



CATANDUANES STATE UNIVERSITY
Virac, Catanduanes

CONSOLIDATED TRIAL BALANCE
FUND 101 - GENERAL FUND
As of June 30, 2022

PARTICULARS	Account Code	DEBIT	CREDIT
Petty Cash	1-01-01-020	100,000.00	
Cash - Treasury/Agency Deposit, Regular	1-01-04-010	1,063,425.16	
Due from NGAs	1-03-03-010	147,035.22	
Receivables - Disallowances/Charges	1-03-05-010	6,175.68	
Other Receivables	1-03-05-990	14,555,497.65	
Office Supplies Inventory	1-04-04-010	447,455.21	
Medical, Dental & Laboratory Supplies Inventory	1-04-04-070	88.07	
Fuel, Oil & Lubricants Inventory	1-04-04-080	37.92	
Construction Materials Inventory	1-04-04-130	144,967.03	
Other Supplies & Materials Inventory	1-04-04-990	10,117.42	
Investment Property, Buildings	1-05-01-020	29,290,881.88	
Accum Dep - Investment Property, Buildings	1-05-01-021		3,400,996.72
Land	1-06-01-010	1,851,923.92	
Other Land Improvements	1-06-02-990	53,680,637.49	
Accum Dep - Other Land Improvements	1-06-02-991		10,236,988.60
Buildings	1-06-04-010	17,385,941.84	
Accum Dep - Buildings	1-06-04-010		62,569.04
School Buildings	1-06-04-020	227,519,636.47	
Accum Dep - School Buildings	1-06-04-021		77,691,116.76
Other Structures	1-06-04-990	26,915,053.37	
Accum Dep - Other Structures	1-06-04-991		7,976,151.99
Machinery	1-06-05-010	8,219,216.90	
Accum Dep - Machinery	1-06-05-011		2,480,821.69
Office Equipment	1-06-05-020	9,246,926.84	
Accum Dep - Office Equipment	1-06-05-021		6,780,557.07
ICT Equipment	1-06-05-030	27,374,293.00	
Accum Dep - ICT Equipment	1-06-05-031		15,451,359.94
Agricultural & Forestry Equipment	1-06-05-040	4,802,422.00	
Accum Dep - Agricultural & Forestry Equipment	1-06-05-041		1,043,514.05
Communication Equipment	1-06-05-070	37,390.00	
Accum Dep - Communication Equipment	1-06-05-071		19,695.06
Medical Equipment	1-06-05-110	3,203,585.00	
Accum Dep - Medical Equipment	1-06-05-111		3,043,405.48
Sports Equipment	1-06-05-130	449,550.00	
Accum Dep - Sports Equipment	1-06-05-131		145,917.36
Technical & Scientific Equipment	1-06-05-140	20,346,227.47	

PARTICULARS	Account Code	DEBIT	CREDIT
Accum Dep - Technical & Scientific Equipment	1-06-05-141		6,972,379.22
Other Machinery & Equipment	1-06-05-990	9,324,258.00	
Accum Dep - Other Machinery & Equipment	1-06-05-991		2,249,323.47
Motor Vehicles	1-06-06-010	2,315,000.00	
Accum Dep - Motor Vehicles	1-06-06-011		1,776,274.00
Furniture & Fixtures	1-06-07-010	539,669.00	
Accum Dep - Furniture & Fixtures	1-06-07-011		287,123.75
Books	1-06-07-020	791,596.00	
Accum Dep - Books	1-06-07-021		706,416.35
Other Property Plant & Equipment	1-06-98-990	305,399.00	
Accum Dep - Other Property Plant & Equipment	1-06-98-990		299,914.23
Construction in Progress - Land Improvements	1-06-10-010	7,828,139.94	
Construction in Progress - Building & Other Structures	1-06-99-030	406,654,127.64	
Computer Software	1-08-01-020	2,449,499.00	
Advances to Officers and Employees	1-99-01-040	173,534.75	
Advances to Contractors	1-99-02-010	71,873,529.92	
Other Prepayments	1-99-02-990	641,666.67	
Accounts Payable	2-01-01-010		878,916.43
Due to BIR	2-02-01-010		6,168,678.91
Due to GSIS	2-02-01-020		464,537.58
Due to Pag-IBIG	2-02-01-030		113,520.57
Due to Philhealth	2-02-01-040		25,360.38
Due to NGAs	2-02-01-050		482,699.91
Guaranty/Security Deposits Payable	2-04-01-040		42,017,878.22
Other Payables	2-99-99-990		81,962.78
Accumulated Surplus/(Deficit)	3-01-01-010		621,320,337.89
Subsidy from National Government	4-03-01-010		371,656,333.20
Miscellaneous Income	4-06-09-990		1,897,955.00
Salaries & Wages - Regular	5-01-01-010	93,694,181.22	
Salaries & Wages - Casual/Contractual	5-01-01-020	70,971.92	
Personal Economic Relief Allowance	5-01-02-010	5,521,242.82	
Representation Allowance	5-01-02-020	481,750.00	
Transportation Allowance	5-01-02-030	481,750.00	
Clothing/Uniform Allowance	5-01-02-040	2,526,000.00	
Subsistence Allowance	5-01-02-050	38,187.50	
Laundry Allowance	5-01-02-060	5,207.33	
Honoraria	5-01-02-100	14,735,755.26	
Hazard Pay	5-01-02-110	339,641.25	
Longevity Pay	5-01-02-120	235,000.00	
Overtime & Night Pay	5-01-02-130	1,526,789.07	
Other Bonuses and Allowances	5-01-02-990	14,941,293.00	
Retirement and Life Insurance Premium	5-01-03-010	10,975,657.28	

