

AGENCY PERFORMANCE REVIEW

KALINGA STATE UNIVERSITY

Cordillera Administrative Region
For the Period January 1 to December 31, 2019

OBJECTIVE

Pursuant to National Budget Circular No. 573¹ and Circular Letter No. 2018-13,² 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, 2019 of this Agency.

BACKGROUND

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 Administration and Support***
- 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 2019 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 ***P289,744,305.00*** 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 2019 budget in the total amount of ***P53,088,713.32***, charged to income collections amounting to ***P75,106,819.22***. 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.

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:

¹ Guidelines on the Release of Funds for FY 2018, dated January 3, 2018

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

AGENCY PERFORMANCE REVIEW

KALINGA STATE UNIVERSITY

Cordillera Administrative Region

For the Period January 1 to December 31, 2019

PARTICULARS	DATE OF ACTUAL SUBMISSION	
	HARD COPY	SOFT COPY (URS)
1. BAR No. 1	02/19/2020	01/15/2020
2. FAR No. 1	02/19/2020	01/31/2020
3. FAR No. 1-A	02/19/2020	01/31/2020
4. FAR No. 1-AB	02/19/2020	n/a
5. FAR No. 1-B	02/19/2020	01/21/2020
6. FAR No. 1-C	02/19/2020	01/15/2020
7. FAR No. 2 Internally Generated Funds	02/19/2020	02/14/2020
8. FAR No. 2 Business Related Funds	02/19/2020	02/14/2020
9. FAR No. 2-A 2 Internally Generated Funds	02/19/2020	02/17/2020
10. FAR No. 2-A Business Related Funds	02/19/2020	02/17/2020
11. FAR No. 3	02/19/2020	02/03/2020
12. FAR No. 4 – January 2019	04/15/2019	03/14/2019
13. FAR No. 4 – February 2019	04/15/2019	03/14/2019
14. FAR No. 4 – March 2019	04/15/2019	04/09/2019
15. FAR No. 4 – April 2019	08/29/2019	05/10/2019
16. FAR No. 4 – May 2019	08/29/2019	08/29/2019
17. FAR No. 4 – June 2019	08/29/2019	08/29/2019
18. FAR No. 4 – July 2019	10/22/2019	10/14/2019
19. FAR No. 4 – August 2019	10/22/2019	10/14/2019
20. FAR No. 4 – September 2019	10/22/2019	10/14/2019
21. FAR No. 4 – October 2019	02/19/2020	11/22/2019
22. FAR No. 4 – November 2019	02/19/2020	01/31/2020
23. FAR No. 4 – December 2019	02/19/2020	01/31/2020
24. FAR No. 5 Internally Generated Funds	02/19/2020	02/14/2020
25. FAR No. 5 Business Related Funds	02/19/2020	02/14/2020
26. FAR No. 5 Trust Receipts	02/19/2020	02/14/2020
27. FAR No. 6	02/19/2020	02/17/2020
28. SPMR - January 2019	08/29/2019	08/28/2019
29. SPMR - February 2019	08/29/2019	08/28/2019
30. SPMR - March 2019	08/29/2019	08/28/2019
31. SPMR - April 2019	08/29/2019	08/28/2019
32. SPMR - May 2019	08/29/2019	08/28/2019
33. SPMR - June 2019	08/29/2019	08/28/2019
34. SPMR - July 2019	10/22/2019	10/14/2019
35. SPMR - August 2019	10/22/2019	10/14/2019
36. SPMR - September 2019	10/22/2019	10/14/2019
37. SPMR - October 2019	02/19/2020	11/11/2019
38. SPMR - November 2019	02/19/2020	02/02/2020
39. SPMR - December 2019	02/19/2020	02/02/2020

Legend:

NA = Not Applicable

X = No Submission

AGENCY PERFORMANCE REVIEW

KALINGA STATE UNIVERSITY

Cordillera Administrative Region
For the Period January 1 to December 31, 2019

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, 2019, the physical performance of **KSU** under its major programs were as follows:

