



Republic of the Philippines
BATAAN PENINSULA STATE UNIVERSITY
City of Balanga 2100 Bataan

February 24, 2017

The Commissioner
Commission on Audit
Commonwealth Avenue
Quezon City

Government Accountancy Office
Office of the Director
RECEIVED
By: *Maring*
Date: **MAR 20 2017**

Sir:

This is to resubmit to your office the following financial report per fund cluster (General, Retained Income, Revolving & Custodial Fund) for December 2016 of the Bataan Peninsula State University (formerly the Bataan Polytechnic State College and Bataan State College):

- 1) Preliminary & Post Closing Trial Balance
- 2) Statement of Financial Position (Annex A)
- 3) Statement of Financial Performance (Annex B)
- 4) Statement of Cash Flow Statement (Annex C)
- 5) Statement of Changes in Net Assets/Equity (Annex D)
- 6) Statement of Comparison of Budget and Actual Amounts (Annex E)
- 7) Financial Accountability Reports (FARS)
 - a. Statement of Appropriations, Allotments, Obligations, Disbursements & Balances (FAR I)
 - b. Summary of Appropriations, Allotments, Obligations, Disbursements & Balances (FAR1-A)
 - c. List of Allotments & Sub Allotments (FAR 1-B)
 - d. Statement of Approved Budget, Utilization, Disbursements & Balances (FAR2)
 - e. Summary of Approved Budget, Utilization, Disbursements & Balances (FAR2-A)
 - f. Monthly Report of Disbursements (FAR 4)
 - g. Quarterly Report of Revenue & Other Receipts (FAR 5)

For your information and reference.

Very truly yours,

G
GREGORIO J. RODIS, Ph D
University President



BATAAN PENINSULA STATE UNIVERSITY
PRELIMINARY TRIAL BALANCE - CONSOLIDATED

As of December 31, 2016

	Account Code	DEBIT	CREDIT
Cash- Collecting Officer	1-01-01-010	247,114.36	
Petty Cash	1-01-01-020	-	
Cash in Bank - Local Currency, Current Account	1-01-02-020	117,441,102.53	
Cash in Bank - Local Currency, Savings Account	1-01-02-030	-	
Cash in Bank - Local Currency, Time Deposits	1-01-02-040	5,516,316.11	
Cash-Treasury/Agency Deposit, Regular	1-01-04-010	-	
Cash- Modified Disbursement System(MDS), Regular	1-01-04-040	22,903.67	
Cash- Modified Disbursement System(MDS), Special Acct.	1-01-04-050	-	
Cash- Modified Disbursement System(MDS), Trust	1-01-04-060	-	
Accounts Receivable	1-03-01-010	1,009,000.00	
Allowance for Impairment- Accounts Receivable	1-03-01-011	-	
Loans Receivable - Others	1-03-01-990	364,500.00	
Allowance for Impairment- Loans Receivable, Others	1-03-01-991	-	
Due from Other Funds	1-03-04-050	443,053.63	
Receivable - Disallowances/Charges	1-03-05-010	271,810.38	
Due from Officers and Employees	1-03-05-020	10.00	
Other Receivables	1-03-05-990	461.00	
Merchandise Inventory	1-04-01-010	571,023.85	
Raw Materials Inventory	1-04-03-010	1,178,908.00	
Work-in- Process Inventory	1-04-03-020	-	
Finished Goods Inventory	1-04-03-030	1,841,025.00	
Office Supplies Inventory	1-04-04-010	6,244,689.10	
Accountable Forms,Plates & Stickers Inventory	1-04-04-020	566,890.00	
Non- Accountable Forms Inventory	1-04-04-030	2,577,470.00	
Drugs & Medicines Inventory	1-04-04-060	1,360,227.65	
Medical, Dental & Laboratory Supplies Inventory	1-04-04-070	2,227,734.99	
Fuel, Oil & Lubricants Inventory	1-04-04-080	-	
Agricultural & Marine Supplies Inventory	1-04-04-090	3,323,405.05	
Textbook and Instructional Material Inventory	1-04-04-100	3,113,761.11	
Construction Materials Inventory	1-04-04-130	991,335.17	
Other Supplies and Materials Inventory	1-04-04-990	8,700,750.99	
Semi Expendable - Machinery	1-04-05-010	9,300.00	
Semi Expendable - Office Equipment	1-04-05-020	51,104.00	
Semi Expendable - Information & Communication Technology Equipment	1-04-05-030	172,966.96	
Semi Expendable - Agricultural & Forestry Equipment	1-04-05-040	-	
Semi Expendable - Marine & Fishery Equipment	1-04-05-050	-	
Semi Expendable - Communication Equipment	1-04-05-070	32,908.00	
Semi Expendable - Disaster Response & Rescue Equipment	1-04-05-080	201,170.00	
Semi Expendable - Medical Equipment	1-04-05-100	72,298.80	
Semi Expendable - Printing Equipment	1-04-05-110	-	
Semi Expendable - Sports Equipment	1-04-05-120	91,818.00	
Semi Expendable - Technical & Scientific Equipment	1-04-05-130	8,900.00	
Semi Expendable - Other Machinery & Equipment	1-04-05-190	183,753.00	
Semi Expendable - Furniture & Fixtures	1-04-06-010	2,517,970.65	
Semi Expendable - Books	1-04-06-020	577,306.20	
Land	1-06-01-010	19,726,656.70	
Land Improvements, Aquaculture Structures	1-06-02-010	55,800.00	
Accumulated Depreciation - LI, Aquaculture Structures	1-06-02-011	-	1,534.50
Accumulated Impairment Loss - LI, Aquaculture Structures	1-06-02-012	-	-
Other Land Improvements	1-06-02-990	12,888,169.33	
Accumulated Depreciation - OLI	1-06-02-991	-	6,354,839.76
Accumulated Impairment Loss -OLI	1-06-02-992	-	-
Water Supply Systems	1-06-03-040	882,649.39	
Accumulated Depreciation - Water Supply	1-06-03-041	-	193,326.92
Accumulated Impairment Loss - Water Supply	1-06-03-042	-	-
Power Supply Systems	1-06-03-050	18,552,798.34	
Accumulated Depreciation - Power Supply	1-06-03-051	-	10,499,087.32
Accumulated Impairment Loss - Power Supply	1-06-03-052	-	-
Communication Networks	1-06-04-010	338,650.00	
Accumulated Depreciation - Communication Networks	1-06-03-060	-	10,159.52
Accumulated Impairment Loss - Communication Networks	1-06-04-012	-	-
Buildings	1-06-04-010	84,026,760.06	
Accumulated Depreciation - Building	1-06-04-011	-	40,229,949.60
Accumulated Impairment Loss - Building	1-06-04-012	-	-
School Buildings	1-06-04-020	198,236,700.62	
Accumulated Depreciation - School Building	1-06-04-021	-	57,693,285.68
Accumulated Impairment Loss - School Building	1-06-04-022	-	-
Hostels & Dormitories	1-06-04-060	1,792,508.16	
Accumulated Depreciation - Hostels & Dormitories	1-06-04-061	-	66,938.11
Accumulated Impairment Loss - Hostels & Dormitories	1-06-04-062	-	-
Other Structures	1-06-04-990	73,846,465.81	
Accumulated Depreciation - Other Structures	1-06-04-991	-	52,050,140.34
Accumulated Impairment Loss - Other Structures	1-06-04-992	-	-

