.
	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 disclosed		According to SPMO the IIRUP was already prepared and all items of unserviceable properties were placed in their central storage in URS Tanay Campus, awaiting disposal.	Partially Implemented	Management was not able to implement fully the audit recommendations due to their adoption of alternative work scheme, where offices of the University are in Skeleton Work Scheme only. Reiterated under Observation No. 1 of CY 2020 AAR.

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
	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 Sections 3 and 5 of GAM, Chapter 10 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 URS.		Duly created Appraisal Committee was not able to appraise all items of the unrecorded PPE and account only four items of these properties. These were already recorded by the Accounting Office in the books of accounts.	Partially Implemented	Management was not able to implement fully the audit recommendations due to their adoption of alternative work scheme, where offices of the University are in Skeleton Work Scheme only. Reiterated under Observation No. 1 of CY 2020 AAR.
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	We reiterated our recommendations that the University President: a. require the Accountant and	AAR 2019 page43	Concerned officials are able to refund some of	Partially Implemented	Management claimed that some projects such as

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
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 that the status of implementation is still cannot be determined because of the failure of the project implementers to submit to the Audit Team the status of project implementation as of December 31, 2019, contrary to the provisions of COA Circular No. 94-013 and Section 63, Chapter 6 of the Government	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;		these unexpended funds to its source agencies and the process is still on-going.		those coming from CHED took them some time before they can fully utilize or deliver to the target beneficiaries. Reiterated under Observation No. 6 of CY 2020 AAR.
	b. submit to the Audit Team, for audit purposes, the status of project implementationas of December 31, 2019, with supporting documents such as approved request for extension or supplementary Memorandum of Agreement extending the period of project implementation;		Some financial status reports of these projects were already submitted to the Audit Team for review.	Partially Implemented	No reason provided by Management, thus Audit Team will monitor Management's full compliance. Reiterated under Observation No. 6 of CY 2020 AAR.
	c. require the University Accountant to coordinate with the Accounting Office		Accounting Unit is still in the process of coordinating and reconciling with other NGA's Accounting Office to reconcile	Partially Implemented	Management claimed that some projects such as those coming from CHED took them some time before can fully utilize or deliver to target

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I.	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		noted discrepancies and was able to refund to Source Agency some of these unexpended balances of fund transfers.		beneficiaries. The Audit Team will monitor management's full compliance.
	d. instruct the Director for Financial Services to closely monitor status of all the transferred fund balance recorded in the Due to NGAs account and ensure the implementation of the above recommendations.		Concerned offices were coordinating to monitor status of all unexpended balance of fund transfers.	Partially Implemented	Implementation of alternative work scheme hampered coordination with concerned offices. Reiterated under Observation No. 6 of CY 2020 AAR.
3. The accuracy of the reported balance of Cash in Bank - Local Currency, Current Account (CIB - LCCA) as of December 31, 2019,	We recommended that the Management: a. immediately prepare BRS for	AAR 2019 page48	Not all bank accounts of the University have	Not Implemented	Personnel-in charge with the accounting functions of

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
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 an understatement of ₱1,595,920.86 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.	all bank accounts of the University and submit the same to the Auditor for review; and		prepared and submitted BRS to the Audit Team. It lacks BRS on CBA bank account for all the months of CY 2020.		the CBA operation, lacks required skills to perform assigned task thus, delays the preparation and submission of the required BRS. Reiterated under Observation No. 4 of CY 2020 AAR.
	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.		Accounting Office submitted to the Audit Team the BRS of payroll account and will record transactions reflected in the bank statements on a separate journal.	Not Implemented	No recording of the transactions were made as of date.
	Henceforth, strictly observe the prescribed period in the submission of monthly BRS, pursuant to the		Not all bank accounts of the University have prepared and submitted BRS to the Audit Team.	Not Implemented	The Audit Team will monitor Management's compliance.

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
	abovementioned provisions of PD No. 1445 and GAM for 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 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	We reiterated our recommendation that the URS President: a. direct the University Accountant to demand immediate liquidation/settlement of unliquidated cash advances of concerned Accountable Officer, before processing for approval of additional cash advance;	AAR 2019 page49	All cash advances were liquidated/settled at year-end.	Fully Implemented	
	b. require the University Accountant to issue a certification stating that previous cash advances of each accountable officer have been liquidated and			Not Implemented	Overlapping cash advances still exist, but the management is doing its effort in closely monitoring its liquidation within a month long period. The Audit Team will monitor Management's full compliance.

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
violation of the said COA Circular.	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		Management refrained from the practice of allowing the transfer of cash advance from one Accountable Officer to another.	Fully Implemented	
	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.		Exerted efforts to comply with the existing regulations, such as those actions made by management mentioned above.	Partially Implemented	Overlapping cash advances still exist, but the management is doing its effort in closely monitoring its liquidation within a month long period. The Audit Team will monitor Management's full compliance.
5. Collections of the Accountable Officers (AOs) of the Corporate and Business Affairs (CBA) Office were not deposited intact	We recommended that the URS President:	AAR 2019 page52			
	a. instruct the concerned officials to strictly comply		Accountable Officers were instructed by	Not Implemented	Concerned AOs averred that the geographical

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
daily or the next banking day from receipt thereof, contrary to Section 69(1) and (4) of the Presidential Decree (PD) No. 1445 and Section 21 of the New Government Accounting System (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 Government Accounting Manual (GAM) for National Government Agencies (NGAs) thus, government interest is not properly protected and could result to loss or abuse of use of funds.	with Section 69(1) and (4) of the PD No. 1445 and Section 21 of NGAS, Volume I by depositing all his/her 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;		Management to strictly follow the audit recommendations on depositing intact all collections on the next banking day or once a week as soon as collections reached ₱10,000.00. The Audit Team still noted instances of delays in deposits of collections during the CY2020.		locations of the ten campuses hampered their implementation of the audit recommendation. Reiterated under Observation No. 8.1 of CY 2020 AAR.
	b. direct the CBA Office Head to refrain from using collections to defray operational expenses, and whenever a transaction that requires payment		Accountable Officers were instructed by Management to strictly follow the audit recommendations on stop using collections, make a cash advance instead to defray operating expenses of	Not Implemented	Reiterated under Observation No. 8.1 of CY 2020 AAR.

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
	in cash, strictly observed Section 14 of GAM for NGAs and COA Circular No. 97-002 dated February 10, 1997; and		the CBA. The Audit Team still noted instances of use of collections to defray operational expenses of the CBA during the CY2020.		
	c. direct the Director of Finance Services to closely monitor the activities of CBA Office to ensure compliance of the concerned AOs to the abovementioned law, rules and regulations.		A memorandum from the Office of the President was issued instructing the Vice President for Administration and Finance, to closely monitor the activities of the CBA to ensure compliance with the audit recommendations.	Not Implemented	Reiterated under Observation No. 8.1 of CY 2020 AAR.
6. The Accountable Officers (AOs) of the Corporate and Business Affairs (CBA) of the URS, handling average daily collections and disbursements amounting to ₱129,770.72 and ₱5,934,02, respectively, were	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	AAR 2019 page54	Management was able to apply for fidelity bond for the newly assigned Head of the Corporate of Business Affairs Office.	Not Implemented	The newly designated Head of the CBA was re-assigned to other department, which in effect Management's action to comply with the audit recommendations

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
not properly 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, thus the University will not be indemnified by the Bureau of the Treasury in the event of losses of the AOs cash and accounts.	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.		The observed efforts of management to comply with the audit recommendation became ineffective as mentioned above.	Not Implemented	became futile. Reiterated under Observation No. 8.2of CY 2020 AAR. The newly designated Head of the CBA was re-assigned to other department, which in effect Management's action to comply with the audit recommendations became futile. Reiterated under Observation No. 8.2 of CY 2020 AAR.
7. Disbursement Vouchers, 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 on Regulations on Settlement of Accounts (RRSA) as	We reiterated our recommendations that the University President: a. direct the University Accountant and the Cashier to immediately submit the Disbursement Vouchers (DVs), Liquidation Reports	AAR 2019 page56	Memorandum from Management was issued to University Cashier instructing to comply with the audit recommendations.	Not Implemented	Due to implementation of different levels of Community Quarantine, Offices were operating in limited capacity, thus impede Management's compliance to the audit recommendation.

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
prescribed under 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.	and Report of Collections and Deposits presented in *Annex C*; and				Reiterated under Observation No. 10 of CY 2020 AAR.
	b. direct the Director for Finance Services and the University Accountant to ensure that all DVs and financial reports are submitted to the Office of the Audit Team Leader within the prescribed period to facilitate timely audit of the accounts and transactions of URS pursuant to Section 7.2.1 of the RRSA prescribed under COA Circular 2009-006. Otherwise, initiate appropriate action against the concerned personnel in accordance with Section 122(2) of PD No. 1445, if warranted.		Memorandum from Management was issued to University Cashier instructing to comply with the audit recommendations.	Not Implemented	Due to implementation of different levels of Community Quarantine, Offices were operating in limited capacity, thus impede Management's compliance to the audit recommendation. Reiterated under Observation No. 10 of CY 2020 AAR.

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
8. 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 that the President:	AAR 2019 page57			
	a. direct the concerned employees/drivers to properly prepare the prescribed Trip Tickets on a daily basis; and		Drivers and employees using transportation equipment of the University properly prepared the prescribed Trip Tickets.	Fully Implemented	
	b. instruct the University Accountant to 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		Accounting Unit already observed the audit recommendations.	Fully Implemented	

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
	related expenses in connection with the use of URS government vehicles pursuant COA Circular Nos. 75-6 and the Rules on Regulations on Settlement of Accounts prescribed under COA Circular No. 2009-006 dated September 15, 2009.				
9. Gender and Development (GAD) Fund of the University has unutilized balance amounting to ₱14,038,450.00 or 46% of its total GAD appropriation of ₱30,401,450.00 due to (a) none integration of gender perspective in major programs and projects of the URS; (b) insufficient GAD database maintained; and (c) excessive allocation of budget	We reiterated 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	AAR 2019 page 59	Sex-disaggregated data of the Faculty and staff members of the University were updated. But the student's sex-disaggregated data are not updated and available at the Registrar's Office.	Partially Implemented	Management is still in the process of establishing sufficient and updated GAD data, but the implementation of community quarantine due to pandemic, affects management course of action to address the audit recommendation. Reiterated under Observation No. 12 of CY 2020 AAR.

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
for each GAD PPAs. Moreover, out of the reported amount of ₱16,363,000.00 as GAD budget utilized for CY 2019, ninety-two-percent (92%) 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.	GAD planning in accordance with PCW-NEDA-DBM Joint Circular No. 2012-01; and				
	b. direct concerned URS Officials to maximize utilization or attribution of the GAD funds through integration of gender perspective in the University 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 aforecitedPCW-NEDA-DBM Joint Circular.		There were project proposals from the Planning Office were submitted to the GAD Office for gender analysis, but failed to score in any elements of the HGDG tool.	Not Implemented	Implementation of the planned GAD related programs, activities and projects were affected because of the implementation of community quarantine in the campus areas due to pandemic. Reiterated under Observation No. 12 of CY 2020 AAR.
	In addition, we recommended that the University President instruct the		The GAD Focal Person was instructed by the University Budget Office to allot the total five percent to	Not Implemented	Due to lack of trainings on how to utilize the HGDG tool of most of the members of the budget planning committee.

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
	Head of the University GAD Center to refrain from allocating excessive budget for each GAD PPAs, just to comply with the minimum five-percent (5%) 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.		all the GAD PPAs of the University based on the instructions given by the DBM.		Reiterated under Observation No. 12 of CY 2020 AAR.
10. Monthly deductions of Government Service Insurance System (GSIS) premium contributions and loan repayments from the salaries of the University employees during the	We recommended that the University President: a. instruct the University Accountant to exert extra effort to investigate and	AAR 2019 page62	Discrepancy between the amounts of premiums deducted from payroll against the amount remitted to GSIS were all	Fully Implemented	

Audit Observation	Recommendation	Reference	Management's Action	Status of Implementation	Reason for Partial/ Non-implementation
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.	adjust for the discrepancies noted to reflect the most reliable balance of the Due to GSIS account, and b. direct the concerned HR personnel to remit to GSIS in accordance with the provisions of RA No. 8291 all amount due to them to avoid incurrence of interest due to delayed in remittances of premium contributions and loan repayments.		accounted for and ensured remittance of the same on the next remittance date. Management ensured that the unremitted balances appearing in the monthly financial reports were remitted on the following remittance date.	 Fully Implemented	

PART IV

Annexes

UNIVERSITY OF RIZAL SYSTEM
SCHEDULE OF UNSERVICEABLE PROPERTIES INCLUDED IN PROPERTY, PLANT AND EQUIPMENT
AS OF DECEMBER 31, 2020

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
FUND 101							
1-06-05-020	Biometric Clock	Biometrics Finger Print Scanner for time keeping, at least 30,000 transactions w/ 1,500 finger print template capacity, USB support for downloading of data, TCP/IP RS232 communication port, stand alone unit, complete w/ attendance software, brand new TA-102 model	221-19-1-101	23,000.00	20,700.00	2,300.00	Angono
1-06-05-020	Duplicator	Risograph, RP3700, SN: 97144248 w/ the ff accessories Risograph Stand type S, (RP), Risograph Adaptor for Riso Machines, Risograph RP Master 08, Risograph RP Ink-HD black, CD Installer	URS DD 221-607-101	396,000.00	356,400.00	39,600.00	Binangonan
1-06-05-020	Printer	DOT Matrix Printer, Epson LX 300 complete with cables manuals and installation CD	URSB-154-4-1-101	16,702.00	15,031.80	1,670.20	Binangonan
1-06-05-020	Printer	DOT Matrix Printer, Epson LX 300 complete with cables manuals and installation CD	URSB-154-4-2-101	16,702.00	15,031.80	1,670.20	Binangonan
1-06-05-020	Airconditioner	Carrier Aircon window type 2.5 hp	URS AC 221-708-101	25,430.00	22,887.00	2,543.00	Binangonan
1-06-05-020	Airconditioner	2.5Hp Carrier FP WCARP 024 EA (Manual)	221-1-35-101	23,600.00	21,240.00	2,360.00	Binangonan
1-06-05-020	Airconditioner	Airconditioner, window type, 2.5 HP, 220v w/ timer, Carrier	221-1-34-101	25,430.00	22,887.00	2,543.00	Binangonan
1-06-05-020	Biometric Clock	B1 Bioclock Fingerprint Reader for IN/OUT, stand alone Fingerprint Time & Attendance device	URS TR 221-709-101	15,000.00	13,500.00	1,500.00	Cardona
1-06-05-020	Copier	Copier, Kyocera Digital model KM 1820 complete with starter toner, power cords and manual with one year warranty, brand new	221-2-2-101	50,000.00	45,000.00	5,000.00	Tanay
1-06-05-020	Printer	Printer, HP Laserjet 3015, all in one (4 in 1) - 12-6-04	URS PR 223-769-101	20,000.00	18,000.00	2,000.00	Pililla
1-06-05-020	Airconditioner	Window type, 2 HP, Carrier Premier Edition	URS AC 221-029-101	21,216.00	19,094.40	2,121.60	Pililla
1-06-05-020	Airconditioner	Window type, 2 HP, National Brand	URS AC 221-030-101	22,776.00	20,498.40	2,277.60	Pililla
1-06-05-020	Airconditioner	Airconditioner, 2.5HP window type w/ timer, Carrier M:WCARPO24ED, S#0148561	URS AC 221-739-101	24,900.00	22,410.00	2,490.00	Pililla
1-06-05-020	Biometric Clock	Fingerprint Reader, T4, with time and attendance software adaptor, and 5m patch cord, SN: 6330862	URS TR 221-707-101	25,440.00	22,896.00	2,544.00	Tanay
1-06-05-020	Printer	Printer, Epson LQ 2180, impact dot matrix	URS PR 223-789-101	27,716.00	24,944.40	2,771.60	Tanay

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-020	Airconditioner	Window Type, 2 HP , National	URS AC 221-012-101	22,776.00	20,498.40	2,277.60	Tanay
1-06-05-020	Typewriter	"ROYAL" SN 34518335 Model U-275, Elite	URS TW 221-240-101	18,100.00	16,290.00	1,810.00	Tanay
1-06-05-020	Typewriter	"OLYMPIA 15" carriage, Pica SN MS-5058374	URS TW 221-241-101	18,500.00	16,650.00	1,850.00	Tanay
1-06-05-020	Typewriter	"OLYMPIA 15" carriage, Elite SN 7-2002119	URS TW 221-242-245-101	18,500.00	16,650.00	1,850.00	Tanay
1-06-05-020	Typewriter	"OLYMPIA" 15" manual, carriage, standard elite typeface SG3N, brand new, SN 7300614	URS TW 221-299-101	15,444.00	13,899.60	1,544.40	Tanay
1-06-05-020	Typewriter	"OLYMPIA" manual, 15" carriage, standard elite typeface SG3N, brand new	URS TW 221-304-316-101	15,444.00	13,899.60	1,544.40	Tanay
1-06-05-020	Airconditioner	Airconditioner, package type, floor mounted, 3 toner Carrier brand	URS AC 221-717-101	59,500.00	53,550.00	5,950.00	Tanay
1-06-05-020	Biometric Clock	Network Fingerprint Reader for time & attendance	240-7-1-101	17,914.00	16,122.60	1,791.40	Taytay
1-06-05-030	Computer	Personal computer, non branded, brand new, Pentium 4, 2.8 Ghz 512 Kb L2 cache, 533 Mhz FSB Intel D865 GBF i865 AGP-8x/S/DDR, 64 Mb DDR AGP video card, 128 MB PC333 DDR system memory, mid tower casing (black), PS/2 standard keyboard (black), PS/2 mouse 2 button (black), 40 Gb 7200 rpm HDD, 52x CD-ROM drive (black), 1.44 Mb FDD (black), 15" CRT color monitor (black), amplified external speaker, internal auxilliary fan, w/ AVR 500w (black) - 7-14-05 (Advance Solution)	URS PC 223-813-101	27,368.18	24,631.36	2,736.82	Angono
1-06-05-030	Computer	Desktop computer, Intel core 2 duo E4600 2.40 Ghz processor, Foxconn nG9657MA-8EKRS2H motherboard, 256 Mb video card, 1Gb DDR2 667 Mhz memory, 160 Gb 7200 rpm SATA hard disk, DVD/RW optical drive, 5 in 1 internal card reader media drive, 15" LCD color monitor, 500w AVR, standard optical PS/2 keyboard & mouse, Mars casing w/ 500w power supply, 2x IEEE 1394 port, 10 USB 2.0 port	USRSA PC 223-106-101	30,560.00	27,504.00	3,056.00	Angono

