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CAMARINES NORTE STATE COLLEGE
ANNUAL REPORT

*CNSC as Facilitator of Innovation, Agent
of Discovery and Builder of Networks
& Partnerships*



Vision

CNSC as a premier Higher Education Institution in the Bicol Region

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.



About the Cover

The 2022 annual report cover design exudes CNSC's adeptness at adapting to the ever-changing world of advancements. Despite the grueling effects of past adversities, the incorporated geometric lines and shapes, colored in different shades, delineate a sense of order, burning passion, steadfastness, and professionalism that underpin the institution's commitment to excellence in the academe. As a globally reputable and competitive Higher Education Institution (HEI), it also signifies the institution's high regard for innovation, making CNSC an agent of discovery and builder of networks and partnerships with other institutions and entities, creating a more unified environment. Lastly, with a faded facade in the background, the institution emphasizes its relentless pursuit of excellence, embodying the true spirit of CNSC.





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Republic of the Philippines
CAMARINES NORTE STATE COLLEGE
F. Pimentel Avenue, Brgy. 2, Daet, Camarines Norte

OFFICE OF THE COLLEGE PRESIDENT

Mobile No. 09190042141/president@cns.edu.ph

July 24, 2023

HON. PRES. FERDINAND E. MARCOS, JR.

President

Republic of the Philippines
Malacañang Palace, Manila

Dear President Marcos:

Greetings!

We are pleased to submit the Annual Report titled **“CNSC as Facilitator of Innovation, Agent of Discovery, and Builder of Networks and Partnerships”**. This report contains the major accomplishments of the Camarines Norte State College for the year 2022 along its four (4) mandated functions – Instruction, Research, Extension, Production.

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

Thank you very much.

Very truly yours,

A handwritten signature in blue ink, appearing to read "DR. MARLO M. DE LA CRUZ, PECE".

DR. MARLO M. DE LA CRUZ, PECE
SUC President III

Prelude

The Annual Report for the year 2022 highlights Camarines Norte State College's outstanding performance as one of the premier higher education institutions in the Bicol region. Throughout the year, CNSC demonstrated its commitment to academic excellence and student success, cementing its reputation as a leading educational provider in the Camarines Norte. This showcases impressive academic achievements, including a high graduation rate and notable student accomplishments in various fields of study.

CNSC's faculty and staff have been recognized for their dedication to teaching, research, extension and production contributing significantly to the institution's reputation for academic excellence. The College's strong partnerships with industries and other academic institutions have facilitated opportunities for students to gain real-world experience and fostered an environment conducive to innovation and learning. As a result, CNSC has continued to attract top talent and produce graduates who are well-equipped to make a positive impact on their communities and beyond.

In the Bicol Region, CNSC's Annual Report for 2022 stands as a testament to its status as an educational trailblazer. The college's continuous growth and progress have been reflected in its state-of-the-art facilities and modernized learning environments, providing students with cutting-edge resources to thrive in their academic pursuits. Beyond academic accomplishments, this emphasizes CNSC's active involvement in community engagement and social responsibility initiatives.

The college's commitment to sustainable development and social welfare projects have strengthened its position as a socially conscious institution that prioritizes the well-being of the broader community. As the Annual Report unfolds the remarkable achievements and milestones, it becomes evident that CNSC's unwavering dedication to excellence, innovation, and community impact has solidified its reputation as the premier higher education institution in the Bicol region.

MESSAGE OF THE PRESIDENT

The Fiscal Year 2022 has been a calendar year of accomplishments of the College. There was a significant increase in percentage of targets along the areas of instruction, research, extension and administration.

CNSC as the only state college in the province of Camarines Norte has increased in enrolment and graduates. This was attributed to the additional curricular programs being offered now in the tertiary and graduate school. Intensive accreditation and quality assurance have been applied to all courses. Students were also given opportunities to participate in trainings/ seminar-workshops here and abroad which made them exposed to new learning of other disciplines and other foreign cultures. Our engineering department has produced an 8th placer in the recently concluded National Civil Engineering Licensure Exam.

The Research Culture in our institution has found its expression in the increasing number of faculty engaged in research activities. It is noteworthy that research outputs were presented in local as well as in international fora. A couple of published research received recognition as Best Paper presented by our faculty themselves. Aside from being the niche for the Queen Pineapple Research project, this year CNSC ventured as a new center for Kaong Research, Extension and Production. One factor that attributed to this development in our research is the fact that CNSC faculty has undergone courses/ trainings on the use of technologies to come up with new products that are outcomes of research-based activities. In addition, CNSC has hosted already in National and International Conference on Research and Extension.

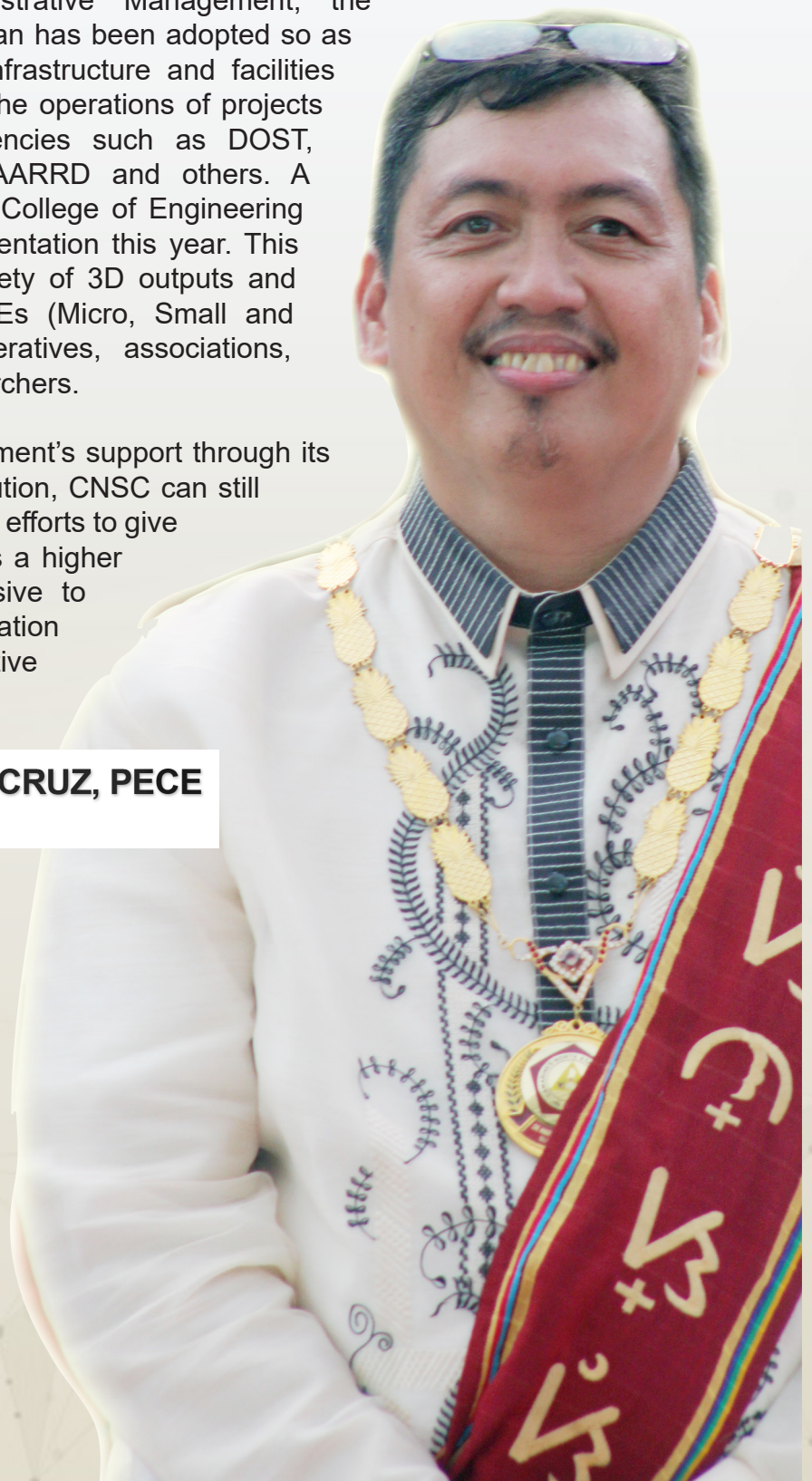
New partnerships with world class universities have been established also this year where the expertise of adjunct faculty members can be experienced in the learning process by our students whose knowledge and skills are developed in response to the needs of the industries, organizations and other institutions in need of a new breed of workforce. Memorandum of Agreement and Understanding have been fortified to share human and learning resources in order to sustain excellence in the delivery of instruction, research and extension activities.

Community Engagements were also conducted as CNSC created avenues for government and non- government agencies to work hand in hand with our institution. This year, in partnership with the Camarines Norte Provincial and Municipal Tourism Office, the establishment of CNSC Living Museum was planned and conceptualized. Advocacy Projects were also identified this year to protect and promote the interest and well-being of the Indigenous People in Camarines Norte.

In terms of Administrative Management, the Comprehensive Land Use Plan has been adopted so as to maximize the on-going infrastructure and facilities development which support the operations of projects funded by government agencies such as DOST, PCAARD, DTI, BFAR, BCAARRD and others. A shared-service facility in the College of Engineering has started in its full implementation this year. This FabManLab produces a variety of 3D outputs and models which benefit MSMEs (Micro, Small and Medium Enterprises), cooperatives, associations, teachers, students and researchers.

Grateful to the government's support through its financial support to our institution, CNSC can still go a long way in sustaining its efforts to give the quality service it gives as a higher education institution responsive to the demands of time and in nation building of future productive citizens of the land.

DR. MARLO M. DE LA CRUZ, PECE
SUC President III



Message

The year 2022 has been a celebration of life and success because after two years of having been imprisoned in our own self-governing thought due to fear from the dreadful virus, we've seen nothing but endless possibilities and challenges. And together, we have been so blessed to see the world through the lens of many amazing opportunities.

I congratulate everyone who were part of the team whose meticulous planning and goal-setting, commitment and zealousness to work with steadfast determination to implement all what has been planned have all paid off. I have in my thoughts that we have had the best team ever that worked hard and persevered in order for us to reached this far. What we are seeing now in our midst are the outcome of all the things we did together because of the synergies created between all units, offices, departments and campuses and even the Governing Board which are directly linked to all processes, thus, lead to the realization of our Vision, Mission, Goals and Objectives and ultimately as an institution on the brink of being a full-fledged university.

Let's all strive more for EXCELLENCE. Godspeed!

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



Message

Academic Year 2021-2022 was a year filled with a lot of accomplishments along the different aspects of academic life in the College. It has exceeded its targets along the areas of enrolment in the undergraduate and graduate programs, the number of graduates, AACCUP Accredited programs, curricular programs with COPC, and other significant endeavors of the College.

This office is proud to announce significant news that strengthened the academic life of the College. To wit:

- Offering of MAED, EDD, DPA and DBA in the Graduate School,
- Participation of student leaders in the 1st Association Universities of Asia and the Pacific Youth Development Program in Bangkok and Pattaya, Thailand,
- High performance of graduates in the Licensure Examination, 8th place in the Civil Engineering Board Exam,
- Collaboration with renowned universities in the country for adjunct faculty experts in the field,
- Partnership with Nagoya Gakuin University in Japan for student mobility to expose them to contemporary learning and rich diversified culture, and
- Partnership with the Provincial Government Unit in the establishment of the Digital Museum Kiosk, Cultural Heritage markers and a Tourism Mobile Application in support to the promotion of the province's rich culture.

It is hoped that all these purposeful undertakings be sustained as the College continues to live its goals and objectives in shaping productive citizens of our community and of the country. The College will not just rest on its laurels but it will also consistently carry on with its function to provide excellence in its academic pursuits.

Congratulations to President Marlo M. De La Cruz for steering the College toward its goals. Wishing you and the College more success.

DOLORES C. VOLANTE, EdD
Vice President for Academic Affairs



Message

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 2022 along instruction, research, extension, production and administration. Notable accomplishment was its graduates who were molded to build quality nation for global competitiveness, human development and productivity. Such became possible because of the quality curricular programs being offered that meet national and even international standards.

In CNSC, we ensure that mechanisms, procedures and processes are in place for the delivery of desired quality by satisfying the requirements mandated by the Commission on Higher Education (CHED) and set by an accrediting agency like the Accrediting Agency of Chartered Colleges and Universities in the Philippines, Inc. (AACUP). We ascertain the compliance on the minimum requirements to provide excellent service to our clientele. We adhere to the call of translating our vision, mission and goals into desired learning outcomes and establishing proper learning environment that will produce competent graduates. We keep our curricular programs responsive to the competencies needed by our students.

We sustain active involvement in research and outreach activities. The College continuously provides services in generating, disseminating and applying research-based knowledge and technologies for sustainable development and promotes economic and social transformation of the marginalized and vulnerable groups in the province. A number of programs, projects and activities were identified and implemented which contribute to the institution's pursuit for innovation, technology and development. Completed researches were also published and presented in national and international refereed journals and fora. These accomplishments are indeed milestones the College has to be proud of.

Congratulations to Camarines Norte State College!

