

# 20 ANNUAL 21 REPORT



**EMPOWERING TRANSITIONS**  
TOWARD INNOVATION  
& DISCOVERY

# MISSION

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.

# VISION

CNSC as a premier Higher Education Institution in the Bicol Region



# ABOUT THE COVER



The Annual Report Cover Design represents how the CNSC maintained its culture of excellence despite the challenges. The overlapping yet continuous lines describe the transition that the institution went through. Meanwhile, at the center are the four (4) photos of the leaders who served CNSC for year 2021 as Presidents and OIC Presidents. In addition, the background pictures are evidences of the CNSC's performance along instruction, research, extension, and production.

## PRELUDE



This Annual Report for the year 2021 documents the CNSC's proofs of resiliency, milestones of accomplishments and mark of motivations. As challenges were expected, consistently, the College excels to its expected performances as an institution in instruction, research, extension and production. This also highlights the administration's significant programs, projects and activities in support to resource management and generation.

Leading towards an institution catalyst of innovation and technology, CNSC employed strategies that support and answer challenges at hand, anticipate future obstacles, and explore advanced ways and methods in attaining the momentary and persistent goals of the community.

May this be a spur to our everyone's burning passion in taking part in the continuous drive of CNSC towards a premier higher education institution engaging and leading in global competitions through innovations and discoveries.

## MESSAGE OF THE **PRESIDENT**



**DR. MARLO M. DE LA CRUZ**  
SUC President III

This is a testimony how the CNSC community works – with hard work, persistence and quality. With this, allow me to extend my deepest congratulations to everyone who contributed in one way or another making the 2021 for CNSC a success, hence, producing this book of accomplishments. This is a manifestation that slowly we have adapted to the changes. We have experienced a lot of personal, professional and institutional challenges, yet, together as one we turned these problems into inspiring and applaudable works.

Moving forward, as we face and address the needs of the world, CNSC is and continuously on its track as we explore our potentials in innovation and discovery. We will be staying close to our targets reaching the path towards achieving our strategic plans.

Let this be a reminder how this institution values you to be an instrument for growth and development. Let's help in reigniting each other's burning passion towards work, towards attaining excellence. May this annual report give every member of the CNSC family a sense of pride and inspiration as we all aim for the best.

**Congratulations to everyone! Cheers for 2022!**

# MESSAGE OF THE VICE PRESIDENTS



**DR. MARIA CRISTINA C. AZUELO**  
Vice President for Administration and Finance

As a Higher Education Institution, CNSC with the stakeholders and through the support of the administration, faculty and non-teaching personnel attained its milestones in 2021 along instruction, research, extension and production.

Notable accomplishments on research were on faculty members' involvement in the conduct of research, presentation and publication of completed researches in regional, national and international fora and refereed journals.

Along extension, delivered programs were on engagement of adopters in profitable enterprise, establishment of viable technology demonstration facilities and participation of identified communities in extension related trainings.

All these became possible because of the established research and extension agenda of the College including the commitment of the CNSC officials and faculty to achieve the institution's mandate.

Camarines Norte State College will continue to uphold its research mission as responsive service provider in generating, disseminating and applying research-based knowledge and technologies for sustainable development.



**DOLORES C. VOLANTE, EdD.**  
Vice President of Academic Affairs

The winds of change have pervaded Camarines Norte State College as a new leader emerges amidst the pandemic. The year has been filled with new hopes and dreams as we traverse the path of transformation towards a new direction. As we move forward, we aim to recondition CNSC's programs, projects, and activities into more responsive strategies to serve as catalysts of economic development through discovery and innovation.

Within a year, despite the challenges of the pandemic, we started to trail the road map by initiating new approaches, strengthening partnerships and collaborations, and pursuing the efforts to uphold the mandate as a quality-driven institution.

Hence, congratulations on your accomplishments CNSC! I believe that it's just the beginning since there are more great things ahead of you. Let's not rest on our laurel, but we need to do more and sustain the hard work and dedication in delivering quality services to the community and the world.

With a thankful heart and deep appreciation for all the work done, we say Kudos, **CNSC! Let your fire keep burning, soar high and achieve your dreams!**



**DR. ROSALIE A. ALMADRONES**  
Vice President for Research and Extension

### **Congratulations to Camarines Norte State College!!!**

As a Higher Education Institution, CNSC with the stakeholders and through the support of the administration, faculty and non-teaching personnel attained its milestones in 2021 along instruction, research, extension and production.

Notable accomplishments on research were on faculty members' involvement in the conduct of research, presentation and publication of completed researches in regional, national and international fora and refereed journals.

Along extension, delivered programs were on engagement of adopters in profitable enterprise, establishment of viable technology demonstration facilities and participation of identified communities in extension related trainings.

All these became possible because of the established research and extension agenda of the College including the commitment of the CNSC officials and faculty to achieve the institution's mandate.

Camarines Norte State College will continue to uphold its research mission as responsive service provider in generating, disseminating and applying research-based knowledge and technologies for sustainable development.

# CONTENTS

## I. INSTRUCTION

I.1 Increase in Enrolment.....	01
I.2 Licensure Passing Performance.....	02
I.3 Student Achievements.....	04
I.4 Scholarship and Financial Assistance .....	07

## II. RESEARCH

II.1 On-going Research.....	09
II.2 Completed and Presented Research.....	13
II.3 Published Research.....	15

## III. EXTENSION

III.1 Active Partnership.....	19
III.2 Person Days Trained.....	22
III.3 Community Engagement.....	25

## IV. ADMINISTRATION

IV.1 Infrastructure Projects.....	37
IV.2 CNSC Pandemic Responses.....	40
IV.2 Financial Report.....	44

# INSTRUCTION



01

## ENROLMENT

A total of 194 Graduate School students, 7688 undergraduate students, and 292 Basic Education students enrolled in CNSC in the 1<sup>st</sup> semester of AY 2021-2022. While there is 5% decrease in the enrolment in the graduate school, an increase of 24% in the undergraduate enrolment contributed to the 23% increase in the total enrolment, exceeding the 21% increase in the same period of the previous school year, AY 2020-2021.

Amid the pandemic, CNSC continues to be proactively responsive to the current situation by developing Online Admission System to easily facilitate the Admission process in the entire college.

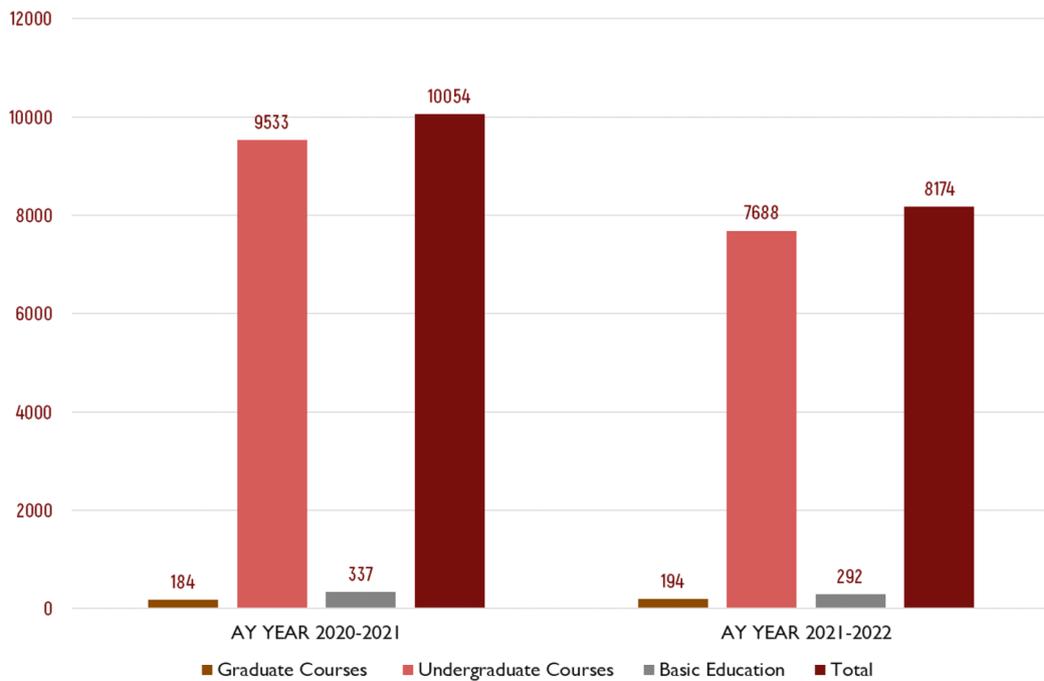


FIGURE 1. Comparative enrolment in AY 2020-2021 and AY 2021-2022.

## ON LICENSURE

The licensure examination results were greatly affected by the pandemic. CNSC fell short of its 60% target in 2021 with 46.6% overall licensure passing performance. Figure 2 and Figure 3 shows the exam results of programs against the national passing rate. This can be attributed to the shift in learning modality brought by the new normal landscape in education with approaches and strategies adopted that are responsive but maybe inadequate to equip students with both knowledge and competencies required by the course especially those with laboratory subjects.

However, despite the unmet target, CSNC- College of Agriculture and Natural Resources (CANR) produced a 10<sup>th</sup> Placer in November 2021 Licensure Examination for Agriculturists (LEA) which is a noteworthy achievement.

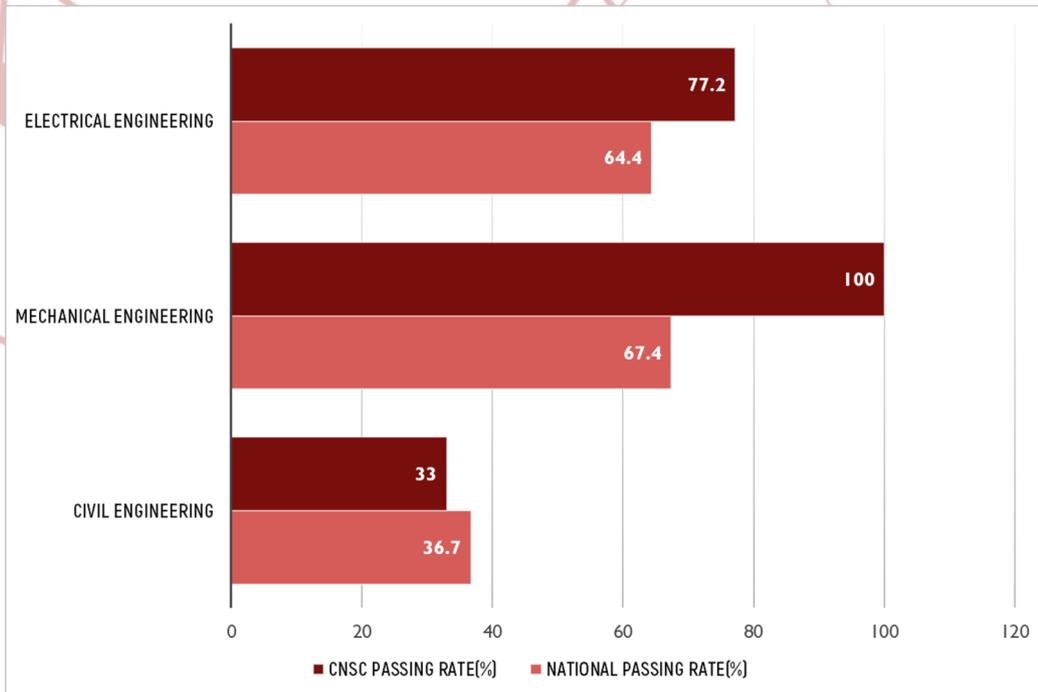


FIGURE 2. Electrical, Mechanical and Civil Engineering performance.

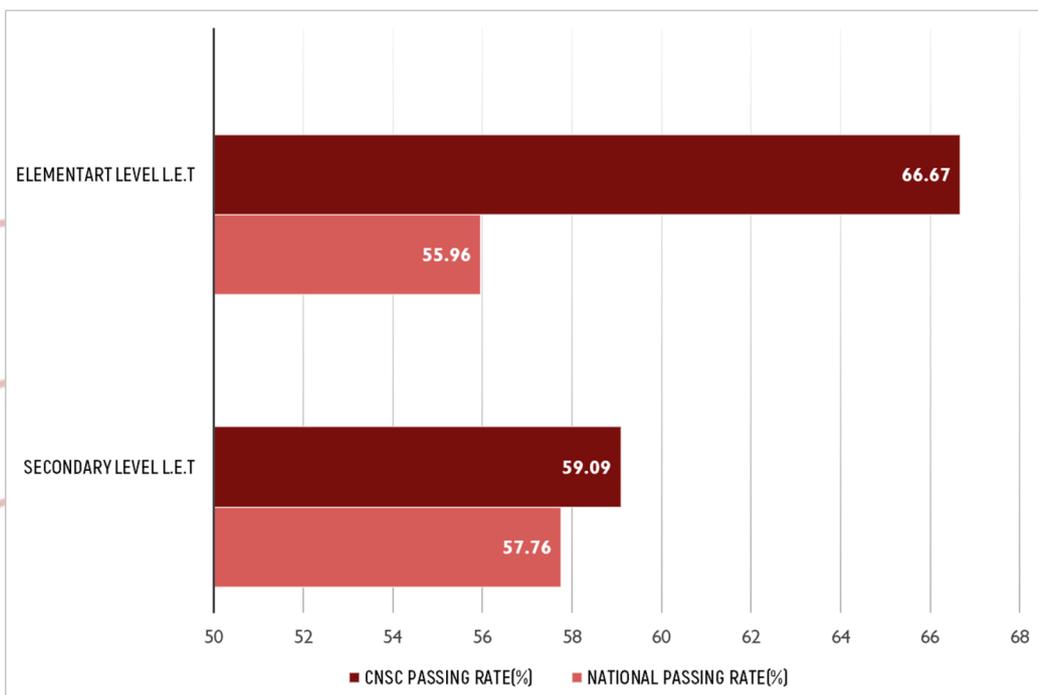


FIGURE 3. Elementary and Secondary Level L.E.T performance.

