Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac

OFFICE OF THE PRESIDENT

07 February 2025

ROY L. URSAL
Assistant Commissioner
Government Accountancy Sector
Commission on Audit
Commonwealth Avenue, Quezon City

Government Accountancy Office
Office of the Director

2/7/25

SIR:

Greetings from the TAU Family!

We are pleased to submit the following financial reports for the year ended December 31, 2024:

1. Financial Statements (All Funds)
    a. Condensed:
        i. Statement of Financial Position
        ii. Statement of Financial Performance
        iii. Statement of Changes in Net Assets/Equity
        iv. Statement of Cash Flows
    b. Detailed:
        i. Statement of Financial Position
        ii. Statement of Financial Performance
        iii. Statement of Cash Flows
    c. Notes to Financial Statements

2. Financial Statements (Per Fund)
    a. Condensed:
        i. Statement of Financial Position
        ii. Statement of Financial Performance
        iii. Statement of Changes in Net Assets/Equity
        iv. Statement of Cash Flows
    b. Detailed:
        i. Statement of Financial Position
        ii. Statement of Financial Performance
        iii. Statement of Cash Flows

3. Statement of Comparison of Budget and Actual Amount
4. Trial Balance (All Funds)
    a. Pre-Closing Trial Balance
    b. Post-Closing Trial Balance
5. Trial Balance (Per Fund)
    a. Pre-Closing Trial Balance
    b. Post-Closing Trial Balance
6. Aging of Cash Advances
7. Aging of Accounts Payable
8. Budget and Financial Accountability Reports

Thank you very much and God Bless.

Truly yours,

SILVERIO RAMON DC. SALUNSON, DBA
University President

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OFFICE OF THE PRESIDENT

07 February 2025

ATTY. MELIZA JOY P. MANALO, CPA, MBA
OIC - Audit Team Leader
Commission on Audit

COMMISSION ON AUDIT- TA
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THRU: **JAY MER G. TABUGAN**
Audit Team Member

MADAM:

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STATEMENT OF MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of TARLAC AGRICULTURAL UNIVERSITY is responsible for all the information and representations contained in the accompanying Statement of Financial Position as of December 31, 2024 and December 31, 2023 and related Statement of Financial Performance and Cash Flows for the years then ended. The financial statements have been prepared in conformity with the International Public Sector Accounting Standards and Government Accounting Manual and reflect amounts that are based on the best estimates and informed judgements with appropriate consideration to materiality.

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

DANTE A. REVAMONTE, CPA, MBA	**SILVERIO RAMON DC. SALUNSON, DBA**
Chief Administrative Officer for Finance	***University President***

Annex A

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF DECEMBER 31, 2024

			Amount *(in Philippine Peso)*		
	Notes		**2024**		**2023**
ASSETS					
Current Assets					
Cash and Cash Equivalents	3.3,6	₱	92,500,351.86	₱	80,187,205.78
Receivables	7		70,006,103.12		37,861,603.90
Inventories	3.4,8		8,921,571.65		2,097,923.20
Other Current Assets	9		2,996,864.57		5,684,229.54
Total Current Assets			174,424,891.20		125,830,962.42
Non-Current Assets					
Property, Plant and Equipment	3.5, 10		705,439,215.24		703,569,738.28
Biological Assets	11		1,968,316.00		1,968,316.00
Intangible Assets	12		1,595,820.85		1,865,761.52
Other Non-Current Assets	9		11,213,341.51		11,213,341.51
Total Non-Current Assets			720,216,693.60		718,617,157.31
Total Assets		₱	**894,641,584.80**	₱	**844,448,119.74**
LIABILITIES					
Current Liabilities					
Financial Liabilities	13	₱	16,001,107.31	₱	4,517,040.58
Inter-Agency Payables	14		68,991,584.09		73,597,548.48
Intra-Agency Payables	15		19,698,407.05		20,087,998.16
Trust Liabilities	16		2,625,519.61		8,104,499.78
Deferred Credits/Unearned Income	17		249,700.00		249,700.00
Provisions	18		65,210,116.08		58,514,224.92
Other Payables	19		36,168,691.22		33,676,601.81
Total Current Liabilities			208,945,125.36		198,747,613.73
Non-Current Liabilities					
Trust Liabilities	16		2,549,327.29		2,304,245.43
Total Non-Current Liabilities			2,549,327.29		2,304,245.43
Total Liabilities			**211,494,452.65**		**201,051,859.16**
Total Assets less Total Liabilities		₱	**683,147,132.15**	₱	**643,396,260.58**
NET ASSETS/EQUITY					
Accumulated Surplus/(Deficit)			683,147,132.15		643,396,260.57
Total Net Assets/Equity		₱	**683,147,132.15**	₱	**643,396,260.57**

Certified Correct:

LYDE G. RAGUS
Chief, Accounting Office

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF FINANCIAL PERFORMANCE
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Notes		Amount (In Philippine Peso) 2,024.00		2,023.00
Revenue					
Service and Business Income	20	₱	137,475,785.59	₱	81,844,801.70
Shares, Grants and Donations			-		53,000.00
Other Non-Operating Income	21		1,944,595.55		4,734.00
Total Revenue			**139,420,381.14**		**81,902,535.70**
Less: Current Operating Expenses					
Personnel Services	22		285,974,835.09		252,649,356.53
Maintenance and Other Operating Expenses	23		216,838,439.64		196,982,687.71
Non-Cash Expenses	24		38,047,578.66		41,308,761.87
Total Current Operating Expenses			**540,860,853.39**		**490,940,806.11**
Surplus/(Deficit) from Current Operations			**(401,440,472.25)**		**(409,038,270.41)**
Net Financial Assistance/Subsidy	25		472,762,704.88		410,149,185.72
Losses	26		1,770.00		
Surplus/(Deficit) for the period		₱	**71,320,462.63**	₱	**1,110,915.31**
			-		-

Certified Correct:

LYDE G. RAGUS
Chief Accounting Office

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

			Amount *(in Philippine Peso)*		
			Accumulated Surplus/ (Deficit)		
	Notes		**2024**		**2023**
Balance at January 1		₱	**643,396,260.58**	₱	**645,704,035.21**
Add/(Deduct):					
Changes in accounting policy	3.7, 4		(10,434,624.76)		-
Prior period errors	3.7, 5		(21,174,214.00)		(3,418,689.95)
Other adjustments			39,247.69		-
Restated balance			**611,826,669.51**		**642,285,345.26**
Add/(Deduct):					
Changes in Net Assets/Equity for the Calendar Year					
Surplus/(Deficit) for the period			71,320,462.63		1,110,915.31
Balance at December 31		₱	**683,147,132.14**	₱	**643,396,260.57**

Certified Correct:

LYDE G. RAGUS
Chief Accounting Office

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF CASH FLOWS
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Amount *(In Philippine Peso)* 2024	2023
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocation	₱ 472,129,407.82	₱ 410,790,081.27
Collection of Income/Revenues	104,374,261.26	26,949,399.74
Collection of Receivables	1,280,173.66	1,686,690.73
Receipt of Inter-Agency Fund Transfers	9,023,624.96	12,043,756.50
Receipt of Intra-Agency Fund Transfers	-	55,302,633.90
Trust Receipts	879,736.98	878,861.18
Other Receipts	1,268,128.95	914,846.97
Adjustments	3,161.20	10,437.00
Total Cash Inflows	**588,958,494.83**	**508,576,707.29**
Cash Outflows		
Remittance to National Treasury	1,339,473.94	1,276,511.53
Payment of Expenses	339,555,024.49	214,254,615.83
Purchase of Inventories	20,242,346.99	28,310,992.17
Purchase of Consumable Biological Assets	-	-
Grant of Cash Advances	38,581,834.97	40,098,652.98
Prepayments	2,249,528.12	2,378,193.39
Payment of Accounts Payable	12,841,109.66	29,692,608.96
Payment of benefits and other payables to employees	9,790,022.64	11,869,690.37
Payment of Deposits	-	8,543,813.88
Remittance of Personnel Benefit Contributions and Mandatory Deductions	106,730,736.47	109,329,871.55
Release of Inter-Agency Fund Transfers	739,112.86	88,978,282.42
Release of Intra-Agency Fund Transfers	2,248,350.00	57,113,883.60
Other Disbursements	8,074,977.75	1,083,954.33
Reversal of Unutilized NCA	487.80	260,907.80
Adjustments	(200.00)	36,211.16
Total Cash Outflows	**542,392,805.69**	**593,228,189.96**
Net Cash Provided by (Used in) Operating Activities	**₱ 46,565,689.14**	**₱ (84,651,482.67)**
Cash Flows from Investing Activities		
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	₱ 33,699,615.70	₱ 43,430,940.90
Purchase of other intangible assets	552,927.36	468,214.28
Total Cash Outflows	**34,252,543.06**	**43,899,155.18**
Net Cash Provided by (Used in) Investing Activities	**(34,252,543.06)**	**(43,899,155.18)**
Increase (Decrease) in Cash and Cash Equivalents	**12,313,146.08**	**(128,550,637.85)**
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
Cash and Cash Equivalents, beginning of the quarter	**80,187,205.78**	**208,737,843.63**
Cash and Cash Equivalents, end of the quarter	**₱ 92,500,351.86**	**₱ 80,187,205.78**

Certified Correct:

LYDE G. RAGUS
Chief, Accounting Office

TARLAC AGRICULTURAL UNIVERSITY
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF DECEMBER 31, 2024

	Amount (In Philippine Peso) 2024	2023
ASSETS	₱	₱
Current Assets		
Cash and Cash Equivalents	**92,500,351.86**	**80,187,205.78**
Cash on Hand	11,775.00	34,990.00
Cash-Collecting Officers	10,787.00	14,990.00
Petty Cash	988.00	20,000.00
Cash in Bank-Local Currency	90,952,267.89	79,842,656.53
Cash in Bank-Local Currency, Current Account - LBP	90,795,204.80	79,685,600.10
Cash in Bank-Local Currency, Savings Account - LBP	32,912.20	32,905.54
Cash in Bank-Local Currency, Time Deposits	124,150.89	124,150.89
Treasury/Agency Cash Accounts	1,536,308.97	309,559.25
Cash- Modified Disbursement System (MDS), Regular	1,467,628.22	309,559.25
Cash-Tax Remittance Advice	68,680.75	-
Receivables	**70,006,103.12**	**37,861,603.90**
Loans and Receivable Accounts	12,807,363.15	12,788,203.15
Accounts Receivable	11,802,078.43	11,782,918.43
Allowance for Impairment-Accounts Receivable	(2,175,465.92)	(2,175,465.92)
Net Value- Accounts Receivable	9,626,612.51	9,607,452.51
Loans Receivable-Others	3,180,750.64	3,180,750.64
Allowance for Impairment-Loans Receivable-Others	-	-
Net Value- Loans Receivable-Others	3,180,750.64	3,180,750.64
Inter-Agency Receivables	34,472,122.17	96,621.17
Due from National Government Agencies	34,472,122.17	96,621.17
Intra-Agency Receivables	17,104,397.02	17,874,107.02
Due from Other Funds	17,104,397.02	17,874,107.02
Other Receivables	5,622,220.78	7,102,672.56
Receivables-Disallowances/Charges	4,995,931.02	5,708,130.34
Due from Officers and Employees	306,909.17	305,265.61
Other Receivables	319,380.59	1,089,276.61
Allowance for Impairment-Other Receivables	-	-
Net Value-Other Receivables	319,380.59	1,089,276.61
Inventories	**8,921,571.65**	**2,097,923.20**
Inventory Held for Consumption	5,205,362.73	2,097,923.20
Office Supplies Inventory	1,528,056.13	878,005.13
Fuel, Oil and Lubricants Inventory	966,966.32	964,143.57
Agricultural and Marine Supplies Inventory	30,092.00	-
Other Supplies and Materials Inventory	2,680,248.28	255,774.50
Semi-Expendable Machinery and Equipment	3,500,408.92	-
Semi-Expendable Furniture and Fixtures	584,050.00	-
Semi-Expendable Office Equipment	1,272,100.00	-
Semi-Expendable Information and Communications Technology Equipment	990,394.70	-
Semi-Expendable Marine and Fishery Equipment	3,704.00	-
Semi-Expendable Technical and Scientific Equipment	266,629.89	-
Semi-Expendable Other Machinery and Equipment	383,530.33	-
Semi-Expendable Furniture, Fixtures and Books	215,800.00	-
Semi-Expendable Furniture and Fixtures	213,600.00	-
Semi-Expendable Books	2,200.00	-
Other Current Assets	**2,996,864.57**	**5,684,229.54**
Advances	273,418.00	1,054,150.00
Advances to Special Disbursing Officers	244,318.00	896,000.00

	Amount (In Philippine Peso)	
Advances to Officers and Employees	29,100.00	158,150.00
Prepayments	2,723,446.57	4,630,079.54
Advances to Contractors	245,232.91	2,890,428.24
Prepaid Insurance	2,478,213.66	1,739,651.30
Total Current Assets	**174,424,891.20**	**125,830,962.42**

Non-Current Assets

Property, Plant and Equipment	**705,439,215.24**	**703,569,738.28**
Land	1,349,858.14	1,349,858.14
	1,349,858.14	1,349,858.14
Net Value	1,349,858.14	1,349,858.14
Land Improvements	14,673,845.30	16,330,309.83
Other Land Improvements	34,735,562.77	34,782,325.77
Accumulated Depreciation-Other Land Improvements	(20,061,717.47)	(18,452,015.94)
Net Value	14,673,845.30	16,330,309.83
Infrastructure Assets	14,441,590.52	16,866,463.81
Road Networks	15,330,547.76	15,330,547.76
Accumulated Depreciation-Road Networks	(11,383,210.71)	(10,203,575.17)
Net Value	3,947,337.05	5,126,972.59
Sewer Systems	77,327.02	77,327.02
Accumulated Depreciation-Sewer Systems	(29,078.19)	(25,417.39)
Net Value	48,248.83	51,909.63
Water Supply Systems	10,694,289.69	10,729,489.69
Accumulated Depreciation-Water Supply Systems	(5,452,236.40)	(4,946,874.12)
Net Value	5,242,053.29	5,782,615.57
Power Supply Systems	10,400,865.77	10,400,865.77
Accumulated Depreciation-Power Supply Systems	(6,071,669.50)	(5,278,163.13)
Net Value	4,329,196.27	5,122,702.64
Communication Networks	1,168,315.00	1,168,315.00
Accumulated Depreciation-Communication Networks	(293,559.92)	(386,051.62)
Net Value	874,755.08	782,263.38
Buildings and Other Structures	536,417,744.58	529,726,823.15
Buildings	5,625,997.08	5,625,997.08
Accumulated Depreciation-Buildings	(1,811,783.36)	(1,645,649.09)
Net Value	3,814,213.72	3,980,347.99
School Buildings	412,553,251.36	412,553,251.36
Accumulated Depreciation-School Buildings	(92,728,477.43)	(80,326,123.47)
Net Value	319,824,773.93	332,227,127.89
Hospitals and Health Centers	7,498,070.50	-
Accumulated Depreciation-Hospitals and Health Centers	(197,865.75)	-
Accumulated Impairment Losses-Hospitals and Health Centers	-	-
Net Value	7,300,204.75	-
Hostels and Dormitories	25,115,322.84	25,115,322.84
Accumulated Depreciation-Hostels and Dormitories	(5,873,388.22)	(5,078,069.62)
Net Value	19,241,934.62	20,037,253.22
Other Structures	241,783,159.50	222,522,500.69
Accumulated Depreciation-Other Structures	(55,546,541.93)	(49,040,406.64)
Net Value	186,236,617.57	173,482,094.05
Machinery and Equipment	89,849,923.40	85,334,160.71
Machinery	840,000.00	840,000.00
Accumulated Depreciation-Machinery	(558,600.00)	(558,600.00)
Net Value	281,400.00	281,400.00
Office Equipment	14,759,403.81	18,743,236.41
Accumulated Depreciation-Office Equipment	(11,015,170.51)	(13,950,184.08)
Net Value	3,744,233.30	4,793,052.33
Information and Communication Technology Equipment	36,240,146.51	46,305,550.83
Accumulated Depreciation-Information and Communication Technology Equipment	(20,918,478.95)	(28,170,234.12)
Net Value	15,321,667.56	18,135,316.71
Agricultural and Forestry Equipment	4,627,715.00	4,989,217.40
Accumulated Depreciation-Agricultural and Forestry Equipment	(3,966,120.79)	(4,272,344.07)
Net Value	661,594.21	716,873.33

	Amount (In Philippine Peso)	
Communication Equipment	239,200.00	239,200.00
Accumulated Depreciation-Communication Equipment	(204,493.42)	(197,839.38)
Net Value	34,706.58	41,360.62
Construction and Heavy Equipment	11,985,000.00	11,985,000.00
Accumulated Depreciation-Construction and Heavy Equipment	(7,272,685.43)	(6,134,110.43)
Net Value	4,712,314.57	5,850,889.57
Military, Police and Security Equipment	252,750.00	340,805.00
Accumulated Depreciation-Military, Police and Security Equipment	(187,756.71)	(234,876.97)
Net Value	64,993.29	105,928.03
Medical Equipment	1,381,300.00	1,441,300.00
Accumulated Depreciation-Medical Equipment	(939,747.92)	(949,400.02)
Net Value	441,552.08	491,899.98
Printing Equipment	4,711,965.00	4,945,615.00
Accumulated Depreciation-Printing Equipment	(1,595,148.98)	(1,369,479.77)
Net Value	3,116,816.02	3,576,135.23
Sports Equipment	1,350,188.26	1,577,060.00
Accumulated Depreciation-Sports Equipment	(682,779.75)	(1,027,635.18)
Net Value	667,408.51	549,424.82
Technical and Scientific Equipment	58,427,955.40	59,499,969.50
Accumulated Depreciation-Technical and Scientific Equipment	(22,297,077.65)	(19,984,151.52)
Net Value	36,130,877.75	39,515,817.98
Other Machinery and Equipment	31,938,563.10	19,213,699.81
Accumulated Depreciation-Other Machinery and Equipment	(7,266,203.57)	(7,937,637.70)
Net Value	24,672,359.53	11,276,062.11
Transportation Equipment	11,701,715.01	9,644,356.74
Motor Vehicles	27,945,647.65	23,965,647.65
Accumulated Depreciation-Motor Vehicles	(16,243,932.64)	(14,321,290.91)
Net Value	11,701,715.01	9,644,356.74
Furniture, Fixtures and Books	8,435,724.61	12,060,934.78
Furniture and Fixtures	15,652,542.36	20,785,073.16
Accumulated Depreciation-Furniture and Fixtures	(7,290,866.85)	(8,813,983.93)
Net Value	8,361,675.51	11,971,089.23
Books	113,520.00	365,627.50
Accumulated Depreciation-Books	(39,470.90)	(275,781.95)
Net Value	74,049.10	89,845.55
Other Property, Plant and Equipment	49,575.40	49,575.40
Work/Zoo Animals	40,000.00	40,000.00
Net Value	40,000.00	40,000.00
Other Property, Plant and Equipment	191,508.00	191,508.00
Accumulated Depreciation-Other Property, Plant and Equipment	(181,932.60)	(181,932.60)
Net Value	9,575.40	9,575.40
Construction in Progress	28,519,238.28	32,207,255.72
Construction in Progress-Buildings and Other Structures	28,519,238.28	32,207,255.72
Biological Assets	**1,968,316.00**	**1,968,316.00**
Bearer Biological Assets	235,356.00	235,356.00
Breeding Stocks	210,356.00	210,356.00
Net Value	210,356.00	210,356.00
Livestock	25,000.00	25,000.00
Net Value	25,000.00	25,000.00
Consumable Biological Assets	1,732,960.00	1,732,960.00
Livestock Held for Consumption/Sale/Distribution	1,470,175.00	1,470,175.00
Net Value	1,470,175.00	1,470,175.00
Trees, Plants and Crops Held for Consumption/Sale/Distribution	262,785.00	262,785.00
Net Value	262,785.00	262,785.00
Intangible Assets	**1,595,820.85**	**1,865,761.52**
Intangible Assets	1,595,820.85	1,865,761.52
Computer Software	3,878,821.30	3,288,357.30
Accumulated Amortization-Computer Software	(2,284,515.25)	(1,424,110.58)
Net Value	1,594,306.05	1,864,246.72
Other Intangible Assets	1,514.80	1,514.80
Net Value	1,514.80	1,514.80

		Amount (In Philippine Peso)		
Other Non-Current Assets		11,213,341.51		11,213,341.51
Other Assets		11,213,341.51		11,213,341.51
Other Assets		11,213,341.51		11,213,341.51
Net Value		11,213,341.51		11,213,341.51
Total Non-Current Assets		720,216,693.60		718,617,157.31
TOTAL ASSETS	₱	894,641,584.80	₱	844,448,119.73
LIABILITIES				
Liabilities				
Current Liabilities				
Financial Liabilities	₱	16,001,107.31	₱	4,517,040.58
Payables		16,001,107.31		4,517,040.58
Accounts Payable		14,087,511.67		3,741,829.40
Due to Officers and Employees		1,063,322.73		212,649.69
Tax Refunds Payable		850,272.91		562,561.49
Inter-Agency Payables		68,991,584.09		73,597,548.48
Due to BIR		5,033,630.17		4,644,827.84
Due to GSIS		611,007.18		59,826.87
Due to Pag-IBIG		187,826.98		53,394.93
Due to PhilHealth		206,831.87		12,945.81
Due to NGAs		62,761,792.99		68,623,408.13
Due to GOCCs		79,380.00		92,030.00
Due to LGUs		111,114.90		111,114.90
Intra-Agency Payables		19,698,407.05		20,087,998.16
Due to other Funds		19,698,407.05		20,087,998.16
Trust Liabilities		2,625,519.61		8,104,499.78
Guaranty/Security Deposits Payable		2,590,019.61		8,068,999.78
Customers' Deposits Payable		35,500.00		35,500.00
Other Payables		36,168,691.22		33,676,601.81
Other Payables		36,168,691.22		33,676,601.81
Deferred Credits/Unearned Income		249,700.00		249,700.00
Other Deferred Credits		249,700.00		249,700.00
Provisions		65,210,116.08		58,514,224.92
Leave Benefits Payable		64,929,708.08		58,233,816.92
Other Provisions		280,408.00		280,408.00
Total Current Liabilities		208,945,125.36		198,747,613.73
Non- Current Liabilities				
Trust Liabilities		2,549,327.29		2,304,245.43
Trust Liabilities		1,027,898.00		733,337.70
Guaranty/Security Deposits Payable		1,521,429.29		1,570,907.73
Total Non-Current Liabilities		2,549,327.29		2,304,245.43
Total Liabilities		211,494,452.65		201,051,859.16
Total Assets less Total Liabilities	₱	683,147,132.15	₱	643,396,260.57
Net Assets/Equity				
Equity				
Government Equity	₱	683,147,132.15	₱	643,396,260.57
Accumulated Surplus/(Deficit)		683,147,132.15		643,396,260.57
Total Net Assets/Equity	₱	683,147,132.15	₱	643,396,260.57

Certified Correct:

LYDE G. RAGUS
Chief, Accounting Office

TARLAC AGRICULTURAL UNIVERSITY
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Amount *(In Philippine Peso)* 2024	2023
Revenue		
Service and Business Income		
Service Income		
Registration Fees	₱ 673,495.00	₱ 733,374.00
Clearance and Certification Fees	2,571,712.00	372,311.00
Fines and Penalties-Service Income	11,109.45	10,022.50
Other Service Income	286,440.00	760,836.00
Total Service Income	**3,542,756.45**	**1,876,543.50**
Business Income		
School Fees	116,873,474.40	57,277,553.50
Rent/Lease Income	4,487,975.06	7,019,125.87
Income from Hostels/Dormitories and Other Like Facilities	685,636.00	900,531.31
Interest Income	25,206.81	30,580.46
Other Business Income	11,860,736.87	14,740,467.06
Total Business Income	**133,933,029.14**	**79,968,258.20**
Shares, Grants and Donations		
Income from Grants and Donations in Cash	-	53,000.00
Total Shares, Grants and Donations	-	**53,000.00**
Other Non-Operating Income		
Miscellaneous Income	1,944,595.55	4,734.00
Total Other Non-Operating Income	**1,944,595.55**	**4,734.00**
Total Revenue	**139,420,381.14**	**81,902,535.70**
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	168,208,982.48	153,065,564.24
Total Salaries and Wages	**168,208,982.48**	**153,065,564.24**
Other Compensation		
Personal Economic Relief Allowance (PERA)	8,732,035.79	8,560,533.86
Representation Allowance (RA)	1,358,000.00	287,750.00
Transportation Allowance (TA)	1,358,000.00	287,750.00
Clothing/Uniform Allowance	2,505,000.00	1,992,000.00
Subsistence Allowance	56,818.60	57,800.40
Laundry Allowance	7,626.96	7,881.65
Honoraria	10,794,678.47	2,976,167.02
Hazard Pay	510,585.02	481,516.76
Year End Bonus	14,055,036.30	12,868,080.30
Cash Gift	1,801,000.00	1,750,000.00
Mid-year Bonus	14,144,547.00	12,799,722.00
Other Bonuses and Allowances	13,564,345.15	24,485,527.09
Total Other Compensation	**68,887,673.29**	**66,554,729.08**
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	19,313,420.66	18,414,852.62
Pag-IBIG Contributions	932,200.00	428,400.00
PhilHealth Contributions	3,870,782.68	2,903,918.62
Employees Compensation Insurance Premiums	434,800.00	428,900.00
Total Personnel Benefit Contributions	**24,551,203.34**	**22,176,071.24**

Other Personnel Benefits		
Terminal Leave Benefits	17,009,975.98	10,567,991.97
Other Personnel Benefits	7,317,000.00	285,000.00
Total Other Personnel Benefits	**24,326,975.98**	**10,852,991.97**
Total Personnel Services	**285,974,835.09**	**252,649,356.53**
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	2,940,052.37	1,486,086.77
Traveling Expenses-Foreign	216,783.82	591,107.88
Total Traveling Expenses	**3,156,836.19**	**2,077,194.65**
Training and Scholarship Expenses		
Training Expenses	7,742,025.56	6,865,984.74
Scholarship Grants/Expenses	1,040,257.19	549,243.90
Total Training and Scholarship Expenses	**8,782,282.75**	**7,415,228.64**
Supplies and Materials Expenses		
Office Supplies Expenses	3,140,504.60	2,547,815.35
Accountable Forms Expenses	40,000.00	20,000.00
Animal/Zoological Supplies Expenses	70,310.00	764,265.00
Drugs and Medicines Expenses	344,500.00	2,606,755.00
Medical, Dental and Laboratory Supplies Expenses	2,030,249.00	1,036,338.16
Fuel, Oil and Lubricants Expenses	1,892,002.56	1,369,054.48
Agricultural and Marine Supplies Expenses	318,248.00	649,685.90
Textbooks and Instructional Materials Expenses	1,073,987.50	672,091.90
Other Supplies and Materials Expenses	10,200,652.33	12,835,416.49
Semi-Expendable Machinery and Equipment Expenses	5,450,258.40	3,485,270.00
Semi-Expendable Office Equipment Expenses	-	674,110.00
Semi-Expendable Information & Communication Expenses	-	2,642,170.00
Semi-Expendable- Communications Equipment	-	45,440.00
Semi-Expendable Furniture and Fixtures Expenses	1,274,470.00	8,180,245.95
Semi-Expendable Agricultural and Forestry Equipment Expense	-	42,860.00
Semi - Expandable Sports Equipment Expenses	-	354,860.00
Semi - Expendable Technical and Scientific Equipment Expense	-	55,660.00
Total Supplies and Materials Expenses	**25,835,182.39**	**37,982,038.23**
Utility Expenses		
Water Expenses	1,620,811.55	2,568,557.60
Electricity Expenses	14,498,781.60	14,112,180.30
Total Utility Expenses	**16,119,593.15**	**16,680,737.90**
Communication Expenses		
Postage and Courier Services	10,735.00	9,224.00
Telephone Expenses	455,031.41	557,654.05
Internet Subscription Expenses	1,358,796.74	1,096,854.21
Cable, Satellite, Telegraph and Radio Expenses	-	-
Total Communication Expenses	**1,824,563.15**	**1,663,732.26**
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	2,086,092.80	564,156.18
Total Survey, Research, Exploration and Development Expenses	**2,086,092.80**	**564,156.18**
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	131,796.30	121,000.00
Total Confidential, Intelligence and Extraordinary Expenses	**131,796.30**	**121,000.00**
Professional Services		
Legal Services	68,100.00	18,100.00
Auditing Services	97,950.00	71,262.92
Other Professional Services	6,018,144.34	6,960,054.00
Total Professional Services	**6,184,194.34**	**7,049,416.92**

General Services		
Security Services	9,454,362.20	8,290,846.16
Total General Services	**9,454,362.20**	**8,290,846.16**
Repairs and Maintenance		
Repairs and Maintenance-Machinery and Equipment	227,921.00	441,648.00
Repairs and Maintenance-Transportation Equipment	789,039.09	881,439.35
Repairs and Maintenance-Buildings and Other Structures	39,000.00	655,711.00
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	-	175,844.00
Repairs and Maintenance-Other Property, Plant and Equipment	53,341.00	-
Total Repairs and Maintenance	**1,109,301.09**	**2,154,642.35**
Financial Assistance/Subsidy		
Subsidies-Others	78,861,652.50	50,816,000.00
Total Financial Assistance/Subsidy	**78,861,652.50**	**50,816,000.00**
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	45,326.00	33,834.00
Fidelity Bond Premiums	493,843.76	534,690.73
Insurance Expenses	1,431,926.00	2,104,584.48
Total Taxes, Insurance Premiums and Other Fees	**1,971,095.76**	**2,673,109.21**
Labor and Wages		
Labor and Wages	**1,499,140.53**	**3,126,492.80**
Other Maintenance and Operating Expenses		
Advertising Expenses	71,462.00	3,000.00
Printing and Publication Expenses	2,581,923.00	617,350.41
Representation Expenses	463,340.00	619,780.95
Rent/Lease Expenses	-	49,500.00
Membership Dues and Contributions to Organizations	2,483,286.26	1,853,033.73
Subscription Expenses	538,824.98	190,810.96
Donations	50,000.00	40,000.00
Bank Transaction Fee	10,000.00	3,200.00
Other Maintenance and Operating Expenses	53,623,510.25	52,991,416.36
Total Other Maintenance and Other Operating Expenses	**59,822,346.49**	**56,368,092.41**
Total Maintenance and Other Operating Expenses	**216,838,439.64**	**196,982,687.71**
Non-Cash Expenses		
Depreciation		
Depreciation-Land Improvements	1,654,126.38	2,244,183.46
Depreciation-Infrastructure Assets	2,534,103.33	2,778,109.76
Depreciation-Buildings and Other Structures	20,056,733.78	19,471,717.00
Depreciation-Machinery and Equipment	10,148,590.98	13,207,837.52
Depreciation-Transportation Equipment	1,922,641.73	1,823,653.36
Depreciation-Furniture, Fixtures and Books	1,038,100.70	1,370,066.38
Total Depreciation	37,354,296.91	40,895,567.48
Amortization		
Amortization-Intangible Assets	**693,281.75**	413,194.39
Total Non-Cash Expenses	**38,047,578.66**	**41,308,761.87**
Current Operating Expenses	**540,860,853.39**	**490,940,806.11**
Surplus (Deficit) from Current Operations	**(401,440,472.25)**	**(409,038,270.41)**
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		
Subsidy from National Government	472,762,704.88	410,149,185.72
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	**472,762,704.88**	**410,149,185.72**
Net Financial Assistance/Subsidy	**472,762,704.88**	**410,149,185.72**

Annex B1

Other Non-Operating Income				
Losses				
Loss of Assets		1,770.00		
Total Losses		1,770.00		
Surplus (Deficit) for the period	**₱**	**71,320,462.63**	**₱**	**1,110,915.31**

Certified Correct:

LYDE G. RAGUS
Chief Accounting Office

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF CASH FLOWS
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Amount (in Philippine Peso) 2024	2,023.00
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocation	₱ 472,129,407.82	₱ 410,790,081.27
Receipt of Notice of Cash Allocation	450,633,307.00	394,040,147.00
Constructive Receipt of NCA for TRA	21,496,100.82	16,749,934.27
Collection of Income/Revenues	104,374,261.26	26,949,399.74
Collection of tax revenue		
Collection of service and business income	102,111,581.78	24,162,204.62
Collection of other income	7,983.20	24,182.29
Receipt of shares, grants and donations	-	53,000.00
Receipt of prior years' income	181,983.74	232,095.09
Receipt of collections under Other Payables	1,419,812.25	2,477,917.74
Collection of receivable from audit disallowance	652,900.29	
Collection of Receivables	1,280,173.66	1,686,690.73
Collection of loans and receivables	360.00	300,487.42
Collection of receivable from audit disallowances	-	932,734.94
Collection of other receivables	1,279,813.66	453,468.37
Receipt of Inter-Agency Fund Transfers	9,023,624.96	12,043,756.50
Receipt of cash for the account of NGAs/LGUs/GOCCs	102,525.13	
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	7,607,142.50	12,030,122.50
Receipt of funds for other inter-agency transactions	1,313,957.33	13,634.00
Receipt of Intra-Agency Fund Transfers	-	55,302,633.90
Receipt of funds for other intra-agency transactions	-	55,302,633.90
Trust Receipts	879,736.98	878,861.18
Receipt of guaranty/security deposits	-	35,631.18
Receipt of customers' deposits	-	10,000.00
Collection of other trust receipts	879,736.98	833,230.00
Other Receipts	1,268,128.95	914,846.97
Receipt of refund of cash advances	1,267,203.95	914,846.97
Other miscellaneous receipts	925.00	-
Adjustments	3,161.20	10,437.00
Restoration of cash for cancelled/lost/stale checks/ADA	2,111.20	10,437.00
Other adjustments-Inflow	1,050.00	-
Total Cash Inflows	**588,958,494.83**	**508,576,707.29**
Cash Outflows		
Remittance to National Treasury	1,339,473.94	1,276,511.53
Payment of Expenses	339,555,024.49	214,254,615.83
Payment of personnel services	163,453,259.75	140,149,989.12
Payment of maintenance and other operating expenses	162,325,765.36	68,976,465.06
Payment of expenses pertaining to/incurred in the prior years	13,673,474.25	5,128,161.65
Liquidation of prior year's cash advances	-	
Due to NGAs/LGU	102,525.13	
Purchase of Inventories	20,242,346.99	28,310,992.17
Purchase of inventory held for consumption	20,242,346.99	28,310,992.17
Grant of Cash Advances	38,581,834.97	40,098,652.98
Advances for payroll	1,786,982.11	4,001,370.93
Advances for special purpose/time-bound undertakings	34,925,129.96	33,863,451.80
Advances to officers and employees	1,869,722.90	1,725,561.05
Advances to officers and employees obligated in prior year	-	508,269.20
Prepayments	2,249,528.12	2,378,193.39

	Amount (in Philippine Peso)	
	2024	2,023.00
Prepaid Insurance	2,249,528.12	2,378,193.39
Payment of Accounts Payable	12,841,109.66	29,692,608.96
Payment of benefits and other payables to employees	9,790,022.64	11,869,690.37
Payment of Deposits	-	8,543,813.88
Payment of guaranty security deposits	-	8,543,813.88
Remittance of Personnel Benefit Contributions and Mandatory Deductions	106,730,736.47	109,329,871.55
Remittance of taxes withheld not covered by TRA	3,507,568.66	4,333,227.16
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	20,315,757.94	16,749,934.27
Remittance to GSIS/Pag-IBIG/PhilHealth	31,276,395.85	29,463,920.33
Remittance of personnel benefits contributions	3,634,731.61	1,148,216.98
Remittance of other payables	47,996,282.41	57,634,572.81
Release of Inter-Agency Fund Transfers	739,112.86	88,978,282.42
Release of funds to NGAs, GOCCs, LGUs for the implementation of projects	739,112.86	88,974,848.42
Release of other inter-agency fund transfers	-	3,434.00
Release of Intra-Agency Fund Transfers	2,248,350.00	57,113,883.60
Release of other intra-agency fund transfers	2,248,350.00	57,113,883.60
Other Disbursements	8,074,977.75	1,083,954.33
Refund of guaranty/security deposits	7,140,505.91	322,321.10
Refund of cash advances	-	-
Other disbursements	934,471.84	761,633.23
Reversal of Unutilized NCA	487.80	260,907.80
Adjustments	(200.00)	36,211.16
Reversing entry for unreleased checks in previous year	-	36,211.16
Other adjustments - Outflow	(200.00)	-
Total Cash Outflows	**542,392,805.69**	**593,228,189.96**
Net Cash Provided by (Used In) Operating Activities	**₱ 46,565,689.14**	**₱ (84,651,482.67)**
Cash Flows from Investing Activities		
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	₱ 33,699,615.70	₱ 43,430,940.90
Construction of infrastructure assets	5,303,113.54	658,274.60
Purchase of machinery and equipment	17,215,260.81	12,492,482.65
Purchase of furniture, fixtures and books	-	3,329,378.14
Construction of buildings and other structures	9,311,609.96	17,666,441.68
Advances to contractors	191,517.39	3,417,637.96
Payment of retention fee to contractors	1,678,114.00	5,866,725.87
Purchase of Intangible Assets	552,927.36	468,214.28
Purchase of computer software	552,927.36	468,214.28
Total Cash Outflows	**34,252,543.06**	**43,899,155.18**
Net Cash Provided By (Used In) Investing Activities	**(34,252,543.06)**	**(43,899,155.18)**
Increase (Decrese) in Cash and Cash Equivalents	**12,313,146.08**	**(128,550,637.85)**
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
Cash and Cash Equivalents, January 1	**80,187,205.78**	**208,737,843.63**
Cash and Cash Equivalents, December 31	**₱ 92,500,351.86**	**₱ 80,187,205.78**

Certified Correct:

LYDE S. RAGUS
Chief, Accounting Office

TARLAC AGRICULTURAL UNIVERSITY
NOTES TO FINANCIAL STATEMENTS

1. GENERAL INFORMATION/AGENCY PROFILE

The Tarlac Agricultural University (TAU), formerly known as Tarlac College of Agriculture (TCA), is a state-owned agricultural university primarily providing advanced education, higher technological and professional instruction, and training in the fields of agriculture, agribusiness management, science and technology, engineering, teacher education, non-traditional courses, and other relevant fields of study. It also undertakes research, extension services, and production activities in support of the development of the Province of Tarlac and provides progressive leadership in its areas of specialization. The University derived its existence from Presidential Decree (P.D.) No. 609 dated December 18, 1974 which officially terminated the merger of Tarlac College of Agriculture (TCA)then with the Tarlac College of Technology (TCT), now known as Tarlac State University.

By virtue of the Republic Act (R.A.) No. 10800 signed by former President Benigno S. Aquino III on May 10, 2016, TCA and now TAU was the first state college in the country to be converted into a university through the merit evaluation system of the Commission on Higher Education Memorandum Order (CMO) No. 46, S.2012. Its sole campus is located at Brgy. Malacampa, Camiling, Tarlac.

The TAU's vision is to become one of the top 500 agricultural universities in Asia. The University is committed to improve the quality of life through the production of competent graduates and relevant technologies in the service of society.

To ensure the training of productive and competitive graduates in agriculture and related disciplines, TAU has the following breakthrough goals and core values:

Breakthrough Goals:

a. Take the lead in innovative teaching methodologies using technology and/or appropriate ICT technologies to optimize learning.
b. Advance agricultural productivity and income through technology transfer and training.
c. Use of Science, Technology and Engineering (STE) effectively for climate change resiliency and adaptation.

Core Values:

a. Integrity
b. Excellence
c. Service

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) issued by the Commission on Audit per COA Resolution No. 2020-001 dated January 9, 2020.
The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The Statement of Cash Flows is prepared using the direct method.

The financial statements are presented in Philippine peso, which is also the country's functional currency.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Basis of accounting

The consolidated financial statements are prepared on an accrual basis in accordance with the IPSAS.

3.2 Financial instruments

A. Financial Assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29-Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, held-to-maturity investments, loans and receivables or available-for-sale financial assets, as appropriate. TAU determines the classification of its financial assets at initial recognition.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognized on the trade date, i.e., the date that the TAU commits to purchase or sell the asset. TAU financial assets include cash and short-term deposits; trade and other receivables.

Subsequent measurement

The subsequent measurement of financial assets depends on their classification.

Financial Assets at fair value through surplus or deficit

Financial Assets at fair value through surplus or deficit include financial assets held for trading and financial assets designated upon initial recognition at fair value through surplus and deficit. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term.

Financial Assets at fair value through surplus or deficit are carried in the Statement of Financial Position at fair value with changes in fair value recognized in surplus or deficit.

Impairment of Financial Assets

The TAU assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment because of one or more events that have occurred after the initial recognition of the asset (an incurred "loss event") and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

Evidence of impairment may include the following indicators:

- The debtors or a group of debtors are experiencing significant financial difficulty
- Default or delinquency in interest or principal payments
- The probability that debtors will enter bankruptcy or other financial reorganization
- Observable data indicates a measurable decrease in estimated future cash flows (e.g., changes in arrears or economic conditions that correlate with defaults)

Financial Assets carried at amortized cost

For Financial Assets carried at amortized cost, TAU first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant, or collectively for financial assets that are not individually significant. If this Agency determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment.

Assets that are individually assessed for impairment and for which an impairment loss is, or continues to be, recognized are not included in a collective assessment of impairment.

If there is objective evidence that an impairment loss has been incurred, the amount of the loss is measured as the difference between the assets carrying amount and the present value of estimated future cash flows (excluding future expected credit losses that have not yet been incurred).

The carrying amount of the asset is reduced using an allowance account and the amount of the loss is recognized in surplus or deficit. If, in a subsequent year, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognized, the previously recognized impairment loss is increased or reduced by adjusting the allowance account. If a future write-off is later recovered, the recovery is credited to finance costs in surplus or deficit.

B. Financial Liabilities

Initial recognition and measurement

Financial Liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit appropriate. The entity determines the classification of its financial liabilities at initial recognition.

All Financial Liabilities are recognized initially at fair value. The TAU's financial liabilities include trade and other payables and financial guarantee contracts.

Subsequent measurement

The measurement of Financial Liabilities depends on their classification.

Financial Liabilities at fair value through surplus or deficit

Financial Liabilities at fair value through surplus or deficit include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through surplus or deficit. Financial Liabilities are classified as held for trading if they are acquired for the purpose of selling in the near term. Gains or losses on liabilities held for trading are recognized in surplus or deficit.

3.3 Cash and Cash Equivalents

Cash and Cash Equivalents comprises cash on hand and cash in bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. For the Statement of Cash Flows, cash and cash equivalents consist of cash and short-term deposits, net of outstanding bank overdrafts.

3.4 Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of TAU.

3.5 Property, Plant and Equipment

Recognition

An item is recognized as property, plant, and equipment (PPE) if it meets the characteristics and recognition criteria as a PPE.

The characteristics of PPE are as follows:

- tangible items;
- are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and
- are expected to be used during more than one reporting period.

An item of PPE is recognized as an asset if:

- It is probable that future economic benefits or service potential associated with the item will flow to the entity; and
- The cost or fair value of the item can be measured reliably.

Measurement at Recognition

An item recognized as property, plant, and equipment is measured at cost.

A PPE acquired through non-exchange transaction is measured at its fair value as at the date of acquisition.

The cost of the PPE is the cash price equivalent or, for PPE acquired through non-exchange transaction its cost is its fair value as at recognition date.

Cost includes the following:

- Its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates;
- expenditure that is directly attributable to the acquisition of the items; and
- Initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired, or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Measurement after Recognition

After recognition, all property, plant, and equipment are stated at cost less accumulated depreciation and impairment losses. When significant parts of property, plant and equipment are required to be replaced at intervals, TAU recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major repair/replacement is done, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized as expense in surplus or deficit as incurred.

Depreciation

Each part of an item of property, plant, and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately. The depreciation charge for each period is recognized as expense unless it is included in the cost of another asset.

Initial Recognition of Depreciation

Depreciation of an asset begins when it is available for use such as when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

For simplicity and to avoid proportionate computation, the depreciation is for one month if the PPE is available for use on or before the 15th of the month. However, if the PPE is available for use after the 15th of the month, depreciation is for the succeeding month.

Depreciation Method

The straight-line method of depreciation is adopted unless another method is more appropriate for agency operation.

Estimated Useful Life

TAU uses the Schedule on the Estimated Useful Life of PPE by classification prepared by COA.TAU uses a residual value equivalent to at least five percent (5%) of the cost of the PPE.

Impairment

An asset's carrying amount is written down to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable service amount.

Derecognition

TAU derecognizes items of property, plant, and equipment and/or any significant part of an asset upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

3.6 Provisions

Provisions were recognized when the TAU has a present obligation (legal or constructive) because of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Agency expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Provisions were reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, the provisions were reversed.

Contingent Liabilities

TAU does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Contingent Assets

TAU does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of this Agency in the notes to the financial statements.

Contingent assets were assessed continually to ensure that developments were appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs

3.7 Changes in accounting policies and estimates

TAU recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy were applied prospectively if retrospective application is impractical.

TAU recognizes the effects of changes in accounting estimates prospectively by including in surplus or deficit.

TAU correct material prior period errors retrospectively in the first set of financial statements authorized for issue after their discovery by:

- Restating the comparative amounts for prior period(s) presented in which the error occurred; or
- If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

3.8 Revenue from non-exchange transactions

Fees and fines not related to taxes

The TAU recognizes revenues from fees and fines, except those related to taxes, when earned and the asset recognition criteria were met. Deferred income is recognized instead of revenue if there is a related condition attached that would give rise to a liability to repay the amount.

Other non-exchange revenues were recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

Gifts and Donations

TAU recognizes assets and revenue from gifts and donations when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

Goods in-kind were recognized as assets when the goods were received, or there is a binding arrangement to receive the goods. If goods in-kind were received without conditions attached, revenue is recognized immediately. If conditions were attached, a liability is recognized, which is reduced, and revenue recognized as the conditions were satisfied.

On initial recognition, gifts and donations including goods in-kind were measured at their fair value as at the date of acquisition, which were ascertained by reference to an active market, or by appraisal. An appraisal of the value of an asset is normally undertaken by a member of the valuation profession who holds a recognized and relevant professional qualification. For many assets, the fair values were ascertained by reference to quoted prices in an active and liquid market.

Transfers

TAU recognizes an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset, except those arising from services in-kind.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities and the related assets were measured at fair value and recognized on obtaining control of the asset (cash, goods, services, and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the TAU and can be measured reliably.

3.9 Revenue from Exchange transactions

Measurement of Revenue

Revenue was measured at the fair value of the consideration received or receivable.

Rendering of Services

TAU recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labor hours incurred to date as a percentage of total estimated labor hours.

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred were recoverable.

Sale of Goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to TAU.

Rental Income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

3.10 Budget Information

The annual budget is prepared on a cash basis and is published in the government website.

A separate Statement of Comparison of Budget and Actual Amounts (SCBAA) were prepared since the budget and the financial statements were not prepared on comparable basis. The SCBAA was presented showing the original and final budget and the actual amounts on comparable basis to the budget. Explanatory comments are provided in the notes to the annual financial statements.

3.11 Impairment of Non-Financial Assets

Impairment of cash-generating assets

At each reporting date, TAU assesses whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, TAU estimates the asset's recoverable amount.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that were largely independent of those from other assets or groups of assets.

Where the carrying amount of an asset or the cash-generating unit (CGU) exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows were discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, recent market transactions were considered, if available. If no such transactions can be identified, an appropriate valuation model is used.

For assets, an assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the estimates shall be the asset's or cash-generating unit's recoverable amount.

A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in surplus or deficit.

Impairment of non-cash-generating assets

The TAU assesses at each reporting date whether there is an indication that a non-cash-generating asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, TAU estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher of the non-cash generating asset's fair value less costs to sell and its value in use.

Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount. The TAU classifies assets as cash-generating assets when those assets were held with the primary objective generating a commercial return. Therefore, non-cash generating assets would be those assets from which the TAU does not intend (as its primary objective) to realize a commercial return.

3.12 Service concession arrangements

The TAU analyses all aspects of service concession arrangements that it enters in determining the appropriate accounting treatment and disclosure requirements. Where a private party contributes an asset to the arrangement, the TAU recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price.

In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized were measured at their fair value. To the extent that an asset has been recognized, the TAU also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

3.13 Employee Benefits

The employees of TAU are members of the Government Service Insurance System (GSIS), which provides life and retirement insurance coverage.

The TAU recognizes the undiscounted amount of short-term employee benefits, like salaries, wages, bonuses, allowance, etc., as expense unless capitalized, and as a liability after deducting the amount paid.

The TAU recognizes expenses for accumulating compensated absences when these were paid (commuted or paid as terminal leave benefits). An unused entitlement that has accumulated at the reporting date were not recognized as expense. Non-accumulating compensated absences, like special leave privileges, were not recognized.

3.14 Measurement uncertainty

The preparation of financial statements in conformity with IPSAS, requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of the revenues and expenses during the period. Items requiring the use of significant estimates include the useful life of capital assets, estimated employee benefits, rates for amortization, impairment of assets, etc.

Estimates were based on the best information available at the time of preparation of the financial statements and were reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

4. Changes in Accounting Policies

TAU adopted the Government Accounting Manual (GAM) on January 1, 2016, which replaced the NGAS. The new manual includes the use of accounting forms and setting of 15,000.00 threshold for PPE. This accounting change had significant impact on TAU's financial statements. However, upon establishment of policy, the agency, in the succeeding years, will adapt the increase in the capitalization threshold to P50,000.00 as issued by Commission on Audit per COA Circular No. 2022-004 dated May 31, 2022.

5. Prior Period Adjustments

TAU has determined adjustments for expenses/income of the preceding year/s that were recorded in the current year. In this case the Accumulated Surplus/Deficit has been used.

The prior period errors and other adjustments consist of adjustments for expenses/income of the preceding year/s that were recorded in the current year. This also includes the erroneous recording of transactions from prior year's financial statements.

6. Cash and Cash Equivalents

6.1 The Cash and Cash Equivalent account consists of cash on hand, current, savings and time deposits. The current account pertains to several bank accounts maintained at Authorized Government Depository Bank (AGDB)- Land Bank of the Philippines for income collected from tuition and other school fees, revolving fund and trust accounts. The savings account pertains to small trust funds that do not meet the monthly maintaining balance required by the AGDB. The time deposit account pertains to trust funds that are not yet in use.

This account consists of:

Accounts	**2024**	2023
Cash – Collecting Officers	**10,787.00**	14,990.00
Petty Cash	**988.00**	20,000.00
Cash- MDS, Regular	**1,467,628.22**	309,559.25
Cash in Bank – LCCA	**90,795,204.80**	79,685,600.10
Cash in Bank – LCSA	**32,912.20**	32,905.54
Cash in Bank – LCTD	**124,150.89**	124,150.89
Cash-Tax Remittance Advice	**68,680.75**	
Total Cash and Cash Equivalents	**92,500,351.86**	80,187,205.78

The Cash-Collecting Officers account has the following details, and these were deposited in January of the following year.

Fund	Description	Amount
05	Certification and Clearance Fees	280.00
05	School Fees	10,417.00
05	Documentary Stamps	90.00
Total		**10,787.00**

The bank accounts are detailed as follows:

Fund	Bank	Type of Account	Account Number	Ending Balance per Book
Fund 06	LBP	Current Account	2622-1013-97	26,393,405.25
Fund 05	LBP	Current Account	2622-1013-89	34,725,987.91
Fund 05	LBP	Current Account	2622-1033-30	11,678,503.91
Fund 07	LBP	Current Account	2622-1028-14	17,997,307.73
Fund 01	LBP	Current Account	2262-9000-30	1,467,628.22
Subtotal				**92,262,833.02**
Fund 07	LBP	Savings Account	2621-0349-12	32,912.20
Subtotal				**32,912.20**
Fund 05	Veterans Bank	Time Deposit	0440007-0000-05	124,150.89
Subtotal				**124,150.89**
Grand Total				**92,419,896.11**

7. Receivables

7.1 The Accounts Receivable account pertains to amounts due from graduate level students for their tuition and other school fees, scholarship providers, students, lessees, business transactions and sale of merchandise which are expected to be collected in the regular course of business or over a definite period. A total of 2,175,465.92 is recognized as allowance for the impairment of receivables. Loans receivables-others pertain to hogs lent to qualified recipients under the hog dispersal project and other transactions that were in the previous years.

7.2 The Receivables-Disallowance and Charges pertains to Honoraria paid to various officers and employees which was disallowed back in year 2000.

7.3 Due from Officers and Employees are receivables from officers and employees who were previously a scholar of the University but did not finish their studies as prescribed in the agreement. These consist of tuition and other fees, stipend and book allowances. The account comprises also other collectibles from TAU employees which relates to honoraria which was disallowed. The staggered basis of settlement was granted by the legal services sector of COA.

7.4 Other receivables account pertains to billings to various concessionaires. This account also consists of fees to be collected from TAU's lessees and electric consumptions by those contractors who build infrastructures inside the University.

7.5. In addition, according to the Commission on Higher Education, all Tuition and other School Fees (TOSF) that were being billed and collected from UniFAST are considered income of the SUCs.

This account consists of:

Accounts	2024	2023
Accounts Receivable	**9,626,612.51**	9,607,452.51
Loans Receivables – Others	**3,180,750.64**	3,180,750.64
Due from NGAs	**34,472,122.17**	96,621.17
Due from other funds	**17,104,397.02**	17,874,107.02
Receivables-Disallowances/Charges	**4,995,931.02**	5,708,130.34
Due from Officers and Employees	**306,909.17**	305,265.61
Other Receivables	**319,380.59**	1,089,276.61
Receivables, Net	**70,006,103.12**	37,861,603.90

Accounts Receivable, Net

Accounts	2024	2023
Accounts Receivable	**11,802,078.43**	11,782,918.43
Allowance for Impairment	**(2,175,465.92)**	(2,175,465.92)
Accounts Receivable, Net	**9,626,612.51**	9,607,452.51

Aging/ Analysis of Receivables

7.6 The following is the aging schedule of the receivables:

Accounts	2024 Total	Not past due	< 30 days	Past due 30-60 days	> 60 days
Accounts Receivable	9,626,612.51	-	-	-	9,626,612.51
Loans Receivable – Others	3,180,750.64	-	-	-	3,180,750.64
Due from NGAs	34,472,122.17	26,271,547.50	-	-	8,200,574.67
Due from other Funds	17,104,397.02	81,000.00	-	-	17,023,397.02
Receivables – Disallowance and Charges	4,995,931.02	-	-	(38,409.91)	5,034,340.93
Due from Officers and Employees	306,909.17	21,258.09	-	-	285,651.08
Other Receivables	319,380.59	-	-	-	319,380.59
Total	70,006,103.12	26,373,805.59	-	(38,409.91)	43,670,707.44

8. Inventories

8.1 This account consists of Office Supplies, Fuel, Oil and Lubricants, Agricultural and Marine Supplies, Semi-Expendables Inventory and Other Supplies and Materials.

	2024	2023
Inventory Held for Consumption		
Carrying amount, January 1	2,097,923.20	1,138,493.38
Additions/Acquisitions during the year	28,942,621.92	38,941,468.05
Expensed during the year except write down	(25,835,182.39)	(37,982,038.23)
Carrying amount, December 31	5,205,362.73	2,097,923.20

The costs of these ending inventories were computed using the actual costs. These are being housed in the Property and Supply Management Office (PSMO). These inventories are being expensed upon utilization or consumption through the submission of inventory count quarterly by the PSMO.

9. Other Assets

9.1 This account consists of the following:

Particulars	2024 Current	2024 Non-Current	2023 Current	2023 Non-Current
Advances to Special Disbursing Officers	**244,318.00**	**0.00**	896,000.00	0.00
Advances to Officers and Employees	**29,100.00**	**0.00**	158,150.00	0.00
Advances to Contractors	**245,232.91**	**0.00**	2,890,428.24	0.00
Prepaid Insurance	**2,478,213.66**		1,739,651.30	0.00
Other Assets	**0.00**	**11,213,341.51**	0.00	11,213,341.51
Total Other Assets	**2,996,864.57**	**11,213,341.51**	5,684,229.54	11,213,341.51

9.2 Advances to Special Disbursing Officers pertain to the cash advances granted to the University's accountable officers and employees for special purpose/time-bound undertakings to be liquidated within a specific period.

9.3 Advances to Officers and Employees amounting to 24,600.00 pertain to an amount granted to a previous resident auditor of TAU who was not able to settle her financial accountabilities before leaving due to her health condition. This amount was used for the registration, travelling expenses and expenses for the visit of the Audit Team for the years 2003 and 2007. The accounting office already requested for write-off on this account on June 30, 2018 but returned it by COA to the Accounting Office due to a lack of supporting documents. To add, the accounting office issued a letter of notice to her twice but as of the moment, she has no response yet.

9.4 The account Advances to Contractors represents mobilization fees paid to contractors. These are deducted proportionately against the progress billings of the contractors.

9.5 Prepaid Insurance represents the motor vehicle insurance, building insurance and fidelity bond premiums paid to the Bureau of Treasury and these are being amortized quarterly.

9.6 Other Assets account consists of the salvage value of fully depreciated Buildings Structures, Equipment and Furniture and Fixtures.

10. Property, Plant and Equipment

10.1 Property and Equipment are carried at cost less accumulated depreciation. The Construction Period Theory is used for costing these assets. Land improvements are not assessed.

10.2 Regular maintenance, repairs and minor replacements are charged against Maintenance and Other Operating Expenses (MOOE) as these were incurred to revive the assets into their original condition.

10.3 The ₱15,000.00 threshold set for PPE is followed by TAU, hence inventoriable properties and equipment below the threshold were recognized as semi-expendable expenses once issued to end-user together with the issuance of Inventory Custodian Slip (ICS). However, upon establishment of policy, the agency, in the succeeding years, will adapt the increase in the capitalization threshold to P50,000.00 as issued by Commission on Audit per COA Circular No. 2022-004 dated May 31, 2022.

10.4 Both Property and Supplies Management Unit (PSMU) and Accounting Office were able to reconcile their records for year 2018 to 2023 but there are still discrepancies between the accounting books and PPE Schedules pertaining to previous years as it was not easy to reconcile those items. After receiving the AAR for 2017, the in-charge unit thought and implement that all purchases (PPE and Semi Expendable items) from July 2018 onwards will be having a property number. The property number includes the account code provided in GAM, in that way Accounting and Supply office shall now have the same coding of accounts.

10.5 All PPEs purchased in 2024 and those in prior years recognized under Fund 07 are subject for review and reconciliation as to its ownership. All Memorandum of Agreement (MOA) of special projects funded by other national government agencies are being reviewed to check which among the PPEs are valid to recognize as TAU PPE. If the MOA clearly states that at the end of the project, the PPE shall then be recognized by the university under Fund 01. If the MOA is silent about the ownership of PPE acquired out of such project, the university shall inquire to the source agency for a letter stating the status of ownership of the PPEs. If the MOA clearly states that at the end of the project, the PPE acquired shall remain as property of the source agency, the university shall not recognize it as PPE. For this matter, the accounting office was advised to pause the recognition of quarterly depreciation of PPEs under Fund 07, however, the Accumulated Depreciation and Net Carrying Amount as of December 31, 2024 shall be disclosed in the Notes to Financial Statements. The Accumulated Depreciation and Net Carrying Amount as of December 31, 2024 of the PPEs under Fund 07 are as follows:

PPE Classification	Total Cost	CY 2024 Depreciation	Accumulated Depreciation as of 12/31/2024	Carrying Amount as of 12/31/2024
Water Supply Systems	3,978,361.50		1,438,476.37	2,539,885.13
Buildings	564,996.91		132,695.80	432,301.11
School Buildings	3,474,443.09		1,342,818.92	2,131,624.17
Other Structures	11,660,083.25		1,756,784.04	9,903,299.21
Machinery	840,000.00		558,600.00	281,400.00
Office Equipment	1,760,357.01		1,504,233.39	256,123.62
Information and Communication Technology Equipment	15,283,340.44		7,751,210.54	7,532,129.90
Agricultural and Forestry Equipment	3,491,681.00		2,903,869.70	587,811.30
Communication Equipment	106,810.00		101,469.50	5,340.50
Sports Equipment	642,340.00		530,739.70	111,600.30
Technical and Scientific Equipment	4,268,093.00		1,073,068.36	3,195,024.64
Other Equipment	3,199,638.67		780,157.69	2,419,480.98
Motor Vehicles	63,900.00		60,705.01	3,194.99
Furniture and Fixtures	1,128,800.00		409,202.69	719,597.31
Books	113,520.00		39,470.90	74,049.10
TOTAL	**50,576,364.87**		**20,383,502.62**	**30,192,862.25**

10.6 This account recognized per book consists of the following:

2024	Land	Land Improvements	Infrastructure Asset	Buildings & Other Structures	Machinery & Equipment	Sub-total
Carrying Amount, January	1,349,858.14	16,330,309.83	16,866,463.81	529,726,823.15	85,334,160.71	649,607,615.64
Additions/ Acquisitions	0.00	0.00	0.00	26,758,729.31	22,551,345.93	49,310,075.24
Total	1,349,858.14	16,330,309.83	16,866,463.81	556,485,552.46	136,285,945.07	727,318,129.31
Depreciation	0	(1,654,126.38)	(2,534,103.33)	(20,056,733.78)	(10,148,590.98)	(34,393,554.47)
Adjustments	0.00	(2,338.15)	109,230.04	(11,074.10)	(36,287,430.69)	(36,191,612.90)
Carrying Amount, December 31	1,349,858.14	14,673,845.30	14,441,590.52	536,417,744.58	89,849,923.40	656,732,961.94
Gross Cost	**1,349,858.14**	**34,735,562.77**	**37,671,345.24**	**692,575,801.28**	**166,754,187.08**	**933,086,754.51**
Less: Accumulated Depreciation	0.00	(20,061,717.47)	(23,229,754.72)	(156,158,056.70)	(76,904,263.68)	(276,353,792.57)
Add/(Less): Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Carrying Amount, December 31	**1,349,858.14**	**14,673,845.30**	**14,441,590.52**	**536,417,744.58**	**89,849,923.40**	**656,732,961.94**

2024	Sub-total	Transportation Equipment	Furniture Fixture and Books	Other PPE	CIP	TOTAL
Carrying Amount, January	**649,607,615.64**	**9,644,356.74**	**12,060,934.78**	**49,575.40**	**32,207,255.72**	**703,569,738.28**
Additions/ Acquisitions	49,310,075.24	3,980,000.00	0.00	0.00	20,694,439.25	53,290,075.24
Total	**727,318,129.31**	**13,624,356.74**	**12,060,934.78**	**49,575.40**	**32,207,255.72**	**805,954,691.20**
Depreciation	(34,393,554.47)	(1,922,641.73)	(1,038,100.70)	0.00	0.00	(37,354,296.90)
Adjustments	(36,191,612.90)	0.00	(2,587,109.47)	0.00	(24,382,456.69)	(63,161,179.06)
Carrying Amount, December 31	**656,732,961.94**	**11,701,715.01**	**8,435,724.61**	**49,575.40**	**28,519,238.28**	**705,439,215.24**
Gross Cost	**933,086,754.51**	**27,945,647.65**	**15,766,062.36**	**231,508.00**	**28,519,238.28**	**1,005,549,210.80**
Less: Accumulated Depreciation	(276,353,792.57)	(16,243,932.64)	(7,330,337.75)	(181,932.60)	0.00	(300,109,995.56)
Add/(Less): Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Carrying Amount, December 31,	**656,732,961.94**	**11,701,715.01**	**8,435,724.61**	**49,575.40**	**28,519,238.28**	**705,439,215.24**

2023	Land	Land Improvements	Infrastructure Asset	Buildings & Other Structures	Machinery & Equipment	Sub-total
Carrying Amount, January	**1,349,858.14**	**18,574,493.29**	**21,602,455.51**	**431,868,977.08**	**101,577,378.90**	**574,973,162.92**
Additions/ Acquisitions	0.00	0.00	0.00	149,456,156.30	34,708,566.17	184,164,722.47
Total	**1,349,858.14**	**18,574,493.29**	**21,602,455.51**	**581,325,133.38**	**136,285,945.07**	**759,137,885.39**
Depreciation	0.00	(2,244,183.46)	(2,778,109.76)	(19,471,717.00)	(13,207,837.52)	(37,701,847.74)
Adjustments	0.00		(1,957,881.94)	(32,126,593.23)	(37,743,946.84)	(71,828,422.01)
Carrying Amount, December 31	**1,349,858.14**	**16,330,309.83**	**16,866,463.81**	**529,726,823.15**	**85,334,160.71**	**649,607,615.64**
Gross Cost	**1,349,858.14**	**34,782,325.77**	**37,706,545.24**	**665,817,071.97**	**170,120,653.95**	**909,776,455.07**
Less: Accumulated Depreciation	0.00	(18,452,015.94)	(20,840,081.43)	(136,090,248.82)	(84,786,493.24)	(260,168,839.43)
Add/(Less): Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Carrying Amount, December 31	**1,349,858.14**	**16,330,309.83**	**16,866,463.81**	**529,726,823.15**	**85,334,160.71**	**649,607,615.64**

2023	Sub-total	Transportation Equipment	Furniture Fixture and Books	Other PPE	CIP	TOTAL
Carrying Amount, January	**574,973,162.92**	**11,490,927.30**	**8,270,948.39**	**49,575.40**	**114,306,814.69**	**709,091,428.70**
Additions/ Acquisitions	184,164,722.47	-	457,000.00	-	8,107,911.83	192,729,634.30
Total	**759,137,885.39**	**11,490,927.30**	**8,727,948.39**	**49,575.40**	**122,414,726.52**	**901,821,063.00**
Depreciation	(37,701,847.74)	(1,823,653.36)	(1,370,066.38)	0.00	0.00	(40,895,567.48)
Adjustments	(71,828,422.01)	(22,917.20)	4,703,052.77	0.00	(90,207,470.80)	(157,355,757.24)
Carrying Amount, December 31	**649,607,615.64**	**9,644,356.74**	**12,060,934.78**	**49,575.40**	**32,207,255.72**	**703,569,738.28**
Gross Cost	**909,776,455.07**	**23,965,647.65**	**21,150,700.66**	**231,508.00**	**32,207,255.72**	**987,331,567.10**
Less: Accumulated Depreciation	(260,168,839.43)	(14,321,290.91)	(9,089,765.88)	(181,932.60)	0.00	(283,761,828.82)
Add/(Less): Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Carrying Amount, December 31,	**649,607,615.64**	**9,644,356.74**	**12,060,934.78**	**49,575.40**	**32,207,255.72**	**703,569,738.28**

10.7 Land

Presented below are total values per book as assessed and based on prevailing market rates:

	Amount
Book Value	1,349,858.14
Assessed Value	5,470,060.00
Market Value	26,229,360.03

Below is the breakdown of land per lot no.

