

CONSOLIDATED - FUND 101

As of March 31, 2022



CATANDUANES STATE UNIVERSITY

Virac, Catanduanes

CONSOLIDATED TRIAL BALANCE

FUND 101 - GENERAL FUND

As of March 31, 2022

PARTICULARS	Account Code	DEBIT	CREDIT
Petty Cash	1-01-01-020	100,000.00	
Cash - Treasury/Agency Deposit, Regular	1-01-04-010	179,500.00	
Due from NGAs	1-03-03-010	147,035.22	
Other Receivables	1-03-05-990	15,810,834.13	
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		3,169,110.58
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		9,529,553.11
School Buildings	1-06-04-020	202,545,693.84	
Accum Dep - School Buildings	1-06-04-021		76,293,037.68
Other Structures	1-06-04-990	26,915,053.37	
Accum Dep - Other Structures	1-06-04-991		7,724,453.34
Machinery	1-06-05-010	8,219,216.90	
Accum Dep - Machinery	1-06-05-011		2,320,435.48
Office Equipment	1-06-05-020	9,161,926.84	
Accum Dep - Office Equipment	1-06-05-021		6,520,439.21
ICT Equipment	1-06-05-030	23,918,395.00	
Accum Dep - ICT Equipment	1-06-05-031		14,770,105.48
Agricultural & Forestry Equipment	1-06-05-040	1,822,422.00	
Accum Dep - Agricultural & Forestry Equipment	1-06-05-041		1,025,091.14
Communication Equipment	1-06-05-070	37,390.00	
Accum Dep - Communication Equipment	1-06-05-071		18,112.53
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		135,240.48
Technical & Scientific Equipment	1-06-05-140	20,346,227.47	
Accum Dep - Technical & Scientific Equipment	1-06-05-141		6,506,206.91
Other Machinery & Equipment	1-06-05-990	9,307,058.00	
Accum Dep - Other Machinery & Equipment	1-06-05-991		1,969,595.59
Motor Vehicles	1-06-06-010	2,315,000.00	
Accum Dep - Motor Vehicles	1-06-06-011		1,738,952.56

PARTICULARS	Account Code	DEBIT	CREDIT
Furniture & Fixtures	1-06-07-010	539,669.00	
Accum Dep - Furniture & Fixtures	1-06-07-011		275,705.93
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	385,025,384.04	
Computer Software	1-08-01-020	2,449,499.00	
Advances for Payroll	1-99-01-020	741,630.31	
Advances to Officers and Employees	1-99-01-040	51,854.75	
Advances to Contractors	1-99-02-010	50,493,387.61	
Other Prepayments	1-99-02-990	641,666.67	
Accounts Payable	2-01-01-010		1,627,293.42
Due to BIR	2-02-01-010		6,333,069.38
Due to GSIS	2-02-01-020		3,201,496.93
Due to Pag-IBIG	2-02-01-030		122,786.80
Due to Philhealth	2-02-01-040		5,728.58
Due to NGAs	2-02-01-050		482,699.91
Guaranty/Security Deposits Payable	2-04-01-040		36,245,948.09
Other Payables	2-99-99-990		431,975.83
Accumulated Surplus/(Deficit)	3-01-01-010		621,323,162.21
Subsidy from National Government	4-03-01-010		148,181,637.35
Miscellaneous Income	4-06-09-990		203,845.77
Salaries & Wages - Regular	5-01-01-010	45,382,665.31	
Salaries & Wages - Casual/Contractual	5-01-01-020	25,992.92	
Personal Economic Relief Allowance	5-01-02-010	2,667,681.87	
Representation Allowance	5-01-02-020	244,000.00	
Transportation Allowance	5-01-02-030	244,000.00	
Subsistence Allowance	5-01-02-050	15,012.50	
Laundry Allowance	5-01-02-060	2,047.14	
Honoraria	5-01-02-100	4,875,510.74	
Hazard Pay	5-01-02-110	135,856.50	
Longevity Pay	5-01-02-120	205,000.00	
Overtime & Night Pay	5-01-02-130	756,105.71	
Retirement and Life Insurance Premium	5-01-03-010	3,764,388.57	
Pag-IBIG Contributions	5-01-03-020	134,700.00	
Philhealth Contributions	5-01-03-030	650,307.76	
Employees Compensation Insurance Premium	5-01-03-040	94,600.00	
Terminal Leave Benefits	5-01-04-030	168,389.03	
Traveling Expenses - Local	5-02-01-010	303,147.72	
Training Expenses	5-02-02-010	87,150.00	
Scholarship Grants/Expenses	5-02-02-020	103,972.65	

