



REPUBLIC OF THE PHILIPPINES
Commission of Higher Education
Regional Office III

Don Honorio Ventura Technological State University
Bacolor, Pampanga

STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY (DHVTSU) is responsible for all information and representations contained in the accompanying Balance Sheet as of December 31, 2012 and the related Statement of Income and Expenses and Cash Flows for the quarter then ended. The financial statements have been prepared in conformity with generally accepted state accounting principles and reflect amounts that are based on the best estimates and informed judgment of management with an appropriate consideration to materiality.

In this regard, management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized.

LUIS M. LANSANG, DPA
Chief Administrative Officer

ENRIQUE G. BAKING, Ed. D.
SUC President III

NOTES TO FINANCIAL STATEMENT

General Profile

The Don Honorio Ventura Technological State University is located in the town of Bacolor, Pampanga and is known to be the oldest Vocational School in Far East Asia established in 1861 as Escuela de Artes y Oficios de Bacolor.

In 1905, it was named Bacolor Trade School and was again renamed Pampanga Trade school in 1909 popularly known as the “Trade School” or the “Poor Man’s College”. The secondary curriculum was offered in 1922 and the first batch graduated courses of Ironworks, Woodworks and Building Construction for boys and Domestic Science for girls.

By virtue of Republic Act 1388, the school was converted into a Regional School of Arts & Trades and was named Pampanga School of Arts & Trades (PSAT). Technical Education courses were offered in 1957.

In 1958, the school was named Don Honorio Ventura Memorial School of Arts & Trades (DHVMSAT) in honor of Don Honorio Ventura, a prominent son of Bacolor who was a statesman and philanthropist. The renaming was signed by then President Diosdado Macapagal.

By 1966, the teacher education curriculum leading to the degree of Bachelor of Science in Industrial Education was offered with concentration in Shopwork, Industrial Arts and Mathematics. The first batch of BSIE graduates were conferred their degrees in April, 1969.

Through the priceless assistance of former Solicitor General, Minister of Justice and Pampanga Governor Estelito P. Mendoza, the school was converted into a state college on May 5, 1978 by virtue of Presidential Decree 1373. It was then named Don Honorio Ventura College of Arts & Trades. One of its mandate is to provide quality education to its clientele not only in the province of Pampanga but also in neighboring provinces in Central Luzon. Hence, new curricular programs like Bachelor of Science in Architecture, Bachelor of Science in Engineering and Bachelor of Science in Mechanical Engineering were offered in response to its mission and vision of delivering quality technological education to its service sector especially the poor and under privileged families.

In June 2009, the 3rd District Pampanga Congressman Aurelio D. Gonzales Jr. committed his time and effort to pursue House Bill No. 6319. An act converting Don Honorio Ventura College of Arts & Trades (DHVCAT) into a university which took effect in December 9, 2009 when President Gloria Macapagal Arroyo signed Republic Act 9832 at DHVCAT now known as Don Honorio Ventura Technological State University, Pampanga’s first and only state university.

Note 1. Basis of Reporting

The financial statements were prepared in accordance with generally accepted principles and standards.

Note 2. Significant Accounting Policies

Changes in Accounting Policies

2.1 The cost of ending inventory of office supplies and materials and other inventory items are computed using the Moving Average Method.

2.2 Property Plant & Equipment are carried at cost less accumulated depreciation and obsolescence for assets under construction. The Construction Period Theory was applied for construction purposes.

2.3 The Straight Line method of depreciation is used in depreciating the Property, Plant and Equipment with estimated useful life ranging from five to fifty years. A residual value computed at 10 percent of the cost of asset is set and depreciation starts on the second month after purchase.

2.4 Payable accounts are recognized and recorded in the books of accounts only upon delivery of the goods/inventories/other assets and rendition of services to the agency.

Changes in Accounting Treatment

Accounts were classified to confirm with the Chart of Accounts prescribed under the New Government accounting system and COA Circular N0-2008-003 dated December 24, 2008.

Note 3. Cash & Other Cash Accounts

This consists of:

Cash Collecting officer		206,603.12	
Cash in Bank –Local Currency, Current Acct.			
LBP Acct. No.0082-1110-18(Fund 164)	40,642,993.25		
LBP Acct. No.0082-1109-68 (Fund 184)	<u>14,717,856.61</u>	<u>55,360,849.86</u>	
Total Cash & Other Cash Accounts			55,567,452.98

Cash Collecting Officers are undeposited collections from tuition and other school fees of the College as of December 31, 2012 deposited January 2013.

Cash in bank- Local Currency Accounts are cash in bank balances on Fund 164 (Income) amounting ₱40,642,993.25 from collection of tuition fees of students and income generating projects of the college. Fund 184 (Trust fund) bank balance of ₱14,717,856.61 deposits from collection of University Student Council (USC) fees, Industrialist (School Publication) fees and funds from scholarship programs of Municipal and Congressional Scholarships, Government Scholars like CHED, DOST, PVAO, OWWA and Party List and from Private companies received last December 2012 to be disburse to students this January 2013.

Note 4. Receivables

This account consists of:

Accounts Receivables:

Stalls (Phillip Malate)	125,934.00	
Stalls (Others)	139,152.00	
Canteen Operation	<u>28,500.00</u>	293,586.00

Loans Receivables - Others

CHED-STUFAP	1,060,780.00	
CHED-Safe Loan	2,943,705.00	4,004,485.00

Due from other Funds 20,000.00

Total Receivables **4,318,071.00**

Accounts Receivables are receivables from Income Generating Projects of the university from stalls and cash advance for canteen operations. Loans Receivables-Others are receivables from students who availed of the CHED Educational Assistance.

Note 5. Inventories

This account consists of:

Other Supplies Inventories **P 457,523.99**

Note 6. Other Current Assets

This amount consists of:

Guaranty Deposits **P 21,400.00**

Note 7. Property, Plant & Equipment

IT Equipment and Software		13,682,392.10
Library Books		2,866,471.15
Communication Equipment		5,883,121.24
Medical, Dental and Laboratory Equipment		51,800.00
Technical and Scientific Equipment		13,126,010.00
Other Machineries and Equipment		9,721,202.88
Motor Vehicles		3,078,037.39
Construction in Progress- Agency Asset		
Graduate School Bldg.	4,923,805.00	
Guillermo Mendoza Classroom	6,615,097.37	
Industrial Technology Ext. Bldg.	5,507,237.50	
Shoproom Bldg. (Technician)	<u>472,885.50</u>	<u>17,519,025.37</u>
Total Book Value		414,007,171.50
Less: Accumulated Depreciation		<u>51,057,921.82</u>
Net Book Value		<u><u>362,949,249.68</u></u>

Land: is consist of the land titles of the University Main Campus and Mexico Campus. Property Plant & Equipment are recorded at actual cost of acquisition and Accumulated Depreciation is the total amount of depreciation from the period of acquisition of all property, plant and equipment up to December 2012.

Note 8. Current Liabilities

Accounts Payable:

Due to National Treasury	1,175,038.61	
Due to BIR	<u>5,095,736.39</u>	6,270,775.00
Due to BIR		1,604,761.59
Due to GSIS		(0.45)
Due to Pagibig		100.00
Due to Philhealth		200.00

Due to Other NGA's

CHED Project	3,200,000.00	
CHED Board Sec	21.04	
CHED Safe Loan	3,000,000.00	
CHED-STUFAP	1,139,743.50	
CHED Safe Grant	<u>185,683.64</u>	7,525,448.48

Other Payables

Income (164)	666,540.00	
Trust Fund (184)	<u>11,638,454.88</u>	666,540.00

Government Equity

396,607,418.45

Total Liabilities & Equity

423,314,127.65

Accounts Payable are the unliquidated obligations from suppliers and creditors. Due to GSIS, Pagibig and Philhealth are deduction from employees on premiums, loans and taxes withheld remitted in January 2013. Due to Other NGA's are the educational assistance granted by CHED to students. Other Payables are trust funds from student organizations such as FIP and SSC.