TCT No.	Lot No.	Area (sqm)	Book Value	Market Value	Assessed Value
28716	11965	46,084	4,262.22	644,164.50	146,640.00
28566	12000	9,839	702.04	26,516.10	10,610.00
29234	12003	11,399	1,177.38	28,839.47	11,540.00
28917	11966	13.018	937.01	555,255.00	113,460.00
28997	11964	9,166	942.10	199,986.28	43,990.00
28996	11998	13,190	676.37	586,450.00	119,740.00
29984	12002	5,876	587.60	170,330.00	36,600.00
40284	12040A	45,423	5,837.65	65,368.67	26,150.00
34577	11968	69,801	3,740.05	626,926.18	142,770.00
39107	12013	10,400	2,080.00	125,333.00	30,130.00
42493	11967	13,452	2,215.85	19,301.20	7,720.00
43422	11962	14,487	4,454.10	213,890.53	49,560.00
43851	12032	5,098	1,529.40	13,739.11	5,500.00
43852	12040-G	14,750	2,212.50	487,015.00	99,810.00
44246	12033	5,421	1,626.30	14,609.59	5,840.00
44657	12029	7,858	1,337.40	21,177.31	8,470.00
43384	12030	9,067	2,720.10	24,435.56	9,770.00
49275	11961	13,266	4,011.85	612,355.00	127,370.00
49498	12026	9,285	2,785.50	25,023.07	10,010.00
247541	12001	8,522	2,666.70	0.00	0.00
421011	12799-M	70,000	3,500.00	12,600,000.00	2,520,000.00
410700	12018	30,732	2,458.26	47,268.14	18,910.00
410701	12005	12,844	1,048.50	191,460.00	44,760.00
410702	12015	10,913	982.17	27,609.89	11,040.00
410703	12004	37,658	3,546.06	386,640.00	94,970.00
410704	12006	69,388	4,689.51	206,122.00	62,570.00
410705	12016	10,754	1,052.70	1,935,720.00	387,140.00
	12017	1.3108	1,510.36	35,325.00	14,130.00
	12014	4.5074	3,607.40	121,474.43	48,590.00
	12019	4.0000	3,930.00	994,325.00	217,730.00
	12969	2.9015	2,031.06	5,222,700.00	1,044,540.00
			1,275,000.00	0.00	0.00
Total			**1,349,858.14**	**26,229,360.03**	**5,470,060.00**

11. Biological Assets

The Livestock Held for Consumption/Sale/Distribution is the group of swine, cattle, goat, duck,free-range and native chicken and native pig. The Trees, Plants and Crops held for Consumption/Sale/Distribution consist of Nursery Projects, Organic Fertilizers, Rice Production and Ornamental Plants. These projects are part of the University's Business Programs.

The composition of the account is summarized below:

Account Description	2024	2023
Breeding Stocks	**210,356.00**	210,356.00
Livestock	**25,000.00**	25,000.00
Livestock Held for Consumption/Sale/Distribution	**1,470,175.00**	1,470,175.00
Trees, Plants and Crops Held for Consumption/Sale/Distribution	**262,785.00**	262,785.00
Total Biological Assets	**1,968,316.00**	1,968,316.00

The accounting office received Quarterly Report of Biological Asset from the Business and Auxiliary Services consisting living animals amounting to 997,500.00 after the reporting date, hence, the said amount is not included in the report.

12. Intangible Assets, Net

12.1 This account consists of Microsoft Office ProPlus 2013, Microsoft WinPro 8, and Fiber Optic Local Area Network Backbone of the University. The additional software purchased last year which is for the purchased Anti-Plagiarism Software was subscribed for 1 year.

Computer Software	2024	2023
Carrying Amount, January 1	**1,865,761.52**	5,231,840.09
Additions-Acquired	**590,464.00**	468,214.28
Total	**2,456,225.52**	5,700,054.37
Disposals/Amortization/Impairment Loss/Other Changes	**(860,404.67)**	(3,834,292.85)
Carrying Amount, December 31	**1,595,820.85**	1,865,761.52
Gross Cost	**3,880,336.10**	3,289,872.10
Less : Accumulated Amortization	**(2,284,515.25)**	(1,424,110.58)
Carrying Amount, December 31	**1,595,820.85**	1,865,761.52

All the other software has indefinite lives since there are no legal, regulatory and other factors limiting the useful life of these intangible assets.

13. Financial Liabilities

13.1 Financial Liabilities which were recorded for obligations/indebtedness to contractors/suppliers for the purchase of goods and services and other obligations in connection with the university's operation/trade/business are broken down as follows:

Accounts	2024	2023
Current:		
Payables	**16,001,107.31**	4,517,040.58
Non-Current:		
Bill/Bonds/Loans Payable	**0.00**	0.00
Total Financial Liabilities	**16,001,107.31**	4,517,040.58

13.2 Payables

Accounts	2024	2023
Accounts Payable	**14,087,511.67**	3,741,829.40
Due to Officers and Employees	**1,063,322.73**	212,649.69
Tax Refund Payable	**850,272.91**	562,561.49
Total Payables	**16,001,107.31**	4,517,040.58

For 2024 Accounts Payable, an amount of 681,524.02 came from contracts that were obligated and recognized under Fund 01 in previous years. 183,925.80 is for the Rehabilitation or Repair of Damaged Buildings and Infrastructure (Men's Dorm) but was not finished and consequently, the related contract was terminated. 422,657.45 is for the Repair of Duck Shed but still not paid in full until the end of the current year.

Also, an amount equivalent to 74,940.77 of accounts payable under Fund 01 covers the salaries, CNA, clothing allowance and PEI of former employees who resigned but did not comply with the prescribed requirements (clearance). These amounts are no longer requested for funding from the Department of Budget and Management (DBM) hence, must be resolved in 2018.

Other amounts under Accounts Payable were expenses incurred but not yet paid for the year 2024.

Due to Officers and Employees were those amounts related to unpaid salaries and other benefits, honorarium, and reimbursements for TAU Employees.

14. Inter-Agency Payables

14.1 This account consists of:

Accounts	2024	2023
Due to BIR	5,033,630.17	4,644,827.84
Due to GSIS	611,007.18	59,826.87
Due to Pag-IBIG	187,826.98	53,394.93
Due to PhilHealth	206,831.87	12,945.81
Due to NGAs	62,761,792.99	68,623,408.13
Due to GOCCs	79,380.00	92,030.00
Due to LGUs	111,114.90	111,114.90
Total Inter-Agency Payables	**68,991,584.09**	73,597,548.48

Due to BIR consists of taxes withheld from payments made to suppliers in December of 2024 and scheduled to be remitted in the month of January 2025. Due to GSIS, Pag-IBIG, PhilHealth and GOCCs represent the amount withheld from the salaries of employees and will also be remitted the following year.

The Due to NGAS has a non-moving account amounting to 65,566.92 and 2,890,379.24 under Fund 06 and 05, respectively. The other balance came from Fund 07 as a trust fund.

15. Intra Agency Payables

15.1 This represents the amount to be paid among the funds maintained by the University.

Accounts	2024	2023
Due to Other Funds	**19,698,407.05**	20,087,998.16
Total Intra-Agency Payables	**19,698,407.05**	20,087,998.16

The 2,760,558.36 difference between due to other funds and due from other funds is presented below. The amounts were recorded under Fund 06 from previous years but were not recorded under other funds and upon thorough checking this year, these cannot still be recorded under other funds due to lack of supporting documents.

Particulars	Recorded by	Due to other Funds	Due from other Funds
CHED- Mushroom	Fund 06	746,548.06	0.00
CHED- Mushroom	Fund 06	910,000.00	0.00
PGT Goat Upgrading	Fund 06	1,000,000.00	0.00
F07 Piggery Project to Tissue Culture	Fund 06	200,000.00	0.00
Revolving Fund	Fund 06	99,010.30	0.00
Bamboo setum	Fund 06	100,000.00	0.00
Mallard Duck Project – UBP Rental	Fund 06	5,000.00	0.00
Mallard Duck Project– Agri-Business	Fund 06	100,000.00	0.00
Agri-Business – Mallard Duck	Fund 06	0.00	200,000.00
Agri-Business – Tissue Culture	Fund 06	0.00	200,000.00
Total		**3,160,558.36**	**400,000.00**
Net			**2,760,558.36**

16. Trust Liabilities

16.1 This account consists of:

Accounts	2024		2023	
	Current	Non-Current	Current	Non-Current
Trust Liabilities	**0.00**	**1,027,898.00**	0.00	733,337.70
Customers' Deposits Payable	**35,500.00**	**0.00**	35,500.00	0.00
Guaranty/Security Deposits Payable	**2,590,019.61**	**1,521,429.29**	8,068,999.78	1,570,907.73
Total Trust Liabilities	**2,625,519.61**	**2,549,327.29**	8,104,499.78	2,304,245.43

Customers' Deposit Payable account balance is advance payment made by customers renting the CEC hall and Agri-Tourism Hostel in years 2022-2023.

The Guarantee/Security Deposit Payable account balance represents deposits paid by product and/or service providers from previous years for their contract with the University.

17. Deferred Credits/Unearned Income

This account consists of:

Accounts	2024	2023
Deferred Credits	**249,700.00**	249,700.00
Total Deferred Credits/Unearned Income	**249,700.00**	249,700.00

The CY 2023 balance pertains to hogs lent to qualified recipients under the hog dispersal project. This amount came from previous years' transactions.

18. Provisions

This account consists of:

Accounts	2024	2023
Leave Benefits Payable	**64,929,708.08**	58,233,816.92
Other Provisions	**280,408.00**	280,408.00
Total Provisions	**65,210,116.08**	58,514,224.92

This account corresponds to the Leave Benefit Payable recognized this 2024 amounting to 64,929,708.08 and the remaining amount of 280,408.00 pertains to the total of other provisions recognized for CY 2021 and carried amount from previous years.

19. Other Payables

This account consists of the amount collected for other school fees under Fund 05 and is subject for transfer to Fund 07 and to be maintained as a fiduciary fund. This account is also used for collections subject for specific purposes. Also, this is used for unpaid expenses for the year.

Fund	2024	2023
Fund 01	**1,372,789.96**	565,397.68
Fund 05	**25,529,914.56**	22,324,723.43
Fund 06	**19,181.85**	17,181.85
Fund 07	**9,246,804.85**	10,769,298.85
Total Other Payables	**36,168,691.22**	33,676,601.81

20. Service and Business Income

20.1 Revenue account consists of collections and collectibles from various transactions of the University. The income was generated mostly on the payment of school fees and other fees collected by Fund 05. Other income was generated by the University's Business Programs.

This account is composed of:

Accounts	2024	2023
Service Income		
Registration Fees	**673,495.00**	733,374.00
Clearance and Certification Fees	**2,571,712.00**	372,311.00
Fines and Penalties-Service Income	**11,109.45**	10,022.50
Other Service Income	**286,440.00**	760,836.00
Sub-total Service Income	**3,542,756.45**	1,876,543.50
Business Income		
School Fees	**116,873,474.40**	57,277,553.50
Rent/Lease Income	**4,487,975.06**	7,019,125.87
Income from Hostels/Dormitories and Other Like Facilities	**685,636.00**	900,531.31
Interest Income	**25,206.81**	30,580.46
Fines and Penalties-Business Income	**0.00**	0.00
Other Business Income	**11,860,736.87**	14,740,467.06
Sub-total Business Income	**133,933,029.14**	79,968,258.20
Total Service and Business Income	**137,475,785.59**	81,844,801.70

The Other Business Income are from the Internally Generated Projects of the University. The actual cash collection for the Year 2024 is as follows:

Project	Collection
BAS	6,210.00
Bamboosetum	4,200.00
Main Lib AVR	570.00
Calao	47,270.00
Cattle & Carabao	5,460.00
Clonal Nursery	310.00
E-Bamboo	884,125.00
FTC Catering	3,095,670.00
Food Processing Center	380,450.00
Free Range Chicken	45,360.00
Garbage Collection	29,650.00
Gatepass Sticker	100,225.00
Mango Production	6,110.00
Organic Fertilizer	300.00
Ornamental Production	35,158.00
PCCAARD SP	55,203.00
Photoshoot	5,000.00
Rice Production	1,877,933.00
R&D Products	2,769.00
Sheep	25,020.00
Smart Agriculture Center	223,467.50
Tamarind	375.00
TAU Catering Services	3,570,673.71
University Nursery	25,308.00
Vermicompost	8,820.00
JHS University Logo	7,305.00
SHS/College Logo	43,620.00

Project	Collection
Toga	192,700.00
College Uniform	226,050.00
Green Polo Shirt	566,800.00
PE Uniform	17,800.00
LTS Uniform	13,950.00
CWTS Uniform	37,370.00
ROTC Uniform	11,455.00
TOTAL	**11,552,687.21**

21. Other Non-Operating Income

This account consists of:

Accounts	2024	2023
Miscellaneous Income	**1,944,595.55**	4,734.00
Total Other Non-Operating Income	**1,944,595.55**	4,734.00

22. Personnel Services

This account consists of:

Accounts	2024	2023
Salaries and Wages-Regular	**168,208,982.48**	153,065,564.24
Other Compensation	**68,887,673.29**	66,554,729.08
Personnel Benefit Contributions	**24,551,203.34**	22,176,071.24
Other Personnel Benefits	**24,326,975.98**	10,852,991.97
Total Personnel Services	**285,974,835.09**	252,649,356.53

22.1 Salaries and Wages

This account represents the total amount spent by TAU for salaries and wages of regular employees.

22.2 Other Compensation

This represents all other benefits being received by the employees of TAU within a period of one year.

Accounts	2024	2023
Personal Economic Relief Allowance (PERA)	**8,732,035.79**	8,560,533.86
Representation Allowance (RA)	**1,358,000.00**	287,750.00
Transportation Allowance (TA)	**1,358,000.00**	287,750.00
Clothing/Uniform Allowance	**2,505,000.00**	1,992,000.00
Subsistence Allowance	**56,818.60**	57,800.40
Laundry Allowance	**7,626.96**	7,881.65
Honoraria	**10,794,678.47**	2,976,167.02
Hazard Pay	**510,585.02**	481,516.76
Mid-Year Bonus	**14,144,547.00**	12,799,722.00
Year End Bonus	**14,055,036.30**	12,868,080.30
Cash Gift	**1,801,000.00**	1,750,000.00
Other Bonuses and Allowances	**13,564,345.15**	24,485,527.09
Total Other Compensation	**68,887,673.29**	66,554,729.08

22.3 Personnel Benefit Contributions

This account consists of:

Accounts	2024	2023
Retirement and Life Insurance Premiums	**19,313,420.66**	18,414,852.62
PAG-IBIG Contributions	**932,200.00**	428,400.00
PhilHealth Contributions	**3,870,782.68**	2,903,918.62
Employees Compensation Insurance Premiums	**434,800.00**	428,900.00
Total Personnel Benefit Contributions	**24,551,203.34**	22,176,071.24

22.4 Other Personnel Benefits

This account consists of:

Accounts	2024	2023
Terminal Leave Benefits	**17,009,975.98**	10,567,991.97
Other Personnel Benefits	**7,317,000.00**	285,000.00
Total Other Personnel Benefits	**24,326,975.98**	10,852,991.97

23. Maintenance and Other Operating Expenses(MOOE)

This account consists of:

Accounts	2024	2023
Traveling Expenses	**3,156,836.19**	2,077,194.65
Training and Scholarship Expenses	**8,782,282.75**	7,415,228.64
Supplies and Materials Expenses	**25,835,182.39**	37,982,038.23
Utility Expenses	**16,119,593.15**	16,680,737.90
Communication Expenses	**1,824,563.15**	1,663,732.26
Confidential, Intelligence and Extraordinary Expenses	**131,796.30**	121,000.00
Survey, Research, Exploration and Development Expenses	**2,086,092.80**	564,156.18
Professional Services	**6,184,194.34**	7,049,416.92
General Services	**9,454,362.20**	8,290,846.16
Repairs and Maintenance	**1,109,301.09**	2,154,642.35
Financial Assistance/Subsidy	**78,861,652.50**	50,816,000.00
Taxes, Insurance Premiums and Other Fees	**1,971,095.76**	2,673,109.21
Labor and Wages	**1,499,140.53**	3,126,492.80
Other Maintenance and Operating Expenses	**59,822,346.49**	56,368,092.41
Total MOOE	**216,838,439.64**	196,982,687.71

23.1 Traveling Expenses

This account consists of the total amount spent by the TAU Employees during their official business travel locally and abroad.

Accounts	2024	2023
Traveling Expenses-Local	2,940,052.37	1,486,086.77
Traveling Expenses-Foreign	216,783.82	591,107.88
Total Traveling Expenses	3,156,836.19	2,077,194.65

23.2 Training and Scholarship Expenses

This account consists of the total amount spent by TAU for the participation/attendance in trainings, conventions and seminars/workshops and scholarships granted to TAU Employees in the pursuit of further learning, study or research.

Accounts	2024	2023
Training Expenses	7,742,025.56	6,865,984.74
Scholarship Grants/Expenses	1,040,257.19	549,243.90
Total Training and Scholarship Expenses	8,782,282.75	7,415,228.64

23.3 Supplies and Materials Expenses

This account consists of:

Accounts	2024	2023
Office Supplies Expenses	**3,140,504.60**	2,547,815.35
Accountable Forms Expenses	**40,000.00**	20,000.00
Animal/Zoological Supplies Expenses	**70,310.00**	764,265.00
Drugs and Medicines Expenses	**344,500.00**	2,606,755.00
Medical, Dental and Laboratory Supplies Expenses	**2,030,249.00**	1,036,338.16
Fuel, Oil and Lubricants Expenses	**1,892,002.56**	1,369,054.48
Agricultural and Marine Supplies Expenses	**318,248.00**	649,685.90
Textbooks and Instructional Materials Expenses	**1,073,987.50**	672,091.90
Other Supplies and Materials Expenses	**10,200,652.33**	12,835,416.49
Semi-expendable Machinery and Equipment Expenses	**5,450,258.40**	3,485,270.00
Semi-Expendable Office Equipment Expenses		674,110.00
Semi-Expendable Information & Communication Expenses		2,642,170.00
Semi-Expendable- Communications Equipment		45,440.00
Semi-Expendable Agricultural and Forestry Equipment Expense		42,860.00
Semi - Expandable Sports Equipment Expenses		354,860.00
Semi - Expendable Technical and Scientific Equipment Expense		55,660.00
Semi-expendable Furniture and Fixtures Expenses	**1,274,470.00**	8,180,245.95
Total Supplies and Materials Expenses	**25,835,182.39**	37,982,038.23

23.4 Utility Expenses

This account consists of:

Accounts	2024	2023
Water Expenses	1,620,811.55	2,568,557.60
Electricity Expenses	14,498,781.60	14,112,180.30
Total Utility Expenses	16,119,593.15	16,680,737.90

23.5 **Communication Expenses**

This account consists of:

Accounts	2024	2023
Postage and Courier Services	10,735.00	9,224.00
Telephone Expenses	455,031.41	557,654.05
Internet Subscription Expenses	1,358,796.74	1,096,854.21
Total Communication Expenses	**1,824,563.15**	1,663,732.26

23.6 **Confidential, Intelligence and Extraordinary Expenses**

This account consists of the total amount spent for the TAU's President for his incidental expenses in the performance of his official functions, such as meetings, conferences, public relations, etc.

Accounts	2024	2023
Extraordinary and Miscellaneous Expenses	131,796.30	121,000.00
Total	131,796.30	121,000.00

23.7 **Professional Services**

This account represents the total amount paid for the services rendered by the Contract of Service Instructors and Employees.

Accounts	2024	2023
Legal Services	**68,100.00**	18,100.00
Auditing Services	**97,950.00**	71,262.92
Other Professional Services	**6,018,144.34**	6,960,054.00
Total Professional Services	**6,184,194.34**	7,049,416.92

23.8 **General Services**

This account consists of payments made to Delta Maroon Security Agency Corporation.

Accounts	2024	2023
Security Services	**9,454,362.20**	8,290,846.16
Total General Services	**9,454,362.20**	8,290,846.16

23.9 **Repairs and Maintenance**

This account represents the total amount used for the repairs and maintenance of PPE by the TAU.

Accounts	2024	2023
Buildings and Other Structures	**39,000.00**	655,711.00
Machinery and Equipment	**227,921.00**	441,648.00
Transportation Equipment	**789,039.09**	881,439.35
Semi-Expendable Machinery and Equipment	**0.00**	175,844.00
Other Property, Plant and Equipment	**53,341.00**	0.00
Total Repairs and Maintenance	**2,154,642.35**	1,091,769.95

23.10 **Financial Assistance/Subsidy**

This represents the Free Higher Education paid by the National Government to cover Tuition and Other Fees of qualified enrolled students. The amount covers the bill for 2nd Semester 2022-23, Midyear 2022-23, 1st Semester 2023-24, 2nd Semester 2023-24 and Midyear 2023-24.

23.11 Taxes, Insurance Premiums and Other Fees

This represents the amount paid to the Bureau of Treasury for employees' bonds and to the Government Service Insurance System (GSIS) for the insurance of different vehicles, buildings and other structures of TAU.

Accounts	2024	2023
Taxes, Duties and Licenses	45,326.00	33,834.00
Fidelity Bond Premiums	493,843.76	534,690.73
Insurance Expenses	1,431,926.00	2,104,584.48
Total Taxes, Insurance Premiums and Other Fees	1,971,095.76	2,673,109.21

23.12 Labor and Wages

This account represents wages from Job orders and contract of service employees of the University. The amount recognized are 1,499,140.53 and 3,126,492.80 for the year 2024 and 2023, respectively.

23.13 Other Maintenance and Operating Expenses

This account represents the total amount spent for the maintenance and other expenses for the operation of the University as well as advertisement of the University through newspapers, printing of books, manuscripts, representation expenses of Officials, membership payments and contributions to different Organizations and donations to different agencies or persons.

Accounts	2024	2023
Advertising Expenses	**71,462.00**	3,000.00
Printing and Publication Expenses	**2,581,923.00**	617,350.41
Representation Expenses	**463,340.00**	619,780.95
Rent/Lease Expenses	**0.00**	49,500.00
Membership Dues and Contributions to Organization	**2,483,286.26**	1,853,033.73
Subscription Expenses	**538,824.98**	190,810.96
Donations	50,000.00	40,000.00
Bank Transfer Fee	10,000.00	3,200.00
Other Maintenance and Operating Expenses	53,623,510.25	52,991,416.36
Total Other MOOE	59,822,346.49	56,368,092.41

24. Non-Cash Expenses

This account consists of:

Accounts	2024	2023
Amortization		
Computer Software	**693,281.75**	413,194.39
Depreciation		
Land Improvements	**1,654,126.38**	2,244,183.46
Infrastructure Assets	**2,534,103.33**	2,778,109.76
Buildings and Other Structures	**20,056,733.78**	19,471,717.00
Machinery and Equipment	**10,148,590.98**	13,207,837.52
Transportation Equipment	**1,922,641.73**	1,823,653.36
Furniture, Fixtures and Books	**1,038,100.70**	1,370,066.38
Total Non-Cash Expenses	**37,354,296.91**	41,308,761.87

25. Assistance and Subsidy

This account consists of:

Particulars	2024	2023
Notice of Cash Allocation	450,633,307.00	394,040,147.00
Tax Remittance Advices (TRAs)	21,496,100.82	16,749,934.27
Total Subsidy Income	**472,129,407.82**	410,790,081.27
Less: Cancelled Checks		(99,998.60)
Reversion of Unexpended NCA's	**(487.80)**	(260,907.80)
Returns of Unused Cash Advances and overpayment of expenses	**(421,489.39)**	(343,776.59)
Total Subsidy Income	**471,707,430.63**	410,149,185.72

26. Losses

This account consists of:

Accounts	2024	2023
Loss of Assets	**1,770.00**	0.00
Total Losses	**1,770.00**	0.00

27. Adjustment in the Statement of Cash Flows

The adjustment consists of:

Particulars	2024	2023
Reversal of disbursement due to cancelled/lost/staled checks	**2,111.20**	10,047.00
Other adjustment – Inflow	**1,050.00**	0.00
Total Cash Inflow Adjustments	**3,161.20**	10,047.00

Particulars	2024	2023
Reversing entry for unreleased checks in previous year	**0.00**	36,211.16
Other adjustment – Outflow	**(200.00)**	0.00
Total Cash Outflow Adjustments	**(200.00)**	36,211.16

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF FINANCIAL POSITION
FUND 01
AS OF DECEMBER 31, 2024

	Amount *(in Philippine Peso)*	
	2024	**2023**
ASSETS		
Current Assets		
Cash and Cash Equivalents	1,537,296.97	329,559.25
Receivables	5,001,340.24	5,714,478.40
Inventories	7,571,967.37	2,097,923.20
Other Current Assets	2,247,824.08	3,760,096.03
Total Current Assets	16,358,428.66	11,902,056.88
Non-Current Assets		
Property, Plant and Equipment	577,049,279.84	576,054,702.93
Other Non-Current Assets	9,627,817.76	9,627,817.76
Total Non-Current Assets	586,677,097.60	585,682,520.69
Total Assets	**603,035,526.26**	**597,584,577.56**
LIABILITIES		
Current Liabilities		
Financial Liabilities	11,554,027.74	1,622,636.71
Inter-Agency Payables	4,967,368.79	3,722,153.39
Intra-Agency Payables	124,038.89	896,530.00
Trust Liabilities	1,887,016.70	6,331,929.45
Provisions	64,929,708.08	58,233,816.92
Other Payables	1,372,789.96	565,397.68
Total Current Liabilities	84,834,950.16	71,372,464.15
Total Liabilities	**84,834,950.16**	**71,372,464.15**
Total Assets less Total Liabilities	**518,200,576.10**	**526,212,113.41**
NET ASSETS/EQUITY		
Accumulated Surplus/(Deficit)	518,200,576.10	526,211,695.93
Total Net Assets/Equity	**518,200,576.10**	**526,211,695.93**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex A

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF FINANCIAL POSITION
FUND 05
AS OF DECEMBER 31, 2024

	Amount *(in Philippine Peso)* 2024	2023
ASSETS		
Current Assets		
Cash and Cash Equivalents	46,539,429.71	25,092,276.31
Receivables	52,251,448.37	19,662,235.99
Inventories	1,184,354.28	-
Other Current Assets	75,000.00	1,828,903.84
Total Current Assets	**100,050,232.36**	**46,583,416.14**
Non-Current Assets		
Property, Plant and Equipment	88,277,680.29	87,922,326.13
Biological Assets	25,000.00	25,000.00
Intangible Assets	91,424.09	361,364.76
Other Non-Current Assets	1,927,566.82	1,253,526.33
Total Non-Current Assets	**90,321,671.20**	**89,562,217.22**
Total Assets	**190,371,903.56**	**136,145,633.36**
LIABILITIES		
Current Liabilities		
Financial Liabilities	4,331,095.02	2,667,711.19
Inter-Agency Payables	3,956,793.55	3,975,207.85
Intra-Agency Payables	11,106,830.10	11,104,930.10
Other Payables	25,529,914.56	22,324,723.43
Total Current Liabilities	**44,924,633.23**	**40,072,572.57**
Non-Current Liabilities		
Trust Liabilities	1,521,429.29	1,570,907.73
Total Non-Current Liabilities	**1,521,429.29**	**1,570,907.73**
Total Liabilities	**46,446,062.52**	**41,643,480.30**
Total Assets less Total Liabilities	**143,925,841.04**	**94,502,153.06**
NET ASSETS/EQUITY		
Accumulated Surplus/(Deficit)	143,925,841.04	94,502,153.06
Total Net Assets/Equity	**143,925,841.04**	**94,502,153.06**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex A

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF FINANCIAL POSITION
FUND 06
AS OF DECEMBER 31, 2024

	Amount *(in Philippine Peso)*	
	2024	**2023**
ASSETS		
Current Assets		
Cash and Cash Equivalents	26,393,405.25	27,239,613.26
Receivables	1,047,864.01	989,289.01
Inventories	21,000.00	-
Total Current Assets	27,462,269.26	28,228,902.27
Non-Current Assets		
Property, Plant and Equipment	1,443,232.11	2,058,540.69
Biological Assets	523,785.00	523,785.00
Other Non-Current Assets	331,997.42	331,997.42
Total Non-Current Assets	2,299,014.53	2,914,323.11
Total Assets	**29,761,283.79**	**31,143,225.38**
LIABILITIES		
Current Liabilities		
Financial Liabilities	37,039.32	37,039.32
Inter-Agency Payables	68,626.92	90,871.92
Intra-Agency Payables	8,251,533.56	7,951,533.56
Trust Liabilities	114,487.15	114,487.15
Deferred Credits/Unearned Income	249,700.00	249,700.00
Other Payables	19,181.85	17,181.85
Total Current Liabilities	8,740,568.80	8,460,813.80
Total Liabilities	**8,740,568.80**	**8,460,813.80**
Total Assets less Total Liabilities	**21,020,714.99**	**22,682,411.58**
NET ASSETS/EQUITY		
Accumulated Surplus/(Deficit)	22,338,661.19	22,682,411.58
Total Net Assets/Equity	**22,338,661.19**	**22,682,411.58**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex A

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF FINANCIAL POSITION
FUND 07
AS OF DECEMBER 31, 2024

	Amount *(In Philippine Peso)* 2024	2023
ASSETS		
Current Assets		
Cash and Cash Equivalents	18,030,219.93	27,525,756.96
Receivables	11,705,450.50	11,495,600.50
Inventories	144,250.00	
Other Current Assets	-	95,229.67
Total Current Assets	29,879,920.43	39,116,587.13
Non-Current Assets		
Property, Plant and Equipment	38,669,022.98	37,534,168.54
Biological Assets	1,419,531.00	1,419,531.00
Intangible Assets	1,504,396.76	1,504,396.76
Total Non-Current Assets	41,592,950.74	40,458,096.30
Total assets	**71,472,871.17**	**79,574,683.43**
LIABILITIES		
Current Liabilities		
Financial Liabilities	78,945.23	189,653.36
Inter-Agency Payables	59,998,794.83	65,808,897.84
Intra-Agency Payables	216,004.50	135,004.50
Trust Liabilities	624,015.76	1,658,083.18
Other Payables	9,246,804.85	10,769,298.85
Provisions	280,408.00	280,408.00
Total Current Liabilities	70,444,973.17	78,841,345.73
Non- Current Liabilities		
Trust Liabilities	1,027,898.00	733,337.70
Total Non-Current Liabilities	1,027,898.00	733,337.70
Total Liabilities	**71,472,871.17**	**79,574,683.43**
Total Assets less Total Liabilities	-	-
NET ASSETS/EQUITY		
Accumulated Surplus/(Deficit)		
Total Net Assets/Equity	-	-

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex B

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF FINANCIAL PERFORMANCE
FUND 01
AS OF DECEMBER 31, 2024

	Amount *(in Philippine Peso)*	
	2024	**2023**
Revenue		
Other Non-Operating Income	1,703,400.55	269,337.80
Total Revenue	**1,703,400.55**	**-**
Less: Current Operating Expenses		
Personnel Services	283,932,578.51	251,874,129.05
Maintenance and Other Operating Expenses	149,523,822.15	113,697,486.82
Non-Cash Expenses	31,634,346.62	33,871,313.63
Total Current Operating Expenses	**465,090,747.28**	**399,442,929.50**
Surplus/(Deficit) from Current Operations	**(463,387,346.73)**	**(399,442,929.50)**
Net Financial Assistance/Subsidy	472,762,704.88	410,149,185.72
Surplus/(Deficit) for the period	**9,375,358.15**	**10,706,256.22**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex B

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF FINANCIAL PERFORMANCE
FUND 05
FOR THE QUARTER ENDED DECEMBER 31, 2024

	Amount *(in Philippine Peso)*	
	2024	**2023**
Revenue		
Tax Revenue		
Service and Business Income	135,604,292.18	80,877,783.28
Shares, Grants and Donations	(53,000.00)	53,000.00
Other Non-Operating Income	240,270.00	4,734.00
Total Revenue	**135,791,562.18**	**80,935,517.28**
Less: Current Operating Expenses		
Personnel Services	2,042,256.58	775,227.48
Maintenance and Other Operating Expenses	64,353,876.07	82,128,701.68
Non-Cash Expenses	6,201,228.58	7,104,634.19
Total Current Operating Expenses	**72,597,361.23**	**90,008,563.35**
Surplus/(Deficit) from Current Operations	**63,194,200.95**	**(9,073,046.07)**
Net Financial Assistance/Subsidy		
Losses	845.00	-
Surplus/(Deficit) for the period	**63,193,355.95**	**(9,073,046.07)**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex B

TARLAC AGRICULTURAL UNIVERSITY

STATEMENT OF FINANCIAL PERFORMANCE
FUND 06
FOR THE QUARTER ENDED DECEMBER 31, 2024

	Amount (in Philippine Peso)	
	2024	**2023**
Revenue		
Service and Business Income	1,872,418.41	967,018.42
Total Revenue	**1,872,418.41**	**967,018.42**
Less: Current Operating Expenses		
Maintenance and Other Operating Expenses	2,960,741.42	1,156,499.21
Non-Cash Expenses	228,698.19	332,814.05
Total Current Operating Expenses	**3,189,439.61**	**1,489,313.26**
Surplus/(Deficit) from Current Operations	**(1,317,021.20)**	**(522,294.84)**
Losses	925.00	
Surplus/(Deficit) for the period	**(1,316,096.20)**	**(522,294.84)**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex C

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FUND 01
FOR THE QUARTER ENDED DECEMBER 31, 2024

	Amount (in Philippine Peso) Accumulated Surplus/ (Deficit)	
	2024	**2023**
Balance at January 1	**526,211,695.93**	**512,545,622.60**
Add/(Deduct):		
Changes in accounting policy	(5,865,568.61)	
Prior period errors	(11,520,909.37)	2,959,817.11
Other adjustments		
Restated balance	**508,825,217.95**	**515,505,439.71**
Add/(Deduct):		
Changes in Net Assets/Equity for the Calendar Year		
Surplus/(Deficit) for the period	9,375,358.15	10,706,256.22
Balance at December 31	**518,200,576.10**	**526,211,695.93**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FUND 05
FOR THE QUARTER ENDED DECEMBER 31, 2024

	Amount *(in Philippine Peso)* **Accumulated Surplus/ (Deficit)**	
	2024	**2023**
Balance at January 1	94,502,153.06	110,178,836.93
Add/(Deduct):		
Changes in accounting policy	(4,169,363.35)	-
Prior period errors	(9,653,304.63)	(6,603,637.80)
Other adjustments		
Restated balance	**80,679,485.08**	**103,575,199.13**
Add/(Deduct):		
Changes in Net Assets/Equity for the Calendar Year		
Surplus/(Deficit) for the period	63,246,355.95	(9,073,046.07)
Adjustment of net revenue recognized directly in net assets/equity [1]		-
Others [2]		-
Balance at December 31	**143,925,841.04**	**94,502,153.06**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex C

TARLAC AGRICULTURAL UNIVERSITY

STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FUND 06
AS OF DECEMBER 31, 2024

	Amount *(in Philippine Peso)* Accumulated Surplus/ (Deficit)	
	2024	**2023**
Balance at January 1	**22,682,411.59**	**22,979,575.68**
Add/(Deduct):		
Changes in accounting policy		
Prior period errors	(382,998.08)	225,130.75
Other adjustments	39,247.69	
Restated balance	**22,338,661.19**	**23,204,706.43**
Add/(Deduct):		
Changes in Net Assets/Equity for the Calendar Year		
Surplus/(Deficit) for the period	(1,317,946.20)	(522,294.85)
Adjustment of net revenue recognized directly in net assets/equity [1]		-
Others [2]		-
Balance at December 31	**21,020,714.99**	**22,682,411.58**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex D

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF CASH FLOWS
FUND 01
FOR THE QUARTER ENDED DECEMBER 31, 2024

	Amount *(in Philippine Peso)*	
	2024	**2023**
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocation	472,129,407.82	410,790,081.27
Collection of Receivables	652,900.29	932,734.94
Other Receipts	421,489.39	343,776.59
Adjustments	2,111.20	10,437.00
Total Cash Inflows	**473,205,908.70**	**412,077,029.80**
Cash Outflows		
Remittance to National Treasury	1,339,473.94	1,276,511.53
Payment of Expenses	298,347,357.63	174,212,571.54
Purchase of Inventories	9,641,796.67	7,533,495.34
Grant of Cash Advances	8,349,234.04	7,345,264.38
Prepayments	1,433,352.85	1,701,122.16
Payment of Accounts Payable	9,053,487.08	25,789,532.65
Payment of benefits and other payables to employees	9,684,466.59	11,869,690.37
Remittance of Personnel Benefit Contributions and Mandatory Deductions	101,575,700.98	100,616,846.25
Release of Intra-Agency Fund Transfers	1,737,425.00	55,373,547.14
Other Disbursements	6,372,580.71	726,924.35
Reversal of Unutilized NCA	487.80	260,907.80
Total Cash Outflows	**447,535,363.29**	**386,711,077.63**
Net Cash Provided by (Used in) Operating Activities	**25,670,545.41**	**25,334,405.13**
Cash Flows from Investing Activities		
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	24,462,807.69	25,904,646.59
Total Cash Outflows	**24,462,807.69**	**25,904,646.59**
Net Cash Provided by (Used in) Investing Activities	**(24,462,807.69)**	**(25,904,646.59)**
Increase (Decrease) in Cash and Cash Equivalents	**1,207,737.72**	**(570,241.46)**
Cash and Cash Equivalents, Beginning of the Quarter	**329,559.25**	**899,800.71**
Cash and Cash Equivalents, End of the Quarter	**1,537,296.97**	**329,559.25**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF CASH FLOWS
FUND 05
FOR THE QUARTER ENDED DECEMBER 31, 2024

	Amount *(in Philippine Peso)*	
	2024	**2023**
Cash Flows From Operating Activities		
Cash Inflows		
Collection of Income/Revenues	101,139,860.98	23,403,358.43
Collection of Receivables	1,279,663.66	572,518.06
Receipt of Intra-Agency Fund Transfers	335,417.33	53,943,698.90
Other Receipts	338,216.04	279,981.75
Total Cash Inflows	103,093,158.01	78,199,557.14
Cash Outflows		
Payment of Expenses	37,892,509.30	33,919,099.70
Purchase of Inventories	10,397,552.23	16,962,931.17
Grant of Cash Advances	15,320,102.93	21,664,305.56
Prepayments	816,175.27	677,071.23
Refund of Deposits	-	8,543,813.88
Payment of Accounts Payable	3,755,842.11	3,447,378.81
Payment of benefits and other payables to employees	88,446.05	
Remittance of Personnel Benefit Contributions and Mandatory Deductions	4,223,954.25	6,946,043.18
Release of Intra-Agency Fund Transfers	300,925.00	186,308.10
Other Disbursements	-	32,264.44
Adjustments	(200.00)	
	-	
Total Cash Outflows	72,795,307.13	92,379,216.07
Net Cash Provided by (Used in) Operating Activities	30,297,850.88	(14,179,658.93)
Cash Flows from Investing Activities		
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	8,297,770.12	14,327,258.03
Purchase of Intangible Assets	552,927.36	468,214.28
Total Cash Outflows	8,850,697.48	14,795,472.31
Net Cash Provided By (Used In) Investing Activities	(8,850,697.48)	(14,795,472.31)
Cash Flows From Financing Activities		
Increase (Decrease) in Cash and Cash Equivalents	21,447,153.40	(28,975,131.23)
Cash and Cash Equivalents, Beginning of the Quarter	25,092,276.31	54,067,407.54
Cash and Cash Equivalents, End of the Quarter	46,539,429.71	25,092,276.31

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex D

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF CASH FLOWS
FUND 06
FOR THE QUARTER ENDED DECEMBER 31, 2024

	Amount (In Phillippine Peso)	
	2024	**2023**
Cash Flows From Operating Activities		
Cash Inflows		
Collection of Income/Revenues	18,361.58	253,700.08
Receipt of Intra-Agency Fund Transfers	300,000.00	-
Other Receipts	-	1,045.52
Total Cash Inflows	**318,361.58**	**254,745.60**
Cash Outflows		
Payment of Accounts Payable	-	20,160.00
Remittance of Personnel Benefit Contributions and	-	840.00
Total Cash Outflows	**-**	**21,000.00**
Net Cash Provided by (Used in) Operating Activities	**318,361.58**	**233,745.60**
Increase (Decrease) in Cash and Cash Equivalents	**318,361.58**	**233,745.60**
Cash and Cash Equivalents, January 1	**26,075,043.67**	**25,841,298.07**
Cash and Cash Equivalents, December 31	**26,393,405.25**	**26,075,043.67**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex D

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF CASH FLOWS
FUND 07
FOR THE QUARTER ENDED DECEMBER 31, 2024

	Amount *(In Philippine Peso)*	
	2024	**2023**
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocation		
Collection of Income/Revenues	1,427,778.14	2,367,077.79
Collection of Receivables	150.00	141,470.23
Receipt of Inter-Agency Fund Transfers	7,709,667.63	12,043,756.50
Receipt of Intra-Agency Fund Transfers	-	35,000.00
Trust Receipts	879,736.98	868,861.18
Other Receipts	502,000.00	287,344.00
Adjustments	1,050.00	-
Total Cash Inflows	**10,520,382.75**	**15,743,509.70**
Cash Outflows		
Payment of Expenses	2,828,274.19	5,982,246.22
Purchase of Inventories	202,998.09	3,062,827.47
Grant of Cash Advances	12,451,398.00	10,648,483.04
Payment of Accounts Payable	11,620.47	455,697.50
Remittance of Personnel Benefit Contributions and Mandatory Deductions	931,081.24	1,722,058.94
Release of Inter-Agency Fund Transfers	739,112.86	88,978,282.42
Release of Intra-Agency Fund Transfers	210,000.00	1,552,737.26
Other Disbursements	1,702,397.04	322,321.10
Reversal of Unutilized NCA		
Adjustments		
Total Cash Outflows	**19,076,881.89**	**112,724,653.95**
Net Cash Provided by (Used in) Operating Activities	**(8,556,499.14)**	**(96,981,144.25)**
Cash Flows from Investing Activities		
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	939,037.89	3,199,036.28
Total Cash Outflows	**939,037.89**	**3,199,036.28**
Net Cash Provided By (Used In) Investing Activities	**(939,037.89)**	**(3,199,036.28)**
Increase (Decrese) in Cash and Cash Equivalents	**(9,495,537.03)**	**(100,180,180.53)**
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
Cash and Cash Equivalents, January 1	**18,105,521.49**	**127,705,937.48**
Cash and Cash Equivalents, December 31	**8,609,984.45**	**27,525,756.96**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex A1

TARLAC AGRICULTURAL UNIVERSITY
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 01
AS OF DECEMBER 31, 2024

	Amount (in Philippine Peso) 2024	2023
ASSETS		
Current Assets		
Cash and Cash Equivalents	**1,537,296.97**	**329,559.25**
Cash on Hand	988.00	20,000.00
Petty Cash	988.00	20,000.00
Treasury/Agency Cash Accounts	1,536,308.97	309,559.25
Cash- Modified Disbursement System (MDS), Regular	1,467,628.22	309,559.25
Cash-Tax Remittance Advice	68,680.75	
Receivables	**5,001,340.24**	**5,714,478.40**
Inter-Agency Receivables	88,755.47	88,655.47
Due from National Government Agencies	88,755.47	88,655.47
Intra-Agency Receivables	1,545.00	1,545.00
Due from Other Funds	1,545.00	1,545.00
Other Receivables	4,911,039.77	5,624,277.93
Receivables-Disallowances/Charges	4,856,181.02	5,568,380.34
Due from Officers and Employees	20,242.34	21,281.18
Other Receivables	34,616.41	34,616.41
Allowance for Impairment-Other Receivables		
Net Value-Other Receivables	*34,616.41*	*34,616.41*
Inventories	**7,571,967.37**	**2,097,923.20**
Inventory Held for Consumption	4,248,116.95	2,097,923.20
Office Supplies Inventory	1,264,075.13	878,005.13
Agricultural and Marine Supplies Inventory	27,734.00	-
Fuel, Oil and Lubricants Inventory	966,966.32	964,143.57
Other Supplies and Materials Inventory	1,989,341.50	255,774.50
Semi-Expendable Machinery and Equipment	2,739,800.42	-
Semi-Expendable Office Equipment	1,272,100.00	-
Semi-Expendable Information and Communications Technology Equipment	971,906.20	-
Semi-Expendable Agricultural and Forestry Equipment	3,704.00	
Semi-Expendable Technical and Scientific Equipment	266,629.89	
Semi-Expendable Other Machinery and Equipment	162,510.33	-
Semi-Expendable Other Equipment	62,950.00	-
Semi-Expendable Furniture, Fixtures and Books	584,050.00	-
Semi-Expendable Furniture and Fixtures	584,050.00	-
Other Current Assets	**2,247,824.08**	**3,760,096.03**
Advances	273,418.00	330,150.00
Advances to Special Disbursing Officers	244,318.00	172,000.00

	Amount (in Philippine Peso)	
	2024	2023
Advances to Officers and Employees	29,100.00	158,150.00
Prepayments	1,974,406.08	3,429,946.03
Advances to Contractors	170,232.91	2,326,549.86
Prepaid Insurance	1,804,173.17	1,103,396.17
Total Current Assets	**16,358,428.66**	**11,902,056.88**
Non-Current Assets		
Property, Plant and Equipment	**577,049,279.84**	**576,054,702.92**
Land	1,349,858.14	1,349,858.14
Land	1,349,858.14	1,349,858.14
Accumulated Impairment Losses- Land		
Net Value	*1,349,858.14*	*1,349,858.14*
Land Improvements	14,219,808.89	15,834,491.00
Other Land Improvements	30,137,303.92	30,154,066.92
Accumulated Depreciation-Other Land Improvements	(15,917,495.03)	(14,319,575.92)
Net Value	*14,219,808.89*	*15,834,491.00*
Infrastructure Assets	8,832,942.84	11,066,232.36
Road Networks	15,330,547.76	15,330,547.76
Accumulated Depreciation-Road Networks	(11,383,210.71)	(10,203,575.17)
Net Value	*3,947,337.05*	*5,126,972.59*
Water Supply Systems	5,383,494.02	5,383,494.02
Accumulated Depreciation-Water Supply Systems	(3,452,165.64)	(2,940,733.68)
Net Value	*1,931,328.38*	*2,442,760.34*
Power Supply Systems	6,681,196.64	6,681,196.64
Accumulated Depreciation-Power Supply Systems	(4,601,674.31)	(3,966,960.59)
Net Value	*2,079,522.33*	*2,714,236.05*
Communication Networks	1,168,315.00	1,168,315.00
Accumulated Depreciation-Communication Networks	(293,559.92)	(386,051.62)
Net Value	*874,755.08*	*782,263.38*
Buildings and Other Structures	459,636,043.86	460,035,942.63
Buildings	2,185,253.49	2,185,253.49
Accumulated Depreciation-Buildings	(489,138.82)	(419,939.14)
Net Value	*1,696,114.67*	*1,765,314.35*
School Buildings	396,374,593.51	396,374,593.51
Accumulated Depreciation-School Buildings	(87,131,557.79)	(75,145,378.79)
Net Value	*309,243,035.72*	*321,229,214.72*
Hostels and Dormitories	25,115,322.84	25,115,322.84
Accumulated Depreciation-Hostels and Dormitories	(5,873,388.22)	5,078,069.62
Net Value	*19,241,934.62*	*20,037,253.22*
Other Structures	167,932,885.26	151,048,499.07
Accumulated Depreciation-Other Structures	(38,477,926.41)	(34,044,338.73)
Net Value	*129,454,958.85*	*117,004,160.34*
Machinery and Equipment	62,789,422.11	55,348,706.81
Office Equipment	4,936,002.04	5,548,555.04
Accumulated Depreciation-Office Equipment	(3,201,835.58)	(3,835,202.31)
Net Value	*1,734,166.46*	*1,713,352.73*
Information and Communication Technology Equipment	14,001,489.72	17,951,325.69
Accumulated Depreciation-Information and Communication Technology Equipment	(9,051,369.65)	(10,690,007.56)
Net Value	*4,950,120.07*	*7,261,318.13*

	Amount (in Philippine Peso)	
	2024	2023
Agricultural and Forestry Equipment	407,000.00	441,385.00
Accumulated Depreciation-Agricultural and Forestry Equipment	(386,650.00)	(419,315.75)
Net Value	*20,350.00*	*22,069.25*
Construction and Heavy Equipment	11,985,000.00	11,985,000.00
Accumulated Depreciation-Construction and Heavy Equipment	(7,272,685.43)	(6,134,110.43)
Net Value	*4,712,314.57*	*5,850,889.57*
Medical Equipment	851,800.00	911,800.00
Accumulated Depreciation-Medical Equipment	(809,210.00)	(866,210.00)
Net Value	*42,590.00*	*45,590.00*
Printing Equipment	4,711,965.00	4,711,965.00
Accumulated Depreciation-Printing Equipment	(1,595,148.98)	(1,147,512.26)
Net Value	*3,116,816.02*	*3,564,452.74*
Sports Equipment	60,000.00	417,950.00
Accumulated Depreciation-Sports Equipment	(57,000.00)	(318,688.56)
Net Value	*3,000.00*	*99,261.44*
Technical and Scientific Equipment	46,968,110.40	47,065,544.50
Accumulated Depreciation-Technical and Scientific Equipment	(15,220,030.84)	(12,293,930.55)
Net Value	*31,748,079.56*	*34,771,613.96*
Other Machinery and Equipment	18,278,732.21	3,752,225.00
Accumulated Depreciation-Other Machinery and Equipment	(1,816,746.78)	(1,732,066.01)
Net Value	*16,461,985.43*	*2,020,158.99*
Transportation Equipment	10,920,328.53	8,541,233.72
Motor Vehicles	20,411,247.10	16,431,247.10
Accumulated Depreciation-Motor Vehicles	(9,490,918.57)	(7,890,013.38)
Net Value	*10,920,328.53*	*8,541,233.72*
Furniture, Fixtures and Books	4,808,026.29	6,876,449.27
Furniture and Fixtures	10,280,480.18	11,824,187.43
Accumulated Depreciation-Furniture and Fixtures	(5,472,453.89)	(4,963,534.61)
Accumulated Impairment Losses-Furniture and Fixtures		
Net Value	*4,808,026.29*	*6,860,652.82*
Books	-	252,107.50
Accumulated Depreciation-Books	-	(236,311.05)
Accumulated Impairment Losses-Books		
Net Value	-	*15,796.45*
Other Property, Plant and Equipment	9,575.40	9,575.40
Other Property, Plant and Equipment	191,508.00	191,508.00
Accumulated Depreciation-Other Property, Plant and Equipment	(181,932.60)	(181,932.60)
Net Value	*9,575.40*	*9,575.40*
Construction in Progress	14,483,273.78	16,992,213.60
Construction in Progress-Buildings and Other Structures	14,483,273.78	16,992,213.60
Intangible Assets	-	-
Intangible Assets	-	-
Computer Software	144,619.00	144,619.00
Accumulated Amortization-Computer Software	(144,619.00)	(144,619.00)
Net Value	-	-
Other Non-Current Assets	**9,627,817.76**	**9,627,817.76**
Other Assets	9,627,817.76	9,627,817.76
Other Assets	9,627,817.76	9,627,817.76
Accumulated Impairment Losses-Other Assets		
Net Value	*9,627,817.76*	*9,627,817.76*

	Amount (in Philippine Peso) 2024	2023
Total Non-Current Assets	**586,677,097.60**	**585,682,520.69**
Total Assets	**603,035,526.26**	**597,584,577.56**
LIABILITIES		
Current Liabilities		
Financial Liabilities	**11,554,027.74**	**1,622,636.71**
Payables	11,554,027.74	1,622,636.71
Accounts Payable	10,074,274.80	1,011,924.13
Due to Officers and Employees	629,480.03	48,151.09
Tax Refunds Payable	850,272.91	562,561.49
Inter-Agency Payables	**4,967,368.79**	**3,722,153.39**
Due to BIR	3,988,246.29	3,623,110.71
Due to GSIS	611,007.18	59,826.87
Due to Pag-IBIG	149,553.45	9,600.00
Due to PhilHealth	206,831.87	12,945.81
Due to GOCCs	11,730.00	16,670.00
Intra-Agency Payables	**124,038.89**	**896,530.00**
Due to Other Funds	124,038.89	896,530.00
Trust Liabilities	**1,887,016.70**	**6,331,929.45**
Guaranty/Security Deposits Payable	1,887,016.70	6,331,929.45
Other Payables	**1,372,789.96**	**565,397.68**
Other Payables	1,372,789.96	565,397.68
Provisions	**64,929,708.08**	**58,233,816.92**
Leave Benefits Payable	64,929,708.08	58,233,816.92
Total Current Liabilities	**84,834,950.16**	**71,372,881.63**
Total Liabilities	**84,834,950.16**	**71,372,881.63**
Total Assets less Total Liabilities	**518,200,576.10**	**526,211,695.93**
Net Assets/Equity		
Equity		
Government Equity	**518,200,576.10**	**526,211,695.93**
Accumulated Surplus/(Deficit)	518,200,576.10	526,211,695.93
Total Net Assets/Equity	**518,200,576.10**	**526,211,695.93**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex A1

TARLAC AGRICULTURAL UNIVERSITY
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 05
AS OF DECEMBER 31, 2024

	Amount *(in Philippine Peso)* 2024	2023
ASSETS		
Current Assets		
Cash and Cash Equivalents	**46,539,429.71**	**25,092,276.31**
Cash on Hand	10,787.00	14,990.00
Cash-Collecting Officers	10,787.00	14,990.00
Cash in Bank-Local Currency	46,528,642.71	25,077,286.31
Cash in Bank-Local Currency, Current Account	46,404,491.82	24,953,135.42
Cash in Bank-Local Currency, Time Deposits- PVB	124,150.89	124,150.89
Receivables	**52,251,448.37**	**19,662,235.99**
Loans and Receivable Accounts	12,446,229.74	12,446,229.74
Accounts Receivable	11,617,409.83	11,617,409.83
Allowance for Impairment-Accounts Receivable	(2,082,230.73)	(2,082,230.73)
Net Value- Accounts Receivable	9,535,179.10	9,535,179.10
Dividends Receivable	-	-
Loans Receivable-Others	2,911,050.64	2,911,050.64
Allowance for Impairment-Loans Receivable-Others	-	
Net Value- Loans Receivable-Others	2,911,050.64	2,911,050.64
Inter-Agency Receivables	34,383,366.70	7,965.70
Due from National Government Agencies	34,383,366.70	7,965.70
Intra-Agency Receivables	4,742,813.92	5,761,788.92
Due from Other Funds	4,742,813.92	5,761,788.92
Other Receivables	679,038.01	1,446,251.63
Receivables-Disallowances/Charges	139,750.00	139,750.00
Due from Officers and Employees	285,616.83	282,934.43
Due from Non-Government Organizations/People's		
Other Receivables	253,671.18	1,023,567.20
Allowance for Impairment-Other Receivables		-
Net Value-Other Receivables	253,671.18	1,023,567.20
Inventories	**1,184,354.28**	**-**
Inventory Held for Consumption	812,995.78	-
Office Supplies Inventory	122,089.00	
Other Supplies and Materials Inventory	690,906.78	-
Semi-Expendable Machinery and Equipment	155,558.50	-
Semi-Expendable Information and Communications Technology Eq	18,488.50	-
Semi-Expendable Other Machinery and Equipment	137,070.00	-
Semi-Expendable Furniture, Fixtures and Books	215,800.00	-
Semi-Expendable Furniture and Fixtures	213,600.00	-
Semi-Expendable Books	2,200.00	-
Other Current Assets	**75,000.00**	**1,828,903.84**
Advances	-	724,000.00
Advances to Special Disbursing Officers		724,000.00
Advances to Officers and Employees		
Prepayments	75,000.00	1,104,903.84
Advances to Contractors	75,000.00	468,648.71
Prepaid Insurance		636,255.13
Total Current Assets	**100,050,232.36**	**46,583,416.14**
Non-Current Assets		
Property, Plant and Equipment	**88,277,680.29**	**87,922,326.13**

	Amount (in Philippine Peso) 2024	2023
Land Improvements	454,036.41	495,818.83
Other Land Improvements	4,598,258.85	4,628,258.85
Accumulated Depreciation-Other Land Improvements	(4,144,222.44)	(4,132,440.02)
Accumulated Impairment Losses-Other Land Improvements		
Net Value	454,036.41	495,818.83
Infrastructure Assets	3,040,929.22	3,230,752.99
Sewer Systems	77,327.02	77,327.02
Accumulated Depreciation-Sewer Systems	(29,078.19)	(25,417.39)
Accumulated Impairment Losses-Sewer Systems		-
Net Value	48,248.83	51,909.63
Water Supply Systems	1,152,434.17	1,152,434.17
Accumulated Depreciation-Water Supply Systems	(390,594.39)	(363,224.07)
Accumulated Impairment Losses-Water Supply Systems		-
Net Value	761,839.78	789,210.10
Power Supply Systems	3,343,002.48	3,343,002.48
Accumulated Depreciation-Power Supply Systems	(1,112,161.87)	(953,369.22)
Accumulated Impairment Losses-Power Supply Systems		
Net Value	2,230,840.61	2,389,633.26
Buildings and Other Structures	63,269,044.19	56,514,135.40
Buildings	2,875,746.68	2,875,746.68
Accumulated Depreciation-Buildings	(1,189,948.74)	(1,093,014.15)
Accumulated Impairment Losses-Buildings		
Net Value	1,685,797.94	1,782,732.53
School Buildings	12,704,214.76	12,704,214.76
Accumulated Depreciation-School Buildings	(4,254,100.72)	(3,837,925.76)
Accumulated Impairment Losses-School Buildings		
Net Value	8,450,114.04	8,866,289.00
Hospitals and Health Centers	7,498,070.50	-
Accumulated Depreciation-Hospitals and Health Centers	(197,865.75)	-
Accumulated Impairment Losses-Hospitals and Health Centers		-
Net Value	7,300,204.75	-
Other Structures	59,868,291.21	57,992,008.59
Accumulated Depreciation-Other Structures	(14,035,363.74)	(12,126,894.72)
Accumulated Impairment Losses-Other Structures		
Net Value	45,832,927.47	45,865,113.87
Machinery and Equipment	12,556,189.75	15,145,387.93
Office Equipment	7,122,754.76	9,870,739.86
Accumulated Depreciation-Office Equipment	(5,419,566.24)	(7,129,083.31)
Accumulated Impairment Losses-Office Equipment		
Net Value	1,703,188.52	2,741,656.55
Information and Communication Technology Equipment	6,904,816.35	12,236,231.70
Accumulated Depreciation-Information and Communication Technology Equipment	(4,067,923.75)	(8,954,973.09)
Accumulated Impairment Losses-Information and Communication Technology Equipment		-
Net Value	2,836,892.60	3,281,258.61
Agricultural and Forestry Equipment	511,533.00	602,633.00
Accumulated Depreciation-Agricultural and Forestry Equipment	(485,956.39)	(572,501.39)
Accumulated Impairment Losses-Agricultural and Forestry Equipment		
Net Value	25,576.61	30,131.61
Communication Equipment	132,390.00	132,390.00
Accumulated Depreciation-Communication Equipment	(103,023.92)	(96,369.88)
Accumulated Impairment Losses-Communication		
Net Value	29,366.08	36,020.12
Military, Police and Security Equipment	132,750.00	220,805.00
Accumulated Depreciation-Military, Police and Security Equipment	(78,356.71)	(125,476.97)
Accumulated Impairment Losses-Military, Police and		-
Net Value	54,393.29	95,328.03
Medical Equipment	529,500.00	529,500.00
Accumulated Depreciation-Medical Equipment	(130,537.92)	(83,190.02)
Accumulated Impairment Losses-Medical Equipment		
Net Value	398,962.08	446,309.98
Printing Equipment		233,650.00
Accumulated Depreciation-Printing Equipment		(221,967.51)
Accumulated Impairment Losses-Printing Equipment		
Net Value	-	11,682.49
Sports Equipment	647,848.26	516,770.00
Accumulated Depreciation-Sports Equipment	(95,040.05)	(178,206.92)