Machinery	1-06-05-010	37,452,343.88	-
Accumulated Depreciation - Machinery	1-06-05-011	-	13,422,110.95
Accumulated Impairment Loss - Machinery	1-06-05-012	-	-
Office Equipment	1-06-05-020	34,769,649.21	-
Accumulated Depreciation - Office Equipment	1-06-05-021	-	23,901,245.65
Accumulated Impairment Loss - Office Equipment	1-06-05-022	-	-
Information & Communication Technology Equipment	1-06-05-030	64,826,823.80	-
Accumulated Depreciation - ICTE	1-06-05-031	-	50,573,988.52
Accumulated Impairment Loss- ICTE	1-06-05-032	-	-
Agricultural and Forestry Equipment	1-06-05-040	2,315,026.71	-
Accumulated Depreciation - AFE	1-06-05-041	-	1,363,420.24
Accumulated Impairment Loss - AFE	1-06-05-042	-	-
Marine and Fishery Equipment	1-06-05-050	185,200.00	-
Accumulated Depreciation - MFE	1-06-05-051	-	71,313.00
Accumulated Impairment Loss - MFE	1-06-05-052	-	-
Communication Equipment	1-06-05-070	3,394,502.76	-
Accumulated Depreciation - CE	1-06-05-071	-	718,995.69
Accumulated Impairment Loss - CE	1-06-05-072	-	-
Construction and Heavy Equipment	1-06-05-080	-	-
Accumulated Depreciation - CHE	1-06-05-081	-	-
Accumulated Impairment Loss - CHE	1-06-05-082	-	-
Disaster Response and Recue Equipment	1-06-05-090	82,778.35	-
Accumulated Depreciation - DRRE	1-06-05-091	-	1,773.82
Accumulated Impairment Loss - DRRE	1-06-05-092	-	-
Medical Equipment	1-06-05-110	6,917,917.79	-
Accumulated Depreciation - ME	1-06-05-111	-	2,181,528.58
Accumulated Impairment Loss - ME	1-06-05-112	-	-
Sports Equipment	1-06-05-130	45,149.00	-
Accumulated Depreciation - SE	1-06-05-131	-	15,245.75
Accumulated Impairment Loss - SE	1-06-05-132	-	-
Technical & Scientific Equipment	1-06-05-140	14,291,220.10	-
Accumulated Depreciation - TSE	1-06-05-141	-	9,030,398.51
Accumulated Impairment Loss - TSE	1-06-05-142	-	-
Other Machineries and Equipment	1-06-05-990	24,818,253.01	-
Accumulated Depreciation - OME	1-06-05-991	-	12,299,448.79
Accumulated Impairment Loss - OME	1-06-05-992	-	-
Motor Vehicles	1-06-06-010	10,492,600.00	-
Accumulated Depreciation - MV	1-06-06-011	-	6,827,494.28
Accumulated Impairment Loss - MV	1-06-06-012	-	-
Furnitures & Fixtures	1-06-07-010	48,252,400.29	-
Accumulated Depreciation - FF	1-06-07-011	-	25,410,784.98
Accumulated Impairment Loss - FF	1-06-07-012	-	-
Books	1-06-07-020	162,428.70	-
Accumulated Depreciation - Books	1-06-07-021	-	19,700.08
Accumulated Impairment Loss - Books	1-06-07-022	-	-
Construction in Progress-Land Improvements	1-06-10-010	2,133,099.54	-
Construction in Progress-Infrastructure Assets	1-06-10-020	-	-
Construction in Progress-Buildings & Other Structure	1-06-10-030	62,893,512.26	-
Other Property, Plant & Equipment	1-06-99-990	4,424,785.75	-
Accumulated Depreciation - Books	1-06-99-991	-	2,139,184.95
Accumulated Impairment Loss - Books	1-06-99-992	-	-
Breeding Stocks	1-07-01-010	702,458.00	-
Trees, Plants & Crops	1-07-01-030	201,940.03	-
Aquaculture	1-07-01-040	1,098,135.00	-
Livestock Held for Consumption/Sale/Distribution	1-07-02-010	158,000.00	-
Computer Software	1-08-01-020	1,121,000.00	-
Accumulated Amortization - Computer Software	1-08-01-021	-	470,975.01
Advances for Operating Expenses	1-99-01-010	-	-
Advances for Payroll	1-99-01-020	1,024,565.13	-
Advances to Special Disbursing Officers	1-99-01-030	1,009,844.45	-
Advances to Officers and Employees	1-99-01-040	22,000.00	-
Advances to Contractors	1-99-02-010	8,291,860.70	-
Prepaid Rent	1-99-02-020	-	-
Prepaid Registration	1-99-02-030	-	-
Prepaid Interest	1-99-02-040	-	-
Prepaid Insurance	1-99-02-050	143,363.77	-
Other Pre- Payments	1-99-02-990	89,933.70	-
Guaranty Deposits	1-99-03-020	200,175.00	-
Acquired Assets	1-99-99-010	-	-
Accumulated Impairment Losses - Acquired Assets	1-99-99-011	-	-
Abandoned Property/ Assets	1-99-99-050	-	-
Accumulated Impairment Losses - Abandoned Property/ Assets	1-99-99-051	-	-
Other Assets	1-99-99-990	-	-
Accumulated Impairment Losses - Other Assets	1-99-99-991	-	-
Accounts Payable	2-01-01-010	-	12,542,394.58
Due from Officers & Employees	2-01-01-020	-	2,279,459.71
Notes Payable	2-01-01-040	-	-
Interest Payable	2-01-01-050	-	-