# 10TH NATIONAL PLACER

The whole CNSC community congratulate MR. BILL ADECER BUEÑA, a graduate of Bachelor of Science in Agriculture from CNSC Labo Campus - College of Agriculture and Natural Resources as 10th National Placer in the November 2021 Agriculturist Licensure Examination. Truly, a CNSC graduate inspires, performs and excels!



Republic of the Philippines  
**CAMARINES NORTE STATE COLLEGE**  
Dael, Camarines Norte

*Congratulations!*

**MELISSA S. CARBONELL**  
FACULTY - COLLEGE OF BUSINESS AND  
PUBLIC ADMINISTRATION (CBPA)

**IRVIN O. BEQUILLO**  
FACULTY - COLLEGE OF AGRICULTURE AND  
NATURAL RESOURCES (CANR)

You are now full-fledged  
Agriculturists.

November 2021 Agriculturist  
Licensure Examination Passers

*CNSC la Familia is proud of you!*

# STUDENT ACHIEVEMENTS

Students' exemplary achievements in various academic and non-academic competitions in the local, regional and national levels are manifestations that CNSC's commitment to ensure quality and excellence primarily in its instruction function is sustained despite the challenges brought by the pandemic. These notable achievements of students from different colleges/campuses and fields as shown in the photos below have significantly contributed to the



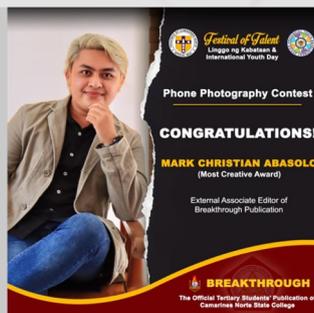
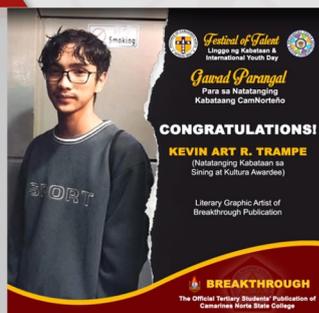
**18th Philippine Electrical Code Quiz Show** held last November 23, 2021 7th Electrical and Technology Student Summit of IIEE's 46th Annual National Convention (ANC) with the theme: "GOT-1-IIEE@46 Transcending the Challenges in the New Normal by Embracing Resilience". Coach Engr. Marvin G. Bequillo, Team Captain Mark Justin O. Chavez and his members Armina Joyce A. Posada, Mia Jane D.

## BREAKTHROUGD PUBLICATION STAFF AWARDS

Ana Lea Villaluz 1st Place - Pagsulat ng Balita, 1st Place - Pagsulat ng Balitang Isports, 1st Place - Science and Health Writing ,Honorable Mention- Pagsulat ng Lathalain and Honorable Mention- Pagkuha ng Larawan in the 17th Word Cup Philippines: National Virtual Conference and Online Contests - February 27-28, 2021 World Cup Edcalibre International Co. Kevin Art

Trampe -Natatanging Camnorteno Awardee for Culture and Arts awarded on Provincial Linggo ng Kabataan Celebration- August 2021 -August 20, 2021 Provincial Youth Development Office Provice of Camarines Norte. Mark Christian Abasolo - Most Creative Award on Photography Contest awarded on Provincial Linggo ng Kabataan Celebration-August 2021 August 20, 2021 Provincial Youth Development Office Provice of Camarines Norte.

Joshua Puso -Sipat 1st Place Buwan ng Wika DALUYONG 2021 - August 2021-Surian ng Wika, CNSC. Mariel Garcia Tula - Salitaan 1st Place DALUYONG 2021 -August 2021 Sentro ng Wika at Kultura.





JOAN M. AUSTRIA

Best Writer in the Tula Lang: Poem Writing and Spoken Word Poetry Competition



Jessa Mae Braga (Municipality of Mercedes Association of PWDs President) and Alchie Salinas, (Visual artist, and campus visual arts director) student representative for the Project Inclusion Network's program, ENABLE Opportunities Youth with Disability Leadership Program (YDLP) last March 15, 2021.



The Camarines Norte State College, through the College President Dr. Marlo M. De La Cruz, congratulates the winners from the College of Engineering during the Regional Student Conference last October 14- 17, 2021. Regional Math Wizard - CHAMPION: Mark Justin O. Chavez, Armina Joyce A. Posada, Mia Jane D. Rafer, Jena Den F. Secretario, Jestonie S. San Juan.

Regional Quiz Show - 4TH RUNNER UP: Lenard F. Maramba, Den Christopher A. Ebones, Darlene C. Rafer, Leonard M. Lamadrid, Mark Justin O. Chavez. Best School Organization in the Bicol Region Year 2021 IIEE - CAMARINES NORTE STATE COLLEGE - STUDENT CHAPTER headed by

# SCHOLARSHIP

To ensure that students especially those deserving but financially challenged are able to pursue tertiary education and continue with their studies despite the crisis, the CNSC Scholarship and Financial Assistance Unit (SFAU) consistently performed its function to process and monitor the various scholarship and financial assistance programs provided to CNSC students. For the Academic Year 2021, nine (9) scholarship programs/categories were enjoyed by the students, as follows:

1. Tertiary Education Subsidy (TES)
2. Tulong Dunong Program – Tertiary Education Subsidy (TDP-TES)
3. CHED Student Financial Assistance Programs (CHED StuFAPs)
4. CHED Scholarship Program (CSP)
5. DOST-SEI Undergraduate Scholarships Program
6. BFAR-Fisheries Scholarship Program (FSP)
7. DA Agricultural Competitiveness Enhancement Fund – Grant-in-Aid in Higher Education Program (DA ACEF-GIAHEP)
8. LGU Scholarship

NAME OF CAMPUS	NO. OF TES GRANTEEES
Main Campus	229
Abaño Campus	32
Mercedes Campus	63
Labo Campus	63
Jose Panganiban Campus	46
Entienza Campus	94
TOTAL	527

TABLE 1. Summary of TES Grantees for 2nd Semester AY 2020-2021.

## SUMMARY OF TES GRANTEES FOR 2ND SEMESTER AY 2020-2021

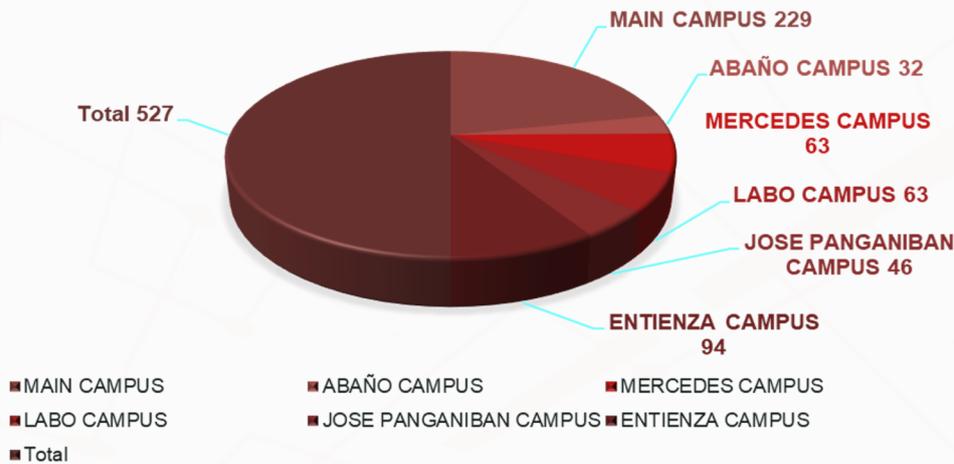


FIGURE 4. Summary of TES Grantees for 2nd Semester AY 2020-2021.

Adherent to its vision to be premier, CNSC consistently ensures that curricular programs are still relevant and responsive to the demands of time and effectively produce quality graduates who exemplify the institutional learning outcomes envisioned of CNSC graduates, hence submitting its curricular programs for quality assurance, specifically to the accreditation by the Accrediting Agency of Chartered Colleges and Universities in the Philippines, Inc (AACCUPI).

As in the previous year, virtual AACCUPI accreditation were conducted in 2021 thereby accomplishing 100% accreditation targets for both graduate and undergraduate programs and resulting to the accreditation status shown in the table 2.

FIGURE 5. Programs with COPC Government Authority to Operate.

### UNDERGRADUATE PROGRAMS

**TARGET**

100% (27 / 27)

**ACCOMPLISHMENT**

100% (27 / 27)

# RESEARCH



09

## ON-GOING RESEARCH

CNSC through the Office of Vice President for Research and Extension (OVPRE) continues to pursue excellence in research. Various researches were recently approved for implementation as CNSC provides new knowledge, skills and innovations. With this, CNSC continues to contribute knowledge in various field of researches conversation anchored on the CNSC Research agenda and target.

**TABLE 2. List of On-going Research.**

RESEARCH TITLE	STATUS	DATE STARTED	ARTICLE/TITLE
Student Satisfaction with Online learning as a Modality in Higher Education during the COVID - 19 Pandemic	On-going	2021	Effectiveness of the Manipulate Worktext in Circle Geometry on Students' mathematics Performance+A32:S106
Analysis of Factors Affecting Student's Mathematical Achievement in Remote Learning	On-going	2021	Mentoring for Enhancement and Excellent in Teaching (MEET) Project
Access of Camarines Norte to potable Water	On-going	2021	Perception of Grade 7 Students on Non-Homework Policy Bill (Bill 966)
Performance of First Time Takers form Camarines Norte State College in the Certified Public Accountant Licensure Examination	On-going	2021	Assessing the Academic Attributes of the Graduates of College of Education: A look into their Academic and Professional Development 2014-2018
Reframing Livelihood Strategies as against the Assessed Initial Gains of the Sustainable Income Generating Activity Lead Intergrated Community Development Project (SIGA Lead ICDP) in Camarines Norte	On-going	2021	Organizational Culture of One State College in the Philippines
Food Safety Awareness, practices and Economic Performance of Street Vendors in Camarines Norte	On-going	2021	The Good & Bad Leaders as Perceived by the Student Organization Leaders of CBSUA PASACAO Campus, PASACAO, Camarines Sur
The Untold Experiences of Child Miners in Camarines Norte	On-going	2021	Transpormasyon at Teknolohiya sa Pagkatuto sa Makabagong Panahon ng COVID-19: Mahalagang Salik sa Pagpapatuloy ng Edukasyon
Level of Job Satisfaction of Faculty of Camarines Norte State College to their Job Performance	On-going	2021	Mga Teoryang Pangwika Estilo ng Pagtuturo ng mga Wika ng mga Piling Guro sa Filipino sa Camarines Norte State College
Development CNSC Research-Extension Web-Based Portal: A Service - Based Platform	On-going	2021	Paglinang Tatlong Magkakaibang Pampagkatutong Modyuls sa Matematika: Isang Blended at Scaffold - Based na Pampagkatutogn Kagamitan para sa New Normal Remote Learning
Correlations Bachelor of Science in Information Technology Student's Academic and Faculty Performance	On-going	2021	Tindig, aking Inang Bayan: Ang Hermeyuntika sa Tinig ng Pagiging Pagkamaka-Bayan
Development of Automated Barangay Record Management System Demographic and SOCO Economci Data Analytics	On-going	2021	Kagamitang Multimedia at Akugnayan nito sa Pagtuturo ng Noli Me Tangere sa Ikasiyam na Baitang ng isang Pampublikong Paaralang sa Camarines Norte
Correlations Study between the Teacher- Attended Professional Development Actiivities and the Academic	On-going	2021	Physicochemical Characteristics of Water in Daet River, Daet, Camarines Norte as Baseline Date for Extension Services in the Coomunity and School
Learning Style of Alternative Learning System Qualities of Camarines Norte State College An Assessment.	On-going	2021	Gender Audit: Basis for Gender Mainstreaming in Camarines Norte State College
Examining the Trajectory of Camarines Norte State College - College of Trades and Technology Graduates Through the Years	On-going	2021	Development and Effectiveness of an Instructiiona Material in Argumentation
Study of Kinetics and Thermal Decomposition behavior of Co-Pyrolysis of Cogon Grass (CG) and Polypropylene (PP) Waste Plastic in a Non-Catalytic Pyrolysis Process	On-going	2021	In Vitra Anthelmintic Activity of Nami (Dioscorea Hispida Dennst) Tuber Crude Ethanolic Extract
Development of Particle Board Using Rice Straw and Water Hyacinth	On-going	2021	Effect at Ethanol Exposure to the Lethality and Malformations in Zebrafish (Danio Rerio) Development
Study of Kinetics and Thermal Decompositiion Behavior of Co-Pyrolysis of Coconut Sawmill Residues (CSR) and Polystyrene(PS) Plastice Waste in a Non-Catalytic Pyrolysis Process	On-going	2021	Bridging the Academe and Industry Divide: A Look at the Most Valued Business Writing Skills of Educators and Practitioners
Study of Kiinetics and Thermal Decomposition behavior of co-pyrolysis of Pineapple Crown Waste (PCW) and Polythylene (PE) Plastic Waste bags in a Non-Catalytic Pyrolysis Process	On-going	2021	Forecasting of power Consumption in Camarines norte State College Main Campus
Student Satisfaction with Online learning as a Modality in Higher Education during the COVID - 19 Pandemic	On-going	2021	Effectiveness of the Manipulate Worktext in Circle Geometry on Students' mathematics Performance+A32:S106
Analysis of Factors Affecting Student's Mathematical Achievement in Remote Learning	On-going	2021	Mentoring for Enhancement and Excellent in Teaching (MEET) Project

**TABLE 2. List of On-going Research.**

Access of Camarines Norte to potable Water	On-going	2021	Perception of Grade 7 Students on Non-Homework Policy Bill
Performance of First Time Takers form Camarines Norte State College in the Certified Public Accountant Licensure Examination	On-going	2021	Assessing the Academic Attributes of the Graduates of College of Education: A look into their Academic and Professional Development 2014-2018
Reframing Livelihood Strategies as against the Assessed Initial Gains of the Sustainable Income Generating Activity Lead Intergrated Community Development Project (SIGA Lead ICDP) in Camarines Norte	On-going	2021	Organizational Culture of One State College in the Philippines
Food Safety Awareness, practices and Economic Performance of Street Vendors in Camarines Norte	On-going	2021	The Good & Bad Leaders as Perceived by the Student Organization Leaders of CBSUA PASACAO Campus, PASACAO,
The Untold Experiences of Child Miners in Camarines Norte	On-going	2021	Transpormasyon at Teknolohiya sa Pagkatuto sa Makabagong Panahon ng COVID-19: Mahalagang Salik sa Pagpapatuloy ng Edukasyon
Level of Job Satisfaction of Faculty of Camarines Norte State College to their Job Performance	On-going	2021	Mga Teoryang Pangwika Estilo ng Pagtuturo ng mga Wika ng mga Piling Guro sa Filipino sa Camarines Norte State College
Development CNSC Research-Extension Web-Based Portal: A Service - Based Platform	On-going	2021	Paglinang Tatlong Magkakaibang Pampagkatutong Modyuls sa Matematika: Isang Blended at Scaffold - Based na Pampagkatutogn Kagamitan para sa New Normal Remote Learning

In 2021, there is an evident increase in terms number of completed relevant researches in CNSC for publication and public dissemination. There are 27 completed researches in 2021. These research works are composed of basic and applied scientific research focusing on education, social sciences and multidisciplinary agenda.