	Amount (in Philippine Peso) 2024	2023
Accumulated Impairment Losses-Sports Equipment		
Net Value	552,808.21	338,563.08
Technical and Scientific Equipment	6,770,406.00	7,640,206.00
Accumulated Depreciation-Technical and Scientific Equipment	(5,603,699.75)	(6,117,332.91)
Accumulated Impairment Losses-Technical and Scientific		
Net Value	1,166,706.25	1,522,873.09
Other Machinery and Equipment	10,408,252.22	11,175,163.68
Accumulated Depreciation-Other Machinery and Equipment	(4,619,956.11)	(4,533,599.31)
Accumulated Impairment Losses-Other Machinery and		-
Net Value	5,788,296.11	6,641,564.37
Transportation Equipment	778,191.50	1,099,928.04
Motor Vehicles	7,470,500.55	7,470,500.55
Accumulated Depreciation-Motor Vehicles	(6,692,309.05)	(6,370,572.51)
Accumulated Impairment Losses-Motor Vehicles		
Net Value	778,191.50	1,099,928.04
Furniture, Fixtures and Books	2,619,485.45	4,062,557.11
Furniture and Fixtures	3,843,307.60	7,214,738.65
Accumulated Depreciation-Furniture and Fixtures	(1,223,822.15)	(3,152,181.54)
Accumulated Impairment Losses-Furniture and Fixtures		
Net Value	2,619,485.45	4,062,557.11
Construction in Progress	5,559,803.77	7,373,745.83
Construction in Progress-Buildings and Other Structures	5,559,803.77	7,373,745.83
Biological Assets	**25,000.00**	**25,000.00**
Bearer Biological Assets	25,000.00	25,000.00
Livestock	25,000.00	25,000.00
Accumulated Impairment Losses-Livestock	-	-
Net Value	25,000.00	25,000.00
Intangible Assets	**91,424.09**	**361,364.76**
Intangible Assets	91,424.09	361,364.76
Computer Software	2,173,264.00	1,582,800.00
Accumulated Amortization-Computer Software	(2,083,354.71)	(1,222,950.04)
Net Value	89,909.29	359,849.96
Other Intangible Assets	1,514.80	1,514.80
Accumulated Amortization-Other Intangible Assets	-	-
Net Value	1,514.80	1,514.80
Other Non-Current Assets	**1,927,566.82**	**1,253,526.33**
Prepayments	674,040.49	-
Prepaid Insurance	674,040.49	-
Other Assets	1,253,526.33	1,253,526.33
Other Assets	1,253,526.33	1,253,526.33
Accumulated Impairment Losses-Other Assets	-	-
Net Value	1,253,526.33	1,253,526.33
Total Non-Current Assets	**90,321,671.20**	**89,562,217.22**
TOTAL ASSETS	**190,371,903.56**	**136,145,633.36**
LIABILITIES		
Liabilities		
Current Liabilities		
Financial Liabilities	**4,331,095.02**	**2,667,711.19**
Payables	**4,331,095.02**	**2,667,711.19**
Accounts Payable	3,897,252.32	2,631,313.22
Due to Officers and Employees	433,842.70	36,397.97
Inter-Agency Payables	**3,956,793.55**	**3,975,207.85**
Due to BIR	964,910.78	969,703.68
Due to GSIS	63,230.00	
Due to Pag-IBIG	38,273.53	43,594.93

	Amount (in Philippine Peso)	
	2024	2023
Due to NGAs	2,890,379.24	2,890,379.24
Due to GOCCs		71,530.00
Intra-Agency Payables	**11,106,830.10**	**11,104,930.10**
Due to Other Funds	11,106,830.10	11,104,930.10
Other Payables	**25,529,914.56**	**22,324,723.43**
Other Payables	25,529,914.56	22,324,723.43
Total Current Liabilities	**44,924,633.23**	40,072,572.57
Non- Current Liabilities		
Trust Liabilities	**1,521,429.29**	**1,570,907.73**
Guaranty/Security Deposits Payable	1,521,429.29	1,570,907.73
Total Non-Current Liabilities	**1,521,429.29**	**1,570,907.73**
Total Liabilities	**46,446,062.52**	**41,643,480.30**
Total Assets less Total Liabilities	**143,925,841.04**	**94,502,153.06**
Net Assets/Equity		
Equity		
Government Equity	**143,925,841.04**	**94,502,153.06**
Accumulated Surplus/(Deficit)	143,925,841.04	94,502,153.06
Unrealized Gain/(Loss)		-
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets		-
Total Net Assets/Equity	**143,925,841.04**	**94,502,153.06**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex A1 Annex A1

TARLAC AGRICULTURAL UNIVERSITY
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 06
AS OF DECEMBER 31, 2024

	Amount *(In Philippine Peso)*	
	2024	**2023**
ASSETS		
Current Assets		
Cash and Cash Equivalents	**26,393,405.25**	**27,239,613.26**
Cash in Bank-Local Currency	26,393,405.25	27,239,613.26
Cash in Bank-Local Currency, Current Account	26,393,405.25	27,239,613.26
Receivables	**1,047,864.01**	**989,289.01**
Loans and Receivable Accounts	330,966.01	311,656.01
Accounts Receivable	152,851.60	133,541.60
Allowance for Impairment-Accounts Receivable	*(91,585.59)*	*(91,585.59)*
Net Value- Accounts Receivable	*61,266.01*	*41,956.01*
Loans Receivable-Others	269,700.00	269,700.00
Allowance for Impairment-Loans Receivable-Others		
Net Value- Loans Receivable-Others	*269,700.00*	*269,700.00*
Intra-Agency Receivables	685,925.00	646,660.00
Due from Other Funds	685,925.00	646,660.00
Other Receivables	30,973.00	30,973.00
Other Receivables	30,973.00	30,973.00
Inventories	**21,000.00**	
Semi-Expendable Machinery and Equipment	21,000.00	
Semi-Expendable Other Machinery and Equipment	21,000.00	
Total Current Assets	**27,462,269.26**	**28,228,902.27**
Non-Current Assets		
Property, Plant and Equipment	**1,443,232.11**	**2,058,540.69**
Infrastructure Assets	27,833.33	29,593.33
Water Supply Systems	180,000.00	215,200.00
Accumulated Depreciation-Water Supply Systems	*(171,000.00)*	*(204,440.00)*
Accumulated Impairment Losses-Water Supply Systems		
Net Value	9,000.00	10,760.00
Power Supply Systems	376,666.65	376,666.65
Accumulated Depreciation-Power Supply Systems	*(357,833.32)*	*(357,833.32)*
Accumulated Impairment Losses-Power Supply Systems		
Net Value	18,833.33	*18,833.33*
Buildings and Other Structures	1,045,432.04	1,209,510.63
Other Structures	2,321,899.78	2,321,899.78
Accumulated Depreciation-Other Structures	*(1,276,467.74)*	*(1,112,389.15)*
Accumulated Impairment Losses-Other Structures		
Net Value	1,045,432.04	1,209,510.63
Machinery and Equipment	115,400.29	**451,154.74**
Office Equipment	940,290.00	1,563,584.50
Accumulated Depreciation-Office Equipment	*(889,535.30)*	*(1,481,665.07)*

	Amount (In Philippine Peso)	
Accumulated Impairment Losses-Office Equipment		
Net Value	50,754.70	81,919.43
Information and Communication Technology Equipment	50,500.00	834,653.00
Accumulated Depreciation-Information and Communication Technology Equipment	*(47,975.01)*	*(774,042.93)*
Accumulated Impairment Losses-Information and Communication Technology Equipment		
Net Value	2,524.99	60,610.07
Agricultural and Forestry Equipment	217,501.00	453,518.40
Accumulated Depreciation-Agricultural and Forestry Equipment	*(189,644.71)*	*(376,657.23)*
Accumulated Impairment Losses-Agricultural and Forestry Equipment		
Net Value	27,856.30	76,861.17
Military, Police and Security Equipment	120,000.00	120,000.00
Accumulated Depreciation-Military, Police and Security Equipment	*(109,400.00)*	*(109,400.00)*
Accumulated Impairment Losses-Military, Police and Security Equipment		
Net Value	10,600.00	10,600.00
Technical and Scientific Equipment	421,346.00	526,126.00
Accumulated Depreciation-Technical and Scientific Equipment	*(400,278.70)*	*(499,819.70)*
Accumulated Impairment Losses-Technical and Scientific Equipment		
Net Value	*21,067.30*	*26,306.30*
Other Equipment	51,940.00	1,086,672.46
Accumulated Depreciation-Other Equipment	*(49,343.00)*	*(891,814.69)*
Accumulated Impairment Losses-Other Machinery and Equipment		
Net Value	2,597.00	194,857.77
Furniture, Fixtures and Books	214,566.45	**328,281.99**
Furniture and Fixtures	399,954.58	617,347.08
Accumulated Depreciation-Furniture and Fixtures	*(185,388.13)*	*(289,065.09)*
Accumulated Impairment Losses-Furniture and Fixtures		
Net Value	214,566.45	328,281.99
Other Property, Plant and Equipment	40,000.00	40,000.00
Work/Zoo Animals	40,000.00	40,000.00
Biological Assets	**523,785.00**	**523,785.00**
Consumable Biological Assets	523,785.00	523,785.00
Livestock Held for Consumption/Sale/Distribution	261,000.00	261,000.00
Accumulated Impairment Losses-Livestock Held for Consumption/Sale/Distribution		
Net Value	261,000.00	261,000.00
Trees, Plants and Crops Held for Consumption/Sale/Distribution	262,785.00	262,785.00
Accumulated Impairment Losses-Trees, Plants and Crops Held for Consumption/Sale/Distribution		
Net Value	*262,785.00*	*262,785.00*
Other Non-Current Assets	**331,997.42**	**331,997.42**
Other Assets	331,997.42	331,997.42
Other Assets	331,997.42	331,997.42
Accumulated Impairment Losses-Other Assets		
Net Value	*331,997.42*	*331,997.42*
Total Non-Current Assets	**2,299,014.53**	**2,914,323.11**
Total assets	**29,761,283.79**	**31,143,225.38**

	Amount *(In Philippine Peso)*	
LIABILITIES		
Current Liabilities		
Financial Liabilities	**37,039.32**	**37,039.32**
Payables	*37,039.32*	*37,039.32*
Accounts Payable	37,039.32	37,039.32
Inter-Agency Payables	**68,626.92**	**90,871.92**
Due to NGAs	65,566.92	87,831.92
Due to GOCCs	3,060.00	3,040.00
Intra-Agency Payables	**8,251,533.56**	**7,951,533.56**
Due to Other Funds	8,251,533.56	7,951,533.56
Trust Liabilities	**114,487.15**	**114,487.15**
Guaranty/Security Deposits Payable	78,987.15	78,987.15
Customers' Deposits Payable	35,500.00	35,500.00
Other Payables	**19,181.85**	**17,181.85**
Other Payables	19,181.85	17,181.85
Total Current Liabilities	8,490,868.80	8,211,113.80
Non- Current Liabilities		
Deferred Credits/Unearned Income	**249,700.00**	**249,700.00**
Other Deferred Credits	249,700.00	249,700.00
Total Non-Current Liabilities	**249,700.00**	**249,700.00**
Total Liabilities	**8,740,568.80**	**8,460,813.80**
Total Assets less Total Liabilities	**21,020,714.99**	**22,682,411.58**
Net Assets/Eauitv		
Equity		
Government Equity	**22,338,661.19**	**22,682,411.58**
Accumulated Surplus/(Deficit)	22,338,661.19	22,682,411.58
Total Net Assets/Equity	**22,338,661.19**	**22,682,411.58**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

TARLAC AGRICULTURAL UNIVERSITY
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 07
AS OF DECEMBER 31, 2024

	Amount (In Philippine Peso) 2024	2023
ASSETS		
Current Assets		
Cash and Cash Equivalents	**18,030,219.93**	**27,525,756.96**
Cash in Bank-Local Currency	18,030,219.93	27,525,756.96
Cash in Bank-Local Currency, Current Account	17,997,307.73	27,492,851.42
Cash in Bank-Local Currency, Savings Account	32,912.20	32,905.54
Receivables	**11,705,450.50**	**11,495,600.50**
Loans and Receivable Accounts	30,167.40	30,317.40
Accounts Receivable	31,817.00	31,967.00
Allowance for Impairment-Accounts Receivable	*(1,649.60)*	*(1,649.60)*
Net Value- Accounts Receivable	*30,167.40*	*30,317.40*
Intra-Agency Receivables	11,674,113.10	11,464,113.10
Due from Other Funds	11,674,113.10	11,464,113.10
Other Receivables	1,170.00	1,170.00
Due from Officers and Employees	1,050.00	1,050.00
Other Receivables	120.00	120.00
Inventories	**144,250.00**	
Inventory Held for Consumption	144,250.00	
Office Supplies Inventory	141,892.00	
Other Current Assets	**-**	**95,229.67**
Prepayments	-	95,229.67
Advances to Contractors	-	95,229.67
Total Current Assets	**29,879,920.43**	**39,116,587.13**
Non-Current Assets		
Property, Plant and Equipment	**38,669,022.98**	**37,534,168.54**
Infrastructure Assets	2,539,885.13	2,539,885.13
Water Supply Systems	3,978,361.50	3,978,361.50
Accumulated Depreciation-Water Supply Systems	*(1,438,476.37)*	*(1,438,476.37)*
Accumulated Impairment Losses-Water Supply Systems		
Net Value	2,539,885.13	2,539,885.13
Buildings and Other Structures	12,467,224.49	11,967,234.49
Buildings	564,996.91	564,996.91
Accumulated Depreciation-Buildings	*(132,695.80)*	*(132,695.80)*
Accumulated Impairment Losses-Buildings		
Net Value	432,301.11	432,301.11
School Buildings	3,474,443.09	3,474,443.09
Accumulated Depreciation-School Buildings	*(1,342,818.92)*	*(1,342,818.92)*
Accumulated Impairment Losses-School Buildings		
Net Value	2,131,624.17	2,131,624.17
Other Structures	11,660,083.25	11,160,093.25
Accumulated Depreciation-Other Structures	*(1,756,784.04)*	*(1,756,784.04)*
Accumulated Impairment Losses-Other Structures		
Net Value	9,903,299.21	9,403,309.21
Machinery and Equipment	**14,388,911.24**	**14,388,911.24**
Machinery	840,000.00	840,000.00
Accumulated Depreciation-Machinery	*(558,600.00)*	*(558,600.00)*
Accumulated Impairment Losses-Machinery		
Net Value	281,400.00	281,400.00
Office Equipment	1,760,357.01	1,760,357.01
Accumulated Depreciation-Office Equipment	*(1,504,233.39)*	*(1,504,233.39)*
Accumulated Impairment Losses-Office Equipment		
Net Value	256,123.62	256,123.62

	Amount (In Philippine Peso)	
Information and Communication Technology Equipment	15,283,340.44	15,283,340.44
Accumulated Depreciation-Information and Communication Technology Equipment	*(7,751,210.54)*	*(7,751,210.54)*
Accumulated Impairment Losses-Information and Communication Technology Equipment		
Net Value	7,532,129.90	7,532,129.90
Agricultural and Forestry Equipment	3,491,681.00	3,491,681.00
Accumulated Depreciation-Agricultural and Forestry Equipment	*(2,903,869.70)*	*(2,903,869.70)*
Accumulated Impairment Losses-Agricultural and Forestry Equipment		
Net Value	587,811.30	587,811.30
Communication Equipment	106,810.00	106,810.00
Accumulated Depreciation-Communication Equipment	*(101,469.50)*	*(101,469.50)*
Accumulated Impairment Losses-Communication Equipment		
Net Value	5,340.50	5,340.50
Sports Equipment	642,340.00	642,340.00
Accumulated Depreciation-Sports Equipment	*(530,739.70)*	*(530,739.70)*
Accumulated Impairment Losses-Sports Equipment		
Net Value	111,600.30	111,600.30
Technical and Scientific Equipment	4,268,093.00	4,268,093.00
Accumulated Depreciation-Technical and Scientific Equipment	*(1,073,068.36)*	*(1,073,068.36)*
Accumulated Impairment Losses-Technical and Scientific Equipment		
Net Value	*3,195,024.64*	*3,195,024.64*
Other Equipment	3,199,638.67	3,199,638.67
Accumulated Depreciation-Other Equipment	*(780,157.69)*	*(780,157.69)*
Accumulated Impairment Losses-Other Machinery and Equipment		
Net Value	2,419,480.98	2,419,480.98
Transportation Equipment	3,194.98	3,194.98
Motor Vehicles	63,900.00	63,900.00
Accumulated Depreciation-Motor Vehicles	*(60,705.02)*	*(60,705.02)*
Accumulated Impairment Losses-Motor Vehicles		
Net Value	3,194.98	3,194.98
Furniture, Fixtures and Books	**793,646.41**	**793,646.41**
Furniture and Fixtures	1,128,800.00	1,128,800.00
Accumulated Depreciation-Furniture and Fixtures	*(409,202.69)*	*(409,202.69)*
Accumulated Impairment Losses-Furniture and Fixtures		
Net Value	719,597.31	719,597.31
Books	113,520.00	113,520.00
Accumulated Depreciation-Books	*(39,470.90)*	*(39,470.90)*
Accumulated Impairment Losses-Books		
Net Value	74,049.10	74,049.10
Construction in Progress	*8,476,160.73*	*7,841,296.29*
Construction in Progress-Buildings and Other Structures	8,476,160.73	7,841,296.29
Biological Assets	**1,419,531.00**	**1,419,531.00**
Bearer Biological Assets	210,356.00	210,356.00
Breeding Stocks	210,356.00	210,356.00
Accumulated Impairment Losses-Breeding Stocks		
Net Value	210,356.00	210,356.00
Consumable Biological Assets	1,209,175.00	1,209,175.00
Livestock Held for Consumption/Sale/Distribution	1,209,175.00	1,209,175.00
Accumulated Impairment Losses-Livestock Held for Consumption/Sale/Distribution		
Net Value	1,209,175.00	1,209,175.00
Intangible Assets	**1,504,396.76**	**1,504,396.76**
Intangible Assets	1,504,396.76	1,504,396.76
Computer Software	1,560,938.30	1,560,938.30
Accumulated Amortization-Computer Software	*(56,541.54)*	*(56,541.54)*
Net Value	1,504,396.76	1,504,396.76
Other Non-Current Assets		
Total Non-Current Assets	**41,592,950.74**	**40,458,096.30**
Total assets	**71,472,871.17**	**79,574,683.43**

	Amount (In Philippine Peso)	
LIABILITIES		
Current Liabilities		
Financial Liabilities	**78,945.23**	**189,653.36**
Payables	*78,945.23*	*189,653.36*
Accounts Payable	78,945.23	61,552.73
Due to Officers and Employees	-	128,100.63
Inter-Agency Payables	**59,998,794.83**	**65,808,897.84**
Due to BIR	80,473.10	51,595.97
Due to Pag-IBIG	-	200.00
Due to NGAs	59,805,846.83	65,645,196.97
Due to GOCCs	1,360.00	790.00
Due to LGUs	111,114.90	111,114.90
Due to Joint Venture		
Intra-Agency Payables	**216,004.50**	**135,004.50**
Due to Other Funds	216,004.50	135,004.50
Trust Liabilities	**624,015.76**	**1,658,083.18**
Guaranty/Security Deposits Payable	624,015.76	1,658,083.18
Customers' Deposits Payable		
Other Payables	**9,246,804.85**	**10,769,298.85**
Other Payables	9,246,804.85	10,769,298.85
Provisions	**280,408.00**	**280,408.00**
Other Provisions	280,408.00	280,408.00
Total Current Liabilities	70,444,973.17	78,841,345.73
Non- Current Liabilities		
Trust Liabilities	**1,027,898.00**	**733,337.70**
Trust Liabilities	1,027,898.00	733,337.70
Total Non-Current Liabilities	**1,027,898.00**	**733,337.70**
Total Liabilities	**71,472,871.17**	79,574,683.43
Total Assets less Total Liabilities	-	0.00
Net Assets/Equity		
Equity		
Government Equity		
Accumulated Surplus/(Deficit)		
Unrealized Gain/(Loss)		
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets		
Total Net Assets/Equity	-	-

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

TARLAC AGRICULTURAL UNIVERSITY
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 01
FOR THE QUARTER ENDED DECEMBER 31, 2024

	Amount (in Philippine Peso) 2024	2023
Other Non-Operating Income		
Miscellaneous Income	1,703,400.55	-
Total Other Non-Operating Income	**1,703,400.55**	**-**
Total Revenue	**1,703,400.55**	**-**
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	168,208,982.48	153,065,564.24
Salaries and Wages-Casual/Contractual		
Total Salaries and Wages	**168,208,982.48**	**153,065,564.24**
Other Compensation		
Personal Economic Relief Allowance (PERA)	8,732,035.79	8,560,533.86
Representation Allowance (RA)	1,358,000.00	287,750.00
Transportation Allowance (TA)	1,358,000.00	287,750.00
Clothing/Uniform Allowance	2,505,000.00	1,992,000.00
Subsistence Allowance	56,818.60	57,800.40
Laundry Allowance	7,626.96	7,881.65
Honoraria	8,752,421.89	2,200,939.54
Hazard Pay	510,585.02	481,516.76
Mid-Year Bonus	14,144,547.00	12,799,722.00
Year End Bonus	14,055,036.30	12,868,080.30
Cash Gift	1,801,000.00	1,750,000.00
Other Bonuses and Allowances	13,564,345.15	24,485,527.09
Total Other Compensation	**66,845,416.71**	**65,779,501.60**
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	19,313,420.66	18,414,852.62
Pag-IBIG Contributions	932,200.00	428,400.00
PhilHealth Contributions	3,870,782.68	2,903,918.62
Employees Compensation Insurance Premiums	434,800.00	428,900.00
Provident/Welfare Fund Contributions		
Total Personnel Benefit Contributions	**24,551,203.34**	**22,176,071.24**
Other Personnel Benefits		
Terminal Leave Benefits	17,009,975.98	10,567,991.97
Other Personnel Benefits	7,317,000.00	285,000.00
Total Other Personnel Benefits	**24,326,975.98**	**10,852,991.97**
Total Personnel Services	**283,932,578.51**	**251,874,129.05**
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	2,288,883.35	1,029,552.02
Total Traveling Expenses	**2,288,883.35**	**1,029,552.02**
Training and Scholarship Expenses		
Training Expenses	5,941,425.69	6,362,249.24
Total Training and Scholarship Expenses	**5,941,425.69**	**6,362,249.24**
Supplies and Materials Expenses		
Office Supplies Expenses	2,812,766.10	2,233,101.35
Accountable Forms Expenses	40,000.00	20,000.00
Animal/Zoological Supplies Expenses		740.00

	Amount (in Philippine Peso)	
	2024	2023
Drugs and Medicines Expenses	344,500.00	1,690,460.00
Medical, Dental and Laboratory Supplies Expenses	2,030,249.00	866,578.16
Fuel, Oil and Lubricants Expenses	1,876,404.56	367,634.52
Agricultural and Marine Supplies Expenses	211,168.00	152,791.00
Textbooks and Instructional Materials Expenses	647,559.50	-
Other Supplies and Materials Expenses	5,134,700.17	1,511,230.32
Semi-expendable Machinery & Equipment Expenses	3,077,593.98	2,362,304.00
Semi-Expendable Furniture, Fixtures and Books Expenses	859,480.00	949,982.00
Total Supplies and Materials Expenses	**17,034,421.31**	**10,154,821.35**
Utility Expenses		
Water Expenses	1,323,161.98	2,255,072.96
Electricity Expenses	13,357,939.73	14,112,180.30
Total Utility Expenses	**14,681,101.71**	**16,367,253.26**
Communication Expenses		
Postage and Courier Services	10,735.00	9,224.00
Telephone Expenses	410,648.56	557,654.05
Internet Subscription Expenses	1,152,719.76	1,096,854.21
Total Communication Expenses	**1,574,103.32**	**1,663,732.26**
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	2,086,092.80	564,156.18
Total Survey, Research, Exploration and Development Expenses	**2,086,092.80**	**564,156.18**
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	131,796.30	121,000.00
Total Confidential, Intelligence and Extraordinary Expenses	**131,796.30**	**121,000.00**
Professional Services		
Legal Services	37,800.00	18,100.00
Auditing Services	97,950.00	71,262.92
Other Professional Services	1,393,593.20	1,769,538.76
Total Professional Services	**1,529,343.20**	**1,858,901.68**
General Services		
Security Services	-	107,070.00
Total General Services	**-**	**107,070.00**
Repairs and Maintenance		
Repairs and Maintenance-Buildings and Other Structures	3,900.00	56,211.00
Repairs and Maintenance-Machinery and Equipment	135,071.00	335,213.00
Repairs and Maintenance-Transportation Equipment	789,039.09	881,439.35
Repairs and Maintenance-Semi-Expendable Machinery and Equipment		175,844.00
Repairs and Maintenance-Other Property, Plant and Equipment	53,341.00	
Total Repairs and Maintenance	**981,351.09**	**1,448,707.35**
Financial Assistance/Subsidy		
Subsidies-Others	78,861,652.50	50,816,000.00
Total Financial Assistance/Subsidy	**78,861,652.50**	**50,816,000.00**
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	37,716.00	33,834.00
Fidelity Bond Premiums	482,593.76	526,313.23
Insurance Expenses	753,981.54	1,836,909.25
Total Taxes, Insurance Premiums and Other Fees	**1,274,291.30**	**2,397,056.48**
Labor and Wages		
Labor and Wages	**85,378.94**	**76,600.00**
Other Maintenance and Operating Expenses		
Advertising Expenses	71,462.00	3,000.00

	Amount (in Philippine Peso)	
	2024	2023
Printing and Publication Expenses	2,000.00	-
Representation Expenses	308,975.00	565,055.95
Membership Dues and Contributions to Organizations	593,649.68	360,500.00
Subscription Expenses	88,607.99	124,519.40
Donations	15,000.00	10,000.00
Bank Transaction Fee	4,000.00	3,200.00
Litigation/Acquired Assets Expenses		
Loss on Gratuity		
Other Maintenance and Operating Expenses	21,970,285.97	19,664,111.65
Total Other Maintenance and Other Operating Expenses	**23,053,980.64**	**20,730,387.00**
Total Maintenance and Other Operating Expenses	**149,523,822.15**	**113,689,886.82**
Non-Cash Expenses		
Depreciation		
Depreciation-Land Improvements	1,613,843.96	2,098,682.55
Depreciation-Infrastructure Assets	2,344,279.56	2,560,903.40
Depreciation-Buildings and Other Structures	17,284,284.96	17,123,869.65
Depreciation-Machinery and Equipment	7,892,526.91	9,847,478.05
Depreciation-Transportation Equipment	1,600,905.19	1,254,313.56
Depreciation-Furniture, Fixtures and Books	898,506.04	968,425.93
Total Depreciation	**31,634,346.62**	**33,853,673.14**
Amortization		
Amortization-Intangible Assets		**17,640.50**
Total Non-Cash Expenses	**31,634,346.62**	**33,871,313.64**
Current Operating Expenses	**465,090,747.28**	**399,442,929.50**
Surplus (Deficit) from Current Operations	**(463,387,346.73)**	**(399,442,929.50)**
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		
Subsidy from National Government	472,762,704.88	410,149,185.72
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	**472,762,704.88**	**410,149,185.72**
Net Financial Assistance/Subsidy	**472,762,704.88**	**410,149,185.72**
Surplus (Deficit) for the period	**9,375,358.15**	**10,706,256.22**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

TARLAC AGRICULTURAL UNIVERSITY
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 05
FOR THE QUARTER ENDED DECEMBER 31, 2024

	Amount *(in Philippine Peso)*	
	2024	**2023**
Revenue		
Service Income		
Registration Fees	673,495.00	733,374.00
Clearance and Certification Fees	2,571,712.00	372,311.00
Fines and Penalties-Service Income	11,109.45	10,022.50
Other Service Income	286,440.00	760,836.00
Total Service Income	**3,542,756.45**	**1,876,543.50**
Business Income		
School Fees	116,873,474.40	57,277,553.50
Rent/Lease Income	4,487,975.06	6,662,972.04
Income from Hostels/Dormitories and Other Like Facilities	685,636.00	900,531.31
Interest Income	14,540.40	19,498.87
Other Business Income	9,999,909.87	14,187,284.06
Total Business Income	**132,061,535.73**	**79,047,839.78**
Grants and Donations		
Income from Grants and Donations in Cash	-	53,000.00
Total Shares, Grants and Donations		**53,000.00**
Other Non-Operating Income		
Miscellaneous Income	240,270.00	4,734.00
Total Other Non-Operating Income	**240,270.00**	**4,734.00**
Total Revenue	**135,844,562.18**	**80,982,117.28**
Less: Current Operating Expenses		
Personnel Services		
Other Compensation		
Honoraria	2,042,256.58	775,227.48
Total Other Compensation	**2,042,256.58**	**775,227.48**
Total Personnel Services	**2,042,256.58**	**775,227.48**
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	651,169.02	456,534.75
Traveling Expenses-Foreign	216,783.82	591,107.88
Total Traveling Expenses	**867,952.84**	**1,047,642.63**
Training and Scholarship Expenses		
Training Expenses	1,800,599.87	533,685.50
Scholarship Grants/Expenses	1,040,257.19	549,243.90
Total Training and Scholarship Expenses	**2,840,857.06**	**1,082,929.40**
Supplies and Materials Expenses		
Office Supplies Expenses	327,738.50	314,714.00
Animal/Zoological Supplies Expenses	70,310.00	763,525.00
Drugs and Medicines Expenses	-	916,295.00

	Amount (in Philippine Peso)	
	2024	**2023**
Medical, Dental and Laboratory Supplies Expenses	-	169,760.00
Fuel, Oil and Lubricants Expenses	15,598.00	1,001,419.96
Agricultural and Marine Supplies Expenses	107,080.00	496,894.90
Textbooks and Instructional Materials Expenses	426,428.00	672,091.90
Semi-Expendable Communication Equipment Expenses	-	45,440.00
Semi - Expendable Office Equipment Expense	-	674,110.00
Semi - Expandable Sports Equipment Expenses	-	354,860.00
Semi-Expendable Agricultural and Forestry Equipment Expense		42,860.00
Semi - Expendable Information and Communication Technology	-	2,642,170.00
Other Supplies and Materials Expenses	-	10,632,300.45
Semi-Expendable Machinery and Equipment Expenses	2,372,664.42	1,122,966.00
Semi-Expendable Furniture, Fixtures and Books Expenses	414,990.00	7,230,263.95
Other Supplies and Materials Expenses	5,065,952.16	
Technical and Scientific Equipment Expense	-	55,660.00
Total Supplies and Materials Expenses	**8,800,761.08**	**27,135,331.16**
Utility Expenses		
Water Expenses	297,649.57	313,484.64
Electricity Expenses	1,140,841.87	
Total Utility Expenses	**1,438,491.44**	**313,484.64**
Communication Expenses		
Telephone Expenses	44,382.85	
Internet Subscription Expenses	206,076.98	
Total Communication Expenses	**250,459.83**	**-**
Professional Services		
Legal Services	30,300.00	
Other Professional Services	4,624,551.14	5,190,515.24
Total Professional Services	**4,654,851.14**	**5,190,515.24**
General Services		
Security Services	9,454,362.20	8,183,776.16
Total General Services	**9,454,362.20**	**8,183,776.16**
Repairs and Maintenance		
Repairs and Maintenance-Buildings and Other Structures	35,100.00	599,500.00
Repairs and Maintenance-Machinery and Equipment	92,850.00	106,435.00
Total Repairs and Maintenance	**127,950.00**	**705,935.00**
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	7,610.00	
Fidelity Bond Premiums	-	8,377.50
Insurance Expenses	677,944.46	267,675.23
Total Taxes, Insurance Premiums and Other Fees	**685,554.46**	**276,052.73**
Labor and Wages		
Labor and Wages	1,157,421.59	3,000,610.55
Total Labor and Wages	**1,157,421.59**	**3,000,610.55**
Other Maintenance and Operating Expenses		
Printing and Publication Expenses	2,579,923.00	617,350.41
Representation Expenses	154,365.00	46,475.00
Rent/Lease Expenses	-	49,500.00
Membership Dues and Contributions to Organizations	1,889,636.58	1,492,533.73

	Amount (in Philippine Peso)	
	2024	**2023**
Subscription Expenses	450,216.99	66,291.56
Donations	35,000.00	30,000.00
Bank Transaction Fee	6,000.00	
Other Maintenance and Operating Expenses	28,960,072.86	32,936,873.47
Total Other Maintenance and Other Operating Expenses	**34,075,214.43**	**35,239,024.17**
Total Maintenance and Other Operating Expenses	**64,353,876.07**	**82,175,301.68**
Non-Cash Expenses		
Depreciation		
Depreciation-Land Improvements	40,282.42	145,500.91
Depreciation-Infrastructure Assets	189,823.77	217,206.36
Depreciation-Buildings and Other Structures	2,608,370.23	2,222,555.13
Depreciation-Machinery and Equipment	2,248,773.33	3,201,387.13
Depreciation-Transportation Equipment	321,736.54	569,339.80
Depreciation-Furniture, Fixtures and Books	98,960.53	353,090.97
Total Depreciation	**5,507,946.83**	**6,709,080.30**
Amortization		
Amortization-Intangible Assets	693,281.75	395,553.89
Total Non-Cash Expenses	**6,201,228.58**	**7,104,634.19**
Current Operating Expenses	**72,597,361.23**	**90,055,163.35**
Surplus (Deficit) from Current Operations	**63,247,200.95**	**(9,073,046.07)**
Losses		
Loss of Assets	845.00	
Total Losses	845.00	
Surplus (Deficit) for the period	**63,246,355.95**	**(9,073,046.07)**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex B1

TARLAC AGRICULTURAL UNIVERSITY

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 06
FOR THE QUARTER ENDED DECEMBER 31, 2024

	Amount (in Philippine Peso)	
	2024	**2023**
Revenue		
Service and Business Income		
Business Income		
Rent/Lease Income		356,153.83
Interest Income	10,666.41	11,081.59
Other Business Income	1,860,827.00	599,783.00
Miscellaneous Income	925.00	
Total Business Income	**1,872,418.41**	**967,018.42**
Total Revenue	**1,872,418.41**	**967,018.42**
Less: Current Operating Expenses		
Maintenance and Other Operating Expenses		
Supplies and Materials Expenses		
Other Supplies and Materials Expenses	-	691,885.72
Total Supplies and Materials Expenses	**-**	**691,885.72**
Taxes, Insurance Premiums and Other Fees		
Fidelity Bond Premiums	11,250.00	
Total Taxes, Insurance Premiums and Other Fees	**11,250.00**	**-**
Labor and Wages		
Labor and Wages	256,340.00	49,282.25
Other Maintenance and Operating Expenses		
Other Maintenance and Operating Expenses	2,693,151.42	415,331.24
Total Other Maintenance and Other Operating Expenses	**2,693,151.42**	**415,331.24**
Total Maintenance and Other Operating Expenses	**2,960,741.42**	**1,156,499.21**
Non-Cash Expenses		
Depreciation		
Depreciation-Buildings and Other Structures	164,078.59	125,292.22
Depreciation-Machinery and Equipment	23,985.47	158,972.35
Depreciation-Furniture, Fixtures and Books	40,634.13	48,549.48
Total Depreciation	**228,698.19**	**332,814.05**
Total Non-Cash Expenses	**228,698.19**	**332,814.05**
Current Operating Expenses	**3,189,439.61**	**1,489,313.26**
Surplus (Deficit) from Current Operations	**(1,317,021.20)**	**(522,294.84)**
Losses		
Loss of Assets	**925.00**	
Total Losses	**925.00**	**-**
Surplus (Deficit) for the period	**(1,317,946.20)**	**(522,294.84)**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex D1

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF CASH FLOWS
FUND 01
FOR THE QUARTER ENDED DECEMBER 31, 2024

	Amount *(in Philippine Peso)* 2024	2023
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocation	**472,129,407.82**	**410,790,518.27**
Receipt of Notice of Cash Allocation	450,633,307.00	394,040,584.00
Constructive Receipt of NCA for TRA	21,496,100.82	16,749,934.27
Collection of Receivables	**652,900.29**	**932,734.94**
Collection of receivable from audit disallowances	652,900.29	932,734.94
Other Receipts	**421,489.39**	**343,776.59**
Receipt of refund of cash advances	421,489.39	343,776.59
Adjustments	**2,111.20**	**10,437.00**
Restoration of cash for cancelled/lost/stale checks/ADA	2,111.20	10,437.00
Total Cash Inflows	**473,205,908.70**	**412,077,466.80**
Cash Outflows		
Remittance to National Treasury	**1,339,473.94**	**1,276,511.53**
Payment of Expenses	**298,347,357.63**	**174,212,571.54**
Payment of personnel services	160,947,459.20	137,253,459.45
Payment of maintenance and other operating expenses	129,009,767.31	35,232,271.40
Payment of expenses pertaining to/incurred in the prior years	8,390,131.12	1,726,840.69
Purchase of Inventories	**9,641,796.67**	**7,533,495.34**
Purchase of inventory held for consumption	9,641,796.67	7,533,495.34
Grant of Cash Advances	**8,349,234.04**	**7,345,264.38**
Advances for payroll	1,204,008.13	2,582,943.80
Advances for special purpose/time-bound undertakings	5,805,446.73	3,467,038.12
Advances to officers and employees	1,339,779.18	1,295,282.46
Prepayments	**1,433,352.85**	**1,701,122.16**
Prepaid Insurance	1,433,352.85	1,701,122.16
Payment of Accounts Payable	**9,053,487.08**	**25,789,532.65**
Payment of benefits and other payables to employees	**9,684,466.59**	**11,869,690.37**
Remittance of Personnel Benefit Contributions and Mandatory Deductions	**101,575,700.98**	**100,616,846.25**
Remittance of taxes withheld not covered bt TRA	20,315,757.94	-
Remittance to GSIS/Pag-IBIG/PhilHealth	31,000,221.84	29,350,236.19
Remittance of personnel benefits contributions	3,248,861.61	770,617.92
Remittance of other payables	47,010,859.59	53,746,057.87
Release of Intra-Agency Fund Transfers	**1,737,425.00**	**55,373,547.14**
Release of other intra-agency fund transfers	1,737,425.00	55,373,547.14
Other Disbursements	**6,372,580.71**	**726,924.35**
Refund of guaranty/security deposits	5,911,041.45	
Other disbursements	461,539.26	726,924.35
Reversal of Unutilized NCA	**487.80**	**260,907.80**

	Amount (in Philippine Peso)	
	2024	2023
Total Cash Outflows	**447,535,363.29**	**386,745,066.54**
Net Cash Provided by (Used in) Operating Activities	**25,670,545.41**	**25,334,405.13**
Cash Flows from Investing Activities		
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	**24,462,807.69**	**25,904,646.59**
Construction of buildings and other structures	8,396,877.07	10,246,230.00
Purchase of machinery and equipment	15,884,049.95	4,864,581.63
Payment of retention fee to contractors	181,880.67	5,866,725.87
Total Cash Outflows	**24,462,807.69**	**25,904,646.59**
Net Cash Provided By (Used In) Investing Activities	**(24,462,807.69)**	**(25,904,646.59)**
Increase (Decrese) In Cash and Cash Equivalents	**1,207,737.72**	**(570,241.46)**
Effects of Exchange Rate Changes on Cash and Cash Equivalents	**-**	**-**
Cash and Cash Equivalents, Beginning of the Quarter	**329,559.25**	**899,800.71**
Cash and Cash Equivalents, End of the Quarter	**1,537,296.97**	**329,559.25**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Annex D1

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF CASH FLOWS
FUND 05
FOR THE QUARTER ENDED DECEMBER 31, 2024

	Amount *(in Philippine Peso)* 2024	2023
Cash Flows From Operating Activities		
Collection of Income/Revenues	**101,139,860.98**	**23,403,358.43**
Collection of tax revenue	-	-
Collection of service and business income	100,957,877.24	23,215,336.19
Receipt of shares, grants and donations	-	53,000.00
Receipt of collections under Other Payables	181,983.74	135,022.24
Collection of Receivables	**1,279,663.66**	**572,518.06**
Collection of loans and receivables	-	260,519.92
Collection of other receivables	1,279,663.66	311,998.14
	-	-
Receipt of Intra-Agency Fund Transfers	**335,417.33**	**53,943,698.90**
Receipt of funds for other intra-agency transactions	335,417.33	53,943,698.90
	-	
Other Receipts	**338,216.04**	**279,981.75**
Receipt of refund of cash advances	338,216.04	279,981.75
		-
Total Cash Inflows	**103,093,158.01**	**78,199,557.14**
Cash Outflows		
Payment of Expenses	**37,892,509.30**	**33,919,099.70**
Payment of personnel services	432,950.69	419,067.12
Payment of maintenance and other operating expenses	32,176,215.47	30,292,573.85
Payment of expenses pertaining to/incurred in the prior years	5,283,343.13	3,207,458.73
Purchase of Inventories	**10,397,552.23**	**16,962,931.17**
Purchase of inventory held for consumption	10,397,552.23	16,962,931.17
Grant of Cash Advances	**15,320,102.93**	**21,664,305.56**
Advances for payroll	475,477.98	790,380.59
Advances for special purpose/time-bound undertakings	14,336,843.23	19,935,377.18
Advances to officers and employees	507,781.72	430,278.59
Advances to officers and employees obligated in prior year	-	508,269.20
Prepayments	**816,175.27**	**677,071.23**
Prepaid Insurance	816,175.27	677,071.23
Refund of Deposits	**-**	**8,543,813.88**
Payment of guaranty deposits	-	8,543,813.88
Payment of Accounts Payable	**3,755,842.11**	**3,447,378.81**
Payment of benefits and other payables to employees	**88,446.05**	
Remittance of Personnel Benefit Contributions and Mandatory Deductions	**4,223,954.25**	**6,946,043.18**
Remittance of taxes withheld not covered by TRA	2,819,710.37	3,027,422.93

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF CASH FLOWS
FUND 05
FOR THE QUARTER ENDED DECEMBER 31, 2024

	Amount (in Philippine Peso)	
	2024	**2023**
Remittance to GSIS/Pag-IBIG/PhilHealth	267,374.01	98,635.77
Remittance of personnel benefits contributions	373,900.00	214,305.00
Remittance of other payables	762,969.87	3,605,679.48
Release of Intra-Agency Fund Transfers	**300,925.00**	**186,308.10**
Release of other intra-agency fund transfers	300,925.00	186,308.10
Other Disbursements	**-**	**32,264.44**
Other disbursements	-	32,264.44
Adjustments	(200.00)	-
Other adjustments - Outflow	(200.00)	
Total Cash Outflows	**72,795,307.13**	**92,379,216.07**
Net Cash Provided by (Used in) Operating Activities	**30,297,850.88**	**(14,179,658.93)**
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	**8,297,770.12**	**14,327,258.03**
Construction of buildings and other structures	5,303,113.54	6,239,518.87
Purchase of machinery and equipment	1,331,210.86	6,267,832.15
Purchase of furniture, fixtures and books	-	374,571.43
Advances to contractors	191,517.39	1,445,335.58
Payment of retention fee to contractors	1,471,928.33	
Purchase of Intangible Assets	**552,927.36**	**468,214.28**
Purchase of computer software	552,927.36	468,214.28
Total Cash Outflows	**8,850,697.48**	**14,795,472.31**
Net Cash Provided By (Used In) Investing Activities	**(8,850,697.48)**	**(14,795,472.31)**
Increase (Decrease) in Cash and Cash Equivalents	**21,447,153.40**	**(28,975,131.23)**
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
Cash and Cash Equivalents, Beginning of the 2024	**25,092,276.31**	**54,067,407.54**
Cash and Cash Equivalents, End of the 2024	**46,539,429.71**	**25,092,276.31**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF CASH FLOWS
FUND 06
FOR THE QUARTER ENDED DECEMBER 31, 2024

	Amount (In Phillippine Peso)	
	2024	**2023**
Cash Flows From Operating Activities		
Cash Inflows		
Collection of Income/Revenues	1,153,721.85	1,178,963.51
Collection of service and business income	1,145,738.65	946,868.42
Collection of other income	7,983.20	-
Receipt of prior years' income	-	232,095.09
	-	
Collection of Receivables	360.00	39,967.50
Collection of loans and receivables	360.00	39,967.50
Receipt of Intra-Agency Fund Transfers	978,540.00	1,323,935.00
Receipt of funds for other intra-agency transactions	978,540.00	1,323,935.00
Trust Receipts	-	10,000.00
Receipt of customers' deposits	-	10,000.00
Collection of other trust receipts	-	
Other Receipts	6,423.52	3,744.63
Other deferred credits	925.00	
Receipt of refund of cash advances	5,498.52	3,744.63
Total Cash Inflows	**2,139,045.37**	**2,556,610.64**
Cash Outflows		
Payment of Expenses	486,883.38	140,698.37
Payment of personnel services	120,160.00	-
Payment of maintenance and other operating expenses	366,723.38	33,503.44
Payment of expenses pertaining to/incurred in the prior years	-	107,194.93
Liquidation of prior year's cash advances	-	-
Purchase of Inventories	-	751,738.19
Purchase of inventory held for consumption	-	751,738.19
Grant of Cash Advances	2,461,100.00	440,600.00
Advances for payroll	-	16,200.00
Advances for special purpose/time-bound undertakings	2,461,100.00	424,400.00
Payments of Accounts Payable	20,160.00	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	17,110.00	44,923.18
Remittance of taxes withheld not covered by TRA	840.00	26,035.56
Remittance to GSIS/Pag-IBIG/PhilHealth	3,200.00	8,931.28
Remittance of personnel benefits contributions	5,070.00	3,170.00
Remittance of other payables	8,000.00	6,786.34
Release of Inter-Agency Fund Transfers		1,291.10
Release of other inter-agency fund transfers	-	1,291.10
	-	
Other Disbursements	-	2,444.44
Other disbursements	-	2,444.44

	Amount (In Phillippine Peso)	
Total Cash Outflows	2,985,253.38	1,381,695.28
Net Cash Provided by (Used in) Operating Activities	(846,208.01)	1,174,915.36
Increase (Decrease) in Cash and Cash Equivalents	(846,208.01)	1,174,915.36
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
Cash and Cash Equivalents, Beginning of the Quarter	27,239,613.26	26,064,697.90
Cash and Cash Equivalents, End of the Quarter	26,393,405.25	27,239,613.26

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF CASH FLOWS
FUND 07
FOR THE QUARTER ENDED DECEMBER 31, 2024

	Amount (In Philippine Peso) 2024	2023
Cash Flows From Operating Activities		
Cash Inflows		
Collection of Income/Revenues	1,427,778.14	2,367,077.79
Collection of service and business income	7,965.89	-
Collection of other income	-	24,182.29
Receipt of collections under Other Payables	1,419,812.25	2,342,895.50
Collection of Receivables	150.00	141,470.23
Collection of other receivables	150.00	141,470.23
Receipt of Inter-Agency Fund Transfers	7,709,667.63	12,043,756.50
Receipt of cash for the account of NGAs/LGUs/GOCCs	102,525.13	
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	7,607,142.50	12,030,122.50
Receipt of funds for other inter-agency transactions	-	13,634.00
Receipt of Intra-Agency Fund Transfers	-	35,000.00
Receipt of funds for other intra-agency transactions	-	35,000.00
Trust Receipts	879,736.98	868,861.18
Receipt of guaranty/security deposits	-	35,631.18
Receipt of customers' deposits	-	-
Collection of other trust receipts	879,736.98	833,230.00
Other Receipts	502,000.00	287,344.00
Receipt of refund of cash advances	502,000.00	287,344.00
Adjustments	1,050.00	-
Other adjustments-Inflow	1,050.00	-
Total Cash Inflows	**10,520,382.75**	**15,743,509.70**
Cash Outflows		
Payment of Expenses	2,828,274.19	5,982,246.22
Payment of personnel services	1,952,689.86	2,477,462.55
Payment of maintenance and other operating expenses	773,059.20	3,418,116.37
Payment of expenses pertaining to/incurred in the prior years	-	86,667.30
Due to NGAs/LGU	102,525.13	
Purchase of Inventories	202,998.09	3,062,827.47
Purchase of inventory held for consumption	202,998.09	3,062,827.47
Grant of Cash Advances	12,451,398.00	10,648,483.04
Advances for payroll	107,496.00	611,846.54
Advances for special purpose/time-bound undertakings	12,321,740.00	10,036,636.50
Advances to officers and employees	22,162.00	
Payment of Accounts Payable	11,620.47	455,697.50
Payment of Accounts Payable	11,620.47	455,697.50
Remittance of Personnel Benefit Contributions and Mandatory Deductions	931,081.24	1,722,058.94
Remittance of taxes withheld not covered by TRA	687,858.29	1,279,768.67
Remittance to GSIS/Pag-IBIG/PhilHealth	8,800.00	6,117.09
Remittance of personnel benefits contributions	11,970.00	160,124.06

Remittance of other payables	222,452.95	276,049.12
Release of Inter-Agency Fund Transfers	739,112.86	88,978,282.42
Release of funds to NGAs, GOCCs, LGUs for the implementation of projects	739,112.86	88,974,848.42
Release of other inter-agency fund transfers	-	3,434.00
Release of Intra-Agency Fund Transfers	210,000.00	1,552,737.26
Release of other intra-agency fund transfers	210,000.00	1,552,737.26
Other Disbursements	1,702,397.04	322,321.10
Refund of guaranty/security deposits	1,229,464.46	322,321.10
Other disbursements	472,932.58	
		-
Total Cash Outflows	**19,076,881.89**	**112,724,653.95**
	-	
Net Cash Provided by (Used in) Operating Activities	**(8,556,499.14)**	**(96,981,144.25)**
Cash Flows from Investing Activities		
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	939,037.89	3,199,036.28
Construction of infrastructure assets	-	658,274.60
Construction of buildings and other structures	914,732.89	1,180,692.81
Purchase of machinery and equipment	-	1,360,068.87
Payment of retention fee to contractors	24,305.00	
Total Cash Outflows	**939,037.89**	**3,199,036.28**
	-	
Net Cash Provided By (Used In) Investing Activities	**(939,037.89)**	**(3,199,036.28)**
Increase (Decrese) in Cash and Cash Equivalents	**(9,495,537.03)**	**(100,180,180.53)**
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
Cash and Cash Equivalents, Beginning of the Quarter	**18,105,521.49**	**127,705,937.48**
Cash and Cash Equivalents, End of the Quarter	**8,609,984.45**	**27,525,756.96**
	8,609,984.45	27,525,756.96
	-	-

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

TARLAC AGRICULTURAL UNIVERSITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Particulars	Budgeted Amounts		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
	Original	Final		
RECEIPTS				
Services and Business Income	₱ 84,982,704.54	₱ 138,845,478.32	₱ 102,111,581.78	₱ 36,733,896.54
Assistance and Subsidy	1,703,400.55	1,703,400.55	1,703,400.55	-
Others	11,003,723.58	11,003,723.58	12,800,788.31	(1,797,065)
Total Receipts	**97,689,828.67**	**151,552,602.45**	**116,615,770.64**	**34,936,831.81**
PAYMENTS				
Personnel Services	275,547,689.86	308,065,404.86	281,883,965.75	26,181,439.11
Operating Expenses	254,171,364.17	298,597,137.95	245,625,487.50	52,971,650.45
Capital Outlay	102,301,317.50	79,851,317.50	65,725,543.99	14,125,773.51
Financial Expenses	-	-	-	-
Total Payments	**632,020,371.53**	**686,513,860.31**	**593,234,997.24**	**93,278,863.07**
'TS/PAYMENTS	**₱ (534,330,542.86)**	**(534,961,257.86)**	**(476,619,226.60)**	**(58,342,031.26)**

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac

PRE-CLOSING TRIAL BALANCE
As of December 31, 2024
CONSOLIDATED

ACCOUNTS	CODE	DEBIT	CREDIT
Cash-Collecting Officer	1-01-01-010-00	10,787.00	
Petty Cash Fund	1-01-01-020-00	988.00	
Cash In Bank-Local Currency, Current Account-LBP	1-01-02-020-24	90,795,204.80	
Cash in Bank-Local Currency Savings Account(LCSA)	1-01-02-030-00	32,912.20	
Cash In Bank-Local Currency, Time Deposit-PVB	1-01-02-040-03	124,150.89	
Cash-Modified Disbursement System (MDS), Regular	1-01-04-040-00	1,467,628.22	
Cash-Tax Remittance Advice	1-01-04-070-00	68,680.75	
Accounts Receivable	1-03-01-010-00	11,802,078.43	
Allowance for Impairment - Accounts Receivable	1-03-01-011-00		2,175,465.92
Loans Receivable-Others	1-03-01-990-00	3,180,750.64	
Due from NGAs	1-03-03-010-00	34,472,122.17	
Due from Other Funds	1-03-04-050-00	17,104,397.02	
Receivable-Disallowances/Charges	1-03-05-010-00	4,995,931.02	
Due from Officers and Employees	1-03-05-020-00	306,909.17	
Other Receivables	1-03-05-990-00	319,380.59	
Office Supplies Inventory	1-04-04-010-00	1,528,056.13	
Fuel, Oil, and Lubricants Inventory	1-04-04-080-00	966,966.32	
Agricultural and Marine Supplies Inventory	1-04-04-090	30,092.00	
Other Supplies and Materials Inventory	1-04-04-990-00	2,680,248.28	
Semi-expendable Office Equipment	1-04-05-020	1,272,100.00	
Semi-expendable ICT	1-04-05-030	990,394.70	
Semi-expendable Agricultural & Forestry Equipment	1-04-05-040	3,704.00	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130-00	266,629.89	
Semi-expendable Other Machinery & Equipment	1-04-05-190	383,530.33	
Semi-expendable Furniture & Fixtures	1-04-06-010	799,850.00	
Land	1-06-01-010-00	1,349,858.14	
Other Land Improvements	1-06-02-990-00	34,735,562.77	
Accumulated Depreciation-Land Improvements	1-06-02-991-00		20,061,717.47
Road Networks	1-06-03-010-00	15,330,547.76	
Accumulated Depreciation-Road Networks	1-06-03-011-00		11,383,210.71
Water Supply System	1-06-03-040-00	10,694,289.69	
Accumulated Depreciation-Water Supply System	1-06-03-041-00		5,452,236.40
Power Supply System	1-06-03-050-00	10,400,865.77	
Accumulated Depreciation-Power Supply System	1-06-03-051-00		6,071,669.50
Sewer Systems	1-06-03-050-00	77,327.02	
Accumulated Depreciation - Sewer System	1-06-03-051-00		29,078.19
Communications Network	1-06-03-060-00	1,168,315.00	
Accumulated Depreciation -Communications Network	1-06-03-061-00		293,559.92
Buildings	1-06-04-010-00	5,625,997.08	
Accumulated Depreciation-Office Building	1-06-04-011-00		1,811,783.36
School Buildings	1-06-04-020-00	412,553,251.36	
Accumulated Depreciation-School Buildings	1-06-04-021-00		92,728,477.43
Hospital and Health Centers	1-06-04-030-00	7,498,070.50	
Accumulated Depreciation - Hospital and Health Centers	1-06-04-031-00		197,865.75
Hostels and Dormitories	1-06-04-060-00	25,115,322.84	
Accumulated Depreciation - Hostels and Dormitories	1-06-04-061-00		5,873,388.22
Other Structures	1-06-04-990-00	241,783,159.50	
Accumulated Depreciation-Other Structures	1-06-04-991-00		55,546,541.93
Machinery	1-06-05-010-00	840,000.00	
Accumulated Depreciation-Machinery	1-06-05-011-00		558,600.00
Office Equipment	1-06-05-020-00	14,759,403.81	
Accumulated Depreciation-Office Equipment	1-06-05-021-00		11,015,170.51

ACCOUNTS	CODE	DEBIT	CREDIT
Information and Communication Technology Equipment	1-06-05-030-00	36,240,146.51	
Accumulated Depreciation-Information and Communication Technology Equipme	1-06-05-031-00		20,918,478.95
Agricultural, Fishery and Forestry Equipment	1-06-05-040-00	4,627,715.00	
Accumulated Depreciation-Agricultural,Fishery & Forestry Equipment	1-06-05-041-00		3,966,120.79
Communication Equipment	1-06-05-070-00	239,200.00	
Accumulated Depreciation-Communication Equipment	1-06-05-071-00		204,493.42
Construction and Heavy Equipment	1-06-05-080-00	11,985,000.00	
Accumulated Depreciation -Construction and Heavy Equipment	1-06-05-081-00		7,272,685.43
Military, Police and Security Equipment	1-06-05-100-00	252,750.00	
Accumulated Depreciation - Military, Police and Security Equipment	1-06-05-101-00		187,756.71
Medical Equipment	1-06-05-110-00	1,381,300.00	
Accumulated Depreciation-Medical Equipment	1-06-05-111-00		939,747.92
Printing Equipment	1-06-05-120-00	4,711,965.00	
Accumulated Depreciation-Printing Equipment	1-06-05-121-00		1,595,148.98
Sports Equipment	1-06-05-130-00	1,350,188.26	
Accumulated Depreciation-Sports Equipment	1-06-05-131-00		682,779.75
Technical and Scientific Equipment	1-06-05-140-00	58,427,955.40	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141-00		22,297,077.65
Other Machinery Equipment	1-06-05-990-00	31,938,563.10	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991-00		7,266,203.57
Motor Vehicles	1-06-06-010-00	27,945,647.65	
Accumulated Depreciation-Motor Vehicles	1-06-06-011-00		16,243,932.64
Furniture and Fixtures	1-06-07-010-00	15,652,542.36	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-00		7,290,866.85
Books	1-06-07-020-00	113,520.00	
Accumulated Depreciation-Books	1-06-07-021-00		39,470.90
Work/Zoo Animals	1-06-98-010-00	40,000.00	
Other Property, Plant and Equipment	1-06-98-990-00	191,508.00	
Accumulated Depreciation - Other Property, Plant and Equipment	1-06-99-991-00		181,932.60
Construction in Progress-Buildings and Other Structures	1-06-99-030-00	28,519,238.28	
Breeding Stocks	1-07-01-010-00	210,356.00	
Livestock	1-07-01-020-00	25,000.00	
Livestock Held for Consumption/Sale/Distribution	1-07-02-010-00	1,470,175.00	
Trees,Plants and Crops Held for Consumption/Sale/Distribution	1-07-02-020-00	262,785.00	
Computer Software	1-08-01-020-00	3,878,821.30	
Accumulated Amortization-Computer Software	1-08-01-021-00		2,284,515.25
Other Intangible Assets	1-08-01-990-00	1,514.80	
Advances to Special Disbursing Officer	1-99-01-030-00	244,318.00	
Advances to Officers and Employees	1-99-01-040-00	29,100.00	
Advances to Contractors	1-99-02-010-00	245,232.91	
Prepaid Insurance	1-99-02-050-00	2,478,213.66	
Other Assets	1-99-99-990-00	11,213,341.51	
Accounts Payable	2-01-01-010-00		14,087,511.67
Due to Officers & Employees	2-01-01-020-00		1,063,322.73
Tax Refund Payable	2-01-03-010-00		850,272.91
Due to BIR	2-02-01-010-00		5,033,630.17
Due to GSIS	2-02-01-020-00		611,007.18
Due to PAG-IBIG	2-02-01-030-00		187,826.98
Due to Philhealth	2-02-01-040-00		206,831.87
Due to NGAs	2-02-01-050-00		62,761,792.99
Due to GOCC's	2-02-01-060-00		79,380.00
Due to LGUs	2-02-01-070-00		111,114.90
Due to Other Funds	2-03-01-050-00		19,698,407.05
Trust Liabilities	2-04-01-010-00		1,027,898.00
Guaranty/Security Deposits Payable	2-04-01-040-00		4,111,448.90
Customers' Deposits Payable	2-04-01-050-00		35,500.00
Other Deferred Credits	2-05-01-990-00		249,700.00
Leave Benefit Payable	2-06-01-020-00		64,929,708.08
Other Provisions	2-06-01-990-00		280,408.00

ACCOUNTS	CODE	DEBIT	CREDIT
Other Payables	2-99-99-990-00		36,168,691.22
Accumulated Surplus/(Deficit)	3-01-01-010-00		611,826,669.52
Registration Fees	4-02-01-020-00		673,495.00
Clearance/ Certification Fees	4-02-01-040-00		2,571,712.00
Fines and Penalties-Service Income	4-02-01-140-00		11,109.45
Other Service Income	4-02-01-990-00		286,440.00
School Fees	4-02-02-010-00		116,873,474.40
Rent/Lease Income	4-02-02-050-00		4,487,975.06
Income from Hostels/Dorm & Other Like Facilities	4-02-02-130-00		685,636.00
Interest Income	4-02-02-210-00		25,206.81
Other Business Income	4-02-02-990-00		11,860,736.87
Subsidy from National Government	4-03-01-010-00		472,762,704.88
Miscellaneous Income	4-06-09-990-00		1,944,595.55
Salaries and Wages-Regular	5-01-01-010-00	168,208,982.48	
PERA	5-01-02-010-00	8,732,035.79	
Representation Allowance (RA)	5-01-02-020-00	1,358,000.00	
Transportation Allowance (TA)	5-01-02-030-00	1,358,000.00	
Clothing/ Uniform Allowance	5-01-02-040-00	2,505,000.00	
Subsistence Allowance	5-01-02-050-00	56,818.60	
Laundry allowance	5-01-02-060-00	7,626.96	
Honoraria-Civilian	5-01-02-100-00	10,794,678.47	
Hazard Pay	5-01-02-110-00	510,585.02	
Mid-Year Bonus	5-01-02-160-00	14,144,547.00	
Year End Bonus	5-01-02-140	14,055,036.30	
Cash Gift	5-01-02-150	1,801,000.00	
Other Bonuses and Allowances	5-01-02-990-00	13,564,345.15	
Retirement and Life Insurance Premiums	5-01-03-010-00	19,313,420.66	
Pag-Ibig Contributions	5-01-03-020-00	932,200.00	
Philhealth Contributions	5-01-03-030-00	3,870,782.68	
Employees Compensation Insurance Premiums	5-01-03-040-00	434,800.00	
Terminal Leave Benefits	5-01-04-030-00	17,009,975.98	
Other Personnel benefits	5-01-04-990-00	7,317,000.00	
Traveling Expenses- Local	5-02-01-010-00	2,940,052.37	
Traveling Expenses- Foreign	5-02-01-020-00	216,783.82	
Training Expenses	5-02-02-010-00	7,742,025.56	
Scholarship Grants/Expenses	5-02-02-020-00	1,040,257.19	
Office Supplies Expense	5-02-03-010-00	3,140,504.60	
Accountable Forms Expenses	5-02-03-020-00	40,000.00	
Animal/Zoological Supplies Expenses	5-02-03-040-00	70,310.00	
Drug & Medicines Expenses	5-02-03-070-00	344,500.00	
Medical, Dental and Laboratory Supplies Expense	5-02-03-080-00	2,030,249.00	
Fuel, Oil, and Lubricants Expenses	5-02-03-090-00	1,892,002.56	
Agricultural & Marine Supplies Expenses	5-02-03-100-00	318,248.00	
Textbooks & Instructional Materials Expenses	5-02-03-110-00	1,073,987.50	
Semi-expendable Machinery & Equipment Expenses	5-02-03-210-00	4,797,892.38	
Semi-Expendable Other Equipment Expense	5-02-03-210-99	652,366.02	
Semi-expendable Furniture & Fixtures and Books Expenses	5-02-03-220-00	1,274,470.00	
Other Supplies and Materials Expenses	5-02-03-990-00	10,200,652.33	
Water Expenses	5-02-04-010-00	1,620,811.55	
Electricity Expenses	5-02-04-020-00	14,498,781.60	
Postage and Courier Expenses	5-02-05-010-00	10,735.00	
Telephone Expenses	5-02-05-020-00	455,031.41	
Internet Subscription Expenses	5-02-05-030-00	1,358,796.74	
Research, Exploration and Development Expenses	5-02-07-020-00	2,086,092.80	
Extraordinary and Miscellaneous Expenses	5-02-10-030-00	131,796.30	
Legal Services	5-02-11-010-00	68,100.00	
Auditing Services	5-02-11-020-00	97,950.00	
Other Professional services	5-02-11-990-00	6,018,144.34	