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	IT Package	School Technology Package for Tertiary Level for Information Technology: Computer survival Guide; The Computer: What it is and can't do; Computer Software: What it is & How it Works; Computer Hardware: What it is & How it Works; How to Write Program in Basic: Part I; How to Write Program in Basic: Part 2; Introduction to Microsoft Word 6.0 for Windows Level 1; Introduction to Microsoft Word 6.0 for Windows Level 1; Introduction to Microsoft Word 6.0 for Windows Level 2; Introduction to Microsoft Word 6.0 for Windows Level 3; Navigating Internet Part 1; Navigating Internet Part 2; Excel for Windows 5.0 Level 1; Excel for Windows 5.0 Level 2; Excel for Windows 5.0 Level 3; Careers in Computer Science and Service; How to upgrade and repair your Computer; Internet for Teachers; Internet for Students; Doing Homework w/ the Internet; Doing Research on the Internet; Multi-media Study Skills MAC (CD-ROM); Perfect Composition/Perfect Vocabulary/Perfect Punctuation; The Perfect Sentence/The Perfect Paragraph; Study Secrets of Successful Students; Persuasive Speaking Made Easy; Improving Skills: Better; LCD Projector, ACER; Projector Screen, ACER	USRSA IT 223-1248-101	450,000.00	405,000.00	45,000.00	Angono
1-06-05-030	Computer	Laptop Computer, branded, Intel Centrino Mobile Core Duo processor T2050, 1.66Ghz, 2 Mb L2 cache, 533 FSB Intel chipset intel pro wireless Lan 3945 a/b/g, 512 Mb DDR2 667 memory, 80 Gb SATA HDD, 14.1 widescreen WXGA LCD, Intel Graphics media accelerator, 950, 24 x DVD combo drive, complete w/ carrying case & standard accessories	URS LC 223-1038-101	29,900.00	26,910.00	2,990.00	Antipolo
1-06-05-030	Computer	PC set (work station) intel pentium D E2140	439-1-1-101	21,000.00	18,900.00	2,100.00	Binangonan
1-06-05-030	Computer	PC set (work station) intel pentium D E2140	439-1-2-101	21,000.00	18,900.00	2,100.00	Binangonan
1-06-05-030	Computer	PC set (work station) intel pentium D E2140	439-1-3-101	21,000.00	18,900.00	2,100.00	Binangonan
1-06-05-030	Computer	PC set (work station) intel pentium D E2140	439-1-4-101	21,000.00	18,900.00	2,100.00	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Computer	PC set (work station) intel pentium D E2140	439-1-5-101	21,000.00	18,900.00	2,100.00	Binangonan
1-06-05-030	Computer	PC set (work station) intel pentium D E2140	439-1-6-101	21,000.00	18,900.00	2,100.00	Binangonan
1-06-05-030	Computer	PC set (work station) intel pentium D E2140	439-1-7-101	21,000.00	18,900.00	2,100.00	Binangonan
1-06-05-030	Computer	Personal Computer, Power Express PC Intel core 2 duo processor E7300 2.66 Ghz processor, 1066 Mhz FSB, MSI G31M3-F MATX intel G31 775 motherboard w/ built in audio/video 2GB DDR2 800, 512 MB/128 bit DVI PCI-ex card, Integrated 10/100/1000 base T network interface, built in (broadband ready), 160 GB SATA hard disk drive 7200 rpm, 16 x DVDRW drive w/ lightscribe, KBS 720 anti RSI PS/2 keyboard, A4 tech 620 optical scroll mouse w/ pad, 17" AOC LCD color monitor, 9 in 1 memory card reader, ATX casing w/ 600 watts jumbo fan, w/ std 12cm fan, w/ extra 8cm fan, lock holder & 1 padlock w/ 2 keys, UPS 650 VA 220 volts, amplified speakers 180 watts PMPO, warranty - one (1) year on parts and service	URS PC 223-1011-101	26,662.75	23,996.48	2,666.28	Binangonan
1-06-05-030	Computer	Personal Computer, Power Express PC Intel core 2 duo processor E7300 2.66 Ghz processor, 1066 Mhz FSB, MSI G31M3-F MATX intel G31 775 motherboard w/ built in audio/video 2GB DDR2 800, 512 MB/128 bit DVI PCI-ex card, Integrated 10/100/1000 base T network interface, built in (broadband ready), 160 GB SATA hard disk drive 7200 rpm, 16 x DVDRW drive w/ lightscribe, KBS 720 anti RSI PS/2 keyboard, A4 tech 620 optical scroll mouse w/ pad, 17" AOC LCD color monitor, 9 in 1 memory card reader, ATX casing w/ 600 watts jumbo fan, w/ std 12cm fan, w/ extra 8cm fan, lock holder & 1 padlock w/ 2 keys, UPS 650 VA 220 volts, amplified speakers 180 watts PMPO, warranty - one (1) year on parts and service	URS PC 223-1012-101	26,662.75	23,996.48	2,666.28	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Computer	Personal Computer, Power Express PC Intel core 2 duo processor E7300 2.66 Ghz processor, 1066 Mhz FSB, MSI G31M3-F MATX intel G31 775 motherboard w/ built in audio/video 2GB DDR2 800, 512 MB/128 bit DVI PCI-ex card, Integrated 10/100/1000 base T network interface, built in (broadband ready), 160 GB SATA hard disk drive 7200 rpm, 16 x DVDRW drive w/ lightscribe, KBS 720 anti RSI PS/2 keyboard, A4 tech 620 optical scroll mouse w/ pad, 17" AOC LCD color monitor, 9 in 1 memory card reader, ATX casing w/ 600 watts jumbo fan, w/ std 12cm fan, w/ extra 8cm fan, lock holder & 1 padlock w/ 2 keys, UPS 650 VA 220 volts, amplified speakers 180 watts PMPO, warranty - one (1) year on parts and service	URS PC 223-1013-101	26,662.75	23,996.48	2,666.28	Binangonan
1-06-05-030	Computer	Personal Computer, Power Express PC Intel core 2 duo processor E7300 2.66 Ghz processor, 1066 Mhz FSB, MSI G31M3-F MATX intel G31 775 motherboard w/ built in audio/video 2GB DDR2 800, 512 MB/128 bit DVI PCI-ex card, Integrated 10/100/1000 base T network interface, built in (broadband ready), 160 GB SATA hard disk drive 7200 rpm, 16 x DVDRW drive w/ lightscribe, KBS 720 anti RSI PS/2 keyboard, A4 tech 620 optical scroll mouse w/ pad, 17" AOC LCD color monitor, 9 in 1 memory card reader, ATX casing w/ 600 watts jumbo fan, w/ std 12cm fan, w/ extra 8cm fan, lock holder & 1 padlock w/ 2 keys, UPS 650 VA 220 volts, amplified speakers 180 watts PMPO, warranty - one (1) year on parts and service	URS PC 223-1014-101	26,662.75	23,996.48	2,666.28	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Computer	Personal Computer, Power Express PC Intel core 2 duo processor E7300 2.66 Ghz processor, 1066 Mhz FSB, MSI G31M3-F MATX intel G31 775 motherboard w/ built in audio/video 2GB DDR2 800, 512 MB/128 bit DVI PCI-ex card, Integrated 10/100/1000 base T network interface, built in (broadband ready), 160 GB SATA hard disk drive 7200 rpm, 16 x DVDRW drive w/ lightscribe, KBS 720 anti RSI PS/2 keyboard, A4 tech 620 optical scroll mouse w/ pad, 17" AOC LCD color monitor, 9 in 1 memory card reader, ATX casing w/ 600 watts jumbo fan, w/ std 12cm fan, w/ extra 8cm fan, lock holder & 1 padlock w/ 2 keys, UPS 650 VA 220 volts, amplified speakers 180 watts PMPO, warranty - one (1) year on parts and service	URS PC 223-1015-101	26,662.75	23,996.48	2,666.28	Binangonan
1-06-05-030	Computer	Personal Computer, Power Express PC Intel core 2 duo processor E7300 2.66 Ghz processor, 1066 Mhz FSB, MSI G31M3-F MATX intel G31 775 motherboard w/ built in audio/video 2GB DDR2 800, 512 MB/128 bit DVI PCI-ex card, Integrated 10/100/1000 base T network interface, built in (broadband ready), 160 GB SATA hard disk drive 7200 rpm, 16 x DVDRW drive w/ lightscribe, KBS 720 anti RSI PS/2 keyboard, A4 tech 620 optical scroll mouse w/ pad, 17" AOC LCD color monitor, 9 in 1 memory card reader, ATX casing w/ 600 watts jumbo fan, w/ std 12cm fan, w/ extra 8cm fan, lock holder & 1 padlock w/ 2 keys, UPS 650 VA 220 volts, amplified speakers 180 watts PMPO, warranty - one (1) year on parts and service	URS PC 223-1016-101	26,662.75	23,996.48	2,666.28	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Computer	Personal Computer, Power Express PC Intel core 2 duo processor E7300 2.66 Ghz processor, 1066 Mhz FSB, MSI G31M3-F MATX intel G31 775 motherboard w/ built in audio/video 2GB DDR2 800, 512 MB/128 bit DVI PCI-ex card, Integrated 10/100/1000 base T network interface, built in (broadband ready), 160 GB SATA hard disk drive 7200 rpm, 16 x DVDRW drive w/ lightscribe, KBS 720 anti RSI PS/2 keyboard, A4 tech 620 optical scroll mouse w/ pad, 17" AOC LCD color monitor, 9 in 1 memory card reader, ATX casing w/ 600 watts jumbo fan, w/ std 12cm fan, w/ extra 8cm fan, lock holder & 1 padlock w/ 2 keys, UPS 650 VA 220 volts, amplified speakers 180 watts PMPO, warranty - one (1) year on parts and service	URS PC 223-1017-101	26,662.75	23,996.48	2,666.28	Binangonan
1-06-05-030	Computer	Desktop computer, non branded and complies with the ff. specification: Intel core2 Duo E4600 (2.40GHz) with 800 Mh=FSB Intel Core 2 Duo Motherboard with ATA-1, SATA 4 Dual Channel DDR2 667 x 2 Dimms, LAN Controller 5.1 channel Audio built, 10 USB Ports ECS GF 100PVT-M3, Video Card 256 MB memory DVD/CD RW Combo Drive SATA type, 1GB DDR2 667 RAM, 160 GB 7200 RPM Hard Disk, Internal 5 in 1 Computer casing with 600 watts power supply and oversized chassis fan, 15" LCD Monitor, Optical Mouse and PS2 keyboard, amplified multi media speaker and 520 VA UPS, brand new units with 1 yr warranty	URSB-154-1-39-001-101	24,982.84	22,484.56	2,498.28	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Computer	Desktop computer, non branded and complies with the ff. specification: Intel core2 Duo E4600 (2.40GHz) with 800 Mh=FSB Intel Core 2 Duo Motherboard with ATA-1, SATA 4 Dual Channel DDR2 667 x 2 Dimms, LAN Controller 5.1 channel Audio built, 10 USB Ports ECS GF 100PVT-M3, Video Card 256 MB memory DVD/CD RW Combo Drive SATA type, 1GB DDR2 667 RAM, 160 GB 7200 RPM Hard Disk, Internal 5 in 1 Computer casing with 600 watts power supply and oversized chassis fan, 15" LCD Monitor, Optical Mouse and PS2 keyboard, amplified multi media speaker and 520 VA UPS, brand new units with 1 yr warranty	URSB-154-1-39-002-101	24,982.84	22,484.56	2,498.28	Binangonan
1-06-05-030	Computer	Desktop computer, non branded and complies with the ff. specification: Intel core2 Duo E4600 (2.40GHz) with 800 Mh=FSB Intel Core 2 Duo Motherboard with ATA-1, SATA 4 Dual Channel DDR2 667 x 2 Dimms, LAN Controller 5.1 channel Audio built, 10 USB Ports ECS GF 100PVT-M3, Video Card 256 MB memory DVD/CD RW Combo Drive SATA type, 1GB DDR2 667 RAM, 160 GB 7200 RPM Hard Disk, Internal 5 in 1 Computer casing with 600 watts power supply and oversized chassis fan, 15" LCD Monitor, Optical Mouse and PS2 keyboard, amplified multi media speaker and 520 VA UPS, brand new units with 1 yr warranty	URSB-154-1-39-003-101	24,982.84	22,484.56	2,498.28	Binangonan
1-06-05-030	Computer	Desktop computer, non branded and complies with the ff. specification: Intel core2 Duo E4600 (2.40GHz) with 800 Mh=FSB Intel Core 2 Duo Motherboard with ATA-1, SATA 4 Dual Channel DDR2 667 x 2 Dimms, LAN Controller 5.1 channel Audio built, 10 USB Ports ECS GF 100PVT-M3, Video Card 256 MB memory DVD/CD RW Combo Drive SATA type, 1GB DDR2 667 RAM, 160 GB 7200 RPM Hard Disk, Internal 5 in 1 Computer casing with 600 watts power supply and oversized chassis fan, 15" LCD Monitor, Optical Mouse and PS2 keyboard, amplified multi media speaker and 520 VA UPS, brand new units with 1 yr warranty	URSB-154-1-39-004-101	24,982.84	22,484.56	2,498.28	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Computer	Desktop computer, non branded and complies with the ff. specification: Intel core2 Duo E4600 (2.40GHz) with 800 Mh=FSB Intel Core 2 Duo Motherboard with ATA-1, SATA 4 Dual Channel DDR2 667 x 2 Dimms, LAN Controller 5.1 channel Audio built, 10 USB Ports ECS GF 100PVT-M3, Video Card 256 MB memory DVD/CD RW Combo Drive SATA type, 1GB DDR2 667 RAM, 160 GB 7200 RPM Hard Disk, Internal 5 in 1 Computer casing with 600 watts power supply and oversized chassis fan, 15" LCD Monitor, Optical Mouse and PS2 keyboard, amplified multi media speaker and 520 VA UPS, brand new units with 1 yr warranty	URSB-154-1-39-005-101	24,982.84	22,484.56	2,498.28	Binangonan
1-06-05-030	Computer	Desktop computer, non branded and complies with the ff. specification: Intel core2 Duo E4600 (2.40GHz) with 800 Mh=FSB Intel Core 2 Duo Motherboard with ATA-1, SATA 4 Dual Channel DDR2 667 x 2 Dimms, LAN Controller 5.1 channel Audio built, 10 USB Ports ECS GF 100PVT-M3, Video Card 256 MB memory DVD/CD RW Combo Drive SATA type, 1GB DDR2 667 RAM, 160 GB 7200 RPM Hard Disk, Internal 5 in 1 Computer casing with 600 watts power supply and oversized chassis fan, 15" LCD Monitor, Optical Mouse and PS2 keyboard, amplified multi media speaker and 520 VA UPS, brand new units with 1 yr warranty	URSB-154-1-39-006-101	24,982.84	22,484.56	2,498.28	Binangonan
1-06-05-030	Computer	Desktop computer, non branded and complies with the ff. specification: Intel core2 Duo E4600 (2.40GHz) with 800 Mh=FSB Intel Core 2 Duo Motherboard with ATA-1, SATA 4 Dual Channel DDR2 667 x 2 Dimms, LAN Controller 5.1 channel Audio built, 10 USB Ports ECS GF 100PVT-M3, Video Card 256 MB memory DVD/CD RW Combo Drive SATA type, 1GB DDR2 667 RAM, 160 GB 7200 RPM Hard Disk, Internal 5 in 1 Computer casing with 600 watts power supply and oversized chassis fan, 15" LCD Monitor, Optical Mouse and PS2 keyboard, amplified multi media speaker and 520 VA UPS, brand new units with 1 yr warranty	URSB-154-1-39-011-101	24,982.84	22,484.56	2,498.28	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Computer	Desktop computer, non branded and complies with the ff. specification: Intel core2 Duo E4600 (2.40GHz) with 800 Mh=FSB Intel Core 2 Duo Motherboard with ATA-1, SATA 4 Dual Channel DDR2 667 x 2 Dimms, LAN Controller 5.1 channel Audio built, 10 USB Ports ECS GF 100PVT-M3, Video Card 256 MB memory DVD/CD RW Combo Drive SATA type, 1GB DDR2 667 RAM, 160 GB 7200 RPM Hard Disk, Internal 5 in 1 Computer casing with 600 watts power supply and oversized chassis fan, 15" LCD Monitor, Optical Mouse and PS2 keyboard, amplified multi media speaker and 520 VA UPS, brand new units with 1 yr warranty	URSB-154-1-39-012-101	24,982.84	22,484.56	2,498.28	Binangonan
1-06-05-030	Computer	Desktop computer, non branded and complies with the ff. specification: Intel core2 Duo E4600 (2.40GHz) with 800 Mh=FSB Intel Core 2 Duo Motherboard with ATA-1, SATA 4 Dual Channel DDR2 667 x 2 Dimms, LAN Controller 5.1 channel Audio built, 10 USB Ports ECS GF 100PVT-M3, Video Card 256 MB memory DVD/CD RW Combo Drive SATA type, 1GB DDR2 667 RAM, 160 GB 7200 RPM Hard Disk, Internal 5 in 1 Computer casing with 600 watts power supply and oversized chassis fan, 15" LCD Monitor, Optical Mouse and PS2 keyboard, amplified multi media speaker and 520 VA UPS, brand new units with 1 yr warranty	URSB-154-1-39-013-101	24,982.84	22,484.56	2,498.28	Binangonan
1-06-05-030	Computer	Desktop computer, Intel core 2 duo E4600 2.40 Ghz processor, Foxconn nG9657MA-8EKRS2H motherboard, 256Mb video memory video card, 1Gb DDR2 667 Mhz memory, 160 Gb 7200 rpm SATA hard disk, DVD/RW optical drive, 5 in 1 internal card reader media drive, 15" LCD color monitor, 500w AVR, standard optical PS/2 keyboard & mouse, Mars casing w/ 500w power supply, 2x IEEE 1394 port, 10 USB 2.0 port	URSB PC 223-1067-101	30,560.00	27,504.00	3,056.00	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Computer	Computer, non brandded, Intel core 2 duo E7400 2.8 Ghz, MSI, GMIT-MD 2.Gb 800 memory, internal card reader sparkle 9400Gt 51Mb/128 bit video card, ATX casing, 160 Gb Samsung HDD DVD RW SATA 22X optical drive, Dell 17" LCD monitor, A4tech keyboard & mouse w/ Intex 650VAS UPS	URSB PC 223-1198-101	24,200.00	21,780.00	2,420.00	Binangonan
1-06-05-030	Interactive Package	Inter-active Language CD-ROMS: EUROTALK Talk business; EUROTALK Word Talk; EUROTALK Movie Talk; EUROTALK Vocabulary Builder; EUROTALK Language Lab CD-ROM; Venturing I: The enterpreneurship Challenge: The Fire Within; Getting Started; Finding Financing; Up and Running; Marketing and States; Market and Product Expansion; Financing Growth; Managing Growth; The Human Challenge; Managing Diversity; Agricultural Entrepreneurs; The Personal side; The Innovators; Venturing II: The Entrepreneurial Challenge of Success: Birht And Growth/ Making it Work/First Mover; Competing Smart/Using Technology; Going Global; Buying-In/Selling Out; Doing it Right; 3 units Laptop Computer, Gigabyte, dual core T4200, 2 Ghz, 800 Mhz IBM cache, 2 Gb DDR, SDRAM memory, 320 Gb SATA 7200 RPM, HDD, SIS mirage 3 graphics 128 Mb up to 256 Mb bit DVD-RW drive, modem, 10/100 ethernet w/ webcam and wi-fi	URSB LV 223-1236-101	600,000.00	540,000.00	60,000.00	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	IT Package	School Technology Package for Tertiary Level for Information Technology: Computer survival Guide; The Computer: What it is and can't do; Computer Software: What it is & How it Works; Computer Hardware: What it is & How it Works; How to Write Program in Basic: Part I; How to Write Program in Basic: Part 2; Introduction to Microsoft Word 6.0 for Windows Level 1; Introduction to Microsoft Word 6.0 for Windows Level 2; Introduction to Microsoft Word 6.0 for Windows Level 3; Navigating Internet Part 1; Navigating Internet Part 2; Excel for Windows 5.0 Level 1; Excel for Windows 5.0 Level 2; Excel for Windows 5.0 Level 3; Careers in Computer Science and Service; How to upgrade and repair your Computer; Internet for Teachers; Internet for Students; Doing Homework w/ the Internet; Doing Research on the Internet; Multi-media Study Skills MAC (CD-ROM); Perfect Composition/Perfect Vocabulary/Perfect Punctuation; The Perfect Sentence/The Perfect Paragraph; Study Secrets of Successful Students; Persuasive Speaking Made Easy; Improving Skills: Better; Computer, non branded, Intel Celeron D 420, 1.8 Ghz Jetway 945GCDMS V-PCI/sound/Lan, 512 Mb PC 533 DDR2, Western digital 80Gb SATA. Sony 1.44 Mb FDD, ASUS 52x CD-ROM drive, Frontier galaxy GA11A BK/SV, sub woofer, ATX casing 300w, PS2 keyboard and mouse, 17" monitor, 500w AVR; Printer, Epson Stylus T10; LCD Projector, ACER;	URSB IT 223-1240-101	450,000.00	405,000.00	45,000.00	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	IT Package	School Technology Package for Tertiary Level for Information Technology: Computer survival Guide; The Computer: What it is and can't do; Computer Software: What it is & How it Works; Computer Hardware: What it is & How it Works; How to Write Program in Basic: Part I; How to Write Program in Basic: Part 2; Introduction to Microsoft Word 6.0 for Windows Level 1; Introduction to Microsoft Word 6.0 for Windows Level 2; Introduction to Microsoft Word 6.0 for Windows Level 3; Navigating Internet Part 1; Navigating Internet Part 2; Excel for Windows 5.0 Level 1; Excel for Windows 5.0 Level 2; Excel for Windows 5.0 Level 3; Careers in Computer Science and Service; How to upgrade and repair your Computer; Internet for Teachers; Internet for Students; Doing Homework w/ the Internet; Doing Research on the Internet; Multi-media Study Skills MAC (CD-ROM); Perfect Composition/Perfect Vocabulary/Perfect Punctuation; The Perfect Sentence/The Perfect Paragraph; Study Secrets of Successful Students; Persuasive Speaking Made Easy; Improving Skills: Better; Computer, non branded, Intel Celeron D 420, 1.8 Ghz Jetway 945GCDMS V-PCI/sound/Lan, 512 Mb PC 533 DDR2, Western digital 80Gb SATA. Sony 1.44 Mb FDD, ASUS 52x CD-ROM drive, Frontier galaxy GA11A BK/SV, sub woofer, ATX casing 300w, PS2 keyboard and mouse, 17" monitor, 500w AVR; Printer, Epson Stylus T10; LCD Projector, ACER;	URSB IT 223-1241-101	450,000.00	405,000.00	45,000.00	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	IT Package	School Technology Package for Tertiary Level for Information Technology: Computer survival Guide; The Computer: What it is and can't do; Computer Software: What it is & How it Works; Computer Hardware: What it is & How it Works; How to Write Program in Basic: Part I; How to Write Program in Basic: Part 2; Introduction to Microsoft Word 6.0 for Windows Level 1; Introduction to Microsoft Word 6.0 for Windows Level 2; Introduction to Microsoft Word 6.0 for Windows Level 3; Navigating Internet Part 1; Navigating Internet Part 2; Excel for Windows 5.0 Level 1; Excel for Windows 5.0 Level 2; Excel for Windows 5.0 Level 3; Careers in Computer Science and Service; How to upgrade and repair your Computer; Internet for Teachers; Internet for Students; Doing Homework w/ the Internet; Doing Research on the Internet; Multi-media Study Skills MAC (CD-ROM); Perfect Composition/Perfect Vocabulary/Perfect Punctuation; The Perfect Sentence/The Perfect Paragraph; Study Secrets of Successful Students; Persuasive Speaking Made Easy; Improving Skills: Better; Computer, non branded, Intel Celeron D 420, 1.8 Ghz Jetway 945GCDMS V-PCI/sound/Lan, 512 Mb PC 533 DDR2, Western digital 80Gb SATA. Sony 1.44 Mb FDD, ASUS 52x CD-ROM drive, Frontier galaxy GA11A BK/SV, sub woofer, ATX casing 300w, PS2 keyboard and mouse, 17" monitor, 500w AVR; Printer, Epson Stylus T10; LCD Projector, ACER;	URSB IT 223-1242-101	450,000.00	405,000.00	45,000.00	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	IT Package	School Technology Package for Tertiary Level for Information Technology: Computer survival Guide; The Computer: What it is and can't do; Computer Software: What it is & How it Works; Computer Hardware: What it is & How it Works; How to Write Program in Basic: Part I; How to Write Program in Basic: Part 2; Introduction to Microsoft Word 6.0 for Windows Level 1; Introduction to Microsoft Word 6.0 for Windows Level 2; Introduction to Microsoft Word 6.0 for Windows Level 3; Navigating Internet Part 1; Navigating Internet Part 2; Excel for Windows 5.0 Level 1; Excel for Windows 5.0 Level 2; Excel for Windows 5.0 Level 3; Careers in Computer Science and Service; How to upgrade and repair your Computer; Internet for Teachers; Internet for Students; Doing Homework w/ the Internet; Doing Research on the Internet; Multi-media Study Skills MAC (CD-ROM); Perfect Composition/Perfect Vocabulary/Perfect Punctuation; The Perfect Sentence/The Perfect Paragraph; Study Secrets of Successful Students; Persuasive Speaking Made Easy; Improving Skills: Better; Computer, non branded, Intel Celeron D 420, 1.8 Ghz Jetway 945GCDMS V-PCI/sound/Lan, 512 Mb PC 533 DDR2, Western digital 80Gb SATA. Sony 1.44 Mb FDD, ASUS 52x CD-ROM drive, Frontier galaxy GA11A BK/SV, sub woofer, ATX casing 300w, PS2 keyboard and mouse, 17" monitor, 500w AVR; Printer, Epson Stylus T10; LCD Projector, ACER;	URSB IT 223-1243-101	450,000.00	405,000.00	45,000.00	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	IT Package	School Technology Package for Tertiary Level for Information Technology: Computer survival Guide; The Computer: What it is and can't do; Computer Software: What it is & How it Works; Computer Hardware: What it is & How it Works; How to Write Program in Basic: Part I; How to Write Program in Basic: Part 2; Introduction to Microsoft Word 6.0 for Windows Level 1; Introduction to Microsoft Word 6.0 for Windows Level 2; Introduction to Microsoft Word 6.0 for Windows Level 3; Navigating Internet Part 1; Navigating Internet Part 2; Excel for Windows 5.0 Level 1; Excel for Windows 5.0 Level 2; Excel for Windows 5.0 Level 3; Careers in Computer Science and Service; How to upgrade and repair your Computer; Internet for Teachers; Internet for Students; Doing Homework w/ the Internet; Doing Research on the Internet; Multi-media Study Skills MAC (CD-ROM); Perfect Composition/Perfect Vocabulary/Perfect Punctuation; The Perfect Sentence/The Perfect Paragraph; Study Secrets of Successful Students; Persuasive Speaking Made Easy; Improving Skills: Better; Computer, non branded, Intel Celeron D 420, 1.8 Ghz Jetway 945GCDMS V-PCI/sound/Lan, 512 Mb PC 533 DDR2, Western digital 80Gb SATA. Sony 1.44 Mb FDD, ASUS 52x CD-ROM drive, Frontier galaxy GA11A BK/SV, sub woofer, ATX casing 300w, PS2 keyboard and mouse, 17" monitor, 500w AVR; Printer, Epson Stylus T10; LCD Projector, ACER;	URSB IT 223-1244-101	450,000.00	405,000.00	45,000.00	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	IT Package	School Technology Package for Tertiary Level for Information Technology: Computer survival Guide; The Computer: What it is and can't do; Computer Software: What it is & How it Works; Computer Hardware: What it is & How it Works; How to Write Program in Basic: Part I; How to Write Program in Basic: Part 2; Introduction to Microsoft Word 6.0 for Windows Level 1; Introduction to Microsoft Word 6.0 for Windows Level 2; Introduction to Microsoft Word 6.0 for Windows Level 3; Navigating Internet Part 1; Navigating Internet Part 2; Excel for Windows 5.0 Level 1; Excel for Windows 5.0 Level 2; Excel for Windows 5.0 Level 3; Careers in Computer Science and Service; How to upgrade and repair your Computer; Internet for Teachers; Internet for Students; Doing Homework w/ the Internet; Doing Research on the Internet; Multi-media Study Skills MAC (CD-ROM); Perfect Composition/Perfect Vocabulary/Perfect Punctuation; The Perfect Sentence/The Perfect Paragraph; Study Secrets of Successful Students; Persuasive Speaking Made Easy; Improving Skills: Better; Computer, non branded, Intel Celeron D 420, 1.8 Ghz Jetway 945GCDMS V-PCI/sound/Lan, 512 Mb PC 533 DDR2, Western digital 80Gb SATA. Sony 1.44 Mb FDD, ASUS 52x CD-ROM drive, Frontier galaxy GA11A BK/SV, sub woofer, ATX casing 300w, PS2 keyboard and mouse, 17" monitor, 500w AVR; Printer, Epson Stylus T10; LCD Projector, ACER;	URSB IT 223-1245-101	450,000.00	405,000.00	45,000.00	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	IT Package	School Technology Package for Tertiary Level for Information Technology: Computer survival Guide; The Computer: What it is and can't do; Computer Software: What it is & How it Works; Computer Hardware: What it is & How it Works; How to Write Program in Basic: Part I; How to Write Program in Basic: Part 2; Introduction to Microsoft Word 6.0 for Windows Level 1; Introduction to Microsoft Word 6.0 for Windows Level 2; Introduction to Microsoft Word 6.0 for Windows Level 3; Navigating Internet Part 1; Navigating Internet Part 2; Excel for Windows 5.0 Level 1; Excel for Windows 5.0 Level 2; Excel for Windows 5.0 Level 3; Careers in Computer Science and Service; How to upgrade and repair your Computer; Internet for Teachers; Internet for Teachers; Internet for Students; Doing Homework w/ the Internet; Doing Research on the Internet; Multi-media Study Skills MAC (CD-ROM); Perfect Composition/Perfect Vocabulary/Perfect Punctuation; The Perfect Sentence/The Perfect Paragraph; Study Secrets of Successful Students; Persuasive Speaking Made Easy; Improving Skills: Better; Computer, non branded, Intel Celeron D 420, 1.8 Ghz Jetway 945GCDMS V-PCI/sound/Lan, 512	URSB IT 223-1263-101	300,000.00	270,000.00	30,000.00	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	IT Package	School Technology Package for Tertiary Level for Information Technology: Computer survival Guide; The Computer: What it is and can't do; Computer Software: What it is & How it Works; Computer Hardware: What it is & How it Works; How to Write Program in Basic: Part I; How to Write Program in Basic: Part 2; Introduction to Microsoft Word 6.0 for Windows Level 1; Introduction to Microsoft Word 6.0 for Windows Level 2; Introduction to Microsoft Word 6.0 for Windows Level 3; Navigating Internet Part 1; Navigating Internet Part 2; Excel for Windows 5.0 Level 1; Excel for Windows 5.0 Level 2; Excel for Windows 5.0 Level 3; Careers in Computer Science and Service; How to upgrade and repair your Computer; Internet for Teachers; Internet for Teachers; Internet for Students; Doing Homework w/ the Internet; Doing Research on the Internet; Multi-media Study Skills MAC (CD-ROM); Perfect Composition/Perfect Vocabulary/Perfect Punctuation; The Perfect Sentence/The Perfect Paragraph; Study Secrets of Successful Students; Persuasive Speaking Made Easy; Improving Skills: Better; Computer, non branded, Intel Celeron D 420, 1.8 Ghz Jetway 945GCDMS V-PCI/sound/Lan, 512 Mb PC 533 DDR2, Western digital 80Gb SATA. Sony 1.44 Mb FDD, ASUS 52x CD-ROM drive, Frontier galaxy GA11A BK/SV, sub woofer, ATX casing 300w, PS2 keyboard and mouse, 17" monitor, 500w AVR; Printer, Epson Stylus T10	URSB IT 223-1264-101	300,000.00	270,000.00	30,000.00	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	IT Package	School Technology Package for Tertiary Level for Information Technology: Computer survival Guide; The Computer: What it is and can't do; Computer Software: What it is & How it Works; Computer Hardware: What it is & How it Works; How to Write Program in Basic: Part I; How to Write Program in Basic: Part 2; Introduction to Microsoft Word 6.0 for Windows Level 1; Introduction to Microsoft Word 6.0 for Windows Level 2; Introduction to Microsoft Word 6.0 for Windows Level 3; Navigating Internet Part 1; Navigating Internet Part 2; Excel for Windows 5.0 Level 1; Excel for Windows 5.0 Level 2; Excel for Windows 5.0 Level 3; Careers in Computer Science and Service; How to upgrade and repair your Computer; Internet for Teachers; Internet for Teachers; Internet for Students; Doing Homework w/ the Internet; Doing Research on the Internet; Multi-media Study Skills MAC (CD-ROM); Perfect Composition/Perfect Vocabulary/Perfect Punctuation; The Perfect Sentence/The Perfect Paragraph; Study Secrets of Successful Students; Persuasive Speaking Made Easy; Improving Skills: Better; Computer, non branded, Intel Celeron D 420, 1.8 Ghz Jetway 945GCDMS V-PCI/sound/Lan, 512 Mb PC 533 DDR2, Western digital 80Gb SATA. Sony 1.44 Mb FDD, ASUS 52x CD-ROM drive, Frontier galaxy GA11A BK/SV, sub woofer, ATX casing 300w, PS2 keyboard and mouse, 17" monitor, 500w AVR; Printer, Epson Stylus T10	URSB IT 223-1265-101	300,000.00	270,000.00	30,000.00	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	IT Package	School Technology Package for Tertiary Level for Information Technology: Computer survival Guide; The Computer: What it is and can't do; Computer Software: What it is & How it Works; Computer Hardware: What it is & How it Works; How to Write Program in Basic: Part I; How to Write Program in Basic: Part 2; Introduction to Microsoft Word 6.0 for Windows Level 1; Introduction to Microsoft Word 6.0 for Windows Level 2; Introduction to Microsoft Word 6.0 for Windows Level 3; Navigating Internet Part 1; Navigating Internet Part 2; Excel for Windows 5.0 Level 1; Excel for Windows 5.0 Level 2; Excel for Windows 5.0 Level 3; Careers in Computer Science and Service; How to upgrade and repair your Computer; Internet for Teachers; Internet for Teachers; Internet for Students; Doing Homework w/ the Internet; Doing Research on the Internet; Multi-media Study Skills MAC (CD-ROM); Perfect Composition/Perfect Vocabulary/Perfect Punctuation; The Perfect Sentence/The Perfect Paragraph; Study Secrets of Successful Students; Persuasive Speaking Made Easy; Improving Skills: Better; Computer, non branded, Intel Celeron D 420, 1.8 Ghz Jetway 945GCDMS V-PCI/sound/Lan, 512 Mb PC 533 DDR2, Western digital 80Gb SATA. Sony 1.44 Mb FDD, ASUS 52x CD-ROM drive, Frontier galaxy GA11A BK/SV, sub woofer, ATX casing 300w, PS2 keyboard and mouse, 17" monitor, 500w AVR; Printer, Epson Stylus T10	URSB IT 223-1266-101	300,000.00	270,000.00	30,000.00	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	IT Package	School Technology Package for Tertiary Level for Information Technology: Computer survival Guide; The Computer: What it is and can't do; Computer Software: What it is & How it Works; Computer Hardware: What it is & How it Works; How to Write Program in Basic: Part I; How to Write Program in Basic: Part 2; Introduction to Microsoft Word 6.0 for Windows Level 1; Introduction to Microsoft Word 6.0 for Windows Level 2; Introduction to Microsoft Word 6.0 for Windows Level 3; Navigating Internet Part 1; Navigating Internet Part 2; Excel for Windows 5.0 Level 1; Excel for Windows 5.0 Level 2; Excel for Windows 5.0 Level 3; Careers in Computer Science and Service; How to upgrade and repair your Computer; Internet for Teachers; Internet for Teachers; Internet for Students; Doing Homework w/ the Internet; Doing Research on the Internet; Multi-media Study Skills MAC (CD-ROM); Perfect Composition/Perfect Vocabulary/Perfect Punctuation; The Perfect Sentence/The Perfect Paragraph; Study Secrets of Successful Students; Persuasive Speaking Made Easy; Improving Skills: Better; Computer, non branded, Intel Celeron D 420, 1.8 Ghz Jetway 945GCDMS V-PCI/sound/Lan, 512 Mb PC 533 DDR2, Western digital 80Gb SATA. Sony 1.44 Mb FDD, ASUS 52x CD-ROM drive, Frontier galaxy GA11A BK/SV, sub woofer, ATX casing 300w, PS2 keyboard and mouse, 17" monitor, 500w AVR; Printer, Epson Stylus T10	URSB IT 223-1267-101	300,000.00	270,000.00	30,000.00	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	IT Package	School Technology Package for Tertiary Level for Information Technology: Computer survival Guide; The Computer: What it is and can't do; Computer Software: What it is & How it Works; Computer Hardware: What it is & How it Works; How to Write Program in Basic: Part I; How to Write Program in Basic: Part 2; Introduction to Microsoft Word 6.0 for Windows Level 1; Introduction to Microsoft Word 6.0 for Windows Level 2; Introduction to Microsoft Word 6.0 for Windows Level 3; Navigating Internet Part 1; Navigating Internet Part 2; Excel for Windows 5.0 Level 1; Excel for Windows 5.0 Level 2; Excel for Windows 5.0 Level 3; Careers in Computer Science and Service; How to upgrade and repair your Computer; Internet for Teachers; Internet for Teachers; Internet for Students; Doing Homework w/ the Internet; Doing Research on the Internet; Multi-media Study Skills MAC (CD-ROM); Perfect Composition/Perfect Vocabulary/Perfect Punctuation; The Perfect Sentence/The Perfect Paragraph; Study Secrets of Successful Students; Persuasive Speaking Made Easy; Improving Skills: Better; Computer, non branded, Intel Celeron D 420, 1.8 Ghz Jetway 945GCDMS V-PCI/sound/Lan, 512 Mb PC 533 DDR2, Western digital 80Gb SATA. Sony 1.44 Mb FDD, ASUS 52x CD-ROM drive, Frontier galaxy GA11A BK/SV, sub woofer, ATX casing 300w, PS2 keyboard and mouse, 17" monitor, 500w AVR; Printer, Epson Stylus T10	URSB IT 223-1268-101	300,000.00	270,000.00	30,000.00	Binangonan
1-06-05-030	Computer	Intel Pentium D Processor 925 2.0 Ghz Duo Core, Intel Desktop BLK D945GCCL Consair 1GB DDR 533, GEForce 8500GT Super 512MB/128Bit, 250 GB 7200 RPM, SATA DVD Writer 20X w/ Lite Scribe Titan 500W PSU Titan Keyboard & USB Mouse w/ LED, 56K Internal 10/100 on Board Lan, Integrated Audio SBS-350 2.1 Subwoofer Samsung 17" 740N LCD Minitor	223-5-1-101	30,000.00	27,000.00	3,000.00	Cainta

