

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

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
ALL FUNDS

For the Year Ended December 31, 2020

(with Comparative Figures for CY 2019)

	<u>Note</u>	<u>2020</u>	<u>2019</u>
Revenue			
Service and Business Income			
Income from Hostels/Dormitories and Other Like Facilities	₱	1,347,330.00	₱ 1,660,700.00
Total Business Income		<u>1,347,330.00</u>	<u>1,660,700.00</u>
Total Revenue		<u>1,347,330.00</u>	<u>1,660,700.00</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages – Regular		9,747,594.09	9,486,673.79
Total Salaries and Wages		<u>9,747,594.09</u>	<u>9,486,673.79</u>
Other Compensation			
Personnel Economic Relief Allowance (PERA)		609,454.54	607,464.00
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
Hazard Pay - Civilian		71,000.00	0.00
Productivity Enhancement Incentive		125,000.00	116,000.00
Longevity Pay		0.00	5,000.00
Cash Gift		125,000.00	125,000.00
Year-end Bonus		810,269.00	794,309.00
Collective Negotiation Agreement Incentive		637,500.00	607,669.50
Mid Year Bonus		809,854.00	778,739.00
Other Bonuses and Allowances		0.00	228,000.00
Total Other Compensation		<u>3,464,077.54</u>	<u>3,538,181.50</u>
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums		295,994.31	1,138,779.44
PAG-IBIG Contributions		30,400.00	30,400.00
PHILHEALTH Contributions		139,200.26	118,583.12
Employees Compensation Insurance Premiums		30,500.00	30,400.00
Total Personnel Benefit Contributions		<u>496,094.57</u>	<u>1,318,162.56</u>
Other Personnel Benefits			
Lump-sum for Step Increments - Length of Service		5,000.00	0.00
Other Personnel Benefits		358,796.95	0.00
Total Other Personnel Benefits		<u>363,796.95</u>	<u>0.00</u>
Total Personnel Services		<u>14,071,563.15</u>	<u>14,343,017.85</u>

	<u>Note</u>	<u>2020</u>	<u>2019</u>
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local		1,035,385.76	4,882,504.11
Total Traveling Expenses - Local		<u>1,035,385.76</u>	<u>4,882,504.11</u>
Training and Scholarship Expenses			
Training Expenses		20,668,191.99	24,993,141.59
Scholarship Grants/ Expenses		291,000.00	437,500.00
Total Training and Scholarship Expenses		<u>20,959,191.99</u>	<u>25,430,641.59</u>
Supplies and Materials Expenses			
ICT Office Supplies Expenses		0.00	15,860.00
Office Supplies Expenses		3,671,680.91	600,489.75
Accountable Forms Expenses		8,975.00	10,355.00
Fuel, Oil and Lubricants Expenses		278,711.54	356,000.91
Semi -Expendable Machinery and Equipment Expenses		555,773.00	308,687.60
Semi -Expendable Furniture, Fixtures and Books Expenses		319,148.21	620,926.98
Other Supplies and Materials Expenses		160,069.21	77,786.25
Total Supplies and Materials Expenses		<u>4,994,357.87</u>	<u>1,990,106.49</u>
Utility Expenses			
Water Expenses		660.00	0.00
Electricity Expenses		554,937.65	716,199.19
Total Utility Expenses		<u>555,597.65</u>	<u>716,199.19</u>
Communication Expenses			
Postage and Courier Services		14,966.00	8,130.50
Telephone Expenses			
Mobile		519,982.94	410,356.71
Landline		0.00	10,594.00
Internet Subscription Expenses		51,170.20	50,971.82
Cable, Satellite, Telegraph and Radio Expenses		7,383.94	3,500.00
Total Communication Expenses		<u>593,503.08</u>	<u>483,553.03</u>
Professional Services			
Other Professional Services		8,001,516.40	5,470,866.51
Legal Services		19,464.00	1,450.00
Auditing Services		34,582.50	36,245.79
Consultancy Services		0.00	330,000.00
Total Professional Services		<u>8,055,562.90</u>	<u>5,838,562.30</u>
General Services			
Other General Services		766,604.12	453,485.84
Total General Services		<u>766,604.12</u>	<u>453,485.84</u>
Repairs and Maintenance			
Repairs and Maintenance – Buildings and Other Structures		552,598.50	575,305.16
Repairs and Maintenance – Machinery and Equipment		141,763.00	123,480.80
Repairs and Maintenance – Furniture and Fixtures		13,500.00	355.00
Repairs and Maintenance – Motor Vehicles		134,166.99	151,470.08
Total Repairs and Maintenance		<u>842,028.49</u>	<u>850,611.04</u>

	<u>Note</u>	<u>2020</u>	<u>2019</u>
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses		2,229.06	4,046.38
Fidelity Bond Premiums		55,281.25	65,973.75
Insurance Expenses		259,140.99	254,360.83
Total Taxes, Insurance Premiums and Other Fees		316,651.30	324,380.96
Other Maintenance and Operating Expenses			
Transportation and Delivery Expenses		8,501.00	11,872.18
Rents - Motor Vehicles		992,300.00	1,723,550.00
Membership Dues and Contributions to Organizations		50,000.00	50,000.00
Prizes		1,000,000.00	6,985,000.00
Other Maintenance and Operating Expenses	14	1,233,938.54	297,598.72
Total Other Maintenance and Operating Expenses		3,284,739.54	9,068,020.90
Total Maintenance and Operating Expenses		41,403,622.70	50,038,065.45
Financial Expenses			
Bank Charges		0.00	0.00
Total Financial Charges		0.00	0.00
Non-Cash Expenses			
Depreciation			
Depreciation – Land Improvement		875,179.39	511,706.83
Depreciation – Infrastructure Assets		23,858.40	49,777.45
Depreciation – Building and Other Structures		639,321.49	639,321.49
Depreciation – Machinery and Equipment		1,130,296.55	1,008,494.86
Depreciation – Motor Vehicles		684,556.70	684,556.70
Depreciation – Furniture and Fixtures		112,045.72	87,504.07
Total Depreciation		3,465,258.25	2,981,361.40
Amortization			
Amortization - Computer Software		6,650.00	6,650.00
Total Amortization		6,650.00	6,650.00
Impairment Loss			
Impairment Loss-Property, Plant and Equipment		0.00	0.00
Total Impairment Loss		0.00	0.00
Total Non-Cash Expenses		3,471,908.25	2,988,011.40
Current Operating Expenses		58,947,094.10	67,369,094.70
Surplus/Deficit from Current Operations		(57,599,764.10)	(65,708,394.70)
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs			
Subsidy from National Government		62,808,700.66	80,914,718.19
Subsidy from Central Office		0.00	0.00
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		62,808,700.66	80,914,718.19
Surplus/Deficit for the period	₱	5,208,936.56	₱ 15,206,323.49

See accompanying Notes to Financial Statements