RESEARCH TITLE	STATUS	DATE STARTED	DATE COMPLETED
Academic Work Motivation, Job Satisfaction and Motivation in Higher Education Institution	Completed	2020	2021
Ethnolinguistic Vitality of Manide Tribe: Basis of Proposing Educational Material Plan	Completed	2020	2021
An Analysis of Industry Relevant master's Degree Programs: Basis for Determining Professional Identity	Completed	2020	2021
Emerging Employability Pattern of the BS Biology Graduates of Camarines Norte State College	Completed	2020	2021
Disaster Resilience as a Social Construct in a School-Based Disaster Communication	Completed	2020	2021

Competency and Employability of BS in Environmental Management Graduates AY 2010-2018	Completed	2020	2021
Entrepreneurs Perspective in Coping with New Normal: Basis for Business Model Development	Completed	2020	2021
Host Training Establishments (THE) Satisfaction in the Performance of Student Trainees of Camarines Norte	Completed	2020	2021
Acceptability and Level of Dissemination of CNSC Vision, Mission, CBPa Goal and Objectives of Different Curricular Programs	Completed	2020	2021
Pre-Service Teacher Conference in a Teacher Education Institution	Completed	2020	2021
Internet - Assisted Language Learning (I-ALL): An E-Module Approach for Language Teaching and Learning	Completed	2020	2021
Mentoring for Enhancement and Excellent in Teaching (MEET) Project	Completed	2020	2021
Literacy Intervention for the Tribe (Project LIFTO: Academe Community Extension for Indigenous Peoples	Completed	2020	2021
Prevalence of Bullying Incidents and Classroom Discipline Management in CNSC	Completed	2020	2021
Project SEEDS Supplementary Education Experience for Disadvantage Sector	Completed	2020	2021
Comparative Study on the Economic Activities of the Kabihug Tribe before and During the Covid19 Pandemic	Completed	2020	2021
Modern Economic Activities of the Kabihug Tribe in Jose Panganiban, Camarines Norte, Philippines: A Descriptive Quantitative Study	Completed	2020	2021
Gender Involvement in Contemporary Economic Activities of Manide Tribe in Jose Panganiban Camarines Norte, Philippines: Basis for Capacity Development Program	Completed	2020	2021
Knowledge Management (KM) Practices of the Retail Industry: A Descriptive Mixed-Method Analysis	Completed	2020	2021
Financial Management Practices of Employees in Camarines Norte State College	Completed	2020	2021
Genre-Based Instruction as an Intervention to Address Students Errors in Business Writing	Completed	2020	2021
Evaluation Contextualized Instructional Reading material for Indigenous Learners (Extracted from Dissertation)	Completed	2020	2021
Marketability and Employability of Bachelor of Arts (BA) in History Graduates in a Public Higher Education Institution (PHE) in the Philippines	Completed	2019	2021
Solid Waste Management Plan	Completed	2019	2021
A Look at the Relevance of School Released Competencies/Skills and Work-related Values of CNSC AB Major in Mathematics Program Considered Useful to Employment and Work Satisfaction by the Graduates	Completed	2019	2021
Assessment of Persons with Disabilities' (PWDs) Skills: Basis for Training Needs Design	Completed	2019	2021
Potential of Seaweed Protein Concentrate as Feed Ingredient in the Diet of Black Tiger Shrimp ( <i>Penaeus Monodon</i> )	Completed	2019	2021

# COMPLETED AND PRESENTED RESEARCH



FIGURE 6. Presented Research Regional, National and International.

In 2021, CNSC also excelled in terms of the number of research presented in international, national and regional fora. The target was 11 and the actual accomplishment was 20. Out of 13, there were five (5) research studies presented in international conferences. Shown in Table below are the specific details of the research studies presented.

TABLE 4. List of Presented Research Regional, National and International.

RESEARCH TITLE	TITLE OF FORUM PRESENTED	TYPE
Academic Work Motivation, Job Satisfaction and Motivation in Higher Education Institution	DALTA Research Conference(DALTARC 2021)	National
An Analysis of Industry Relevant master's Degree Programs: Basis for Determining Professional Identity	National Conference on Research and Extension	National
Emerging Employability Pattern of the BS Biology Graduates of Camarines Norte State College	Regional Research and Extension	Regional
Entrepreneurs Perspective in Coping with New Normal: Basis for Business Model Development	National Conference on Research and Extension	National
Pre-Service Teacher Conference in a Teacher Education Institution	National Conference on Research and Extension	National
Internet - Assisted Language Learning (I-ALL): An E-Module Approach for Language Teaching and Learning	2021 Regional Conference on Research and Extension	Regional

Mentoring for Enhancement and Excellent in Teaching (MEET) Project	2021 Regional Conference on Research and Extension	Regional
Literacy Intervention for the Tribe (Project LIFTO:Academe Community Extension for Indigenous Peoples	International Research Conference (DALTARC2021)	International
Prevalence of Bullying Incidents and Classroom Discipline Management in CNSC	DALTA Research Conference(DALTARC 2021)	National
Project S.E.E.D.S Supplementary Education Experience for Disadvantage Sector	DALTA Research Conference(DALTARC 2021)	National
Comparative Study on the Economic Activities of the Kabihug Tribe before and During the Covid19 Pandemic	International Conference Research Innovation and Investment	International
Modern Economic Activities of the KabihugTribe in Jose Panganiban, Camarines Norte, Philippines:A Descriptive Quantitative Study	1st International Research Summit	International
Gender Involvement in Contemporary Economic Activities of Manide Tribe in Jose Panganiban Camarines Norte, Philippines:Basis for Capacity Development Program	Asia-Pacific Consortium of Researchers and Educators, Rizal Technological University, Nurapha University and Commission on Higher Education (CHED)	International
Knowledge Management (KM) Practices of the Retail Industry: A Descriptive Mixed-Method Analysis	International Conference on Economics, Business, Tourism, Social Sciences	International
Financial Management Practices of Employees in Camarines Norte State College	National Conference on Research and Extension	National
Evaluation Contextualized Instructional Reading material for Indigenous Learners (Extracted from Dissertation)	DALTA Research Conference(DALTARC 2021)	National

# PUBLISHED RESEARCH

CNSC- OVPRE released CNSC Research Journal Publication and CNSC RJ in Filipino dubbed as CNSC Banyuhay Dyornal: “Mga Piling Saliksik sa Pilipino” last 2020 and now, the journal are now being disseminated in the public. Additionally, there are six (6) new researches published in CNSC RJ/ COED issue last 2021.

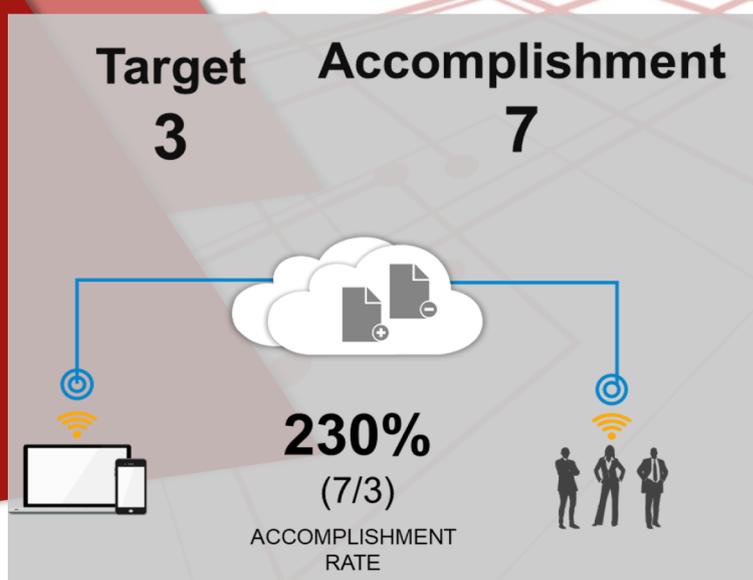
TABLE 5. List of Published Research.

TITLE	DATE OF PUBLICATION	TITLE OF JOURNAL OR PUBLICATION
Student Satisfaction with Online learning as a Modality in Higher Education during the COVID - 19 Pandemic	Aug-21	Research Journal/COED ISSUE
Analysis of Factors Affecting Student's Mathematical Achievement in Remote Learning	Aug-21	Research Journal/COED ISSUE
Access of Camarines Norte to potable Water	Aug 21	Research Journal/COED ISSUE
Performance of First Time Takers from Camarines Norte State College in the Certified Public Accountant Licensure Examination	Aug-21	Research Journal/COED ISSUE
Reframing Livelihood Strategies as against the Assessed Initial Gains of the Sustainable Income Generating Activity Lead Intergrated Community Development Project (SIGA Lead ICDP) in Camarines Norte	Aug-21	Research Journal/COED ISSUE
Food Safety Awareness, practices and Economic Performance of Street Vendors in Camarines Norte	Aug-21	Research Journal/COED ISSUE
The Untold Experiences of Child Miners in Camarines Norte	Agosto 2021	Banyuhay Dyornal
Level of Job Satisfaction of Faculty of Camarines Norte State College to their Job Performance	Agosto 2021	Banyuhay Dyornal
Development CNSC Research-Extension Web-Based Portal: A Service - Based Platform	Agosto 2021	Banyuhay Dyornal
Correlations Bachelor of Science in Information Technology Student's Academic and Faculty Performance	Agosto 2021	Banyuhay Dyornal
Development of Automated Barangay Record Management System Demographic and SOCO Economic Data Analytics	Agosto 2021	Banyuhay Dyornal
Correlations Study between the Teacher- Attended Professional Development Activities and the Academic	Dec-20	Research Journal/CAS ISSUE
Learning Style of Alternative Learning System Qualities of Camarines Norte State College An Assessment.	Dec-20	Research Journal/CAS ISSUE
Examining the Trajectory of Camarines Norte State College - College of Trades and Technology Graduates Through the Years	Dec-20	Research Journal/CAS ISSUE
Study of Kinetics and Thermal Decomposition behavior of Co-Pyrolysis of Cogon Grass (CG) and Polypropylene (PP) Waste Plastic in a Non-Catalytic Pyrolysis Process	Dec-20	Research Journal/CAS ISSUE
Development of Particle Board Using Rice Straw and Water Hyacinth	Dec-20	Research Journal/CAS ISSUE
Study of Kinetics and Thermal Decomposition Behavior of Co-Pyrolysis of Coconut Sawmill Residues (CSR) and Polystyrene(PS) Plastic Waste in a Non-Catalytic Pyrolysis Process	Dec-20	Research Journal/CAS ISSUE

Study of Kinetics and Thermal Decomposition Behavior of Co-Pyrolysis of Coconut Sawmill Residues (CSR) and Polystyrene(PS) Plastic Waste in a Non-Catalytic Pyrolysis Process	Dec-20	Research Journal/CAS ISSUE
Study of Kinetics and Thermal Decomposition behavior of co-pyrolysis of Pineapple Crown Waste (PCW) and Polythylene (PE) Plastic Waste bags in a Non-Catalytic Pyrolysis Process	Dec-20	Research Journal/COENG ISSUE
Artificial Neural Network (ANN) Analysis of Co-Pyrolysis of Waste Coconut Husk (CH) and Laminated Plastic Packaging (LPP)	Dec-20	Research Journal/COENG ISSUE
Persons with Disability of the College of Education; Their Engagemnet and Academic Performance	Dec-20	Research Journal/COENG ISSUE
Disclosing Students Sentiments of Self-Paced Learning and Self Correction in the New Normal Learning Set-Up	Dec-20	Research Journal/COENG ISSUE
The Efficacy of Teacher-Made Compendium in Learning Concepts in Cell Biology	Dec-20	Research Journal/CBPA ISSUE
Differentiated Learning Modules with Blended & Scaffold-based Instruction: An Intervention Tool to A New Normal (Remote) Learning	Dec-20	Research Journal/CBPA ISSUE
Epxploring Parent's Sentitments on Modular Distances Learning Modality: Springboard to Extension Implementation	Dec-20	Research Journal/CBPA ISSUE
Student's Language Learning Strategies and Styles in the New Normal	Dec-20	Research Journal/CBPA ISSUE
Synthesis of Pineapple as Natural Coagulant and Evaluation of its Performance for Turbidity Removal	Dec-20	Research Journal/CBPA ISSUE
Evaluation of the Effectiveness of Biochar Mixed with Soils from Mining Areas of Plant Growth	Dec-20	Research Journal/CBPA ISSUE
Academic Work Motivation, Job Satisfaction and Motivation in Higher Education Institution	Dec-20	Research Journal/CANR ISSUE
Ethnolinguistic Vitality of Manide Tribe: Basis of Proposing Educational Material Plan	Dec-20	Research Journal/CANR ISSUE
An Analysis of Industry Relevant master's Degree Programs: Basis for Determining Professional Identity	Dec-20	Research Journal/CANR ISSUE
Emerging Employability Pattern of the BS Biology Graduates of Camarines Norte State College	Dec-20	Research Journal/CANR ISSUE
Disaster Resilience as a Social Construct in a School-Based Disaster Communication	Dec-20	Research Journal/CANR ISSUE
Competency and Employability of BS in Environmental Management Graduates AY 2010-2018	Dec-20	Research Journal/ICS ISSUE
Entrepreneurs Perspective in Coping with New Normal: Basis for Business Model Development	Dec-20	Research Journal/ICS ISSUE
Host Training Establishments (THE) Satisfaction in the Performance of Student Trainees of Camarines Norte	Dec-20	Research Journal/ICS ISSUE
Acceptability and Level of Dissemination of CNSC Vision, Mssion, CBPa Goal and Objectives of Different Curricular Programs	Dec-20	Research Journal/ICS ISSUE
Pre-Service Teacher Conference in a Teacher Education Institution	Dec-20	Research Journal/ICS ISSUE
Internet - Assisted Language Learning (I-ALL): Ann E-Module Approach for Language Teaching and Learning	Dec-20	Research Journal/ICS ISSUE
Mentoring for Enhancement and Excellent in Teaching (MEET) Project	Dec-20	Research Journal/ICS ISSUE