ACCOUNTS	CODE	DEBIT	CREDIT
Security Services	5-02-12-030-00	9,454,362.20	
Repairs and Maintenance- Buildings and Other Structures	5-02-13-040-00	39,000.00	
Repairs and Maint.-Machinery and Equipment	5-02-13-050-00	227,921.00	
Repairs and Maintenance-Transportation Equipment	5-02-13-060-00	789,039.09	
Repairs & Maintenance-Other Property & Equipment	5-02-13-990-00	53,341.00	
Subsidies-Others	5-02-14-990-00	78,861,652.50	
Taxes, Duties and Licenses	5-02-15-010-00	45,326.00	
Fidelity Bond Premiums	5-02-15-020-00	493,843.76	
Insurance Expenses	5-02-15-030-00	1,431,926.00	
Labor and Wages	5-02-16-010-00	1,499,140.53	
Advertising Expenses	5-02-99-010-00	71,462.00	
Printing and Publication Expenses	5-02-99-020-00	2,581,923.00	
Representation Expenses	5-02-99-030-00	463,340.00	
Membership Dues and Contributions to Organizations	5-02-99-060-00	2,483,286.26	
Subscription Expenses	5-02-99-070-00	538,824.98	
Donations	5-02-99-080-00	50,000.00	
Bank Transaction Fee	5-02-99-220-00	10,000.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	53,623,510.25	
Depreciation -Land Improvements	5-05-01-020-00	1,654,126.38	
Depreciation-Infrastructure Assets	5-05-01-030-00	2,534,103.33	
Depreciation-Buildings and Other Structures	5-05-01-040-00	20,056,733.78	
Depreciation-Machinery and Equipment	5-05-01-050-00	10,148,590.98	
Depreciation-Transportation Equipment	5-05-01-060-00	1,922,641.73	
Depreciation-Furniture, Fixtures and Books	5-05-01-070-00	1,038,100.70	
Amortization-Intangible Assets	5-05-02-010-00	693,281.75	
Loss of Assets	5-05-04-090-00	1,770.00	
TOTAL		1,740,074,184.92	1,740,074,184.92

Certified Correct:

LYDIA G. ARAGUS
Chief Accounting Office

Republic of the Philippines

TARLAC AGRICULTURAL UNIVERSITY

Camiling, Tarlac

POST-CLOSING TRIAL BALANCE

As of December 31, 2024

CONSOLIDATED

ACCOUNTS	CODE	DEBIT	CREDIT
Cash-Collecting Officer	1-01-01-010-00	10,787.00	
Petty Cash Fund	1-01-01-020-00	988.00	
Cash In Bank-Local Currency, Current Account-LBP	1-01-02-020-24	90,795,204.80	
Cash in Bank-Local Currency Savings Account(LCSA)	1-01-02-030-00	32,912.20	
Cash In Bank-Local Currency, Time Deposit-PVB	1-01-02-040-03	124,150.89	
Cash-Treasury/Agency Deposit, Regular	1-01-02-040-03	-	
Cash-Modified Disbursement System (MDS), Regular	1-01-04-040-00	1,467,628.22	
Cash-Tax Remittance Advice	1-01-04-070-00	68,680.75	
Accounts Receivable	1-03-01-010-00	11,802,078.43	
Allowance for Impairment - Accounts Receivable	1-03-01-011-00		2,175,465.92
Loans Receivable-Others	1-03-01-990-00	3,180,750.64	
Due from NGAs	1-03-03-010-00	34,472,122.17	
Due from Other Funds	1-03-04-050-00	17,104,397.02	
Receivable-Disallowances/Charges	1-03-05-010-00	4,995,931.02	
Due from Officers and Employees	1-03-05-020-00	306,909.17	
Other Receivables	1-03-05-990-00	319,380.59	
Office Supplies Inventory	1-04-04-010-00	1,528,056.13	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020	-	
Non-Accountable Forms Inventory	1-04-04-030	-	
Drugs and Medicines Inventory	1-04-04-060-00	-	
Fuel, Oil, and Lubricants Inventory	1-04-04-080-00	966,966.32	
Agricultural and Marine Supplies Inventory	1-04-04-090	30,092.00	
Textbooks and Instructional Materials Inventy.	1-04-04-100	-	
Other Supplies and Materials Inventory	1-04-04-990-00	2,680,248.28	
Semi-expendable Machinery	1-04-05-010	-	
Semi-expendable Office Equipment	1-04-05-020	1,272,100.00	
Semi-expendable ICT	1-04-05-030	990,394.70	
Semi-expendable Agricultural & Forestry Equipment	1-04-05-040	3,704.00	
Semi-Expendable Communication Equipment	1-04-05-070	-	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130-00	266,629.89	
Semi-expendable Other Machinery & Equipment	1-04-05-190	383,530.33	
Semi-expendable Furniture & Fixtures	1-04-06-010	799,850.00	
Land	1-06-01-010-00	1,349,858.14	
Other Land Improvements	1-06-02-990-00	34,735,562.77	
Accumulated Depreciation-Land Improvements	1-06-02-991-00		20,061,717.47
Road Networks	1-06-03-010-00	15,330,547.76	
Accumulated Depreciation-Road Networks	1-06-03-011-00		11,383,210.71
Water Supply System	1-06-03-040-00	10,694,289.69	
Accumulated Depreciation-Water Supply System	1-06-03-041-00		5,452,236.40
Power Supply System	1-06-03-050-00	10,400,865.77	
Accumulated Depreciation-Power Supply System	1-06-03-051-00		6,071,669.50
Sewer Systems	1-06-03-050-00	77,327.02	
Accumulated Depreciation - Sewer System	1-06-03-051-00		29,078.19
Communications Network	1-06-03-060-00	1,168,315.00	
Accumulated Depreciation -Communications Network	1-06-03-061-00		293,559.92
Buildings	1-06-04-010-00	5,625,997.08	
Accumulated Depreciation-Office Building	1-06-04-011-00		1,811,783.36
School Buildings	1-06-04-020-00	412,553,251.36	
Accumulated Depreciation-School Buildings	1-06-04-021-00		92,728,477.43
Hospital and Health Centers	1-06-04-030-00	7,498,070.50	
Accumulated Depreciation - Hospital and Health Centers	1-06-04-031-00		197,865.75
Hostels and Dormitories	1-06-04-060-00	25,115,322.84	
Accumulated Depreciation - Hostels and Dormitories	1-06-04-061-00		5,873,388.22

ACCOUNTS	CODE	DEBIT	CREDIT
Other Structures	1-06-04-990-00	241,783,159.50	
Accumulated Depreciation-Other Structures	1-06-04-991-00		55,546,541.93
Machinery	1-06-05-010-00	840,000.00	
Accumulated Depreciation-Machinery	1-06-05-011-00		558,600.00
Office Equipment	1-06-05-020-00	14,759,403.81	
Accumulated Depreciation-Office Equipment	1-06-05-021-00		11,015,170.51
Information and Communication Technology Equipment	1-06-05-030-00	36,240,146.51	
Accumulated Depreciation-Information and Communication Technology Equipme	1-06-05-031-00		20,918,478.95
Agricultural, Fishery and Forestry Equipment	1-06-05-040-00	4,627,715.00	
Accumulated Depreciation-Agricultural,Fishery & Forestry Equipment	1-06-05-041-00		3,966,120.79
Communication Equipment	1-06-05-070-00	239,200.00	
Accumulated Depreciation-Communication Equipment	1-06-05-071-00		204,493.42
Construction and Heavy Equipment	1-06-05-080-00	11,985,000.00	
Accumulated Depreciation -Construction and Heavy Equipment	1-06-05-081-00		7,272,685.43
Military, Police and Security Equipment	1-06-05-100-00	252,750.00	
Accumulated Depreciation - Military, Police and Security Equipment	1-06-05-101-00		187,756.71
Medical Equipment	1-06-05-110-00	1,381,300.00	
Accumulated Depreciation-Medical Equipment	1-06-05-111-00		939,747.92
Printing Equipment	1-06-05-120-00	4,711,965.00	
Accumulated Depreciation-Printing Equipment	1-06-05-121-00		1,595,148.98
Sports Equipment	1-06-05-130-00	1,350,188.26	
Accumulated Depreciation-Sports Equipment	1-06-05-131-00		682,779.75
Technical and Scientific Equipment	1-06-05-140-00	58,427,955.40	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141-00		22,297,077.65
Other Machinery Equipment	1-06-05-990-00	31,938,563.10	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991-00		7,266,203.57
Motor Vehicles	1-06-06-010-00	27,945,647.65	
Accumulated Depreciation-Motor Vehicles	1-06-06-011-00		16,243,932.64
Furniture and Fixtures	1-06-07-010-00	15,652,542.36	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-00		7,290,866.85
Books	1-06-07-020-00	113,520.00	
Accumulated Depreciation-Books	1-06-07-021-00		39,470.90
Work/Zoo Animals	1-06-98-010-00	40,000.00	
Other Property, Plant and Equipment	1-06-98-990-00	191,508.00	
Accumulated Depreciation - Other Property, Plant and Equipment	1-06-99-991-00		181,932.60
Construction in Progress-Buildings and Other Structures	1-06-99-030-00	28,519,238.28	
Breeding Stocks	1-07-01-010-00	210,356.00	
Livestock	1-07-01-020-00	25,000.00	
Livestock Held for Consumption/Sale/Distribution	1-07-02-010-00	1,470,175.00	
Trees,Plants and Crops Held for Consumption/Sale/Distribution	1-07-02-020-00	262,785.00	
Computer Software	1-08-01-020-00	3,878,821.30	
Accumulated Amortization-Computer Software	1-08-01-021-00		2,284,515.25
Other Intangible Assets	1-08-01-990-00	1,514.80	
Advances to Special Disbursing Officer	1-99-01-030-00	244,318.00	
Advances to Officers and Employees	1-99-01-040-00	29,100.00	
Advances to Contractors	1-99-02-010-00	245,232.91	
Prepaid Insurance	1-99-02-050-00	2,478,213.66	
Other Assets	1-99-99-990-00	11,213,341.51	
Accounts Payable	2-01-01-010-00		14,087,511.67
Due to Officers & Employees	2-01-01-020-00		1,063,322.73
Tax Refund Payable	2-01-03-010-00		850,272.91
Due to BIR	2-02-01-010-00		5,033,630.17
Due to GSIS	2-02-01-020-00		611,007.18
Due to PAG-IBIG	2-02-01-030-00		187,826.98
Due to Philhealth	2-02-01-040-00		206,831.87
Due to NGAs	2-02-01-050-00		62,761,792.99
Due to GOCC's	2-02-01-060-00		79,380.00
Due to LGUs	2-02-01-070-00		111,114.90
Due to Other Funds	2-03-01-050-00		19,698,407.05
Trust Liabilities	2-04-01-010-00		1,027,898.00
Guaranty/Security Deposits Payable	2-04-01-040-00		4,111,448.90

ACCOUNTS	CODE	DEBIT	CREDIT
Customers' Deposits Payable	2-04-01-050-00		35,500.00
Other Deferred Credits	2-05-01-990-00		249,700.00
Leave Benefit Payable	2-06-01-020-00		64,929,708.08
Other Provisions	2-06-01-990-00		280,408.00
Other Payables	2-99-99-990-00		36,168,691.22
Accumulated Surplus/(Deficit)	3-01-01-010-00		683,147,132.15
TOTAL		1,199,211,561.53	1,199,211,561.53

Certified Correct:

LYDIA G. RAGUS
Chief, Accounting Office

Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac 2306

Pre-Closing Trial Balance
As of DECEMBER 31, 2024
FUND 01

ACCOUNTS	CODE	DEBIT	CREDIT
Cash- Collecting Officer	**1-01-01-010-00**	(0.00)	
Petty Cash Fund	**1-01-01-020-00**	988.00	
Cash- Modified Disbursement System (MDS), Regular	**1-01-04-040-00**	1,467,628.22	
Cash-Tax Remittance Advice	**1-01-04-070-00**	68,680.75	
Due from NGAs	**1-03-03-010-00**	88,755.47	
Due from Other Funds	**1-03-04-050-00**	1,545.00	
Receivables-Disallowance/Charges	**1-03-99-010-00**	4,856,181.02	
Due from Officers and Employees	**1-03-99-020-00**	20,242.34	
Other Receivables	**1-03-99-990-00**	34,616.41	
Office Supplies Inventory	**1-04-04-010-00**	1,264,075.13	
Fuel, Oil, and Lubricants Inventory	**1-04-04-080-00**	966,966.32	
Agricultural and Marine Supplies Inventory	**1-04-04-090-00**	27,734.00	
Other Supplies and Materials Inventory	**1-04-04-990-00**	1,989,341.50	
Semi-expendable Office Equipment	**1-04-05-020-00**	1,272,100.00	
Semi-expendable ICT Inventory	**1-04-05-030-00**	971,906.20	
Semi-expendable Agricultural & Forestry Equipment	**1-04-05-040-00**	3,704.00	
Semi-Expendable Technical and Scientific Equipment	**1-04-05-130-00**	266,629.89	
Semi-expendable Other Machinery & Equipment	**1-04-05-190-00**	162,510.33	
Semi-Expendable Other Equipment	**1-04-05-990-00**	62,950.00	
Semi-expendable Furniture & Fixtures	**1-04-06-010-00**	584,050.00	
Land	**1-06-01-010-00**	1,349,858.14	
Other Land Improvements	**1-06-02-990-00**	30,137,303.92	
Accumulated Depreciation -Land Improvements	**1-06-02-991-00**		15,917,495.03
Road Networks	**1-06-03-010-00**	15,330,547.76	
Accumulated Depreciation -Road Networks	**1-06-03-011-00**		11,383,210.71
Water Supply System	**1-06-03-040-00**	5,383,494.02	
Accumulated Depreciation -Water Supply System	**1-06-03-041-00**		3,452,165.64
Power Supply System	**1-06-03-050-00**	6,681,196.64	
Accumulated Depreciation -Power Supply System	**1-06-03-051-00**		4,601,674.31
Communications Network	**1-06-03-060-00**	1,168,315.00	
Accumulated Depreciation -Communications Network	**1-06-03-061-00**		293,559.92
Buildings	**1-06-04-010-00**	2,185,253.49	
Accumulated Depreciation -Office Building	**1-06-04-011-00**		489,138.82
School Buildings	**1-06-04-020-00**	396,374,593.51	
Accumulated Depreciation -School Buildings	**1-06-04-021-00**		87,131,557.79
Hostels and Dormitories	**1-06-04-060-00**	25,115,322.84	
Accumulated Depreciation - Hostels and Dormitories	**1-06-04-061-00**		5,873,388.22
Other Structures	**1-06-04-990-00**	167,932,885.26	
Accumulated Depreciation -Other Structures	**1-06-04-991-00**		38,477,926.41
Office Equipment	**1-06-05-020-00**	4,936,002.04	
Accumulated Depreciation -Office Equipment	**1-06-05-021-00**		3,201,835.58
Information and Communication Technology Equipment	**1-06-05-030-00**	14,001,489.72	
Accumulated Depreciation -Information and Communication Tec	**1-06-05-031-00**		9,051,369.65
Agricultural, Fishery and Forestry Equipment	**1-06-05-040-00**	407,000.00	
Accumulated Depreciation -Agricultural,Fishery & Forestry Equip	**1-06-05-041-00**		386,650.00
Construction and Heavy Equipment	**1-06-05-080-00**	11,985,000.00	
Accumulated Depreciation -Construction and Heavy Equipment	**1-06-05-081-00**		7,272,685.43
Medical Equipment	**1-06-05-110-00**	851,800.00	
Accumulated Depreciation -Medical Equipment	**1-06-05-111-00**		809,210.00
Printing Equipment	**1-06-05-120-00**	4,711,965.00	
Accumulated Depreciation-Printing Equipment	**1-06-05-121-00**		1,595,148.98
Sports Equipment	**1-06-05-130-00**	60,000.00	
Accumulated Depreciation - Sports Equipment	**1-06-05-131-00**		57,000.00

Technical and Scientific Equipment	1-06-05-140-00	46,968,110.40	
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-141-00		15,220,030.84
Other Equipment	1-06-05-990-00	18,278,732.21	
Accumulated Depreciation -Other Equipment	1-06-05-991-00		1,816,746.78
Motor Vehicle	1-06-06-010-00	20,411,247.10	
Accumulated Depreciation - Motor Vehicles	1-06-06-011-00		9,490,918.57
Furniture and Fixtures	1-06-07-010-00	10,280,480.18	
Accumulated Depreciation -Furniture and Fixtures	1-06-07-011-00		5,472,453.89
Books	1-06-07-020-00	-	
Accumulated Depreciation - Books	1-06-07-021-00		0.00
Construction in Progress- Buildings and Other Structures	1-06-98-030-00	14,483,273.78	
Other Property, Plant & Equipment	1-06-99-990-00	191,508.00	
Accumulated Depreciation -Other Property, Plant & Equipment	1-06-99-991-00		181,932.60
Computer Software	1-08-01-020-00	144,619.00	
Accumulated Amortization-Computer Software	1-08-01-021-00		144,619.00
Advances to Special Disbursing Officer	1-99-01-030-00	244,318.00	
Advances to Officers and Employees	1-99-01-040-00	29,100.00	
Advances to Contractors	1-99-02-010-00	170,232.91	
Prepaid Insurance	1-99-02-050-00	1,804,173.17	
Other Assets	1-99-99-990-00	9,627,817.76	
Accounts Payable	2-01-01-010-00		10,074,274.80
Due to Officers & Employees	2-01-01-020-00		629,480.03
Tax Refund Payable	2-01-03-010-00		850,272.91
Due to BIR	2-02-01-010-00		3,988,246.29
Due to GSIS	2-02-01-020-00		611,007.18
Due to PAG-IBIG	2-02-01-030-00		149,553.45
Due to Philhealth	2-02-01-040-00		206,831.87
Due to GOCC's	2-02-01-060-00		11,730.00
Due to Other Funds	2-03-01-050-00		124,038.89
Guaranty/Security Deposits payable	2-04-01-040-00		1,887,016.70
Leave Benefit Payable	2-06-01-020-00		64,929,708.08
Other Payables	2-99-99-990-00		1,372,789.96
Accumulated Surplus/(Deficit)	3-01-01-010-00		508,825,217.95
Subsidy from National Government	4-03-01-010-00		472,762,704.88
Miscellaneous Income	4-06-09-990-00		1,703,400.55
Salaries and Wages- Regular	5-01-01-010-00	168,208,982.48	
PERA	5-01-02-010-00	8,732,035.79	
Representation Allowance (RA)	5-01-02-020-00	1,358,000.00	
Transportation Allowance (TA)	5-01-02-030-00	1,358,000.00	
Clothing/ Uniform Allowance	5-01-02-040-00	2,505,000.00	
Subsistence Allowance	5-01-02-050-00	56,818.60	
Laundry allowance	5-01-02-060-00	7,626.96	
Honoraria	5-01-02-100-00	8,752,421.89	
Hazard Pay	5-01-02-110-00	510,585.02	
Mid-Year Bonus	5-01-02-160-00	14,144,547.00	
Year End Bonus	5-01-02-140-00	14,055,036.30	
Cash Gift	5-01-02-150-00	1,801,000.00	
Other Bonuses and Allowances	5-01-02-990-00	13,564,345.15	
Retirement and Life Insurance Premiums	5-01-03-010-00	19,313,420.66	
Pag-Ibig Contributions	5-01-03-020-00	932,200.00	
Philhealth Contributions	5-01-03-030-00	3,870,782.68	
Employees Compensation Insurance Premiums	5-01-03-040-00	434,800.00	
Terminal Leave Benefits	5-01-04-030-00	17,009,975.98	
Other Personnel benefits	5-01-04-990-00	7,317,000.00	
Traveling Expenses- Local	5-02-01-010-00	2,288,883.35	
Training Expenses	5-02-02-010-00	5,941,425.69	
Office Supplies Expense	5-02-03-010-00	2,812,766.10	
Accountable Forms Expenses	5-02-03-020-00	40,000.00	
Drug & Medicines Expenses	5-02-03-070-00	344,500.00	
Medical, Dental and Laboratory Supplies Expense	5-02-03-080-00	2,030,249.00	
Fuel, Oil, and Lubricants Expenses	5-02-03-090-00	1,876,404.56	
Agricultural & Marine Supplies Expenses	5-02-03-100-00	211,168.00	

Textbooks & Instructional Materials Expenses	5-02-03-110-00	647,559.50	
Semi-expendable Machinery & Equipment Expenses	5-02-03-210-00	3,077,593.98	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220-00	859,480.00	
Other Supplies and Materials Expenses	5-02-03-990-00	5,134,700.17	
Water Expenses	5-02-04-010-00	1,323,161.98	
Electricity Expenses	5-02-04-020-00	13,357,939.73	
Postage & Deliveries	5-02-05-010-00	10,735.00	
Telephone Expenses	5-02-05-020-00	410,648.56	
Internet Subscription Expenses	5-02-05-030-00	1,152,719.76	
Research, Exploration and Development Expenses	5-02-07-020-00	2,086,092.80	
Extraordinary and Miscellaneous Expenses	5-02-10-030-00	131,796.30	
Legal Services	5-02-11-010-00	37,800.00	
Auditing Services	5-02-11-020-00	97,950.00	
Other Professional services	5-02-11-990-00	1,393,593.20	
Repairs and Maintenance- Buildings and Other Structures	5-02-13-040-00	3,900.00	
Repairs and Maintenance- Machinery & Equipment	5-02-13-050-00	135,071.00	
Repairs and Maintenance-Transportation Equipment	5-02-13-060-00	789,039.09	
Repairs & Maintenance-Other Property & Equipment	5-02-13-990-00	53,341.00	
Subsidies-Others	5-02-14-990-00	78,861,652.50	
Taxes, Duties and Licenses	5-02-15-010-00	37,716.00	
Fidelity Bond Premiums	5-02-15-020-00	482,593.76	
Insurance Expenses	5-02-15-030-00	753,981.54	
Labor and Wages	5-02-16-010-00	85,378.94	
Advertising Expenses	5-02-99-010-00	71,462.00	
Printing and Publication Expenses	5-02-99-020-00	2,000.00	
Representation Expenses	5-02-99-030-00	308,975.00	
Membership Dues and Contributions to Organizations	5-02-99-060-00	593,649.68	
Subscription Expenses	5-02-99-070-00	88,607.99	
Donations	5-02-99-080-00	15,000.00	
Bank Transaction Fee	5-02-99-220-00	4,000.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	21,970,285.97	
Depreciation -Land Improvements	5-05-01-020-00	1,613,843.96	
Depreciation-Infrastructure Assets	5-05-01-030-00	2,344,279.56	
Depreciation-Buildings and Other Structures	5-05-01-040-00	17,284,284.96	
Depreciation-Machinery and Equipment	5-05-01-050-00	7,892,526.91	
Depreciation-Transportation Equipment	5-05-01-060-00	1,600,905.19	
Depreciation-Furniture, Fixtures and Books	5-05-01-070-00	898,506.04	
TOTAL		**1,290,446,991.71**	**1,290,446,991.71**

Prepared by:

KYM ANGELO L. FELIX
Accounting Staff

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac 2306

PRE-CLOSING TRIAL BALANCE
As of December 31, 2024
Fund 05

ACCOUNTS	CODE	DEBIT	CREDIT
Cash - Collecting Officers	1-01-01-010-00	10,787.00	
Cash In Bank - Local Currency, Current Account - LBP	1-01-02-020-00	46,404,491.82	
Cash In Bank - Local Currency, Time Deposit - PVB	1-01-05-020-00	124,150.89	
Accounts Receivable	1-03-01-010-00	11,617,409.83	
Allowance for Impairment - Accounts Receivable	1-03-01-012-00		2,082,230.73
Loans Receivable - Others	1-03-01-990-00	2,911,050.64	
Due from NGA's	1-03-03-010-00	34,383,366.70	
Due from Other Funds	1-03-04-050-00	4,742,813.92	
Receivable - Disallowances/Charges	1-03-99-010-00	139,750.00	
Due from Officers and Employees	1-03-99-020-00	285,616.83	
Other Receivables	1-03-99-990-00	253,671.18	
Office Supplies Inventory	1-04-04-010-00	122,089.00	
Other Supplies and Materials Inventory	1-04-04-900-00	690,906.78	
Semi - Expendable ICT Equipment	1-04-05-030-00	18,488.50	
Semi-Expendable Other Equipment	1-04-05-990-00	137,070.00	
Semi - Expendable Furniture & Fixtures	1-04-06-010-00	213,600.00	
Semi-Expendable Books	1-04-06-020-00	2,200.00	
Other Land Improvements	1-06-02-990-00	4,598,258.85	
Accumulated Depreciation - Other Land Improvements	1-06-02-991-00		4,144,222.44
Power Supply Systems	1-06-03-050-00	3,343,002.48	
Accumulated Depreciation - Power Supply Systems	1-06-03-051-00		1,112,161.87
Sewer Systems	1-06-03-030-00	77,327.02	
Accumulated Depreciation - Sewer System	1-06-03-031-00		29,078.19
Water Supply System	1-06-03-040-00	1,152,434.17	
Accumulated Depreciation - Water Supply System	1-06-03-041-00		390,594.39
Buildings	1-06-04-010-00	2,875,746.68	
Accumulated Depreciation - Buildings	1-06-04-011-00		1,189,948.74
School Buildings	1-06-04-020-00	12,704,214.76	
Accumulated Depreciation - School Buildings	1-06-04-021-00		4,254,100.72
Other Structures	1-06-04-990-00	59,868,291.21	
Accumulated Depreciation - Other Structures	1-06-04-991-00		14,035,363.74
Office Equipment	1-06-05-020-00	7,122,754.76	
Accumulated Depreciation - Office Equipment	1-06-05-021-00		5,419,566.24
Information and Communication Technology Equipment	1-06-05-030-00	6,904,816.35	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031-00		4,067,923.75
Agricultural and Forestry Equipment	1-06-05-040-00	511,533.00	
Accumulated Depreciation - Agricultural & Forestry Equipment	1-06-05-041-00		485,956.39
Communication Equipment	1-06-05-070-00	132,390.00	
Accumulated Depreciation - Communication Equipment	1-06-05-071-00		103,023.92
Military, Police and Security Equipment	1-06-05-100-00	132,750.00	
Accumulated Depreciation - Military, Police and Security Equipment	1-06-05-101-00		78,356.71
Medical Equipment	1-06-05-110-00	529,500.00	
Accumulated Depreciation - Medical Equipment	1-06-05-111-00		130,537.92
Sports Equipment	1-06-05-130-00	647,848.26	
Accumulated Depreciation - Sports Equipment	1-06-05-131-00		95,040.05
Technical and Scientific Equipment	1-06-05-140-00	6,770,406.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-141-00		5,603,699.75
Other Equipment	1-06-05-990-00	10,408,252.22	
Accumulated Depreciation - Other Equipment	1-06-05-991-00		4,619,956.11
Motor Vehicles	1-06-06-010-00	7,470,500.55	
Accumulated Depreciation - Motor Vehicles	1-06-06-011-00		6,692,309.05
Furniture and Fixtures	1-06-07-010-00	3,843,307.60	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011-00		1,223,822.15
Construction in Progress - Buildings and Other Structures	1-06-98-030-00	5,559,803.77	
Hospital and Health Centers	1-06-04-030-00	7,498,070.50	
Accumulated Depreciation - Hospital and Health Centers	1-06-04-031-00		197,865.75
Livestock	1-07-01-020-00	25,000.00	
Computer Software	1-08-01-020-00	2,173,264.00	
Accumulated Amortization-Computer Software	1-08-01-021-00		2,083,354.71
Other Intangible Assets	1-08-01-990-00	1,514.80	
Advances to Special Disbursing Officer	1-99-01-030-00	0.00	-
Advances to Officers and Employees	1-99-01-040-00	0.00	0.00
Advances to Contractors	1-99-02-010-00	75,000.00	
Prepaid Insurance	1-99-02-050-00	674,040.49	
Other Assets	1-99-99-990-00	1,253,526.33	
Accounts Payable	2-01-01-010-00		3,897,252.32
Due to Officers and Employees	2-01-01-020-00		433,842.70
Due to BIR	2-02-01-010-00		964,910.78
Due to PAG-IBIG	2-02-01-030-00		38,273.53
Due to NGAs	2-02-01-050-00		2,890,379.24

Due to GOCCs	2-02-01-060-00		63,230.00
Due to Other Funds	2-03-01-050-00		11,106,830.10
Guaranty/Security Deposits Payable	2-04-01-040-00		1,521,429.29
Other Payables	2-99-99-990-00		25,529,914.56
Accumulated Surplus/(Deficit)	3-01-01-010-00		80,679,485.09
Registration Fees	4-02-01-020-00		673,495.00
Clearance/Certification Fees	4-02-01-040-00		2,571,712.00
Fines and Penalties - Service Income	4-02-01-140-00		11,109.45
Other Service Income	4-02-01-990-00		286,440.00
School Fees	4-02-02-010-00		116,873,474.40
Rent/Lease Income	4-02-02-050-00		4,487,975.06
Income from Hostels/Dorm & Other Like Facilities	4-02-02-130-00		685,636.00
Interest Income	4-02-02-210-00		14,540.40
Other Business Income	4-02-02-990-00		9,999,909.87
Miscellaneous Income	4-06-09-990-00		240,270.00
Honoraria	5-01-02-100-00	2,042,256.58	
Traveling Expenses - Local	5-02-01-010-00	651,169.02	
Traveling Expenses - Foreign	5-02-01-020-00	216,783.82	
Training Expenses	5-02-02-010-00	1,800,599.87	
Scholarship Grants/Expenses	5-02-02-020-00	1,040,257.19	
Office Supplies Expenses	5-02-03-010-00	327,738.50	
Fuel, Oil and Lubricants Expenses	5-02-03-090-00	15,598.00	
Agricultural & Marine Supplies Expenses	5-02-03-100-00	107,080.00	
Textbooks and Instructional Materials Expenses	5-02-03-110-00	426,428.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220-00	414,990.00	
Semi-Expendable Machinery & Equipment Expense	5-02-03-210-00	1,720,298.40	
Semi-Expendable Other Equipment Expense	5-02-03-210-99	652,366.02	
Other Supplies and Materials Expenses	5-02-03-990-00	5,065,952.16	
Animal/Zoological Supplies Expenses	5-02-03-040-00	70,310.00	
Water Expenses	5-02-04-010-00	297,649.57	
Electricity Expenses	5-02-04-020-00	1,140,841.87	
Telephone Expenses	5-02-05-020-00	44,382.85	
Internet Subscription Expenses	5-02-05-030-00	206,076.98	
Other Professional Services	5-02-11-990-00	4,624,551.14	
Legal Services	5-02-11-010-00	30,300.00	
Security Services	5-02-12-030-00	9,454,362.20	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040-00	35,100.00	
Repairs and Maintenance-Other Machinery and Equipment	5-02-13-050-00	92,850.00	
Taxes, Duties and Licenses	5-02-15-010-00	7,610.00	
Insurance Expenses	5-02-15-030-00	677,944.46	
Labor and Wages	5-02-16-010-00	1,157,421.59	
Printing and Publication Expenses	5-02-99-020-00	2,579,923.00	
Representation Expenses	5-02-99-030-00	154,365.00	
Membership Dues and Contributions to Organizations	5-02-99-060-00	1,889,636.58	
Subscription Expenses	5-02-99-070-00	450,216.99	
Bank Transaction Fee	5-02-99-220-00	6,000.00	
Donations	5-02-99-080-00	35,000.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	28,960,072.86	
Amortization-Computer Software	5-05-02-010-00	693,281.75	
Depreciation - Land Improvements	5-05-01-020-00	40,282.42	
Depreciation - Infrastructure Assets	5-05-01-030-00	189,823.77	
Depreciation - Buildings and Other Structures	5-05-01-040-00	2,608,370.23	
Depreciation - Machinery and Equipment	5-05-01-050-00	2,248,773.33	
Depreciation - Transportation Equipment	5-05-01-060-00	321,736.54	
Depreciation - Furniture, Fixtures and Books	5-05-01-070-00	98,960.53	
Loss of Asset	5-05-04-090-00	845.00	
GRAND TOTAL		321,009,223.12	321,009,223.12

Prepared By:

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Certified Correct:

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Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac 2306

TRIAL BALANCE
As of December 31, 2024
Fund 06

ACCOUNTS	CODE	DEBIT	CREDIT
Cash In Bank - Local Currency, Current Account	1-01-02-020-00	26,393,405.25	
Accounts Receivable	1-03-01-010-00	152,851.60	
Allowance for Impairment-Accounts Receivable	1-03-01-012-00		91,585.59
Loans Receivable - Others	1-03-01-990-00	269,700.00	
Due from Other Funds	1-03-04-050-00	685,925.00	
Other Receivables	1-03-05-990-00	30,973.00	
Semi-expendable Other Machinery and Equipment	1-04-05-190-00	21,000.00	
Water Supply Systems	1-06-03-040-00	180,000.00	
Accumulated Depreciation -Water Supply Systems	1-06-03-041-00		171,000.00
Power Supply Systems	1-06-03-050-00	376,666.65	
Accumulated Depreciation - Power Supply Systems	1-06-03-051-00		357,833.32
Other Structures	1-06-04-990-00	2,321,899.78	
Accumulated Depreciation - Other Structures	1-06-04-991-00		1,276,467.74
Office Equipment	1-06-05-020-00	940,290.00	
Accumulated Depreciation - Office Equipment	1-06-05-021-00		889,535.30
Information and Communication Technology Equipment	1-06-05-030-00	50,500.00	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031-00		47,975.01
Agricultural and Forestry Equipment	1-06-05-040-00	217,501.00	
Accumulated Depreciation - Agricultural & Forestry Equipment	1-06-05-041-00		189,644.71
Military, Police and Security Equipment	1-06-05-100-00	120,000.00	
Accumulated Depreciation -Military, Police and Security Equipment	1-06-05-101-00		109,400.00
Technical and Scientific Equipment	1-06-05-140-00	421,346.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-141-00		400,278.70
Other Equipment	1-06-05-990-00	51,940.00	
Accumulated Depreciation - Other Equipment	1-06-05-991-00		49,343.00
Furniture and Fixtures	1-06-07-010-00	399,954.58	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011-00		185,388.13
Work / Zoo Animals	1-06-98-010-00	40,000.00	
Livestock Held for Consumption/Sale/Distribution	1-07-02-010-00	261,000.00	
Trees,Plants and Crops Held for Consumption/Sale/Distribution	1-07-02-020-00	262,785.00	
Other Assets	1-99-99-990-00	331,997.42	
Accounts Payable	2-01-01-010-00		37,039.32
Due to NGAs	2-02-01-050-00		65,566.92
Due to GOCCs	2-02-01-060-00		3,060.00
Due to Other Funds	2-03-01-050-00		8,251,533.56
Guaranty/Security Deposits Payable	2-04-01-040-00		78,987.15
Customers' Deposit Payable	2-04-01-050-00		35,500.00
Other Deferred Credits	2-05-01-990-00		249,700.00
Other Payables	2-99-99-990-00		19,181.85
Accumulated Surplus/(Deficit)	3-01-01-010-00		22,338,661.19
Interest Income	4-02-02-210-00		10,666.41
Other Business Income	4-02-02-990-00		1,860,827.00
Miscellaneous Income	4-06-09-990-00		925.00
Fidelity Bond Premiums	5-02-15-020-00	11,250.00	
Labor and Wages	5-02-16-010-00	256,340.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	2,693,151.42	
Depreciation-Buildings and Other Structures	5-05-01-040-00	164,078.59	
Depreciation-Machinery and Equipment	5-05-01-050-00	23,985.47	
Depreciation-Furniture, Fixtures and Books	5-05-01-070-00	40,634.13	
Loss of Assets	5-05-04-090-00	925.00	
GRAND TOTAL		**36,720,099.89**	**36,720,099.89**

Prepared by:

APRIL ANNE F. CAPINDING
Accounting Staff

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac 2306

TRIAL BALANCE
As of December 31, 2024
Fund 06

ACCOUNTS	CODE	DEBIT	CREDIT
Cash In Bank - Local Currency, Current Account	1-01-02-020-00	26,393,405.25	
Accounts Receivable	1-03-01-010-00	152,851.60	
Allowance for Impairment-Accounts Receivable	1-03-01-012-00		91,585.59
Loans Receivable - Others	1-03-01-990-00	269,700.00	
Due from Other Funds	1-03-04-050-00	685,925.00	
Other Receivables	1-03-05-990-00	30,973.00	
Semi-expendable Other Machinery and Equipment	1-04-05-190-00	21,000.00	
Water Supply Systems	1-06-03-040-00	180,000.00	
Accumulated Depreciation -Water Supply Systems	1-06-03-041-00		171,000.00
Power Supply Systems	1-06-03-050-00	376,666.65	
Accumulated Depreciation - Power Supply Systems	1-06-03-051-00		357,833.32
Other Structures	1-06-04-990-00	2,321,899.78	
Accumulated Depreciation - Other Structures	1-06-04-991-00		1,276,467.74
Office Equipment	1-06-05-020-00	940,290.00	
Accumulated Depreciation - Office Equipment	1-06-05-021-00		889,535.30
Information and Communication Technology Equipment	1-06-05-030-00	50,500.00	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031-00		47,975.01
Agricultural and Forestry Equipment	1-06-05-040-00	217,501.00	
Accumulated Depreciation - Agricultural & Forestry Equipment	1-06-05-041-00		189,644.71
Military, Police and Security Equipment	1-06-05-100-00	120,000.00	
Accumulated Depreciation -Military, Police and Security Equipment	1-06-05-101-00		109,400.00
Technical and Scientific Equipment	1-06-05-140-00	421,346.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-141-00		400,278.70
Other Equipment	1-06-05-990-00	51,940.00	
Accumulated Depreciation - Other Equipment	1-06-05-991-00		49,343.00
Furniture and Fixtures	1-06-07-010-00	399,954.58	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011-00		185,388.13
Work / Zoo Animals	1-06-98-010-00	40,000.00	
Livestock Held for Consumption/Sale/Distribution	1-07-02-010-00	261,000.00	
Trees,Plants and Crops Held for Consumption/Sale/Distribution	1-07-02-020-00	262,785.00	
Other Assets	1-99-99-990-00	331,997.42	
Accounts Payable	2-01-01-010-00		37,039.32
Due to NGAs	2-02-01-050-00		65,566.92
Due to GOCCs	2-02-01-060-00		3,060.00
Due to Other Funds	2-03-01-050-00		8,251,533.56
Guaranty/Security Deposits Payable	2-04-01-040-00		78,987.15
Customers' Deposit Payable	2-04-01-050-00		35,500.00
Other Deferred Credits	2-05-01-990-00		249,700.00
Other Payables	2-99-99-990-00		19,181.85
Accumulated Surplus/(Deficit)	3-01-01-010-00		22,338,661.19
Interest Income	4-02-02-210-00		10,666.41
Other Business Income	4-02-02-990-00		1,860,827.00
Miscellaneous Income	4-06-09-990-00		925.00
Fidelity Bond Premiums	5-02-15-020-00	11,250.00	
Labor and Wages	5-02-16-010-00	256,340.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	2,693,151.42	
Depreciation-Buildings and Other Structures	5-05-01-040-00	164,078.59	
Depreciation-Machinery and Equipment	5-05-01-050-00	23,985.47	
Depreciation-Furniture, Fixtures and Books	5-05-01-070-00	40,634.13	
Loss of Assets	5-05-04-090-00	925.00	
GRAND TOTAL		**36,720,099.89**	**36,720,099.89**

Prepared by:

APRIL ANNE F. CAPINDING
Accounting Staff

Certified Correct:

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Chief, Accounting Office

Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac 2306

Trial Balance
As of DECEMBER 31, 2024
FUND 01

ACCOUNTS	CODE	DEBIT	CREDIT
Petty Cash Fund	1-01-01-020-00	988.00	
Cash- Modified Disbursement System (MDS	1-01-04-040-00	1,467,628.22	
Cash-Tax Remittance Advice	1-01-04-070-00	68,680.75	
Due from NGAs	1-03-03-010-00	88,755.47	
Due from Other Funds	1-03-04-050-00	1,545.00	
Receivables-Disallowance/Charges	1-03-99-010-00	4,856,181.02	
Due from Officers and Employees	1-03-99-020-00	20,242.34	
Other Receivables	1-03-99-990-00	34,616.41	
Office Supplies Inventory	1-04-04-010-00	1,264,075.13	
Fuel, Oil, and Lubricants Inventory	1-04-04-080-00	966,966.32	
Agricultural and Marine Supplies Inventory	1-04-04-090-00	27,734.00	
Other Supplies and Materials Inventory	1-04-04-990-00	1,989,341.50	
Semi-expendable Office Equipment	1-04-05-020-00	1,272,100.00	
Semi-expendable ICT Inventory	1-04-05-030-00	971,906.20	
Semi-expendable Agricultural & Forestry Eq	1-04-05-040-00	3,704.00	
Semi-Expendable Technical and Scientific E	1-04-05-130-00	266,629.89	
Semi-expendable Other Machinery & Equipr	1-04-05-190-00	162,510.33	
Semi-Expendable Other Equipment	1-04-05-990-00	62,950.00	
Semi-expendable Furniture & Fixtures	1-04-06-010-00	584,050.00	
Land	1-06-01-010-00	1,349,858.14	
Other Land Improvements	1-06-02-990-00	30,137,303.92	
Accumulated Depreciation -Land Improvements	1-06-02-991-00		15,917,495.03
Road Networks	1-06-03-010-00	15,330,547.76	
Accumulated Depreciation -Road Networks	1-06-03-011-00		11,383,210.71
Water Supply System	1-06-03-040-00	5,383,494.02	
Accumulated Depreciation -Water Supply System	1-06-03-041-00		3,452,165.64
Power Supply System	1-06-03-050-00	6,681,196.64	
Accumulated Depreciation -Power Supply System	1-06-03-051-00		4,601,674.31
Communications Network	1-06-03-060-00	1,168,315.00	
Accumulated Depreciation -Communications Network	1-06-03-061-00		293,559.92
Buildings	1-06-04-010-00	2,185,253.49	
Accumulated Depreciation -Office Building	1-06-04-011-00		489,138.82
School Buildings	1-06-04-020-00	396,374,593.51	
Accumulated Depreciation -School Buildings	1-06-04-021-00		87,131,557.79
Hostels and Dormitories	1-06-04-060-00	25,115,322.84	
Accumulated Depreciation - Hostels and Dormitories	1-06-04-061-00		5,873,388.22
Other Structures	1-06-04-990-00	167,932,885.26	
Accumulated Depreciation -Other Structures	1-06-04-991-00		38,477,926.41
Office Equipment	1-06-05-020-00	4,936,002.04	
Accumulated Depreciation -Office Equipment	1-06-05-021-00		3,201,835.58
Information and Communication Technology	1-06-05-030-00	14,001,489.72	
Accumulated Depreciation -Information and	1-06-05-031-00		9,051,369.65
Agricultural, Fishery and Forestry Equipmen	1-06-05-040-00	407,000.00	
Accumulated Depreciation -Agricultural,Fish	1-06-05-041-00		386,650.00

Construction and Heavy Equipment	**1-06-05-080-00**	11,985,000.00	
Accumulated Depreciation -Construction and	**1-06-05-081-00**		7,272,685.43
Medical Equipment	**1-06-05-110-00**	851,800.00	
Accumulated Depreciation -Medical Equipment	**1-06-05-111-00**		809,210.00
Printing Equipment	**1-06-05-120-00**	4,711,965.00	
Accumulated Depreciation-Printing Equipment	**1-06-05-121-00**		1,595,148.98
Sports Equipment	**1-06-05-130-00**	60,000.00	
Accumulated Depreciation - Sports Equipment	**1-06-05-131-00**		57,000.00
Technical and Scientific Equipment	**1-06-05-140-00**	46,968,110.40	
Accumulated Depreciation - Technical and Scientific Equipment	**1-06-05-141-00**		15,220,030.84
Other Equipment	**1-06-05-990-00**	18,278,732.21	
Accumulated Depreciation -Other Equipment	**1-06-05-991-00**		1,816,746.78
Motor Vehicle	**1-06-06-010-00**	20,411,247.10	
Accumulated Depreciation - Motor Vehicles	**1-06-06-011-00**		9,490,918.57
Furniture and Fixtures	**1-06-07-010-00**	10,280,480.18	
Accumulated Depreciation -Furniture and Fixtures	**1-06-07-011-00**		5,472,453.89
Construction in Progress- Buildings and Oth	**1-06-98-030-00**	14,483,273.78	
Other Property, Plant & Equipment	**1-06-99-990-00**	191,508.00	
Accumulated Depreciation -Other Property,	**1-06-99-991-00**		181,932.60
Computer Software	**1-08-01-020-00**	144,619.00	
Accumulated Amortization-Computer Softwa	**1-08-01-021-00**		144,619.00
Advances to Special Disbursing Officer	**1-99-01-030-00**	244,318.00	
Advances to Officers and Employees	**1-99-01-040-00**	29,100.00	
Advances to Contractors	**1-99-02-010-00**	170,232.91	
Prepaid Insurance	**1-99-02-050-00**	1,804,173.17	
Other Assets	**1-99-99-990-00**	9,627,817.76	
Accounts Payable	**2-01-01-010-00**		10,074,274.80
Due to Officers & Employees	**2-01-01-020-00**		629,480.03
Tax Refund Payable	**2-01-03-010-00**		850,272.91
Due to BIR	**2-02-01-010-00**		3,988,246.29
Due to GSIS	**2-02-01-020-00**		611,007.18
Due to PAG-IBIG	**2-02-01-030-00**		149,553.45
Due to Philhealth	**2-02-01-040-00**		206,831.87
Due to GOCC's	**2-02-01-060-00**		11,730.00
Due to Other Funds	**2-03-01-050-00**		124,038.89
Guaranty/Security Deposits payable	**2-04-01-040-00**		1,887,016.70
Leave Benefit Payable	**2-06-01-020-00**		64,929,708.08
Other Payables	**2-99-99-990-00**		1,372,789.96
Accumulated Surplus/(Deficit)	**3-01-01-010-00**		518,200,576.10
TOTAL		**825,356,244.43**	**825,356,244.43**

Prepared by: Certified Correct:

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TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac 2306

POST-CLOSING TRIAL BALANCE
As of December 31, 2024
Fund 05

ACCOUNTS	CODE	DEBIT	CREDIT
Cash - Collecting Officers	1-01-01-010-00	10,787.00	
Cash In Bank - Local Currency, Current Account - LBP	1-01-02-020-00	46,404,491.82	
Cash In Bank - Local Currency, Time Deposit - PVB	1-01-05-020-00	124,150.89	
Accounts Receivable	1-03-01-010-00	11,617,409.83	
Allowance for Impairment - Accounts Receivable	1-03-01-012-00		2,082,230.73
Loans Receivable - Others	1-03-01-990-00	2,911,050.64	
Due from NGA's	1-03-03-010-00	34,383,366.70	
Due from Other Funds	1-03-04-050-00	4,742,813.92	
Receivable - Disallowances/Charges	1-03-99-010-00	139,750.00	
Due from Officers and Employees	1-03-99-020-00	285,616.83	
Other Receivables	1-03-99-990-00	253,671.18	
Office Supplies Inventory	1-04-04-010-00	122,089.00	
Other Supplies and Materials Inventory	1-04-04-900-00	690,906.78	
Semi - Expendable ICT Equipment	1-04-05-030-00	18,488.50	
Semi-Expendable Other Equipment	1-04-05-990-00	137,070.00	
Semi - Expendable Furniture & Fixtures	1-04-06-010-00	213,600.00	
Semi-Expendable Books	1-04-06-020-00	2,200.00	
Other Land Improvements	1-06-02-990-00	4,598,258.85	
Accumulated Depreciation - Other Land Improvements	1-06-02-991-00		4,144,222.44
Power Supply Systems	1-06-03-050-00	3,343,002.48	
Accumulated Depreciation - Power Supply Systems	1-06-03-051-00		1,112,161.87
Sewer Systems	1-06-03-030-00	77,327.02	
Accumulated Depreciation - Sewer System	1-06-03-031-00		29,078.19
Water Supply System	1-06-03-040-00	1,152,434.17	
Accumulated Depreciation - Water Supply System	1-06-03-041-00		390,594.39
Buildings	1-06-04-010-00	2,875,746.68	
Accumulated Depreciation - Buildings	1-06-04-011-00		1,189,948.74
School Buildings	1-06-04-020-00	12,704,214.76	
Accumulated Depreciation - School Buildings	1-06-04-021-00		4,254,100.72
Other Structures	1-06-04-990-00	59,868,291.21	
Accumulated Depreciation - Other Structures	1-06-04-991-00		14,035,363.74
Office Equipment	1-06-05-020-00	7,122,754.76	
Accumulated Depreciation - Office Equipment	1-06-05-021-00		5,419,566.24
Information and Communication Technology Equipment	1-06-05-030-00	6,904,816.35	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031-00		4,067,923.75
Agricultural and Forestry Equipment	1-06-05-040-00	511,533.00	
Accumulated Depreciation - Agricultural & Forestry Equipment	1-06-05-041-00		485,956.39
Communication Equipment	1-06-05-070-00	132,390.00	
Accumulated Depreciation - Communication Equipment	1-06-05-071-00		103,023.92
Military, Police and Security Equipment	1-06-05-100-00	132,750.00	
Accumulated Depreciation - Military, Police and Security Equipment	1-06-05-101-00		78,356.71
Medical Equipment	1-06-05-110-00	529,500.00	
Accumulated Depreciation - Medical Equipment	1-06-05-111-00		130,537.92
Sports Equipment	1-06-05-130-00	647,848.26	
Accumulated Depreciation - Sports Equipment	1-06-05-131-00		95,040.05
Technical and Scientific Equipment	1-06-05-140-00	6,770,406.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-141-00		5,603,699.75
Other Equipment	1-06-05-990-00	10,408,252.22	
Accumulated Depreciation - Other Equipment	1-06-05-991-00		4,619,956.11
Motor Vehicles	1-06-06-010-00	7,470,500.55	
Accumulated Depreciation - Motor Vehicles	1-06-06-011-00		6,692,309.05
Furniture and Fixtures	1-06-07-010-00	3,843,307.60	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011-00		1,223,822.15
Construction in Progress - Buildings and Other Structures	1-06-98-030-00	5,559,803.77	
Hospital and Health Centers	1-06-04-030-00	7,498,070.50	
Accumulated Depreciation - Hospital and Health Centers	1-06-04-031-00		197,865.75
Livestock	1-07-01-020-00	25,000.00	
Computer Software	1-08-01-020-00	2,173,264.00	
Accumulated Amortization-Computer Software	1-08-01-021-00		2,083,354.71
Other Intangible Assets	1-08-01-990-00	1,514.80	
Advances to Contractors	1-99-02-010-00	75,000.00	
Prepaid Insurance	1-99-02-050-00	674,040.49	
Other Assets	1-99-99-990-00	1,253,526.33	
Accounts Payable	2-01-01-010-00		3,897,252.32
Due to Officers and Employees	2-01-01-020-00		433,842.70
Due to BIR	2-02-01-010-00		964,910.78
Due to PAG-IBIG	2-02-01-030-00		38,273.53
Due to NGAs	2-02-01-050-00		2,890,379.24
Due to GOCCs	2-02-01-060-00		63,230.00
Due to Other Funds	2-03-01-050-00		11,106,830.10

Guaranty/Security Deposits Payable	2-04-01-040-00		1,521,429.29
Other Payables	2-99-99-990-00		25,529,914.56
Accumulated Surplus/(Deficit)	3-01-01-010-00		143,925,841.04
GRAND TOTAL		248,411,016.89	248,411,016.89

Prepared By:

CATHERINE DC. DOMINGO
Accounting Staff

Certified Correct:

LYDIE G. RAGUS, CPA
Chief Accounting Office

Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac 2306

TRIAL BALANCE
As of December 31, 2024
Fund 06

ACCOUNTS	CODE	DEBIT	CREDIT
Cash In Bank - Local Currency, Current Account	1-01-02-020-00	26,393,405.25	
Accounts Receivable	1-03-01-010-00	152,851.60	
Allowance for Impairment-Accounts Receivable	1-03-01-012-00		91,585.59
Loans Receivable - Others	1-03-01-990-00	269,700.00	
Due from Other Funds	1-03-04-050-00	685,925.00	
Other Receivables	1-03-05-990-00	30,973.00	
Semi-expendable Other Machinery and Equipment	1-04-05-190-00	21,000.00	
Water Supply Systems	1-06-03-040-00	180,000.00	
Accumulated Depreciation -Water Supply Systems	1-06-03-041-00		171,000.00
Power Supply Systems	1-06-03-050-00	376,666.65	
Accumulated Depreciation - Power Supply Systems	1-06-03-051-00		357,833.32
Other Structures	1-06-04-990-00	2,321,899.78	
Accumulated Depreciation - Other Structures	1-06-04-991-00		1,276,467.74
Office Equipment	1-06-05-020-00	940,290.00	
Accumulated Depreciation - Office Equipment	1-06-05-021-00		889,535.30
Information and Communication Technology Equipment	1-06-05-030-00	50,500.00	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031-00		47,975.01
Agricultural and Forestry Equipment	1-06-05-040-00	217,501.00	
Accumulated Depreciation - Agricultural & Forestry Equipment	1-06-05-041-00		189,644.71
Military, Police and Security Equipment	1-06-05-100-00	120,000.00	
Accumulated Depreciation -Military, Police and Security Equipment	1-06-05-101-00		109,400.00
Technical and Scientific Equipment	1-06-05-140-00	421,346.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-141-00		400,278.70
Other Equipment	1-06-05-990-00	51,940.00	
Accumulated Depreciation - Other Equipment	1-06-05-991-00		49,343.00
Furniture and Fixtures	1-06-07-010-00	399,954.58	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011-00		185,388.13
Work / Zoo Animals	1-06-98-010-00	40,000.00	
Livestock Held for Consumption/Sale/Distribution	1-07-02-010-00	261,000.00	
Trees,Plants and Crops Held for Consumption/Sale/Distribution	1-07-02-020-00	262,785.00	
Other Assets	1-99-99-990-00	331,997.42	
Accounts Payable	2-01-01-010-00		37,039.32
Due to NGAs	2-02-01-050-00		65,566.92
Due to GOCCs	2-02-01-060-00		3,060.00
Due to Other Funds	2-03-01-050-00		8,251,533.56
Guaranty/Security Deposits Payable	2-04-01-040-00		78,987.15
Customers' Deposit Payable	2-04-01-050-00		35,500.00
Other Deferred Credits	2-05-01-990-00		249,700.00
Other Payables	2-99-99-990-00		19,181.85
Accumulated Surplus/(Deficit)	3-01-01-010-00		21,020,714.99
GRAND TOTAL		**33,529,735.28**	**33,529,735.28**

Prepared by:

APRIL ANNE F. CAPINDING
Accounting Staff

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac

TRIAL BALANCE
As of December 31, 2024
FUND 07

ACCOUNTS	CODE	DEBIT	CREDIT
Cash In Bank - Local Currency, Current Account - LBP	1-01-02-020-00	17,997,307.73	
Cash In Bank - Local Currency, Savings Account - LBP	1-01-02-030-00	32,912.20	
Accounts Receivable	1-03-01-010-00	31,817.00	
Allowance for Impairment-Accounts Receivable	1-03-01-012-00		1,649.60
Due from Other Funds	1-03-04-050-00	11,674,113.10	
Due from Officers and Employees	1-03-99-020-00	1,050.00	
Other Receivables	1-03-99-990-00	120.00	
Office Supplies Inventory	1-04-04-010-00	141,892.00	
Agricultural and Marine Supplies Inventory	1-04-04-090-00	2,358.00	
Water Supply Systems	1-06-03-040-00	3,978,361.50	
Accumulated Depreciation-Water Supply Systems	1-06-03-041-00		1,438,476.37
Buildings	1-06-04-010-00	564,996.91	
Accumulated Depreciation - Buildings	1-06-04-011-00		132,695.80
School Buildings	1-06-04-020-00	3,474,443.09	
Accumulated Depreciation - School Buildings	1-06-04-021-00		1,342,818.92
Other Structures	1-06-04-990-00	11,660,083.25	
Accumulated Depreciation - Other Structures	1-06-04-991-00		1,756,784.04
Machinery	1-06-05-010-00	840,000.00	
Accumulated Depreciation - Machinery	1-06-05-011-00		558,600.00
Office Equipment	1-06-05-020-00	1,760,357.01	
Accumulated Depreciation - Office Equipment	1-06-05-021-00		1,504,233.39
Information and Communication Technology Equipment	1-06-05-030-00	15,283,340.44	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031-00		7,751,210.54
Agricultural and Forestry Equipment	1-06-05-040-00	3,491,681.00	
Accumulated Depreciation - Agricultural & Forestry Equipment	1-06-05-041-00		2,903,869.70
Communication Equipment	1-06-05-070-00	106,810.00	
Accumulated Depreciation - Communication Equipment	1-06-05-071-00		101,469.50
Sports Equipment	1-06-05-130-00	642,340.00	
Accumulated Depreciation - Sports Equipment	1-06-05-131-00		530,739.70
Technical and Scientific Equipment	1-06-05-140-00	4,268,093.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-141-00		1,073,068.36
Other Equipment	1-06-05-990-00	3,199,638.67	
Accumulated Depreciation - Other Equipment	1-06-05-991-00		780,157.69
Motor Vehicles	1-06-06-010-00	63,900.00	
Accumulated Depreciation - Motor Vehicles	1-06-06-011-00		60,705.02
Furniture and Fixtures	1-06-07-010-00	1,128,800.00	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011-00		409,202.69
Books	1-06-07-020-00	113,520.00	
Accumulated Depreciation - Books	1-06-07-021-00		39,470.90
Construction in Progress - Buildings and Other Structures	1-06-98-030-00	8,476,160.73	
Breeding Stocks	1-07-01-010-00	210,356.00	
Livestock Held for Consumption/Sale/Distribution	1-07-02-010-00	1,209,175.00	
Computer Software	1-08-01-020-00	1,560,938.30	
Accounts Payable	2-01-01-010-00		78,945.23
Due to BIR	2-02-01-010-00		80,473.10
Due to NGAs	2-02-01-050-00		59,805,846.83
Due to GOCCs	2-02-01-060-00		1,360.00
Due to LGUs	2-02-01-070-00		111,114.90
Due to Other Funds	2-03-01-050-00		216,004.50
Trust Liabilities	2-04-01-010-00		1,027,898.00
Guaranty/Security Deposits Payable	2-04-01-040-00		624,015.76
Other Provisions	2-06-01-990-00		280,408.00
Other Payables	2-99-99-990-00		9,246,804.85
Accumulated Surplus/(Deficit)	3-01-01-010-00		-
GRAND TOTAL		**91,914,564.93**	**91,914,564.93**

Prepared by:

APRIL ANNE F. CAPINDING
Accounting Staff

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling Tarlac

AGING OF CASH ADVANCES
As of December 31, 2024
Fund 01

No.	NAME OF CREDITOR	DV No./JEV No.	PARTICULARS	ENDING BALANCE	AMOUNT DUE			
					CURRENT			PAST DUE
					Less than 30 days	31-60 days	61-365 days	Over 1 year
1	LOLITA TARIFA	101-2003-09-1049	Reg fee & travelling expenses	14,600.00				14,600.00
2	LOLITA TARIFA	101-2005-07-729	Expenses for the visit of Audit Team	10,000.00				10,000.00
3	ERLIE SD TOTAAN	01-2024-08-1108	To recognize the payment of cash advance of ERLIE SD TOTAAN for the per diem to conduct CBM Team Building activities at Bucanan Farm Villas, Magalang, Pampanga on August 9-10, 2024 with CK#44677 dtd 8/8/2024, DV#01-2024-08-1108 dtd 8/8/2024, & ORS#02-101101-2024-08-0696 dtd 8/7/2024.	4,500.00			4,500.00	
4	MARICEL D. FELIPE	01-2024-11-1601	To recognize the cash advance to MARICEL D. FELIPE to be incurred for the Wellness Activity and Salo Salo for the Awardees of the Katangi-Tanging Kawani ng Unibersidad with CK#44841 dtd 11/12/2024, DV#01-2024-11-1601 dtd 11/7/2024, & ORS#02-101101-2024-11-00955 dtd 11/4/2024.	248,818.00			248,818.00	
5	ERLIE SD TOTAAN	01-2024-08-1108	To recognize the payment of cash advance of ERLIE SD TOTAAN for the per diem to conduct CBM Team Building activities at Bucanan Farm Villas, Magalang, Pampanga on August 9-10, 2024 with CK#44677 dtd 8/8/2024, DV#01-2024-08-1108 dtd 8/8/2024, & ORS#02-101101-2024-08-0696 dtd 8/7/2024.	(4,500.00)			(4,500.00)	
	TOTAL			273,418.00	-	-	248,818.00	24,600.00

Prepared by:

KYM ANGELO L. FELIX
Accounting Staff

Certified Correct:

LYDE G. AGUS, CPA
Chief, Accounting Office

Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling Tarlac

AGING OF ACCOUNTS PAYABLES (2-01-01-010-00)
As of December 31, 2024
Fund 01

No.	NAME OF CREDITOR	DV No./JEV No.	PARTICULARS	AMOUNT DUE			AMOUNT
				CURRENT		PAST DUE	
				1-60 DAYS	61 DAYS TO 1 YEAR	MORE THAN 1 YEAR	
1	Grace Darling Martin		Salaries for the month of May & June 2008			11,682.97	11,682.97
2	Grace Darling Martin		Salaries for the month of July to December 2008			51,257.80	51,257.80
3	Aristotle Mendoza		CAN- 12/31/2009			7,000.00	7,000.00
4	Aristotle Mendoza		Clothing All.- 12/31/2009			4,000.00	4,000.00
5	Mildred Duque		35.98% Accomplishment "Repair & Rehab of Eng'g. Lab Building"			1,000.00	1,000.00
6	Delos Reyes Construction		"Repair & Rehab of Eng'g. Lab Building"- 35.98%			(30.00)	(30.00)
7	Ayson P.D Construction		Contract Rehab/Repair of Damaged Bldgs. & Infra. (Men's Dorm)			183,925.80	183,925.80
8	Delos Reyes Construction		Duck Shed			422,687.45	422,687.45
9	Renlei Gen. Merchandize & Office and School Supplies	JEV NO. 01-2023-09-1986	To recognize payment to Renlei Gen. Merchandize & Office and School Supplies for the various materials to be used for the Team Building on on Enhancing the Culture of Teamwork and Inclusivity conducted last August 14-25, 2023 with DV#01-2023-09-1298 dtd. 09/21/2023 and ADA#9922309921 dtd. 09/27/2023.			0.11	0.11
10	NEW TARLAC NORTHERN MARKETING	JEV No. 01-2024-05-0857	To recognize purchase of office equipment and various semi-expendable office equipment from NEW TARLAC NORTHERN MARKETING with IAR#2024-05-199 dtd 05/06/2024.		201,200.00		201,200.00
11	LAMBERT TRADING	JEV No. 01-2024-05-0881	To recognize purchase of various supplies from LAMBERT TRADING with IAR#2024-05-215 dtd 05/10/2024.		4,406.00		4,406.00
12	AVEN NATURES FARM	JEV No. 01-2024-05-0890	To recognize purchase of various supplies from AVEN NATURES FARM with IAR#2024-05-224 dtd 05/10/2024.		14,400.00		14,400.00
13	LAMBERT TRADING	JEV No. 01-2024-05-0938	To recognize purchase of various supplies from LAMBER TRADING with IAR#2024-05-253 dtd 05/21/2024.		605.00		605.00
14	LAMBERT TRADING	JEV No. 01-2024-05-0939	To recognize purchase of various supplies from LAMBER TRADING with IAR#2024-05-252 dtd 05/21/2024.		11,472.00		11,472.00
15	USA 88 GASOLINE STATION	JEV No. 01-2024-05-0940	To recognize purchase of fuel supplies from USA 88 GASOLINE STATION with IAR#2024-05-251 dtd 05/21/2024.		27,444.04		27,444.04
16	A.R.G. WATER REFILING STATION	JEV No. 01-2024-05-0985	To recognize purchase of various supplies from A.R.G. WATER REFILING STATION with IAR#2024-05-260 dtd 05/23/2024.		250.00		250.00
17	LAMBERT TRADING	JEV No. 01-2024-05-1017	To recognize the purchase of various supplies from LAMBERT TRADING with IAR#2024-05-279 dtd 05/30/2024.		3,285.00		3,285.00

18	CMB DELOS REYES ENTERPRISES CORP.	JEV No. 01-2024-06-1252	To recognize the purchase of various supplies from CMB DELOS REYES ENTERPRISES CORP. with IAR#2024-05-273 dtd 05/29/2024, & ORS#02-101101-2024-05-00470 dtd 05/23/2024.		3,168.00		3,168.00
19	CENTRAL LUZON REGIONAL ATHLETIC ASSOCIATION	JEV No. 01-2024-06-1263	To recognize the payable to CENTRAL LUZON REGIONAL ATHLETIC ASSOCIATION (CLRAA) for the payment of one (1) fullpage colored advertisment with ORS#02-101101-2024-04-0407 dtd 04/30/2024.		5,000.00		5,000.00
20	EDY L. CAS	JEV No. 01-2024-06-1264	To recognize the payable to EDY L. CAS for the payment of expenses incurred for TAU service vehicle Toyota Hi-Ace SJP-878; repainting of whole body, repairing of rear door with alignment, and repairing of front bumper of with ORS#02-101101-2024-05-00436 dtd 05/10/2024.		35,000.00		35,000.00
21	LEOPOLD ENTERPRISES	JEV No. 01-2024-07-1324	To recognize purchase of various supplies from LEOPOLD ENTERPRISES with IAR#2024-07-322 dtd July 2, 2024 & ORS#02-101101-2024-06-00576 dtd 6/24/2024.		645.00		645.00
22	NEW TARLAC NORTHERN MARKETING	JEV No. 01-2024-07-1349	To recognize purchase of semi-expendable equipment form NEW TARLAC NORTHERN MARKETING with IAR#2024-07-326 dtd July 3, 2024 & ORS#02-101101-2024-06-00577 dtd 6/24/2024.		30,100.00		30,100.00
23	GLEN MARK AGRICULTURAL SUPPLY	JEV No. 01-2024-07-1369	To recognize purchase of various supplies from GLEN MARK AGRICULTURAL SUPPLY with IAR#2024-07-329 dtd 07/5/2024 & ORS#02-206441-2024-06-0227 dtd 06/21/2024.		12,940.00		12,940.00
24	HARBEST AGRIBUSINESS CORPORATION	JEV No. 01-2024-07-1439	To recognize purchase of semi-expendable equipment form HARBEST AGRIBUSINESS CORPORATION with IAR#2024-07-339 dtd 07/15/2024 & ORS#02-101101-2024-06-00568 dtd 06/20/2024.		3,704.00		3,704.00
25	RENLEI GEN. MERCHANDISE & OFFICE & SCHOOL SUPPLIES	JEV No. 01-2024-08-1590	To recognize the purchase of various supplies from RENLEI GEN. MERCHANDISE & OFFICE & SCHOOL SUPPLIES with IAR#2024-08-361 dtd 08/07/2024 and ORS#02-1011101-2024-07-00613 dtd 07/05/2024.		12,370.00		12,370.00
26	NEW TARLAC NORTHERN MARKETING	JEV No. 01-2024-08-1636	To recognize the purchase of various Semi-expendable Furniture and Fixtures from NEW TARLAC NORTHERN MARKETING with IAR#2024-08-383 dtd 08/22/2024, & ORS#02-101101-2024-08-0733A dtd 08/16/2024.		49,210.00		49,210.00
27	ACRC MARKETING	JEV No. 01-2024-09-1753	To recognize purchase of various from ACRC Marketing with IAR#2024-09-400 dtd 09-05-2024.		34,500.00		34,500.00
28	INFOWORX, INC	JEV No. 01-2024-09-1786	To recognize purchase of color duplex document scanner from Infoworx Inc with IAR#2024-09-403 dtd 09-11-2024.		(6,000.00)		(6,000.00)
29	LAMBERT TRADING	JEV No. 01-2024-09-1843	To recognize purchase of whiteboard 120cmx250cm (wall mounted) from LAMBERT TRADING with IAR#2024-09-410 dtd 09-13-2024.		79,950.00		79,950.00
30	BNO MEDLAB TRADING	JEV No. 01-2024-10-2150A	To recognize purchase of First Aid Kits from BNO MEDLAB TRADING with IAR#2024-10-462 dtd 10-09-2024.		16,200.00		16,200.00
31	BNO MEDLAB TRADING	JEV No. 01-2024-10-2151	To recognize purchase of First Aid Kits from BNO MEDLAB TRADING with IAR#2024-10-462 dtd 10-09-2024.		138,050.00		138,050.00
32	LAMBERT TRADING	JEV No. 01-2024-11-2154	To recognize the purchase of various supplies from LAMBERT TRADING with IAR#2024-10-496 dtd 10/29/2024 and ORS#02-101101-2024-10-00881 dtd 10/01/2024.	214,963.00			214,963.00

33	AQUAGIZER WATER REFILLING STATION	JEV No. 01-2024-11-2155	To recognize the purchase of various supplies from AQUAGIZER WATER REFILLING STATION with IAR#2024-10-497 dtd 10/29/2024 and ORS#02-101101-2024-10-00882 dtd 10/01/2024.	9,784.00			9,784.00
34	DELMAR MODISTES SUPPLIES AND TRADING	JEV No. 01-2024-11-2156	To recognize the purchase of various supplies from DELMAR MODISTES' SUPPLIES TRADING with IAR#2024-11-499 dtd 11/04/2024 and ORS#02-101101-2024-09-00782 dtd 09/02/2024.	60,800.00			60,800.00
35	NEW TARLAC NORTHERN MARKETING	JEV No. 01-2024-11-2157	To recognize the purchase of semi-expandable furnitures and fixturesa and other machinery and equipment from NEW TARLAC NORTHERN MARKETING with IAR#2024-10-455 dtd 10/07/2024.	61,000.00			61,000.00
36	LAMBERT TRADING	JEV No. 01-2024-11-2163	To recognize the purchase of various supplies from LAMBERT TRADING with IAR#2024-11-504 dtd 11/05/2024 and ORS#02-101101-2024-10-00881 dtd 10/01/2024.	37,138.00			37,138.00
37	LAMBERT TRADING	JEV No. 01-2024-11-2202	To recognize the purchase of various supplies from LAMBERT TRADING with IAR#2024-11-518 dtd 11/13/2024 and ORS#02-101101-2024-10-00881 dtd 10/01/2024.	40,039.00			40,039.00
38	DELMAR MODISTES SUPPLIES AND TRADING	JEV No. 01-2024-11-2241	To recognize the purchase of various supplies from DELMAR MODISTES' SUPPLIES TRADING with IAR#2024-11-529 dtd 11/15/2024 and ORS#02-101101-2024-09-00782 dtd 09/02/2024.	11,200.00			11,200.00
39	GRIMIT LABORATORY FURNITURES & EQUIPMENT CORP.	JEV No. 01-2024-11-2246	To recognize the purchase of technical and scientific equipment and semi-expandable technical and scientific equipment from GRIMIT LABORATORY FURNITURES & EQUIPMENT CORP. with IAR#2024-11-531 dtd 11/15/2024.	355,000.00			355,000.00
40	GRIMIT LABORATORY FURNITURES & EQUIPMENT CORP.	JEV No. 01-2024-11-2242	To recognize the purchase of technical and scientific equipment, semi-expandable technical and scientific equipment, and other machinery and equipment from GRIMIT LABORATORY FURNITURES & EQUIPMENT CORP. with IAR#2024-09-435 dtd 9/26/2024.	2,103,000.00			2,103,000.00
41	TARLAC MAC ENTERPRISES	JEV No. 01-2024-11-2243	To recognize the purchase of office equipment from TARLAC MAC ENTERPRISES with IAR#2024-11-512 dtd 11/7/2024.	84,900.00			84,900.00
42	ACRC MARKETING	JEV No. 01-2024-11-2245	To recognize the purchase of semi-expandable information and communications technology equipment from ACRC MARKETING with IAR#2024-11-527 dtd 11/15/2024.	491,485.74			491,485.74
43	RODERVA ENTERPRISES		To recognize the payment to RODERVA ENTERPRISES for 100pcs White Gulaman Bar, medium size to be used in the Tissue Culture Laboratory with ADA#9912411106 dtd 11/8/2024, DV#01-2024-10-1565 dtd 10/29/2024, & ORS#02-101101-2024-10-00897 dtd 10/7/2024.	(5,000.00)			(5,000.00)
44	AGILE TECHNOLOGIES	JEV No. 01-2024-12-2374	To recognize the purchase of other machinery and equipment from AGILE TECHNOLOGIES, INC. with IAR# 2024-12-551 dtd 12/4/2024.	58,669.11			58,669.11
45	CVB RICE RETAILER	JEV No. 01-2024-12-2387	To recognize the purchase of 700pcks of 25kg milled-rice from CVB RICE RETAILER with IAR# 2024-12-553 dtd 12/6/2024.	772,800.00			772,800.00

46	NEW TARLAC NORTHERN MARKETING	JEV No. 01-2024-12-2388	To recognize the purchase of semi-expendable furnitures and fixtures and semi-expendable other machinery and equipment from NEW TARLAC NORTHERN MARKETING with IAR# 2024-12-559 dtd 12/6/2024.	16,004.11			16,004.11
47	NEW TARLAC NORTHERN MARKETING	JEV No. 01-2024-12-2394	To recognize the purchase of semi-expendable furnitures and fixtures and semi-expendable other machinery and equipment from NEW TARLAC NORTHERN MARKETING with IAR# 2024-12-565 dtd 12/9/2024.	34,166.07			34,166.07
48	ACRC MARKETING	JEV No. 01-2024-12-2403	To recognize the purchase of information and communications technology equipment from ACRC MARKETING with IAR# 2024-12-573 dtd 12/11/2024.	64,106.00			64,106.00
49	CMB DELOS REYES ENTERPRISES CORP.	JEV No. 01-2024-12-2408	To recognize the purchase of other supplies and materials inventory from CMB DELOS REYES ENTERPRISES CORPORATION with IAR# 2024-12-576 dtd 12/13/2024 & IAR# 2024-12-563 dtd 12/9/2024.	399,009.55			399,009.55
50	OFFICE AND SUPPLIES TRADING SNC SUMMIT	JEV No. 01-2024-12-2422	To recognize the purchase of various supplies from OFFICE AND SCHOOL SUPPLIES TRADING SNC SUMMIT with IAR# 2024-12-588 dtd 12/17/2024.	972.90			972.90
51	RAY RALPH BENZ D. GUTIERREZ	JEV No. 01-2024-12-2471	To recognize the purchase of fuels from RAY RALPH BENZ D. GUTIERREZ with IAR# 2024-04-176A dtd 04/23/2024.	2,822.75			2,822.75
52	COPYLANDIA	JEV No. 01-2024-12-2472	To recognize the purchase of various office supplies from COPY LANDIA OFFICE SYSTEM CORPORATION with IAR# 2024-12-550 dtd 12/02/2024.	253,493.80			253,493.80
53	CMB DELOS REYES ENTERPRISES CORP.	JEV No. 01-2024-12-2473	To recognize the purchase of tarpaulin from CMB DELOS REYES ENTERPRISES CORP. with IAR# 2024-12-561 dtd 12/06/2024.	1,311.75			1,311.75
54	FCV ENTERPRISES	JEV No. 01-2024-12-2474	To recognize the purchase of car battery from FCV ENTERPRISES INC. with IAR# 2024-11-572 dftd 12/11/2024.	15,521.43			15,521.43
55	NEW TARLAC NORTHERN MARKETING	JEV No. 01-2024-12-2475	To recognize the purchase of semi-expendable furnitures and fixtures and semi-expendable other machinery and equipment from NEW TARLAC NORTHERN MARKETING with IAR# 2024-10-455 dtd 10/7/2024.	100,385.15			100,385.15
56	Pag-IBIG FUND	JEV No. 01-2024-12-2477	To recognize the remittance to Pag-IBIG FUND for the HDMF PS & GS collected from TAU Employees' Salaries for the months of November and December 2024 with DV#01-2024-12-1790 dtd 12/23/2024 & ORS#01-101101-2024-12-00227 dtd 12/20/2024.	156,500.00			156,500.00
57	TAU Employees	JEV No. 01-2024-12-2478	To recognize the payment of RATA for the months of January-December 2024 with DV#01-2024-12-1826 dtd 12/26/2024 & ORS#01-101101-2024-12-00228 dtd 12/20/2024.	1,572,000.00			1,572,000.00
58	MENONG FUNERAL SERVICES	JEV No. 01-2024-12-2488	To recognize the purchase of wreath from MENONG FUNERAL SERVICES with IAR# 2024-11-505 dtd 11/05/2024.	5,300.00			5,300.00
59	AQUAGIZER WATER REFILLING STATION	JEV No. 01-2024-12-2489	To recognize the purchase of various supplies from AQUAGIZER WATER REFILLING STATION with IAR# 2024-12-601 dtd 12/27/2024, DV#01-2025-01-0026 dtd 01/07/2025.	10,671.36			10,671.36

60	Lyn Grace Dela Cruz	JEV No. 01-2024-12-2490	To recognize the payment of meals and snacks for the Gender-Responsive Training on Emergency Response (First Aid/Life Support) for Selected Student Leader, NSTP, Students, Student Athletes, Performers, Facilitators and Planning Metting for UDRRM core group and intrams with DV#01-2025-01-0023 dtd 01/06/2025 and ORS#02-101101-2024-11-00436B dtd 11/7/2024.	5,568.00			5,568.00
61	TARLAC MAC ENTERPRISES	JEV No. 01-2024-12-2491	To recognize the purchase of office equipment and semi-expendable office equipment with DV#01-2025-01-0033 dtd 01/09/2025, ORS#06-102101-2024-09-00003 dtd 9/30/2024, & IAR#2024-09-436 dtd 09/26/2024 & 2024-10-446 dtd 10/01/2024.	1,548,541.07			1,548,541.07
62	TAU Employees	JEV No. 01-2024-12-2492	To recognize the payment of RATA Differential as Officer-in-Charge for Student Affairs and Services from June 26-July 25, 2024 with DV#01-2025-01-0029 dtd 01/08/2025.	8,000.00			8,000.00
63	A.G. DATACOM PHILS., INC	JEV No. 01-2024-12-2493	To recognize the purchase of Information and communications technology equipment and semi-expendable other machinery and equipment from A.G. DATACOM PHILS., INC with IAR# 2024-12-575 dtd 12/12/2024.	204,948.84			204,948.84
64	Tarlac Agricultural University Multipurpose Coop.	JEV No. 01-2024-12-2656	To recognize the payment for the meals and snacks for the seminar entitled: "Empowering Tomorrow's Agriculturists: A Seminar on Smart, Modern and Effective Crop Protection Practices with DV#01-2025-01-0055 dtd 01/15/2025 & ORS#02-101101-2024-11-00461B dtd 11/14/2024.	19,750.00			19,750.00
	TOTAL			8,695,101.63	677,899.04	681,524.13	10,074,274.80

Prepared By:

KYM ANGELO L. FELIX
Accounting Staff

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling Tarlac

AGING OF ACCOUNTS PAYABLES (2-01-01-010-00)
As of December 31, 2024
Fund 05

No.	NAME OF CREDITOR	DV No./JEV No.	PARTICULARS	AMOUNT DUE			AMOUNT
				CURRENT		PAST DUE	
				1-60 DAYS	61 DAYS TO 1 YEAR	MORE THAN 1 YEAR	
1	Camiling Glass Aluminum Supply	164-2020-01-040	Payment of 1set Aluminum Door, Half Glass & Half Aluminum with Heavy Duty Door Closer, with frame, 83" x 31-1/2" & tube (including installation) to be used at the Office of the President			4,488.75	4,488.75
2	Farmacia Lampa	GJ, JEV 05-2024-09-1112	To recognize the purchased supplies to Farmacia Lampa with IAR # 2024-09-405 dtd Sept.12, 2024.		2,500.00		2,500.00
3	Pandayan Bookshop Inc.	GJ, JEV 05-2024-10-1311	To recognize the purchased 2 bx Fuji Xerox Toner to Pandayan Bookshop Inc. with IAR# 2024-10-471 dtd 10-16-2024.		7,120.00		7,120.00
4	Philippine Publishing House	GJ, JEV No. 05-2024-11-1420	To recognize the purchased 1 set 2024 Bi-Annual Subscription to Philippine Publishing House with IAR# 2024-10-494 dtd 10-29-2024.	1,320.00			1,320.00
5	Renlei Gen. Merchandize and Office and School Supplies	GJ, JEV No. 05-2024-11-1421	To recognize the purchased 240pcs Fine Tech .5 black to Renlei Gen. Merchandize and Office and School Supplies with IAR# 2024-11-501 dtd Nov. 05, 2024.	10,080.00			10,080.00
6	Renlei Gen. Merchandize and Office and School Supplies	GJ, JEV No. 05-2024-11-1423	To recognize the purchased various supplies to Renlei Gen. Merchandize and Office and School Supplies with IAR# 2024-11-510 dtd 11-06-2024.	1,170.00			1,170.00
7	CMB Delos Reyes Enterprises Corp	GJ, JEV No. 05-2024-11-1424	To recognize the purchased 1pc Tarpaulin, 4x8ft to CMB Delos Reyes Enterprises Corp with IAR# 2024-11-509 dtd 11-06-2024.	576.00			576.00
8	Cheeks Food Stall	GJ, JEV No. 05-2024-11-1574	To recognize the purchased supplies to Cheeks Food Stall with IAR # 2024-11-583.	6,090.00			6,090.00
9	CMB Delos Reyes Enterprises Corp	GJ, JEV No. 05-2024-11-1580	To recognize the purchased event tarpaulin (lanscape, 6x7ft) to CMB Delos Reyes Enterprises Corp with IAR# 2024-11-534 dtd 11-19-2024.	1,512.00			1,512.00
10	ACRC Marketing	GJ, JEV No. 05-2024-11-1583	To recognize the purchased ICT Equipment to ACRC Marketing with IAR# 2024-11-532 dtd 11-15-2024.	475,538.85			475,538.85
11	Gakken Philippines Inc.	GJ, JEV No. 05-2024-11-1584	To recognize the purchased supplies to Gakken Philippines Inc. with IAR# 2024-11-526 dtd 11-15-2024.	113,297.00			113,297.00
12	D.G. Balingit Audio Video & Home Furnishing Center	CKDJ, JEV 05-2024-2024-12-1730	To recognize the payment to D.G. Balingit Audio Video & Home Furnishing Center for the wired and wireless microphones to be used in the routinary function of the Department of Extension and Training with DV# 05-2024-11-0565 and chk# 730138 dtd 11-13-2024.	20,599.98			(20,599.98)

13	Woodinspirations Crafts	CKDJ, JEV 05-2024-2024-12-1734	To recognize the payment to Woodinspirations Crafts for the 100pcs Special Bamboo Lei used for the Investiture the University President with DV# 05-2024-12-0668 and chk# 730192 dtd 12-04-2024	24,000.00			(24,000.00)
14	Woodinspirations Crafts	CKDJ, JEV 05-2024-2024-12-1749	To recognize the payment to Woodinspirations Crafts for the 35pcs Special Bamboo Lei with CHED Logo used for the CHED's 4TH CY 2024 National Directorate and Commission en Banc Meeting last December 11-12, 2024 with DV# 05-2024-12-0714 and chk# 730244 dtd 12-10-2024.	8,400.00			(8,400.00)
15		GJ, JEV 05-2024-12-1665	To recognize the purchased supplies of Office of the President with IAR# 2024-12-558 dtd 12-06-2024.	40,327.32			40,327.32
16	New Tarlac Northern Marketing	GJ, JEV 05-2024-12-1666	To recognize the purchased various supplies to New Tarlac Northern Marketing with IAR# 2024-12-564 dtd 12-09-2024.	209,917.85			209,917.85
17	CMB Delos Reyes Enterprises Corp.	GJ, JEV 05-2024-12-1667	To recognize the purchased Tarpaulin 4x6 ft Panagduduma to CMB Delos Reyes Enterprises Corp. with IAR# 2024-12-574 dtd 12-11-2024.	408.85			408.85
18	D.G. Balingit Audio Video & Home Furnishing Center	GJ, JEV 05-2024-12-1668	To recognize the purchased supplies to D.G. Balingit Audio Video & Home Furnishing Center with IAR# 2024-12-570 dtd 12-11-2024.	20,599.98			20,599.98
19	MBC Delos Reyes Enterprises Corporation	GJ, JEV 05-2024-12-1669	To recognize the purchased various supplies to MBC Delos Reyes Enterprises Corporation with IAR# 2024-12-571 dtd 12-11-2024.	67,849.46			67,849.46
20	New Tarlac Northern Marketing	GJ, JEV 05-2024-12-1682	To recognize the purchased Semi-Expendable Furniture and Fixtures to New Tarlac Northern Marketing with IAR# 2024-12-580 dtd 12-16-2024.	27,919.65			27,919.65
21	Unique Sports world and General Merchandise	GJ, JEV 05-2024-12-1683	To recognize the purchased various supplies to Unique Sports world and General Merchandise with IAR# 2024-12-582 dtd 12-16-2024.	8,896.43			8,896.43
22	New Tarlac Northern Marketing	GJ, JEV 05-2024-12-1684	To recognize the purchased Semi-Expendable Furniture and Fixtures to New Tarlac Northern Marketing with IAR# 2024-12-578 dtd 12-16-2024.	34,071.43			34,071.43
23	New Tarlac Northern Marketing	GJ, JEV 05-2024-12-1685	To recognize the purchased Semi-Expendable Other Machinery and Equipment to New Tarlac Northern Marketing with IAR# 2024-12-579 dtd 12-16-2024.	2,668.93			2,668.93
24	Office Supplies to Office and School Supplies Trading	GJ, JEV 05-2024-12-1690	To recognize the purchased Office Supplies to Office and School Supplies Trading with IAR# 2024-12-589 dtd 12-17-2024.	1,605.12			1,605.12
25	Bicycool Gen. Merchandise	GJ, JEV 05-2024-12-1691	To recognize the purchased Semi-Expendable Other Machinery and Equipment to Bicycool Gen. Merchandise with IAR# 2024-12-587 dtd 12-17-2024.	15,504.00			15,504.00
26	Renlie Gen. Mechandise and Office and School Supplies	GJ, JEV 05-2024-12-1692	To recognize the purchased various supplies to Renlie Gen. Mechandise and Office and School Supplies with IAR# 2024-12-583 dtd 12-17-2024.	1,276.80			1,276.80
27	Woodinspirations Crafts	GJ, JEV 05-2024-12-1693	To recognize the purchased Special Bamboo Lei with CHED logo to Woodinspirations Crafts with IAR# 2024-12-584 dtd 12-17-2024.	8,400.00			8,400.00
28	Woodinspirations Crafts	GJ, JEV 05-2024-12-1694	To recognize the purchased Special Bamboo Lei , 3" to Woodinspirations Crafts with IAR# 2024-12-586 dtd 12-17-2024.	24,000.00			24,000.00

29	MBC Delos Reyes Enterprises Corporation	GJ, JEV 05-2024-12-1699	To recognize the purchased various supplies to MBC Delos Reyes Enterprises Corporation with IAR# 2024-12-598 dtd 12-19-2024.	3,975.00			3,975.00
30	CMB Delos Reyes Enterprises Corp	GJ, JEV 05-2024-12-1708	To recognize the purchased supplies to CMB Delos Reyes Enterprises Corp with IAR# 2024-12-567 dtd 11-10-2024.	1,788.74			1,788.74
31	CMB Delos Reyes Enterprises Corp	GJ, JEV 05-2024-12-1709	To recognize the purchased supplies to CMB Delos Reyes Enterprises Corp with IAR# 2024-12-566 dtd 11-10-2024.	1,533.22			1,533.22
32	ACRC Marketing	GJ, JEV 05-2024-12-1710	To recognize the purchased various supplies to ACRC Marketing with IAR# 2024-12-555 dtd 12-06-2024.	82,812.50			82,812.50
33	New Tarlac Northern Marketing	GJ, JEV 05-2024-12-1711	To recognize the purchased various supplies to New Tarlac Northern Marketing with IAR# 2024-12-562 dtd 12-09-2024.	436,284.65			436,284.65
34	PC Worx	GJ, JEV 05-2024-12-1712	To recognize the purchased supplies to PC Worx with IAR# 2024-12-591 dtd 12-17-2024.	1,514.28			1,514.28
35	Mr. Repoldo T. Rosario	GJ, JEV 05-2024-12-1717	To recognize the payable of snacks to Mr. Repoldo T. Rosario with DV# 05-2024-12-0837 and ORS# 02-206441-2024-11-0449D dtd November 2024.	1,536.00			1,536.00
36	Ms. Dulce B. Cuzzamu	GJ, JEV 05-2024-12-1718	To recognize the payable of snacks to Ms. Dulce B. Cuzzamu with DV# 05-2024-12-0836 and ORS# 02-206441-2024-11-0440A dtd 11-08-2024	768.00			768.00
37	Mr. Repoldo T. Rosario	GJ, JEV 05-2024-12-1719	To recognize the payable of snacks to Mr. Repoldo T. Rosario with DV# 05-2024-12-0835 and ORS# 02-206441-2024-11-0436A dtd November 07, 2024.	1,152.00			1,152.00
38		GJ, JEV 05-2024-12-1721	To recognize the payable of snacks ordered during the Annual Physical Inventory taking Activity with DV# 05-2025-01-0002 and ORS# 02-206441-2024-11-0459B dtd 11-13-2024.	30,285.72			30,285.72
39	Nely Funeral Services	GJ, JEV 05-2024-12-1723	To recognize the purchased various supplies to Nely Funeral Services with IAR# 2024-12-592 dtd 12-19-2024.	8,880.00			8,880.00
40	Office and School Supplies Trading SNC Summit	GJ, JEV 05-2024-12-1724	To recognize the purchased various supplies to Office and School Supplies Trading SNC Summit with IAR# 2024-12-600 dtd 12-20-2024.	28,056.00			28,056.00
41	Tarlac Agricultural University Multipurpose Coop.	GJ, JEV 05-2024-12-1728	To recognize the payable to Tarlac Agricultural University Multipurpose Coop. with DV# 05-2024-12-0802 and ORS# 02-206441-2024-11-0459A dtd 11-13-2024	2,800.00			2,800.00
42	AGUAGIZER Water Refilling Station	GJ, JEV 05-2024-12-1817	To recognize the purchased Bottled Water 500ml to AGUAGIZER Water Refilling Station with IAR# 2024-12-589-B dtd 12-17-2024.	1,344.00			1,344.00
43	New Tarlac Northern Marketing	GJ, JEV 05-2024-12-1818	To recognize the purchased various Furnitures and Fixtures to New Tarlac Northern Marketing with IAR# 2024-12-597 dtd 12-19-2024.	7,845.89			7,845.89
44	New Tarlac Northern Marketing	GJ, JEV 05-2024-12-1819	To recognize the purchased various Furnitures and Fixtures to New Tarlac Northern Marketing with IAR# 2024-12-595 dtd 12-18-2024.	68,332.15			68,332.15
45	TARELCO 1	GJ, JEV 05-2024-12-1835	To recognize the payable of Electric Consumption for the Month of December 2024 with DV# 05-2025-01-0041 and ORS# 02-206441-2024-12-0717 dtd 12/27/2024.	1,080,362.29			1,080,362.29
46	L.A. Event Styling	GJ, JEV 05-2024-12-1849	To recognize payable to L.A. Event Styling for the decoration and photobooth of Gilberto O. Teodoro during the World Teacher's Day Celebration last October 4, 2024 with ORS# 02-206441-2024-12-00656 dtd 12-23-2024.	24,035.00			24,035.00

47	Ms. Lyn Grace J. Dela Cruz	GJ, JEV 05-2024-12-1852	To recognize payable of snacks to Ms. Lyn Grace J. Dela Cruz served during the 2nd International SDG Bootcamp Meeting with ORS# 02-206441-2024-11-0461A dtd 11-14-2024	2,688.00			2,688.00
48	CVB Rice Retailer	GJ, JEV 05-2024-12-1854	To recognize payable to CVB Rice Retailer for the 2024-RFQ-SVP-093 Supply and Delivery of 25kgs Milled Rice (700 sacks) for the 79th Founding Anniversary with ORS# 02-206441-2024-12-0550 dtd 12-06-2024.	772,800.00			772,800.00
49	Clockwheel Enterprise	GJ, JEV 05-2024-12-1857	To recognize payable to Clockwheel Enterprise to be used in the packaging of BulSu's Milled Rice with P.O.# 2024-206441-12-137A dtd 11-21-2024.	8,566.08			8,566.08
50	CMB Delos Reyes Enterprises Corp.	GJ, JEV 05-2024-12-1859	To recognize payable to CMB Delos Reyes Enterprises Corp. for the purchased Tarpaulin to be used by the University with P.O.# 2024-206441-12-199C dtd 12-26-2024.	3,270.85			3,270.85
51	PLDT Inc	GJ, JEV 05-2024-12-1866	To recognize payable to PLDT Inc. for the internet service as of December 17, 2024 (from the Duration of November 18, 2024 to December 17, 2024) with DV# 05-2025-01-0019 and ORS# 02-206441-2024-12-0615E dtd 12-27-2024.	84,456.03			84,456.03
52	Office and School Supplies Trading SNC Summit	GJ, JEV 05-2024-12-1868	To recognize payable to Office and School Supplies Trading SNC Summit for the various supplies and materials to be used as decorations and prizes during the Mental Health Awareness Activities with ORS# 02-206441-2024-11-0481 dtd 11-20-2024.	5,011.20			5,011.20
53	Repoldo T. Rosario Jr	GJ, JEV 05-2024-12-1876	To recognize payable to Repoldo T. Rosario Jr. for the installed four (4sets) Powder-Coated Aluminum fix and Sliding with Transom Window at ARS Office with ORS# 02-206441-2024-12-0061 dtd 12-23-2024	21,504.00			21,504.00
54	ALL visual and Lights Systems (AVLS) Corp	GJ, JEV 05-2024-12-1877	To recognize payable to ALL visual and Lights Systems (AVLS) Corp for the LED WALL DIAGNOSTIC AND ASSESSMENT AT THE AMPHITHEATER with ORS# 02-206441-2024-12-00667 dtd 12-23-2024	15,015.00			15,015.00
55	Lyn Grace Dela Cruz	GJ, JEV 05-2024-12-1881	To recognize payable to Lyn Grace Dela Cruz for the catering services for the twg and secretariat of the impack ranking 2024 technical working group with ORS# 02-206441-2024-11-0428D dtd 11-05-2024	55,328.00			55,328.00
56	Nicolas D. Sangil III	GJ, JEV 05-2024-12-1883	To recognize payable to Nicolas D. Sangil III for the videography and editing with ORS# 02-206441-2024-12-0736 dtd 12-27-2024	26,600.00			26,600.00
57	Louiegie Arenzana	GJ, JEV 05-2024-12-1886	To recognize payable to Louiegie Arenzana for the makeup artist/event stylist during the Student Leader Socialization Night Last November 22, 2024 with ORS# 02-206441-2024-12-00653 dtd 12-23-2024	11,400.00			11,400.00
58	Jhonie Jake Diaz	GJ, JEV 05-2024-12-1887	To recognize payable to Jhonie Jake Diaz for supplying sound system during the Socialization Night last Nov 22, 2024 with ORS# 02-206441-2024-12-00660 dtd 12-23-2024	15,105.00			15,105.00
59	Tarlac Agricultural University Multi-purpose Cooperative	GJ, JEV 05-2024-12-1911	To recognize payable to Tarlac Agricultural University Multi-purpose Cooperative for the meals meals served during the College of Education's Webinar entitled: Building Healthy and Inclusive Minds: Gender Sensitizing and Mental Health Awareness with ORS# 02-206441-2024-11-00449E dtd 11-11-2024.	3,900.00			3,900.00

60	Tarlac Agricultural University Multi-purpose Cooperative	GJ, JEV 05-2024-12-1935	To recognize payable to Tarlac Agricultural University Multipurpose Cooperative for the snacks for the meeting of OVP-FA last December 16, 2024 with P.O.# 2024-206441-12-188B dtd 12-16-2024.	800.00			800.00
61	Tarlac Agricultural University Multi-purpose Cooperative	GJ, JEV 05-2024-12-1936	To recognize payable to Tarlac Agricultural University Multipurpose Cooperative for the meals and snacks for the joint HRDC and FSB Meeting last December 13, 2024 with P.O.# 2024-206441-12-185D dtd 12-13-2024.	3,680.00			3,680.00
62	TAU Multipurpose Coop	GJ, JEV 05-2024-12-1937	To recognize payable to TAU Multipurpose Coop for the purchase of necessary materials and ingredients for the period of December 2024 with P.O.# 2024-206441-12-209 dtd 12-27-2024.	49,684.28			49,684.28
	TOTAL			3,989,143.53	9,620.00	4,488.75	3,897,252.32

Prepared By:

CATHERINE DC. DOMINGO
Accounting Clerk

Certified Correct:

LYDE G. LAGUS, CPA
Chief, Accounting Office

Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling Tarlac

AGING OF ACCOUNTS PAYABLES (2-01-01-010-00)
As of December 31, 2024
Fund 06

No.	NAME OF CREDITOR	DV No./JEV No.	PARTICULARS	AMOUNT DUE			AMOUNT
				CURRENT		PAST DUE	
				1-60 DAYS	61 DAYS TO 1 YEAR	MORE THAN 1 YEAR	
1	Bunag-Carlos Builder's	06-2022-11-0150	To recognize payable to Bunag-Carlos Builder's for the payment of 100% accomplishment of Contract Ref. No. 2020-RFQ-056 INFRA "Repair/Rehabilitation of the Continuing Education Center with DV#06-2022-11-0150 dated 11/10/2022 and CK#484991 dated 6/14/2023.			37,039.32	37,039.32
	TOTAL			-	-	37,039.32	37,039.32

Prepared By:

APRIL ANNE F. CAPINDING
Accounting Staff

Certified Correct:

LYDE G. ARAGUS, CPA
Chief, Accounting Office

Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling Tarlac

AGING OF ACCOUNTS PAYABLES (2-01-01-010-00)
As of December 31, 2024
Fund 07

No.	NAME OF CREDITOR	DV No./JEV No.	PARTICULARS	AMOUNT DUE			AMOUNT
				CURRENT		PAST DUE	
				1-60 DAYS	61 DAYS TO 1 YEAR	MORE THAN 1 YEAR	
2	CAMILING AVENUE HARDWARE		Payment of plastic hose and plastic net to be used in the Rice Duckweed Project			0.01	0.01
3	CMB DELOS REYES ENTERPRISES CORPORATION	GJ	3,500 copies newsletter			58,125.00	58,125.00
4	CMB DELOS REYES ENTERPRISES CORPORATION		PAYMENT of 1 pc. Tarpaulin used during the Tribute Program for ESGP-PA student-grantees and their parents.			1,453.12	1,453.12
5	CMB DELOS REYES ENTERPRISES CORPORATION		PAYMENT of 2 pcs tarpaulin to be used for the TOT on Free Range Chicken			975.00	975.00
6	JOEY FURNITURE AND COCO LUMBER	GJ	To reverse the entry made on JEV No. 07-2022-03-0400 re: issuance of Heavy Duty plastic container drum 45 liters purchased from Joey Furniture and Coco Lumber to be used in the implementation of Approved RDE program titled "Technology Dmeonstration on Small Farm Rerservoir for Acquaculture production in Selected Rainfed Areas in Central Luzon" with DV #07-2022-03-0116 and CK #525860 dtd 3/8/2022.			999.60	999.60
7	FILPRIDE RESOURCES INC.	GJ	To recognize the accounts payable to FILPRIDE RESOURCES INC. for the gasoline consumption for the period covered July 16-31, 2022 with URS#02-308601-2022-10-0555.			0.50	0.50
8	RENLEI GEN. MERCHANDIZE & OFFICE & SCHOOL SUPPLIES	GJ	To record the purchase of bond paper, A4 size from RENLEI GEN. MERCHANDIZE & OFFICE & SCHOOL SUPPLIES with IAR#2024-12-356 dated 12/06/2024	2,500.00			2,500.00
9	BENERSON ENTERPRISES QUBELINKS BUSINESS CORPORATION	GJ	To record the purchase of RealMe Pad 2 6/128 SN: 2964060569708 from BENERSON ENTERPRISES QUBELINKS BUSINESS CORPORATION with IAR#2024-12-569 dated 12/11/2024	14,892.00			14,892.00
	TOTAL			17,392.00	-	61,553.23	78,945.23

Prepared By:

APRIL ANNE P. CAPINDING
Accounting Staff

Certified Correct:

LYDE G. RAGUS, CPA
Chief, Accounting Office

BAR No. 1

QUARTERLY PHYSICAL REPORT OF OPERATION
As of December 31, 2024

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 038 0000000

Particulars	UACS CODE	Physical Target (Budget Year)					Physical Accomplishment (Budget Year)					Variance as of December 31, 2024	Remarks
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
HIGHER EDUCATION PROGRAM	310100000000000												
OO : Relevant and quality tertiary education ensured to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased													
Outcome Indicator(s)													
1. Percentage of first-time licensure exam													
takers that pass the licensure exams		0.00% (0/577)	5.55% (32/577)	23.22% (134/577)	21.31% (123/577)	50.00%	4.60% (16/348)	0%	7.47% (26/348)	45.11% (157/348)	57.18% (199/348)	7.18%	Target exceeded by 7.18 percentage points. No licensure exam results released on Q1, (LEPT was conducted in March 2024 but results were released in Q2); No licensure exams conducted in Q2; Corrected entries for Q3 data
2. Percentage of graduates (2 years prior)													
that are employed		8.91% (83/931)	8.91% (83/931)	9.67% (90/931)	9.67% (90/931)	37.16%	39.96% (372/931)	0%	0%		39.96% (372/931)	2.80%	Exceeded target by 26 graduates employed
Output Indicator(s)													
1. Percentage of undergraduate students													
enrolled in CHED-identified and RDC-													
identified priority programs				70.33% (4,555/6,477)		70.33%	94% (5,398 /5,719)	89% (837/945)	94% (5,607 /5,966)	94% (5,617 /5,996)	94.16% (4390/4662)	23.83%	(Total Value based on average) Additional 10 Late Enrollees for the last quarter
2. Percentage of undergraduate programs													
with accreditation		100%	100%	100%	100%	100.00%	100% (14/14)	78.5% (11/14)	71.43% (10/14)	78.57% (11/14)	71.43% (10/14)	-20.57%	4 Undergraduate Programs do not hold a valid accreditation (Total Value based on Q4 Final Count) 2nd Quarter BSA, BAS, BSF - Must comply with mandatory requirements 3rd Quarter - BSA, BAS, BSF, DVM - Must comply with mandatory requirements - BSED - Board Action Result Received 4th Quarter - BSA, BAS, BSF - Must comply with mandatory requirements - BS Entrepreneurship - Compliance Report submitted to AACCUP in October 29, 2024 via Gmail and November 12, 2024 via PHILPOST-Waiting for Result
ADVANCED EDUCATION PROGRAM	320100000000000												
OO : Higher education research improved to promote economic productivity and innovation													
Outcome Indicator(s)													
1. Percentage of graduate school faculty													
engaged in research work applied in any of													
the following:		8.33% (3/36)	8.33% (3/36)	8.33% (3/36)	8.33% (3/36)	33.33%	8.33% (3/36)	8.33% (3/36)	8.33% (3/36)	8.33% (3/36)	33.33% (12/36)	0%	
a. pursuing advanced research degree													
programs (Ph.D.) or													
b. actively pursuing within the last three (3)													
years (investigative research, basic and													

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 036 0000000

Particulars	UACS CODE	Physical Target (Budget Year) 1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Physical Accomplishment (Budget Year) 1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Variance as of December 31, 2024	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14
applied scientific research, policy research,													
social science research) or													
c. producing technologies for													
commercialization or livelihood													
improvement or													
d. whose research work resulted in an													
extension program													
Output Indicator(s)													
1. Percentage of graduate students enrolled													
in research degree programs				100% (203/203)		100.00%	100% (217/217)	103% (65/65)	100% (207/207	100% (25/25)	100.00%	0%	
2. Percentage of accredited graduate													
programs		100%	100%	100%	100%	100.00%	62.50% (5/8)	50.00% (4/8)	50% (4/8)	50% (4/8)	50% (4/8)	-50%	4 Graduate Programs do not hold a valid accreditation (Total Value based on Q4 Final Count) 1st Quarter - Ph.D. in Agronomy, Ph.D. in Rural Development, Ph.D. in Animal Science - Must comply with mandatory recommendations 2nd Quarter - Ph.D. in Agronomy, Ph.D. in Rural Development, Ph.D. in Animal Science, M.S. Forestry - Must comply with mandatory recommendations 3rd Quarter - Ph.D. in Agronomy, Ph.D. in Rural Development, Ph.D. in Animal Science, M.S. Forestry - Must comply with mandatory recommendations 4th Quarter - Ph.D. in Agronomy, Ph.D. in Rural Development, Ph.D. in Animal Science, M.S. Forestry - Must comply with mandatory recommendations
RESEARCH PROGRAM	320200000000000												
OO : Higher education research improved to promote economic productivity and innovation													
Outcome Indicator(s)													
1. Number of research outputs in the last													
three years utilized by the industry or by													
other beneficiaries		1	1	1	1	4	1	1	1	1	4	0	
Output Indicator(s)													
1. Number of research outputs completed													
within the year		2	2	2	3	8	1	3	2	3	9	0	
2. Percentage of research outputs published													
in internationally-refereed or CHED													
recognized journal within the year		3.85% (1/26)	3.85% (1/26)	3.85% (1/26)	7.69% (2/26)	19.23%	3.85% (1/26)	3.85% (1/26)	3.85% (1/26)	7.69% (2/26)	19.23% (5/26)	0	
TECHNICAL ADVISORY EXTENSION PROGRAM	330100000000000												
OO : Community engagement increased													
Outcome Indicator(s)													
1. Number of active partnerships with													

Department	: State Universities and Colleges (SUCs)
Agency/Entity	: Tarlac Agricultural University
Operating Unit	: < not applicable >
Organization Code (UACS)	: 08 038 0000000

Particulars	UACS CODE	Physical Target (Budget Year)					Physical Accomplishment (Budget Year)					Variance as of December 31, 2024	Remarks
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
LGUs, industries, NGOs, NGAs, SMEs, and													
other stakeholders as a result of extension													
activities		5	7	6	5	23	6	6	9	2	23	0	
Output indicator(s)													
1. Number of trainees weighted by the													
length of training		1,591	1,591	1,594	1,591	6,367	1929	878	2237	2059	7103	736	
2. Number of extension programs organized													
and supported consistent with the SUC's													
mandated and priority programs		1	2	2	1	6	3	1	1	1	6	0	
3. Percentage of beneficiaries who rate the													
training course/s as satisfactory													
or higher in terms of quality and relevance		96.69% (1,400/1,448)	91.05% (1,730/1,900)	97.87% (1,468/1,500)	99.38% (1,590/1,600)	96.01% (6,188/6,445)	96.39% (1495/1551)	96.25% (769/799)	96.81% (2032/2099)	96.72% (1977/2044)	96.61% (6,273/6,493)	0.55%	

Prepared By:

HELEN G. RUZOL
Chief, Budget Office
Date: January 28, 2025 08:51 AM

In coordination with:

EUGENE S. VALERIANO, DIT
Director, Planning and Development
Date: January 28, 2025 08:51 AM

Approved By:

SILVER[illegible]N, DBA
University President
Date: January 28, 2025 09:01 AM

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
As at the Quarter Ending December 31, 2021

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 038 0000000
Fund Cluster : 01 - Regular Agency Fund
(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

X	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

Particulars	UACS CODE	Appropriations: Authorized Appropriations	Appropriations: Adjustments (Transfer To/From, Modifications/Augmentations)	Appropriations: Adjusted Appropriations	Allotments: Allotments Received	Allotments: Adjustments (Reductions, Modifications/Augmentations)	Allotments: Transfer To	Allotments: Transfer From	Allotments: Adjusted Allotments	Current Year Obligations: 1st Quarter Ending March 31	Current Year Obligations: 2nd Quarter Ending June 30	Current Year Obligations: 3rd Quarter Ending September 30	Current Year Obligations: 4th Quarter Ending December 31	Current Year Obligations: Total	Current Year Disbursements: 1st Quarter Ending March 31	Current Year Disbursements: 2nd Quarter Ending June 30	Current Year Disbursements: 3rd Quarter Ending September 30	Current Year Disbursements: 4th Quarter Ending December 31	Current Year Disbursements: Total	Balances: Unreleased Appropriations	Balances: Unobligated Allotments	Balances: Unpaid Obligations (15-20)=(23+24): Due and Demandable	Balances: Unpaid Obligations: Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10=[{6+(-)7}-8+9]	11	12	13	14	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)	21	22	23	24
I. Agency Specific Budget		440,407,000.00	(20,000,000.00)	420,407,000.00	389,875,532.00	(20,000,500.00)	0.00	0.00	369,875,032.00	77,913,751.77	94,150,234.18	88,878,381.48	146,801,345.19	388,713,661.19	83,043,865.36	96,432,048.86	106,310,963.62	104,622,588.30	340,363,306.93	52,071,403.90	196,131.41	23,547,184.83	0.00
General Administration and Support	100000000000000	131,435,000.00	0.00	131,435,000.00	107,537,930.00	0.00	0.00	0.00	107,537,930.00	23,979,327.17	22,108,900.73	19,708,522.18	41,822,960.15	107,440,370.40	20,341,162.71	22,885,657.55	18,713,075.30	34,700,285.17	97,028,720.73	23,917,061.00	97,600.00	10,411,649.67	0.00
General Management and Supervision	100000100001000	86,831,000.00	0.00	86,831,000.00	86,831,000.00	0.00	0.00	0.00	86,831,000.00	23,979,327.17	22,108,900.73	19,708,522.38	21,108,094.01	86,754,404.38	20,341,162.71	22,835,657.51	18,713,075.30	16,701,191.03	78,949,547.04	0.00	86,521.74	7,804,857.22	0.00
PS		47,546,000.00	6,352,342.22	53,898,342.22	47,546,000.00	6,352,342.22	0.00	0.00	53,898,342.22	11,926,315.13	14,148,931.22	12,107,246.17	15,516,408.71	53,838,342.21	11,436,882.11	13,824,479.58	12,344,128.50	11,327,805.84	48,937,474.83	0.00	1.00	4,900,827.38	0.00
MOOE		35,285,000.00	(6,352,342.22)	28,932,657.78	35,285,000.00	(6,352,342.22)	0.00	0.00	28,932,657.78	8,073,011.04	8,140,009.51	6,002,077.19	6,621,004.30	28,836,102.14	8,167,024.86	8,787,052.66	7,269,148.80	4,673,325.84	25,982,152.21	0.00	76,524.74	2,854,009.83	0.00
CO		4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	0.00	0.00	4,000,000.00	3,980,000.00	0.00	0.00	0.00	3,980,000.00	3,766,765.72	213,234.28	0.00	0.00	3,980,000.00	0.00	20,000.00	0.00	0.00
Administration of Personnel Benefits	100000100002000	44,604,000.00	0.00	44,604,000.00	20,706,930.00	0.00	0.00	0.00	20,706,930.00	1.00	0.00	0.00	20,685,808.14	20,685,808.14	0.00	0.02	0.00	18,078,155.66	18,078,155.68	23,917,061.00	1,021.86	2,608,712.43	0.00
PS		44,604,000.00	0.00	44,604,000.00	20,706,930.00	0.00	0.00	0.00	20,706,930.00	1.00	0.00	0.00	20,685,808.14	20,685,808.14	0.00	0.02	0.00	18,078,155.66	18,078,155.68	23,917,061.00	1,021.86	2,608,712.43	0.00
Sub-Total, General Administration and Support		131,435,000.00	0.00	131,435,000.00	107,537,930.00	0.00	0.00	0.00	107,537,930.00	23,979,327.17	22,128,900.73	19,708,522.38	41,622,960.15	107,440,370.40	20,341,162.71	22,835,657.53	18,713,075.30	34,200,205.17	97,028,720.73	23,917,061.00	97,600.00	10,411,649.67	0.00
PS		92,150,000.00	6,352,342.22	98,502,342.22	68,252,930.00	6,352,342.22	0.00	0.00	74,605,272.22	11,926,315.13	14,148,931.22	12,107,246.17	36,342,279.45	74,524,108.23	11,436,882.11	13,824,479.58	12,344,128.50	29,836,928.33	67,028,508.52	23,917,061.00	1,022.86	7,357,539.84	0.00
MOOE		35,285,000.00	(6,352,342.22)	28,932,657.78	35,285,000.00	(6,352,342.22)	0.00	0.00	28,932,657.78	8,073,011.09	8,140,060.81	6,002,077.19	6,621,004.30	28,836,102.14	8,151,024.86	8,787,042.86	7,302,148.80	4,673,325.84	25,982,152.21	0.00	76,524.74	2,854,009.83	0.00
FinEx (if Applicable)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	0.00	0.00	4,000,000.00	3,980,000.00	0.00	0.00	0.00	3,980,000.00	3,766,765.72	213,234.28	0.00	0.00	3,980,000.00	0.00	20,000.00	0.00	0.00
Support to Operations	200000000000000	10,185,000.00	0.00	10,185,000.00	10,185,000.00	0.00	0.00	0.00	10,185,000.00	1,425,731.34	2,143,814.21	1,605,430.98	4,108,896.96	10,183,000.00	1,306,429.85	2,425,006.06	1,747,078.74	2,903,205.31	8,409,118.06	0.00	2,000.00	1,773,881.94	0.00
Auxiliary Services	200000100001000	10,185,000.00	0.00	10,185,000.00	10,185,000.00	0.00	0.00	0.00	10,185,000.00	1,425,731.34	2,143,814.21	1,605,430.98	4,108,896.96	10,183,000.00	1,306,429.85	2,425,006.06	1,747,078.74	2,903,205.31	8,409,118.06	0.00	2,000.00	1,773,881.94	0.00
PS		6,498,000.00	0.00	6,498,000.00	6,498,000.00	0.00	0.00	0.00	6,498,000.00	830,431.37	1,178,849.00	795,849.50	3,672,351.63	6,496,000.00	818,058.12	925,816.86	811,903.81	2,358,943.17	4,914,400.00	0.00	2,000.00	1,581,600.00	0.00
MOOE		3,687,000.00	0.00	3,687,000.00	3,687,000.00	0.00	0.00	0.00	3,687,000.00	575,321.37	1,164,165.21	1,003,900.50	512,637.03	3,687,000.00	431,300.73	1,484,890.15	936,372.83	804,261.22	3,489,719.00	0.00	0.00	197,281.00	0.00
Sub-Total, Support to Operations		10,185,000.00	0.00	10,185,000.00	10,185,000.00	0.00	0.00	0.00	10,185,000.00	1,425,731.34	2,143,814.21	1,605,430.98	4,108,896.96	10,183,000.00	1,306,429.85	2,425,006.06	1,747,078.74	2,903,205.31	8,409,118.06	0.00	2,000.00	1,773,881.94	0.00
PS		6,498,000.00	0.00	6,498,000.00	6,498,000.00	0.00	0.00	0.00	6,498,000.00	830,431.37	1,178,849.00	795,849.50	3,672,351.63	6,496,000.00	818,058.12	925,816.86	811,903.81	2,358,943.17	4,914,400.00	0.00	2,000.00	1,581,600.00	0.00
MOOE		3,687,000.00	0.00	3,687,000.00	3,687,000.00	0.00	0.00	0.00	3,687,000.00	575,321.37	1,164,165.21	1,003,900.50	512,637.03	3,687,000.00	431,300.73	1,484,890.15	936,372.83	804,261.22	3,489,719.00	0.00	0.00	197,281.00	0.00
FinEx (if Applicable)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations	300000000000000	298,787,000.00	(20,000,000.00)	278,787,000.00	272,152,602.00	(20,000,500.00)	0.00	0.00	252,152,102.00	52,533,901.20	90,236,731.24	56,461,809.34	70,738,549.15	252,090,181.31	32,321,233.32	83,365,800.31	73,568,051.50	87,178,997.03	211,433,499.20	26,534,347.00	62,491.81	10,556,722.98	0.00
OO1: Relevant and quality tertiary education ensured to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased		264,780,000.00	(20,000,000.00)	244,780,000.00	238,223,853.00	(20,000,500.00)	0.00	0.00	218,223,353.00	47,264,371.30	81,727,033.87	60,787,266.81	28,403,811.71	218,183,181.19	27,018,715.30	67,434,504.68	73,581,019.47	83,374,765.19	208,707,868.34	20,554,347.00	62,491.81	9,405,321.34	0.00
HIGHER EDUCATION PROGRAM		264,780,000.00	(20,000,000.00)	244,780,000.00	238,223,853.00	(20,000,500.00)	0.00	0.00	218,223,353.00	47,264,371.30	81,727,033.87	60,787,266.81	28,403,811.71	218,183,181.19	27,018,715.30	67,434,504.68	73,581,019.47	83,374,765.19	208,707,868.34	20,554,347.00	62,491.81	9,403,321.33	0.00
Provision of Higher Education Services	310100100001000	187,180,000.00	0.00	187,180,000.00	187,180,000.00	0.00	0.00	0.00	187,180,000.00	47,117,531.83	60,232,227.81	36,718,481.32	33,043,287.81	187,117,558.69	27,013,868.39	63,798,721.77	46,948,273.02	43,081,830.86	178,844,601.06	0.00	62,441.31	8,272,932.13	0.00
PS		138,496,000.00	3,306,937.57	141,802,937.57	138,496,000.00	3,306,937.57	0.00	0.00	141,802,937.57	24,608,081.87	40,401,055.22	29,976,833.38	43,558,676.79	141,802,937.81	23,943,712.18	40,723,880.13	31,347,261.69	44,487,024.44	140,502,518.43	0.00	0.00	1,294,419.14	0.00

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 033 0001400
Fund Cluster : 01 - Regular Agency Fund
(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

X	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

Particulars	UACS CODE	Appropriations			Allotments					Current Year Obligations					Current Year Disbursements					Balances			
		Authorized Appropriations	Adjustments (Transfer To/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted Allotments	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending September 30	4th Quarter Ending December 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending September 30	4th Quarter Ending December 31	Total	Unreleased Appropriations	Unobligated Allotments	Unpaid Obligations (15-20)=(23+24) Due and Demandable	Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10=[(6+(-)7)-8+9]	11	12	13	14	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)	21	22	23	24
MOOE		28,784,000.00	(5,206,917.57)	23,577,082.43	28,784,000.00	(5,206,917.57)	0.00	0.00	23,577,082.43	4,186,623.49	8,120,309.20	6,508,674.14	4,718,288.72	23,574,852.13	3,468,233.30	8,726,436.41	6,628,120.47	5,162,082.84	23,534,874.90	0.00	2,230.30	1,818,779.51	0.00
CO		20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	20,000,000.00	14,262,847.18	0.00	930,381.00	4,747,120.00	19,940,348.13	0.00	5,370,873.15	8,870,751.46	700,045.31	14,231,808.19	0.00	59,651.87	5,708,740.00	0.00
Project(s)		77,000,000.00	(20,000,000.00)	57,000,000.00	51,045,853.00	(20,000,000.00)	0.00	0.00	31,045,853.00	148,741.85	1,106,128.40	24,042,255.10	5,347,234.20	31,045,853.10	800.00	1,643,773.11	24,025,742.85	4,183,182.24	29,853,318.30	25,954,147.00	0.00	1,182,384.20	0.00
Locally Funded Project(s)		77,000,000.00	(20,000,000.00)	57,000,000.00	51,045,853.00	(20,000,000.00)	0.00	0.00	31,045,853.00	148,741.85	1,106,128.40	24,042,255.10	5,347,234.20	31,045,853.10	800.00	1,643,773.11	24,025,742.85	4,183,182.24	29,853,318.30	25,954,147.00	0.00	1,182,384.20	0.00
Capacity Development on Futures Thinking and Strategic Foresight	310100000030000	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00	148,741.85	507,753.40	113,232.90	1,230,238.20	2,000,000.10	800.00	648,208.11	94,520.43	74,087.34	817,615.80	0.00	0.00	1,182,384.20	0.00
MOOE		2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00	148,741.85	507,753.40	113,232.90	1,230,238.20	2,000,000.10	800.00	648,208.11	94,520.43	74,087.34	817,615.80	0.00	0.00	1,182,384.20	0.00
Free Higher Education	310100000020000	54,000,000.00	0.00	54,000,000.00	28,045,853.00	0.00	0.00	0.00	28,045,853.00	1.00	0.00	23,929,022.00	4,116,830.00	28,045,853.00	0.00	0.00	23,939,022.50	4,106,830.00	28,045,852.50	25,954,147.00	0.00	0.00	0.00
MOOE		54,000,000.00	0.00	54,000,000.00	28,045,853.00	0.00	0.00	0.00	28,045,853.00	1.00	0.00	23,929,022.00	4,116,830.00	28,045,853.00	0.00	0.00	23,939,022.50	4,106,830.00	28,045,852.50	25,954,147.00	0.00	0.00	0.00
Repair and Rehabilitation of Road Network with Provision of Walkable Pedestrian Pathways for Employees and Students and Road [illegible] (Phase I)	310100000010000	20,000,000.00	(20,000,000.00)	0.00	20,000,000.00	(20,000,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		20,000,000.00	(20,000,000.00)	0.00	20,000,000.00	(20,000,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tulong Dunong Program	310100000030000	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00	0.00	997,565.00	0.00	2,435.00	1,000,000.00	0.00	997,565.00	0.00	2,435.00	1,000,000.00	0.00	0.00	0.00	0.00
MOOE		1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00	0.00	997,565.00	0.00	2,435.00	1,000,000.00	0.00	997,565.00	0.00	2,435.00	1,000,000.00	0.00	0.00	0.00	0.00
OO : Higher education research improved to promote economic productivity and innovation		23,378,000.00	0.00	23,378,000.00	23,378,000.00	0.00	0.00	0.00	23,378,000.00	3,264,813.57	5,528,338.86	5,132,369.10	9,712,964.44	23,378,000.02	3,361,078.16	3,477,323.31	4,576,339.40	10,977,164.79	22,427,913.65	0.00	0.00	905,078.32	0.00
ADVANCED EDUCATION PROGRAM		4,138,000.00	0.00	4,138,000.00	4,138,000.00	0.00	0.00	0.00	4,138,000.00	1,042,874.88	1,422,934.11	863,379.36	808,529.06	4,138,000.02	1,843,442.99	795,612.81	686,731.29	848,278.97	3,774,066.77	0.00	0.00	361,919.23	0.00
Provision of Advanced Education Services	320100000001000	4,138,000.00	0.00	4,138,000.00	4,138,000.00	0.00	0.00	0.00	4,138,000.00	1,042,874.88	1,422,934.11	863,379.36	808,529.06	4,138,000.02	1,843,442.99	795,612.81	686,731.29	848,278.97	3,774,066.77	0.00	0.00	361,919.23	0.00
PS		2,160,000.00	0.00	2,160,000.00	2,160,000.00	0.00	0.00	0.00	2,160,000.00	816,861.83	993,513.44	160,340.11	223,100.00	2,160,000.02	1,426,867.47	524,002.53	0.00	223,100.00	2,160,000.00	0.00	0.00	0.00	0.00
MOOE		1,978,000.00	0.00	1,978,000.00	1,978,000.00	0.00	0.00	0.00	1,978,000.00	226,013.53	429,599.87	733,439.37	585,429.03	1,978,000.02	216,503.53	254,808.84	686,731.29	623,178.97	1,586,013.77	0.00	0.00	361,919.23	0.00
RESEARCH PROGRAM		19,240,000.00	0.00	19,240,000.00	19,240,000.00	0.00	0.00	0.00	19,240,000.00	2,221,938.69	4,106,030.79	4,249,809.76	8,914,223.61	19,240,000.02	1,945,910.17	2,877,213.71	3,283,005.19	10,630,907.79	18,632,626.81	0.00	0.00	580,100.09	0.00
Conduct of Research Services	321200100001000	19,240,000.00	0.00	19,240,000.00	19,240,000.00	0.00	0.00	0.00	19,240,000.00	2,221,938.69	4,106,030.79	4,249,809.76	8,914,223.61	19,240,000.02	1,945,910.17	2,877,213.71	3,283,005.19	10,630,907.79	18,632,626.81	0.00	0.00	580,100.09	0.00
PS		8,891,000.00	1,327,620.21	10,218,620.21	8,891,000.00	1,327,620.21	0.00	0.00	10,218,620.21	1,344,547.84	1,172,343.13	1,320,112.17	2,579,618.67	10,218,620.21	1,160,457.70	1,406,310.34	1,288,160.33	6,328,321.94	10,214,250.21	0.00	0.00	2,800.00	0.00
MOOE		10,349,000.00	(1,327,620.21)	9,021,379.79	10,349,000.00	(1,327,620.21)	0.00	0.00	9,021,379.79	876,451.85	1,133,687.63	3,029,697.59	3,914,604.94	9,021,379.79	785,452.47	1,181,603.37	2,706,434.83	3,762,813.58	8,433,616.70	0.00	0.00	583,800.09	0.00
OO : Community engagement increased		10,531,000.00	0.00	10,531,000.00	10,531,000.00	0.00	0.00	0.00	10,531,000.00	2,005,511.39	3,193,883.41	2,980,762.10	2,314,083.80	10,531,000.02	1,711,186.77	2,463,036.06	2,800,706.88	3,326,728.17	10,297,674.68	0.00	0.00	233,325.32	0.00
TECHNICAL ADVISORY EXTENSION PROGRAM		10,531,000.00	0.00	10,531,000.00	10,531,000.00	0.00	0.00	0.00	10,531,000.00	2,005,511.39	3,193,883.41	2,980,762.10	2,314,083.80	10,531,000.02	1,711,186.77	2,463,036.06	2,800,706.88	3,326,728.17	10,297,674.68	0.00	0.00	233,325.32	0.00
Provision of Extension Services	330100100001000	10,531,000.00	0.00	10,531,000.00	10,531,000.00	0.00	0.00	0.00	10,531,000.00	2,005,511.39	3,193,883.41	2,980,762.10	2,314,083.80	10,531,000.02	1,711,186.77	2,463,036.06	2,800,706.88	3,326,728.17	10,297,674.68	0.00	0.00	233,325.32	0.00
PS		4,390,000.00	0.00	4,390,000.00	4,390,000.00	0.00	0.00	0.00	4,390,000.00	982,12[illegible]	1,185,398.80	919,224.13	1,312,228.72	4,390,000.02	824,394.47	1,134,233.27	879,222.82	1,560,000.37	4,388,000.00	0.00	0.00	2,000.00	0.00
MOOE		6,141,000.00	0.00	6,141,000.00	6,141,000.00	0.00	0.00	0.00	6,141,000.00	1,023,384.14	2,167,309.61	1,841,838.17	1,258,175.08	6,141,000.02	786,794.30	1,334,824.61	1,981,783.77	1,833,839.80	5,909,674.68	0.00	0.00	231,325.32	0.00

