



CATANDUANES STATE UNIVERSITY

Virac, Catanduanes

CONSOLIDATED TRIAL BALANCE

FUND 101 - GENERAL FUND

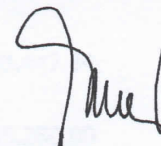
As of March 31, 2021

PARTICULARS	Account Code	DEBIT	CREDIT
Petty Cash	1-01-01-020	100,000.00	
Cash - Treasury/Agency Deposit, Regular	1-01-04-010	17,199.60	
Due from NGAs	1-03-03-010	147,035.22	
Other Receivables	1-03-05-990	82,581.43	
Office Supplies Inventory	1-04-04-010	1,039,067.95	
Medical, Dental & Laboratory Supplies Inventory	1-04-04-070	151,370.09	
Fuel, Oil & Lubricants Inventory	1-04-04-080	142,224.21	
Construction Materials Inventory	1-04-04-130	395,026.08	
Other Supplies & Materials Inventory	1-04-04-990	23,803.27	
Investment Property, Buildings	1-05-01-020	29,290,881.88	
Accum Dep - Investment Property, Buildings	1-05-01-021		2,241,566.02
Land	1-06-01-010	1,851,923.92	
Other Land Improvements	1-06-02-990	9,559,951.86	
Accum Dep - Other Land Improvements	1-06-02-991		5,041,934.69
School Buildings	1-06-04-020	223,204,279.57	
Accum Dep - School Buildings	1-06-04-021		76,417,608.24
Other Structures	1-06-04-990	15,909,407.28	
Accum Dep - Other Structures	1-06-04-991		3,301,676.01
Machinery	1-06-05-010	6,995,970.90	
Accum Dep - Machinery	1-06-05-011		1,806,781.91
Office Equipment	1-06-05-020	8,203,447.84	
Accum Dep - Office Equipment	1-06-05-021		5,607,183.88
ICT Equipment	1-06-05-030	15,935,280.00	
Accum Dep - ICT Equipment	1-06-05-031		13,118,687.98
Agricultural & Forestry Equipment	1-06-05-040	1,864,007.00	
Accum Dep - Agricultural & Forestry Equipment	1-06-05-041		1,770,807.17
Communication Equipment	1-06-05-070	92,400.00	
Accum Dep - Communication Equipment	1-06-05-071		48,592.50
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		92,532.96
Technical & Scientific Equipment	1-06-05-140	15,830,531.97	
Accum Dep - Technical & Scientific Equipment	1-06-05-141		4,820,918.53
Other Machinery & Equipment	1-06-05-990	5,808,358.00	
Accum Dep - Other Machinery & Equipment	1-06-05-991		949,624.67
Motor Vehicles	1-06-06-010	2,515,550.00	
Accum Dep - Motor Vehicles	1-06-06-011		1,780,189.30
Furniture & Fixtures	1-06-07-010	395,740.00	
Accum Dep - Furniture & Fixtures	1-06-07-011		298,551.34

PARTICULARS	Account Code	DEBIT	CREDIT
Books	1-06-07-020	761,576.00	
Accum Dep - Books	1-06-07-021		723,497.35
Other Property Plant & Equipment	1-06-98-990	961,648.00	
Accum Dep - Other Property Plant & Equipment	1-06-98-991		430,134.52
Construction in Progress - Land Improvements	1-06-99-010	10,108,867.69	
Construction in Progress - Building & Other Structures	1-06-99-030	162,850,791.24	
Computer Software	1-08-01-020	2,449,499.00	
Advances for Payroll	1-99-01-020	232,647.40	
Advances to Officers and Employees	1-99-01-040	76,282.75	
Advances to Contractors	1-99-02-010	35,396,630.52	
Accounts Payable	2-01-01-010		1,189,168.77
Due to BIR	2-02-01-010		2,164,020.70
Due to GSIS	2-02-01-020		3,203,483.30
Due to Pag-IBIG	2-02-01-030		383,599.53
Due to Philhealth	2-02-01-040		455,668.74
Due to NGAs	2-02-01-050		482,699.91
Guaranty/Security Deposits Payable	2-04-01-040		14,344,052.82
Other Payables	2-99-99-990		516,028.56
Accumulated Surplus/(Deficit)	3-01-01-010		393,402,390.66
Subsidy from National Government	4-03-01-010		87,161,104.01
Miscellaneous Income	4-06-09-990		17,646.64
Salaries & Wages - Regular	5-01-01-010	40,078,985.46	
Salaries & Wages - Casual/Contractual	5-01-01-020	1,315,434.65	
Personal Economic Relief Allowance	5-01-02-010	2,523,739.05	
Representation Allowance	5-01-02-020	200,750.00	
Transportation Allowance	5-01-02-030	200,750.00	
Subsistence Allowance	5-01-02-050	9,050.00	
Laundry Allowance	5-01-02-060	1,234.06	
Honoraria	5-01-02-100	5,379,231.05	
Hazard Pay	5-01-02-110	89,232.52	
Longevity Pay	5-01-02-120	40,000.00	
Overtime & Night Pay	5-01-02-130	636,380.03	
Retirement and Life Insurance Premium	5-01-03-010	3,608,732.82	
Pag-IBIG Contributions	5-01-03-020	109,300.00	
Philhealth Contributions	5-01-03-030	569,963.03	
Employees Compensation Insurance Premium	5-01-03-040	98,100.00	
Terminal Leave Benefits	5-01-04-030	679,108.91	
Traveling Expenses - Local	5-02-01-010	283,139.29	
Training Expenses	5-02-02-010	105,600.00	
Scholarship Grants/Expenses	5-02-02-020	48,012.65	
Office Supplies Expenses	5-02-03-010	302,260.90	
Medical, Dental & Laboratory Supplies Expenses	5-02-03-080	55,485.00	
Fuel, Oil & Lubricants Expenses	5-02-03-090	64,386.95	
Agricultural & Marine Supplies Expenses	5-02-03-100	1,690.00	
Semi-Expendable Machinery & Equipment Expenses	5-02-03-210	297,384.00	
Semi-Expendable Furniture & Books Expenses	5-02-03-220	7,800.00	
Other Supplies & Materials Expenses	5-02-03-990	989,098.50	

