

**COMPARATIVE INCOME STATEMENT
FY 2010-2013**

**AGENCY: JOSE RIZAL MEMORIAL STATE UNIVERSITY
FUND SOURCE: GENERAL APPROPRIATION ACT (GAA)**

PARTICULARS	FY 2010	FY 2011	FY 2012	FY 2013
Income				
Subsidy Income from Nat'l Gov't.	150,616,362.31	169,156,056.40	177,334,908.37	201,587,866.79
Subsidy from Central/Home Office				303,667.04
Less: Reversion on Unused Notice of Cash Allocation	(643,169.12)			
Total	149,973,193.19	169,156,056.40	177,334,908.37	201,891,533.83
Other Income				
Subsidy from other Local Offices		178,194.58		
Others (Subsidies)	-	178,194.58	-	-
Total Income	149,973,193.19	169,334,250.98	177,334,908.37	201,891,533.83
Expenses				
Personal Services				
Salaries & Wages, Regular	88,181,071.85	100,403,663.49	109,337,731.63	111,359,278.05
Salaries & Wages, Salary Differential	511,856.94	16,053.48	287,463.25	5,118.00
Salaries & Wages, Part Time	224,685.63	349,860.68	197,483.39	3,333.24
Salaries & Wages, Substitute	72,512.70			
Salaries & Wages, Casual	1,458,574.11	1,828,194.70	2,333,277.93	2,455,844.54
Salaries & Wages, Emergency Laborer	271,271.34	153,239.99	173,871.30	751,187.41
Salaries & Wages, Student Labor				
Salaries & Wages, SPES				
PERA	10,433,415.75	10,408,285.54	10,416,213.58	10,586,391.07
Representation Allowance	132,000.00	123,000.00	182,000.00	242,375.00
Transportation Allowance	132,000.00	123,000.00	158,000.00	242,375.00
Clothing Allowance	1,756,500.00	1,780,000.00	2,240,000.00	2,220,000.00
Subsistence & Laundry Allowance	51,050.00	53,275.00	51,925.00	20,967.00
Productivity Incentive Benefits	816,751.62	1,283,500.00	1,004,000.00	1,008,500.00
Other Bonuses & Allowances	980,000.00		1,461,500.00	3,062,000.00
Honoraria		211,204.65	322,001.84	375,712.88
Longevity Pay	95,000.00	45,000.00	70,000.00	60,000.00
Overtime Expenses	116,025.06	101,670.93	88,161.99	281,915.51
Cash Gift	7,937,418.85	9,318,634.84	9,866,029.14	2,236,625.00
Year-end Bonus	2,237,184.50	2,246,500.00	2,319,875.00	9,751,580.35
RLIP	10,747,245.20	12,178,691.97	13,503,535.28	13,618,885.26
Pag-IBIG Contributions	528,000.00	499,100.00	563,931.81	534,675.00
Philhealth Contributions	988,142.00	1,118,250.00	1,298,251.00	1,350,742.50
ECC Contributions	511,388.79	520,651.87	541,266.66	530,744.76
Retirement Benefits		2,348,128.00	1,848,149.00	
Terminal Leave Benefits	1,504,903.05	355,095.90	392,923.00	5,017,332.35
Other Personnel Benefits	6,993,083.36	9,869,658.99	1,914,096.40	4,899,187.39
Total PS	136,680,080.75	155,334,660.03	160,571,687.20	170,614,770.31
MOOE				
Traveling Expenses, local	989,236.35	990,096.28	1,393,866.89	2,033,371.73
Traveling Expenses, foreign				
Training Expenses	371,630.00	251,450.00	270,985.00	439,961.35
Scholarship Expenses			600,000.00	6,532,623.00
Office Supplies Expenses	944,749.66	886,086.48	1,154,236.10	
Accountable Forms Expenses	73,600.00	41,800.00	215,740.00	50,007.00
Animal/Zoological Supplies Expenses	75,540.00	167,783.00	328,895.50	398,296.90
Food Supplies Expenses	191,344.00	27,795.57	453,781.30	191,404.45
Drugs & Medicines expenses	1,390.00		305.00	300.00
Medical, Dental & Laboratory Supplies Expenses	1,374.00			17,566.00
Gasoline, Oil & Lubricants Expenses	937,508.24	1,072,273.08	1,199,473.57	1,526,104.75