Preliminary Trial Balance . . . December, 2016 pp. 3

Awards & Rewards Payable	2-01-01-080		-
Loans Payable- Domestic	2-01-02-040		-
Due to BIR	2-02-01-010		4,478,123.45
Due to GSIS	2-02-01-020		669,154.68
Due to PAG-IBIG	2-02-01-030		355,849.31
Due to PhilHealth	2-02-01-040		450,746.01
Due to NGAs	2-02-01-050		44,564,549.91
Due to GOCCs	2-02-01-060		2,935,383.35
Due to LGUs	2-02-01-070		4,302,184.89
Due to Other Funds	2-03-01-050		443,053.63
Trust Liabilities	2-04-01-010		68,011,174.62
Trust Liabilities- Disaster Risk Reduction Management Fund	2-04-01-020		
Other Deferred Credits	2-05-01-990		
Other Unearned Revenue	2-05-02-990		
Other Payables	2-99-99-990		5,603,037.10
Accumulated Surplus/ Deficit	3-01-01-010		444,967,885.81
Revenue and Expense Summary	3-03-01-010		-
Fines and Penalties - Service Income	4-02-01-140		
Other Service Income	4-02-01-990		
School Fees	4-02-02-010		199,888,190.73
Affiliation Fees	4-02-02-020		-
Examination Fees	4-02-02-030		-
Seminar/ Training Fees	4-02-02-040		315,100.00
Rent/Lease Income	4-02-02-050		773,129.75
Income from Hostels, Dormitories, & other like facilities	4-02-02-130		1,691,868.94
Income from Printing and Publication	4-02-02-150		187,550.00
Sales Revenue	4-02-02-160		5,747,007.86
Interest Income	4-02-02-210		330,299.24
Other Business Income	4-02-02-990		2,188,462.67
Subsidy from National Government	4-03-01-010		308,113,847.63
Income from Grants & Donations in Cash	4-04-02-010		
Income from Grants & Donations in Kind	4-04-02-020		
Gain on Sale of Property, Plant & Equipment	4-05-01-040		
Other Gains	4-05-01-990		
Sale of Garnished/ Confiscated/ Abandoned/ Seized Goods & Properties	4-06-01-010		
Salaries and Wages- Regular	5-01-01-010	134,384,120.47	
Salaries and Wages- Casual/ Contractual	5-01-01-020	34,524,982.41	
Personal Economic Relief Allowance (PERA)	5-01-02-010	17,513,678.68	
Representation Allowance (RA)	5-01-02-020	1,941,000.00	
Transportation Allowance (TA)	5-01-02-030	1,845,999.82	
Clothing/ Uniform Allowance	5-01-02-040	3,145,000.00	
Subsistence Allowance	5-01-02-050	175,200.00	
Laundry Allowance	5-01-02-060	23,550.00	
Quarters Allowance	5-01-02-070	-	
Productivity Incentive Allowance	5-01-02-080	-	
Honoraria	5-01-02-100	49,873,652.33	
Longevity Pay	5-01-02-120	435,000.00	
Overtime and Night Pay	5-01-02-130	5,276,717.52	
Year End Bonus	5-01-02-140	27,477,375.88	
Cash Gift	5-01-02-150	3,178,500.00	
Other Bonuses and Allowances	5-01-02-990	23,958,342.18	
Retirement & Life Insurance Premiums	5-01-03-010	20,373,908.87	
Pag-IBIG Contributions	5-01-03-020	755,100.00	
PhilHealth Contributions	5-01-03-030	1,741,323.61	
Employees Compensation Insurance Premiums	5-01-03-040	751,570.23	
Terminal Leave Benefits	5-01-04-030	-	
Other Personnel Benefits	5-01-04-990	637,000.00	
Traveling Expenses-Local	5-02-01-010	4,005,598.71	
Traveling Expenses-Foreign	5-02-01-020	878,462.16	
Training Expenses	5-02-02-010	4,646,770.07	
Scholarship Grants/ Expenses	5-02-02-020	15,389,502.40	
Office Supplies Expenses	5-02-03-010	4,518,024.32	
Accountable Forms Expenses	5-02-03-020	516,505.00	
Non- Accountable Forms Expenses	5-02-03-030	-	
Animal & Zoological Expenses	5-02-03-040	127,200.00	
Welfare Goods Expenses	5-02-03-060	-	
Drugs and Medicines Expenses	5-02-03-070	183,355.00	
Medical, Dental and Laboratory Supplies Expense	5-02-03-080	1,145,279.80	
Fuel, Oil & Lubricant Expenses	5-02-03-090	1,001,485.42	
Agricultural and Marine Supplies Expense	5-02-03-100	2,852,327.93	
Textbooks and Instructional Materials Expense	5-02-03-110	1,236,522.13	
Semi Expendables Machinery & Other Equipment Expense	5-02-03-210	6,769,447.91	
Semi Expendables Furniture & Fixtures & Books Expense	5-02-03-220	26,570,082.36	
Other Supplies & Materials Expenses	5-02-03-990	6,327,351.53	
Water Expenses	5-02-04-010	560,759.29	
Electricity Expenses	5-02-04-020	13,458,172.75	

Postage and Courier Services	5-02-05-010	35,105.27	
Telephone Expenses	5-02-05-020	1,524,606.53	
Internet Subscription Expenses	5-02-05-030	1,195,914.62	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	28,138.55	
Awards/ Rewards Expenses	5-02-06-010	50,000.00	
Prizes	5-02-06-020	596,594.14	
Survey Expenses	5-02-07-010	-	
Research, Exploration and Development Expenses	5-02-07-020	204,383.00	
Extraordinary & Miscellaneous Expenses	5-02-10-030	95,101.47	
Legal Services	5-02-11-010	239,400.00	
Auditing Services	5-02-11-020	163,109.16	
Consultancy Services	5-02-11-030	265,000.00	
Other Professional Services	5-02-11-990	15,816,803.61	
Environmental/ Sanitary Services	5-02-12-010	145,795.00	
Janitorial Services	5-02-12-020	-	
Security Services	5-02-12-030	1,850,507.26	
Other General Services	5-02-12-990	-	
Repairs & Maintenance-Land Improvements	5-02-13-020	541,414.75	
Repairs & Maintenance-Infrastructure Asset	5-02-13-030	322,544.24	
Repairs & Maintenance-Buildings & Other Structures	5-02-13-040	2,370,632.01	
Repairs & Maintenance-Machinery and Equipment	5-02-13-050	1,169,912.05	
Repairs & Maintenance-Transportation Equipment	5-02-13-060	1,116,389.13	
Repairs & Maintenance-Furnitures & Fixtures	5-02-13-070	71,955.84	
Repairs & Maintenance-Other Property, Plant & Equipment	5-02-13-990	342,217.00	
Taxes, Duties & Licenses	5-02-15-010	68,404.28	
Fidelity Bond Premiums	5-02-15-020	145,875.00	
Insurance Expenses	5-02-15-030	65,158.40	
Labor & Wages	5-02-16-010	13,035,775.78	
Advertising Expenses	5-02-99-010	30,000.00	
Printing & Publication Expenses	5-02-99-020	808,811.77	
Representation Expenses	5-02-99-030	8,208,687.07	
Transportation and Delivery Expenses	5-02-99-040	-	
Rent/Lease Expenses	5-02-99-050	2,384,537.98	
Membership Dues and Contributions to Organizations	5-02-99-060	1,484,818.94	
Subscription Expenses	5-02-99-070	1,957,537.00	
Donations	5-02-99-080	78,410.00	
Litigation/ Acquired Assets Expenses	5-02-99-090	-	
Other Maintenance & Operating Expenses	5-02-99-990	2,115,714.38	
Management Supervision/Trusteeship Fee	5-03-01-010	-	
Interest Expense	5-03-01-020	93,916.67	
Bank Charges	5-03-01-040	4,096.00	
Commitment Fees	5-03-01-050	482,231.50	
Other Financial Charges	5-03-01-990	5,136.99	
Depreciation- Land Improvements	5-05-01-020	1,312,934.28	
Depreciation- Infrastructure Assets	5-05-01-030	1,375,657.57	
Depreciation- Buildings & Other Structures	5-05-01-040	22,425,156.94	
Depreciation- Machinery and Equipment	5-05-01-050	13,982,822.31	
Depreciation- Transportation Equipment	5-05-01-060	581,363.54	
Depreciation- Furniture Fixtures & Books	5-05-01-070	4,360,959.97	
Depreciation- Other Property, Plant & Equipment	5-05-01-990	789,487.09	
Amortization - Intangible Assets	5-05-02-010	442,325.01	
Impairment Loss- Loans & Receivables	5-05-03-020		
Impairment Loss- Other Receivables	5-05-03-060		
Impairment Loss- Inventories	5-05-03-070		
Impairment Loss- Property, Plant & Equipment	5-05-03-090		
Impairment Loss- Other Assets	5-05-03-990		
Loss on Sale of Property, Plant & Equipment	5-05-04-040		
Loss on Sale of Assets	5-05-04-080		
Loss of Assets	5-05-04-090		
Other Losses	5-05-04-990		
Total		1,426,385,324.42	1,426,385,324.42

Certified Correct:


 ERLITA Z. LACSON
 Accountant IV



BATAAN PENINSULA STATE UNIVERSITY
POST CLOSING TRIAL BALANCE - CONSOLIDATED

As of December 31, 2016

	Account Code	DEBIT	CREDIT
Cash- Collecting Officer	1-01-01-010	247,114.36	
Petty Cash	1-01-01-020	-	
Cash in Bank - Local Currency, Current Account	1-01-02-020	117,441,102.53	
Cash in Bank - Local Currency, Savings Account	1-01-02-030	-	
Cash in Bank - Local Currency, Time Deposits	1-01-02-040	5,516,316.11	
Cash-Treasury/Agency Deposit, Regular	1-01-04-010	-	
Cash- Modified Disbursement System(MDS), Regular	1-01-04-040	22,903.67	
Cash- Modified Disbursement System(MDS), Special Acct.	1-01-04-050	-	
Cash- Modified Disbursement System(MDS), Trust	1-01-04-060	-	
Accounts Receivable	1-03-01-010	1,009,000.00	
Allowance for Impairment- Accounts Receivable	1-03-01-011	-	
Loans Receivable - Others	1-03-01-990	364,500.00	
Allowance for Impairment- Loans Receivable, Others	1-03-01-991	-	
Due from Other Funds	1-03-04-050	443,053.63	
Receivable - Disallowances/Charges	1-03-05-010	271,810.38	
Due from Officers and Employees	1-03-05-020	10.00	
Other Receivables	1-03-05-990	461.00	
Merchandise Inventory	1-04-01-010	571,023.85	
Raw Materials Inventory	1-04-03-010	1,178,908.00	
Work-in- Process Inventory	1-04-03-020	-	
Finished Goods Inventory	1-04-03-030	1,841,025.00	
Office Supplies Inventory	1-04-04-010	6,244,689.10	
Accountable Forms, Plates & Stickers Inventory	1-04-04-020	566,890.00	
Non- Accountable Forms Inventory	1-04-04-030	2,577,470.00	
Drugs & Medicines Inventory	1-04-04-060	1,360,227.65	
Medical, Dental & Laboratory Supplies Inventory	1-04-04-070	2,227,734.99	
Fuel, Oil & Lubricants Inventory	1-04-04-080	-	
Agricultural & Marine Supplies Inventory	1-04-04-090	3,323,405.05	
Textbook and Instructional Material Inventory	1-04-04-100	3,113,761.11	
Construction Materials Inventory	1-04-04-130	991,335.17	
Other Supplies and Materials Inventory	1-04-04-990	8,700,750.99	
Semi Expendable - Machinery	1-04-05-010	9,300.00	
Semi Expendable - Office Equipment	1-04-05-020	51,104.00	
Semi Expendable - Information & Communication Technology Equipment	1-04-05-030	172,966.96	
Semi Expendable - Agricultural & Forestry Equipment	1-04-05-040	-	
Semi Expendable - Marine & Fishery Equipment	1-04-05-050	-	
Semi Expendable - Communication Equipment	1-04-05-070	32,908.00	
Semi Expendable - Disaster Response & Rescue Equipment	1-04-05-080	201,170.00	
Semi Expendable - Medical Equipment	1-04-05-100	72,298.80	
Semi Expendable - Printing Equipment	1-04-05-110	-	
Semi Expendable - Sports Equipment	1-04-05-120	91,818.00	
Semi Expendable - Technical & Scientific Equipment	1-04-05-130	8,900.00	
Semi Expendable - Other Machinery & Equipment	1-04-05-190	183,753.00	
Semi Expendable - Furniture & Fixtures	1-04-06-010	2,517,970.65	
Semi Expendable - Books	1-04-06-020	577,306.20	
Land	1-06-01-010	19,726,656.70	
Land Improvements, Aquaculture Structures	1-06-02-010	55,800.00	
Accumulated Depreciation - LI, Aquaculture Structures	1-06-02-011	-	1,534.50
Accumulated Impairment Loss - LI, Aquaculture Structures	1-06-02-012	-	-
Other Land Improvements	1-06-02-990	12,888,169.33	
Accumulated Depreciation - OLI	1-06-02-991	-	6,354,839.76
Accumulated Impairment Loss - OLI	1-06-02-992	-	-
Water Supply Systems	1-06-03-040	882,649.39	
Accumulated Depreciation - Water Supply	1-06-03-041	-	193,326.92
Accumulated Impairment Loss - Water Supply	1-06-03-042	-	-
Power Supply Systems	1-06-03-050	18,552,798.34	
Accumulated Depreciation - Power Supply	1-06-03-051	-	10,499,087.32
Accumulated Impairment Loss - Power Supply	1-06-03-052	-	-
Communication Networks	1-06-04-010	338,650.00	
Accumulated Depreciation - Communication Networks	1-06-03-060	-	10,159.52
Accumulated Impairment Loss - Communication Networks	1-06-04-012	-	-
Buildings	1-06-04-010	84,026,760.06	
Accumulated Depreciation - Building	1-06-04-011	-	40,229,949.60
Accumulated Impairment Loss - Building	1-06-04-012	-	-
School Buildings	1-06-04-020	198,236,700.62	
Accumulated Depreciation - School Building	1-06-04-021	-	57,693,285.68
Accumulated Impairment Loss - School Building	1-06-04-022	-	-
Hostels & Dormitories	1-06-04-060	1,792,508.16	
Accumulated Depreciation - Hostels & Dormitories	1-06-04-061	-	66,938.11
Accumulated Impairment Loss - Hostels & Dormitories	1-06-04-062	-	-
Other Structures	1-06-04-990	73,846,465.81	
Accumulated Depreciation - Other Structures	1-06-04-991	-	52,050,140.34
Accumulated Impairment Loss - Other Structures	1-06-04-992	-	-
Machinery	1-06-05-010	37,452,343.88	
Accumulated Depreciation - Machinery	1-06-05-011	-	13,422,110.95
Accumulated Impairment Loss - Machinery	1-06-05-012	-	-
Office Equipment	1-06-05-020	34,769,649.21	
Accumulated Depreciation - Office Equipment	1-06-05-021	-	23,901,245.65
Accumulated Impairment Loss - Office Equipment	1-06-05-022	-	-
Information & Communication Technology Equipment	1-06-05-030	64,826,823.80	
Accumulated Depreciation - ICTE	1-06-05-031	-	50,573,988.52
Accumulated Impairment Loss - ICTE	1-06-05-032	-	-
Agricultural and Forestry Equipment	1-06-05-040	2,315,026.71	
Accumulated Depreciation - AFE	1-06-05-041	-	1,363,420.24
Accumulated Impairment Loss - AFE	1-06-05-042	-	-
Marine and Fishery Equipment	1-06-05-050	185,200.00	
Accumulated Depreciation - MFE	1-06-05-051	-	71,313.00
Accumulated Impairment Loss - MFE	1-06-05-052	-	-
Communication Equipment	1-06-05-070	3,394,502.76	
Accumulated Depreciation - CE	1-06-05-071	-	718,995.69