PARTICULARS	Account Code	DEBIT	CREDIT
Office Supplies Expenses	5-02-03-010	897,287.35	
Drugs & Medicines Expenses	5-02-03-070	6,345.00	
Fuel, Oil & Lubricants Expenses	5-02-03-090	356,865.05	
Agricultural & Marine Supplies Expenses	5-02-03-100	42,310.00	
Textbooks & Instructional Materials Expenses	5-02-03-110	33,074.50	
Semi-Expendable Machinery & Equip Expenses	5-02-03-210	1,052,465.98	
Semi-Expendable F/F and Books Expenses	5-02-03-220	276,399.00	
Other Supplies & Materials Expenses	5-02-03-990	1,297,423.00	
Water Expenses	5-02-04-010	153,475.05	
Electricity Expenses	5-02-04-020	1,282,778.27	
Postage & Courier Services	5-02-05-010	29,095.00	
Telephone Expenses	5-02-05-020	5,136.00	
Internet Subscription Expenses	5-02-05-030	31,814.94	
Extra Ordinary & Miscellaneous Expenses	5-02-10-030	37,500.00	
Auditing Services	5-02-11-020	8,678.00	
Other Professional Services	5-02-11-990	6,258,024.28	
Security Services	5-02-12-030	1,049,161.44	
Repairs & Maintenance - Buildings & Other Structures	5-02-13-040	9,730,519.67	
Taxes, Duties & Licenses	5-02-15-010	336,157.84	
Fidelity Bonds Premium	5-02-15-020	43,878.00	
Insurance Expenses	5-02-15-030	2,903,129.98	
Labor and Wages	5-02-16-010	3,962,104.71	
Printing & Publication Expenses	5-02-99-020	163,772.00	
Representation Expenses	5-02-99-030	102,903.00	
Membership Dues & Contribution to Organizations	5-02-99-060	14,000.00	
Subscription Expenses	5-02-99-070	292,115.00	
Other Maintenance & Operating Expenses	5-02-99-990	802,058.34	
Depreciation - Investment Property	5-05-01-010	231,886.14	
Depreciation - Land Improvements	5-05-01-020	707,435.49	
Depreciation - Buldings & Other Structures	5-05-01-040	1,650,352.77	
Depreciation - Machinery & Equipment	5-05-01-050	1,758,355.51	
Depreciation - Transportation Equipment	5-05-01-060	37,321.44	
Depreciation - Furniture, Fixtures & Books	5-05-01-070	8,061.14	
Depreciation - Other PPE	5-05-01-990	9,785.01	
TOTAL		954,205,420.35	954,205,420.35

Certified Correct:

alma santos

MA. ALMA B. SANTOS

Accountant II



CATANDUANES STATE UNIVERSITY

Virac, Catanduanes

CONSOLIDATED STATEMENT OF CASH FLOWS

FUND 101 - GENERAL FUND

March 31, 2022

CASH FLOW FROM OPERATING ACTIVITIES

Cash Inflows:

Receipt of Notice of Cash Allocation (NCA)	P	<u>136,836,795.00</u>	
Collection of Income/Revenue			
Collection of Receivables			
Receipt of refunds of cash advances and overpayment of expenses			
Other Receipts		<u>179,500.00</u>	
Total Cash Inflows			137,016,295.00

Cash Outflows:

Cash Payment of Operating Expenses		61,480,520.84	
Cash Payment of payables incurred in operations		2,944,205.12	
Cash Purchase of Inventories		7,197,799.79	
Lapsed NCA		221.32	
Granting of Cash Advances/ Petty Cash Fund		2,799,229.29	
Remittance of PAGIBIG/GSIS/PHILHEALTH Payable		13,553,160.96	
Refund of Performance/Bidders/Retention Payable		<u>118,104.34</u>	
Total Cash Outflows			<u>88,093,241.66</u>

Cash Provided by Operating Activities

48,923,053.34

CASH FLOW FROM INVESTING ACTIVITIES

Cash Outflows:

Cash Purchase of PPE		<u>48,743,553.34</u>	
Total Cash Outflows			<u>48,743,553.34</u>

Cash Provided by Investing Activities

(48,743,553.34)

