

# AGENCY PERFORMANCE REVIEW

## KALINGA STATE UNIVERSITY

Cordillera Administrative Region  
For the Period January 1 to December 31, 2020

### 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 July 1 to December 31, 2020 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 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 2020 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 ***P291,600,547.05*** 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 2020 budget in the total amount of ***P173,477,578.06***, charged to income collections amounting to ***P173,477,578.06***. 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 (URS)
1. BAR No. 1	02/11/2021	01/17/2021
2. FAR No. 1	02/11/2021	01/24/2021
3. FAR No. 1-A	02/11/2021	01/24/2021
4. FAR No. 1-AB	02/11/2021	n/a
5. FAR No. 1-B	02/11/2021	01/17/2021
6. FAR No. 1-C	02/11/2021	n/a
7. FAR No. 2	02/11/2021	01/29/2021
8. FAR No. 2-A	02/11/2021	01/29/2021
9. FAR No. 3	02/11/2021	01/28/2021
10. FAR No. 4 – January 2020	08/07/2020	04/27/2020
11. FAR No. 4 – February 2020	08/07/2020	04/28/2020
12. FAR No. 4 – March 2020	08/07/2020	06/16/2020
13. FAR No. 4 – April 2020	08/07/2020	06/16/2020
14. FAR No. 4 – May 2020	08/07/2020	06/16/2020
15. FAR No. 4 – June 2020	08/07/2020	07/27/2020
16. FAR No. 4 – July 2020	10/23/2020	10/20/2020
17. FAR No. 4 – August 2020	10/23/2020	10/20/2020
18. FAR No. 4 – September 2020	10/23/2020	10/20/2020
19. FAR No. 4 – October 2020	02/11/2021	12/21/2020
20. FAR No. 4 – November 2020	02/11/2021	01/27/2021
21. FAR No. 4 – December 2020	02/11/2021	01/29/2021
22. FAR No. 5	02/11/2021	01/28/2021
23. FAR No. 6	02/11/2021	n/a
24. SPMR - January 2020	08/07/2020	04/27/2020
25. SPMR - February 2020	08/07/2020	04/27/2020
26. SPMR - March 2020	08/07/2020	04/27/2020
27. SPMR - April 2020	08/07/2020	07/20/2020
28. SPMR - May 2020	08/07/2020	07/20/2020
29. SPMR - June 2020	08/07/2020	07/26/2020
29. SPMR - July 2020	10/23/2020	10/16/2020
29. SPMR - August 2020	10/23/2020	10/16/2020
29. SPMR - September 2020	10/23/2020	10/16/2020
29. SPMR - October 2020	02/11/2021	02/02/2021
29. SPMR - November 2020	02/11/2021	02/02/2021
29. SPMR - December 2020	02/11/2021	02/02/2021

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, 2020, 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> Percentage of first-time licensure exam-takers that pass the licensure exams	55.00%	00.00%	-55.00%	<i>It must be noted that for 2020, no professional examinations were conducted due to the COVID 2019 Pandemic.</i>
<b>PI 2.</b> Percentage of graduates (2 years prior) that are employed	41.00%	41.21%	0.21%	<i>Data shows that out of the 893 graduates of SY 2018 to 2019, three hundred sixty eight (368) were employed as of December 31, 2020.</i>
<b>PI 3.</b> Percentage of undergraduate student population enrolled in CHED-identified priority programs and RDC-identified priority programs	85.00%	90.01%	5.01%	<i>Most of the programs the university is offering are CHED &amp; RDC identified priority programs.</i>
<b>PI 4.</b> Percentage of undergraduate programs with accreditation	88.00%	100.00%	12.00%	<i>All the undergraduate programs the university is offering are with accreditation.</i>
<i>RESEARCH PROGRAM</i>				
<b>PI 1.</b> Number of research outputs in the last three years utilized by the industry or by other beneficiaries	10	11	1	<i>Research outputs from eleven (11) relevant research projects are developed, commercialized and utilized by the industry and other beneficiaries.</i>
<b>PI 2.</b> Number of research outputs completed within the year	74	79	5	<i>There are seventy nine (79) completed researches with twenty (20) AFNRI/Technical researches, twenty four (24) Education researches and thirty five (35) Social researches.</i>