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Computer	Intel Centrino Duo Processor Technology, Intel core 2 Duo Processor T2450, 2MB L2 Cahe. 1.66GHz 667Mhz FSB Intel 945PM Express Chipset, Intel pro wireless 3945 ABG 14.1 WXGA TFT Display, 1Gb DDR2, SDRAM, 80Gb SATA w/ schock absorber, DVDRW double layer drive Gigabit Ethermet 10/100 Mbps LAN, Integrated 56K modem Yes built In Microphone, 6-Cell lithium ion, 4x USB 2.0 Built In Stereo Speaker w/ carry bag 5 in 1 reader 2.26 kls Graphics media accelerator 950, genuine windows vista hjome basic	223-1-143-3-101	54,000.00	48,600.00	5,400.00	Tanay
1-06-05-030	Computer	Personal Computer, non branded, Intel Pentium 3.0 Ghz P4 motherboard w/ built in sound and video Asustek, G force 128 Mb video card, 80 Gb hard disk 7200 rpm, 256 Mb DDR Sync, DDRAM PC 400, 52x CD writer drive, 1.44 FDD, P/S2 keyboard and mouse, 15" high digital colored monitor Samsung, ATX casing w/ 300w power supply, 500w AVR and amplified speaker	URS PC 223-908-101	24,000.00	21,600.00	2,400.00	Pililla
1-06-05-030	Computer	Personal Computer, non branded, Intel Pentium 3.0 Ghz P4 motherboard w/ built in sound and video Asustek, G force 128 Mb video card, 80 Gb hard disk 7200 rpm, 256 Mb DDR Sync, DDRAM PC 400, 52x CD writer drive, 1.44 FDD, P/S2 keyboard and mouse, 15" high digital colored monitor Samsung, ATX casing w/ 300w power supply, 500w AVR and amplified speaker	URS PC 223-909-101	24,000.00	21,600.00	2,400.00	Pililla
1-06-05-030	Server	Server, branded, ACER ALTOS G520N, single Intel Xeon processor, 3.06 Ghz upgradeable to dual processor, 512 Kb level 2 cache, 512 Mb PC2100 DDR SDRAM, 36 Gb ultra 320 SCSI 10K rpm hot plug Hard Disk drive, Integrated dual channel wide ultra 320 SCSI controller, 1.44 Mb FDD, 48x IDE CD-ROM drive, 52x24x52x CD writer drive, integrated gigabit NIC, tower (5U) form factor, PS/2 keyboard and PS/2 mouse, 15" high resolution CRT color monitor - 7-14-05 (Advance Solution)	URS SVR 223-843-101	123,520.80	111,168.72	12,352.08	Pililla

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Computer	Personal Computer, Power Express PC Intel core 2 duo processor E7300 2.66 Ghz processor, 1066 Mhz FSB, MSI G31M3-F MATX intel G31 775 motherboard w/ built in audio/video 2GB DDR2 800, 512 MB/128 bit DVI PCI-ex card, Integrated 10/100/1000 base T network interface, built in (broadband ready), 160 GB SATA hard disk drive 7200 rpm, 16 x DVDRW drive w/ lightscribe, KBS 720 anti RSI PS/2 keyboard, A4 tech 620 optical scroll mouse w/ pad, 17" AOC LCD color monitor, 9 in 1 memory card reader, ATX casing w/ 600 watts jumbo fan, w/ std 12cm fan, w/ extra 8cm fan, lock holder & 1 padlock w/ 2 keys, UPS 650 VA 220 volts, amplified speakers 180 watts PMPO, warranty - one (1) year on parts and service	URS PC 223-1018-101	26,662.75	23,996.48	2,666.28	Pililla
1-06-05-030	Server	Branded Server, Quad core Intel Xenon E5410 2.33 Ghz processor 2 x 1 Gb PC2-5300 fully buffered DIMMs DDR2- 667 Mhz w/ advance ECC memory, 2 x 146 Gb SAS 2.5 hot plug HDD, DVDRW optical drive, 5U tower chassis type, HP 15" LCD monitor, standard p/S2/optical PS/2 keyboard, mouse, embedded NC373i multifunction gigabit network adapter w/ TCP/IP network interface, 1400 VA UPS	URS SVR 223-1058-101	193,479.00	174,131.10	19,347.90	Pililla
1-06-05-030	Computer	Computer, Intel core 2 duo E4600 2.40 Ghz processor, Foxconn G9657MA-8EKRS2H board, 256 Mb video card, 1Gb DDR2 667 Mhz memory, 160 Gb 7200 rpm SATA HD, DVD/RW optical drive, 5 in 1 int card reader media drive, 15" LCD monitor, 500w AVR, std optical PS/2 keyboard & mouse, Mars casing w/ 500w power supply 2x IEEE 1394 port, 10 USB 2.0 port	URSP PC 223-1068-101	30,560.00	27,504.00	3,056.00	Pililla

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Computer	Computer, Intel core 2 duo E4600 2.40 Ghz processor, Foxconn G9657MA-8EKRS2H board, 256 Mb video card, 1Gb DDR2 667 Mhz memory, 160 Gb 7200 rpm SATA HD, DVD/RW optical drive, 5 in 1 int card reader media drive, 15" LCD monitor, 500w AVR, std optical PS/2 keyboard & mouse, Mars casing w/ 500w power supply 2x IEEE 1394 port, 10 USB 2.0 port	URSP PC 223-1069-101	30,560.00	27,504.00	3,056.00	Pililla
1-06-05-030	Computer	Computer, Intel core 2 duo E4600 2.40 Ghz processor, Foxconn G9657MA-8EKRS2H board, 256 Mb video card, 1Gb DDR2 667 Mhz memory, 160 Gb 7200 rpm SATA HD, DVD/RW optical drive, 5 in 1 int card reader media drive, 15" LCD monitor, 500w AVR, std optical PS/2 keyboard & mouse, Mars casing w/ 500w power supply 2x IEEE 1394 port, 10 USB 2.0 port	URSP PC 223-1070-101	30,560.00	27,504.00	3,056.00	Pililla
1-06-05-030	Computer	Computer, non branded, Intel Core 2 Quad E8400, 2.66 Ghz ASUS P5QL Pro P 43 1333 FSB/PCIE/SGBLAN/Kingstone 2Gb PC6400 DDR2 800 Seagate Barracuda 320 Gb 7200rpm SATA sparkle 9400GT 1024Mg DDR2 120 bit transformer core w/ PSU 600w, 19" Samsung LCD Monitor, 500w AVR	URSP PC 223-1199-101	30,930.00	27,837.00	3,093.00	Pililla
1-06-05-030	Computer	Computer, non branded, Core 2 Quad E8400 2.66 Ghz ASUS P5QL Pro P43 1333 FSB/PCIE SGBLAN/Kingston 2 Gb PC6400, DDR2 800 Seagate Barracuda, 320Gb 7200 RPM SATA Sparkle 9400/mg, 120 bit transformer core w/ PCSU 600w, 19" LCD AOC monitor, 500w AVR, keyboard optical mouse	URSP PC 223-1233-101	29,000.00	26,100.00	2,900.00	Pililla

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Interactive Package	Inter-active Language CD-ROMS: EUROTALK Talk business; EUROTALK Word Talk; EUROTALK Movie Talk; EUROTALK Vocabulary Builder; EUROTALK Language Lab CD-ROM Venturing I: The enterpreneurship Challenge: The Fire Within; Getting Started; Finding Financing; Up and Running; Marketing and States; Market and Product Expansion; Financing Growth; Managing Growth; The Human Challenge; Managing Diversity; Agricultural Entrepreneurs; The Personal side; The Innovators Venturing II: The Entrepreneurial Challenge of Success: Birht And Growth/ Making it Work/First Mover; Competing Smart/Using Technology; Going Global; Buying-In/Selling Out; Doing it Right; 3units-Laptop Computer, Gigabyte, dual core T4200, 2 Ghz, 800 Mhz IBM cache, 2 Gb DDR, SDRAM memory, 320 Gb SATA 7200 RPM, HDD, SIS mirage 3 graphics 128 Mb up to 256 Mb bit DVD-RW drive, modem, 10/100 ethernet w/ webcam and wi-fi	URSP LV 223-1237-101	600,000.00	540,000.00	60,000.00	Pililla
1-06-05-030	Computer	Netbook Computer, ASUS 1201PN, Intel Atom 330 dual core, Windows 7 starter, 2Gb DDR memory, 250Gb HDD, 12.1 LCD display, wifi, webcam, bluetooth w/ carrying bag, SN: A30AAS561109	URSP NC 223-1289-101	29,680.00	26,712.00	2,968.00	Pililla
1-06-05-030	Computer	Computer, non branded, Quad Core Q8400 2.6 Ghz ASUS P5Q SE2 motherboard, 2Gb 800 memory Kingston, Sparkle 9500gt 1Gb video card, transformer casing, 600w PSU, keyboard, optical mouse, Seagate 320Gb SATA HDD, Dell 17" LCD monitor, 500w AVR	URSP PC 223-1299-101	28,000.00	25,200.00	2,800.00	Pililla

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Computer	Desktop Computer, Intel Core i3-540 processor, 3.06Ghz Kingston 2Gb DDR3 KVR 1333D3N9/2G memory Samsung 320Gb 7200rpm SATA HDD, Inno 3D 1Gb GF9500GT 128 bit Intel DH55P3 motherboard, Lite-on IHA5424 24x SATA w/ LS, Orion TBC-6806 Solaris micro ATX 600w PSU, A4tech op-720 USB mouse, A4tech Kb-770, P/S2 circle data speaker, 500w AVR LG 177 WSB 17" LCD monitor, MS Win 7 Home Basic OEM	URSP PC 223-1331-101	26,426.00	23,783.40	2,642.60	Pililla
1-06-05-030	Computer	Desktop Computer, Intel Core i3-540 processor, 3.06Ghz Kingston 2Gb DDR3 KVR 1333D3N9/2G memory Samsung 320Gb 7200rpm SATA HDD, Inno 3D 1Gb GF9500GT 128 bit Intel DH55P3 motherboard, Lite-on IHA5424 24x SATA w/ LS, Orion TBC-6806 Solaris micro ATX 600w PSU, A4tech op-720 USB mouse, A4tech Kb-770, P/S2 circle data speaker, 500w AVR LG 177 WSB 17" LCD monitor, MS Win 7 Home Basic OEM	URSP PC 223-1332-101	26,426.00	23,783.40	2,642.60	Pililla
1-06-05-030	Projector	Multi Media Projector	221-14-1-101	44,500.00	40,050.00	4,450.00	Pililla
1-06-05-030	Projector	Multimedia Projector, Sanyo PLC-XW250	URSP MMP 221-774-101	24,960.00	22,464.00	2,496.00	Pililla
1-06-05-030	Computer	Computer, non branded, Intel Core 2 duo E7300, 2.66 Ghz, 3 Mn 1066 Mhz core 2 board 1333, PCIE/DDR2 w/ built in sound & Lan, Inno 3D GF7200 GS, 256 Mb 64 bit 2 x 1 Gb PC 5300 DDR2 667 memory, standard keyboard and optical mouse black, 160 Gb SATA HDD, 7200 rpm, Liteon DVD recorder optical drive, 2.1 amplified speaker P4 casing w/ 500w power supply, 500VA UPS, 17" LCD monitor Samsung, windows Vista Starter OEM	URS PC 223-1042-101	31,300.00	28,170.00	3,130.00	Tanay
1-06-05-030	Computer	Computer Power Express, Intel core 2 duo E7400, 2.8 Ghz Asustek P5KPL-AM/EPU M/B w/ A/V/L 2.0 Gb DDR2, Seagate 250 Gb HDD SATA, Int card reader, Liteon DVD RW drive V/C V/R ATX case w/ PS, Deluxe keyboard & optical mouse, speaker, AVR MS Win Pro 7 OLP NL Academic w/ MS Pro media kit w/ SP3 32 bit MVL CD, HannsG 17" LCD monitor	URS Tan PC 223-1202-101	29,798.21	26,818.39	2,979.82	Tanay

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Interactive Package	Inter-active Language CD-ROMS: EUROTALK Talk business; EUROTALK Word Talk; EUROTALK Word Talk; EUROTALK Movie Talk; EUROTALK Vocabulary Builder; EUROTALK Language Lab CD-ROM Venturing I: The enterpreneurship Challenge: The Fire Within; Getting Started; Finding Financing; Up and Running; Marketing and States; Market and Product Expansion; Financing Growth; Managing Growth; The Human Challenge; Managing Diversity; Agricultural Entrepreneurs; The Personal side; The Innovators Venturing II: The Entrepreneurial Challenge of Success: Birht And Growth/ Making it Work/First Mover; Competing Smart/Using Technology; Going Global; Buying-In/Selling Out; Doing it Right; 3 units-Laptop Computer, Gigabyte, dual core T4200, 2 Ghz, 800 Mhz IBM cache, 2 Gb DDR, SDRAM memory, 320 Gb SATA 7200 RPM, HDD, SIS mirage 3 graphics 128 Mb up to 256 Mb bit DVD-RW drive, modem, 10/100 ethernet w/ webcam and wi-fi	URS Tan LV 223-1238-101	600,000.00	540,000.00	60,000.00	Tanay

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Interactive Package	School Technology Package for Tertiary Level for Information Technology: Computer survival Guide; The Computer: What it is and can't do; Computer Software: What it is & How it Works; Computer Hardware: What it is & How it Works; How to Write Program in Basic: Part I; How to Write Program in Basic: Part 2; Introduction to Microsoft Word 6.0 for Windows Level 1; Introduction to Microsoft Word 6.0 for Windows Level 2; Introduction to Microsoft Word 6.0 for Windows Level 3; Navigating Internet Part 1; Navigating Internet Part 2; Excel for Windows 5.0 Level 1; Excel for Windows 5.0 Level 2; Excel for Windows 5.0 Level 3; Careers in Computer Science and Service; How to upgrade and repair your Computer; Internet for Teachers; Internet for Students; Doing Homework w/ the Internet; Doing Research on the Internet; Multi-media Study Skills MAC (CD-ROM); Perfect Composition/Perfect Vocabulary/Perfect Punctuation; The Perfect Sentence/The Perfect Paragraph; Study Secrets of Successful Students; Persuasive Speaking Made Easy; Improving Skills: Better; Computer, non branded, Intel Celeron D 420, 1.8 Ghz Jetway 945GCDMS V-PCI/sound/Lan, 512 Mb PC 533 DDR2, Western digital 80Gb SATA. Sony 1.44 Mb FDD, ASUS 52x CD-ROM drive, Frontier galaxy GA11A BK/SV, sub woofer, ATX casing 300w, PS2 keyboard and mouse, 17"	URS Tan IT 223-1262-101	450,000.00	405,000.00	45,000.00	Tanay
1-06-05-030	Computer	Desktop Computer, Intel Core i3-540 processor, 3.06Ghz Kingston 2Gb DDR3 KVR 1333D3N9/2G memory Samsung 320Gb 7200rpm SATA HDD, Inno 3D 1Gb GF9500GT 128 bit Intel DH55P3 motherboard, Lite-on IHA5424 24x SATA w/ LS, Orion TBC-6806 Solaris micro ATX 600w PSU, A4tech op-720 USB mouse, A4tech Kb-770, P/S2 circle data speaker, 500w AVR LG 177 WSB 17" LCD monitor, MS Win 7 Home Basic OEM	URS Tan PC 223-1335-101	26,426.00	23,783.40	2,642.60	Tanay

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Computer	Computer, Intel Core i5-3550 processor, ASUS P8H61-M LX3 plus motherboard, Kingston 4Gb DDR3 1333, Seagate 500Gb HD, Galaxy G210 1Gb DDR3 64 bit, Lite-on 24x SATA DVD writer, A4tech KRS 8520D USB keyboard and mouse, ATX casing w/ 600w PSU, Intex 650VA UPS, black speaker, ACER 18.5" LED monitor	JRS Tan PC 223-1634-101	28,500.00	25,650.00	2,850.00	Tanay
1-06-05-030	Computer	Computer non Branded complies with the ff: minimum specifications Intel dual core E4550 processor, 2.2 ghz motherboard w/ built in audio, video & lan (asus) 160 Sata Drive 7200 rpm, DVD writer combo drive liteon, 1Gb memory DDR2 667 PC5300 ATX Casing w/ 500 watts power supply, 15" LCD monitor LG brand, 128MB, 128 bit video card, Inno 3D, 1.44 FDD Anti RSI Keyboard and optical mouse, 500w AVR & and amplified speaker.	223-1-61-101	28,800.00	25,920.00	2,880.00	Tanay
1-06-05-030	Computer	NON BRANDED DESKTOP COMPUTER Processor: Pentium D 935 3.2.GHZ Motherboard: P5GC-MX Thoeboard w/ Built in A/V/L PCI 10/100 Lan Controller Hard Disk Seagate 80GB SATA CD-ROM Asus 52x CD ROM(VC-S520/A5) Black Floppy Drive: Sony 1.44 Disk Drive, Black Casing: Mars-907, Black w/500W PSU 20+4 PINS AVR: D Star Memory:512 MB DDR PC2-533 Kingstone Power Supply: Windows XP Professional OEM Speakers Control Pod(880 10+1) Keyboard: A4 Tech Lbs-720(USB)Black) Speakers Lab Tech Speaker: Pulse 285-1 Sud. Sattelite. Mouse: A4Tech PS/2 Mouse	223-1-67-101	33,122.00	29,809.80	3,312.20	Tanay
1-06-05-030	Computer	Notebook Computer, HP Mini 110-3549TU, Intel Atom Dual core processor N550 1.5 Ghz, 320Gb 5400 RPM HD, 1024Mb DDR3 SDRAM 1 dimm, Window 7 starter 32 bit Webcam, 10.1" diagonal LED display, wireless LAN+ bluetooth Multi-in-1 digital media reader, 6 cell Li-ion battery SN:(S)4CZ0500G5S	URSM NC 223-1340-101	17,200.00	15,480.00	1,720.00	Tanay
1-06-05-030	Projector	DLP Projector, Acer PII66P w/ carrying case	JRS Tan DLP 223-1165-10	32,513.83	29,262.45	3,251.38	Tanay

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Computer	Personal Computer, non-branded and complies with following specifications: Intel Core Duo Processor E7300Ghz Processor 1066 FSB; MSI G31-F MATX Motherboard, Intel G31 chipset 775 with built-in audio and video; 2 GB DDR 800 system memory; 512MB, 128Bit Dvi PCI E video card; Integrated 10/100/1000 Base T Network Interface built-in, broadband ready; 160GB SATA Hard Disk Drive, 7200 RPM; 16x DVD-RW optical drive with lightscribe; Anti RSI keyboard and optical Scroll mouse w/ pad; 17" LCD Color Monitor, AOC brand; 9 in 1 Memory Card Reader; ATX Casing with 600 watts P/S and jumbo Fan w/ std 12cm fan with extra 8cm fan, lock holder & 1 padlock w/ 2 keys; 650 VA 220 VOLTS UPS Amplified Speaker, 180 watts PMPO	223-1-85-84-101	26,662.75	23,996.48	2,666.28	Taytay
1-06-05-030	Computer	Personal Computer, non-branded and complies with following specifications: Intel Core Duo Processor E7300Ghz Processor 1066 FSB; MSI G31-F MATX Motherboard, Intel G31 chipset 775 with built-in audio and video; 2 GB DDR 800 system memory; 512MB, 128Bit Dvi PCI E video card; Integrated 10/100/1000 Base T Network Interface built-in, broadband ready; 160GB SATA Hard Disk Drive, 7200 RPM; 16x DVD-RW optical drive with lightscribe; Anti RSI keyboard and optical Scroll mouse w/ pad; 17" LCD Color Monitor, AOC brand; 9 in 1 Memory Card Reader; ATX Casing with 600 watts P/S and jumbo Fan w/ std 12cm fan with extra 8cm fan, lock holder & 1 padlock w/ 2 keys; 650 VA 220 VOLTS UPS Amplified Speaker, 180 watts PMPO	223-1-85-85-101	26,662.75	23,996.48	2,666.28	Taytay
1-06-05-030	Projector	Multimedia Projector, BENQ	URSB MMP 221-764-101	26,000.00	23,400.00	2,600.00	Taytay
1-06-05-030	Projector	Multimedia Projector, BENQ	URSB MMP 221-767-101	26,000.00	23,400.00	2,600.00	Taytay
1-06-05-030	Hub	MIS- Network Switch, 48 port (MIPS @ 300 MHz, 16MB flash, 128 MB SDRAM; packet buffer size: 1MB etc.)	1-06-05-030-2265-101	27,900.00	25,110.00	2,790.00	Binangonan
1-06-05-030	Hub	MIS- Network Switch, 24 port (Catalyst 2960 24 10/100/1000, 4 T/SFP Lan Base Image etc.)	1-06-05-030-2310-101	41,622.67	37,460.40	4,162.27	Binangonan

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-040	Transit	For Farm w/ accessories	URS TRT 240-152-101	38,750.00	34,875.00	3,875.00	Tanay
1-06-05-040	Cutter	Grasscutter, 2HP gasoline engine w/ complete accessories	URSTay GR 240-276-101	15,950.00	14,355.00	1,595.00	Taytay
1-06-05-070	Radio	Tranciever Base Yaesu 2001	URS RAD 229-048-101	16,875.00	15,187.50	1,687.50	Tanay
1-06-05-070	Radio	Tranciever Base Yaesu 2001	URS RAD 229-049-101	16,875.00	15,187.50	1,687.50	Tanay
1-06-05-070	Camera	Digital Camera, Canon Powershot SX110 IS w/ complete accessories	URS CAM 240-236-101	21,950.00	19,755.00	2,195.00	Tanay
1-06-05-110	Chair	For Dental w/ compressor and accessories	URS DC 240-022-101	35,000.00	31,500.00	3,500.00	Tanay
1-06-05-110	Scale	Weighing Scale	URS WS 236-213-101	19,200.00	17,424.00	1,776.00	Tanay
1-06-05-110	Diagnostic Set	Diagnostic set, pocketscope set w/ opthalmoscope otoscope, charging stand & soft case, halogen HPX lighting, 5 volt	URS DS 236-217-101	20,750.00	18,830.63	1,919.38	Tanay
1-06-05-110	Table	Laboratory Table for Chemistry, rectangular shape w/ sink and regeants rack, acid resistant finish, complete w/ water, gas and electric outlet, eight student stools	URS LT 236-235-101	143,000.00	130,845.00	12,155.00	Tanay
1-06-05-140	Microscope	Binocular SN: 9915916/9908306	URS MIC 236-113-101	36,173.28	32,555.95	3,617.33	Angono
1-06-05-140	Apparatus	For Distilling, 20 liters per day capacity	URS AP 236-118-101	25,000.00	22,500.00	2,500.00	Cardona
1-06-05-140	Microscope	Binocular, head inclined 45 degrees & 360 degrees	URS MIC 236-151-101	36,173.28	32,555.95	3,617.33	Cardona
1-06-05-140	Microscope	Binocular, head inclined 45 degrees & 360 degrees	URS MIC 236-152-101	36,173.28	32,555.95	3,617.33	Cardona
1-06-05-140	Microscope	Binocular, head inclined 45 degrees & 360 degrees	URS MIC 236-153-101	36,173.28	32,555.95	3,617.33	Cardona
1-06-05-140	PH Meter	pH Tabletop Battery Operated	URS MET 236-119-101	15,000.00	13,500.00	1,500.00	Cardona
1-06-05-140	PH Meter	pH Tabletop Battery Operated	URS MET 236-120-101	15,000.00	13,500.00	1,500.00	Cardona
1-06-05-140	Centrifuge	Sanyo Gallenkamp refrigerated Cantifuge model MSE Harrier 18/8 or w/ censor AVR 3.0kv composition 120v 60hz complete w/ 4 x 200ml windshield, rotor set of 4 200ml sealed buckets, set of 4 12 x 5ml w/ a cap of 48x 5ml tubes	101-140-001	790,000.00	711,000.00	79,000.00	Cardona
1-06-05-140	Microscope	Binocular, Model G303 Unici Brand	URS MIC 236-135-101	36,173.28	32,555.95	3,617.33	Pililla
1-06-05-140	Microscope	Binocular, Model G303 Unici Brand	URS MIC 236-136-101	36,173.28	32,555.95	3,617.33	Pililla
1-06-05-140	Microscope	Binocular, UNICO Model 303 w/ various magnifications	URS MIC 236-082-086-101	36,173.28	32,555.95	3,617.33	Tanay
1-06-05-140	Microscope	Compound Microscope, Monocular Type w/ oil immersion, mechanical stage and reflector mirror model XSP-33, made in China	URS MIC 236-155-156-101	15,500.00	13,950.00	1,550.00	Tanay

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-140	Sterilizer	Glass Bead Sterilizer, drybead, 20.5 x 12.5 x 13.5, Model Steri 350, 220v	URS GS 236-191-101	41,975.00	37,777.50	4,197.50	Tanay
1-06-05-140	Balance	Analytical Balance, 210 gms x .1 mg - 4/28/08	URS AB 236-193-101	135,300.00	121,770.00	13,530.00	Tanay
1-06-05-140	Microscope	Binocular Microscope	URS MIC 236-236-101	24,000.00	21,600.00	2,400.00	Tanay
1-06-05-140	PH Meter	pH Meter, portable type	URS MET 236-237-101	18,000.00	16,200.00	1,800.00	Tanay
1-06-05-990	Amplifier	Amplifier, 1000 watts, Deton SN:0118303648	URSP AMP 223-1303-101	26,500.00	23,850.00	2,650.00	Pililla
1-06-05-990	Equalizer	24 Band, 220 volts 1-2000	URS EQ 229-016-101	21,058.00	18,952.20	2,105.80	Tanay
1-06-05-990	Microphone	UHF Microphone wireless	URS MIC 229-135-101	20,000.00	18,000.00	2,000.00	Tanay
1-06-05-990	Musical Instrument	Standard, model w/ lock & key "WEINSTEIN"	URS PIA 240-115-101	68,000.00	61,200.00	6,800.00	Angono
1-06-05-990	Pressure Cooker	Pressure Cooker, Autoclave, 41 quartz capacity All American Brand	URS Tan PC 233-042-101	31,769.00	23,826.75	7,942.25	Tanay
1-06-05-990	Punching and Shearing	Punching and Shearing, China Made	URS PS 226-001-101	15,735.25	14,161.73	1,573.53	Tanay
1-06-05-990	Shaker	Gyroratory w/ 48 bottles capacity, all stainless steel	URS SH 240-136-101	65,000.00	58,500.00	6,500.00	Tanay
1-06-05-990	Slicer	For Meat, stainless construction, HD	URS SLI 240-137-101	44,615.00	40,153.50	4,461.50	Tanay
1-06-05-990	Speaker	Speaker System 600w RMS EVP X	URS SP 229-136-101	24,750.00	22,275.00	2,475.00	Tanay
1-06-05-990	Speaker	Speaker System 600w RMS EVP X	URS SP 229-137-101	24,750.00	22,275.00	2,475.00	Tanay
1-06-05-990	Speaker	Heavy Duty Application JBL SR4726 Full Range, 600 Watts	URS SPR 229-065-101	72,540.00	65,286.00	7,254.00	Tanay
1-06-05-990	Speaker	Heavy Duty Application JBL SR4726 Full Range, 600 Watts	URS SPR 229-066-101	72,540.00	65,286.00	7,254.00	Tanay
1-06-05-990	Speaker	Heavy Duty Application, 350 watts Rms power, JBL MR 838 series	URS SPR 229-067-101	55,387.80	49,849.02	5,538.78	Tanay
1-06-05-990	Speaker	Heavy Duty Application, 350 watts Rms power, JBL MR 838 series	URS SPR 229-068-101	55,387.80	49,849.02	5,538.78	Tanay
1-06-05-990	Stuffer	For Sausage, China Made, 220v	URS STUF 240-145-101	26,760.00	24,084.00	2,676.00	Tanay
1-06-05-990	Voice Limiter	Voice Limiter w/ Compressor 220 volts	URS LIM 229-027-101	15,444.00	13,899.60	1,544.40	Tanay
1-06-06-010	Vehicle	MITSUBISHI Canter LT Flatbed, White, SDN 106	URS CAN 241-004-101	244,227.40	219,804.66	24,422.74	Tanay
1-06-06-010	Vehicle	MITSUBISHI Pajero 4WD, Blue with winch, SDM 257	URS PAJ 241-005-101	277,482.00	249,733.80	27,748.20	Tanay
1-06-06-010	Vehicle	NISSAN Vanette Grand Coach, White, SFD 420	URS VAN 241-012-101	613,600.00	552,240.00	61,360.00	Tanay
		Sub-total		13,467,819.96	12,118,717.24	1,349,102.72	
FUND 184							

