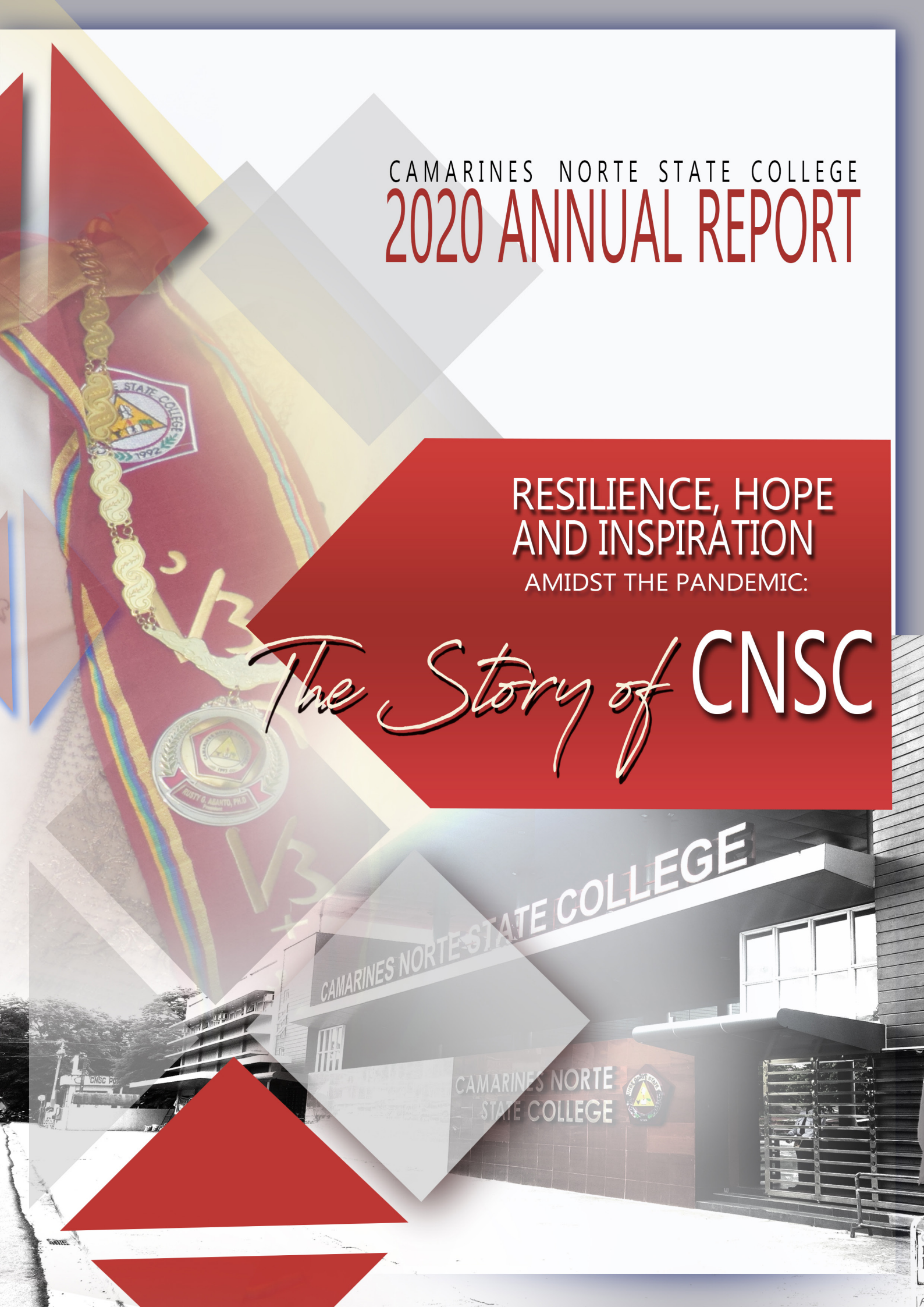


CAMARINES NORTE STATE COLLEGE 2020 ANNUAL REPORT

RESILIENCE, HOPE
AND INSPIRATION
AMIDST THE PANDEMIC:

The Story of CNSC



Mission

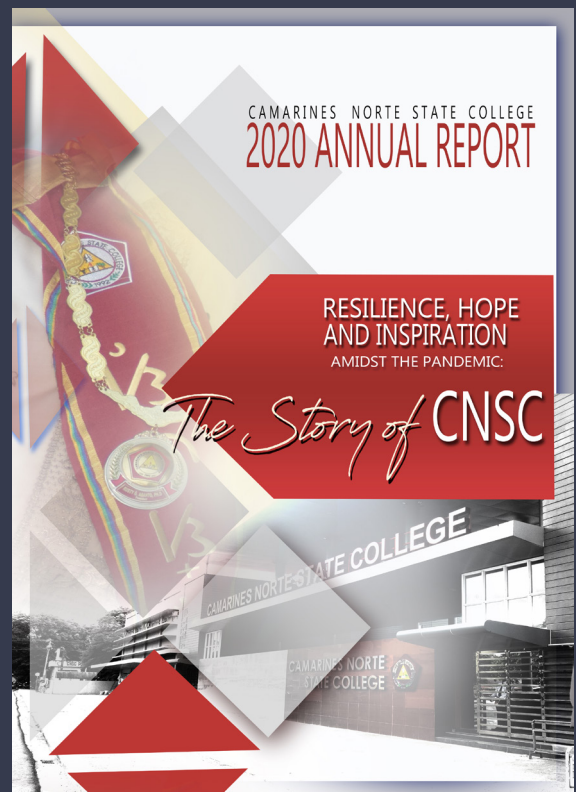
CNSC as a premier Higher Education Institution in the Bicol Region

Vision

The Camarines Norte State College shall provide higher and advanced studies in the fields of education, arts and sciences, economics, health, engineering, management, finance, accounting, business and public administration, fisheries, agriculture, natural resources development and management and ladderized courses. It shall also respond to research, extension and production services adherent to progressive leadership towards sustainable development.

ABOUT THE COVER:

The cover highlights the theme of this Annual Report – “Resilience, Hope and Inspiration Amidst the Pandemic: The Story of CNSC”. It features the Entrance Pavilion of CNSC which has been an iconic architectural landmark in CNSC since its completion in 2017 and marked the beginning of dramatic physical facilities improvement in the College. The academic sash, called “balatik”, worn by our graduates is also featured in the cover, symbolic of the triumphs CNSC had as an academic institution. This is a salient reminder that despite this time of tribulation brought by the pandemic, CNSC remained strong and finished the year 2020 with a good number of success to celebrate.





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OFFICE OF THE COLLEGE PRESIDENT

June 10, 2021

HON. PRES. RODRIGO R. DUTERTE
President
Republic of the Philippines
Malacañang Palace, Manila

Dear President Duterte:

Greetings!

We are pleased to submit the Annual Report titled “Resilience, Hope and Inspiration Amidst the Pandemic: The Story of CNSC”. This report contains the major accomplishments of the State College for the year 2020 along its four (4) mandated functions - Instruction, Research, Extension, Production and Administration.

We look forward to your continued support in achieving the institution’s vision and mission as its contribution in the pursuit of Philippine Higher Education Reform Agenda.

Thank you.

Very truly yours,

FREDDIE T. BERNAL, CESO III
OIC - College President

PRELUDE


The year 2020 was generally a year filled with extraordinary challenges brought about by the COVID-19 pandemic. The pandemic which slowed down and even halted a lot of activities across different sectors of humanity has brought concerns which needed to be hurdled and overcome.

In the education sector, Camarines Norte State College (CNSC) as a higher education institution was not spared from the short-term and long-term impact of the pandemic. Although it was a difficult time, CNSC remained true to its commitment to deliver quality service to its stakeholders, primarily its learners, its workforce and the surrounding communities.

The COVID-19 pandemic may have been a burden, but CNSC bravely took the challenge and strategized to remain on top of the situations, making it a provincial and even a regional leader in responding to the call of this difficult time.

In 2020, CNSC rallied with the government in the national plea for solidarity, cooperation and discipline amidst this historical and unprecedented crisis. CNSC maximized the use of its resources, be it human or physical resources, to ensure that it will be able to provide solutions and forward-looking strategies that prioritize the welfare of its students, faculty and staff and the community.

This Annual Report 2020 lays down the accomplishments of CNSC, the challenges it has withstood and the innovative coping and adaptation strategies it needed to implement. Among others, this Annual Report presents stories of “Resilience, Hope and Inspiration” we all need as we tackle the years beyond 2020.



“In 2020, CNSC rallied with the government in the national plea for solidarity, cooperation and discipline amidst this historical and unprecedented crisis”

MESSAGE OF THE PRESIDENT



RUSTY G. ABANTO, Ph.D.
COLLEGE PRESIDENT III
February 2017 - February 2021

***"RESILIENCE, HOPE AND INSPIRATION"
These are the motivating factors that have
driven us to pursue our noble dreams
despite the presence of pandemic.***

Year 2020 created an impact in the lives of many people around the world. It affected the countries' economy, hampered educational processes, and challenged cultural beliefs and practices and even the governance of leaders in societies.

Camarines Norte State College has not been spared from this global precarious situation. However, this did not dampen the spirits of educators and other employees in our institution. We have adopted a continuity plan to ensure that teaching and learning process still reach our students. For those who have internet connectivity, we have employed the LMS (Learning Management System). This is an online platform for students to learn the different topics required in their chosen courses. Learning materials are likewise distributed to students who live in far-flung barangays so as to cope with the demands of their studies. The Guidance Office has put up a facebook page where students and even faculty members could connect to the staff giving services related to emotional and psychological help.

It is worth sharing that CNSC has become a Community Isolation Unit (CIU) Center during the surge of the COVID 19 and many volunteers from the institution helped in distributing basic needs to the economically-deprived constituents of the province and the medical team of the College have been very active in assisting those who have been accommodated in the CIU.

In the strategic operations of the College, several systems were created and implemented to facilitate smooth transactions in budget utilization, procurement and monitoring of needed supplies including various equipment, hiring of competent workers and conducting research as well as sponsoring local and international webinars that discuss relevant issues and concerns. These activities are concrete manifestations of our resilience. Such challenges do not make us weak but rather make us strong knowing that we are not alone in this struggle. There are still many people who show in their ways of caring that in the midst of difficulties we can still find hope and inspiration to change what is needed in order for the right solutions to come out in the midst of problems besetting us. We find meaning in our struggles especially when our collective efforts would produce fruitful results in the lives of the people in our communities.

***"We find meaning in our
struggles especially when our
collective efforts would produce
fruitfull results in the lives of the
people in our communities"***

MESSAGE OF THE VICE PRESIDENTS



LILIBETH A. ROXAS, Ph.D.
VICE PRESIDENT FOR ADMINISTRATION AND FINANCE

The Office of the Vice President for Administration and Finance, including all the offices under it, assures the public of its commitment to continue giving its services despite the presence of pandemic in our midst. To help prevent the spread of this virus, online transactions are implemented to ensure the safety of those involved in educational processes.

We are optimistic that in the midst of different challenges happening around us, we can withstand the tests of time because of this valuable trait of resilience which comes out and identifies us as Filipinos- being resilient people. Being resilient goes with the creativity of the mind. Hence, our office can attest to the veracity of such character.

CNSC has created three useful systems in its financial and administrative operations namely:

Budget Utilization Monitoring System (BUMS). This system functions in checking expenditures per month, per delivery unit based on their approved budget.

Electronic Budget Planning Process Application (eBPPPro). This system checks that all plans are in line with the strategic targets of the institution.

Supply & Property Management Information System (SUPMIS). Through this system, recording, tracking and monitoring of purchased supplies are properly distributed to the delivery units.

These established systems give hope to everyone who wishes to be part of the institution that administrative operations are lawfully followed and implemented in order to accomplish the institution's goals and objectives.

In the midst of pandemic, we cannot afford to be silent nor unmoving. So may all our efforts bring inspiration to you and we are doing our share in making a difference in the lives of people involved in educational endeavours.



ROSALIE A. ALMADRONES, Ph.D.
VICE PRESIDENT ACADEMIC AFFAIRS

Institutions like Camarines Norte State College offering courses in all academic levels have not been spared from the effects of the pandemic when it started to make its presence felt in 2020.

Online learning has become a new normal phenomenon. The CNSC academic community has not faltered in providing quality education to its clientele. The pandemic paved the way for the institution to create and implement the LMS or Learning Management System platform which was designed by IT faculty and MIS (Management Information System) Office. This LMS was institutionalized and installed at cnscedu.gov so that flexible learning can be availed by the students. In places where internet connectivity is an issue, learning materials have been prepared by respective faculty in all CNSC Campuses and these modules are distributed to students in all the 12 local municipalities (LGUs) of the province, which serve as drop-off centers of modules. For those students who experienced difficulty getting the modules in their municipality, the CNSC vehicles are used to bring the materials in the barangays as drop off areas.

As the students continue with their studies, our faculty are doing the same by pursuing graduate programs in order to optimize their potentials for more productive outputs. Also, all offices under the Vice President for Academic Affairs are in support to providing online or flexible transactions and services to students and faculty members to ensure the continuity of education despite the pandemic.