Note 9. Subsidy Income from National Government

For this year, Notice of Cash Allocation amounts to ₱129,788,288.00 and Tax Remittance Advice amounts to ₱ 9,363,674.66 with a grand total of ₱139,151,962.66 received NCA's from the Department of Budget and Management for payment of expenses for operational requirements and liabilities.

Note 10. Income and Expense Summary

Income & Expenses recorded in the books of accounts amounted to ₱ 328,885,765.73 and ₱ 246,464,795.17 respectively.

Note 11. Allotment

Total allotments received for this year is ₱ 139,833,617.00, the total obligations are ₱139,832,683.73 and unobligated balance of ₱ 933.27.

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
 Bacolor, Pampanga

CONSOLIDATED DETAILED STATEMENT OF INCOME AND EXPENSES
 for the quarter ended December 31, 2012

INCOME			
Subsidy Income from National Government	651	139,140,980.45	
Less: Reversion of unused NCAs	108	436,194.97	138,704,785.48
Registration Fees	606		3,153,275.00
Clearance/Certification Fees	613		470,720.00
Comprehensive Exam. Fees	614		2,216,400.00
Diploma & Graduation Fees	615		3,225,845.00
Library Fees	618		4,501,415.00
Medical/Dental and Laboratory Fees	619		9,891,453.50
Transcript of Records Fee	624		681,030.00
Other Service Income	628		60,129,265.80
Fines and Penalties	629		367,065.00
Rent Income	642		2,345,887.34
Tuition Fees	644		99,061,727.42
Other Business Income-IGP	648		4,136,896.20
			328,885,765.74
Total Income			
Less EXPENSES:			
Salaries and Wages - Regular	701	83,284,759.69	
Salaries and Wages - Part Time	703	13,410,928.24	
Salaries and Wages - Substitute	704	-	
Salaries and Wages - Casual	705	3,171,152.13	
Salaries and Wages - Contractuals	706	7,309,927.82	
Salaries and Wages - Emergency	707	-	
Personnel Employee Relief Allowance (PERA)	711	6,869,310.38	
Representation Allowance (RA)	713	1,031,500.00	
Transportation Allowance (TA)	714	428,500.00	
Clothing/ Uniform Allowance	715	1,440,528.00	
Subsistence, Laundry and Quarters Allowance	716	61,500.00	
Productivity Incentive Allowance	717	486,000.00	
Honoraria	720	13,715,060.22	
Hazard Pay	721	165,378.00	

CONSOLIDATED DETAILED STATEMENT OF INCOME AND EXPENSES

for the quarter ended December 31, 2012

Longevity Pay	722	22,009.00
Overtime & Night Pay	723	2,590,733.36
Cash Gift	724	1,674,375.00
Year End Bonus	725	8,537,582.65
Life and Retirement Insurance Contributions	731	10,985,057.96
PAG-IBIG Contributions	732	536,212.50
PHILHEALTH Contributions	733	1,082,970.50
ECC Contributions	734	365,520.22
Retirement Benefits - Civilian	740	2,656,836.00
Terminal Leave Benefits	742	2,348,325.00
Health Workers Benefit	743	-
Other Personnel Benefits	749	12,133,944.42
Traveling Expenses - Local	751	1,452,018.26
Traveling Expenses - Foreign	752	155,651.00
Training Expenses	753	823,756.00
Scholarship Expenses	754	9,429,759.00
Office Supplies Expenses	755	3,546,090.25
Accountable Forms Expenses	756	100,000.00
Food Supplies Expenses	758	3,713,579.98
Drugs and Medicine Expenses	759	173,996.76
Gasoline, Oil and Lubricants Expenses	761	1,245,955.07
Textbooks and Instructional Materials Expense	763	106,662.00
Other Supplies Expenses	765	18,812,593.49
Water Expenses	766	1,859,644.99
Electricity Expenses	767	5,256,207.82
Telephone Expenses - Landline	772	146,508.48
Telephone Expenses - Mobile	773	315,678.75
Internet Expenses	774	1,672,266.04
Membership Dues and Contributions to Organization	778	738,977.08
Awards and Indemnities	779	114,500.00
Advertising Expenses	780	129,717.60
Printing & Binding Expenses	781	1,915,460.00
Rent Expenses	782	330,742.00
Subscription Expenses	786	89,867.00
Rewards and Other Claims	788	96,955.75
Auditing Services	792	24,080.00
Consultancy Services	793	285,000.00
General Services	795	7,542,439.82
Security Services	797	678,118.92

CONSOLIDATED DETAILED STATEMENT OF INCOME AND EXPENSES

for the quarter ended December 31, 2012

Other Professional Services	799	6,382,339.08
Repairs and Maintenance - Office Buildings	811	220,768.00
Repairs and Maintenance - School Buildings	812	746,772.00
Repairs and Maintenance - Other Structures	815	167,180.00
Repairs and Maintenance - Office Equipment	821	88,044.00
Repairs and Maintenance - Other Machineries and Equipt.	840	96,445.60
Repairs and Maintenance - Motor Vehicles	841	546,270.00
Donations	878	70,000.00
Extraordinary Expenses	883	67,503.00
Miscellaneous Expenses	884	142,497.00
Taxes, Duties and Licenses	891	15,028.92
Fidelity Bond Premiums	892	97,312.50
Insurance Expenses	893	370,526.40
Depreciation - Land Improvements	902	396,209.88
Depreciation - Electrification, Power & Energy Structures	905	426.58
Depreciation - Office Buildings	911	221,538.17
Depreciation - School Buildings	912	330,696.22
Depreciation - Hospital and Health Centers	913	4,334.36
Depreciation - Other Structures	915	251,887.29
Depreciation - Office Equipment	921	156,967.63
Depreciation - Furniture and Fixtures	922	71,061.25
Depreciation - IT Equipment	923	256,126.49
Depreciation - Library Books	924	29,489.70
Depreciation - Communication Equipment	929	9,150.29
Depreciation - Medical,Dental and Lab. Equipment	933	2,842.20
Depreciation - Technical and Scientific Equipment	936	382,747.44
Depreciation - Other Machineries and Equipment	940	262,025.30
Depreciation - Motor Vehicles	941	14,268.72

Total Expenses

246,464,795.17

EXCESS OF INCOME OVER EXPENSES

82,420,970.57

Prepared by:

Certified Correct:

MARIA LOURDES Y. VALDES
Supv. Administrative Officer

MARCELINA P. LANSANG
Accountant IV

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
 Bacolor, Pampanga

CONSOLIDATED DETAILED BALANCE SHEET
 As of December 31, 2012

ASSETS

Current Assets

Cash			
Cash - Collecting Officers	102	206,603.12	
Cash Disbursing Officer	103	-	
Cash in Bank - Local Currency, CA	111	55,360,849.86	55,567,452.98
Receivables			
Accounts Receivable	121	293,586.00	
Due from Officers and Employees	123	-	
Loans Receivable-Others	126	4,004,485.00	
Due from National Treasury	131	-	
Due from Other Funds	144	20,000.00	4,318,071.00
Inventories			
Other Supplies Inventory	165	457,523.99	457,523.99
Other Current Assets / Investments			
Guaranty Deposits	186	21,400.00	<u>21,400.00</u>
Tota Current Assets			60,364,447.97

Property, Plant and Equipment

Land and Other Improvements			
Land	201		2,527,410.00
Land Improvements	202	33,073,848.16	
Accumulated Depreciation-Land Improvements	302	<u>7,244,333.68</u>	25,829,514.48
Electrification, Power and Energy Structures	205	113,752.00	
Accumulated Depreciation-Electrification,Power & Energy Str.	305	<u>4,692.36</u>	109,059.64
Buildings			
Office Buildings	211	20,242,413.50	
Accumulated Depreciation-Office Buildings	311	<u>12,341,512.84</u>	7,900,900.66
School Buildings	212	233,312,675.85	
Accumulated Depreciation-School Buildings	312	<u>17,040,808.96</u>	216,271,866.89
Hospital and Health Centers	213	2,020,672.38	
Accumulated Depreciation-Hospital and Health Centers	313	<u>41,176.42</u>	1,979,495.96
Other Structures	215	46,775,305.49	
Accumulated Depreciation-Hospital and Health Centers	315	<u>2,397,073.09</u>	<u>44,378,232.40</u>