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 035 0000000
Fund Cluster : 01 - Regular Agency Fund
(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

X	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

Particulars	UACS CODE	Appropriations: Authorized Appropriations	Appropriations: Adjustments (Transfer To/From, Modifications/ Augmentations)	Appropriations: Adjusted Appropriations	Allotments: Allotments Received	Allotments: Adjustments (Reductions, Modifications/ Augmentations)	Allotments: Transfer To	Allotments: Transfer From	Allotments: Adjusted Allotments	Current Year Obligations: 1st Quarter Ending March 31	Current Year Obligations: 2nd Quarter Ending June 30	Current Year Obligations: 3rd Quarter Ending September 30	Current Year Obligations: 4th Quarter Ending December 31	Current Year Obligations: Total	Current Year Disbursements: 1st Quarter Ending March 31	Current Year Disbursements: 2nd Quarter Ending June 30	Current Year Disbursements: 3rd Quarter Ending September 30	Current Year Disbursements: 4th Quarter Ending December 31	Current Year Disbursements: Total	Balances: Unreleased Appropriations	Balances: Unobligated Allotments	Balances: Unpaid Obligations (15-20)=(23+24): Due and Demandable	Balances: Unpaid Obligations (15-20)=(23+24): Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10=[{6+(-)7}-8+9]	11	12	13	14	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)	21	22	23	24
Sub-Total, Operations		298,717,000.00	(20,000,000.00)	278,717,000.00	272,152,853.00	(20,000,000.00)	0.00	0.00	252,152,853.00	67,833,801.26	60,135,731.24	64,461,009.84	70,728,540.15	252,030,181.18	32,327,053.32	63,330,896.27	78,348,031.29	67,178,827.00	241,433,408.20	20,554,347.00	82,441.81	10,098,722.89	0.00
PS		133,811,000.00	4,334,757.78	138,145,757.78	153,861,000.00	4,334,757.78	0.00	0.00	158,195,757.78	31,710,341.01	44,482,828.40	51,390,813.19	62,958,884.18	190,545,727.39	27,081,461.83	43,658,229.21	58,263,784.51	64,749,185.78	197,206,718.04	0.00	0.00	1,300,068.14	0.00
MOOE		124,886,000.00	(4,334,757.78)	100,531,242.22	78,291,853.00	(4,334,757.78)	0.00	0.00	73,756,095.22	8,091,191.04	15,073,874.94	38,284,308.85	15,004,353.97	73,734,853.32	8,221,671.49	11,182,648.07	38,312,716.31	13,720,487.70	69,433,121.37	20,554,347.00	2,010.00	4,298,963.85	0.00
FinEx (If Applicable)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		40,017,000.00	(20,000,000.00)	20,000,000.00	40,000,000.00	(20,000,000.00)	0.00	0.00	20,000,000.00	14,282,347.18	0.00	900,331.00	4,717,326.00	19,948,348.18	0.00	8,317,815.11	5,370,394.40	700,043.54	14,887,608.18	0.00	53,651.81	5,058,740.00	0.00
Sub-Total, I. Agency Specific Budget		543,317,000.00	(23,000,000.00)	[illegible]	[illegible]	(23,000,000.00)	0.00	0.00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	100,219,002.82	104,621,158.50	346,462,316.87	95,471,408.06	190,130.41	22,547,164.82	0.00
PS		222,544,000.00	10,867,000.00	233,411,000.00	220,631,598.00	10,867,000.00	0.00	0.00	[illegible]	44,487,051.30	56,731,008.82	44,188,427.36	89,723,311.00	230,517,866.14	30,346,150.00	68,503,232.68	44,521,814.12	84,713,010.29	228,078,716.10	23,917,061.00	1,022.86	10,438,158.50	0.00
MOOE		143,798,000.00	(10,867,000.00)	132,931,000.00	117,343,853.00	(10,867,000.00)	0.00	0.00	[illegible]	15,206,467.28	23,976,120.00	43,877,072.12	21,212,257.30	103,277,347.31	12,838,580.10	21,483,003.71	47,617,027.04	18,007,074.76	[illegible]	20,554,347.00	78,431.74	2,390,258.04	0.00
FinEx (If Applicable)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		44,000,000.00	(20,000,000.00)	24,000,000.00	44,000,000.00	(20,000,000.00)	0.00	0.00	24,000,000.00	18,262,347.18	0.00	900,331.00	4,717,570.00	23,822,348.18	3,368,785.72	8,523,827.40	6,828,931.46	700,043.54	18,961,608.12	0.00	79,651.81	5,058,780.00	0.00
II. Automatic Appropriations		19,096,000.00	2,308,458.00	21,404,458.00	21,404,458.00	0.00	0.00	0.00	21,404,458.00	4,770,191.81	4,784,784.01	3,300,828.20	7,343,106.17	[illegible]	3,221,308.82	4,718,981.93	4,815,302.05	6,672,587.33	19,428,911.13	0.00	1,305,531.03	870,518.82	0.00
Specific Budgets of National Government Agencies		19,096,000.00	2,308,458.00	21,404,458.00	21,404,458.00	0.00	0.00	0.00	21,404,458.00	4,770,191.81	4,784,784.01	3,300,828.20	7,343,106.17	[illegible]	3,221,308.82	4,718,981.93	4,815,302.05	6,672,587.33	19,428,911.13	0.00	1,305,531.03	870,518.82	0.00
Retirement and Life Insurance Premiums		19,096,000.00	2,308,458.00	21,404,458.00	21,404,458.00	0.00	0.00	0.00	21,404,458.00	4,770,191.81	4,784,784.01	3,300,828.20	7,343,106.17	[illegible]	3,221,308.82	4,718,981.93	4,815,302.05	6,672,587.33	19,428,911.13	0.00	1,305,531.03	870,518.82	0.00
PS		19,096,000.00	2,308,458.00	21,404,458.00	21,404,458.00	0.00	0.00	0.00	21,404,458.00	4,770,191.81	4,784,784.01	3,300,828.20	7,343,106.17	[illegible]	3,221,308.82	4,718,981.93	4,815,302.05	6,672,587.33	19,428,911.13	0.00	1,305,531.03	870,518.82	0.00
Sub-total II. Automatic Appropriations		19,096,000.00	2,308,458.00	21,404,458.00	21,404,458.00	0.00	0.00	0.00	21,404,458.00	4,770,191.81	4,784,784.01	3,300,828.20	7,343,106.17	[illegible]	3,221,308.82	4,718,981.93	4,815,302.05	6,672,587.33	19,428,911.13	0.00	1,305,531.03	870,518.82	0.00
PS		19,096,000.00	2,308,458.00	21,404,458.00	21,404,458.00	0.00	0.00	0.00	21,404,458.00	4,770,191.81	4,784,784.01	3,300,828.20	7,343,106.17	[illegible]	3,221,308.82	4,718,981.93	4,815,302.05	6,672,587.33	19,428,911.13	0.00	1,305,531.03	870,518.82	0.00
MOOE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FinEx		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III. Special Purpose Fund		0.00	18,272,259.00	18,272,259.00	0.00	18,272,259.00	0.00	0.00	18,272,259.00	490,811.59	3,440,743.52	10,258,357.17	4,082,136.42	[illegible]	30,467.87	2,703,012.71	6,766,078.63	9,761,102.39	[illegible]	0.00	0.00	0.00	0.00
Miscellaneous Personnel Benefits Fund		0.00	8,924,000.00	8,924,000.00	0.00	8,924,000.00	0.00	0.00	8,924,000.00	0.00	0.00	5,867,615.23	3,056,384.77	8,924,000.00	0.00	0.00	4,510,014.70	4,413,985.30	8,924,000.00	0.00	0.00	0.00	0.00
PS		0.00	8,924,000.00	8,924,000.00	0.00	8,924,000.00	0.00	0.00	8,924,000.00	0.00	0.00	5,867,615.23	3,056,384.77	8,924,000.00	0.00	0.00	4,510,014.70	4,413,985.30	8,924,000.00	0.00	0.00	0.00	0.00
Pension and Gratuity Fund		0.00	8,223,107.00	8,223,107.00	0.00	8,223,107.00	0.00	0.00	8,223,107.00	490,811.59	3,440,743.52	4,291,542.14	0.00	[illegible]	30,467.57	2,703,012.71	1,254,035.83	4,222,545.44	[illegible]	0.00	0.43	0.00	0.00
PS		0.00	8,223,107.00	8,223,107.00	0.00	8,223,107.00	0.00	0.00	8,223,107.00	490,811.59	3,440,743.52	4,291,542.14	0.00	[illegible]	30,467.57	2,703,012.71	1,254,035.83	4,222,545.44	[illegible]	0.00	0.43	0.00	0.00
Pension and Gratuity Fund		0.00	125,152.00	125,152.00	0.00	125,152.00	0.00	0.00	125,152.00	0.00	0.00	0.00	125,151.65	125,151.65	0.00	0.00	0.00	125,151.65	125,151.65	0.00	0.35	0.00	0.00
PS		0.00	125,152.00	125,152.00	0.00	125,152.00	0.00	0.00	125,152.00	0.00	0.00	0.00	125,151.65	125,151.65	0.00	0.00	0.00	125,151.65	125,151.65	0.00	0.35	0.00	0.00
Sub-Total III. Special Purpose Fund		0.00	18,272,259.00	18,272,259.00	0.00	18,272,259.00	0.00	0.00	18,272,259.00	490,811.59	3,440,743.52	10,258,357.17	4,082,136.42	[illegible]	30,467.87	2,703,012.71	6,766,078.63	9,761,102.39	[illegible]	0.00	0.00	0.00	0.00
PS		0.00	18,272,259.00	18,272,259.00	0.00	18,272,259.00	0.00	0.00	18,272,259.00	490,811.59	3,440,743.52	10,258,357.17	4,082,136.42	[illegible]	30,467.87	2,703,012.71	6,766,078.63	9,761,102.39	18,272,253.20	0.00	0.00	0.00	0.00
MOOE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FinEx		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV. Reversion of the Unobligated Allotments charged against R.A. Nos. 11465 and 11494		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL		[illegible]	630,715.00	468,827,715.00	413,236,848.00	(1,727,741.00)	0.00	0.00	[illegible]	[illegible]	[illegible]	102,438,846.19	134,129,631.29	[illegible]	[illegible]	[illegible]	118,993,378.38	128,448,579.33	384,037,841.32	54,471,408.06	[illegible]	22,917,573.44	0.00

This report was generated using the Unified Reporting System on January 28, 2025 8:51 PM; Status : SUBMITTED

Department	: State Universities and Colleges (SUCs)
Agency/Entity	: Tarlac Agricultural University
Operating Unit	: < not applicable >
Organization Code (UACS)	: 08 036 0000080
Fund Cluster	: 01 - Regular Agency Fund

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

X Current Year Appropriations
Supplemental Appropriations
Continuing Appropriations

Particulars	UACS CODE	Appropriations: Authorized Appropriations	Appropriations: Adjustments (Transfer To/From, Modifications/ Augmentations)	Appropriations: Adjusted Appropriations	Allotments: Allotments Received	Allotments: Adjustments (Reductions, Modifications/ Augmentations)	Allotments: Transfer To	Allotments: Transfer From	Allotments: Adjusted Allotments	Current Year Obligations: 1st Quarter Ending March 31	Current Year Obligations: 2nd Quarter Ending June 30	Current Year Obligations: 3rd Quarter Ending September 30	Current Year Obligations: 4th Quarter Ending December 31	Current Year Obligations: Total	Current Year Disbursements: 1st Quarter Ending March 31	Current Year Disbursements: 2nd Quarter Ending June 30	Current Year Disbursements: 3rd Quarter Ending September 30	Current Year Disbursements: 4th Quarter Ending December 31	Current Year Disbursements: Total	Balances: Unreleased Appropriations	Balances: Unobligated Allotments	Balances: Unpaid Obligations (15-20)=(23+24): Due and Demandable	Balances: Unpaid Obligations (15-20)=(23+24): Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10=[{6+(-)7}-8+9]	11	12	13	14	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)	21	22	23	24
PS		271,595,000.00	31,517,715.00	303,112,715.00	250,036,395.00	29,159,259.00	0.00	0.00	279,195,654.00	49,738,044.40	68,356,626.15	57,627,794.31	102,166,554.45	277,889,019.31	42,830,987.45	65,926,527.33	57,104,086.70	101,145,760.03	266,780,341.51	23,917,061.00	1,306,634.69	11,108,677.80	0.00
MOOE		143,798,000.00	(10,887,000.00)	132,911,000.00	117,243,653.00	(10,887,000.00)	0.00	0.00	106,356,653.00	15,209,487.28	25,978,129.58	43,877,073.12	21,212,557.30	106,277,247.28	10,836,590.10	21,465,689.72	47,617,637.04	19,007,074.76	98,926,991.62	26,554,347.00	79,405.72	7,350,255.66	0.00
CO		44,000,000.00	(20,000,000.00)	24,000,000.00	44,000,000.00	(20,000,000.00)	0.00	0.00	24,000,000.00	18,242,247.19	0.00	930,581.00	4,747,520.00	23,920,348.19	3,768,765.72	8,523,827.47	5,870,951.46	700,043.54	18,861,608.19	0.00	79,651.81	5,058,740.00	0.00
Recapitulation by GO																							
HIGHER EDUCATION PROGRAM		264,780,000.00	(9,527,176.00)	255,252,824.00	238,225,653.00	(9,527,176.00)	0.00	0.00	228,698,477.00	47,745,080.89	54,851,808.16	64,939,877.23	61,099,234.75	228,636,011.03	37,058,232.96	59,871,438.79	75,184,717.18	57,066,300.77	219,180,689.68	26,554,347.00	62,465.97	9,455,321.35	0.00
ADVANCED EDUCATION PROGRAM		4,156,000.00	155,000.00	4,311,000.00	4,156,000.00	155,000.00	0.00	0.00	4,311,000.00	1,042,975.96	1,422,504.11	995,520.50	849,998.71	4,311,000.00	1,647,462.99	796,612.52	754,479.04	717,530.22	3,929,083.77	0.00	0.00	381,916.23	0.00
RESEARCH PROGRAM		19,240,000.00	406,000.00	19,646,000.00	19,240,000.00	406,000.00	0.00	0.00	19,646,000.00	2,221,033.65	3,806,030.75	4,420,501.24	9,198,434.32	19,646,000.00	1,949,616.17	2,677,710.79	4,131,641.69	10,300,871.32	19,059,839.91	0.00	0.00	586,160.09	0.00
TECHNICAL ADVISORY EXTENSION PROGRAM		10,531,000.00	220,000.00	10,751,000.00	10,531,000.00	220,000.00	0.00	0.00	10,751,000.00	2,005,512.39	3,380,660.41	2,702,913.60	2,661,913.60	10,751,000.00	1,711,188.77	2,406,058.08	3,001,949.68	3,398,478.15	10,517,674.68	0.00	0.00	233,325.32	0.00

Certified Correct:
HELEN [illegible] RIZOL
OIC, Budget Office
Date: January 30, 2025 05:24 PM

Certified Correct:
LYDE [illegible], CPA
Accountant [illegible]
Date: January 30, 2025 05:24 PM

Recommending Approval By:
ARNALDO R. LORENZO, EDD
Vice President for Finance and Administration
Date: January 30, 2025 05:25 PM

Approved By:
SILVERIO [illegible], DBA
University President
Date: January 30, 2025 05:25 PM

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
As at the Quarter Ending December 31, 2024

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 036 0000000
Fund Cluster : 01 - Regular Agency Fund

( ) Current Year Appropriations
( ) Supplemental Appropriations
(X) Continuing Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

Particulars	UACS CODE	Appropriations: Authorized Appropriations	Appropriations: Adjustments (Transfer To/From, Modifications/Augmentations)	Appropriations: Adjusted Appropriations	Allotments: AAPs	Allotments: Unobligated	Allotments: Adjustments (Reductions, Modifications/Augmentations)	Allotments: Transfer To	Allotments: Transfer From	Allotments: Adjusted Allotments	Current Year Obligations: 1st Quarter Ending March 31	Current Year Obligations: 2nd Quarter Ending June 30	Current Year Obligations: 3rd Quarter Ending September 30	Current Year Obligations: 4th Quarter Ending December 31	Current Year Obligations: Total	Current Year Disbursements: 1st Quarter Ending March 31	Current Year Disbursements: 2nd Quarter Ending June 30	Current Year Disbursements: 3rd Quarter Ending September 30	Current Year Disbursements: 4th Quarter Ending December 31	Current Year Disbursements: Total	Balances: Unreleased Appropriations	Balances: Unobligated Allotments	Balances: Unpaid Obligations Due and Demandable	Balances: Unpaid Obligations Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10	11=(6+7+8+9-10)	12	13	14	15	16=(12+13+14+15)	17	18	19	20	21=(17+18+19+20)	22=(5-11)	23=(11-16)	24	25
Continuing Appropriations		55,818,000.00	0.00	55,818,000.00	55,818,000.00	0.00	0.00	0.00	0.00	55,818,000.00	0.00	50,818,000.00	131,996.40	4,810,826.24	55,760,822.64	0.00	50,818,000.00	0.00	1,924,210.00	52,742,210.00	0.00	57,177.36	3,018,612.64	0.00
I. Agency Specific Budget		55,818,000.00	0.00	55,818,000.00	55,818,000.00	0.00	0.00	0.00	0.00	55,818,000.00	0.00	50,818,000.00	131,996.40	4,810,826.24	55,760,822.64	0.00	50,818,000.00	0.00	1,924,210.00	52,742,210.00	0.00	57,177.36	3,018,612.64	0.00
Operations	300000000000000	55,818,000.00	0.00	55,818,000.00	55,818,000.00	0.00	0.00	0.00	0.00	55,818,000.00	0.00	50,818,000.00	131,996.40	4,810,826.24	55,760,822.64	0.00	50,818,000.00	0.00	1,924,210.00	52,742,210.00	0.00	57,177.36	3,018,612.64	0.00
OO : Relevant and quality tertiary education ensured to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased		55,818,000.00	0.00	55,818,000.00	55,818,000.00	0.00	0.00	0.00	0.00	55,818,000.00	0.00	50,818,000.00	131,996.40	4,810,826.24	55,760,822.64	0.00	50,818,000.00	0.00	1,924,210.00	52,742,210.00	0.00	57,177.36	3,018,612.64	0.00
HIGHER EDUCATION PROGRAM		55,818,000.00	0.00	55,818,000.00	55,818,000.00	0.00	0.00	0.00	0.00	55,818,000.00	0.00	50,818,000.00	131,996.40	4,810,826.24	55,760,822.64	0.00	50,818,000.00	0.00	1,924,210.00	52,742,210.00	0.00	57,177.36	3,018,612.64	0.00
Locally-Funded Project(s)		55,818,000.00	0.00	55,818,000.00	55,818,000.00	0.00	0.00	0.00	0.00	55,818,000.00	0.00	50,818,000.00	131,996.40	4,810,826.24	55,760,822.64	0.00	50,818,000.00	0.00	1,924,210.00	52,742,210.00	0.00	57,177.36	3,018,612.64	0.00
Capacity Development on FAPs (Area Thinking and Strategic Foresight)	310100200003000	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	1,390,000.00	1,390,000.00	0.00	0.00	610,000.00	0.00
MOOE		2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	1,390,000.00	1,390,000.00	0.00	0.00	610,000.00	0.00
Free Higher Education	310100100001000	50,818,000.00	0.00	50,818,000.00	50,818,000.00	0.00	0.00	0.00	0.00	50,818,000.00	0.00	50,818,000.00	0.00	0.00	50,818,000.00	0.00	50,818,000.00	0.00	0.00	50,818,000.00	0.00	0.00	0.00	0.00
MOOE		50,818,000.00	0.00	50,818,000.00	50,818,000.00	0.00	0.00	0.00	0.00	50,818,000.00	0.00	50,818,000.00	0.00	0.00	50,818,000.00	0.00	50,818,000.00	0.00	0.00	50,818,000.00	0.00	0.00	0.00	0.00
Higher Education Research and Innovation Project	310100200004000	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	131,996.40	2,810,826.24	2,942,822.64	0.00	0.00	0.00	534,210.00	534,210.00	0.00	57,177.36	2,408,612.64	0.00
MOOE		3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	131,996.40	2,810,826.24	2,942,822.64	0.00	0.00	0.00	534,210.00	534,210.00	0.00	57,177.36	2,408,612.64	0.00
Sub-Total, Operations		55,818,000.00	0.00	55,818,000.00	55,818,000.00	0.00	0.00	0.00	0.00	55,818,000.00	0.00	50,818,000.00	131,996.40	4,810,826.24	55,760,822.64	0.00	50,818,000.00	0.00	1,924,210.00	52,742,210.00	0.00	57,177.36	3,018,612.64	0.00
PS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE		55,818,000.00	0.00	55,818,000.00	55,818,000.00	0.00	0.00	0.00	0.00	55,818,000.00	0.00	50,818,000.00	131,996.40	4,810,826.24	55,760,822.64	0.00	50,818,000.00	0.00	1,924,210.00	52,742,210.00	0.00	57,177.36	3,018,612.64	0.00
FinEx (if Applicable)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total, I. Agency Specific Budget		55,818,000.00	0.00	55,818,000.00	55,818,000.00	0.00	0.00	0.00	0.00	55,818,000.00	0.00	50,818,000.00	131,996.40	4,810,826.24	55,760,822.64	0.00	50,818,000.00	0.00	1,924,210.00	52,742,210.00	0.00	57,177.36	3,018,612.64	0.00
PS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE		55,818,000.00	0.00	55,818,000.00	55,818,000.00	0.00	0.00	0.00	0.00	55,818,000.00	0.00	50,818,000.00	131,996.40	4,810,826.24	55,760,822.64	0.00	50,818,000.00	0.00	1,924,210.00	52,742,210.00	0.00	57,177.36	3,018,612.64	0.00
FinEx (if Applicable)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unobligated Allotment		0.00	0.00	0.00	0.00	11,322,904.12	0.00	0.00	0.00	11,322,904.12	143,798.00	2,443,414.00	[illegible]	8,343,843.00	11,312,314.00	0.00	180,118.40	0.00	957,085.60	1,137,204.00	0.00	10,590.12	10,175,110.00	0.00
I. Agency Specific Budget		0.00	0.00	0.00	0.00	11,322,904.12	0.00	0.00	0.00	11,322,904.12	143,798.00	2,443,414.00	[illegible]	8,343,843.00	11,312,314.00	0.00	180,118.40	0.00	957,085.60	1,137,204.00	0.00	10,590.12	10,175,110.00	0.00
I. Support to Operations	200000000000000	0.00	0.00	0.00	0.00	30,776.82	0.00	0.00	0.00	30,776.82	0.00	5,414.00	0.00	25,340.00	30,754.00	0.00	5,114.00	0.00	22,830.00	27,944.00	0.00	22.82	2,810.00	0.00
Ancillary Services	200000100001000	0.00	0.00	0.00	0.00	30,776.82	0.00	0.00	0.00	30,776.82	0.00	5,414.00	0.00	25,340.00	30,754.00	0.00	5,114.00	0.00	22,830.00	27,944.00	0.00	22.82	2,810.00	0.00
MOOE		0.00	0.00	0.00	0.00	30,776.82	0.00	0.00	0.00	30,776.82	0.00	5,414.00	0.00	25,340.00	30,754.00	0.00	5,114.00	0.00	22,830.00	27,944.00	0.00	22.82	2,810.00	0.00

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : <not applicable>
Organization Code (UACS) : 08 038 0000000
Fund Cluster : 01 - Regular Agency Fund
(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

	Current Year Appropriations
	Supplemental Appropriations
X	Continuing Appropriations

Particulars	UACS CODE	Appropriations: Authorized Appropriations	Adjustments (Transfer To/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments: SARO	Unobligated	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted Allotments
1	2	3	4	5=(3+4)	6	7	8	9	10	11=[{6+(-)7}-8+9+10]
Sub-Total, Support to Operations		0.00	0.00	0.00	0.00	30,778.62	0.00	0.00	0.00	30,778.62
PS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE		0.00	0.00	0.00	0.00	30,778.62	0.00	0.00	0.00	30,778.62
FinEx (if Applicable)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations	300000000000000	0.00	0.00	0.00	0.00	11,851,317.30	0.00	0.00	0.00	11,851,317.30
OO: [illegible] higher education [illegible] to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased		0.00	0.00	0.00	0.00	11,851,317.30	0.00	0.00	0.00	11,851,317.30
HIGHER EDUCATION PROGRAM		0.00	0.00	0.00	0.00	11,851,317.30	0.00	0.00	0.00	11,851,317.30
Locally-Funded Project(s)		0.00	0.00	0.00	0.00	11,851,317.30	0.00	0.00	0.00	11,851,317.30
Upgrading of the TAU Agro Ecosystems Research and Development Laboratory Building with Facilities, Furniture and Equipment	310103200003000	0.00	0.00	0.00	0.00	11,851,317.30	0.00	0.00	0.00	11,851,317.30
CO		0.00	0.00	0.00	0.00	11,851,317.30	0.00	0.00	0.00	11,851,317.30
Sub-Total, Operations		0.00	0.00	0.00	0.00	11,851,317.30	0.00	0.00	0.00	11,851,317.30
PS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FinEx (if Applicable)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		0.00	0.00	0.00	0.00	11,851,317.30	0.00	0.00	0.00	11,851,317.30
Sub-Total, I. Agency Specific Budget		0.00	0.00	0.00	0.00	11,882,095.92	0.00	0.00	0.00	11,882,095.92
PS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE		0.00	0.00	0.00	0.00	30,778.62	0.00	0.00	0.00	30,778.62
FinEx (if Applicable)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		0.00	0.00	0.00	0.00	11,851,317.30	0.00	0.00	0.00	11,851,317.30
GRAND TOTAL		55,816,000.00	0.00	55,816,000.00	55,816,000.00	11,882,095.92	0.00	0.00	0.00	67,698,095.92
PS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE		55,816,000.00	0.00	55,816,000.00	55,816,000.00	30,778.62	0.00	0.00	0.00	55,846,778.62
FinEx (if Applicable)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		0.00	0.00	0.00	0.00	11,851,317.30	0.00	0.00	0.00	11,851,317.30
Recapitulation by OO:										
Unreleased Appropriations		55,816,000.00	0.00	55,816,000.00	55,816,000.00	0.00	0.00	0.00	0.00	55,816,000.00
HIGHER EDUCATION PROGRAM		55,816,000.00	0.00	55,816,000.00	55,816,000.00	0.00	0.00	0.00	0.00	55,816,000.00
Unobligated Allotment		0.00	0.00	0.00	0.00	11,851,317.30	0.00	0.00	0.00	11,851,317.30
HIGHER EDUCATION PROGRAM		0.00	0.00	0.00	0.00	11,851,317.30	0.00	0.00	0.00	11,851,317.30

Particulars	Current Year Obligations: 1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending September 30	4th Quarter Ending December 31	Total	Current Year Disbursements: 1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending September 30	4th Quarter Ending December 31	Total	Balances: Unreleased Appropriations	Unobligated Allotments	Unpaid Obligations (15-20)=(23+24): Due and Demandable	Not Yet Due and Demandable
1	12	13	14	15	16=(12+13+14+15)	17	18	19	20	21=(17+18+19+20)	22=(5-11)	23=(11-16)	24	25
Sub-Total, Support to Operations	0.00	8,414.00	0.00	22,340.00	30,754.00	0.00	5,114.00	0.00	22,830.00	27,944.00	0.00	24.62	2,810.00	0.00
PS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE	0.00	8,414.00	0.00	22,340.00	30,754.00	0.00	5,114.00	0.00	22,830.00	27,944.00	0.00	24.62	2,810.00	0.00
FinEx (if Applicable)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations	163,760.00	2,438,000.00	1,086,400.00	8,143,600.00	11,831,760.00	0.00	184,122.40	0.00	945,137.60	1,129,260.00	0.00	19,557.30	10,702,500.00	0.00
OO: [illegible] higher education [illegible] to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased	163,760.00	2,438,000.00	1,086,400.00	8,143,600.00	11,831,760.00	0.00	184,122.40	0.00	945,137.60	1,129,260.00	0.00	19,557.30	10,702,500.00	0.00
HIGHER EDUCATION PROGRAM	163,760.00	2,438,000.00	1,086,400.00	8,143,600.00	11,831,760.00	0.00	184,122.40	0.00	945,137.60	1,129,260.00	0.00	19,557.30	10,702,500.00	0.00
Locally-Funded Project(s)	163,760.00	2,438,000.00	1,086,400.00	8,143,600.00	11,831,760.00	0.00	184,122.40	0.00	945,137.60	1,129,260.00	0.00	19,557.30	10,702,500.00	0.00
Upgrading of the TAU Agro Ecosystems Research and Development Laboratory Building with Facilities, Furniture and Equipment	163,760.00	2,438,000.00	1,086,400.00	8,143,600.00	11,831,760.00	0.00	184,122.40	0.00	945,137.60	1,129,260.00	0.00	19,557.30	10,702,500.00	0.00
CO	163,760.00	2,438,000.00	1,086,400.00	8,143,600.00	11,831,760.00	0.00	184,122.40	0.00	945,137.60	1,129,260.00	0.00	19,557.30	10,702,500.00	0.00
Sub-Total, Operations	163,760.00	2,438,000.00	1,086,400.00	8,143,600.00	11,831,760.00	0.00	184,122.40	0.00	945,137.60	1,129,260.00	0.00	19,557.30	10,702,500.00	0.00
PS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FinEx (if Applicable)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO	163,760.00	2,438,000.00	1,086,400.00	8,143,600.00	11,831,760.00	0.00	184,122.40	0.00	945,137.60	1,129,260.00	0.00	19,557.30	10,702,500.00	0.00
Sub-Total, I. Agency Specific Budget	163,760.00	2,446,414.00	1,086,400.00	8,165,940.00	11,862,514.00	0.00	189,236.40	0.00	967,967.60	1,157,204.00	0.00	19,581.92	10,705,310.00	0.00
PS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE	0.00	8,414.00	0.00	22,340.00	30,754.00	0.00	5,114.00	0.00	22,830.00	27,944.00	0.00	24.62	2,810.00	0.00
FinEx (if Applicable)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO	163,760.00	2,438,000.00	1,086,400.00	8,143,600.00	11,831,760.00	0.00	184,122.40	0.00	945,137.60	1,129,260.00	0.00	19,557.30	10,702,500.00	0.00
GRAND TOTAL	163,760.00	53,268,014.00	1,217,798.40	12,976,776.34	67,626,348.74	0.00	50,865,114.40	0.00	2,811,861.60	53,676,976.00	0.00	71,747.18	13,723,122.34	0.00
PS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE	0.00	50,821,614.00	131,398.40	4,833,176.34	55,786,188.74	0.00	50,681,114.00	0.00	1,866,724.00	52,547,838.00	0.00	60,589.88	3,020,922.84	0.00
FinEx (if Applicable)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO	163,760.00	2,438,000.00	1,086,400.00	8,143,600.00	11,831,760.00	0.00	184,122.40	0.00	945,137.60	1,129,260.00	0.00	19,557.30	10,702,500.00	0.00
Recapitulation by OO:														
Unreleased Appropriations	0.00	50,816,000.00	131,398.40	4,810,836.34	55,758,234.74	0.00	50,696,192.00	0.00	1,834,311.60	52,530,503.60	0.00	57,765.26	3,227,731.14	0.00
HIGHER EDUCATION PROGRAM	0.00	50,816,000.00	131,398.40	4,810,836.34	55,758,234.74	0.00	50,696,192.00	0.00	1,834,311.60	52,530,503.60	0.00	57,765.26	3,227,731.14	0.00
Unobligated Allotment	163,760.00	2,438,000.00	1,086,400.00	8,143,600.00	11,831,760.00	0.00	184,122.40	0.00	945,137.60	1,129,260.00	0.00	19,557.30	10,702,500.00	0.00
HIGHER EDUCATION PROGRAM	163,760.00	2,438,000.00	1,086,400.00	8,143,600.00	11,831,760.00	0.00	184,122.40	0.00	945,137.60	1,129,260.00	0.00	19,557.30	10,702,500.00	0.00

Certified Correct:	Certified Correct:	Recommending Approval:	Approved By:
HELE[illegible] RUZOL	LYBE [illegible] CPA	[illegible]OLD R. LORENZO, EDD	[illegible] DBA
OIC, Budget Office	Accountant [illegible]	Vice President for Finance and Administration	[illegible]
Date: January 30, 2025 05:24 PM	Date: January 30, 2025 05:24 PM	Date: January 30, 2025 05:25 PM	Date: January 30, 2025 05:25 PM

SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES

As at the Quarter Ending December 31, 2021

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 031 0000000
Fund Cluster : 01 - Regular Agency Fund

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

X	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

Particulars	UACS CODE	Appropriations: Authorized Appropriations	Appropriations: Adjustments (Transfer To/From, Modifications/Augmentations)	Appropriations: Adjusted Appropriations	Allotments: Allotments Received	Allotments: Adjustments (Reductions, Modifications/Augmentations)	Allotments: Transfer To	Allotments: Transfer From	Allotments: Adjusted Allotments	Obligations: 1st Quarter Ending March 31	Obligations: 2nd Quarter Ending June 30	Obligations: 3rd Quarter Ending September 30	Obligations: 4th Quarter Ending December 31	Obligations: Total	Disbursements: 1st Quarter Ending March 31	Disbursements: 2nd Quarter Ending June 30	Disbursements: 3rd Quarter Ending September 30	Disbursements: 4th Quarter Ending December 31	Disbursements: Total	Balances: Unreleased Appropriations	Balances: Unobligated Allotments	Balances: Unpaid Obligations (15-20)=(23+24): Due and Demandable	Balances: Unpaid Obligations: Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10=[{6+(-)7}-8+9]	11	12	13	14	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)	21=(5-10)	22=(10-15)	23	24
SUMMARY		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
I. AGENCY SPECIFIC BUDGET		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Personnel Services		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and Wages		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salaries and Wages - Regular	5010100000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Basic Salary - Civilian	5010101001	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other Compensation		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Personal Economic Relief Allowance (PERA)	5010201000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
PERA - Civilian	5010201001	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Representation Allowance (RA)	5010202000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Transportation Allowance (TA)	5010203000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Transportation Allowance (TA)	5010203001	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Clothing/Uniform Allowance	5010204000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Clothing/Uniform Allowance - Civilian	5010204001	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subsistence Allowance (SA)	5010205000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subsistence Allowance - Magna Carta for Public Health Workers under R.A. 7305	5010205003	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Laundry Allowance (LA)	5010206000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Laundry Allowance - Magna Carta Benefit for Public Health Workers under R.A. 7305	5010206004	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Honoraria	5010210000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Honoraria - Civilian	5010210001	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Hazard Pay (HP)	5010211000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HP - Magna Carta Benefits for Public Health Workers under R.A. 7305	5010211003	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Year End Bonus	5010214000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bonus - Civilian	5010214001	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cash Gift	5010215000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cash Gift - Civilian	5010215001	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mid-Year Bonus - Civilian	5010216000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mid-Year Bonus - Civilian	5010216001	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other Bonuses and Allowances	5010299000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Collective Negotiation Agreement Incentive - Civilian	5010299011	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Productivity Enhancement Incentive - Civilian	5010299012	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Anniversary Bonus - Civilian	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Personnel Benefit Contributions		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Pag-IBIG Contributions	5010302000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Pag-IBIG - Civilian	5010302001	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
PhilHealth Contributions	5010303000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
PhilHealth - Civilian	5010303001	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Employees Compensation Insurance Premiums	5010304000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ECIP - Civilian	5010304001	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other Personnel Benefits		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Terminal Leave Benefits	5010403000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Terminal Leave Benefits - Civilian	5010403001	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other Personnel Benefits	5010499000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Lump-sum for Filling of Positions - Civilian	5010499007	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Lump-sum for Step Increments - Length of Service	5010499010	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Loyalty Award - Civilian	5010499015	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other Personnel Benefits	5010499099	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Maintenance and Other Operating Expenses		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Traveling Expenses		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

This report was generated using the Unified Reporting System on January 10, 2022 [illegible] PM; Status : SUBMITTED

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 031 0000000
Fund Cluster : 01 - Regular Agency Fund

X	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

Particulars	UACS CODE	Appropriations: Authorized Appropriations	Appropriations: Adjustments (Transfer To/From, Modifications/ Augmentations)	Appropriations: Adjusted Appropriations	Allotments: Allotments Received	Allotments: Adjustments (Reductions, Modifications/ Augmentations)	Allotments: Transfer To	Allotments: Transfer From	Allotments: Adjusted Allotments	Obligations: 1st Quarter Ending March 31	Obligations: 2nd Quarter Ending June 30	Obligations: 3rd Quarter Ending September 30	Obligations: 4th Quarter Ending December 31	Obligations: Total	Disbursements: 1st Quarter Ending March 31	Disbursements: 2nd Quarter Ending June 30	Disbursements: 3rd Quarter Ending September 30	Disbursements: 4th Quarter Ending December 31	Disbursements: Total	Balances: Unreleased Appropriations	Balances: Unobligated Allotments	Balances: Unpaid Obligations (15-20)=(23+24): Due and Demandable	Balances: Unpaid Obligations (15-20)=(23+24): Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10=[(6+(-)7)-8+9]	11	12	13	14	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)	21=(5-10)	22=(10-15)	23	24
Traveling Expenses - Local	5020101000	7,114,000.00	(4,894,195.23)	2,219,804.77	7,114,000.00	(4,894,195.23)	0.00	0.00	2,219,804.77	257,983.00	1,114,909.53	447,096.10	361,345.18	2,180,333.81	204,219.00	1,102,187.23	120,910.80	438,874.10	2,125,141.33	0.00	39,470.96	64,225.00	0.00
Training and Scholarship Expenses		8,744,000.00	(2,173,778.30)	6,570,221.70	8,744,000.00	(2,173,778.30)	0.00	0.00	6,570,221.70	1,108,832.83	1,212,844.39	2,411,214.49	1,250,728.80	6,570,221.72	643,259.85	1,313,130.56	2,161,519.42	1,843,303.90	5,961,219.86	0.00	0.00	609,001.86	0.00
Training Expenses	5020201000	8,744,000.00	(2,173,778.30)	6,570,221.70	8,744,000.00	(2,173,778.30)	0.00	0.00	6,570,221.70	1,108,832.83	1,212,844.39	2,411,214.49	1,250,728.80	6,570,221.72	643,259.85	1,313,130.56	2,161,519.42	1,843,303.90	5,961,219.86	0.00	0.00	609,001.86	0.00
Training Expenses	5020201002	8,744,000.00	(2,173,778.30)	6,570,221.70	8,744,000.00	(2,173,778.30)	0.00	0.00	6,570,221.70	1,108,832.83	1,212,844.39	2,411,214.49	1,250,728.80	6,570,221.72	643,259.85	1,313,130.56	2,161,519.42	1,843,303.90	5,961,219.86	0.00	0.00	609,001.86	0.00
Supplies and Materials Expenses		15,344,000.00	1,809,477.81	17,153,477.81	15,344,000.00	1,809,477.81	0.00	0.00	17,153,477.81	3,696,546.80	8,612,948.75	3,564,853.10	2,330,866.86	17,153,477.81	1,231,022.10	5,172,382.39	7,550,210.86	2,533,267.45	15,389,101.44	0.00	0.00	1,764,376.37	0.00
Office Supplies Expenses	5020301000	5,600,000.00	(2,094,258.44)	3,505,741.56	5,600,000.00	(2,094,258.44)	0.00	0.00	3,505,741.56	347,221.12	2,013,118.80	720,811.40	4,790.80	3,505,741.56	108,829.29	1,425,230.08	1,627,810.43	78,030.73	3,237,901.50	0.00	0.00	267,833.06	0.00
Office Supplies Expenses	5020301002	5,600,000.00	(2,094,258.44)	3,505,741.56	5,600,000.00	(2,094,258.44)	0.00	0.00	3,505,741.56	347,221.12	2,013,118.80	720,811.40	4,790.80	3,505,741.56	108,829.29	1,425,230.08	1,627,810.43	78,030.73	3,237,901.50	0.00	0.00	267,833.06	0.00
Other Supplies and Materials Expenses	5020399000	11,244,000.00	3,103,736.35	14,347,736.35	11,244,000.00	3,103,736.35	0.00	0.00	14,347,736.35	3,451,036.43	5,878,821.80	2,644,242.10	2,333,857.48	14,347,736.35	1,172,537.81	3,747,112.14	5,622,331.21	2,479,178.22	12,821,181.00	0.00	0.00	1,526,555.45	0.00
Utility Expenses		34,014,000.00	(15,176,286.85)	18,837,713.15	34,014,000.00	(15,176,286.85)	0.00	0.00	18,837,713.15	3,484,718.22	4,334,979.38	3,872,853.10	4,877,962.38	15,837,713.80	3,432,253.13	4,226,843.84	3,918,518.77	4,164,815.30	15,733,271.13	0.00	0.00	94,441.83	0.00
Water Expenses	5020401000	2,981,000.00	(1,506,223.61)	1,474,776.39	2,981,000.00	(1,506,223.61)	0.00	0.00	1,474,776.39	285,162.84	434,736.49	301,851.28	361,804.78	1,474,776.39	290,183.84	412,137.85	365,828.17	398,523.77	1,467,731.75	0.00	0.00	7,044.64	0.00
Electricity Expenses	5020402000	31,033,000.00	(16,670,062.44)	14,362,937.56	31,033,000.00	(16,670,062.44)	0.00	0.00	14,362,937.56	3,199,552.29	3,870,243.00	3,584,721.19	3,708,238.80	14,362,937.56	3,130,069.29	3,814,635.80	3,634,361.80	3,780,336.82	14,324,341.39	0.00	0.00	38,301.37	0.00
Communication Expenses		1,116,000.00	667,208.81	1,783,208.81	1,116,000.00	667,208.81	0.00	0.00	1,783,208.81	506,721.47	418,838.15	436,063.19	421,805.22	1,783,208.81	462,272.18	447,807.41	423,105.88	443,183.33	1,777,008.32	0.00	0.00	5,836.53	0.00
Postage and Courier Services	5020501000	82,000.00	(67,322.00)	14,678.00	82,000.00	(67,322.00)	0.00	0.00	14,678.00	2,431.00	874.00	7,367.00	4,006.00	14,678.00	2,137.00	874.00	7,367.00	4,000.00	14,378.00	0.00	0.00	0.00	0.00
Telephone Expenses	5020502000	1,015,000.00	(642,001.37)	372,998.63	1,015,000.00	(642,001.37)	0.00	0.00	372,998.63	58,301.26	84,400.00	150,063.21	80,326.60	372,998.63	34,184.00	80,902.00	108,006.81	150,591.96	373,590.03	0.00	0.00	0.00	0.00
Mobile	5020502001	914,000.00	(635,137.18)	278,862.82	914,000.00	(635,137.18)	0.00	0.00	278,862.82	43,341.00	33,450.00	116,840.12	30,498.00	278,862.82	18,187.00	76,436.00	84,003.00	64,944.82	278,862.82	0.00	0.00	0.00	0.00
Landline	5020502002	101,000.00	(3,864.19)	97,135.81	100,000.00	(2,864.19)	0.00	0.00	97,135.81	17,033.00	8,803.00	13,644.41	58,655.00	97,135.81	17,887.00	4,436.00	3,477.81	63,344.00	97,135.81	0.00	0.00	0.00	0.00
Internet Subscription Expenses	5020503000	0.00	1,364,529.38	1,364,529.38	0.00	1,364,529.38	0.00	0.00	1,364,529.38	414,861.81	363,400.22	355,029.61	227,209.34	1,364,529.38	429,300.50	363,381.53	308,416.30	208,272.47	1,356,581.80	0.00	0.00	8,038.60	0.00
Cable, Satellite, Telegraph and Radio Expenses	5020504000	18,000.00	(18,000.00)	0.00	18,000.00	(18,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Survey, Research, Exploration and		2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00	140,741.85	517,763.46	113,232.19	1,232,259.30	2,000,000.00	900.00	646,208.11	96,533.45	74,087.24	817,811.80	0.00	0.00	1,182,184.20	0.00
Research, Exploration and Development Expenses	5020702000	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00	140,741.85	517,763.46	113,232.19	1,232,259.30	2,000,000.00	900.00	646,208.11	96,533.45	74,087.24	817,811.80	0.00	0.00	1,182,184.20	0.00
Research, Exploration and Development Expenses	5020702002	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00	140,741.85	517,763.46	113,232.19	1,232,259.30	2,000,000.00	900.00	646,208.11	96,533.45	74,087.24	817,811.80	0.00	0.00	1,182,184.20	0.00
Confidential, Intelligence and Extraordinary		132,000.00	(23.70)	131,976.30	132,000.00	(23.70)	0.00	0.00	131,976.30	22,601.80	43,216.30	33,000.00	33,000.00	131,976.30	22,100.00	43,976.30	33,000.00	33,000.00	131,871.30	0.00	0.00	0.00	0.00
Extraordinary and Miscellaneous Expenses	5021003000	132,000.00	(23.70)	131,976.30	132,000.00	(23.70)	0.00	0.00	131,976.30	22,601.80	43,216.30	33,000.00	33,000.00	131,976.30	22,100.00	43,976.30	33,000.00	33,000.00	131,871.30	0.00	0.00	0.00	0.00
Professional Services		783,000.00	738,843.30	1,521,843.30	783,000.00	738,843.30	0.00	0.00	1,521,843.30	27,000.00	1,364,943.30	113,284.41	3,000.00	1,521,843.30	10,000.00	37,445.30	1,417,813.84	3,000.00	1,518,843.30	0.00	0.00	0.00	0.00
Legal Services	5021101000	51,000.00	(21,000.00)	34,000.00	55,000.00	(21,000.00)	0.00	0.00	34,000.00	10,000.00	2,000.00	21,000.00	0.00	34,000.00	10,000.00	2,000.00	21,000.00	0.00	34,000.00	0.00	0.00	0.00	0.00
Auditing Services	5021102000	49,000.00	48,800.00	97,800.00	49,000.00	48,800.00	0.00	0.00	97,800.00	17,400.00	33,000.00	48,600.00	0.00	97,800.00	0.00	31,000.00	48,600.00	0.00	97,800.00	0.00	0.00	0.00	0.00
Other Professional Services	5021199000	683,000.00	727,393.30	1,390,393.30	683,000.00	727,393.30	0.00	0.00	1,390,393.30	[illegible]	1,329,743.30	43,844.41	3,000.00	1,390,393.30	0.00	4,445.30	1,348,403.84	3,000.00	1,388,393.30	0.00	0.00	0.00	0.00
Repairs and Maintenance		5,611,000.00	(3,099,067.66)	2,511,932.34	5,611,000.00	(3,099,067.66)	0.00	0.00	2,511,932.34	249,822.11	170,099.84	826,490.73	238,518.50	1,318,912.34	147,702.12	74,835.50	263,122.90	691,268.85	1,176,764.37	0.00	0.00	138,227.07	0.00
Repairs and Maintenance - Buildings and Other Structures	5021304000	4,311,000.00	(4,314,100.00)	3,900.00	4,311,000.00	(4,314,100.00)	0.00	0.00	3,900.00	0.00	3,900.00	0.00	0.00	3,900.00	0.00	0.00	3,900.00	0.00	3,900.00	0.00	0.00	0.00	0.00
Buildings	5021304001	810,000.00	(810,000.00)	0.00	810,000.00	(810,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Buildings	5021304002	3,000,000.00	(3,000,000.00)	0.00	3,000,000.00	(3,000,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Structures	5021304099	500,000.00	(496,100.00)	3,900.00	500,000.00	(496,100.00)	0.00	0.00	3,900.00	0.00	3,900.00	0.00	0.00	3,900.00	0.00	0.00	3,900.00	0.00	3,900.00	0.00	0.00	0.00	0.00
Repairs and Maintenance - Machinery and Equipment	5021305000	0.00	98,001.00	98,001.00	0.00	98,001.00	0.00	0.00	98,001.00	0.00	0.00	98,001.00	0.00	98,001.00	0.00	24,616.40	33,273.60	40,113.00	98,001.00	0.00	0.00	0.00	0.00
Office Equipment	5021305002	0.00	47,551.00	47,551.00	0.00	47,551.00	0.00	0.00	47,551.00	0.00	0.00	47,551.00	0.00	47,551.00	0.00	24,616.40	1,023.60	21,911.00	47,551.00	0.00	0.00	0.00	0.00
Other Machinery and Equipment	5021305099	0.00	50,450.00	50,450.00	0.00	50,450.00	0.00	0.00	50,450.00	0.00	0.00	50,450.00	0.00	50,450.00	0.00	0.00	32,208.00	18,242.00	50,450.00	0.00	0.00	0.00	0.00
Repairs and Maintenance - Transportation Equipment	5021306000	701,000.00	468,660.34	1,168,660.34	700,000.00	468,662.34	0.00	0.00	1,168,662.34	237,836.11	108,176.00	534,938.73	238,518.50	1,168,662.34	147,702.12	74,507.40	228,018.90	585,300.85	1,028,431.27	0.00	0.00	138,227.07	0.00
Motor Vehicles	5021306001	701,000.00	468,660.34	1,168,660.34	700,000.00	468,662.34	0.00	0.00	1,168,662.34	237,836.11	108,176.00	534,938.73	238,518.50	1,168,662.34	147,702.12	74,507.40	228,018.90	585,300.85	1,028,431.27	0.00	0.00	138,227.07	0.00
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	5021321000	0.00	11,930.00	11,930.00	0.00	11,930.00	0.00	0.00	11,930.00	11,930.00	0.00	0.00	0.00	11,930.00	0.00	11,930.00	0.00	0.00	11,930.00	0.00	0.00	0.00	0.00
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	5021321300	0.00	11,930.00	11,930.00	0.00	11,930.00	0.00	0.00	11,930.00	11,930.00	0.00	0.00	0.00	11,930.00	0.00	11,930.00	0.00	0.00	11,930.00	0.00	0.00	0.00	0.00
Repairs and Maintenance - Other Property, Plant and Equipment	5021399000	0.00	36,441.00	36,441.00	0.00	36,441.00	0.00	0.00	36,441.00	0.00	0.00	36,441.00	0.00	36,441.00	0.00	0.00	0.00	36,441.00	36,441.00	0.00	0.00	0.00	0.00
Other Property, Plant and Equipment	5021399099	0.00	36,441.00	36,441.00	0.00	36,441.00	0.00	0.00	36,441.00	0.00	0.00	36,441.00	0.00	36,441.00	0.00	0.00	0.00	36,441.00	36,441.00	0.00	0.00	0.00	0.00
Financial Assistance/Subsidy		53,682,000.00	0.00	53,682,000.00	29,146,053.00	0.00	0.00	0.00	29,146,053.00	0.00	817,385.00	23,839,822.81	4,188,845.60	29,043,852.50	0.00	817,863.00	23,836,822.50	4,188,063.00	29,043,852.50	24,535,947.00	0.00	0.00	0.00
Subsidies - Others	5021499000	53,682,000.00	0.00	53,682,000.00	29,146,053.00	0.00	0.00	0.00	29,146,053.00	0.00	817,385.00	23,839,822.81	4,188,845.60	29,043,852.50	0.00	817,863.00	23,836,822.50	4,188,063.00	29,043,852.50	24,535,947.00	0.00	0.00	0.00
Taxes, Insurance Premiums and Other Fees		866,000.00	1,012,468.30	1,878,468.30	866,000.00	1,012,468.30	0.00	0.00	1,878,468.30	288,221.19	17,389.84	1,382,197.61	33,123.00	1,878,468.30	271,703.00	37,818.50	1,511,517.40	54,604.00	1,878,481.30	0.00	0.00	0.00	0.00
Taxes, Duties and Licenses	5021501000	70,000.00	(31,884.00)	38,116.00	70,000.00	(31,884.00)	0.00	0.00	38,116.00	8,100.00	13,496.00	16,520.00	0.00	38,116.00	8,100.00	8,008.00	16,520.00	5,488.00	38,116.00	0.00	0.00	0.00	0.00
Taxes, Duties and Licenses	5021501001	70,000.00	(31,884.00)	38,116.00	70,000.00	(31,884.00)	0.00	0.00	38,116.00	8,100.00	13,496.00	16,520.00	0.00	38,116.00	8,100.00	8,008.00	16,520.00	5,488.00	38,116.00	0.00	0.00	0.00	0.00
Fidelity Bond Premiums	5021502000	326,000.00	87,825.00	413,825.00	326,000.00	87,825.00	0.00	0.00	413,825.00	226,373.00	0.00	152,625.00	34,825.00	413,825.00	226,373.00	0.00	128,825.00	58,625.00	413,825.00	0.00	0.00	0.00	0.00
Insurance Expenses	5021503000	500,000.00	1,023,727.30	1,523,727.30	500,000.00	1,023,727.30	0.00	0.00	1,523,727.30	48,908.16	14,369.84	1,364,062.01	8,500.59	1,523,727.30	34,320.00	85,502.30	1,333,642.08	82,411.00	1,523,727.30	0.00	0.00	0.00	0.00
Labor and Wages		398,000.00	(374,456.00)	23,544.00	398,000.00	(374,456.00)	0.00	0.00	23,544.00	19,900.00	0.00	3,644.00	0.00	23,544.00	1,500.00	19,900.00	0.00	2,144.00	23,544.00	0.00	0.00	0.00	0.00
Labor and Wages	5021601000	398,000.00	(374,456.00)	23,544.00	398,000.00	(374,456.00)	0.00	0.00	23,544.00	19,900.00	0.00	3,644.00	0.00	23,544.00	1,500.00	19,900.00	0.00	2,144.00	23,544.00	0.00	0.00	0.00	0.00
Other Maintenance and Operating Expenses		19,848,000.00	6,150,111.82	25,998,111.82	19,848,000.00	6,150,111.82	0.00	0.00	25,998,111.82	8,246,178.83	7,218,801.23	3,817,436.41	6,682,236.11	25,998,111.82	4,198,538.86	7,183,317.36	6,376,846.74	4,794,376.10	22,568,178.82	0.00	0.00	3,429,933.00	0.00
Advertising Expenses	5029901000	60,000.00	(51,500.00)	8,500.00	60,000.00	(51,500.00)	0.00	0.00	8,500.00	1,200.00	8,500.00	0.00	0.00	8,500.00	0.00	0.00	0.00	8,500.00	8,500.00	0.00	0.00	0.00	0.00
Printing and Publication Expenses	5029902000	300,000.00	(215,038.00)	84,962.00	300,000.00	(215,038.00)	0.00	0.00	84,962.00	0.00	84,962.00	0.00	0.00	84,962.00	0.00	84,962.00	0.00	0.00	84,962.00	0.00	0.00	0.00	0.00
Representation Expenses	5029903000	485,000.00	(84,964.00)	400,036.00	485,000.00	(84,964.00)	0.00	0.00	400,036.00	134,050.00	118,323.00	40,061.00	78,800.00	400,036.00	99,903.00	70,175.00	136,611.00	22,600.00	379,331.00	0.00	0.00	20,702.00	0.00

Department	: State Universities and Colleges (SUCs)	X	Current Year Appropriations
Agency/Entity	: Tarlac Agricultural University		Supplemental Appropriations
Operating Unit	: < not applicable >		Continuing Appropriations
Organization Code (UACS)	: 08 036 0000000		
Fund Cluster	: 01 - Regular Agency Fund		

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

Particulars	UACS CODE	Appropriations: Authorized Appropriations	Appropriations: Adjustments (Transfer To/From, Modifications/ Augmentations)	Appropriations: Adjusted Appropriations	Allotments: Allotments Received	Allotments: Adjustments (Reductions, Modifications/ Augmentations)	Allotments: Transfer To	Allotments: Transfer From	Allotments: Adjusted Allotments
1	2	3	4	5=(3+4)	6	7	8	9	10=[{6+(-)7}-8+9]
Membership Dues and Contributions to	5029906000	672,000.00	(113,350.32)	558,649.68	672,000.00	(113,350.32)	0.00	0.00	558,649.68
Subscription Expenses	5029907000	175,000.00	(81,247.01)	93,752.99	175,000.00	(81,247.01)	0.00	0.00	93,752.99
Library and Other Reading Materials Subscription Expenses	5029907001	175,000.00	(175,000.00)	0.00	175,000.00	(175,000.00)	0.00	0.00	0.00
Other Subscription Expenses	5029907099	0.00	93,752.99	93,752.99	0.00	93,752.99	0.00	0.00	93,752.99
Donations	5029908000	50,000.00	(35,000.00)	15,000.00	50,000.00	(35,000.00)	0.00	0.00	15,000.00
Bank Transaction Fee	5029922000	0.00	5,600.00	5,600.00	0.00	5,600.00	0.00	0.00	5,600.00
Other Maintenance and Operating Expenses	5029999000	17,278,000.00	7,575,810.85	24,853,810.85	17,278,000.00	7,575,810.85	0.00	0.00	24,853,810.85
Other Maintenance and Operating Expenses	5029999099	17,278,000.00	7,575,810.85	24,853,810.85	17,278,000.00	7,575,810.85	0.00	0.00	24,853,810.85
Capital Outlays		**44,000,000.00**	**(20,000,000.00)**	**24,000,000.00**	**44,000,000.00**	**(20,000,000.00)**	**0.00**	**0.00**	**24,000,000.00**
Property, Plant and Equipment Outlay		**44,000,000.00**	**(20,000,000.00)**	**24,000,000.00**	**44,000,000.00**	**(20,000,000.00)**	**0.00**	**0.00**	**24,000,000.00**
Infrastructure Outlay	5060403000	20,000,000.00	(20,000,000.00)	0.00	20,000,000.00	(20,000,000.00)	0.00	0.00	0.00
Road Networks	5060403001	20,000,000.00	(20,000,000.00)	0.00	20,000,000.00	(20,000,000.00)	0.00	0.00	0.00
Machinery and Equipment Outlay	5060405000	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	20,000,000.00
Other Machinery and Equipment	5060405099	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	20,000,000.00
Transportation Equipment Outlay	5060406000	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	0.00	0.00	4,000,000.00
Motor Vehicles	5060406001	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	0.00	0.00	4,000,000.00
B. AUTOMATIC APPROPRIATIONS		**19,046,000.00**	**2,358,456.00**	**21,404,456.00**	**21,404,456.00**	**0.00**	**0.00**	**0.00**	**21,404,456.00**
Retirement and Life Insurance Premiums		**19,046,000.00**	**2,358,456.00**	**21,404,456.00**	**21,404,456.00**	**0.00**	**0.00**	**0.00**	**21,404,456.00**
C. SPECIAL PURPOSE FUNDS		**0.00**	**18,272,259.00**	**18,272,259.00**	**0.00**	**18,272,259.00**	**0.00**	**0.00**	**18,272,259.00**
Miscellaneous Personnel Benefits Fund		**0.00**	**9,924,000.00**	**9,924,000.00**	**0.00**	**9,924,000.00**	**0.00**	**0.00**	**9,924,000.00**
Other Personnel Benefits	5010400000	**0.00**	**9,924,000.00**	**9,924,000.00**	**0.00**	**9,924,000.00**	**0.00**	**0.00**	**9,924,000.00**
Other Personnel Benefits		0.00	9,924,000.00	9,924,000.00	0.00	9,924,000.00	0.00	0.00	9,924,000.00
Lump-sum for Compensation Adjustment	5010499006	0.00	9,924,000.00	9,924,000.00	0.00	9,924,000.00	0.00	0.00	9,924,000.00
Pension and Gratuity Fund		**0.00**	**8,223,107.00**	**8,223,107.00**	**0.00**	**8,223,107.00**	**0.00**	**0.00**	**8,223,107.00**
Other Personnel Benefits	5010400000	**0.00**	**8,223,107.00**	**8,223,107.00**	**0.00**	**8,223,107.00**	**0.00**	**0.00**	**8,223,107.00**
Terminal Leave Benefits		0.00	8,223,107.00	8,223,107.00	0.00	8,223,107.00	0.00	0.00	8,223,107.00
Terminal Leave Benefits - Civilian	5010403001	0.00	8,223,107.00	8,223,107.00	0.00	8,223,107.00	0.00	0.00	8,223,107.00
Pension and Gratuity Fund		**0.00**	**125,152.00**	**125,152.00**	**0.00**	**125,152.00**	**0.00**	**0.00**	**125,152.00**
Other Personnel Benefits	5010400000	**0.00**	**125,152.00**	**125,152.00**	**0.00**	**125,152.00**	**0.00**	**0.00**	**125,152.00**
Terminal Leave Benefits		0.00	125,152.00	125,152.00	0.00	125,152.00	0.00	0.00	125,152.00
Terminal Leave Benefits - Civilian	5010403001	0.00	125,152.00	125,152.00	0.00	125,152.00	0.00	0.00	125,152.00
GRAND TOTAL		**409,385,000.00**	**538,715.00**	**409,923,715.00**	**411,280,128.00**	**(1,727,741.00)**	**0.00**	**0.00**	**409,552,387.00**