Indeed, we are **OnE**, still **Onward** to **Excellence** in what we do. We are Bicolanos...We are Filipinos. Our response to any crisis is being lauded as a show of resilience thereby giving hope and inspiration to the people. The struggle is real in this pandemic, but we do not allow ourselves to be defeated. We have a noble task to do for humanity to live in peace, prosperity and profound joy.

MESSAGE OF THE VICE PRESIDENTS



JOSEFINA SOCORRO F. TONDO, Ph.D.
VICE PRESIDENT RESEARCH AND EXTENSION

The year 2020 shall forever be remembered as the year when life, as we humans in postmodernity's Industrial Revolution 4.0 know it, drastically and irreversibly changed. The COVID-19 global pandemic tragically and sadly ended millions of lives (3.9 million around the world with 23, 928 from the Philippines to date and still counting). It is as much deadly in the way it contracted the economy of nations and set back social gains that have been achieved through decades of hard work.

The COVID-19 global pandemic also exposed the harmful binaries in our world. It heightened economic disparities and discriminations, as it opened vulnerable sectors, especially women and children, to safety risks, food insecurity, abuse and exploitation. Fatalities came from the most vulnerable populations. This reality is even more stark in the Philippines where cramped small apartments and slum areas populated by the low income and very poor classes have become hotbeds of COVID transmissions.

While the pandemic rages, life, even when changed, cannot stand still. The quest for quality education remains a big concern for SUCs such as CNSC with limited budgetary allocations. With the COVID-19 pandemic, all SUCs shifted to flexible learning. The CNSC faced the reality that majority of its students come from the low-income classes unable to afford gadgets and stable connections to the internet. In addition, before the global pandemic hit, the inflation rate in the province was already the highest in the Bicol region at 2.5 % (PSA 2019), meaning, residents of Camarines Norte buy less from their limited incomes in comparison with other provinces in the region.

The impact of COVID 19 to educational institutions, including all SUCs may be long lasting than initially

thought. For some SUCs, located in marginal areas outside the urban centers of commerce and education, it means scaling back on planned projects, programs and activities. The most hard-hit aspects of university life were, and still are, research and extension.

No system is perfect. There are always challenges along the way. The ECQ, MECQ, MGCQ restrictions imposed in 2020 challenged most SUC targets, but especially their research and extension services divisions, as the pandemic limited faculty research and extension engagements. It is important to have leaders (who also are not perfect) to lead their constituents through hard and challenging times. As CNSC Vice President for Research and Extension Services, I am deeply grateful to the current Republic of the Philippines Executive, President Rodrigo Roa Duterte, his designated officers, and the Commission of Higher Education (CHED) led by J. Prospero de Vera III, for the innovative and stable leadership they provided to all the SUCs, especially CNSC.

But the story of CNSC during the pandemic while challenging, is not one of defeat. Rather it is about resiliency and modest advance towards its goals and targets, despite the obstacles. With the able, committed and inspiring leadership of its visionary ex-President, Dr. Rusty G. Abanto, the CNSC was able to deliver its key roles/functions, and performed exceptionally well in terms of its research and extension services. Truly, how we start the race is not important. It is how we run and cross the finish line that matters the most.

May God Bless the Philippines! May God Bless its leaders! May God Bless CNSC! Mabuhay!

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CNESC

RESILIENCE, HOPE AND INSPIRATION:
AMIDST THE PANDEMIC:

The Story of CNESC

01

INSTRUCTION

ENROLMENT

A total of 204 graduate students, 7,461 undergraduate students and 292 Basic Education students enrolled in CNSC in the 1st semester of AY 2020-2021 Figure 1. Despite the challenges brought about by the pandemic, this total enrolment is 21% higher than the enrolment in the same period of the previous school year, AY 2019-2020. This increase is primarily due to the huge increase of 21% in undergraduate enrolment, which is higher than the 9% increase typically observed in the last three (3) years.

Figure 2 shows the sex-disaggregated data on the enrolment in the 1st semester AY 2020-2021, indicating that the population of female students was about 52% higher than that of males. In total, 40% of the total student population across different levels are males while the remaining 60% are females.

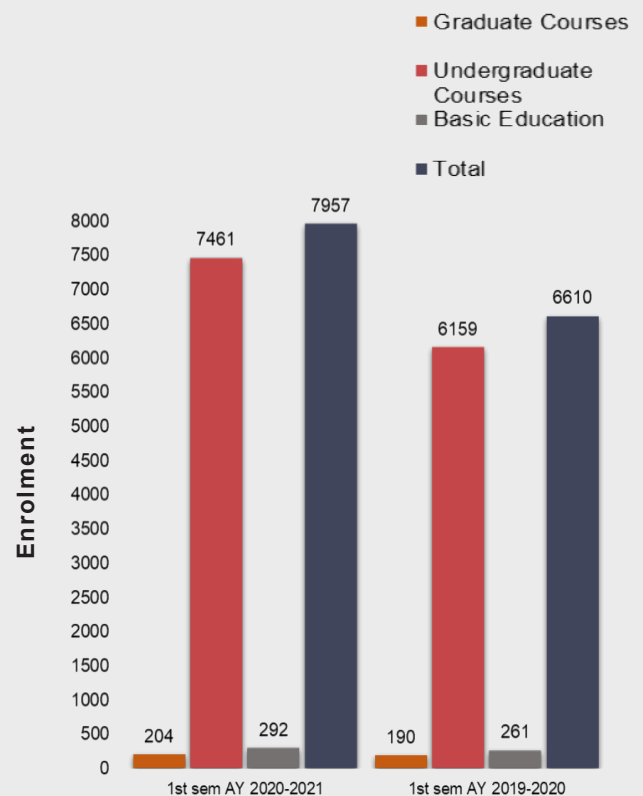


Figure 1. Comparative enrolment in AY 2020-2021 and AY 2019-2020.

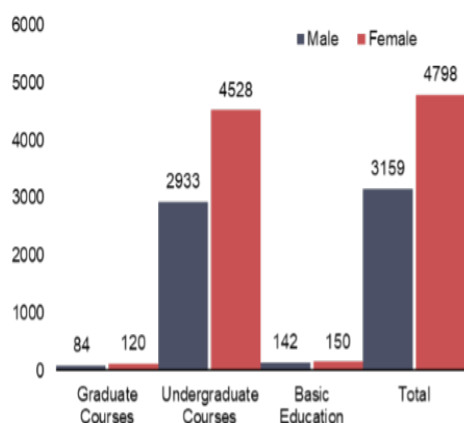


Figure 2. Sex-disaggregated data on enrolment in the 1st Sem AY 2020-2021.

CHED-PRIORITY PROGRAMS

Among these enrolled students, 37% enrolled in CHED-identified priority graduate programs while 53% in CHED-identified priority undergraduate programs.

ON GRADUATION

With the implementation of a learning continuity plan, CNSC tried its best to proceed with its academic operations despite the challenges of the pandemic and the parade of typhoons. As a result, it enabled the graduation of 686 undergraduate students who finished their respective academic programs. This is about 89% of the expected graduating students who enrolled in the beginning of the AY 2019-2020. Figure 3 shows the number of graduates from different colleges in CNSC, also indicating the number of new professionals we have produced along different professional disciplines.

This number of Year 2020 graduates is 58% lower than the 2019 statistics (1633), primarily because of the effect of the implementation of the K-12 program. Nevertheless, CNSC is confident that despite the learning disruption brought about by the pandemic, the professionals it has produced in 2020 are ready to contribute to national development. Figure 4 shows the gender-disaggregated statistics on the number of graduates highlighting that the number of female graduates was higher than the male ones, across different Colleges. In total, 61% of the graduates are females and 39% are males.

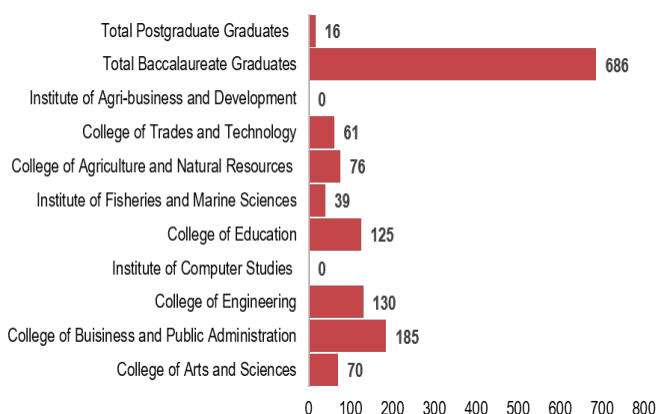


Figure 3. Number of graduates from different colleges in CNSC.

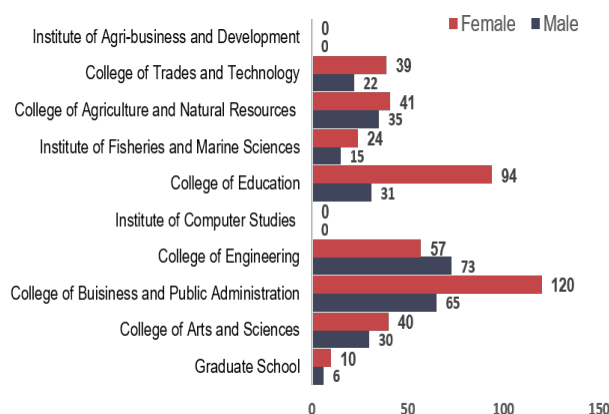


Figure 4. Sex-disaggregated data on the graduates of Year 2020 across different colleges in CNSC.

LMS: CNSC'S RESPONSE FOR CONTINUITY OF LEARNING

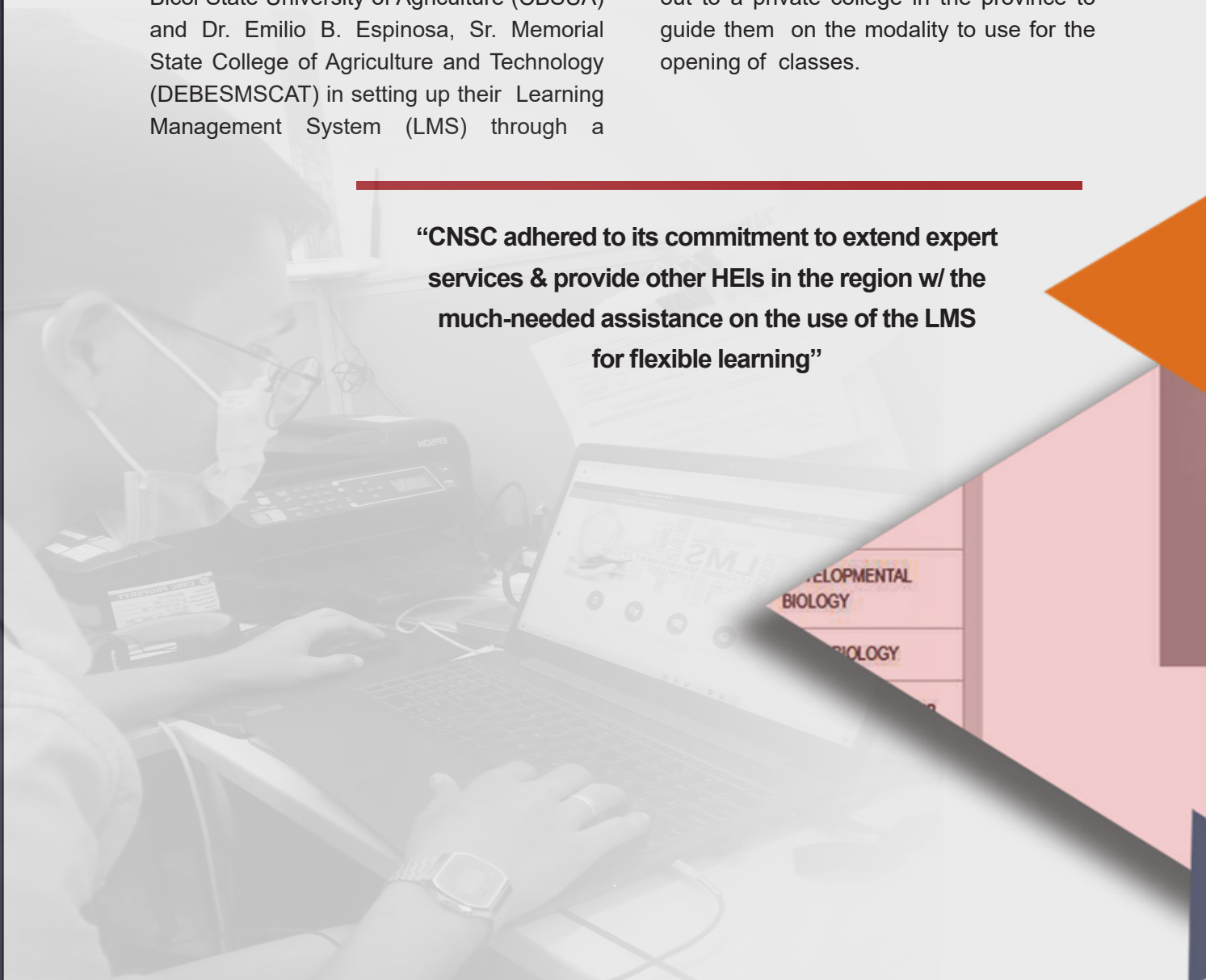
To adapt and cope with the current reality and challenges in the education sector amid the COVID-19 pandemic, Camarines Norte State College (CNSC) developed its Learning Management System (LMS). LMS is an effective tool for continuous delivery of instruction for flexible learning. It facilitates, documents, delivers educational resources, training, and development programs. It was developed for the utmost benefit of learners and teachers.