PROGRAM/ PERFORMANCE INDICATOR (PI) (1)	PHYSICAL TARGETS/ ACCOMPLISHMENTS FOR FY 2018			
	T (2)	A (3)	V (4) = 3-2	E (5)
<i>HIGHER EDUCATION PROGRAM</i>				
<i>PI 1. Percentage of first-time licensure exam-takers that pass the licensure exams</i>	55.00%	58.94%	3.94%	
<i>PI 2. Percentage of graduates (2 years prior) that are employed</i>	41.00%	45.00%	4.00%	
<i>PI 3. Percentage of undergraduate student population enrolled in CHED-identified priority programs and RDC-identified priority programs</i>	85.00%	88.87%	3.87%	
<i>PI 4. Percentage of undergraduate programs with accreditation</i>	88.00%	88.64%	0.64%	
<i>RESEARCH PROGRAM</i>				
<i>PI 1. Number of research outputs in the last three years utilized by the industry or by other beneficiaries</i>	10	10	0	
<i>PI 2. Number of research outputs completed within the year</i>	74	76	2	
<i>PI 3. Percentage of research outputs published in internationally-refereed or CHED recognized journal within the year</i>	32.43%	27.02%	-5.41%	<i>The researchers are still working on the publication of their research outputs. Some researchers already submitted their research outputs to refereed journals for publication but there are modifications and requirements to be complied as recommended</i>

AGENCY PERFORMANCE REVIEW

KALINGA STATE UNIVERSITY

Cordillera Administrative Region
For the Period January 1 to December 31, 2019

				<i>by the refereed journals.</i>
TECHNICAL ADVISORY EXTENSION PROGRAM				
PI 1. Number of active partnerships with LGUs, industries, NGOs, NGAs, SMEs and other stakeholders as a result of extension activities	10	10	0	<i>The partners for the previous years are still active partners this year.</i>
PI 2. Number of trainees weighted by the length of training	2,700	3,890	1,190	
PI 3. Number of extension programs organized and supported consistent with the SUC's mandated and priority programs	38	49	11	
PI 4. Percentage of beneficiaries who rate the training course/s and advisory services as satisfactory or higher in terms of quality and relevance	85.00%	96.50%	11.50%	

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, 2019 as reconciled with FAR No. 1-A, the budget utilization rates (BURs) of **KSU** for FY 2019 were as follows:

- Obligations vs. Allotments: **99.83%**
- Disbursements vs. Obligations: **83.11%**
- Disbursements vs. Allotments: **82.98%**

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 (5) = 3/2	D vs. O (6) = 4/3	D vs. A (7) = 4/2
	A (2)	O (3)	D (4)			
General Administration and Support	107,569.21	107,373.67	64,351.06	99.82%	59.93%	59.82%
Support to Operations	794.00	794.00	794.00	100.00%	100.00%	100.00%
Higher Education Program	166,395.09	166,112.16	163,887.75	99.83%	98.66%	98.49%
Research Program	7,259.00	7,259.00	6,770.74	100.00%	93.27%	93.27%
Technical Advisory Extension Program	7,727.00	7,727.00	4,617.54	100.00%	59.76%	59.76%
TOTAL	289,744.31	289,265.83	240,421.10	99.83%	83.11%	82.98%

Legend: A = Allotments O = Obligations D = Disbursements

AGENCY PERFORMANCE REVIEW

KALINGA STATE UNIVERSITY

Cordillera Administrative Region
For the Period January 1 to December 31, 2019

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

PARTICULARS (1)	TOTAL (In Thousand Pesos)			% of Utilization		
	A	O	D	O vs. A	D vs. O	D vs. A
	(2)	(3)	(4)	(5) = 3/2	(6) = 4/3	(7) = 4/2
Current Year Appropriation						
Regular:						
PS	181,334.67	181,334.67	181,296.77	100.00%	99.98%	99.98%
MOOE	30,449.54	30,449.54	24,751.40	100.00%	81.29%	81.29%
CO	60,000.00	59,965.83	16,857.14	99.94%	28.11%	28.10%
SPF	2,836.07	2,836.07	2,836.07	100.00%	100.00%	100.00%
Automatic Appropriation:						
RLIP	15,124.03	14,679.73	14,679.73	97.06%	100.00%	97.06%
TOTAL	289,744.31	289,265.83	240,421.10	99.83%	83.11%	82.98%

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, 2019, the income collections performance of *KSU* were as follows:

NATURE OF RECEIPTS (1)	FY 2019 (as of December 31, 2019) (In Thousand Pesos)		% of Actual Collection
	T	A	%
	(2)	(3)	(4) = 3/2 x 100
Special Account in the GF			
None	-	-	
Off-Budget Accounts			
Other Service Income	1,205	1,506	124.94%
Tuition Fees	32,490	27,345	84.16%
Income Collected from Students	15,744	15,406	97.85%
Other School Fees	2,775	2,332	84.06%
Rent/Lease Income	500	515	102.96%
Income from Hostels/Dormitories and	250	264	105.65%
Income from Printing and Publication	2,000	2,389	119.47%
Sale of Animals, Meat and Dairy	300	323	107.52%
Other Sales	1,090	1,841	168.89%
Other Business Income	750	1,226	163.49%
Custodial Funds			
Due to NGAs	20,000	21,960	109.80%
TOTAL	77,104	75,107	97.41%

