



HON. NERISA H. PAULINO
Director IV
Government Accountancy Office
Commission on Audit
Commonwealth Avenue, Quezon City



February 03, 2026

Dear Dir. Paulino:

We are pleased to submit the following financial statements and trial balances in printed and digital copies of the **University of Rizal System** for CY 2025 for FUND 01101101, FUND 05206441, FUND 06207512 and FUND 07308601:

ALL FUNDS

- Trial Balance
- Detailed Statement of Financial Performance
- Detailed Statement of Financial Position
- Condensed Statement of Financial Performance
- Condensed Statement of Financial Position
- Statement of Changes in Net Assets/ Government Equity
- Statement of Cash Flows
- Statement of Comparison of Budget and Actual Amount
- Noted to Financial Statements
- Statement of Cumulative Allotment, Obligations Incurred and
 - Unobligated Balances – ANNEX A
- Detailed Statement of Cumulative Expenditures/Obligations
 - Incurred, Obligations Liquidated/Disbursements and
 - Unliquidated Obligations – ANNEX B

Thank you.

Very truly yours,

CLARISSA N. MARINO
Officer-in-Charge, Director for
Finance Services

"Nurturing Tomorrow's Noblest"



UNIVERSITY OF RIZAL SYSTEM

JP Rizal St. Brgy. Sampaloc, Tanay, Rizal

Province of Rizal

Pre-Closing Trial Balance

As of December 31, 2025

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	230.00	
Cash in Bank - Local Currency, Current Account	10102020	410,475,939.10	
Cash - Treasury/Agency Deposit, Regular	10104010	485,374.34	
Accounts Receivable	10301010	7,894,358.33	
Allowance for Impairment - Accounts Receivable	10301012		395,387.02
Operating Lease Receivable	10302010	329,468.86	
Due from National Government Agencies	10303010	86,225,831.21	
Due from Other Funds	10304050	4,088.49	
Receivables- Disallowances/Charges	10399010	1,057,341.66	
Due from Officers and Employees	10399020	388,636.98	
Other Receivables	10399990	19,698.75	
Merchandise Inventory	10401010	6,991,395.02	
Office Supplies Inventory	10404010	2,718,359.54	
Accountable Forms, Plates and Stickers Inventory	10404020	448,716.83	
Other Supplies and Materials Inventory	10404990	393,383.77	
Semi-Expendable Office Equipment	10405020	1,314,998.30	
Semi-Expendable Information and Communications Technology Equipment	10405030	133,294.94	
Semi-Expendable Medical Equipment	10405100	470,240.00	
Semi-Expendable Other Equipment	10405990	1,662,935.58	
Semi-Expendable Furniture and Fixtures	10406010	6,050.00	
Investment Property, Buildings	10501020	44,974,910.48	
Accumulated Depreciation - Investment Property, Buildings	10501021		7,501,629.15
Land	10601010	30,289,430.00	
Other Land Improvements	10602990	33,761,035.38	
Accumulated Depreciation - Other Land Improvements	10602991		23,047,244.07
Water Supply Systems	10603040	5,945,151.26	
Accumulated Depreciation - Water Supply Systems	10603041		4,681,719.79
Power Supply Systems	10603050	1,642,918.80	
Accumulated Depreciation - Power Supply Systems	10603051		65,032.20
School Buildings	10604020	375,924,045.68	
Accumulated Depreciation - School Buildings	10604021		193,617,306.68
Hostels and Dormitories	10604060	1,205,825.00	
Accumulated Depreciation - Hostels and Dormitories	10604061		1,145,533.75
Other Structures	10604990	59,621,629.62	
Accumulated Depreciation - Other Structures	10604991		24,399,922.37
Office Equipment	10605020	47,479,555.02	
Accumulated Depreciation - Office Equipment	10605021		32,401,128.84
Information and Communication Technology Equipment	10605030	148,805,039.44	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		105,454,628.91
Agricultural and Forestry Equipment	10605040	1,505,701.89	
Accumulated Depreciation - Agricultural and Forestry Equipment	10605041		1,398,138.84
Communication Equipment	10605070	5,897,387.00	
Accumulated Depreciation - Communication Equipment	10605071		2,753,894.81
Disaster Response and Rescue Equipment	10605090	97,800.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		61,940.00
Medical Equipment	10605110	8,077,335.38	
Accumulated Depreciation - Medical Equipment	10605111		3,117,833.25
Sports Equipment	10605130	1,801,100.00	
Accumulated Depreciation - Sports Equipment	10605131		1,525,588.38
Technical and Scientific Equipment	10605140	75,130,524.82	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		48,637,585.33
Other Equipment	10605990	40,164,333.56	
Accumulated Depreciation - Other Equipment	10605991		27,576,101.93
Motor Vehicles	10606010	34,973,293.55	
Accumulated Depreciation - Motor Vehicles	10606011		18,370,673.39
Furniture and Fixtures	10607010	3,534,788.25	
Accumulated Depreciation - Furniture and Fixtures	10607011		1,547,367.06
Books	10607020	194,670.00	
Accumulated Depreciation - Books	10607021		184,936.50
Other Property, Plant and Equipment	10699990	161,815.00	



UNIVERSITY OF RIZAL SYSTEM

JP Rizal St. Brgy. Sampaloc, Tanay, Rizal

Province of Rizal

Pre-Closing Trial Balance

As of December 31, 2025

Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		153,724.25
Trees, Plants and Crops	10701030	4,377,975.00	
Livestock Held for Consumption/Sale/Distribution	10702010	380,667.37	
Trees, Plants and Crops Held for Consumption/Sale/Distribution	10702020	1,090,090.00	
Patents	10801010	58,146.50	
Computer Software	10801020	1,214,120.17	
Other Intangible Assets	10801990	4,635.20	
Advances to Contractors	19902010	1,488,682.75	
Prepaid Insurance	19902050	2,454,316.59	
Prepaid Subscription	19902100	4,060,841.33	
Other Deposits	19903990	1,158,232.03	
Other Assets	19999990	498,981.74	
Accounts Payable	20101010		38,383,217.85
Due to Officers and Employees	20101020		548,685.17
Due to BIR	20201010		2,381,200.37
Due to GSIS	20201020		257,624.13
Due to Pag-IBIG	20201030		39,279.27
Due to PhilHealth	20201040		71,527.44
Due to NGAs	20201050		32,041,924.58
Due to LGUs	20201070		1,008,058.24
Due to Other Funds	20301050		4,088.49
Trust Liabilities	20401010		108,247,029.29
Guaranty/Security Deposits Payable	20401040		1,753,985.97
Trust Liabilities - Disallowances/Charges	20401080		1,617,758.70
Other Unearned Revenue	20502990		45,000.00
Other Payables	29999990		1,939,280.31
Accumulated Surplus/(Deficit)	30101010		763,273,816.19
School Fees	40202010		180,406,767.08
Rent/Lease Income	40202050		1,796,198.47
Income from Hostels/Dormitories and Other Like Facilities	40202130		213,500.00
Income from Printing and Publication	40202150		345,032.00
Sales Revenue	40202160		5,845,230.00
Interest Income	40202210		20,986.71
Other Business Income	40202990		4,690,999.07
Subsidy from National Government	40301010		676,922,988.22
Donations in Kind	40402020		212,773.40
Gain on Initial Recognition of Biological Assets	40501050		458,450.00
Gain on Sale of Biological Assets	40501060		11,165.30
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Physical Change	40501070		290,876.60
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change	40501080		1,400.00
Miscellaneous Income	40699990		866,484.69
Salaries and Wages - Regular	50101010	405,524,214.88	
Salaries and Wages - Casual/Contractual	50101020	26,781,457.20	
Personal Economic Relief Allowance (PERA)	50102010	19,606,374.90	
Representation Allowance (RA)	50102020	477,250.11	
Transportation Allowance (TA)	50102030	355,488.21	
Clothing/Uniform Allowance	50102040	5,740,000.00	
Subsistence Allowance	50102050	50,363.50	
Laundry Allowance	50102060	6,867.65	
Honoraria	50102100	28,044,653.01	
Hazard Pay	50102110	623,676.13	
Overtime and Night Pay	50102130	1,953,970.07	
Year End Bonus	50102140	35,219,230.86	
Cash Gift	50102150	4,077,500.00	
Mid-Year Bonus	50102160	34,806,548.00	
Other Bonuses and Allowances	50102990	18,496,239.00	
Retirement and Life Insurance Premiums	50103010	50,118,176.77	
Pag-IBIG Contributions	50103020	1,959,800.00	
PhilHealth Contributions	50103030	10,152,015.70	



UNIVERSITY OF RIZAL SYSTEM

JP Rizal St. Brgy. Sampaloc, Tanay, Rizal

Province of Rizal

Pre-Closing Trial Balance

As of December 31, 2025

Account Title	Account Code	Debit	Credit
Employees Compensation Insurance Premiums	50103040	984,800.00	
Other Personnel Benefits	50104990	21,384,510.00	
Traveling Expenses - Local	50201010	4,050,964.89	
Training Expenses	50202010	14,011,835.63	
Scholarship Grants/Expenses	50202020	1,091,489.20	
Office Supplies Expenses	50203010	6,815,717.68	
Accountable Forms Expenses	50203020	309,063.18	
Drugs and Medicines Expenses	50203070	1,853,779.57	
Medical, Dental and Laboratory Supplies Expenses	50203080	460,839.60	
Fuel, Oil and Lubricants Expenses	50203090	1,124,141.43	
Agricultural and Marine Supplies Expenses	50203100	797,496.60	
Textbooks and Instructional Materials Expenses	50203110	3,071,689.95	
Semi-Expendable Machinery and Equipment Expenses	50203210	4,464,035.33	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	4,047,798.71	
Other Supplies and Materials Expenses	50203990	6,995,725.93	
Water Expenses	50204010	3,290,904.21	
Electricity Expenses	50204020	22,894,585.14	
Postage and Courier Services	50205010	19,446.00	
Telephone Expenses	50205020	932,573.18	
Internet Subscription Expenses	50205030	4,894,719.41	
Cable, Satellite, Telegraph and Radio Expenses	50205040	1,753,682.39	
Awards/Rewards Expenses	50206010	61,250.00	
Prizes	50206020	349,400.00	
Research, Exploration and Development Expenses	50207020	531,300.00	
Demolition and Relocation Expenses	50208010	198,920.00	
Extraordinary and Miscellaneous Expenses	50210030	122,000.00	
Other Professional Services	50211990	5,566,360.30	
Janitorial Services	50212020	178,005.83	
Security Services	50212030	970,855.58	
Other General Services	50212990	65,400.00	
Repairs and Maintenance - Investment Property	50213010	968,784.38	
Repairs and Maintenance - Infrastructure Assets	50213030	20,500.00	
Repairs and Maintenance - Buildings and Other Structures	50213040	5,575,805.21	
Repairs and Maintenance - Machinery and Equipment	50213050	149,404.00	
Repairs and Maintenance - Transportation Equipment	50213060	386,157.43	
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	50213210	56,393.00	
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Books	50213220	913.00	
Taxes, Duties and Licenses	50215010	949,949.40	
Fidelity Bond Premiums	50215020	658,275.00	
Insurance Expenses	50215030	4,651,844.87	
Labor and Wages	50216010	24,535,356.96	
Printing and Publication Expenses	50299020	1,579,434.70	
Representation Expenses	50299030	4,815,826.72	
Transportation and Delivery Expenses	50299040	11,960.00	
Rent/Lease Expenses	50299050	826,794.00	
Membership Dues and Contributions to Organizations	50299060	5,668,896.42	
Subscription Expenses	50299070	3,013,857.51	
Other Maintenance and Operating Expenses	50299990	197,876.39	
Cost of Sales	50402010	4,172,880.63	
Depreciation - Investment Property	50501010	1,404,976.18	
Depreciation - Land Improvements	50501020	2,355,709.37	
Depreciation - Infrastructure Assets	50501030	293,411.24	
Depreciation - Buildings and Other Structures	50501040	10,858,998.04	
Depreciation - Machinery and Equipment	50501050	28,534,548.53	
Depreciation - Transportation Equipment	50501060	1,597,043.76	
Depreciation - Furniture, Fixtures and Books	50501070	223,211.07	
Impairment Loss - Loans and Receivables	50503020	12.95	
Impairment Loss - Investment Property	50503080	12,850.00	
Impairment Loss - Property, Plant and Equipment	50503090	1,632,074.05	
Loss on Sale of Biological Assets	50504050	61,223.10	