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Computer	Laptop Computer, Intel Centrino Duo Mobile 1.66 Ghz processor, 2 Mb L2 667 FSB Toshiba Sattelite E331 Intel 945 GM express chipset, Intel pro wireless 3845 A/B/G, 1Gb DDR2 667, 120Gb SATA drive, 14.1" WXGA FFT 1280 x 768 display, built in 10/100/1000 gigabit lan, 56Kb modem 4 in 1 card reader, 6 cell Li ion battery w/ carrying case	URS LC 223-965-184	59,500.00	53,550.00	5,950.00	Tanay
1-06-05-030	Computer	Laptop computer, branded, Intel Centrino Mobile Technology, Intel Pentium M processor 1.6Ghz, Intel chipset, 512 DDR2 memory, 80Gb HDD, 14" widescreen WXGA TFT display, intel media graphics accelarator, 10/100/100 gigabit lan, wirelesslan a/b/g 4 usb ports, DVD writer drive, complete w/ Li ion batteery pack driver CD, charger and carrying case w/ 1 year warranty	URS PC 223-972-184	35,000.00	31,500.00	3,500.00	Tanay
1-06-05-030	Computer	Laptop Computer, Compaq, Intel core 2 duo processor, 2 GB DDR2 cache, 2Mb transfer 160 Gb SATA HDD graphics, Intel GMAX 3100 memory slots, 2 in use 1/0 ports USB 2.0 line-in-out, mic in RJ-45, Windows XP Home, 8x DVD writer, Wifi bluetooth, 14.1 WXGA LCD 6 cell battery w/ carrying case, SN: CNU9521SFH	URS Tan LC 223-1234-184	32,000.00	28,800.00	3,200.00	Tanay
1-06-05-030	Computer	Netbook Computer, ACER model Aspire One D270-268kk, Processor: Intel Atom N2600, LCD: 10.1" Acer Crystal LED, Memory: 2Gb DDR3, Storage: 500Gb HDD, Card Reader: Multi-in-1, WLAN: Acer Nplify 802.11 b/g/n, Bluetooth: 4.0 + HS, Webcam: Built-in, Battery: 6-cell Li-ion, Software: MS Office 2010 Professional, OS: Win 7 Starter 32 bit SP1 w/ Acer Sleeve SN:NUSGASP003209078267614; NUSGASP003209078A07614	URS Tan NC 416-015-184	17,150.00	15,435.00	1,715.00	Tanay

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-030	Computer	Netbook Computer, ACER model Aspire One D270-268kk, Processor: Intel Atom N2600, LCD: 10.1" Acer Crystal LED, Memory: 2Gb DDR3, Storage: 500Gb HDD, Card Reader: Multi-in-1, WLAN: Acer Nplify 802.11 b/g/n, Bluetooth: 4.0 + HS, Webcam: Built-in, Battery: 6-cell Li-ion, Software: MS Office 2010 Professional, OS: Win 7 Starter 32 bit SP1 w/ Acer Sleeve SN:NUSGASP003209078267614; NUSGASP003209078A07614	URS Tan NC 416-016-184	17,150.00	15,435.00	1,715.00	Tanay
1-06-05-030	Projector	Multi Media Projector, DLP type 2000 ansi lumens, high contrast radio complete w/ carrying bag, INFOCUS IN24	URS MMP 221-733-184	39,500.00	35,550.00	3,950.00	Tanay
1-06-05-030	Projector	DLP Projector, ACER X1161P, 2700 ansi lumens, contrast ratio: 4000:1 800*600SVGA w/ ACER 7 x 7 tripod screen, SN: EYBUO100621300B38593B; EYBUO100621300AE1593B	URS Tan DLP 416-017-184	20,300.00	18,270.00	2,030.00	Tanay
1-06-05-030	Projector	DLP Projector, ACER X1161P, 2700 ansi lumens, contrast ratio: 4000:1 800*600SVGA w/ ACER 7 x 7 tripod screen, SN: EYBUO100621300B38593B; EYBUO100621300AE1593B	2-02-01-050-061-184	20,300.00	18,270.00	2,030.00	Tanay
1-06-05-030	Computer	Computer, Intel Pentium 4, 2.0 Ghz processor MSI 865 Peneo P 6 865 motherboard 800 AGP 8x/S/DDR Inno 3D MX 440 64 DDR TV out 8X 256 Mb PC 400 DDR keyboard, mouse, Seagate 40 Gb 7200 rpm, Sony 52x Panasonic 1.44, 17" AOC 7F flat screen, amplified speaker C-Net Pro 200 10/200 MBPS, 4 socket	223-1-48-184	35,000.00	31,500.00	3,500.00	Taytay
1-06-05-070	Camera	Camera, Canon PS A560, digital camera SN:4642103375	URS CAM 240-226-184	19,450.00	17,505.00	1,945.00	Tanay
1-06-05-070	Camera	Digital Camera, Sony DSC-S750	URS CAM 240-242-184	15,500.00	13,950.00	1,550.00	Tanay
1-06-05-070	Camera	Video Handycam, Sony DCR-SX65 w/ Sony memory stick Pro-HG DUO SN:S011963331R	URS Tan VC 416-019-184	22,080.00	17,222.40	4,857.60	Tanay
1-06-05-140	PH Meter	HANNA Ph Meter Portable Digital Made in Italy	236-2-1-184	28,000.00	25,200.00	2,800.00	Cardona
1-06-05-140	PH Meter	HANNA Ph Meter Portable Digital Made in Italy	236-2-2-184	28,000.00	25,200.00	2,800.00	Cardona
1-06-05-140	Sterilizer	"All American" Sterilizer Pressure Cooker type, 4 quartz	236-3-1-184	45,000.00	40,500.00	4,500.00	Cardona
1-06-05-140	Sterilizer	"All American" Sterilizer Pressure Cooker type, 4 quartz	236-3-2-184	45,000.00	40,500.00	4,500.00	Cardona

Account Code	Classification	Particulars	Property No.	Cost	Accumulated Depreciation	Net Book Value	Campus Location
1-06-05-140	Sterilizer	"All American" Sterilizer Pressure Cooker type, 4 quartz	236-3-3-184	45,000.00	40,500.00	4,500.00	Cardona
1-06-05-140	Cell Counter	Differential Cell counter 8 lab. Counts, made in Taiwan	236-7-1-184	27,000.00	24,300.00	2,700.00	Cardona
1-06-05-140	Autoclave	Autoclave "REXALL" Model LS-2D w/ Drying cycle for porous materials (dressing) surgical instruments, utensils & Rubber goods, usable pressure 1.2 kg/CM2, 121C Chamber dia. - 300mm, chamber dim - 570mm width, 450mm length, 1020mm height, 850mm depth	236-8-1-184	200,000.00	180,000.00	20,000.00	Cardona
1-06-05-140	Analytical Balance	"A&D" Analytical Balance Model HY-200 w/ 210 gms. Cap. X 0.1 mg. Sensitivity for 220 VAC 50/60 Hz Made in Japan	236-1-1-184	180,000.00	162,000.00	18,000.00	Cardona
1-06-05-140	Scale	Electronic Digital Hanging Scale, Crane Scale model HA-33, 300kg capacity SN:10445	236-10-1-184	65,000.00	58,500.00	6,500.00	Tanay
1-06-05-140	GPS	Geographic Positioning System, Magellan Triton 300	JRS Tan GPS 416-007-184	19,500.00	17,550.00	1,950.00	Tanay
1-06-05-990	Oven	Drying Oven, Memmert Germany	236-6-1-184	45,000.00	40,500.00	4,500.00	Cardona
1-06-05-990	Sealer	Automatic Can Sealer Electric 220 VAC "All american" USA	236-9-1-184	90,000.00	81,000.00	9,000.00	Cardona
1-06-05-990	Filter	Water Filter, 2 stage filtering w/ direct connection to water line	URS WF 240-228-184	21,000.00	18,900.00	2,100.00	Tanay
		Sub-total		1,171,430.00	1,051,637.40	119,792.60	
		Total		**14,639,249.96**	**13,170,354.64**	**1,468,895.32**	

UNIVERSITY OF RIZAL SYSTEM List of Improperly Classified Biological Assets As of December 31, 2020					
Class/Type	Name	QUANTITY	VALUE OF INVENTORY		REMARKS
			PRICE/UNIT	TOTAL AMOUNT	
Crops:					
Orchard	Coconut	970	3,000.00	2,910,000.00	Fruiting stage
	Makapuno	293	2,500.00	732,500.00	Fruiting stage
	Calamansi	500	1,500.00	750,000.00	Standing Crop
	Avocado	10	1,800.00	18,000.00	Standing Crop
	Mango - Indian	50	800	40,000.00	Standing Crop
	Mango - Piko	3	1,500.00	4,500.00	Standing Crop
	Santol	50	800	40,000.00	Standing Crop
	Rambutan	120	1,250.00	150,000.00	Standing Crop
	Suha	50	1,500.00	75,000.00	Standing Crop
	Langka	50	875	43,750.00	Standing Crop
	Coffee	985	975	960,375.00	Standing Crop
	Banana	160	250	40,000.00	Standing Crop
Total		**3,241**		**5,764,125.00**	

UNIVERSITY OF RIZAL SYSTEM
SCHEDULE OF UNRELEASED COMMERCIAL CHECKS
AS OF DECEMBER 31, 2020

No.	Check No.	Date	Payee	Particulars	Amount
	A. Fund 052				
1	0000710446	11/05/2020	Cristina E Tiangco	Payment-Honoraria-Speaker	3,240.00
2	0000710668	12/11/2020	German L Penaranda	Payment-Honoraria-Compre	840.00
3	0000710722	12/14/2020	Edralina E Francisco	Payment-Food Supplies	12,448.79
4	0000710758	12/28/2020	Makabayan Trading	Payment-Supplies	4,867.20
5	0000710759	12/28/2020	Armida Enterprises	Payment-Supplies	74,387.52
6	0000710760	12/28/2020	Wired Trading	Payment-Supplies	100,235.30
7	0000710761	12/28/2020	Jares Refiller & Enterprises Inc.	Payment-Supplies	23,850.00
8	0000710762	12/28/2020	HR Benavidez Hardware	Payment-Supplies	53,728.74
9	0000710763	12/28/2020	PHIC	Remittance	37,999.26
10	0000710764	12/28/2020	GSIS	Remittance	275,794.82
11	0000710765	12/28/2020	HDMF	Remittance	4,000.00
12	0000710766	12/28/2020	GSIS	Remittance	277,773.61
13	0000710767	12/28/2020	Supercorp Inc.	Payment-Supplies	44,865.45
14	0000710768	12/28/2020	Unison Computer Systems Inc.	Payment-Subscription Expenses	814,258.20
15	0000710769	12/28/2020	East Lake Enterprises	Payment-Supplies	12,252.46
16	0000710770	12/28/2020	SCBC Enterprises	Payment-Supplies	22,714.28
17	0000710771	12/28/2020	Colni Office Supplies	Payment-Supplies	12,096.00
18	0000710772	12/28/2020	East Lake Enterprises	Payment-Supplies	83,298.96
19	0000710773	12/28/2020	URS IGP	Payment-Expenses Incurred	8,110.00
20	0000710774	12/28/2020	URS Business Affairs Office	Payment-Supplies	114,500.00
21	0000710775	12/28/2020	PHIC	Remittance	36,956.40
22	0000710776	12/28/2020	Fernando A Belarmino	Payment-Honoraria-PT	6,525.00
23	0000710777	12/28/2020	Anna Jean T Capillan	Payment-Honoraria-PT	5,130.00
24	0000710778	12/28/2020	Ruby T Hermano	Payment-Honoraria-PT	27,000.00
25	0000710779	12/28/2020	Kevin B Pante	Payment-Honoraria-PT	5,220.00
26	0000710780	12/28/2020	Rafael A Picardal	Payment-Honoraria-PT	3,600.00
27	0000710781	12/28/2020	John Jerry DC Rivera	Payment-Honoraria-PT	6,615.00
28	0000710782	12/28/2020	Joshua Givencci R Adolfo	Payment-Honoraria-PT	11,700.00
29	0000710783	12/28/2020	Renante G Ciar	Payment-Honoraria-PT	12,285.00
30	0000710784	12/28/2020	Patricia Jean C Estrabo	Payment-Honoraria-PT	6,435.00
31	0000710785	12/28/2020	Rico A Flores	Payment-Honoraria-PT	14,040.00
32	0000710786	12/28/2020	Kent Harvey V Galido	Payment-Honoraria-PT	8,730.00
33	0000710787	12/28/2020	Ken Russel Z Gutierrez	Payment-Honoraria-PT	13,770.00
34	0000710788	12/28/2020	Phara Mae P Jesuitas	Payment-Honoraria-PT	12,960.00
35	0000710789	12/28/2020	Neil S Ojascastro	Payment-Honoraria-PT	12,150.00
36	0000710790	12/28/2020	Van Russel A Robles	Payment-Honoraria-PT	18,207.00
37	0000710791	12/28/2020	Patrick Jay SM Torres	Payment-Honoraria-PT	8,910.00
38	0000710798	12/29/2020	Morong Trading Center	Payment-Supplies	209,966.13
39	0000710799	12/29/2020	Philcopy Corp.	Payment-Supplies	26,689.28
40	0000710800	12/29/2020	Philcopy Corp.	Payment-Supplies	68,094.59
41	0000710801	12/29/2020	Meralco	Payment-Electricity Expenses	248,106.75
42	0000710802	12/29/2020	Meralco	Payment-Electricity Expenses	124,860.89
43	0000710803	12/29/2020	Meralco	Payment-Electricity Expenses	12,679.39
44	0000710804	12/29/2020	Meralco	Payment-Electricity Expenses	219,229.98
45	0000710805	12/29/2020	Petron Pinoy Gasoline & Service Station	Payment-Fuel Expenses	33,408.07
46	0000710806	12/29/2020	Dantes Photo Image	Payment-Supplies	61,248.00
47	0000710807	12/29/2020	Toyoden Aircon Parts & Services Inc.	Payment-Repair	26,062.50

No.	Check No.	Date	Payee	Particulars	Amount
48	0000710808	12/29/2020	Manila Water Company Inc.	Payment-Water Expenses	13,277.01
49	0000710809	12/29/2020	Pililla Water District	Payment-Water Expenses	7,241.00
50	0000710810	12/29/2020	GSIS	Remittance	34,658.80
51	0000710811	12/29/2020	Colni Office Supplies	Payment-Supplies	1,867.20
52	0000710812	12/29/2020	East Lake Enterprises	Payment-Supplies	14,489.82
53	0000710813	12/29/2020	Renato F De Lemon	Salary Differential	24,171.70
54	0000710814	12/29/2020	Allan E Conde	Salary Differential	18,797.80
55	0000710815	12/29/2020	Marites M Rio	Salary Differential	9,972.20
56	0000710816	12/29/2020	Nerran Lander O Alejandro	Payment-Honoraria-PT	10,368.00
57	0000710817	12/29/2020	Rene A Ariston	Payment-Honoraria-PT	10,080.00
58	0000710818	12/29/2020	Angeline C Camillan	Payment-Honoraria-PT	5,760.00
59	0000710819	12/29/2020	Abegail S Cequena	Payment-Honoraria-PT	6,480.00
60	0000710820	12/29/2020	Ralph Gabriel R Corpuz	Payment-Honoraria-PT	5,760.00
61	0000710821	12/29/2020	Christian V Cudiamat	Payment-Honoraria-PT	4,320.00
62	0000710822	12/29/2020	Dennis T De Ungria	Payment-Honoraria-PT	8,586.00
63	0000710823	12/29/2020	Noel M Garrovillas	Payment-Honoraria-PT	10,368.00
64	0000710824	12/29/2020	Jefrey M Lawas	Payment-Honoraria-PT	6,480.00
65	0000710825	12/29/2020	Aaron Joseph J Penano	Payment-Honoraria-PT	18,216.00
66	0000710826	12/29/2020	Billy John Rudolfh I Rejuso	Payment-Honoraria-PT	8,640.00
67	0000710827	12/29/2020	Crystaleene Jade A Santos	Payment-Honoraria-PT	11,070.00
68	0000710828	12/29/2020	Kean Edrich C Santos	Payment-Honoraria-PT	11,520.00
69	0000710829	12/29/2020	Joshua P Tejada	Payment-Honoraria-PT	14,400.00
70	0000710831	12/29/2020	Leonardo A Venancio Jr	Payment-Honoraria-PT	12,240.00
71	0000710832	12/29/2020	Mariel Anne M Valiente	Payment-Honoraria-PT	8,640.00
72	0000710833	12/29/2020	Mark Ian C Tisang	Payment-Honoraria-PT	8,235.00
73	0000710834	12/29/2020	Nathaniel O Tambongco	Payment-Honoraria-PT	7,425.00
74	0000710835	12/29/2020	Frederick V Naraja	Payment-Honoraria-PT	4,860.00
75	0000710836	12/29/2020	Benjie Louise Patrick S Loria	Payment-Honoraria-PT	4,005.00
76	0000710837	12/29/2020	Remegilda R Esteron	Payment-Honoraria-PT	8,910.00
77	0000710838	12/29/2020	Neon Paul SE Alfonso	Payment-Honoraria-PT	9,090.00
78	0000710839	12/29/2020	Irvin Aaron B Amigable	Payment-Honoraria-PT	9,000.00
79	0000710840	12/29/2020	Jerwin T Aviso	Payment-Honoraria-PT	7,200.00
80	0000710841	12/29/2020	Eiselle H Ballesteros	Payment-Honoraria-PT	10,800.00
81	0000710842	12/29/2020	Jhoanne Nina P Dacumos	Payment-Honoraria-PT	17,190.00
82	0000710843	12/29/2020	Myra DP De Leon	Payment-Honoraria-PT	8,640.00
83	0000710844	12/29/2020	Dave L Ablay	Payment-Honoraria-PT	12,960.00
84	0000710845	12/29/2020	Mylene M Alejandro	Payment-Honoraria-PT	15,183.00
85	0000710846	12/29/2020	Mark Craven A Cerda	Payment-Honoraria-PT	13,500.00
86	0000710847	12/29/2020	Ferdinand C Cristobal Jr	Payment-Honoraria-PT	2,700.00
87	0000710848	12/29/2020	Charlene Anne S De Leon	Payment-Honoraria-PT	12,690.00
88	0000710849	12/29/2020	Franklin R Falculan	Payment-Honoraria-PT	14,256.00
89	0000710850	12/29/2020	Angelica C Hernandez	Payment-Honoraria-PT	14,400.00
90	0000710851	12/29/2020	Joven D Campugan	Payment-Honoraria-PT	9,540.00
91	0000710852	12/29/2020	John Abryll B Gile	Payment-Honoraria-PT	9,450.00
92	0000710853	12/29/2020	Joanna Kathleen A Hafalla	Payment-Honoraria-PT	15,120.00
93	0000710854	12/29/2020	Jhune Mark I Mallari	Payment-Honoraria-PT	16,200.00
94	0000710855	12/29/2020	Geraldine M Neri	Payment-Honoraria-PT	8,100.00
95	0000710856	12/29/2020	Don Jaypee F Pantaleon	Payment-Honoraria-PT	9,720.00
96	0000710857	12/29/2020	Gienette D Ramirez	Payment-Honoraria-PT	16,290.00
97	0000710858	12/29/2020	Dianna L Ramos	Payment-Honoraria-PT	13,705.20
98	0000710859	12/29/2020	Jeremias U Rivera	Payment-Honoraria-PT	7,776.00
99	0000710860	12/29/2020	Paul Ian Louie D Robles	Payment-Honoraria-PT	5,355.00

No.	Check No.	Date	Payee	Particulars	Amount
100	0000710861	12/29/2020	Ena Jocel P San Miguel	Payment-Honoraria-PT	4,698.00
101	0000710862	12/29/2020	Jefone B Sanico	Payment-Honoraria-PT	13,500.00
102	0000710863	12/29/2020	Lee Martin A Santiago	Payment-Honoraria-PT	6,750.00
103	0000710864	12/29/2020	Aiesly M Sitjar	Payment-Honoraria-PT	12,960.00
104	0000710865	12/29/2020	Nestor C Vallestero	Payment-Honoraria-PT	7,506.00
105	0000710866	12/29/2020	Zyra L Doblada	Payment-Honoraria-PT	8,640.00
106	0000710867	12/29/2020	Michaelangelo M Maglaque	Payment-Honoraria-PT	12,096.00
107	0000710868	12/29/2020	Maria Cristina P Malto	Payment-Honoraria-PT	3,645.00
108	0000710869	12/29/2020	Arnel B Pena	Payment-Honoraria-PT	11,340.00
109	0000710870	12/29/2020	Dolora C Romero	Payment-Honoraria-PT	10,395.00
110	0000710871	12/29/2020	Larry D Silva Jr	Payment-Honoraria-PT	7,740.00
111	0000710872	12/29/2020	Patricia Louise F Tibay	Payment-Honoraria-PT	9,450.00
112	0000710873	12/29/2020	Ma Caren G Ulang	Payment-Honoraria-PT	6,480.00
113	0000710874	12/29/2020	Christian Joel L Valite	Payment-Honoraria-PT	5,022.00
114	0000710875	12/29/2020	MEK Pharma Co.	Payment-Supplies	173,301.12
115	0000710876	12/29/2020	MEK Pharma Co.	Payment-Supplies	19,704.00
116	0000710877	12/29/2020	MEK Pharma Co.	Payment-Supplies	5,625.60
117	0000710878	12/29/2020	PLDT Inc.	Payment-Landline	74,409.59
118	0000710879	12/29/2020	PLDT Inc.	Payment-Landline	8,317.50
119	0000710880	12/29/2020	PLDT Inc.	Payment-Landline	9,685.47
120	0000710881	12/29/2020	PLDT Inc.	Payment-Internet Expenses	6,300.00
121	0000710882	12/29/2020	PLDT Inc.	Payment-Internet Expenses	7,875.00
122	0000710883	12/29/2020	PLDT Inc.	Payment-Internet Expenses	27,646.86
123	0000710884	12/29/2020	PLDT Inc.	Payment-Internet Expenses	63,474.87
124	0000710885	12/29/2020	Binangonan Cable TV Corp	Payment-Cable Expenses	15,000.00
125	0000710886	12/29/2020	Skyline CATV Industries Inc	Payment-Cable Expenses	94,908.00
126	0000710887	12/29/2020	Phil Telephone & Telegraph Corp	Payment-Internet Expenses	37,500.00
127	0000710888	12/29/2020	Globe Telecom Inc	Payment-Mobile Expenses	47,582.99
128	0000710889	12/29/2020	URS Business Affairs Office	Payment-Supplies	67,695.00
129	0000710890	12/29/2020	John Emmanuel SJ Dela Cruz	Payment-Thesis Assistance	20,000.00
130	0000710891	12/29/2020	Grace Ann S Faulve	Payment-Thesis Assistance	20,000.00
131	0000710892	12/29/2020	Ma Linda R Fernandez	Payment-Thesis Assistance	30,000.00
132	0000710893	12/29/2020	Jeremy R Aterrado	Reimbursement	4,170.00
133	0000710894	12/29/2020	Jocelyn L Gagalang	Payment-Paper Presentation Ass	8,245.00
134	0000710895	12/29/2020	Jocelyn L Gagalang	Payment-Research Incentive	10,000.00
135	0000710896	12/29/2020	Olivia R Cababat	Payment-Research Incentive	5,000.00
136	0000710897	12/29/2020	Niclie L Tiratira	Payment-Research Incentive	10,000.00
137	0000710898	12/29/2020	Renato F De Lemon	Payment-Honoraria-GS	2,835.00
138	0000710899	12/29/2020	Jesus A Piscasio	Payment-Honoraria-GS	54,500.00
139	0000710900	12/29/2020	Ruff Jon W Florendo	Reimbursement	9,925.00
140	0000710901	12/29/2020	Smart Communications Inc	Payment-Internet Expenses	6,092.82
141	0000710902	12/29/2020	Smart Communications Inc	Payment-Internet Expenses	4,682.80
142	0000710903	12/29/2020	Cignal TV Inc	Payment-Cable Expenses	785.00
143	0000710904	12/29/2020	Edralina E Francisco	Payment-Food Supplies	6,923.99
144	0000710905	12/29/2020	PLDT Inc	Payment-Internet Expenses	788.73
145	0000710906	12/29/2020	Emerzon S Torres	Payment-Communication Assista	1,500.00
146	0000710907	12/29/2020	Eden S Prado	Payment-Communication Assista	1,500.00
147	0000710908	12/29/2020	Renato Allen A Casas Jr	Payment-Communication Assista	1,500.00
148	0000710909	12/29/2020	Mark Steven B Payuran	Payment-Communication Assista	1,500.00
149	0000710910	12/29/2020	Jojimar SJ Julian	Payment-Communication Assista	1,500.00
150	0000710911	12/29/2020	Paula Cristin Jade C Penaranda	Payment-Communication Assista	1,500.00
151	0000710912	12/29/2020	Joy Dee R Fernandez	Payment-Communication Assista	1,500.00