Construction and Heavy Equipment	1-06-05-080		
Accumulated Depreciation - CHE	1-06-05-081		
Accumulated Impairment Loss - CHE	1-06-05-082		
Disaster Response and Recue Equipment	1-06-05-090	82,778.35	
Accumulated Depreciation - DRRE	1-06-05-091		1,773.82
Accumulated Impairment Loss - DRRE	1-06-05-092		
Medical Equipment	1-06-05-110	6,917,917.79	
Accumulated Depreciation - ME	1-06-05-111		2,181,528.58
Accumulated Impairment Loss - ME	1-06-05-112		
Sports Equipment	1-06-05-130	45,149.00	
Accumulated Depreciation - SE	1-06-05-131		15,245.75
Accumulated Impairment Loss - SE	1-06-05-132		
Technical & Scientific Equipment	1-06-05-140	14,291,220.10	
Accumulated Depreciation - TSE	1-06-05-141		9,030,398.51
Accumulated Impairment Loss - TSE	1-06-05-142		
Other Machineries and Equipment	1-06-05-990	24,818,253.01	
Accumulated Depreciation - OME	1-06-05-991		12,299,448.79
Accumulated Impairment Loss - OME	1-06-05-992		
Motor Vehicles	1-06-06-010	10,492,600.00	
Accumulated Depreciation - MV	1-06-06-011		6,827,494.28
Accumulated Impairment Loss - MV	1-06-06-012		
Furnitures & Fixtures	1-06-07-010	48,252,400.29	
Accumulated Depreciation - FF	1-06-07-011		25,410,784.98
Accumulated Impairment Loss - FF	1-06-07-012		
Books	1-06-07-020	162,428.70	
Accumulated Depreciation - Books	1-06-07-021		19,700.08
Accumulated Impairment Loss - Books	1-06-07-022		
Construction in Progress-Land Improvements	1-06-10-010	2,133,099.54	
Construction in Progress-Infrastructure Assets	1-06-10-020		
Construction in Progress-Buildings & Other Structure	1-06-10-030	62,893,512.26	
Other Property, Plant & Equipment	1-06-99-990	4,424,785.75	
Accumulated Depreciation - Books	1-06-99-991		2,139,184.95
Accumulated Impairment Loss - Books	1-06-99-992		
Breeding Stocks	1-07-01-010	702,458.00	
Trees, Plants & Crops	1-07-01-030	201,940.03	
Aquaculture	1-07-01-040	1,098,135.00	
Livestock Held for Consumption/Sale/Distribution	1-07-02-010	158,000.00	
Computer Software	1-08-01-020	1,121,000.00	
Accumulated Amortization - Computer Software	1-08-01-021		470,975.01
Advances for Operating Expenses	1-99-01-010		
Advances for Payroll	1-99-01-020	1,024,565.13	
Advances to Special Disbursing Officers	1-99-01-030	1,009,844.45	
Advances to Officers and Employees	1-99-01-040	22,000.00	
Advances to Contractors	1-99-02-010	8,291,860.70	
Prepaid Rent	1-99-02-020		
Prepaid Registration	1-99-02-030		
Prepaid Interest	1-99-02-040		
Prepaid Insurance	1-99-02-050	143,363.77	
Other Pre- Payments	1-99-02-990	89,933.70	
Guaranty Deposits	1-99-03-020	200,175.00	
Acquired Assets	1-99-99-010		
Accumulated Impairment Losses - Acquired Assets	1-99-99-011		
Abandoned Property/ Assets	1-99-99-050		
Accumulated Impairment Losses - Abandoned Property/ Assets	1-99-99-051		
Other Assets	1-99-99-990		
Accumulated Impairment Losses - Other Assets	1-99-99-991		
Accounts Payable	2-01-01-010		12,542,394.58
Due from Officers & Employees	2-01-01-020		2,279,459.71
Notes Payable	2-01-01-040		-
Interest Payable	2-01-01-050		-
Awards & Rewards Payable	2-01-01-080		-
Loans Payable- Domestic	2-01-02-040		-
Due to BIR	2-02-01-010		4,478,123.45
Due to GSIS	2-02-01-020		669,154.68
Due to PAG-IBIG	2-02-01-030		355,849.31
Due to PhilHealth	2-02-01-040		450,746.01
Due to NGAs	2-02-01-050		44,564,549.91
Due to GOCCs	2-02-01-060		2,935,383.35
Due to LGUs	2-02-01-070		4,302,184.89
Due to Other Funds	2-03-01-050		443,053.63
Trust Liabilities	2-04-01-010		68,011,174.62
Trust Liabilities- Disaster Risk Reduction Management Fund	2-04-01-020		
Other Deferred Credits	2-05-01-990		
Other Unearned Revenue	2-05-02-990		
Other Payables	2-99-99-990		5,603,037.10
Accumulated Surplus/ Deficit	3-01-01-010		444,967,885.81
Total		907,149,867.60	907,149,867.60

Certified Correct:


 ERLITA Z. LACSON
 Accountant IV



Bataan Peninsula State University
Statement of Financial Position
All Funds (Consolidated)
As of December 31, 2016

	<u>Note</u>	<u>Amount</u>
ASSETS		
Current Assets		
Cash & Cash Equivalents	6	123,227,436.67
Receivables	8	2,088,835.01
Inventories	9	36,616,716.52
Investments	7	
Other Current Assets	14	10,781,742.75
Total Current Assets		<u>172,714,730.95</u>
Non-Current Assets		
Investments	7	-
Investment Property	10	-
Property, Plant & Equipment	11	415,539,512.04
Biological Assets	12	-
Intangible Assets	13	
Other Non-Current Assets	14	
Total Non Current Assets		<u>415,539,512.04</u>
Total Assets		<u>588,254,242.99</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities	19	14,821,854.29
Inter-Agency Payables	20	58,199,045.23
Intra-Agency Payables	21	-
Trust Liabilities	22	-
Deferred Credits/Unearned Income	23	
Provisions		
Other Payables		
Total Current Liabilities		<u>73,020,899.52</u>
Non-Current Liabilities		
Financial Liabilities	19	-
Trust Liabilities	20	68,011,174.62
Deferred Credits/Unearned Income	21	-
Provisions	22	5,603,037.10
Other Payables	23	-
Total Non Current Liabilities		<u>73,614,211.72</u>
Total Liabilities		<u>146,635,111.24</u>
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>441,619,131.75</u>
NET ASSETS/EQUITY		
Accumulated Surplus/Deficit	28	444,967,885.81
Retained Operating Surplus		
Current Operations		<u>(3,348,754.06)</u>
NET ASSETS/EQUITY		<u>441,619,131.75</u>



Bataan Peninsula State University
Detailed Statement of Financial Position
All Funds (Consolidated)
As of December 31, 2016

ASSETS

Current Assets

<i>Cash and Cash Equivalents</i>	<u>123,227,436.67</u>
Cash on Hand	247,114.36
Cash - Collecting Officers	247,114.36
Petty Cash Fund	-
Cash in Bank - Local Currency	122,957,418.64
Cash in Bank - Local Currency, Current Account	117,441,102.53
Cash in Bank - Local Currency, Savings Account	-
Cash in Bank - Local Currency, Time Deposits	5,516,316.11
Treasury/Agency Cash Accounts	22,903.67
Cash-Treasury/Agency Deposit, Regular	-
Cash in Bank - Modified Disbursement System (MDS) Regular	22,903.67
Cash in Bank - Modified Disbursement System (MDS) Special Account	-
Cash in Bank - Modified Disbursement System (MDS) Trust	-

<i>Receivables</i>	<u>2,088,835.01</u>
Loans & Receivable Accounts	1,373,500.00
Accounts receivable	1,009,000.00
Less: Allowance for Impairment - Accounts Receivable	(0.00)
<i>Accounts Receivable - Net</i>	1,009,000.00
Loans Receivables - Others	364,500.00
Other Receivables	715,335.01
Receivable - Disallowances/Charges	271,810.38
Due from Other Funds	443,053.63
Due from Officers and Employees	10.00
Due from National treasury	-
Due from NGAs	-
Due from GOCCs	-
Due from Central Office	-
Other Receivables	461.00

<i>Inventories</i>	<u>36,616,716.52</u>
Inventory Held for Sale	2,412,048.85
Merchandise Inventory	571,023.85
Finished Goods Inventory	1,841,025.00
Inventory Held for Consumption	34,204,667.67
Office Supplies Inventory	6,244,689.10
Accountable Forms, Plates and Stickers Inventory	566,890.00
Non-Accountable Forms Inventory	2,577,470.00
Drugs and Medicines Inventory	1,360,227.65
Medical, Dental & Laboratory Supplies Inventory	2,227,734.99
Agricultural and Marine Supplies Inventory	3,323,405.05
Textbook and Instructional Material Inventory	3,113,761.11
Construction Material Inventory	991,335.17
Other Supplies and Materials Inventory	9,879,658.99

Bataan Peninsula State University
Statement of Financial Position (Detailed) - pp 2
All Funds (Consolidated) As of December 31, 2016