The CNSC LMS was shared with other SUCs in the Bicol region. CNSC through its Institute of Computer Studies, collaborated with Central Bicol State University of Agriculture (CBSUA) and Dr. Emilio B. Espinosa, Sr. Memorial State College of Agriculture and Technology (DEBESMSCAT) in setting up their Learning Management System (LMS) through a

Virtual Training Workshop. Specifically, the workshop aimed to develop standardized learning content and a flexible learning environment.

The CNSC LMS Team was a leader in the Region as far as online flexible learning implementation is concerned. It conducted Training on Portable Learning Management System (PLMS) to Local Universities and Colleges (LUCs) in the region. The online training oriented the participating LUCs on flexible learning and presented options to institutions with limited connectivity. In addition, the team reached out to a private college in the province to guide them on the modality to use for the opening of classes.

“CNSC adhered to its commitment to extend expert services & provide other HEIs in the region w/ the much-needed assistance on the use of the LMS for flexible learning”



*CNSC - LMS was officially launched
in August 2020*

The LMS was officially launched in August 2020 with CHED Commissioner and Chairperson of the CNSC Board of Trustees, Dr. Aldrin A. Darilag as Keynote Speaker, along with CHED Regional Director Dr. Freddie T. Bernal represented by Dr. Ma. Teresa De Alban, Chief Education Program Specialist, CHED-RO V.

Indeed, CNSC adhered to its commitment to extend expert services and provide other HEIs in the region with the much-needed assistance on the use of the LMS for flexible learning.



DR. ALDRIN A. DARILAG
CHED Commissioner &
Chairperson of the Board of CNSC



DR. FREDDIE T. BERNAL
CHED Regional Director



Student Scholars, Grantees and Beneficiaries for 2020

As the main function of CNSC Scholarship and Financial Assistance Unit (SFAU), the office leads in the processing and monitoring of various scholarship and financial assistance programs provided to CNSC students. For the Academic Year 2020, nine (9) various scholarship programs/categories were enjoyed by 2,843 CNSC students which consisted of the following:

- Tertiary Education Subsidy (TES) 4 Ps SWIDI
- Tertiary Education Subsidy (TES) ESGP-PA ;
- Tertiary Education Subsidy (TES) 1st Batch;
- Tertiary Education Subsidy (TES) 3rd Batch;
- CHED Tulong Dunong Program (TDP);

- CHED Scholarship and Financial Assistance Programs (STUFAPs);
- DOST-SEI Undergraduate Scholarship Program;
- CN- PGCEAP ; and
- LGU- Daet Scholarship.

As seen in Table 1, for 1st semester of year 2020-2021, the actual number of grantees for CHED *Tulong Dunong* Program (TDP) totaled to 873 beneficiaries, with the Main Campus having the biggest number of grantees. Qualifiers to this program have complied with the necessary requirements by the Unified Student Financial Assistance System (UNIFAST) such as Certificate of Registration (CORs), Certification of Grades (except for Freshmen) and Income Tax Return/ or Tax Exemption Certification issued by the Bureau of Internal Revenue.

Table 1. Summary of externally-funded scholars AY 2020-2021

SUMMARY OF SCHOLARS	CAS	CBPA	COENG	ICS	ABAÑO	IFMS	CANR	COTT	ENTIENZA	TOTAL
TES 4PS-SWDI	1	0	1	0	1	0	0	0	1	4
TES ESGPPA	0	0	1	0	1	0	3	6	1	12
TES 1ST BATCH	19	26	34	7	23	34	0	27	40	210
TES 3RD BATCH	41	73	15	3	46	18	59	16	17	288
TDP	445				181	14	144	24	65	873
CHED StuFAPs	1	7	15	1	4	0	0	0	0	28
DOST-SEI Undergraduate Scholarship Program	7	0	77	4	8	0	2	0	0	98
CN-PGCEAP	125	263	114	26	195	25	98	22	80	948
LGU DAET	261				77	2	13	9	0	362
UCPB	0	5	7	0	5	0	3	0	0	20
TOTAL	194	374	264	41	541	93	322	104	204	2,843

Meanwhile, under Tertiary Education Subsidy (TES), the grantees for 1st and 3rd batch has reached to five hundred fourteen (514). The TES grantees were selected from the *Listahanan* 2.0 and have complied with the required documents set by the UNIFAST.

The beneficiaries are also considered because of the families' per capita income that may fall under these categories: poor, near poor and poorest of the poor. The Tertiary Education Subsidy also includes the grantees under the continuing ESGP-PA with twelve 12 remaining grantees. In addition, TES grantees (4P's-SWDI) totaled to 10 students.

Other externally-funded scholarship and financial assistance were from the CN-PGCEAP with nine hundred forty-eight (948); from the Local

Government Unit of Daet with 362; and from DOST-SEI Undergraduate Scholarship Program with 98 scholars. These scholars were screened and selected through exams and submission of required documents.

With the two thousand eight hundred and forty three (2,843) scholars, the College of Education had the largest number of scholars, beneficiaries and grantees with 541 or 19.02% share. This is followed by the College of Business and Public Administration with 374 students or 13.15% share; and finally, by the College of Agriculture and Natural Resources with 322 or 11.32% share.

Comparing this with the total number of officially enrolled for AY 2020-2021, the total percentage of scholars, beneficiaries and grantees is **38%**.

The data provide significant details about the number of students who were benefitted by the assistance provided by the both the national government agencies and local government unit. It also affirms the vital role of CNSC Scholarship Unit in giving assistance to deserving students

STUDENT ASSISTANTSHIP

The Camarines Norte State College Scholarship and Financial Assistance Unit (SFAU) continuously provides assistance to students through accepting student assistants assigned in various offices in CNSC. For year 2020, a total of 219 students assistants (SAs) were deployed in various offices in CNSC. Aside from assisting in doing administrative work, the student assistants are also given additional income while studying, in addition to the training and exposure that they acquire from serving the college.



CURRICULAR PROGRAM ACCREDITATION

Focused on the College commitment in producing globally-competitive graduates who are employable in their fields, CNSC continually submits all its curricular programs for quality assurance, particularly to the accreditation by the Accrediting Agency of Chartered Colleges and Universities in the Philippines, Inc. (AACCUP).

Despite the pandemic that affected the delivery of instruction in higher education, CNSC remained resilient, and innovative and ensured that the quest for quality education continues. In 2020, series of virtual accreditation were conducted in collaboration with the Accrediting Agency of Chartered Colleges and Universities in the Philippines, Inc. (AACCUP), resulting in the accreditation status shown in Figure 5.

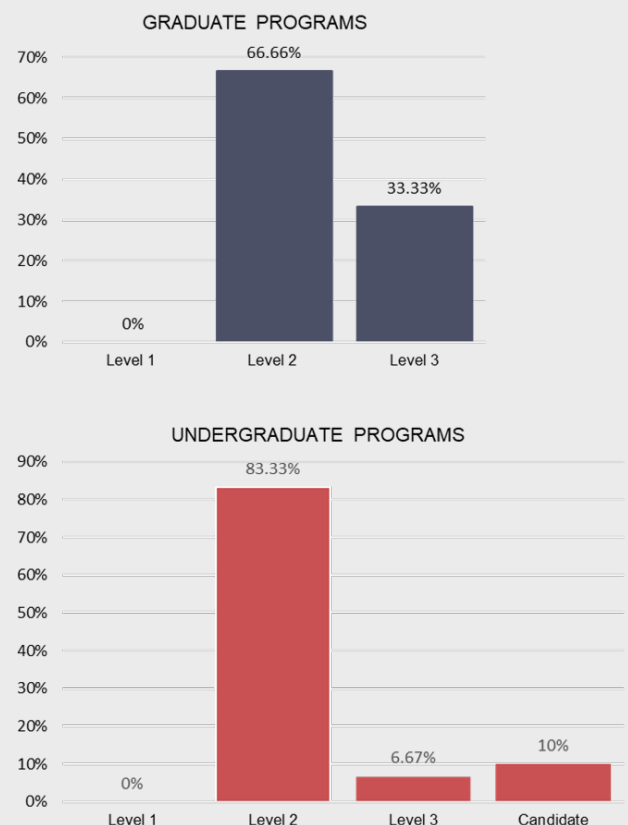


Figure 5. Accreditation profile of CNSC graduate and undergraduate programs

RESEARCH

CNSC through the Office of Vice President for Research and Extension (OVPRE) continues to pursue excellence in research. As a Higher Education Institution (HEI), CNSC spearheads research initiatives not only in the province but also in the national stage.

In 2020, OVPRE exceeded its targets in research and extension services. Some of its highlights are the increase in the number of faculty engaged in research, conduct of provincial R&E conference, and international webinars on Gender and Development (GAD) and Social Policy Research (SPRC), as well as the increase in the number of persons trained, and journal issues published.

FACULTY INVOLVEMENT ON RESEARCH

In terms of the number of completed relevant research, the target was 25 and the actual accomplishment was 32.

TARGET

25

ACCOMPLISHMENT

32



There was also an evident increase in the number of faculty involved in research. From 32 faculty researchers in 2018 to 36 faculty researchers in 2019 to **43** faculty researchers in 2020, there is a 34% increase in the involvement of faculty in research, relative to 2018 data. Table 2 shows such increase in the number of faculty-researchers from 2018 to 2020.

Table 2. Number of faculty members engaged in research.

College/ Delivery Unit	Number of Faculty Involved in Conducting Research		
	2018	2019	2020
GS	5	1	3
CBPA	4	18(9Rs)	5
CAS	3	7	12
ICS	4	2	2
CoEng	3	1	1
CoEd	5	2	4
Entienza	2	-	2
CANR	5	4	14
CoTT	0	1	-
IFMS	1	-	-
Total	32	36	43

ON RESEARCH PAPER PRESENTATION

In 2020, CNSC also excelled in terms of the number of research presented in international and national fora. The target was 4 and the actual accomplishment was 13. Out of 13, there were five (5) research studies presented in international conferences; while there were seven (7) awards given to the researchers such as Best Paper and Best Paper Presentation. Shown in Table 3 are the specific details of the research studies presented in the international and national fora.

Table 3. Research paper presented in conferences in 2020.

NAME	CONFERENCE TITLE	PAPER PRESENTED	AWARD
Jofhiline F. Dygico, PhD	Asia Future Conference Campus	Entrepreneurial Framework for Sustainable Community Based Enterprises in Camarines Norte, Ph	Best Presentation
Edwin R. Ichiano, Ph.D	Pandaigdigang Webinar Workshop CHED, DepEd, SJS. POF	Demo Teaching	Guro ng Taon and Best Demo Teacher
Delma Jean V. Abad, Ph.D	Luminary 4th International Conference "Global Challenges in Technology Education"	Evaluation of Contextualized Instructional Reading Materials for Indigenous Learners	Best Paper and Best Paper Presentation
Eduardo M. Abad, EdD	Luminary 4th International Conference "Global Challenges in Technology Education"	Evaluation of Contextualized Instructional Reading Materials for Indigenous Learners	Best Paper and Best Paper Presentation
Edgar P. Aban, PhD	Luminary 4th International Conference "Global Challenges in Technology Education"	Online Learning Readiness of Secondary Schools Teaches Towards Flexible and Blended Learning: Basis for Educational Strategy	Best Paper
Edgar Bryan B. Nicart, DIT	Luminary 4th International Conference "Global Challenges in Technology Education"	Online Learning Readiness of Secondary Schools Teaches Towards Flexible and Blended Learning: Basis for Educational Strategy	Best Paper
Jhon Paul M. Castillo, MAEd	Luminary 4th International Conference "Global Challenges in Technology Education"	Academic Work Motivation Job Satisfaction and Motivation in HEI	Best Paper

NAME	CONFERENCE TITLE	PAPER PRESENTED	INT/NTL
Aireen V. Ablao, MPA	International Research Conference in Computing, Engineering, Business, Sciences and Education	Grievance Management Capabilities of the Secondary School Heads of the Bicol Speaking District of DepEd CN	INTERNATIONAL
Jessica F. Gonzales, MM	Asia Pacific Consortium of Researchers and Educators Inc. (APCORE) 2020	Acceptability and Level of Dissemination of CNSC VMGO of Different Curricular Programs	INTERNATIONAL
Ma. Reina A. Mabeza, MBA	Asia Pacific Consortium of Researchers and Educators Inc. (APCORE) 2020	Gender Involvement in Contemporary Economic Activities of Manide Tribe in Jpang, CN Philippines: Basis for Capacity Development Program	INTERNATIONAL
Rhodaviv Avila	The Asia Conference on Education and International Development (ACEID2020)	Living with Invisible Disabilities in a School Setting	INTERNATIONAL
Rose Ann DP Aler, Ph.D	Kwentong Pambayan ng Camarines Norte	Harampangan 1.0	NATIONAL
	S4 Sam Pambansang Kumprensya at Webinar-Workshop ng Pambansang Samahang Linggwistika at Literaturang Filipino 2020	Ang Konsepto ng Kababalaghan sa mga Kwentong Bayan ng Camarines Norte	NATIONAL
Jose P. Santillan	1st International Research Conference in Computing Engineering, Business, Sciences and Education (IRCCEBSE)	Development of Three Differentiated Mathematics Learning Modules: A Blended & Scaffold-based Learning Materials for New Normal Remote Learning	INTERNATIONAL



The Office of the Vice President for Research and Extension spearheaded a Provincial Research and Extension Conference. This initiative was conducted in July 29, 2020 at the CNSC Amphitheater. Its theme: "Enriching Research Culture through Knowledge Sharing amidst Diversity and Crisis" reflects CNSC's aim to provide a venue for researchers to present their RD&E projects, share best practices in RD&E management and establish possible R&E collaboration for future capability enhancement programs.