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



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INSTRUCTION

Facilitating Innovations in Instruction



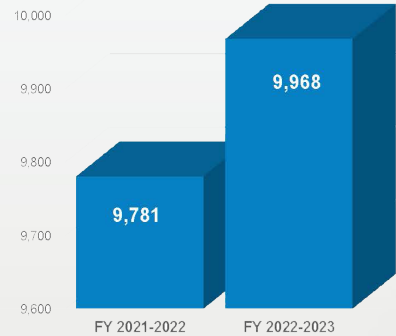
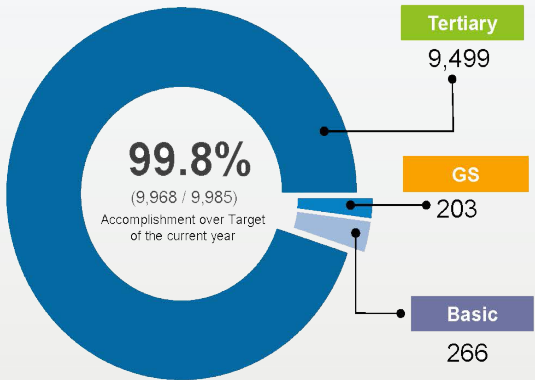


ENROLLMENT DATA AY 2022-2023

Number of Students Enrolled

F Y 2 0 2 2

TARGET		ACCOMPLISHMENT	
Tertiary Education	9,485	Tertiary Education	9,499
MA & Doctoral	200	MA & Doctoral	203
Basic Education	300	Basic Education	266
TOTAL	9,985	TOTAL	9,968



For the Fiscal Year 2022-2023, the target number of enrollees was set at 9,985. Out of this target, there were 9,485 enrollees projected for Tertiary Education, 200 for MA & Doctoral programs, and 300 for Basic Education.

On the brighter side, CNSC was able to achieve a total of 9,968 enrollees. This breaks down to 9,499 students enrolled in Tertiary Education, 203 in MA & Doctoral programs, and 266 in Basic Education. Remarkably, the total number of accomplished enrollees fell short of the target by only 0.17%. This still indicates a positive outcome for the institution, as they came very close to meeting their anticipated enrollment figures.

Furthermore, the total number of accomplished enrollees represents a 2% increase compared to the previous Fiscal Year 2021-2022, during which the total number of enrolled students was 9,781. CNSC’s performance in achieving its enrollment targets for the Fiscal Year 2022-2023 demonstrates a commendable effort, with only a minor deviation from the goal and a noticeable improvement from the previous year.

The institution remains adaptive, responsive, and sensitive to the demands of the situation, evident in its efforts to further improve and debug the Online Admission System. This enhancement aims to provide a more convenient way of enrolling and streamlining the admission process for prospective students.



Licensure

Despite the setback in the licensure examination of CNSC in the year 2021 due to the protruding effects of the COVID-19 pandemic, such as the hardship in shifting from traditional to online learning modalities, the institution persevered and achieved commendable results in the licensure examinations in the year 2022.

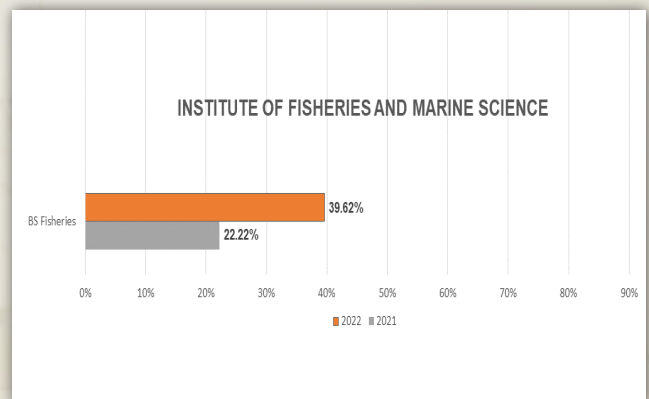
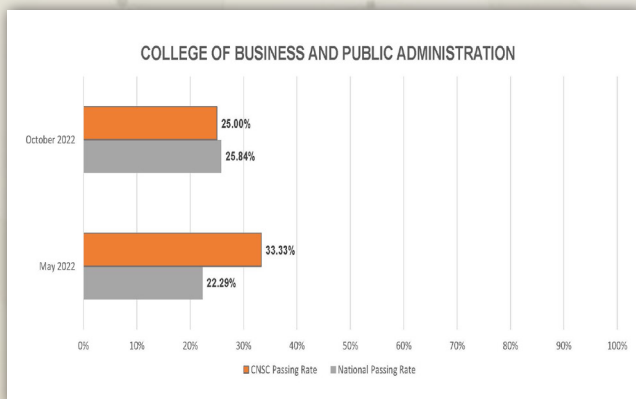
For the Bachelor of Secondary Education (BSED) under the College of Education (CoEd), the CNSC passing rate for January 2022 was 74.31%, while the national passing rate was 53.77%. In March 2022, the CNSC passing rate was 46.55%, and the national passing rate was 41.72%. The Bachelor of Elementary Education (BEED) also performed well with a CNSC passing rate of 80.95% in January 2022, surpassing the national passing rate of 55.66%. In the March 2022 licensure exam, the CNSC passing rate was 70.00%, while the national passing rate was 48.91%.

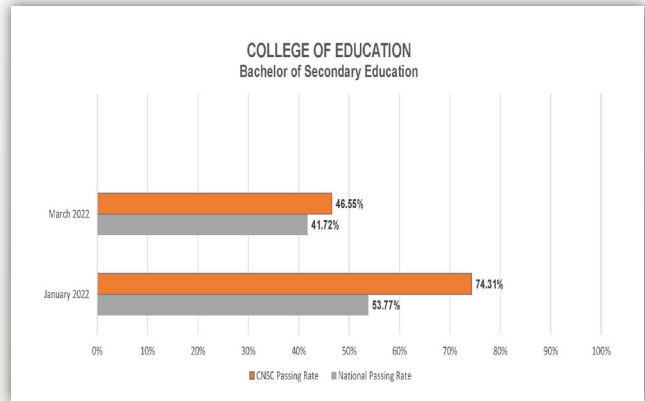
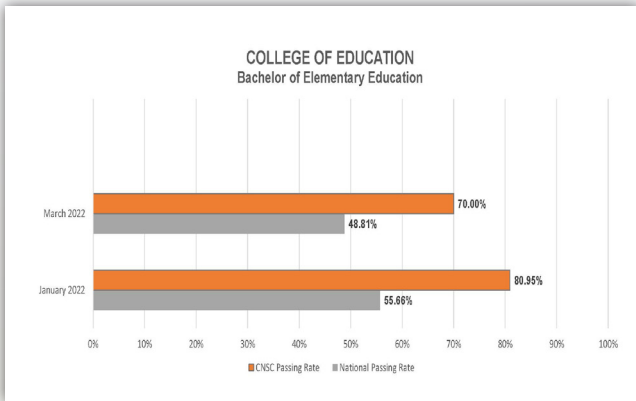
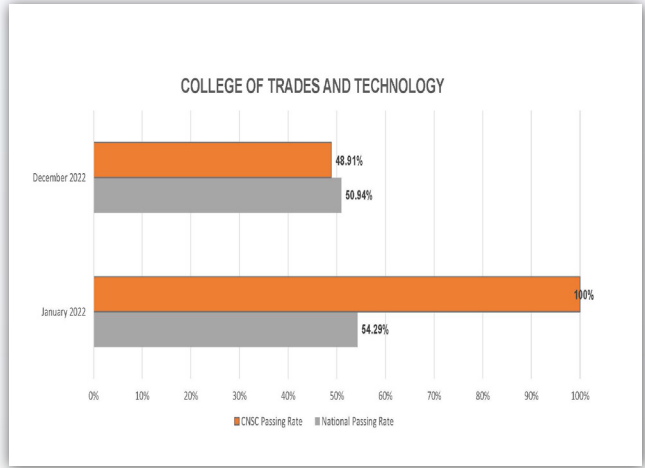
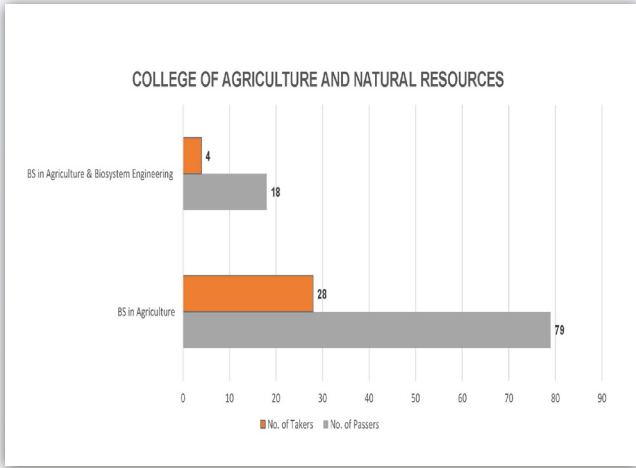
The College of Business Administration (CBPA) also achieved noteworthy results in the licensure examinations. In May 2022, the CNSC passing rate was 33.33%, outperforming the national passing rate of 22.29%. In October 2022, the CNSC passing rate was 25.00%, while the national passing rate was 25.84%.

The College of Trades and Technology (CoTT) demonstrated its capabilities in December 2022, with a CNSC passing rate of 48.91%, closely aligned with the national passing rate of 50.94%. Additionally, in January 2022, a remarkable 100% CNSC passing rate was achieved, while the national passing rate was 54.29%.

The College of Agriculture and Natural Resources (CANR) also continued to produce successful licensure passers. In the BS Agriculture program, out of 79 takers, 28 candidates were fortunate to pass. Similarly, in BS Agricultural (BSA) and Biosystem Engineering (BSABE), out of 18 takers, 4 students demonstrated their prowess and passed. The Institute of Fisheries and Marine Sciences (IFMS) showed substantial improvement in 2022, with a passing percentage of 39.82% compared to 22.22% in 2021.

CNSC’s consistent improvement in passing rates is a testament to the institution’s dedication to providing quality education and adapting to challenging circumstances. These achievements reflect the commitment and hard work of both students and educators at CNSC. As the institution continues to excel, it is expected to have an even greater impact on the academic and professional landscape in the coming years.





CAMARINES NORTE STATE COLLEGE

TOP PERFORMING SCHOOL

100% Passing Rate

FEBRUARY 2022
MASTER PLUMBER
LICENSURE EXAMINATION

SOURCE: PRC OFFICIAL

CONGRATULATIONS!

July 2022 Master Plumber Licensure Examinations Top Performing Schools

WITH 16 OR MORE EXAMINEES AND WITH AT LEAST 80% PASSING PERCENTAGE



**Rank 2 - CAMARINES NORTE STATE COLLEGE -
83.33%**



**Rank 3 - CATANDUANES STATE UNIVERSITY -
82.61%**



FROM THE OFFICE OF COMMISSIONER ALDRIN A. DARILAG



Congratulations!

ENGR. JEREMIAH ALGEM B. MENDEZ
6TH PLACER - 83.10%

FEBRUARY 2022 MASTER PLUMBER LICENSURE EXAMINATION



Congratulations!

**ENGR. FLORES,
DAWSON JAY P.**

for passing the August 2022
**MECHANICAL ENGINEER
LICENSURE EXAMINATION**



RATING: 92.30%
TOP 10



CAMARINES NORTE STATE COLLEGE
Bachelor of Science in
MECHANICAL ENGINEERING
BATCH 2022

College of Engineering

MASTER PLUMBER LICENSURE EXAMINATION

Date of Examination: February 15-16, 2022

School Performance:

First Timer: 7 out of 7 (100%)

Repeater: 3 out of 3 (100%)

Over-all: 10 out of 10 (100%)

MECHANICAL ENGINEER LICENSURE EXAMINATION

Date of Examination: February 27-28, 2022

School Performance:

First Timer: 19 out of 28 (67.86%)

Over-all: 19 out of 28 (67.86%)

REGISTERED ELECTRICAL ENGINEER LICENSURE EXAMINATION

Date of Examination: April 26-27, 2022

School Performance:

First Timer: 21 out of 32 (65.63%)

Over-all: 21 out of 32 (65.63%)

REGISTERED MASTER ELECTRICIAN LICENSURE EXAMINATION

Date of Examination: April 28, 2022

School Performance:

First Timer: 8 out of 9 (88.89%)

Over-all: 8 out of 9 (88.89%)

REGISTERED CIVIL ENGINEERING LICENSURE EXAMINATION

Date of Examination: May 1-2, 2022

School Performance:

First Timer: 39 out of 69 (56.52%)

Repeater: 0 out of 9 (0%)

Over-all: 39 out of 78 (50.0%)

TOPNOTCHER: RANK 8 – ENGR. JOHN MICHAEL S. CASIANO (92.20%)

MASTER PLUMBER LICENSURE EXAMINATION

Date of Examination: July 16-17, 2022

School Performance:

First Timer: 13 out of 16 (81.25%)

Repeater: 2 out of 2 (100%)

Over-all: 15 out of 18 (83.33%)

RECOGNITION: RANK 2 TOP PERFORMING SCHOOL

MECHANICAL ENGINEER LICENSURE EXAMINATION

Date of Examination: August 13-14, 2022

School Performance:

First Timer: 12 out of 15 (80.00%)

Repeater: 8 out of 9 (88.89%)

Over-all: 20 out of 24 (83.33%)

REGISTERED ELECTRICAL ENGINEER LICENSURE EXAMINATION

Date of Examination: September 3-4, 2022

School Performance:

First Timer: 24 out of 29 (82.76%)

Repeater: 4 out of 8 (50.00%)

Over-all: 28 out of 37 (75.68%)

REGISTERED MASTER ELECTRICIAN LICENSURE EXAMINATION

Date of Examination: September 5, 2022

School Performance:

First Timer: 6 out of 6 (100.00%)

Over-all: 6 out of 6 (100.00%)

REGISTERED CIVIL ENGINEERING LICENSURE EXAMINATION

Date of Examination: November 19-20, 2022

School Performance:

First Timer: 37 out of 60 (61.67%)

Repeater: 17 out of 35 (48.57%)

Over-all: 54 out of 95 (56.84%)



Student Achievements

The academic year 2022-2023 was marked by outstanding student achievements and witnessed numerous dynamic and impactful activities organized by various student organizations within Camarines Norte State College. CNSC students excelled academically, showcased their research and innovation skills, talents, and actively engaged with the community. These achievements and activities have contributed to the holistic development of CNSC students, preparing them for future endeavors in their chosen fields.