Semi Expendable Inventory		3,919,495.61
Machinery	9,300.00	
Office Equipment	51,104.00	
Information & Communication Technology Equipme	172,966.96	
Agricultural & Forestry Equipment	-	
Marine & Fishery Equipment	-	
Communication Equipment	32,908.00	
Disaster Response & Rescue Equipment	201,170.00	
Medical Equipment	72,298.80	
Printing Equipment	-	
Sports Equipment	91,818.00	
Technical & Scientific Equipment	8,900.00	
Other Machinery & Equipment	183,753.00	
Furniture & Fixtures	2,517,970.65	
Books	577,306.20	
Other Current Assets		10,781,742.75
Advances		10,348,270.28
Advances for Operating Expenses	-	
Advances for Payroll	1,024,565.13	
Advances to Special Disbursing Officer	1,009,844.45	
Advances to Officers and Employees	22,000.00	
Advances to Contractors	8,291,860.70	
Deposits		433,472.47
Guaranty Deposits	200,175.00	
Other Prepayments	233,297.47	
Property, Plant and Equipment		415,539,512.04
Land		19,726,656.70
Land		19,726,656.70
Land Improvements		6,587,595.07
Land Improvements, Aquaculture Structures	55,800.00	
Accumulated Depreciation - LI, Aquaculture Structures	(1,534.50)	
Accumulated Impairment Loss - LI, Aquaculture Structures	-	
Other Land Improvements	12,888,169.33	
Accumulated Depreciation - OLI	(6,354,839.76)	
Accumulated Impairment Loss - OLI	-	
Infrastructure Assets		9,071,523.97
Water Supply System	882,649.39	
Accumulated Depreciation - Water Supply	(193,326.92)	
Accumulated Impairment Loss - Water Supply		
Power Supply Systems	18,552,798.34	
Accumulated Depreciation - Power Supply	(10,499,087.32)	
Accumulated Impairment Loss - Power Supply		
Communication Networks	338,650.00	
Accumulated Depreciation - Communication Networks	(10,159.52)	
Accumulated Impairment Loss - Communication Networks		
Buildings and Other Structures		207,862,120.92
Buildings	84,026,760.06	
Accumulated Depreciation - Building	(40,229,949.60)	
Accumulated Impairment Loss - Building		
School Buildings	198,236,700.62	
Accumulated Depreciation - School Building	(57,693,285.68)	
Accumulated Impairment Loss - School Building		
Hostel & Dormitories	1,792,508.16	
Accumulated Depreciation - Hostels & Dormitories	(66,938.11)	
Accumulated Impairment Loss - Hostels & Dormitories		
Other Structures	73,846,465.81	
Accumulated Depreciation - Other Structures	(52,050,140.34)	
Accumulated Impairment Loss - Other Structures		
Machinery and Equipment		75,519,395.11
Machinery	37,452,343.88	
Accumulated Depreciation - Machinery	(13,422,110.95)	
Accumulated Impairment Loss - Machinery		

Office Equipment	34,769,649.21
Accumulated Depreciation - Office Equipment	(23,901,245.65)
Accumulated Impairment Loss - Office Equipment	
Information & Communication Technology Equipment	64,826,823.80
Accumulated Depreciation - ICTE	(50,573,988.52)
Accumulated Impairment Loss- ICTE	
Agricultural and Forestry Equipment	2,315,026.71
Accumulated Depreciation - AFE	(1,363,420.24)
Accumulated Impairment Loss - AFE	
Marine and Fishery Equipment	185,200.00
Accumulated Depreciation - MFE	(71,313.00)
Accumulated Impairment Loss - MFE	
Communication Equipment	3,394,502.76
Accumulated Depreciation - CE	(718,995.69)
Accumulated Impairment Loss - CE	
Construction and Heavy Equipment	-
Accumulated Depreciation - CHE	-
Accumulated Impairment Loss - CHE	
Disaster Response and Recue Equipment	82,778.35
Accumulated Depreciation - DRRE	(1,773.82)
Accumulated Impairment Loss - DRRE	
Medical Equipment	6,917,917.79
Accumulated Depreciation - ME	(2,181,528.58)
Accumulated Impairment Loss - ME	
Sports Equipment	45,149.00
Accumulated Depreciation - SE	(15,245.75)
Accumulated Impairment Loss - SE	
Technical & Scientific Equipment	14,291,220.10
Accumulated Depreciation - TSE	(9,030,398.51)
Accumulated Impairment Loss - TSE	
Other Machineries and Equipment	24,818,253.01
Accumulated Depreciation - OME	(12,299,448.79)
Accumulated Impairment Loss - OME	
Transportation Equipment	<u>3,665,105.72</u>
Motor Vehicles	10,492,600.00
Accumulated Depreciation - MV	(6,827,494.28)
Accumulated Impairment Loss - MV	
Furnitures & Fixtures and Books	<u>90,296,556.53</u>
Furnitures & Fixtures	48,252,400.29
Accumulated Depreciation - FF	(25,410,784.98)
Accumulated Impairment Loss - FF	
Books	162,428.70
Accumulated Depreciation - Books	(19,700.08)
Accumulated Impairment Loss - Books	
Construction in Progress-Land Improvements	2,133,099.54
Construction in Progress-Infrastructure Assets	
Construction in Progress-Buildings & Other Structure	62,893,512.26
Other Property, Plant & Equipment	4,424,785.75
Accumulated Depreciation -OPPE	(2,139,184.95)
Accumulated Impairment Loss - OPPE	
Consumable Biological Assets	<u>2,810,558.02</u>
Breeding Stocks	702,458.00
Trees, Plants & Crops	201,940.03
Aquaculture	1,098,135.00
Livestock Held for Consumption/Sale/Distribution	158,000.00
Computer Software	1,121,000.00
Accumulated Amortization - Computer Software	(470,975.01)
TOTAL ASSETS	<u>588,254,242.99</u>

LIABILITIES AND NET ASSETS EQUITY

Current Liabilities

Financial Liabilities	<u>141,032,074.14</u>
Payables	<u>14,821,854.29</u>
Accounts Payable	12,542,394.58
Due to Officers and Employees	2,279,459.71
Inter Agency Payables	<u>58,199,045.23</u>
Due to BIR	4,478,123.45
Due to GSIS	669,154.68
Due to Pag-ibig	355,849.31
Due to Philhealth	450,746.01
Due to NGAs	44,564,549.91
Due to GOCCs	2,935,383.35
Due to LGUs	4,302,184.89
Due to Other Funds	443,053.63
Trust Liabilities	<u>68,011,174.62</u>
Trust Liabilities	68,011,174.62
Trust Liabilities - Disaster Risk Reduction Management Fund	-

Non-Current Liabilities

Loans Payable - Domestic	<u>-</u>
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Deferred Credits

Deferred Credits	<u>-</u>
Other Deferred Credits	
Total Deferred Credits	

Provisions

Leave Benefits Payable	<u>5,603,037.10</u>
Other Payables	-
	5,603,037.10

TOTAL LIABILITIES	<u>146,635,111.24</u>
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TOTAL ASSETS LESS TOTAL LIABILITIES	<u>441,619,131.75</u>
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Accumulated Surplus/Deficit	444,967,885.81
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Retained Operating Surplus	
Current Operations	<u>(3,348,754.06)</u>

TOTAL NET ASSETS/EQUITY	<u>441,619,131.75</u>
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BATAAN PENINSULA STATE UNIVERSITY

**Statement of Financial Performance
All Funds (Consolidated)
For the Period Ended December 31, 2016**

	<u>Note</u>	<u>Amount</u>
Revenue		
Tax Revenue (Subsidy from National Government)	29	308,113,847.63
Service & Business Income	30	211,121,609.19
Shares, Grants & Donations	31	-
Gains	39	-
Total Revenue		<u>519,235,456.82</u>
Less: Current Operating Expenses		
Personal Services	32	328,012,022.00
Maintenance and Other Operating Expenses	33	194,572,188.88
Financial Expenses	34	
Direct Cost	35	
Non-Cash Expenses	36	-
Total Current Operating Expenses		<u>522,584,210.88</u>
Surplus (Deficit) from Current Operations		(3,348,754.06)
Net Financial Assistance/Subsidy	37	-
Sale of Assets	38	-
Gains	39	-
Losses	40	-
Surplus (Deficit) for the period		<u>(3,348,754.06)</u>