UNIVERSITY OF RIZAL SYSTEM

JP Rizal St. Brgy. Sampaloc, Tanay, Rizal

Province of Rizal

Pre-Closing Trial Balance

As of December 31, 2025

Account Title	Account Code	Debit	Credit
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	50504130	128,134.91	
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	50504140	107,105.00	
TOTAL		2,321,732,644.06	2,321,732,644.06

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
 GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS
 GENERAL FUND - CONTINUING APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
 GENERAL FUND - NEW GENERAL APPROPRIATIONS - MISCELLANEOUS PERSONNEL BENEFITS FUND
 GENERAL FUND - NEW GENERAL APPROPRIATIONS - PENSION AND GRATUITY FUND
 GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
 OFF-BUDGETARY FUNDS - RETAINED INCOME/FUNDS - INTERNALLY GENERATED INCOME - TUITION AND MATRICULATION FEES/OTHER RECEIPTS - R.A. 8292
 OFF-BUDGETARY FUNDS - REVOLVING FUNDS - SCHOOL REVOLVING FUND - INCOME EARNED FROM MANUFACTURING AND PRODUCTION PROGRAMS, INCLUDING AUXILIARY SERVICES OF NATIONAL SCHOOLS

Certified Correct:


MARICOR R. EUMAGUE
 Accountant III
 Finance Office

Certified Correct:

Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
Tanay, Rizal

TRIAL BALANCE - TABULAR FORM
ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601)
December 31, 2025

ACCOUNT TITLE	ACCOUNT CODE	FUND 01101101		FUND 05206441		FUND 06207512		FUND 07308601		TOTAL	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Cash - Collecting Officers	10101010			230.00						230.00	
Cash in Bank - Local Currency, Current Account	10102020			345,173,025.23		31,581,730.32		33,721,183.55		410,475,939.10	
Cash - Treasury/Agency Deposit, Regular	10104010	485,374.34								485,374.34	
Accounts Receivable	10301010			7,819,576.73		74,781.60				7,894,358.33	
Allowance for Impairment - Accounts Receivable	10301012				391,647.94		3,739.08				395,387.02
Operating Lease Receivable	10302010					329,468.86				329,468.86	
Due from National Government Agencies	10303010	2,964,729.22		83,261,101.99						86,225,831.21	
Due from Other Funds	10304050					4,088.49				4,088.49	
Receivables- Disallowances/Charges	10399010			949,841.66		107,500.00				1,057,341.66	
Due from Officers and Employees	10399020			8,522.34		380,114.64				388,636.98	
Other Receivables	10399990					19,698.75				19,698.75	
Merchandise Inventory	10401010					6,991,395.02				6,991,395.02	
Office Supplies Inventory	10404010	2,491,218.44		227,141.10						2,718,359.54	
Accountable Forms, Plates and Stickers Inventory	10404020	3,475.12		336,730.68		106,950.00		1,561.03		448,716.83	
Other Supplies and Materials Inventory	10404990	267,255.04		126,128.73						393,383.77	
Semi-Expendable Office Equipment	10405020	134,239.34		1,180,758.96						1,314,998.30	
Semi-Expendable Information and Communications Technology Equipment	10405030	4,734.94		128,560.00						133,294.94	
Semi-Expendable Medical Equipment	10405100			470,240.00						470,240.00	
Semi-Expendable Other Equipment	10405990	48,831.04		1,614,104.54						1,662,935.58	
Semi-Expendable Furniture and Fixtures	10406010			6,050.00						6,050.00	
Investment Property, Buildings	10501020	41,731,263.94		3,243,646.54						44,974,910.48	
Accumulated Depreciation - Investment Property, Buildings	10501021		5,934,741.90		1,566,887.25						7,501,629.15
Land	10601010	30,289,430.00								30,289,430.00	
Other Land Improvements	10602990	18,320,786.82		15,440,248.56						33,761,035.38	
Accumulated Depreciation - Other Land Improvements	10602991		13,370,271.47		9,676,972.60						23,047,244.07
Water Supply Systems	10603040	5,109,161.26		835,990.00						5,945,151.26	
Accumulated Depreciation - Water Supply Systems	10603041		4,270,276.53		411,443.26						4,681,719.79
Power Supply Systems	10603050			1,642,918.80						1,642,918.80	
Accumulated Depreciation - Power Supply Systems	10603051				65,032.20						65,032.20
School Buildings	10604020	267,383,344.72		108,540,700.96						375,924,045.68	
Accumulated Depreciation - School Buildings	10604021		162,231,317.13		31,385,989.55						193,617,306.68
Hostels and Dormitories	10604060	1,205,825.00								1,205,825.00	
Accumulated Depreciation - Hostels and Dormitories	10604061		1,145,533.75								1,145,533.75
Other Structures	10604990	37,249,949.95		18,517,280.28				3,854,399.39		59,621,629.62	

ACCOUNT TITLE	ACCOUNT CODE	FUND 0110101		FUND 05206441		FUND 06207512		FUND 07308601		TOTAL	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Accumulated Depreciation - Other Structures	10604991		12,790,539.64		9,756,640.90				1,852,741.83		24,399,922.37
Office Equipment	10605020	16,492,061.26		28,481,664.92		2,211,078.84		294,750.00			47,479,555.02
Accumulated Depreciation - Office Equipment	10605021		9,988,479.73		20,217,418.71		1,915,217.90		280,012.50		32,401,128.84
Information and Communication Technology Equipment	10605030	71,348,976.02		49,080,436.98		569,001.00		27,806,625.44			148,805,039.44
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		52,303,804.32		35,942,804.59		503,733.71		16,704,286.29		105,454,628.91
Agricultural and Forestry Equipment	10605040	1,034,073.89		56,628.00				415,000.00			1,505,701.89
Accumulated Depreciation - Agricultural and Forestry Equipment	10605041		982,370.20		21,518.64				394,250.00		1,398,138.84
Communication Equipment	10605070	2,758,257.00		2,949,130.00		116,200.00		73,800.00			5,897,387.00
Accumulated Depreciation - Communication Equipment	10605071		964,217.49		1,630,335.40		89,231.92		70,110.00		2,753,894.81
Disaster Response and Rescue Equipment	10605090			97,800.00							97,800.00
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091				61,940.00						61,940.00
Medical Equipment	10605110	3,089,939.98		4,637,395.40				350,000.00			8,077,335.38
Accumulated Depreciation - Medical Equipment	10605111		772,897.21		2,012,436.04				332,500.00		3,117,833.25
Sports Equipment	10605130	410,000.00		1,391,100.00							1,801,100.00
Accumulated Depreciation - Sports Equipment	10605131		318,091.66		1,207,496.72						1,525,588.38
Technical and Scientific Equipment	10605140	50,543,374.90		19,866,742.30		124,200.00		4,596,207.62			75,130,524.82
Accumulated Depreciation - Technical and Scientific Equipment	10605141		37,147,238.16		7,309,577.12		117,990.00		4,062,780.05		48,637,585.33
Other Equipment	10605990	19,627,842.99		15,577,740.57				4,958,750.00			40,164,333.56
Accumulated Depreciation - Other Equipment	10605991		10,630,568.41		13,458,525.83				3,487,007.69		27,576,101.93
Motor Vehicles	10606010	10,022,500.00		22,775,793.55		1,175,000.00		1,000,000.00			34,973,293.55
Accumulated Depreciation - Motor Vehicles	10606011		1,826,090.01		15,514,851.24		79,732.14		950,000.00		18,370,673.39
Furniture and Fixtures	10607010	967,059.00		2,567,729.25							3,534,788.25
Accumulated Depreciation - Furniture and Fixtures	10607011		362,352.65		1,185,014.41						1,547,367.06
Books	10607020			194,670.00							194,670.00
Accumulated Depreciation - Books	10607021				184,936.50						184,936.50
Other Property, Plant and Equipment	10699990	76,000.00		85,815.00							161,815.00
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		72,200.00		81,524.25						153,724.25
Trees, Plants and Crops	10701030					4,377,975.00					4,377,975.00
Livestock Held for Consumption/Sale/Distribution	10702010					380,667.37					380,667.37
Trees, Plants and Crops Held for Consumption/Sale/Distribution	10702020					1,090,090.00					1,090,090.00
Patents	10801010			58,146.50							58,146.50
Computer Software	10801020			931,170.17				282,950.00			1,214,120.17
Other Intangible Assets	10801990			4,635.20							4,635.20
Advances to Contractors	19902010			1,386,452.89				102,229.86			1,488,682.75
Prepaid Insurance	19902050	62,123.60		2,385,354.87		6,838.12					2,454,316.59
Prepaid Subscription	19902100	2,083.33		4,058,758.00							4,060,841.33
Other Deposits	19903990	59,630.00		1,098,602.03							1,158,232.03
Other Assets	19999990	300,696.91		185,294.83				12,990.00			498,981.74
Accounts Payable	20101010		2,584,622.35		27,562,404.08		8,130,708.78		105,482.64		38,383,217.85

ACCOUNT TITLE	ACCOUNT CODE	FUND 0110101		FUND 05206441		FUND 06207512		FUND 07308601		TOTAL	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Due to Officers and Employees	20101020				548,685.17						548,685.17
Due to BIR	20201010				1,855,149.52		516,253.99		9,796.86		2,381,200.37
Due to GSIS	20201020		250,315.32		7,308.81						257,624.13
Due to Pag-IBIG	20201030		35,687.66		3,591.61						39,279.27
Due to PhilHealth	20201040		68,398.61		3,128.83						71,527.44
Due to NGAs	20201050				30,000.00				32,011,924.58		32,041,924.58
Due to LGUs	20201070				505,490.00				502,568.24		1,008,058.24
Due to Other Funds	20301050				4,088.49						4,088.49
Trust Liabilities	20401010				107,955,129.29				291,900.00		108,247,029.29
Guaranty/Security Deposits Payable	20401040		29,570.00		1,488,009.35		3,763.50		232,643.12		1,753,985.97
Trust Liabilities - Disallowances/Charges	20401080				1,510,258.70		107,500.00				1,617,758.70
Other Unearned Revenue	20502990								45,000.00		45,000.00
Other Payables	29999990		157,321.45		579.95		1,781,378.91				1,939,280.31
Accumulated Surplus/(Deficit)	30101010		257,977,100.53		442,112,155.36		37,868,215.21		25,316,345.09		763,273,816.19
School Fees	40202010				180,406,767.08						180,406,767.08
Rent/Lease Income	40202050						1,796,198.47				1,796,198.47
Income from Hostels/Dormitories and Other Like Facilities	40202130						213,500.00				213,500.00
Income from Printing and Publication	40202150						345,032.00				345,032.00
Sales Revenue	40202160						5,845,230.00				5,845,230.00
Interest Income	40202210						14,566.85		6,419.86		20,986.71
Other Business Income	40202990				6,000.00		4,684,999.07				4,690,999.07
Subsidy from National Government	40301010		676,922,988.22								676,922,988.22
Donations in Kind	40402020				44,455.22		168,318.18				212,773.40
Gain on Initial Recognition of Biological Assets	40501050						458,450.00				458,450.00
Gain on Sale of Biological Assets	40501060						11,165.30				11,165.30
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Physical Change	40501070						290,876.60				290,876.60
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change	40501080						1,400.00				1,400.00
Miscellaneous Income	40699990		111,706.14		414,324.33		340,454.22				866,484.69
Salaries and Wages - Regular	50101010	405,524,214.88								405,524,214.88	
Salaries and Wages - Casual/Contractual	50101020	2,505,206.18		23,892,283.00		383,968.02				26,781,457.20	
Personal Economic Relief Allowance (PERA)	50102010	16,916,364.77		2,642,010.13		48,000.00				19,606,374.90	
Representation Allowance (RA)	50102020	477,250.11								477,250.11	
Transportation Allowance (TA)	50102030	355,488.21								355,488.21	
Clothing/Uniform Allowance	50102040	4,942,000.00		784,000.00		14,000.00				5,740,000.00	
Subsistence Allowance	50102050	50,363.50								50,363.50	
Laundry Allowance	50102060	6,867.65								6,867.65	
Honoraria	50102100	496,625.00		26,250,331.00		1,071,126.67		226,570.34		28,044,653.01	
Hazard Pay	50102110	623,676.13								623,676.13	
Overtime and Night Pay	50102130	373,780.54		1,528,805.21		51,384.32				1,953,970.07	
Year End Bonus	50102140	33,283,391.36		1,905,926.50		29,913.00				35,219,230.86	
Cash Gift	50102150	3,523,500.00		544,000.00		10,000.00				4,077,500.00	
Mid-Year Bonus	50102160	32,835,474.00		1,941,161.00		29,913.00				34,806,548.00	
Other Bonuses and Allowances	50102990	17,946,239.00		540,000.00		10,000.00				18,496,239.00	
Retirement and Life Insurance Premiums	50103010	47,321,733.61		2,753,368.44		43,074.72				50,118,176.77	
Pag-IBIG Contributions	50103020	1,690,800.00		264,200.00		4,800.00				1,959,800.00	
PhilHealth Contributions	50103030	9,571,106.30		571,935.54		8,973.86				10,152,015.70	