Particulars	Obligations: 1st Quarter Ending March 31	Obligations: 2nd Quarter Ending June 30	Obligations: 3rd Quarter Ending September 30	Obligations: 4th Quarter Ending December 31	Obligations: Total	Disbursements: 1st Quarter Ending March 31	Disbursements: 2nd Quarter Ending June 30	Disbursements: 3rd Quarter Ending September 30	Disbursements: 4th Quarter Ending December 31	Disbursements: Total	Balances: Unreleased Appropriations	Balances: Unobligated Allotments	Balances: Unpaid Obligations (15-20)=(23+24): Due and Demandable	Balances: Unpaid Obligations (15-20)=(23+24): Not Yet Due and Demandable
1	11	12	13	14	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)	21=(5-10)	22=(10-15)	23	24
Membership Dues and Contributions to	400,075.08	143,574.60	0.00	15,000.00	558,649.68	383,075.68	62,000.00	98,574.00	15,000.00	558,649.68	0.00	0.00	0.00	0.00
Subscription Expenses	1,669.85	11,688.38	67,244.78	13,149.98	93,752.99	1,669.85	9,048.38	28,770.80	49,117.97	88,607.00	0.00	0.00	5,145.99	0.00
Library and Other Reading Materials Subscription Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Subscription Expenses	1,669.85	11,688.38	67,244.78	13,149.98	93,752.99	1,669.85	9,048.38	28,770.80	49,117.97	88,607.00	0.00	0.00	5,145.99	0.00
Donations	0.00	5,000.00	0.00	10,000.00	15,000.00	0.00	5,000.00	0.00	10,000.00	15,000.00	0.00	0.00	0.00	0.00
Bank Transaction Fee	1,600.00	2,000.00	2,000.00	0.00	5,600.00	1,600.00	2,000.00	2,000.00	0.00	5,600.00	0.00	0.00	0.00	0.00
Other Maintenance and Operating Expenses	4,857,655.32	6,718,351.70	6,699,114.66	6,578,689.17	24,853,810.85	3,683,685.27	6,952,031.68	6,112,840.94	4,640,960.15	21,389,518.24	0.00	0.00	3,464,092.61	0.00
Other Maintenance and Operating Expenses	4,857,655.32	6,718,351.70	6,699,114.66	6,578,689.17	24,853,810.85	3,683,685.27	6,952,031.68	6,112,840.94	4,640,960.15	21,389,518.24	0.00	0.00	3,464,092.61	0.00
Capital Outlays	**18,242,247.19**	**0.00**	**930,581.00**	**4,747,520.00**	**23,920,348.19**	**3,766,785.72**	**8,523,827.47**	**5,870,951.46**	**700,043.54**	**18,861,608.19**	**0.00**	**79,651.81**	**5,058,740.00**	**0.00**
Property, Plant and Equipment Outlay	**18,242,247.19**	**0.00**	**930,581.00**	**4,747,520.00**	**23,920,348.19**	**3,766,785.72**	**8,523,827.47**	**5,870,951.46**	**700,043.54**	**18,861,608.19**	**0.00**	**79,651.81**	**5,058,740.00**	**0.00**
Infrastructure Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Road Networks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Machinery and Equipment Outlay	14,262,247.19	0.00	930,581.00	4,747,520.00	19,940,348.19	0.00	8,310,613.19	5,870,951.46	700,043.54	14,881,608.19	0.00	59,651.81	5,058,740.00	0.00
Other Machinery and Equipment	14,262,247.19	0.00	930,581.00	4,747,520.00	19,940,348.19	0.00	8,310,613.19	5,870,951.46	700,043.54	14,881,608.19	0.00	59,651.81	5,058,740.00	0.00
Transportation Equipment Outlay	3,980,000.00	0.00	0.00	0.00	3,980,000.00	3,766,785.72	213,214.28	0.00	0.00	3,980,000.00	0.00	20,000.00	0.00	0.00
Motor Vehicles	3,980,000.00	0.00	0.00	0.00	3,980,000.00	3,766,785.72	213,214.28	0.00	0.00	3,980,000.00	0.00	20,000.00	0.00	0.00
B. AUTOMATIC APPROPRIATIONS	**4,770,180.51**	**4,764,784.01**	**3,200,829.28**	**7,343,186.17**	**20,098,897.07**	**3,221,389.82**	**4,718,901.83**	**4,815,582.05**	**6,672,507.45**	**19,428,381.15**	**0.00**	**1,305,558.93**	**670,515.92**	**0.00**
Retirement and Life Insurance Premiums	**4,770,180.51**	**4,764,784.01**	**3,200,829.28**	**7,343,186.17**	**20,098,897.07**	**3,221,389.82**	**4,718,901.83**	**4,815,582.05**	**6,672,507.45**	**19,428,381.15**	**0.00**	**1,305,558.93**	**670,515.92**	**0.00**
C. SPECIAL PURPOSE FUNDS	**460,813.59**	**3,440,745.52**	**10,278,557.67**	**4,092,136.42**	**18,272,253.20**	**38,467.57**	**2,706,012.71**	**5,766,670.53**	**9,761,102.39**	**18,272,253.20**	**0.00**	**5.80**	**0.00**	**0.00**
Miscellaneous Personnel Benefits Fund	**0.00**	**0.00**	**5,957,015.23**	**3,966,984.77**	**9,924,000.00**	**0.00**	**0.00**	**4,510,614.70**	**5,413,385.30**	**9,924,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
Other Personnel Benefits	**0.00**	**0.00**	**5,957,015.23**	**3,966,984.77**	**9,924,000.00**	**0.00**	**0.00**	**4,510,614.70**	**5,413,385.30**	**9,924,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
Other Personnel Benefits	0.00	0.00	5,957,015.23	3,966,984.77	9,924,000.00	0.00	0.00	4,510,614.70	5,413,385.30	9,924,000.00	0.00	0.00	0.00	0.00
Lump-sum for Compensation Adjustment	0.00	0.00	5,957,015.23	3,966,984.77	9,924,000.00	0.00	0.00	4,510,614.70	5,413,385.30	9,924,000.00	0.00	0.00	0.00	0.00
Pension and Gratuity Fund	**460,813.59**	**3,440,745.52**	**4,321,542.44**	**0.00**	**8,223,101.55**	**38,467.57**	**2,706,012.71**	**1,256,055.83**	**4,222,565.44**	**8,223,101.55**	**0.00**	**5.45**	**0.00**	**0.00**
Other Personnel Benefits	**460,813.59**	**3,440,745.52**	**4,321,542.44**	**0.00**	**8,223,101.55**	**38,467.57**	**2,706,012.71**	**1,256,055.83**	**4,222,565.44**	**8,223,101.55**	**0.00**	**5.45**	**0.00**	**0.00**
Terminal Leave Benefits	460,813.59	3,440,745.52	4,321,542.44	0.00	8,223,101.55	38,467.57	2,706,012.71	1,256,055.83	4,222,565.44	8,223,101.55	0.00	5.45	0.00	0.00
Terminal Leave Benefits - Civilian	460,813.59	3,440,745.52	4,321,542.44	0.00	8,223,101.55	38,467.57	2,706,012.71	1,256,055.83	4,222,565.44	8,223,101.55	0.00	5.45	0.00	0.00
Pension and Gratuity Fund	**0.00**	**0.00**	**0.00**	**125,151.65**	**125,151.65**	**0.00**	**0.00**	**0.00**	**125,151.65**	**125,151.65**	**0.00**	**0.35**	**0.00**	**0.00**
Other Personnel Benefits	**0.00**	**0.00**	**0.00**	**125,151.65**	**125,151.65**	**0.00**	**0.00**	**0.00**	**125,151.65**	**125,151.65**	**0.00**	**0.35**	**0.00**	**0.00**
Terminal Leave Benefits	0.00	0.00	0.00	125,151.65	125,151.65	0.00	0.00	0.00	125,151.65	125,151.65	0.00	0.35	0.00	0.00
Terminal Leave Benefits - Civilian	0.00	0.00	0.00	125,151.65	125,151.65	0.00	0.00	0.00	125,151.65	125,151.65	0.00	0.35	0.00	0.00
GRAND TOTAL	**83,189,779.87**	**94,334,755.71**	**102,435,446.43**	**128,128,631.75**	**408,088,614.76**	**57,294,343.27**	**95,616,644.52**	**118,992,675.20**	**120,895,878.33**	**384,898,841.32**	**58,471,408.90**	**1,466,682.24**	**23,517,673.44**	**0.00**

Certified Correct:
HELEN [illegible] PRUZOL
Chief Budget Office
Date: January 30, 2025 09:01 PM

Certified Correct:
LYDE [illegible], CPA
Accountant [illegible]
Date: January 30, 2025 09:01 PM

Recommending Approval By:
ARNOLD R. LORENZO, EDD
Vice President for Finance and Administration
Date: January 30, 2025 09:03 PM

Approved By:
SILVERIO [illegible], PhD
University [illegible]
Date: January 30, 2025 09:03 PM

SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES

As at the Quarter Ending December 31, 2024

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 036 0000000
Fund Cluster : 01 - Regular Agency Fund
(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

  Current Year Appropriations
  Supplemental Appropriations
X Continuing Appropriations

Particulars	UACS CODE	Appropriations: Authorized Appropriations	Appropriations: Adjustments (Transfer To/From, Modifications/ Augmentations)	Appropriations: Adjusted Appropriations	Allotments: SARO	Allotments: Unobligated	Allotments: Adjustments (Reductions, Modifications/ Augmentations)	Allotments: Transfer To	Allotments: Transfer From	Allotments: Adjusted Allotments	Obligations: 1st Quarter Ending March 31	Obligations: 2nd Quarter Ending June 30	Obligations: 3rd Quarter Ending September 30	Obligations: 4th Quarter Ending December 31	Obligations: Total	Disbursements: 1st Quarter Ending March 31	Disbursements: 2nd Quarter Ending June 30	Disbursements: 3rd Quarter Ending September 30	Disbursements: 4th Quarter Ending December 31	Disbursements: Total	Balances: Unused Funds: Unreleased Appropriations	Balances: Unused Funds: Unobligated Allotments	Balances: Unpaid Obligations (16-21)=(24+25): Due and Demandable	Balances: Unpaid Obligations (16-21)=(24+25): Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10	11=[(6+7)-8)-9+10]	12	13	14	15	16=(12+13+14+15)	17	18	19	20	21=(17+18+19+20)	22=(5-11)	23=(11-16)	24	25
SUMMARY		**55,816,000.00**	**0.00**	**55,816,000.00**	**55,816,000.00**	**11,882,094.12**	**0.00**	**0.00**	**0.00**	**67,698,094.12**	**165,760.00**	**53,279,414.00**	**2,820,796.40**	**11,354,566.24**	**67,620,536.64**	**0.00**	**50,821,414.00**	**164,102.40**	**2,911,897.60**	**53,897,414.00**	**0.00**	**77,557.48**	**13,723,122.64**	**0.00**
Unreleased Appropriations		**55,816,000.00**	**0.00**	**55,816,000.00**	**55,816,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**55,816,000.00**	**0.00**	**50,816,000.00**	**131,396.40**	**4,810,626.24**	**55,758,022.64**	**0.00**	**50,816,000.00**	**0.00**	**1,924,210.00**	**52,740,210.00**	**0.00**	**57,977.36**	**3,017,812.64**	**0.00**
I. AGENCY SPECIFIC BUDGET		**55,816,000.00**	**0.00**	**55,816,000.00**	**55,816,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**55,816,000.00**	**0.00**	**50,816,000.00**	**131,396.40**	**4,810,626.24**	**55,758,022.64**	**0.00**	**50,816,000.00**	**0.00**	**1,924,210.00**	**52,740,210.00**	**0.00**	**57,977.36**	**3,017,812.64**	**0.00**
Maintenance and Other Operating Expenses		**55,816,000.00**	**0.00**	**55,816,000.00**	**55,816,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**55,816,000.00**	**0.00**	**50,816,000.00**	**131,396.40**	**4,810,626.24**	**55,758,022.64**	**0.00**	**50,816,000.00**	**0.00**	**1,924,210.00**	**52,740,210.00**	**0.00**	**57,977.36**	**3,017,812.64**	**0.00**
Survey, Research, Exploration and		**2,000,000.00**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**0.00**	**0.00**	**1,390,000.00**	**1,390,000.00**	**0.00**	**0.00**	**610,000.00**	**0.00**
Research, Exploration and Development Expenses	5020703000	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	1,390,000.00	1,390,000.00	0.00	0.00	610,000.00	0.00
Research, Exploration and Development	5020702002	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	1,390,000.00	1,390,000.00	0.00	0.00	610,000.00	0.00
Financial Assistance/Subsidy		**50,816,000.00**	**0.00**	**50,816,000.00**	**50,816,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**50,816,000.00**	**0.00**	**50,816,000.00**	**0.00**	**0.00**	**50,816,000.00**	**0.00**	**50,816,000.00**	**0.00**	**0.00**	**50,816,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
Subsidies - Others	5021499000	50,816,000.00	0.00	50,816,000.00	50,816,000.00	0.00	0.00	0.00	0.00	50,816,000.00	0.00	50,816,000.00	0.00	0.00	50,816,000.00	0.00	50,816,000.00	0.00	0.00	50,816,000.00	0.00	0.00	0.00	0.00
Other Maintenance and Operating Expenses		**3,000,000.00**	**0.00**	**3,000,000.00**	**3,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**	**131,396.40**	**2,810,626.24**	**2,942,022.64**	**0.00**	**0.00**	**0.00**	**534,210.00**	**534,210.00**	**0.00**	**57,977.36**	**2,407,812.64**	**0.00**
Other Maintenance and Operating Expenses	5029999000	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	131,396.40	2,810,626.24	2,942,022.64	0.00	0.00	0.00	534,210.00	534,210.00	0.00	57,977.36	2,407,812.64	0.00
Other Maintenance and Operating Expenses	5029999099	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	131,396.40	2,810,626.24	2,942,022.64	0.00	0.00	0.00	534,210.00	534,210.00	0.00	57,977.36	2,407,812.64	0.00
Unobligated Allotment		**0.00**	**0.00**	**0.00**	**0.00**	**11,882,094.12**	**0.00**	**0.00**	**0.00**	**11,882,094.12**	**165,760.00**	**2,463,414.00**	**2,689,400.00**	**6,543,940.00**	**11,862,514.00**	**0.00**	**5,414.00**	**164,102.40**	**987,687.60**	**1,157,204.00**	**0.00**	**19,580.12**	**10,705,310.00**	**0.00**
I. AGENCY SPECIFIC BUDGET		**0.00**	**0.00**	**0.00**	**0.00**	**11,882,094.12**	**0.00**	**0.00**	**0.00**	**11,882,094.12**	**165,760.00**	**2,463,414.00**	**2,689,400.00**	**6,543,940.00**	**11,862,514.00**	**0.00**	**5,414.00**	**164,102.40**	**987,687.60**	**1,157,204.00**	**0.00**	**19,580.12**	**10,705,310.00**	**0.00**
Maintenance and Other Operating Expenses		**0.00**	**0.00**	**0.00**	**0.00**	**30,776.62**	**0.00**	**0.00**	**0.00**	**30,776.62**	**0.00**	**5,414.00**	**0.00**	**25,340.00**	**30,754.00**	**0.00**	**5,414.00**	**0.00**	**22,530.00**	**27,944.00**	**0.00**	**22.62**	**2,810.00**	**0.00**
Supplies and Materials Expenses		**0.00**	**0.00**	**0.00**	**0.00**	**30,776.62**	**0.00**	**0.00**	**0.00**	**30,776.62**	**0.00**	**5,414.00**	**0.00**	**25,340.00**	**30,754.00**	**0.00**	**5,414.00**	**0.00**	**22,530.00**	**27,944.00**	**0.00**	**22.62**	**2,810.00**	**0.00**
Office Supplies Expenses	5020301000	0.00	0.00	0.00	0.00	30,776.62	0.00	0.00	0.00	30,776.62	0.00	5,414.00	0.00	25,340.00	30,754.00	0.00	5,414.00	0.00	22,530.00	27,944.00	0.00	22.62	2,810.00	0.00
Office Supplies Expenses	5020301002	0.00	0.00	0.00	0.00	30,776.62	0.00	0.00	0.00	30,776.62	0.00	5,414.00	0.00	25,340.00	30,754.00	0.00	5,414.00	0.00	22,530.00	27,944.00	0.00	22.62	2,810.00	0.00
Capital Outlays		**0.00**	**0.00**	**0.00**	**0.00**	**11,851,317.50**	**0.00**	**0.00**	**0.00**	**11,851,317.50**	**165,760.00**	**2,458,000.00**	**2,689,400.00**	**6,518,600.00**	**11,831,760.00**	**0.00**	**0.00**	**164,102.40**	**965,157.60**	**1,129,260.00**	**0.00**	**19,557.50**	**10,702,500.00**	**0.00**
Property, Plant and Equipment Outlay		**0.00**	**0.00**	**0.00**	**0.00**	**11,851,317.50**	**0.00**	**0.00**	**0.00**	**11,851,317.50**	**165,760.00**	**2,458,000.00**	**2,689,400.00**	**6,518,600.00**	**11,831,760.00**	**0.00**	**0.00**	**164,102.40**	**965,157.60**	**1,129,260.00**	**0.00**	**19,557.50**	**10,702,500.00**	**0.00**
Buildings and Other Structures	5060404000	0.00	0.00	0.00	0.00	9,317.50	0.00	0.00	0.00	9,317.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,317.50	0.00	0.00
Buildings	5060404001	0.00	0.00	0.00	0.00	9,317.50	0.00	0.00	0.00	9,317.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,317.50	0.00	0.00
Machinery and Equipment Outlay	5060405000	0.00	0.00	0.00	0.00	11,666,000.00	0.00	0.00	0.00	11,666,000.00	0.00	2,458,000.00	2,689,400.00	6,518,600.00	11,666,000.00	0.00	0.00	0.00	963,500.00	963,500.00	0.00	0.00	10,702,500.00	0.00
Technical and Scientific Equipment	5060405014	0.00	0.00	0.00	0.00	11,666,000.00	0.00	0.00	0.00	11,666,000.00	0.00	2,458,000.00	2,689,400.00	6,518,600.00	11,666,000.00	0.00	0.00	0.00	963,500.00	963,500.00	0.00	0.00	10,702,500.00	0.00
Furniture, Fixtures and Books Outlay	5060407000	0.00	0.00	0.00	0.00	176,000.00	0.00	0.00	0.00	176,000.00	165,760.00	0.00	0.00	0.00	165,760.00	0.00	0.00	164,102.40	1,657.60	165,760.00	0.00	10,240.00	0.00	0.00
Furniture and Fixtures	5060407001	0.00	0.00	0.00	0.00	176,000.00	0.00	0.00	0.00	176,000.00	165,760.00	0.00	0.00	0.00	165,760.00	0.00	0.00	164,102.40	1,657.60	165,760.00	0.00	10,240.00	0.00	0.00
GRAND TOTAL		**55,816,000.00**	**0.00**	**55,816,000.00**	**55,816,000.00**	**11,882,094.12**	**0.00**	**0.00**	**0.00**	**67,698,094.12**	**165,760.00**	**53,279,414.00**	**2,820,796.40**	**11,354,566.24**	**67,620,536.64**	**0.00**	**50,821,414.00**	**164,102.40**	**2,911,897.60**	**53,897,414.00**	**0.00**	**77,557.48**	**13,723,122.64**	**0.00**

Certified Correct:
HELEN [illegible]ZOL
Chief Budget Office
Date: January 30, 2025 09:01 PM

Certified Correct:
LYDE [illegible]AGES, CPA
Accountant III
Date: January 30, 2025 09:01 PM

Recommending Approval By:
[illegible]OLD R. LORENZO, EDD
Vice President for Finance and Administration
Date: January 30, 2025 09:03 PM

Approved By:
SILVE[illegible], DBA
University President
Date: January 30, 2025 09:03 PM

List of Allotments and Sub-Allotments

As at the Quarter Ending December 31, 2024

Department	:State Universities and Colleges (SUCs)		
Agency/Entity	:Tarlac Agricultural University	X	Current Year Appropriations
Operating Unit	:< not applicable >		Supplemental Appropriations
Organization Code (UACS)	:08 036 0000000		Continuing Appropriations
Fund Cluster	:01 - Regular Agency Fund		

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

No.	Allotments/Sub-Allotments Reference: Number	Date	Funding Source: Description	UACS CODE	Allotments/Sub-Allotments received from CO/ROs/OUs: PS	MOOE	FinEx	CO	Sub-Total	Sub-Allotments to ROs/OUs: PS	MOOE	FinEx	CO	Total	Total Allotments/Net of Sub-allotments: PS	MOOE	FinEx	CO	Total
1	2	3	4	5	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(6+11)	17=(7+12)	18=(8+13)	19=(9+14)	20=(16+17+18+19)
A. Allotments received from DBM																			
1	ATFS-2024-RO8000119	2024-01-17	Specific Budgets of National Government Agencies	101101	0.00	0.00	0.00	(20,000,000.00)	(20,000,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20,000,000.00)	(20,000,000.00)
2	GAA items released through GAA as Allotment Order per Annex A of NBC No. 592	2024-01-17	Specific Budgets of National Government Agencies	101101	207,999,000.00	89,198,000.00	0.00	44,000,000.00	341,197,000.00	0.00	0.00	0.00	0.00	0.00	207,999,000.00	89,198,000.00	0.00	44,000,000.00	341,197,000.00
3	Items For Release through GARO per Annex C of NBC No. 592	2024-01-11	Retirement and Life Insurance Premiums	104102	19,046,000.00	0.00	0.00	0.00	19,046,000.00	0.00	0.00	0.00	0.00	0.00	19,046,000.00	0.00	0.00	0.00	19,046,000.00
4	SARO-RO8-24-0000183	2024-01-31	Pension and Gratuity Fund	101407	39,468.00	0.00	0.00	0.00	39,468.00	0.00	0.00	0.00	0.00	0.00	39,468.00	0.00	0.00	0.00	39,468.00
5	SARO-RO8-24-0000992	2024-03-06	Pension and Gratuity Fund	101407	441,347.00	0.00	0.00	0.00	441,347.00	0.00	0.00	0.00	0.00	0.00	441,347.00	0.00	0.00	0.00	441,347.00
6	SARO-RO8-24-0002269	2024-04-24	Pension and Gratuity Fund	101407	2,048,262.00	0.00	0.00	0.00	2,048,262.00	0.00	0.00	0.00	0.00	0.00	2,048,262.00	0.00	0.00	0.00	2,048,262.00
7	SARO-RO8-24-0002410	2024-04-29	Pension and Gratuity Fund	101407	249,264.00	0.00	0.00	0.00	249,264.00	0.00	0.00	0.00	0.00	0.00	249,264.00	0.00	0.00	0.00	249,264.00
8	SARO-RO8-24-0002411	2024-04-29	Pension and Gratuity Fund	101407	39,356.00	0.00	0.00	0.00	39,356.00	0.00	0.00	0.00	0.00	0.00	39,356.00	0.00	0.00	0.00	39,356.00
9	SARO-RO8-24-0004494	2024-06-18	Pension and Gratuity Fund	101407	1,103,866.00	0.00	0.00	0.00	1,103,866.00	0.00	0.00	0.00	0.00	0.00	1,103,866.00	0.00	0.00	0.00	1,103,866.00
10	SARO-RO8-24-0004954	2024-07-02	Specific Budgets of National Government Agencies	101101	0.00	23,939,023.00	0.00	0.00	23,939,023.00	0.00	0.00	0.00	0.00	0.00	0.00	23,939,023.00	0.00	0.00	23,939,023.00
11	SARO-RO8-24-0005634	2024-07-25	Pension and Gratuity Fund	101407	4,119,789.00	0.00	0.00	0.00	4,119,789.00	0.00	0.00	0.00	0.00	0.00	4,119,789.00	0.00	0.00	0.00	4,119,789.00
12	SARO-RO8-24-0006400	2024-08-07	Pension and Gratuity Fund	101407	151,041.00	0.00	0.00	0.00	151,041.00	0.00	0.00	0.00	0.00	0.00	151,041.00	0.00	0.00	0.00	151,041.00
13	SARO-RO8-24-0007144	2024-08-20	Miscellaneous Personnel Benefits Fund	101406	9,924,000.00	0.00	0.00	0.00	9,924,000.00	0.00	0.00	0.00	0.00	0.00	9,924,000.00	0.00	0.00	0.00	9,924,000.00
14	SARO-RO8-24-0007145	2024-08-20	Retirement and Life Insurance Premiums	104102	916,000.00	0.00	0.00	0.00	916,000.00	0.00	0.00	0.00	0.00	0.00	916,000.00	0.00	0.00	0.00	916,000.00
15	SARO-RO8-24-0015238	2024-09-20	Pension and Gratuity Fund	101407	30,714.00	0.00	0.00	0.00	30,714.00	0.00	0.00	0.00	0.00	0.00	30,714.00	0.00	0.00	0.00	30,714.00
16	SARO-RO8-24-0015477	2024-09-25	Specific Budgets of National Government Agencies	101101	0.00	4,106,630.00	0.00	0.00	4,106,630.00	0.00	0.00	0.00	0.00	0.00	0.00	4,106,630.00	0.00	0.00	4,106,630.00
17	SARO-RO8-24-0016674	2024-10-10	Pension and Gratuity Fund	105463	125,152.00	0.00	0.00	0.00	125,152.00	0.00	0.00	0.00	0.00	0.00	125,152.00	0.00	0.00	0.00	125,152.00
18	SARO-RO8-24-0016786	2024-10-14	Specific Budgets of National Government Agencies	101101	9,296,219.00	0.00	0.00	0.00	9,296,219.00	0.00	0.00	0.00	0.00	0.00	9,296,219.00	0.00	0.00	0.00	9,296,219.00
19	SARO-RO8-24-0016787	2024-10-14	Retirement and Life Insurance Premiums	104102	893,734.00	0.00	0.00	0.00	893,734.00	0.00	0.00	0.00	0.00	0.00	893,734.00	0.00	0.00	0.00	893,734.00
20	SARO-RO8-24-0017401	2024-11-04	Specific Budgets of National Government Agencies	101101	9,110,355.00	0.00	0.00	0.00	9,110,355.00	0.00	0.00	0.00	0.00	0.00	9,110,355.00	0.00	0.00	0.00	9,110,355.00
21	SARO-RO8-24-0017402	2024-11-04	Retirement and Life Insurance Premiums	104102	398,947.00	0.00	0.00	0.00	398,947.00	0.00	0.00	0.00	0.00	0.00	398,947.00	0.00	0.00	0.00	398,947.00
22	SARO-RO8-24-0017895	2024-11-13	Specific Budgets of National Government Agencies	101101	254,489.00	0.00	0.00	0.00	254,489.00	0.00	0.00	0.00	0.00	0.00	254,489.00	0.00	0.00	0.00	254,489.00
23	SARO-RO8-24-0018296	2024-11-27	Specific Budgets of National Government Agencies	101101	570,812.00	0.00	0.00	0.00	570,812.00	0.00	0.00	0.00	0.00	0.00	570,812.00	0.00	0.00	0.00	570,812.00
24	SARO-RO8-24-0019115	2024-12-17	Specific Budgets of National Government Agencies	101101	1,401,064.00	0.00	0.00	0.00	1,401,064.00	0.00	0.00	0.00	0.00	0.00	1,401,064.00	0.00	0.00	0.00	1,401,064.00
25	SARO-RO8-24-0019116	2024-12-17	Retirement and Life Insurance Premiums	104102	149,775.00	0.00	0.00	0.00	149,775.00	0.00	0.00	0.00	0.00	0.00	149,775.00	0.00	0.00	0.00	149,775.00
	Sub-Total				268,308,654.00	117,243,653.00	0.00	24,000,000.00	409,552,307.00	0.00	0.00	0.00	0.00	0.00	268,308,654.00	117,243,653.00	0.00	24,000,000.00	409,552,307.00
Total Allotments					**268,308,654.00**	**117,243,653.00**	**0.00**	**24,000,000.00**	**409,552,307.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**268,308,654.00**	**117,243,653.00**	**0.00**	**24,000,000.00**	**409,552,307.00**
			Summary by Funding Source Code:																
			Specific Budgets of National Government Agencies	101101	228,631,939.00	117,243,653.00	0.00	24,000,000.00	369,875,592.00	0.00	0.00	0.00	0.00	0.00	228,631,939.00	117,243,653.00	0.00	24,000,000.00	369,875,592.00
			Miscellaneous Personnel Benefits Fund	101406	9,924,000.00	0.00	0.00	0.00	9,924,000.00	0.00	0.00	0.00	0.00	0.00	9,924,000.00	0.00	0.00	0.00	9,924,000.00
			Pension and Gratuity Fund	101407	8,223,107.00	0.00	0.00	0.00	8,223,107.00	0.00	0.00	0.00	0.00	0.00	8,223,107.00	0.00	0.00	0.00	8,223,107.00
			Retirement and Life Insurance Premiums	104102	21,404,456.00	0.00	0.00	0.00	21,404,456.00	0.00	0.00	0.00	0.00	0.00	21,404,456.00	0.00	0.00	0.00	21,404,456.00
			Pension and Gratuity Fund	105463	125,152.00	0.00	0.00	0.00	125,152.00	0.00	0.00	0.00	0.00	0.00	125,152.00	0.00	0.00	0.00	125,152.00

Certified Correct:
HELEN ... RUZOL
Chief Budget Office
Date: January 30, 2025 09:45 PM

Certified Correct:
LYDE G. ... CPA
Accountant III
Date: January 30, 2025 09:... PM

Recommending Approval By:
ARNOLD R. LORENZO, EDD
Vice President for Finance and Administration
Date:

Approved By:
S... A
University President
Date: January 30, 2025 09:46 PM

List of Allotments and Sub-Allotments

As at the quarter ending December 31, 2024

Department	:State Universities and Colleges (SUCs)
Agency/Entity	:Tarlac Agricultural University
Operating Unit	:< not applicable >
Organization Code (UACS)	:08 036 0000000
Fund Cluster	:01 - Regular Agency Fund

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

	Current Year Appropriations
	Supplemental Appropriations
X	Continuing Appropriations

No.	Allotments/Sub-Allotments Reference		Funding Source		Allotments/Sub-Allotments received from CO/ROs/OUs					Sub-Allotments to ROs/OUs					Total Allotments/Net of Sub-allotments				
	Number	Date	Description	UACS CODE	PS	MOOE	FinEx	CO	Sub-Total	PS	MOOE	FinEx	CO	Total	PS	MOOE	FinEx	CO	Total
1	2	3	4	5	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(6-11)	17=(7+12)	18=(8+13)	19=(9+14)	20=(16+17+18+19)
A. Allotments received from DBM																			
1	GAA-2024-0012778	2024-01-30	Specific Budgets of National Government Agencies	102101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	SARO-ROIII-24-0002139	2024-04-19	Specific Budgets of National Government Agencies	102101	0.00	50,816,000.00	0.00	0.00	50,816,000.00	0.00	0.00	0.00	0.00	0.00	0.00	50,816,000.00	0.00	0.00	50,816,000.00
3	SARO-ROIII-24-0002180	2024-04-22	Specific Budgets of National Government Agencies	102101	0.00	2,000,000.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00
4	SARO-ROIII-24-0004953	2024-07-03	Specific Budgets of National Government Agencies	102101	0.00	1,000,000.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	1,000,000.00
5	SARO-ROIII-24-0014821	2024-09-12	Specific Budgets of National Government Agencies	102101	0.00	2,000,000.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00
	Sub-Total				0.00	55,816,000.00	0.00	0.00	55,816,000.00	0.00	0.00	0.00	0.00	0.00	0.00	55,816,000.00	0.00	0.00	55,816,000.00
Total Allotments					**0.00**	**55,816,000.00**	**0.00**	**0.00**	**55,816,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**55,816,000.00**	**0.00**	**0.00**	**55,816,000.00**
			Summary by Funding Source Code																
			Specific Budgets of National Government Agencies	102101	0.00	55,816,000.00	0.00	0.00	55,816,000.00	0.00	0.00	0.00	0.00	0.00	0.00	55,816,000.00	0.00	0.00	55,816,000.00

Certified Correct:
HELEN ... ROZOL
Chief Budget Office
Date: January 30, 2025 09:45 PM

Certified Correct:
LYDE G. ... CPA
Accountant III
Date: January 30, 2025 09:45 PM

Recommending Approval By:
ARNOLD R. LORENZO, EDD
Vice President for Finance and Administration
Date:

Approved By:
SILVERIO RAMON ..., DBA
University President
Date: January 30, 2025 09:46 PM

STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES
(For Off-Budgetary Funds)
As at the Quarter Ending December 31, 2024

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 038 0000000
Fund Cluster : 05 - Internally Generated Funds
(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget: Approved Budgeted Revenue	Approved Budget: Adjustments (Reductions, Modifications/ Augmentations)	Approved Budget: Adjusted Budgeted Revenue	Utilizations: 1st Quarter Ending March 31	Utilizations: 2nd Quarter Ending June 30	Utilizations: 3rd Quarter Ending September 30	Utilizations: 4th Quarter Ending December 31	Utilizations: Total	Disbursements: 1st Quarter Ending March 31	Disbursements: 2nd Quarter Ending June 30	Disbursements: 3rd Quarter Ending September 30	Disbursements: 4th Quarter Ending December 31	Disbursements: Total	Balances: Unutilized Budget	Balances: Unpaid Obligations (10-15)=(17+18): Due and Demandable	Balances: Unpaid Obligations (10-15)=(17+18): Not Yet Due and Demandable
1	2	3	4	5=[(3+(-)4)]	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(5-10)	17	18
General Administration and Support	100000000000000	24,423,000.00	9,268,773.78	33,691,773.78	3,530,548.52	3,984,575.34	4,110,048.54	15,215,930.51	26,900,103.91	3,196,457.52	2,487,412.40	4,915,760.78	7,008,515.01	17,658,145.71	8,791,672.07	9,241,958.20	0.00
General Management and Supervision	100000100001000	24,423,000.00	9,268,773.78	33,691,773.78	3,530,548.52	3,984,575.34	4,110,048.54	15,215,930.51	26,900,103.91	3,196,457.52	2,487,412.40	4,915,760.78	7,008,515.01	17,658,145.71	8,791,672.07	9,241,958.20	0.00
PS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE		15,973,000.00	14,718,773.78	30,691,773.78	3,421,848.52	3,564,939.34	4,110,048.54	15,066,030.51	26,321,864.91	3,196,457.52	2,487,412.40	4,517,424.78	7,008,515.01	17,229,809.71	4,369,908.07	9,092,058.20	0.00
CO		8,450,000.00	(5,450,000.00)	3,000,000.00	108,700.00	319,636.00	0.00	149,900.00	578,236.00	0.00	0.00	428,336.00	0.00	428,336.00	2,421,764.00	149,900.00	0.00
Sub-Total, General Administration and Support		24,423,000.00	9,268,773.78	33,691,773.78	3,530,548.52	3,984,575.34	4,110,048.54	15,215,930.51	26,900,103.91	3,196,457.52	2,487,412.40	4,915,760.78	7,008,515.01	17,658,145.71	8,791,672.07	9,241,958.20	0.00
PS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE		15,973,000.00	14,718,773.78	30,691,773.78	3,421,848.52	3,564,939.34	4,110,048.54	15,066,030.51	26,321,864.91	3,196,457.52	2,487,412.40	4,517,424.78	7,008,515.01	17,229,809.71	4,369,908.07	9,092,058.20	0.00
FinEx (if Applicable)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		8,450,000.00	(5,450,000.00)	3,000,000.00	108,700.00	319,636.00	0.00	149,900.00	578,236.00	0.00	0.00	428,336.00	0.00	428,336.00	2,421,764.00	149,900.00	0.00
Support to Operations	200000000000000	2,515,000.00	10,485,000.00	13,000,000.00	645,888.18	1,118,002.62	2,512,062.86	4,543,096.43	8,887,053.07	451,990.41	709,509.20	1,519,887.10	3,255,974.00	5,987,360.71	4,112,919.03	2,899,689.36	0.00
Auxiliary Services	200000100001000	2,515,000.00	10,485,000.00	13,000,000.00	645,888.18	1,118,002.62	2,512,062.86	4,543,096.43	8,887,053.07	451,990.41	709,509.20	1,519,887.10	3,255,974.00	5,987,360.71	4,112,919.03	2,899,689.36	0.00
PS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE		2,015,000.00	9,985,000.00	12,000,000.00	645,888.18	1,118,002.62	2,512,062.86	4,543,096.43	8,887,053.07	451,990.41	709,509.20	1,519,887.10	3,255,974.00	5,987,360.71	3,112,919.03	2,899,689.36	0.00
CO		500,000.00	500,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
Sub-Total, Support to Operations		2,515,000.00	10,485,000.00	13,000,000.00	645,888.18	1,118,002.62	2,512,062.86	4,543,096.43	8,887,053.07	451,990.41	709,509.20	1,519,887.10	3,255,974.00	5,987,360.71	4,112,919.03	2,899,689.36	0.00
PS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE		2,015,000.00	9,985,000.00	12,000,000.00	645,888.18	1,118,002.62	2,512,062.86	4,543,096.43	8,887,053.07	451,990.41	709,509.20	1,519,887.10	3,255,974.00	5,987,360.71	3,112,919.03	2,899,689.36	0.00
FinEx (if Applicable)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		500,000.00	500,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
Operations	300000000000000	56,890,000.00	34,110,000.00	91,000,000.00	7,742,335.37	9,815,648.79	8,038,852.16	46,800,838.03	71,217,674.95	1,550,668.92	9,697,540.03	8,518,564.57	17,774,003.68	37,540,778.23	19,782,325.05	7,058,297.80	26,618,600.87
OO : Relevant and quality tertiary education ensured to achieve inclusive growth and access of poor but deserving students to quality tertiary education increased	310000000000000	46,845,000.00	29,155,000.00	76,000,000.00	6,189,367.28	8,840,604.81	7,011,558.39	43,019,015.03	63,850,543.49	1,153,838.30	8,318,848.02	7,717,023.66	15,452,527.08	32,600,237.06	12,149,456.51	6,241,674.50	24,948,631.93
HIGHER EDUCATION PROGRAM	310100000000000	46,845,000.00	29,155,000.00	76,000,000.00	6,189,367.28	8,840,604.81	7,011,558.39	43,019,015.03	63,850,543.49	1,153,838.30	8,318,848.02	7,717,023.66	15,452,527.08	32,600,237.06	12,149,456.51	6,241,674.50	24,948,631.93
Provision of Higher Education Services	310100100002000	46,845,000.00	29,155,000.00	76,000,000.00	6,189,367.28	8,840,604.81	7,011,558.39	43,019,015.03	63,850,543.49	1,153,838.30	8,318,848.02	7,717,023.66	15,452,527.08	32,600,237.06	12,149,456.51	6,241,674.50	24,948,631.93
PS		500,000.00	500,000.00	1,000,000.00	205,600.00	102,500.00	176,500.00	0.00	484,600.00	0.00	90,000.00	279,000.00	0.00	369,000.00	515,400.00	115,600.00	0.00
MOOE		11,345,000.00	28,655,000.00	40,000,000.00	4,983,667.28	8,413,804.81	6,016,758.39	15,118,879.23	34,873,307.63	1,153,838.30	8,228,848.02	7,313,723.66	12,062,923.31	28,777,333.29	5,326,692.31	5,558,683.34	337,291.00
CO		35,000,000.00	0.00	35,000,000.00	0.00	124,300.00	818,300.00	27,900,135.80	28,692,735.80	0.00	0.00	124,300.00	3,389,603.77	3,513,903.77	6,307,264.20	567,491.18	24,611,340.87
OO : Higher education research improved to promote economic productivity and innovation	320000000000000	7,030,000.00	2,970,000.00	10,000,000.00	1,371,322.74	318,115.38	816,435.77	2,292,043.77	4,967,917.66	335,526.25	881,718.01	528,710.91	1,578,072.77	3,324,025.94	5,032,082.34	690,298.20	923,593.52
ADVANCED EDUCATION PROGRAM	320100000000000	4,015,000.00	985,000.00	5,000,000.00	355,462.39	0.00	615,814.50	844,206.59	1,785,283.48	11,662.39	40,100.00	118,600.00	887,534.73	1,057,897.12	3,214,716.52	561,091.98	166,294.38
Provision of Advanced Education Services	320100100001000	4,015,000.00	985,000.00	5,000,000.00	355,462.39	0.00	615,814.50	844,206.59	1,785,283.48	11,662.39	40,100.00	118,600.00	887,534.73	1,057,897.12	3,214,716.52	561,091.98	166,294.38
PS		1,500,000.00	500,000.00	2,000,000.00	343,800.00	0.00	615,814.50	538,876.98	1,468,291.48	0.00	40,100.00	118,600.00	748,499.50	907,199.50	531,708.52	561,091.98	0.00
MOOE		2,015,000.00	(15,000.00)	2,000,000.00	11,662.39	0.00	0.00	305,329.61	316,992.00	11,662.39	0.00	0.00	139,035.23	150,697.62	1,683,008.00	0.00	166,294.38
CO		500,000.00	500,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
RESEARCH PROGRAM	320200000000000	3,015,000.00	1,985,000.00	5,000,000.00	1,015,860.35	318,115.38	410,621.27	1,447,837.18	3,182,634.18	323,863.86	841,618.01	410,110.91	690,538.04	2,266,128.82	1,817,365.82	129,206.22	767,299.14
Conduct of Research Services	320200100001000	3,015,000.00	1,985,000.00	5,000,000.00	1,015,860.35	318,115.38	410,621.27	1,447,837.18	3,182,634.18	323,863.86	841,618.01	410,110.91	690,538.04	2,266,128.82	1,817,365.82	129,206.22	767,299.14
PS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE		2,015,000.00	985,000.00	3,000,000.00	425,396.35	318,115.38	410,621.27	1,447,837.18	2,592,170.18	323,863.86	251,152.01	410,110.91	690,538.04	1,705,664.82	407,829.82	129,206.22	757,299.14
CO		1,000,000.00	1,000,000.00	2,000,000.00	590,464.00	0.00	0.00	0.00	590,464.00	0.00	590,464.00	0.00	0.00	590,464.00	1,409,536.00	0.00	0.00
OO : Community engagement increased	330000000000000	3,015,000.00	1,985,000.00	5,000,000.00	181,645.37	656,928.60	70,860.00	1,489,779.23	2,399,213.80	61,303.47	496,978.00	222,830.00	743,403.81	1,526,513.28	2,600,786.20	126,325.10	746,375.42
TECHNICAL ADVISORY EXTENSION PROGRAM	330100000000000	3,015,000.00	1,985,000.00	5,000,000.00	181,645.37	656,928.60	70,860.00	1,489,779.23	2,399,213.80	61,303.47	496,978.00	222,830.00	743,403.81	1,526,513.28	2,600,786.20	126,325.10	746,375.42
Provision of Extension Services	330100100001000	3,015,000.00	1,985,000.00	5,000,000.00	181,645.37	656,928.60	70,860.00	1,489,779.23	2,399,213.80	61,303.47	496,978.00	222,830.00	743,403.81	1,526,513.28	2,600,786.20	126,325.10	746,375.42
PS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE		2,015,000.00	985,000.00	3,000,000.00	181,645.37	544,928.60	70,860.00	1,489,779.23	2,287,213.80	61,303.47	496,978.00	110,830.00	743,403.81	1,414,513.28	712,786.20	126,325.10	746,375.42
CO		1,000,000.00	1,000,000.00	2,000,000.00	0.00	112,000.00	0.00	0.00	112,000.00	0.00	0.00	112,000.00	0.00	112,000.00	1,888,000.00	0.00	0.00
Sub-Total, Operations		56,890,000.00	34,110,000.00	91,000,000.00	7,742,335.37	9,815,648.79	8,038,852.16	46,800,838.03	71,217,674.95	1,550,668.92	9,697,540.03	8,518,564.57	17,774,003.68	37,540,778.23	19,782,325.05	7,058,297.80	26,618,600.87
PS		2,000,000.00	1,000,000.00	3,000,000.00	549,300.00	102,500.00	792,114.50	538,876.98	1,952,791.48	0.00	130,100.00	397,600.00	748,499.50	1,276,199.50	1,047,208.52	676,591.98	0.00
MOOE		17,390,000.00	30,610,000.00	48,000,000.00	5,602,571.37	9,276,848.79	6,826,437.68	18,361,825.25	39,869,683.67	1,550,668.92	8,978,978.03	7,814,064.57	13,035,900.39	32,048,209.01	8,130,316.33	5,814,214.88	2,007,259.80

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 036 0000000
Fund Cluster : 05 - Internally Generated Funds
(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget: Approved Budgeted Revenue	Approved Budget: Adjustments (Reductions, Modifications/ Augmentations)	Approved Budget: Adjusted Budgeted Revenue	Utilizations: 1st Quarter Ending March 31	Utilizations: 2nd Quarter Ending June 30	Utilizations: 3rd Quarter Ending September 30	Utilizations: 4th Quarter Ending December 31	Utilizations: Total	Disbursements: 1st Quarter Ending March 31	Disbursements: 2nd Quarter Ending June 30	Disbursements: 3rd Quarter Ending September 30	Disbursements: 4th Quarter Ending December 31	Disbursements: Total	Balances: Unutilized Budget	Balances: Unpaid Obligations (10-15)=(17+18): Due and Demandable	Balances: Unpaid Obligations (10-15)=(17+18): Not Yet Due and Demandable
1	2	3	4	5=[(3+(-)4)]	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(5-10)	17	18
FinEx (if Applicable)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		37,500,000.00	2,500,000.00	40,000,000.00	590,464.00	236,300.00	668,300.00	27,900,135.80	29,395,199.80	0.00	590,464.00	236,300.00	3,389,603.77	4,216,367.77	10,604,800.20	567,491.16	24,611,340.87
GRAND TOTAL		83,829,000.00	53,862,773.78	137,691,773.78	10,918,772.65	14,716,226.75	14,809,961.56	66,559,864.97	107,004,825.93	5,199,115.95	12,894,461.63	15,054,212.45	28,038,492.67	61,186,282.70	30,686,947.85	19,199,942.36	26,618,600.87
PS		2,000,000.00	1,000,000.00	3,000,000.00	549,300.00	102,500.00	762,114.50	538,876.98	1,952,791.48	0.00	130,100.00	397,600.00	748,499.50	1,276,199.50	1,047,208.52	676,591.98	0.00
MOOE		35,379,000.00	55,312,773.78	90,691,773.78	9,670,308.65	14,057,790.75	13,379,547.06	37,970,952.19	75,078,598.65	5,199,115.95	12,173,897.63	13,991,976.45	23,900,389.40	55,265,379.43	15,613,175.13	17,805,959.22	2,007,260.00
FinEx (if Applicable)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO		46,450,000.00	(2,450,000.00)	44,000,000.00	699,164.00	555,936.00	668,300.00	28,050,035.80	29,973,435.80	0.00	590,464.00	664,636.00	3,389,603.77	4,644,703.77	14,026,564.20	717,391.16	24,611,340.87

Certified Correct:
HELEN G. RUZOL
Chief Budget Office
Date January 30, 2025 09:45 PM

Certified Correct:
LYDE G. [illegible]AGUS, CPA
Accountant [illegible]
Date January 30, 2025 09:45 PM

Recommending Approval By:
ARNOLD R. LORENZO, EDD
Vice President for Finance and Administration
Date January 30, 2025 09:48 PM

Approved By:
SILVERIO RAMOS [illegible], DBA
University President
Date January 30, 2025 09:48 PM

FAR No. 2-A

SUMMARY OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES
(For Off Budgetary Funds)
As at the Quarter Ending December 31, 2024

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 038 0000000
Fund Cluster : 05 - Internally Generated Funds
[e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds]

Particulars	UACS CODE	Approved Budget: Approved Budgeted Revenue	Approved Budget: Adjustments (Reductions, Modifications/ Augmentations)	Approved Budget: Adjusted Budgeted Revenue	Utilizations: 1st Quarter Ending March 31	Utilizations: 2nd Quarter Ending June 30	Utilizations: 3rd Quarter Ending September 30	Utilizations: 4th Quarter Ending December 31	Utilizations: Total	Disbursements: 1st Quarter Ending March 31	Disbursements: 2nd Quarter Ending June 30	Disbursements: 3rd Quarter Ending September 30	Disbursements: 4th Quarter Ending December 31	Disbursements: Total	Balances: Unutilized Budget	Balances: Unpaid Obligations (10-15)=(17+18): Due and Demandable	Balances: Unpaid Obligations (10-15)=(17+18): Not Yet Due and Demandable
1	2	3	4	5=[3+(-)4]	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(5-10)	17	18
SUMMARY																	
A. AGENCY SPECIFIC BUDGET																	
Personnel Services		2,000,000.00	1,000,000.00	3,000,000.00	549,300.00	102,500.00	782,114.50	538,876.98	1,952,791.48	0.00	130,100.00	317,600.00	748,499.50	1,278,199.50	1,047,208.52	676,591.98	0.00
Other Compensation	5010200000	2,000,000.00	1,000,000.00	3,000,000.00	549,300.00	102,500.00	782,114.50	538,876.98	1,952,791.48	0.00	130,100.00	317,600.00	748,499.50	1,278,199.50	1,047,208.52	676,591.98	0.00
Honoraria	5010210000	2,000,000.00	1,000,000.00	3,000,000.00	549,300.00	102,500.00	782,114.50	538,876.98	1,952,791.48	0.00	130,100.00	317,600.00	748,499.50	1,278,199.50	1,047,208.52	676,591.98	0.00
Honoraria - Civilian	5010210001	2,000,000.00	1,000,000.00	3,000,000.00	549,300.00	102,500.00	782,114.50	538,876.98	1,952,791.48	0.00	130,100.00	317,600.00	748,499.50	1,278,199.50	1,047,208.52	676,591.98	0.00
Maintenance and Other Operating Expenses		35,379,000.00	53,312,773.78	90,691,773.78	9,670,308.65	14,057,790.75	13,379,147.06	37,970,952.19	75,078,598.65	5,199,115.96	12,173,097.63	14,003,076.45	23,888,259.40	55,263,579.43	15,613,176.13	17,805,958.22	2,007,260.00
Traveling Expenses	5020100000	1,500,000.00	850,000.00	2,350,000.00	129,720.65	61,598.00	131,182.40	889,471.82	1,211,972.77	110,206.65	61,598.00	131,182.40	531,698.62	843,887.77	1,138,027.23	368,085.00	0.00
Traveling Expenses - Local	5020101000	500,000.00	850,000.00	1,350,000.00	79,720.65	11,598.00	0.00	889,471.82	980,790.37	69,206.55	11,598.00	0.00	531,698.62	612,705.37	369,209.63	368,085.00	0.00
Traveling Expenses - Local	5020101000	500,000.00	850,000.00	1,350,000.00	79,720.65	11,598.00	0.00	889,471.82	980,790.37	69,206.55	11,598.00	0.00	531,698.62	612,705.37	369,209.63	368,085.00	0.00
Traveling Expenses - Foreign	5020102000	1,000,000.00	0.00	1,000,000.00	50,000.00	50,000.00	131,182.40	0.00	231,182.40	50,000.00	50,000.00	131,182.40	0.00	231,182.40	768,817.60	0.00	0.00
Traveling Expenses - Foreign	5020102000	1,000,000.00	0.00	1,000,000.00	50,000.00	50,000.00	131,182.40	0.00	231,182.40	50,000.00	50,000.00	131,182.40	0.00	231,182.40	768,817.60	0.00	0.00
Training and Scholarship Expenses	5020200000	1,400,000.00	3,600,000.00	5,000,000.00	115,993.10	597,602.11	544,138.08	2,624,364.13	3,882,697.42	12,302.10	522,204.61	417,160.00	1,410,520.30	2,357,187.01	1,117,302.58	1,530,510.41	0.00
Training Expenses	5020201000	400,000.00	3,100,000.00	3,500,000.00	72,604.43	44,364.00	265,160.00	2,347,364.13	2,729,492.56	1,404.43	40,664.00	265,160.00	1,140,942.22	1,448,370.65	770,507.44	1,281,121.91	0.00
Training Expenses	5020201002	400,000.00	3,100,000.00	3,500,000.00	72,604.43	44,364.00	265,160.00	2,347,364.13	2,729,492.56	1,404.43	40,664.00	265,160.00	1,140,942.22	1,448,370.65	770,507.44	1,281,121.91	0.00
Scholarship Grants/Expenses	5020202000	1,000,000.00	500,000.00	1,500,000.00	43,388.67	553,238.11	279,178.08	277,000.00	1,153,204.86	10,897.67	481,340.61	142,000.00	269,578.08	903,816.36	346,795.14	249,388.50	0.00
Scholarship Grants/Expenses	5020202000	1,000,000.00	500,000.00	1,500,000.00	43,388.67	553,238.11	279,178.08	277,000.00	1,153,204.86	10,897.67	481,340.61	142,000.00	269,578.08	903,816.36	346,795.14	249,388.50	0.00
Supplies and Materials Expenses	5020300000	1,450,000.00	11,050,000.00	12,500,000.00	451,534.00	4,021,058.50	2,697,108.63	4,870,198.20	12,040,687.33	37,334.00	3,178,470.00	1,879,845.00	2,178,000.18	7,273,649.18	459,312.67	3,381,408.15	1,405,540.00
Office Supplies Expenses	5020301000	250,000.00	250,000.00	500,000.00	30,284.00	47,960.00	31,660.00	136,369.00	246,183.00	30,284.00	47,960.00	24,430.00	7,120.00	109,794.00	253,817.00	134,569.00	1,800.00
Office Supplies Expenses	5020301002	250,000.00	250,000.00	500,000.00	30,284.00	47,960.00	31,660.00	136,369.00	246,183.00	30,284.00	47,960.00	24,430.00	7,120.00	109,794.00	253,817.00	134,569.00	1,800.00
Other Supplies and Materials Expenses	5020399000	1,200,000.00	10,800,000.00	12,000,000.00	421,250.00	3,973,098.50	2,666,148.83	4,733,829.20	11,794,524.33	7,050.00	3,130,510.00	1,855,415.00	2,170,880.18	7,163,855.18	205,475.67	3,228,929.15	1,403,740.00
Other Supplies and Materials Expenses	5020309000	1,200,000.00	10,800,000.00	12,000,000.00	421,250.00	3,973,098.50	2,666,148.83	4,733,829.20	11,794,524.33	7,050.00	3,130,510.00	1,855,415.00	2,170,880.18	7,163,855.18	205,475.67	3,228,929.15	1,403,740.00
Utility Expenses	5020400000	1,500,000.00	350,000.00	1,850,000.00	195,423.19	44,817.92	17,269.28	1,181,981.04	1,439,491.43	195,423.11	44,817.92	17,269.28	41,139.17	298,649.56	410,508.57	1,140,841.87	0.00
Water Expenses	5020401000	220,000.00	130,000.00	350,000.00	195,423.19	44,817.92	17,269.28	41,139.17	298,649.56	195,423.11	44,817.92	17,269.28	41,139.17	298,649.56	51,350.44	0.00	0.00
Water Expenses	5020401000	220,000.00	130,000.00	350,000.00	195,423.19	44,817.92	17,269.28	41,139.17	298,649.56	195,423.11	44,817.92	17,269.28	41,139.17	298,649.56	51,350.44	0.00	0.00
Electricity Expenses	5020402000	1,280,000.00	220,000.00	1,500,000.00	0.00	0.00	0.00	1,140,841.87	1,140,841.87	0.00	0.00	0.00	0.00	0.00	359,158.13	1,140,841.87	0.00
Electricity Expenses	5020402000	1,280,000.00	220,000.00	1,500,000.00	0.00	0.00	0.00	1,140,841.87	1,140,841.87	0.00	0.00	0.00	0.00	0.00	359,158.13	1,140,841.87	0.00
Communication Expenses	5020500000	450,000.00	300,000.00	750,000.00	0.00	0.00	0.00	442,450.88	442,450.88	0.00	0.00	0.00	160,373.39	160,373.39	307,549.12	282,077.49	0.00
Telephone Expenses	5020502000	450,000.00	0.00	450,000.00	0.00	0.00	0.00	214,383.93	214,383.93	0.00	0.00	0.00	39,976.41	39,976.41	235,616.07	174,407.52	0.00
Mobile	5020502001	400,000.00	0.00	400,000.00	0.00	0.00	0.00	205,501.00	205,501.00	0.00	0.00	0.00	35,499.92	35,499.92	194,499.00	170,001.08	0.00
Landline	5020502002	50,000.00	0.00	50,000.00	0.00	0.00	0.00	8,882.93	8,882.93	0.00	0.00	0.00	4,476.49	4,476.49	41,117.07	4,406.44	0.00
Internet Subscription Expenses	5020503000	0.00	300,000.00	300,000.00	0.00	0.00	0.00	228,066.95	228,066.95	0.00	0.00	0.00	120,396.98	120,396.98	71,933.05	107,669.97	0.00
Internet Subscription Expenses	5020503000	0.00	300,000.00	300,000.00	0.00	0.00	0.00	228,066.95	228,066.95	0.00	0.00	0.00	120,396.98	120,396.98	71,933.05	107,669.97	0.00
Professional Services	5021100000	2,050,000.00	5,000,000.00	7,050,000.00	1,149,491.54	1,048,492.69	549,188.79	3,012,054.88	5,759,225.50	634,902.63	1,078,931.52	783,132.77	2,134,618.89	4,631,583.74	1,290,774.10	1,127,642.16	0.00
Legal Services	5021101000	0.00	50,000.00	50,000.00	0.00	0.00	0.00	41,548.00	41,548.00	0.00	0.00	0.00	27,000.00	27,000.00	8,452.00	14,548.00	0.00
Legal Services	5021101000	0.00	50,000.00	50,000.00	0.00	0.00	0.00	41,548.00	41,548.00	0.00	0.00	0.00	27,000.00	27,000.00	8,452.00	14,548.00	0.00
Other Professional Services	5021199000	2,050,000.00	4,950,000.00	7,000,000.00	1,149,491.54	1,048,492.69	549,188.79	2,970,506.88	5,717,677.90	634,902.63	1,078,931.52	783,132.77	2,107,618.89	4,604,583.74	1,282,322.10	1,113,094.18	0.00
Other Professional Services	5021199000	2,050,000.00	4,950,000.00	7,000,000.00	1,149,491.54	1,048,492.69	549,188.79	2,970,506.88	5,717,677.90	634,902.63	1,078,931.52	783,132.77	2,107,618.89	4,604,583.74	1,282,322.10	1,113,094.18	0.00
General Services	5021200000	10,000,000.00	2,000,000.00	12,000,000.00	2,732,841.33	2,853,584.08	2,573,468.58	3,307,721.92	11,267,695.91	2,732,841.33	1,715,845.72	3,511,388.94	1,715,845.72	9,675,619.71	732,304.09	1,592,076.20	0.00
Security Services	5021203000	10,000,000.00	2,000,000.00	12,000,000.00	2,732,841.33	2,853,584.08	2,573,468.58	3,307,721.92	11,267,695.91	2,732,841.33	1,715,845.72	3,511,388.94	1,715,845.72	9,675,619.71	732,304.09	1,592,076.20	0.00
Security Services	5021203000	10,000,000.00	2,000,000.00	12,000,000.00	2,732,841.33	2,853,584.08	2,573,468.58	3,307,721.92	11,267,695.91	2,732,841.33	1,715,845.72	3,511,388.94	1,715,845.72	9,675,619.71	732,304.09	1,592,076.20	0.00
Repairs and Maintenance	5021300000	6,500,000.00	700,000.00	7,200,000.00	0.00	0.00	0.00	448,898.00	448,898.00	0.00	0.00	0.00	127,950.00	127,950.00	6,751,102.00	320,948.00	0.00
Repairs and Maintenance - Buildings and Other Structures	5021304000	3,000,000.00	500,000.00	3,500,000.00	0.00	0.00	0.00	35,100.00	35,100.00	0.00	0.00	0.00	35,100.00	35,100.00	3,464,900.00	0.00	0.00
Buildings	5021304001	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
School Buildings	5021304002	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
Hostels and Dormitories	5021304008	0.00	500,000.00	500,000.00	0.00	0.00	0.00	35,100.00	35,100.00	0.00	0.00	0.00	35,100.00	35,100.00	464,900.00	0.00	0.00
Other Structures	5021304099	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
Repairs and Maintenance - Machinery and Equipment	5021305000	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00	97,664.00	97,664.00	0.00	0.00	0.00	0.00	0.00	1,402,336.00	97,664.00	0.00
Office Equipment	5021305002	500,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
Information and Communication Technology Equipment	5021305003	500,000.00	0.00	500,000.00	0.00	0.00	0.00	97,664.00	97,664.00	0.00	0.00	0.00	0.00	0.00	402,336.00	97,664.00	0.00
Other Machinery and Equipment	5021305099	500,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00

This report was generated using the Unified Reporting System on January 30, 2025 8:51 PM; Status : SUBMITTED