These activities encompassed a wide range of initiatives, including academic, leadership training, community service, and social events. These events not only fostered personal and intellectual growth but also contributed to the overall development of the student body. During the academic year 2022-2023, one notable achievement stood out within the CNSC student community. Engr. John Michael S. Casiano, an exemplary student, secured 8th place in the Registered Civil Engineering Licensure Examination. This remarkable achievement highlights the excellence and caliber of the CNSC students.



Throughout the academic year, student leaders and organizations actively engaged in organizing events to enhance academic growth and provide a platform for knowledge sharing. Five students from CNSC had the privilege of attending the 1st Association of Universities of Asia and the Pacific (AUAP) Youth Development Programs held in Bangkok and Pattaya, Thailand, which provided an unforgettable experience for the five CNSC students. Through their active participation and engagement, they not only expanded their knowledge but also fostered meaningful connections with peers from diverse cultural backgrounds. This enriching experience will undoubtedly have a lasting impact on their personal and academic growth, equipping them with a broader perspective as they continue their educational journey at CNSC.



The processed student organization activities and student achievements during the academic year 2022-2023 were marked by their diversity, enthusiasm, and impact on the student body. Through academic events, cultural celebrations, community service initiatives, and social gatherings, student organizations provided platforms for personal growth, knowledge sharing, and community engagement. These activities played a vital role in shaping a well-rounded and holistic educational experience for the students, fostering their intellectual, cultural, and social development. The dedication and efforts of the student body of CNSC were commendable and contributed significantly to the vibrancy and inclusiveness of our academic institution.

Scholarship and Financial

Scholarship and financial support have always been beneficial to our dear students as well as our faculty members.

From the College of Business and Public Administration (CBPA), two (2) faculty members availed scholarship grants namely: Ms. Genevie L. Elep and Ms. Melissa S. Carbonell. Furthermore, two (2) faculty from the same delivery unit availed thesis/dissertation assistance namely: Mr. Roel V. Rafer and Mr. Ryan Daves F. Quiñones. Ms. Brenda A. Castro, a faculty from the College of Trades and Technology (CoTT), also availed the thesis and dissertation assistance.



GENEVIE L. ELEP
Scholarship Grants



MELISSA S. CARBONELL
Scholarship Grants



RYAN DAVES F. QUIÑONES
Thesis/Dissertation Assistance



ROEL V. RAFER
Thesis/Dissertation Assistance



BRENDA A. CASTRO
Thesis/Dissertation Assistance

Meanwhile, the College of Arts and Sciences (CAS), College of Engineering (CoEng), Institute of Computer Studies (ICS), Institute of Fisheries and Marine Science (IFMS), College of Education (CoEd), College of Agriculture and Natural Resources (CANR), and the Entienza Campus (EC) have no records of faculty who availed scholarship grants.

RESEARCH

Working on Discoveries and Interventions through Research





Mr. Edgar Bryan B. Nicart and Mr. Marc Lester Acunin won the best paper award under STEM category during the GRADSCON2022: 2nd International Conference for Graduate Studies with their research entitled: “Machine Algorithm-Based Journey Assistant (MAJA): An Intelligent Interface for Tourism Websites” last October 20-22, 2022.



Engr. Leo Agustin P. Vela received the best paper presenter during the 4th International Research Conference on Multidisciplinary Education, Management and Administration Agency: ICEPD Thailand with his repackaged research entitled: “Wind-Solar Streetlight with Hydro-Powered Charging Station International Faculty & students” last December 16-19,2022 at Bangkok Thailand.



Dr. Almira K. Velasco the best paper award during the 2nd International Multidisciplinary Conference on Engineering and Technology, Education, Management and Development Studies (2nd IMCETEMDS) with her research entitled: “Analysis of Urban Demographic Characteristics as Influential Factors to Energy Management for Energy-Efficient communities Development” held last December 9-10, 2022.

Research output Utilized by industry

Research Title	Product Name/Methods/ Process/Technology	Beneficiary
Entrance Exam Performance of STEM and NON- STEM First Year Engineering Students: Basis for Policy Information	(1) Entrance Exam Performance of STEM and NON- STEM First Year Engineering Students: Basis for Policy Information	Camarines Norte State College
Persons with Disability of the College of Education: Their Engagement and Academic Performance	(2) Persons with Disability of the College of Education: Their Engagement and Academic Performance	Brgy. Borabod, Daet, Camarines Norte
Reframing Livelihood Strategies at the Height of Covid - 19 Pandemic as against the Assessed Initial Gains of the Sustainable Income Generating Activity Lead Intergrated Community Dvelopment Project in Camarines Norte	(3) Reframing Livelihood Strategies at the Height of Covid - 19 Pandemic as against the Assessed Initial Gains of the Sustainable Income Generating Activity Lead Intergrated Community Dvelopment Project in Camarines Norte	Department of Budget and Management; Camarines Norte State College

PRESENTED RESEARCH 2022 - INTERNATIONAL

Research Title	Faculty Researcher	Theme	Venue	Fora	Date
Persons with Disability of the College of Education: Their Engagement and Academic Performance	Ms. Leah N. Barbado	2nd International Research Conference in Sciences, Education and Sports	via zoom	International	May 21-23, 2022
Disclosing Students' Sentiments on Self-Paced Learning and Self- Correction in the New Normal	Dr. Delma Jean V. Abad	4th International Conference on Arts & Sciences	Via Online	International	September 21-22, 2022
Ethnolinguistic Vitality of Manide Tribe: Basis of Proposing Educational Material Plan		3rd Gender and Development International Competition and conference in Research and Education	via zoom	International	March 5-6, 2022
Knowledge Management (KM) Practices of the Retail Industry: A Descriptive Mixed Method Analysis	Ms. Reina A.Mabeza	International Conference on Economics, Business, Tourism, Social Sciences / 2nd International Research Summit with the theme "Transformation Business Education in Challenging Time"	via zoom	International	April 29, 2022
Implications of Small and Medium – Scale Enterprises Accounting Information System in Daet, Camarines Norte to their Financial Decision Making	Mr. Eugene O. Balindan	International Conference on Economics, Business, Tourism, Social Sciences / 2nd International Research Summit with the theme "Transformation Business Education in Challenging Time"	Virtual/Via Zoom	International	April 29, 2022
Analysis of Urban Demographic Characteristics as Influential factors to Energy Management for Energy Efficient Communities Development	Dr. Almira K. Velasco	2nd International Multidisciplinary Conference on Engineering and Technology, Education , Management and Development Studies	via zoom	International	December 9-10, 2022
Reading Preference and Habits: A Study of CNSC – CANR Students	Ms. Nicole Anne G. Panotes	Linguistic Society of the Philippines International Conference 2022 and 21st English in Southeast Asia International Conference: A join Conference	via zoom	International	March 10 – 12, 2022
Role of Queen Pineapple Farmers' Cooperative in Addressing Gender-Divide Needs in Rural Communities Amidst Pandemic (COVID – 19)	Dr. Arden Peejay L. Ezaki	5th International Conference on Multidisciplinary Research Studies and Education – ICMDRSE - 2022	via zoom	International	May 26-27, 2022
Psychometric Propoerties of MRRF – Academic Resilience Scale (MRRF – ARS): A Multifaceted Measure of Resilience	Mr. Melvin D. Angeles	Asian Conference on Education and International Development (ACEID2022)	via zoom	International	March 21-23, 2022
Assessment of Electrocoagulation Treatment for Copper and Cadmium Removal in water	Engr. Christine Mae C. Almendral	10th Annual Conference on Environment Sciences (ACES)	via zoom	International	May 26-27, 2022
Catch Metrics and Reproductive Biology of Three-Spotted Crab PortunusSanguinolentus, Herbst 1783 from Northwestern San Miguel Bay, Camarines Norte,	Mr. Christopher C. Nolia	BIOME –SEDETEC 3-2022 Sea Research Symposium	Catanduanes State University, Virac, Catanduanes	International	October 18-20, 2022
Machine Algorithm- Based Journey Assisstant (MAJA): An Intelligent Interface for Tourism Websites	Mr. Edgar Bryan B. Nicart Mr. Marc Lester C. Acunin	GRADSCON 2022	Catanduanes State University, Virac, Catanduanes	International	October 21, 2022

Research Title	Faculty Researcher	Theme	Venue	Fora	Date
Literacy Intervention for the Tribe (Project LIFT): Academe Community Extension for Indigenous Peoples: Extension Oriented Project	Dr. Eduardo M. Abad	1st International Gender and Development Research Congress	via zoom	International	November 17-18, 2022
Inclusive Education Framework: Assessment of CNSC LaboStudents' Demographic Profile and Disability Prevalence Rate	Mr. Melvin D. Angeles	5th International Conference on Recent Trends in Multidisciplinary Research (ICRTMDR-22)	Via Online	International	December 9-10, 2022
Pre-Service Teacher Competence in a Teacher Education Institution	Dr. Jennifer S. Rubio	GRADSCON 2022	via zoom	International	October 21, 2022

PRESENTED RESEARCH 2022 - NATIONAL

Research Title	Faculty Researcher	Theme	Venue	Fora	Date
Student Satisfaction with Online Learning as a Modality in Higher Education During the Covid-19 Pandemic	Dr. Rosalie A. Almadrones Dr. Jennifer S. Rubio Dr. Maria Cristina C. Azuelo Dr. Melanie D. Bacuño	National and Regional Research and Extension	via zoom	National	December 20, 2022
Persons with Disability of the College of Education: Their Engagement and Academic Performance	Ms. Leah N. Barbado	National and Regional Research and Extension	Via Online	National	December 20, 2022
Exploring Parent's Sentiments on Modular Learning Modality: Springboard to Extension Project Implementation	Mr. Edgar Bryan B. Nicart Dr. Edgar P. Aban	National and Regional Research and Extension	via zoom	National	December 20, 2022
Disclosing students Sentiments on Self-Paced Learning in the New Normal: Basis in Designing Andragogical Learning Framework	Dr. Delma Jean V. Abad Dr. Eduardo M. Abad Ms. Zenyfe S. Paraiso Mr. Herman P. Sumaway Ms. Gene F. Bonito	National and Regional Research and Extension	Via Online	National	December 20, 2022
Utilization of Differentiated Learning Modules with Blended and Scaffold-Based Instruction in Mathematics Education	Mr. Jesus P. Santillan	National and Regional Research and Extension	Via Online	National	December 20, 2022
Study of the Kinetics and Thermal Decomposition Behavior of Co-pyrolysis of Coconut Sawmill Residues (CSR) and Polystyrene (PS) Plastic Waste in a Non-Catalytic Pyrolysis Process	Engr. Joselito A. Olalo, PhD Engr. Floradelle A. Vega	National and Regional Research and Extension	Via Online	National	December 20, 2022
Calamity Damage Assessment and Covid - 19 Protocol Compliance in Infrastructure Management Using the Modified Internet-Based Project Accomplishment and Monitoring System (iPAMS)	Mr. Ronaldo P. Dando	National and Regional Research and Extension	Via Online	National	December 20, 2022
Internet Connection and Technology (ICT) Capacity Assessment of Local Households in Jose Panganiban, Camarines Norte	Mr. Ponciano J. Puse, Jr.	National and Regional Research and Extension	Via Online	National	December 20, 2022
Study of the Kinetics and Thermal Decomposition Behavior of Co-Pyrolysis of Cogon Grass (CG) and Polypropylene (PP) Plastic Waste in a Non-Catalytic Pyrolysis Process	Engr. Joselito A. Olalo, PhD Engr. Floradelle A. Vega Engr. Almira K. Velaso, PhD	National and Regional Research and Extension	Via Online	National	December 20, 2022
First Record of Potential Epiphyte Grazing Species in Commercial Seaweeds (Kappaphycusspp), Philippines	Mr. Darwin C. Biag	National and Regional Research and Extension	Via Online	National	December 20, 2022
The CNSC- College of Trades and Technology's Community Extension Program: Skills Training for Empowerment and Recovery of Vulnerable Entity	Ms. Brenda A. Castro	National and Regional Research and Extension	Via Online	National	December 20, 2022