ACCOUNT TITLE	ACCOUNT CODE	FUND 01101101		FUND 05206441		FUND 06207512		FUND 07308601		TOTAL	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Employees Compensation Insurance Premiums	50103040	850,300.00		132,100.00		2,400.00				984,800.00	
Other Personnel Benefits	50104990	19,714,350.00		1,670,160.00						21,384,510.00	
Traveling Expenses - Local	50201010	683,547.13		3,339,197.76				28,220.00		4,050,964.89	
Training Expenses	50202010	4,020,171.97		9,851,078.08		67,484.50		73,101.08		14,011,835.63	
Scholarship Grants/Expenses	50202020	978,960.00		112,529.20						1,091,489.20	
Office Supplies Expenses	50203010	4,180,777.43		2,521,492.20		83,570.00		29,878.05		6,815,717.68	
Accountable Forms Expenses	50203020	255,029.20		51,206.80		1,626.00		1,201.18		309,063.18	
Drugs and Medicines Expenses	50203070			1,853,779.57						1,853,779.57	
Medical, Dental and Laboratory Supplies Expenses	50203080			460,839.60						460,839.60	
Fuel, Oil and Lubricants Expenses	50203090			1,104,612.15		19,529.28				1,124,141.43	
Agricultural and Marine Supplies Expenses	50203100			451,989.50		105,507.10		240,000.00		797,496.60	
Textbooks and Instructional Materials Expenses	50203110	3,071,689.95								3,071,689.95	
Semi-Expendable Machinery and Equipment Expenses	50203210	626,205.92		3,309,009.34		293,587.07		235,233.00		4,464,035.33	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	371,008.00		3,657,390.71		19,400.00				4,047,798.71	
Other Supplies and Materials Expenses	50203990	1,832,042.83		5,041,913.18		115,200.00		6,569.92		6,995,725.93	
Water Expenses	50204010	2,348,663.64		234,705.44		707,535.13				3,290,904.21	
Electricity Expenses	50204020	16,909,686.82				41,198.09	6,026,096.41			22,894,585.14	
Postage and Courier Services	50205010			19,446.00						19,446.00	
Telephone Expenses	50205020	1,051,470.25				217,832.95	98,935.88			932,573.18	
Internet Subscription Expenses	50205030	4,215,272.69		315,723.36		363,723.36				4,894,719.41	
Cable, Satellite, Telegraph and Radio Expenses	50205040	1,579,147.19				174,535.20				1,753,682.39	
Awards/Rewards Expenses	50206010	11,250.00		50,000.00						61,250.00	
Prizes	50206020			349,400.00						349,400.00	
Research, Exploration and Development Expenses	50207020	531,300.00								531,300.00	
Demolition and Relocation Expenses	50208010			198,920.00						198,920.00	
Extraordinary and Miscellaneous Expenses	50210030	122,000.00								122,000.00	
Other Professional Services	50211990	330,150.00		5,236,210.30						5,566,360.30	
Janitorial Services	50212020	178,005.83								178,005.83	
Security Services	50212030	970,855.58								970,855.58	
Other General Services	50212990	55,400.00		10,000.00						65,400.00	
Repairs and Maintenance - Investment Property	50213010			968,784.38						968,784.38	
Repairs and Maintenance - Infrastructure Assets	50213030					20,500.00				20,500.00	
Repairs and Maintenance - Buildings and Other Structures	50213040	680,906.39		4,870,269.82		24,629.00				5,575,805.21	
Repairs and Maintenance - Machinery and Equipment	50213050	20,946.00		81,418.00		47,040.00				149,404.00	
Repairs and Maintenance - Transportation Equipment	50213060	10,000.00		376,157.43						386,157.43	
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	50213210	1,000.00		55,393.00						56,393.00	
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Books	50213220					913.00				913.00	
Taxes, Duties and Licenses	50215010	649,949.40		300,000.00						949,949.40	
Fidelity Bond Premiums	50215020	658,275.00								658,275.00	
Insurance Expenses	50215030	110,328.99		4,536,631.53		4,884.35				4,651,844.87	

ACCOUNT TITLE	ACCOUNT CODE	FUND 01101101		FUND 05206441		FUND 06207512		FUND 07308601		TOTAL	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Labor and Wages	50216010	141,554.93		22,918,008.60		1,040,839.90		434,953.53		24,535,356.96	
Printing and Publication Expenses	50299020	21,820.00		1,557,614.70						1,579,434.70	
Representation Expenses	50299030	584,115.21		4,166,956.51		21,800.00		42,955.00		4,815,826.72	
Transportation and Delivery Expenses	50299040							11,960.00		11,960.00	
Rent/Lease Expenses	50299050	9,500.00		817,294.00						826,794.00	
Membership Dues and Contributions to Organizations	50299060	844,000.00		4,814,896.42		10,000.00				5,668,896.42	
Subscription Expenses	50299070	3,739.84		3,010,117.67						3,013,857.51	
Other Maintenance and Operating Expenses	50299990							197,876.39		197,876.39	
Cost of Sales	50402010					4,172,880.63				4,172,880.63	
Depreciation - Investment Property	50501010	1,237,062.73		167,913.45						1,404,976.18	
Depreciation - Land Improvements	50501020	949,288.48		1,406,420.89						2,355,709.37	
Depreciation - Infrastructure Assets	50501030	148,959.99		144,451.25						293,411.24	
Depreciation - Buildings and Other Structures	50501040	5,764,180.52		4,850,705.55				244,111.97		10,858,998.04	
Depreciation - Machinery and Equipment	50501050	13,151,838.05		9,237,885.87		181,912.27		5,962,912.34		28,534,548.53	
Depreciation - Transportation Equipment	50501060	197,315.01		1,319,996.61		79,732.14				1,597,043.76	
Depreciation - Furniture, Fixtures and Books	50501070	35,966.29		187,244.78						223,211.07	
Impairment Loss - Loans and Receivables	50503020			12.95						12.95	
Impairment Loss - Investment Property	50503080	12,850.00								12,850.00	
Impairment Loss - Property, Plant and Equipment	50503090	199,499.99		27,795.00				1,404,779.06		1,632,074.05	
Loss on Sale of Biological Assets	50504050					61,223.10				61,223.10	
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	50504130					128,134.91				128,134.91	
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	50504140					107,105.00				107,105.00	
GRAND TOTAL		1,253,248,700.54	1,253,248,700.54	916,799,549.98	916,799,549.98	65,332,655.83	65,332,655.83	86,610,768.75	86,610,768.75	2,321,732,644.06	2,321,732,644.06

Certified Correct

MARICOR R. ELMAGUE
Accountant III



UNIVERSITY OF RIZAL SYSTEM

JP Rizal St. Brgy. Sampaloc, Tanay, Rizal

Province of Rizal

Post-Closing Trial Balance

As of December 31, 2025

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	230.00	
Cash in Bank - Local Currency, Current Account	10102020	410,475,939.10	
Accounts Receivable	10301010	7,894,358.33	
Allowance for Impairment - Accounts Receivable	10301012		395,387.02
Operating Lease Receivable	10302010	329,468.86	
Due from National Government Agencies	10303010	86,225,831.21	
Due from Other Funds	10304050	4,088.49	
Receivables- Disallowances/Charges	10399010	1,057,341.66	
Due from Officers and Employees	10399020	388,636.98	
Other Receivables	10399990	19,698.75	
Merchandise Inventory	10401010	6,991,395.02	
Office Supplies Inventory	10404010	2,718,359.54	
Accountable Forms, Plates and Stickers Inventory	10404020	448,716.83	
Other Supplies and Materials Inventory	10404990	393,383.77	
Semi-Expendable Office Equipment	10405020	1,314,998.30	
Semi-Expendable Information and Communications Technology Equipment	10405030	133,294.94	
Semi-Expendable Medical Equipment	10405100	470,240.00	
Semi-Expendable Other Equipment	10405990	1,662,935.58	
Semi-Expendable Furniture and Fixtures	10406010	6,050.00	
Investment Property, Buildings	10501020	44,974,910.48	
Accumulated Depreciation - Investment Property, Buildings	10501021		7,501,629.15
Land	10601010	30,289,430.00	
Other Land Improvements	10602990	33,761,035.38	
Accumulated Depreciation - Other Land Improvements	10602991		23,047,244.07
Water Supply Systems	10603040	5,945,151.26	
Accumulated Depreciation - Water Supply Systems	10603041		4,681,719.79
Power Supply Systems	10603050	1,642,918.80	
Accumulated Depreciation - Power Supply Systems	10603051		65,032.20
School Buildings	10604020	375,924,045.68	
Accumulated Depreciation - School Buildings	10604021		193,617,306.68
Hostels and Dormitories	10604060	1,205,825.00	
Accumulated Depreciation - Hostels and Dormitories	10604061		1,145,533.75
Other Structures	10604990	59,621,629.62	
Accumulated Depreciation - Other Structures	10604991		24,399,922.37
Office Equipment	10605020	47,479,555.02	
Accumulated Depreciation - Office Equipment	10605021		32,401,128.84
Information and Communication Technology Equipment	10605030	148,805,039.44	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		105,454,628.91
Agricultural and Forestry Equipment	10605040	1,505,701.89	
Accumulated Depreciation - Agricultural and Forestry Equipment	10605041		1,398,138.84
Communication Equipment	10605070	5,897,387.00	
Accumulated Depreciation - Communication Equipment	10605071		2,753,894.81
Disaster Response and Rescue Equipment	10605090	97,800.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		61,940.00
Medical Equipment	10605110	8,077,335.38	
Accumulated Depreciation - Medical Equipment	10605111		3,117,833.25
Sports Equipment	10605130	1,801,100.00	
Accumulated Depreciation - Sports Equipment	10605131		1,525,588.38
Technical and Scientific Equipment	10605140	75,130,524.82	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		48,637,585.33
Other Equipment	10605990	40,164,333.56	
Accumulated Depreciation - Other Equipment	10605991		27,576,101.93
Motor Vehicles	10606010	34,973,293.55	
Accumulated Depreciation - Motor Vehicles	10606011		18,370,673.39
Furniture and Fixtures	10607010	3,534,788.25	
Accumulated Depreciation - Furniture and Fixtures	10607011		1,547,367.06
Books	10607020	194,670.00	
Accumulated Depreciation - Books	10607021		184,936.50
Other Property, Plant and Equipment	10699990	161,815.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		153,724.25