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
 Bacolor, Pampanga

CONSOLIDATED DETAILED BALANCE SHEET

As of December 31, 2012

Office Equipment, Furnitures and Fixtures			
Office Equipment	221	5,451,935.55	
Accumulated Depreciation-Office Equipment	321	<u>968,680.26</u>	4,483,255.29
Furniture and Fixtures	222	4,561,098.44	
Accumulated Depreciation-Furniture and Fixtures	322	<u>1,782,965.84</u>	2,778,132.60
IT Equipment and Software	223	13,682,392.10	
Accumulated Depreciation-IT Equipment and Softwares	323	<u>1,468,692.34</u>	12,213,699.76
Library Books	224	2,866,471.15	
Accumulated Depreciation-Library Books	324	<u>1,423,517.98</u>	1,442,953.17
Communication Equipment	229	5,883,121.24	
Accumulated Depreciation-Communication Equipment	329	<u>54,570.71</u>	5,828,550.53
Medical, Dental and Laboratory Equipment	233	51,800.00	
Accumulated Depreciation-Medical,Dental and Laboratory	333	<u>33,918.28</u>	17,881.72
Technical and Scientific Equipment	236	13,126,010.00	
Accumulated Depreciation-Tech. and Scientific Equipt	336	<u>1,767,024.76</u>	11,358,985.24
Other Machineries and Equipment	240	9,721,202.88	
Accumulated Depreciation-Other Machineries and Equipt.	340	<u>3,925,296.34</u>	5,795,906.54
Transportation Equipment			
Motor Vehicles	241	3,078,037.39	
Accumulated Depreciation-Motor Vehicles	341	<u>563,657.96</u>	2,514,379.43
Construction in Progress-Agency Assets	264		<u>17,519,025.37</u>
Total Property Plant & Equipment			<u>362,949,249.68</u>
TOTAL ASSETS			<u><u>423,313,697.65</u></u>

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
Bacolor, Pampanga

CONSOLIDATED DETAILED BALANCE SHEET

As of December 31, 2012

LIABILITIES AND EQUITY

LIABILITIES

Payable Accounts			
Accounts Payable	401	6,270,775.00	
Inter-Agency Payables			
Due to National Treasury	411	-	
Due to BIR	412	1,604,761.59	
Due to GSIS	413	(0.45)	
Due to PAG - IBIG	414	100.00	
Due to PHILHEALTH	415	200.00	
Due to Other NGAs	416	7,525,448.18	
Other Liability Accounts			
Other Payables	439	<u>12,304,994.88</u>	27,706,279.20
Equity			
Government Equity	501		<u>395,607,418.45</u>
TOTAL LIABILITIES AND EQUITY			<u><u>423,313,697.65</u></u>

Prepared by:

MARIA LOURDES Y. VALDES
Supv. Administrative Officer

Certified Correct:

MARCELINA P. LANSANG
Accountant IV

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
Bacolor, Pampanga

CONSOLIDATED STATEMENT OF GOVERNMENT EQUITY

As of December 31, 2012

Government Equity, Beginning Balance January 1, 2012	312,912,669.07
Add/Deduct:	
Adjustment on Beginning Balance (Direct Charges)	(1,871,182.13)
Adjusted Beginning Balance	311,041,486.94
Add/ Deduct:	
Result of Current Operations	82,420,970.57
Prior Year Adjustments	2,144,960.94
Government Equity, Ending Balance December 31, 2012	395,607,418.45

Prepared by:

IMARIA LOURDES Y. VALDES
Supv. Administrative Officer

Certified Correct:

MARCELINA P. LANSANG
Accountant IV

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
Bacolor, Pampanga

PRIOR YEAR'S ADJUSTMENT

as of December 31, 2012

General Fund 101

1 Adjustment on entry on Pag-ibig Premium Deducted on Fund 101 remitted on Income	P	500.00
2 Correction of entry on Other Structures recorded as other supplies & general services		257,310.00
3 Recording of donated ROTC Building constructed in March 2007 not recorded in the book of accounts		476,000.00
4 Correcton of entry on Office Equipment Recorded as IT Equipment & Software		(19,334.06)
TOTAL		<hr/> 714,475.94 <hr/>

Prepared by:

MARIA LOURDES Y. VALDES

Supv. Administrative Officer

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Bacolor, Pampanga

PRIOR YEAR'S ADJUSTMENT

as of December 31, 2012

Fund 164

Stale Checks for the year 2011:

Check No. 1590230	5/16/2011	James Edward Gatdula	220.00	
Check No. 1590246	5/16/2011	Ralph Lawrence Manlulu	120.00	
Check No. 1590384	6/22/2011	Jojo Atrero	<u>3,250.00</u>	3,590.00

Cancelled check of Mr. Noel Dominado with check no. 1591410 dated Dec. 19, 2011	400.00
Reclassification of entries of capital outlay.	1,428,045.00

Unrecorded deductions of Ms. Tita Gozum

Due to Pagibig	100.00	
Due to Philhealth	<u>200.00</u>	(300.00)

Reclassification of entries for the receivable of Mr. Ernesto Villarica	(1,250.00)
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TOTAL

1,430,485.00

Prepared by:

JOY A. DUBAN

Admin. Asst. II

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
 Bacolor, Pampanga

CONSOLIDATED STATEMENT OF CASH FLOWS

As of December 31, 2012

Cash Flow from Operating Activities:

Cash Inflows:

Receipt of NCAs/NTAs for Regular Account	129,788,288.00	
Collection of Income/Revenues	190,180,980.26	
Receipt of Trust Funds	24,684,293.81	
Total Cash Inflows		344,653,562.07

Cash Outflows:

Cash payment of current operating expenses	206,622,685.73	
Cash payment of trust accounts	15,024,225.59	
Remittance of withholding taxes not covered by TRAs	22,669,192.56	
Granting of Cash Advances for Petty Cash & Payroll Funds		
Account 103	-	
Account 123	-	
Remittance of GSIS/PAG-IBIG/PHILHEALTH & Other Payables:		
Account 413 - GSIS	15,977,898.84	
Account 414 - PAG-IBIG	2,008,433.20	
Account 415 - PHILHEALTH	1,122,275.00	
Reversion of unused NCAs/NTAs	436,194.97	
Total Cash Outflows	263,860,905.89	

Cash Provided by Operating Activities 80,792,656.18

Cash Flow from Investing Activities:

Cash Outflows:

Cash purchase of property, plant and equipment	32,391,277.05	
Total Cash Outflows	32,391,277.05	

Cash Provided by Investing Activities (32,391,277.05)

Cash Provided by Operating and Investing Activities

48,401,379.13

Add: Cash Balance - Beginning, January 1, 2012

7,166,073.85

Ending Balance as of December 31, 2012

55,567,452.98

Breakdown of Ending Balance:

Cash-Collecting Officer	102		206,603.12	
Cash Disbursing Officer	103		-	
Payroll Fund	105		-	
Cash-National Treasury, MDS Account	108		-	
Cash In Bank, Local Currency, CA	111		55,360,849.86	
Cash In Bank, Local Currency, SA	112		-	
Total			55,567,452.98	

Prepared by:

Certified Correct:

MARIA LOURDES Y. VALDES
 Supv. Administrative Officer

MARCELINA P. LANSANG
 Accountant IV

Republic of the Philippines
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 Bacolor, Pampanga