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

Based on the URS submitted FAR No. 2 as of December 31, 2019, the annual approved budget (AB) charged to income collections and the utilization rates thereof were as follows:

AGENCY PERFORMANCE REVIEW

KALINGA STATE UNIVERSITY

Cordillera Administrative Region
For the Period January 1 to December 31, 2019

ALLOTMENT CLASS	FY 2019 (as of December 31, 2019)			% of Utilization		
	(In Thousand Pesos)			O vs. A	D vs. O	D vs. A
	AB	O	D			
(1)	(2)	(3)	(4)	(5) = 3/2	(6) = 4/3	(7) = 4/2
PS	80.08	70.32	64.92	87.81%	92.32%	81.07%
MOOE	34,238.63	31,085.05	25,924.92	90.79%	83.40%	75.72%
CO	18,770.00	17,102.71	14,638.86	91.12%	85.59%	77.99%
TOTAL	53,088.71	48,258.08	40,628.70	90.90%	84.19%	76.53%

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

COMMENTS/RECOMMENDATIONS

Based on the above FY 2019 physical, financial and income performances of **KSU**, the following comments and recommendations are made:

1. AS TO PHYSICAL PERFORMANCE

Among the eleven (11) indicators, there are ten (10) indicators that has positive variance and there is only (1) indicator that has negative variance.

For Higher Education Program, all the indicators were achieved. The Kalinga State University was able to produce a total number of graduates of one thousand thirty nine (1,039) for FY 2019.

The University had a total enrolment for FY 2019 of 12,664. These enrolment data is broken down into the following: 4,933 students enrolled during the second semester of SY 2018-19 (January-May 2019); 1,466 students enrolled during special term 2019 (June-July 2019); and 6,265 students enrolled during the first semester of SY 2019-2020 (August-December 2019). The high enrolment in the Bachelor of Science in Agriculture depicts that the youth in Kalinga are responding well to the priority curricular program of the government.

The performance ratings of KSU graduates in some of the licensure examinations had exceeded the national rating but the three (3) licensure examinations which has 0% as indicated in the attached table had pulled down the average passing rate for FY 2019. However, Kalinga State University exceeded the performance target of 55%. The average passing rate considering first, second, third and fourth quarter is 58.94% with a variance of 3.94% above the performance target. The high performance rating of graduates in some of the programs like Bachelor of Science in Criminology, Bachelor of Science in Elementary and Secondary Education, Bachelor of Science in Forestry, and Bachelor of Science in Midwifery was a result of the initiatives of the officials in coming up with interventions such as conduct of review classes, stricter retention policies, close monitoring of classroom teaching activities and other similar undertaking towards improvement in instruction.

AGENCY PERFORMANCE REVIEW

KALINGA STATE UNIVERSITY

Cordillera Administrative Region

For the Period January 1 to December 31, 2019

The percentage of students enrolled in priority programs exceeded the target for FY 2019 because most of the programs the university is offering are CHED & RDC identified priority programs. The State University is one of the few State Universities and Colleges in the Country with the most number of degree programs accredited up to Level IV.

For Research Program, one (1) is not being achieved. The said indicator is the percentage of research outputs published in internationally-refereed or CHED recognized journal. Publications of research outputs in internationally refereed and CHED accredited journals are way of researchers to further pursue research activities and achieves credits and citations to their original works. However, the University achieved only 27.02% of publication in internationally-refereed or CHED recognized journal which yield a negative variance of 5.41% from the target of 32.43%. This is due to the high standard requirements of publishing companies. That the research outputs of researchers forwarded to publishers 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 present, researchers are still working on their publications.

There are seventy six (76) research outputs completed in 2019. The conduct of Annual Agency In-house Review (AIHR) is a strategic tool of the CorCAARRD secretariat to facilitate in evaluating and monitoring of CMIs implementing research activities.

The Kalinga State University, Research & Development, Extension Office faces the challenging demands of producing global, innovative of quality research outputs and extension activities. Thus, AIHR is conducted annually as an avenue to input comments and recommendations for the improvement of research outputs and extension activities (completed, on-going and proposals). The AIHR is significant not only to the researchers and extensionists but also to the school and to the community for it gives equal opportunities for the outputs to be assessed and validated.