The Provincial Fora successfully culminated with

42 PAPER PRESENTATIONS

under various research themes such as **a) Food Security, Natural Resources Management and Sustainable Development, b) Education and Capability Building Competitiveness, and c) Technology Development Competitiveness Education and Capability Building.**

HOSTING INTERNATIONAL WEBINARS

Two international webinars were successfully conducted by CNSC OVPRE namely: International Webinar on Gender, Culture and Social Policy in the New Normal; and International Webinar on Gender and Human Rights.

EXTERNALLY-FUNDED RESEARCH PROJECTS

In terms of the number of collaborative research established, the target is 3 and the actual accomplishment is 9. These collaborative research projects were in partnership with the Department of Science and Technology - Philippine Council for Agriculture, Aquatic, and Natural Resources Research and Development (DOST-PCAARRD) and the Labo Progressive Multi-Purpose Cooperative (LPMPC). Table 4

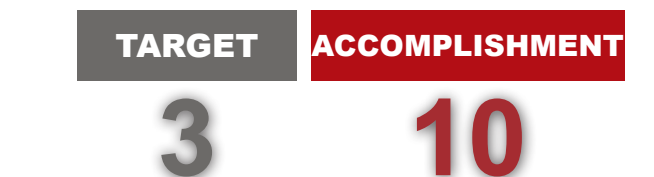
Table 4. Collaborative research projects w/ other agencies

Research Title	Funding Agency	Project Leader	Approved Budget	Duration	Status
Program: enhancing Productivity and Marketability of Queen Pineapple Project 4: Development of Site-specific sustainable Pest Management of Queen Pineapple under Different Cropping Scheme in Leyte and Camarines Norte	DOST-PCAARD	Dr. Arlene C. Alegre	1,018,985	2018-2020	Completed
Development of Farm Pest Detection, Classification and Management System for Queen Pineapple	DOST-PCAARD	Dr. Edgar Bryan B. Nicart	5,630,000	2020-2021	On-going
Transfer of Viable Queen Pineapple Technology	DOST-PCAARD	Mary Jane J. Ferrer	3,800,000	2020-2021	On-going
Detection of Mealybug Wilt Associated Virus on Queen Pineapple Using RT-PCR Assays	DOST-PCAARD	Dr. Arlene C. Alegre	6,900,000	2020-2021	On-going
Production Strategies and Gender Division of Labor Among Small Queen Pineapple Farmers in Camarines Norte: Basis for Extension Program Development	DOST-PCAARD	Noel C. Alegre	2,338,000	2020-2021	On-going
Production Strategies and Gender Division of Labor Among Small Queen Pineapple Farmers in Camarines Norte: Basis for Extension Program Development	DOST-PCAARD	Noel C. Alegre	2,338,000	2020-2021	On-going
Development of Sustainable Queen Pineapple Production Strategies in Sloping Areas	DOST-PCAARD	Rohilyn E. Colenares	4,950,000	2020-2021	On-going
Pineapple Industry and Market Study: A Response and Strategies in Time of Pandemic COVID-19	LPMPC	Melissa S. Carbonell	150,000	2020	On-going
Project 4A: Enhancing Technology Transfer Through IP-TBM in Camarines Norte State College (CNSC)	DOST-PCAARD	Engr. Leo Agustin P. Vela	1,631,716	2020-2021	On-going

ON RESEARCH PUBLICATION

For the number of researches published in CHED Accredited, ISI, Scopus Journals, the target is 3 and the actual accomplishment is 10. These research works are composed of basic and applied scientific research focusing on communication, education, and information technology.

In 2020, CNSC-OVPRE also released five editions of CNSC Research Journal Publication such as Institute of Computer Studies: "Mobile and Web-Based Application System" (Volume 4 Issue no. 1), College of Business and Public Administration: "Gender Mainstreaming, Social Services and Business Development" (Volume 4 Issue no. 2), College of Engineering: "Localized Engineering Resources and Innovations" (Volume 4 Issue no. 3), College of Arts and Sciences: "Innovative and Integrative Advances in the Arts and Sciences" (Volume 4 Issue no. 4), and College of Agriculture and Natural Resources: "Viable Agri-Environmental Production and Processing Technology" (Volume 4 Issue no. 5).



Moreover, it also launched the first edition of CNSC RJ in Filipino dubbed as CNSC Banyuhay Dyornal: "Mga Piling Saliksik sa Pilipino".

CAMARINES NORTE STATE COLLEGE RESEARCH JOURNAL					
CDN	CONTEN	CONTENTS	CONTENTS	CONTENTS	PAGE
ME	MECHA	MECHANICAL	MECHANICAL	MECHANICAL	1-22
CI	CONCRE	CONCRETE	CONCRETE	CONCRETE	
DI	SWEET	SWEET POTATO	SWEET POTATO	SWEET POTATO	24-40
RI	WITH B	WITH BAKING	WITH BAKING	WITH BAKING	
ES	EMPLOY	EMPLOYABILITY	EMPLOYABILITY	EMPLOYABILITY	41-62
CS	CAMAR	CAMARINES	CAMARINES	CAMARINES	
SC	SCHOOL	SCHOOL	SCHOOL	SCHOOL	
ME	MOBILE	MOBILE APP	MOBILE APP	MOBILE APP	63-72
MI	MASTE	MASTER E	MASTER E	MASTER E	
CH	ONLINE	ONLINE LEA	ONLINE LEA	ONLINE LEA	80-104
FI	FOR BR	FOR BRNOL	FOR BRNOL	FOR BRNOL	

EXTENSION

The CNSC Extension Services Division sustained its effort to advocate societal development and transformation. This was possible through its Extension Agenda named, DISKARTE (Delivering Inclusive Service Through Knowledge Sharing and Application of Research-based Technology to Empower Communities) and approved extension programs such as: LINGAP (Livelihood Initiatives for the Needy in the Grassroots to Alleviate Poverty) and KKK (Kolehiyo at Komunidad Katuwang sa Pag-unlad). Through these programs, CNSC exceeded its extension targets in 2020.

ON PERSON-DAYS TRAINED

Despite the challenges brought about by pandemic, CNSC managed to provide extension services to its surrounding communities in the province. A

31,998

total of person-days trained were reached by the CNSC Extension Services Division, which is over 1000% higher than the 2,500 person-days trained target for FY 2020. Extension services were on: (1) literacy intervention for tribes in the province; (2) participatory rural appraisal training; (3) livelihood training for women; (4) crop and animal production and processing; and (5) establishment of Learning Management System, to name a few. Beneficiaries include: (1) indigenous people; (2) women in the community; (3) teachers; (4) farmers and food processors; (5) entrepreneurs and (6) higher education institutions in the Bicol Region, to name a few. Table – shows the full and detailed list of the trainings conducted by CNSC in 2020. Another remarkable feat is that 100% of the beneficiaries rated the trainings provided by CNSC as satisfactory.



ON LINKAGES AND PARTNERSHIP

In terms of linkages and partnerships with other agencies and organizations, CNSC established a total of 63 partnerships with various organizations inside and outside the province, including barangay local government units (LGUs), elementary and secondary schools, higher education institutions, and other government agencies like the Department of Science and Technology (DOST) and National Commission on Indigenous People (NCIP), to name a few. These 63 active partnerships exceeded the target of 4 by 1475%, further strengthening the fact that CNSC remained committed in being an active agent and partner in making a difference in the community. The following organizations were our active partners in 2020:

1. Food for the Hungry Philippines, **2-34.** Thirty-three (33) SUSTAIN IP-TBM, DOST-PCAARRD, IPOPHL and (31) SUCs - MMSU, DMMSU, ISPSC, NLPSC, PSU, UNP, CvSU, SLSU, URS, MSC, BatSU, RTU, BU, CSPC, SSU, CatSU, CBSUA, CapSU, ASU, UA, GSU, NIPSC, CPSU, USeP, UPMIn, DNSC, DOCST, SPAMAST, CVSC, **35.** Camarines Norte Provincial Jail, **36.** La Consolacion College – Daet, **37.** Camarines Norte Senior High School, **38.** Camarines Norte National High School, **39.** Basud National High School, **40.** Mabini Colleges, Inc., **41.** Barangay Cabanbanan

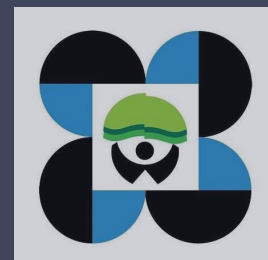
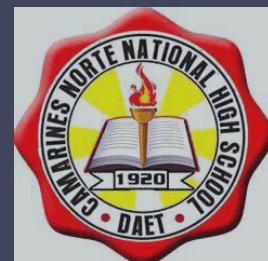
Participatory Rapid Rural Appraisal Training: Approach to Barangay Development Local Government Units

42. Barangay Alawihao, **43.** Bibirao, **44.** Calasgasan, **45.** Cobangbang, **46.** Daculang Bolo, **47.** Dagot-dotan, **48.** Dogongan, **49.** Lag-On, **50.** Mambalite, **51.** Philippine Coconut Authority for PCA-LGU-SUC Coconut Seed Farm Development Project, **52.** Provincial Youth Development Office (Project R.A.I.S.E.D) ; Assistance to LET Review and Civil Service Examination, **53.** Local Government Unit of Brgy. San Felipe, Basud (Project P.R.A.Y.S), **54.** Local Government Unit of Brgy. Mambalite, Daet (Project G.R.O.W), **55.** Local Government Unit of Brgy. San Isidro, Daet (Project P.R.A.Y.S), **56.** Local Government Unit of Osmania, Jose Panganiban (Project L.I.F.T), **57.** Socio Pastoral Action Center Foundation of Daet Inc. (SPACFI) (Sustainable Income Generating Activity Lead Integrated Community Development, **58.** Camarines Norte Federation of Cooperatives (CANOFECO), **59.** National Commission on Indigenous People (NCIP) (Project L.I.F.T), **60.** DICT & LGU Talisay (Web Development Training with Institute of Computer Studies), **61.** SUC Bicol Region (Learning Management System Training), **62.** Camarines Norte Persons with Disability Affairs Office (Orientation on the SMS-Based PWD Profiling System-1st Batch), **63.** Local Government Unit of Barangay North Poblacion (CoTT-SERVE)

VIABLE DEMONSTRATION PROJECTS

CNSC takes pride in its two (2) viable demonstration projects:

- Technology Adoption on Soft-Shell Crab Production and Crab Fattening in Paracale, Camarines Norte
- Vermiculture Project





ADMINISTRATION AND MANAGEMENT OF RESOURCES

PHYSICAL FACILITIES & INFRASTRUCTURE DEVELOPMENT

Despite the delays due to the lockdowns and mobility restrictions caused by the COVID-19 pandemic, as well as the parade of typhoons in the Bicol Region, CNSC through its Institutional Planning and Development Office sustained its effort to improve the physical facilities and infrastructure of the College. Through its intelligent use of its income and the fund coming from the General Appropriations Act (GAA 2020), infrastructure projects presented below have been either started or completed in 2020.