<b>PI 3.</b> Percentage of research outputs published in internationally-refereed or CHED recognized journal within the year	32.43%	35.13%	2.70%	Other 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 by the refereed journals.
<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	29	19	Kalinga State University (KSU) had active partnership with ten (29) LGUs, industries, NGOs, NGAs, SMEs and other stakeholders as a result of extension activities.
<b>PI 2.</b> Number of trainees weighted by the length of training	2,700	5,869	3,169	
<b>PI 3.</b> Number of extension programs organized and supported consistent with the SUC's mandated and priority programs	38	56	18	Despite the effect of COVID-19 pandemic, the agency organized and supported extension programs consistent with the SUC's mandated and priority programs.
<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%	95.00%	10.00%	

Legend:

T = Target  
V = Variance

A = Actual Accomplishment  
E = Explanation/Justification of the Variance

## 2. FINANCIAL PERFORMANCE

Based on the URS submitted FAR No. 1 as of December 31, 2020 as reconciled with FAR No. 1-A, the budget utilization rates (BURs) of **KSU** for FY 2020 were as follows:

- Obligations vs. Allotments: **99.84%**
- Disbursements vs. Obligations: **88.28%**
- Disbursements vs. Allotments: **88.15%**

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

PROGRAMS	TOTAL			% of Utilization		
	(In Thousand Pesos)					
	A	O	D	O vs. A	D vs. O	D vs. A
(1)	(2)	(3)	(4)	(5) = 3/2	(6) = 4/3	(7) = 4/2
General Administration and Support	126,361	126,192	95,115	99.87%	75.37%	75.27%
Support to Operations	774	774	661	100.00%	85.42%	85.42%
Higher Education Program	154,285	154,002	153,419	99.82%	99.62%	99.44%
Research Program	5,194	5,194	3,922	100.00%	75.51%	75.51%
Technical Advisory Extension Program	4,986	4,986	3,917	100.00%	78.57%	78.57%
<b>TOTAL</b>	<b>291,601</b>	<b>291,148</b>	<b>257,035</b>	<b>99.84%</b>	<b>88.28%</b>	<b>88.15%</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. O	D vs. A
(1)	(2)	(3)	(4)	(5) = 3/2	(6) = 4/3	(7) = 4/2
<b>Current Year Appropriation</b>						
<b>Agency Specific Budget</b>						
PS	181,133	181,133	181,117	100.00%	99.99%	99.99%
MOOE	24,206	24,206	20,049	100.00%	82.83%	82.83%
CO	63,400	63,400	33,460	100.00%	52.78%	52.78%
SPF	7,230	7,230	7,230	100.00%	100.00%	100.00%
<b>Automatic Appropriation</b>						
RLIP	6,041	6,033	6,033	99.87%	100.00%	99.87%

Continuing Appropriation						
Agency Specific Budget						
PS	9,113	9,113	9,113	100.00%	100.00%	100.00%
CO	34	34	34	99.48%	100.00%	99.48%
Automatic Appropriation						
RLIP	444	0	0	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>291,601</b>	<b>291,148</b>	<b>257,035</b>	<b>99.84%</b>	<b>88.28%</b>	<b>88.15%</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, 2020, the income collections performance of **KSU** were as follows:

NATURE OF RECEIPTS	FY 2020 (as of December 31, 2020)		% 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>Off-Budget Accounts</b>			
Other Service Income	800	873	109.09%
Tuition Fees	34,288	31,547	92.01%
Income Collected from Students	23,186	23,022	99.29%
Other School Fees	857	193	22.46%
Rent/Lease Income	500	305	60.94%
Income from Hostels/Dormitories and Other Like Facilities	250	12	4.60%
Income from Printing and Publication	2,500	2,913	116.52%
Sale of Animals, Meat and Dairy	300	262	87.45%
Other Sales	1,700	234	13.75%
Other Business Income	1,750	10	0.57%
<b>Custodial Funds</b>			
Due to NGAs	-	100,297	
<b>TOTAL</b>	<b>66,131</b>	<b>159,666</b>	<b>241.44%</b>

