NOTES TO FINANCIAL STATEMENTS

Note 1 General/Agency Profile

Located in the barangay of Pangasugan in the municipality of Baybay, Leyte, the institution was originally recognized as Baybay Agricultural School (BAS), by virtue of the issuance of Circular No. 9 dated April 21, 1924 by the Bureau of Education, Division of Leyte. A decade later, the school's name was changed to Baybay Agricultural High School (BAHS). With the conversion of BAHS to Baybay National High School (BNAS) in 1938, support shifted from the local government to the Commonwealth Government. The school became a college by the passage of R.A. No. 2831 on June 19, 1960. By virtue of P. D. No. 470 dated May 24, 1974 and amended under P. D. No. 700 dated May 12, 1975, the Visayas Agricultural College (VAC) was converted into the Visayas State College of Agriculture (ViSCA). Implementation of R. A. 8745 transferred governance of some educational institutions from CHED to ViSCA. The bill on the institution's conversion into a university, now known as Leyte State University (LSU), was finally passed by the House of Representatives and the Senate and on August 11, 2001 it lapsed into law by virtue of R.A No. 9158 in accordance with Article VI, Sec. 27 (1) of the Constitution. On April 27, 2007 the university became the Visayas State University (VSU) with the promulgation of R.A.9437.

VSU, primarily an agricultural institution, provides advanced instruction and professional training in agriculture, science and technology, education and other related fields, undertake research and extension services, and provide progressive leadership in these areas. The mission of VSU is the attainment of the highest quality human capital and scientific knowledge for the sustained growth and development of agriculture, fisheries, forestry and agro-industries. The vision of VSU is to be the center of excellence in education and research in agriculture and allied fields in the Visayas.

VSU have the general powers of a corporation as set forth in the Corporation Law. The administration of VSU and the exercise of its powers are vested exclusively in the Board of Regents, including the appointment of the head of the university. VSU is headed by its university president, Dr. Jose L. Bacusmo.

Note 2 Basis of Financial Statements Presentation

2.1 The financial statements as reported have been prepared in accordance with the generally accepted state accounting principles and standards. These include the transactions of the four CSI's namely VSU-Alangalang, VSU-Tolosa, VSU-Villaba and VSU-Isabel Campuses.

Note 3 Significant Accounting Policies

- 3.1 The agency was using the accrual method of accounting. All expenses are recognized when incurred and reported in the financial statements in the period to which they relate. Income is on accrual basis except for transactions where accrual basis is impractical or when other methods are required by law.
- 3.2 Allowance for doubtful accounts is maintained at a level adequate to provide for potential uncollectibility of receivables. A review of the receivables, designed to identity accounts to be provided with allowance is made on a regular basis.
- 3.3 Notice of Cash Allocation (NCA) is recorded in the Regular Agency (RA) books as well as those income/receipts which the agency is authorized to use.
- 3.4 The Modified Collection System is used to record allotments received and obligation incurred. Separate registries are maintained to control allotments and allocation for each class of accounts.
- 3.5 The costs of ending inventory of office supplies and materials and other inventory items are computed using the Moving Average Method.
- 3.6 Petty Cash Fund (PCF) account is maintained under the Imprest System. All replenishments are directly charged to the expense account. The PCF is not used to purchase regular inventory items for stock.
- 3.7 Property, Plant and Equipment are carried at cost less accumulated depreciation. The straight-line method of depreciation is followed. No depreciation is charged to Infrastructure Projects under construction. Provision for depreciation commences on the month following the acquisition date. Assets are depreciated using the straight line method after providing for a 10% residual value as mandated. The useful lives of assets are based on COA Circular No.2003-007 dated December 11, 2003.

The consolidated balance of the fixed Assets includes Tolosa Campus properties specifically buildings and equipment which were greatly affected by Super Typhoon Yolanda last November 8, 2013. Upon inspection of the Main Campus Inventory Team last December 5, 2013, said items were no longer serviceable and beyond repair. The exact amount still needs to be determined pending the approval of the request for relief of accountability filed with the Office of the Audit Team Leader of the Commission on Audit.

In addition, the buildings of the remaining external campuses namely Alang-alang, Isabel and Villaba were also partially affected by the said calamity. Said destruction were approximately 25% as evaluated by the Inventory Team on December 6 and 10, 2013. The amount due for adjustments in the books is still to be determined upon final verification.

3.8 For assets under construction, all related expenses incurred during the construction of the project are capitalized and those incurred after the construction are charged against the operating cost.

- 3.9 The Straight Line Method of depreciation is used in depreciating the Property, Plant and Equipment with estimated useful lives ranging from five to fifty years. A residual value, computed at ten percent of the cost of asset is set and depreciation starts on the second month after purchase.
- 3.10 Payable accounts are recognized and recorded in the books of accounts only upon acceptance of the goods/inventory/other assets and rendition of services to the agency.
- 3.11 Financial expenses such as bank charges are separately classified from MOOE.
- 3.12 Transaction of foreign currencies are recorded in Philippine Peso based on BSP rate of exchange prevailing the date of transactions.

Note 4 Corrections of Fundamental Errors

4.1 Fundamental errors of prior years are corrected by using the Prior Years Adjustment account. Errors affecting current year's operation are charged to the current year's accounts.

Note 5 Cash and Other Cash Accounts

This account is broken down as follows:	2014	2013
Petty Cash Fund	150,983.34	242,164.33
Cash Collecting Officer	1,037,898.18	100,765.20
Advances for Payroll	34,970.64	86,059.99
Cash in Bank, Local Currency, CA	287,091,496.25	181,690,492.75
Cash in Bank, Local Currency, SA	9,309,716.20	8,582,172.35
Cash in Bank, FCSA	352,888.00	335,697.35
Cash in Bank, FCTD		241,586.93
Total	297,977,952.61	191,278,939.22

The breakdown of 2014 cash account are as follows:

Account Title	Fund 101	Fund 161	Fund 164	Total
Petty Cash Fund	114,331.96		36,651.38	150,983.34
Cash Collecting Officer	796,338.00	115,070.34	126,489.84	1,037,898.18
Advances for Payroll	34,970.64			34,970.64
Cash in Bank, LCCA	174,123,854.07	8,516,097.14	104,451,545.04	287,091,496.25
Cash in Bank, LCSA			9,309,716.20	9,309,716.20
Cash in Bank, FCSA	352,888.00			352,888.00
Cash in Bank, FCTD				
Total	175,422,382.67	8,631,167.48	113,924,402.46	297,977,952.61

The account Advances for Payroll amounting to P 34,970.64 represents the balance of VSU-Main for Ms. Delia Silao-VMO, Head-P 34,970.34 and VSU-Villaba-P 0.30.

The Cash Collecting Officers' account represents the balance of CSI's namely: Alang-alang-P 787,080.00, Tolosa-P 244,184.18 and Villaba-P 6,634.00.

The local currency-savings account in the amount of P 9,309,716.20 represents the balance of Tolosa Campus.

The foreign currency deposits - savings deposit of Fund 101-T amounting to \$7,739.97 is converted into Philippine peso at exchange rate of P 44.77950 as of December 31, 2014. This represents payment for subscription of publication for Annals of Tropical Research.

In September 2014, bank accounts were transferred per BOR Resolution No. 34 series of 2014 with the following details:

From	To	Amount	Remarks
Local Currency, Savings	Fund 164- LCCA LBP	1,480,077.55	For continuous
Account (LBP Acct. No.	Acct. No. 3572100013		rehabilitation/major
3571001470)			repair of University
			facilities and
			equipment as damaged
			by Super typhoon
			Yolanda
Time Deposit(LBP	Fund 164- LCCA LBP	236,972.58	-do-
Acct. No. 3579000170)	Acct. No. 3572100013		
PPP (LBP Acct. No.	Fund 164- LCCA LBP	272,054.19	For Fund 164
3572100056)	Acct. No. 3572100013		
KR2-Jackfruit (LBP	Fund 101-T-LCCA	374,258.18	Additional funds for
Acct. No. 3572100072)	LBP Acct. No.		faculty development
	3572100048		

Note 6 Receivables

This Account consists of:	2014	2013
Accounts Receivable	59,882,885.22	41,283,081.44
Less: Allow. For Impairment	963,861.24	798,793.56
Net Accounts Receivables	58,919,023.98	40,484,287.88
Loan Receivable	1,415,807.42	1,457,307.42
Advances to Officers & Employees	953,654.69	1,299,048.58
Advances to Special Disbursing Officers	664,269.38	
Advances for Operating Expense	110,214.13	
Due from NGAs	546,161.57	340,957.28

Due from Officers & Employees	3,000.00	
Disallowances & Charges	2,862,727.92	2,723,873.37
Other Receivable	21,396,083.55	20,182,089.07
Total	86,870,942.64	66,487,563.60

The Accounts receivable of P 58,919,023.98 represents the following balances:

Fund 101 -P 71,992.30 Fund 164 -P 53,821,990.89 Fund 161 -P 5,025,040.79.