No.	Check No.	Date	Payee	Particulars	Amount
152	0000710913	12/29/2020	Anjeline N Legaspi	Payment-Communication Assista	2,000.00
153	0000710914	12/29/2020	Yolanda SJ Amacio	Payment-Communication Assista	1,000.00
154	0000710915	12/29/2020	Leonora J Penano	Payment-Communication Assista	500.00
155	0000710916	12/29/2020	Adora G Mallari	Payment-Communication Assista	1,000.00
156	0000710917	12/29/2020	Aurelia D Luber	Payment-Communication Assista	1,000.00
157	0000710918	12/29/2020	Nida Rita R Bombita	Payment-Communication Assista	2,000.00
158	0000710919	12/29/2020	Flordeliza R Penaranda	Payment-Communication Assista	2,000.00
159	0000710920	12/29/2020	Errol A Rosaldo	Payment-Communication Assista	2,000.00
160	0000710921	12/29/2020	Roy Vincent S Borromeo	Payment-Communication Assista	1,500.00
161	0000710922	12/29/2020	Okken R San Diego	Payment-Communication Assista	1,500.00
162	0000710923	12/29/2020	Marck Ferdinand A Aguilar	Payment-Communication Assista	2,000.00
163	0000710924	12/29/2020	Allen Jake Y Discaya	Payment-Communication Assista	2,000.00
164	0000710925	12/29/2020	John Dennis Z Espiritu	Payment-Communication Assista	2,000.00
165	0000710926	12/29/2020	Susana A Dalmao Dimatira	Payment-Communication Assista	1,500.00
166	0000710927	12/29/2020	Jerry M Campo	Payment-Communication Assista	1,500.00
167	0000710928	12/29/2020	Mark Ray P Sioson	Payment-Communication Assista	1,500.00
168	0000710929	12/29/2020	Leopoldo A Ferreras Jr	Payment-Wages-EL	8,664.00
169	0000710930	12/29/2020	Lara Marie B Campo	Payment-Wages-EL	8,627.90
170	0000710931	12/29/2020	Evelyn P Sacramento	CA-Wages-EL/Communication As	38,116.08
171	0000710932	12/29/2020	Design Crest Furniture Component	Payment-Equipment	74,200.00
172	0000710933	12/29/2020	Analyn V Inarda	Payment-Research Incentive	10,000.00
173	0000710934	12/29/2020	Michael L Protacio	Payment-Research Incentive	10,000.00
174	0000710935	12/29/2020	Medyline A Almedina	Payment-Research Incentive	10,000.00
175	0000710936	12/29/2020	Jannie SJ Manimtim	Payment-Research Incentive	10,000.00
176	0000710937	12/29/2020	Ma Victoria H Alarte	Payment-Research Incentive	10,000.00
177	0000710938	12/29/2020	URS Payroll Fund	TEV	12,067.00
178	0000710939	12/29/2020	Kings 2000 Security Services Inc	Payment-Security Services	357,654.14
179	0000710940	12/29/2020	Phil Telephone & Telegraph Corp	Payment-Internet Expenses	7,500.00
180	0000710941	12/29/2020	URS Payroll Fund	Monetization of Leave Credits	305,364.45
181	0000710942	12/29/2020	Dennis Nino A Ancheta	Payment-Honoraria-PT	6,048.00
182	0000710943	12/29/2020	Jorge G Cerda	Payment-Honoraria-PT	7,065.00
183	0000710944	12/29/2020	Anncelia S Godoy	Payment-Honoraria-PT	7,785.00
184	0000710945	12/29/2020	Jemaima M Robles	Payment-Honoraria-PT	7,290.00
185	0000710946	12/29/2020	Nelson B Sepato	Payment-Honoraria-PT	4,050.00
186	0000710947	12/29/2020	Marina B Villarina	Payment-Honoraria-PT	4,860.00
187	0000710948	12/29/2020	Reven B Amigo	Payment-Honoraria-PT	4,725.00
188	0000710949	12/29/2020	Saimond C Bibon	Payment-Honoraria-PT	4,590.00
189	0000710950	12/29/2020	Peter Paul P Blanco	Payment-Honoraria-PT	2,160.00
190	0000710951	12/29/2020	Ana Victoria E Cordero	Payment-Honoraria-PT	1,620.00
191	0000710952	12/29/2020	Dhyna O Denolan	Payment-Honoraria-PT	7,830.00
192	0000710953	12/29/2020	Gerald C Garciso	Payment-Honoraria-PT	5,130.00
193	0000710954	12/29/2020	Arthur Jarold I Ranola	Payment-Honoraria-PT	3,510.00
194	0000710955	12/29/2020	Danifer A Anciado	Payment-Honoraria-PT	12,150.00
195	0000710956	12/29/2020	Maggel R Anclote	Payment-Honoraria-PT	7,776.00
196	0000710957	12/29/2020	Ferdinand R Claro	Payment-Honoraria-PT	10,800.00
197	0000710958	12/29/2020	Ruben P Domaoan Jr	Payment-Honoraria-PT	9,720.00
198	0000710959	12/29/2020	James C Lee	Payment-Honoraria-PT	8,820.00
199	0000710960	12/29/2020	Lindsay H Maglalang	Payment-Honoraria-PT	7,290.00
200	0000710961	12/29/2020	Homer G Parco	Payment-Honoraria-PT	5,400.00
201	0000710962	12/29/2020	Alexander O Recinto	Payment-Honoraria-PT	8,100.00
202	0000710963	12/29/2020	Clariz Angelus Q Tapales	Payment-Honoraria-PT	5,670.00
203	0000710964	12/29/2020	Juan B Villano Jr	Payment-Honoraria-PT	8,100.00

No.	Check No.	Date	Payee	Particulars	Amount
204	0000710965	12/29/2020	Oliver C Villarosa	Payment-Honoraria-PT	6,480.00
205	0000710966	12/29/2020	Maria Anarita O Agapay	Payment-Honoraria-PT	9,810.00
206	0000710967	12/29/2020	Ferdie L Fausto	Payment-Honoraria-PT	6,696.00
207	0000710968	12/29/2020	Eduardo M Alayon	Payment-Honoraria-PT	11,340.00
208	0000710969	12/29/2020	Jayson E Cano	Payment-Honoraria-PT	5,400.00
209	0000710970	12/29/2020	Darrel F Nepomuceno	Payment-Honoraria-PT	4,050.00
210	0000710971	12/29/2020	Jerbie Joyce T Pigon	Payment-Honoraria-PT	12,150.00
211	0000710972	12/29/2020	Jason G Cena	Payment-Honoraria-PT	4,050.00
212	0000710973	12/29/2020	Francis Lenore C Daganio	Payment-Honoraria-PT	12,150.00
213	0000710974	12/29/2020	Charlie D Sabinay	Payment-Honoraria-PT	12,780.00
214	0000710975	12/29/2020	Mark Alfred F Regalario	Payment-Honoraria-PT	4,050.00
215	0000710976	12/29/2020	Mark Anthony B Vidal	Payment-Honoraria-PT	5,760.00
216	0000710977	12/29/2020	Anna Jean T Capillan	Payment-Honoraria-PT	3,240.00
217	0000710978	12/29/2020	Reniel M Domingo	Payment-Honoraria-PT	2,295.00
218	0000710979	12/29/2020	Adrian Jay C Fullado	Payment-Honoraria-PT	3,420.00
219	0000710980	12/29/2020	Sarah A Panis	Payment-Honoraria-PT	2,268.00
220	0000710981	12/29/2020	Jessica Marie S Borromeo	Payment-Honoraria-PT	7,155.00
221	0000710982	12/29/2020	Cherry April Rose P Tam	Payment-Honoraria-PT	7,965.00
222	0000710983	12/29/2020	Rodrigo C Clarito Jr	Payment-Honoraria-PT	7,290.00
223	0000710984	12/29/2020	Felix E Esmama	Payment-Honoraria-PT	9,072.00
224	0000710985	12/29/2020	Alaiza F Guiyangco	Payment-Honoraria-PT	6,930.00
225	0000710986	12/29/2020	Arvie L Reyes	Payment-Honoraria-PT	7,470.00
226	0000710987	12/29/2020	Dionell Chris D Batoon	Payment-Honoraria-PT	14,418.00
227	0000710988	12/29/2020	Esther S Custodio	Payment-Honoraria-PT	13,446.00
228	0000710990	12/29/2020	Princess R Isuela	Payment-Honoraria-PT	9,180.00
229	0000710991	12/29/2020	Darwin S Agbayani	Payment-Honoraria-PT	11,605.50
230	0000710992	12/29/2020	Monica A Bautista	Payment-Honoraria-PT	12,013.20
231	0000710993	12/29/2020	Rachelle Angeline F Bernados	Payment-Honoraria-PT	9,517.50
232	0000710994	12/29/2020	Veriel A Caringal	Payment-Honoraria-PT	9,891.00
233	0000710995	12/29/2020	Marian Lia G Inguito	Payment-Honoraria-PT	12,051.00
234	0000710996	12/29/2020	Joselle Carla V Mina	Payment-Honoraria-PT	11,682.00
235	0000710997	12/29/2020	Jonalyn M Ruelo	Payment-Honoraria-PT	9,810.00
236	0000710998	12/29/2020	Jonavel J Santos	Payment-Honoraria-PT	10,035.00
237	0000710999	12/29/2020	Esperanza V Gran	Payment-Honoraria-PT	12,960.00
238	0000711000	12/29/2020	Christian Ian A Diaz	Payment-Honoraria-PT	7,290.00
239	0000711001	12/29/2020	Kercy T Mata	Payment-Honoraria-PT	4,140.00
240	0000711002	12/29/2020	Carl Nicole S Nery	Payment-Honoraria-PT	6,480.00
241	0000711003	12/29/2020	Roger S Sabacajan	Payment-Honoraria-PT	8,820.00
242	0000711004	12/29/2020	Diane J Tabora	Payment-Honoraria-PT	7,560.00
243	0000711005	12/29/2020	Karren Anne A Tucay	Payment-Honoraria-PT	11,160.00
244	0000711006	12/29/2020	Renato D Aralar Jr	Payment-Honoraria-PT	8,100.00
245	0000711007	12/29/2020	Carmenita DL Aranda	Payment-Honoraria-PT	10,620.00
246	0000711008	12/29/2020	Henrico D Cenidoza	Payment-Honoraria-PT	13,230.00
247	0000711009	12/29/2020	Renz C Certeza	Payment-Honoraria-PT	8,100.00
248	0000711010	12/29/2020	Madi P De Jesus	Payment-Honoraria-PT	12,150.00
249	0000711011	12/29/2020	Biendo R Delos Angeles III	Payment-Honoraria-PT	9,450.00
250	0000711012	12/29/2020	Jeselea A Lagasca	Payment-Honoraria-PT	13,500.00
251	0000711013	12/29/2020	Rowena F Tanjuakio	Payment-Honoraria-PT	9,000.00
252	0000711014	12/29/2020	Angeluzet M Tonido	Payment-Honoraria-PT	8,550.00
253	0000711015	12/29/2020	James D Zipagan	Payment-Honoraria-PT	10,665.00
254	0000711016	12/29/2020	April Rose V Bautista	Payment-Honoraria-PT	12,960.00
255	0000711017	12/29/2020	Paula Bianca C Bucud	Payment-Honoraria-PT	9,720.00

No.	Check No.	Date	Payee	Particulars	Amount
256	0000711018	12/29/2020	Sam Cedrick H Calites	Payment-Honoraria-PT	12,150.00
257	0000711019	12/29/2020	Evelyn V Diaz	Payment-Honoraria-PT	12,960.00
258	0000711020	12/29/2020	June C Ida	Payment-Honoraria-PT	9,450.00
259	0000711021	12/29/2020	Celia V Ojeda	Payment-Honoraria-PT	11,340.00
260	0000711022	12/29/2020	Jang Giane Carla G Taule	Payment-Honoraria-PT	9,450.00
261	0000711023	12/29/2020	Josefina C Teologo	Payment-Honoraria-PT	11,340.00
262	0000711025	12/29/2020	Nicole S Hubbard	Payment-Honoraria-PT	4,320.00
263	0000711026	12/29/2020	Aprilyn P Natividad	Payment-Honoraria-PT	3,420.00
264	0000711027	12/29/2020	Isabelita S Bacud	Payment-Honoraria-GS	21,870.00
265	0000711028	12/29/2020	Julito F Berdan	Payment-Honoraria-GS	11,035.00
266	0000711029	12/29/2020	Gina A Buena	Payment-Honoraria-GS	21,870.00
267	0000711030	12/29/2020	Valentina R Catmunan	Payment-Honoraria-GS	11,135.00
268	0000711031	12/29/2020	Reynaldo O Francisco Jr	Payment-Honoraria-GS	10,935.00
269	0000711032	12/29/2020	Maria C Martinez	Payment-Honoraria-GS	23,920.00
270	0000711033	12/29/2020	Leonora J Penano	Payment-Honoraria-GS	43,840.00
271	0000711034	12/29/2020	Susan L Pinto	Payment-Honoraria-GS	12,055.00
272	0000711035	12/29/2020	Lourdes N Robles	Payment-Honoraria-GS	46,640.00
273	0000711036	12/29/2020	Gloria P Sarabia	Payment-Honoraria-GS	22,120.00
274	0000711037	12/29/2020	Nestor C Vallestero	Payment-Honoraria-GS	8,755.00
275	0000711038	12/29/2020	Gil M Garcia	Payment-Honoraria-Compre	1,750.00
276	0000711039	12/29/2020	Demetria A San Juan	Payment-Honoraria-Compre	200.00
277	0000711040	12/29/2020	Aurora F Trinidad	Payment-Honoraria-Compre	4,765.00
278	0000711041	12/29/2020	Michelle R Garcia	Payment-Communication Assista	2,500.00
279	0000711042	12/29/2020	JFA Motor Works	Payment-Hauling Services	14,250.00
280	0000711043	12/29/2020	Paulo G Del Prado	Payment-Honoraria-PT	4,320.00
281	0000711044	12/29/2020	URS Payroll Fund	Honoraria-GS	256,905.00
282	0000711045	12/29/2020	URS Payroll Fund	Honoraria-GS	160,785.00
283	0000711046	12/29/2020	URS Payroll Fund	Honoraria-GS	50,172.50
284	0000711047	12/29/2020	URS Payroll Fund	Honoraria-GS	254,520.00
285	0000711048	12/29/2020	URS Payroll Fund	Reimbursement	2,975.00
286	0000711049	12/29/2020	URS Payroll Fund	Honoraria-GS	24,570.00
287	0000711050	12/29/2020	URS Payroll Fund	Honoraria-Compre	66,500.00
288	0000711052	12/29/2020	URS Payroll Fund	Honoraria-GS	233,640.00
289	0000711053	12/29/2020	URS Payroll Fund	Honoraria-Compre	25,718.29
290	0000711054	12/29/2020	Lorenzo Ruiz C Costo	Payment-Honoraria-PT	3,780.00
291	0000711055	12/29/2020	Mary Rose H Jamero	Payment-Honoraria-PT	2,970.00
292	0000711056	12/29/2020	Marvin DJ Manangan	Payment-Honoraria-PT	2,700.00
293	0000711057	12/29/2020	Marco C Memis	Payment-Honoraria-PT	4,536.00
294	0000711058	12/29/2020	Melvin C Miape	Payment-Honoraria-PT	4,725.00
295	0000711059	12/29/2020	Salvacion P Mikin	Payment-Honoraria-PT	6,804.00
296	0000711060	12/29/2020	Ailey Cathy D De Lumen	Payment-Honoraria-PT	5,184.00
297	0000711061	12/29/2020	Anjeaneth P Jorban	Payment-Honoraria-PT	4,320.00
298	0000711062	12/29/2020	Rebecca R Amagsila	Payment-Honoraria-GS	10,935.00
299	0000711063	12/29/2020	Corazon C Braga	Payment-Honoraria-GS	25,515.00
300	0000711064	12/29/2020	Arnel T Buena	Payment-Honoraria-GS	21,870.00
301	0000711065	12/29/2020	Jonathan P Domingo	Payment-Honoraria-GS	41,310.00
302	0000711066	12/29/2020	Noel DG Garcia	Payment-Honoraria-GS	16,065.00
303	0000711067	12/29/2020	Armando G Panganiban	Payment-Honoraria-GS	16,065.00
304	0000711068	12/29/2020	Enrique C Pinos	Payment-Honoraria-GS	43,605.00
305	0000711069	12/29/2020	Danilo C Tongohan II	Payment-Honoraria-GS	43,740.00
306	0000711070	12/29/2020	Santos C Ferreras	Payment-Honoraria-GS	19,440.00
307	0000711071	12/29/2020	German L Penaranda	Payment-Honoraria-GS	9,720.00

No.	Check No.	Date	Payee	Particulars	Amount
308	0000711072	12/29/2020	Virgilio V Salentes	Payment-Honoraria-GS	29,160.00
309	0000711073	12/29/2020	Efren L Fernandez II	Payment-Honoraria-GS	16,402.50
310	0000711074	12/29/2020	Herminigilda F Cabanting	Payment-Honoraria-GS	19,440.00
311	0000711075	12/29/2020	Rolando R Cruzada Jr	Payment-Honoraria-GS	19,440.00
312	0000711076	12/29/2020	Ruben E Faltado III	Payment-Honoraria-GS	19,440.00
313	0000711077	12/29/2020	Jeffrey M Pino	Payment-Honoraria-GS	19,440.00
314	0000711078	12/29/2020	Nestor C Vallestero	Payment-Honoraria-GS	8,505.00
315	0000711079	12/29/2020	Marlon C Andal	Payment-Honoraria-PT	3,888.00
316	0000711080	12/29/2020	German L Penaranda	Payment-Honoraria-GS	21,870.00
317	0000711081	12/29/2020	Rechelle Ann C Garnace	Payment-Wages-EL	11,372.34
318	0000711082	12/29/2020	Alexandra Q Jamoralin	Payment-Honoraria-GS	10,935.00
319	0000711083	12/29/2020	Christopher E Alegre	Payment-Honoraria-GS	15,120.00
320	0000711084	12/29/2020	Alfredo D Lopez	Payment-Honoraria-GS	15,120.00
321	0000711085	12/29/2020	Maria Cristina S Marasigan	Payment-Honoraria-GS	19,440.00
322	0000711086	12/29/2020	Salvacion P Mikin	Payment-Honoraria-GS	30,240.00
323	0000711087	12/29/2020	Luzviminda O Millares	Payment-Honoraria-GS	15,120.00
324	0000711088	12/29/2020	Roger C Villegas	Payment-Honoraria-GS	38,880.00
325	0000711089	12/29/2020	German L Penaranda	Payment-Honoraria-GS	6,075.00
326	0000711090	12/29/2020	Hernanie A Tan	Payment-Honoraria-GS	15,120.00
327	0000711091	12/29/2020	Corazon C Braga	Payment-Honoraria-Compre	3,500.00
328	0000711092	12/29/2020	Arnel T Buena	Payment-Honoraria-Compre	3,000.00
329	0000711093	12/29/2020	Jonathan P Domingo	Payment-Honoraria-Compre	4,000.00
330	0000711094	12/29/2020	Noel DG Garcia	Payment-Honoraria-Compre	3,500.00
331	0000711095	12/29/2020	Armando G Panganiban	Payment-Honoraria-Compre	4,500.00
332	0000711096	12/29/2020	Enrique C Pinos	Payment-Honoraria-Compre	5,500.00
333	0000711097	12/29/2020	Danilo C Tongohan II	Payment-Honoraria-Compre	4,000.00
334	0000711098	12/29/2020	Herminigilda F Cabanting	Payment-Honoraria-Compre	1,730.18
335	0000711099	12/29/2020	Rolando R Cruzada Jr	Payment-Honoraria-Compre	367.27
336	0000711100	12/29/2020	Ruben E Faltado III	Payment-Honoraria-Compre	1,259.79
337	0000762001	12/29/2020	Rechelle Ann C Garnace	Payment-Honoraria-Compre	2,000.00
338	0000762002	12/29/2020	Nestor C Vallestero	Payment-Honoraria-Compre	1,724.47
339	0000762003	12/29/2020	Adonis R Arco	Payment-Honoraria-ROTC	1,905.27
340	0000762004	12/29/2020	Jesus Wendell R Arevalo	Payment-Honoraria-ROTC	1,905.27
341	0000762005	12/29/2020	Rodel C Bares	Payment-Honoraria-ROTC	1,905.27
342	0000762006	12/29/2020	Paul John B Bianes	Payment-Honoraria-ROTC	1,905.27
343	0000762007	12/29/2020	Jolina M Boc	Payment-Honoraria-ROTC	1,905.27
344	0000762008	12/29/2020	Winnie Joy DL Cabristante	Payment-Honoraria-ROTC	1,905.27
345	0000762009	12/29/2020	Rez C Carpio	Payment-Honoraria-ROTC	1,905.27
346	0000762010	12/29/2020	Nicky Boy M Danieles	Payment-Honoraria-ROTC	1,905.27
347	0000762011	12/29/2020	Mhelmark B Desalisa	Payment-Honoraria-ROTC	1,905.27
348	0000762012	12/29/2020	Rostum M Flores	Payment-Honoraria-ROTC	1,905.27
349	0000762013	12/29/2020	Christopher T Lumacang	Payment-Honoraria-ROTC	1,905.27
350	0000762014	12/29/2020	Edmon E Merciales	Payment-Honoraria-ROTC	1,905.27
351	0000762015	12/29/2020	Hardy Lee N Orias	Payment-Honoraria-ROTC	1,905.27
352	0000762016	12/29/2020	Princess C Peralta	Payment-Honoraria-ROTC	1,905.27
353	0000762017	12/29/2020	Arvin Peter R Sacramento	Payment-Honoraria-ROTC	1,905.27
354	0000762018	12/29/2020	Mitzi Anne B Saet	Payment-Honoraria-ROTC	1,905.27
355	0000762019	12/29/2020	Percious H Suarez	Payment-Honoraria-ROTC	1,905.27
356	0000762020	12/29/2020	Jennica B Talua	Payment-Honoraria-ROTC	1,905.27
357	0000762021	12/29/2020	Jesus Wendell R Arevalo	Payment-Honoraria-ROTC	1,265.25
358	0000762022	12/29/2020	Rodel C Bares	Payment-Honoraria-ROTC	1,265.25
359	0000762023	12/29/2020	Paul John B Bianes	Payment-Honoraria-ROTC	1,265.25

No.	Check No.	Date	Payee	Particulars	Amount
360	0000762024	12/29/2020	Jolina M Boc	Payment-Honoraria-ROTC	1,265.25
361	0000762025	12/29/2020	Winnie Joy DL Cabristante	Payment-Honoraria-ROTC	1,265.25
362	0000762026	12/29/2020	Rostum M Flores	Payment-Honoraria-ROTC	1,265.25
363	0000762027	12/29/2020	Christopher T Lumacang	Payment-Honoraria-ROTC	1,265.25
364	0000762028	12/29/2020	Edmon E Merciales	Payment-Honoraria-ROTC	1,265.25
365	0000762029	12/29/2020	Hardy Lee N Orias	Payment-Honoraria-ROTC	1,265.25
366	0000762030	12/29/2020	Princess C Peralta	Payment-Honoraria-ROTC	1,265.25
367	0000762031	12/29/2020	Dindo L San Buenaventura	Payment-Honoraria-ROTC	1,265.25
368	0000762032	12/29/2020	Alexis Czarina R Sevilla	Payment-Honoraria-ROTC	1,265.25
369	0000762033	12/29/2020	Percious H Suarez	Payment-Honoraria-ROTC	1,265.25
370	0000762034	12/29/2020	Jennica B Talua	Payment-Honoraria-ROTC	1,265.25
371	0000762035	12/29/2020	URS Payroll Fund	TEV	34,210.00
372	0000762036	12/29/2020	Romeo C Pati	Reimbursement	4,705.50
	B. Fund 062				
373	0000682781	12/28/2020	PHIC	Remittance	346.53
374	0000682783	12/28/2020	GSIS	Remittance	2,525.71
375	0000682784	12/28/2020	PHIC	Remittance	300.00
376	0000682787	12/29/2020	German L Penaranda	Honoraria-Statistics	1,350.00
377	0000682788	12/29/2020	URS Business Affairs Office	Payment-Expenses	630.00
378	0000682789	12/29/2020	Dennis Nino A Ancheta	Honoraria-Retooling	9,720.00
379	0000682790	12/29/2020	URS Binangonan CBA	Withdrawal-College Share	800.00
380	0000682791	12/29/2020	Corporate Business Affairs (CBA)	Withdrawal-College Share	2,950.00
381	0000682792	12/29/2020	Conde Allan E & Cruz Joy S	Withdrawal-College Share	3,050.00
382	0000682793	12/29/2020	URS Payroll Fund	Refund of IGP	1,900.00
383	0000682794	12/29/2020	Allan Cristopher S Desabayla	Payment-Salary-EL	4,309.98
	C. Fund 073				
384	0000506365	12/28/2020	SCBC Enterprises	Payment-Equipment	15,994.65
385	0000506366	12/28/2020	Design Crest Furniture Component	Payment-Equipment	135,055.37
386	0000506367	12/29/2020	Morong Retailers & Community Multi-Purp	Payment-Supplies	105,120.00
387	0000506368	12/29/2020	Colni Office Supplies	Payment-Supplies	10,959.36
388	0000506369	12/29/2020	URS Business Affairs Office	Payment-Supplies	3,076.00
389	0000506370	12/29/2020	URS IGP	Payment-Supplies	1,680.00
390	0000506371	12/29/2020	Leo C Rio	Reimbursement	5,210.80
391	0000506372	12/29/2020	Sonia T Gregorio	Wage-Sewer	3,150.00
392	0000506373	12/29/2020	Leney L Chavez	Wage-Sewer	3,150.00
393	0000506374	12/29/2020	Teresita T Gonzalez	Wage-Sewer	3,150.00
394	0000506375	12/29/2020	Edelita E Patena	Wage-Sewer	3,150.00
395	0000506376	12/29/2020	Magielette O Farro	Wage-Sewer	3,150.00
396	0000506377	12/29/2020	Lorna T Patapat	Wage-Sewer	3,150.00
397	0000506378	12/29/2020	Sibol ng Agham at Teknolohiya (SIBAT) Inc.	Payment-Services	142,500.00
398	0000506379	12/29/2020	URS Payroll Fund	TEV	3,520.00
399	0000506380	12/29/2020	URS Payroll Fund	Honoraria	67,057.49
			Total		**8,966,276.50**

UNIVERSITY OF RIZAL SYSTEM
SCHEDULE OF STALE CHECKS
AS OF DECEMBER 31, 2020

No.	Check No.	Date	Payee	Amount
	A. Fund 011			
1	290449	06-Mar-20	AACCUP Inc.	330,000.00
2	290454	06-Mar-20	PASUC	4,000.00
3	290471	16-Mar-20	Smart Communcations Inc.	446.65
4	290476	16-Mar-20	Globe Telecom Inc.	49,182.55
5	290477	17-Mar-20	PLDT Inc.	10,518.94
6	290478	17-Mar-20	PLDT Inc.	8,317.50
7	290479	17-Mar-20	PLDT Inc.	4,359.00
8	290485	17-Mar-20	Manila Water Company Inc.	20,306.01
9	290486	17-Mar-20	PLDT Inc.	1,321.97
10	290487	17-Mar-20	PLDT Inc.	6,825.00
11	290488	17-Mar-20	PLDT Inc.	7,822.50
12	290497	17-Mar-20	Cignal TV Inc.	785.00
	B. Fund 052			
13	669154	05-Sep-19	God's Gift Printshoppe	3,393.60
14	669425	15-Aug-19	Deep Sound Mobile Sound System	7,406.25
15	669741	21-Nov-19	Private School Health Officers Association	1,500.00
16	669748	25-Nov-19	Private School Health Officers Association	1,500.00
17	669761	26-Nov-19	IECEP Inc.	5,000.00
18	669815	05-Dec-19	Private School Health Officers Association	24,000.00
19	669816	05-Dec-19	Private School Health Officers Association	1,500.00
20	669960	26-Dec-19	Bryan P. Santos	560.00
21	670021	23-Jan-20	National Association for Social Work Educa	2,000.00
22	710118	02-Mar-20	Rizalian Herald	52,100.00
	C. Fund 073			
23	565733	23-Apr-18	Fe D. Batoon & Roscel M. Aguirre	800.00
24	614546	24-Oct-18	Fe D. Batoon & Roscel M. Aguirre	1,700.00
25	614547	24-Oct-18	Marinette Ramos & Ma. Teresita Cerapion	1,600.00
26	614737	06-Sep-19	Conde, Allan & Cruz, Joy S.	8,700.00
27	682645	09-Mar-20	URS Payroll Fund	11,573.82
Total				**567,218.79**

UNIVERSITY OF RIZAL SYSTEM
CORPORATE AND BUSINESS AFFAIRS
Analysis of Collections and Deposits
For the Period January 1 to December 31, 2020