PRESENTED RESEARCH 2022 - REGIONAL

Research Title	Faculty Researcher	Theme	Venue	Fora	Date
Si EbasamgaKatalog at Babae ng InangLaya: Isang HermenyutikangPagdalumat	Dr. Rose Ann D.P. Aler	National and Regional Research and Extension	Via Online	Regional	December 20, 2022
Andragogical Practices of Camarines Norte State College Faculty and Its Level of Application to the Teaching and Learning Process	Ms. Maria Elena A. Bidar Dr. Analyn D. Ramos Dr. Delma Jean V. Abad Dr. Edgar P. Aban Ms. Marielle M. Olicia	National and Regional Research and Extension	Via Online	International	December 9-10, 2022
AI in Educational Technology: Determining the Use AI in Selected Philippine Higher Education Institutions	Mr. Amiel A. Bracino	GRADSCON 2022	Via Online	International	December 20, 2022
Adversity Quotient Achievement Motivation, and Learning Achievement of Selected Students during the Academic Disruption	Ms. Maria Elena A. Bidar Mr. Felmino Vicente I. Fernandez	GRADSCON 2022	Via Online	International	October 21, 2022

Research Title	Faculty Researcher	Theme	Venue	Fora	Date
Relevance of School-Related Competencies and Work-Related Values of Graduates of a Higher Education Institution Considered Useful to Employment and Work Satisfaction	Dr. Analyñ D. Ramos	National and Regional Research and Extension	Via Online	Regional	December 20, 2022
Utilization and Perception of Library Users in the Use of Electronic Resources: An Input towards Digitalization of CoTT Library	Ms. May – Ann B. Maceda	National and Regional Research and Extension	Via Online	International	December 20, 2022
Sensory Evaluation of Kroepeck Products	Ms. Lovewiseryñ O. De La Cruz	National and Regional Research and Extension	Via Online	International	December 20, 2022
Development of Queen Pineapple (Ananas Comosus) Churros	Dr. Dolores C. Volante Ms. Lovewiseryñ O. De La Cruz	National and Regional Research and Extension	Via Online	International	December 20, 2022
Pagsipatsa Lente ng Peliikulang Praybeyt Benjamin sa Pagpapaulad ng Pagkilalasa Kasariang LGBT	Dr. Edwin R. Ichiano	National and Regional Research and Extension	Via Online	International	December 20, 2022
Gender Division of Labor Among Small Queen Pineapple Farmers in Four Towns of Camarines Norte, Philippines	Mr. Noel C. Alegre Ms. Gellica L. Dado	National and Regional Research and Extension	Via Online	International	December 20, 2022
LUNTIAN Program: A Proposed Environment Sustainability Initiative for CNSC	Mr. Jefferson S. Dacer	National and Regional Research and Extension	Via Online	International	December 20, 2022

PUBLICATION

Researcher	Research Title	Name of book/Journal
Dr. Joselito A. Olalo	Thermogravimetric and Synergy Analysis of the CO-Pyrolysis of Coconut Husk and Laminated Plastic Packaging for Biofuel Production	Energy Engineering
Dr. Ricardo D. Diño	Magnitude and Viability of Mechanization of the Agri-Fishery Industry in Camarines Norte	International Journal of Science and Research (IJSR)
Dr. Rosalie A. Almadrones	Radio: The Indigenous Peoples Media Construction of the Concept of Nation	International Journal of Multidisciplinary: Applied Business and Education Research
Dr. Rosalie A. Almadrones	Power Language and Radio: The Indigenous People's sense of connection outside their community	National and Regional Research and Extension
Dr. Eduardo M. Abad	Development and Evaluation of a Contextualized Reference Material in Social Studies	American Journal of Humanities and Social Sciences Research (AJHSSR)
Mr. Darwin C. Biag, et. al	First Record of Potential Epiphyte Grazing Species in Commercial Seaweeds, Philippines	World Journal of Biology Pharmacy and Health Sciences
Mr. Darwin C. Biag, et. al	How to Prevent Early Onset of Epiphytes and Ice-Ice Disease in Cultivated Seaweeds, Camarines Norte Philippines	GSC Biological and Pharmaceutical Sciences
Mr. Darwin C. Biag, et. al	Tidal Periodicity of Molting in Giant Mud Crab	World Journal of Advanced Research and Reviews
Dr. Analyñ D. Ramos	Effectiveness of Teacher – Made Supplemental Learning Resource Material in Mathematics for Diverse Learners	ASEAN Multidisciplinary Research Journal
Ms. Leah N. Barbado	Persons with Disability of the College of Education: Their Engagement and Academic Performance	International Journal of Research and Innovation in Social Science (IJRISS)
Dr. Eduardo M. Abad Dr. Delma Jean Abad	Ethnolinguistic Vitality of Manide Tribe: Basis for Proposing Educational Material Plan	International Journal of Language and Literary Studies
Dr. Maria Cristina C. Azuelo, Ma. Reina A. Mabeza & Mailyn Q. Alarcon	Entrepreneurs' Perspective in Coping with the New Norma: Basis for Business Model Development	European Online Journal of Natural and Social Sciences: Proceedings
Ms. Leah N. Barbado	Mentoring for Enhancement and Excellence in Teaching (MEET) Project	International Journal of Language and Literary Studies
Dr. Eduardo M. Abad & Dr. Delma Jean Abad	Literacy Intervention for the Tribe (Project Lift): Higher Education Institution Extension Program for Indigenous Peoples	International Journal of Advanced Research
Dr. Maria Cristina C. Azuelo & Ma. Reina A. Mabeza	Modern Economic Activities of the Kabihug Tribe in Jose Panganiban, Camarines Norte Philippines: A Descriptive Quantitative Study	
Ms. Ma. Reina A. Mabeza	Gender Involvement in Contemporary Economic Activities of Manide Tribe in Jose Panganiban, Camarines Norte Philippines: Basis for Capacity Development Program	Journal of Social Entrepreneurship Theory and Practice
Dr. Gehana D. Lamug & Mr. Alex V. Sureta	An Analysis of Employability Skills of B. Sc. Graduates of Entrepreneurship Program in Camarines Norte	DIU Journal of Business and Entrepreneurship
Mr. Melvin D. Angeles	Assessment of CNSC Labo Demographic Profile and Disability Prevalence Rate	European Journal of Military Studies



Intellectual Property Management Office ACCOMPLISHMENT REPORT

With received issued IP certificates

Number of IP certificates registered (Patents, Utility Models, Industrial Designs)

Trademark
1

Published (2nd) at IPOPHL E-Gazette

Utility Models
15

Industrial Design
15

Number of IP Applications Filed under Utility Model, Industrial Design and Trademark

Utility Model
29

Trademark
3

Industrial Design
30

Number of IP Applications Filed under Copyright

Total
63

Number of Technologies Commercialized or Utilized by the Community

Total
6





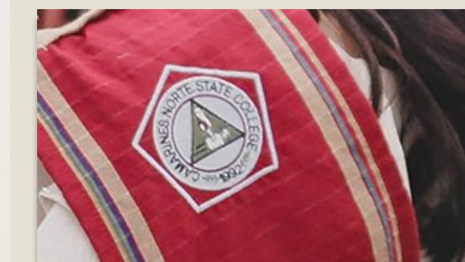
Queen Pineapple Research and Development Center ACCOMPLISHMENT REPORT

Accomplishments	Percentage (%)
Meeting and Coordination with Cooperating Agencies/MAOs and Farmers Cooperators	100%
Draft Memorandum of Agreement for the 12 Municipalities (43 MOAs forged with Farmer Cooperators and Municipal Agriculturist offices)	100%
Develop software for pest detection, classification, and crop protection management system for Queen Pineapple farmers to manage pests.	83%
Enhance production of high-quality Queen Pineapple and increase income of farmers through transfer of viable technologies	76%
1. Assessment & monitoring of the incidence of wilt-like disease of QP 2. Association of virus in wilt-like disease of QP 3. Evaluate the production loss incurred from the MWD infection 4. Develop a methodology for fast detection and management of Pineapple Mealybug Wilt Disease (PMWD).	87.75%
Assess resource utilization practices in queen pineapple production under various cropping systems and ecological conditions in Camarines Norte as basis for sustainable development interventions	92%

Description	Accomplishment
Publications	IEC material
	Research Publication Paper for Projects 1 and 6
Patents/IP	Trademark for QPIPED-CPM “Queen Pineapple Intelligent Pest Detection and Crop Protection Management System (QPIPED-CPM)
	Industrial Design of QPIPED-CPM” (Pending Application Review at IPOPHL)
Products	Application of Organic Anti-Pathogenic Solution
	Initial recommendation on the best time of forced flowering relative to the size of planting materials.
People Services	(4) Approved Undergraduate Thesis
	Progress Annual Reporting
	Participated in Syensya na Tekno pa and Alas'DOST na DOSTkusyon na Radio Program of DOST
	Capacity Building Consultation and Presentation for QPIPED-CPM
Places and Partnerships	MOAs forged with Farmer Cooperators and MAOs in Cam Norte.
	Internship Agreement (LOA) of an Agricultural Biotech student from UPLB

EXTENSION

Building Networks and Partnerships through Extension





System - Oriented Beginnings

Equipped with the state’s mandate to provide a strong extension program to cater the needs of the stakeholders as well as the community, the CNSC Extension Services Program adheres to the standards and requirements of the different accrediting bodies such as CHED, AACCU, TUV-Rheinland.

The Extension Services Division, following these standards has established a comprehensive system of delivering of services which are all presented in approved Manual.

Anchored on the institutions’ extension service agenda, the DISKARTE 2.0 (Delivering Inclusive Service through Knowledge Sharing and Application of Research-based Technology to Empower communities) and three priority thrusts namely: KKK,LINGAP and PEACE , CNSC delivery units manifests their extension mandate through their research-based extension flagship programs.

Managing Expectations

Surpassing the target last 2021, CNSC has gained a lot of achievement in terms of the following:

Community/Population served:



59 NO. OF ADOPTERS

engaged in profitable enterprises through the following trainings:

- Scaling-up Capacities of Community-Based Enterprises for the Economic Empowerment of Persons with Disability (SUCCEED Program: Eco-Bag Sewing Workshop) with 10 beneficiaries
- Skills Training for Empowerment and Recovery of Vulnerable Entity (COTT-SERVE): Crochet Creation with 3 beneficiaries
- House Empowerment through Livelihood Programs (CBPA-HELPS): Swine Production with 6 beneficiaries
- Scaling-up Capacities of Community-Based Enterprises for the Economic Empowerment of Persons with Disability (SUCCEED Program: Organic Farming)
- 2022 Skills Enhancement Training Workshop: ICT Skills Enrichment Workshop towards an Inclusive LGU Talisay’s Techie Workforce” batch 1 & 2: MS Word/MS Excel/ PowerPoint with 16 beneficiaries
- Designing, Mass Production, and Innovation using coconut shell, beads and other readily available resources with beneficiaries
- Vermi Tea, Vermi Bucket, organic Farming with 4 beneficiaries

Establishing trends and synergistic goals

CNSC has intensified the use of Log Frame and PRAs in packaging the extension programs.

Continual capacity enhancement not just for the beneficiaries but also for the extension workers and coordinators “Sharpening the Saw” was steered to train people involved in the extension activities to strengthen strategic planning, techno transfer and smart farming technology.

WORKING ON DISCOVERIES AND INTERVENTIONS THRU EXTENSION

Approved Extension Projects :

- PROJECT Technology, Entrepreneurship and Livelihood as Link to Sustainable Community (T.E.L.L.) is a “School on Air” type of extension trainings to adopted communities and project beneficiaries, broadcasted through the radio program and delivered live thru FB Live.