The VSU Main & CSI's is broken down as follows:

Particulars	I	Fund 101	Fund 161	Fund 164	Totals
IGP Projects various customers	P		P 5,090,183.87	P	P 5,090,183.87
Napiere, Rebecca			36,205.00		36,205.00
Bank Charges/Cashier		10,305.00	6,000.00	3,000.00	19,305.00
Student Accounts/Tuition Fees				28,729,996.74	28,729,996.74
Gonzaga, Edilberto				180,761.99	180,761.99
STF Projects various customers				2,290,956.12	2,290,956.12
Marilyn Orquilla/SCAC				191,123.45	191,123.45
Alang-alang Campus		64,648.00		12,455,667.62	12,520,315.62
Isabel Campus				7,793,443.92	7,793,443.92
Tolosa Campus				191,339.52	191,339.52
Villaba Campus				2,839,253.99	2,839,253.99
Totals	P	74,953.00	P 5,132,388.87	P54,675,543.35	P59,882,885.22

P 5,090,183.87 represents credits sales of IGP Projects from various customers; 36,205.00 represents the unrecorded sales of Mrs. Rebecca Napiere;19,305.00 represents bank charges which was set up as AR-Cashier; Student accounts for tuition/school fees amounting to P 28,729,996.74; A/R-Gonzaga, Edilberto-P 180,761.99 for payment of hospital bills(Bergantin, Reynaldo); P 2,290,956.12 represents credit sales of STF Projects and financial accountability of Marilyn Orquilla in the amount of P 191,123.45 from the Socio-Cultural Affairs Committee. The remaining amounts are from VSU-Alangalang Campus-P 12,520,315.62, VSU-Isabel Campus-P 7,793,443.92, VSU-Tolosa Campus-P 191,339.52 and VSU-Villaba Campus for P 2,839,253.99.

The account Advances to Officers and Employees represents the following travel balances:

Fund101 -P 465,265.89 Fund 164 -P 488,388.80.

The account Advances to Special Disbursing Officers represents amount granted to bonded officials and is due for liquidation which are as follows:

Fund	Amount
Fund 101	P 286,295.92

Fund 161	150,105.80
Fund 164	227,867.66

Advances for Operating Expenses are for our liaison officers which are as follows:

	Fund 101	Fund 164
Property Office		P 661.73
Cebu Office		P 83.40
Manila Office	P 83,462.25	P 26,006.75

The account Due from Officers and Employees in the amount of P 3,000.00 represents VSU-Isabel Campus' bank charges for returned checks under Trust Fund account.

The Account Due from NGAS amounting to P 546,161.57 represents the balances of funds transferred to Cooperating Stations.

The Account Loan Receivable- Others in the amount of P 1,415,807.42 is broken down as follows:

Particulars	Amount
STUFAP-P/Main	P 599,000.00
STUFAP-P/Alang-alang	60,000.00
STUFAP-P/Isabel	128,500.00
SAFE-P/ Main	130,501.66
SAFE-P/Alang-alang	30,000.00
SAFE-P/Villaba	279,132.00
SAFE-P/Tolosa	188,673.76
Total	P1,415,807.42

The Disallowance and Charges in the amount of P 2,862,727.92 represents the following account:

 VSU-Alang-alangCampus
 P 128,355.55

 Tolosa Campus
 P 2,650,372.37

 VSU-Main
 P 84,000.00

Settlements of disallowances were submitted to the VSU President, COA Auditor assigned on said Campuses, but still subject for evaluation.

The account Other Receivables represent the following accounts:

Particulars		101		161		164
Non-Returning Scholars	P	12,732,151.20	P		P	
Cash shortage previous Cashier		561,468.91				
Feedmill rental		395,000.00				
Electric Donations		3,272,704.51				2,275,829.28
For Billing		1,076,929.56		63,185.00		49,789.87
Garbage, Water, Rep. & Maint.	P		P		P	876,576.76
Housing Occupants w/Boarders						59,345.00

	101	161	164
Globe Plan Billing			18,451.29
Alang-alang Campus	2,300.00		11,023.64
Isabel Campus	1,215.01		
Tolosa Campus			113.52
Totals	P 18,041,769.19	P 63,185.00	P 3,291,129.36

Note 7 Inventories

This Account Consists of:	2014	2013
Accountable Forms, Plates & StickersInvty	313,216.51	9,207.68
Office Supplies Inventory	1,659,041.99	1,580,039.62
Other Supplies & Materials Inventory	2,474,350.59	2,173,756.75
Medical, Dental & Lab Invty	75,202.05	10,680.55
Fuel, Oil & Lubricants Inventory	1,392,774.45	1,466,508.87
Agricultural & Marine Supplies Inventory	42,760.00	5,000.00
Animal/Zoological Supplies Inventory	30,284.00	34,585.00
Spareparts Inventory		280.00
Textbooks & Instructional Mat. Inventory	67,472.55	64,132.55
Construction Materials Invty	3,571,578.60	827,671.32
Livestocks Held for Consumption/Sale	6,000.00	70,200.00
Total	9,632,680.74	6,242,062.34

Accountable Forms, Plates & Stickers Inventory includes those with face value(checks & receipts)P 257,253.81and stamps amounting to P 55,962.70.

	Fund 101	Fund 164	Total
Office Supplies Inventory-			
VSU Main	P -231,642.35	P 231,535.55	
VSU Alang-alang	276,928.64	906,630.15	
VSU Isabel	363,170.51		
VSU Villaba	24,439.00		
	P 432,895.80	P 1,226,146.19	P 1,659,041.99
Other Supplies & Materials Invty.			
VSU Main	P 110,023.50	P 2,181,127.45	
VSU Alang-alang		177,139.64	
VSU Isabel			
VSU Villaba	5,780.00	280.00	
	P 115,803.50	P 2,358,547.09	P 2,474,350.59
Construction Materials Inventory-			
VSU-Alang-alang Campus	P 3,037,058.28	P 534,520.32	P 3,571,578.60

Note 8 Guaranty Deposits

The account Guaranty Deposits of P 78,563.00 represent securities fortanks of cooking gas, acetylene, oxygen and etc.are all under Fund 101 with the breakdown of the following campuses:

VSU-Main	P 68,563.00
VSU-Villaba	P 10,000.00
Total	P 78,563.00

Note 9 Properties, Plant and Equipment:

This account consists of:	2014	2013
Land	9,041,779.60	9,041,779.60
Other Land Improvements	35,977,249.55	35,658,596.98
Electrification, Power & Energy Structure		254,400.00
Water Supply System	158,647.70	
Power Supply System	43,388.68	
Buildings	63,103,979.67	38,433,466.74
School Buildings	163,048,466.94	140,504,054.31
Hospitals & Health Center	1,241,692.00	1,241,692.00
Hostels & Dormitories	22,320.25	
Market & Slaughter House	1,190,302.48	1,190,302.48
Other Structures	84,408,054.52	76,524,239.24
Office Equipment	21,273,241.20	16,616,269.44
Furniture & Fixtures	11,611,069.48	9,917,938.81
Info. & Communication Tech. Equipment	63,038,884.06	53,079,862.38
Books	14,480,637.01	2,376,445.24
Machineries	1,074,342.43	1,132,359.48
Agricultural& Forestry Equipment	921,844.25	916,956.25
Communication Equipment	7,584,061.07	6,274,170.31
Construction & Heavy Equipment	188,001.00	125,651.70
Disaster Response & Rescue Equipment	526,153.60	522,553.60
Hospital & Health Cares		1,126,601.00
Medical Equipment	2,356,344.15	1,173,318.15
Military, Police& Security Equipment	532,573.27	152,173.27
Printing Equipment	132,000.00	
Sports Equipment	1,316,682.50	522,797.50
Technical & Scientific Equipment	65,482,733.49	54,365,384.54

Other Machineries & Equipment	9,602,924.69	7,425,615.14
Motor Vehicles	20,500,416.62	19,250,266.62
Watercrafts	134,248.00	134,248.00
Other Property Plant &Equipt	6,478,720.15	6,478,772.10
Computer Software	7,506,690.00	
Park, Plaza & Monuments	11,440.00	11,440.00
Other Assets	6,134,231.91	6,310,876.33
Work/Zoo Animals	257,196.00	257,196.00
Breeding Stocks	339,725.00	339,725.00
Livestock	64,200.00	
Construction in Progress-Agency Assets	20,271,291.42	18,801,113.65
Construction in Progress-Land Improvements	57,670.50	
Construction in Progress-Buildings & Other		
Structure	930,185.02	
Total Book Value	621,043,388.21	520,160,265.86
Less: Accumulated Depreciation	318,623,848.34	303,343,702.87
NET Book Value	302,419,539.87	216,816,562.99

The consolidated net book value is arrived as follows:

Fund	Amount
Fund 101	P 201,929,353.33
Fund 161	2,454,975.70
Fund 164	98,035,210.84
Total	P 302,419,539.87

The Construction in Progress - amounting to P 21,259,146.94 represents the balance of Fund 101-P 12,559,328.55 and Fund 164-P 8,699,818.39 of which includes VSU-Alangalang amounting to P 3,114,090.33; VSU-Isabel Campus amounting to P 2,450,731.95 and the balance represents VSU-Mains' on going infrastructure projects.

Regular maintenance, repair and minor replacements are charged against Maintenance and Other Operating Expenses (MOOE) as incurred.

