

**COMPARATIVE INCOME STATEMENT  
FY 2010-2013**

**Agency: JOSE RIZAL MEMORIAL STATE COLLEGE  
Fund Source: Student Trust Fund**

<b>PARTICULARS</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2011</b>	<b>FY 2013</b>
<b>Income</b>				
<b>Tuition Fees</b>	<b>39,997,548.02</b>	<b>39,689,703.99</b>	<b>42,544,513.15</b>	<b>66,682,582.77</b>
<b>Miscellaneous Fee</b>				
Registration Fees	297,895.75	360,650.00	337,467.50	326,280.70
Affiliation Fees				38,096.00
Athletic and Cultural Fees	3,866,559.17	4,208,345.17	4,745,528.20	5,422,911.55
Clearance/Certification Fees	411,720.00	578,898.00	697,331.00	869,330.50
Diploma & Graduation Fees	231,945.00	347,883.50	349,015.75	485,552.00
Library Fees	3,668,623.01	4,286,453.00	4,362,957.50	4,482,861.00
Medical, Dental & Laboratory Fees	3,616,418.50	5,089,077.00	6,125,619.50	6,674,548.50
Transcript of Records Fees	330,809.00	723,601.00	830,726.00	919,977.00
<b>Other Services Income</b>	<b>26,254,673.82</b>	<b>40,215,406.91</b>	<b>41,139,635.16</b>	<b>56,987,529.42</b>
<b>Fines &amp; Penalties</b>	<b>32,201.00</b>	<b>26,961.00</b>	<b>27,061.90</b>	<b>49,297.70</b>
<b>Other Fines &amp; Penalties</b>			150.00	
<b>Other Income Collected from Students</b>	<b>38,710,845.25</b>	<b>55,837,275.58</b>	<b>58,615,492.51</b>	<b>76,256,384.37</b>
Subsidy from National Government	2,500,000.00	300,000.00		
Subsidy from Central/Home Office				1,000,000.00
Subsidy from other Local Offices		300,000.00		
Subsidy from LGUs	100,300.00			300,000.00
Subsidy from Other Government Agency				1,031,760.00
Subsidy from Other Funds	2,618,707.10	2,508,556.85	9,065,668.72	1,020,244.67
<b>Others (Subsidies)</b>	<b>5,219,007.10</b>	<b>3,108,556.85</b>	<b>9,065,668.72</b>	<b>3,352,004.67</b>
Income from Canteen Operations	2,906.03	3,914.97	11,608.12	14,514.31
Income from Dormitory Operatons	173,740.00	89,115.00	162,149.00	53,800.00
Other Business Income	4,330.00	17,037.50	172,918.43	2,560,416.94
<b>Income from Revolving Fund</b>	<b>180,976.03</b>	<b>110,067.47</b>	<b>346,675.55</b>	<b>2,628,731.25</b>
<b>Income from Grants &amp; Donations</b>	<b>206,000.00</b>	<b>191,000.00</b>	<b>225,265.50</b>	<b>-</b>
Rental Income	279,530.00	252,595.75	170,238.50	181,248.00
Seminar Fees	320,500.00	285,300.00		
Insurance Income			680.61	
Interest Income			6,434.05	60,194.45
Miscellaneous Income	55,347.24	254,960.00	136,072.24	44,468.31
<b>Income from Other Sources</b>	<b>655,377.24</b>	<b>792,855.75</b>	<b>313,425.40</b>	<b>285,910.76</b>
<b>Retained Operating Surplus</b>				
<b>TOTAL INCOME</b>	<b>84,969,753.64</b>	<b>99,729,459.64</b>	<b>111,111,040.83</b>	<b>149,205,613.82</b>
<b>DEDUCT: EXPENSES</b>				
<b>Personal Services</b>				
Salaries & Wages, Regular	1,849,687.26	1,414,311.71	6,239,433.84	6,609,392.62
Salaries & Wages, Salary Differential				
Salaries & Wages, Part Time	4,064,448.93	4,005,966.96	3,476,025.86	5,770,191.15
Salaries & Wages, Substitute	5,370.22			
Salaries & Wages, Casual	48,313.65			
Salaries & Wages, Emergency Laborer	3,857,844.11	5,897,163.40	4,984,793.57	5,420,654.65
Salaries & Wages, Student Labor	252,566.50	397,599.00	739,051.94	880,441.84
Salaries & Wages, SPES			49,500.00	
PERA	8,000.00		(152.06)	
Representation Allowance	301,500.00	539,011.65	441,000.00	438,360.82
Transportation Allowance	301,500.00	318,000.00	285,000.00	382,489.82
Clothing Allowance				
Subsistence & Laundry Allowance				
Productivity Incentive Benefits	16,000.00			
Other Bonuses & Allowances				