Total Cash Provided by Operating, Investing and Financing Activities

179,500.00

Add: Cash Balance, January 1, 2022

Cash - Treasury/Agency Deposit, Regular		-	
Petty Cash Fund		<u>100,000.00</u>	<u>100,000.00</u>

Cash Balance Ending March 31, 2022

P 279,500.00

Details:

Petty Cash		100,000.00	
Cash - Treasury/Agency Deposit, Regular		<u>179,500.00</u>	
	P	<u><u>279,500.00</u></u>	

Certified Correct:

MA. ALMA B. SANTOS
MA. ALMA B. SANTOS
Accountant II



CATANDUANES STATE UNIVERSITY
Virac, Catanduanes

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

FUND 101 - GENERAL FUND

For the Period Ending March 31, 2022

REVENUE

Miscellaneous Income

203,845.77

Total Revenue

203,845.77

OPERATING EXPENSES

Personnel Services

Salaries & Wages - Regular	45,382,665.31
Salaries & Wages - Casual/Contractual	25,992.92
Personal Economic Relief Allowance	2,667,681.87
Representation Allowance	244,000.00
Transportation Allowance	244,000.00
Clothing/Uniform Allowance	-
Subsistence Allowance	15,012.50
Laundry Allowance	2,047.14
Honoraria	4,875,510.74
Hazard Pay	135,856.50
Longevity Pay	205,000.00
Overtime & Night Pay	756,105.71
Retirement and Life Insurance Premium	3,764,388.57
Pag-IBIG Contributions	134,700.00
Philhealth Contributions	650,307.76
Employees Compensation Insurance Premium	94,600.00
Terminal Leave Benefits	168,389.03
Other Personnel Benefits	-

59,366,258.05

Maintenance and Other Operating Expenses

Traveling Expenses - Local	303,147.72
Training Expenses	87,150.00
Scholarship Grants/Expenses	103,972.65
Office Supplies Expenses	897,287.35
Drugs & Medicines Expenses	6,345.00
Fuel, Oil & Lubricants Expenses	356,865.05
Agricultural & Marine Supplies Expenses	42,310.00
Semi-Expendable Machinery & Equip Expenses	1,052,465.98
Semi-Expendable F/F and Books Expenses	276,399.00
Other Supplies & Materials Expenses	1,297,423.00
Water Expenses	153,475.05
Electricity Expenses	1,282,778.27

Postage & Courier Services	29,095.00	
Telephone Expenses	5,136.00	
Internet Subscription Expenses	31,814.94	
Extra Ordinary & Miscellaneous Expenses	37,500.00	
Auditing Services	8,678.00	
Other Professional Services	6,258,024.28	
Security Services	1,049,161.44	
Repairs & Maintenance - Buildings & Other Structures	9,730,519.67	
Taxes, Duties & Licenses	336,157.84	
Fidelity Bonds Premium	43,878.00	
Insurance Expenses	2,903,129.98	
Labor and Wages	3,962,104.71	
Printing & Publication Expenses	163,772.00	
Representation Expenses	102,903.00	
Membership Dues & Contribution to Organizations	14,000.00	
Subscription Expenses	292,115.00	
Other Maintenance & Operating Expenses	802,058.34	
Bank Charges	-	31,662,741.77
Non-Cash Expenses		
Depreciation - Investment Property	231,886.14	
Depreciation - Land Improvements	707,435.49	
Depreciation - Buildings & Other Structures	1,650,352.77	
Depreciation - Machinery & Equipment	1,758,355.51	
Depreciation - Transportation Equipment	37,321.44	
Depreciation - Furniture, Fixtures & Books	8,061.14	
Depreciation - Other PPE	9,785.01	4,403,197.50
Total Expenses		95,432,197.32
Surplus/(Deficit) from Current Operations		P (95,228,351.55)
Financial Assistance/Subsidy		
Subsidy from National Government		148,181,637.35
SURPLUS/(DEFICIT) FOR THE PERIOD		52,953,285.80

Certified Correct:

masantos
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 March 31, 2022

Accumulated Surplus/(Deficit), Beginning	P	619,127,211.09
Prior Period Adjustments		2,195,951.12
Restated Balance		<u>621,323,162.21</u>
Surplus for the Period		52,953,285.80
Others		
Accumulated Surplus/(Deficit), Ending	P	<u><u>674,276,448.01</u></u>

Certified Correct:

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CATANDUANES STATE UNIVERSITY