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

Based on the URS submitted FAR No. 2 as of December 31, 2020, the annual approved budget (AB) charged to income collections and the utilization rates thereof were as follows:

ALLOTMENT CLASS	FY 2020 (as of December 31, 2020)			% 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	340	340	328	100%	97%	97%
MOOE	137,549	98,127	96,408	71%	98%	70%
CO	35,589	24,290	20,160	68%	83%	57%
<b>TOTAL</b>	<b>173,478</b>	<b>122,758</b>	<b>116,896</b>	<b>71%</b>	<b>95%</b>	<b>67%</b>

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

### COMMENTS/RECOMMENDATIONS

Based on the above FY 2020 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 have positive variance and one (1) indicator has negative variance.*

*Physical target that is not being achieve is the percentage of first-time licensure exam-takers that pass the licensure exams. It must be noted that for 2020, no professional examinations were conducted due to the COVID 2019 Pandemic.*

*Data shows that out of the 893 graduates of SY 2018 to 2019, three hundred sixty eight (368) were employed as of December 31, 2020. The Bachelor of Science in Criminology has the highest employment rate with 96.15%.*

*Most of the programs the university is offering are CHED & RDC identified priority programs. Among the programs the university is offering, only the Bachelor of Public Administration and Bachelor of Science in Office Administration are not CHED and RDC identified priority programs. The high enrolment in the Bachelor of Science in Criminology and Bachelor of Science in Agriculture depicts that the youth in Kalinga are responding well to the priority curricular program of the government.*

*True to its commitment to quality education, Kalinga State University pursued institutional assessment and program accreditation despite the pandemic. The University obtained ISO 9001 version 2015 certification in the provision of services in the Higher Education (Graduate and Undergraduate Programs), Research and Development, Extension and Training, and Administrative Support in all its campuses. The certification is valid from September 11, 2020 to September 10, 2023.*

*It is also noted that programs were subjected to a higher level of accreditation through virtual evaluation by the AACCUP during the year resulting to **100%** accreditation of programs due for accreditation. Currently, the Kalinga State University has the most number of degree programs accredited to level III among the state universities in the region. There are nine (9) programs accredited up to Level III, (9) programs accredited up to Level II, three (3) programs accredited to Level I, and one (1) for Candidate Status.*

*The Kalinga State University Research and Development Services is mandated to conduct research and development programs in priority disciplines and key areas to improve instructional programs and to promote the development of indigenous rural communities and farmers through the generation of matured appropriate technologies for increased agro-industrial productivity. Research outputs from eleven (11) 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.*

*The Research and Development Office executed various research activities for the advancement of the university. The VPRDET, Director for Research, Research Chairmen, and Research Staff worked together in intensifying the needed programs/systems/processes in order to provide quality services to its clientele. Moreover, it extended necessary assistance to its partner agencies in order to cater the needs as well as to improve the quality of lives of other people through provision of skills training, technology transfer and information drive.*

*Research projects, internal and external linkages were also instrumental in the dissemination of R&D breakthroughs and significant findings to end users in the field of agriculture, aquaculture, natural resources, industry, energy and emerging technologies. Collaborative and Interdisciplinary Research Programs had been engaged in order to establish high-impact results. Each College followed their Research Operations Manual to guide their research proceedings through teamwork, networking, accountability, and innovation.*

*This year, the RDE unit conducted the Annual Agency In-house Review and Year-end In-house Review to meet its target deliverables with a total of seventy nine (79) completed researches with twenty (20) AFNRI/Technical researches, twenty four (24) Education researches and thirty five (35) Social researches. This was a great opportunity for the teaching and non-teaching staff to present their research and extension outputs/undertakings. As they present their researches, they were able to learn and unlearn concepts from the suggestions/recommendations of the evaluators. CorCAARRD and local evaluators of other line agencies who are considered experts in their field of specialization were invited in order for them to evaluate thoroughly the different categories of research such as social and socio-economics, AFNR and industry, education and extension projects. Hereto, The RDE unit was able to cope with its target deliverables of seventy four (74) completed papers.*