Note 10 Accounts Payable

This account consists of:	2014	2013
Accounts Payable	17,164,906.66	2,535,278.93
Due to Officers & Employees	5,839,598.68	4,303,585.92
Due to NGAs	102,996,268.75	57,358,451.69
Due to BIR	4,357,178.01	2,179,483.24
Due to GSIS	153,293.74	14,883.36

Due to Other Funds		79,461.34
Due to Pag-ibig	14,621.64	157,486.17
Due to Philhealth	184,012.43	233,361.39
Customers' Deposits Payable	1,337,889.61	1,099,672.66
Other Payables	41,914,563.78	49,109,514.33
Trust Liabilities	6,502,325.83	
Total Current Liabilities	180,464,659.13	117,071,179.03

The current liabilities is presented as follows:

Fund	Amount
Fund 101	P 161,701,333.11
Fund 161	7,603,327.48
Fund 164	11,159,998.54
Total	P 180,464,659.13

The account Due to NGAs amounting to P 102,996,268.75 represents balance of Inter-agency Fund Transfers from CHED-ZRC, DA-BAR, PCARRD, CICT, VICARP, DOST, NEDA, PCA, PHILRICE, AREC, DAR, PHERNET and others.

Customers' Deposits Payable represents the amount that suppliers bailed for bidding and is refundable after all supplies have been delivered.

Other Payable account represents fund transferred from LGU units and private persons/institutions for scholarship grants, salary deductions like VSU-CC, ADPA, Tuition and others.

Note 11 Other Deferred Credits

Other Deferred Credits account amounting to P 39,923,510.46 represents adjustments in recording collections, credit sales and unearned income of the college – Fund 101-P 13,740,367.96, Fund 161-P 313,254.51& Fund 164-P 25,869,887.99.

Note 12 Subsidy Income from National Government

	2014	2013
Subsidy from National Government	533,847,293.45	440,373,424.99
Less: Amount Reverted	491,571.90	29,258,835.70
Net Amount	533,355,721.55	411,114,589.29

Note 13 Receipt of NCA

NCA received from the Department of Budget and Management amounted to P508,112,250.00 for payment of expenses for agency operational requirement and terminal benefits of retired employees and Tax Remittance Advice (TRA) issued to BIR amounted to P 39,436,817.86.

Note 14 Inter-Agency Fund Transfer

Funds for current releases amounting P 6,329,241.83 were received from other NGAs to implement their projects. These amount were spent and liquidation reports were submitted to the concerned source national agencies.

Note 15 Revenue and Expense Summary

Revenue and expenses recorded in the books of accounts amounted to P 712,655,399.74 and P 570,725,431.04 respectively. A net income of P 141,929,968.70 was realized. The amount of expenses includes loss of assets amounted to P 1,392,057.87 which composed of Fund 101-P 849,183.27 and Fund 164-P 542,874.60 and loss on foreign exchange-Fund 101-P 7,712.54.

Department Name: State Universities & Colleges Agency Name: Visayas State University Sectoral Distribution of Public Expenses: Social Services Cluster: CLUSTER V

nd: Regular Agency Fund	ALL FUNDS	Regular Agency Fund	oreign Assisted Project Fu	ecial Accounts - Locally Fun	cial Account - Foreign Assisted/	Gra Internally Generated Income	Business Type Income	Trust Fur
PARTICULARS	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amour
VENUE								
Tax Revenue								
Tax Revenue - Individual and Corporation	<u>-</u>				<u> </u>			
Income Tax	-							
Professional Tax	-							
Travel Tax	-							
Immigration Tax	-							
Tax Revenue - Property						_ 		-
Estate Tax Donors Tax	-							
Capital Gains Tax	-							
Tax Revenue - Goods and Services	-	-	_	-	-	-	-	
Import Duties					-	- -		-
Excise Tax	-							
Business Tax	-							
Tax on Sand, Gravel and Other Quarry Products	-							
Tax on Delivery Vans and Trucks	-							
Tax Revenue - Others								
Documentary Stamp Tax	-							
Motor Vehicles Users' Charge	-							
Other Taxes	-							
Tax Revenue - Fines and Penalties	<u> </u>					_ _		
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	-							
Tax Revenue - Fines and Penalties - Property Taxes Tax Revenue - Fines and Penalties - Taxes on Goods and Services	-							
Tax Revenue - Fines and Penalties - Taxes on Goods and Services Tax Revenue - Fines and Penalties - Other Taxes	-							
Tax Nevertue - Filles and Fertallies - Other Taxes								
Total Tax Revenue	<u> </u>				-	<u> </u>		
Service and Business Income								
Service Income	22,234,658.64	25.00				21,733,644.64	500,989.00	
Permit Fees	-							
Registration Fees	2,170,164.00					2,170,164.00		
Registration Plates, Tags and Stickers Fees	-	25.00				200 500 40		
Clearance and Certification Fees Franchising Fees	208,593.49	25.00				208,568.49		
Licensing Fees	-							
Supervision and Regulation Enforcement Fees	_							
Spectrum Usage Fees	_							
Legal Fees	-							
Inspection Fees	-							
Verification and Authentication Fees	-							
Passport and Visa Fees	-							
Processing Fees								
Fines and Penalties - Service Income	39,989.00					39,989.00	500,000,00	
Other Service Income	19,815,912.15					19,314,923.15	500,989.00	
Business Income	156,377,220.59	780,216.18			_	130,978,417.94	24,618,586.47	
School Fees	101,991,492.95	39,860.00	-			101,951,632.95	= .,,	
Affiliation Fees	- 51,001,102.00	30,000.00				.0.,00.,002.00		
Examination Fees	494,970.67					494,970.67		
Seminar/Training Fees	-							
Rent/Lease Income	65,130.00					65,130.00		
Communication Network Fees	-							
Transportation System Fees	-							
Road Network Fees	-							
Waterworks System Fees	•							
Power Supply System Fees Seaport System Fees	•							
Landing and Parking Fees	-							
Income from Hostels/Dormitories and Other Like Facilities	11,207,793.98					11,207,793.98		