**TABLE 5. List of Published Research.**

Literacy Intervention for the Tribe (Project LIFTO:Academe Community Extension for Indigenous Peoples	Dec-20	Research Journal/ICS ISSUE
Prevalence of Bullying Incidents and Classroom Discipline Management in CNSC	Dec-20	Research Journal/ICS ISSUE
Project S.E.E.D.S Supplementary Education Experience for Disadvantage Sector	Dec-20	Research Journal/ICS ISSUE
Comparative Study on the Economic Activities of the Kabihug Tribe before and During the Covid19 Pandemic	Dec-20	Research Journal/ICS ISSUE
Modern Economic Activities of the KabihugTribe in Jose Panganiban, Camarines Norte, Philippines:A Descriptive Quantitaive Study	Dec-20	Banyuhay Dyornal
Gender Involvement in Contemporary Economic Activities of Manide Tribe in Jose Panganiban Camarines Norte, Philippines:Basis for Capacity Development Program	Dec-20	Banyuhay Dyornal
Knowledge Management (KM) Practices of the Retail Industry: A Descriptive Mixed-Method Analysis	Dec-20	Banyuhay Dyornal
Financial Management Practices of Employees in Camarines Norte State College	Dec-20	Banyuhay Dyornal
Genre-Based Instruction as an Intervention to Address Students Errors in Business Writing	Dec-20	Banyuhay Dyornal
Evaluation Contextualized Instructional Reading material for Indigenous Learners (Extracted from Dissertation)	Dec-20	Banyuhay Dyornal
Marketability and Employability of Bachelor of Arts (BA) in History Graduates in a Public Higher Education Institution (PHEI) in the Philippines	Dec-20	Banyuhay Dyornal

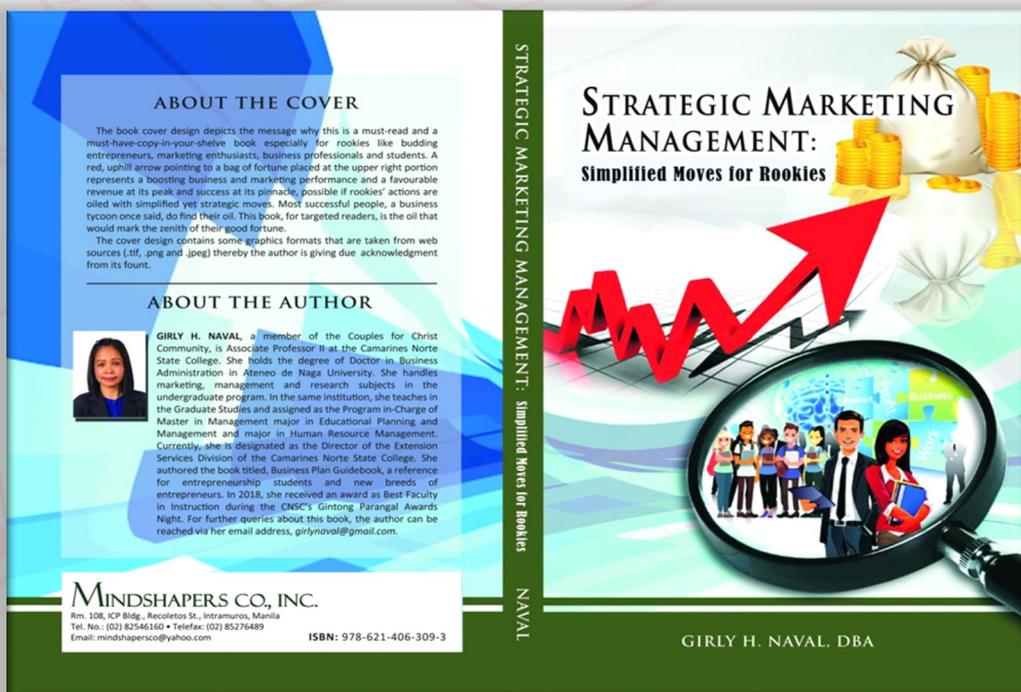


**PAPER PUBLISHED  
IN SCOPUS INDEXED  
JOURNAL**

**FIGURE 7. Target and Accomplished paper published in scopus indexed journal.**

RESEARCH TITLE	PROPONENT
1. Effects of Metabolic Uncouplers on the Performance of Toluene- Degrading Biotrickling Filter	DR. ROGER JAY L. DE VELA
2. A review of the Factors Affecting the Performance of Anaerobic Membrane Bioreactor and Strategies to Control Membrane Fouling	DR. ROGER JAY L. DE VELA
3. Design and Performance of a toluene-degrading biotrickling filter as an alternative research tool to column reactors	DR. ROGER JAY L. DE VELA
4. Characterization of Pyrolytic Oil Produced from Waste Plastic in Quezon City, Philippines Using non-catalytic Pyrolysis Method	DR. JOSELITO A. OLALO
5. Pyrolytic oil yield from waste plastic in Quezon City, Philippines : Optimization using response surface Methodology	DR. JOSELITO A. OLALO
6. From target to non-target: the shifting catch in Bicol River during the Covid-19 pandemic	DARWIN C. BIAG
7. Thermogravimetric and Synergy Analysis of the Co-Pyrolysis of Coconut Husk and Laminated Plastic Packaging for Biofuel Production	DR. JOSELITO A. OLALO

## BOOK PUBLISHED UNDER MIND SHARPER CO, INC. AUTHORED BY DR. GIRLY H. NAVAL



# EXTENSION



19

## NEW AND ACTIVE PARTNERSHIP

### Extension Programs

organized and supported consistent with the SUC's mandated and priority programs

#### TARGET

3

#### ACCOMPLISHMENT

5

**167%**

(5/3)

ACCOMPLISHMENT RATE

Training on Coco Fiber Utilization



Household Empowerment through Livelihood Program and other services (CBPA-HELPS)



Sustainable Income Generating Activity Lead Integration Community Development Project (SIGA)



Commitment to Advance and Revitalize Education and Services (CARES): A Gender-based Coaching Advocacy of the College of Education (COED-CARES)



African Night Crawler Mass Production Project



**Number of Active Partnership with LGUs, Industries , NGOs, NGAs, SMEs, and other stakeholders as a result of extension activities**

Name of Company /Organizations/Agency
1. MOA made and entered into by: Camarines Norte State College-Jose Panganiban-COTT
2. MOA made and entered into by: Camarines Norte State College and NCIP for Community of Kabihug/Manide for Literacy Intervention for the Tribes ( L.I.F.T)
3. MOA made and entered into by: Camarines Norte State College-Labo Campus-CANR and LGU-LABO for the renewed of Radio Program of DWLB-FM
4. PCA – Philippine Coconut Authority
5. DOST PCCARD (QP)
6. Department of Agriculture RF05
7. Holy Trinity Seminar
8. Multi-Purpose Cooperative
9. Partnership Agreement De La Salle University-Social Development Research (DLSU-SDRC)
10. Food for the Hungry Philippines (FH Phil's)
11. LGU – San Lorenzo Ruiz, Camarines Norte
12. LGU- San Vicente, Camarines Norte
13. LGU –Vinzons, Camarines Norte

Despite the lockdowns and work-from-home situations, the college was able to exceed its extended goals, especially in terms of active partnerships. Out of the three year's aims, there were 13 cooperation with MOAs in 2021. Despite the lockdowns and work-from-home situations, the college was able to exceed its extended goals, especially in terms of active partnerships. In 2021, there were 13 collaborations with MOAs out of the three-year goals. Similarly, five institutionally funded extension initiatives were implemented in the same year, exceeding the three intended programs.

Approved for 2nd year implementation **84%** Accomplishment as of 2021 of the 3 year program implementation.



**CNSC, DA-RFO 5 signs MOA on Massive Seedling Production and Distribution**

A Memorandum of Agreement between Department of Agriculture Regional – Field Office No. 5 ( DA- RFO 5) and Camarines Norte State College (CNSC) was signed through CNSC- Labo Campus, College of Agriculture and Natural Resources. The agreement is on the implementation of a collaborative project titled, “Massive Production and Distribution of Pineapple Planting Materials” under Bayanihan II.

The MOA was signed by Rodel P. Tornilla, MABE, Regional Executive Director- RFO-5 and Dr. Rusty G. Abanto, SUC President III- CNSC. Luz R. Marcelino, RTD for Operations for DA and Dr. Lilibeth A. Roxas, Vice President for Administration and Finance for CNSC. Dr. Mary Grace DP. Rodriguez, OIC-Chief, FOD/HVDCP Regional Coordinator- DA RFO 5, Dr. Ricardo D. Dino, Campus Director, CNSC- Labo Campus, Evangelina Ruth D. Poloyapoy, Chief- Accounting- DA RFO 5, and Madelon B. Lee, CPA, Accountant CNSC also signed as witnesses.

The DA RFO 5 allocated funds for the production of 400,000 pieces of pineapple planting materials amounting to two million pesos (Php 2,000,000). CNSC Labo Campus was assigned to produce and distribute the said number of planting materials while the latter will assist on the monitoring of the distributed materials.



## NCIP seals partnership with CNSC

The National Commission for Indigenous Peoples and the land of the ICCs/Ips Book 2 is (NCIP) Region V formalizes its relationship with Camarines Norte State College (CNSC) on April 14, 2021, at the CNSC Pavilion, Main Campus, Daet, Camarines Norte. The event began with an audio-visual presentation of Project EPANAW, Bicol Showcase. Dr. Josefina Socorro F. Tondo, Vice President for Research and Extension, welcomed the participants, who included members of the NCIP and CNSC, LGU representatives, and a few "katutubo" from the Manide tribe in Osmena, Jose Panganiban.

NCIP Regional Director Lee T. Arroyo delivered an inspirational message. She explained the conceptualization of the project and introduced the salient features of Project EPANAW. Project "Epanaw," which means "journey," focuses on the development of three coffee table books that depict the lives, cultures, customs, practices, festivals, and tourism destinations of Indigenous Cultural Communities/Indigenous Peoples (ICC/IP) within their ancestral realms. Book 1 is "Pagkilala" (Recognize) with the objective of engaging the public in recognizing the lives

"Paggalang" (Respect) which indulges public respect to the rituals, traditions, customary laws, justice systems, and culture of ICCs/IPs, and Book 3 is "Pagtaguyod" (Promote) for the promotion of the tourist destinations, the care for the protected areas, and resource investment in the ancestral domains for peace and development. In his message of support CNSC OIC President/CHED Regional Director Dr. Freddie T. Bernal assured NCIP of CNSC's support towards the preservation and development of the ICCs/IPs communities in the province. He mentioned some of the aspects where CNSC could help in terms of literacy, profiling, and giving scholarship to IPs, extend expert services of CNSC faculty to the IPs and provide them with not just access but opportunities and even employment. He also emphasized CHED's support to the IPs on providing equality, equity, and inclusive education.

# PERSON DAYS TRAINED

## Number of Trainees weighted by the length of training (person-days trained)



FIGURE 6. Target and Accomplished Trainees.

Considering the pandemic's challenges, the CNSC continued to provide extension services to the province's surrounding communities. The CNSC Extension Services Division surpassed the target person-days trained for FY 2021 by more than 1,000 percent. The college took use of various online courses, increasing to 15,943 trainee beneficiaries, much exceeding the aim of 1,250, as measured by the length of training / person-days trained.

To accomplish the stated number of persons-trained objective, the Extension Services Department oversees 80 projects managed by a variety of delivery units offering a range of extension activities to assist the community and stakeholders.

The CBPA initiated the following project: (1) Seminar-Workshop on Outcome-Based Syllabi and Table of Specifications Preparations; (2) Onwards to Inclusivity: A Webinar on Inclusive Education; (3) Coaching Session on Marketing and Management Matters; (4) Research Seminar and Workshop; (5) Juana Laban sa Pandemya: kaya! (Webinar); (6) Mental Health ni Juana; (7) Project Proposal and Training Design Formulation Towards Sustainable Extension Program; (8) Needs Assessment and Project Consultation; (9) Food Safety, Hygiene, and Sanitation Training; (10) Scaling Up Capacities of Community-Based for Economic Empowerment of Persons with Disability (SUCCEED)- 2 Day Canvas Bag Sewing Workshop; (11) Project TELL Topic Discussed: Financial Literacy Budgeting; (12) Project TELL Topic Discussed: People's Management and Entrepreneurial Competence; (13) Business Mapping, Project Consultation and Forming of Association for DOLE Pangkabuhayan Program under Proposed Project Livelihood Opportunities and Vulnerable Entities (L.O.V.E); (14) Project TELL Topic Discussed: Entrepreneurial Mindsetting; (15) Coaching Session on Marketing and Management Matters.

DELIVERY UNIT	TOTAL
CBPA	1,176
COED	1,608
COTT	248
ENTIENZA	345
ICS	744
CAS	1,321
GS	445
IFMS	1,293
COENG	314
OVPRE and GAD	1,264
CANR	6,449

TABLE 6. Number of Trainees Per Deliverables.