BATAAN PENINSULA STATE UNIVERSITY
Detailed Statement of Financial Performance
All Funds (Consolidated)
For the Period Ended December 31, 2016

Revenue**Subsidy Revenue**

Subsidy from National Government	308,113,847.63
Less: Reversion of Unused NCA	-
<i>Subsidy Income - Net</i>	<u>308,113,847.63</u>

Service & Business Income

School Fees	199,888,190.73
Affiliation Fees	-
Seminar/Training Fees	315,100.00
Rent/Lease Income	773,129.75
Income from Hostels, Dormitories and other like facilities	1,691,868.94
Income from Printing and Publication	187,550.00
Sales Revenue	5,747,007.86
Interest Income	330,299.24
Shares, Grants & Donations	-
Other Business Income	<u>2,188,462.67</u>
<i>Total Service Income</i>	<u>211,121,609.19</u>

Total Revenue	<u>519,235,456.82</u>
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Less: Current Operating Expenses**Personnel Services**

Salaries & Wages	
Salaries and Wages- Regular	134,384,120.47
Salaries and Wages- Casual/ Contractual	<u>34,524,982.41</u>
<i>Total Salaries & Wages</i>	<u>168,909,102.88</u>

Other Compensation

Personal Economic Relief Allowance (PERA)	17,513,678.68
Representation Allowance (RA)	1,941,000.00
Transportation Allowance (TA)	1,845,999.82
Clothing/ Uniform Allowance	3,145,000.00
Subsistence Allowance	175,200.00
Laundry Allowance	23,550.00
Quarters Allowance	-
Productivity Incentive Allowance	-
Honoraria	49,873,652.33
Longevity Pay	435,000.00
Overtime and Night Pay	5,276,717.52
Year End Bonus	27,477,375.88
Cash Gift	3,178,500.00
Other Bonuses and Allowances	<u>23,958,342.18</u>
<i>Total Other Compensation</i>	<u>134,844,016.41</u>

Personnel Benefit Contributions

Retirement & Life Insurance Premiums	20,373,908.87
Pag-IBIG Contributions	755,100.00
PhilHealth Contributions	1,741,323.61
Employees Compensation Insurance Premiums	<u>751,570.23</u>
<i>Total Personnel Benefit Contribution</i>	<u>23,621,902.71</u>

Other Personnel Benefit

Terminal Leave Benefits	-
Other Personnel Benefits	<u>637,000.00</u>
<i>Total Other Personnel Benefit</i>	<u>637,000.00</u>

Total Personnel Services	<u>328,012,022.00</u>
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Maintenance and Other Operating Expenses

Travelling Expenses	
Traveling Expenses-Local	4,005,598.71
Traveling Expenses-Foreign	878,462.16
<i>Total Travelling Expenses</i>	<u>4,884,060.87</u>
Traning & Scholarship Expenses	
Training Expenses	4,646,770.07
Scholarship Grants/ Expenses	15,389,502.40
<i>Total Training & Scholarship Expenses</i>	<u>20,036,272.47</u>
Supplies & Materials Expenses	
Office Supplies Expenses	4,518,024.32
Accountable Forms Expenses	516,505.00
Non Accountable Forms Expenses	-
Animal & Zoological Expenses	127,200.00
Welfare Goods Expenses	-
Drugs and Medicines Expenses	183,355.00
Medical, Dental and Laboratory Supplies Expense	1,145,279.80
Fuel, Oil & Lubricant Expenses	1,001,485.42
Agricultural and Marine Supplies Expense	2,852,327.93
Textbooks and Instructional Materials Expense	1,236,522.13
Semi Expendables Machinery & Other Equipment Expense	6,769,447.91
Semi Expendables Furniture & Fixtures & Books Expense	26,570,082.36
Other Supplies & Materials Expenses	6,327,351.53
<i>Total Supplies & Materials Expenses</i>	<u>51,247,581.40</u>
Utility Expenses	
Water Expenses	560,759.29
Electricity Expenses	13,458,172.75
<i>Total Utility Expenses</i>	<u>14,018,932.04</u>
Communication Expenses	
Postage and Courier Services	35,105.27
Telephone Expenses	1,524,606.53
Internet Subscription Expenses	1,195,914.62
Cable, Satellite, Telegraph and Radio Expenses	28,138.55
<i>Total Communication Expenses</i>	<u>2,783,764.97</u>
Awards/Rewards & Prizes	
Awards/Rewards Expenses	50,000.00
Prizes	596,594.14
<i>Total Awards, Rewards & Prizes Expenses</i>	<u>646,594.14</u>
Survey, Research, Exploration & Development Expenses	
Survey Expenses	-
Research, Exploration and Development Expenses	204,383.00
<i>Total Survey, Research, Exploration & Development Expenses</i>	<u>204,383.00</u>
Confidential, Intelligence & Extraordinary Expenses	
Extraordinary & Miscellaneous Expenses	95,101.47
<i>Total Confidential, Intelligence & Extraordinary Expenses</i>	<u>95,101.47</u>
Professional Services	
Legal Services	239,400.00
Auditing Services	163,109.16
Consultancy Services	265,000.00
Other Professional Services	15,816,803.61
<i>Total Professional Services</i>	<u>16,484,312.77</u>
Environmental/ Sanitary Services	145,795.00
Janitorial Services	-
Security Services	1,850,507.26
Other General Services	-
<i>Total General Services</i>	<u>1,996,302.26</u>

Repairs & Maintenance	
Repairs & Maintenance-Land Improvements	541,414.75
Repairs & Maintenance-Infrastructure Asset	322,544.24
Repairs & Maintenance-Buildings & Other Structures	2,370,632.01
Repairs & Maintenance-Machinery and Equipment	1,169,912.05
Repairs & Maintenance-Transportation Equipment	1,116,389.13
Repairs & Maintenance-Furnitures & Fixtures	71,955.84
Repairs & Maintenance-Other Property, Plant & Equipment	342,217.00
<i>Total Repairs & Maintenance</i>	<u>5,935,065.02</u>
Taxes, Insurance Premiums & Other Fees	
Taxes, Duties & Licenses	68,404.28
Fidelity Bond Premiums	145,875.00
Insurance Expenses	65,158.40
<i>Total Taxes, Insurance Premiums & Other Fees</i>	<u>279,437.68</u>
Labor & Wages	
Labor & Wages	13,035,775.78
<i>Total Labor & Wages</i>	<u>13,035,775.78</u>
Other Maintenance & Operating Expenses	
Advertising Expenses	30,000.00
Printing & Publication Expenses	808,811.77
Representation Expenses	8,208,687.07
Transportation and Delivery Expenses	-
Rent/Lease Expenses	2,384,537.98
Membership Dues and Contributions to Organizations	1,484,818.94
Subscription Expenses	1,957,537.00
Donations	78,410.00
Litigation/ Acquired Assets Expenses	-
Other Maintenance & Operating Expenses	2,115,714.38
<i>Total Maintenance and Other Operating Expenses</i>	<u>17,068,517.14</u>
Financial Expenses	
Management Supervision/Trusteeship Fee	-
Interest Expense	93,916.67
Bank Charges	4,096.00
Commitment Fees	482,231.50
Other Financial Charges	5,136.99
<i>Total Financial Expenses</i>	<u>585,381.16</u>
Depreciation	
Depreciation- Land Improvements	1,312,934.28
Depreciation- Infrastructure Assets	1,375,657.57
Depreciation- Buildings & Other Structures	22,425,156.94
Depreciation- Machinery and Equipment	13,982,822.31
Depreciation- Transportation Equipment	581,363.54
Depreciation- Furniture Fixtures & Books	4,360,959.97
Depreciation- Other Property, Plant & Equipment	789,487.09
Amortization - Intangible Assets	442,325.01
<i>Total Depreciation</i>	<u>45,270,706.71</u>
Losses	
Impairment Loss- Loans & Receivables	-
Other Losses	-
Total Losses	-
<i>Total Maintenance & Other Operating Expenses</i>	<u>194,572,188.88</u>
<i>Total Expenses</i>	<u>522,584,210.88</u>
<i>Excess of Income Over Expenses</i>	<u><u>(3,348,754.06)</u></u>



