

# AGENCY PERFORMANCE REVIEW

## KALINGA STATE UNIVERSITY

Cordillera Administrative Region  
For the Period January 1 to December 31, 2018

### OBJECTIVE

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Pursuant to National Budget Circular No. 573<sup>1</sup> and Circular Letter No. 2018-13,<sup>2</sup> the ***Kalinga State University (KSU)*** in the Cordillera Administrative Region has conducted an annual performance review on the utilization of funds in the production and/or delivery of public goods and services vis-à-vis plans/targets.

Specifically, this review assessed the physical, financial and income performances for the period January 1 to December 31, 2018 of this Agency.

### BACKGROUND

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***The University shall primarily provide higher and advance education, professional instruction and training in the arts, agriculture forestry, social and natural sciences and technology, and other relevant field of study. It shall also promote and undertake research and extension services, and provide progressive leadership in its areas of specialization.***

To achieve the above-cited mandate/s, the Department is required to perform ***five (5)*** major Programs/Activities/Projects (P/A/Ps), viz:

- 1. General Management and Supervision***
- 2. Support to Operations***
- 3. Higher Education Program***
- 4. Research Program***
- 5. Technical Advisory Extension Program***

Each PAP has several performance indicators (PIs) approved in the FY 2018 GAA. The targets and accomplishments of ***KSU*** for each PI are presented and discussed under the Summary of Findings on Physical Performance.

To enable ***KSU*** to accomplish its mandates, total allotments amounting to ***P245,471,260.00*** from the current year and automatic appropriations, transfers from the Special Purpose Funds and continuing allotments/appropriations were made available to the said Agency. The details of these allotments, and the utilization rates thereof, are fully discussed in the Summary of Findings on Financial Performance.

In addition to the above-cited total allotments, ***KSU*** has an approved FY 2018 budget in the total amount of ***P133,174,685.00***, charged to income collections amounting to ***P65,765,455.86***. The details of the income collections, as well as the allotments and utilization rates thereof are fully discussed in the Summary of Findings on Income Performance.

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<sup>1</sup> Guidelines on the Release of Funds for FY 2018, dated January 3, 2018

<sup>2</sup> Guidelines for the Conduct of Agency Performance Reviews (APRs) and Evaluation Thereof Effective FY 2018 and Onwards, dated November 22, 2018

## BUDGET AND FINANCIAL ACCOUNTABILITY REPORTS (BFARs)

This Agency has complete submission of its BFARs, both soft (through the Unified Reporting System (URS)) and hard copies to the Department of Budget and Management, Regional Office-CAR, viz:

PARTICULARS	DATE OF ACTUAL SUBMISSION	
	HARD COPY	SOFT COPY
1. BAR No. 1	02/19/2019	01/14/2019
2. FAR No. 1	- do -	01/24/2019
3. FAR No. 1-A	- do -	01/24/2019
4. FAR No. 1-B	- do -	01/12/2019
5. FAR No. 2	- do -	01/22/2019
6. FAR No. 2-A	- do -	01/22/2019
7. FAR No. 3	- do -	01/24/2019
8. FAR No. 4	- do -	01/23/2019
9. FAR No. 5	- do -	01/15/2019

Legend:                      NA = Not Applicable                      X = No Submission

These reports were the main sources of data integrated in this Agency Performance Review Report (APRR).

## SUMMARY OF FINDINGS

### 1. PHYSICAL PERFORMANCE

Based on the URS submitted BAR No. 1 as of December 31, 2018, the physical performance of **KSU** under its major programs were as follows:

PROGRAM/ PERFORMANCE INDICATOR (PI)	PHYSICAL TARGETS/ ACCOMPLISHMENTS FOR FY 2018			
	T	A	V	E
(1)	(2)	(3)	(4) = 3-2	(5)
<i>HIGHER EDUCATION PROGRAM</i>				
<b>PI 1.</b> <i>Percentage of first-time licensure exam-takers that pass the licensure exams</i>	55.00%	46.44%	-8.56%	<i>The performance ratings of KSU graduates in some of the licensure examinations had exceeded the national rating but four (4) licensure examinations which has 0% pulled down the average passing rate for FY 2018</i>