FIGURE 7. Total persons trained.

Similarly, IFMS was engaged in the following activities: (16) Training Workshop on Fish Processing and Value Addition; (17) Fish Value-Addition using Surimi as Raw Material; (18) Thermal Processing of Fish (focusing on bottling); (19) Artificial Insemination of Catfish; and COTT were working in the following areas: (20) COTT-SERVE Training on Crochet Creations Orientation; (21) COTT-SERVE Training on Crochet Creations CHRISTMAS BALL; (22) COTT-SERVE Training on Crochet Creations BEANIE; (23) COTT-SERVE Training on Crochet Creations FACE MASK; (24) COTT-SERVE Training on Crochet Creations SANITIZER HOLDER; (25) COTT-SERVE Training on Crochet Creations MARKETING STRATEGY; (26) COTT-SERVE Skills Training on Meat Processing (Topic: Food Processing); (27) COTT-SERVE Skills Training on Meat Processing (Topic: Tools and Equipment in Food Processing); (28) Workshop on Profiling and Gender Awareness; (29) SUCCEED Program: 2 Day Tote Bag Sewing Training; (30) COTT-SERVE (Skills Training for Empowerment and Recovery of Vulnerable Entity) - School-Based Skills Training for Basic Electronics.

Additionally, Entienza Campus provided the following: (31) Research Capability Enhancement Activity for Public School Teachers of Manguisoc National High School; (32) Seminar-Workshop on Basic Advertisement Concepts and Practical Application for Employees; (33) GAD Talk: Mental Health Awareness Towards Personal Growth and Success During Pandemic; (34) CNSC Project TELL Radio Program Topic: Pagaalaga ng Biik (Cultural and Management Practices/Livestock Production); (35) Project TELL Topic: Valuing Men and Women Differences During the Time of Pandemic; (36) CNSC Project TELL Radio Broadcasting Topic: Virtual Jobs;

Further, the COED initiative consists of the following: (37) Project LIFT Barangay Calabasa Labo CN (Literacy Intervention and Feeding Program); (38) Project LIFT Osmania, Jose Panganiban

CN (Literacy, (39) Project LIFT Barangay Calabasa Labo CN (Literacy Intervention and Feeding Program); (40) Project LIFT Jose Panganiban CN (Literacy Intervention and Feeding Program); (41) Project LIFT Barangay Calabasa Labo CN (Literacy Intervention and Feeding Program); (42) Project LIFT Jose Panganiban CN (Literacy Intervention and Feeding Program); (43) Project LIFT Barangay Calabasa Labo CN (Literacy Intervention and Feeding Program); (44) Project LIFT Jose Panganiban CN (Literacy Intervention and Feeding Program); (45) Project LIFT Barangay Calabasa Labo CN (Literacy Intervention and Feeding Program Giving of Medicine); (46) Project LIFT Barangay Calabasa Labo CN (Literacy Intervention and Feeding Program Giving of Medicine); (47) Project TELL Topic: "Coping Mechanism of Students and Parents During the Pandemic" (Mekanismo sa Pagharap sa Hamon ng Pandemya); (48) Project TELL Topic Discussed: People's Management and Entrepreneurial Competence; (49) Libreng Review: Hatid sa Inyo Program of Provincial Government of Camarines Norte and Provincial Youth Affairs Office (Lecturer/Discussant, Dr. Eduardo M. Abad); (50) Libreng Review: Hatid sa Inyo Program of Provincial Government of Camarines Norte and Provincial Youth Affairs Office (Lecturer/Discussant, Dr. Adrian C. Guinto); (51) Libreng Review: Hatid sa Inyo Program of Provincial Government of Camarines Norte and Provincial Youth Affairs Office (Lecturer/Discussant, Dr. Edwin R. Ichiano); (52) Libreng Review: Hatid sa Inyo Program of Provincial Government of Camarines Norte and Provincial Youth Affairs Office (Lecturer/Discussant, Dr. Delma Jean V. Abad); (53) LIFT Project (Literacy Intervention for the Tribe) Brgy. Osmania, Calabasa, Camarines Norte; (54) LIFT Project (Literacy Intervention for the Tribe) Brgy. Osmania, Calabasa, Jose Panganiban Camarines Norte.

On the other hand, CANR's programs were: (55) Project TELL Topic: Agricultural Mechanization; (56) Project TELL Topic: Waste Management, Recycling & Production of Eco-Brick Other Plastic Waste Production; (57) Project TELL Topic: Queen Pineapple Instant Multi-Use Marinade Mix Production; (58) DWLB FM 89.7 DISKARTE sa Pagsasaka atbp./ Irrigation Engineering; (59) Project TELL Topic: Design and Evaluation of RainHarvesting Systems (RHS) for Irrigation & Domestic Use; (60) Programa sa Pagpapaunlad ng Produksyon sa Pinya Planong Pam-Barangay; (61) Sustainable Environmental Remediation; (62) How to Become an Agricultural Biosystems Engineer (ABE)/ Introduction of Becoming ABE; (63) DISKARTE sa Pagsasaka atbp. (Radio Program every Friday); (64) SUCCEED Program: Organic Farming and Empowerment Project for Wds; while COENG were: (65) University-Wide Annual Faculty Development Training; (66) Solidworks Basic Training Workshop; (67) Solidworks Basic Training Workshop for DYC; (68) Project TELL

Moreover, Graduate School pieces of training provided were: (69) Webinar Entitled: Employee Working Hours and Minimum Wages; (70) 3R to 3B: A Webinar and Forum on Business Recovery, Rehabilitation, and Resiliency to Bounce Back Better; (71) Normalising the New Normal: “Changing Management and Administration Control Practices” Webinar; (72) New Normal at Work: Human Resource Managements Role in Response to the COVID-19 Pandemic; (73) Training on DOLE Integrated Livelihood Program; (74) Educating Youth and Micro-Entrepreneurs for Sustainable Development: AGAPE Project Continuing Program; and OVPRE were: (75) International Gender and Development Webinar entitled: Empowering Women amid COVID-19 Pandemic; (76) Business Plan Writing Workshop for DOLE-assisted Projects; (77) Consultation Workshop for the Enhancement of CNSC Extension Programs for SY 2022-2028: DISKARTE 2.0; (78) Capability Enhancement of Extension Coordinators on Participatory Planning 2.0; (79) Seminar-Workshop on Doing Ethnography; (80) Regional Webinar and Training on Publishing Research Articles.

The Institute of Computer Studies had a total of 399 persons trained with the following activities: (63) Webinar for Research 101: Technical Writing Workshop for BSIT Students ; (25) Training Workshop on MS Access Cum Enhancement on the Usage of MS Excel; (296) CNSC Project TELL Radio Broadcasting Topic: Virtual Jobs; (15) Basic to Advance Training on Adobe Photoshop for Business Counselors.

Lastly, the College of Arts and Sciences accumulated 1,321 persons trained with the following activities: (58) CASAMA mo Kami ka-Juana! Breastfeeding, CASangga Laban sa Pandemya; (108) INSET 2021: Women in Leadership: Achieving an Equal Future in COVID-19 World; (63) Research 101: Technical Writing Workshop for BSIT Students; (63) Research 101: Technical Writing Workshop for BSIT Students Topic: APA Citation 7th Edition; (53) KASUROG: Ceaseless Bicolano Tourism through Oragon Leadership; (57) INSET for ANHS Teachers: Mental Health Awareness; (44) Stress Management for School Stakeholders; (120) Job Clinic and Career Coaching: An Extension Activity for CNSC Graduating Beneficiaries and Grantees; (755) National Webinar Workshop on History, Victory, and Humanity: Importance of Teaching and Writing History of Women and Men in Contemporary Times.



# COMMUNITY ENGAGEMENT

## DISTRIBUTION OF 60 BAGS OF RICE DONATED BY 1FILIPINO FOUNDATION

Despite the lockdowns and work-from-home situations, the college was able to exceed its extended goals, especially in terms of active partnerships. Out of the three year's aims, there were 13 cooperation with MOAs in 2021. Despite the lockdowns and work-from-home situations, the College was able to exceed its extended goals, especially in terms of active partnerships. In 2021, there were 13 collaborations with MOAs out of the three-year goals. Similarly, five institutionally funded extension initiatives were implemented in the same year, exceeding the three intended programs.



# PROJECT L.I.F.T. LITERACY INTERVENTION FOR TRIBE



# ADMINISTRATION AND MANAGEMENT OF RESOURCES



27

## INFRASTRUCTURE DEVELOPMENT

The Administration and Management of Resources Physical Facilities & Infrastructure Development CNSC ensures to deliver excellent services through maximizing its resources. The institution through the Institutional Planning and Development Office plans and facilitates the constructions of infrastructure projects which are essential in the operations of its offices, and units aiding the delivery of its core mandates.

# INFRASTRUCTURE PROJECTS

## ABAÑO CAMPUS

Name of Project	Budget Appropriation	Date Started	Target Date of Completion	Status (As of Dec. 4, 2021)
Construction of Canteens in Labo and Abañó Campus	P 25M (GAA)	Feb.10,2021	'Dec. 11, 2021	53.90 Completed
Completion of Central Business Processing Center, Abañó Campus	P 20M (GAA)	Sept. 29, 2021	April 6,2022	1.63%
Construction of Academic Bldg. Abañó Campus	P 30M (GAA)	Awarded, however the winning bidder refuses to continue with the project.		

FIGURE 8. Construction of Canteen in Abañó Campus.



**FIGURE 9. Completion of Central Business Processing Center Abaño Campus.**



**FIGURE 10. Construction of Academic Building Abaño Campus..**



# LABO CAMPUS

Name of Project	Budget Appropriation	Date Started	Target Date of Completion	Status (As of Dec. 4, 2021)
Completion of Academic Building, Labo Campus	P 30M (GAA)	Dec.17, 2019	Oct. 22, 2021	89.20 Completed
Completion of Central Business Processing Center, Labo Campus	P20M (GAA)	Dec.14, 2020	Sept.26, 2021	84.63% Completed
Construction of Canteens in Labo and Abañero Campuses	P 25M (GAA)	Feb.10, 2021	Dec.11, 2021	53.90% Completed
Development of Agri-Eco Tourism Haven of Camarines Norte, Labo Campus	2,534,000.00 (GAA)	Sept. 29, 2021	Nov. 30, 2022	13.55%

FIGURE 11. Completion of Academic Building Labo Campus.



FIGURE 12. Completion of Central Business Processing Center, Labo Campus.



FIGURE 13. Construction of Canteen in Labo Campus.



FIGURE 14. Development of Agri-Eco Tourism of Camarines Norte Labo Campus.



## MERCEDES CAMPUS

Name of Project	Budget Appropriation	Date Started	Target Date of Completion	Status (As of Dec. 4, 2021)
Completion of Aqua Base Project, Mercedes Campus	P 20M (GAA)	Sept. 29, 201	April 6, 2022	1.55%
Repair and Rehabilitation of various Buildings at Mercedes Campus (Science Bldg., Home Economics Bldg., Grilles at Canteen, Office Partition at Admin. Bldg.) Mercedes Campus	P 4 M (Income)	PRE-ENGINEERING DOCUMENTS (100% completed - for review)		

# ENTIENZA CAMPUS

Name of Project	Budget Appropriation	Date Started	Target Date of Completion	Status (As of Dec. 4, 2021)
Completion of Academic Building, Entienza Campus	P 30 M (GAA)	Dec.22, 2019	Sept.15,2021	91.44% Completed
Completion of Seed System Facility, Entienza Campus	P 15 M (GAA)	Sept. 29, 2021	Nov. 30, 2022	0.03%

FIGURE 15. Completion of Seed System Facility Entienza Campus



## MAIN CAMPUS

Name of Project	Budget Appropriation	Date Started	Target Date of Completion	Status (As of Dec. 4, 2021)
Completion of Academic Building (Institute of Computer Studies), Main Campus	P 30 M (GAA)	Feb.5,2021	Nov.10, 2021	64.79% Completed
Refurbishment of Entrance Pavilion (Stall No.5)	P 2M (Income)	Nov. 9, 2021	Dec. 9, 2021	3.04% Completed
Improvement of Science Laboratory Building (CoEng), Main Campus	P 5M (Income)	Nov. 8, 2021	Apr. 7, 2022	0.82%
Repair and Rehabilitation and Renovation of Infrastructure Damaged by typhoon, Main Campus	P 5M (Income)	For Review of the Bids and Awards Committee		
Geotechnical Investigation, Main Campus	P 2M (Income)	Oct. 28, 2021	Dec.26,2021	57.19% Completed
Repair and Repainting of Campus Frontage, Main Campus	374,480.21 (Income)	Oct. 27, 2021	Dec. 2021	35% Completed

FIGURE 16. Centralized Power House 2MVA with primary and secondary lines.



FIGURE 17. Completion of Computer Studies Building, Phase 1.



FIGURE 18. Refurbishment of Entrance Pavilion (Stall No. 5).



O F F I C E



O F F I C E



G R O U N D F L O O R A R E A



G R O U N D F L O O R A R E A

FIGURE 19. Completion of Food Service Laboratory and Business Incubation Center.



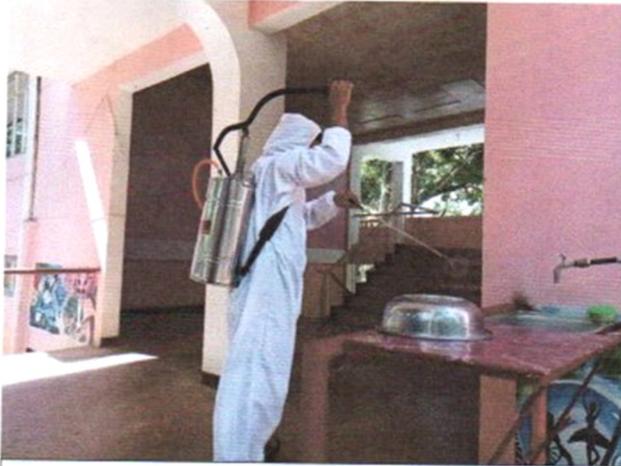
FIGURE 20. Improvement of Science Laboratory Building.