COMPARATIVE INCOME STATEMENT
FY 2010-2013

AGENCY: JOSE RIZAL MEMORIAL STATE UNIVERSITY
FUND SOURCE: GENERAL APPROPRIATION ACT (GAA)

PARTICULARS	FY 2010	FY 2011	FY 2012	FY 2013
Agricultural Supplies expenses	10,880.50	4,445.00	740.00	
Textbooks and Materials	670.00	879.00		
Other Supplies Expenses	522,145.70	511,702.49	435,565.03	443,663.86
Water Expenses	797,636.29	978,246.51	1,770,190.16	1,888,190.19
Electricity Expenses	3,618,401.61	2,436,138.94	834,110.37	4,426,176.34
Cooking Gas Expenses	710.00	900.00	2,445.00	
Postage & Deliveries	17,545.50	17,802.80	46,943.00	35,587.40
Telephone Expenses, landline	128,966.20	143,822.98	271,207.51	312,811.18
Telephone Expenses, Mobile	147,849.30	88,880.89	156,303.29	146,446.67
Internet Expenses	20,968.68	77,623.24	10,740.50	117,880.38
Cable, Satellite, Telegram & Radio Expenses	8,900.00	10,200.00	21,650.00	21,093.00
Membership Dues & Contribution to Organization	46,000.00	22,000.00	20,000.00	
Awards & Indemnities	133,000.00	25,000.00		
Advertising Expenses	56,900.00	1,500.00	500.00	2,500.00
Printing & Binding Expenses	15,231.25	137,050.56	326,300.50	42,040.73
Rent Expenses	8,000.00		6,250.00	20,820.00
Representation Expenses	72,728.45	80,037.00	58,404.00	72,708.90
Transportation & Delivery Expenses	57,206.50	62,245.50	54,367.00	72,252.50
Subscription Expenses		10,800.00	16,380.00	
Survey Expenses				
Rewards & Other Claims	100,000.00	87,000.00	289,700.00	73,000.00
Legal Services	150,000.00	600.00	4,560.26	100,100.00
Auditing Services	64,231.36	77,189.00	123,272.55	86,536.04
General Services	362,394.97	562,706.43	681,767.90	1,408,669.61
Janitorial Services	-			
Security Services	189,987.31	974,382.50	1,717,284.00	1,806,119.00
Other Professional Services	132,147.92	192,000.00	207,477.45	615,825.00
Repairs & Maint., Land Improvements				21,200.00
Repairs & Maint., Electrification, Power & Energy		13,092.00	241,544.50	4,500.00
Repairs & Maint., Office Building	93,889.00	2,900.00	25,499.50	29,350.00
Repairs & Maint., School Building	358,727.95	358,780.31	136,970.25	67,450.35
Repairs & Maint., Other Structure	56,496.70	12,633.00	35,354.48	5,334.00
Repairs & Maint., Office Equipment	18,166.02	34,891.18	54,812.87	29,986.02
Repairs & Maint., Furniture & Fixtures				
Repairs & Maint., IT Equipment & Software	27,780.00	3,650.00		3,533.28
Repairs & Maint., Machineries	32,394.55	33,831.22	14,260.00	54,345.14
Repairs & Maint., Motor Vehicles	308,985.33	319,237.94	308,318.32	525,319.86
Repairs & Maint., Other Property, Plant & Equipment	12,410.00		14,075.00	
Repairs & Maint., Parks, Plazas and Monuments	46,580.00	121,660.00	110,850.00	97,115.00
Repairs & Maint., Artesian Wells, Res. Pump. & Conduits				4,480.00
Subsidy to Other Operating Units		700,000.00	299,746.56	
Donations	1,500.00			
Extra-ordinary Expenses	98,000.04	98,000.04	98,000.04	98,000.04
Miscellaneous expenses	25,000.00			
Taxes, Duties & Licenses	21,116.24	3,229.06	6,358.12	7,810.12
Fidelity Bond Premiums	173,591.25	77,595.00	178,095.00	203,550.49
Insurance Expenses	73,825.63	198,145.41	44,929.47	36,468.69
Depreciation, Office Building	52,041.60	52,041.60	52,041.60	52,041.60
Depreciation, School Building	24,907.48	22,991.52	40,892.52	22,991.52
Depreciation, Office Equipment	13,890.30	6,992.16	6,992.16	2,922.70
Depreciation, Furniture & Fixtures	1,794.68	670.92	670.92	670.92
Depreciation, IT Equipment & Software	61,695.00			