UNIVERSITY OF RIZAL SYSTEM

JP Rizal St. Brgy. Sampaloc, Tanay, Rizal

Province of Rizal

Post-Closing Trial Balance

As of December 31, 2025

Account Title	Account Code	Debit	Credit
Trees, Plants and Crops	10701030	4,377,975.00	
Livestock Held for Consumption/Sale/Distribution	10702010	380,667.37	
Trees, Plants and Crops Held for Consumption/Sale/Distribution	10702020	1,090,090.00	
Patents	10801010	58,146.50	
Computer Software	10801020	1,214,120.17	
Other Intangible Assets	10801990	4,635.20	
Advances to Contractors	19902010	1,488,682.75	
Prepaid Insurance	19902050	2,454,316.59	
Prepaid Subscription	19902100	4,060,841.33	
Other Deposits	19903990	1,158,232.03	
Other Assets	19999990	498,981.74	
Accounts Payable	20101010		38,383,217.85
Due to Officers and Employees	20101020		548,685.17
Due to BIR	20201010		2,381,200.37
Due to GSIS	20201020		257,624.13
Due to Pag-IBIG	20201030		39,279.27
Due to PhilHealth	20201040		71,527.44
Due to NGAs	20201050		32,041,924.58
Due to LGUs	20201070		1,008,058.24
Due to Other Funds	20301050		4,088.49
Trust Liabilities	20401010		108,247,029.29
Guaranty/Security Deposits Payable	20401040		1,753,985.97
Trust Liabilities - Disallowances/Charges	20401080		1,617,758.70
Other Unearned Revenue	20502990		45,000.00
Other Payables	29999990		1,939,280.31
Accumulated Surplus/(Deficit)	30101010		772,133,969.84
TOTAL		1,458,509,946.17	1,458,509,946.17

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
 GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS
 GENERAL FUND - CONTINUING APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
 GENERAL FUND - NEW GENERAL APPROPRIATIONS - MISCELLANEOUS PERSONNEL BENEFITS FUND
 GENERAL FUND - NEW GENERAL APPROPRIATIONS - PENSION AND GRATUITY FUND
 GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
 OFF-BUDGETARY FUNDS - RETAINED INCOME/FUNDS - INTERNALLY GENERATED INCOME - TUITION AND MATRICULATION FEES/OTHER RECEIPTS - R.A. 8292
 OFF-BUDGETARY FUNDS - REVOLVING FUNDS - SCHOOL REVOLVING FUND - INCOME EARNED FROM MANUFACTURING AND PRODUCTION PROGRAMS, INCLUDING AUXILIARY SERVICES OF NATIONAL SCHOOLS

Certified Correct:

MARICOR R. EUMAGUE
 Accountant III
 Finance Office

Certified Correct:

Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
Tanay, Rizal

TRIAL BALANCE - TABULAR FORM
ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601)
December 31, 2025

ACCOUNT TITLE	ACCOUNT CODE	FUND 01101101		FUND 05206441		FUND 06207512		FUND 07308601		TOTAL	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Cash - Collecting Officers	10101010			230.00						230.00	
Cash in Bank - Local Currency, Current Account	10102020			345,173,025.23		31,581,730.32		33,721,183.55		410,475,939.10	
Accounts Receivable	10301010			7,819,576.73		74,781.60				7,894,358.33	
Allowance for Impairment - Accounts Receivable	10301012				391,647.94		3,739.08				395,387.02
Operating Lease Receivable	10302010					329,468.86				329,468.86	
Due from National Government Agencies	10303010	2,964,729.22		83,261,101.99						86,225,831.21	
Due from Other Funds	10304050					4,088.49				4,088.49	
Receivables- Disallowances/Charges	10399010			949,841.66		107,500.00				1,057,341.66	
Due from Officers and Employees	10399020			8,522.34		380,114.64				388,636.98	
Other Receivables	10399990					19,698.75				19,698.75	
Merchandise Inventory	10401010					6,991,395.02				6,991,395.02	
Office Supplies Inventory	10404010	2,491,218.44		227,141.10						2,718,359.54	
Accountable Forms, Plates and Stickers Inventory	10404020	3,475.12		336,730.68		106,950.00		1,561.03		448,716.83	
Other Supplies and Materials Inventory	10404990	267,255.04		126,128.73						393,383.77	
Semi-Expendable Office Equipment	10405020	134,239.34		1,180,758.96						1,314,998.30	
Semi-Expendable Information and Communications Technology Equipment	10405030	4,734.94		128,560.00						133,294.94	
Semi-Expendable Medical Equipment	10405100			470,240.00						470,240.00	
Semi-Expendable Other Equipment	10405990	48,831.04		1,614,104.54						1,662,935.58	
Semi-Expendable Furniture and Fixtures	10406010			6,050.00						6,050.00	
Investment Property, Buildings	10501020	41,731,263.94		3,243,646.54						44,974,910.48	
Accumulated Depreciation - Investment Property, Buildings	10501021		5,934,741.90		1,566,887.25						7,501,629.15
Land	10601010	30,289,430.00								30,289,430.00	
Other Land Improvements	10602990	18,320,786.82		15,440,248.56						33,761,035.38	
Accumulated Depreciation - Other Land Improvements	10602991		13,370,271.47		9,676,972.60						23,047,244.07
Water Supply Systems	10603040	5,109,161.26		835,990.00						5,945,151.26	
Accumulated Depreciation - Water Supply Systems	10603041		4,270,276.53		411,443.26						4,681,719.79
Power Supply Systems	10603050			1,642,918.80						1,642,918.80	
Accumulated Depreciation - Power Supply Systems	10603051				65,032.20						65,032.20
School Buildings	10604020	267,383,344.72		108,540,700.96						375,924,045.68	
Accumulated Depreciation - School Buildings	10604021		162,231,317.13		31,385,989.55						193,617,306.68
Hostels and Dormitories	10604060	1,205,825.00								1,205,825.00	
Accumulated Depreciation - Hostels and Dormitories	10604061		1,145,533.75								1,145,533.75
Other Structures	10604990	37,249,949.95		18,517,280.28				3,854,399.39		59,621,629.62	
Accumulated Depreciation - Other Structures	10604991		12,790,539.64		9,756,640.90			1,852,741.83			24,399,922.37
Office Equipment	10605020	16,492,061.26		28,481,664.92		2,211,078.84		294,750.00		47,479,555.02	

ACCOUNT TITLE	ACCOUNT CODE	FUND 0110101		FUND 0520641		FUND 06207512		FUND 07308601		TOTAL	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Accumulated Depreciation - Office Equipment	10605021		9,988,479.73		20,217,418.71		1,915,217.90		280,012.50		32,401,128.84
Information and Communication Technology Equipment	10605030	71,348,976.02		49,080,436.98		569,001.00		27,806,625.44		148,805,039.44	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		52,303,804.32		35,942,804.59		503,733.71		16,704,286.29		105,454,628.91
Agricultural and Forestry Equipment	10605040	1,034,073.89		56,628.00				415,000.00		1,505,701.89	
Accumulated Depreciation - Agricultural and Forestry Equipment	10605041		982,370.20		21,518.64				394,250.00		1,398,138.84
Communication Equipment	10605070	2,758,257.00		2,949,130.00		116,200.00		73,800.00		5,897,387.00	
Accumulated Depreciation - Communication Equipment	10605071		964,217.49		1,630,335.40		89,231.92		70,110.00		2,753,894.81
Disaster Response and Rescue Equipment	10605090			97,800.00						97,800.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091				61,940.00						61,940.00
Medical Equipment	10605110	3,089,939.98		4,637,395.40				350,000.00		8,077,335.38	
Accumulated Depreciation - Medical Equipment	10605111		772,897.21		2,012,436.04				332,500.00		3,117,833.25
Sports Equipment	10605130	410,000.00		1,391,100.00						1,801,100.00	
Accumulated Depreciation - Sports Equipment	10605131		318,091.66		1,207,496.72						1,525,588.38
Technical and Scientific Equipment	10605140	50,543,374.90		19,866,742.30		124,200.00		4,596,207.62		75,130,524.82	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		37,147,238.16		7,309,577.12		117,990.00		4,062,780.05		48,637,585.33
Other Equipment	10605990	19,627,842.99		15,577,740.57				4,958,750.00		40,164,333.56	
Accumulated Depreciation - Other Equipment	10605991		10,630,568.41		13,458,525.83				3,487,007.69		27,576,101.93
Motor Vehicles	10606010	10,022,500.00		22,775,793.55		1,175,000.00		1,000,000.00		34,973,293.55	
Accumulated Depreciation - Motor Vehicles	10606011		1,826,090.01		15,514,851.24			79,732.14		950,000.00	18,370,673.39
Furniture and Fixtures	10607010	967,059.00		2,567,729.25						3,534,788.25	
Accumulated Depreciation - Furniture and Fixtures	10607011		362,352.65		1,185,014.41						1,547,367.06
Books	10607020			194,670.00						194,670.00	
Accumulated Depreciation - Books	10607021				184,936.50						184,936.50
Other Property, Plant and Equipment	10699990	76,000.00		85,815.00						161,815.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		72,200.00		81,524.25						153,724.25
Trees, Plants and Crops	10701030					4,377,975.00				4,377,975.00	
Livestock Held for Consumption/Sale/Distribution	10702010					380,667.37				380,667.37	
Trees, Plants and Crops Held for Consumption/Sale/Distribution	10702020					1,090,090.00				1,090,090.00	
Patents	10801010			58,146.50						58,146.50	
Computer Software	10801020			931,170.17				282,950.00		1,214,120.17	
Other Intangible Assets	10801990			4,635.20						4,635.20	
Advances to Contractors	19902010			1,386,452.89				102,229.86		1,488,682.75	
Prepaid Insurance	19902050	62,123.60		2,385,354.87		6,838.12				2,454,316.59	
Prepaid Subscription	19902100	2,083.33		4,058,758.00						4,060,841.33	
Other Deposits	19903990	59,630.00		1,098,602.03						1,158,232.03	
Other Assets	19999990	300,696.91		185,294.83				12,990.00		498,981.74	
Accounts Payable	20101010		2,584,622.35		27,562,404.08		8,130,708.78		105,482.64		38,383,217.85
Due to Officers and Employees	20101020				548,685.17						548,685.17
Due to BIR	20201010				1,855,149.52		516,253.99		9,796.86		2,381,200.37
Due to GSIS	20201020		250,315.32		7,308.81						257,624.13

ACCOUNT TITLE	ACCOUNT CODE	FUND 0110101		FUND 05206441		FUND 06207512		FUND 07308601		TOTAL	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Due to Pag-IBIG	20201030		35,687.66		3,591.61						39,279.27
Due to PhilHealth	20201040		68,398.61		3,128.83						71,527.44
Due to NGAs	20201050				30,000.00				32,011,924.58		32,041,924.58
Due to LGUs	20201070				505,490.00				502,568.24		1,008,058.24
Due to Other Funds	20301050				4,088.49						4,088.49
Trust Liabilities	20401010				107,955,129.29				291,900.00		108,247,029.29
Guaranty/Security Deposits Payable	20401040		29,570.00		1,488,009.35		3,763.50		232,643.12		1,753,985.97
Trust Liabilities - Disallowances/Charges	20401080				1,510,258.70		107,500.00				1,617,758.70
Other Unearned Revenue	20502990						45,000.00				45,000.00
Other Payables	29999990		157,321.45		579.95		1,781,378.91				1,939,280.31
Accumulated Surplus/(Deficit)	30101010		265,761,958.06		453,837,040.61		36,352,528.08		16,182,443.09		772,133,969.84
GRAND TOTAL		583,998,863.71	583,998,863.71	747,393,857.56	747,393,857.56	49,646,778.01	49,646,778.01	77,470,446.89	77,470,446.89	1,458,509,946.17	1,458,509,946.17