Collections			Deposits		Accumulated Undeposited Collection	No. of days delayed
Date		Amount	Date	Amount		
From	To					
		₱		₱	₱	
1/20/2020	1/23/2020	64,970.00	1/30/2020	64,970.00	-	4-7
2/3/2020	2/14/2020	975,331.00	2/14/2020	427,000.00	548,331.00	3-12
2/17/2020	2/20/2020	321,734.00	2/20/2020	526,790.00	343,275.00	4-6
2/21/2020	2/27/2020	952,511.00	2/27/2020	1,028,200.00	267,586.00	3
			2/28/2020	85,727.00	181,859.00	
6/1/2020	6/29/2020	484,785.00	6/30/2020	454,750.00	211,894.00	1-20
7/13/2020	7/13/2020	28,630.00	7/29/2020	31,405.00	209,119.00	11
8/3/2020	8/3/2020	573,434.00	8/28/2020	573,434.00	209,119.00	2-18
9/1/2020	9/15/2020	3,854,784.00	9/29/2020	3,854,784.00	209,119.00	4-19
10/5/2020	10/15/2020	615,900.00	10/16/2020	629,160.00	195,859.00	2
			10/20/2020	72,073.00	123,786.00	
11/3/2020	11/19/2020	95,400.00	11/20/2020	121,545.00	97,641.00	
11/23/2020	11/26/2020	566,045.00	11/26/2020	566,045.00	97,641.00	2
12/4/2020	12/17/2020	79,896.25	12/17/2020	48,866.25	128,671.00	2-8
Total		**₱ 8,613,420.25**		**₱ 8,484,749.25**	**₱ 2,823,900.00**	

UNIVERSITY OF RIZAL SYSTEM
SCHEDULE OF DISBURSEMENTS WITH INCOMPLETE DOCUMENTATION
CY 2020

Count	Date of Check	Payee	ADA/Check No.	Gross Amount	Particulars
A.	COVID-19 FUND				
1	12/11/2020	Colni Office Supplies	506343	131,665.00	Payment for supplies for Soap Production of URS and Washable Facemask Production and distribution
2	12/21/2020	Sonia T. Gregorio	506346	6,300.00	Payment for the wages of facemask sewer under URS: Response to Covid-19 Challenge-Washable Facemask for Frontliners Project
3	12/21/2020	Leny L. Chavez	506347	6,300.00	Payment for the wages of facemask sewer under URS: Response to Covid-19 Challenge-Washable Facemask for Frontliners Project
4	12/21/2020	Teresita T. Gonzales	506348	6,300.00	Payment for the wages of facemask sewer under URS: Response to Covid-19 Challenge-Washable Facemask for Frontliners Project
5	12/21/2020	Edelita E. Pateña	506349	6,300.00	Payment for the wages of facemask sewer under URS: Response to Covid-19 Challenge-Washable Facemask for Frontliners Project
6	12/21/2020	Magielette O Farro	506350	6,300.00	Payment for the wages of facemask sewer under URS: Response to Covid-19 Challenge-Washable Facemask for Frontliners Project
7	12/21/2020	Lorna T. Patapat	506351	6,300.00	Payment for the wages of facemask sewer under URS: Response to Covid-19 Challenge-Washable Facemask for Frontliners Project
8	12/29/2020	Colni Office Supplies	506368	11,416.00	Payment for supplies of SOAP Production of URS and Covid-19 Challenge Washable Facemask Production for Frontliners per PO#2020-11-006-073 and PO#2020-12-01-073
9	12/29/2020	Sonia T. Gregorio	506372	3,150.00	Payment for the wages of facemask sewer under URS: Response to Covid-19 Challenge-Washable Facemask for Frontliners Project
10	12/29/2020	Leny L. Chavez	506373	3,150.00	Payment for the wages of facemask sewer under URS: Response to Covid-19 Challenge-Washable Facemask for Frontliners Project
11	12/29/2020	Teresita T. Gonzales	506374	3,150.00	Payment for the wages of facemask sewer under URS: Response to Covid-19 Challenge-Washable Facemask for Frontliners Project
12	12/29/2020	Edelita E. Pateña	506375	3,150.00	Payment for the wages of facemask sewer under URS: Response to Covid-19 Challenge-Washable Facemask for Frontliners Project
13	12/29/2020	Magielette O Farro	506376	3,150.00	Payment for the wages of facemask sewer under URS: Response to Covid-19 Challenge-Washable Facemask for Frontliners Project
14	12/29/2020	Lorna T. Patapat	506377	3,150.00	Payment for the wages of facemask sewer under URS: Response to Covid-19 Challenge-Washable Facemask for Frontliners Project
15	12/29/2020	URS Payroll Fund	506379	3,520.00	Payment of travel expenses of Washable Facemask Production Team
16	12/3/2020	MARS Laboratory Instruments Center	506339	102,880.00	Payment for supplies for Soap Production of URS as per attached PO#2020-11-009-073

Count	Date of Check	Payee	ADA/Check No.	Gross Amount	Particulars
17	12/9/2020	PCF Printing Press Inc.	506342	38,000.00	Payment for supplies for Soap Production of URS as per attached PO#2020-11-010-073
18	12/3/2020	Morong Retailers & Community Multipurpose Cooperative (MORECO)	506340	134,000.00	Payment for supplies for Soap Production of URS as per attached PO#2020-11-009-073
19	12/29/2020	Morong Retailers & Community Multipurpose Cooperative (MORECO)	506367	105,120.00	Payment for supplies for Soap Production of URS as per attached PO#2020-12-017-073
20	12/29/2020	URS Business Affairs Office	506369	3,076.00	Payment for supplies for Soap Production of URS as per attached PR#2020-10-0767
		Sub-total		586,377.00	
B.	Infrastructure				
21	12/10/2019	Ultragreen Ventures Structures Corp.	9900000520	3,498,076.97	1st partial payment for services rendered for the construction of concrete perimeter fence at URS Tanay Campus
22	3/26/2020	Ultragreen Ventures Structures Corp.	290502	3,134,668.67	2nd partial payment for services rendered for the construction of concrete perimeter fence at URS Tanay Campus
23	6/26/2020	Ultragreen Ventures Structures Corp.	9900000677	1,367,142.98	final payment for services rendered for the construction of concrete perimeter fence at URS Tanay Campus
24	3/26/2020	Ultragreen Ventures Structures Corp.	290500	1,083,939.74	1st partial payment for services rendered for the construction of concrete perimeter fence at URS Tanay Campus (contigous project)
25	6/26/2020	Ultragreen Ventures Structures Corp.	9900000678	908,681.91	final payment for services rendered for the construction of concrete perimeter fence at URS Tanay Campus (contigous project)
		Sub-total		9,992,510.27	
C.	Books, catering services and office supplies				
26	2/11/2020	Mutya Publishing House, Inc./(Non-VAT)	586997	14,395.15	Payment for books of URS Rodriguez for the 1st Sem of School Year (SY) 2015-2016
27	6/25/2020	JIMCZYVILLE Publications/(Non-VAT)	587012	45,408.75	Payment for books of URS Binangonan and Taytay for the 2nd Sem of SY 2019-2020
28	6/25/2020	Maxcor Publishing House, Inc./(Non-VAT)	587013	87,888.75	Payment for books of URS Binangonan and Tanay for the 2nd Sem of SY 2019-2020
29	6/25/2020	Mutya Publishing House, Inc./(Non-VAT)	587032	1,317,131.20	Payment for books of URS Campuses for the 2nd Sem of SY 2019-2020
30	6/25/2020	Unlimited Books Library Services & Publishing Inc./(Non-VAT)	587033	60,720.00	Payment for books of URS Antipolo
31	6/25/2020	Books Atbp. Publishing Corp./(Non-VAT)	587035	153,560.00	Payment for books of URS Antipolo, Angono and Binangonan for the 2nd Sem of SY2019-2020
32	6/25/2020	Lorimar Publishing, Inc./(VAT)	587036	168,300.00	Payment for books of various URS Campuses for the 2nd Sem of SY 2019-2020

Count	Date of Check	Payee	ADA/Check No.	Gross Amount	Particulars
33	6/25/2020	Adriana Printing Company Inc./(VAT)	587037	14,416.00	Payment for books of URS Pililia Campus for the 2nd Sem of SY 2019-2020
34	6/25/2020	Olimpia Publishing House/(Non-VAT)	587038	336,605.50	Payment for books of various URS Campuses for the 2nd Sem of SY 2019-2020
35	6/29/2020	Marites Rio	587039	8,904.00	Payment for 53 Technological Books for the 1st and 2nd sem of SY 2019-2020
36	7/13/2020	Jemma, Inc./	587041	43,311.75	Payment for books of various URS Campuses for the 2nd Sem of SY 2019-2020
37	7/13/2020	Mindshaper Co., Inc.	587042	9,000.00	Payment for books for various URS campuses for the 2nd sem of SY 2019-2020
38	7/13/2020	Rex Book Store, Inc./(Non-VAT)	587043	166,120.60	Payment for books of various URS Campuses for the 2nd Sem of SY 2019-2020
39	12/15/2020	Jemma, Inc./	587050	374,000.00	Payment for books of various URS Campuses for the 2nd Sem of SY 2019-2020
40	12/15/2020	C&E Publishing, Inc./(Non-VAT)	587051	325,840.70	Payment for books of URS Morong Campus for Laboratory School
41	12/15/2020	Rex Book Store, Inc./(Non-VAT)	587054	30,819.30	Payment for books of URS Tanay SHS for the 2nd Sem of SY2019-2020
42	12/15/2020	Rex Book Store, Inc./(Non-VAT)	587055	134,181.85	Payment for books of URS Morong Laboratory School
43	12/15/2020	JO-ES Publishing House, Inc./(Non-VAT)	587056	181,781.00	Payment for books of URS Morong Laboratory School
44	12/15/2020	Vibal Group, Inc./(VAT)	587057	226,033.50	Payment for books of URS Morong Laboratory School
45	12/15/2020	Adriana Printing Company Inc./(VAT)	587058	45,452.90	Payment for books of URS Morong Laboratory School
46	12/15/2020	Sibs Publishing House, Inc./(Non-VAT)	587065	78,310.50	Payment for books of URS Morong Laboratory School
47	12/15/2020	Phoenix Publishing House, Inc./(Non-VAT)	587066	176,086.00	Payment for books of URS Morong Laboratory School
48	12/15/2020	CE Logic, Inc./(VAT)	587052	1,088,935.00	Payment for DLUX Bundle of URS Morong Laboratory School (Subs. Date 8/1/2020-7/31/2021)
49	12/15/2020	CE Logic, Inc./(VAT)	587053	1,073,125.00	Payment for DLUX Bundle of URS Tanay Laboratory School (Subs. Date 8/1/2020-7/31/2021)
50	2/11/2020	GDR Catering and Party Needs/(VAT)	586998	119,083.00	Payment for catering services for the ISO certification surveillance audit last Jan. 29, 2020
51	2/11/2020	GDR Catering and Party Needs/(VAT)	586999	94,984.00	Payment for catering services for the Testimonial Toast for CY2019 PRAISE
52	6/25/2020	Edralina Francisco of Lennie's Catering/(Non-VAT)	587034	20,493.00	Payment for catering services for the meeting with CHED and UP Consultants last June 23, 2020 at CHED Quezon City
53	7/13/2020	Edralina Francisco of Lennie's Catering/(Non-VAT)	587048	8,625.00	Payment for catering services for the meeting with CHED and UP Consultants last July 1, 2020 at CHED Quezon City
54	12/22/2020	Edralina Francisco of Lennie's Catering/(Non-VAT)	587072	17,660.00	Payment for catering services
55	2/11/2020	LQP General Merchandise/(VAT)	587000	113,500.00	Payment for bond paper of URS Printing Services for printing of instructional materials

Count	Date of Check	Payee	ADA/Check No.	Gross Amount	Particulars
56	6/25/2020	Edgardo Celestial	587009	48,800.00	Payment for file boxes and file organizer of Taytay and various offices
57	6/25/2020	Chantilly's Garment Mfg./(VAT)	587010	87,565.00	Payment for URS Lei and CIT Course Shirts
58	6/29/2020	Philcopy/(VAT)	587040	43,700.00	Payment for spare parts of Kyocera TR-8550
59	7/13/2020	Edgardo Celestial	587045	19,900.00	Payment for file boxes and file organizer of URS Taytay and various offices
60	12/15/2020	Edgardo Celestial	587060	6,400.00	Payment for file boxes for various offices
61	12/15/2020	Hernandez School & Office Supplies/(Non-VAT)	587064	85,000.00	Payment for bond paper of URS Printing Services for selling of Thesis Paper
62	12/15/2020	Edgardo Celestial	587067	32,400.00	Payment for file boxes and file folder of URS Taytay
		Sub-total		6,858,437.45	
D.	Royalty fee				
63	6/22/2020	Elvira Catolos, et al.	587027	21,240.00	Payment for royalty fee for basic calculus and integral calculus for the 2nd sem of 2019-2020
64	6/22/2020	Norman Francisco	587028	5,760.00	Payment for royalty fee for advancce engineering mathematics for the 2nd sem of 2019-2020
65	6/22/2020	Marlon Bautista and Jose Elveña	587029	4,740.00	Payment for royalty fee for integral calculus, mmw and engr. data analysis books for the 2nd sem of 2019-2020
		Sub-total		31,740.00	
E	Replaced stale and cancelled checks				
66	4/17/2020	URS Angono CBA	586799	88,053.93	Replacement of check no. 586941/DV#05-19-10-137 for URS Angono campus share
67	4/17/2020	Corporate Business Affair (CBA)	586800	104,391.66	Replacement of check no. 586949/DV#05-19-10-134 for URS Antipolo campus share
68	4/17/2020	URS Binangonan CBA	587001	171,250.14	Replacement of check no. 586951/DV#05-19-10-146 for URS Binangonan campus share
69	4/17/2020	Edgardo Celestial and Monette Pilapil	587002	29,309.85	Replacement of check no. 586953/DV#05-19-10-148 for URS Cainta campus share
70	4/17/2020	Allan Conde and Joy Cruz	587003	326,193.66	Replacement of check no. 586955/DV#05-19-10-150 for URS Morong campus share
71	4/17/2020	Ma. Haydee Ceballos and Marilen Matela	587004	33,957.57	Replacement of check no. 586957/DV#05-19-10-152 for URS Pililia campus share
72	4/17/2020	CBA-URS, Corp. Business Affair	587005	140,549.15	Replacement of check no. 586960/DV#05-19-10-152 for URS Tanay campus share
73	4/17/2020	URS CBA Taytay Campus	587006	23,950.92	Replacement of check no. 586962/DV#05-19-10-157 for URS Taytay campus share
74	4/17/2020	Campus Business and Resource Generation, Rodriguez	587007	39,982.50	Replacement of check no. 586983/DV#05-19-10-177 for URS Rodriguez campus share
75	7/13/2020	Allan Conde and Joy Cruz	587046	113,735.16	Replacement of stale check no. 586954 dated 10/24/2020 as payment for campus share for the 1st sem of SY 2019-2020
76	7/13/2020	Allan Conde and Joy Cruz	587047	10,330.00	Replacement of stale check no. 586975 dated 10/25/2020 as payment for college share for royalty
		Sub-total		1,081,704.54	
		Total		**18,550,769.26**	

UNIVERSITY OF RIZAL SYSTEM
SCHEDULE OF DELAYED SUBMITTED ACCOUNTS
FOR CY2020

Month	Fund/Cluster	Check No./ADA		Qty	Due Date	Date Submitted	No. of Days Delayed
		From	To				
January 2020	Regular Agency Fund (011)	290374	290374	1	February 10, 2020	February 13, 2020	3
		290380	290380	1	February 10, 2020	February 26, 2020	16
		290386	290386	1	February 10, 2020	February 28, 2020	18
		290388	290388	1	February 10, 2020	March 02, 2020	21
		290389	290389	1	February 10, 2020	February 26, 2020	16
		9900000555	9900000555	1	February 10, 2020	February 26, 2020	16
	Internally Generated Fund (052)	669986	670020	35	February 10, 2020	February 11, 2020	1
		670021	670021	1	February 10, 2020	March 05, 2020	24
		670023	670037	15	February 10, 2020	February 11, 2020	1
		670038	670038	1	February 10, 2020	February 27, 2020	17
		670039	670042	4	February 10, 2020	February 11, 2020	1
		670044	670044	1	February 10, 2020	February 27, 2020	17
		670045	670070	26	February 10, 2020	February 11, 2020	1
	Business Type Fund (062A)	682612	682617	6	February 10, 2020	February 11, 2020	1
		682618	682618	1	February 10, 2020	February 27, 2020	17
		682619	682619	1	February 10, 2020	February 11, 2020	1
	Trust Fund (073)	506270	506273	4	February 10, 2020	February 04, 2021	360
February 2020	Regular Agency Fund (011)	9900000592	9900000592	1	March 10, 2020	July 27, 2020	139
	Business Type Fund (062B)-CBA	586997	587000	4	March 10, 2020	November 04, 2020	239
March 2020	Regular Agency Fund (011)	290444	290445	2	June 10, 2020	June 18, 2020	8
		290446	290446	1	June 10, 2020	September 21, 2020	103
		290447	290451	5	June 10, 2020	June 18, 2020	8
		290452	290452	1	June 10, 2020	October 05, 2020	117
		290453	290453	1	June 10, 2020	June 18, 2020	8
		290455	290455	1	June 10, 2020	September 10, 2020	92
		290456	290466	11	June 10, 2020	June 18, 2020	8
		290467	290467	1	June 10, 2020	July 16, 2020	36
		290468	290470	3	June 10, 2020	June 18, 2020	8
		290471	290471	1	June 10, 2020	July 25, 2020	45
		290472	290472	1	June 10, 2020	July 18, 2020	38
		290473	290473	1	June 10, 2020	August 20, 2020	71
		290474	290475	2	June 10, 2020	June 18, 2020	8
		290476	290479	4	June 10, 2020	July 07, 2020	27
		290481	290484	4	June 10, 2020	June 18, 2020	8
		290485	290485	1	June 10, 2020	June 25, 2020	15
		290486	290488	3	June 10, 2020	July 07, 2020	27
		290489	290496	8	June 10, 2020	June 18, 2020	8
		290497	290497	1	June 10, 2020	June 29, 2020	19

Month	Fund/Cluster	Check No./ADA		Qty	Due Date	Date Submitted	No. of Days Delayed
		From	To				
		290498	290504	7	June 10, 2020	June 18, 2020	8
		9900000595	9900000595	1	June 10, 2020	July 27, 2020	47
		9900000596	9900000606	11	June 10, 2020	June 18, 2020	8
		9900000607	9900000608	2	June 10, 2020	July 13, 2020	33
		9900000609	9900000615	7	June 10, 2020	June 18, 2020	8
	Internally Generated Fund (052)	710110	710111	2	June 10, 2020	June 18, 2020	8
		710112	710114	3	June 10, 2020	July 20, 2020	40
		710115	710137	23	June 10, 2020	June 13, 2020	3
		710138	710138	1	June 10, 2020	June 29, 2020	19
		710139	710142	4	June 10, 2020	June 18, 2020	8
	Business Type Fund (062A)	682643	682648	6	June 10, 2020	June 15, 2020	5
		682649	682649	1	June 10, 2020	June 29, 2020	19
		682650	682651	2	June 10, 2020	June 15, 2020	5
April 2020	Regular Agency Fund (011)	290505	290510	6	June 10, 2020	June 18, 2020	8
	Internally Generated Fund (052)	710143	710153	11	June 10, 2020	June 18, 2020	8
	Business Type Fund (062A)	682652	682655	4	June 10, 2020	June 18, 2020	8
	Business Type Fund(062B)-CBA	587001	587008	8	June 10, 2020	March 08, 2021	271
May 2020	Regular Agency Fund (011)	290511	290536	26	June 10, 2020	June 30, 2020	20
		290537	290537	1	June 10, 2020	July 07, 2020	27
		290538	290539	2	June 10, 2020	June 30, 2020	20
		290540	290540	1	June 10, 2020	July 07, 2020	27
		290541	290541	1	June 10, 2020	June 30, 2020	20
		290542	290542	1	June 10, 2020	July 07, 2020	27
		290543	290550	8	June 10, 2020	June 30, 2020	20
		9900000616	9900000633	18	June 10, 2020	June 30, 2020	20
	Internally Generated Fund (052)	710154	710197	44	June 10, 2020	June 30, 2020	20
	Business Type Fund(062A)	682656	682666	11	June 10, 2020	June 30, 2020	20
June 2020	Regular Agency Fund (011)	290551	290587	37	July 10, 2020	July 20, 2020	10
		290588	290588	1	July 10, 2020	November 05, 2020	118
		290589	290592	4	July 10, 2020	July 20, 2020	10
		290593	290593	1	July 10, 2020	September 15, 2020	67
		290594	290595	2	July 10, 2020	July 20, 2020	10
		290596	290596	1	July 10, 2020	July 30, 2020	20
		290597	290602	6	July 10, 2020	July 20, 2020	10
		290603	290603	1	July 10, 2020	August 20, 2020	41
		290604	290604	1	July 10, 2020	August 03, 2020	24

Month	Fund/Cluster	Check No./ADA		Qty	Due Date	Date Submitted	No. of Days Delayed
		From	To				
		290605	290615	11	July 10, 2020	July 20, 2020	10
		290616	290616	1	July 10, 2020	July 30, 2020	20
		290617	290617	1	July 10, 2020	July 20, 2020	10
		290618	290618	1	July 10, 2020	December 14, 2020	157
		290619	290619	1	July 10, 2020	December 14, 2020	157
		290620	290620	1	July 10, 2020	July 20, 2020	10
		290621	290621	1	July 10, 2020	September 10, 2020	62
		290622	290625	4	July 10, 2020	July 20, 2020	10
		290627	290627	1	July 10, 2020	September 21, 2020	73
		290628	290628	1	July 10, 2020	September 10, 2020	62
		290629	290629	1	July 10, 2020	November 05, 2020	118
		290630	290630	1	July 10, 2020	August 20, 2020	41
		9900000634	9900000670	37	July 10, 2020	July 20, 2020	10
		9900000671	9900000672	2	July 10, 2020	September 10, 2020	62
		9900000673	9900000692	20	July 10, 2020	July 20, 2020	10
	Internally Generated Fund (052)	710198	710208	11	July 10, 2020	July 20, 2020	10
		710209	710209	1	July 10, 2020	July 23, 2020	13
		710210	710228	19	July 10, 2020	July 20, 2020	10
	Business Type Fund(062A)	682667	682677	11	July 10, 2020	July 20, 2020	10
	Business Type Fund(062B)-CBA	587009	587013	5	July 10, 2020	March 08, 2021	241
		587017	587021	5	July 10, 2020	March 08, 2021	241
		587023	587040	18	July 10, 2020	March 08, 2021	241
July 2020	Regular Agency Fund (011)	290631	290636	6	September 10, 2020	September 11, 2020	1
		290638	290660	23	September 10, 2020	September 11, 2020	1
		290661	290663	3	September 10, 2020	September 11, 2020	1
		290664	290664	1	September 10, 2020	October 08, 2020	28
		290665	290666	2	September 10, 2020	September 11, 2020	1
		290667	290667	1	September 10, 2020	November 05, 2020	56
		290668	290670	3	September 10, 2020	September 11, 2020	1
		9900000693	9900000727	35	September 10, 2020	September 11, 2020	1
	Internally Generated Fund (052)	710248	710248	1	September 10, 2020	September 21, 2020	11
		710251	710251	1	September 10, 2020	September 21, 2020	11
		710265	710265	1	September 10, 2020	October 08, 2020	28
	Business Type Fund (062A)	682683	682683	1	September 10, 2020	September 14, 2020	4
	Business Type Fund (062B)-CBA	587041	587048	8	September 10, 2020	November 04, 2020	55
August 2020	Regular Agency Fund (011)	290671	290694	24	September 10, 2020	November 03, 2020	54
		9900000728	9900000746	19	September 10, 2020	November 03, 2020	54

Month	Fund/Cluster	Check No./ADA		Qty	Due Date	Date Submitted	No. of Days Delayed
		From	To				
	Internally Generated Fund (052)	710268	710272	5	September 10, 2020	September 21, 2020	11
		710273	710273	1	September 10, 2020	October 08, 2020	28
		710274	710277	4	September 10, 2020	September 21, 2020	11
		710278	710278	1	September 10, 2020	October 05, 2020	25
		710279	710309	31	September 10, 2020	September 21, 2020	11
	Business Type Fund (062A)	682694	682694	1	September 10, 2020	October 08, 2020	28
		682695	682696	2	September 10, 2020	September 15, 2020	5
		682697	682697	1	September 10, 2020	September 21, 2020	11
		682698	682699	2	September 10, 2020	September 15, 2020	5
		682700	682700	1	September 10, 2020	September 21, 2020	11
		682701	682703	3	September 10, 2020	September 15, 2020	5
		682704	682704	1	September 10, 2020	September 21, 2020	11
September 202	Regular Agency Fund (011)	290695	290699	5	October 10, 2020	November 10, 2020	31
		290700	290700	1	October 10, 2020	December 07, 2020	58
		292401	292423	23	October 10, 2020	November 10, 2020	31
		292424	292424	1	October 10, 2020	November 19, 2020	40
		292425	292439	15	October 10, 2020	November 10, 2020	31
		292440	292441	2	October 10, 2020	November 19, 2020	40
		292442	292447	6	October 10, 2020	November 10, 2020	31
		292448	292448	1	October 10, 2020	November 19, 2020	40
		292449	292452	4	October 10, 2020	November 10, 2020	31
		292453	292459	7	October 10, 2020	November 10, 2020	31
		9900000747	9900000747	1	October 10, 2020	November 19, 2020	40
		9900000748	9900000752	5	October 10, 2020	November 10, 2020	31
		9900000754	9900000769	16	October 10, 2020	November 10, 2020	31
	Internally Generated Fund (052)	710310	710315	6	October 10, 2020	October 28, 2020	18
		710317	710366	50	October 10, 2020	October 28, 2020	18
		710367	710367	1	October 10, 2020	November 19, 2020	40
		710368	710368	1	October 10, 2020	November 05, 2020	26
		710369	710374	6	October 10, 2020	October 28, 2020	18
		710375	710375	1	October 10, 2020	January 06, 2021	88
		710376	710376	1	October 10, 2020	October 28, 2020	18
		710377	710377	1	October 10, 2020	December 04, 2020	55
		710378	710381	4	October 10, 2020	October 28, 2020	18
	Business Type Fund (062A)	682705	682713	9	October 10, 2020	October 21, 2020	11
		682714	682714	1	October 10, 2020	November 05, 2020	26
		682715	682718	4	October 10, 2020	October 21, 2020	11
		682719	682721	3	October 10, 2020	November 05, 2020	26
		682723	682723	1	October 10, 2020	November 05, 2020	26
		682724	682726	3	October 10, 2020	October 21, 2020	11
October 2020	Regular Agency Fund (011)	292460	292474	15	November 10, 2020	December 03, 2020	23

Month	Fund/Cluster	Check No./ADA		Qty	Due Date	Date Submitted	No. of Days Delayed
		From	To				
		292477	292477	1	November 10, 2020	January 21, 2021	72
		292478	292478	1	November 10, 2020	January 06, 2021	57
		292480	292480	1	November 10, 2020	December 03, 2020	23
		292481	292481	1	November 10, 2020	December 07, 2020	27
		292482	292486	5	November 10, 2020	December 03, 2020	23
		292487	292504	18	November 10, 2020	December 03, 2020	23
		292505	292507	3	November 10, 2020	December 03, 2020	23
		9900000770	9900000776	7	November 10, 2020	December 03, 2020	23
		9900000778	9900000788	11	November 10, 2020	December 03, 2020	23
	Internally Generated Fund (052)	710382	710389	8	November 10, 2020	November 26, 2020	16
		710390	710390	1	November 10, 2020	December 04, 2020	24
		710391	710391	1	November 10, 2020	January 21, 2021	72
		710392	710392	1	November 10, 2020	December 07, 2020	27
		710393	710396	4	November 10, 2020	November 26, 2020	16
		710397	710397	1	November 10, 2020	January 21, 2021	72
		710398	710429	32	November 10, 2020	November 26, 2020	16
		710430	710430	1	November 10, 2020	January 21, 2021	72
		710431	710440	10	November 10, 2020	November 26, 2020	16
	Business Type Fund (062A)	682727	682729	3	November 10, 2020	November 17, 2020	7
		682730	682730	1	November 10, 2020	December 04, 2020	24
		682731	682733	3	November 10, 2020	November 17, 2020	7
November 202	Regular Agency Fund (011)	292508	292526	19	December 10, 2020	January 12, 2021	33
		292527	292527	1	December 10, 2020	January 21, 2021	42
		292528	292539	12	December 10, 2020	January 12, 2021	33
		292540	292540	1	December 10, 2020	January 21, 2021	42
		292541	292603	63	December 10, 2020	January 12, 2021	33
		292604	292604	1	December 10, 2020	January 21, 2021	42
		292605	292614	10	December 10, 2020	January 12, 2021	33
		292615	292615	1	December 10, 2020	January 22, 2021	43
		292616	292628	13	December 10, 2020	January 12, 2021	33
		292629	292629	1	December 10, 2020	January 22, 2021	43
		9900000789	9900000789	1	December 10, 2020	January 12, 2021	33
		9900000791	9900000819	29	December 10, 2020	January 12, 2021	33
	Internally Generated Fund	710441	710445	5	December 10, 2020	January 19, 2021	40
		710447	710449	3	December 10, 2020	January 19, 2021	40
		710451	710491	41	December 10, 2020	January 19, 2021	40
		710492	710492	1	December 10, 2020	February 18, 2021	70
		710493	710505	13	December 10, 2020	January 19, 2021	40
		710506	710506	1	December 10, 2020	January 22, 2021	43
		710507	710586	80	December 10, 2020	January 19, 2021	40
	Business Type Fund (062A)	682737	682742	6	December 10, 2020	December 22, 2020	12
		682743	682743	1	December 10, 2020	January 06, 2021	27
		682744	682761	18	December 10, 2020	December 22, 2020	12

Month	Fund/Cluster	Check No./ADA		Qty	Due Date	Date Submitted	No. of Days Delayed
		From	To				
		682762	682762	1	December 10, 2020	January 06, 2021	27
		682763	682763	1	December 10, 2020	December 22, 2020	12
		682764	682764	1	December 10, 2020	January 06, 2021	27
		682765	682767	3	December 10, 2020	December 22, 2020	12
	Trust Fund (073)	506329	506329	1	December 10, 2020	February 05, 2021	57
		506338	506338	1	December 10, 2020	February 05, 2021	57
December 202	Regular Agency Fund (011)	292630	292683	54	January 10, 2021	February 17, 2021	38
		292685	292698	14	January 10, 2021	February 17, 2021	38
		292700	292706	7	January 10, 2021	February 17, 2021	38
		292707	292733	27	January 10, 2021	February 17, 2021	38
		292735	292747	13	January 10, 2021	February 17, 2021	38
		292749	292754	6	January 10, 2021	February 17, 2021	38
		292757	292817	61	January 10, 2021	February 17, 2021	38
		9900000820	9900000832	13	January 10, 2021	February 17, 2021	38
		9900000834	9900000866	33	January 10, 2021	February 17, 2021	38
		9900000868	9900000868	1	January 10, 2021	February 17, 2021	38
		9900000870	9900000871	2	January 10, 2021	February 17, 2021	38
	Internally Generated Fund	710587	710714	128	January 10, 2021	February 17, 2021	38
		710716	710829	114	January 10, 2021	February 17, 2021	38
		710832	710874	43	January 10, 2021	February 17, 2021	38
		710878	710887	10	January 10, 2021	February 17, 2021	38
		710889	711041	153	January 10, 2021	February 17, 2021	38
		711043	711100	58	January 10, 2021	February 17, 2021	38
		762001	762002	2	January 10, 2021	February 17, 2021	38
		762004	762036	33	January 10, 2021	February 17, 2021	38
	Business Type Fund (062A)	682768	682780	13	January 10, 2021	January 28, 2021	18
		682781	682781	1	January 10, 2021	February 18, 2021	39
		682783	682784	2	January 10, 2021	February 18, 2021	39
		682785	682794	10	January 10, 2021	January 28, 2021	18
	Business Type Fund(062B)-CBA	587050	587072	23	January 10, 2021	March 08, 2021	57
	Trust Fund (073)	506339	506339	1	January 10, 2021	February 26, 2021	47
		506341	506345	5	January 10, 2021	February 26, 2021	47
		506352	506366	15	January 10, 2021	February 26, 2021	47
		506368	506368	1	January 10, 2021	February 26, 2021	47
		506370	506371	2	January 10, 2021	February 26, 2021	47
		506378	506378	1	January 10, 2021	February 26, 2021	47
		506380	506380	1	January 10, 2021	February 26, 2021	47
Total				**2,244**			

Note: Due date for the months of March, April and July were moved due to implementation of Enhanced Community Quarantine (ECQ) because of the Covid-19 pandemic.