**COMPARATIVE INCOME STATEMENT
FY 2010-2013**

**AGENCY: JOSE RIZAL MEMORIAL STATE UNIVERSITY
FUND SOURCE: GENERAL APPROPRIATION ACT (GAA)**

PARTICULARS	FY 2010	FY 2011	FY 2012	FY 2013
Depreciation, Medical, Dental & Laboratory			4,280.94	4,280.94
Depreciation, Technical, Scientific Equipment	301,534.66	93,420.00	91,710.00	90,000.00
Depreciation, Motor Vehicles			115,920.00	115,920.00
Depreciation, Other Property, Plant & Equipment	69,336.12	16,813.50	19,480.50	12,634.50
Other Maintenance & Operating Expenses	656,198.92	506,380.80	633,580.75	983,124.27
Total MOOE	12,778,735.26	12,617,392.91	15,207,825.38	25,355,085.42
Financial Expenses				
Bank Charges	849.00	5,811.50		4,500.00
Documentary Stamp Expenses				50,000.00
Interest Expenses			800.00	8.38
Other Financial Charges				3,910.89
Total Financial Expenses	849.00	5,811.50	800.00	58,419.27
Total Expenses	149,459,665.01	167,957,864.44	175,780,312.58	196,028,275.00
Excess of Income Over Expenses	513,528.18	1,376,386.54	1,554,595.79	5,863,258.83

PREPARED BY:

CERTIFIED CORRECT:

EFREN G. CAGBABANUA
Budget Officer III

NATHANIEL G. DAYMIEL
Administrative Officer V
OIC - Accounting Office

**COMPARATIVE BALANCE SHEET
FY 2010-2013**

**AGENCY: JOSE RIZAL MEMORIAL STATE UNIVERSITY
FUND SOURCE: GENERAL APPROPRIATION ACT (GAA)**

PARTICULARS	FY 2010	FY 2011	FY 2012	FY 2013
<u>ASSETS</u>				
Current Assets				
Cash				
Cash - Collecting Officer	22,789.71	26,703.00	20,574.00	7,337.20
Petty Cash Fund	491.85	491.85	491.85	
Payroll Fund	107,034.72	50,708.97	20,700.18	534,079.12
Cash - National Treasury, MDS			0.70	
Cash - National Treasury, Special MDS				
Cash In Bank - Local Currency, CA	2,653,922.25	2,307,481.33	3,433,495.83	7,737,681.26
Total Cash	2,784,238.53	2,385,385.15	3,475,262.56	8,279,097.58
Receivables				
Accounts Receivables	1,000.02	1,000.02	1,000.02	(15,450.68)
Advances to Employees/Officers				74,079.15
Receivables - Disallowances/Charges	231,528.31	231,528.31	217,489.53	191,250.98
Due from Officers & Employees	564,214.74	308,085.09	110,189.34	
Other Receivables	31,809.08	35,599.63	35,599.63	35,599.63
Total Receivables	828,552.15	576,213.05	364,278.52	285,479.08
Inventories				
Office Supplies	321,387.34	457,291.84	416,488.82	1,034,544.93
Accountable Forms				54,000.00
Animal/Zoological Supplies Inventory				393.20
Foods Supplies Inventory				181,740.00
Drugs & Medicines				3,375.50
Medical, Dental & Laboratory				
Gasoline, Oil and Lubricants	405,971.58	242,480.14	315,290.81	913,611.78
Agricultural Supplies	14,890.00	14,890.00	14,890.00	15,226.59
Other Supplies	25,342.00	25,342.00	25,342.00	340,156.34
Spare Parts Inventory				96,023.78
Construction Materials Inventory				17,526.50
Total Inventories	767,590.92	740,003.98	772,011.63	2,656,598.62
Prepayments				
Prepaid Insurance	17,244.42	11,750.03	8,793.25	36,111.25
Other Prepaid Insurance				32,490.00
Guarantee Deposits	442.00	442.00	442.00	442.00
Total Current Assets	4,398,068.02	3,713,794.21	4,620,787.96	11,290,218.53
Property Plant and Equipment (PPE)				
Land	1,782,833.90	1,782,833.90	1,782,833.90	1,782,833.90
Land Improvements	550,074.71	550,074.71	550,074.71	550,074.71
Electrification, Power & Energy				
Office Building	3,533,606.79	3,533,606.79	3,533,606.79	3,533,606.79
School Building	36,134,195.25	36,134,195.25	35,193,074.57	35,193,074.57
Other Structures	136,396.71	136,396.71	261,464.37	261,464.37
Office Equipment	15,831,377.89	15,889,227.89	15,889,227.89	17,333,261.81
Furnitures & Fixtures	337,662.00	337,662.00	337,662.00	338,512.00
IT Equipment & Software	2,067,935.00	2,067,935.00	2,067,935.00	2,082,093.50
Library Books	2,274,889.31	2,274,889.31	2,274,889.31	2,352,936.81
Machineries	575,101.34	575,101.34	575,101.34	575,101.34
Agricultural Equipment				
Communication Equipment	13,500.00	13,500.00	13,500.00	13,500.00
Firefighting Equipment & Accessories	16,563.00	16,563.00	16,563.00	16,563.00