<b>PI 2.</b> Percentage of graduates (2 years prior) that are employed	41.00%	44.00%	3.00%	
<b>PI 3.</b> Percentage of undergraduate student population enrolled in CHED-identified priority programs and RDC-identified priority programs	85.00%	89.01%	4.01%	
<b>PI 4.</b> Percentage of undergraduate programs with accreditation	72.00%	75.30%	3.30%	
<b>RESEARCH PROGRAM</b>				
<b>PI 1.</b> Number of research outputs in the last three years utilized by the industry or by other beneficiaries	10	15	5	
<b>PI 2.</b> Number of research outputs completed within the year	74	74	0	
<b>PI 3.</b> Percentage of research outputs published in internationally-refereed or CHED recognized journal within the year	32.43%	0.00%	-32.43%	Due to high standard requirements of refereed journals where the research outputs forwarded could hardly pass the standards and requirements. Hence, series of communications from the researchers to the publishers and from the publishers to the researchers took time and until the end of FY 2018, no research output publications were released
<b>TECHNICAL ADVISORY EXTENSION PROGRAM</b>				
<b>PI 1.</b> Number of active partnerships with LGUs, industries, NGOs, NGAs, SMEs and other stakeholders as a result of extension activities	10	30	20	
<b>PI 2.</b> Number of trainees weighted by the length of training	55	4,052	3,997	The target last year was carried over this year since the target for this year which is a result of the accomplishment during the

				<i>previous years is very low.</i>
<b>PI 3.</b> Number of extension programs organized and supported consistent with the SUC's mandated and priority programs	38	49	11	
<b>PI 4.</b> Percentage of beneficiaries who rate the training course/s and advisory services as satisfactory or higher in terms of quality and relevance	85.00%	97.00%	12.00%	

Legend: T = Target A = Actual Accomplishment  
V = Variance E = Explanation/Justification of the Variance

## 2. FINANCIAL PERFORMANCE

Based on the URS submitted FAR No. 1 as of December 31, 2018 as reconciled with FAR No. 1-A, the budget utilization rates (BURs) of **KSU** for FY 2018 were as follows:

- Obligations vs. Allotments: **100%**
- Disbursements vs. Obligations: **88%**
- Disbursements vs. Allotments: **88%**

Complementary with the Physical Performance of this Agency, the BURs per major programs were as follows:

PROGRAMS	TOTAL			% of Utilization		
	(In Thousand Pesos)			O vs. A	D vs. A	D vs. A
	A	O	D			
(1)	(2)	(3)	(4)	(5) = 3/2	(6) = 4/3	(7) = 4/2
<b>General Administration and Support</b>	<b>75,470.26</b>	<b>75,470.26</b>	<b>73,976.56</b>	<b>100%</b>	<b>98%</b>	<b>98%</b>
<b>Support to Operations</b>	<b>774.00</b>	<b>774.00</b>	<b>774.00</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Higher Education Program</b>	<b>154,631.00</b>	<b>154,631.00</b>	<b>127,217.79</b>	<b>100%</b>	<b>82%</b>	<b>82%</b>
<b>Research Program</b>	<b>7,080.00</b>	<b>7,080.00</b>	<b>6,857.40</b>	<b>100%</b>	<b>97%</b>	<b>97%</b>
<b>Technical Advisory Extension Program</b>	<b>7,516.00</b>	<b>7,516.00</b>	<b>6,959.49</b>	<b>100%</b>	<b>93%</b>	<b>93%</b>
<b>TOTAL</b>	<b>245,471.26</b>	<b>245,471.26</b>	<b>215,785.24</b>	<b>100%</b>	<b>88%</b>	<b>88%</b>

Legend: A = Allotments O = Obligations D = Disbursements

On the other hand, the BURs per allotment class and by fund sources are presented hereunder, viz:

PARTICULARS	TOTAL			% of Utilization		
	(In Thousand Pesos)					
	A	O	D	O vs. A	D vs. A	D vs. A
(1)	(2)	(3)	(4)	(5) = 3/2	(6) = 4/3	(7) = 4/2
<b>Current Year Appropriation</b>						
<b>Regular:</b>						
PS	140,115.94	140,115.94	140,092.49	100.00%	99.98%	99.98%
MOOE	28,956.06	28,956.06	27,343.51	100.00%	94.43%	94.43%
CO	37,662.00	37,662.00	11,000.95	100.00%	29.21%	29.21%
SPF	24,292.10	24,292.10	22,903.15	100.00%	94.28%	94.28%
<b>Automatic Appropriation:</b>						
RLIP	14,445.16	14,445.16	14,445.16	100.00%	100.00%	100.00%
<b>TOTAL</b>	<b>245,471.26</b>	<b>245,471.26</b>	<b>215,785.26</b>	<b>100.00%</b>	<b>87.91%</b>	<b>87.91%</b>