Income from Printing and Publication	1,263,849.50					1,263,849.50		
Sales Revenue	-							
Less: Sales Discounts Cost of Sales	· ·							
Net Sales	· · · · · · · · · · · · · · · · · · ·							
Hospital Fees			<u>_</u>					
Guarantee Income								
Fidelity Insurance Income	-							
Dividend Income	-							
Interest Income	254,931.91	64,431.18				175,382.27	15,118.46	
Share in the Profit of Joint Venture Fines and Penalties - Business Income	400 550 47					100 550 47		
Service Concession Revenue	499,552.47					499,552.47		
Other Business Income	40,599,499.11	675,925.00				15,320,106.10	24,603,468.01	
Total Service and Business Income	178,611,879.23	780,241.18	- , -	<u> </u>	<u> </u>	152,712,062.58	25,119,575.47	
Shares, Grants and Donations								
Shares	<u> </u>	-	<u>-</u>	-		<u>-</u>		
Share from National Wealth Share from PAGCOR/PCSO	-							
Share from Earnings of GOCCs	-							
Glare from Earnings of Coocs								
Grants and Donations	622,714.63	<u> </u>	<u> </u>	<u> </u>		229,110.00	393,604.63	<u> </u>
Income from Grants and Donations in Cash	229,110.00	-	_	- -	<u> </u>	229,110.00		
Income from Grants and Donations in Kind	393,604.63						393,604.63	
Total Shares, Grants and Donations	622,714.63	_	_	_	_	229,110.00	393,604.63	_
	022,114.03					223,110.00	333,004.03	
Gains								
Gains								
Gain on Initial Recognition of Biological Assets	-							
Gain on Sale of Biological Assets Gain from Changes in Fair Value Less Cost to Sell of Biological	-							
Assets Due to Physical Change	-							
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change	-							
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce	:							
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change	· ·		<u> </u>		<u> </u>	<u> </u>	<u> </u>	<u>-</u>
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains			<u> </u>	<u> </u>	· .	- 450,044,470,50		
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce	179,234,593.86	780,241.18				152,941,172.58	<u>-</u> 25,513,180.10	<u> </u>
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains	179,234,593.86	780,241.18	<u> </u>	<u> </u>		152,941,172.58	25,513,180.10	<u>.</u>
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue	179,234,593.86	780,241.18	<u> </u>	<u> </u>	<u> </u>		25,513,180.10	<u>.</u>
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services			<u> </u>	<u> </u>	<u>.</u> .		25,513,180.10	<u>.</u>
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages	231,215,979.57	228,441,104.93	<u> </u>	<u> </u>	<u> </u>	152,941,172.58		<u>.</u>
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages - Regular	231,215,979.57 211,523,690.32	228.441.104.93 211,523,690.32	<u> </u>	<u> </u>	<u> </u>	2,774,874.64	25,513,180.10	<u>.</u> .
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages	231,215,979.57	228,441,104.93	<u> </u>	<u> </u>	<u>.</u> .			<u>.</u> .
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages - Regular Salaries and Wages - Casual/Contractual	231,215,979.57 211,523,690.32 19,692,289.25	228,441,104.93 211,523,690.32 16,917,414.61			<u> </u>	2,774,874.64 2,774,874.64		<u> </u>
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Other Compensation	231,215,979.57 211,523,690.32 19,692,289.25 81,195,933.75	228,441,104.93 211,523,690.32 16,917,414.61 64,312,209.87	<u> </u>		-	2,774,874.64	25,513,180.10 - - 137,515.00	<u> </u>
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Other Compensation Personal Economic Relief Allowance (PERA) Representation Allowance (RA)	231,215,979.57 211,523,690.32 19,692,289.25 81,195,933.75 17,941,856.95 504,500.00	228,441,104.93 211,523,690.32 16,917,414.61 64,312,209.87 17,941,856.95 392,000.00	· · · · · · · · · · · · · · · · · · ·	<u>.</u> .	<u>.</u> .	2,774,874.64 2,774,874.64 16,746,208.88 112,500.00		<u>-</u> - - -
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Other Compensation Personal Economic Relief Allowance (PERA) Representation Allowance (TA) Transportation Allowance (TA)	231,215,979.57 211,523,690.32 19,692,289.25 81,195,933.75 17,941,856.95 504,500.00 504,500.00	228,441,104.93 211,523,690.32 16,917,414.61 64,312,209.87 17,941,856.95 392,000.00 392,000.00			<u>.</u> .	2,774,874.64 2,774,874.64 16,746,208.88		
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Other Compensation Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance	231,215,979.57 211,523,690.32 19,692,289.25 81,195,933.75 17,941,856.95 504,500.00 504,500.00 3,966,271.25	228.441.104.93 211,523,690.32 16,917,414.61 64,312,209.87 17,941,856.95 392,000.00 3,966,271.25			· · ·	2,774,874.64 2,774,874.64 16,746,208.88 112,500.00		<u>.</u>
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Other Compensation Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance Subsistence Allowance	231,215,979.57 211,523,690.32 19,692,289.25 81,195,933.75 17,941,856.95 504,500.00 504,500.00 3,966,271.25 151,720.00	228,441,104.93 211,523,690.32 16,917,414.61 64,312,209.87 17,941,856.95 392,000.00 392,000.00 3,966,271.25 151,720.00			<u>.</u> .	2,774,874.64 2,774,874.64 16,746,208.88 112,500.00		
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Other Compensation Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance Subsistence Allowance Laundry Allowance	231,215,979.57 211,523,690.32 19,692,289.25 81,195,933.75 17,941,856.95 504,500.00 504,500.00 3,966,271.25	228.441.104.93 211,523,690.32 16,917,414.61 64,312,209.87 17,941,856.95 392,000.00 3,966,271.25	<u>.</u> .	<u>.</u> .	-	2,774,874.64 2,774,874.64 16,746,208.88 112,500.00		<u> </u>
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Other Compensation Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance Subsistence Allowance Laundry Allowance Quarters Allowance Quarters Allowance Productivity Incentive Allowance	231,215,979.57 211,523,690.32 19,692,289.25 81,195,933.75 17,941,856.95 504,500.00 504,500.00 3,966,271.25 151,720.00	228,441,104.93 211,523,690.32 16,917,414.61 64,312,209.87 17,941,856.95 392,000.00 392,000.00 3,966,271.25 151,720.00				2,774,874.64 2,774,874.64 16,746,208.88 112,500.00		
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Other Compensation Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance Subsistence Allowance Laundry Allowance Quarters Allowance Productivity Incentive Allowance Overseas Allowance Overseas Allowance	231,215,979.57 211,523,690.32 19,692,289.25 81,195,933.75 17,941,856.95 504,500.00 504,500.00 3,966,271.25 151,720.00 22,660.18 	228,441,104.93 211,523,690.32 16,917,414.61 64,312,209.87 17,941,856.95 392,000.00 392,000.00 3,966,271.25 151,720.00 22,660.18 1,802,500.05	<u>-</u>		-	2,774,874.64 2,774,874.64 16,746,208.88 112,500.00 112,500.00	137,515.00	<u>.</u>
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Other Compensation Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance Subsistence Allowance Laundry Allowance Quarters Allowance Quarters Allowance Productivity Incentive Allowance	231,215,979.57 211,523,690.32 19,692,289.25 81,195,933.75 17,941,856.95 504,500.00 504,500.00 3,966,271.25 151,720.00 22,660.18	228,441,104.93 211,523,690.32 16,917,414.61 64,312,209.87 17,941,856.95 392,000.00 392,000.00 3,966,271.25 151,720.00 22,660.18	· · ·	<u>.</u> .	-	2,774,874.64 2,774,874.64 16,746,208.88 112,500.00		<u>-</u>
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Other Compensation Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance Subsistence Allowance Laundry Allowance Quarters Allowance Productivity Incentive Allowance Overseas Allowance Honoraria Hazard Pay Longevity Pay	231,215,979.57 211,523,690.32 19,692,289.25 81,195,933.75 17,941,856.95 504,500.00 504,500.00 3,966,271.25 151,720.00 22,660.18 1,802,500.05 20,578,143.23 1,116,255.95 58,750.00	228,441,104.93 211,523,690.32 16,917,414.61 64,312,209.87 17,941,856.95 392,000.00 3,966,271.25 151,720.00 22,660.18 1,802,500.05 3,930,294.45 1,116,255.95 58,750.00			<u> </u>	2,774,874.64 2,774,874.64 16,746,208.88 112,500.00 112,500.00	137,515.00	<u>-</u>
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Other Compensation Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance Subsistence Allowance Quarters Allowance Quarters Allowance Productivity Incentive Allowance Overseas Allowance Honoraria Hazard Pay Longevity Pay Overtime and Night Pay	231,215,979.57 211,523,690.32 19,692,289.25 81,195,933.75 17,941,856.95 504,500.00 504,500.00 3,966,271.25 151,720.00 22,660.18 1,802,500.05 20,578,143.23 1,116,255.95 58,750.00 1,594,600.28	228,441,104.93 211,523,690.32 16,917,414.61 64,312,209.87 17,941,856.95 392,000.00 392,000.00 3,966,271.25 151,720.00 22,660.18 1,802,500.05 3,930,294.45 1,116,255.95 58,750.00 1,583,725.18			- -	2,774,874.64 2,774,874.64 16,746,208.88 112,500.00 112,500.00	137,515.00	
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Other Compensation Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance Subsistence Allowance Laundry Allowance Quarters Allowance Productivity Incentive Allowance Honoraria Hazard Pay Longevity Pay Overtime and Night Pay Year End Bonus	231,215,979.57 211,523,690.32 19,692,289.25 81,195,933.75 17,941,856.95 504,500.00 504,500.00 3,966,271.25 151,720.00 22,660.18 - 1,802,500.05 - 20,578,143.23 1,116,255.95 58,750.00 1,594,600.28 18,491,806.53	228,441,104.93 211,523,690.32 16,917,414.61 64,312,209.87 17,941,856.95 392,000.00 3,966,271.25 151,720.00 22,660.18 1,802,500.05 3,930,294.45 1,116,255.95 58,760.00 1,583,725.18 18,491,806.53	<u>.</u>			2,774,874.64 2,774,874.64 16,746,208.88 112,500.00 112,500.00	137,515.00	
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change Gain on Sale of Agricultural Produce Total Gains Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Other Compensation Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance Subsistence Allowance Quarters Allowance Quarters Allowance Productivity Incentive Allowance Overseas Allowance Honoraria Hazard Pay Longevity Pay Overtime and Night Pay	231,215,979.57 211,523,690.32 19,692,289.25 81,195,933.75 17,941,856.95 504,500.00 504,500.00 3,966,271.25 151,720.00 22,660.18 1,802,500.05 20,578,143.23 1,116,255.95 58,750.00 1,594,600.28	228,441,104.93 211,523,690.32 16,917,414.61 64,312,209.87 17,941,856.95 392,000.00 392,000.00 3,966,271.25 151,720.00 22,660.18 1,802,500.05 3,930,294.45 1,116,255.95 58,750.00 1,583,725.18		<u>.</u>	-	2,774,874.64 2,774,874.64 16,746,208.88 112,500.00 112,500.00	137,515.00	<u>.</u>