Virac, Catanduanes

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FUND 101 - GENERAL FUND

As of March 31, 2022

Accumulated Surplus/(Deficit), Beginning	P	619,127,211.09
Prior Period Adjustments		2,195,951.12
Restated Balance		<u>621,323,162.21</u>
Surplus for the Period		52,953,285.80
Others		
Accumulated Surplus/(Deficit), Ending	P	<u><u>674,276,448.01</u></u>

Certified Correct:

MA. ALMA B. SANTOS

Accountant II



CATANDUANES STATE UNIVERSITY

Virac, Catanduanes

CONSOLIDATED STATEMENT OF FINANCIAL POSITION FUND 101 - GENERAL FUND As of March 31, 2022

ASSETS

Current Assets

Cash and Cash Equivalents

Petty Cash Fund	100,000.00	
Cash - Treasury/Agency Deposit, Regular	179,500.00	279,500.00

Receivables

Due from NGAs	147,035.22	
Other Receivables	15,810,834.13	15,957,869.35

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 for Payroll	741,630.31	
Advances to Officers and Employees	51,854.75	

Prepayments

Advances to Contractors	50,493,387.61	
Other Prepayments	641,666.67	51,928,539.34

Total Current Assets

68,768,574.34

Non-Current Assets

Investment Property

Investment Property, Buildings	29,290,881.88	
Accum Dep - Investment Property, Buildings	(3,169,110.58)	26,121,771.30

Property, Plant and Equipment

Land		1,851,923.92
Other Land Improvements	53,680,637.49	
Accumulated Depreciation	(9,529,553.11)	44,151,084.38
School Buildings	202,545,693.84	
Accumulated Depreciation	(76,293,037.68)	126,252,656.16
Other Structures	26,915,053.37	
Accumulated Depreciation	(7,724,453.34)	19,190,600.03

Machinery	8,219,216.90		
Accumulated Depreciation	(2,320,435.48)	5,898,781.42	
Office Equipment	9,161,926.84		
Accumulated Depreciation	(6,520,439.21)	2,641,487.63	
ICT Equipment	23,918,395.00		
Accumulated Depreciation	(14,770,105.48)	9,148,289.52	
Agricultural & Forestry Equipment	1,822,422.00		
Accumulated Depreciation	(1,025,091.14)	797,330.86	
Communication Equipment	37,390.00		
Accumulated Depreciation	(18,112.53)	19,277.47	
Medical Equipment	3,203,585.00		
Accumulated Depreciation	(3,043,405.48)	160,179.52	
Sports Equipment	449,550.00		
Accumulated Depreciation	(135,240.48)	314,309.52	
Technical and Scientific Equipment	20,346,227.47		
Accum Dep - Technical and Scientific Equipment	(6,506,206.91)	13,840,020.56	
Other Machinery & Equipment	9,307,058.00		
Accumulated Depreciation	(1,969,595.59)	7,337,462.41	
Motor Vehicles	2,315,000.00		
Accumulated Depreciation	(1,738,952.56)	576,047.44	
Furniture & Fixtures	539,669.00		
Accumulated Depreciation	(275,705.93)	263,963.07	
Books	791,596.00		
Accumulated Depreciation	(706,416.35)	85,179.65	
Other Property Plant & Equipment	305,399.00		
Accumulated Depreciation	(299,914.23)	5,484.77	
Net Book Value		232,534,078.33	
Construction in Progress - Building & Other Structures		385,025,384.04	
Total Property Plant and Equipment			625,387,602.31
Intangible Assets			
Computer Software			2,449,499.00
Total Non-Current Assets			653,958,872.61
TOTAL ASSETS			P 722,727,446.95

LIABILITIES

Current Liabilities

Accounts Payable	1,627,293.42
Due to Officers and Employees	-
Tax Refunds Payable	-
Due to BIR	6,333,069.38
Due to GSIS	3,201,496.93
Due to Pag-IBIG	122,786.80

Due to Philhealth	5,728.58	
Due to NGAs	482,699.91	
Guaranty/Security Deposits Payable	36,245,948.09	
Other Payables	431,975.83	
TOTAL LIABILITIES		P 48,450,998.94
TOTAL ASSETS LESS TOTAL LIABILITES		P 674,276,448.01
	<u>EQUITY</u>	
Accumulated Surplus/(Deficit)		P 674,276,448.01

Certified Correct:

masantos

MA. ALMA B. SANTOS

Accountant II