**COMPARATIVE BALANCE SHEET
FY 2010-2013**

**AGENCY: JOSE RIZAL MEMORIAL STATE UNIVERSITY
FUND SOURCE: GENERAL APPROPRIATION ACT (GAA)**

PARTICULARS	FY 2010	FY 2011	FY 2012	FY 2013
Medical, Dental & Laboratory Equipment	47,566.00	47,566.00	47,566.00	47,566.00
Military & Police Equipment				
Sports Equipment				
Technical & Scientific Equipment	5,792,335.14	5,792,335.14	5,792,335.14	5,792,335.14
Other Machineries & Equipment	615,790.75	615,790.75	615,790.75	615,790.75
Motor Vehicle	1,561,855.00	1,561,855.00	1,561,855.00	1,561,855.00
Other Property, Plant & Equipment	3,022,520.21	3,022,520.21	3,022,520.21	3,022,520.21
Artesian Wells, Reservoirs, Pumping Stations	143,955.00	143,955.00	143,955.00	143,955.00
Items in Transit				
Construction in Progress	1,563,962.50	1,563,962.50	1,563,962.50	2,188,539.75
Work/Other Animals	3,280.00	3,280.00	3,280.00	3,280.00
Total	76,005,400.50	76,063,250.50	75,247,197.48	77,408,864.65
Less: Accumulated Depreciation	11,612,421.07	12,389,851.94	12,924,540.11	(13,448,324.89)
Total Property Plant and Equipment	64,392,979.43	63,673,398.56	62,322,657.37	63,960,539.76
TOTAL ASSETS	68,791,047.45	67,387,192.77	66,943,445.33	75,250,758.29
LIABILITIES				
Current Liabilities				
Accounts Payable	2,158,462.61	424,582.40	811,342.77	2,843,771.26
Due to Officers & Employees	442,532.12	518,222.68	332,767.77	861,219.93
Due to BIR	410,106.01	323,803.55	361,631.36	370,050.44
Due to GSIS	396,940.10	362,845.94	409,096.27	403,545.81
Due to Pag-IBIG	(15,295.99)	70,815.95	(10,021.14)	(7,780.62)
Due to Philhealth	136,936.91	178,294.41	150,708.91	127,541.75
Due to NGAs				
Due to Other GOCC's	(36,338.45)	306,470.85	(28,311.69)	(30,889.08)
Due to LGUs				
Due to Other Funds				(100.00)
Performance/Bidders/Bail Bonds Payable				
Other Payables	28,646.91	23,313.03	95,633.58	196,100.08
Total Current Liabilities	3,521,990.22	2,208,348.81	2,122,847.83	4,763,459.57
Total Liabilities	3,521,990.22	2,208,348.81	2,122,847.83	4,763,459.57
Equity				
Government Equity, Beginning	65,834,353.18	65,295,505.67	65,178,843.96	66,422,193.37
Retained Operating Surplus				
Current Operations	512,302.18	1,376,386.54	1,562,313.79	345,609.92
Retained Operating Surplus				3,448,768.92
Prior Year's Adjustment	(1,077,598.13)	(1,493,048.25)	(1,920,560.25)	270,726.51
Total	(565,295.95)	(116,661.71)	(358,246.46)	4,065,105.35
Government Equity, End	65,269,057.23	65,178,843.96	64,820,597.50	70,487,298.72
TOTAL LIABILITIES & EQUITY	68,791,047.45	67,387,192.77	66,943,445.33	75,250,758.29

PREPARED BY:

CERTIFIED CORRECT:

EFREN G. CAGBABANUA
Budget Officer III

NATHANIEL G. DAYMIEL
Administrative Officer V
OIC - Accounting Office