UNIVERSITY OF RIZAL SYSTEM
SCHEDULE OF UNSUBMITTED DISBURSEMENT VOUCHERS
FOR CY2020

Count	Fund/Cluster	Month	Check No./ADA	Amount	Payee
1	a. Regular Agency Fund	March 2020	290454	4,000.00	PASUC
2		March 2020	290480	374,195.00	STRASUC
3		June 2020	290626	609,241.00	URS Payroll Fund
4		October 2020	292475	2,500.00	APCORE
5		October 2020	292476	12,000.00	International Association
6		October 2020	292479	11,500.00	International Association
7		December 2020	292684	22,921.20	Imelda U. Llagas
8		December 2020	292699	2,730.00	Nancy T. Pascual
9		December 2020	292734	2,000.00	National Association for Social Work
10		October 2020	9900000777	26,689.28	Philcopy Corporation
11		December 2020	9900000833	68,094.59	Philcopy
12		December 2020	9900000867	33,408.07	Petron Pinoy Gasoline & Services
13		December 2020	9900000869	209,966.13	Morong Trading Center
14	b. Internally Generated Fund	September 2020	710316	6,758.12	LTO Binangonan
15		November 2020	710446	3,240.00	Cristina E. Tiangco
16		November 2020	710450	2,700.00	Desiderio S. Camitan IV
17		December 2020	710715	662.62	PHIC
18		December 2020	710875	173,301.12	MEK Pharma Co.
19		December 2020	710876	19,704.00	MEK Pharma Co.
20		December 2020	710877	5,625.00	MEK Pharma Co.
21		December 2020	710888	47,582.99	Globe Telecom
22		December 2020	711042	14,250.00	JFA Motor Works
23		December 2020	762003	1,905.27	Adonis Arco
	Total			**1,654,974.39**	

UNIVERSITY OF RIZAL SYSTEM
List of Not Submitted Purchase Orders (POs), pursuant to COA Circular No. 2009-001 dated Feb. 12, 2009
CY 2020

	PO Number	Supplier	Amount		PO Number	Supplier	Amount
	Fund 011				Forwarded balance		1,102,587.00
1	2020-01-001	Pagtalunan Snackhouse & Catering Services	11,955.00	42	2020-05-042	Eastlake Enterprises	10,980.00
2	2020-01-002	Pagtalunan Snackhouse & Catering Services	3,540.00	43	2020-05-043	Wired Trading	64,000.00
3	2020-01-003	Pagtalunan Snackhouse & Catering Services	5,536.00	44	2020-06-044	Eastlake Enterprises	7,800.00
4	2020-01-004	Gillan Marie Catering Services	14,100.00	45	2020-06-045	Eastlake Enterprises	6,400.00
5	2020-01-005	Pagtalunan Snackhouse & Catering Services	1,365.00	46	2020-06-046	Philcopy Corp.	65,600.00
6	2020-01-006	Pagtalunan Snackhouse & Catering Services	9,975.00	47	2020-06-047	Wired Trading	25,600.00
7	2020-01-007	Supercorp INC.	3,400.00	48	2020-06-048	Ortiz G Home Huilders	19,175.00
8	2020-01-008	Pagtalunan Snackhouse & Catering Services	9,750.00	49	2020-07-050	Humil International Trading	780,000.00
9	2020-01-009	Bakasyunan Resort	16,940.00	50	2020-07-051	Progress Home & Office Furnishing	1,487,592.00
10	2020-01-010	Gillan Marie Catering Services	2,118.00	51	2020-07-052	Comerce Asia Corp.	33,087.60
11	2020-01-011	Goto-Oto	5,278.00	52	2020-07-053	Gillan Marie Catering Services	2,660.00
12	2020-01-012	Pagtalunan Snackhouse & Catering Services	11,075.00	53	2020-07-054	Eastlake Enterprises	48,225.00
13	2020-01-013	Gillan Marie Catering Services	4,160.00	54	2020-07-055	Wired Trading	28,280.00
14	2020-01-014	F.bernal Metal Craft	3,400.00	55	2020-07-056	Cron Enterprises	10,500.00
15	2020-01-015	Pagtalunan Snackhouse & Catering Services	11,910.00	56	2020-07-057	Makabayan Trading	11,779.00
16	2020-01-016	Philcopy Corp.	4,424.00	57	2020-07-058	Butter Cup MSDE.	32,900.00
17	2020-01-017	Morong Trading Center	19,360.00	58	2020-07-059	Butter Cup MSDE.	4,014.00
18	2020-01-018	Wired Trading	12,300.00	59	2020-07-060	Eastlake Enterprises	9,600.00
19	2020-01-019	Lennies Catering	9,450.00	60	2020-07-061	Eastlake Enterprises	17,950.00
20	2020-02-020	Pagtalunan Snackhouse & Catering Services	7,980.00	61	2020-07-062	Eastlake Enterprises	12,100.00
21	2020-02-021	Cron Enterprises	10,500.00	62	2020-07-063	Eastlake Enterprises	6,700.00
22	2020-02-022	Philcopy Corp.	3,400.00	63	2020-07-064	JNJ Educ Enterp.	17,338.10
23	2020-02-023	Pagtalunan Snackhouse & Catering Services	6,110.00	64	2020-07-065	Andsons Educational	8,014,709.00
24	2020-02-024	Pagtalunan Snackhouse & Catering Services	27,520.00	65	2020-07-066	Labtraders INC	7,008,800.00
25	2020-02-025	Pagtalunan Snackhouse & Catering Services	4,300.00	66	2020-07-067	Instrumix Supplier INC	3,990,000.00
26	2020-02-026	Pagtalunan Snackhouse & Catering Services	12,900.00	67	2020-08-068	Eastlake Enterprises	408,582.00
27	2020-02-027	Ortiz G Home Huilders	18,695.00	68	2020-08-069	Peniton Trading	160,700.00
28	2020-02-028	Eastlake Enterprises	35,220.00	69	2020-08-070	Mediacast Digital	1,392,000.00
29	2020-02-029	Pagtalunan Snackhouse & Catering Services	3,198.00	70	2020-08-071	Supercorp INC.	58,990.00

	PO Number	Supplier	Amount		PO Number	Supplier	Amount
30	2020-03-030	Pagtalunan Snackhouse & Catering Services	1,128.00	71	2020-08-072	845 Trading	47,000.00
31	2020-03-031	Pagtalunan Snackhouse & Catering Services	68,940.00	72	2020-08-073	Eastlake Enterprises	3,510.00
32	2020-03-032	Eastlake Enterprises	13,250.00	73	2020-08-074	Morong Trading Center	40,855.00
33	2020-03-033	Eastlake Enterprises	6,190.00	74	2020-08-075	Morong Trading Center	14,995.00
34	2020-03-034	F.bernal Metal Craft	1,800.00	75	2020-08-076	Morong Trading Center	13,200.00
35	2020-03-035	Wired Trading	82,630.00	76	2020-08-077	Morong Trading Center	2,790.00
36	2020-03-036	Philcopy Corp.	606,900.00	77	2020-08-078	Morong Trading Center	1,060.00
37	2020-05-037	Morong Trading Center	3,200.00	78	2020-08-079	Morong Trading Center	15,470.00
38	2020-05-038	Eastlake Enterprises	1,440.00	79	2020-08-080	Morong Trading Center	10,490.00
39	2020-05-039	845 Trading	8,680.00	80	2020-09-081	Supercorp INC.	3,450.00
40	2020-05-040	Phoenix Gas	15,120.00	81	2020-09-082	Eastlake Enterprises	2,200.00
41	2020-05-041	Eastlake Enterprises	3,450.00	82	2020-09-083	Mek Pharma Co.	5,860.00
	Sub-total		1,102,587.00		Sub-total		24,999,528.70
	Forwarded balance		24,999,528.70		Forwarded balance		25,744,709.30
83	2020-09-084	Mek Pharma Co.	20,525.00	128	2020-10-129	Supercorp INC.	15,730.00
84	2020-09-085	Butter Cup MSDE.	11,625.00	129	2020-10-130	Design Crest Furniture Component	37,800.00
85	2020-09-086	Philcopy Corp.	28,200.00	130	2020-10-131	JVB Metal Supply	68,195.00
86	2020-09-087	Lennies Catering	4,337.50	131	2020-10-132	BNBM Appliance Center	6,800.00
87	2020-09-088	Medreal Medical Enterp.	34,000.00	132	2020-10-133	Makabayan Trading	29,214.00
88	2020-09-089	Butter Cup MSDE.	46,173.00	133	2020-11-134	Philcopy Corp.	71,949.00
89	2020-09-090	Butter Cup MSDE.	9,175.00	134	2020-11-135	Eastlake Enterprises	15,426.00
90	2020-09-091	Makabayan Trading	26,042.00	135	2020-11-136	Colni Office Supplies	4,860.00
91	2020-09-092	Morong Trading Center	5,040.00	136	2020-11-137	Colni Office Supplies	7,122.00
92	2020-09-093	Morong Trading Center	8,437.00	137	2020-11-138	Colni Office Supplies	3,290.00
93	2020-09-094	Morong Trading Center	25,660.00	138	2020-11-139	Colni Office Supplies	5,895.00
94	2020-09-095	Morong Trading Center	2,165.00	139	2020-11-140	Armida Enterprises	6,450.00
95	2020-09-096	Morong Trading Center	15,100.00	140	2020-11-141	Wired Trading	101,340.00
96	2020-09-097	Morong Trading Center	7,260.00	141	2020-11-142	Morong Trading Center	4,727.00
97	2020-09-098	Morong Trading Center	3,860.00	142	2020-11-143	Morong Trading Center	15,130.00
98	2020-10-099	Gillan Marie Catering Services	7,224.00	143	2020-11-144	Morong Trading Center	18,520.00
99	2020-10-100	Wired Trading	15,991.00	144	2020-11-145	Morong Trading Center	8,839.00
100	2020-10-101	H.R. Benavidez Hardware	2,973.60	145	2020-11-146	Morong Trading Center	9,865.00
101	2020-10-102	Butter Cup MSDE.	2,280.00	146	2020-11-147	Eastlake Enterprises	3,670.00
102	2020-10-103	Butter Cup MSDE.	13,305.00	147	2020-11-148	Eastlake Enterprises	9,720.00
103	2020-10-104	Butter Cup MSDE.	6,836.00	148	2020-11-149	H.R. Benavidez Hardware	25,025.00
104	2020-10-105	Progress Home & Office Furnishing	82,640.00	149	2020-11-150	H.R. Benavidez Hardware	8,970.00
105	2020-10-106	Design Crest Furniture Component	119,110.00	150	2020-11-151	H.R. Benavidez Hardware	19,529.00
106	2020-10-107	Lennies Catering	4,337.50	151	2020-11-152	Supercorp INC.	16,790.00
107	2020-10-108	Gillan Marie Catering Services	3,096.00	152	2020-11-153	Morong Trading Center	24,950.00
108	2020-10-109	Gillan Marie Catering Services	3,096.00	153	2020-11-154	Lugaw n Toppers	35,260.00
109	2020-10-110	Makabayan Trading	6,441.00	154	2020-11-155	Lennies Catering	62,780.00
110	2020-10-111	H.R. Benavidez Hardware	13,300.00	155	2020-11-156	Wired Trading	3,586.00
111	2020-10-112	H.R. Benavidez Hardware	8,500.00	156	2020-11-157	Wired Trading	5,988.00
112	2020-10-113	H.R. Benavidez Hardware	9,500.00	157	2020-11-158	Wired Trading	19,665.00
113	2020-10-114	H.R. Benavidez Hardware	20,165.00	158	2020-11-159	Jhulianas Catering	33,712.00

	PO Number	Supplier	Amount		PO Number	Supplier	Amount
114	2020-10-115	H.R. Benavidez Hardware	10,280.00	159	2020-11-160	Gillan Marie Catering Services	43,000.00
115	2020-10-116	H.R. Benavidez Hardware	22,510.00	160	2020-11-161	Infinite Power Tech	1,188,888.00
116	2020-10-117	Janelle Umeih Enterprises	7,500.00	161	2020-11-162	Philcopy Corp.	21,941.00
117	2020-10-118	Colni Office Supplies	8,670.00	162	2020-11-163	Pagtalunan Snackhouse & Catering Services	20,640.00
118	2020-10-119	Eastlake Enterprises	19,415.00	163	2020-11-164	Pagtalunan Snackhouse & Catering Services	48,160.00
119	2020-10-120	Eastlake Enterprises	2,400.00	164	2020-11-165	Progress Home & Office Furnishing	4,050.00
120	2020-10-121	Eastlake Enterprises	14,340.00	165	2020-11-166	Supercorp INC.	17,000.00
121	2020-10-122	Eastlake Enterprises	1,520.00	166	2020-11-167	Eastlake Enterprises	2,200.00
122	2020-10-123	Eastlake Enterprises	9,650.00	167	2020-11-168	Eastlake Enterprises	8,851.00
123	2020-10-124	Eastlake Enterprises	21,215.00	168	2020-11-169	Eastlake Enterprises	7,055.00
124	2020-10-125	Eastlake Enterprises	4,541.00	169	2020-11-170	Eastlake Enterprises	5,880.00
125	2020-10-126	Lennies Catering	6,545.00	170	2020-11-171	Supercorp INC.	2,900.00
126	2020-10-127	Eastlake Enterprises	3,850.00	171	2020-11-172	Supercorp INC.	11,200.00
127	2020-10-128	Supercorp INC.	46,350.00	172	2020-11-173	Forefront Books Co. Inc.	394,538.00
	Sub-total		25,744,709.30		Sub-total		28,221,809.30
	Forwarded balance		28,221,809.30		Forwarded balance		34,198,610.53
173	2020-12-174	Goto-Oto	58,450.00	216	2020-10-042	Vanguard Assessments	55,483.40
174	2020-12-175	Morong Trading Center	221,851.00	217	2020-10-043	MJL Enterprises	368,275.60
				218	2020-10-044	LB Ramos Petroleum	16,440.00
	<u>Fund 052</u>			219	2020-10-045	Mateo Gen. Msde.	3,300.00
175	2020-01-001	The Philippine Daily Inquirer	57,457.00	220	2020-10-046	F.Bernal Metal Craft	112,875.00
176	2020-01-002	Pagtalunan Snackhouse & Catering Services	19,040.00	221	2020-10-047	Colni Office Supplies	7,400.00
177	2020-02-003	Pagtalunan Snackhouse & Catering Services	2,925.00	222	2020-10-048	East Lake Enterprises	16,649.00
178	2020-02-004	Pagtalunan Snackhouse & Catering Services	1,880.00	223	2020-10-049	East Lake Enterprises	9,230.00
179	2020-03-005	Morong Trading Center	3,085.00	224	2020-10-050	East Lake Enterprises	79,560.00
180	2020-03-006	Pagtalunan Snackhouse & Catering Services	7,455.00	225	2020-10-051	Design Crest Furn Component	66,000.00
181	2020-03-007	Pagtalunan Snackhouse & Catering Services	2,847.00	226	2020-10-052	BNBM Appliance Center	65,000.00
182	2020-05-008	Philcopy Corp	21,728.00	227	2020-10-053	Medreal Medical Enterp.	50,750.00
183	2020-05-009	4VS Agrivet	19,550.00	228	2020-10-054	Medreal Medical Enterp.	50,750.00
184	2020-05-010	BNBM Appliance Center	7,800.00	229	2020-10-055	Supercorp Inc	48,995.00
185	2020-05-011	Morong Trading Center	18,985.00	230	2020-10-056	BNBM Appliance Center	106,000.00
186	2020-05-012	East Lake Enterprises	9,704.00	231	2020-10-057	Lennie's Catering	6,982.50
187	2020-05-013	East Lake Enterprises	43,552.00	232	2020-10-058	Lennie's Catering	6,982.50
188	2020-06-014	LB Ramos Petroleum	13,680.00	233	2020-10-059	Lennie's Catering	31,960.00
189	2020-06-015	HR Benavidez Hardware	46,150.00	234	2020-10-060	University of the Philippines	45,000.00
190	2020-06-016	Mek Pharma Co.	153,330.00	235	2020-10-061	JNJ Educational Enterp	6,957.62
191	2020-07-017	East Lake Enterprises	27,000.00	236	2020-10-062	Siccion Marketing	18,000.00
192	2020-07-018	Wired Trading	13,830.00	237	2020-10-063	Colni Office Supplies	1,945.00
193	2020-07-019	FPI Enterprises	141,000.00	238	2020-10-064	East Lake Enterprises	1,975.00
194	2020-07-020	Erzalan Printing Press	223,800.00	239	2020-10-065	Abenson Ventures	337,670.00
195	2020-07-021	Mek Pharma Co.	45,245.00	240	2020-10-066	Unison Computer System Inc.	860,348.29
196	2020-07-022	Best Shot Printing	154,233.30	241	2020-10-067	East Lake Enterprises	6,440.00

	PO Number	Supplier	Amount		PO Number	Supplier	Amount
197	2020-07-023	F.Bernal Metal Craft	18,870.00	242	2020-10-068	East Lake Enterprises	11,336.00
198	2020-08-024	Wired Trading	857,000.00	243	2020-10-069	East Lake Enterprises	27,458.00
199	2020-08-025	East Lake Enterprises	526,760.00	244	2020-11-070	Pagtalunan Snackhouse & Catering Services	11,970.00
200	2020-08-026	Handlink Inc	209,751.43	245	2020-11-071	HR Benavidez Hardware	48,950.00
201	2020-08-027	Mars Laboratory Instrument	36,420.00	246	2020-11-072	Pagtalunan Snackhouse & Catering Services	16,226.00
202	2020-08-028	Morong Trading Center	16,565.00	247	2020-11-073	Armida Enterprises	20,467.00
203	2020-09-029	Mek Pharma Co.	29,960.00	248	2020-11-074	Armida Enterprises	12,807.00
204	2020-09-030	Mek Pharma Co.	48,282.00	249	2020-11-075	Armida Enterprises	19,810.00
205	2020-09-031	Mek Pharma Co.	72,500.00	250	2020-11-076	Armida Enterprises	24,450.00
206	2020-09-032	Mek Pharma Co.	30,280.00	251	2020-11-077	East Lake Enterprises	14,500.00
207	2020-09-033	National Printing	50,000.00	252	2020-11-078	East Lake Enterprises	73,514.00
208	2020-09-034	F.Bernal Metal Craft	18,870.00	253	2020-11-079	Colni Office Supplies	13,600.00
209	2020-09-035	F.Bernal Metal Craft	40,515.00	254	2020-11-080	Colni Office Supplies	19,619.00
210	2020-09-036	Dantes Photo Image	21,750.00	255	2020-11-081	Colni Office Supplies	38,575.00
211	2020-09-037	LB Ramos Petroleum	14,450.00	256	2020-11-082	Colni Office Supplies	40,330.00
212	2020-09-038	Unison Computer System Inc.	2,499,000.00	257	2020-11-083	Supercorp Inc	33,980.00
213	2020-10-039	Vanguard Assessments	39,625.50	258	2020-11-084	Wired Trading	33,454.00
214	2020-10-040	Progress Home & Office Furnishing	47,700.00	259	2020-11-085	Wired Trading	31,255.00
215	2020-10-041	Design Crest Furn Component	83,925.00	260	2020-11-086	Wired Trading	21,368.00
	Sub-total		34,198,610.53		Sub-total		37,093,248.44
	Forwarded balance		37,093,248.44		Forwarded balance		39,225,415.94
261	2020-11-087	Wired Trading	105,909.00	304	2020-10-025	Makabayan Trading	26,100.00
262	2020-11-088	Supercorp Inc	119,000.00	305	2020-10-026	Makabayan Trading	20,676.00
263	2020-11-090	Supercorp Inc	34,655.00	306	2020-10-027	4VS Agrivet	80,665.00
264	2020-11-091	Jares Refiller	25,200.00	307	2020-10-028	LB Ramos Petroleum	6,625.50
265	2020-11-092	H.R. Benavidez Hardware	12,890.00	308	2020-10-029	Mateo Gen. Msde.	18,000.00
266	2020-11-093	Makabayan Trading	5,070.00	309	2020-10-030	Makabayan Trading	136,159.00
267	2020-11-094	SCBC Enterp	16,900.00	310	2020-10-031	Philcopy corp	6,166.00
268	2020-11-095	Progress Home & Office Furnishing	21,675.00	311	2020-10-032	Eastlake Enterp.	3,560.00
269	2020-11-096	Design Crest Furn Component	142,700.00	312	2020-11-033	4VS Agrivet	29,577.00
270	2020-11-097	Design Crest Furn Component	78,400.00	313	2020-11-034	Makabayan Trading	55,590.00
271	2020-11-098	SCBC Enterp	24,000.00	314	2020-11-035	Makabayan Trading	80,508.00
272	2020-11-099	Progress Home & Office Furnishing	75,600.00	315	2020-11-036	4VS Agrivet	82,735.00
273	2020-11-100	East Lake Enterprises	10,971.00	316	2020-11-037	Mars Laboratory	10,115.00
274	2020-11-101	East Lake Enterprises	2,950.00				
275	2020-11-102	East Lake Enterprises	11,370.00		Fund 073		
276	2020-11-103	Supercorp Inc	15,575.00	317	2020-08-001	Supercorp Inc.	59,500.00
277	2020-11-104	F.Bernal Metal Craft	4,300.00	318	2020-10-002	Design Crest Furniture Component	12,600.00
278	2020-11-105	Forefront Books Co. Inc.	1,818.00	319	2020-10-003	Supercorp Inc.	22,445.00
279	2020-12-106	Dantes Photo Image	63,800.00	320	2020-10-004	Pagtalunan Snack House & Catering Services	42,480.00
				321	2020-11-005	Pagtalunan Snack House & Catering Services	20,640.00

	PO Number	Supplier	Amount		PO Number	Supplier	Amount
	Fund 062			322	2020-11-006	Colni Office Supplies	6,010.00
280	2020-03-001	American Technologies INC	32,400.00	323	2020-11-007	Colni Office Supplies	114,215.00
281	2020-05-002	Sonvics Marketing	88,350.00	324	2020-11-008	Colni Office Supplies	20,515.00
282	2020-05-003	Eastlake Enterp.	5,250.00	325	2020-11-009	Mars Laboratory	102,880.00
283	2020-05-004	Makabayan Trading	45,108.00	326	2020-11-010	PCF Printing Press	38,000.00
284	2020-05-005	4VS Agrivet	139,860.00	327	2020-11-011	Morong Multipurpose Cooperative MORECO	231,150.00
285	2020-05-006	4VS Agrivet	136,163.00	328	2020-11-012	Colni Office Supplies	17,450.00
286	2020-06-007	LB Ramos Petroleum	7,560.00	329	2020-11-013	SCBC Enterp.	16,900.00
287	2020-06-008	Makabayan Trading	45,465.00	330	2020-11-014	Design Crest Furniture Component	21,675.00
288	2020-06-009	Makabayan Trading	37,485.00	331	2020-11-015	Progress Home Office Furn	142,700.00
289	2020-07-010	Makabayan Trading	192,116.00	332	2020-12-016	Colni Office Supplies	5,406.00
290	2020-07-011	Makabayan Trading	23,980.00				
291	2020-07-012	4VS Agrivet	136,440.00				
292	2020-07-013	Eastlake Enterp.	13,789.00				
293	2020-07-014	Makabayan Trading	14,588.50				
294	2020-07-015	Makabayan Trading	41,270.00				
295	2020-08-016	Wired Trading	62,000.00				
296	2020-08-017	Jaime B. Cleofas	28,186.00				
297	2020-08-018	Makabayan Trading	29,847.00				
298	2020-09-019	4VS Agrivet	128,860.00				
299	2020-09-020	Wired Trading	49,320.00				
300	2020-09-021	Makabayan Trading	27,364.00				
301	2020-09-022	Makabayan Trading	14,745.00				
302	2020-09-023	Makabayan Trading	30,686.00				
303	2020-10-024	Makabayan Trading	28,552.00				
	Sub-total		39,225,415.94		**Total**		**40,656,458.44**

UNIVERSITY OF RIZAL SYSTEM
List of Purchase Orders (POs) Not Properly Filled-up
CY 2020