Personnel Benefit Contributions	31,508,618.77	31,416,066.63		<u> </u>		92,552.14		-
Retirement and Life Insurance Premiums	27,296,233.79	27,204,656.65				91,577.14		
Pag-IBIG Contributions	1,027,532.83	1,027,532.83						
PhilHealth Contributions	2,168,425.00 1,016,427.15	2,167,450.00 1,016,427.15				975.00		
Employees Compensation Insurance Premiums Provident/Welfare Fund Contributions	1,010,427.15	1,010,427.13						
Other Personnel Benefits	36,487,189.18	35,060,112.17	<u> </u>	<u> </u>		1,427,077.01	<u> </u>	
Pension Benefits	-							
Retirement Gratuity	40.070.470.70	40.070.470.70						
Terminal Leave Benefits Other Personnel Benefits	13,373,470.70 23,113,718.48	13,373,470.70 21,686,641.47				1,427,077.01		
Other Personner Benefits	23,113,710.40	21,000,041.47				1,427,077.01		
Total Personnel Services	380,407,721.27	359,229,493.60	<u> </u>	<u> </u>	<u> </u>	21,040,712.67	137,515.00	
Maintenance and Other Operating Expenses								
Traveling Expenses	7,049,455.12	3,280,553.06	-	-	-	3,701,662.97	67,239.09	-
Traveling Expenses - Local	7,049,455.12	3,280,553.06				3,701,662.97	67,239.09	
Traveling Expenses - Foreign	· · ·							
Training and Scholarship Expenses	16,249,025.45	11,654,628.36	<u> </u>	<u> </u>	<u> </u>	4,594,397.09		
Training Expenses	1,076,624.66	473,817.50				602,807.16		
Scholarship Grants/Expenses	15,172,400.79	11,180,810.86				3,991,589.93		
Supplies and Materials Expenses	43,324,194.58	10,716,795.31	<u>-</u>		<u> </u>	19,104,631.30	13,502,767.97	
Office Supplies Expenses	9,984,064.99	5,084,617.54				4,444,526.85	454,920.60	
Accountable Forms Expenses	471,990.99	304,192.30				167,798.69		
Non-Accountable Forms Expenses	100.00	100.00						
Animal/Zoological Supplies Expenses	108,004.00	4,831.00				63,873.00	39,300.00	
Food Supplies Expenses Welfare Goods Expenses	12,894,033.70 260.00	93,451.75				2,889,228.86	9,911,353.09 260.00	
Drugs and Medicines Expenses	48,978.55	11,328.00				37,650.55	200.00	
Medical, Dental and Laboratory Supplies Expenses	730,796.05	7,142.95				723,653.10		
Fuel, Oil and Lubricants Expenses	5,438,989.93	2,849,895.10				2,399,198.33	189,896.50	
Agricultural and Marine Supplies Expenses	2,839,933.91	399,238.25				1,845,401.66	595,294.00	
Textbooks and Instructional Materials Expenses	91,059.98	3,102.00				87,957.98		
Military, Police and Traffic Supplies Expenses Chemical and Filtering Supplies Expenses	197,830.00					197,830.00		
Other Supplies and Materials Expenses	10,518,152.48	1,958,896.42				6,247,512.28	2,311,743.78	
Curor Supplies and Materials Experiess	10,010,102.10	1,000,000.12				0,2 11 ,0 12.20	2,011,710.10	
Utility Expenses	19,046,744.76	9,385,232.28		<u> </u>	<u> </u>	9,116,055.34	545,457.14	-
Water Expenses	284,644.40	107,194.16				177,450.24		
Electricity Expenses	18,762,100.36	9,278,038.12				8,938,605.10	545,457.14	
Communication Expenses	1,271,883.50	749,044.74	-	-	-	500,050.84	22,787.92	-
Postage and Courier Services	46,953.78	43,949.78				3,004.00		
Telephone Expenses	780,690.84	569,945.61				197,957.31	12,787.92	
Internet Subscription Expenses	370,833.30	126,143.35				244,689.95		
Cable, Satellite, Telegraph and Radio Expenses	73,405.58	9,006.00				54,399.58	10,000.00	
Awards/Rewards and Prizes	11,444.20	<u> </u>	<u> </u>	<u> </u>	<u> </u>	11,444.20	<u> </u>	
Awards/Rewards Expenses Prizes	11,444.20					11,444.20		
Survey, Research, Exploration and Development Expenses	217,953.15	<u> </u>	<u> </u>	<u> </u>	<u> </u>	217,953.15	<u> </u>	<u> </u>
Survey Expenses Research, Exploration and Development Expenses	- 217,953.15					217,953.15		
Demolition/Relocation and Desilting/Dredging Expenses	-	-	-	-	-	-	-	_
Demolition and Relocation Expenses								
Desilting and Dredging Expenses	-							
Congression Transmission and Distribution European	_		_	_	_	_	_	
Generation, Transmission and Distribution Expenses Generation, Transmission and Distribution Expenses	<u> </u>	<u> </u>	<u>-</u>	<u>-</u>				<u> </u>

Confidential, Intelligence and Extraordinary Expenses	162,000.00	162,000.00		<u>-</u>		- 		-
Confidential Expenses	-							
Intelligence Expenses	-	400 000 00						
Extraordinary and Miscellaneous Expenses	162,000.00	162,000.00						
	101.050.05	22.252.25				04 000 00		
Professional Services	101,858.85	20,858.85	<u>-</u>	<u>-</u>	<u> </u>	81,000.00	<u>-</u>	-
Legal Services	9,100.00	9,100.00						
Auditing Services	11,758.85	11,758.85						
Consultancy Services Other Professional Services	-					81,000.00		
Other Professional Services	81,000.00					81,000.00		
General Services	28,178,924.84	13,277,544.69				12,379,414.88	2,521,965.27	
Environment/Sanitary Services	79,871.02	26,836.68			<u>-</u>	53,034.34	2,321,903.21	-
Janitorial Services	79,871.02 4,680.00	26,836.68				4,680.00		
Security Services	129,905.70	75,785.70				54,120.00		
Other General Services	27,964,468.12	13,174,922.31				12,267,580.54	2,521,965.27	
Other General Services	27,304,400.12	13,174,322.31				12,207,300.34	2,021,000.21	
Repairs and Maintenance	23.636.524.32	17,268,486.13	_	_	<u>-</u>	5,990,472.41	377,565.78	_
Repairs and Maintenance - Investment Property		,=00,.00.10			-	0,000, 172.71	0.1,000.10	
Repairs and Maintenance - Investment Property Repairs and Maintenance - Land Improvements	1,992,751.96	1,961,556.96				31,195.00		
Repairs and Maintenance - Land Improvements Repairs and Maintenance - Infrastructure Assets	162,939.70	1,001,000.00				162,939.70		
Repairs and Maintenance - Buildings and Other Structures	13,534,500.84	10,115,660.72				3,171,288.72	247,551.40	
Repairs and Maintenance - Machinery and Equipment	4,724,888.30	2,423,154.60				2,227,324.32	74,409.38	
Repairs and Maintenance - Transportation Equipment	3,012,860.82	2,731,003.15				280,437.67	1,420.00	
Repairs and Maintenance - Furniture and Fixtures	188,382.70	34,910.70				99,287.00	54,185.00	
Repairs and Maintenance - Leased Assets	-	0.1,0.1.0.1					- 1,	
Repairs and Maintenance - Leased Assets Improvements	-							
Restoration and Maintenance - Heritage Assets	-							
Repairs and Maintenance - Other Property, Plant and Equipment	20,200.00	2,200.00				18,000.00		
	1,074,104.08	809.203.48				259.666.63	5,233.97	
Taxes, Insurance Premiums and Other Fees				<u>-</u>	-			-
Taxes, Duties and Licenses	121,346.54	95,080.51				21,032.06	5,233.97	
Fidelity Bond Premiums	108,621.87	80,485.62 633,637.35				28,136.25 210,498.32		
Insurance Expenses	844,135.67	633,637.35				210,498.32		
Labor and Wages	2,989,688.85	737,167.92	-	-	-	2,239,520.93	13,000.00	_
Labor and Wages	2,989,688.85	737,167.92			-	2,239,520.93	13,000.00	
Labor and Wages	2,000,000.00	707,707.02				2,200,020.00	10,000.00	
Other Maintenance and Operating Expenses	26,381,370.87	9,552,633.10	-	-	-	11,198,626.79	5,630,110.98	-
Advertising Expenses	143,112.70	57,246.70				85,066.00	800.00	
Printing and Publication Expenses	1,792,244.41	615,405.44				1,154,786.22	22,052.75	
Representation Expenses	2,422,579.00	1,218,750.00				1,203,829.00		
Transportation and Delivery Expenses	435,299.59	260,217.63				175,081.96		
Rent/Lease Expenses	73,835.00	53,635.00				20,200.00		
Membership Dues and Contributions to Organizations	483,271.52	182,351.52				300,920.00		
Subscription Expenses	514,599.00	370,472.00				144,127.00		
Donations	10,000.00					10,000.00		
Litigation/Acquired Assets Expenses	-							
Other Maintenance and Operating Expenses	20,506,429.65	6,794,554.81				8,104,616.61	5,607,258.23	
Total Maintenance and Other Operating Expenses	169,695,172.57	77,614,147.92	_	_	_	69,394,896.53	22,686,128.12	_
otal maintenance and other operating Expenses	103,033,172.37	77,014,147.32	 -	<u> </u>	·	09,334,030.33	22,000,120.12	
Financial Expenses								
Financial Expenses	100.00	100.00	_	<u>-</u>	-	-	-	_
Management Supervision/Trusteeship Fees					-	· -		
Interest Expenses	-							
Guarantee Fees	_							
Bank Charges	100.00	100.00						
Commitment Fees	-							
Other Financial Charges	-							
Total Financial Expenses	100.00	100.00		-	-	<u> </u>	-	-