Certified Correct:


 MARICOR R. ELMAGUE
 Accountant III

Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
 Tanay, Rizal

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601)
FOR THE MONTH ENDED DECEMBER 31, 2025

Revenue	<u>2025</u>	<u>2024</u>
Service and Business Income		
Business Income		
School Fees	180,406,767.08	179,191,490.23
Rent/Lease Income	1,796,198.47	2,345,049.10
Income from Hostels / Dormitories and Other Like	213,500.00	185,500.00
Income from Printing and Publication	345,032.00	254,225.50
Sales Revenue	5,845,230.00	4,715,458.00
Less: Cost of Sales	(4,172,880.63)	(2,519,667.82)
Interest Income	20,986.71	17,476.41
Other Business Income	4,690,999.07	4,554,963.85
Total Business Income	<u>189,145,832.70</u>	<u>188,744,495.27</u>
Shares, Grants and Donations		
Donations		
Donations in Kind	212,773.40	
Total Shares, Grants and Donations	<u>212,773.40</u>	
Gains		
Gain on Initial Recognition of Biological Assets	458,450.00	
Gain on Sale of Biological Assets	11,165.30	54,023.57
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	290,876.60	1,089,457.35
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change	1,400.00	
Total Gains	<u>761,891.90</u>	<u>1,143,480.92</u>
Other Non-Operating Income		
Miscellaneous Income	866,484.69	742,340.08
Total Other Non-Operating Income	<u>866,484.69</u>	<u>742,340.08</u>
Total Revenue	<u>190,986,982.69</u>	<u>190,630,316.27</u>
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages - Regular	405,524,214.88	383,160,403.26
Salaries and Wages - Casual/Contractual	26,781,457.20	25,201,005.42
Total Salaries and Wages	<u>432,305,672.08</u>	<u>408,361,408.68</u>

Other Compensation		
Personal Economic Relief Allowance (PERA)	19,606,374.90	19,517,589.86
Representation Allowance (RA)	477,250.11	330,335.00
Transportation Allowance (TA)	355,488.21	170,399.77
Clothing / Uniform Allowance	5,740,000.00	5,698,000.00
Subsistence Allowance	50,363.50	50,612.54
Laundry Allowance	6,867.65	6,894.72
Honoraria	28,044,653.01	29,579,758.38
Hazard Pay	623,676.13	607,139.12
Overtime and Night Pay	1,953,970.07	1,418,165.35
Year End Bonus	35,219,230.86	33,962,621.78
Cash Gift	4,077,500.00	4,110,750.00
Mid-Year Bonus	34,806,548.00	32,613,933.00
Other Bonuses and Allowances	18,496,239.00	20,469,891.00
Total Other Compensation	149,458,161.44	148,536,090.52
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	50,118,176.77	48,008,761.12
Pag-IBIG Contributions	1,959,800.00	1,869,800.00
PhilHealth Contributions	10,152,015.70	9,635,062.28
Employees Compensation Insurance Premiums	984,800.00	976,700.00
Total Personnel Benefit Contributions	63,214,792.47	60,490,323.40
Other Personnel Benefits		
Other Personnel Benefits	21,384,510.00	16,547,387.20
Total Other Personnel Benefits	21,384,510.00	16,547,387.20
Total Personnel Services	666,363,135.99	633,935,209.80
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	4,050,964.89	5,902,112.28
Travelling Expenses - Foreign		443,569.53
Total Traveling Expenses	4,050,964.89	6,345,681.81
Training and Scholarship Expenses		
Training Expenses	14,011,835.63	9,299,714.38
Scholarship Grants/Expenses	1,091,489.20	4,213,081.00
Total Training and Scholarship Expenses	15,103,324.83	13,512,795.38
Supplies and Materials Expenses		
Office Supplies Expense	6,815,717.68	12,930,914.10
Accountable Forms Expenses	309,063.18	225,505.69
Drugs and Medicines Expenses	1,853,779.57	1,796.50
Medical, Dental and laboratory Supplies Expenses	460,839.60	297,517.00
Fuel, Oil and Lubricants Expenses	1,124,141.43	1,238,705.77
Agricultural and Marine Supplies Expenses	797,496.60	43,083.00
Textbooks and Instructional Materials Expenses	3,071,689.95	
Semi-Expendable Machinery and Equipment Expenses	4,464,035.33	2,636,511.12

Semi-expendable Furniture, Fixtures and Books	4,047,798.71	1,706,677.31
Other Supplies and Materials Expenses	6,995,725.93	6,637,827.98
Total Supplies and Materials Expenses	29,940,287.98	25,718,538.47
Utility Expenses		
Water Expenses	3,290,904.21	3,465,623.44
Electricity Expenses	22,894,585.14	23,272,654.05
Total Utility Expenses	26,185,489.35	26,738,277.49
Communication Expenses		
Postage and Courier Services	19,446.00	
Telephone Expenses	932,573.18	1,009,285.52
Internet Subscription Expenses	4,894,719.41	5,226,097.52
Cable, Satellite, Telegraph and Radio Expenses	1,753,682.39	1,765,302.40
Total Communication Expenses	7,600,420.98	8,000,685.44
Awards/Rewards and Prizes		
Awards/Rewards Expenses	61,250.00	1,163,792.00
Prizes	349,400.00	427,400.00
Total Awards/Rewards and Prizes	410,650.00	1,591,192.00
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	531,300.00	1,261,650.00
Total Survey, Research, Exploration and Development Expenses	531,300.00	1,261,650.00
Demolition/Relocation and Desilting/Dredging Expenses		
Demolition and Relocation Expenses	198,920.00	1,678,410.54
Total Demolition/Relocation and Desilting/Dredging Expenses	198,920.00	1,678,410.54
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	122,000.00	135,060.10
Total Confidential, Intelligence and Extraordinary Expenses	122,000.00	135,060.10
Professional Services		
Legal Services		3,750.00
Other Professional Services	5,566,360.30	1,631,295.76
Total Professional Services	5,566,360.30	1,635,045.76
General Services		
Environment/Sanitary Services		65,000.00
Janitorial Services	178,005.83	
Security Services	970,855.58	
Other General Services	65,400.00	1,200.00
Total General Services	1,214,261.41	66,200.00
Repairs and Maintenance		
Repairs and Maintenance - Investment Property	968,784.38	
Repairs and Maintenance - Infrastructure Assets	20,500.00	
Repairs and Maintenance - Buildings and Other Structures	5,575,805.21	1,804,374.82
Repairs and Maintenance-Machinery and Equipment	149,404.00	251,571.00
Repairs and Maintenance - Transportation Equipment	386,157.43	49,038.30

Repairs and Maintenance-Semi-Expendable Machinery and Equipment	56,393.00	
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Books	913.00	
Total Repairs and Maintenance	<u>7,157,957.02</u>	<u>2,104,984.12</u>
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	949,949.40	371,699.63
Fidelity Bond Premium	658,275.00	718,567.81
Insurance Expenses	4,651,844.87	5,722,983.19
Total Taxes, Insurance Premiums and Other Fees	<u>6,260,069.27</u>	<u>6,813,250.63</u>
Labor and Wages		
Labor and Wages	<u>24,535,356.96</u>	<u>19,722,894.44</u>
Other Maintenance and Operating Expenses		
Advertising Expense		8,000.00
Printing and Publication Expenses	1,579,434.70	1,122,877.00
Representation Expenses	4,815,826.72	5,402,149.56
Transportation and Delivery Expenses	11,960.00	20,130.00
Rent / Lease Expenses	826,794.00	654,834.00
Membership Dues and Contributions to Organizations	5,668,896.42	2,461,309.98
Subscription Expenses	3,013,857.51	1,949,643.17
Other Maintenance and Operating Expenses	197,876.39	5,995.00
Total Other Maintenance and Other Operating Expenses	<u>16,114,645.74</u>	<u>11,624,938.71</u>
Total Maintenance and Other Operating Expenses	<u>144,992,008.73</u>	<u>126,949,604.89</u>
Non-Cash Expenses		
Depreciation		
Depreciation-Investment Property	1,404,976.18	1,404,976.18
Depreciation - Land Improvements	2,355,709.37	2,403,643.53
Depreciation - Infrastructure Assets	293,411.24	84,539.71
Depreciation - Buildings and Other Structures	10,858,998.04	9,959,237.02
Depreciation - Machinery and Equipment	28,534,548.53	20,577,945.15
Depreciation - Transportation Equipment	1,597,043.76	1,275,327.01
Depreciation - Furniture, Fixtures and Books	223,211.07	203,163.05
Total Depreciation	<u>45,267,898.19</u>	<u>35,908,831.65</u>
Impairment Loss		
Impairment Loss-Loans and Receivables	12.95	
Impairment Loss - Loans and Receivables		27,138.45
Impairment Loss-Investment Property	12,850.00	
Impairment Loss-Property, Plant and Equipment	1,632,074.05	
Total Impairment Loss	<u>1,644,937.00</u>	<u>27,138.45</u>

Losses		
Loss on Sale of Biological Assets	61,223.10	4,478.33
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	128,134.91	2,405,345.35
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	107,105.00	136,550.00
Total Losses	<u>296,463.01</u>	<u>2,546,373.68</u>
Total Non-Cash Expenses	<u>47,209,298.20</u>	<u>38,482,343.78</u>
Current Operating Expenses	<u>858,564,442.92</u>	<u>799,367,158.47</u>
Surplus (Deficit) from Current Operations	<u>(667,577,460.23)</u>	<u>(608,736,842.20)</u>
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		
Subsidy from National Government	845,193,266.70	719,392,258.85
Less : Reversal of Unused NCA	(98,688.48)	(9,751,954.26)
Transfer of fund representing subsidy intended for Free Higher Education (FHE)	(168,171,590.00)	(70,455,675.00)
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	<u>676,922,988.22</u>	<u>639,184,629.59</u>
Net Financial Assistance/Subsidy	<u>676,922,988.22</u>	<u>639,184,629.59</u>
Other Non-Operating Income Gains		
Other Gains		88,000.00
Total Gains		<u>88,000.00</u>
Surplus (Deficit) for the period	<u>9,345,527.99</u>	<u>30,535,787.39</u>

Certified Correct:


MARICORR R. EUMAGUE
Accountant III

Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
 Tanay, Rizal

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601)
AS AT DECEMBER 31, 2025

ASSETS	<u>2025</u>	<u>2024</u>
Current Assets		
Cash and Cash Equivalents	<u>410,476,169.10</u>	<u>354,521,664.50</u>
Cash on Hand	230.00	
Cash-Collecting Officers	230.00	
Cash in Bank-Local Currency	<u>410,475,939.10</u>	<u>354,521,664.50</u>
Cash in Bank-Local Currency, Current Account	410,475,939.10	354,521,664.50
Receivables	<u>95,524,037.26</u>	<u>188,691,628.25</u>
Loans and Receivable Accounts	<u>7,498,971.31</u>	<u>7,538,365.26</u>
Accounts Receivable	7,894,358.33	7,933,739.33
<i>Allowance for Impairment-Accounts Receivable</i>	<u>(395,387.02)</u>	<u>(395,374.07)</u>
<i>Net Value- Accounts Receivable</i>	7,498,971.31	7,538,365.26
Lease Receivable	<u>329,468.86</u>	
Operating Lease Receivable	329,468.86	
Inter-Agency Receivables	<u>86,225,831.21</u>	<u>89,672,850.61</u>
Due from National Government Agencies	86,225,831.21	89,672,850.61
Intra-Agency Receivables	<u>4,088.49</u>	<u>89,672,800.00</u>
Due from Other Funds	4,088.49	89,672,800.00
Other Receivables	<u>1,465,677.39</u>	<u>1,807,612.38</u>
Receivables-Disallowances/Charges	1,057,341.66	1,366,856.49
Due from Officers and Employees	388,636.98	421,057.14
Other Receivables	19,698.75	19,698.75
Inventories	<u>14,139,373.98</u>	<u>10,727,595.70</u>
Inventory Held for Sale	<u>6,991,395.02</u>	<u>2,974,062.08</u>
Merchandise Inventory	6,991,395.02	2,974,062.08
Inventory Held for Consumption	<u>3,560,460.14</u>	<u>7,647,172.06</u>
Office Supplies Inventory	2,718,359.54	3,570,567.41
Accountable Forms, Plates and Stickers Inventory	448,716.83	267,480.01