**Statement of Cumulative Allotment, Obligations and Balances
 as of December 31,2012**

PARTICULARS	THIS QUARTER ALLOTMENT				CUMULATIVE ALLOTMENT			
	P. S.	MOOE	CO	Total	P. S.	MOOE	CO	Total
Regular Appropriations	7,689,779.00	5,350,000.00	0.00	13,039,779.00	117,809,617.00	21,444,000.00		139,253,617.00
Continuing Appropriations		0.00	0.00	0.00		580,000.00		580,000.00
Total	P7,689,779.00	P5,350,000.00	P0.00	P13,039,779.00	P117,809,617.00	P22,024,000.00	P0.00	P139,833,617.00

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
 Bacolor, Pampanga

**Statement of Cumulative Allotment, Obligations and Balances
 as of September 30, 2012**

PARTICULARS	THIS QUARTER OBLIGATION				CUMULATIVE OBLIGATION			
	P. S.	MOOE	CO	Total	P. S.	MOOE	CO	Total
Regular Appropriations	35,803,802.69	6,076,710.37		41,880,513.06	117,809,516.52	21,443,167.21		139,252,683.73
Continuing Appropriations		0.00		0.00		580,000.00		580,000.00
Total	P35,803,802.69	P6,076,710.37	P0.00	P41,880,513.06	P117,809,516.52	P22,023,167.21	P0.00	P139,832,683.73

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
 Bacolor, Pampanga

**Statement of Cumulative Allotment, Obligations and Balances
 as of December, 2012**

PARTICULARS	BALANCES			
	P. S.	MOOE	CO	Total
Regular Appropriations	100.48	832.79	0.00	933.27
Continuing Appropriations				0.00
Total	100.48	P832.79	P0.00	P933.27

page 3 of 3

Prepared by:

Certified by:

MARIA LOURDES Y. VALDES
 Supv. Administrative Officer

MARCELINA P. LANSANG
 Accountant IV

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
 Bacolor, Pampanga

**Detailed Statement of Cumulative Expenditure/Obligation Incurred
 Liquidated Obligation/Disbursements and Unliquidated Obligations
 as of December 31,2012
 Fund 101**

PARTICULARS	THIS QUARTER			CUMULATIVE		
	Obligation Incurred	Liquidated Obligation	Unliquidated Obligation	Obligation Incurred	Liquidated Obligation	Unliquidated Obligation
PERSONAL SERVICES						
Salaries of Permanent Pos.	17,930,501.72	16,760,113.11	1,170,388.61	67,761,567.00	66,591,178.39	1,170,388.61
Sal. of Permanent Pos.(EO40)	2,046,534.00	2,046,534.00		7,953,000.00	7,953,000.00	
Sal. of Permanent Pos.(EO900)	2,753,298.00	2,753,298.00	-	4,512,000.00	4,512,000.00	-
Contractual, Casual & Emergency Pers.	590,180.87	590,180.87		1,457,000.00	1,457,000.00	-
Substitute & Part-Time	583,943.32	583,943.32	-	1,002,000.00	1,002,000.00	-
OTHER COMPENSATION						
Pag-ibig Contributions	244,800.00	24,480.00	-	516,500.00	516,500.00	-
Health Insurance Prem.	133,462.50	133,462.50	-	800,000.00	800,000.00	-
ECIP	72,387.98	72,387.98	-	311,000.00	311,000.00	-
RATA	199,000.00	199,000.00	-	536,000.00	536,000.00	-
Honoraria	206,000.00	206,000.00	-	402,000.00	402,000.00	-
Step Increments for Length of Service	107,409.73	107,409.73		161,000.00	161,000.00	
PERA	1,687,349.87	1,687,349.87	-	6,192,000.00	6,192,000.00	-
Year End Bonus & Cash Gift	4,684,184.50	4,684,184.50		8,296,726.00	8,296,726.00	
Clothing/Uniform Allow.	20,000.00	20,000.00	-	1,032,000.00	1,032,000.00	-
Add'l Clothing Uniform Allow.	4,000.00	4,000.00		268,000.00	268,000.00	
Productivity Incentive Benefits	30,000.00	30,000.00		516,000.00	516,000.00	-
Productivity Enhancement	1,340,000.00	1,340,000.00		1,340,000.00	1,340,000.00	
Magna Carta-PHWorker	15,774.52	78,024.52		61,899.52	61,899.52	
per R.A. 7305			-			-
Retirement Gratuity	0.00	0.00		2,656,836.00	2,656,836.00	
Terminal Leave Benefits	311,779.00	311,779.00		2,348,325.00	2,348,325.00	
RLIP	2,843,196.68	2,843,196.68	-	9,685,663.00	9,685,663.00	-
Total	P35,803,802.69	P34,475,344.08	P1,170,388.61	P117,809,516.52	P116,639,127.91	P1,170,388.61

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
 Bacolor, Pampanga

**Revised Detailed Statement of Cumulative Expenditure/Obligation Incurred
 Liquidated Obligation/Disbursements and Unliquidated Obligations
 as of December 31, 2012
 Fund 101**

PARTICULARS	THIS QUARTER			CUMULATIVE		
	Obligation Incurred	Liquidated Obligation	Unliquidated Obligation	Obligation Incurred	Liquidated Obligation	Unliquidated Obligation
MAINTENANCE & OTHER OPERATING EXPENDITURE						
Traveling Expenses	86,695.37	82,045.37	4,650.00	496,240.00	491,590.00	4,650.00
Training & Seminar Exp.	51,900.00	51,900.00	-	317,900.00	317,900.00	-
Communication Services	80,556.11	80,556.11	-	380,000.00	380,000.00	-
Repairs & Maint	303.00	303.00	-	1,057,000.00	1,057,000.00	-
Supplies & Materials	429,027.66	429,027.66	-	4,412,650.00	4,412,650.00	-
Other Grants,Subsidies,Contr	3,897.00	3,897.00	-	184,000.00	184,000.00	-
Water,Illumination & Power Sv	0.00	0.00	-	2,724,405.59	2,724,405.59	-
Extraordinary & Misc.Exp.	27,497.00	27,497.00	-	110,000.00	110,000.00	-
Taxes Ins. Premiums	11,525.91	11,525.91	-	167,611.62	167,611.62	-
Professional Services	4,929.32	4,929.32	-	2,828,000.00	2,828,000.00	-
Subscription Expenses	15,979.00	15,979.00	-	80,000.00	80,000.00	-
Auditing Services	14,400.00	14,400.00	-	35,360.00	35,360.00	-
Sub-Total	726,710.37	722,060.37	4,650.00	12,793,167.21	12,788,517.21	4,650.00
PDAF						
Scholarship Expenses	5,350,000.00	5,350,000.00	-	8,650,000.00	8,650,000.00	-
Total	5,350,000.00	5,350,000.00	-	8,650,000.00	8,650,000.00	0.00
CO						
Scholarship Expenses	0.00	0.00	-	580,000.00	580,000.00	-
Total	0.00	0.00	0.00	580,000.00	580,000.00	0.00
Grand Total	41,880,513.06	40,547,404.45	1,175,038.61	139,832,683.73	138,657,645.12	1,175,038.61

Prepared by:

MARIA LOURDES Y. VALDES
 Supv. Administrative Officer

Certified by:

MARCELINA P. LANSANG
 Accountant IV

LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE -INTERNAL CREDITORS

DEPARTMENT: ACCOUNTING

AGENCY: DON HONORIO VENTURA COLLEGE OF ARTS AND TRADES

MDS-GSB BRANCH/MDS SUB ACCOUNT NO.: LAND BANK- SAN FERNANDO BRANCH 0082-1109-68

FUND CODE: 164 - Income

As of December 31, 2012

PRIORITY NO.	NAME OF CREDITOR	ROA/ ALOBS NO.	ALLOTMENT CLASS	In Pesos		
				GROSS AMOUNT	WITHHOLDING TAX	NET AMOUNT
Personal Services						
1	Ernesto J. Arceo	2012-12-1446	100	5,661.09	566.09	5,095.00
2	Elsa L. Tamayo	2012-12-1477	100	14,250.00		14,250.00
3	Elsa L. Tamayo	2012-12-1510	100	90,081.19	23,414.05	66,667.14
4	Elsa L. Tamayo	2012-12-1515	100	159,284.96	50,971.19	108,313.77
5	Enrique G. Baking	2012-12-1516	100	56,000.00		56,000.00
6	Mariano C. De Jesus	2012-12-1527	100	68,589.39	21,948.60	46,640.79
7	Severina R. Samia	2012-12-1528	100	2,788.18	836.45	1,951.73
8	Dolores T. Quiambao	2012-12-1530	100	2,466.68	740.00	1,726.68
9	Paciencia Gozum	2012-12-1540	100	4,725.47	1,417.64	3,307.83
10	Sheryll Marie M. Evaristo	2012-12-1546	100	11,722.76	3,780.23	7,942.53
	Sub-Total PS			415,569.72	103,674.25	311,895.47
MOOE						
11	Elsa L. Tamayo	2012-11-1117	200	140,000.00		140,000.00
12	Elsa L. Tamayo	2012-11-1120	200	75,000.00		75,000.00
13	Circular Books Trading	2012-12-1346	200	76,727.00		76,727.00
14	DHVCAT Credit Cooperative	2012-12-1350	200	15,033.41		15,033.41
15	Briliz Enterprises	2012-12-1410	200	49,300.00	1,972.00	47,328.00
16	Irene Quizon	2012-12-1415	200	6,938.00		6,938.00
17	Mars Lab. Instruments Center	2012-12-1448	200	498,185.00	26,688.48	471,496.52
18	Benigno P. Legamia Jr.	2012-12-1449	200	700.00		700.00
19	Elsa L. Tamayo	2012-12-1450	200	20,400.00		20,400.00
20	Elpidio A. Soan	2012-12-1453	200	4,800.00		4,800.00
21	Estrella M. Ford	2012-12-1454	200	400.00		400.00
22	Grace G. Pascual	2012-12-1455	200	400.00		400.00
23	Julie T. Maniago	2012-12-1456	200	400.00		400.00
24	Laura Miriam B. Buenviaje	2012-12-1457	200	1,200.00		1,200.00
25	Paciencia C. Gozum	2012-12-1458	200	794.00		794.00
26	Irene Quizon	2012-12-1459	200	28,000.00		28,000.00
27	Laura Miriam B. Buenviaje	2012-12-1461	200	1,200.00		1,200.00
28	Evangeline S. Bondoc	2012-12-1462	200	32,728.50		32,728.50
29	Elsa L. Tamayo	2012-12-1463	200	56,800.00	16,457.51	40,342.49
30	Lorenzo N. Santos	2012-12-1464	200	8,391.36	2,967.25	5,424.11
31	Elsa L. Tamayo	2012-12-1465	200	25,943.53	4,671.97	21,271.56
32	Benigno P. Legamia Jr.	2012-12-1466	200	12,519.65	3,129.91	9,389.74
33	Elsa L. Tamayo	2012-12-1467	200	69,638.80	17,514.38	52,124.42
34	Dolores T. Quiambao	2012-12-1468	200	6,116.00		6,116.00
35	Angelito I. Regala	2012-12-1469	200	2,850.00		2,850.00
36	Elsa L. Tamayo	2012-12-1470	200	325,000.00		325,000.00
37	Mirla C. Salonga	2012-12-1471	200	1,129.00		1,129.00
38	Adriano B. Singian	2012-12-1472	200	522.00		522.00
39	Adriano B. Singian	2012-12-1473	200	644.00		644.00
40	Adriano B. Singian	2012-12-1474	200	644.00		644.00
41	Adriano B. Singian	2012-12-1475	200	668.00		668.00
42	Federico C. Banawa	2012-12-1475A	200	1,600.00		1,600.00
	Sub-Total			1,464,672.25	73,401.50	1,391,270.75

PRIORITY NO.	NAME OF CREDITOR	ROA/ ALOBS NO.	ALLOTMENT CLASS	GROSS AMOUNT	WITHHOLDING TAX	NET AMOUNT
	MOOE					
	Balance Forwarded			1,464,672.25	73,401.50	1,391,270.75
43	Nelson A. Silva Jr.	2012-12-1476	200	11,350.00		11,350.00
44	Raul Duya	2012-12-1479	200	2,400.00		2,400.00
45	Teresita M. Gequinto	2012-12-1480	200	11,040.00		11,040.00
46	Teresita M. Gequinto	2012-12-1481	200	1,675.00		1,675.00
47	Carlo Benedict G. Sarmiento	2012-12-1482	200	4,300.00		4,300.00
48	PELCO	2012-12-1483	200	15,556.11	3.30	15,552.81
49	Arsenio M. Escalona	2012-12-1484	200	3,134.17		3,134.17
50	PLDT	2012-12-1485	200	2,161.08	135.07	2,026.01
51	Elsa L. Tamayo	2012-12-1487	200	4,458.03	3,696.51	761.52
52	Philippine Duplicators, Inc.	2012-12-1489	200	84,000.00	4,500.00	79,500.00
53	CJ Lhaz Trading & Com. Center	2012-12-1491	200	4,760.00	255.00	4,505.00
54	VMT	2012-12-1492	200	23,207.00	1,243.24	21,963.76
55	Evangeline S. Bondoc	2012-12-1494	200	87,422.00		87,422.00
56	Victoria S. Soan	2012-12-1497	200	3,360.00		3,360.00
57	Benigno P. Legamia Jr.	2012-12-1498	200	39,019.95		39,019.95
58	Jason Ruiz	2012-12-1499	200	400.00		400.00
59	Alvin G. Peña	2012-12-1500	200	400.00		400.00
60	Fortunato Cortez	2012-12-1501	200	400.00		400.00
61	Ranie B. Canlas	2012-12-1502	200	900.00		900.00
62	Benigno P. Legamia Jr.	2012-12-1503	200	400.00		400.00
63	PLDT	2012-12-1504	200	2,107.32	131.71	1,975.61
64	Smart Communications Inc.	2012-12-1505	200	5,000.00		5,000.00
65	Elsa L. Tamayo	2012-12-1506	200	15,700.00		15,700.00
66	VMT	2012-12-1507	200	36,700.00	1,966.07	34,733.93
67	VMT	2012-12-1508	200	45,530.00	2,439.11	43,090.89
68	VMT	2012-12-1509	200	74,334.00	3,982.18	70,351.82
69	Rommel P. Sanchez	2012-12-1511	200	2,240.00		2,240.00
70	Marcelina P. Lansang	2012-12-1512	200	1,218.00		1,218.00
71	Benigno P. Legamia Jr.	2012-12-1513	200	3,870.80		3,870.80
72	Reynaldo C. Nicdao	2012-12-1514	200	1,000.00		1,000.00
73	Elsa L. Tamayo	2012-12-1517	200	20,000.00		20,000.00
74	PLDT	2012-12-1518	200	661.76	41.36	620.40
75	PLDT	2012-12-1519	200	733.03	45.81	687.22
76	PLDT	2012-12-1520	200	1,322.31	82.64	1,239.67
77	PLDT	2012-12-1521	200	661.76	41.36	620.40
78	PLDT	2012-12-1522	200	733.03	45.81	687.22
79	PLDT	2012-12-1523	200	5,047.13	315.45	4,731.68
80	PLDT	2012-12-1524	200	120,662.03	7,541.38	113,120.65
81	Elsa L. Tamayo	2012-12-1525	200	4,000.00		4,000.00
82	PRESCO	2012-12-1526	200	15,045.61	63.69	14,981.92
83	Severina R. Samia	2012-12-1529	200	2,154.25		2,154.25
84	Globe Telecom Inc.	2012-12-1531	200	2,997.96		2,997.96
85	Elsa L. Tamayo	2012-12-1532	200	37,158.09	8,692.99	28,465.10
86	Elsa L. Tamayo	2012-12-1533	200	19,618.62	4,259.84	15,358.78
87	Elsa L. Tamayo	2012-12-1534	200	185,035.68	53,411.91	131,623.77
88	Elsa L. Tamayo	2012-12-1535	200	73,575.53	19,018.64	54,556.89
89	Elsa L. Tamayo	2012-12-1536	200	24,000.00		24,000.00
90	Elsa L. Tamayo	2012-12-1537	200	31,630.07	7,521.38	24,108.69
91	Reden M. Hernandez	2012-12-1538	200	19,743.00		19,743.00
92	Elsa L. Tamayo	2012-12-1539	200	9,150.00		9,150.00
93	Elsa L. Tamayo	2012-12-1541	200	14,529.29	2,673.23	11,856.06
94	Elsa L. Tamayo	2012-12-1542	200	1,719,000.00		1,719,000.00
95	Elsa L. Tamayo	2012-12-1543	200	135,000.00		135,000.00
96	Elsa L. Tamayo	2012-12-1544	200	177,000.00		177,000.00
	Sub-Total			4,572,174.86	195,509.18	4,376,665.68