Depreciation								
Depreciation	19,057,599.11	13,872,766.35	-	-	-	4,968,687.51	216,145.25	
Depreciation - Investment Property	-					, ,		
Depreciation - Land Improvements	359,842.97	57,094.60				298,518.73	4,229.64	
Depreciation - Infrastructure Assets	-						,	
Depreciation - Buildings and Other Structures	4,755,984.24	3,982,788.56				773,195.68		
Depreciation - Machinery and Equipment	11,355,585.19	8,292,252.32				2,861,463.20	201,869.67	
Depreciation - Transportation Equipment	621,052.50	470,296.36				150,756.14		
Depreciation - Furniture, Fixtures and Books	1,655,892.14	802,082.48				849,541.72	4,267.94	
Depreciation - Leased Assets	-							
Depreciation - Leased Assets Improvements	-							
Depreciation - Heritage Assets	-							
Depreciation - Service Concession Asset								
Depreciation - Other Property, Plant and Equipment	309,242.07	268,252.03				35,212.04	5,778.00	
Amortization								
Amortization	-	-	<u>-</u>	<u>-</u>		-	_	-
Amortization - Intangible Assets								
Autorizzation intarigible 7,000to								
Impairment Loss								
Impairment Loss	165,067.68	1,995.45	-	-	-	128,673.92	34,398.31	-
Impairment Loss - Financial Assets Held to Maturity								
Impairment Loss - Loans and Receivables	165,067.68	1,995.45				128,673.92	34,398.31	
Impairment Loss - Lease Receivables	100,007.00	1,000.40				120,070.02	04,000.01	
Impairment Loss - Lease Receivables Impairment Loss - Investments in GOCCs								
Impairment Loss - Investments in Joint Venture	_							
Impairment Loss - Other Receivables	-							
Impairment Loss - Other Receivables	-							
Impairment Loss - Investment Property								
Impairment Loss - Property, Plant and Equipment								
Impairment Loss - Biological Assets								
Impairment Loss - Intangible Assets								
Impairment Loss - Investments in Associates	-							
Impairment Loss - Other Assets	-							
Losses								
Losses	_	_	_	_	_	_	_	_
Loss on Sale of Biological Assets							· ·	
Loss on Sale of Agricultural Produce								
Loss on Initial Recognition of Biological Assets	-							
Total Non-Cash Expenses	19,222,666.79	13,874,761.80	-	_	_	5,097,361.43	250,543.56	_
	,,							
Total Current Operating Expenses	569,325,660.63	450,718,503.32	_	_	_	95,532,970.63	23,074,186.68	_
Total outrent operating Expenses	303,323,000.03	430,110,303.32				33,332,370.03	23,014,100.00	
Surplus (Deficit) from Current Operations	(390,091,066.77)	(449,938,262.14)				57,408,201.95	2,438,993.42	
Surplus (Delicit) from Current Operations	(390,091,000.77)	(449,930,202.14)		<u>-</u>		37,408,201.93	2,430,993.42	<u> </u>
Financial Assistance/Subsidy								
Financial Assistance/Subsidy Financial Assistance/Subsidy								
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	533,355,721.55	533,355,721.55	<u> </u>	<u> </u>	<u>-</u>	<u>-</u>	<u> </u>	-
Subsidy from National Government	533,355,721.55	533,355,721.55						
Subsidy from Other National Government Agencies	-							
Assistance from Local Government Units Assistance from Government-Owned and/or Controlled Corporations								
Subsidy from Other Funds	-							
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/P0	_	_	_	_	_	_	_	_
Subsidy to NGAs								
Financial Assistance to NGAs	-							
Financial Assistance to NGAS Financial Assistance to Local Government Units	-							
Budgetary Support to Government-Owned and/or Controlled Corporation	- -							
Financial Assistance to NGOs/POs	-							
Internal Revenue Allotment	-							
Subsidies - Others	-							

Net Financial Assistance/Subsidy	533,355,721.55	533,355,721.55	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>-</u>	
Other Non-Operating Income								
Sale of Assets	<u> </u>	<u> </u>	<u> </u>		-		-	
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Propertie	•							
Gains	65,084.33	<u> </u>		-	-	65,084.33		
Gain on Foreign Exchange (FOREX)				·	-		_	
Gain on Sale of Investments	-							
Gain on Sale of Investment Property	-							
Gain on Sale of Property, Plant and Equipment	-							
Gain on Sale of Intangible Assets	-							
Other Gains	65,084.33					65,084.33		
Losses	1,399,770.41	856,895.81	<u> </u>	<u> </u>	-	542,874.60		
Loss on Foreign Exchange (FOREX)	7,712.54	7,712.54						
Loss on Sale of Investments	-							
Loss on Sale of Investment Property	-							
Loss on Sale of Property, Plant and Equipment	-							
Loss on Sale of Intangible Assets	-							
Loss on Sale of Assets	-							
Loss of Assets	1,392,057.87	849,183.27				542,874.60		
Loss on Guaranty	-							
Other Losses	-							
Surplus (Deficit) for the Period	141,929,968.70	82,560,563.60	-	-	-	56,930,411.68	2,438,993.42	

Agency Name: Visayas State University								
Sectoral Distribution of Public Expenses: Social Services								
Cluster: CLUSTER V								
Region: VIII								
Year: 2014								
Fund:	ALL FUNDS	Regular Agency Fund	Foreign Assisted Project Fund	I Accounts - Locally	lount - Foreign Ass	Internally Generated Income	Business Type Income	Trust Fund
PARTICULARS	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Balance at December 31, 2013	350,106,840.69	141,087,738.11				203,323,867.98	5,695,234.60	
Changes in Accounting Policy	-							
Prior Period Adjustments/Unrecorded Income and Expenses	(38,636,474.48)	(16,268,401.94)				(22,647,737.30)	279,664.76	
Other Adjustments	23,817,105.55	23,817,105.55				-		
Restated Balances	-							
Changes in Net Assets/Equity for Calendar Year	141,929,968.70	82,560,563.60				56,930,411.68	2,438,993.42	
Adjustment of Net Revenue recognized directly in Net Assets/Equity	-							
Surplus/(Deficit) for the Period	-							
Total Recognized Revenue and Expenses for the Period								
Others	-	·	·	·		·		
Balance at December 31, 2014 Carried Forward	477,217,440.46	231,197,005.32				237,606,542.36	8,413,892.78	

Department Name: State Universities & Colleges

Department Name: State Universities & Colleges
Agency Name: Visayas State University
Sectoral Distribution of Public Expenses: Social Services
Cluster: CLUSTER V
Region: VIII
Year: 2014
Fund
PARTICULARS
Cash Flows From Operating Activities
Cash Inflows

2014								
	ALL FUNDS					Internally Generated Income	Business Type Income	Trust Fund
PARTICULARS Flows From Operating Activities	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Cash Inflows								
Receipt of Notice of Cash Allocation	508,112,250.00	508,112,250.00		_		-		
Receipt of Notice of Cash Allocation	508,112,250.00	508,112,250.00						
Receipt of Notice of Transfer of Cash Allocation								
Receipt of NCA for Trust and Other Receipts								
Constructive Receipt of NCA for TRA								
Receipt of Working Fund for Foreign-Assisted Projects Collection of Income/Revenues	76,594,657.90	780,241.18				50,893,959.71	24,920,457.01	
Collection of tax revenue	10,354,031.50	700,241.10	· 	-	· 	30,083,838.71	24,020,437.01	
Collection of tax revenue Collection of service and business income	75,814,416.72					50,893,959.71	24,920,457.01	
Collection of other income	780,241.18	780,241.18				30,033,333.71	24,020,407.01	
Receipt of shares, grants and donations								
Receipt of prior years' income								
Receipt of Subsidy from Other NGAs, LGUs and GOCCs			· — — — — —					
Subsidy from other National Government Agencies								
Assistance from Local Government Units Assistance from Government-Owned and Controlled Corporations								
Collection of Receivables	109,165,691.30	127,525.00		-		108,793,066.30	245,100.00	
Collection of loans and receivables					• ———			
Collection of lease receivables								
Collection of receivables from audit disallowances								
Collection of other receivables	109,165,691.30	127,525.00				108,793,066.30	245,100.00	
Receipt of Inter-Agency Fund Transfers	150,621,903.23	148,213,086.90			- _	1,786,858.50	621,957.83	
Receipt of cash for the account of NGAs/LGUs/GOCCs								
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	150,621,903.23	148,213,086.90				1,786,858.50	621,957.83	
Receipt of funds for other inter-agency transactions Receipt of Intra-Agency Fund Transfers		_	_	_	_			
Receipt of funds from CO/Bureaus/ROs/OUs for implementation of programs					· ———			
Receipt of working fund by Foreign-Service Posts								
Receipt of working fund by Potengri-Service Posts Receipt of funds for other intra-agency transactions								
Receipt of Trust Liabilities								
Receipt of Disaster Risk Reduction and Management Fund								
Receipt of bail bonds								
Receipt of guaranty/security deposits								
Receipt of customers' deposits								
Collection of other trust receipts Other Receipts	880.964.90					715,846.44	165.118.46	
Receipt of deposits on Letters of Credits	000,904.90					713,040.44	100,110.40	
Receipt of deposits on Letters of Credits Receipt of refund of guaranty deposits								
Receipt of refund of guaranty deposits Receipt of refund of fund transfers								
Receipt of payment for liquidated damages								
Receipt of unused Petty Cash Fund	9,133.04					9,133.04		
Receipt of unearned revenue								
Receipt of other deferred credits								
Refund of overpayment of Personal Services								
Refund of overpayment of Maintenance and Other Operating Expenses Receipt of refund of cash advances	681.331.13					531,331.13	150.000.00	
Other miscellaneous receipts	190,500,73					175.382.27	150,000.00	
Adjustments	100,000.70	_		_		170,002.27	10,110.40	
Restoration of cash for unreleased checks		-		-				
Restoration of cash for cancelled/lost/stale checks/ADA								
Other adjustments - inflow								
Total Cash Inflows	845,375,467.33	657,233,103.08				162,189,730.95	25,952,633.30	
Cash Outflows								
Replenishment of negotiated MDS checks								
Remittance to National Treasury								
Remittance of current year's income/revenue Remittance of prior year's income/revenue								
Remittance of trust receipts	:							
Remittance of refunds, overpayments and disallowances and other receipts								
Payment of operating expenses	508,517,731.93	404,617,601.10			<u> </u>	82,761,006.09	21,139,124.74	
Payment of personnel services	218,502,119.85	205,510,085.05				12,891,054.80	100,980.00	
Payment of maintenance and other operating expenses	226,963,793.29	153,115,572.46				53,576,727.76	20,271,493.07	
Payment of financial expenses								
Liquidation of cash advances granted during the year Replenishment of Petty Cash	62,818,977.88 232,840.91	45,808,013.80 183,929.79				16,268,874.91 24,348.62	742,089.17 24,562.50	
Replenishment of Petty Cash Payment of Current Year's Accounts Payable	232,840.91	183,929.79				24,348.62	∠4,56∠.50	
Purchase of Inventories	8,626,438.47	4,053,536.46				4,566,902.01	6,000.00	
Purchase of inventories for sale								
Purchase of inventories for distribution								
Purchase of inventories for consumption	8,626,438.47	4,053,536.46				4,566,902.01	6,000.00	
Purchase of raw materials inventory								
Purchase of Consumable Biological Assets	<u> </u>					<u>-</u>	<u>-</u>	
Purchase of livestock for consumption/sale/distribution								
Purchase of trees, plants and crops for consumption/sale/distribution Purchase of aquaculture								
Purchase of other consumable biological assets								
Purchase of other consumable biological assets Grant of Cash Advances (Unliquidated During the Year)	1,723,364.76	830,250.62				743,008.34	150,105.80	
Advances for operating expenses	260,319.93	83,462.25		-		26,751.88	150,105.80	
Advances for Payroll	34,970.34	34,970.34					,	
Advances for special purpose/time-bound undertaking	514,163.58	286,295.92				227,867.66		
Advances to officers and employees	913,910.91	425,522.11				488,388.80		
Prepayments	169,149.58	169,149.58						
Advances to Procurement Service	-							
Advances to Other NGAs/LGUs/GOCCs for purchase of goods and services	-							
Advances to Contractors (for Repairs and Maintenance of PPE - not capitaliz	-							
Prepaid Rent								
Prepaid Registration								
Prepaid Interest	400 4 :	400						
Prepaid Insurance Other Prepayments	169,149.58	169,149.58						
Payment of Deposits							_	
			· 		- —			