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PARTICULARS	FY 2010	FY 2011	FY 2011	FY 2013
Honoraria	2,669,208.75	4,508,224.94	3,042,558.38	9,375,643.95
Longivity Pay				
Overtime Expenses	486,748.65	534,703.55	850,470.36	1,060,153.54
Cash Gift	15,615.35	7,841.50	21,799.00	
Year-end Bonus	52,290.00			511,510.00
RLIP	94,873.23	147,123.48	672,173.43	761,018.99
Pag-IBIG Contributions	800.00	5,205.12	100.00	
Philhealth Contributions	2,800.00	6,346.26	20,275.00	16,162.50
ECC Contributions	6,957.85	6,590.41	20,103.82	33,652.93
Retirement Benefits				
Terminal Leave Benefits				52,366.35
Other Personnel Benefits	7,116,125.00	127,000.00	52,000.00	96,500.00
Total PS	<b>21,150,649.50</b>	<b>17,915,087.98</b>	<b>20,894,133.14</b>	<b>31,408,539.16</b>
<b>MOOE</b>				
Traveling Expenses, local	3,111,911.33	2,628,433.77	3,118,984.70	3,835,615.82
Traveling Expenses, foreign	86,604.42	51,318.51	142,117.49	
Training Expenses	1,261,219.06	902,608.89	1,035,864.75	3,198,920.46
Scholarship Expenses	222,824.00	680,497.56	250,000.00	1,946,560.00
Office Supplies Expenses	1,639,681.51	1,049,360.55	1,436,613.26	1,543,414.59
Accountable Forms Expenses	22,080.00	102,440.00	28,600.00	143,980.00
Animal/Zoological Supplies Expenses	41,810.00			141,997.00
Food Supplies Expenses	715,846.41	1,266,959.72	813,489.83	750,422.70
Drugs & Medicines expenses	9,856.00	34,624.50	20,881.20	28,231.10
Medical, Dental & Laboratory Supplies Expenses	190,503.30	548,640.75	55,397.60	102,569.49
Gasoline, Oil & Lubricants Expenses	819,793.48	828,119.29	1,137,089.98	1,784,854.03
Agricultural Supplies expenses	5,487.80		800.00	68,277.50
Textbooks and Materials	1,016,920.00	589,146.59	1,883,552.60	
Other Supplies Expenses	5,229,258.09	5,993,209.81	4,289,625.54	5,681,253.99
Water Expenses	141,568.10	106,127.70	347,127.72	574,849.47
Electricity Expenses	1,151,481.52	3,242,547.71	6,557,968.66	6,074,871.84
Cooking Gas Expenses	4,040.00	10,700.00	12,290.00	20,560.00
Postage & Deliveries	16,133.00	144,238.00	26,072.00	23,721.92
Telephone Expenses, landline	193,938.41	143,586.59	57,100.14	223,128.03
Telephone Expenses, Mobile	122,657.00	143,686.41	63,317.38	103,834.12
Internet Expenses	704,848.37	730,309.86	1,321,596.53	2,154,417.08
Cable, Satellite, Telegram & Radio Expenses	139,682.41	55,071.77	9,200.00	7,130.00
Membership Dues & Contribution to Organization	31,000.00	104,200.00	159,472.00	443,861.00
Awards & Indemnities	30,000.00			
Advertising Expenses	402,970.60	186,880.00	42,590.40	47,288.00
Printing & Binding Expenses	709,807.75	276,786.00	239,828.50	422,451.48
Rent Expenses	112,325.00	14,620.00	43,790.00	211,540.00
Representation Expenses	565,766.60	876,264.70	572,170.00	709,234.00
Transportation & Delivery Expenses	52,971.00	7,050.20	31,545.00	82,864.09
Subscription Expenses	86,953.00	47,711.00	24,558.00	33,602.00
Survey Expenses				
Rewards & Other Claims	289,000.00	107,000.00	101,000.00	250,500.00
Legal Services	120,000.00	120,000.00	120,000.00	20,400.00
Auditing Services	17,354.00	42,508.00	89,823.00	99,175.82
General Services	426,930.10	512,708.52	1,168,701.31	882,084.72
Janitorial Services				
Security Services	1,416,251.66	1,122,693.61	441,563.37	446,337.63
Other Professional Services	545,183.60	495,902.62	455,250.84	739,636.87
Repairs & Maint., Land Improvements				1,552.00
Repairs & Maint., Electrification, Power & Energy	299,511.50	522,587.56	56,280.00	691,949.76
Repairs & Maint., Office Building	381,886.95		77,716.36	320,342.30
Repairs & Maint., School Building	3,366,114.36	2,634,263.40	5,110,912.81	5,960,380.81
Repairs & Maint., Other Structure	455,775.56	1,518,437.94	1,400,719.12	622,045.26
Repairs & Maint., Office Equipment	136,669.04	64,139.90	61,680.62	88,782.90