Department	: State Universities and Colleges (SUCs)
Agency/Entity	: Tarlac Agricultural University
Operating Unit	: < not applicable >
Organization Code (UACS)	: 08 036 0000000
Fund Cluster	: 05 - Internally Generated Funds
	(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget			Utilizations					Disbursements					Unutilized Budget	Balances	
		Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	Adjusted Budgeted Revenue	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending September 30	4th Quarter Ending December 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending September 30	4th Quarter Ending December 31	Total		Unpaid Obligations (10-15)=(17+18) Due and Demandable	Not Yet Due and Demandable
1	2	3	4	5=[(3+(-)4)]	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(5-10)	17	18
SUMMARY																	
A. AGENCY SPECIFIC BUDGET																	
Repairs and Maintenance - Transportation Equipment	5021306000	500,000.00	0.00	500,000.00	0.00	0.00	0.00	198,284.00	198,284.00	0.00	0.00	0.00	0.00	0.00	301,716.00	198,284.00	0.00
Motor Vehicles	5021306001	500,000.00	0.00	500,000.00	0.00	0.00	0.00	198,284.00	198,284.00	0.00	0.00	0.00	0.00	0.00	301,716.00	198,284.00	0.00
Repairs and Maintenance - Furniture and Fixtures	5021307000	500,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
Repairs and Maintenance - Furniture and Fixtures	5021307000	500,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	5021321000	0.00	200,000.00	200,000.00	0.00	0.00	0.00	117,850.00	117,850.00	0.00	0.00	0.00	92,850.00	92,850.00	82,150.00	25,000.00	0.00
Technical and Scientific Equipment	5021321013	0.00	200,000.00	200,000.00	0.00	0.00	0.00	117,850.00	117,850.00	0.00	0.00	0.00	92,850.00	92,850.00	82,150.00	25,000.00	0.00
Taxes, Insurance Premiums and Other Fees	5021500000	2,000,000.00	(250,000.00)	1,750,000.00	103,296.00	0.00	236,950.00	518,127.28	858,373.28	103,296.00	0.00	0.00	751,155.28	854,451.28	891,626.72	3,922.00	0.00
Taxes, Duties and Licenses	5021501000	500,000.00	(400,000.00)	100,000.00	0.00	0.00	0.00	7,610.00	7,610.00	0.00	0.00	0.00	3,688.00	3,688.00	92,390.00	3,922.00	0.00
Taxes, Duties and Licenses	5021501001	500,000.00	(400,000.00)	100,000.00	0.00	0.00	0.00	7,610.00	7,610.00	0.00	0.00	0.00	3,688.00	3,688.00	92,390.00	3,922.00	0.00
Fidelity Bond Premiums	5021502000	0.00	150,000.00	150,000.00	0.00	0.00	0.00	134,250.00	134,250.00	0.00	0.00	0.00	134,250.00	134,250.00	15,750.00	0.00	0.00
Fidelity Bond Premiums	5021502000	0.00	150,000.00	150,000.00	0.00	0.00	0.00	134,250.00	134,250.00	0.00	0.00	0.00	134,250.00	134,250.00	15,750.00	0.00	0.00
Insurance Expenses	5021503000	1,500,000.00	0.00	1,500,000.00	103,296.00	0.00	236,950.00	376,267.28	716,513.28	103,296.00	0.00	0.00	613,217.28	716,513.28	783,486.72	0.00	0.00
Insurance Expenses	5021503000	1,500,000.00	0.00	1,500,000.00	103,296.00	0.00	236,950.00	376,267.28	716,513.28	103,296.00	0.00	0.00	613,217.28	716,513.28	783,486.72	0.00	0.00
Labor and Wages	5021600000	500,000.00	1,500,000.00	2,000,000.00	218,610.10	344,139.88	386,977.34	403,077.27	1,352,804.59	218,610.10	233,173.31	434,779.98	316,177.53	1,202,740.92	647,195.41	150,063.67	0.00
Labor and Wages	5021601000	500,000.00	1,500,000.00	2,000,000.00	218,610.10	344,139.88	386,977.34	403,077.27	1,352,804.59	218,610.10	233,173.31	434,779.98	316,177.53	1,202,740.92	647,195.41	150,063.67	0.00
Labor and Wages	5021601000	500,000.00	1,500,000.00	2,000,000.00	218,610.10	344,139.88	386,977.34	403,077.27	1,352,804.59	218,610.10	233,173.31	434,779.98	316,177.53	1,202,740.92	647,195.41	150,063.67	0.00
Other Maintenance and Operating Expenses	5029900000	9,029,000.00	30,212,773.78	39,241,773.78	4,573,298.84	5,286,519.57	6,241,875.96	20,272,606.77	36,374,301.14	1,145,098.11	5,339,056.55	6,838,320.08	14,521,812.13	27,844,286.87	2,867,472.64	7,928,294.27	601,720.00
Printing and Publication Expenses	5029902000	1,200,000.00	1,800,000.00	3,000,000.00	1,002,746.00	902,751.00	(248,574.00)	1,048,000.00	2,704,923.00	0.00	2,750.00	1,654,173.00	1,048,000.00	2,704,923.00	295,077.00	0.00	0.00
Printing and Publication Expenses	5029902000	1,200,000.00	1,800,000.00	3,000,000.00	1,002,746.00	902,751.00	(248,574.00)	1,048,000.00	2,704,923.00	0.00	2,750.00	1,654,173.00	1,048,000.00	2,704,923.00	295,077.00	0.00	0.00
Representation Expenses	5029903000	500,000.00	0.00	500,000.00	0.00	0.00	0.00	379,600.00	379,600.00	0.00	0.00	0.00	42,690.00	42,690.00	120,400.00	323,190.00	13,720.00
Representation Expenses	5029903000	500,000.00	0.00	500,000.00	0.00	0.00	0.00	379,600.00	379,600.00	0.00	0.00	0.00	42,690.00	42,690.00	120,400.00	323,190.00	13,720.00
Membership Dues and Contributions to Organizations	5029906000	1,000,000.00	1,000,000.00	2,000,000.00	51,965.90	519,983.74	100,000.00	1,218,687.24	1,890,636.88	0.00	502,781.14	100,000.00	1,218,687.24	1,821,468.38	109,363.12	69,168.50	0.00
Membership Dues and Contributions to Organizations	5029906000	1,000,000.00	1,000,000.00	2,000,000.00	51,965.90	519,983.74	100,000.00	1,218,687.24	1,890,636.88	0.00	502,781.14	100,000.00	1,218,687.24	1,821,468.38	109,363.12	69,168.50	0.00
Subscription Expenses	5029907000	100,000.00	1,400,000.00	1,500,000.00	20,416.24	1,320.00	248,640.00	759,426.99	1,029,803.23	20,416.24	0.00	2,640.00	556.99	23,613.23	470,196.77	1,006,190.00	0.00
Other Subscription Expenses	5029907099	100,000.00	1,400,000.00	1,500,000.00	20,416.24	1,320.00	248,640.00	759,426.99	1,029,803.23	20,416.24	0.00	2,640.00	556.99	23,613.23	470,196.77	1,006,190.00	0.00
Donations	5029908000	50,000.00	0.00	50,000.00	5,000.00	0.00	0.00	15,000.00	20,000.00	5,000.00	0.00	0.00	15,000.00	20,000.00	30,000.00	0.00	0.00
Donations	5029908000	50,000.00	0.00	50,000.00	5,000.00	0.00	0.00	15,000.00	20,000.00	5,000.00	0.00	0.00	15,000.00	20,000.00	30,000.00	0.00	0.00
Other Maintenance and Operating Expenses	5029999000	6,179,000.00	26,012,773.78	32,191,773.78	3,493,170.70	3,862,464.83	6,141,809.96	16,851,892.54	30,349,338.03	1,119,681.87	4,833,525.41	5,081,507.08	12,196,877.90	23,231,592.26	1,842,435.75	6,529,745.77	588,000.00
Other Maintenance and Operating Expenses	5029999099	6,179,000.00	26,012,773.78	32,191,773.78	3,493,170.70	3,862,464.83	6,141,809.96	16,851,892.54	30,349,338.03	1,119,681.87	4,833,525.41	5,081,507.08	12,196,877.90	23,231,592.26	1,842,435.75	6,529,745.77	588,000.00
Capital Outlays		45,450,000.00	(1,450,000.00)	44,000,000.00	699,164.00	555,936.00	6,779,818.92	21,938,516.88	29,973,435.80	0.00	590,464.00	664,636.00	3,389,603.77	4,644,703.77	14,026,564.20	717,391.16	24,611,340.87
Property, Plant and Equipment Outlay	5060400000	44,450,000.00	(1,450,000.00)	43,000,000.00	108,700.00	555,936.00	6,779,818.92	21,938,516.88	29,382,971.80	0.00	0.00	664,636.00	3,389,603.77	4,054,239.77	13,617,028.20	717,391.16	24,611,340.87
Buildings and Other Structures	5060404000	33,000,000.00	0.00	33,000,000.00	0.00	0.00	6,111,518.92	20,587,205.32	26,698,724.24	0.00	0.00	0.00	3,059,803.77	3,059,803.77	6,301,275.76	0.00	23,638,920.47
School Buildings	5060404002	25,000,000.00	0.00	25,000,000.00	0.00	0.00	0.00	20,587,205.32	20,587,205.32	0.00	0.00	0.00	0.00	0.00	4,412,794.68	0.00	20,587,205.32
Other Structures	5060404099	8,000,000.00	0.00	8,000,000.00	0.00	0.00	6,111,518.92	0.00	6,111,518.92	0.00	0.00	0.00	3,059,803.77	3,059,803.77	1,888,481.08	0.00	3,051,715.15
Machinery and Equipment Outlay	5060405000	7,950,000.00	(950,000.00)	7,000,000.00	108,700.00	475,036.00	329,800.00	1,351,311.56	2,264,847.56	0.00	0.00	583,736.00	329,800.00	913,536.00	4,735,152.44	378,891.16	972,420.40
Machinery	5060405001	1,500,000.00	(1,000,000.00)	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
Office Equipment	5060405002	1,000,000.00	0.00	1,000,000.00	108,700.00	176,500.00	139,800.00	101,100.00	526,100.00	0.00	0.00	285,200.00	139,800.00	425,000.00	473,900.00	101,100.00	0.00
Information and Communication Technology Equipment	5060405003	1,500,000.00	500,000.00	2,000,000.00	0.00	298,536.00	0.00	1,250,211.56	1,548,747.56	0.00	0.00	298,536.00	0.00	298,536.00	451,252.44	277,791.16	972,420.40
Agricultural and Forestry Equipment	5060405004	500,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
Technical and Scientific Equipment	5060405014	1,500,000.00	(450,000.00)	1,050,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,050,000.00	0.00	0.00
Other Machinery and Equipment	5060405099	1,950,000.00	0.00	1,950,000.00	0.00	0.00	190,000.00	0.00	190,000.00	0.00	0.00	0.00	190,000.00	190,000.00	1,760,000.00	0.00	0.00
Transportation Equipment Outlay	5060406000	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00
Motor Vehicles	5060406001	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00
Furniture, Fixtures and Books Outlay	5060407000	1,500,000.00	(500,000.00)	1,000,000.00	0.00	80,900.00	338,500.00	0.00	419,400.00	0.00	0.00	80,900.00	0.00	80,900.00	580,600.00	338,500.00	0.00
Furniture and Fixtures	5060407001	1,500,000.00	(500,000.00)	1,000,000.00	0.00	80,900.00	338,500.00	0.00	419,400.00	0.00	0.00	80,900.00	0.00	80,900.00	580,600.00	338,500.00	0.00
Intangible Assets Outlay	5060600000	1,000,000.00	0.00	1,000,000.00	590,464.00	0.00	0.00	0.00	590,464.00	0.00	590,464.00	0.00	0.00	590,464.00	409,536.00	0.00	0.00
Computer Software	5060602000	1,000,000.00	0.00	1,000,000.00	590,464.00	0.00	0.00	0.00	590,464.00	0.00	590,464.00	0.00	0.00	590,464.00	409,536.00	0.00	0.00
Computer Software	5060602000	1,000,000.00	0.00	1,000,000.00	590,464.00	0.00	0.00	0.00	590,464.00	0.00	590,464.00	0.00	0.00	590,464.00	409,536.00	0.00	0.00
GRAND TOTAL		82,829,000.00	54,862,773.78	137,691,773.78	10,918,772.65	14,716,226.75	20,921,480.48	60,448,346.06	107,004,825.93	5,199,115.95	12,894,461.63	15,065,312.45	28,027,392.67	61,186,282.70	30,686,947.85	19,199,942.36	26,618,600.87

Certified Correct:	Certified Correct:	Recommending Approval By:	Approved By:
HELEN D. RUZOL	LYDE G. RAGAS, CPA	ARNOLD R. LORENZO, EDD	SILVERIO RAMON DC. SALUNSON, DBA
Chief Budget Office	Accountant III	Vice President for Finance and Administration	University President
Date: January 30, 2025 09:45 PM	Date: January 30, 2025 09:43 PM	Date: January 30, 2025 09:48 PM	Date: January 30, 2025 09:48 PM

This report was generated using the Unified Reporting System on January 30, 2025 9:56 PM. Status : SUBMITTED

AGING OF UNPAID OBLIGATIONS
As at December 31, 2024

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : <not applicable>
Organization Code (UACS) : 08 038 0000000
Fund Cluster : 01 - Regular Agency Fund
(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, 04-Special Account-Foreign Assisted/Foreign Grants Fund, 05-Internally Generated Funds, 06-Business Related Funds and 07-Trust Receipts)

Name of Creditors	Obligation Request and Status			AGING OF UNPAID OBLIGATIONS							Remarks
	Number	Date	Amount	Amount	90 days & below	91 to 180 days	181 to 270 days	271 to 365/366 days	More than 1 year but less than 2 years	More than 2 years	
1	2	3	4	5=(6+7+8+9+10+11)	6	7	8	9	10	11	12
A. Due and Demandable Obligations(Accounts Payable)*			37,240,796.08	37,240,796.08	20,562,489.94	16,678,306.14	0.00	0.00	0.00	0.00	
A.1 Current Year's Appropriations			37,240,796.08	37,240,796.08	20,562,489.94	16,678,306.14	0.00	0.00	0.00	0.00	
Personnel Services			11,108,677.80	11,108,677.80	11,108,677.80	0.00	0.00	0.00	0.00	0.00	
Artemio Baccas	01-101101-2024-12-00216	2024-12-20	24,000.00	24,000.00	24,000.00	0.00	0.00	0.00	0.00	0.00	
Bench Fabros	01-101101-2024-12-00218	2024-12-20	21,000.00	21,000.00	21,000.00	0.00	0.00	0.00	0.00	0.00	
Charlyn Banno	01-101101-2024-12-00210	2024-12-20	27,000.00	27,000.00	27,000.00	0.00	0.00	0.00	0.00	0.00	
Elaine Faye Escuela	01-101101-2024-12-00215	2024-12-20	24,000.00	24,000.00	24,000.00	0.00	0.00	0.00	0.00	0.00	
Eric Inovejas	01-101101-12-00214	2024-12-20	24,000.00	24,000.00	24,000.00	0.00	0.00	0.00	0.00	0.00	
Feliciano Roste Jr.	01-101101-2024-12-00208	2024-12-20	9,000.00	9,000.00	9,000.00	0.00	0.00	0.00	0.00	0.00	
Government Service Insurance System	01-104101-2024-12-00013	2024-12-20	670,518.82	670,518.82	670,518.82	0.00	0.00	0.00	0.00	0.00	
Hakeem Canonio	01-101101-2024-12-00223	2024-12-20	29,434.50	29,434.50	29,434.50	0.00	0.00	0.00	0.00	0.00	
Joji Cabaño	01-101101-2024-12-00212	2024-12-20	27,000.00	27,000.00	27,000.00	0.00	0.00	0.00	0.00	0.00	
Joseph Paul Abad	01-101101-2024-12-00219	2024-12-20	27,000.00	27,000.00	27,000.00	0.00	0.00	0.00	0.00	0.00	
Marienne Villaruel	01-101101-2024-12-00258	2024-12-27	8,000.00	8,000.00	8,000.00	0.00	0.00	0.00	0.00	0.00	
Nita Salvador	01-101101-2024-12-00205	2024-12-17	570,811.12	570,811.12	570,811.12	0.00	0.00	0.00	0.00	0.00	
Office of the Solicitor General	01-101101-2024-12-00195	2024-12-06	37,777.77	37,777.77	37,777.77	0.00	0.00	0.00	0.00	0.00	
Pag-IBIG	01-101101-2024-12-00227	2024-12-20	71,800.00	71,800.00	71,800.00	0.00	0.00	0.00	0.00	0.00	
Perlita Rodriguez	01-101101-2024-12-00211	2024-12-20	28,500.00	28,500.00	28,500.00	0.00	0.00	0.00	0.00	0.00	
Perlita Rodriguez	01-101101-2024-12-00255	2024-12-26	3,707.40	3,707.40	3,707.40	0.00	0.00	0.00	0.00	0.00	
Perlita Rodriguez	01-101101-2024-12-00257	2024-12-26	66,277.49	66,277.49	66,277.49	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2021-00247	2024-12-20	80,408.58	80,408.58	80,408.58	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00201	2025-12-11	960,728.92	930,728.92	960,728.92	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00203	2024-12-13	979,046.69	979,046.69	979,046.69	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00204	2024-12-13	9,246.16	9,246.16	9,246.16	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00206	2024-12-18	70,106.45	70,106.45	70,106.45	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00207	2024-12-20	217,220.62	217,220.62	217,220.62	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00209A	2024-12-20	10,106.00	10,106.00	10,106.00	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00226	2024-12-20	9,107.58	9,107.58	9,107.58	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00228	2024-12-20	1,572,000.00	1,572,000.00	1,572,000.00	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00230	2024-12-20	122,242.00	122,242.00	122,242.00	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00231	2024-12-20	53,404.86	53,404.86	53,404.86	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00236	2024-12-20	131,329.40	131,329.40	131,329.40	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00237	2024-12-20	783,814.28	733,814.28	783,814.28	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00238	2024-12-20	18,000.00	18,000.00	18,000.00	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00239	2024-12-20	38,000.00	38,000.00	38,000.00	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00240	2024-12-20	49,950.00	49,950.00	49,950.00	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00241	2024-12-20	25,500.00	25,500.00	25,500.00	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00242	2024-12-20	50,858.81	50,858.81	50,858.81	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00243	2024-12-20	769,951.88	769,951.88	769,951.88	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00244	2024-12-20	125,744.20	125,744.20	125,744.20	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00245	2024-12-20	168,053.00	168,053.00	168,053.00	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00246	2024-12-20	13,133.33	13,133.33	13,133.33	0.00	0.00	0.00	0.00	0.00	

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 036 0000000
Fund Cluster : 01 - Regular Agency Fund
(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, 04-Special Account-Foreign Assisted/Foreign Grants Fund, 05-Internally Generated Funds, 06-Business Related Funds and 07-Trust Receipts)

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1	2	3	4	5=(6+7+8+9+10+11)	6	7	8	9	10	11	12
TAU Employees	01-101101-2024-12-00248	2024-12-20	4,580.65	4,580.65	4,580.65	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00249	2024-12-20	4,000.00	4,000.00	4,000.00	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00250	2024-12-20	6,000.00	8,000.00	6,000.00	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00251	2024-12-20	8,000.00	8,000.00	8,000.00	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00252	2024-12-26	1,185,043.61	1,185,043.61	1,185,043.61	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00253	2024-12-26	777,787.66	777,787.66	777,787.66	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00254	2024-12-26	616,640.56	616,640.56	616,640.56	0.00	0.00	0.00	0.00	0.00	
TAU Employees	01-101101-2024-12-00258	2024-12-27	550,835.48	550,835.48	550,835.48	0.00	0.00	0.00	0.00	0.00	
Maintenance and Other Operating Expenses			10,370,878.28	10,370,878.28	4,956,892.64	5,413,085.64	0.00	0.00	0.00	0.00	
Alvin Labisa	02-101101-2024-12-01027	2024-12-10	1,650.00	1,650.00	1,650.00	0.00	0.00	0.00	0.00	0.00	
Aquagizer Water Refilling Station	02-101101-2024-10-00882	2024-10-01	1,019.52	1,019.52	1,019.52	0.00	0.00	0.00	0.00	0.00	
Arnold Lorenzo	02-101101-2024-12-01042	2024-12-26	4,810.00	4,810.00	4,810.00	0.00	0.00	0.00	0.00	0.00	
Cheeks Food Stall	02-101101-2024-1(-00925B	2024-10-17	92.80	92.80	92.80	0.00	0.00	0.00	0.00	0.00	
C/JB Delos Reyes Corp	02-101101-2024-11-00996A	2024-11-14	1,356.50	1,388.50	1,358.50	0.00	0.00	0.00	0.00	0.00	
C/JB Delos Reyes Corp	02-101101-2024-12-01037	2025-12-23	378.00	378.00	378.00	0.00	0.00	0.00	0.00	0.00	
Converge ICT	02-101101-2024-11-00977	2024-11-08	77,000.00	77,000.00	77,000.00	0.00	0.00	0.00	0.00	0.00	
Copylandia Office System Corp	02-101101-2024-09-00809	2024-09-05	287,833.00	287,833.00	0.00	287,833.00	0.00	0.00	0.00	0.00	
Delmar Modistes Supplies Trading	02-101101-2024-09-00782	2025-09-02	2,880.00	2,880.00	2,880.00	0.00	0.00	0.00	0.00	0.00	
Development Academy of the Philippines	02-101101-2024-01017	2024-12-10	1,790,000.00	1,700,000.00	0.00	1,700,000.00	0.00	0.00	0.00	0.00	
Development Academy of the Philippines	02-102101-12-00016	2024-12-10	610,000.00	610,000.00	0.00	610,000.00	0.00	0.00	0.00	0.00	
Dulce Cuzzamu	02-101101-2024-11-00531A	2024-11-28	800.00	800.00	800.00	0.00	0.00	0.00	0.00	0.00	
Emmanuelle Jayson Ecao	02-101101-2024-12-01039	2024-12-26	880.00	880.00	880.00	0.00	0.00	0.00	0.00	0.00	
FCV Enterprises Inc.	02-101101-2024-11-00954	2025-11-04	878.57	878.57	878.57	0.00	0.00	0.00	0.00	0.00	
Flprida Resources Int	02-101101-2024-12-01020	2024-12-12	4,682.00	4,682.00	4,682.00	0.00	0.00	0.00	0.00	0.00	
Flprida Resources Int	02-101101-2024-12-01021	2024-12-12	105,540.00	105,540.00	0.00	105,540.00	0.00	0.00	0.00	0.00	
Flprida Resources Int.	02-101101-2024-09-00830	2024-09-10	222,360.00	222,360.00	222,360.00	0.00	0.00	0.00	0.00	0.00	
Flprida Resources Int.	02-101101-2024-12-01019	2024-12-12	232,800.00	232,800.00	0.00	232,800.00	0.00	0.00	0.00	0.00	
General Payroll	02-101101-2024-12-01046	2024-12-26	151,828.29	151,828.29	151,828.29	0.00	0.00	0.00	0.00	0.00	
Genesis Auto Corp	02-101101-2024-11-00998	2024-11-14	138,248.50	138,248.50	138,248.50	0.00	0.00	0.00	0.00	0.00	
Imes Enterprise	02-101101-2024-12-01023A-1	2025-12-13	1,732,500.00	1,732,500.00	1,732,500.00	0.00	0.00	0.00	0.00	0.00	
Jeve Antonio	02-101101-2024-12-01028	2024-12-18	880.00	880.00	880.00	0.00	0.00	0.00	0.00	0.00	
Jeve Antonio	02-102101-2024-12-00019	2024-12-23	1,760.00	1,760.00	1,760.00	0.00	0.00	0.00	0.00	0.00	
Joven Valdez	02-101101-2024-12-01035	2025-12-23	3,794.00	3,794.00	3,794.00	0.00	0.00	0.00	0.00	0.00	
Labotech Trading	02-102101-2024-08-0008A	2024-09-23	885,986.00	885,986.00	0.00	885,986.00	0.00	0.00	0.00	0.00	
Lambert Trading	02-101101-2024-10-00881	2024-10-01	18,642.00	18,542.09	18,542.09	0.00	0.00	0.00	0.00	0.00	
La Paz Primefood Corporation	02-101101-2024-12-01016	2024-12-09	21,000.00	21,000.00	21,000.00	0.00	0.00	0.00	0.00	0.00	
Leonell Lijauco	02-101101-2024-12-01040	2024-12-26	5,145.99	5,145.99	5,145.09	0.00	0.00	0.00	0.00	0.00	
Lougie Arenzana	02-101101-2024-10-00942	2024-10-22	1,500.00	1,500.00	1,500.00	0.00	0.00	0.00	0.00	0.00	
Lyncad Enterprises	02-101101-2024-01-00027	2026-01-20	9,475.45	9,475.45	9,475.45	0.00	0.00	0.00	0.00	0.00	
Lyn Grace Dela Cruz	02-101101-2024-11-00436B	2025-11-07	5,600.00	5,600.00	5,600.00	0.00	0.00	0.00	0.00	0.00	
Lyn Grace Dela Cruz	02-101101-2024-12-00631C-1	2024-12-17	1,200.00	1,200.00	1,200.00	0.00	0.00	0.00	0.00	0.00	
Lyn Grace Dela Cruz	02-101101-2024-12-0638A	2024-12-18	2,300.00	2,300.00	2,300.00	0.00	0.00	0.00	0.00	0.00	
Mariella Alexes Espiritu	02-101101-2024-12-01031	2024-12-23	2,550.00	2,550.00	2,550.00	0.00	0.00	0.00	0.00	0.00	
MBC Delos Reyes Corp	02-102101-2024-12-00014A	2024-12-04	942,038.64	942,038.64	0.00	942,038.64	0.00	0.00	0.00	0.00	
MBC Delos Reyes Enterprises	02-101101-2024-11-00958	2024-11-05	421,595.00	421,595.00	421,595.00	0.00	0.00	0.00	0.00	0.00	
New Inalves Farm Supply	02-101101-2024-10-00910	2024-10-11	1,901.20	1,901.20	1,901.20	0.00	0.00	0.00	0.00	0.00	
New Inalves Farm Supply	02-101101-2024-11-00976	2024-11-08	671.50	671.50	671.50	0.00	0.00	0.00	0.00	0.00	

This report was generated using the Unified Reporting System on January 30, 2025 9:56 PM; Status : SUBMITTED

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 038 0000000
Fund Cluster : 01 - Regular Agency Fund
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Name of Creditors	Obligation Request and Status			AGING OF UNPAID OBLIGATIONS							Remarks
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1	2	3	4	5=(6+7+8+9+10+11)	6	7	8	9	10	11	12
New Northern Tarlac Marketing	02-101101-2024-09-00787	2024-09-03	5,742.85	5,742.85	5,742.85	0.00	0.00	0.00	0.00	0.00	
New Tarlac Northern Marketing	02-101101-2024-10-00888	2024-10-02	2,475.00	2,475.00	2,475.00	0.00	0.00	0.00	0.00	0.00	
New Tarlac Northern Marketing	02-101101-2024-11-00959	2024-11-05	36,100.00	36,100.00	36,100.00	0.00	0.00	0.00	0.00	0.00	
New Tarlac Northern Marketing	02-101101-2024-11-00978	2024-11-08	16,910.00	16,910.00	16,910.00	0.00	0.00	0.00	0.00	0.00	
New Tarlac Northern Marketing	02-101101-2024-12-01030	2025-12-23	313,490.00	313,490.00	313,490.00	0.00	0.00	0.00	0.00	0.00	
New Tarlac Northern Marketing	02-101101-2024-12-01038	2024-12-23	1,910.00	1,910.00	1,910.00	0.00	0.00	0.00	0.00	0.00	
New Tarlac Northern Marketing	02-102101-2024-12-00018	2024-12-23	579,790.00	579,790.00	0.00	579,790.00	0.00	0.00	0.00	0.00	
Novabina Eugenio	02-101101-2024-12-01029	2024-12-19	8,630.00	8,630.00	8,630.00	0.00	0.00	0.00	0.00	0.00	
Office and School Supplies Trading SNC Summit	02-101101-2024-12 01023B	2024-12-18	49,000.00	49,000.00	49,000.00	0.00	0.00	0.00	0.00	0.00	
PLDT Inc	02-101101-2024-10-00945	2024-10-29	5,636.19	5,636.19	5,636.19	0.00	0.00	0.00	0.00	0.00	
Primewater Infrastructure Corporation	02-101101-2024-12-01024	2024-12-18	7,049.66	7,049.66	7,049.66	0.00	0.00	0.00	0.00	0.00	
Royce Joel Gasoline Station	02-101101-2024-04 00316A	2024-04-11	112.91	112.91	112.91	0.00	0.00	0.00	0.00	0.00	
Roriel General Merchandise	02-101101-2024-08-00673	2024-08-01	4,200.00	4,200.00	4,200.00	0.00	0.00	0.00	0.00	0.00	
Roriel General Merchandise	02-101101-2024-12 01023A	2024-12-18	3,510.00	3,510.00	3,510.00	0.00	0.00	0.00	0.00	0.00	
Reyoldos Enterprises	02-101101-2024-09-00785	2024-09-02	729.60	729.60	729.60	0.00	0.00	0.00	0.00	0.00	
Rizco Tire Supply	02-101101-2024-11-00997	2025-11-14	100.00	100.00	100.00	0.00	0.00	0.00	0.00	0.00	
Royce Joel Gasoline Station	02-101101-2024-06 00594B	2024-06-27	1,095.75	1,095.75	1,095.75	0.00	0.00	0.00	0.00	0.00	
Sonny Torres	02-102101-2024-12-00017	2024-12-23	1,050.00	1,050.00	1,050.00	0.00	0.00	0.00	0.00	0.00	
TARELCO I	02-101101-2024-12-01015	2025-12-05	58,391.17	58,391.17	58,391.17	0.00	0.00	0.00	0.00	0.00	
Tarlac Mac Enterprise	02-101101-2024-1201023B-1	2024-12-13	1,534,800.00	1,534,800.00	1,534,800.00	0.00	0.00	0.00	0.00	0.00	
TAU Employees	02-101101-2024-12-01025	2024-12-18	11,600.00	11,600.00	11,600.00	0.00	0.00	0.00	0.00	0.00	
TAU Employees	02-101101-2024-12-01028	2024-12-19	24,010.00	24,010.00	24,010.00	0.00	0.00	0.00	0.00	0.00	
TAU Employees	02-101101-2024-12-01032	2024-12-23	1,760.00	1,760.00	1,760.00	0.00	0.00	0.00	0.00	0.00	
TAU Employees	02-101101-2024-12-01033	2020-12-23	7,480.00	7,480.00	7,480.00	0.00	0.00	0.00	0.00	0.00	
TAU Tuition and Other Fees	02-101101-2024-12-01043	2024-12-28	9,000.00	9,000.00	9,000.00	0.00	0.00	0.00	0.00	0.00	
TAU Tuition and Other Fees	02-101101-2024-12-01044	2025-12-28	3,600.00	3,600.00	3,600.00	0.00	0.00	0.00	0.00	0.00	
TAU Tuition and Other Fees	02-101101-2024-12-01045	2024-12-28	3,600.00	3,600.00	3,600.00	0.00	0.00	0.00	0.00	0.00	
Yolanda Juan	02-101101-2024-12-01041	2024-12-28	4,500.00	4,500.00	4,500.00	0.00	0.00	0.00	0.00	0.00	
Capital Outlays			15,761,240.00	15,761,240.00	4,496,919.50	11,264,320.50	0.00	0.00	0.00	0.00	
ACRC Marketing	06-101101-2024-12-00012	2024-12-05	64,106.00	64,106.00	64,106.00	0.00	0.00	0.00	0.00	0.00	
ACRC Marketing	06-101101-2024-12-00021	2024-12-23	1,187,004.00	1,187,004.00	0.00	1,187,004.00	0.00	0.00	0.00	0.00	
ACRC Marketing	06-102101-2024-11-00009	2024-11-29	1,217,423.08	1,217,423.08	0.00	1,217,423.08	0.00	0.00	0.00	0.00	
Adverra Technologies	06-101101-2024-12-00013	2024-12-09	277,440.00	277,440.00	0.00	277,440.00	0.00	0.00	0.00	0.00	
AG Datacom Phils Inc	06-101101-2024-11-00010	2024-11-19	878,000.00	878,000.00	0.00	878,000.00	0.00	0.00	0.00	0.00	
Agila Technologies Inc	06-1011010-2024-11-00011	2024-11-20	81,990.00	81,990.00	81,990.00	0.00	0.00	0.00	0.00	0.00	
BNO Medlab Trading	06-101101-2024-12-00014	2024-12-12	213,800.00	213,800.00	213,800.00	0.00	0.00	0.00	0.00	0.00	
Camprock Analytika Axcentialez Trading	06-102101-2024-10-00005	2024-10-14	1,351,367.82	1,351,367.82	0.00	1,351,367.82	0.00	0.00	0.00	0.00	
Cylo-Eju Home Appliances	06-101101-2024-12-00020	2024-12-23	415,300.00	415,300.00	0.00	415,300.00	0.00	0.00	0.00	0.00	
Grimil Laboratory Furnitures and Equipment Corporation	06-102101-2024-06-0002	2024-06-03	2,458,000.00	2,458,000.00	0.00	2,458,000.00	0.00	0.00	0.00	0.00	
Infoworx, Inc	06-101101-2024-12-00021	2024-12-23	121,500.00	121,500.00	121,500.00	0.00	0.00	0.00	0.00	0.00	
Infoworx Inc	06-101101-2024-12-00015	2024-12-17	102,900.00	102,900.00	0.00	102,900.00	0.00	0.00	0.00	0.00	
Infoworx Inc.	06-101101-2024-12-00017	2024-12-23	653,000.00	653,000.00	0.00	653,000.00	0.00	0.00	0.00	0.00	
Infoworx Inc.	06-101101-2024-12-00019	2024-12-23	51,000.00	51,000.00	51,000.00	0.00	0.00	0.00	0.00	0.00	
Labtraders Inc	06-102101-2024-11-00007	2024-11-11	1,043,300.00	1,043,300.00	1,043,300.00	0.00	0.00	0.00	0.00	0.00	
Mhika Solar Energy Shop	06-101101-2024-11-00011A	2024-11-28	599,000.00	599,000.00	0.00	599,000.00	0.00	0.00	0.00	0.00	
New Tarlac Northern Marketing	06-101101-2024-12-00010	2024-12-23	307,700.00	307,700.00	307,700.00	0.00	0.00	0.00	0.00	0.00	

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 036 0000000
Fund Cluster : 01 - Regular Agency Fund

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, 04-Special Account-Foreign Assisted/Foreign Grants Fund, 05-Internally Generated Funds, 06-Business Related Funds and 07-Trust Receipts)

Name of Creditors	Obligation Request and Status				AGING OF UNPAID OBLIGATIONS						Remarks
	Number	Date	Amount	Amount	90 days & below	91 to 180 days	181 to 270 days	271 to 365/366 days	More than 1 year but less than 2 years	More than 2 years	
1	2	3	4	5=(6+7+8+9+10+11)	6	7	8	9	10	11	12
Noveaulab Asia Corp	06-102101-2024-09-00002A	2024-11-24	1,177,346.50	1,177,346.50	0.00	1,177,346.50	0.00	0.00	0.00	0.00	
Noveaulab Asia Corp	06-102101-2024-11-00008	2024-11-29	947,539.00	947,539.00	0.00	947,539.00	0.00	0.00	0.00	0.00	
Noveaulab Asia Corp	06-102101-2024-11-0006	2024-11-11	781,623.50	781,623.50	781,623.50	0.00	0.00	0.00	0.00	0.00	
Tarlac Mac Enterprises	06-101101-2024-12-00018	2024-12-23	126,000.00	126,000.00	126,000.00	0.00	0.00	0.00	0.00	0.00	
Tarlac Mac Enterprises	06-102101-2024-09-00003	2024-09-30	1,725,900.00	1,725,900.00	1,725,900.00	0.00	0.00	0.00	0.00	0.00	
Sub-total			37,240,796.08	37,240,796.08	20,562,489.94	16,678,306.14	0.00	0.00	0.00	0.00	
Total			37,240,796.08	37,240,796.08	20,562,489.94	16,678,306.14	0.00	0.00	0.00	0.00	
GRAND TOTAL			37,240,796.08	37,240,796.08	20,562,489.94	16,678,306.14	0.00	0.00	0.00	0.00	
Total Current Year Appropriations			37,240,796.08	37,240,796.08	20,562,489.94	16,678,306.14	0.00	0.00	0.00	0.00	
Total Prior Years' Appropriations			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Certified Correct:

HELEN G. RUZOL
Chief Budget Office
Date: January 30, 2025 09:02 PM

Certified Correct:

LYDE G. RAGUS, CPA
Accountant III
Date: January 30, 2025 09:02 PM

Recommending Approval By:

ARNOLD R. LORENZO, EdD
Vice President for Finance and Administration
Date: January 30, 2025 09:03 PM

Approved By:

SILVERIO RAMON DC. SALUNSON, DBA
University President
Date: January 30, 2025 09:03 PM

FAR No. 4

MONTHLY REPORT OF DISBURSEMENTS
For the month of October 2024

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 336 0000000
Fund Cluster : 01 - Regular Agency Fund
(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, etc.)

Particulars	Current Year Budget PS	MOOE	FinEx	CO	TOTAL
1	2	3	4	5	6=(2+3+4+5)
CASH DISBURSEMENTS	19,900,271.25	10,316,415.75	0.00	356,761.49	30,573,448.49
Notice of Cash Allocation (NCA)	19,900,271.25	10,316,415.75	0.00	356,761.49	30,573,448.49
MDS Checks Issued	3,947,571.56	3,660,543.76	0.00	356,761.49	7,964,876.81
Advice to Debit Account	15,952,699.69	6,655,871.99	0.00	0.00	22,608,571.68
Notice of Transfer Allocations (NTA)	0.00	0.00	0.00	0.00	0.00
MDS Checks Issued	0.00	0.00	0.00	0.00	0.00
Advice to Debit Account	0.00	0.00	0.00	0.00	0.00
Working Fund for FAPs	0.00	0.00	0.00	0.00	0.00
Cash Disbursement Ceiling (CDC)	0.00	0.00	0.00	0.00	0.00
TOTAL CASH DISBURSEMENTS	19,900,271.25	10,316,415.75	0.00	356,761.49	30,573,448.49
NON-CASH DISBURSEMENTS	1,825,519.51	330,307.64	0.00	0.00	2,155,827.15
Tax Remittance Advices Issued (TRA)	1,825,519.51	330,307.64	0.00	0.00	2,155,827.15
Non-Cash Availment Authority (NCAA)	0.00	0.00	0.00	0.00	0.00
Disbursements effected through outright deductions from claims (please specify...)	0.00	0.00	0.00	0.00	0.00
Overpayment of expenses(e.g. personnel benefits)	0.00	0.00	0.00	0.00	0.00
Restitution for loss of government property	0.00	0.00	0.00	0.00	0.00
Liquidated damages and similar claims	0.00	0.00	0.00	0.00	0.00
Others(TEF, BTr-Documentary Stamp Tax, etc.)	0.00	0.00	0.00	0.00	0.00
TOTAL NON-CASH DISBURSEMENTS	1,825,519.51	330,307.64	0.00	0.00	2,155,827.15
GRAND TOTAL	21,725,790.76	10,646,723.39	0.00	356,761.49	32,729,275.64

Particulars	Prior Year's Budget: Prior Year's Accounts Payable PS	MOOE	FinEx	CO	Sub-Total	Current Year's Accounts Payable PS	MOOE	FinEx	CO	Sub-Total	TOTAL	SUB-TOTAL
1	7	8	9	10	11=(7+8+9+10)	12	13	14	15	16=	17=(11+16)	18=(6+17)
CASH DISBURSEMENTS	0.00	3,212.13	0.00	4,180.00	7,392.13	0.00	0.00	0.00	0.00	0.00	7,392.13	30,580,840.62
Notice of Cash Allocation (NCA)	0.00	3,212.13	0.00	4,180.00	7,392.13	0.00	0.00	0.00	0.00	0.00	7,392.13	30,580,840.62
MDS Checks Issued	0.00	3,212.13	0.00	0.00	3,212.13	0.00	0.00	0.00	0.00	0.00	3,212.13	7,968,088.94
Advice to Debit Account	0.00	0.00	0.00	4,180.00	4,180.00	0.00	0.00	0.00	0.00	0.00	4,180.00	22,612,751.68
Notice of Transfer Allocations (NTA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MDS Checks Issued	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advice to Debit Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Working Fund for FAPs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Disbursement Ceiling (CDC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CASH DISBURSEMENTS	0.00	3,212.13	0.00	4,180.00	7,392.13	0.00	0.00	0.00	0.00	0.00	7,392.13	30,580,840.62
NON-CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,155,827.15
Tax Remittance Advices Issued (TRA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,155,827.15
Non-Cash Availment Authority (NCAA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disbursements effected through outright deductions from claims (please specify...)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Overpayment of expenses(e.g. personnel benefits)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restitution for loss of government property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liquidated damages and similar claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others(TEF, BTr-Documentary Stamp Tax, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NON-CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,155,827.15
GRAND TOTAL	0.00	3,212.13	0.00	4,180.00	7,392.13	0.00	0.00	0.00	0.00	0.00	7,392.13	32,736,667.77

Particulars	Trust Liabilities PS	MOOE	CO	TOTAL	Grand Total PS	MOOE	FinEx	CO	TOTAL	Remarks
1	19	20	21	22=(19+20+21)	23	24	25	26	27=(23+24+26)	28
CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	19,900,271.25	10,319,627.88	0.00	360,941.49	30,580,840.62	
Notice of Cash Allocation (NCA)	0.00	0.00	0.00	0.00	19,900,271.25	10,319,627.88	0.00	360,941.49	30,580,840.62	
MDS Checks Issued	0.00	0.00	0.00	0.00	3,947,571.56	3,663,755.89	0.00	356,761.49	7,968,088.94	
Advice to Debit Account	0.00	0.00	0.00	0.00	15,952,699.69	6,655,871.99	0.00	4,180.00	22,612,751.68	
Notice of Transfer Allocations (NTA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
MDS Checks Issued	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Advice to Debit Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Working Fund for FAPs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cash Disbursement Ceiling (CDC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	19,900,271.25	10,319,627.88	0.00	360,941.49	30,580,840.62	
NON-CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	1,825,519.51	330,307.64	0.00	0.00	2,155,827.15	
Tax Remittance Advices Issued (TRA)	0.00	0.00	0.00	0.00	1,825,519.51	330,307.64	0.00	0.00	2,155,827.15	
Non-Cash Availment Authority (NCAA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Disbursements effected through outright deductions from claims (please specify...)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Overpayment of expenses(e.g. personnel benefits)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Restitution for loss of government property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liquidated damages and similar claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Others(TEF, BTr-Documentary Stamp Tax, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL NON-CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	1,825,519.51	330,307.64	0.00	0.00	2,155,827.15	
GRAND TOTAL	0.00	0.00	0.00	0.00	21,725,790.76	10,649,935.52	0.00	360,941.49	32,736,667.77	

SUMMARY

Particulars	Previous Report	This Month	As at Date
(1)	(2)	(3)	(4)
Total Disbursement Authorities Received	348,729,193.11	34,161,337.08	382,890,530.19
NCA	332,987,788.77	32,880,161.77	365,867,950.54
NTA	0.00	0.00	0.00
Working Fund	0.00	0.00	0.00
TRA	15,741,404.34	1,281,175.31	17,022,579.65
CDC	0.00	0.00	0.00
NCAA	0.00	0.00	0.00
Less: Notice of Transfer of Allocations (NTA)* issued	0.00	0.00	0.00
Total Disbursement Authorities Available	348,729,193.11	34,161,337.08	382,890,530.19
Less:	0.00	0.00	0.00
Lapsed NCA	1,168.26	0.00	1,168.26
Disbursements	346,974,687.94	32,736,667.77	379,711,355.71
Less: Other Non-Cash Disbursements	0.00	0.00	0.00
Disbursements effected through outright deductions from claims	0.00	0.00	0.00
Overpayment of expenses(e.g. personnel benefits)	0.00	0.00	0.00
Restitution for loss of government property	0.00	0.00	0.00
Liquidated damages and similar claims	0.00	0.00	0.00
Others (e.g. TEF, BTr- Docs Stamp, etc.)	0.00	0.00	0.00
Add/Less: Adjustments (e.g. cancelled/staled checks)	0.00	0.00	0.00
Balance of Disbursement Authorities as at date	1,753,336.91	1,424,669.31	3,178,006.22
Total Disbursements Program	348,729,193.11	34,161,337.08	382,890,530.19
Less: *Actual Disbursements	346,974,687.94	32,736,667.77	379,711,355.71
(Over)/Under spending	1,754,505.17	1,424,669.31	3,179,174.48

Notes: * The use of NTA is discouraged
Notes: ** Amounts should tally with the grand total disbursement (column 27).

Certified Correct:
LYDE G. [illegible], CPA
Accountant III
Date: January 6, 2025 03:35 PM

Recommending Approval:
ARNOLD R. LORENZO, EDD
VP, Vice President for Finance and Administration
Date: January 6, 2025 03:36 PM

Approved By:
[illegible], CESE
University President
Date: January 6, 2025 03:36 PM

This report was generated using the Unified Reporting System on January 10, 2025 4:08 PM. Status: Submitted [illegible]

FAR No. 4

MONTHLY REPORT OF DISBURSEMENTS
For the month of November 2024

Department	State Universities and Colleges (SUCs)
Agency/Entity	Tarlac Agricultural University
Operating Unit	< not applicable >
Organization Code (UACS)	08 036 0000000
Fund Cluster	01 - Regular Agency Fund
	(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, etc.)

Particulars	Current Year Budget PS	MOOE	FinEx	CO	TOTAL	Prior Year's Accounts Payable PS	MOOE	FinEx	CO	Sub-Total	Prior Year's Budget PS
1	2	3	4	5	6=(2+3+4+5)	7	8	9	10	11=(7+8+9+10)	12
CASH DISBURSEMENTS	35,142,788.52	4,812,143.23	0.00	1,561,896.38	41,516,828.13	0.00	0.00	0.00	0.00	0.00	0.00
Notice of Cash Allocation (NCA)	34,102,141.78	4,598,976.02	0.00	1,541,486.68	40,242,604.48	0.00	0.00	0.00	0.00	0.00	0.00
MDS Checks Issued	574,909.72	2,117,543.22	0.00	630,075.96	3,322,528.90	0.00	0.00	0.00	0.00	0.00	0.00
Advice to Debit Account	33,527,232.06	2,481,432.80	0.00	911,410.72	36,920,075.58	0.00	0.00	0.00	0.00	0.00	0.00
Notice of Transfer Allocations (NTA)	1,040,646.74	213,167.21	0.00	20,409.70	1,274,223.65	0.00	0.00	0.00	0.00	0.00	0.00
MDS Checks Issued	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advice to Debit Account	1,040,646.74	213,167.21	0.00	20,409.70	1,274,223.65	0.00	0.00	0.00	0.00	0.00	0.00
Working Fund for FAPs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Disbursement Ceiling (CDC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CASH DISBURSEMENTS	35,142,788.52	4,812,143.23	0.00	1,561,896.38	41,516,828.13	0.00	0.00	0.00	0.00	0.00	0.00
NON-CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Remittance Advices Issued (TRA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Cash Availment Authority (NCAA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disbursements effected through outright deductions from claims (please specify...)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Overpayment of expenses(e.g. personnel benefits)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restitution for loss of government property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liquidated damages and similar claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others(TEF, BTr-Documentary Stamp Tax, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NON-CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	35,142,788.52	4,812,143.23	0.00	1,561,896.38	41,516,828.13	0.00	0.00	0.00	0.00	0.00	0.00

Particulars	Current Year's Accounts Payable MOOE	FinEx	CO	Sub-Total	TOTAL	SUB-TOTAL	Trust Liabilities PS	MOOE	CO	TOTAL
1	13	14	15	16=	17=(11+16)	18=(6+17)	19	20	21	22=(19+20+21)
CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	41,516,828.13	0.00	0.00	0.00	0.00
Notice of Cash Allocation (NCA)	0.00	0.00	0.00	0.00	0.00	40,242,604.48	0.00	0.00	0.00	0.00
MDS Checks Issued	0.00	0.00	0.00	0.00	0.00	3,322,528.90	0.00	0.00	0.00	0.00
Advice to Debit Account	0.00	0.00	0.00	0.00	0.00	36,920,075.58	0.00	0.00	0.00	0.00
Notice of Transfer Allocations (NTA)	0.00	0.00	0.00	0.00	0.00	1,274,223.65	0.00	0.00	0.00	0.00
MDS Checks Issued	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advice to Debit Account	0.00	0.00	0.00	0.00	0.00	1,274,223.65	0.00	0.00	0.00	0.00
Working Fund for FAPs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Disbursement Ceiling (CDC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	41,516,828.13	0.00	0.00	0.00	0.00
NON-CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Remittance Advices Issued (TRA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Cash Availment Authority (NCAA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disbursements effected through outright deductions from claims (please specify...)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Overpayment of expenses(e.g. personnel benefits)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restitution for loss of government property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liquidated damages and similar claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others(TEF, BTr-Documentary Stamp Tax, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NON-CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	0.00	0.00	0.00	0.00	0.00	41,516,828.13	0.00	0.00	0.00	0.00

Particulars	Grand Total PS	MOOE	FinEx	CO	TOTAL	Remarks
1	23	24	25	26	27=(23+24+25+26)	28
CASH DISBURSEMENTS	35,142,788.52	4,812,143.23	0.00	1,561,896.38	41,516,828.13	
Notice of Cash Allocation (NCA)	34,102,141.78	4,598,976.02	0.00	1,541,486.68	40,242,604.48	
MDS Checks Issued	574,909.72	2,117,543.22	0.00	630,075.96	3,322,528.90	
Advice to Debit Account	33,527,232.06	2,481,432.80	0.00	911,410.72	36,920,075.58	
Notice of Transfer Allocations (NTA)	1,040,646.74	213,167.21	0.00	20,409.70	1,274,223.65	
MDS Checks Issued	0.00	0.00	0.00	0.00	0.00	
Advice to Debit Account	1,040,646.74	213,167.21	0.00	20,409.70	1,274,223.65	
Working Fund for FAPs	0.00	0.00	0.00	0.00	0.00	
Cash Disbursement Ceiling (CDC)	0.00	0.00	0.00	0.00	0.00	
TOTAL CASH DISBURSEMENTS	35,142,788.52	4,812,143.23	0.00	1,561,896.38	41,516,828.13	
NON-CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	
Tax Remittance Advices Issued (TRA)	0.00	0.00	0.00	0.00	0.00	
Non-Cash Availment Authority (NCAA)	0.00	0.00	0.00	0.00	0.00	
Disbursements effected through outright deductions from claims (please specify...)	0.00	0.00	0.00	0.00	0.00	
Overpayment of expenses(e.g. personnel benefits)	0.00	0.00	0.00	0.00	0.00	
Restitution for loss of government property	0.00	0.00	0.00	0.00	0.00	
Liquidated damages and similar claims	0.00	0.00	0.00	0.00	0.00	
Others(TEF, BTr-Documentary Stamp Tax, etc.)	0.00	0.00	0.00	0.00	0.00	
TOTAL NON-CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	
GRAND TOTAL	35,142,788.52	4,812,143.23	0.00	1,561,896.38	41,516,828.13	

SUMMARY

Particulars	Previous Report	This Month	As at Date
(1)	(2)	(3)	(4)
Total Disbursement Authorities Received	382,890,530.19	49,967,014.65	432,857,544.84
NCA	365,867,950.54	48,692,791.00	414,560,741.54
NTA	0.00	0.00	0.00
Working Fund	0.00	0.00	0.00
TRA	17,022,579.65	1,274,223.65	18,296,803.30
CDC	0.00	0.00	0.00
NCAA	0.00	0.00	0.00
Less: Notice of Transfer of Allocations (NTA)* issued	0.00	0.00	0.00
Total Disbursement Authorities Available	382,890,530.19	49,967,014.65	432,857,544.84
Less:	0.00	0.00	0.00
Lapsed NCA	1,568.28	0.00	1,568.28
Disbursements	379,711,955.71	40,242,604.48	419,954,560.19
Less: Other Non Cash Disbursements	0.00	0.00	0.00
Disbursements effected through outright deductions from claims	0.00	0.00	0.00
Overpayment of expenses(e.g. personnel benefits)	0.00	0.00	0.00
Restitution for loss of government property	0.00	0.00	0.00
Liquidated damages and similar claims	0.00	0.00	0.00
Others (e.g. TEF, BTr, Docs Stamp, etc.)	0.00	0.00	0.00
Add/Less: Adjustments (e.g. cancelled/staled checks)	0.00	0.00	0.00
Balance of Disbursement Authorities as at date	3,177,006.20	9,724,410.17	12,901,416.37
Total Disbursements Program	382,890,530.19	49,967,014.65	432,857,544.84
Less: *Actual Disbursements	379,711,355.71	40,242,604.48	419,953,960.19
(Over)/Under spending	3,179,174.48	9,724,410.17	12,903,584.65

Notes: * The use of NTA is discouraged

Notes: ** Amounts should tally with the grand total disbursement (column 27).

Certified Correct:

LYDE G. [illegible], CPA
Accountant III
Date: January [illegible], 2025 08:07 PM

Recommending Approval:

ARNOLD R. LORENZO, EdD
VP, Vice President for Finance and Administration
Date: January 12, 2025 04:08 PM

Approved By:

[illegible]
University President
Date: January [illegible], 2025 04:08 PM

FAR No. 4

MONTHLY REPORT OF DISBURSEMENTS

For the month of December 2024

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 070 0000000
Fund Cluster : 01 - Regular Agency Fund
(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Accounts-Locally Funded/Domestic Grants Fund, etc.)

Particulars	Current Year Budget				
	PS	MOOE	FinEx	CO	TOTAL
1	2	3	4	5	6=(2+3+4+5)
CASH DISBURSEMENTS	33,176,978.20	4,202,743.58	0.00	0.00	37,379,721.78
Notice of Cash Allocation (NCA)	33,176,978.20	4,202,743.58	0.00	0.00	37,379,721.78
MDS Checks Issued	1,373,639.14	1,901,265.87	0.00	0.00	3,274,905.01
Advice to Debit Account	31,803,338.46	2,301,477.71	0.00	0.00	34,104,816.17
Notice of Transfer Allocations (NTA)	0.00	0.00	0.00	0.00	0.00
MDS Checks Issued	0.00	0.00	0.00	0.00	0.00
Advice to Debit Account	0.00	0.00	0.00	0.00	0.00
Working Fund for FAPs	0.00	0.00	0.00	0.00	0.00
Cash Disbursement Ceiling (CDC)	0.00	0.00	0.00	0.00	0.00
TOTAL CASH DISBURSEMENTS	33,176,978.20	4,202,743.58	0.00	0.00	37,379,721.78
NON-CASH DISBURSEMENTS	2,913,133.49	227,623.09	0.00	51,589.28	3,192,345.86
Tax Remittance Advices Issued (TRA)	2,913,133.49	227,623.09	0.00	51,589.28	3,192,345.86
Non-Cash Availment Authority (NCAA)	0.00	0.00	0.00	0.00	0.00
Disbursements effected through outright deductions from claims (please specify...)	0.00	0.00	0.00	0.00	0.00
Overpayment of expenses(e.g. personnel benefits)	0.00	0.00	0.00	0.00	0.00
Restitution for loss of government property	0.00	0.00	0.00	0.00	0.00
Liquidated damages and similar claims	0.00	0.00	0.00	0.00	0.00
Others(TEF, ST-Documentary Stamp Tax, etc.)	0.00	0.00	0.00	0.00	0.00
TOTAL NON-CASH DISBURSEMENTS	2,913,133.49	227,623.09	0.00	51,589.28	3,192,345.86
GRAND TOTAL	36,090,111.69	4,430,366.67	0.00	51,589.28	40,572,067.64

Particulars	Prior Year's Budget											
	Prior Year's Accounts Payable					Current Year's Accounts Payable						SUB-TOTAL
	PS	MOOE	FinEx	CO	Sub-Total	PS	MOOE	FinEx	CO	Sub-Total	TOTAL	
1	7	8	9	10	11=(7+8+9+10)	12	13	14	15	16=	17=(11+16)	18=(6+17)
CASH DISBURSEMENTS	0.00	0.00	0.00	649.50	649.50	0.00	0.00	0.00	0.00	0.00	649.50	37,380,371.28
Notice of Cash Allocation (NCA)	0.00	0.00	0.00	649.50	649.50	0.00	0.00	0.00	0.00	0.00	649.50	37,380,371.28
MDS Checks Issued	0.00	0.00	0.00	649.50	649.50	0.00	0.00	0.00	0.00	0.00	649.50	3,275,554.51
Advice to Debit Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,104,816.17
Notice of Transfer Allocations (NTA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MDS Checks Issued	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advice to Debit Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Working Fund for FAPs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Disbursement Ceiling (CDC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CASH DISBURSEMENTS	0.00	0.00	0.00	649.50	649.50	0.00	0.00	0.00	0.00	0.00	649.50	37,380,371.28
NON-CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,192,345.86
Tax Remittance Advices Issued (TRA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,192,345.86
Non-Cash Availment Authority (NCAA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disbursements effected through outright deductions from claims (please specify...)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Overpayment of expenses(e.g. personnel benefits)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restitution for loss of government property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liquidated damages and similar claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others(TEF, ST-Documentary Stamp Tax, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NON-CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,192,345.86
GRAND TOTAL	0.00	0.00	0.00	649.50	649.50	0.00	0.00	0.00	0.00	0.00	649.50	40,572,717.14

Particulars	Trust Liabilities				Grand Total					Remarks
	PS	MOOE	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	
1	19	20	21	22=(19+20+21)	23	24	25	26	27=(23+24+25+26)	28
CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	33,176,978.20	4,202,743.58	0.00	649.50	37,380,371.28	
Notice of Cash Allocation (NCA)	0.00	0.00	0.00	0.00	33,176,978.20	4,202,743.58	0.00	649.50	37,380,371.28	
MDS Checks Issued	0.00	0.00	0.00	0.00	1,373,639.14	1,901,265.87	0.00	649.50	3,275,554.51	
Advice to Debit Account	0.00	0.00	0.00	0.00	31,803,338.46	2,301,477.71	0.00	0.00	34,104,816.17	
Notice of Transfer Allocations (NTA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
MDS Checks Issued	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Advice to Debit Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Working Fund for FAPs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cash Disbursement Ceiling (CDC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	33,176,978.20	4,202,743.58	0.00	649.50	37,380,371.28	
NON-CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	2,913,133.49	227,623.09	0.00	51,589.28	3,192,345.86	
Tax Remittance Advices Issued (TRA)	0.00	0.00	0.00	0.00	2,913,133.49	227,623.09	0.00	51,589.28	3,192,345.86	
Non-Cash Availment Authority (NCAA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Disbursements effected through outright deductions from claims (please specify...)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Overpayment of expenses(e.g. personnel benefits)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Restitution for loss of government property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liquidated damages and similar claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Others(TEF, ST-Documentary Stamp Tax, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL NON-CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	2,913,133.49	227,623.09	0.00	51,589.28	3,192,345.86	
GRAND TOTAL	0.00	0.00	0.00	0.00	36,090,111.69	4,430,366.67	0.00	52,238.78	40,572,717.14	

SUMMARY

Particulars	Previous Report	This Month	As at Date
(1)	(2)	(3)	(4)
Total Disbursement Authorities Received	432,857,544.64	31,471,997.06	464,329,541.70
NCA	414,560,741.54	28,279,651.00	442,840,392.54
NTA	0.00	0.00	0.00
Working Fund	0.00	0.00	0.00
TRA	18,296,803.30	3,192,345.86	21,489,149.16
CDC	0.00	0.00	0.00
NCAA	0.00	0.00	0.00
Less: Notice of Transfer of Allocations (NTA)* issued	0.00	0.00	0.00
Total Disbursement Authorities Available	432,857,544.64	31,471,997.06	464,329,541.70
Less:	0.00	0.00	0.00
Lapsed NCA	1,168.26	1,624.75	2,793.01
Disbursements	419,953,960.19	40,572,067.64	460,526,027.83
Less: Other Non-Cash Disbursements	0.00	0.00	0.00
Disbursements effected through outright deductions from claims	0.00	0.00	0.00
Overpayment of expenses(e.g. personnel benefits)	0.00	0.00	0.00
Restitution for loss of government property	0.00	0.00	0.00
Liquidated damages and similar claims	0.00	0.00	0.00
Others (e.g. TEF, BTr, Docs Stamp etc.)	0.00	0.00	0.00
Add/Less: Adjustments (e.g. cancelled/staled checks)	0.00	0.00	0.00
Balance of Disbursement Authorities as at date	12,902,416.19	(9,101,695.33)	3,800,720.86
Total Disbursement Program	432,857,544.64	31,471,997.06	464,329,541.70
Less: *Actual Disbursements	419,953,960.19	40,572,067.64	460,526,027.83
(Over)/Under spending	12,903,584.45	(9,100,070.58)	3,803,513.87

Notes: * The use of NTA is discouraged
Notes: ** Amounts should tally with the grand total disbursement (column 27)

Certified Correct:

LYDE G. RAGAS, CPA
Accountant IV
Date: January 15, 2025 01:42 PM

Recommending Approval:

ARNOLD R. LORENZO, EDD
VP, Vice President for Finance and Administration
Date: January 15, 2025 01:42 PM

Approved By:

[illegible]
Date: January 15, 2025 01:42 PM

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS
As at the Quarter Ending December 31, 2024

Department : State Universities and Colleges (SUCs)
Agency/Entity : Tarlac Agricultural University
Operating Unit : < not applicable >
Organization Code (UACS) : 08 036 0000000
Fund Cluster : 05 - Internally Generated Funds

Classification/Sources of Revenue and Other Receipts	UACS CODE	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections: 1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending September 30	4th Quarter Ending December 31	Total	Cumulative Remittance/Deposits to Date: Remittance to BTr	Deposited with AGDB	Total	Variance: Amount	%	Remarks
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13=(12/3)	14
Internally Generated Funds		61,198,000.00	7,717,233.30	64,118,406.89	29,840,544.17	36,015,589.42	137,691,773.78	0.00	137,573,488.78	137,573,488.78	76,493,773.78	125 %	
Non-Revenue Collections/Other Receipts		61,198,000.00	7,717,233.30	64,118,406.89	29,840,544.17	36,015,589.42	137,691,773.78	0.00	137,573,488.78	137,573,488.78	76,493,773.78	125 %	
Cash Receipts		61,198,000.00	7,717,233.30	64,118,406.89	29,840,544.17	36,015,589.42	137,691,773.78	0.00	137,573,488.78	137,573,488.78	76,493,773.78	125 %	
Non-Tax		61,198,000.00	7,717,233.30	64,118,406.89	29,840,544.17	36,015,589.42	137,691,773.78	0.00	137,573,488.78	137,573,488.78	76,493,773.78	125 %	
Registration Fees	4020102000	416,109.08	0.00	0.00	337,748.00	335,747.00	673,495.00	0.00	673,395.00	673,395.00	257,385.92	82 %	
Clearance Fees	4020104001	123,890.92	133,737.00	2,233,603.00	130,279.00	74,093.00	2,571,712.00	0.00	2,570,884.00	2,570,884.00	2,447,821.08	1,976 %	
Fines and Penalties - Service Income	4020114000	27,200.00	0.00	945.00	9,119.45	1,045.00	11,109.45	0.00	11,109.45	11,109.45	(16,090.55)	-59 %	
Other Service Income	4020199099	238,000.00	4,790.00	281,650.00	0.00	0.00	286,440.00	0.00	286,440.00	286,440.00	48,440.00	20 %	
Tuition Fees	4020201001	54,550,000.00	3,000,407.90	57,797,730.00	25,849,957.00	30,225,379.50	116,873,474.40	0.00	116,869,082.40	116,869,082.40	62,323,474.40	114 %	
Rent/Lease Income	4020205000	4,071,000.00	1,096,332.89	1,168,647.76	912,932.51	1,310,061.90	4,487,975.06	0.00	4,377,250.06	4,377,250.06	416,975.06	10 %	
Income from Hostels/Dormitories and other Like facilities	4020213000	34,000.00	162,265.79	158,883.56	228,905.50	135,581.15	685,636.00	0.00	685,636.00	685,636.00	651,636.00	1,917 %	
Fines and Penalties - Business Income	4020223000	47,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(47,600.00)	-100 %	
Other Business Income	4020299099	1,663,000.00	3,319,699.72	2,235,902.57	2,371,452.71	3,933,681.87	11,860,736.87	0.00	11,858,496.87	11,858,496.87	10,197,736.87	613 %	
Miscellaneous Income	4060999000	27,200.00	0.00	241,045.00	150.00	0.00	241,195.00	0.00	241,195.00	241,195.00	213,995.00	787 %	
GRAND TOTAL		61,198,000.00	7,717,233.30	64,118,406.89	29,840,544.17	36,015,589.42	137,691,773.78	0.00	137,573,488.78	137,573,488.78	76,493,773.78	125 %	

Certified Correct:

LYDE G. [illegible]AGUS, CPA
Accountant III
Date: January 27, 2025 03:40 PM

Certified Correct:

Date: January 27, 2025 03:40 PM

Recommending Approval By:

ARNOLD R. LORENZO, EDD
OIC, Vice President for Finance and Administration
Date: January 27, 2025 03:45 PM

Approved By:

SILVER[illegible]SON, DBA
University President
Date: January 27, 2025 03:45 PM