Research-based Techno-demo Farm

- FISHYALAN
- AGRI-ECO-TOURISM

BUILDING NETWORKS AND PARTNERSHIPS THROUGH EXTENSION

With 18 active partnership/agreement with other organizations or organizational institutions

Industry/Organization Partners

- Food Industry
- Mt. Cadig Development Association, Inc. (MCDAI)

Education Sector

- Camarines Norte National High School
- CHED NUCAF
- Holy Trinity College Seminary
- Agriculture Sector
- Agriculture Training Institute Regional Training Institute Regional Training Center V

Government Sector

- Barangay Pamorangan
- Brgy. Plaridel, Sta. Elena, Camarines Norte
- Brgy. Osmena, Jose Panganiban, Camarines Norte
- Department of Labor and Employment (DOLE) – with 3 existing MOA for Implementation of Kabuhayan Programs

Environmental Sector

- Artisanal Gold Council (AGC)
- Tanggol Kalikasan, Inc.
- Socio/cultural Sector
- Socio Pastoral Action Center Foundation, Inc. (SPACFI Inc.)
- Gawad Kalinga Community Development , Inc.
- National Commission of Indigenous People (NCIP) and Community of Manide/Kabihug



EFFECTING VIABLE PROJECTS THRU EXTENSION

7 VIABLE PROJECTS WITH DOLE

- Vermi Tea Bucket and Vermi Composting - Project SUCCEED with coordination of PIN (Project Inclusion Network)
- Pan de MCDAI “Bakeshop Project” - Approved and Awarded
- Turmeric production
- Community Viable Project for Brgy. Tuaca Beneficiaries- On-going with DOLE Registered Organization
- Coco Coir of the Basud Twiners and Loomers/Association- On-going and Processing
- Garments Production Collaborative Projects



PRODUCTION

Effecting Valuable Contributions of Production



FABLAB (FABRICATION LABORATOR)

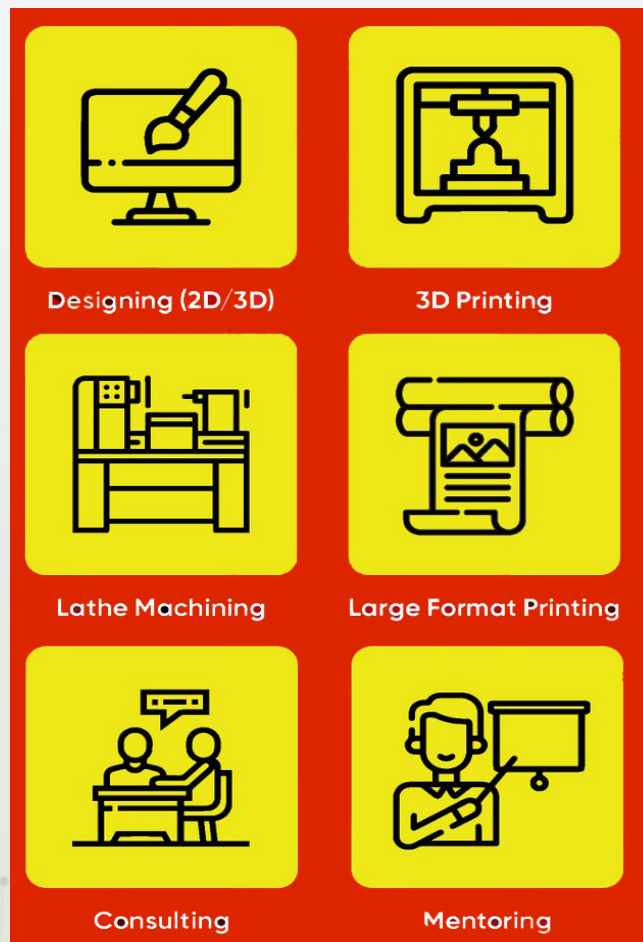
Spearheaded by DTI ROV, the CNSC FABMANLAB as a SSF was inaugurated on September 21, 2021, being the 4th digital fabrication laboratory in the Bicol Region. Equipped with six (6) machines, namely, a laser cutter, small CNC mill, print and cut machine, CNC Router, 3D scanner and a 3D printer, with full support from DTI and CHED, CNSC FABMANLAB was able to operate serving its clientele. The Department of Trade and Industry – ROV and Commission on Higher Education gave a total grant amount of 5 Million pesos and 3.3 Million pesos, respectively. While Camarines Norte State College has a total counterpart amount of 3,547,075.00 pesos in the span of the two (2) projects.

CNSC FABRICATION LABORATORY Offers the following Services

- Designing (2D/3D)
- 3D Printing
- CNC Milling
- Laser Cutting
- Lathe Machining
- Large Format Printing
- 3D Scanning
- CNC Router Machining
- Consulting Mentoring
- Internship

Sales as of 2022

- Duration of Services: October to December 2022
- Clientele served: 18
- Students
- Teachers
- Cooperatives
- MSMEs/ business owners
- Office workers



Services Availed: Total Amount:

11,058 Php

- Plaques (various designs and shapes)
- Rubber stamps (various sizes)
- Photo/catalog/ticket printing
- Product sticker label printing and cutting
- Wood engraving
- Capiz shells engraving
- Personalized coasters



CANR PRODUCTION REPORT

The College of Agriculture and Natural Resources in Labo Campus is one of the six campuses of Camarines Norte State College which provide significant contributions in terms of earning income through its existing income generating projects (IGPs). These compose of IGPs under the Animal and Crop Divisions and the Vermiculture Production as the special project of the unit. Each division has an identified and specialized project which is managed by designated personnel. For the Animal Production Division, this is composed of Layer Egg Production, Free-Range and Native Chicken, and the Small and Large Ruminant Projects.



ESTABLISHMENT OF 1000 HEADS LAYER EGG PRODUCTION IN COLLEGE OF AGRICULTURE AND NATURAL RESOURCES - LABO CAMPUS

This project was started last September 8, 2022 through the assistance of the Department of Agriculture-Regional Field Unit (DA-RFU) V. The institution provided 1000 heads of ready-to-lay White Leghorn chicken and 20 bags of layer feeds which served as the starting capital of the project. With its sustenance, the succeeding expenses will be provided by the CNSC-IGP Division Unit. Information below shows the harvested number of collected/harvested egg from this project for the period of September 8 to December 31, 2022.

Table 1: Number of Eggs Collected/Harvested for the Months of September to December, 2022.

Month	Trays	Pieces	Damaged	Total
September	500	6		2, 419 trays and 22 pieces
October	676	4		
November	540	12		
December	702	17	13	

As shown in Table 1, the total production of eggs for the months of September to December, 2022 is 2,419 trays and 22 pieces including the damaged eggs. However, cracked eggs did not sell but usually consumed because shelf life of this kind of egg does not prolong for even one (1) day. Fluctuations in the harvests were obviously seen in the considered months as projected by Figure 1.

Table 2 presents the number of mortalities per month. The usual causes of this event are the travel stress during the delivery, typhoons, changes in weather condition, and other uncontrollable biological factors which resulted to the weak immune system of the chicken, hence, suffer from colds and loss in appetite, and then eventually die. However, the number of mortalities is decreasing on the considered months as observed in Figure 2.

Table 2: Number of Mortalities for the Months of September to December, 2022.

Month	Mortality	Total
September	29	62
October	16	
November	16	
December	1	

With the presented data of mortalities, the remaining number (stocks) of chicken under the Layer Egg Production Project is 938 heads as of December 31, 2022.

In terms of the sales and expenses incurred by the project, Table 3 summarizes this category. As shown, this has a net loss of P39, 115.42. However, some of the initial produced for the month of September were utilized as promotional tool in attracting potential buyers as part of the agreement between CNSC-CANR and DA-RFU V. 295 trays of egg were given free to all the workers of the campus including the permanent and non-permanent employees, student assistants, utility workers, guards, other employees in main campus, some of the personnel in DA-RFU V, and the identified linkages/partners of the college. The equivalent amount of the given trays of egg was P53, 100 (P180/tray).

Table 3: Sales and Costs Incurred by the Project for the Months of September to December, 2022.

Month	Sales (in peso)	Costs (in peso)	Net Income
September	90, 036.00	104, 362.80	(-) 14, 326.80
October	121, 704.00	128, 632.00	(-) 6, 928.00
November	97, 272.00	127, 196.62	(-) 29, 924.62
December	151, 052.00	138, 988.00	12, 064.00
TOTAL	460, 064.00	499, 179.42	(-) 39, 115.42

Some of the losses were attributed to the decline of the harvests brought by natural calamities and sudden changes in the weather condition. These really affect the generation of the income of the project especially if the chicken were died. As depicted in Figure 3, the project is obviously incurring loss for the considered period. But as can be seen on the month of December, net income is leaning toward positive value.

2. SMALL AND LARGE RUMINANTS PROJECT

This project was started last September 8, 2022 through the assistance of the Department of Agriculture-Regional Field Unit (DA-RFU) V. The institution provided 1000 heads of ready-to-lay White Leghorn chicken and 20 bags of layer feeds which served as the starting capital of the project. With its sustenance, the succeeding expenses will be provided by the CNSC-IGP Division Unit. Information below shows the harvested number of collected/harvested egg from this project for the period of September 8 to December 31, 2022.

This project is composed of goat and sheep which belong to the small ruminant group and the carabao and cow under the large ruminant group. These animals are basically used as the specimen for instruction enable the students to expose them to the real scene on how these animals be cared, managed, and produced. Tables 4 and 5 shows the existing number of stocks in the respective project.

Table 4: Stocks of the Animals Under the Small Ruminant Project as of December 31, 2022.

Class of Animals	Inventory		Addition/Deduction	Estimated Value of Change
	Beginning	Ending		
GOAT				
Buck	1	1	None	3, 000
Doe	2	0	Deduction	6, 000
SHEEP				
Ram	1	1	None	3, 000
Ewe	21	12	9 (Deduction)	24, 000
Lamb	4	0	4 (Deduction)	0
TOTAL				

Table 5: Stocks of the Animals Under the Large Ruminant Project as of December 31, 2022.

Class of Animals	Inventory		Addition/Deduction	Estimated Value of Change
	Beginning	Ending		
Cows	8	8	None	240,000
Caracows	2	2	None	60,000
Carabull	1	0	1 (Deduction)	30,000
TOTAL				

As can be observed, stocks of the project obviously declined. Tables 6 and 7 presented the mortalities of the animals. Basically, the common cause of the death is the unfavorable weather condition which resulted to weak resistance, sick body, then eventually die. Other animals were died due to the bit of the stray dog. As depicted in Figure 4, ewe recorded the highest number of mortalities among the small ruminant animals. For the large ruminant animals, one carabull was found dead due to hypothermia.

Table 6: Mortality of the Animals Under the Small Ruminant Project as of December 31, 2022.

Class of Animal	No. of Heads	Cause/s	Unit price	Estimated Value
Lamb	7	Unfavorable weather condition	1,000	2,000
Ewe	7	Unfavorable weather condition/Sick	2,000	10,000
	2	Dog bite	2,000	4,000
Doe	2	Unfavorable weather condition	3,000	3,000

Table 7: Mortality of the Animals Under the Large Ruminant Project as of December 31, 2022.

Class of Animal	No. of Heads	Cause/s	Unit price	Estimated Value
Carabull	1	Unfavorable weather condition/hypothermia	30,000	30,000



FREE-RANGE AND NATIVE CHICKEN PROJECT

With the help of the Department of Agriculture-Regional Field Unit (DA-RFU) V through its dispersion of native chicken, one of the beneficiaries is the College of Agriculture and Natural Resources in Labo Campus. From its beginning, Table 8 shows the remaining number of stocks, the estimated value, and number of mortalities under this respective project.

Table 8: Stocks of the Animals Under the Free-Range and Native Chicken as of December 31, 2022.

Class of Animals	No. of Heads	Estimated Value of Change	Mortality	
			Qty.	Cause/s
Rooster	6	600		
Hen	17	2,550	1	Attacked by predator
Kabir	35	17,500	5	Unfavorable weather condition

As can be observed, the Kabir chicken under the free-range category has the higher number of remaining stocks, followed by hen, and rooster. These animals are likewise established for the purpose of instruction as to the courses related to poultry management, practices, and production.

Considering the mortality of the animals, this is usually caused by the unfavorable weather condition. Chicken is not truly resistant especially in the sudden changes of the temperature which affect their health and feeding performance.

Another source of income in the College of Agriculture and Natural Resources is the Nursery Project which germinating fruit bearing tree seedlings and grafting tree seedlings. These seedlings are usually use as replacement for the old-aged fruit bearing in the campus, as extension commodity, and can be sold to the visiting people in the college.

IFMS REPORT

The 2022 aquaculture production cycle started last May 2022, stocking four (4) ponds. Pond 3, 4 and 6 had been stocked with 2500 fingerlings while pond 5 is 2000 having a total stocking density of 9500 fingerlings.

Table 1. Culture Stoking Density per Ponds

Stocking Density	
pond 3	2,500
pond 4	2000
pond 5	2,500
pond 6	2,500
Total	9,500



Initial harvest started on September 13, 2022 collecting 72 kilograms of milkfish and followed by September 29 with 52 kilograms sold for 160.00 per kilo having a total sales of PHP. 19,920 for the said month. The selling price of milkfish on the month of October ranges from PHP. 100 – 160 per kilo. The size of milkfish on October 27 harvest are smaller compare to October 10 and 24 harvest, the reason why the price is much cheaper. The total harvest for the month of October is 441 kilograms of milkfish earning PHP. 53,335. For the month of December, the price of milkfish ranges from PHP. 120 – 160, the production harvested 217.5 kilograms of milkfish and sales of PHP. 26,910. The last harvest for this cycle happens in January 2023, collecting the remaining stocks weighing 60.5 kilograms with a sales of PHP. 7,260. The total sales of this 2022 cycle are amounting to PHP. 107,425. Table 1 shows the Sales Summary for Aquaculture Project Year 2022.