# CNSC PANDEMIC RESPONSES

## CONDUCTED MONTHLY DISINFECTION

### OUTDOOR AREAS



Outdoor Areas



Accreditation Room

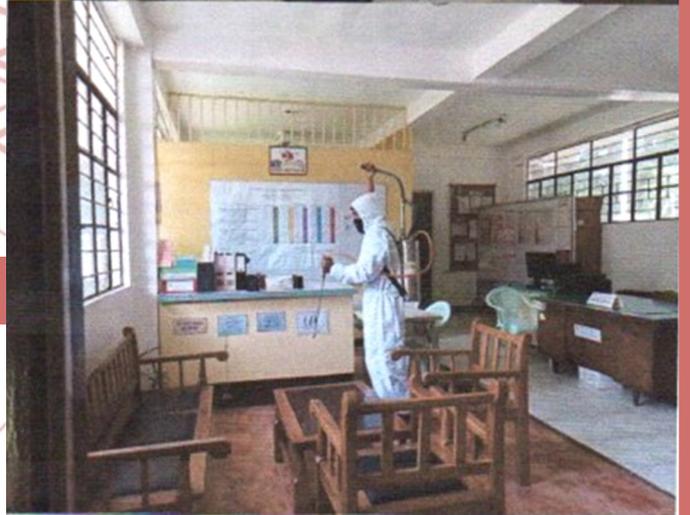
### ACCREDITATION ROOM



## CASHIER AND ACCOUNTING OFFICE



Cashier and Accounting Office



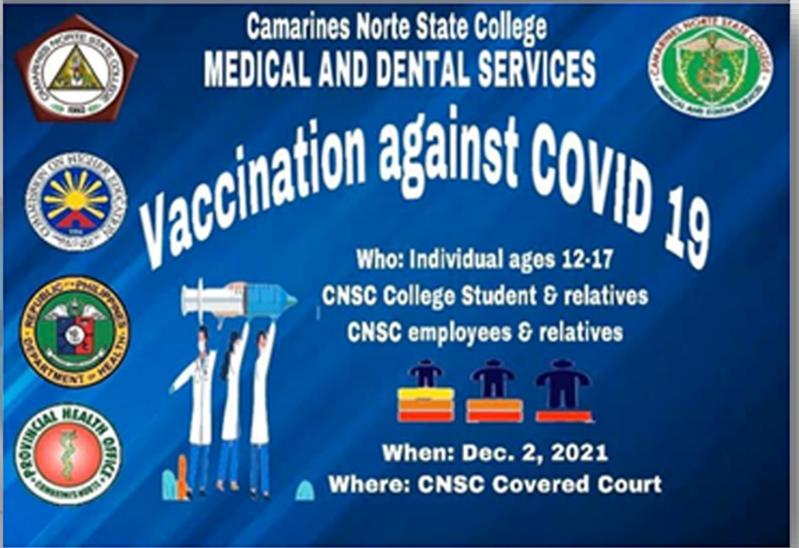
Registrar's Office

## REGISTRAR OFFICE

# IMPLEMENTATION OF HEALTH AND SAFETY PROTOCOLS



HELD ON DECEMBER 2, 2021 AT CNSC COVERED COURT



Camarines Norte State College  
MEDICAL AND DENTAL SERVICES

# Vaccination against COVID 19

Who: Individual ages 12-17  
CNSC College Student & relatives  
CNSC employees & relatives

When: Dec. 2, 2021  
Where: CNSC Covered Court



HELD ON NOVEMBER 20, 2021 AT CNSC COVERED



**BUDGET UTILIZATION RATE (BUR)**  
**AS OF DECEMBER 16, 2021**  
**Fund Cluster: Internally Generated Income**

<b>F.F.P CODE</b>	<b>AMOUNT OF BUDGET</b>	<b>AMOUNT OF EXPENDITURE/ OBLIGATION INCURRED</b>	<b>OBLIGATION/ BUDGET</b>
PS	2,850,345,95	2,850,345.95	100%
MOOE	48,909,268.56	48,909,268.56	100%
CO	65,179,559	18,646,780.78	28.61%
<b>TOTAL</b>	<b>116,939,174</b>	<b>70,406,396.29</b>	<b>60.21%</b>

**BUDGET UTILIZATION RATE (BUR)**  
**AS OF DECEMBER 16, 2021**  
**Fund Cluster : Regular Agency Fund**

<b>F.F.P CODE</b>	<b>AMOUNT OF BUDGET</b>	<b>AMOUNT OF EXPENDITURE/ OBLIGATION INCURRED</b>	<b>OBLIGATION/ BUDGET</b>
PS	229,438,924.00	224,438,924.89	97.99%
MOOE	44,280,000.00	44,279,990.51	100%
CO	112,334,000.00	34,078,705.78	30.34%
<b>TOTAL</b>	<b>386,052,934</b>	<b>303,187,862.18</b>	<b>78.54%</b>

## 2021 STATUS OF PROCUREMENT ACTIVITIES FOR BAC INFRA

NAME OF PROJECT	STATUS OF PROCUREMENT ACTIVITIES		FUND
	Opening of Bids	Recommendation for Award	
1. Construction of Academic Building, Camarines Norte State College, Daet, Camarines Norte ABC P29,994,158.03	December 20, 2021	December 23, 2021	2021 Regular Agency Fund
2. Construction of Childcare Center/GAD Center cum Executive Suite, CNSC, Main Campus, Daet, Camarines Norte ABC P30,000,000.00	December 20, 2021	December 23, 2021	2021 Regular Agency Fund
3. Completion of Centralized Power House, CNSC, Main Campus, Daet, Camarines Norte ABC P14,752,668.58	December 20, 2021	December 23, 2021	2021 GAA FUND
4. Interior Design & Road network of Supply Office, Main Campus ABC P1,249,356.70	For review and procurement activities		Internally Generated Fund
5. Repair, Rehabilitation and Renovation of Infrastructure Damaged by Typhoon ABC 4,123,228.78	For review and procurement activities		Internally Generated Fund
6. Central Business and Processing center (Completion of Entrance Pavilion and Entrepreneurship Building), CNSC, Main Campus, Daet, Camarines Norte – ABC-P5,396,169.94	For review and procurement activities		Internally Generated Fund

# APPENDIX A

## FINANCIAL REPORT

### CAMARINES NORTE STATE COLLEGE

#### Statement of Financial Position

As at December 31, 2021  
(With Comparative Figures for CY 2020)

	<u>Note</u>	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	5	₱ 87,244,501.99	₱ 72,464,347.86
Receivables	6	66,385,577.75	55,301,985.63
Inventories	7	19,832,018.66	8,726,152.78
Other Assets	8	2,852,773.07	1,111,679.79
<b>Total Current Assets</b>		<b>₱ 176,314,871.47</b>	<b>₱ 137,604,166.06</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	9	₱ 938,830,908.69	₱ 934,237,876.47
Biological Assets	10	1,005,030.00	594,450.00
Intangible Assets	11	2,582,503.26	1,508,480.82
<b>Total Non-Current Assets</b>		<b>₱ 942,418,441.95</b>	<b>₱ 936,340,807.29</b>
<b>Total Assets</b>		<b>₱ 1,118,733,313.42</b>	<b>₱ 1,073,944,973.35</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Financial Liabilities	12	₱ 118,870,794.44	₱ 208,346,703.33
Inter-Agency Payables	13	26,506,880.56	4,881,973.22
Trust Liabilities	14	1,020,665.09	969,853.58
Other Payables	15	7,254,240.07	4,663,089.72
<b>Total Current Liabilities</b>		<b>₱ 153,652,580.16</b>	<b>₱ 218,861,619.85</b>
<b>Total Liabilities</b>		<b>₱ 153,652,580.16</b>	<b>₱ 218,861,619.85</b>
<b>Total Assets less Total Liabilities</b>		<b>₱ 965,080,733.26</b>	<b>₱ 855,083,353.50</b>
<b>NET ASSETS/EQUITY</b>			
Accumulated Surplus /(Deficit)		₱ 965,080,733.26	₱ 855,083,353.50
<b>Total Net Assets/Equity</b>		<b>₱ 965,080,733.26</b>	<b>₱ 855,083,353.50</b>

*(See Accompanying Notes to Financial Statements)*

**CAMARINES NORTE STATE COLLEGE**  
**Statement of Financial Performance**  
For the Year Ended December 31, 2021  
(With Comparative Figures for CY 2020)

	<u>Note</u>	<u>2021</u>	
<b>Revenue</b>			
Service and Business Income	16	<u>₱ 111,673,007.81</u>	₱
<b>Total Revenue</b>		<u><u>₱ 111,673,007.81</u></u>	<u>₱</u>
<b>Less: Current Operating Expenses</b>			
Personal Services	17	₱ 245,109,967.33	₱
Maintenance and Other Operating Expenses	18	93,528,713.12	
Financial Expenses	19	5,244.00	
Direct Costs	20	143,468.65	
Non-Cash Expenses	21	<u>45,107,783.02</u>	—
<b>Total Current Operating Expenses</b>		<u>₱ 383,895,176.12</u>	<u>₱</u>
<b>Surplus/ (Deficit) from Current Operations</b>		<u>₱ (272,222,168.31)</u>	<u>₱</u>
Net Financial Assistance/Subsidy	22	₱ 381,724,718.37	₱
Other Non-Operating Income	23	<u>323,720.48</u>	—
<b>Surplus (Deficit) for the period</b>		<u><u>₱ 109,826,270.54</u></u>	<u>₱</u>

(See Accompanying Notes to Financial Statements)

**CAMARINES NORTE STATE COLLEGE**  
**Statement of Changes in Net Assets/Equity**  
For the Year Ended December 31, 2021  
(With Comparative Figures for CY 2020)

	<b>Accumulated Surplus/ (Deficit)</b>	
	<u>2021</u>	<u>2020</u>
<b>Balance at January 1</b>	₱ 855,083,353.50	₱ 763,384,397.06
<b>Add/(Deduct):</b>		
Prior Period Error	171,109.22	(2,570,027.12)
<b>Restated balance</b>	<u>₱ 855,254,462.72</u>	<u>₱ 760,814,369.94</u>
<b>Add/(Deduct):</b>		
<b>Changes in Net Assets/Equity for the Calendar Year</b>		
Surplus/(Deficit) for the period	<u>₱ 109,826,270.54</u>	<u>₱ 94,268,983.56</u>
<b>Balance at December 31</b>	<u><u>₱ 965,080,733.26</u></u>	<u><u>₱ 855,083,353.50</u></u>

**CAMARINES NORTE STATE COLLEGE**

**Statement of Cash Flows**

For the Year Ended December 31, 2021

(With Comparative Figures for CY 2020)

	<u><b>2021</b></u>	<u><b>2020</b></u>
<b>Cash Flows from Operating Activities:</b>		
<b>Cash Inflows</b>		
Receipt of Notice of Cash Allocation	P 431,236,640.10	P 430,144,239.48
Collection of Income/Revenues	4,385,314.79	28,889,470.77
Collection of Receivables	93,179,252.28	39,866,003.36
Receipt of Inter-Agency Fund Transfer	55,440,077.85	855,093.00
Trust Receipts	522,304.26	273,122.28
Other Receipts	5,604,946.23	3,961,348.97
<b>Total Cash Inflows</b>	<u><b>P 590,368,535.51</b></u>	<u><b>P 503,989,277.86</b></u>
<b>Cash Outflows</b>		
Cash Payment of Expenses	P 248,369,768.23	P 240,685,937.64
Purchase of Inventories	18,282,269.29	4,712,965.41
Grant of Cash Advances	44,435,309.20	33,169,071.73
Prepayments	3,607,376.03	4,451,722.28
Refund of Deposits	569,816.88	207,734.66
Remittance of Personnel Benefit Contribution and Mandatory Contributions	31,254,332.79	25,560,547.10
Remittance of accounts payable/other payables	16,325,711.32	54,773,748.30
Payments of Due to NGAs	6,800,063.08	0.00
Other Disbursements	15,953,316.86	4,081,258.30
Reversal of Unutilized NCA	54,319,981.96	92,691,361.70
<b>Total Cash Outflows</b>	<u><b>P 439,917,945.64</b></u>	<u><b>P 460,334,347.12</b></u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u><b>P 150,450,589.87</b></u>	<u><b>P 43,654,930.74</b></u>
<b>Cash Flow From Investing Activities</b>		
<b>Cash Outflows</b>		
Purchase/Construction of Property, Plant & Equipment	P 130,752,577.13	P 65,851,838.21
Purchase of Furniture, Fixtures and Books	3,027,858.61	0.00
Purchase of Intangible Assets	1,890,000.00	0.00
<b>Total Cash Outflows</b>	<u><b>P 135,670,435.74</b></u>	<u><b>P 65,851,838.21</b></u>
<b>Net Cash Provided by (Used in) Investing Activities</b>	<u><b>P (135,670,435.74)</b></u>	<u><b>P (65,851,838.21)</b></u>
<b>Cash Flows from Financing Activities</b>	<b>P 0.00</b>	<b>P 0.00</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>P 14,780,154.13</b>	<b>P (22,196,907.47)</b>
Cash and Cash Equivalents, January 1	<b>P 72,464,347.86</b>	<b>P 94,661,255.33</b>
<b>Cash and Cash Equivalents, December 31</b> Note 5	<u><b>P 87,244,501.99</b></u>	<u><b>P 72,464,347.86</b></u>

# NOTES OF FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

## 1. General Information/Agency Profile

The financial statements of Camarines Norte State College were authorized for issue on January 31, 2022 as shown in the Statement of Management Responsibility for Financial Statements signed by Dr. Marlo M. De la Cruz, the SUC President III and Dr. Maria Cristina C. Azuelo, 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 23<sup>rd</sup> 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 and 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	2021	2020
Petty Cash Fund	₱ 322,621.58	₱ 150,908.94
Cash in Bank-Local Currency, Current Account	86,340,998.87	71,469,389.99
Cash-Treasury/Agency Deposit - Regular	1,009,300.92	844,048.93
<b>Total</b>	<b>₱ 87,672,921.37</b>	<b>₱ 72,464,347.86</b>