Additionally, the university is active in empowering the research skills, knowledge and competence of its faculty by sending several faculty members to local, national and international seminar-workshop and trainings related to research.

As a result of the persistent conduct of research through the years, KSU was able to develop outputs and technologies which are now utilized in the university and even by other industry and other beneficiaries. Research outputs from eight (8) relevant research projects are developed, commercialized and utilized by the industry and other beneficiaries. It also seeks knowledge and sustainable technologies that are economically viable, socially acceptable, and environmental-friendly to support local, national and regional development.

For the Technical Advisory Extension Program, all indicators were achieved.

Kalinga State University (KSU) had a sterling performance in Extension Services and Livelihood Programs. The University had even exceeded its institutional targets in extension on the various Performance Indicators in both the PBB and in the GAA for 2019.

AGENCY PERFORMANCE REVIEW

KALINGA STATE UNIVERSITY

Cordillera Administrative Region

For the Period January 1 to December 31, 2019

Kalinga State University (KSU) had active partnership with ten (10) LGUs, industries, NGOs, NGAs, SMEs and other stakeholders as a result of extension activities as listed in the attached table.

KSU was able to implement forty nine (49) extension programs and projects particularly on trainings conducted involving a total of 3,890 clientele. The trainings conducted were on the aspects of health, gender and development (GAD), action research proposal and strategic intervention materials preparation, VAWC, ICT literacy and skills development, climate change and disaster awareness, basic knowledge and skills in saving and budgeting and other social concerns and matters like public safety and security, etc. The livelihood trainings conducted were on livestock production, food and crop processing and agricultural crops production.

2. AS TO FINANCIAL PERFORMANCE

Early procurement process was done for the capital outlay but the implementation is being delayed due to the delay of the release of FY 2019 GAA.

In the Regular Agency Fund, the unobligated allotment amounting to PhP444,307.80 is derived from the Retirement and Life Insurance Premiums of optional retirees. Another unobligated allotment amounting to PhP34,166.25 is derived from the savings of bids of Capital Outlay.

In the Internally Generated Funds, the unobligated allotment amounting to PhP1,450,000.00 is budgeted for procurement of motor vehicle which the authority to purchase is only received by KSU on January 2020.

3. AS TO INCOME PERFORMANCE

Kalinga State University achieved 97.41% of actual collection. Compared to previous years, the university achieved higher percentage of actual collection. This is due to the free tuition program that all of the bills of students in undergraduate programs were collected from CHED UniFast. The university also effected measures to collect the university's accounts payable.

4. AS TO ACCOMPLISHMENT AND SUBMISSION OF ACCOUNTABILITY REPORTS

Submission of some of the accountability reports were delayed due to the transformation of system in the URS. The introduction of new system took us time to navigate and explore the said system. There were issues we discovered during the process of submission and it took us time to resolve the issues with the help of the technical service of the URS.

5. OTHER COMMENTS/RECOMMENDATIONS

There are still some issues in some of the forms in the Unified Reporting System. In the Statement of Approved Budget, Utilizations, Disbursements and Balances for Trust (FAR 6), there are fund transfers received by the Kalinga State University from other agencies that are not reflected in the system, hence, we

AGENCY PERFORMANCE REVIEW

KALINGA STATE UNIVERSITY

Cordillera Administrative Region

For the Period January 1 to December 31, 2019

cannot upload and submit our utilizations as well as disbursements thru the system. However, excel file is being prepared and submitted.

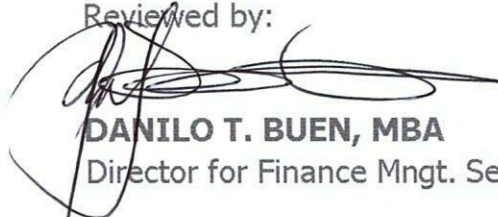
Prepared by:



ELSIE P. ANDRES

Budget Officer

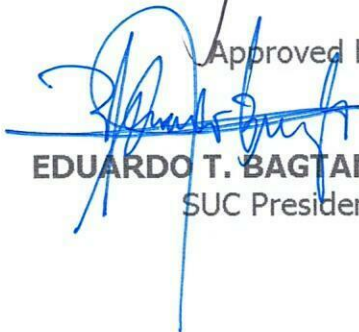
Reviewed by:



DANILO T. BUEN, MBA

Director for Finance Mngt. Services

Approved by:



EDUARDO T. BAGTANG, CPA, DBM

SUC President III