



CATANDUANES STATE UNIVERSITY

Virac, Catanduanes

TRIAL BALANCE

TLA - TRUST FUND

As of June 30, 2022

PARTICULARS	Account Code	DEBIT	CREDIT
Cash in Bank - LCCA	1-01-02-020	31,373,261.55	
Other Receivables	1-03-05-990	3,818,252.40	
Water Supply Systems	1-06-03-040	102,950.00	
Accum Dep - Water Supply Systems	1-06-03-041		22,820.56
Office Equipment	1-06-05-020	92,780.00	
Accum Dep - Office Equipment	1-06-05-021		58,133.72
Information & Communication Tecnology Equip	1-06-05-030	1,867,927.15	
Accum Dep - ICT Equipment	1-06-05-031		281,514.45
Agricultural & Forestry Equipment	1-06-05-040	149,950.00	
Accum Dep - Agricultural & Forestry Equipment	1-06-05-041		35,613.00
Communication Equipment	1-06-05-070	15,000.00	
Accum Dep - Communication Equipment	1-06-05-071		5,145.79
Technical & Scientific Equipment	1-06-05-140	4,146,676.00	
Accum Dep - Technical & Scientific Equipment	1-06-05-141		888,622.62
Computer Software	1-08-01-020	8,000,000.00	
Accounts Payable	2-01-01-010		37,842.00
Due to BIR	2-02-01-010		94,603.76
Due to Pag-IBIG	2-02-01-030		2,500.00
Due to NGAs	2-02-01-050		26,770,214.18
Trust Liabilities	2-04-01-010		2,610,033.49
Guaranty/Security Deposits Payable	2-04-01-040		2,020,870.82
Other Payables	2-99-99-990		3,818,252.40
Accumulated Surplus/(Deficit)	3-01-01-010		4,092,818.16
Income from Grants & Donations in Kind	4-04-02-020		9,104,850.00
Miscellaneous Income	4-06-09-990		51,245.74
Depreciation - Infra	5-05-01-030	4,890.12	
Depreciation - Machinery & Equipment	5-05-01-050	323,393.47	
GRAND TOTAL		P 49,895,080.69	P 49,895,080.69

Certified Correct:


MA. ALMA B. SANTOS

Accountant II



CATANDUANES STATE UNIVERSITY

Virac, Catanduanes

CASH FLOW STATEMENT

TLA - TRUST FUND

June 30, 2022

CASH FLOW FROM OPERATING ACTIVITIES

Cash Inflows:

Cash Receipt of Grants, Donations, Trust	11,471,542.01	
Total Cash Inflows		P 11,471,542.01

Cash Outflows:

Cash Payment of Operating Expenses	863,192.87	
Remittance to Bureau of Treasury	565,950.00	
Refund of excess fund transfer from other NGAs	2,321,456.60	
Remittance of Tax withheld not covered with TRA	271,899.68	
Total Cash Outflows		4,022,499.15

Cash Provided by Operating Activities P **7,449,042.86**

CASH FLOW FROM INVESTING ACTIVITIES

Cash Outflows

Purchase of Property, Plant & Equipment	9,104,850.00	
Payment of retention fee	P 42,150.00	
Total Cash Outflows		9,147,000.00

Cash Provided by Investing Activities P **(9,147,000.00)**

Total Cash Provided by Operating & Investing Activities P **(1,697,957.14)**

Add: Cash Balance, January 1, 2022

Cash Collecting Officer	P -	
Petty Cash Fund		
Cash in Bank-Local Currency Current Account	33,071,218.69	33,071,218.69

Cash Balance Ending March 31, 2022 P **31,373,261.55**

Details:

Cash in Bank-Local Currency Current Account	31,373,261.55	
	P <u>31,373,261.55</u>	

Certified Correct:

Alma B. Santos
MA. ALMA B. SANTOS
Accountant II



CATANDUANES STATE UNIVERSITY
Virac, Catanduanes

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
TLA - TRUST FUND
For the Quarter Ending June 30, 2022

Revenue		
Miscellaneous Income		51,245.74
Total Revenue		<u>9,156,095.74</u>
Expenses		
Non Cash Expenses		
Depreciation - Infrastructure Assets	4,890.12	
Depreciation - Machinery & Equipment	<u>323,393.47</u>	<u>328,283.59</u>
Total Operating Expenses		<u>328,283.59</u>
SURPLUS/(DEFICIT) FROM CURRENT OPERATIONS		<u>8,827,812.15</u>
SURPLUS/(DEFICIT) FOR THE PERIOD		<u><u>8,827,812.15</u></u>



CATANDUANES STATE UNIVERSITY
Virac, Catanduanes

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY
TLA - TRUST FUND
June 30, 2022

Accumulated Surplus/(Deficit), beginning	P	4,092,818.16
Retained Earnings Surplus		
Current Operations		<u>8,827,812.15</u>
Accumulated Surplus/(Deficit), ending	P	<u><u>12,920,630.31</u></u>

Certified Correct:

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MA. ALMA B. SANTOS
Accountant II



CATANDUANES STATE UNIVERSITY
Virac, Catanduanes

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
TLA - TRUST FUND
As of June 30, 2022

	<u>ASSETS</u>		
Current Assets			
<i>Cash and Cash Equivalents</i>			
Cash in Bank - Local Currency, Current Account		<u>31,373,261.55</u>	
<i>Receivables</i>			
Other Receivables	<u>3,818,252.40</u>	3,818,252.40	
Total Current Assets			35,191,513.95
Non-current Assets			
<i>Property, Plant & Equipment</i>			
Water Supply Systems	102,950.00		
Accumulated Depreciation	<u>(22,820.56)</u>	80,129.44	
Office Equipment	92,780.00		
Accumulated Depreciation	<u>(58,133.72)</u>	34,646.28	
ICT Equipment	1,867,927.15		
Accumulated Depreciation	<u>(281,514.45)</u>	1,586,412.70	
Agricultural & Forestry Equipment	149,950.00		
Accumulated Depreciation	<u>(35,613.00)</u>	114,337.00	
Communication Equipment	15,000.00		
Accumulated Depreciation	<u>(5,145.79)</u>	9,854.21	
Technical and Scientific Equipment	4,146,676.00		
Accumulated Depreciation	<u>(888,622.62)</u>	3,258,053.38	
Computer Software		8,000,000.00	
Total Non-Current Assets			<u>13,083,433.01</u>
TOTAL ASSETS			P 48,274,946.96

	<u>LIABILITIES</u>		
Current Liabilities			
Accounts Payable		37,842.00	
<i>Inter-Agency Payables</i>			
Due to BIR	94,603.76		
Due to Pag-IBIG	2,500.00		
Due To NGAs	<u>26,770,214.18</u>	26,867,317.94	

Trust Liabilities	2,610,033.49	
Guaranty/Security Deposits Payable	2,020,870.82	
Total Liabilities		<u>35,354,316.65</u>
TOTAL ASSETS LESS LIABILITIES		<u>12,920,630.31</u>
	NET ASSETS/EQUITY	
Accumulated Surplus/(Deficit)		<u>12,920,630.31</u>

Certified Correct:
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