PARTICULARS	Account Code	DEBIT	CREDIT
Pag-IBIG Contributions	5-01-03-020	278,800.00	
Philhealth Contributions	5-01-03-030	1,387,089.05	
Employees Compensation Insurance Premium	5-01-03-040	273,100.00	
Terminal Leave Benefits	5-01-04-030	825,946.43	
Other Personnel Benefits	5-01-04-990	220,000.00	
Traveling Expenses - Local	5-02-01-010	960,145.03	
Training Expenses	5-02-02-010	512,554.62	
Scholarship Grants/Expenses	5-02-02-020	15,724,179.29	
Office Supplies Expenses	5-02-03-010	5,657,581.06	
Drugs & Medicines Expenses	5-02-03-070	6,345.00	
Fuel, Oil & Lubricants Expenses	5-02-03-090	472,262.98	
Agricultural & Marine Supplies Expenses	5-02-03-100	42,310.00	
Textbooks & Instructional Materials Expenses	5-02-03-110	359,476.25	
Semi-Expendable Machinery & Equip Expenses	5-02-03-210	1,085,324.98	
Semi-Expendable F/F and Books Expenses	5-02-03-220	554,455.00	
Other Supplies & Materials Expenses	5-02-03-990	5,026,935.01	
Water Expenses	5-02-04-010	443,576.79	
Electricity Expenses	5-02-04-020	3,512,792.69	
Postage & Courier Services	5-02-05-010	66,960.80	
Telephone Expenses	5-02-05-020	65,754.00	
Internet Subscription Expenses	5-02-05-030	461,857.91	
Awards/ Rewards expense	5-02-06-010	25,000.00	
Extra Ordinary & Miscellaneous Expenses	5-02-10-030	75,000.00	
Auditing Services	5-02-11-020	39,516.75	
Other Professional Services	5-02-11-990	14,461,962.07	
Security Services	5-02-12-030	1,534,861.14	
Repairs & Maintenance - Buildings & Other Structures	5-02-13-040	9,730,519.67	
Repairs & Maintenance - Machinery & Equipment	5-02-13-050	32,579.12	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	31,855.00	
Taxes, Duties & Licenses	5-02-15-010	353,465.71	
Fidelity Bonds Premium	5-02-15-020	96,378.00	
Insurance Expenses	5-02-15-030	2,913,903.58	
Labor and Wages	5-02-16-010	11,465,774.86	
Printing & Publication Expenses	5-02-99-020	229,923.50	
Representation Expenses	5-02-99-030	153,083.00	
Membership Dues & Contribution to Organizations	5-02-99-060	111,190.00	
Subscription Expenses	5-02-99-070	454,115.00	
Other Maintenance & Operating Expenses	5-02-99-990	1,830,218.05	
Bank Charges	5-03-01-040	5,635.00	
Depreciation - Investment Property	5-05-01-010	463,772.28	
Depreciation - Land Improvements	5-05-01-020	1,414,870.98	

PARTICULARS	Account Code	DEBIT	CREDIT
Depreciation - Buldings & Other Structures	5-05-01-040	3,362,699.54	
Depreciation - Machinery & Equipment	5-05-01-050	3,636,696.55	
Depreciation - Transportation Equipment	5-05-01-060	74,642.88	
Depreciation - Furniture, Fixtures & Books	5-05-01-070	19,478.96	
Depreciation - Other PPE	5-05-01-990	9,785.01	
TOTAL		1,185,732,705.65	1,185,732,705.65