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<b>PARTICULARS</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2011</b>	<b>FY 2013</b>
Repairs & Maint., Furniture & Fixtures	13,000.00	13,891.42		
Repairs & Maint., IT Equipment & Software	225,532.38	40,980.00	27,825.00	27,265.00
Repairs & Maint., Sports Equipment				
Repairs & Maint., Agricultural Equipment				
Repairs & Maint., Firefighting Equipment	27,800.00			
Repairs & Maint., Machineries	6,365.00	66,000.00		30,177.52
Repairs & Maint., Other Machineries & Equipment	7,800.00			63,546.40
Repairs & Maint., Motor Vehicles	510,668.73	665,998.18	620,218.83	629,945.75
Repairs & Maint., Other Transportation Equipment	120,000.00			
Repairs & Maint., Other Property, Plant & Equipment	3,540.00	1,500.00	2,100.00	84,408.00
Repairs & Maint., Other Public Structure				26,820.00
Repairs & Maint., Parks, Plazas and Monuments	3,000.00	23,180.00	33,000.00	14,780.00
Repairs & Maint., Artesian Wells, Reservoir Pump. & Conduits		149,967.16		
Subsidy to Other Operating Units		300,000.00	1,511,406.22	3,623,591.44
Subsidy to Other Funds	219,901.70	126,515.55	265,800.50	
Donations				
Extra-ordinary Expenses	15,959.80			
Miscellaneous expenses	600.00		2,430.00	
Taxes, Duties & Licenses	17,710.12	85,427.99	1,102,098.44	268,615.80
Fedility Bond Premiums		82,971.34	24,750.00	3,375.00
Insurance Expenses	121,058.21	47,209.14	281,583.31	289,761.46
Bad Debts Expenses				227,314.52
Depreciation, Electrification, Power & Energy Structures		77,711.28	77,711.28	152,591.28
Depreciation, Office Building				
Depreciation, School Building				
Depreciation, Other Structures		63,314.14	63,314.14	185,650.20
Depreciation, Office Equipment	1,305,120.00	1,577,244.63	1,348,888.12	1,677,137.66
Depreciation, Furniture & Fixtures	124,627.62	136,560.03	148,927.83	158,317.82
Depreciation, IT Equipment & Software	1,079,352.18	1,567,418.13	1,352,770.17	3,108,505.09
Depreciation, Library Books	207,492.41	306,436.43	261,046.53	293,560.64
Depreciation, Agricultural Equipment			3,569.70	5,354.55
Depreciation, Communication Equipment			4,995.00	15,716.47
Depreciation, Firefighting Equipment and Accessories	3,708.00	4,202.52	4,164.48	6,270.54
Depreciation, Medical, Dental & Laboratory	112,627.26	354,823.50	877,680.50	857,477.90
Depreciation, Criminology Equipment	6,837.94	37,243.40	1,766.76	42,543.68
Depreciation, Sports Equipment	2,386.80	9,547.20	9,547.20	10,409.70
Depreciation, Technical, Scientific Equipment	153,993.87	359,627.10	367,187.13	360,899.30
Depreciation, Other Machineries & Equipment	70,876.14	140,168.64	124,896.28	359,482.27
Depreciation, Motor Vehicles	334,778.84	415,778.85	414,870.29	2,342,821.76
Depreciation, Other Transportation Equipment				
Depreciation, Other Property, Plant & Equipment	238,581.33	277,997.37	280,248.28	1,810,888.13
Other Maintenance & Operating Expenses	3,447,340.81	5,563,278.74	4,483,598.41	2,935,021.09
<b>Total MOOE</b>	<b>34,675,274.07</b>	<b>40,400,374.17</b>	<b>46,501,685.11</b>	<b>60,094,886.75</b>
Financial Expenses				
Bank Charges	100.00	123,196.32	800.00	161,733.60
Documentary Stamp Expenses	2,895.00			
Interest Expenses	1,173,287.24	996,531.77	848,401.65	2,187,012.75
Other Financial Charges				
<b>Total Financial Expenses</b>	<b>1,176,282.24</b>	<b>1,119,728.09</b>	<b>849,201.65</b>	<b>2,348,746.35</b>
<b>Total Expenses</b>	<b>57,002,205.81</b>	<b>59,435,190.24</b>	<b>68,245,019.90</b>	<b>93,852,172.26</b>
<b>Excess of Income Over Expenses</b>	<b>27,967,547.83</b>	<b>40,294,269.40</b>	<b>42,866,020.93</b>	<b>55,353,441.56</b>