AUXILIARY REPORT

The Auxiliary Services Offices has four areas of concern:

- Medical and Dental Services
- Dormitory
- Printing and Publication Office

CANTEEN AND CATERING SERVICE

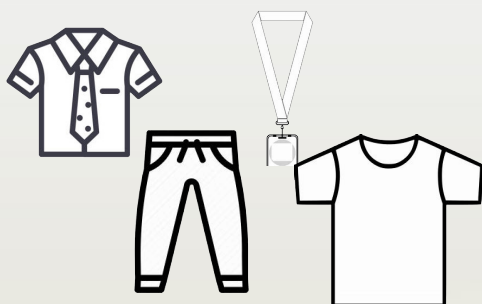
Involves providing food and drink options to students, faculties and non teaching staffs of CNSC. Canteen services typically involve operating a cafeteria or food service area where customers can choose from a selection of pre-made meals, snacks, and beverages. Catering services, on the other hand, typically involve preparing and delivering food to events or workplaces, often including customizable menus and specialized dietary options. Both canteen and catering services require a focus on food quality, safety, and customer satisfaction, as well as efficient operations management to ensure profitability.

As of 2022, Canteen and Catering services produced **P 9,257,561.25** that covered both catering and canteen services.

GARMENTS/ID. LACE/CNSC Logo/Patch

Making sure that the identity of CNSC is accessible to students and employees of CNSC and established a brand familiarization of the institution.

As of 2022, Sales of GARMENTS/ID. LACE/CNSC Logo/Patch amounted to:



ID LACE SALES: **237,510**
 JOGGING PANTS: **190,665**
 CLOTH/UNIFORM/GARMENTS: **45,690**
 T-SHIRTS: **105,440**
 BUCKLE: **2,320**
 BALATIK: **986,300**

HOSTEL RENTAL

CNSC'S provision of accommodation facilities to students within the school premises. This type of rental is usually offered to students who live far away from the school or have difficulty commuting to and from the school on a daily basis. CNSC also offers accommodation to guest and important people that are invited by the institution.

As of 2022, Hostel Rental garnered an income of **690,905 pesos**

DORM RENTAL

CNSC Offers dorm rentals from four different campuses that offers accommodation to students who live far away from their respective campuses that ensures both safety and comfort of the students.

See data below for the income of different campuses for 2022.

MAIN CAMPUS – **9,097**
 MERCEDES CAMPUS – **49,053**
 J. PANG – **70, 203**
 CANR – **13,700**

PRINTING AND PUBLICATION SERVICES

CNSC offers printing and publication services that ranges from photocopying of visual materials as well as production of information materials that ensures information is well presented and disseminated.

As of 2022, printing and publication services earned A total of **332,660.23** in sales.

ADMINISTRATION

Responding to Administrative Targets



Status of Vaccination and other updates

STUDENTS							
CNSC VACCINATION SURVEY AS OF 1 ST SEM AY 2022-2023							
CAMPUS	TOTAL No. of Respondent	PARTIALLY VACCINATED PER RESPONDENT	FULLY VACCINATED PER RESPONDENT	TOTAL VACCINATED PER RESPONDENT	TOTAL UNVACCINATED	PERCENTAGE OF UNVACCINATED	PERCENTAGE OF VACCINATED
MAIN	5845	31	4758	4789	1056	18.07%	81.93%
Coed	1371	147	717	864	507	36.98%	63.02%
CoTT	819	141	231	372	125	15.26%	45.42%
IFMS	345	31	267	298	47	13.62%	86.38%
CANR	973	14	897	911	62	6.37%	93.63%
ENTIENZA CAMPUS	327	14	288	302	25	7.65%	92.35%
TOTAL	9680	364	7172	7536	2115		

CNSC Main Campus

CNSC VACCINATION SURVEY AS OF 1 ST SEM AY 2022-2023									
	TOTAL POPULATION	NUMBER OF PARTIALLY VACCINATED PER RESPONDENT	FULLY VACCINATED PER RESPONDENT	TOTAL VACCINATED PER RESPONDENT	TOTAL NUMBER OF RESPONDENTS THAT GOT BOOSTER	TOTAL UNVACCINATED	PERCENTAGE OF UNVACCINATED	PERCENTAGE OF VACCINATED	PERCENTAGE OF RESPONDENTS THAT GOT BOOSTER
TEACHING	62	1	59	60	20	2	3.23	96.77%	32.26%
NON - TEACHING	14	0	14	14	6	0	-	100%	42.86%
STUDENTS	1371	147	717	864	8	507	36.98%	63.02%	0.58%
TOTAL	1447	148	790	938	34	509			

College of Education (COED)

CNSC VACCINATION SURVEY AS OF 1 ST SEM AY 2022-2023									
	TOTAL POPULATION	NUMBER OF PARTIALLY VACCINATED PER RESPONDENT	FULLY VACCINATED PER RESPONDENT	TOTAL VACCINATED PER RESPONDENT	TOTAL NUMBER OF RESPONDENTS THAT GOT BOOSTER	TOTAL UNVACCINATED	PERCENTAGE OF UNVACCINATED	PERCENTAGE OF VACCINATED	PERCENTAGE OF RESPONDENTS THAT GOT BOOSTER
TEACHING	62	1	59	60	20	2	3.23	96.77%	32.26%
NON - TEACHING	14	0	14	14	6	0	-	100%	42.86%
STUDENTS	1371	147	717	864	8	507	36.98%	63.02%	0.58%
TOTAL	1447	148	790	938	34	509			

College of Agriculture and Natural Resources (CANR)

CNSC VACCINATION SURVEY AS OF 1 ST SEM AY 2022-2023									
	TOTAL POPULATION	NUMBER OF PARTIALLY VACCINATED PER RESPONDENT	FULLY VACCINATED PER RESPONDENT	TOTAL VACCINATED PER RESPONDENT	TOTAL NUMBER OF RESPONDENTS THAT GOT BOOSTER	TOTAL UNVACCINATED	PERCENTAGE OF UNVACCINATED	PERCENTAGE OF VACCINATED	PERCENTAGE OF RESPONDENTS THAT GOT BOOSTER
TEACHING	45	0	42	42	5	3	6.37%	93.63%	6.47%
NON - TEACHING	16	0	16	16	3	0	-	100%	7.59%
STUDENTS	973	14	897	911	9	62	6.37%	93.63%	0.35%
TOTAL	5117	31	5117	5117	17	65			

Entienza Campus

EMPLOYEES									
CNSC VACCINATION SURVEY AS OF 1 ST SEM AY 2022-2023									
	TOTAL POPULATION	NUMBER OF PARTIALLY VACCINATED PER RESPONDENT	FULLY VACCINATED PER RESPONDENT	TOTAL VACCINATED PER RESPONDENT	TOTAL NUMBER OF RESPONDENTS WHO RECEIVED A BOOSTER DOSE	TOTAL UNVACCINATED	PERCENTAGE OF UNVACCINATED	PERCENTAGE OF VACCINATED	RESPONDENTS WHO RECEIVED A BOOSTER DOSE
TEACHING	18	0	18	18	5	0	-	100%	0.9%
NON - TEACHING	5	0	5	5	0	0	-	100%	-
TOTAL	23	0	23	23	5	0			

College of Trade and Technology (COTT)

CNSC VACCINATION SURVEY AS OF 1 ST SEM AY 2022-2023										
	TOTAL POPULATION	TOTAL RESPONDENTS	NUMBER OF PARTIALLY VACCINATED PER RESPONDENT	FULLY VACCINATED PER RESPONDENT	TOTAL VACCINATED PER RESPONDENT	TOTAL NUMBER OF RESPONDENTS WHO RECEIVED A BOOSTER DOSE	TOTAL UNVACCINATED	PERCENTAGE OF UNVACCINATED	PERCENTAGE OF VACCINATED	RESPONDENTS WHO RECEIVED A BOOSTER DOSE
TEACHING	28	28	0	28	28	0	0	-	100%	-
NON - TEACHING	10	10	0	10	10	0	0	-	100%	-
STUDENTS	819	493	141	231	372	0	125	15.26%	45.42%	-
TOTAL	23	531	0	23	23	5	0			

Institute of Fisheries and Marine Sciences (IFMS)

CNSC VACCINATION SURVEY AS OF 2 ND SEM AY 2021-2022									
	TOTAL POPULATION	NUMBER OF PARTIALLY VACCINATED PER RESPONDENT	FULLY VACCINATED PER RESPONDENT	TOTAL VACCINATED PER RESPONDENT	TOTAL NUMBER OF RESPONDENTS WHO RECEIVED A BOOSTER DOSE	TOTAL UNVACCINATED	PERCENTAGE OF UNVACCINATED	PERCENTAGE OF VACCINATED	RESPONDENTS WHO RECEIVED A BOOSTER DOSE
STUDENTS	345	31	267	298	7	28	8.12%	86.38%	2.03%
TOTAL	345	31	267	298	7	28			

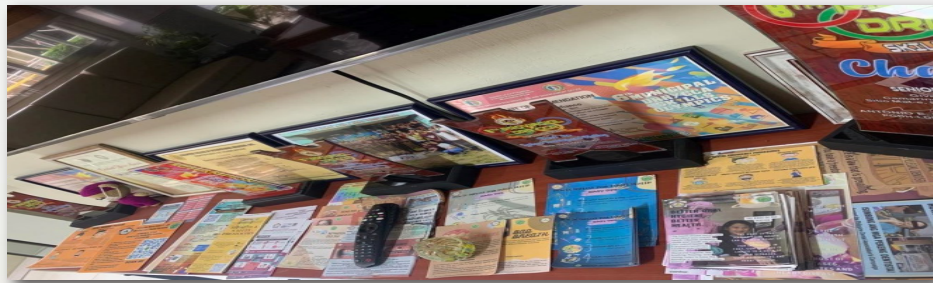
Medical Supplies/ Equipment for Operational of Face to Face Classes and creation of different informative materials



Medical Supplies/ Equipment for Operational of Face to Face Classes



Information Materials




Preparation of identified Isolation Room


First Aid Training



INFRASTRUCTURE PROJECTS



Name of Project	Budget Appropriation	Date Started	Target Date of Completion	Status as of Dec. 29, 2022
Repair and Improvement of Campus Frontage (Main Campus)	374,480.21	Oct. 27, 2021	Jan. 9, 2022	100% Completed
Completion of Seed System Facility (Entienza Campus)	15,000,000.00	Sept. 29, 2021	Feb. 21, 2023 (for Approval)	60.61% Completed
Completion of Aqua Base Project (Mercedes Campus)	20,000,000.00	Sept. 29, 2021	March 9, 2023 (for Approval)	94.96% Completed
Completion of Central Business Processing, Center, Abaño Campus	20,000,000.00	Sept. 29, 2021	March 8, 2023 (for Approval)	75.07% Completed
Repair, Rehabilitation and Renovation of Infrastructure damaged by Typhoon	4, 125, 748.29	July 14, 2022	With Suspension	60.61% Completed
Improvement of Exterior and Interior of Supply Office	1, 172,857.21	July 13, 2022	Sept. 15, 2022	100%



INFRASTRUCTURE PROJECTS

Name of Project	Budget Appropriation	Date Started	Target Date of Completion	Status as of Dec. 29, 2022
Completion of Academic Building (Labo Campus)	30, 000,000.00	Dec. 17, 2019	March 29, 2022	100% Completed
Completion of Academic Building (Entienza Campus)	30, 000,000.00	July 1, 2020	Dec. 31, 2021 Oct. 14, 2022 Dec. 24, 2022	100% Completed
Completion of Central Business Processing Center, Labo Campus	20, 000,000.00	Dec. 14, 2020	Oct. 17, 2022	100% Completed
Centralized Power House 2MVA with Primary and Secondary Lines Phase 1 (Main Campus)	35, 200,000.00	Feb. 4, 2021	Jan. 25, 2023	98.75% Completed
Construction of Canteens in Labo and Abaño Campus	25, 000,000.00	Feb. 10, 2021	June 30, 2022 August 12, 2022 (with Liquidated Damages)	96.12% Completed



Name of Project	Budget Appropriation	Date Started	Target Date of Completion	Status as of Dec. 29, 2022
Construction of Road Network (Development of Agri-Eco Tourism Haven of Camarines Norte) Labo Campus	2,534,000.00	Sept. 29, 2021	Dec. 30, 2021	100% Completed
Completion of Food Service Laboratory and Business Incubation Center (Main Campus)	30,000,000.00	Feb. 5, 2021	August 30, 2022 Dec. 4, 2022 Feb. 12, 2023	85.27% Completed
Completion of Academic Building (Institute of Computer Studies)	30,000,000.00	Feb. 5, 2021	August 16, 2022 Dec. 19, 2022	90.58% Completed
Refurbishment of Stall. No. 5 (Entrance Pavilion) Main Campus	2,000,000.00	Nov. 9, 2021	Feb. 2, 2022	100% Completed
Improvement of science Laboratory Building (Main Campus)	5,000,000.00	Nov 8, 2021	July 24, 2022	100% Completed
Repair of ICS Office (Main Campus)	135,882.00	Oct. 27, 2021	Feb. 16, 2022	100% Completed



Name of Project	Budget Appropriation	Date Started	Target Date of Completion	Status as of Dec. 29, 2022
Construction of Childcare / GAD Center Cum Executive Suite, Main Campus	30M	Nov. 10, 2022	May 8, 2023	9.93% Completed
Construction of Academic Building, Abaño Campus	30M	Nov. 15, 2022	July 22, 2023	17.89%
Infrastructure for SMART Campus Development Operationalization of Face to Face Classes and upgrading /procurement of equipment, all campuses	4M	Oct, 19, 2022	March 19, 2023	75.67%
Repair and maintenance of various building (CoTT and IFMS)	5M		Awarded	
Establishment of DevCom Laboratory and Educational research and Innovation Center	10M		Awarded	

Camarines Norte State College (CNSC) has reached a remarkable milestone as it **successfully** passed its **1st Surveillance Audit** for **ISO 9001:2015 certification** across all six of its campuses last November 22 to 23, 2022. The rigorous audit, conducted by the esteemed certifying body, TUV-Rheinland, Incorporated, signifies CNSC's unwavering commitment to maintaining excellence in its education and services.