01 Rehabilitation of Social Hall to Central Business Processing Center

02 Rehabilitation of Student Canteen in Selected Campuses

03 Completion of Academic Building in CANR

04 Completion of Academic Building in Entienza Campus

05 Construction of Computer Studies Building, Phase 1

06 Construction of Food Service and Business Incubation Center, Phase 1



College of Agriculture and Natural Resources
Labo, Camarines Norte

College of Trades and Technology-
Jose Panganiban, Camarines Norte;

Institute of Fisheries and Marine Sciences
Mercedes, Camarines Norte

College of Agriculture and Natural Resources
Labo, Camarines Norte

Entienza Campus
Sta. Elena, Camarines Norte

Institute of Computer Studies
Daet, Camarines Norte

College of Business and Public Administration
Daet, Camarines Norte



P 17,697,999.99

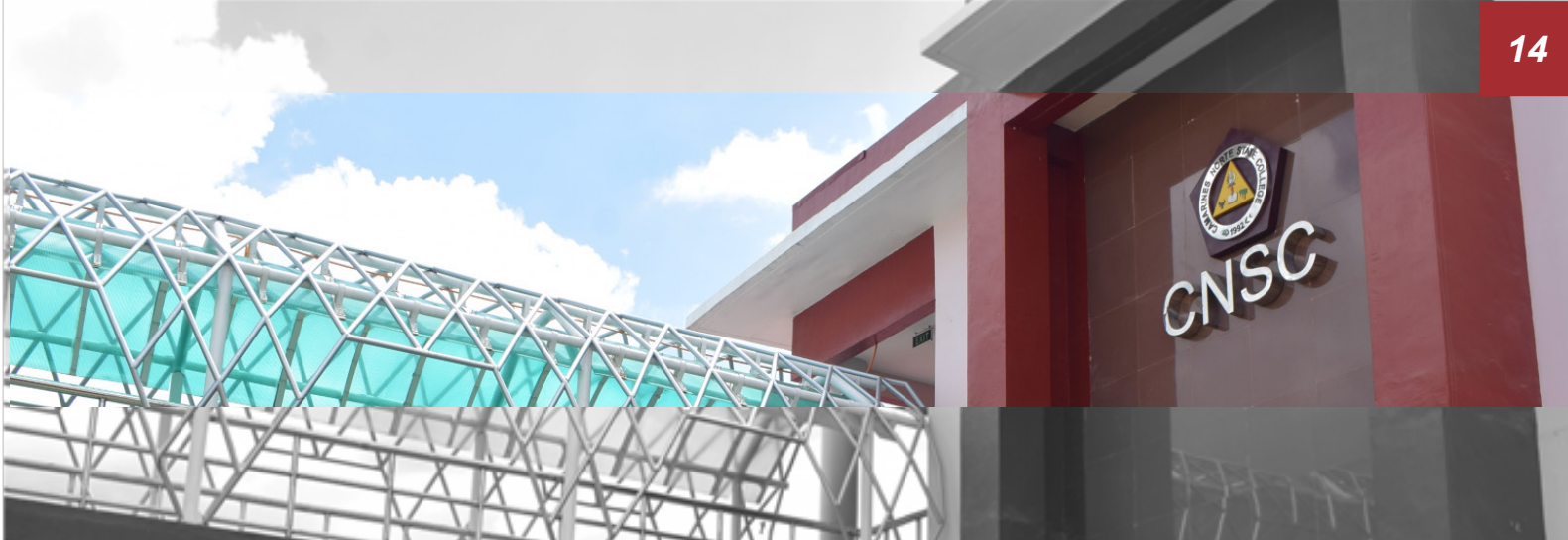
P 13,385,400.84

P 26,310,004.20

P 29,907,237.50

P 8,395,973.50

P 8,336,549.84



07	Construction of Alumni Building		College of Education Daet, Camarines Norte		P 5,550,102.12
08	Construction of CoEd Central Business Processing Center		College of Education Daet, Camarines Norte		P 9,895,352.41
09	Completion of CNSC Covered Court		Main Campus Daet, Camarines Norte		P 14,737,693.70
10	Repair of CBPA Building		College of Business and Public Administration Daet, Camarines Norte		P 1,761,577.23
11	Construction of Academic Building Phase 2		College of Agriculture and Natural Resources Labo, Camarines Norte		P 10,000,000.00
12	Completion of Entrance Pavilion and Entrepreneurship Building (Central Business Processing Center)		Main Campus Daet, Camarines Norte		P 29,542,808.50
13	Central Business Processing Center (Completion of Entrance Pavilion and Entrepreneurship Building)		Main Campus Daet, Camarines Norte		P 36,980,070.12
14	Completion of Central Business Processing Center, Labo Campus		College of Agriculture and Natural Resources Labo, Camarines Norte		P 19,916,486.39
15	Excavation and Development of Aquaculture Farm		Institute of Fisheries and Marines Resources Mercedes, Camarines Norte		P 9,770,100.83
16	Rehabilitation of Dormitory in CANR		College of Agriculture and Natural Resources Labo, Camarines Norte		P 14,744,296.20
17	Completion of Academic Building in Abaño Campus		College of Education Daet, Camarines Norte		P 10,000,000.00

Despite the pandemic, year 2020 was a memorable and glorious year for CNSC as it spearheaded a campaign dubbed as

“CNSC OPLAN UCaN COVID-19 Initiatives”



A

UCaN Fund Drive against
COVID-19

B

Welfare of Students and
Faculty members

C

Preventive and
Precautionary Measures

D

Provision of On-line
Support System, Food
Packs, Face Masks and
Face Shields

CNSC

We Move as ONE
We Heal as ONE

These initiatives to combat COVID-19, focused on the following:

A. UCaN Fund Drive against COVID-19.

This noble initiative launched in April 2020 has gathered cash donations and pledges from individuals, organizations and community residents. The fund was used to extend the needed help especially to those who are in dire need and worst hit by the pandemic.

B. Welfare of Students and Faculty

B.1 Adoption of Flexible Class Schedules and/or Suspension

The College implemented the suspension of classes in all levels, following the ECQ guidelines. Faculty members, on one hand, were given flexibility in adopting alternative mode of learning and in providing openness and special consideration to students to complete the semester particularly those with no or limited access to internet service.

B.2 Provision of Alternative Learning Modes

Further, the College has issued an Administrative Order providing the Special Academic Contingency Arrangement to Shift to Blended On-Line Learning, consistent with CHED Advisory Numbers 3 and 4 urging HEIs to exercise leniency and adjust the

learning delivery systems.

B.3 Faculty Arrangements

CNSC faculty members adopted flexible arrangements and timely adjustments particularly in the delivery of learning, execution of a modified syllabus, preparation of instructional materials, and resumption of online classes/distance learning after the lifting of Enhanced Community Quarantine status to do away with unnecessary adjustments in the academic calendar.

C. Preventive and Precautionary Measures

As part of this initiative, disinfection process was observed in the CNSC Main Campus through the installation of Fabricated Prototype Automatic Mist Spray Disinfectant or an installed disinfectant chamber for vehicles and humans who enter the school premises. Another disinfectant chamber was installed in CNSC Labo Campus which served as quarantine area. CNSC employees who were assigned to monitor the CIUs were provided PPEs by the administration to ensure their protection.

The College also coordinated with the Provincial Disaster Risk Reduction Management Council for disinfection process in CNSC Entienza Campus particularly through bio-misting, sanitation and decontamination procedure.

D. Provision of Online Support System, Food Packs, Face Masks and Face Shields

Through the COVID-19 Campaign, the College has initiated and partnered with faculty and student-volunteers in the continuous production and distribution of improvised face masks and face shields to the front liners in the province. A total of 3, 200 face shields and 1, 129 face masks were distributed to PDRMO, PNP, and hospitals around the province.

Similarly, an on-line support system was launched which offered spiritual services, medical and dental e-services, assessment survey and e-counseling, on-line seminar on agriculture and others. These aimed to provide relevant support and assistance to students, faculty and staff, and community members via the CNSC website and official Facebook Page.



YEAR : 2021

VIEW REPORT

CAS

PROJECTION

PPA

PPMP

TOB

APP

SUC LEVELING

1. Average number of w

2. Scholarship
- Average percentage of

3. Student Financial Assi
- Average percentage of

4. Students involved in i

5. Employment of Gradu
- Percentage of graduate

6. Faculty Profile
- Percentage of the plant

9. Performance in the li

Login

cas

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SIGN IN

SIGN OUT

CNSC's Outstanding Services to the Community

For the past three years, CNSC's exemplary performance in its mandated functions has been recognized by reputable organizations in the national, regional and local levels as proven by the numerous awards given to the College. These achievements are geared towards its vision of becoming a premier higher education institution, not only in the Bicol Region but in the country. Continual improvement in its processes are done to provide the best services to all its stakeholders and the community.

2018

- ISO 9001:2015 Certification (Main Campus)
- CNSC as one of the Top Performing Schools (Rank 3) in the August and September 2019 Registered Electrical Engineer Licensure Examination
- PRIME-HRM Bronze Award

CNSC as Local Resource Institute 1st PWD-Friendly HEI in Camarines Norte

2019

- Multi-Campus ISO 9001:2015 Certification
- Unqualified Opinion issued by COA to CNSC
- Rank 9 among top-performing schools for Civil Engineering in the country
- Regional Search for Sustainable and Eco-Friendly School (2nd Place)
- Gawad Kalasag (Regional Winner) for Best HEI

2020

- Bangko Sentral ng Pilipinas (BSP) Naga Stakeholders Award 2020
- 2020 Government Best Practice Recognition (GBPR)
- Consumer Protection Champion (DTI) 1st Place Project Presentation in Automated Electricity Meter Reader with SMS-Based Electric Bill Notification



CNSC maintains its ISO 9001:2015 certification

True to its commitment of sustaining quality and excellence, Camarines Norte State College has consistently maintained its ISO 9001:2015 certification since 2018. Despite the pandemic, the second surveillance remote audit was successfully conducted on January 19-20, 2021 by TuV Rheinland as the certifying body.

The audit scope covers provision of higher and advanced education, research, extension and production services. The audit objectives aimed to assess conformity of the existing certification, determine CNSC's management system ability to comply with applicable statutory, regulatory and contractual requirements and check on the effectiveness of the management system to achieve specific objectives. The audit was performed on the basis of random samples, including interviews and examination of the appropriate documents.

TuV Rheinland Auditors audited the following units and processes: Top Management, Internal Audit, Curriculum, Course and Instructional Design and Development, Guidance Testing and Admission, Human Resources and Learning and Development, Production, Library, Research and Extension Services, Registrar and Supply and Property Management in six different sites of the College. The auditors also conducted intensive classroom observations. They perused documentary evidences for verification and provided feedback on every site audited.

Guided by the leadership and commitment of the administration and the entire CNSC community, CNSC made it, again!

CNSC received 6 multi-bulleted positive findings, 14 opportunities for improvement and 0 nonconformity.



BUDGET UTILIZATION RATE (BUR)

For FY 2020, CNSC finished the year with 95.49% obligation BUR and 62.76% disbursement BUR. Details are shown in Table

Table 5. Obligation and disbursement budget utilization rate across different fund classes

Fund Classes	Allotment	Obligation	Disbursement	BUR	
				(Obligation/ Allotment)	Disbursement /Obligation)
PS	216,349,263.00	215,527,029.84	209,343,923.86	99.62%	97.13%
MOOE	38,363,000.00	38,343,798.25	38,064,828.37	99.95%	99.27%
CO	197,180,058.00	177,623,215.67	23,391,596.45	90.08%	13.17%
TOTAL	451,892,321.00	431,494,043.76	270,800,348.68	95.49%	62.76%



APPENDIX A

FINANCIAL REPORT

CAMARINES NORTE STATE COLLEGE

Statement of Financial Position

As at December 31, 2020

(With Comparative Figures for CY 2019)

	<u>Note</u>	<u>2020</u>	<u>2019</u>
ASSETS			
Current Assets			
Cash and Cash Equivalents	5 ₱	72,464,347.86 ₱	94,661,255.33
Receivables	6	55,301,985.63	20,567,765.01
Inventories	7	8,726,152.78	3,577,918.57
Other Assets	8	1,111,679.79	506,363.03
Total Current Assets	₱	<u>137,604,166.06</u>	<u>₱ 119,313,301.94</u>
Non-Current Assets			
Property, Plant and Equipment	9 ₱	934,237,876.47 ₱	774,943,072.02
Biological Assets	10	594,450.00	666,369.09
Intangible Assets	11	1,508,480.82	2,081,996.33
Total Non-Current Assets	₱	<u>936,340,807.29</u>	<u>₱ 777,691,437.44</u>
Total Assets	₱	<u>1,073,944,973.35</u>	<u>₱ 897,004,739.38</u>
LIABILITIES			
Current Liabilities			
Financial Liabilities	12 ₱	208,346,703.33 ₱	118,909,396.75
Inter-Agency Payables	13	4,881,973.22	9,892,731.37
Trust Liabilities	14	969,853.58	943,508.96
Other Payables	15	4,663,089.72	3,874,705.24
Total Current Liabilities	₱	<u>218,861,619.85</u>	<u>₱ 133,620,342.32</u>
Total Liabilities	₱	<u>218,861,619.85</u>	<u>₱ 133,620,342.32</u>
Total Assets less Total Liabilities	₱	<u>855,083,353.50</u>	<u>₱ 763,384,397.06</u>
NET ASSETS/EQUITY			
Accumulated Surplus /(Deficit)	₱	855,083,353.50 ₱	763,384,397.06
Total Net Assets/Equity	₱	<u>855,083,353.50</u>	<u>₱ 763,384,397.06</u>

(See Accompanying Notes to Financial Statements)

CAMARINES NORTE STATE COLLEGE
Statement of Financial Performance
For the Year Ended December 31, 2020
(With Comparative Figures for CY 2019)

	<u>Note</u>	<u>2020</u>	<u>2019</u>
Revenue			
Service and Business Income	16	<u>P 81,102,837.35</u>	<u>P 63,686,536.95</u>
Total Revenue		<u>P 81,102,837.35</u>	<u>P 63,686,536.95</u>
Less: Current Operating Expenses			
Personal Services	17	<u>P 228,975,554.13</u>	<u>P 217,000,125.17</u>
Maintenance and Other Operating Expenses	18	<u>70,222,457.48</u>	<u>84,740,169.94</u>
Financial Expenses	19	<u>7,410.00</u>	<u>155.00</u>
Direct Costs	20	<u>547,028.69</u>	<u>1,924,262.52</u>
Non-Cash Expenses	21	<u>42,731,902.73</u>	<u>27,708,647.92</u>
Total Current Operating Expenses		<u>P 342,484,353.03</u>	<u>P 331,373,360.55</u>
Surplus/ (Deficit) from Current Operations		<u>P (261,381,515.68)</u>	<u>P (267,686,823.60)</u>
Net Financial Assistance/Subsidy	22	<u>P 355,574,684.44</u>	<u>P 379,813,871.85</u>
Other Non-Operating Income	23	<u>75,814.80</u>	<u>190.00</u>
Surplus (Deficit) for the period		<u>P 94,268,983.56</u>	<u>P 112,127,238.25</u>