Payment of deposits on letters of credits								
Payment of guaranty deposits								
Payment of other deposits Payment of Prior Year's Accounts Payable	63,705,111.13	18.322.057.45				45,383,053.68		
Payment of prior year's Accounts Payable	25,150,691,34	18.322.057.45				6.828.633.89		
Payment of prior year's operating expenses	38,554,419.79	***				38,554,419.79		
Remittance of Personnel Benefit Contributions and Mandatory Deductions	80,953,347.55	79,628,082.89	-	<u>-</u>		1,177,991.36	147,273.30	
Remittance of taxes withheld covered by TRA Remittance of taxes withheld not covered by TRA	1.506.320.04	266.443.80				1.092.602.94	147.273.30	
Remittance of GSIS/Pag-IBIG/PhilHealth	56,864,231.48	56,778,843.06				85,388.42	147,273.30	
Remittance of other personnel benefits contirbutions and mandatory deductio								
Remittance of Other Payables Grant of Financial Assistance/Subsidy	22,582,796.03	22,582,796.03						
Grant of financial assistance to NGAs/LGUs/GOCCs								
Grant of financial assistance to NGOs/POs								
Payment of Internal Revenue Allotment								
Grant of other subsidies Release of Inter-Agency Fund Transfers								
Release of funds for the implementation of projects from NGAs/LGUs/GOCCs								-
Release of funds for other inter-agency transactions								
Release of intra-agency fund transfers								
Release of funds to Bureaus/ROs/OUs for implementation of programs/projec Release of working funds to Foreign-Service Posts								
Release of working funds to Foreign-Service Posts Release of funds for other intra-agency transactions	:							
Payment from Trust Liabilities/Fund Transfers	68,862,054.51	68,862,054.51	-	-				
Payment from Disaster Risk Reduction and Management Fund								
Payment for the implementation of inter-agency transferred funds								
Payment for the implementation of intra-agency transferred funds								
Payment for the implementation of other trust receipts/trust funds Grant of cash advance from inter-agency fund transfers/trust funds	68,862,054.51	68,862,054.51						
Refund of Excess Fund Transfers/Trust Fund								
Refund of bail bonds								
Refund of guaranty/security deposits								
Refund of customers' deposits								
Other Disbursements	5,627,684.11			<u> </u>		1,567,240.16	4,060,443.95	
Refund of Excess Working Fund								
Refund of excess income Other miscellaneous disbursements	816,819.82 4.810.864.29					780,919.82 786.320.34	35,900.00 4.024.543.95	
Adjustments	491,571.90	491,571.90				700,320.34	4,024,343.83	
Reversion of unused NCA	491,571.90	491,571.90			· ·			
Adjustment for dishonored checks								
Adjustment for Cash Shortage Reversing Entry for Unreleased Checks in the Previous Year	:							
Other adjustments - outflow								
Total Cash Outflows	738,676,453.94	576,974,304.51	<u> </u>	<u> </u>		136,199,201.64	25,502,947.79	
Cash Provided by (Used in) Operating Activities	106,699,013.39	80,258,798.57			<u> </u>	25,990,529.31	449,685.51	
Cash Inflows								
Cash Inflows Proceeds from Sale of Investment Property								
Cash Inflows Proceeds from Sale of Investment Property Proceeds from Sale/Disposal of Property, Plant and Equipment	:							
Cash Inflows Proceeds from Sale of Investment Property Proceeds from Sale/Disposal of Property, Plant and Equipment Sale of Investments	<u>. </u>	·	<u> </u>	<u> </u>				
Cash Inflows Proceeds from Sale of Investment Property Proceeds from Sale Disposal of Property, Plant and Equipment Sale of Investments Proceeds from sale of stocks/bonds/marketable securities	- - - -	· .		· ·		· ,-		
Cash Inflows Proceeds from Sale of Investment Property Proceeds from Sale Disposal of Property, Plant and Equipment Sale of Investments Proceeds from sale of stocks/bonds/marketable securities Sale of investment in jorit venture Sale of investment in associates	: : :	· .		· .	<u> </u>	<u> </u>	<u>.</u>	
Cash Inflows Proceeds from Sale of Investment Property Proceeds from Sale Oilsposal of Property, Plant and Equipment Sale of Investment's Proceeds from sale of stocks/bonds/marketable securities Sale of investment in joint venture Sale of investment in joint venture Sale of investment in sasociates Sale of other investments	:	· .	<u> </u>	· ,	<u> </u>	<u> </u>	<u> </u>	
Cash Inflows Proceeds from Sale of Investment Property Proceeds from Sale Oilsposal of Property, Plant and Equipment Sale of Investment's Proceeds from sale of stocks/bonds/marketable securities Sale of investment in joint venture Sale of investment in joint venture Sale of investment in sasociates Sale of other investments				<u> </u>			<u>-</u> _	
Cash Inflows Proceeds from Sale of Investment Property Proceeds from Sale Oil prosenty Proceeds from Sale Oilsposal of Property, Plant and Equipment Sale of Investments Proceeds from sale of stocks/bonds/marketable securities Sale of investment in joint venture Sale of investment in sasociales Sale of other investments Receipt of Cash Dividends Proceeds from Mathurd/Return of Investments	: : : : : : :		· .	· ·		· .		
Cash Inflows Proceeds from Sale of Investment Property Proceeds from Sale Oil property Proceeds from Sale Oilsposal of Property, Plant and Equipment Sale of Investments Proceeds from sale of stocks/bnds/marketable securities Sale of investment in joint venture Sale of investment in sasociales Sale of other investments Receipt OI Cash Dividends Proceeds from Matured/Return of Investments Redemption of long term investments Proceeds from matured investments	: : : : : : :	· · · · · · · · · · · · · · · · · · ·	· .	· · ·	· ·	· .		
Cash Inflows Proceeds from Sale of Investmert Property Proceeds from Sale Orlivestmert Property Proceeds from Sale Orlivestmert Sale of Investmerts Proceeds from sale of stocks/bnds/marketable securities Sale of investmert in joint venture Sale of investment in Joint venture Sale of investment in Sacociales Receipted Cash Investments Receipted Cash Cash Cash Investments Proceeds from Malured/Return of Investments Redemption of long term investments Proceeds from matured investments Proceeds from matured investments Proceeds from the return of investments		· ·	· .	· · · · · · · · · · · · · · · · · · ·	· -	· -	<u> </u>	
Cash Inflows Proceeds from Sale of Investment Property Proceeds from Sale Oil property Proceeds from Sale Oilsposal of Property, Plant and Equipment Sale of Investments Proceeds from sale of stocks/bnds/marketable securities Sale of investment in joint venture Sale of investment in sasociales Sale of other investments Receipt OI Cash Dividends Proceeds from Matured/Return of Investments Redemption of long term investments Proceeds from matured investments			· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	· ·	<u> </u>	· · · · · · · · · · · · · · · · · · ·	
Cash Inflows Proceeds from Sale of Investment Property Proceeds from Sale Of Investment Property Proceeds from Sale Of Investment Sale of Investments Proceeds from sale of stocks/bnds/marketable securities Sale of investment in joint venture Sale of investment in sesociates Sale of other investments Receipt Of Cash Dividends Proceeds from Matured/Return of Investments Redemption of long term investments Proceeds from Matured/Return of investments Proceeds from Matured/Return of investments Proceeds from the return of investment in joint venture Proceeds from the return of investment in joint venture Proceeds from the return of investment in joint venture Proceeds from the return of investment in joint venture Proceeds from the return of investment in joint venture Proceeds from the return of investment in joint venture Proceeds from the return of investment in joint venture Proceeds from the return of investment in joint venture Proceeds from the return of investment in joint venture Proceeds from the return of investment in joint venture Proceeds from the return of investment in joint venture Proceeds from the return of investment in joint venture Proceeds from the return of investment in joint venture Proceeds from the return of investment in joint venture Proceeds from the return of investment in joint venture		· · · · · · · · · · · · · · · · · · ·	· ·	<u> </u>	· · ·	· · ·		
Cash Inflows Proceeds from Sale of Investmert Property Proceeds from Sale Of Investmert Property Proceeds from Sale Of Investmert Sale of Investmerts Proceeds from sale of stocks/bonds/marketable securities Sale of investmert in joint venture Sale of investmert in sesociates Sale of other investmerts Sale of other investmerts Recipitor Clash Proceeds from Investments Recipitor Clash Recipitor of the Investments Proceeds from Investments Proceeds from reatured investments Proceeds from the return of investment in joint venture Proceeds from the return of investment in associates Collection of Long-Term Loans Repsyment of long term investment Repsyment of long term loans by GOCCs/GFIs Collection of Long-Term Loans			· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	· -			
Cash Inflows Proceeds from Sale of Investment Property Proceeds from Sale Of Investment Property Proceeds from Sale Of Investment Sale of Investment Proceeds from sale of stocks/bonds/marketable securities Sale of investment in joint venture Sale of investment in joint venture Sale of investment in associates Sale of other investments Receipt of Cash Dividends Proceeds from Matured/Return of Investments Redemption of long term investments Proceeds from matured investments Proceeds from the ventur of investment in joint venture Proceeds from the return of investment in joint venture P		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	
Cash Inflows Proceeds from Sale of Investment Property Proceeds from Sale of Investment Property Proceeds from Sale Olsposal of Property, Plant and Equipment Sale of Investments Proceeds from sale of stocks/bonds/marketable securities Sale of older threaters Sale of older investment in joint venture Sale of investment in associates Sale of older investments Receipt of Cash Dividends Proceeds from the security of Investments Proceeds from the security of Investments Proceeds from the treat on Investments Proceeds from the treat on Investment in associates Collection of Long-Term Loans Repayment of long term-loans by GOCCs/GFIs Collection of long-term loans Total Cash Inflows Cash Outflows Cash Outflows Cash Outflows			· .			· · · · · · · · · · · · · · · · · · ·		
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106,699,013.39	80,258,798.57	-	-		25,990,529.31	449,685.51		
191.278.939.22	95.163.584.10				87.933.873.15	8.181.481.97		
297.977.952.61	175.422.382.67				113.924.402.46			
	106,699,013.39	106,699,013.39 80,258,798.57	106,599,013.39	106,699,013.39	106,699,013.39 80,258,798.57	106,699,013.39 80,258,798.57 - 25,990,529.31	106,699,013.39 80,258,796.57 - 25,990,529.31 449,685.51	106,699,013.39 80,258,798.57 . 25,990,529.31 449,885.51