Since embarking on its ISO 9001:2015 journey in 2018, CNSC demonstrated an unyielding dedication to elevating its quality management system to meet international standards. The recent audit reaffirmed the institution's impressive strides in adhering to ISO's stringent guidelines and continuing its path of continuous improvement.

The audit covered CNSC's six campuses, namely Entienza Campus, J. Panganiban Campus, Abayño Campus, Main Campus, Labo Campus, and Mercedes Campus. Each campus proved its determination by upholding the ISO 9001:2015 certification, reflecting the institution's systematic approach to providing high-quality education and services.

The certifying body, TUV-Rheinland, Incorporated, meticulously assessed CNSC's academic processes, administrative functions, and overall institutional management. The five-member team from TUV-Rheinland was highly impressed by the college's exemplary practices and adherence to ISO's requirements.

Dr. Mario Dela Cruz, the esteemed President of CNSC, expressed her pride and gratitude to the entire CNSC community for their collective efforts in achieving this significant feat. "Maintaining ISO 9001:2015 certification across all our campuses is a testament to CNSC's commitment to excellence

Camarines Norte State College's resounding success in the 1st Surveillance Audit for ISO 9001:2015 serves as a testament to its dedication to continuous improvement and adherence to international quality standards. As CNSC looks towards the future, it remains steadfast in its pursuit of excellence, ensuring that it continues to deliver outstanding education and services to the communities it serves.



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>
ASSETS			
Current Assets			
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	19,041,229.60	8,726,152.78
Other Assets	8	<u>2,852,773.07</u>	<u>1,111,679.79</u>
Total Current Assets		<u>₱ 175,524,082.41</u>	<u>₱ 137,604,166.06</u>
Non-Current Assets			
Property, Plant and Equipment	9	₱ 937,316,292.65	₱ 934,237,876.47
Biological Assets	10	1,005,030.00	594,450.00
Intangible Assets	11	<u>1,982,503.26</u>	<u>1,508,480.82</u>
Total Non-Current Assets		<u>₱ 940,303,825.91</u>	<u>₱ 936,340,807.29</u>
Total Assets		<u>₱ 1,115,827,908.32</u>	<u>₱ 1,073,944,973.35</u>
LIABILITIES			
Current Liabilities			
Financial Liabilities	12	₱ 115,965,390.74	₱ 208,346,703.33
Intra-Agency Payables	13	26,506,880.56	4,881,973.22
Trust Liabilities	14	1,020,665.09	969,853.58
Other Payables	15	<u>7,254,240.07</u>	<u>4,663,089.72</u>
Total Current Liabilities		<u>₱ 150,747,176.46</u>	<u>₱ 218,861,619.85</u>
Total Liabilities		<u>₱ 150,747,176.46</u>	<u>₱ 218,861,619.85</u>
Total Assets less Total Liabilities		<u>₱ 965,080,731.86</u>	<u>₱ 855,083,353.50</u>
NET ASSETS/EQUITY			
Accumulated Surplus /(Deficit)		₱ 965,080,731.86	₱ 855,083,353.50
Total Net Assets/Equity		<u>₱ 965,080,731.86</u>	<u>₱ 855,083,353.50</u>

(See Accompanying Notes to Financial Statements)

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

	<u>Note</u>	<u>2021</u>	<u>2020</u>
Revenue			
Service and Business Income	16	₱ 83,719,372.35	₱ 81,004,656.44
Shares, Grants and Donations	17	24,995,958.80	0.00
Gains	18	<u>469,470.00</u>	<u>98,180.91</u>
Total Revenue		<u>₱ 109,184,801.15</u>	<u>₱ 81,102,837.35</u>
Less: Current Operating Expenses			
Personnel Services	19	₱245,109,967.33	₱ 228,975,554.13
Maintenance and Other Operating Expenses	20	93,528,713.12	70,222,457.48
Financial Expenses	21	5,244.00	7,410.00
Direct Costs	22	143,468.65	547,028.69
Non-Cash Expenses	23	<u>45,107,783.02</u>	<u>42,731,902.73</u>
Total Current Operating Expenses		<u>₱ 383,895,176.12</u>	<u>₱ 342,484,353.03</u>
Surplus/ (Deficit) from Current Operations		<u>₱(274,710,374.97)</u>	<u>₱(261,381,515.68)</u>
Net Financial Assistance/Subsidy	24	₱ 381,724,718.37	₱ 355,574,684.44
Other Non-Operating Income	25	<u>2,811,927.14</u>	<u>75,814.80</u>
Surplus (Deficit) for the period		<u>₱ 109,826,270.54</u>	<u>₱ 94,268,983.56</u>

(See Accompanying Notes to Financial Statements)

Statement of Changes in Net Assets/Equity

For the Year Ended December 31, 2021
(With Comparative Figures for CY 2020)

	Accumulated Surplus/ (Deficit)	
	<u>2021</u>	<u>2020</u>
Balance at January 1	₱ 855,083,353.50	₱ 763,384,397.06
Add/(Deduct):		
Prior Period Error	<u>171,107.82</u>	<u>(2,570,027.12)</u>
Restated balance	<u>₱ 855,254,461.32</u>	<u>₱ 760,814,369.94</u>
Add/(Deduct):		
Changes in Net Assets/Equity for the Calendar Year		
Surplus/(Deficit) for the period	<u>₱ 109,826,270.54</u>	<u>₱ 94,268,983.56</u>
Balance at December 31	<u>₱ 965,080,731.86</u>	<u>₱ 855,083,353.50</u>

Statement of Cash Flows
For the Year Ended December 31, 2021
(With Comparative Figures for CY 2020)

	<u>2021</u>	<u>2020</u>
Cash Flows from Operating Activities:		
Cash Inflows		
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	622,304.26	273,122.28
Other Receipts	5,504,946.23	3,961,348.97
Total Cash Inflows	<u>P 590,368,535.51</u>	<u>P 503,989,277.86</u>
Cash Outflows		
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	565,300.75	207,734.66
Remittance of Personnel Benefit Contribution and Mandatory Contributions	47,580,044.11	80,334,295.40
Release of Inter-Agency Fund Transfer	6,800,063.08	0.00
Other Disbursements	15,957,832.99	4,081,258.30
Reversal of Unutilized NCA	54,319,981.96	92,691,361.70
Total Cash Outflows	<u>P 439,917,945.64</u>	<u>P 460,334,347.12</u>
Net Cash Provided by (Used in) Operating Activities	<u>P 150,450,589.87</u>	<u>P 43,654,930.74</u>
Cash Flow from Investing Activities		
Cash Inflows	P 0.00	P 0.00
Cash Outflows		
Purchase/Construction of Property, Plant & Equipment	133,780,435.74	65,851,838.21
Purchase of Intangible Assets	1,890,000.00	0.00
Total Cash Outflows	<u>P 135,670,435.74</u>	<u>P 65,851,838.21</u>
Net Cash Provided by (Used in) Investing Activities	<u>P (135,670,435.74)</u>	<u>P (65,851,838.21)</u>
Cash Flows from Financing Activities	P 0.00	P 0.00
Increase (Decrease) in Cash and Cash Equivalents	P 14,780,154.13	P (22,196,907.47)
Cash and Cash Equivalents, January 1	<u>P 72,464,347.86</u>	<u>P 94,661,255.33</u>
Cash and Cash Equivalents, December 31 Note 5	<u>P 87,244,501.99</u>	<u>P 72,464,347.86</u>

Statement of Comparison of Budget and Actual Amounts
For the Year Ended December 31, 2021

Particulars	Budgeted Amounts		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
	Original	Final		
RECEIPTS				
Service and Business Income	₱ 120,865,954.00	₱ 120,866,053.20	₱ 111,673,007.81	₱ 9,193,045.39
Assistance and Subsidy Other Non-Operating Income	417,800,000.00	393,829,491.00	381,724,718.37	12,104,772.63
	<u>323,720.48</u>	<u>323,720.48</u>	<u>323,720.48</u>	<u>0.00</u>
Total Receipts	₱ <u>538,989,674.48</u>	₱ <u>515,019,264.68</u>	₱ <u>493,721,446.66</u>	₱ <u>21,297,818.02</u>
PAYMENTS				
Personnel Services Maintenance and Other Operating Expenses	₱ 252,103,450.00	₱ 241,044,573.35	₱ 245,109,967.33	₱ (4,065,393.98)
Capital Outlay	106,644,177.00	107,766,635.85	93,677,425.77	14,089,210.08
	<u>179,918,327.00</u>	<u>165,884,335.00</u>	<u>135,670,435.74</u>	<u>30,213,899.26</u>
Total Payments	₱ <u>538,665,954.00</u>	₱ <u>514,695,544.20</u>	₱ <u>474,457,828.84</u>	₱ <u>40,237,715.36</u>
NET RECEIPTS/PAYMENTS	₱ <u>323,720.48</u>	₱ <u>323,720.48</u>	₱ <u>19,263,617.82</u>	₱ <u>(18,939,897.34)</u>

Notes to Financial Statements
For the year ended December 31, 2021

1. General Information/Agency Profile

The financial statements of Camarines Norte State College (CNSC) were authorized for issue on February 2, 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, Barangay 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 CNHS to Camarines Norte National High School (CNNHS). It was on the 23rd day of July 1991 when former Congressman Renato M. Unico Sr. introduced House Bill No. 31647 in the House of Representative during the fifth Regular Session. Finally, former President Corazon C. Aquino signed the Bill into Law on April 2, 1992, known as "An Act Converting the present Camarines Norte National High School in the Municipality of Daet as State College to be known as the Camarines Norte State College integrating for the purpose the Abaño Pilot Elementary School in Daet, Mercedes School of Fisheries in Mercedes, Camarines Norte Agricultural School in Labo, and the Camarines Norte School of Arts and Trades in Jose Panganiban all in the Province of Camarines Norte, and appropriating funds thereof."

The CNSC has six campuses, the Main Campus in Daet with a total land area of 8.4216 hectares which hosted the four colleges; the College of Business and Public Administration, College of Arts and Sciences, College of Engineering and Institute of Computer Studies. Other campuses include: Abaño Campus (*College of Education*), with a distance of 0.8 kilometer from Main Campus and has a total area of 0.8684 ha; Mercedes Campus (*Institute of Fisheries and Marine Sciences*), which is 4.8 km away from Main Campus, and has a total area of 11 hectares 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, of which the 787 ha is the forest reserve while the 44.43 ha were 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 International Public Sector Accounting Standards (IPSAS) 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 IPSAS.

3.2 Financial Instruments

a. Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 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 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 Student Financial Assistance Program (STUFAP) and Student Assistance Fund for Education (SAFE) loans.

b. Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 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 in bank or which are readily convertible to known amounts of cash are subject to insignificant risk of changes in value. For the purpose of the consolidated statements of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.

3.4 Inventories

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

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

3.5 Property, Plant and Equipment

Recognition

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

The characteristics of PPE are as follows:

- are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes;
- tangible items; and
- 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 will 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 has 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 are 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 corrects 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 are 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 is presented showing on a comparable basis the original and final budget and the actual amounts. 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 of the 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 members 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, allowances, etc., as expense unless capitalized, and as a

liability after deducting the amount paid. The College recognizes expenses for accumulating compensated absences when these are paid (converted or paid as terminal leave benefits). Unused entitlement that has accumulated at the reporting date are not recognized as expense. Non-accumulating compensated absences, like special leave privileges, are not recognized.

3.10 Measurement uncertainty

The preparation of financial statements in conformity with IPSAS 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 IPSASs No. 17 to implement the revision making the salvage value from ten (10) per cent to five (5) per cent of the acquisition cost [which replaced the existing standard]. The new standard includes the requirement to revise the salvage value to five percent of the cost effective for years beginning on or after January 1, 2014.

Prior Period Adjustments

The College has determined prior period adjustments which was reflected on the Statements of Changes in Net Assets/Equity.

As a result of the above-mentioned adjustments, 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	85,912,579.49	71,469,389.99
Cash-Treasury/Agency Deposit, Regular	1,009,300.92	844,048.93
Total	₱ 87,244,501.99	₱ 72,464,347.86

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
Total	₱ 65,354,886.63	₱ 13,305,740.25	₱ 7,251,952.61	₱ 85,912,579.49

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
Due from NGA – CHED Unifast	47,926,093.50	36,475,612.50
Loans Receivable- Others	1,170,956.08	1,179,456.08
Total	₱ 65,078,177.05	₱ 54,552,429.10

Accounts Receivable represents collectibles and back accounts of students and employees who purchased on account various goods from Income Generating Projects/College Entrepreneurial and Business Program (IGP/CEAP).

b. Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 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 in bank or which are readily convertible to known amounts of cash are subject to insignificant risk of changes in value. For the purpose of the consolidated statements of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.