(See Accompanying Notes to Financial Statements)

CAMARINES NORTE STATE COLLEGE
Statement of Changes in Net Assets/Equity
For the Year Ended December 31, 2020
(With Comparative Figures for CY 2019)

	Accumulated Surplus/ (Deficit)	
	<u>2020</u>	<u>2019</u>
Balance at January 1	<u>P 763,384,397.06</u>	<u>P 650,983,892.03</u>
Add/(Deduct):		
Prior Period Error	<u>(2,570,027.12)</u>	<u>273,266.78</u>
Restated balance	<u>P 760,814,369.94</u>	<u>P 651,257,158.81</u>
Add/(Deduct):		
Changes in Net Assets/Equity for the Calendar Year		
Surplus/(Deficit) for the period	<u>P 94,268,983.56</u>	<u>P 112,127,238.25</u>
Balance at December 31	<u>P 855,083,353.50</u>	<u>P 763,384,397.06</u>

CAMARINES NORTE STATE COLLEGE

Statement of Cash Flows

For the Year Ended December 31, 2020

(With Comparative Figures for CY 2019)

	<u>2020</u>	<u>2019</u>
Cash Flows from Operating Activities:		
Cash Inflows		
Receipt of Notice of Cash Allocation	P 430,144,239.48	P 366,655,793.00
Receipt of Notice of Cash Allocation	430,144,239.48	366,655,793.00
Collection of Income/Revenues	P 28,889,470.77	P 15,057,117.41
Collection of service and business income	28,889,470.77	15,057,117.41
Collection of Receivables	P 39,866,003.36	P 61,769,826.30
Collection of loans and receivables	38,909,680.07	61,752,939.14
Collection of receivables from audit disallowance	956,323.29	16,887.16
Receipt of Inter-Agency Fund Transfer	P 855,093.00	P 110,594.25
Receipt of funds for the implementation of projects from NDA	855,093.00	110,594.25
Trust Receipts	P 273,122.28	P 329,866.74
Receipt of guaranty/security deposits	273,122.28	329,866.74
Other Receipts	P 3,810,440.03	P 2,756,693.03
Refund of overpayment of Personnel Services	119,789.18	46,163.00
Receipt of refund of cash advances	774,252.70	934,805.67
Other Miscellaneous Receipts	2,916,398.15	1,775,724.36
Total Cash Inflows	P 503,838,368.92	P 446,679,890.73
Cash Outflows		
Cash Payment of Expenses	P 240,685,937.00	P 122,767,957.59
Payment of personnel services	180,753,010.20	103,073,335.55
Payment of maintenance and other operating expenses	59,932,926.80	19,694,467.04
Payment of financial expenses	0.00	155.00
Purchase of Inventories	P 4,712,965.41	P 4,406,049.46
Purchase of inventory held for consumption	4,251,781.41	4,406,049.46
Purchase of inventory for sale	461,184.00	0.00
Grant of Cash Advances	P 33,169,071.73	P 129,429,004.18
Advances for operating expenses	8,975,499.65	103,590,677.21
Advances for payroll	24,193,572.08	17,465,741.43
Advances to officers and employees		8,372,585.54
Prepayments	P 4,451,722.28	P 10,234,221.87
Prepaid Insurance	4,451,722.28	10,234,221.87

Refund of Deposits	P 207,734.66	P 622,163.02
Payment of guaranty/security deposits	207,734.66	622,163.02
Remittance of Personnel Benefit Contribution and Mandatory C	80,334,295.40	P 33,301,885.45
Remittance of taxes withheld not covered by TRA	0.00	4,111,653.70
Remittance to GSIS/Pag-IBIG/Philhealth	25,560,547.10	23,645,655.89
Remittance of other payables	54,773,748.30	5,544,575.86
Other Disbursements	P 4,081,258.30	P 1,199,498.97
Other disbursements	4,081,258.30	1,199,498.97
Reversal of Unutilized NCA	P 92,691,361.70	P 194,973.89
Total Cash Outflows	P 460,334,346.48	P 302,155,754.43
Net Cash Provided by (Used in) Operating Activities	P 43,504,022.44	P 144,524,136.30
Cash Flow From Investing Activities		
Cash Inflows	P 0.00	P 0.00
Cash Outflows		
Purchase/Construction of Property, Plant & Equipment	65,851,838.21	204,991,541.02
Purchase of Intangible Assets		2,160,540.00
Total Cash Outflows	P 65,851,838.21	P 207,152,081.02
Net Cash Provided by (Used in) Investing Activities	P (65,851,838.21)	P (207,152,081.02)
Cash Flows from Financing Activities	P 0.00	P 0.00
Increase (Decrease) in Cash and Cash Equivalents	P (22,347,815.77)	P (62,627,944.72)
Cash and Cash Equivalents, January 1	P 94,661,255.33	P 157,289,200.05
Add: Petty Cash Fund	150,908.94	
Cash and Cash Equivalents, December 31 Note 5	P 72,464,348.50	P 94,661,255.33

(See Accompanying Notes to Financial Statements)

NOTES TO FINANCIAL STATEMENTS

For the year ended December 31, 2020

1. General Information/Agency Profile

The financial statements of Camarines Norte State College were authorized for issue on February 1, 2021 as shown in the Statement of Management Responsibility for Financial Statements signed by Dr. Rusty G. Abanto, the SUC President III and Dr. Lilibeth A. Roxas, Vice President for Administration and Finance.

The mandate of Camarines Norte State College is to provide excellent service in instruction, research and extension that are responsive to the satisfaction of the students and other stakeholders. The Agency's registered Office is located at F. Pimentel Avenue, Brgy. II, Daet, Camarines Norte.

Camarines Norte State College is a tertiary educational institution created under R.A. No.7352 which was signed into law by President Corazon C. Aquino on April 2, 1992. It originated from the Camarines Norte High School (CNHS), which was established in 1920. On June 23, 1973, Parliamentary Bill No. 2378 was approved and signed into law converting Camarines Norte High School (CNHS) to Camarines Norte National High School (CNNHS). It was on the 23rd day of July 1991 when former Congressman Renato M. Unico Sr. introduced House Bill No. 31647 in the House of Representative during the fifth Regular Session. Finally, former President Corazon C. Aquino signed the Bill into Law on April 2, 1992, known as "An Act Converting the present Camarines Norte National High School in the Municipality of Daet as State College to be known as the Camarines Norte State College integrating for the purpose the Abaño Pilot Elementary School in Daet, Mercedes School of Fisheries in Mercedes, Camarines Norte Agricultural School in Labo, and the Camarines Norte School of Arts and Trades in Jose Panganiban all in the Province of Camarines Norte, and appropriating funds thereof."

The CNSC has six (6) campuses, the Main Campus in Daet with a total land area of 8.4216 ha. which hosted the four (4) colleges; the College of Business and Public Administration, College of Arts and Sciences, College of Engineering and Institute of Computer Studies. Other campuses are: Abaño Campus (College of Education), is .8 km, distance from main and has a total area of .8684 ha; Mercedes Campus (Institute of Fisheries and Marine Sciences), which is 4.8 km. distance from main, has a total area of 11 ha that serve as the show window of aquaculture projects that enhance the income-generating potential of the College; Labo Campus (College of Agriculture and Natural Resources) which is 19 km from main campus has a total land area of 1,044.43 ha, the 787 ha is the forest reserve while the 44.43 ha was utilized for various Income Generating Projects; Jose Panganiban Campus (College of Engineering and Industrial Technology) which is 40 km away from the main campus and has a total area of 8.8960 ha and Entienza Campus (Institute of Agribusiness Development) which is 95 km from the Main Campus.

2. Statement of Compliance and Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with Philippine Public Sector Accounting Standards (PPSAS) issued by the Commission On Audit per COA Resolution No. 2014-003 dated January 24, 2014.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The statement of Cash Flows is prepared using direct method.

3. Summary of Significant Accounting Policies

3.1 Basis of Accounting

The financial statements are prepared on an accrual basis in accordance with Philippine Public Sector Accounting Standards (PPSAS).

3.2 Financial Instruments

a. Financial assets

Initial recognition and measurement

Financial assets within the scope of PPSAS 29- Financial Instruments:

Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, held to maturity investments, loans and receivable or available-for-sale financial assets, as appropriate. The Camarines Norte State College (CNSC) determines the classification of its financial assets at initial recognition.

The College's financial assets include: cash on collecting officer, petty cash fund and cash on deposit to local banks in savings and time deposit.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Loans are granted to students as STUFAP and SAFE loans.

b. Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of PPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The College determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

The College's financial liabilities include trade and other payables.

3.3 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank or which are readily convertible to known amounts of cash are subject to insignificant risk of changes in value. For the purpose of the consolidated statements of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.

3.4 Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Inventory is recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the College.

3.5 Property, Plant and Equipment

Recognition

An item is recognized as property, plant and equipment (PPE) if it meets the characteristics and recognition criteria as a PPE.

The characteristics of PPE are as follows:

- are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes;
- tangible items;
- are expected to be used during more than one reporting period.

An item of PPE is recognized as an asset if:

- It is probable that future economic benefits or service potential associated with the item flow to the College; and
- The cost or fair value of the item can be measured reliably.

Measurement at Recognition

An item recognized as property, plant and equipment is measured at cost.

A PPE acquired through non-exchange transaction is measured at its fair value as at the date of acquisition.

The cost of PPE is the cash price equivalent or, for PPE acquired through non-exchange transaction its cost is its fair value as at recognition date.

Cost includes the following:

- Its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates;
- expenditure that is directly attributable to the acquisition of the items; and
- initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired, or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Measurement after Recognition

After recognition, all property, plant and equipment are required to be replaced at intervals; the College recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major repair/replacement is done, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized as expense in surplus or deficit as incurred.

Depreciation

Each part of an item of property, plant and equipment with a cost that is significant relation to the total cost of the item is depreciated separately. The depreciation charge for each period is recognized as expense unless it is included in the cost of another asset.

Initial Recognition of Depreciation

Depreciation of an asset begins when it is available for use such as when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. For simplicity and to avoid proportionate computation, the depreciation is for one month if the PPE is available for use on or before the 15th of the month. However, if the PPE is available for use after the 15th of the month, depreciation is for the succeeding month.

Depreciation Method

The straight line method of depreciation is adopted unless another method is more appropriate for agency operation.

Estimated Useful Life

The College uses the Schedule on the Estimated Useful Life of PPE by classification prepared by COA. The College uses a residual value equivalent to at least five percent (5%) of the cost of the PPE.

Impairment

An asset's carrying amount is written down to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable service amount.

Derecognition

The College derecognizes items of property, plant and equipment and/or any significant part of an asset upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

3.6 Changes in accounting policies and estimates

The College recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy were applied prospectively if retrospective application is impractical. The College recognizes the effects of changes in accounting estimates prospectively by including in surplus or deficit. The College correct material prior period errors retrospectively in the first set of financial statements authorized for issue after their discovery by:

- Restating the comparative amounts for prior period(s) presented in which the error occurred; or
- If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

3.7 Revenue from non-exchange transactions

Transfers

The College recognizes an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset, except those arising from services in-kind.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities and the related assets were measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the College and can be measured reliably.

3.8 Budget information

The annual budget is prepared on a cash basis and is published in the government website. A separate Statement of Comparison of Budget and Actual Amounts (SCBAA) was prepared since the budget and the financial statements were prepared on comparable basis. The SCBAA was presented showing the original and final budget and the actual amounts on comparable basis to the budget. Explanatory comments are provided in the notes to the annual financial statements. The annual budget figures included in the financial statements were for the controlling entity the Camarines Norte State College (CNSC) and therefore exclude the budget for its other campuses. The budgets of the Colleges were not made publicly available. These budget figures were those approved by the governing body both at the beginning and during the year following a period of consultation with the public.

3.9 Employee benefits

The employees of the CNSC are member of the Government Service Insurance System (GSIS), which provides life and retirement insurance coverage. The College recognizes the undiscounted amount of short term employee benefits, like salaries, wages, bonuses, allowance, etc., as expense unless capitalized, and as a liability after deducting the amount paid. The College recognizes expenses for accumulating compensated absences when these were paid (commuted or paid as terminal leave benefits). Unused entitlement that has accumulated at the reporting date were not recognized as expense. Non-accumulating compensated absences, like special leave privileges, were not recognized.

3.10 Measurement uncertainty

The preparation of financial statements in conformity with PPSAS requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the consolidated financial statements and the reported amounts of the revenues and expenses during the period. Estimates were based on the best information available at the time of preparation of the financial statements and were

reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

4. **Changes in Accounting Policies**

Camarines Norte State College adopted the following new accounting policies:

4.1 On the year 2015, the College adopted the PPSASs No. 17 to implement the revision making the salvage value from 10% to 5% of the acquisition cost [which replaced the existing standard]. The new standard includes the requirement to revise the salvage value to 5% of the cost effective for years beginning on or after January 1, 2014.