Medical, Dental and Laboratory Supplies Inventory		75,498.15
Agricultural and Marine Supplies Inventory		44,631.50
Textbooks and Instructional Materials Inventory		3,106,689.00
Chemical and Filtering Supplies Inventory		20,442.00
Construction Materials Inventory		216,915.00
Other Supplies and Materials Inventory	393,383.77	344,948.99
Semi-Expendable Machinery and Equipment	3,587,518.82	106,361.56
Semi-Expendable Office Equipment	1,314,998.30	87,445.78
Semi-Expendable Information and Communications Technology Equipment	133,294.94	9,928.10
Semi-Expendable Medical Equipment	470,240.00	
Semi-Expendable Other Equipment	1,662,935.58	8,987.68
Semi-Expendable Furniture and Fixtures	6,050.00	
Other Current Assets	8,003,840.67	2,458,986.68
Advances		18,656.50
Advances to Officers and Employees		18,656.50
Prepayments	8,003,840.67	2,440,330.18
Advances to Contractors	1,488,682.75	596,960.12
Prepaid Insurance	2,454,316.59	1,403,925.22
Prepaid Subscription	4,060,841.33	439,444.84
Total Current Assets	528,143,421.01	556,399,875.13
Non-Current Assets		
Investment Property	37,473,281.33	38,891,107.51
Land and Buildings	37,473,281.33	38,891,107.51
Investment Property, Buildings	44,974,910.48	45,231,910.48
<i>Buildings</i>	(7,501,629.15)	(6,340,802.97)
<i>Accumulated Impairment Losses-Investment Property, Net Value</i>	37,473,281.33	38,891,107.51
Property, Plant and Equipment	386,073,079.30	393,525,710.39
Land	30,289,430.00	30,289,430.00
Land	30,289,430.00	30,289,430.00
<i>Accumulated Impairment Losses- Land Net Value</i>	30,289,430.00	30,289,430.00
Land Improvements	10,713,791.31	13,069,500.68
Other Land Improvements	33,761,035.38	33,761,035.38
<i>Accumulated Depreciation-Other Land Improvements Improvements</i>	(23,047,244.07)	(20,691,534.70)
<i>Net Value</i>	10,713,791.31	13,069,500.68

Infrastructure Assets	2,841,318.07	788,223.06
Water Supply Systems	5,945,151.26	5,479,476.26
<i>Accumulated Depreciation-Water Supply Systems</i>	(4,681,719.79)	(4,691,253.20)
<i>Accumulated Impairment Losses-Water Supply Systems</i>		
<i>Net Value</i>	1,263,431.47	788,223.06
Power Supply Systems	1,642,918.80	
<i>Accumulated Depreciation - Power Supply Systems</i>	(65,032.20)	
<i>Accumulated Impairment Losses-Power Supply Systems</i>		
<i>Net Value</i>	1,577,886.60	
Buildings and Other Structures	217,588,737.50	224,315,488.29
School Buildings	375,924,045.68	381,807,808.14
<i>Accumulated Depreciation-School Buildings</i>	(193,617,306.68)	(190,813,658.64)
<i>Accumulated Impairment Losses-School Buildings</i>		
<i>Net Value</i>	182,306,739.00	190,994,149.50
Hospitals and Health Centers		24,892,560.02
<i>Accumulated Depreciation-School Buildings</i>		(262,754.80)
<i>Accumulated Impairment Losses-School Buildings</i>		
<i>Net Value</i>		24,629,805.22
Hostels and Dormitories	1,205,825.00	1,205,825.00
<i>Accumulated Depreciation-Hostels and Dormitories</i>	(1,145,533.75)	(1,145,533.75)
<i>Accumulated Impairment Losses-Hostels and Dormitories</i>		
<i>Net Value</i>	60,291.25	60,291.25
Other Structures	59,621,629.62	30,841,044.60
<i>Accumulated Depreciation-Other Structures</i>	(24,399,922.37)	(22,209,802.28)
<i>Accumulated Impairment Losses-Other Structures</i>		
<i>Net Value</i>	35,221,707.25	8,631,242.32
Machinery and Equipment	106,031,936.82	115,266,129.16
Office Equipment	47,479,555.02	41,717,926.96
<i>Accumulated Depreciation-Office Equipment</i>	(32,401,128.84)	(25,909,408.65)
<i>Accumulated Impairment Losses-Office Equipment</i>		
<i>Net Value</i>	15,078,426.18	15,808,518.31
Information and Communication Technology Equipment	148,805,039.44	134,972,573.44
<i>Communication</i>	(105,454,628.91)	(84,819,431.57)
<i>Technology Equipment</i>		
<i>Communication</i>		
<i>Technology Equipment</i>		
<i>Net Value</i>	43,350,410.53	50,153,141.87
Agricultural and Forestry Equipment	1,505,701.89	1,632,701.89
<i>Equipment</i>	(1,398,138.84)	(1,368,684.60)
<i>Forestry Equipment</i>		
<i>Net Value</i>	107,563.05	264,017.29
Communication Equipment	5,897,387.00	3,470,697.00
<i>Accumulated Depreciation-Communication Equipment</i>	(2,753,894.81)	(2,257,738.14)
<i>Equipment</i>		
<i>Net Value</i>	3,143,492.19	1,212,958.86

Disaster Response and Rescue Equipment	97,800.00	97,800.00
<i>Rescue Equipment</i>	(61,940.00)	(52,649.00)
<i>Rescue Equipment</i>		
<i>Net Value</i>	<u>35,860.00</u>	<u>45,151.00</u>
Medical Equipment	8,077,335.38	3,572,335.38
<i>Accumulated Depreciation-Medical Equipment</i>	(3,117,833.25)	(2,889,352.84)
<i>Accumulated Impairment Losses-Medical Equipment</i>		
<i>Net Value</i>	<u>4,959,502.13</u>	<u>682,982.54</u>
Sports Equipment	1,801,100.00	1,801,100.00
<i>Accumulated Depreciation-Sports Equipment</i>	(1,525,588.38)	(1,382,105.13)
<i>Accumulated Impairment Losses-Sports Equipment</i>		
<i>Net Value</i>	<u>275,511.62</u>	<u>418,994.87</u>
Technical and Scientific Equipment	75,130,524.82	74,934,024.82
<i>Equipment</i>	(48,637,585.33)	(42,887,093.75)
<i>Equipment</i>		
<i>Net Value</i>	<u>26,492,939.49</u>	<u>32,046,931.07</u>
Other Equipment	40,164,333.56	38,361,410.56
<i>Accumulated Depreciation-Other Equipment</i>	(27,576,101.93)	(23,727,977.21)
<i>Accumulated Impairment Losses-Other Equipment</i>		
<i>Net Value</i>	<u>12,588,231.63</u>	<u>14,633,433.35</u>
Transportation Equipment	<u>16,602,620.16</u>	<u>8,724,946.32</u>
Motor Vehicles	34,973,293.55	25,637,391.55
<i>Accumulated Depreciation-Motor Vehicles</i>	(18,370,673.39)	(16,913,372.73)
<i>Accumulated Impairment Losses-Motor Vehicles</i>		
<i>Net Value</i>	<u>16,602,620.16</u>	<u>8,724,018.82</u>
Other Transportation Equipment		18,550.00
<i>Equipment</i>		(17,622.50)
<i>Accumulated Impairment Losses-Other Transportation</i>		
<i>Net Value</i>		<u>927.50</u>
Furniture, Fixtures and Books	<u>1,997,154.69</u>	<u>1,063,902.13</u>
Furniture and Fixtures	3,534,788.25	2,412,265.65
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(1,547,367.06)	(1,358,097.02)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>		
<i>Net Value</i>	<u>1,987,421.19</u>	<u>1,054,168.63</u>
Books	194,670.00	194,670.00
<i>Accumulated Depreciation-Books</i>	(184,936.50)	(184,936.50)
<i>Accumulated Impairment Losses-Books</i>		
<i>Net Value</i>	<u>9,733.50</u>	<u>9,733.50</u>
Other Property, Plant and Equipment	<u>8,090.75</u>	<u>8,090.75</u>
Other Property, Plant and Equipment	161,815.00	161,815.00
<i>Equipment</i>	(153,724.25)	(153,724.25)
<i>Accumulated Impairment Losses-Other Property, Plant</i>		
<i>Net Value</i>	<u>8,090.75</u>	<u>8,090.75</u>

Biological Assets	5,848,732.37	5,525,335.30
Trees, Plants and Crops	4,377,975.00	4,059,475.00
Consumable Biological Assets	1,470,757.37	1,465,860.30
Livestock Held for Consumption/Sale/Distribution	380,667.37	227,310.30
<i>Consumption/Sale/Distribution</i>		
<i>Net Value</i>	380,667.37	227,310.30
Consumption/Sale/Distribution	1,090,090.00	1,238,550.00
<i>Accumulated Impairment Losses-Trees, Plants and</i>		
<i>Crops Held for Consumption/Sale/Distribution</i>		
<i>Net Value</i>	1,090,090.00	1,238,550.00
Intangible Assets	1,276,901.87	1,247,854.17
Patents/Copyrights	58,146.50	29,098.80
<i>Accumulated Amortization-Patents/Copyrights</i>		
<i>Net Value</i>	58,146.50	29,098.80
Computer Software	1,214,120.17	1,214,120.17
<i>Accumulated Amortization-Computer Software</i>		
<i>Net Value</i>	1,214,120.17	1,214,120.17
Other Intangible Assets	4,635.20	4,635.20
<i>Accumulated Amortization-Other Intangibles Assets</i>		
<i>Net Value</i>	4,635.20	4,635.20
Other Non-Current Assets	1,657,213.77	1,411,455.04
Deposits	1,158,232.03	888,783.53
Other Deposits	1,158,232.03	888,783.53
Other Assets	498,981.74	522,671.51
<i>Accumulated Impairment Losses-Other Assets</i>		
<i>Net Value</i>	498,981.74	522,671.51
Total Non-Current Assets	432,329,208.64	440,601,462.41
TOTAL ASSETS	960,472,629.65	997,001,337.54
LIABILITIES		
Liabilities		
Current Liabilities		
Financial Liabilities	38,931,903.02	19,222,564.89
Payables	38,931,903.02	19,222,564.89
Accounts Payable	38,383,217.85	14,111,392.17
Due to Officers and Employees	548,685.17	5,111,172.72

Inter-Agency Payables	35,799,614.03	13,232,288.97
Due to BIR	2,381,200.37	1,455,789.41
Due to GSIS	257,624.13	3,482,657.53
Due to Pag-IBIG	39,279.27	42,390.21
Due to PhilHealth	71,527.44	134,452.17
Due to NGAs	32,041,924.58	7,108,941.41
Due to LGUs	1,008,058.24	1,008,058.24
Intra- Agency Payables	4,088.49	89,672,800.00
Due to Other Funds	4,088.49	89,672,800.00
Trust Liabilities	111,618,773.96	100,547,146.60
Trust Liabilities	108,247,029.29	98,639,774.17
Guaranty/Security Deposits Payable	1,753,985.97	1,517,357.60
Trust Liabilities - Disallowances/Charges	1,617,758.70	390,014.83
Unearned Revenue	45,000.00	
Other Unearned Revenue	45,000.00	
Other Payables	1,939,280.31	1,252,217.84
Other Payables	1,939,280.31	1,252,217.84
Total Current Liabilities	188,338,659.81	223,927,018.30
Total Liabilities	188,338,659.81	223,927,018.30
Total Assets less Total Liabilities	772,133,969.84	773,074,319.24
Net Assets/Equity		
Equity		
Government Equity	772,133,969.84	773,074,319.24
Accumulated Surplus/(Deficit)	772,133,969.84	773,074,319.24
Total Net Assets/Equity	772,133,969.84	773,074,319.24