Certified Correct:

almsantos
MA. ALMA B. SANTOS
 Accountant II



CATANDUANES STATE UNIVERSITY
Virac, Catanduanes

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

FUND 101 - GENERAL FUND

For the Period Ending June 30, 2022

REVENUE	
Miscellaneous Income	1,897,955.00
Total Revenue	1,897,955.00
OPERATING EXPENSES	
Personnel Services	
Salaries & Wages - Regular	93,694,181.22
Salaries & Wages - Casual/Contractual	70,971.92
Personal Economic Relief Allowance	5,521,242.82
Representation Allowance	481,750.00
Transportation Allowance	481,750.00
Clothing/Uniform Allowance	2,526,000.00
Subsistence Allowance	38,187.50
Laundry Allowance	5,207.33
Honoraria	14,735,755.26
Hazard Pay	339,641.25
Longevity Pay	235,000.00
Overtime & Night Pay	1,526,789.07
Other Bonuses and Allowances	14,941,293.00
Retirement and Life Insurance Premium	10,975,657.28
Pag-IBIG Contributions	278,800.00
Philhealth Contributions	1,387,089.05
Employees Compensation Insurance Premium	273,100.00
Terminal Leave Benefits	825,946.43
Other Personnel Benefits	220,000.00
	148,558,362.13
Maintenance and Other Operating Expenses	
Traveling Expenses - Local	960,145.03
Training Expenses	512,554.62
Scholarship Grants/Expenses	15,724,179.29
Office Supplies Expenses	5,657,581.06
Drugs & Medicines Expenses	6,345.00
Fuel, Oil & Lubricants Expenses	472,262.98
Agricultural & Marine Supplies Expenses	42,310.00
Textbooks & Instructional Materials Expenses	359,476.25
Semi-Expendable Machinery & Equip Expenses	1,085,324.98
Semi-Expendable F/F and Books Expenses	554,455.00
Other Supplies & Materials Expenses	5,026,935.01

Water Expenses	443,576.79	
Electricity Expenses	3,512,792.69	
Postage & Courier Services	66,960.80	
Telephone Expenses	65,754.00	
Internet Subscription Expenses	461,857.91	
Awards/ Rewards expense	25,000.00	
Extra Ordinary & Miscellaneous Expenses	75,000.00	
Auditing Services	39,516.75	
Other Professional Services	14,461,962.07	
Security Services	1,534,861.14	
Repairs & Maintenance - Buildings & Other Structures	9,730,519.67	
Repairs & Maintenance - Machinery & Equipment	32,579.12	
Repairs & Maintenance - Transportation Equipment	31,855.00	
Taxes, Duties & Licenses	353,465.71	
Fidelity Bonds Premium	96,378.00	
Insurance Expenses	2,913,903.58	
Labor and Wages	11,465,774.86	
Printing & Publication Expenses	229,923.50	
Representation Expenses	153,083.00	
Membership Dues & Contribution to Organizations	111,190.00	
Subscription Expenses	454,115.00	
Other Maintenance & Operating Expenses	1,830,218.05	
Bank Charges	5,635.00	78,497,491.86
Non-Cash Expenses		
Depreciation - Investment Property	463,772.28	
Depreciation - Land Improvements	1,414,870.98	
Depreciation - Buildings & Other Structures	3,362,699.54	
Depreciation - Machinery & Equipment	3,636,696.55	
Depreciation - Transportation Equipment	74,642.88	
Depreciation - Furniture, Fixtures & Books	19,478.96	
Depreciation - Other PPE	9,785.01	8,981,946.20
Total Expenses		236,037,800.19
Surplus/(Deficit) from Current Operations		P (234,139,845.19)
Financial Assistance/Subsidy		
Subsidy from National Government		371,656,333.20
SURPLUS/(DEFICIT) FOR THE PERIOD		137,516,488.01

Certified Correct:

almsantos

MA. ALMA B. SANTOS

Accountant II



CATANDUANES STATE UNIVERSITY

Virac, Catanduanes

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FUND 101 - GENERAL FUND

As of June 30, 2022

Accumulated Surplus/(Deficit), Beginning	P	620,303,335.57
Prior Period Adjustments		1,017,002.32
Restated Balance		<u>621,320,337.89</u>
Surplus for the Period		137,516,488.01
Others		
Accumulated Surplus/(Deficit), Ending	P	<u>758,836,825.90</u>