3.4 Inventories

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

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

3.5 Property, Plant and Equipment

Recognition

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

The characteristics of PPE are as follows:

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

6.4 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	₱ 17,589,542.22	₱ 0.00	₱ 0.00	₱ 1,351,752.55	₱ 13,359,862.33	₱ 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
Total	₱ 67,993,992.50	₱ 0.00	₱ 0.00	₱ 2,430,583.88	₱ 61,514,525.20	₱ 4,048,883.42

7. Inventories

Accounts	2021	2020
Inventory Held for Sale		
Carrying Amount, January 1	₱ 1,426,843.10	₱ 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)
Carrying Amount, December 31	₱ 1,353,374.45	₱ 1,426,843.10
Inventory Held for Consumption		
Carrying Amount, January 1	₱ 7,299,309.68	₱ 2,084,446.77
Additions/Acquisitions during the year	23,460,063.10	9,626,487.60
Expenses during the year except write down	(13,071,517.63)	(4,411,624.69)
Carrying Amount, December 31	₱ 17,687,855.15	₱ 7,299,309.68
Total Carrying Amount, December 31,	₱ 19,041,229.60	₱ 8,726,152.78

Inventory Held for Sale consists of Merchandise Inventory which includes garments, uniform cloth, PE Uniforms (jogging pants, T-shirts) and other items in the IGP/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
Advances		
Advances for Payroll	₱ 198,990.00	₱ 80,057.60
Advances to Special Disbursing Officers	0.00	1,669.00
Advances to Officers and Employees	126,974.96	127,764.96
Prepayments		
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
Total Other Assets	₱ 2,852,773.07	₱ 1,111,679.79

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 attend Board Meetings and seminars in Metro Manila, charged with a lower rate of accommodation.

Prepaid Insurance is continuously provided for the Buildings, Transportation Equipment and other properties. Amortizations 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 Management Information System (MIS) Office.

9. Property, Plant and Equipment

	Land	Land Improvements	Infrastructure Assets	Buildings and Other Structures	Machinery and Equipment
Carrying Amount, January 1, 2021	₱ 6,957,478.53	₱ 25,956,129.14	₱ 14,393,480.45	₱ 513,627,795.39	₱ 32,091,269.95
Additions/Acquisitions	0.00	0.00	165,850.00	105,612,462.96	11,284,253.70
Total	₱ 6,957,478.53	₱ 25,956,129.14	₱ 14,559,330.45	₱ 619,240,258.35	₱ 43,375,523.65
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
Carrying Amount, December 31, 2021 (As per Statement of Financial Position)	₱ 6,957,478.53	₱ 23,756,988.86	₱ 14,022,321.69	₱ 597,744,460.44	₱ 33,106,165.54
Gross Cost (Asset Account Balance per Statement of Financial Position)	₱ 6,957,478.53	₱ 35,773,814.18	₱ 16,626,470.98	₱ 697,386,389.74	₱ 97,322,269.01
Less: Accumulated Depreciation	0.00	(12,016,825.32)	(2,604,149.29)	(99,641,929.30)	(64,216,103.47)
Carrying Amount, December 31, 2021 (As per Statement of Financial Position)	₱ 6,957,478.53	₱ 23,756,988.86	₱ 14,022,321.69	₱ 597,744,460.44	₱ 33,106,165.54

	Transportation Equipment	Furniture, Fixtures and Books	Other Property, Plant and Equipment	Construction in Progress	TOTAL
Carrying Amount, January 1, 2021	₱ 9,428,080.61	₱ 6,572,524.25	₱ 9,303,658.54	₱ 315,907,458.21	₱ 934,237,875.07
Additions/Acquisitions	0.00	2,678,451.10	0.00	24,546,998.16	144,288,015.92
Total	₱ 9,428,080.61	₱ 9,250,975.35	₱ 9,303,658.54	₱ 340,454,456.37	₱ 1,078,525,890.99
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)
Carrying Amount, December 31, 2021 (As per Statement of Financial Position)	₱ 5,063,319.41	₱ 7,441,310.39	₱ 6,317,184.30	₱ 242,907,063.49	₱ 937,316,292.65
<i>Gross Cost (Asset Account Balance per Statement of Financial Position)</i>	₱ 24,179,549.83	₱ 22,002,171.10	₱ 24,247,187.81	₱ 242,907,063.49	₱ 1,167,402,394.67
<i>Less: Accumulated Depreciation</i>	(19,116,230.42)	(14,560,860.71)	(17,930,003.51)	0.00	(230,086,102.02)
Carrying Amount, December 31, 2021 (As per Statement of Financial Position)	₱ 5,063,319.41	₱ 7,441,310.39	₱ 6,317,184.30	₱ 242,907,063.49	₱ 937,316,292.65

Land represents the total assessed value of the landholdings at the Main and Abafio 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) when 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 IPSAS.

10. Biological Assets

Accounts	2021	2020
Livestock	₱ 484,950.00	₱ 254,990.00
Bearer Trees, Plants and Crops	520,080.00	339,460.00
Total	₱ 1,005,030.00	₱ 594,450.00

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
Computer Software		
Carrying Amount, January 1	₱ 1,508,480.82	₱ 2,081,996.33
Additions- Purchased	1,916,100.00	0.00
Total	3,424,580.82	2,081,996.33
Amortization	(1,442,077.56)	(573,515.51)
Carrying Amount, December 31	1,982,503.26	1,508,480.82
Gross Cost	4,746,640.00	2,830,540.00
Less: Accumulated Amortization	(2,764,136.74)	(1,322,059.18)
Carrying Amount, December 31	₱ 1,982,503.26	₱ 1,508,480.82

12. Financial Liabilities

Accounts	2021	2020
Accounts Payable	₱ 115,384,456.85	₱ 207,765,769.44
Due to Officers and Employees	580,933.89	580,933.89
Total	₱ 115,965,390.74	₱ 208,346,703.33

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 taxes 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
Total	₱ 26,506,880.56	₱ 4,881,973.22

Due to BIR are taxes withheld from suppliers (EWT) and from Workers-Compensation (WC) to be remitted in the succeeding monthly remittance.

Due to GSIS consists of Retirement and Life Insurance Premiums, Employee's Compensation Insurance Fund (ECIP) and Loans Payable deducted from the salaries of employees to be remitted in 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 NGAs accounts are the balances of funds entrusted to CNSC by other Government Agencies and are continuing projects, 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
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
Total	₱ 19,204,883.38	₱ 1,142,300.29

14. Trust Liabilities

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

Guaranty/ 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 are completed.

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

15. Other Payables

Account	2021	2020
Other Payables	₱ 7,254,240.07	₱ 4,663,089.72
Total Other Payables	₱ 7,254,240.07	₱ 4,663,089.72

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

16. Service and Business Income

Accounts	2021	2020
Service Income		
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	5,465,031.74	4,313,913.17
Business Income		
School Fees	74,811,682.75	72,410,041.73
Examination Fees	26,400.00	32,800.00
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 Sales	190,235.00	724,190.00
Interest on NG Deposits	29,946.50	23,671.16
Other Business Income	787,040.97	1,201,591.79
Total Service and Business Income	₱ 83,719,372.35	₱ 81,004,656.44

17. Share, Grants and Donations

Accounts	2021	2020
Donations in Cash	₱ 24,995,958.80	₱ 0.00
Total Donations	₱ 24,995,958.80	₱ 0.00

18. Gains

Accounts	2021	2020
Gain on Sale of Biological Asset	₱ 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
Total Gains	₱ 469,470.00	₱ 98,180.91

19.4 Other Personnel Benefits

Accounts	2021	2020
Terminal Leave Benefits	₱ 91,088.14	₱ 900,639.00
Other Personnel Benefits	43,599.30	4,075,322.79
Loyalty Award – Civilian	245,000.00	70,000.00
Total other Personnel Benefits	₱ 379,687.44	₱ 5,045,961.79
Total Personal Services	₱ 245,109,967.33	₱ 228,975,554.13

20. Maintenance and Other Operating Expenses

20.1 Travelling Expenses

Accounts	2021	2020
Travelling Expenses-Local	₱ 1,171,980.69	₱ 1,106,255.54
Total Traveling Expenses	₱ 1,171,980.69	₱ 1,106,255.54

20.2 Training and Scholarship Expenses

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

20.3 Supplies and Materials Expenses

Accounts	2021	2020
Office Supplies Expenses	₱ 2,733,420.54	₱ 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
Total Supplies and Materials Expenses	₱ 29,274,888.07	₱ 26,198,819.55

20.4 Utility Expenses

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

19.4 Other Personnel Benefits

Accounts	2021	2020
Terminal Leave Benefits	₱ 91,088.14	₱ 900,639.00
Other Personnel Benefits	43,599.30	4,075,322.79
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Total Utility Expenses	₱ 6,843,758.71	₱ 5,874,045.23

20.5 Communication Expenses

Accounts	2021	2020
Postage and Courier Expenses	₱ 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
Total Communication Expenses	₱ 3,420,239.81	₱ 2,220,936.11

20.6 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
Total Awards/Rewards and Prizes	₱ 530,000.00	₱ 1,366,000.00

20.7 Confidential, Intelligence and Extraordinary Expenses

Accounts	2021	2020
Extraordinary and Miscellaneous Expenses	₱ 109,161.69	₱ 110,000.00
Total	₱ 109,161.69	₱ 110,000.00

20.8 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
Total Professional Services	₱ 2,128,196.79	₱ 2,541,871.72

20.9 General Services

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

20.10 Repairs and Maintenance

Accounts	2021	2020
Repairs and Maintenance – Power Supply System	0.00	148,000.00
Repairs and Maintenance – Buildings and Other Structures	0.00	370.00
Repairs and Maintenance – Machinery and Equipment	15,700.00	28,235.00

Repairs and Maintenance – Transportation Equipment	₱ 65,380.00	₱ 181,374.19
Repairs and Maintenance – Furniture and Fixtures	0.00	26,575.00
Total Repairs and Maintenance	₱ 81,080.00	₱ 384,554.19

20.11 Taxes, Insurance Premiums and Other Fees

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

20.12 Labor and Wages

Accounts	2021	2020
Labor and Wages	₱ 22,903,576.01	₱ 11,000,855.84
Total Labor and Wages	₱ 22,903,576.01	₱ 11,000,855.84

20.13 Other Maintenance and Operating Expenses

Accounts	2021	2020
Printing and Publication Expenses	₱ 414,284.65	₱ 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
Total Other Maintenance & Operating Expenses	₱ 7,300,184.76	₱ 3,349,673.07

Total Maintenance & Other Operating Expenses	₱ 93,528,713.12	₱ 70,222,457.48
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21. Financial Expenses

Accounts	2021	2020
Bank Charges	₱ 5,244.00	₱ 7,410.00
Total Financial Expenses	₱ 5,244.00	₱ 7,410.00

22. Direct Costs

Accounts	2021	2020
Costs of Sales	₱ 143,468.65	₱ 547,028.69
Total Direct Cost	₱ 143,468.65	₱ 547,028.69

23. Non-Cash Expenses

23.1 Depreciation

Accounts	2021	2020
Depreciation-Land Improvements	₱ 2,199,140.28	₱ 1,068,447.54
Depreciation-Infrastructure Assets	537,008.76	457,736.98
Depreciation-Buildings and Other Structures	19,363,013.63	16,362,712.56
Depreciation-Machinery and Equipment	10,269,358.11	16,027,251.31
Depreciation-Transportation Equipment	4,364,761.20	3,689,849.20
Depreciation-Furniture and Fixtures and Books	1,809,664.96	1,426,198.66
Depreciation-Other Property, Plant and Equipment	2,986,474.24	3,036,190.97
Total Depreciation	₱ 41,529,421.18	₱ 42,068,387.22

23.2 Amortization

Account	2021	2020
Amortization- Computer Software	₱ 1,442,077.56	₱ 573,515.51
Total Amortization	₱ 1,442,077.56	₱ 573,515.51

23.3 Impairment Loss

Accounts	2021	2020
Impairment Loss – Property, Plant and Equipment	₱ 2,132,784.28	₱ 0.00
Total Impairment Loss	₱ 2,132,784.28	₱ 0.00

23.4 Losses

Accounts	2021	2020
Loss on Sale of Biological Assets	₱ 3,500.00	₱ 0.00
Loss from Changes in FV less Cost to Sell of Biological Assets Due to Price Change	0.00	90,000.00
Total Losses	₱ 3,500.00	₱ 90,000.00

Total Non-Cash Expenses	₱ 45,107,783.02	₱ 42,731,902.73
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24. Net Financial Assistance/Subsidy

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

25. Other Non-Operating Income

Accounts	2021	2020
Sale of Assets		
Sale of Garnished/Confiscated/Abandoned Seized Goods and Property	₱ 323,720.48	₱ 0.00
Sale of Assets- Scrap/Disposal	0.00	75,814.80
Miscellaneous Income		
Proceeds from Insurance	2,488,206.66	0.00
Total Non-Operating Income	₱ 2,811,927.14	₱ 75,814.80



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