Certified Correct:


MARICOR R. TUMAGUE
 Accountant III

Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
 Tanay, Rizal

STATEMENT OF FINANCIAL PERFORMANCE
ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601)
FOR THE MONTH ENDED DECEMBER 31, 2025

Revenue	<u>2024</u>	<u>2024</u>
Service and Business Income	189,145,832.70	189,486,835.35
Shares, Grants and Donations	212,773.40	
Gains	761,891.90	1,143,480.92
Other Non-Operating Income	866,484.69	
Total Revenue	<u>190,986,982.69</u>	<u>190,630,316.27</u>
Less: Current Operating Expenses		
Personnel Services	666,363,135.99	633,935,209.80
Maintenance and Other Operating Expenses	144,992,008.73	126,949,604.89
Non - Cash Expenses	47,209,298.20	35,935,970.10
Losses		2,546,373.68
Total Current Operating Expenses	<u>858,564,442.92</u>	<u>799,367,158.47</u>
Surplus/(Deficit) from Current Operations	<u>(667,577,460.23)</u>	<u>(608,736,842.20)</u>
Net Financial Assistance/Subsidy	676,922,988.22	639,184,629.59
Gains		88,000.00
Surplus/(Deficit) for the period	<u><u>9,345,527.99</u></u>	<u><u>30,535,787.39</u></u>

Certified Correct:


MARICOR R. TUMAGUE
 Accountant III

Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
 Tanay, Rizal

STATEMENT OF FINANCIAL POSITION
ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601)
AS AT DECEMBER 31, 2025

ASSETS	<u>2025</u>	<u>2024</u>
Current Assets		
Cash and Cash Equivalents	410,476,169.10	354,521,664.50
Receivables	95,524,037.26	188,691,628.25
Inventories	14,139,373.98	10,727,595.70
Other Current Assets	8,003,840.67	3,347,770.21
Total Current Assets	528,143,421.01	557,288,658.66
Non-Current Assets		
Investments	37,473,281.33	38,891,107.51
Property, Plant and Equipment	386,073,079.30	393,525,710.39
Biological Assets	5,848,732.37	5,525,335.30
Intangible Assets	1,276,901.87	1,247,854.17
Other Non-Current Assets	1,657,213.77	522,671.51
Total Non-Current Assets	432,329,208.64	439,712,678.88
Total Assets	960,472,629.65	997,001,337.54
LIABILITIES		
Current Liabilities		
Financial Liabilities	38,931,903.02	19,222,564.89
Inter-Agency Payables	35,799,614.03	13,232,288.97
Intra- Agency Payables	4,088.49	89,672,800.00
Trust Liabilities	111,618,773.96	100,547,146.60
Unearned Revenue	45,000.00	
Other Payables	1,939,280.31	1,252,217.84
Total Current Liabilities	188,338,659.81	223,927,018.30
Total Liabilities	188,338,659.81	223,927,018.30
Total Assets less Total Liabilities	772,133,969.84	773,074,319.24
NET ASSETS/EQUITY		
Accumulated Surplus/(Deficit)	772,133,969.84	773,074,319.24
Total Net Assets/Equity	772,133,969.84	773,074,319.24

Certified Correct:


MARICOR R. EUMAGUE
 Accountant III

This statement should be read in conjunction with the accompanying notes.

Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
 Tanay, Rizal

STATEMENT OF CHANGES IN NET ASSETS/EQUITY
ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601)
FOR THE MONTH ENDED DECEMBER 31, 2025

	<u>2025</u>	<u>2024</u>
Balance at January 1	773,074,319.24	781,804,483.31
Add/(Deduct):		
Changes in accounting policy	(94,827.23)	
Prior Period Adjustments/Unrecorded Income and Expenses	(11,340,493.08)	(31,051,986.49)
Other adjustments	1,022,790.25	(8,213,964.97)
Restated balance	762,661,789.18	742,538,531.85
Changes in Net Assets/Equity for the Calendar Year		
Surplus/(Deficit) for the period	9,345,527.99	30,535,787.39
Adjustment of net revenue recognized directly in net assets/equity ¹	(485,374.34)	
Others ²	612,027.01	
Total recognized revenue and expense for the period	9,472,180.66	30,535,787.39
Balance at December 31	772,133,969.84	773,074,319.24

Certified Correct:


MARICOR R. EUMAGUE
 Accountant III

*1 - Net revenue deposited with the National Treasury (revenue including constructive receipt of income by Foreign Based Agencies and income remitted by agencies thru TRA)

*2 - Direct adjustments to Net Assets/Equity which are not revenues or expenses (e.g. transfer of PPE from one unit of the agency to another directly charged to Accumulated Surplus/(Deficit))

This statement should be read in conjunction with the accompanying notes.

Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
 Tanay, Rizal

STATEMENT OF CASH FLOWS - TABULAR FORM
ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601)
FOR THE MONTH ENDED DECEMBER 31, 2025

Cash Flows From Operating Activities

Cash Inflows	FUND 011	FUND 052	FUND 062	FUND 073	TOTAL
Receipt of Notice of Cash Allocation	₱ 805,418,503.00				805,418,503.00
Receipt of Notice of Cash Allocation	805,418,503.00				805,418,503.00
Collection of Income/Revenues		34,474,917.02	18,678,888.38		53,153,805.40
Collection of service and business income		33,292,574.83	18,418,988.38		51,711,563.21
Collection of other income		211,092.19	259,900.00		470,992.19
Receipt of prior years' income		971,250.00			971,250.00
Collection of Receivables		56,829.35	443,831.14		500,660.49
Collection of loans and receivables		56,829.35	336,331.14		393,160.49
Collection of receivable from audit disallowances			107,500.00		107,500.00
Receipt of Inter-Agency Fund Transfers		78,498,790.00		40,712,989.01	119,211,779.01
Receipt of cash for the account of NGAs/LGUs/GOCCs		78,498,790.00			78,498,790.00
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs				40,712,989.01	40,712,989.01
Receipt of Intra-Agency Fund Transfers		261,716,468.96			261,716,468.96
Receipt of funds for other intra-agency transactions		261,716,468.96			261,716,468.96
Trust Receipts	5,430.00	4,485,121.32			4,490,551.32
Receipt of guaranty/security deposits	5,430.00	306,113.58			311,543.58
Receipt of customers' deposits		65,131.50			65,131.50
Collection of other trust receipts		4,113,876.24			4,113,876.24

Other Receipts	531,529.34	1,467,676.21		498,993.86	2,498,199.41
Receipt of payment for liquidated damages	46,155.00				46,155.00
Refund of overpayment of Maintenance and Other Operating Expenses		448,611.61			448,611.61
Receipt of refund of cash advances	485,374.34	1,019,064.60		492,574.00	1,997,012.94
Other miscellaneous receipts				6,419.86	6,419.86
Adjustments		22,706,364.68	5,094,507.69	87,339.41	27,888,211.78
Restoration of cash for cancelled/lost/stale checks/ADA		90,290.60	5,094,507.69	105,482.64	5,290,280.93
Restoration of cash for unreleased checks		22,972,439.59			22,972,439.59
Other adjustments - inflow		(356,365.51)		(18,143.23)	(374,508.74)
Total Cash Inflows	805,955,462.34	403,406,167.54	24,217,227.21	41,299,322.28	1,274,878,179.37
Cash Outflows					
Remittance to National Treasury	485,374.34				485,374.34
Payment of Expenses	403,041,200.27	54,056,472.84	8,429,636.09	49,378.72	465,576,687.92
Payment of personnel services	359,684,893.96	19,469,959.83	1,056,789.90		380,211,643.69
Payment of maintenance and other operating expenses	43,356,306.31	34,586,513.01	7,372,846.19	49,378.72	85,365,044.23
Purchase of Inventories		4,527,311.62	3,710,923.87	16,545.46	8,254,780.95
Purchase of inventories for sale			3,590,810.48		3,590,810.48
Purchase of inventories for distribution		371,900.00			371,900.00
Purchase of inventory held for consumption		4,155,411.62	120,113.39	16,545.46	4,292,070.47
Grant of Cash Advances	9,876,639.47	71,235,535.97	1,242,201.65	12,840,365.52	95,194,742.61
Advances for payroll	6,172,630.71	56,885,943.79	1,242,201.65	829,565.52	65,130,341.67
Advances to Special Disbursing Officer	1,728,240.00	1,461,980.00			3,190,220.00
Advances to officers and employees	1,975,768.76	12,887,612.18			14,863,380.94
Advances for special purpose/time-bound undertakings				12,010,800.00	12,010,800.00

Prepayments	88,369.67	5,771,031.08	11,722.47	5,871,123.22
Prepaid Insurance	88,369.67	5,496,081.08	11,722.47	5,596,173.22
Other prepayments		274,950.00		274,950.00
Payment of Accounts Payable		21,773,402.74	447,062.87	22,220,465.61
Remittance of Personnel Benefit Contributions and Mandatory Deductions	201,199,652.34	196,275,101.59	1,702,481.84	399,288,512.90
Remittance of taxes withheld not covered by TRA		8,745,506.66	1,331,976.69	10,188,760.48
Remittance to GSIS/Pag-IBIG/PhilHealth	156,444,960.67	187,529,594.93	370,505.15	344,345,060.75
Remittance of other payables	44,754,691.67			44,754,691.67
Release of Inter-Agency Fund Transfers	6,702,313.20			6,702,313.20
Advances to Procurement Service	6,702,313.20			6,702,313.20
Release of Intra-Agency Fund Transfers	168,171,590.00		2,594,814.43	170,766,404.43
Release of other intra-agency fund transfers - To Fund 052 representing FHE from DBM	168,171,590.00		2,594,814.43	170,766,404.43
Reversal of Unutilized NCA	1,034.88			1,034.88
Other Disbursements		241,825.00	7,044,276.70	7,476,577.89
Refund of excess income		34,267.50	3,000.00	37,267.50
Refund of excess working fund/fund transfers/ trust fund		187,459.96	225.00	187,684.96
Other Disbursements - Payment of Accounts Payable			7,041,051.70	7,041,051.70
Other Disbursements		20,097.54	190,476.19	210,573.73
Adjustments		4,136,456.54	164,552.14	5,424,416.33
Reversing entry for unreleased checks in previous year		4,135,906.27	162,077.14	5,421,391.06
Other adjustments - outflow		550.27	2,475.00	3,025.27
Total Cash Outflows	789,566,174.17	358,017,137.38	22,305,794.76	1,187,262,434.28

Net Cash Provided by (Used in) Operating Activities	16,389,288.17	45,389,030.16	1,911,432.45	23,925,994.31	87,615,745.09
Cash Flows from Investing Activities					
Cash Outflows					
Purchase/Construction of Property, Plant and Equipment	16,389,288.17	14,130,851.05	1,112,053.57		31,632,192.79
Purchase of machinery and equipment	8,037,523.17				8,037,523.17
Purchase of transportation equipment	7,862,928.57		1,112,053.57		8,974,982.14
Purchase of furniture, fixtures and books	464,696.43				464,696.43
Construction In Progress		3,092,512.50			3,092,512.50
Advances to contractors		2,296,246.27			2,296,246.27
Payment of retention fee to contractors		231,453.52			231,453.52
Payment of guaranty deposit	24,140.00	77,942.42			102,082.42
Payment of accounts payable for the construction of property, plant and equipment		8,432,696.34			8,432,696.34
Purchase of Intangible Assets		29,047.70			29,047.70
Purchase of other intangible assets		29,047.70			29,047.70
Total Cash Outflows	16,389,288.17	14,159,898.75	1,112,053.57		31,661,240.49
Net Cash Provided By (Used In) Investing Activities	(16,389,288.17)	(14,159,898.75)	(1,112,053.57)		(31,661,240.49)
Increase (Decrease) in Cash and Cash Equivalents		31,229,131.41	799,378.88	23,925,994.31	55,954,504.60
Cash and Cash Equivalents, January 1		313,944,123.82	30,782,351.44	9,795,189.24	354,521,664.50
Cash and Cash Equivalents, December 31		345,173,255.23	31,581,730.32	33,721,183.55	410,476,169.10