Department Name: State Universities & Colleges Agency Name: Visayas State University Sectoral Distribution of Public Expenses: Social Services Cluster: CLUSTER V

Region: VIII																							
Year: 2014 Fund		ALI	L FUNDS			Regu	lar Agency Fund		Forei	gn Assiste	d Project	Fund	Special Acc	ounts - Local	lv Funded	Special Ac	count - Fo	reian Assi	sted/Grants	Int	ternally Gene	erated Incor	me
	Budgeted	Amount	Actual Amounts	Difference	Budgete		Actual Amounts	Difference					Budgeted Am						Differenc		d Amount	Actual	Difference
Particulars	Original	Final	on Comparable Basis	Final Budget	Original	Final	on Comparable	Final Budget and Actual	Original	Final	Amount s on		Original Fi		e Final Budget	Original	Final	Amounts on	e Final Budget	Original	Final	on	Budget
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Tear: 2014																												
Fund			ALL FUNDS			Regul	ar Agency Fund		Foreign Assisted Project Fund		Special Accounts - Locally Funded S		Special Account - Foreign Assisted/Grants		sted/Grants	Inte	ernally Gen	erated Incor	ne	Е	Business T							
		Budgeted	Amount	Actual Amounts	Difference	Budgeted	d Amount	Actual Amounts	Difference	Budgeted Amoun	t Actual	Differen	Budgeted	d Amount	Actual	Differenc	Budgete	d Amount	Actual	Differenc	Budgeted	I Amount	Actual	Difference	Budgeted	d Amount	Actual	Differenc
Beetleviere					Final						Amount	ce Final			Amount	e Final			Amounts	e Final			Amounts	Final			Amounts	e Final
Particulars		Original	Final	on Comparable	Budget	Original	Final		Final Budget	Original Final	s on	Budget	Original	Final	s on	Budget	Original	Final	on	Budget	Original	Final	on	Budget	Original	Final	on	Budget
		g		Basis	and Actual			Basis	and Actual		Compar	and			Compar	and	-		Compara	and			Compara	and	g		Compara	
RECEIPTS						·						1							1									
Tax Revenue	Note	-	-	22,779,000	(22,779,000)			-			-				-				-				-			22,779,000	(22,779,000)
Service and Business Income	Note	128,644,000	128,644,000	125,479,039	3,164,961				-			-				-				-	113,644,000	113,644,000	125,456,260	(11,812,260)	15,000,000	15,000,000	22,779	14,977,221
Assistance and Subsidy	Note	401,441,000	420,591,000	618,117,714	(197,526,714	401,441,000	420,591,000	618,117,714	(197,526,714)			-				-				-								
Shares, Grants and Donations	Note	-	-		-							-				-				-				-				-
Gains	Note	-	-		-							-				-				-				-				-
Other Non-Operating Income	Note	-	-		-				-			-				-				-				-				-
Other Non-Operating Receipts		-	-		-							-				-				-				-				-
Loan Proceeds	Note	-	-		-							-				-				-				-				-
Refund of Petty Cash and Advances	Note	-	-		-				-			-				-				-				-				-
Others	Note	-	-	-	-				-			-				-				-				-				-
		530,085,000	549,235,000	766,375,753	(217,140,753	401,441,000	420,591,000	618,117,714	(197,526,714)												113,644,000	113,644,000	125,456,260	(11,812,260)	15,000,000	15,000,000	22,801,779	(7,801,779)
PAYMENTS																												
Personnel Services	Note	332,670,000	332,670,000	379,530,947	(46,860,947	314.817.000	314,817,000	363,618,328	(48,801,328)			_				_				_	17 703 000	17.703.000	15,811,619	1.891.381	150.000	150,000	101,000	49,000
Maintenance and Other Operating Expenses	Note	163,765,000	182,915,000	174,015,150	8,899,850	84,424,000		84,244,496				-				-					65,491,000	65,491,000	71,099,654	(5.608.654)	13.850.000	13,850,000		
Capital Outlays	Note	33.650.000	33,650,000	126,674,992	(93.024.992	2.200.000	2,200,000	103,442,322	(101,242,322)			-				-					30.450.000	30,450,000	22.344.670	8.105.330	1.000.000	1.000.000	888.000	
Financial Expenses	Note	-	-	-	-	,,			-			-				-				-				-				-
Other Disbursements		-	-	-	-				-			-				-				-				-				-
Loan Repayment		-	-		-				-			-				-				-				-				-
Remittance to National Treasury		-	-	-	-				-			-				-				-				-				-
Others		-	-		-				-			-				-				-				-				-
		530,085,000	549,235,000	680,221,089	(130,986,089	401,441,000	420,591,000	551,305,146	(130,714,146)												113,644,000	113,644,000	109,255,943	4,388,057	15,000,000	15,000,000	19,660,000	(4,660,000)
NET RECEIPTS/PAYMENT				86,154,664	(86.154.664		-	66.812.568	(66.812.568)		-	-	-	-	_	_	_	_	-	-	_		16,200,317	(16.200.317)	-	_	3.141.779	(3,141,779)