PREPARED BY:

CERTIFIED CORRECT:

EFREN G. CAGBANUA  
Budget Officer III

NATHANIEL G. DAYMIEL  
Administrative Officer V

**COMPARATIVE INCOME STATEMENT  
FY 2010-2013**

**Agency: JOSE RIZAL MEMORIAL STATE COLLEGE  
Fund Source: Student Trust Fund**

<b>PARTICULARS</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2011</b>	<b>FY 2013</b>
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OIC - Office of the Accountant

**COMPARATIVE BALANCE SHEET  
FY 2010-2013**

**Agency: JOSE RIZAL MEMORIAL STATE COLLEGE  
Fund Source: Student Trust Fund**

<b>PARTICULARS</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2011</b>	<b>FY 2013</b>
<b><u>ASSETS</u></b>				
Current Assets				
Cash				
Cash - Collecting Officer	224,809.98	314,665.23	769,098.17	940,431.52
Petty Cash Fund	(491.85)	(491.85)	(491.85)	
Payroll Fund	254,723.22	49,280.29	(12,739.00)	264,981.00
Cash - National Treasury, MDS				
Cash - National Treasury, Special MDS				
Cash In Bank - Local Currency, CA	74,135,902.65	92,179,803.04	127,582,682.14	140,116,280.72
Total Cash	74,614,944.00	92,543,256.71	128,338,549.46	141,321,693.24
Receivables				
Accounts Receivables	7,170,555.03	13,093,701.79	11,576,986.79	33,479,399.29
Less: Allowance for Doubtful Accounts				(237,304.65)
Advances to Employees/Officers	1,116.16	1,116.16		1,391,729.39
Due from Other Funds	2,536.37			
Receivables - Disallowances/Charges		(5,142.50)	697,000.00	3,139,308.00
Due from Officers & Employees	4,617,194.37	3,787,957.11	3,684,247.46	
Other Receivables	2,640,599.99	2,768,859.44	2,768,859.44	16,053,258.84
Total Receivables	14,432,001.92	19,646,492.00	18,727,093.69	53,826,390.87
Inventories				
Work In Process Inventory				42,274.00
Finished Goods Inventory				22,483.00
Merchandise Inventory				638,839.29
Office Supplies	301,707.28	485,171.38	742,916.54	1,565,811.43
Accountable Forms	15,000.00	15,000.00	65,000.00	312,000.00
Animal/Zoological Supplies Inventory				
Foods Supplies Inventory				49,300.00
Drugs & Medicines	7,200.20	7,200.20	7,200.20	7,200.20
Medical, Dental & Laboratory	171,433.50	176,611.25	176,611.25	234,313.00
Textbook & Instructional Materials	35,934.00	35,934.00	145,754.73	648,585.31
Gasoline, Oil and Lubricants	357,253.90	379,094.33	391,422.63	836,281.81
Agricultural Supplies				19,725.78
Other Supplies	117,186.75	190,336.75	219,035.75	2,294,912.53
Livestock Inventory				
Crops & Fruits Inventory				
Spare Parts Inventory				52,157.00
Construction Materials Inventory				3,830,952.86
Total Inventories	1,005,715.63	1,289,347.91	1,747,941.10	10,554,836.21
Prepayments				
Prepaid Insurance				322,968.50
Advances to Contractors				659,500.00
Other Prepaid Insurance				2,100.00
Other Current Assets				
Guarantee Deposits				
<b>Total Current Assets</b>	90,052,661.55	113,479,096.62	148,813,584.25	206,687,488.82
Property Plant and Equipment (PPE)				
Land				

**COMPARATIVE BALANCE SHEET  
FY 2010-2013**

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**Fund Source: Student Trust Fund**

