

AGRICULTURAL TRAINING INSTITUTE
REGIONAL TRAINING CENTER MIMAROPA
 Barcenaga, Naujan, Oriental Mindoro

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
ALL FUNDS

For the Year Ended December 31, 2019

(with Comparative Figures for CY 2018)

	<u>Note</u>	<u>2019</u>	<u>2018</u>
Revenue			
Service and Business Income			
Income from Hostels/Dormitories and Other Like Facilities	₱	1,660,700.00	₱ 1,414,500.00
Total Business Income		<u>1,660,700.00</u>	<u>1,414,500.00</u>
Total Revenue		<u>1,660,700.00</u>	<u>1,414,500.00</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages – Regular		9,486,673.79	8,796,661.04
Total Salaries and Wages		<u>9,486,673.79</u>	<u>8,796,661.04</u>
Other Compensation			
Personnel Economic Relief Allowance (PERA)		607,464.00	612,000.00
Representation Allowance (RA)		60,000.00	60,000.00
Transportation Allowance (TA)		60,000.00	60,000.00
Clothing/Uniform Allowance		156,000.00	156,000.00
Productivity Enhancement Incentive		116,000.00	125,000.00
Longevity Pay		5,000.00	15,000.00
Cash Gift		125,000.00	128,500.00
Year-end Bonus		794,309.00	741,986.50
Collective Negotiation Agreement Incentive		607,669.50	625,000.00
Performance Based Bonus - Civilan		0.00	318,350.50
Mid Year Bonus		778,739.00	715,588.00
Other Bonuses and Allowances		228,000.00	0.00
Total Other Compensation		<u>3,538,181.50</u>	<u>3,557,425.00</u>
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums		1,138,779.44	1,055,599.32
PAG-IBIG Contributions		30,400.00	30,600.00
PHILHEALTH Contributions		118,583.12	112,174.91
Employees Compensation Insurance Premiums		30,400.00	30,600.00
Total Personnel Benefit Contributions		<u>1,318,162.56</u>	<u>1,228,974.23</u>
Other Personnel Benefits			
Other Personnel Benefits		0.00	0.00
Total Other Personnel Benefits		<u>0.00</u>	<u>0.00</u>
Total Personnel Services		<u>14,343,017.85</u>	<u>13,583,060.27</u>

	<u>Note</u>	<u>2019</u>	<u>2018</u>
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local		4,882,504.11	5,573,097.34
Traveling Expenses-Foreign		0.00	118,086.51
Total Traveling Expenses - Local		<u>4,882,504.11</u>	<u>5,691,183.85</u>
Training and Scholarship Expenses			
Training Expenses		24,993,141.59	38,211,523.98
Scholarship Grants/ Expenses		437,500.00	1,525,348.00
Total Training and Scholarship Expenses		<u>25,430,641.59</u>	<u>39,736,871.98</u>
Supplies and Materials Expenses			
ICT Office Supplies Expenses		15,860.00	0.00
Office Supplies Expenses		600,489.75	229,395.58
Accountable Forms Expenses		10,355.00	9,230.00
Fuel, Oil and Lubricants Expenses		356,000.91	707,349.09
Semi -Expendable Machinery and Equipment Expenses		308,687.60	510,214.85
Semi -Expendable Furniture, Fixtures and Books Expenses		620,926.98	181,672.00
Other Supplies and Materials Expenses		77,786.25	67,939.75
Total Supplies and Materials Expenses		<u>1,990,106.49</u>	<u>1,705,801.27</u>
Utility Expenses			
Water Expenses		0.00	420.00
Electricity Expenses		716,199.19	715,556.24
Total Utility Expenses		<u>716,199.19</u>	<u>715,976.24</u>
Communication Expenses			
Postage and Courier Services		8,130.50	102,499.44
Telephone Expenses			
Mobile		410,356.71	414,695.22
Landline		10,594.00	9,963.70
Internet Subscription Expenses		50,971.82	48,537.09
Cable, Satellite, Telegraph and Radio Expenses		3,500.00	6,300.00
Total Communication Expenses		<u>483,553.03</u>	<u>581,995.45</u>
Professional Services			
Other Professional Services		5,470,866.51	4,982,964.94
Legal Services		1,450.00	17,520.00
Auditing Services		36,245.79	13,386.00
Consultancy Services		330,000.00	0.00
Total Professional Services		<u>5,838,562.30</u>	<u>5,013,870.94</u>
General Services			
Other General Services		453,485.84	275,386.97
Total General Services		<u>453,485.84</u>	<u>275,386.97</u>
Repairs and Maintenance			
Repairs and Maintenance – Buildings and Other Structures		575,305.16	450,497.80
Repairs and Maintenance – Machinery and Equipment		123,480.80	106,280.00
Repairs and Maintenance – Furniture and Fixtures		355.00	360.00
Repairs and Maintenance – Motor Vehicles		151,470.08	285,322.69
Total Repairs and Maintenance		<u>850,611.04</u>	<u>842,460.49</u>

	<u>Note</u>	<u>2019</u>	<u>2018</u>
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses		4,046.38	6,299.86
Fidelity Bond Premiums		65,973.75	26,120.00
Insurance Expenses		254,360.83	178,854.17
Total Taxes, Insurance Premiums and Other Fees		324,380.96	211,274.03
Other Maintenance and Operating Expenses			
Printing and Publication Expenses		0.00	2,520.00
Transportation and Delivery Expenses		11,872.18	29,736.20
Rents - Motor Vehicles		1,723,550.00	2,224,913.00
Membership Dues and Contributions to Organizations		50,000.00	50,000.00
Prizes		6,985,000.00	1,320,000.00
Other Maintenance and Operating Expenses	14	297,598.72	49,515.00
Total Other Maintenance and Operating Expenses		9,068,020.90	3,676,684.20
Total Maintenance and Operating Expenses		50,038,065.45	58,451,505.42
Financial Expenses			
Bank Charges		0.00	0.00
Total Financial Charges		0.00	0.00
Non-Cash Expenses			
Depreciation			
Depreciation – Land Improvement		511,706.83	2,845.25
Depreciation – Infrastructure Assets		49,777.45	23,858.40
Depreciation – Building and Other Structures		639,321.49	493,189.09
Depreciation – Machinery and Equipment		1,008,494.86	752,253.93
Depreciation – Motor Vehicles		684,556.70	276,177.77
Depreciation – Furniture and Fixtures		87,504.07	44,401.54
Total Depreciation		2,981,361.40	1,592,726.00
Amortization			
Amortization - Computer Software		6,650.00	1,662.50
Total Amortization		6,650.00	1,662.50
Impairment Loss			
Impairment Loss-Property, Plant and Equipment		0.00	0.00
Total Impairment Loss		0.00	0.00
Total Non-Cash Expenses		2,988,011.40	1,594,388.50
Current Operating Expenses		67,369,094.70	73,628,954.19
Surplus/Deficit from Current Operations		(65,708,394.70)	(72,214,454.19)
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs			
Subsidy from National Government		80,914,718.19	83,584,701.45
Subsidy from Central Office		0.00	2,235,139.29
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		80,914,718.19	85,819,840.74
Surplus/Deficit for the period	₱	15,206,323.49	₱ 13,605,386.55

See accompanying Notes to Financial Statements