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	07 – Trust Receipts	TOTAL
LBP-Daet 0412-1054-60	₱ 51,013,530.11	₱ 0.00	₱ 0.00	₱ 51,013,530.11
DBP-Daet 00-0-00296-610-9	13,947,158.79	0.00	7,251,952.61	21,199,111.40
DBP-Daet 0610-005503-080	0.00	13,305,740.25		13,305,740.25
DBP-Daet 0610-034366-030	70,295.26	0.00		70,295.26
DBP-Daet 0610-034333-030	35,451.30	0.00		35,451.30
DBP-Daet 0610-034337-030	30,623.16	0.00		30,623.16
DBP-Daet 00-0-00285-610-7	66,470.30	0.00		66,470.30
DBP-Daet 00-0-00289-610-2	44,008.89	0.00		44,008.89
DBP-Daet 0610-034343-030	37,553.37	0.00		37,553.37
DBP-Daet 00-0-00288-610-6	34,016.08	0.00		34,016.08
DBP-Daet 00-0-0287-610-0	45,771.55	0.00		45,771.55
DBP-Daet 00-0-00477-610-3	30,007.82	0.00		30,007.82
<b>Total</b>	<b>₱ 65,354,886.63</b>	<b>₱ 13,305,740.25</b>	<b>₱ 7,251,952.61</b>	<b>₱ 85,912,579.49</b>

## 6. Receivables

### 6.1 Loans and Receivables

Accounts	2021	2020
Accounts Receivable	₱ 17,589,542.22	₱ 18,505,775.27
<i>Allowance for Impairment-Accounts Receivable</i>	(1,608,414.75)	(1,608,414.75)
Net Value – Accounts Receivable	15,981,127.47	16,897,360.52
Receivables-Disallowance/Charges	228,569.37	352,210.00
Due from NGA – CHED Unifast	47,926,093.50	36,475,612.50
Loans Receivable- Others	1,170,956.08	1,179,456.08
<b>Total</b>	<b>₱ 65,306,746.42</b>	<b>₱ 54,904,639.10</b>

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, 2021 for first semester of Academic Year 2021-2022.

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	2021	2020
Due from Operating Units	P 1,078,831.33	P 397,346.53
<b>Total</b>	<b>P 1,078,831.33</b>	<b>P 397,346.53</b>

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, 2021
Institute of Agribusiness and Development (Entienza Campus)	P 465,284.26
College of Trades and Technology (Jose Panganiban Campus)	216,577.07
College of Engineering (Main Campus)	199,512.53
College of Education (Abaño Campus)	165,322.50
Institute of Fisheries and Marine Sciences (Mercedes Campus)	146,228.64
College of Arts and Sciences & Institute of Computer Studies (Main Campus)	97,378.96
College of Business and Public Administration (Main Campus)	(15,610.53)
College of Agriculture and Natural Resources (Labo Campus)	(195,862.10)
<b>Total</b>	<b>P 1,078,831.33</b>

## 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	P 17,589,542.22	P 0.00	P 0.00	P 1,351,752.55	P 13,359,862.33	P 2,877,927.34
Receivable-Disallowances	228,569.37	0.00	0.00	0.00	228,569.37	0.00
Due from NGA-CHED Unifast	47,926,093.50	0.00	0.00	0.00	47,926,093.50	0.00
Loans Receivable-Others	1,170,956.08	0.00	0.00	0.00	0.00	1,170,956.08
Due from Operating Units	1,078,831.33	0.00	0.00	1,078,831.33	0.00	0.00
<b>Total</b>	<b>P 67,993,992.50</b>	<b>P 0.00</b>	<b>P 0.00</b>	<b>P 2,430,583.88</b>	<b>P 61,514,525.20</b>	<b>P 4,048,83.42</b>

## 7. Inventories

Accounts	2021	2020
<b>Inventory Held for Sale</b>		
Carrying Amount, January 1	P 1,426,843.10	P 1,493,471.80
Additions/Acquisitions during the year	70,000.00	1,680,718.05
Expenses during the year except write down	(143,468.65)	(1,747,346.75)

Accounts	2021	2020
<b>Carrying Amount, December 31</b>	<b>P 1,353,374.45</b>	<b>P 1,426,843.10</b>
<b>Inventory Held for Consumption</b>		
Carrying Amount, January 1	P 7,299,309.68	P 2,084,446.77
Additions/Acquisitions during the year	24,250,852.16	9,626,487.60
Expenses during the year except write down	(13,071,517.63)	(4,411,624.69)
<b>Carrying Amount, December 31</b>	<b>P 18,478,644.21</b>	<b>P 7,299,309.68</b>
<b>Total Carrying Amount, December 31,</b>	<b>P 19,832,018.66</b>	<b>P 8,726,152.78</b>

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, 2021.

## 8. Other Assets

Accounts	2021	2020
<b>Advances</b>		
Advances for Payroll	P 198,990.00	P 80,057.60
Advances to Special Disbursing Officer	0.00	1,669.00
Advances to Officers and Employees	126,974.96	127,764.96
<b>Prepayments</b>		
Prepaid Rent	27,720.00	27,720.00
Prepaid Insurance	1,092,629.77	874,468.23
Prepaid Subscription	1,406,458.34	0.00
<b>Total Other Assets</b>	<b>P 2,852,773.07</b>	<b>P 1,111,679.79</b>

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.

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.

Prepaid subscription represents the subscription for the journals and the online plagiarism checker used in the Library, and the OPAC Support Maintenance System used by MIS Office.

## 9. Property, Plant and Equipment

	Land	Land Improvements	Infrastructure Assets	Buildings and Other Structures	Machinery and Equipment
<b>Carrying Amount, January 1, 2021</b>	<b>P 6,957,478.53</b>	<b>P 25,956,129.14</b>	<b>P 14,393,480.45</b>	<b>P 513,627,795.39</b>	<b>P 32,091,271.35</b>
Additions/Acquisitions	0.00	0.00	165,850.00	105,612,462.96	11,557,673.70
<b>Total</b>	<b>P 6,957,478.53</b>	<b>P 25,956,129.14</b>	<b>P 14,559,330.45</b>	<b>P 619,240,258.35</b>	<b>P 43,648,945.05</b>
Disposals	0.00	0.00	0.00	0.00	0.00
Depreciation	0.00	(2,199,140.28)	(537,008.76)	(19,363,013.63)	(10,269,358.11)
Impairment Loss	0.00	0.00	0.00	(2,132,784.28)	0.00
<b>Carrying Amount, December 31, 2021 (As per Statement of Financial Position)</b>	<b>P 6,957,478.53</b>	<b>P 23,756,988.86</b>	<b>P 14,022,321.69</b>	<b>P 597,744,460.44</b>	<b>P 33,379,586.94</b>
<b>Gross Cost (Asset Account Balance per Statement of Financial Position)</b>	<b>P 6,957,478.53</b>	<b>P 35,773,814.18</b>	<b>P 16,626,470.98</b>	<b>P 697,386,389.74</b>	<b>P 97,595,690.41</b>
<i>Less: Accumulated Depreciation</i>	0.00	(12,016,825.32)	(2,604,149.29)	(99,641,929.30)	(64,216,103.47)
<b>Carrying Amount, December 31, 2021 (As per Statement of Financial Position)</b>	<b>P 6,957,478.53</b>	<b>P 23,756,988.86</b>	<b>P 14,022,321.69</b>	<b>P 597,744,460.44</b>	<b>P 33,379,586.94</b>

	Transportation Equipment	Furniture, Fixtures and Books	Other Property, Plant and Equipment	Construction in Progress	TOTAL
<b>Carrying Amount, January 1, 2021</b>	<b>P 9,428,080.61</b>	<b>P 6,572,524.25</b>	<b>P 9,303,658.54</b>	<b>P 315,907,458.21</b>	<b>P 934,237,876.47</b>
Additions/Acquisitions	0.00	3,919,645.74	0.00	24,546,998.16	145,802,630.56
<b>Total</b>	<b>P 9,428,080.61</b>	<b>P 10,492,169.99</b>	<b>P 9,303,658.54</b>	<b>P 340,454,456.37</b>	<b>P 1,080,040,507.03</b>
Disposals	0.00	0.00	0.00	(97,547,392.88)	(97,547,392.88)
Depreciation	(4,364,761.20)	(1,809,664.96)	(2,986,474.24)	0.00	(41,529,421.18)
Impairment Loss	0.00	0.00	0.00	0.00	(2,132,784.28)
<b>Carrying Amount, December 31, 2021 (As per Statement of Financial Position)</b>	<b>P 5,063,319.41</b>	<b>P 8,682,505.03</b>	<b>P 6,317,184.30</b>	<b>P 242,907,063.49</b>	<b>P 938,830,908.69</b>
<b>Gross Cost (Asset Account Balance per Statement of Financial Position)</b>	<b>P 24,179,549.83</b>	<b>P 23,243,365.74</b>	<b>P 24,247,187.81</b>	<b>P 242,907,063.49</b>	<b>P 1,168,917,010.71</b>
<i>Less: Accumulated Depreciation</i>	(19,116,230.42)	(14,560,860.71)	(17,930,003.51)	0.00	(230,086,102.02)
<b>Carrying Amount, December 31, 2021 (As per Statement of Financial Position)</b>	<b>P 5,063,319.41</b>	<b>P 8,682,505.03</b>	<b>P 6,317,184.30</b>	<b>P 242,907,063.49</b>	<b>P 938,830,908.69</b>

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	2021	2020
Livestock	P 484,950.00	P 254,990.00
Trees, Plants and Crops	520,080.00	339,460.00
<b>Total</b>	<b>P 1,005,030.00</b>	<b>P 594,450.00</b>

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	2021	2020
<b>Computer Software</b>		
<b>Carrying Amount, January 1</b>	<b>P 1,508,480.82</b>	<b>P 2,081,996.33</b>
Additions- Purchased	2,516,100.00	0.00
<b>Total</b>	<b>4,024,580.82</b>	<b>2,081,996.33</b>
Amortization	(1,442,077.56)	(573,515.51)
<b>Carrying Amount, December 31</b>	<b>2,582,503.26</b>	<b>1,508,480.82</b>
<b>Gross Cost</b>	<b>5,346,640.00</b>	<b>2,830,540.00</b>
Less: Accumulated Amortization	(2,764,136.74)	(1,322,059.18)
<b>Carrying Amount, December 31</b>	<b>P 2,582,503.26</b>	<b>P 1,508,480.82</b>

## 12. Financial Liabilities

Accounts	2021	2020
Accounts Payable	₱ 118,289,860.55	₱ 207,765,769.44
Due to Officers and Employees	580,933.89	580,933.89
<b>Total</b>	<b>₱ 118,870,794.44</b>	<b>₱ 208,346,703.33</b>

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 2022.

## 13. Inter-Agency Payables

Accounts	2021	2020
Due to BIR	₱ 2,740,373.58	₱ 2,113,839.21
Due to GSIS	3,778,780.37	1,489,871.64
Due to Pag-IBIG	481,234.42	18,555.84
Due to PhilHealth	301,608.81	117,406.24
Due to NGAs	19,204,883.38	1,142,300.29
<b>Total</b>	<b>₱ 26,506,880.56</b>	<b>₱ 4,881,973.22</b>

Due to BIR are taxes withheld from suppliers (EWT) and from Workers-Compensation (WC) to be remitted on the following month of January 2022.

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 2022.

Due to PhilHealth consists of premiums deducted from the salaries of the employees for the month of December 2021.

Due to Pag-IBIG consists of contributions from the salaries of the employees for the month of December 2021.

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

Project/s	2021	2020
DOST PCARRD IP-TBM	18,800.03	429,925.05
DOST NICER Project 1	1,410,777.71	0.00
DOST NICER Project 2	563,736.19	0.00
DOST NICER Project 3	3,938,495.25	0.00

<b>Project/s</b>	<b>2021</b>	<b>2020</b>
DOST NICER Project 5	387,109.55	0.00
DOST NICER Project 6	278,928.69	0.00
DA – RFO 5	298,325.67	0.00
Tertiary Education Subsidy (TES) Program	12,308,710.29	0.00
DILG	0.00	11,933.00
NIA	0.00	7,352.43
DA- ACEF Scholarship Program	0.00	631,894.00
DOST PCARRD Pineapple P-4	0.00	30,815.49
DBM RV	0.00	1,260.32
National Commission on Culture and Arts	0.00	29,120.00
<b>Total</b>	<b>₱ 19,204,883.38</b>	<b>₱ 1,142,300.29</b>

#### 14. Trust Liabilities

<b>Account</b>	<b>2021</b>	<b>2020</b>
Guarantee/Security Deposits Payable	₱ 633,735.09	₱ 678,723.58
Customers' Deposit Payable	386,930.00	291,130.00
<b>Total Trust Liabilities</b>	<b>₱ 1,020,665.09</b>	<b>₱ 969,853.58</b>

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

<b>Account</b>	<b>2021</b>	<b>2020</b>
Other Payables	₱ 7,254,240.07	₱ 4,663,089.72
<b>Total Other Payables</b>	<b>₱ 7,254,240.07</b>	<b>₱ 4,663,089.72</b>

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

<b>Accounts</b>	<b>2021</b>	<b>2020</b>
<b>Service Income</b>		
Clearance and Certification Fees	₱ 603,930.00	₱ 383,130.00
Verification and Authentication Fees	692,280.00	245,580.00
Fines and Penalties - Service Income	300.00	53,996.28
Other Service Income	897,637.74	4,313,913.17
<b>Business Income</b>		
School Fees	74,838,082.75	72,410,041.73
Sales Revenue	190,235.00	0.00