Prior Period Adjustments

The College has determined that period adjustments which was reflected on the statements of changes in net assets/equity.

As a result of the above-mentioned adjustment/changes, Accumulated Surplus was restated including peso amount, for each financial statements line item affected in current and prior year, and cumulative effect on opening accumulated surplus/deficit in current and prior year.

5. **Cash and Cash Equivalents**

Accounts	2020	2019
Petty Cash Fund	₱ 150,908.94	₱ 0.00
Cash in Bank-Local Currency, Current Account	71,469,389.99	93,980,942.16
Cash-Treasury/Agency Deposit - Regular	844,048.93	680,313.17
Total	₱ 72,464,347.86	₱ 94,661,255.33

The Cash in Bank – Local Currency, Current Account is composed of the following bank accounts:

Bank / Branch / Account Number	05 – Internally Generated Fund	06 – Business Related Fund	TOTAL
LBP-Daet 0412-1054-60	27,414,999.68	0.00	27,414,999.68
DBP-Daet 00-0-00296-610-9	31,262,284.19	0.00	31,262,284.19
DBP-Daet 0610-134366-030	30,500.00	0.00	30,500.00
DBP-Daet 0610-034333-030	106,064.20	0.00	106,064.20
DBP-Daet 0610-034337-030	227,816.74	0.00	227,816.74
DBP-Daet 00-0-00285-610-7	137,027.76	0.00	137,027.76
DBP-Daet 00-0-00289-610-2	21,723.00	0.00	21,723.00
DBP-Daet 0610-034343-030	140,725.17	0.00	140,725.17
DBP-Daet 00-0-00288-610-6	79,983.74	0.00	79,983.74
DBP-Daet 00-0-0287-610-1	48,776.50	0.00	48,776.50
DBP-Daet 00-0-00477-610-3	30,000.00	0.00	30,000.00
DBP-Daet 0610-005503-080	0.00	11,969,489.01	11,969,489.01
Total	₱ 59,499,900.98	₱ 11,969,489.01	₱ 71,469,389.99

6. Receivables

6.1 Loans and Receivables

Accounts	2020	2019
Accounts Receivable	₱ 18,505,775.27	₱ 19,305,649.18
Allowance for Impairment-Accounts Receivable	(1,608,414.75)	(1,644,371.75)
Net Value – Accounts Receivable	16,897,360.52	17,661,277.43
Receivables-Disallowance/Charges	352,210.00	37,533.29
Due from NGA – CHED Unifast	36,475,612.50	0.00
Loans Receivable- Others	1,179,456.08	1,195,481.08
Total	₱ 54,904,639.10	₱ 18,894,291.80

Accounts Receivable represents collectibles and back accounts of students and employees who purchased on account various goods from IGP/CEAP.

Due from NGA-CHED Unifast represents collectibles from CHED Unifast for the Free Higher Education Act of up to December 31, 2020.

Loans Receivable-Others consists of loans granted to students from Grants of the Commission on Higher Education (CHED), such as Student Financial Assistance Program (STUFAP), Student Loan Fund (SLF), Student Assistants Fund for Education (SAFE) and Student Emergency Loan Program from Student Development Fund. These loans are payable by the students at due date which ranges from one month to the year after graduation. The management finds difficulty on the collection of these accounts as it is provided in the Loan Agreement as “study-now-pay-later” scheme.

6.2 Inter-Agency Receivables

Accounts	2020	2019
Due from Operating Units	₱ 397,346.53	₱ 1,673,473.21
Total	₱ 397,346.53	₱ 1,673,473.21

Due from Operating-Units – balances from funds released for operational expenses of the units/ campuses after paying their creditors. The amount will be deducted from succeeding releases of the unit's operational expenses. This is due to the implementation of Administrative Decentralization.

Units	Balances as of December 31, 2020
College of Arts and Sciences (Main Campus)	₱ 42,479.74
College of Business and Public Administration (Main Campus)	5,213.82
College of Engineering (Main Campus)	2,338.95
Institute of Computer Studies (Main Campus)	(40,814.79)
College of Education (Abaño Campus)	5,393.56
Institute of Agribusiness and Development (Entienza Campus)	1,224.40
College of Trades and Technology (Jose Panganiban Campus)	29,376.48
College of Agriculture and Natural Resources (Labo Campus)	16,449.40
Institute of Fisheries and Marine Sciences (Mercedes Campus)	335,684.97
Total	397,346.53

6.3 Aging /Analysis of Receivables

Accounts	Total	Not Past Due	Past Due			
			< 30 days	30 – 60 Days	> 60 days	Dormant 10 years or more
Accounts Receivable	₱ 18,505,775.27	₱ 0.00	₱ 0.00	₱ 867,171.58	₱ 2,082,819.55	₱ 15,555,784.14
Receivable-Disallowances	352,210.00	0.00	0.00	0.00	352,210.00	0.00
Due from NGA-CHED Unifast	36,475,612.50	0.00	0.00	0.00	36,475,612.50	0.00
Loans Receivable-Others	1,179,456.08	0.00	0.00	0.00	1,179,456.08	0.00
Due from Operating Units	397,346.53	0.00	0.00	397,346.53	0.00	0.00
Total	₱ 56,910,400.38	₱ 0.00	₱ 0.00	₱ 1,264,518.11	₱ 40,090,098.13	₱ 15,555,784.14

7. Inventories

Accounts	2020	2019
Inventory Held for Sale		
Carrying Amount, January 1	₱ 1,493,471.80	₱ 422,734.32
Additions/Acquisitions during the year	1,680,718.05	2,995,000.00
Expenses during the year except write down	(1,747,346.75)	(1,924,262.52)
Carrying Amount, December 31	₱ 1,426,843.10	₱ 1,493,471.80
Inventory Held for Consumption		
Carrying Amount, January 1	₱ 2,084,446.77	₱ 2,365,825.74
Additions/Acquisitions during the year	9,626,487.60	1,930,337.67
Expenses during the year except write down	(4,411,624.69)	(2,211,716.64)
Carrying Amount, December 31	₱ 7,299,309.68	₱ 2,084,446.77
Total Carrying Amount, December 31,	₱ 8,726,152.78	₱ 3,577,918.57

Inventory Held for Sale consists of Merchandise Inventory which includes garments, uniform cloth, PE Uniforms (jogging pants, T-shirts) and other items in the Income Generating Projects / College Entrepreneurial and Agribusiness Program (CEAP).

Inventory Held for Consumption includes office and common-used supplies, printing and other accountable forms inventory on hand of December 31, 2020.

8. Other Assets

Accounts	2020	2019
Advances		
Advances for Payroll	₱ 80,057.60	₱ 132,544.96
Advances to Officers and Employees	127,764.96	0.00
Advances to Special Disbursing Officer	1,669.00	0.00
Prepayments		
Prepaid Rent	27,720.00	27,720.00
Prepaid Insurance	874,468.23	346,098.07
Total Other Assets	₱ 1,111,679.79	₱ 506,363.03

Advances for Payroll represent cash advances of Cashiers for the payment of salaries of Job-Orders and stipend to grantees of Expanded Student Grants in Aid Program- Poverty Alleviation (ESGP-PA) and CHED Scholarship.

Advances to Officers and Employees are cash advances of Officer and Employees for travel.

Advances to Special Disbursing Officer are cash advances of designated Special Disbursing Offices for special purpose/time-bound undertakings such as Board meetings and other official business.

Prepaid rent represents deposit and advance payment made for the Staff House located at Cubao, Quezon City. A lease contract supports this payment. The Staff House serves as the lodging house for those who attended Board Meetings and seminars in Metro Manila which is charged with the lower rate of accommodation.

Prepaid Insurance is continuously provided for the Buildings, Transportation Equipment and other properties. Amortization for these prepaid insurances are prepared monthly and properly recorded in the general journal book.

9. Property, Plant and Equipment

	Land	Land Improvement	Infrastructure Assets	Buildings and Other Structures	Machinery and Equipment
Carrying Amount, January 1, 2020	₱ 6,957,478.53	₱ 16,108,511.52	₱ 12,362,344.60	₱ 443,264,182.45	₱ 39,064,434.28
Additions Acquisitions	0.00	10,937,623.41	0.00	100,034,647.27	15,500,384.19
Total	₱ 6,957,478.53	₱ 27,046,134.93	₱ 12,362,344.60	₱ 543,298,829.72	₱ 54,564,818.47
Disposals	0.00	(117,666.25)	0.00	(10,825,417.33)	(6,446,295.81)
Depreciation	0.00	(972,339.54)	(418,329.82)	(16,396,151.33)	(16,027,251.31)
Impairment Loss	0.00	0.00	0.00	0.00	0.00
Carrying Amount, December 31, 2020 (As per Statement of Financial Position)	₱ 6,957,478.53	₱ 25,956,129.14	₱ 11,944,014.78	₱ 516,077,261.06	₱ 32,091,271.35

Gross Cost (Asset Account Balance per Statement of Financial Position)	₱ 6,957,478.53	₱ 35,773,814.18	₱ 13,971,748.15	₱598,723,246.59	₱ 86,038,016.71
<i>Less: Accumulated Depreciation</i>	0.00	(9,817,685.04)	(2,027,733.37)	(82,645,985.53)	(53,946,745.36)
Carrying Amount, December 31, 2020 (As per Statement of Financial Position)	₱ 6,957,478.53	₱ 25,956,129.14	₱ 11,944,014.78	₱516,077,261.06	₱ 32,091,271.35

	Transportation Equipment	Furniture, Fixtures and Books	Other Property, Plant and Equipment	Construction in Progress	TOTAL
Carrying Amount, January 1, 2020	₱ 13,082,929.81	₱ 8,788,779.98	₱ 9,579,799.64	₱ 225,734,611.21	₱ 774,943,072.02
Additions Acquisitions	35,000.00	3,538,355.08	5,110,649.16	90,172,847.00	225,329,506.11
Total	₱ 13,117,929.81	₱ 12,327,135.06	₱ 14,690,448.80	₱315,907,458.21	₱1,000,272,578.13
Disposals	0.00	(4,328,412.15)	(2,350,599.29)	0.00	(24,068,390.83)
Depreciation	(3,689,849.20)	(1,426,198.66)	(3,036,190.97)	0.00	(41,966,310.83)
Impairment Loss	0.00	0.00	0.00	0.00	0.00
Carrying Amount, December 31, 2020 (As per Statement of Financial Position)	₱ 9,428,080.61	₱ 6,572,524.25	₱ 9,303,658.54	₱315,907,458.21	₱ 934,237,876.47
Gross Cost (Asset Account Balance per Statement of Financial Position)	₱ 24,179,549.83	₱ 19,323,720.00	₱ 24,247,187.81	₱315,907,458.21	₱ 1,125,122,220.01
<i>Less: Accumulated Depreciation</i>	(14,751,469.22)	(12,751,195.75)	(14,943,529.27)	0.00	(190,884,343.54)
Carrying Amount, December 31, 2020 (As per Statement of Financial Position)	₱ 9,428,080.61	₱ 6,572,524.25	₱ 9,303,658.54	₱315,907,458.21	₱ 934,237,876.47

Land represents the total assessed value of the landholdings at the Main and Abaño Campuses in Daet, Camarines Norte, Mercedes Campus at San Roque Mercedes, Camarines Norte, Labo Campus at Talobatib, Labo, Camarines Norte and Jose Panganiban Campus at Jose Panganiban, Camarines Norte. Land was recorded in the books only in 2002.

From the Buildings account, the value of School Buildings, Office Buildings and Other Structures were segregated.

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

The properties were depreciated using the straight line method by dividing cost less salvage value of 5 percent over the estimated useful lives of the properties as provided in the COA Circular for this purpose and in accordance with the Philippine Public Sector Accounting Standard (PPSAS).

10. *Biological Assets*

Accounts	2020	2019
Livestock	₱ 254,990.00	₱ 378,700.00
Trees, Plants and Crops	339,460.00	287,669.09
Total	₱ 594,450.00	₱ 666,369.09

Livestock includes small ruminants (goat and sheep), vermin culture and large ruminants (carabao, cattle, and piggery). The complete listing is maintained in the Labo Campus.

Trees, Plants and Crops include plants, vegetables, rice and other crops.

11. *Intangible Assets*

Particulars	2020	2019
Computer Software		
Carrying Amount, January 1	₱ 2,081,996.33	₱ 415,215.29
Additions- Purchased	0.00	2,160,540.00
Total	2,081,996.33	2,575,755.29
Amortization	(573,515.51)	(493,758.96)
Carrying Amount, December 31	1,508,480.82	2,081,996.33
Gross Cost	2,830,540.00	2,830,540.00
Less: Accumulated Amortization	(1,322,059.18)	(748,543.67)
Carrying Amount, December 31	₱ 1,508,480.82	₱ 2,081,996.33

12. *Financial Liabilities*

Accounts	2020	2019
Accounts Payable	₱ 207,765,769.44	₱ 118,328,462.85
Due to Officers and Employees	580,933.89	580,933.90
Total	₱ 208,346,703.33	₱ 118,909,396.75

Accounts Payable represents expenses already incurred but not yet paid as of the year-end.