Legend: A = Allotments O = Obligations D = Disbursements

### 3. INCOME PERFORMANCE

Based on the URS submitted FAR No. 5 as of the quarter ending December 31, 2018, the income collections performance of **KSU** were as follows:

NATURE OF RECEIPTS	FY 2018		% of Actual
	(In Thousand Pesos)		Collection
	T	A	%
(1)	(2)	(3)	(4) = 3/2 x 100
<b>Special Account in the GF</b>			
None	-	-	
<b>Special Account in the GF</b>			
Certification Fees	100.00	79.73	79.73%
Other Service Income	2,600.00	1,519.55	58.44%
Tuition Fees	30,000.00	21,334.01	71.11%
Income Collected from Students	15,000.00	11,722.27	78.15%
Other School Fees	2,000.00	1,447.48	72.37%
Affiliation Fees	300.00	119.32	39.77%
Rent/Lease Income	400.00	326.46	81.62%
Income from Hostels/Dormitories and Other Like Facilities	100.00	92.16	92.16%
Income from Printing and Publication	1,000.00	1,205.01	120.50%
Sale of Animals, Meat and Dairy	1,100.00	553.52	50.32%
Other Sales	400.00	2,062.93	515.73%
<b>Custodial Funds</b>	-		
Due to NGAs	10,000.00	23,502.59	235.03%
Other Service Income	3,000.00	1,121.67	37.39%
Assistance from Local Government Units	1,500.00	678.74	45.25%
<b>TOTAL</b>	<b>67,500.00</b>	<b>65,765.46</b>	<b>97.43%</b>

Legend: T = Total Target Income A = Actual Collections/Receipts

Based on the URS submitted FAR No. 2 as of December 31, 2018, the annual approved budget (AB) charged to income collections and the utilization rates thereof were as follows:

ALLOTMENT CLASS	FY 2018			% of Utilization		
	(In Thousand Pesos)					
	AB	O	D	O vs. A	D vs. A	D vs. A
(1)	(2)	(3)	(4)	(5) = 3/2	(6) = 4/3	(7) = 4/2
<b>PS</b>	<b>600.00</b>	<b>348.44</b>	<b>348.44</b>	<b>58.07%</b>	<b>100.00%</b>	<b>58.07%</b>
<b>MOOE</b>	<b>111,268.20</b>	<b>99,910.97</b>	<b>52,018.23</b>	<b>89.79%</b>	<b>52.06%</b>	<b>46.75%</b>
<b>CO</b>	<b>21,306.49</b>	<b>19,221.16</b>	<b>13,050.09</b>	<b>90.21%</b>	<b>67.89%</b>	<b>61.25%</b>
<b>TOTAL</b>	<b>133,174.69</b>	<b>119,480.57</b>	<b>65,416.76</b>	<b>89.72%</b>	<b>54.75%</b>	<b>49.12%</b>

Legend: AB = Approved Budget O = Obligations D = Disbursements

## **COMMENTS/RECOMMENDATIONS**

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Based on the above FY 2018 physical, financial and income performances of **KSU**, the following comments and recommendations are made:

**1. AS TO PHYSICAL PERFORMANCE**

*None*

**2. AS TO FINANCIAL PERFORMANCE**

*None*

**3. AS TO INCOME PERFORMANCE**

*None*

**4. AS TO ACCOMPLISHMENT AND SUBMISSION OF ACCOUNTABILITY REPORTS**

*None*

**5. OTHER COMMENTS/RECOMMENDATIONS**

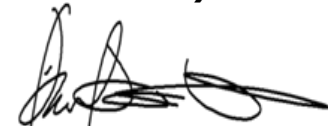
*None*

***Prepared by:***



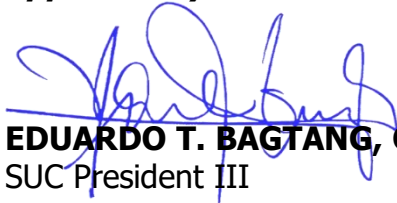
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