<b>PARTICULARS</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2011</b>	<b>FY 2013</b>
Land Improvements	462,499.72	462,499.72	765,073.44	1,744,100.33
Electrification, Power & Energy	746,458.80	863,458.80	863,458.80	2,567,018.80
Office Building	875,305.75	1,277,554.75	1,277,554.75	1,517,942.53
School Building	20,746,667.25	20,746,667.25	22,288,592.50	26,095,467.96
Other Structures	11,079,930.72	14,539,966.93	24,022,602.40	21,029,207.25
Office Equipment	16,059,007.77	17,689,139.39	19,524,306.06	21,759,119.62
Furnitures & Fixtures	1,655,282.52	1,838,053.52	2,039,096.77	2,925,402.57
IT Equipment & Software	16,902,953.97	21,693,454.09	24,975,130.29	52,428,088.02
Library Books	2,950,792.15	3,679,331.65	3,742,701.65	4,788,743.90
Machineries	14,595.00	14,595.00	14,595.00	30,275.00
Agricultural Equipment	12,420.00	12,420.00	178,920.00	132,062.75
Communication Equipment	72,567.75	72,567.75	132,062.75	410,873.00
Firefighting Equipment & Accessories	61,389.98	61,389.98	61,389.98	126,911.98
Medical, Dental & Laboratory Equipment	3,338,382.80	9,838,382.80	10,758,482.80	10,678,653.56
Military & Police Equipment	729,374.60	866,334.60	925,226.60	1,567,226.60
Sports Equipment	106,080.00	146,860.00	146,860.00	207,752.50
Technical & Scientific Equipment	2,826,489.00	2,826,489.00	3,162,489.00	2,959,714.36
Other Machineries & Equipment	5,021,916.13	6,817,569.13	8,483,998.13	10,960,135.74
Motor Vehicle	5,554,542.31	5,608,542.31	7,315,328.92	8,443,289.92
Other Property, Plant & Equipment	1,874,564.20	2,220,101.44	41,900,897.70	48,178,308.82
Other Transportation Equipment		34,500.00	28,650.00	
Artesian Wells, Reservoirs, Pumping Stations	13,850.00	13,850.00	33,138.00	33,138.00
Items in Transit		126,552.50	126,552.50	126,552.50
Construction in Progress	9,393,024.08	14,710,627.81	17,161,200.39	30,399,309.42
Work/Other Animals				
Other Asset				55,058.80
Fixed Assets in Transit	126,552.50			
<b>Total</b>	<b>100,624,647.00</b>	<b>126,160,908.42</b>	<b>189,928,308.43</b>	<b>249,164,353.93</b>
Less: Accumulated Depreciation	14,893,198.15	21,186,294.53	27,336,043.00	(35,937,931.19)
<b>Total Property Plant and Equipment</b>	<b>85,731,448.85</b>	<b>104,974,613.89</b>	<b>162,592,265.43</b>	<b>213,226,422.74</b>
<b>TOTAL ASSETS</b>	<b>175,784,110.40</b>	<b>218,453,710.51</b>	<b>311,405,849.68</b>	<b>419,913,911.56</b>