PRIORITY NO.	NAME OF CREDITOR	ROA/ ALOBS NO.	ALLOTMENT CLASS	GROSS AMOUNT	WITHHOLDING TAX	NET AMOUNT
	MOOE					
	Balance Forwarded			4,572,174.86	195,509.18	4,376,665.68
97	Elsa L. Tamayo	2012-12-1545	200	700.00		700.00
98	Julius Velasco	2012-12-1547	200	1,442.88	288.58	1,154.30
99	Elsa L. Tamayo	2012-12-1548	200	4,734.25	946.85	3,787.40
100	Elsa L. Tamayo	2012-12-1549	200	19,865.34	5,959.61	13,905.73
101	Mirla C. Salonga	2012-12-1549A	200	2,517.00		2,517.00
102	Lourdes Escoto	2012-12-1550	200	16,395.20		16,395.20
103	Smart Communications Inc.	2012-12-1552	200	999.00		999.00
104	Smart Communications Inc.	2012-12-1553	200	1,200.00		1,200.00
105	Mirla C. Salonga	2012-12-1554	200	16,814.00		16,814.00
106	Hermel Sotiangco	2012-12-1555	200	23,644.20		23,644.20
107	Resurreccion A. Del Rosario	2012-12-1556	200	14,847.94		14,847.94
108	Fernando Roque	-	200	4,832.00		4,832.00
	Sub-Total MOOE			4,680,166.67	202,704.22	4,477,462.45
	TOTAL			5,095,736.39	306,378.47	4,789,357.92

Prepared By:

JOY A. DUBAN

Admin. Asst. II

LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE -INTERNAL CREDITORS

DEPARTMENT: ACCOUNTING

AGENCY: DON HONORIO VENTURA COLLEGE OF ARTS AND TRADES

MDS-GSB BRANCH/MDS SUB ACCOUNT NO.: LAND BANK- SAN FERNANDO BRANCH 2008-900-508

FUND CODE: 101 - General Fund

As of December 31, 2012

PRIORITY NO.	NAME OF CREDITOR	ROA/ ALOBS NO.	ALLOTMENT CLASS	In Pesos		
				GROSS AMOUNT	WITHHOLDING TAX	NET AMOUNT
Personal Services						
1	Elsa L. Tamayo	2012-12-1138	100	45,000.00		45,000.00
2	Elsa L. Tamayo		100	20,588.28		20,588.28
3	Elsa L. Tamayo	2012-12-1144	100	492,373.43		492,373.43
4	Elsa L. Tamayo		100	612,426.90		612,426.90
	Sub-Total PS			1,170,388.61		1,170,388.61
MOOE						
4	Elpidio A. Soan	2012-12-1137	200	3,150.00		3,150.00
5	Elsa L. Tamayo	2012-12-1143	200	1,500.00		1,500.00
	Sub-Total MOOE			4,650.00		4,650.00
	TOTAL			1,175,038.61		1,175,038.61

Prepared By:

MARIA LOURDES Y. VALDES
Supv. Administ Supv. Administrative Officer

STATEMENT OF ALLOTMENTS, OBLIGATIONS & BALANCES
As of December 31, 2012

SUC : Don Honorio Ventura Technological State University
Bacolor, Pampanga
Fund : GF 101

ALLOTMENT CLASS/OBJECT OF EXPENDITURE (1)	Allotment Received (2)	Obligations Incurred		Unobligated Balance of Allotment (5)=(2)-(4)	Remarks (6)
		This Report (3)	To Date (4)		
CURRENT YEAR BUDGET					
PERSONAL SERVICES					
Salaries of Permanent Position	67,761,567.00	6,013,345.20	67,761,567.00	0.00	
Salaries of Permanent Position (EO 40)	7,953,000.00	912,182.00	7,953,000.00	0.00	
Salaries of Permanent Position (EO 76)	4,512,000.00	1,137,990.38	4,512,000.00	0.00	
Contractual, Casual & Emergency Pers.	1,457,000.00	11,868.89	1,457,000.00	0.00	
Substitute & Part Time Teacher	1,002,000.00	466,517.48	1,002,000.00	0.00	
Total Salaries & Wages	82,685,567.00	8,541,903.95	82,685,567.00	0.00	
Other Compensation:					
Representation & Tran. Allow (RATA)	536,000.00	127,000.00	536,000.00	0.00	
Honoraria	402,000.00	166,000.00	402,000.00	0.00	
Year-End Bonus & Cash Gift	8,296,726.00	122,354.91	8,296,726.00	0.00	
Step Increments for Length of Service	161,000.00	92,409.73	161,000.00	0.00	
Personal Economic Relief Allow. (PERA)	6,192,000.00	705,349.87	6,192,000.00	0.00	
Clothing/Uniform Allowance	1,032,000.00	0.00	1,032,000.00	0.00	
Additional Clothing/Uniform Allowance	268,000.00	4,000.00	268,000.00	0.00	
Prod. Enhancement Incentive CY 2012	1,340,000.00	1,340,000.00	1,340,000.00	0.00	
Productivity Incentive Benefits	516,000.00	30,000.00	516,000.00	0.00	
Magna Carta -PHWorker per R.A. 7305	62,000.00	5,524.52	61,899.52	100.48	
Total Other Compensation	18,805,726.00	2,592,639.03	18,805,625.52	100.48	
OTHER BENEFITS:					
Retirement Gratuity Benefits	2,656,836.00	0.00	2,656,836.00	0.00	
Terminal Leave Benefits	2,348,325.00	0.00	2,348,325.00	0.00	
Total Other Benefits	5,005,161.00	0.00	5,005,161.00	0.00	
Fixed Personnel Expenditures:					
Retirement & Life Insurance Premiums	9,685,663.00	1,210,155.32	9,685,663.00	0.00	
Pag-Ibig Contributions	516,500.00	137,387.50	516,500.00	0.00	
Health Insurance Premiums (HIP)	800,000.00	29,512.50	800,000.00	0.00	
Employees Comp. Ins.Premiums (ECIP)	311,000.00	15,170.95	311,000.00	0.00	
Total Fixed Personnel Expenditures	11,313,163.00	1,392,226.27	11,313,163.00	0.00	
Sub-Total Personal Services	117,809,617.00	12,526,769.25	117,809,516.52	100.48	

STATEMENT OF ALLOTMENT, OBLIGATIONS & BALANCES
As of December 31, 2012

SUC : Don Honorio Ventura Technological State University
Bacolor, Pampanga
Fund : GF 101