BATAAN PENINSULA STATE UNIVERSITY

Detailed Statement of Cash Flow

All Funds (Consolidated)

For the Period Ended December 31, 2016

	<u>Note</u>	<u>Amount</u>
Cash Flow from Operating Activities:		
Cash Inflows		
Receipt of Notices of Cash Allocation		584,329,513.44
Receipt of Notice of Cash Allocation	29	372,718,808.97
Receipt of Notice of Transfer of Cash Allocation	30	
Collection of Service & Business Income		200,066,666.01
Collection of Other Income		11,544,038.46
Receipt of Assistance and Subsidy from Other NGAs, LGUs & GOCCs	31	6,147,625.48
Subsidy from Other National Government Agencies		6,098,765.48
Assistance from Local Government Units		39,860.00
Assistance from Government Owned and Controlled Corporations		9,000.00
Collection of Receivables		638,591.67
Collection of Loans & Receivables	32	412,500.00
Collection of Lease Receivables		
Collection of Receivable from Audit Disallowances		203,000.00
Collection of Other Receivables		23,091.67
Receipt of Inter-Agency Fund Transfers	33	1,496,350.00
Receipt of cash for the account of NGAs/LGUs/GOCCs		1,496,350.00
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs		-
Receipt of funds for other inter-agency transactions		-
Receipt of Intra-Agency Fund Transfers	34	-
Receipt of funds from CO/Bureaus/ROs/Ous for implementation of programs/projects		-
Receipt of working fund for foreign-assisted projects		
Receipt of funds for other intra-agency transactions		-
Trust Receipts	35	69,695,162.08
Receipt of Disaster Risk Reduction and Management Fund		
Receipt of Bail Bonds		
Collection of Trust Receipts		28,457,650.96
Other Receipts	36	15,449,015.38
Adjustments		25,788,495.74
	37	-
Total Cash Inflows		<u>662,307,242.67</u>
Cash Outflows		
Replenishment of Negotiated MDS Checks (for BTr)	38	-
Remittance to National Treasury	39	-
Payment of Expenses	40	267,566,804.21
Purchase of Inventories	41	22,353,877.94
Purchase of Consumable Biological Assets	42	757,824.00
Grant of Cash Advances	43	49,245,271.69
Prepayments	44	9,988,891.96
Refund of Deposits	45	-
Payment of Accounts Payable	46	3,392,126.05
Remittance of Personnel Benefit Contributions and Mandatory Deductions	47	104,756,165.07
Grant of Financial Assistance Subsidy	48	-
Release of Inter-Agency Fund Transfers	49	-
Release of Intra-Agency Fund Transfers	50	-
Due to/from Other Funds		31,788,320.44
Payment of Other Liabilities		17,724,287.65
Other Disbursements	51	87,155,849.63
Reversal of Unutilized NCA	52	
Adjustments	53	
Total Cash Outflows		<u>594,729,418.64</u>
Net Cash Provided by (Used in) Operating Activities		<u>67,577,824.03</u>

Cash Flow from Investing Activities

Cash Inflows

Proceeds from Sale of Investment Property	54	
Proceeds from Sale/Disposal of Plant, Property & Equipment	55	
Sale of Investments	56	
Receipts of Cash Dividends	57	
Proceeds from Matured/Return of Investments	58	
Collection of Long Term Loans	59	
Proceeds from Sale of Other Assets	60	
Total Cash Inflows		<u>-</u>

Cash Outflows

Purchase/Construction of Investment Property	61	-
Purchase/Construction of Property, Plant & Equipment	62	60,287,490.24
Investments	63	
Purchase of Bearer Biological Assets	64	-
Purchase of Intangible Assets	65	55,000.00
Grant of Loans	66	-
Total Cash Outflows		<u>60,342,490.24</u>

Net Cash Provided by (Used in) Investing Activities		<u>(60,342,490.24)</u>
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Cash Flow from Financing Activities:

Cash Inflows:

Proceeds from issuance of bills & bonds	67	
Proceeds from Domestic & Foreign Loans	68	-
Total Cash Inflows		<u>-</u>

Cash Outflows

Payment of Long-Term Liabilities	69	5,250,000.00
Redemption of Bill/Bonds Issued	70	
Payment of Interest Expense (BTR/NG Debt)	71	-
Total Cash Outflows		<u>5,250,000.00</u>

Net Cash Provided by (Used in) Financing Activities		<u>(5,250,000.00)</u>
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Increase (Decrease) in Cash & Cash Equivalents		<u>1,985,333.79</u>
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Effects of Exchange Rate Changes on Cash & Cash Equivalents	72	-
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Cash & Cash Equivalents, January 1, 2016		<u>121,242,102.88</u>
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Cash & Cash Equivalents, December 31, 2016		<u>123,227,436.67</u>
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BATAAN PENINSULA STATE UNIVERSITY
Detailed Statement of Changes in Net Assets/Equity
All Funds (Consolidated)
For the Period Ended December 31, 2016

	<u>Note</u>	<u>Accumulated Surplus/ Deficit</u>
Balance at January 1, 2016		516,235,348.84
Changes in Accounting Policy	73	
Prior Period Adjustments/Unrecorded Income and Expenses	74	(32,165,433.87)
Other Adjustments	75	(39,102,029.16)
Restated balance		<u>444,967,885.81</u>
Balance at January 1, 2016		444,967,885.81
Adjustment of net revenue recognized directly in net assets/equity ¹	76	
Surplus for the Period		(3,348,754.06)
Total recognized revenue & expense for the period		
Others²	77	<u>-</u>
Balance at December 31, 2016		<u>441,619,131.75</u>



BATAAN PENINSULA STATE UNIVERSITY
Statement of Comparison of Budget and Actual Amounts
All Funds (Consolidated)
For the Period Ended December 31, 2016

Particulars	Note	Budgeted Amount		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
		Original	Final		
Receipts					
Tax Revenue	3.13 & 3.15				
Service & Business Income	3.14 & 3.15	186,487,000.00	186,487,000.00	308,113,847.63	(121,626,847.63)
Assistance & Subsidy	3.13 & 3.15	319,937,000.00	319,937,000.00	211,121,609.19	108,815,390.81
Shares, Grants & Donations	3.13 & 3.15				
Gains	3.14 & 3.15				
Other Non Operating Income	3.15				
Loan Proceeds	3.15				
Refund of Petty Cash Advances	3.15				
Others	3.15				
Total Receipts		506,424,000.00	506,424,000.00	519,235,456.82	(12,811,456.82)
Payments					
Personnel Services	3.15	284,890,929.00	284,890,929.00	328,012,022.00	(43,121,093.00)
Maintenance & Other Operating Expenses	3.15	140,142,196.00	140,142,196.00	194,572,188.88	(54,429,992.88)
Capital Outlay	3.15	81,390,875.00	81,390,875.00	60,342,490.24	21,048,384.76
Financial Expenses	3.15				
Other Disbursements	3.15				
Loan Repayment	3.15				
Remittance to National Treasury	3.15				
Others	3.15				
Total Payments		506,424,000.00	506,424,000.00	582,926,701.12	(76,502,701.12)
NET RECEIPTS/PAYMENTS		-	-	(63,691,244.30)	63,691,244.30