	PO Number	Supplier	Amount	A	B	C	D	E	F
	Fund 011								
1	2020-08-070	Mediacast Digital	1,392,000.00	✓	×	✓	✓	✓	✓
2	2020-09-088	Medreal Medical Enterp.	34,000.00	✓	×	✓	✓	✓	✓
3	2020-09-091	Makabayan Trading	26,042.00	✓	×	✓	✓	✓	✓
4	2020-10-101	H.R. Benavidez Hardware	2,973.60	✓	×	✓	✓	✓	✓
5	2020-10-106	Design Crest Furniture Component	119,110.00	✓	×	✓	✓	✓	✓
6	2020-10-110	Makabayan Trading	6,441.00	✓	×	✓	✓	✓	✓
7	2020-10-111	H.R. Benavidez Hardware	13,300.00	✓	×	✓	✓	✓	✓
8	2020-10-112	H.R. Benavidez Hardware	8,500.00	✓	×	✓	✓	✓	✓
9	2020-10-113	H.R. Benavidez Hardware	9,500.00	✓	×	✓	✓	✓	✓
10	2020-10-114	H.R. Benavidez Hardware	20,165.00	✓	×	✓	✓	✓	✓
11	2020-10-115	H.R. Benavidez Hardware	10,280.00	✓	×	✓	✓	✓	✓
12	2020-10-116	H.R. Benavidez Hardware	22,510.00	✓	×	✓	✓	✓	✓
13	2020-10-131	JVB Metal Supply	68,195.00	✓	×	✓	✓	✓	✓
14	2020-10-132	BNBM Appliance Center	6,800.00	✓	×	✓	✓	✓	✓
15	2020-11-159	Jhulianas Catering	33,712.00	✓	×	✓	✓	✓	✓
16	2020-10-130	Design Crest Furniture Component	37,800.00	✓	×	✓	✓	✓	✓
17	2020-10-133	Makabayan Trading	29,214.00	✓	×	✓	✓	✓	✓
18	2020-07-067	Instrumix Supplier Inc.	2,990,000.00	✓	×	✓	✓	✓	✓
19	2020-07-066	Labtraders INC	7,008,800.00	✓	×	✓	✓	✓	✓
20	2020-11-140	Armida Enterprises	6,450.00	✓	×	✓	✓	✓	✓
21	2020-11-149	H.R. Benavidez Hardware	25,025.00	✓	×	✓	✓	✓	✓
22	2020-11-150	H.R. Benavidez Hardware	8,970.00	✓	×	✓	✓	✓	✓
23	2020-11-151	H.R. Benavidez Hardware	19,529.00	✓	×	✓	✓	✓	✓
24	2020-10-128	Supercorp Inc.	46,350.00	×	×	✓	✓	✓	✓
25	2020-10-129	Supercorp Inc.	15,730.00	×	×	✓	✓	✓	✓
26	2020-11-157	Wired Trading	5,988.00	×	×	✓	✓	✓	✓
27	2020-11-141	Wired Trading	101,340.00	×	×	✓	✓	✓	✓
28	2020-11-156	Wired Trading	3,586.00	×	×	✓	✓	✓	✓
29	2020-11-158	Wired Trading	19,665.00	×	×	✓	✓	✓	✓
30	2020-10-118	Colni Office Supplies	8,670.00	×	×	✓	✓	✓	✓
31	2020-11-136	Colni Office Supplies	4,860.00	×	×	✓	✓	✓	✓
32	2020-11-137	Colni Office Supplies	7,122.00	×	×	✓	✓	✓	✓
33	2020-11-138	Colni Office Supplies	3,290.00	×	×	✓	✓	✓	✓
34	2020-10-105	Progress Home & Office Furnishing	82,640.00	×	×	✓	✓	✓	✓
35	2020-11-165	Progress Home & Office Furnishing	4,050.00	×	×	✓	✓	✓	✓
36	2020-10-127	Eastlake Enterprises	3,850.00	×	×	✓	✓	✓	✓
37	2020-07-050	Humil International Trading	780,000.00	✓	×	✓	✓	✓	✓
38	2020-11-162	Philcopy Corp.	21,941.00	×	×	✓	✓	✓	✓
39	2020-11-173	Forefront Books Co. Inc.	396,356.00	✓	×	✓	✓	✓	✓
40	2020-08-071	Supercorp Inc.	58,990.00	×	×	✓	✓	✓	✓
41	2020-09-081	Supercorp Inc.	3,450.00	✓	×	✓	✓	✓	✓
42	2020-10-122	Eastlake Enterprises	1,520.00	✓	×	✓	✓	✓	✓
43	2020-10-125	Eastlake Enterprises	4,541.00	✓	×	✓	✓	✓	✓

	PO Number	Supplier	Amount	A	B	C	D	E	F
44	2020-10-100	Wired Trading	15,991.00	✓	×	✓	✓	✓	✓
45	2020-08-072	845 Trading	47,000.00	✓	×	✓	✓	✓	✓
46	2020-09-085	Butter Cup MSDE.	11,625.00	✓	×	✓	✓	✓	✓
47	2020-07-058	Butter Cup MSDE.	32,900.00	✓	×	✓	✓	✓	✓
48	2020-07-059	Butter Cup MSDE.	4,014.00	✓	×	✓	✓	✓	✓
49	2020-06-048	Ortiz G Home Builders	19,175.00	✓	×	✓	✓	✓	✓
50	2020-07-057	Makabayan Trading	11,779.00	✓	×	✓	✓	✓	✓
51	2020-07-064	JNJ Educ Enterp.	17,338.10	✓	×	✓	✓	✓	×
52	2020-06-046	Philcopy Corp.	65,600.00	✓	×	✓	✓	✓	✓
53	2020-03-034	F.bernal Metal Craft	1,800.00	×	×	✓	✓	✓	✓
54	2020-05-037	Morong Trading Center	3,200.00	✓	×	✓	✓	✓	✓
55	2020-06-047	Wired Trading	25,600.00	✓	×	✓	✓	✓	✓
56	2020-07-055	Wired Trading	28,280.00	✓	×	✓	✓	✓	✓
57	2020-07-052	Comerce Asia Corp.	33,087.60	✓	×	✓	✓	✓	×
58	2020-08-068	Eastlake Enterprises	403,582.00	✓	×	✓	✓	✓	✓
59	2020-07-051	Progress Home & Office Furnishing	1,487,592.00	✓	×	✓	✓	✓	✓
60	2020-03-036	Philcopy Corp.	606,900.00	✓	×	✓	✓	✓	✓
61	2020-05-043	Wired Trading	64,000.00	✓	×	✓	✓	✓	✓
62	2020-05-038	Eastlake Enterprises	1,440.00	✓	×	✓	✓	✓	✓
63	2020-05-041	Eastlake Enterprises	3,450.00	✓	×	✓	✓	✓	✓
64	2020-05-042	Eastlake Enterprises	10,980.00	✓	×	✓	✓	✓	✓
65	2020-02-028	Eastlake Enterprises	35,220.00	✓	×	✓	✓	✓	✓
66	2020-03-033	Eastlake Enterprises	6,190.00	✓	×	✓	✓	✓	✓
67	2020-01-018	Wired Trading	12,300.00	✓	×	✓	✓	✓	✓
68	2020-03-035	Wired Trading	82,630.00	✓	×	✓	✓	✓	✓
69	2020-02-021	Cron Enterprises	10,500.00	✓	×	✓	✓	✓	✓
70	2020-01-016	Philcopy Corp.	4,424.00	✓	×	✓	✓	✓	✓
71	2020-01-017	Morong Trading Center	19,360.00	✓	×	✓	✓	✓	✓
72	2020-01-007	Supercorp Inc.	3,400.00	×	×	✓	✓	✓	✓
73	2020-01-014	F.bernal Metal Craft	3,400.00	×	×	✓	✓	✓	✓
74	2020-01-004	Gillan Marie Catering Services	14,100.00	✓	×	✓	✓	✓	✓
	<u>Fund 052</u>								
75	2020-09-037	LB Ramos Petroleum	14,450.00	✓	×	✓	✓	✓	✓
76	2020-10-046	F.Bernal Metal Craft	112,875.00	✓	×	✓	✓	✓	✓
77	2020-10-045	Mateo Gen. Msde.	3,300.00	✓	×	✓	✓	✓	✓
78	2020-09-036	Dantes Photo Image	21,750.00	✓	×	✓	✓	✓	✓
79	2020-12-106	Dantes Photo Image	63,800.00	✓	×	✓	✓	✓	✓
80	2020-10-061	JNJ Educational Enterp	6,957.62	✓	×	✓	✓	✓	✓
81	2020-10-049	East Lake Enterprises	9,230.00	✓	×	✓	✓	✓	✓
82	2020-10-048	East Lake Enterprises	16,649.00	✓	×	✓	✓	✓	✓
83	2020-10-050	East Lake Enterprises	79,560.00	✓	×	✓	✓	✓	✓
84	2020-10-067	East Lake Enterprises	6,440.00	✓	×	✓	✓	✓	✓
85	2020-10-068	East Lake Enterprises	11,336.00	✓	×	✓	✓	✓	✓
86	2020-10-069	East Lake Enterprises	27,458.00	✓	×	✓	✓	✓	✓
87	2020-10-064	East Lake Enterprises	1,975.00	✓	×	✓	✓	✓	✓
88	2020-11-100	East Lake Enterprises	10,971.00	✓	×	✓	✓	✓	✓
89	2020-11-077	East Lake Enterprises	14,500.00	✓	×	✓	✓	✓	✓

	PO Number	Supplier	Amount	A	B	C	D	E	F
90	2020-11-078	East Lake Enterprises	73,514.00	✓	×	✓	✓	✓	✓
91	2020-10-055	Supercorp Inc.	48,995.00	✓	×	✓	✓	✓	✓
92	2020-11-088	Supercorp Inc.	119,000.00	✓	×	✓	✓	✓	✓
93	2020-11-103	Supercorp Inc.	15,575.00	×	×	✓	✓	✓	✓
94	2020-10-066	Unison Computer System Inc.	860,348.29	✓	×	✓	✓	✓	✓
95	2020-11-085	Wired Trading	31,255.00	✓	×	✓	✓	✓	✓
96	2020-07-018	Wired Trading	13,830.00	✓	×	✓	✓	✓	✓
97	2020-11-084	Wired Trading	33,454.00	✓	×	✓	✓	✓	✓
98	2020-11-086	Wired Trading	21,360.00	✓	×	✓	✓	✓	✓
99	2020-11-087	Wired Trading	105,909.00	✓	×	✓	✓	✓	✓
100	2020-10-047	Colni Office Supplies	7,400.00	✓	×	✓	✓	✓	✓
101	2020-11-079	Colni Office Supplies	12,600.00	✓	×	✓	✓	✓	✓
102	2020-10-063	Colni Office Supplies	1,945.00	✓	×	✓	✓	✓	✓
103	2020-10-044	LB Ramos Petroleum	16,440.00	✓	×	✓	✓	✓	✓
104	2020-09-038	Unison Computer System Inc.	2,499,000.00	✓	×	×	×	×	✓
105	2020-08-024	Wired Trading	857,000.00	✓	×	✓	✓	✓	✓
106	2020-05-010	BNBM Appliance Center	7,800.00	✓	×	✓	✓	✓	✓
107	2020-07-017	East Lake Enterprises	27,000.00	✓	×	✓	✓	✓	✓
108	2020-09-035	F.Bernal Metal Craft	40,515.00	✓	×	✓	✓	✓	✓
109	2020-07-019	FPI Enterprises	141,000.00	✓	×	✓	✓	✓	×
110	2020-08-026	Handlink Inc	209,751.43	✓	×	✓	✓	✓	✓
111	2020-06-016	Mek Pharma Co.	153,330.00	✓	×	✓	✓	✓	✓
112	2020-05-011	Morong Trading Center	18,985.00	✓	×	✓	✓	✓	✓
113	2020-09-034	F.Bernal Metal Craft	18,870.00	✓	×	✓	✓	✓	✓
114	2020-05-008	Philcopy Corp	21,728.00	✓	×	✓	✓	✓	✓
115	2020-06-014	LB Ramos Petroleum	13,680.00	✓	×	✓	✓	✓	✓
116	2020-05-009	4VS Agrivet	19,550.00	×	×	✓	✓	✓	✓
117	2020-05-012	East Lake Enterprises	9,704.00	✓	×	✓	✓	✓	✓
118	2020-05-013	East Lake Enterprises	43,552.00	✓	×	✓	✓	✓	✓
119	2020-01-001	The Philippine Daily Inquirer	57,456.00	×	×	✓	✓	✓	✓
	Fund 062								
120	2020-07-013	Eastlake Enterp.	13,789.00	✓	×	✓	✓	✓	✓
121	2020-09-020	Wired Trading	49,320.00	✓	×	✓	✓	✓	✓
122	2020-10-024	Makabayan Trading	28,552.00	✓	×	✓	✓	✓	✓
123	2020-10-025	Makabayan Trading	26,100.00	✓	×	✓	✓	✓	✓
124	2020-10-026	Makabayan Trading	20,676.00	✓	×	✓	✓	✓	✓
125	2020-10-027	4VS Agrivet	80,665.00	✓	×	✓	✓	✓	✓
126	2020-10-028	LB Ramos Petroleum	6,625.50	✓	×	✓	✓	✓	✓
127	2020-10-029	Mateo Gen. Msde.	18,000.00	✓	×	✓	✓	✓	✓
128	2020-10-030	Makabayan Trading	136,159.00	✓	×	✓	✓	✓	✓
129	2020-08-016	Wired Trading	62,000.00	✓	×	✓	✓	✓	✓
130	2020-08-017	Jaime B. Cleofas	28,186.00	✓	×	✓	✓	✓	✓
131	2020-11-033	4VS Agrivet	29,577.00	✓	×	✓	✓	✓	✓
132	2020-10-032	Eastlake Enterp.	3,560.00	✓	×	✓	✓	✓	✓
133	2020-10-031	Philcopy corp	6,166.00	✓	×	✓	✓	✓	✓
134	2020-11-037	Mars Laboratory	10,115.00	✓	×	✓	✓	✓	✓
135	2020-11-034	Makabayan Trading	55,590.00	✓	×	✓	✓	✓	✓

	PO Number	Supplier	Amount	A	B	C	D	E	F
136	2020-11-035	Makabayan Trading	80,508.00	✓	×	✓	✓	✓	✓
137	2020-11-036	4VS Agrivet	82,735.00	✓	×	✓	✓	✓	✓
138	2020-08-018	Makabayan Trading	29,847.00	✓	×	✓	✓	✓	✓
139	2020-09-021	Makabayan Trading	27,364.00	✓	×	✓	✓	✓	✓
140	2020-09-022	Makabayan Trading	14,745.00	✓	×	✓	✓	✓	✓
141	2020-09-023	Makabayan Trading	30,686.00	✓	×	✓	✓	✓	✓
142	2020-09-019	4VS Agrivet	128,860.00	✓	×	✓	✓	✓	✓
143	2020-07-012	4VS Agrivet	136,440.00	✓	×	✓	✓	✓	✓
144	2020-05-002	Sonvics Marketing	88,350.00	✓	×	✓	✓	✓	✓
145	2020-07-011	Makabayan Trading	23,980.00	✓	×	✓	✓	✓	✓
146	2020-07-014	Makabayan Trading	14,588.50	✓	×	✓	✓	✓	✓
147	2020-07-015	Makabayan Trading	41,270.00	✓	×	✓	✓	✓	✓
148	2020-05-003	Eastlake Enterp.	5,250.00	✓	×	✓	✓	✓	✓
149	2020-05-005	4VS Agrivet	139,860.00	✓	×	✓	✓	✓	✓
150	2020-05-006	4VS Agrivet	136,163.00	✓	×	✓	✓	✓	✓
151	2020-03-001	American Technologies INC	32,400.00	✓	×	✓	✓	✓	✓
152	2020-05-004	Makabayan Trading	45,108.00	✓	×	✓	✓	✓	✓
153	2020-06-008	Makabayan Trading	45,465.00	✓	×	✓	✓	✓	✓
154	2020-06-009	Makabayan Trading	37,485.00	✓	×	✓	✓	✓	✓
155	2020-07-010	Makabayan Trading	192,116.00	✓	×	✓	✓	✓	✓
156	2020-06-007	LB Ramos Petroleum	7,560.00	✓	×	✓	✓	✓	✓
	Fund 073								
157	2020-08-001	Supercorp Inc.	59,500.00	×	×	✓	✓	✓	✓
158	2020-10-003	Supercorp Inc.	22,445.00	×	×	✓	✓	✓	✓
159	2020-11-009	Mars Laboratory	102,880.00	✓	×	✓	✓	✓	✓
160	2020-11-010	PCF Printing Press	38,000.00	✓	×	✓	✓	✓	✓
161	2020-11-007	Colni Office Supplies	114,215.00	✓	×	✓	✓	✓	✓
162	2020-11-012	Colni Office Supplies	17,450.00	✓	×	✓	✓	✓	✓
163	2020-11-006	Colni Office Supplies	6,010.00	✓	×	✓	✓	✓	✓
164	2020-12-016	Colni Office Supplies	5,406.00	✓	×	✓	✓	✓	✓
		Total	**24,743,678.64**						

Legend: (✓ - Yes; × - No)

A - Place of delivery indicated
B - Date of delivery indicated
C - Unit of measure
D - Quantity
E - Unit Cost/Price
F - Conforme Signature of Supplier

UNIVERSITY OF RIZAL SYSTEM
List of Purchase Orders (POs) with Noted Deficiencies
For CY 2020

	PO Number	Supplier	Amount	Deficiencies/Inconsistencies Noted
	Fund 011			
1	2020-11-140	Armida Enterprises	6,450.00	Inconsistency on dates of PO and DR; wherein DR date (Dec. 2, 2020) comes first before conforme date in PO (Dec. 3, 2020)
2	2020-11-149	H.R. Benavidez Hardware	25,025.00	PO includes item not requested per PR (30 pcs. T8 LED Tube Day Light)
3	2020-10-118	Colni Office Supplies	8,670.00	Inconsistency on dates of PO and DR; wherein DR date (Nov. 12, 2020) comes first before conforme date in PO (Nov. 25, 2020)
4	2020-08-071	Supercorp INC.	58,990.00	Delayed delivery of items procured (term is 15 days upon receipt of PO); PO date received is Oct. 8, 2020, while date of delivery is Oct. 27, 2020
5	2020-10-100	Wired Trading	15,991.00	Inconsistency on dates of conforme in PO and PR; wherein conforme date in PO (June 3, 2020) comes first before the date in PR (Sept. 16, 2020)
6	2020-03-034	F.bernal Metal Craft	1,800.00	Delayed delivery of items procured (term is 15 days upon receipt of PO); PO date received is Jan. 21, 2020, while date of delivery is May 18, 2020
7	2020-06-047	Wired Trading	25,600.00	Inconsistency on dates of PO and IAR; wherein IAR date (July 15, 2020) comes first before conforme date in PO (Aug. 20, 2020)
8	2020-03-035	Wired Trading	82,630.00	Delayed delivery of items procured (term is 20 days upon receipt of PO); PO date received is Feb. 17, 2020, while date of delivery is March 16, 2020
9	2020-01-014	F.bernal Metal Craft	3,400.00	Inconsistency on dates of PO and IAR; wherein IAR date (Jan. 24, 2020) comes first before conforme date in PO (Feb. 3, 2020)
	Fund 052			
10	2020-09-037	LB Ramos Petroleum	14,450.00	Inconsistency on dates of PO and DR; wherein DR date (Oct. 15, 2020) comes first before conforme date in PO (Nov. 20, 2020)
11	2020-11-086	Wired Trading	21,360.00	PO includes item not requested per PR (50 pcs. padlocks)
12	2020-09-020	Wired Trading	49,320.00	No attached PR
13	2020-10-030	Makabayan Trading	136,159.00	Inconsistency on dates of PO and DR; wherein DR date (Nov. 6, 2020) comes first before conforme date in PO (Nov. 11, 2020)
	Fund 073			
14	2020-08-001	Supercorp Inc.	59,500.00	Specification of items delivered is different from what was indicated in PO - (2TB HDD per PO; 1TB HDD per DR)

UNIVERSITY OF RIZAL SYSTEM
SCHEDULE OF PAYMENTS FOR GOODS AND SERVICES NOT SUBJECTED TO WITHHOLDING TAXES
CY 2020

No.	Check No.	Date	Payee	Particulars	Amount	In Payment for:	Withholding Taxes			
							EWT	3%-PT	5%-VAT	Total
1	586997	02/11/2020	Mutya Publishing House, Inc./(Non-VAT)	Payment for books of URS Rodriguez for the 1st Sem of School Year (SY) 2015-2016	14,395.15	Goods	143.95	431.85		575.81
2	586998	02/11/2020	GDR Catering and Party Needs/(VAT)	Payment for catering services for the ISO certification surveillance audit last Jan. 29, 2020	119,083.00	Services	2,126.48		5,316.21	7,442.69
3	586999	02/11/2020	GDR Catering and Party Needs/(VAT)	Payment for catering services for the Testimonial Toast for CY2019 PRAISE	94,984.00	Services	1,696.14		4,240.36	5,936.50
4	587000	02/11/2020	LQP General Merchandise/(VAT)	Payment for bond paper of URS Printing Services for printing of instructional materials	113,500.00	Goods	1,013.39		5,066.96	6,080.36
5	587009	06/25/2020	Edgardo Celestial	Payment for file boxes and file organizer of Taytay and various offices	48,800.00	Goods	435.71		2,178.57	2,614.29
6	587010	06/25/2020	Chantilly's Garment Mfg./(VAT)	Payment for URS Lai and CIT Course Shirts	87,565.00	Goods	781.83		3,909.15	4,690.98
7	587012	06/25/2020	JIMCZYVILLE Publications/(Non-VAT)	Payment for books of URS Binangonan and Taytay for the 2nd Sem of SY 2019-2020	45,408.75	Goods	454.09	1,362.26		1,816.35
8	587013	06/25/2020	Maxcor Publishing House, Inc./(Non-VAT)	Payment for books of URS Binangonan and Tanay for the 2nd Sem of SY 2019-2020	87,888.75	Goods	878.89	2,636.66		3,515.55
9	587032	06/25/2020	Mutya Publishing House, Inc./(Non-VAT)	Payment for books of URS Campuses for the 2nd Sem of SY 2019-2020	1,317,131.20	Goods	13,171.31	39,513.94		52,685.25
10	587033	06/25/2020	Unlimited Books Library Services & Publishing Inc./(Non-VAT)	Payment for books of URS Antipolo	60,720.00	Goods	607.20	1,821.60		2,428.80
11	587034	06/25/2020	Edralina Francisco of Lennie's Catering/(Non-VAT)	Payment for catering services for the meeting with CHED and UP Consultants last June 23, 2020 at CHED Quezon City	20,493.00	Services	409.86	614.79		1,024.65

No.	Check No.	Date	Payee	Particulars	Amount	In Payment for:	Withholding Taxes			
							EWT	3%-PT	5%-VAT	Total
12	587035	06/25/2020	Books Atbp. Publishing Corp./(Non-VAT)	Payment for books of URS Antipolo, Angono and Binangonan for the 2nd Sem of SY 2019-2020	153,560.00	Goods	1,535.60	4,606.80		6,142.40
13	587036	06/25/2020	Lorimar Publishing, Inc./(VAT)	Payment for books of various URS Campuses for the 2nd Sem of SY 2019-2020	168,300.00	Goods	1,502.68		7,513.39	9,016.07
14	587037	06/25/2020	Adriana Printing Company Inc./(VAT)	Payment for books of URS Pililia Campus for the 2nd Sem of SY 2019-2020	14,416.00	Goods	128.71		643.57	772.29
15	587038	06/25/2020	Olimpia Publishing House/(Non-VAT)	Payment for books of various URS Campuses for the 2nd Sem of SY 2019-2020	336,605.50	Goods	3,366.06	10,098.17		13,464.22
16	587040	06/29/2020	Philcopy/(VAT)	Payment for spare parts of Kyocera TR-8550	43,700.00	Goods	390.18		1,950.89	2,341.07
17	587041	07/13/2020	Jemma, Inc./	Payment for books of various URS Campuses for the 2nd Sem of SY 2019-2020	43,311.75	Goods	386.71		1,933.56	2,320.27
18	587043	07/13/2020	Rex Book Store, Inc./(Non-VAT)	Payment for books of various URS Campuses for the 2nd Sem of SY 2019-2020	166,120.60	Goods	1,661.21	4,983.62		6,644.82
19	587045	07/13/2020	Edgardo Celestial	Payment for file boxes and file organizer of URS Taytay and various offices	19,900.00	Goods	177.68		888.39	1,066.07
20	587048	07/13/2020	Edralina Francisco of Lennie's Catering/(Non-VAT)	Payment for catering services for the meeting with CHED and UP Consultants last July 1, 2020 at CHED Quezon City	8,625.00	Services	172.50	258.75		431.25
21	587050	12/15/2020	Jemma, Inc./	Payment for books of various URS Campuses for the 2nd Sem of SY 2019-2020	374,000.00	Goods	3,339.29		16,696.43	20,035.71
22	587051	12/15/2020	C&E Publishing, Inc./(Non-VAT)	Payment for books of URS Morong Campus for Laboratory School	325,840.70	Goods	3,258.41	9,775.22		13,033.63
23	587052	12/15/2020	CE Logic, Inc./(VAT)	Payment for DLUX Bundle of URS Morong Laboratory School (Subs. Date 8/1/2020-7/31/2021)	1,088,935.00	Goods	9,722.63		48,613.17	58,335.80

No.	Check No.	Date	Payee	Particulars	Amount	In Payment for:	Withholding Taxes			
							EWT	3%-PT	5%-VAT	Total
24	587053	12/15/2020	CE Logic, Inc./(VAT)	Payment for DLUX Bundle of URS Tanay Laboratory School (Subs. Date 8/1/2020-7/31/2021)	1,073,125.00	Goods	9,581.47		47,907.37	57,488.84
25	587054	12/15/2020	Rex Book Store, Inc./(Non-VAT)	Payment for books of URS Tanay SHS for the 2nd Sem of SY2019-2020	30,819.30	Goods	308.19	924.58		1,232.77
26	587055	12/15/2020	Rex Book Store, Inc./(Non-VAT)	Payment for books of URS Morong Laboratory School	134,181.85	Goods	1,341.82	4,025.46		5,367.27
27	587056	12/15/2020	JO-ES Publishing House, Inc./(Non-VAT)	Payment for books of URS Morong Laboratory School	181,781.00	Goods	1,817.81	5,453.43		7,271.24
28	587057	12/15/2020	Vibal Group, Inc./(VAT)	Payment for books of URS Morong Laboratory School	226,033.50	Goods	2,018.16		10,090.78	12,108.94
29	587058	12/15/2020	Adriana Printing Company Inc./(VAT)	Payment for books of URS Morong Laboratory School	45,452.90	Goods	405.83		2,029.15	2,434.98
30	587060	12/15/2020	Edgardo Celestial	Payment for file boxes for various offices	6,400.00	Goods	57.14		285.71	342.86
31	587064	12/15/2020	Hernandez School & Office Supplies/(Non-VAT)	Payment for bond paper of URS Printing Services for selling of Thesis Paper	85,000.00	Goods	850.00	2,550.00		3,400.00
32	587065	12/15/2020	Sibs Publishing House, Inc./(Non-VAT)	Payment for books of URS Morong Laboratory School	78,310.50	Goods	783.11	2,349.32		3,132.42
33	587066	12/15/2020	Phoenix Publishing House, Inc./(Non-VAT)	Payment for books of URS Morong Laboratory School	176,086.00	Goods	1,760.86	5,282.58		7,043.44
34	587067	12/15/2020	Edgardo Celestial	Payment for file boxes and file folder of URS Taytay	32,400.00	Goods	289.29		1,446.43	1,735.71
35	587072	12/22/2020	Edralina Francisco of Lennie's Catering/(Non-VAT)	Payment for catering services	17,660.00	Services	353.20	529.80		883.00
Total					**6,840,533.45**		**66,927.38**	**97,218.82**	**160,710.10**	**324,856.30**

Legend:

EWT - Expanded Withholding Tax
- 1% - on supplier of goods
- 2% - on supplier of services

PT - Percentage Tax
- 3% - on Non-VAT registered supplier of goods or services

VAT - Value-Added Tax
- 5% - on VAT registered supplier of goods or services