*This year, twenty six (26) research papers were published to various internationally refereed journals. The researchers exerted efforts to publish in internationally-refereed journals in order for the university to meet its target of twenty four (24).*



*Higher education institutions are mandated to render extension services hand in hand with instruction, research and production. This is in recognition of the vital role of colleges and universities to play in the development of communities, especially the underserved.*

*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 2020.*

*Kalinga State University (KSU) had active partnership with ten (29) LGUs, industries, NGOs, NGAs, SMEs and other stakeholders as a result of extension activities.*

*KSU was able to implement fifty six (56) extension programs and projects particularly on trainings conducted involving a total of 3,890 clientele under the 12 colleges of the university. Twenty-three (23) of the extension programs are to help the community to fight against COVID-19. 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 outlays but the implementation is being delayed due to the COVID-19 pandemic resulting to low disbursement rate.*

*The implementation of the project "Procurement of Furnitures & Fixtures, and Laboratory Equipment" is really affected by the community quarantine due to COVID-19 pandemic.*

*The implementation of the project "Construction of Ladies Dormitory - Rizal Campus" is also affected by the lockdown that delayed the accomplishment of the contractor resulted to low disbursement rate.*

*Aside from the delay brought by the pandemic, the bidding process of the project "Completion of Motorpool - Bulanao Campus" was also affected by some other reasons that caused the delay. The first bidding failed due to the fault of one prospective bidder which the PCAB license presented was expired. The recommended earliest possible time and maximum period allowed for the procurement of infrastructure project took 26 to 156 calendar days. Then the second bidding was done until the third quarter of the year resulting to delayed implementation of the said project.*

*Most of the Capital Outlay Projects from Internally Generated Funds were delayed in implementation because of some reasons.*

*There were series of revisions on the projects-identified by the end-users during the conduct of pre-procurement meetings and approval of plans, hence, these projects were not subjected to early procurement bidding.*

*The revisions are considered important factors, i.e. inclusion of GAD, ICT and accreditation which affected the finalization of bid documents by Planning Services.*

*Further, these re-programming of revisions took until 1<sup>st</sup> quarter of FY 2020 and eventually disrupted by COVID-19 pandemic since work-from-home arrangements were resorted to by KSU and DPWH employees.*

### **3. AS TO INCOME PERFORMANCE**

*Targeted revenue for Internally Generated Funds is not being met because actual collection of income for the first semester of SY 2020-21 (August to December 2020) was not yet remitted or transferred to the KSU. It can be noted that KSU had already submitted the billing and all the requirements to CHED UniFAST.*

*Actual collection for Business Related Funds is being affected by the discontinuance of some activities of the agency and even other outside clients due to the COVID-19 pandemic.*

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

*Only the FAR No. 6 which is not submitted thru URS because there was no entry from the source agency of the funds received by the university. However, excel file of the said report was prepared together with the other reports and were sent to DBM-CAR thru courier last February 11, 2021.*

### **5. OTHER COMMENTS/RECOMMENDATIONS**

*We are frequently confronted with technical glitches and system breakdown when using the Unified Reporting System (URS) for online data entry and submission of Budget and Financial Accountability Reports (BFARs) which at any rate hampered their prompt and efficient submission. System hang-up are usually encountered during peak days when the number of system users rapidly increase and we resort to the usual course of action by sending email for technical assistance. Although technical assistance from DBM is readily available, it takes time before the glitches are addressed and for the system to be completely restored.*

Prepared by:



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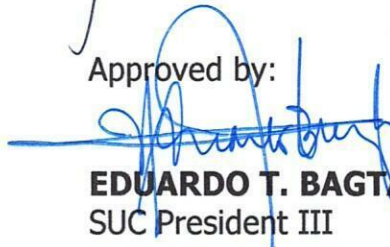
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