PARTICULARS	Account Code	DEBIT	CREDIT
Water Expenses	5-02-04-010	111,148.80	
Electricity Expenses	5-02-04-020	649,303.14	
Postage & Courier Services	5-02-05-010	28,010.00	
Telephone Expenses	5-02-05-020	1,060.00	
Internet Subscription Expenses	5-02-05-030	24,335.64	
Other Professional Services	5-02-11-990	2,435,365.63	
Security Services	5-02-12-030	86,644.87	
Taxes, Duties & Licenses	5-02-15-010	13,553.75	
Fidelity Bonds Premium	5-02-15-020	52,128.75	
Insurance Expenses	5-02-15-030	5,051.55	
Labor and Wages	5-02-16-010	3,905,887.22	
Printing & Publication Expenses	5-02-99-020	251,204.10	
Representation Expenses	5-02-99-030	94,946.60	
Transportation & Delivery Expenses	5-02-99-040	15,720.00	
Membership Dues & Contribution to Organizations	5-02-99-060	36,400.00	
Other Maintenance & Operating Expenses	5-02-99-990	108,182.61	
Depreciation - Investment Property	5-05-01-010	231,886.14	
Depreciation - Land Improvements	5-05-01-020	128,091.99	
Depreciation - Buldings & Other Structures	5-05-01-040	1,642,488.45	
Depreciation - Machinery & Equipment	5-05-01-050	1,201,511.07	
Depreciation - Transportation Equipment	5-05-01-060	37,321.44	
Depreciation - Furniture, Fixtures & Books	5-05-01-070	3,156.15	
Depreciation - Other PPE	5-05-01-990	8,193.75	
TOTAL		624,813,556.19	624,813,556.19

Certified Correct:



ROMMEL S. TORRES

Accountant III



CATANDUANES STATE UNIVERSITY

Virac, Catanduanes

CONSOLIDATED STATEMENT OF CASH FLOWS

FUND 101 - GENERAL FUND

March 31, 2021

CASH FLOW FROM OPERATING ACTIVITIES

Cash Inflows:

Receipt of Notice of Cash Allocation (NCA)	81,109,766.00	
Other Receipts	<u>23,478.22</u>	
Total Cash Inflows		81,133,244.22

Cash Outflows:

Cash Payment of Operating Expenses	53,860,213.57	
Cash Payment of payables incurred in operations	10,025,906.36	
Cash Purchase of Inventories	1,251,498.61	
Lapsed NCA	86,526.04	
Granting of Cash Advances/ Petty Cash Fund	876,240.20	
Remittance of PAGIBIG/GSIS/PHILHEALTH Payable	14,971,540.45	
Refund of Performance/Bidders/Retention Payable	<u>29,952.20</u>	
Total Cash Outflows		<u>81,101,877.43</u>

Cash Provided by Operating Activities

31,366.79

CASH FLOW FROM INVESTING ACTIVITIES

Cash Outflows:

Cash Purchase of PPE	620,500.00	
Total Cash Outflows		<u>620,500.00</u>

Cash Provided by Investing Activities

(620,500.00)

Total Cash Provided by Operating, Investing and Financing Activities

(589,133.21)

Add: Cash Balance, January 1, 2021

Petty Cash Fund	100,000.00	
Cash - Treasury/Agency Deposit, Regular	<u>606,332.81</u>	<u>706,332.81</u>

Cash Balance Ending March 31, 2021

P 117,199.60

Details:

Petty Cash	100,000.00	
Cash - Treasury/Agency Deposit, Regular	<u>17,199.60</u>	
	P <u><u>117,199.60</u></u>	

Certified Correct:

ROMMEL S. TORRES

Accountant III



CATANDUANES STATE UNIVERSITY

Virac, Catanduanes

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

FUND 101 - GENERAL FUND

For the Quarter Ending March 31, 2021

REVENUE

Service and Business Income	
Miscellaneous Income	17,646.64
Total Revenue	17,646.64

EXPENSES

Personnel Services

Salaries & Wages - Regular	40,078,985.46
Salaries & Wages - Casual/Contractual	1,315,434.65
Personal Economic Relief Allowance	2,523,739.05
Representation Allowance	200,750.00
Transportation Allowance	200,750.00
Subsistence Allowance	9,050.00
Laundry Allowance	1,234.06
Honoraria	5,379,231.05
Hazard Pay	89,232.52
Longevity Pay	40,000.00
Overtime & Night Pay	636,380.03
Retirement and Life Insurance Premium	3,608,732.82
Pag-IBIG Contributions	109,300.00
Philhealth Contributions	569,963.03
Employees Compensation Insurance Premium	98,100.00
Terminal Leave Benefits	679,108.91

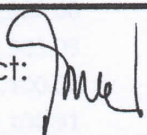
Maintenance and Other Operating Expenses

Traveling Expenses - Local	283,139.29
Training Expenses	105,600.00
Scholarship Grants/Expenses	48,012.65
Office Supplies Expenses	302,260.90
Medical, Dental & Laboratory Supplies Expenses	55,485.00
Fuel, Oil & Lubricants Expenses	64,386.95
Agricultural & Marine Supplies Expenses	1,690.00
Semi-Expendable Machinery & Equipment Expenses	297,384.00
Semi-Expendable Furniture & Books Expenses	7,800.00
Other Supplies & Materials Expenses	989,098.50
Water Expenses	111,148.80
Electricity Expenses	649,303.14
Postage & Courier Services	28,010.00
Telephone Expenses	1,060.00
Internet Subscription Expenses	24,335.64
Other Professional Services	2,435,365.63

CATANDUANES STATE UNIVERSITY

Security Services	86,644.87	
Taxes, Duties & Licenses	13,553.75	
Fidelity Bonds Premium	52,128.75	
Insurance Expenses	5,051.55	
Labor and Wages	3,905,887.22	
Printing & Publication Expenses	251,204.10	
Representation Expenses	94,946.60	
Transportation & Delivery Expenses	15,720.00	
Membership Dues & Contribution to Organizations	36,400.00	
Other Maintenance & Operating Expenses	108,182.61	
Non-Cash Expenses		
Depreciation - Investment Property, Buildings	231,886.14	
Depreciation - Land Improvements	128,091.99	
Depreciation - Buildings & Other Structures	1,642,488.45	
Depreciation - Machinery & Equipment	1,201,511.07	
Depreciation - Transportation Equipment	37,321.44	
Depreciation - Furniture, Fixtures & Books	3,156.15	
Depreciation - Other PPE	8,193.75	3,252,648.99
Total Operating Expenses		68,766,440.52
SURPLUS/(DEFICIT) FROM CURRENT OPERATIONS		(68,748,793.88)
Financial Assistance/Subsidy		
Subsidy from National Government		87,161,104.01
SURPLUS/(DEFICIT) FOR THE PERIOD		18,412,310.13

Certified Correct:



ROMMEL S. TORRES
Accountant III

CATANDUANES STATE UNIVERSITY

Virac, Catanduanes



CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FUND 101 - GENERAL FUND

As of March 31, 2021

Accumulated Surplus/(Deficit), Beginning	394,180,164.08
Prior Period Adjustments	(777,773.42)
Restated Balance	393,402,390.66
Surplus for the Period	18,412,310.13
Others	
Accumulated Surplus/(Deficit), Ending	<u>P 411,814,700.79</u>

Certified Correct:

A handwritten signature in black ink, appearing to read 'Rommel S. Torres', is written over the printed name.