<b><u>LIABILITIES</u></b>				
<b>Current Liabilities</b>				
Accounts Payable	2,717,607.74	2,366,297.87	2,222,046.87	19,318,646.81
Due to Officers & Employees	52,385.98	83,771.24	247,095.92	800,820.82
Due to BIR	1,023,555.36	1,021,579.60	1,092,376.67	767,837.83
Due to GSIS	72,793.82	72,964.91	114,148.02	31,424.79
Due to Pag-IBIG	8,571.50	10,416.50	10,671.50	16,005.83
Due to Philhealth	8,223.50	12,618.50	14,595.00	8,170.00
Due to NGAs	2,558,389.00	2,335,868.00	11,972,450.22	12,917,146.62
Due to Other GOCC's	48,361.25	31,881.25	27,465.09	45,555.09
Due to LGUs				710,000.00
Due to Other Funds				
Performance/Bidders/Bail Bonds Payable	115,395.00	63,900.00	63,900.00	308,327.08
Other Payables	17,994,147.41	19,974,305.70	22,228,715.88	32,015,218.01
<b>Total Current Liabilities</b>	<b>24,599,430.56</b>	<b>25,973,603.57</b>	<b>37,993,465.17</b>	<b>66,939,152.88</b>
<b>Long Term Liabilities</b>				

**COMPARATIVE BALANCE SHEET  
FY 2010-2013**

**Agency: JOSE RIZAL MEMORIAL STATE COLLEGE**

**Fund Source: Student Trust Fund**

<b>PARTICULARS</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2011</b>	<b>FY 2013</b>
Mortgage Payable	11,569,999.94	9,789,999.92	47,310,097.90	49,423,414.87
Other Liabilities				
Other Deferred Credits - BTVE	3,529,066.39	10,045,380.17	13,763,156.60	
Other Deferred Credits - Safe Loan	352,000.00	352,000.00	352,000.00	20,569,020.26
Total Deferred Credits	3,881,066.39	10,397,380.17	14,115,156.60	20,569,020.26
Total Liabilities	40,050,496.89	46,160,983.66	99,418,719.67	136,931,588.01
Equity				
Government Equity, Beginning	111,892,669.30	134,221,267.66	172,292,726.85	221,633,223.41
Retained Operating Surplus				
Current Operations	27,967,847.83	40,294,269.40	42,866,020.93	55,353,441.56
Retained Operating Surplus			2,538,752.00	
Prior Year's Adjustment	(4,126,903.62)	(2,222,810.21)	(5,710,369.77)	5,995,658.58
Total	23,840,944.21	38,071,459.19	39,694,403.16	61,349,100.14
Government Equity, End	135,733,613.51	172,292,726.85	211,987,130.01	282,982,323.55
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>175,784,110.40</b>	<b>218,453,710.51</b>	<b>311,405,849.68</b>	<b>419,913,911.56</b>

PREPARED BY:

CERTIFIED CORRECT:

EFREN G. CAGBABANUA  
Budget Officer III

NATHANIEL G. DAYMIEL  
Administrative Officer V  
OIC - Office of the Accountant