ALLOTMENT CLASS/OBJECT OF EXPENDITURE (1)	Allotment Received (2)	Obligations Incurred		Unobligated Balance of Allotment (5)=(2)-(4)	Remarks (6)
		This Report (3)	To Date (4)		
MAINTENANCE & OTHER OPERATING EXPENSES					
Travelling Expenses	496,640.00	25,563.87	496,640.00	0.00	
Training & Seminar Expenses	317,900.00	17,050.00	317,500.00	400.00	
Communication Services	380,000.00	30,795.04	380,000.00	0.00	
Repair and Maintenance	1,057,000.00	303.00	1,057,000.00	0.00	
Supplies and Materials	4,412,650.00	5,027.66	4,412,650.00	0.00	
Other Grants, Subsidies & Contributions	184,000.00	897.00	184,000.00	0.00	
Water, Illumination and Power Services	2,724,450.00	0.00	2,724,405.59	44.41	
Extraordinary & Miscellaneous Expenses	110,000.00	9,163.00	110,000.00	0.00	
Taxes Insurance Premiums & Other Fees	168,000.00	10,400.91	167,611.62	388.38	
Professional Services	2,828,000.00	4,929.32	2,828,000.00	0.00	
Subscription Expenses	80,000.00	941.00	80,000.00	0.00	
Auditing Services	35,360.00	0.00	35,360.00	0.00	
Sub-Total Regular MOOE	12,794,000.00	105,070.80	12,793,167.21	832.79	
PDAF, FY 2012 Budget RA 10155					
Scholarship Expenses - Cong. Dong Gonzales	4,600,000.00	0.00	4,600,000.00	0.00	
Scholarship Expenses - CIBAC	200,000.00	0.00	200,000.00	0.00	
Scholarship Expenses - ALE	850,000.00	450,000.00	850,000.00	0.00	
Scholarship Expenses - Cong. Trillanes	300,000.00	0.00	300,000.00	0.00	
Scholarship Expenses - Sen. Francis Pangilinan	2,500,000.00	2,500,000.00	2,500,000.00	0.00	
Scholarship Expenses - DIWA	200,000.00	100,000.00	200,000.00	0.00	
Sub-Total PDAF	8,650,000.00	3,050,000.00	8,650,000.00	0.00	
Sub-Total MOOE	21,444,000.00	3,155,070.80	21,443,167.21	832.79	
CAPITAL OUTLAY:					
CONTINUING APPROPRIATION					
PDAF, FY 2011 Budget, R.A 10147					
Scholarship Expenses, GMA	80,000.00	0.00	80,000.00	0.00	
Scholarship Expenses, CIBAC	100,000.00	0.00	100,000.00	0.00	
Scholarship Expenses, ALE	400,000.00	0.00	400,000.00	0.00	
Sub-Total Continuing	580,000.00	0.00	580,000.00	0.00	
GRAND TOTAL	139,833,617.00	15,681,840.05	139,832,683.73	933.27	

CERTIFIED CORRECT:

SUBMITTED BY:

ALVIN G. PENA
Supervising Administrative Officer

ENRIQUE G. BAKING, Ed.D.
SUC President III

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
Bacolor, Pampanga

CONSOLIDATED POST-CLOSING TRIAL BALANCE

As of December 31, 2012

P A R T I C U L A R S	ACCOUNT CODE	DEBIT TOTALS	CREDIT TOTALS
Cash - Collecting Officers	102	206,603.12	
Cash Disbrusing Officer	103	-	
Cash in Bank - Local Currency, CA	111	55,360,849.86	
Accounts Receivable	121	293,586.00	
Due from Officers and Employees	123	-	
Loans Receivable-Others	126	4,004,485.00	
Due from National Treasury	131	-	
Due from Other Funds	144	20,000.00	
Other Supplies Inventory	165	457,523.99	
Guaranty Deposits	186	21,400.00	
Land	201	2,527,410.00	
Land Improvements	202	33,073,848.16	
Electrification, Power and Energy Structures	205	113,752.00	
Office Buildings	211	20,242,413.50	
School Buildings	212	233,312,675.85	
Hospital and Health Centers	213	2,020,672.38	
Other Structures	215	46,775,305.49	
Office Equipment	221	5,451,935.55	
Furniture and Fixtures	222	4,561,098.44	
IT Equipment and Software	223	13,682,392.10	
Library Books	224	2,866,471.15	
Communication Equipment	229	5,883,121.24	
Medical, Dental and Laboratory Equipment	233	51,800.00	
Technical and Scientific Equipment	236	13,126,010.00	
Other Machineries and Equipment	240	9,721,202.88	
Motor Vehicles	241	3,078,037.39	
Construction in Progress- Agency Asset	264	17,519,025.37	
Accumulated Depreciation-Land Improvements	302		7,244,333.68
Accumulated Depreciation-Electrification,Power & Energy Str.	305		4,692.36
Accumulated Depreciation-Office Buildings	311		12,341,512.84
Accumulated Depreciation-School Buildings	312		17,040,808.96
Page Total		474,371,619.47	36,631,347.84

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
 Bacolor, Pampanga

CONSOLIDATED POST-CLOSING TRIAL BALANCE
 As of December 31, 2012

P A R T I C U L A R S	ACCOUNT CODE	DEBIT TOTALS	CREDIT TOTALS
Accumulated Depreciation-Hospital and Health Centers	313		41,176.42
Accumulated Depreciation-Other Structures	315		2,397,073.09
Accumulated Depreciation-Office Equipment	321		968,680.26
Accumulated Depreciation-Furniture and Fixtures	322		1,782,965.84
Accumulated Depreciation-IT Equipment and Softwares	323		1,468,692.34
Accumulated Depreciation-Library Books	324		1,423,517.98
Accumulated Depreciation-Communication Equipment	329		54,570.71
Accumulated Depreciation-Medical,Dental and Laboratory	333		33,918.28
Accumulated Depreciation-Tech. and Scientific Equipt	336		1,767,024.76
Accumulated Depreciation-Other Machineries and Equipt.	340		3,925,296.34
Accumulated Depreciation-Motor Vehicles	341		563,657.96
Accounts Payable	401		6,270,775.00
Due to BIR	412		1,604,761.59
Due to GSIS	413	0.45	
Due to PAG - IBIG	414		100.00
Due to Philhealth	415		200.00
Due to Other NGAs	416		7,525,448.18
Other Payables	439		12,304,994.88
Government Equity	501		395,607,418.45
Page Total		0.45	437,740,272.08
GRAND TOTAL		474,371,619.92	474,371,619.92

Prepared by:

MARIA LOURDES Y. VALDES
 Supv. Administrative Officer

Certified Correct:

MARCELINA P. LANSANG
 Accountant IV

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
 Bacolor, Pampanga

CONSOLIDATED PRE-CLOSING TRIAL BALANCE
 As of December 31, 2012

PARTICULARS	ACCOUNT CODE		
		DEBIT	CREDIT
Cash - Collecting Officers	102	206,603.12	
Cash Disbursing Officers	103	-	
Petty Cash Fund	104	-	
Payroll Fund	105	-	
Cash National Treasury, MDS	108	436,194.97	
Cash in Bank - Local Currency, CA	111	55,360,849.86	
Accounts Receivable	121	293,586.00	
Loans Receivable-Others	126	4,004,485.00	
Due from National Treasury	131	-	
Due from Other Funds	144	20,000.00	
Other Supplies Inventory	165	457,523.99	
Guaranty Deposits	186	21,400.00	
Land	201	2,527,410.00	
Land Improvements	202	33,073,848.16	
Electrification, Power and Energy Structures	205	113,752.00	
Office Buildings	211	20,242,413.50	
School Buildings	212	233,312,675.85	
Hospitals and Health Centers	213	2,020,672.38	
Other Structures	215	46,775,305.49	
Office Equipment	221	5,451,935.55	
Furniture and Fixtures	222	4,561,098.44	
IT Equipment and Software	223	13,682,392.10	
Library Books	224	2,866,471.15	
Machineries	226	-	
Communication Equipment	229	5,883,121.24	
Medical, Dental and Laboratory Equipment	233	51,800.00	
Technical and Scientific Equipment	236	13,126,010.00	
Other Machineries and Equipment	240	9,721,202.88	
Motor Vehicles	241	3,078,037.39	
Construction in Progress- Agency Asset	264	17,519,025.37	
Accumulated Depreciation-Land Improvements	302		7,244,333.68
Accumulated Depreciation-Electrification,Power & Energy Str.	305		4,692.36
Accumulated Depreciation-Office Buildings	311		12,341,512.84
Accumulated Depreciation-School Buildings	312		17,040,808.96
Page Total		474,807,814.44	36,631,347.84