<b>Accounts</b>	<b>2021</b>	<b>2020</b>
Examination Fees	0.00	32,800.00
Seminar/Training Fees	0.00	91,300.00
Rent/Lease Income	11,600.00	8,520.00
Income from Hostels, Dormitories and Other Like Facilities	1,100,925.39	1,515,922.31
Other Service Income of Canteen Operation	4,567,394.00	0.00
Other Sales	0.00	724,190.00
Interest Income	29,946.50	0.00
Interest on NG Deposits	0.00	23,671.16
Donations in Cash	24,995,958.80	0.00
Other Business Income	787,040.97	1,201,591.79
Gain on Sale of Biological Assets	6,060.00	0.00
Gain from Changes in FV less Cost to Sell of Biological Assets Due to Physical Change	259,840.00	98,180.91
Gain from Changes in FV less Cost to Sell of Biological Assets Due to Price Change	203,570.00	0.00
Proceeds from Insurance	2,488,206.66	0.00
<b>Total Service and Business Income</b>	<b>₱ 111,673,007.81</b>	<b>₱ 81,102,837.35</b>

## 17. Personal Services

### 17.1 Salaries and Wages

<b>Accounts</b>	<b>2021</b>	<b>2020</b>
Salaries and Wages – Regular	₱ 144,902,374.90	₱ 138,467,089.87
Salaries and Wages – Casual/Contractual	12,492,270.38	12,674,595.90
<b>Total Salaries and Wages</b>	<b>₱ 157,394,645.28</b>	<b>₱ 151,141,685.77</b>

### 17.2 Other Compensation

<b>Accounts</b>	<b>2021</b>	<b>2020</b>
Personal Economic Relief Allowance (PERA)	₱ 9,894,976.14	₱ 9,721,946.75
Representation Allowance (RA)	115,000.00	220,700.00
Transportation Allowance (TA)	112,500.00	180,000.00
Clothing/Uniform Allowance	2,547,312.90	2,430,000.00
Subsistence Allowance	52,800.00	41,350.00
Laundry Allowance	6,839.74	5,696.59
Productivity Incentive Allowance	480,273.92	513,539.76
Honoraria	6,978,758.31	4,975,790.72
Hazard Pay - Civilian	0.00	1,184,524.50
Hazard Pay - Public Health Workers	487,225.15	423,259.03
Overtime and Night Pay	69,199.69	82,292.26
Year End Bonus	12,674,329.00	12,095,189.36
Mid Year Bonus	12,328,777.14	11,783,593.06
Cash Gift	2,093,500.00	2,052,000.00

<b>Accounts</b>	<b>2021</b>	<b>2020</b>
Collective Negotiation Incentive	10,485,000.00	10,280,000.00
Productivity Enhancement Incentive	2,070,500.00	2,039,500.00
Performance Based Bonus	6,084,051.03	129,843.60
<b>Total Other Compensation</b>	<b>P 66,481,043.02</b>	<b>P 58,159,225.63</b>

### 17.3 Personnel Benefit Contributions

<b>Accounts</b>	<b>2021</b>	<b>2020</b>
Retirement and Life Insurance Premiums	P 17,960,131.59	P 11,653,833.13
Pag-IBIG Contributions	457,300.00	448,900.00
PhilHealth Contributions	1,979,860.00	2,036,047.81
Employees Compensation Insurance Premiums	457,300.00	489,900.00
<b>Total Personnel Benefit Contributions</b>	<b>P 20,854,591.59</b>	<b>P 14,628,680.94</b>

### 17.4 Other Personnel Benefits

<b>Accounts</b>	<b>2021</b>	<b>2020</b>
Terminal Leave Benefits	P 91,088.14	P 900,639.00
Other Personnel Benefits	43,599.30	4,075,322.79
Loyalty Award – Civilian	245,000.00	70,000.00
<b>Total other Personnel Benefits</b>	<b>P 379,687.44</b>	<b>P 5,045,961.79</b>

<b>Total Personal Services</b>	<b>P 245,109,967.33</b>	<b>P 228,975,554.13</b>
--------------------------------	-------------------------	-------------------------

## 18. Maintenance and Other Operating Expenses

### 18.1 Travelling Expenses

<b>Accounts</b>	<b>2021</b>	<b>2020</b>
Travelling Expenses-Local	P 1,171,980.69	P 1,106,255.54
<b>Total Traveling Expenses</b>	<b>P 1,171,980.69</b>	<b>P 1,106,255.54</b>

### 18.2 Training and Scholarship Expenses

<b>Accounts</b>	<b>2021</b>	<b>2020</b>
Training Expenses	P 399,799.00	P 324,590.00
Scholarship /Grants Expenses	494,370.46	249,792.00
<b>Total Training and Scholarship Expenses</b>	<b>P 894,169.46</b>	<b>P 574,382.00</b>

### 18.3 Supplies and Materials Expenses

<b>Accounts</b>	<b>2021</b>	<b>2020</b>
Office Supplies Expenses	P 2,733,420.54	P 4,650,261.45
Accountable Forms Expenses	52,735.00	39,140.00

Food Supplies Expenses -IGP	2,415,123.69	2,688,000.38
Medical, Dental and Laboratory Supplies Expenses	434,266.60	13,107.00
Fuel, Oil and Lubricants Expenses	1,476,191.42	1,073,166.45
Agricultural and Marine Supplies Expenses	241,459.00	193,396.55
Textbooks and Instructional Materials Expenses	1,759,620.00	0.00
Other Supplies and Materials Expenses	20,162,071.82	17,541,747.72
<b>Total Supplies and Materials Expenses</b>	<b>₱ 29,274,888.07</b>	<b>₱ 26,198,819.55</b>

#### 18.4 Utility Expenses

Accounts	2021	2020
Water Expenses	₱ 885,195.41	₱ 1,050,182.89
Electricity Expenses	5,958,563.30	4,823,862.34
<b>Total Utility Expenses</b>	<b>₱ 6,843,758.71</b>	<b>₱ 5,874,045.23</b>

#### 18.5 Communication Expenses

Accounts	2021	2020
Postage and Courier Services	₱ 102,345.33	₱ 42,255.51
Telephone Expenses	160,137.37	229,468.76
Internet Subscription Expenses	3,157,757.11	1,949,211.84
<b>Total Communication Expenses</b>	<b>₱ 3,420,239.81</b>	<b>₱ 2,220,936.11</b>

#### 18.6 Awards/Rewards and Prizes

Accounts	2021	2020
Awards/Rewards Expenses	₱ 110,000.00	₱ 676,000.00
Rewards and Incentives	410,000.00	610,000.00
Prizes	10,000.00	80,000.00
<b>Total Awards/Rewards and Prizes</b>	<b>₱ 530,000.00</b>	<b>₱ 1,366,000.00</b>

#### 18.7 Confidential, Intelligence and Extraordinary Expenses

Accounts	2021	2020
Extraordinary and Miscellaneous Expenses	₱ 109,161.69	₱ 110,000.00
<b>Total</b>	<b>₱ 109,161.69</b>	<b>₱ 110,000.00</b>

#### 18.8 Professional Services

Accounts	2021	2020
Legal Services	₱ 248,947.36	₱ 250,973.68
Auditing Services	40,000.00	100,293.02
Consultancy Services	160,160.00	738,184.00
Other Professional Services	1,679,089.43	1,452,421.02
<b>Total Professional Services</b>	<b>₱ 2,128,196.79</b>	<b>₱ 2,541,871.72</b>

## 18.9 General Services

Accounts	2021	2020
Janitorial Services	P 7,666,643.02	P 5,426,855.28
Security Services	6,984,544.35	6,836,754.36
Other General Services	1,192,965.00	663,218.72
<b>Total General Services</b>	<b>P 15,844,152.37</b>	<b>P 12,926,828.36</b>

## 18.10 Repairs and Maintenance

Accounts	2021	2020
Repairs and Maint. – Transportation Equipment	P 65,380.00	P 181,374.19
Repairs and Maint. – Machinery and Equipment	15,700.00	28,235.00
Repairs and Maint. – Power Supply System	0.00	148,000.00
Repairs and Maint. – Buildings and Other Structures	0.00	370.00
Repairs and Maint. – Furniture and Fixtures	0.00	26,575.00
<b>Total Repairs and Maintenance</b>	<b>P 81,080.00</b>	<b>P 384,554.19</b>

## 18.11 Taxes, Insurance Premiums and Other Fees

Accounts	2021	2020
Taxes, Duties and Licenses	P 28,694.68	P 29,050.00
Fidelity Bond Premiums	540,892.88	310,897.50
Insurance Expenses	2,457,737.20	2,228,288.37
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>P 3,027,324.76</b>	<b>P 2,568,235.87</b>

## 18.12 Labor and Wages

Accounts	2021	2020
Labor and Wages	P 22,903,576.01	P 11,000,855.84
<b>Total Labor and Wages</b>	<b>P 22,903,576.01</b>	<b>P 11,000,855.84</b>

## 18.13 Other Maintenance and Operating Expenses

Accounts	2021	2020
Printing and Publication Expenses	P 414,284.65	P 633,175.99
Representation Expenses	792,815.00	673,152.95
Transportation and Delivery Expenses	819,173.00	659,115.00
Rent/Lease Expenses	178,346.60	189,189.11
Membership Dues and Contributions to Org.	1,493,500.00	619,921.13
Subscription Expenses	3,573,715.51	505,118.89
Other Maintenance and Operating Expenses	28,350.00	70,000.00
<b>Total Other Maintenance &amp; Operating Expenses</b>	<b>P 7,300,184.76</b>	<b>P 3,349,673.07</b>

<b>Total Maintenance &amp; Other Operating Expenses</b>	<b>P 93,528,713.12</b>	<b>P 70,222,457.48</b>
---	------------------------	------------------------

## 19. Financial Expenses

Accounts	2021	2020
Bank Charges	P 5,244.00	P 7,410.00
<b>Total Financial Expenses</b>	<b>P 5,244.00</b>	<b>P 7,410.00</b>

## 20. Direct Costs

Accounts	2021	2020
Costs of Sales	P 143,468.65	P 547,028.69
<b>Total Direct Cost</b>	<b>P 143,468.65</b>	<b>P 547,028.69</b>

## 21. Non-Cash Expenses

### 21.1 Depreciation

Accounts	2021	2020
Depreciation-Other Land Improvements	P 1,270,980.72	P 836,407.65
Depreciation-Land Improvement Aquaculture Structures	928,159.56	232,039.89
Depreciation-Other Infrastructure Assets	78,814.32	39,407.16
Depreciation-Buildings and Other Structures	1,816,524.57	16,362,712.56
Depreciation – School Buildings	13,109,414.49	0.00
Depreciation – Hostels and Dormitories	476,293.92	0.00
Depreciation – Other Structures	3,960,780.65	0.00
Depreciation – Information and Communications Technology Equipment	1,014,696.88	0.00
Depreciation – Agricultural, Fisheries and Forestry Equipment	230,524.91	0.00
Depreciation – Medical Equipment	63,021.24	0.00
Depreciation –Sports Equipment	217,580.05	0.00
Depreciation –Technical and Scientific Equipment	59,471.88	0.00
Depreciation – Other Equipment	3,305,956.77	0.00
Depreciation – Office Equipment	5,378,106.38	0.00
Depreciation-Machinery and Equipment	0.00	16,027,251.31
Depreciation-Motor Vehicle	4,358,111.16	3,689,849.20
Depreciation-Other Transportation Equipment	6,650.04	0.00
Depreciation-Furniture and Fixtures and Books	0.00	1,426,198.66
Depreciation-Furniture and Fixtures	1,710,135.19	0.00
Depreciation- Books	99,529.77	0.00
Depreciation- Power Supply System	458,194.44	418,329.82
Depreciation-Other Property, Plant and Equipment	2,986,474.24	3,036,190.97
<b>Total Depreciation</b>	<b>P 41,529,421.18</b>	<b>P 42,068,387.22</b>

## 21.2 Amortization

Account	2021	2020
Amortization- Computer Software	<b>P</b> 1,442,077.56	<b>P</b> 573,515.51
<b>Total Amortization</b>	<b>P</b> 1,442,077.56	<b>P</b> 573,515.51

## 21.3 Impairment Loss

Accounts	2021	2020
Impairment Loss – Property, Plant and Equipment	<b>P</b> 2,132,784.28	<b>P</b> 0.00
Loss from Changes in FV less Cost to Sell of Bio Assets	0.00	90,000.00
<b>Total Impairment Loss</b>	<b>P</b> 2,132,784.28	<b>P</b> 90,000.00

## 21.4 Losses

Accounts	2021	2020
Loss on Sale of Biological Assets	<b>P</b> 3,500.00	<b>P</b> 0.00
<b>Total Impairment Loss</b>	<b>P</b> 3,500.00	<b>P</b> 0.00

<b>Total Non-Cash Expenses</b>	<b>P</b> 45,107,783.02	<b>P</b> 42,731,902.73
--------------------------------	------------------------	------------------------

## 22. Net Financial Assistance/Subsidy

Accounts	2021	2020
Subsidy from National Government	<b>P</b> 436,044,700.33	<b>P</b> 448,266,046.14
Less: Reversion of Unutilized NCA	(54,319,981.96)	(92,691,361.70)
<b>Net Financial Assistance/Subsidy</b>	<b>P</b> 381,724,718.37	<b>P</b> 355,574,684.44

## 23. Other Non-Operating Income

Accounts	2021	2020
<b>Sale of Assets</b>		
Sale of Garnished/Confiscated/Abandoned	<b>P</b> 323,720.48	<b>P</b> 75,814.80
<b>Total Non-Operating Income</b>	<b>P</b> 323,720.48	<b>P</b> 75,814.80





## EDITORIAL BOARD

DR. ROGER JAY DE VELA, Ph.D.  
IPDO DIRECTOR

ENP. RONALDO DANDO  
PLANNING OFFICER

MR. RONALD J. ESCASINAS  
CAS FACULTY / IPDO

PROF. ELSA T. MANLANGIT  
PICRO

MS. PILAR MAE VILLALUZ  
PICRO

MS. JEANNY NAGRAMPA  
ENTIENZA CAMPUS FACULTY

MS. NICOLE ANN G. PANOTES  
OP / CANR FACULTY

MR. MELVIN ANGELES  
CANR FACULTY

MR. CHRISTIAN S. RAMIREZ  
CBPA FACULTY

MR. STEVEN SON E. REYES  
IPDO