Certified Correct:


MARICOR R. EUMAGUE
 Accountant III

Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
 Tanay, Rizal

STATEMENT OF CASH FLOWS
ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601)
FOR THE MONTH ENDED DECEMBER 31, 2025

Cash Flows From Operating Activities

	<u>2025</u>	<u>2024</u>
Cash Inflows		
Receipt of Notice of Cash Allocation	P 805,418,503.00	P 674,551,095.44
Receipt of Notice of Cash Allocation	805,418,503.00	674,551,095.44
Collection of Income/Revenues	53,153,805.40	45,069,818.86
Collection of service and business income	51,711,563.21	44,843,593.44
Collection of other income	470,992.19	226,225.42
Receipt of prior years' income	971,250.00	
Collection of Receivables	500,660.49	117,334,989.60
Collection of loans and receivables	393,160.49	117,186,352.36
Collection of receivables from audit disallowances	107,500.00	
Collection of other receivables		148,637.24
Receipt of Inter-Agency Fund Transfers	119,211,779.01	18,667,496.10
Receipt of cash for the account of NGAs/LGUs/GOCCs	78,498,790.00	
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	40,712,989.01	18,667,496.10
Receipt of Intra-Agency Fund Transfers	261,716,468.96	
Receipt of funds for other intra-agency transactions	261,716,468.96	
Trust Receipts	4,490,551.32	5,884,830.85
Receipt of guaranty/security deposits	311,543.58	4,565,589.34
Receipt of customers' deposits	65,131.50	
Collection of other trust receipts	4,113,876.24	1,319,241.51
Other Receipts	2,498,199.41	1,389,542.56
Receipt of payment for liquidated damages	46,155.00	15,345.60
Refund of overpayment of Personnel Services		15,121.19
Refund of overpayment of Maintenance and Other Operating Expenses	448,611.61	50,954.80
Receipt of refund of cash advances	1,997,012.94	1,306,067.92
Other miscellaneous receipts	6,419.86	2,053.05

Adjustments	27,888,211.78	15,026,908.05
Restoration of cash for cancelled/lost/stale checks/ADA	5,290,280.93	976,765.61
Restoration of cash for unreleased checks	22,972,439.59	5,421,391.06
Other adjustments - Refund of unexpended balance from PS-DBM		125,559.43
Other adjustments - Due from other funds for Philhealth remittances		8,503,191.95
Other adjustments- Reversion of entry made in March 2020 General Journal for debit memo reflected in the bank statement		24,462,954.17
Other adjustments- Unrecorded sales on crop production - Feb 2021		56,581,037.57
Other adjustments- Collection of Disallowance - Provident		8,913,022.19
Other adjustments- Inflow	(374,508.74)	
Total Cash Inflows	1,274,878,179.37	877,924,681.46
Cash Outflows		
Remittance to National Treasury	485,374.34	1,264,194.16
Payment of Expenses	465,576,687.92	89,957,013.93
Payment of personnel services	380,211,643.69	24,462,954.17
Payment of maintenance and other operating expenses	85,365,044.23	56,581,037.57
Payment of expenses pertaining to/incurred in the prior years		8,913,022.19
Purchase of Inventories	8,254,780.95	8,027,031.08
Purchase of inventories for sale	3,590,810.48	22,068,902.89
Purchase of inventories for distribution	371,900.00	
Purchase of inventory held for consumption	4,292,070.47	8,027,031.08
Grant of Cash Advances	95,194,742.61	400,235,553.35
Advances for payroll	65,130,341.67	387,439,105.40
Advances to Special Disbursing Officer	3,190,220.00	
Advances to officers and employees	14,863,380.94	12,796,447.95
Advances for special purpose/time-bound undertakings	12,010,800.00	
Refund of Deposits		1,084,995.82
Payment of other deposits - Trust Liabilities		43,304.75
Payment of guaranty deposits		1,041,691.07
Prepayments	5,871,123.22	5,525,287.34
Prepaid Insurance	5,596,173.22	5,521,792.13
Other prepayments	274,950.00	3,495.21
Payment of Accounts Payable	22,220,465.61	38,612,394.07

Remittance of Personnel Benefit Contributions and Mandatory Deductions	399,288,512.90	192,390,061.29
Remittance of taxes withheld not covered by TRA	10,188,760.48	4,214,957.08
Remittance to GSIS/Pag-IBIG/PhilHealth	344,345,060.75	123,440,123.69
Remittance of personnel benefits contributions		30,933,605.52
Remittance of other payables	44,754,691.67	33,801,375.00
Release of Inter-Agency Fund Transfers	6,702,313.20	2,346,376.05
Advances to Procurement Service	6,702,313.20	2,300,679.40
Release of other inter-agency fund transfers		45,696.65
Release of Intra-Agency Fund Transfers	170,766,404.43	70,455,675.00
Release of other intra-agency fund transfers	170,766,404.43	70,455,675.00
Reversal of Unutilized NCA	1,034.88	9,741,954.26
Other Disbursements	7,476,577.89	2,289,565.90
Other disbursements		1,667,079.29
Refund of excess income	37,267.50	2,900.00
Refund of excess Working Fund/fund transfers/Trust Fund	187,684.96	
Other Disbursements - Payment of Accounts Payable	7,041,051.70	
Other Disbursements - Refund of excess tax deduction		619,586.61
Other Disbursements	210,573.73	
Adjustments	5,424,416.33	74,597,502.70
Reversing entry for unreleased checks in previous year	5,421,391.06	14,130,750.12
Other adjustments - Remittances made to Philhealth/GSIS/Pagibig due from other funds		59,614,358.62
Other adjustments - Fund transfer to Fund 062 for erroneous deposit to Fund 052		28,000.00
Other adjustments - Adjustment for Payroll Fund		823,553.86
Other adjustments - Outflow	3,025.27	840.10
Total Cash Outflows	1,187,262,434.28	896,527,604.95
Net Cash Provided by (Used in) Operating Activities	87,615,745.09	(18,602,923.49)
Cash Flows from Investing Activities		
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	31,632,192.79	38,704,784.71
Construction of infrastructure Assets		441,553.12
Purchase of machinery and equipment	8,037,523.17	6,747,036.18
Purchase of transportation equipment	8,974,982.14	8,833,860.00
Purchase of furniture, fixtures and books	464,696.43	
Construction In Progress	3,092,512.50	19,993,396.81
Advances to contractors	2,296,246.27	
Payment of retention fee to contractors	231,453.52	2,489,256.00

Payment of guaranty deposit	102,082.42	199,682.60
Payment of accounts payable for the construction of property, plant and equipment	8,432,696.34	
Purchase of Intangible Assets	<u>29,047.70</u>	<u>7,049.40</u>
Purchase of other intangible assets	29,047.70	7,049.40
Total Cash Outflows	<u>31,661,240.49</u>	<u>38,711,834.11</u>
Net Cash Provided By (Used In) Investing Activities	<u>(31,661,240.49)</u>	<u>(38,711,834.11)</u>
Increase (Decrease) in Cash and Cash Equivalents	55,954,504.60	(57,314,757.60)
Cash and Cash Equivalents, January 1	<u>354,521,664.50</u>	<u>411,836,422.10</u>
Cash and Cash Equivalents, December 31	<u><u>410,476,169.10</u></u>	<u><u>354,521,664.50</u></u>

Certified Correct:


MARICOR R. EUMAGUE
 Accountant III

Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
 Tanay, Rizal

STATEMENT OF CASH FLOWS
ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601)
FOR THE MONTH ENDED DECEMBER 31, 2025

Cash Flows From Operating Activities

Cash Inflows	<u>2025</u>	<u>2024</u>
Receipt of Notice of Cash Allocation	P 805,418,503.00	P 674,551,095.44
Collection of Income/Revenues	53,153,805.40	45,069,818.86
Collection of Receivables	500,660.49	117,334,989.60
Receipt of Inter-Agency Fund Transfers	119,211,779.01	18,667,496.10
Receipt of Intra-Agency Fund Transfers	261,716,468.96	
Trust Receipts	4,490,551.32	5,884,830.85
Other Receipts	2,498,199.41	1,389,542.56
Adjustments	27,888,211.78	15,026,908.05
Total Cash Inflows	<u>1,274,878,179.37</u>	<u>877,924,681.46</u>
Cash Outflows		
Remittance to National Treasury	485,374.34	1,264,194.16
Payment of Expenses	465,576,687.92	89,957,013.93
Purchase of Inventories	8,254,780.95	8,027,031.08
Grant of Cash Advances	95,194,742.61	400,235,553.35
Refund of Deposits		1,084,995.82
Prepayments	5,871,123.22	5,525,287.34
Payment of Accounts Payable	22,220,465.61	38,612,394.07
Remittance of Personnel Benefit Contributions and Mandatory Deductions	399,288,512.90	192,390,061.29
Release of Inter-Agency Fund Transfers	6,702,313.20	2,346,376.05
Release of Intra-Agency Fund Transfers	170,766,404.43	70,455,675.00
Reversal of Unutilized NCA	1,034.88	9,741,954.26
Other Disbursements	7,476,577.89	2,289,565.90
Adjustments	5,424,416.33	74,597,502.70
Total Cash Outflows	<u>1,187,262,434.28</u>	<u>896,527,604.95</u>
Net Cash Provided by (Used in) Operating Activities	<u>P 87,615,745.09</u>	<u>P (18,602,923.49)</u>

Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
Tanay, Rizal

STATEMENT OF CASH FLOWS
ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601)
FOR THE MONTH ENDED DECEMBER 31, 2025

Cash Flows from Investing Activities

Cash Outflows		
Purchase/Construction of Property, Plant and Equipme	31,632,192.79	38,704,784.71
Purchase of Intangible Assets	29,047.70	7,049.40
Total Cash Outflows	31,661,240.49	38,711,834.11
Net Cash Provided by (Used in) Investing Activities	(31,661,240.49)	(38,711,834.11)
Increase (Decrease) in Cash and Cash Equivalents	55,954,504.60	(57,314,757.60)
Cash and Cash Equivalents, January 1	354,521,664.50	411,836,422.10
Cash and Cash Equivalents, December 31	410,476,169.10	354,521,664.50

Certified Correct:


MARICOR R. EUMAGUE
Accountant III

Republic of the Philippines
UNIVERSITY OF RIZAL SYSTEM
Tanay, Rizal

REPORT OF INCOME
(RA Books)
ALL FUNDS (FUND 01101101, 05206441, 06207512 AND 07308601)
FOR THE YEAR ENDED DECEMBER 31, 2025

GENERAL INCOME

Business Income:

School Fees	180,406,767.08
Rent/Lease Income	1,796,198.47
Income from Hostels / Dormitories and Other Like	213,500.00
Income from Printing and Publication	345,032.00
Sales Revenue	5,845,230.00
Less: Cost of Sales	(4,172,880.63)
Interest Income	20,986.71
Other Business Income	4,690,999.07
Total Business Income	189,145,832.70

Shares, Grants and Donations

Donations in Kind	212,773.40
Total Shares, Grants and Donations	212,773.40

Gains

Gain on Initial Recognition of Biological Assets	458,450.00
Gain on Sale of Biological Assets	11,165.30
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	290,876.60
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change	1,400.00
Total Gains	761,891.90

Other Non-Operating Income

Miscellaneous Income	866,484.69
Total Other Non-Operating Income	866,484.69

TOTAL INCOME

190,986,982.69

Certified Correct:


MARICOR R. EUMAGUE
Accountant III