Certified Correct:

MA. ALMA B. SANTOS

MA. ALMA B. SANTOS

Accountant II



CATANDUANES STATE UNIVERSITY
Virac, Catanduanes

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FUND 101 - GENERAL FUND
As of June 30, 2022

<u>ASSETS</u>		
Current Assets		
Cash and Cash Equivalents		
Petty Cash Fund	100,000.00	
Cash - Treasury/Agency Deposit, Regular	1,063,425.16	1,163,425.16
Receivables		
Due from NGAs	147,035.22	
Receivables - Disallowances/Charges	6,175.68	
Other Receivables	14,555,497.65	14,708,708.55
Inventories		
Office Supplies Inventory	447,455.21	
Construction Materials Inventory	144,967.03	
Other Supplies & Materials Inventory	10,117.42	602,665.65
Other Assets		
Advances		
Advances to Officers and Employees	173,534.75	
Prepayments		
Advances to Contractors	71,873,529.92	
Other Prepayments	641,666.67	72,688,731.34
Total Current Assets		89,163,530.70
Non-Current Assets		
Investment Property		
Investment Property, Buildings		29,290,881.88
Accum Dep - Investment Property, Buildings		(3,400,996.72)
		25,889,885.16
Property, Plant and Equipment		
Land		1,851,923.92
Other Land Improvements	53,680,637.49	
Accumulated Depreciation	(10,236,988.60)	43,443,648.89
School Buildings	227,519,636.47	
Accumulated Depreciation	(77,691,116.76)	149,828,519.71
Other Structures	26,915,053.37	
Accumulated Depreciation	(7,976,151.99)	18,938,901.38

Machinery	8,219,216.90		
Accumulated Depreciation	<u>(2,480,821.69)</u>	5,738,395.21	
Office Equipment	9,246,926.84		
Accumulated Depreciation	<u>(6,780,557.07)</u>	2,466,369.77	
ICT Equipment	27,374,293.00		
Accumulated Depreciation	<u>(15,451,359.94)</u>	11,922,933.06	
Agricultural & Forestry Equipment	4,802,422.00		
Accumulated Depreciation	<u>(1,043,514.05)</u>	3,758,907.95	
Communication Equipment	37,390.00		
Accumulated Depreciation	<u>(19,695.06)</u>	17,694.94	
Medical Equipment	3,203,585.00		
Accumulated Depreciation	<u>(3,043,405.48)</u>	160,179.52	
Sports Equipment	449,550.00		
Accumulated Depreciation	<u>(145,917.36)</u>	303,632.64	
Technical and Scientific Equipment	20,346,227.47		
Accum Dep - Technical and Scientific Equipment	<u>(6,972,379.22)</u>	13,373,848.25	
Other Machinery & Equipment	9,324,258.00		
Accumulated Depreciation	<u>(2,249,323.47)</u>	7,074,934.53	
Motor Vehicles	2,315,000.00		
Accumulated Depreciation	<u>(1,776,274.00)</u>	538,726.00	
Furniture & Fixtures	539,669.00		
Accumulated Depreciation	<u>(287,123.75)</u>	252,545.25	
Books	791,596.00		
Accumulated Depreciation	<u>(706,416.35)</u>	85,179.65	
Other Property Plant & Equipment	305,399.00		
Accumulated Depreciation	<u>(299,914.23)</u>	5,484.77	
Net Book Value		277,085,198.24	
Construction in Progress - Building & Other Structures		<u>406,654,127.64</u>	
Total Property Plant and Equipment			691,567,465.82
Intangible Assets			
Computer Software			<u>2,449,499.00</u>
Total Non-Current Assets			<u>719,906,849.98</u>
TOTAL ASSETS			P <u><u>809,070,380.68</u></u>

LIABILITIES

Current Liabilities

Accounts Payable	878,916.43
Due to Officers and Employees	-
Tax Refunds Payable	-
Due to BIR	6,168,678.91
Due to GSIS	464,537.58
Due to Pag-IBIG	113,520.57

Due to Philhealth	25,360.38	
Due to NGAs	482,699.91	
Guaranty/Security Deposits Payable	42,017,878.22	
Other Payables	81,962.78	
TOTAL LIABILITIES		P 50,233,554.78
TOTAL ASSETS LESS TOTAL LIABILITES		P 758,836,825.90
	<u>EQUITY</u>	
Accumulated Surplus/(Deficit)		P 758,836,825.90

Certified Correct:

almsantos
MA. ALMA B. SANTOS
 Accountant II