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
 Bacolor, Pampanga

CONSOLIDATED PRE-CLOSING TRIAL BALANCE
 As of December 31, 2012

P A R T I C U L A R S	ACCOUNT CODE	ACCOUNT	
		DEBIT	CREDIT
Accumulated Depreciation-Hospital and health Centers	313		41,176.42
Accumulated Depreciation-Other Structures	315		2,397,073.09
Accumulated Depreciation-Office Equipment	321		968,680.26
Accumulated Depreciation-Furniture and Fixtures	322		1,782,965.84
Accumulated Depreciation-IT Equipment and Softwares	323		1,468,692.34
Accumulated Depreciation-Library Books	324		1,423,517.98
Accumulated Depreciation-Communication Equipment	329		54,570.71
Accumulated Depreciation-Medical,Dental and Laboratory	333		33,918.28
Accumulated Depreciation-Tech. and Scientific Equipt	336		1,767,024.76
Accumulated Depreciation-Other Machineries and Equipt.	340		3,925,296.34
Accumulated Depreciation-Motor Vehicles	341		563,657.96
Accounts Payable	401		6,270,775.00
Due to BIR	412		1,604,761.59
Due to GSIS	413	0.45	-
Due to Pagibig	414		100.00
Due to PHILHEALTH	415		200.00
Due to Other NGAs	416		7,525,448.18
Other Payables	439		12,304,994.88
Government Equity	501		311,041,486.94
Registration Fees	606		3,153,275.00
Clearance and Certification Fees	613		470,720.00
Comprehensive Examination Fees	614		2,216,400.00
Diploma and Graduation Fees	615		3,225,845.00
Library Fees	618		4,501,415.00
Medical, Dental and Laboratory Fees	619		9,891,453.50
Transcript of Records Fees	624		681,030.00
Other Service Income	628		60,129,265.80
Fines and Penalties-Service Income	629		367,065.00
Rent Income	642		2,345,887.34
Tuition Fees	644		99,061,727.42
Other Business Income-IGP	648		4,136,896.20
Subsidy Income from National Government	651		139,140,980.45
Prior Years' Adjustments	684		2,144,960.94
Page Total		0.45	684,641,262.22

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
 Bacolor, Pampanga

CONSOLIDATED PRE-CLOSING TRIAL BALANCE
 As of December 31, 2012

PARTICULARS	ACCOUNT CODE		
		DEBIT	CREDIT
Salaries and Wages - Regular	701	83,284,759.69	
Salaries and Wages - Part Time	703	13,410,928.24	
Salaries and Wages - Casual	705	3,171,152.13	
Salaries and Wages - Contractuals	706	7,309,927.82	
Personnel Employee Relief Allowance (PERA)	711	6,869,310.38	
Representation Allowance (RA)	713	1,031,500.00	
Transportation Allowance (TA)	714	428,500.00	
Clothing/ Uniform Allowance	715	1,440,528.00	
Subsistence, Laundry and Quarters Allowance	716	61,500.00	
Productivity Incentive Allowance	717	486,000.00	
Honoraria	720	13,715,060.22	
Hazard Pay	721	165,378.00	
Longevity Pay	722	22,009.00	
Overtime and Night Pay	723	2,590,733.36	
Cash Gift	724	1,674,375.00	
Year End Bonus	725	8,537,582.65	
Life and Retirement Insurance Contributions	731	10,985,057.96	
PAG-IBIG Contributions	732	536,212.50	
PHILHEALTH Contributions	733	1,082,970.50	
ECC Contributions	734	365,520.22	
Retirement Benefits - Civilian	740	2,656,836.00	
Terminal Leave Benefits	742	2,348,325.00	
Other Personnel Benefits	749	12,133,944.42	
Traveling Expenses - Local	751	1,452,018.26	
Travelling Expenses-Foreign	752	155,651.00	
Training Expenses	753	823,756.00	
Scholarship Expenses	754	9,429,759.00	
Office Supplies Expenses	755	3,546,090.25	
Accountable Forms Expenses	756	100,000.00	
Food Supplies Expenses	758	3,713,579.98	
Drugs and Medicine Expenses	759	173,996.76	
Gasoline, Oil and Lubricants Expenses	761	1,245,955.07	
Page Total		194,948,917.41	-

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
 Bacolor, Pampanga

CONSOLIDATED PRE-CLOSING TRIAL BALANCE
 As of December 31, 2012

P A R T I C U L A R S	ACCOUNT		
	CODE	DEBIT	CREDIT
Textbooks and Instructional Materials Expense	763	106,662.00	
Other Supplies Expenses	765	18,812,593.49	
Water Expenses	766	1,859,644.99	
Electricity Expenses	767	5,256,207.82	
Telephone Expenses - Landline	772	146,508.48	
Telephone Expenses - Mobile	773	315,678.75	
Internet Expenses	774	1,672,266.04	
Membership Dues and Contributions to Organization	778	738,977.08	
Awards and Indemnities	779	114,500.00	
Advertising Expenses	780	129,717.60	
Printing & Binding Expenses	781	1,915,460.00	
Rent Expenses	782	330,742.00	
Subscription Expenses	786	89,867.00	
Rewards and Other Claims	788	96,955.75	
Auditing Services	792	24,080.00	
Consultancy Services	793	285,000.00	
General Services	795	7,542,439.82	
Security Services	797	678,118.92	
Other Professional Services	799	6,382,339.08	
Repairs and Maintenance - Office Buildings	811	220,768.00	
Repairs and Maintenance - School Buildings	812	746,772.00	
Repairs and Maintenance - Other Structures	815	167,180.00	
Repairs and Maintenance - Office Equipment	821	88,044.00	
Repairs and Maintenance - Other Machineries and Equipt.	840	96,445.60	
Repairs and Maintenance - Motor Vehicles	841	546,270.00	
Donations	878	70,000.00	
Extraordinary Expenses	883	67,503.00	
Miscellaneous Expenses	884	142,497.00	
Taxes, Duties and Licenses	891	15,028.92	
Fidelity Bond Premiums	892	97,312.50	
Page Total		48,755,579.84	-

Republic of the Philippines
DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY
 Bacolor, Pampanga

CONSOLIDATED PRE-CLOSING TRIAL BALANCE
 As of December 31, 2012

PARTICULARS	ACCOUNT		
	CODE	DEBIT	CREDIT
Insurance Expenses	893	370,526.40	
Depreciation - Land Improvements	902	396,209.88	
Depreciation-Electrification, Energy and Power Structure	905	426.58	
Depreciation - Office Buildings	911	221,538.17	
Depreciation - School Buildings	912	330,696.22	
Depreciation-Hospital and Health Centers	913	4,334.36	
Depreciation - Other Structures	915	251,887.29	
Depreciation - Office Equipment	921	156,967.63	
Depreciation - Furniture and Fixtures	922	71,061.25	
Depreciation - IT Equipment	923	256,126.49	
Depreciation - Library Books	924	29,489.70	
Depreciation - Communication Equipment	929	9,150.29	
Depreciation - Medical, Dental and Lab. Equipment	933	2,842.20	
Depreciation - Technical and Scientific Equipment	936	382,747.44	
Depreciation - Other Machinerics and Equipment	940	262,025.30	
Depreciation - Motor Vehicles	941	14,268.72	
Page Total		2,760,297.92	-
GRAND TOTAL		721,272,610.06	721,272,610.06

Prepared by:

Certified Correct:

MARIA LOURDES Y. VALDES
 Supv. Administrative Officer

MARCELINA P. LANSANG
 Accountant IV