Due to Officers and Employees represents tax to be refunded to Officers and Employees as determined after the year-end adjustments of tax withheld. Corresponding payroll for these over deductions will be made in the early part of the year 2021.

13. *Inter-Agency Payables*

Accounts	2020	2019
Due to BIR	₱ 2,113,839.21	₱ 7,233,419.67
Due to GSIS	1,489,871.64	1,426,493.19
Due to Pag-IBIG	18,555.84	51,842.96
Due to PhilHealth	117,406.24	175,078.95
Due to NGAs	1,142,300.29	1,005,896.60
Total	₱ 4,881,973.22	₱ 9,892,731.37

Due to BIR are taxes withheld from suppliers (EWT) and from Workers-Compensation (WC) to be remitted on the following month of January 2021.

Due to GSIS consists of Retirement and Life Insurance Premiums, ECIP and Loans Payable deducted from the salaries of employees to be remitted the following month of January 2021.

Due to PhilHealth consists of premiums deducted from the salaries of the employees for the month of December 2020.

Due to Pag-IBIG consist of contributions from the salaries of the employees for the month of December 2020.

Due to NGA's account are the balances of funds entrusted to CNSC by other Government Agencies and is a continuing project, as shown below:

Project/s	2020	2019
DA- ACEF Scholarship Program	₱ 631,894.00	₱ 631,894.00
DILG	11,933.00	19,738.00
NIA	7,352.43	7,352.43
DOST PCARRD IP-TBM	429,925.05	0.00
DOST PCARRD Pineapple P-4	30,815.49	0.00
DBM RV	1,260.32	0.00
National Commission on Culture and Arts	29,120.00	0.00
DOST	0.00	346,912.17
Total	₱ 1,142,300.29	₱ 1,005,896.60

14. Trust Liabilities

Accounts	2020	2019
Guarantee/Security Deposits Payable	₱ 678,723.58	₱ 596,678.96
Customers' Deposit Payable	291,130.00	346,830.00
Total Trust Liabilities	₱ 969,853.58	₱ 943,508.96

Guarantee/ Security Deposits Payable represent security bonds and performance bond of the bidders of supplies and infrastructure projects of the College. These are refunded to the bidders once the projects/ procurements are completed.

Customers' Deposit Payable represents deposit on the stalls of the Entrance Pavilion.

15. Other Payables

Accounts	2020	2019
Other Payables	₱ 4,663,089.72	₱ 3,874,705.24
Total Other Payables	₱ 4,663,089.72	₱ 3,874,705.24

Other Payables represents deductions from payroll to be remitted the following month, such as: CNSC EA, CNSC NTEA, CNSC MPC, DBP Loan Amortization, LBP Loan Amortization, etc.

16. Service and Business Income

Accounts	2020	2019
Service Income		
Clearance and Certification Fees	₱ 383,130.00	₱ 363,610.00
Verification and Authentication Fees	245,580.00	277,540.00
Fines and Penalties - Service Income	53,996.28	1,019,857.16
Other Service Income	4,313,913.17	7,269,281.16
Business Income		
School Fees	72,410,041.73	48,373,447.37
Affiliation Fees	0.00	9,605.55
Examination Fees	32,800.00	25,600.00
Seminar/Training Fees	91,300.00	207,500.00
Rent/Lease Income	8,520.00	7,900.00
Income from Hostels, Dormitories and Other Like Facilities	1,515,922.31	1,799,377.40
Other Sales	724,190.00	2,488,604.50
Interest on NG Deposits	23,671.16	52,541.85
Other Business Income	1,201,591.79	1,791,671.96
Gain from Changes in FV less Cost to Sell of Bio Assets	98,180.91	0.00
Total Service and Business Income	₱ 81,102,837.35	₱ 63,686,536.95

17. Personal Services

17.1 Salaries and Wages

Accounts	2020	2019
Salaries and Wages – Regular	₱ 138,467,089.87	₱ 128,841,669.44
Salaries and Wages – Casual/Contractual	12,674,595.90	6,747,394.54
Total Salaries and Wages	₱ 151,141,685.77	₱ 135,589,063.98

17.2 Other Compensation

Accounts	2020	2019
Personal Economic Relief Allowance (PERA)	₱ 9,721,946.75	₱ 9,160,185.24
Representation Allowance (RA)	220,700.00	178,750.00
Transportation Allowance (TA)	180,000.00	178,750.00
Clothing/Uniform Allowance	2,430,000.00	2,199,000.00
Subsistence Allowance	41,350.00	51,825.00
Laundry Allowance	5,696.59	6,698.86
Productivity Incentive Allowance	513,539.76	418,287.75
Honoraria	4,975,790.72	4,997,692.76
Hazard Pay - Civilian	1,184,524.50	0.00
Hazard Pay - Public Health Workers	423,259.03	479,942.50
Overtime and Night Pay	82,292.26	91,090.66
Year End Bonus	12,095,189.36	19,283,338.13

Mid Year Bonus	11,783,593.06	0.00
Cash Gift	2,052,000.00	1,958,500.00
Other Bonuses and Allowances	0.00	6,591,601.00
Collective Negotiation Incentive	10,280,000.00	5,923,500.00
Productivity Enhancement Incentive	2,039,500.00	513,500.00
Performance Based Bonus	129,843.60	5,934,826.00
Total Other Compensation	₱ 58,159,225.63	₱ 57,967,487.90

17.3 Personnel Benefit Contributions

Accounts	2020	2019
Retirement and Life Insurance Premiums	₱ 11,653,833.13	₱ 15,538,634.73
Pag-IBIG Contributions	448,900.00	464,300.00
PhilHealth Contributions	2,036,047.81	1,587,329.53
Employees Compensation Insurance Premiums	489,900.00	463,500.00
Total Personnel Benefit Contributions	₱ 14,628,680.94	₱ 18,053,764.26

17.4 Other Personnel Benefits

Accounts	2020	2019
Terminal Leave Benefits	₱ 900,639.00	₱ 718,683.03
Other Personnel Benefits	4,075,322.79	4,671,126.00
Loyalty Award – Civilian	70,000.00	0.00
Total other Personnel Benefits	₱ 5,045,961.79	₱ 5,389,809.03
Total Personnel Benefit Contributions	₱ 14,628,680.94	₱ 18,053,764.26

18. Maintenance and Other Operating Expenses

18.1 Travelling Expenses

Accounts	2020	2019
Travelling Expenses-Local	₱ 1,106,255.54	₱ 5,868,521.96
Travelling Expenses-Foreign	0.00	2,632,406.95
Total Traveling Expenses	₱ 1,106,255.54	₱ 8,500,928.91

18.2 Training and Scholarship Expenses

Accounts	2020	2019
Training Expenses	₱ 324,590.00	₱ 2,008,509.22
Scholarship /Grants Expenses	249,792.00	265,930.00
Total Training and Scholarship Expenses	₱ 574,382.00	₱ 2,274,439.22

18.4 Utility Expenses

Accounts	2020	2019
Water Expenses	₱ 1,050,182.89	₱ 1,119,891.74
Electricity Expenses	4,823,862.34	5,902,002.51
Total Utility Expenses	₱ 5,874,045.23	₱ 7,021,894.25

18.5 Communication Expenses

Accounts	2020	2019
Postage and Courier Services	₱ 42,255.51	₱ 13,170.92
Telephone Expenses	229,468.76	246,787.71
Internet Subscription Expenses	1,949,211.84	2,099,708.82
Total Communication Expenses	₱ 2,220,936.11	₱ 2,359,667.45

18.6 Awards/Rewards and Prizes

Accounts	2020	2019
Awards/Rewards Expenses	₱ 676,000.00	₱ 116,600.00
Rewards and Incentives	610,000.00	
Prizes	80,000.00	270,300.00
Total Awards/Rewards and Prizes	₱ 1,366,000.00	₱ 386,900.00

18.7 Survey, Research, Exploration and Development Expenses

Accounts	2020	2019
Research, Exploration and Development Expenses	₱ 0.00	₱ 120,000.00
Total	₱ 0.00	₱ 120,000.00

18.8 Confidential, Intelligence and Extraordinary Expenses

Accounts	2020	2019
Extraordinary and Miscellaneous Expenses	₱ 110,000.00	₱ 110,003.00
Total	₱ 110,000.00	₱ 110,003.00

18.9 Professional Services

Accounts	2020	2019
Legal Services	₱ 250,973.68	₱ 138,315.79
Auditing Services	100,293.02	144,251.20
Consultancy Services	738,184.00	890,400.00
Other Professional Services	1,452,421.02	568,574.56
Total Professional Services	₱ 2,541,871.72	₱ 1,741,541.55

18.10 General Services

Accounts	2020	2019
Janitorial Services	₱ 5,426,855.28	₱ 5,839,490.25
Security Services	6,836,754.36	5,270,897.96
Other General Services	663,218.72	505,664.50
Total General Services	₱ 12,926,828.36	₱ 11,616,052.71
Total Professional Services	₱ 2,541,871.72	₱ 1,741,541.55

18.11 Repairs and Maintenance

Accounts	2020	2019
Repairs and Maint. – Buildings and Other Structures	₱ 370.00	₱ 114,084.00
Repairs and Maint. – Machinery and Equipment	28,235.00	68,750.00
Repairs and Maint. – Power Supply System	148,000.00	0.00
Repairs and Maint. – Transportation Equipment	181,374.19	189,181.35
Repairs and Maint. – Furniture and Fixtures	26,575.00	103,405.00
Repairs and Maint. – Other PPE	0.00	65,199.65
Total Repairs and Maintenance	₱ 384,554.19	₱ 540,620.00

18.12 Taxes, Insurance Premiums and Other Fees

Accounts	2020	2019
Taxes, Duties and Licenses	₱ 29,050.00	₱ 46,662.28
Fidelity Bond Premiums	310,897.50	246,120.00
Insurance Expenses	2,228,288.37	2,967,612.03
Total Taxes, Insurance Premiums and Other Fees	₱ 2,568,235.87	₱ 3,260,394.31

18.13 Labor and Wages

Accounts	2020	2019
Labor and Wages	₱ 11,000,855.84	₱ 10,484,482.95
Total Labor and Wages	₱ 11,000,855.84	₱ 10,484,482.95

18.14 Other Maintenance and Operating Expenses

Accounts	2020	2019
Advertising Expenses	₱ 0.00	₱ 7,065.00
Printing and Publication Expenses	633,175.99	190,734.93
Representation Expenses	673,152.95	823,584.05
Transportation and Delivery Expenses	659,115.00	771,052.90
Rent/Lease Expenses	189,189.11	233,136.00
Membership Dues and Contributions to Org.	619,921.13	806,354.00
Subscription Expenses	505,118.89	80,000.00
Other Maintenance and Operating Expenses	70,000.00	7,024.00
Total Other Maintenance & Operating Expenses	₱ 3,349,673.07	₱ 2,918,951.48

Total Maintenance & Other Operating Expenses	₱ 70,222,457.48	₱ 84,740,169.94
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19. Financial Expenses

Accounts	2020	2019
Bank Charges	₱ 7,410.00	₱ 155.00
Total Financial Expenses	₱ 7,410.00	₱ 155.00

20. Direct Costs

Accounts	2020	2019
Costs of Sales	₱ 547,028.69	₱ 1,924,262.52
Total Direct Cost	₱ 547,028.69	₱ 1,924,262.52

21. Non-Cash Expenses

21.1 Depreciation

Accounts	2020	2019
Depreciation-Other Land Improvements	₱ 836,407.65	₱ 702,869.93
Depreciation-Land Improvement Aquaculture Structures	232,039.89	0.00
Depreciation-Other Infrastructure Assets	39,407.16	117,785.26
Depreciation- Infrastructure Assets (Power Supply System)	418,329.82	0.00
Depreciation-Buildings and Other Structures	16,362,712.56	8,982,640.02
Depreciation-Machinery and Equipment	16,027,251.31	7,412,191.47
Depreciation-Motor Vehicle	3,689,849.20	2,344,439.06
Depreciation-Furniture, Fixtures and Books	1,426,198.66	1,972,184.62
Depreciation-Other Property, Plant and Equipment	3,036,190.97	5,682,778.60
Total Depreciation	₱ 42,068,387.22	₱ 27,214,888.96

21.2 Amortization

Accounts	2020	2019
Amortization- Computer Software	₱ 573,515.51	₱ 493,758.96
Total Amortization	₱ 573,515.51	₱ 493,758.96

21.3 Impairment Loss

Accounts	2020	2019
Loss from Changes in FV less Cost to Sell of Bio Assets	₱ 90,000.00	₱ 0.00
Total Impairment Loss	₱ 90,000.00	₱ 0.00
Total Non-Cash Expenses	₱ 42,731,902.73	₱ 27,708,647.92

22. Net Financial Assistance/Subsidy

Accounts	2020	2019
Subsidy from National Government	₱ 448,266,046.14	₱ 380,008,845.74
Less: Reversion of Unutilized NCA	(92,691,361.70)	(194,973.89)
Net Financial Assistance/Subsidy	₱ 355,574,684.44	₱ 379,813,871.85

23. Other Non-Operating Income

Accounts	2020	2019
Sale of Assets		
Sale of Unserviceable Property	₱ 75,814.80	₱ 190.00
Total Non-Operating Income	₱ 75,814.80	₱ 190.00

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