ROMMEL S. TORRES

Accountant III



CATANDUANES STATE UNIVERSITY

Virac, Catanduanes

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

FUND 101 - GENERAL FUND

As of March 31, 2021

	<u>ASSETS</u>	
Current Assets		
<i>Cash and Cash Equivalents</i>		
Petty Cash Fund	100,000.00	
Cash - Treasury/Agency Deposit, Regular	17,199.60	117,199.60
<i>Receivables</i>		
Due from NGAs	147,035.22	
Receivables - Disallowances/Charges	-	
Other Receivables	82,581.43	229,616.65
<i>Inventories</i>		
Office Supplies Inventory	1,039,067.95	
Medical, Dental & Laboratory Supplies Inventory	151,370.09	
Fuel, Oil & Lubricants Inventory	142,224.21	
Construction Materials Inventory	395,026.08	
Other Supplies & Materials Inventory	23,803.27	1,751,491.60
<i>Other Assets</i>		
<i>Advances</i>		
Advances for Payroll	232,647.40	
Advances to Special Disbursing Officer	-	
Advances to Officers and Employees	76,282.75	308,930.15
<i>Prepayments</i>		
Advances to Contractors		35,396,630.52
Total Current Assets		37,803,868.52
Non-Current Assets		
<i>Investment Property</i>		
Investment Property, Buildings		29,290,881.88
Accumulated Depreciation		(2,241,566.02)
<i>Property, Plant and Equipment</i>		
Land		1,851,923.92
Other Land Improvements	9,559,951.86	
Accumulated Depreciation	(5,041,934.69)	4,518,017.17
School Buildings	223,204,279.57	
Accumulated Depreciation	(76,417,608.24)	146,786,671.33

Other Structures	15,909,407.28	
Accumulated Depreciation	<u>(3,301,676.01)</u>	12,607,731.27
Machinery	6,995,970.90	
Accumulated Depreciation	<u>(1,806,781.91)</u>	5,189,188.99
Office Equipment	8,203,447.84	
Accumulated Depreciation	<u>(5,607,183.88)</u>	2,596,263.96
ICT Equipment	15,935,280.00	
Accumulated Depreciation	<u>(13,118,687.98)</u>	2,816,592.02
Agricultural & Forestry Equipment	1,864,007.00	
Accumulated Depreciation	<u>(1,770,807.17)</u>	93,199.83
Communication Equipment	92,400.00	
Accumulated Depreciation	<u>(48,592.50)</u>	43,807.50
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>(92,532.96)</u>	357,017.04
Technical and Scientific Equipment	15,830,531.97	
Accum Dep - Technical and Scientific Equipment	<u>(4,820,918.53)</u>	11,009,613.44
Other Machinery & Equipment	5,808,358.00	
Accumulated Depreciation	<u>(949,624.67)</u>	4,858,733.33
Motor Vehicles	2,515,550.00	
Accumulated Depreciation	<u>(1,780,189.30)</u>	735,360.70
Furniture & Fixtures	395,740.00	
Accumulated Depreciation	<u>(298,551.34)</u>	97,188.66
Books	761,576.00	
Accumulated Depreciation	<u>(723,497.35)</u>	38,078.65
Other Property Plant & Equipment	961,648.00	
Accumulated Depreciation	<u>(430,134.52)</u>	531,513.48
Net Book Value		194,291,080.81
Construction in Progress - Land Improvements		10,108,867.69
Construction in Progress - Building & Other Structures		<u>162,850,791.24</u>
Total Property Plant & Equipment		367,250,739.74

Intangible Assets

Computer Software		<u>2,449,499.00</u>
Total Non-Current Assets		<u>396,749,554.60</u>

TOTAL ASSETS

P 434,553,423.12

LIABILITIES

Current Liabilities

Due to BIR	2,164,020.70
Due to GSIS	3,203,483.30
Due to Pag-IBIG	383,599.53

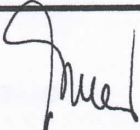
Due to Philhealth	455,668.74	
Due to NGAs	482,699.91	
Guaranty/Security Deposits Payable	14,344,052.82	
Other Payables	516,028.56	
Total Liabilities		<u>22,738,722.33</u>

TOTAL ASSETS LESS TOTAL LIABILITIES 411,814,700.79

NET ASSET / EQUITY

Accumulated Surplus/(Deficit) 411,814,700.79

Certified Correct:


ROMMEL S. TORRES
 Accountant III

Cash and Cash Equivalents			
Property, Plant and Equipment			
Investments			
Prepaid Expenses			
Other Assets			
Total Current Assets			
Non-Current Assets			
Investments			
Property, Plant and Equipment			
Other Assets			
Total Non-Current Assets			
Total Assets			