

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

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
ALL FUNDS

For the Year Ended December 31, 2018
 (with Comparative Figures for CY 2017)

	<u>Note</u>	<u>2018</u>	<u>2017</u>
Revenue			
Service and Business Income			
Income from Hostels/Dormitories and Other Like Facilities	₱	1,414,500.00	₱ 407,300.00
Total Business Income		<u>1,414,500.00</u>	<u>407,300.00</u>
Total Revenue		<u>1,414,500.00</u>	<u>407,300.00</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages – Regular		8,796,661.04	8,308,450.09
Total Salaries and Wages		<u>8,796,661.04</u>	<u>8,308,450.09</u>
Other Compensation			
Personnel Economic Relief Allowance (PERA)		612,000.00	615,818.18
Representation Allowance (RA)		60,000.00	60,000.00
Transportation Allowance (TA)		60,000.00	60,000.00
Clothing/Uniform Allowance		156,000.00	130,000.00
Productivity Enhancement Incentive		125,000.00	121,500.00
Longevity Pay		15,000.00	5,000.00
Cash Gift		128,500.00	127,500.00
Year-end Bonus		741,986.50	676,540.00
Collective Negotiation Agreement Incentive		625,000.00	635,416.67
Performance Based Bonus - Civilan		318,350.50	98,000.00
Mid Year Bonus		715,588.00	676,540.00
Other Bonuses and Allowances		0.00	78,000.00
Total Other Compensation		<u>3,557,425.00</u>	<u>3,284,314.85</u>
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums		1,055,599.32	997,014.01
PAG-IBIG Contributions		30,600.00	30,800.00
PHILHEALTH Contributions		112,174.91	94,587.50
Employees Compensation Insurance Premiums		30,600.00	30,800.00
Total Personnel Benefit Contributions		<u>1,228,974.23</u>	<u>1,153,201.51</u>
Other Personnel Benefits			
Other Personnel Benefits		0.00	131,864.50
Total Other Personnel Benefits		<u>0.00</u>	<u>131,864.50</u>
Total Personnel Services		<u>13,583,060.27</u>	<u>12,877,830.95</u>

	<u>Note</u>	<u>2018</u>	<u>2017</u>
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local		5,573,097.34	3,376,202.80
Traveling Expenses-Foreign		118,086.51	0.00
Total Traveling Expenses - Local		<u>5,691,183.85</u>	<u>3,376,202.80</u>
Training and Scholarship Expenses			
Training Expenses		38,211,523.98	17,224,925.49
Scholarship Grants/ Expenses		1,525,348.00	1,432,943.35
Total Training and Scholarship Expenses		<u>39,736,871.98</u>	<u>18,657,868.84</u>
Supplies and Materials Expenses			
Office Supplies Expenses		229,395.58	233,071.18
Accountable Forms Expenses		9,230.00	9,350.00
Food Supplies Expenses		0.00	0.00
Fuel, Oil and Lubricants Expenses		707,349.09	427,326.69
Agricultural and Marine Supplies Expenses		0.00	0.00
Semi -Expendable Machinery and Equipment Expenses		510,214.85	253,968.01
Semi -Expendable Furniture, Fixtures and Books Expenses		181,672.00	34,324.00
Other Supplies and Materials Expenses		67,939.75	30,760.20
Total Supplies and Materials Expenses		<u>1,705,801.27</u>	<u>988,800.08</u>
Utility Expenses			
Water Expenses		420.00	0.00
Electricity Expenses		715,556.24	500,650.62
Total Utility Expenses		<u>715,976.24</u>	<u>500,650.62</u>
Communication Expenses			
Postage and Courier Services		102,499.44	28,204.00
Telephone Expenses			
Mobile		414,695.22	312,538.55
Landline		9,963.70	13,600.62
Internet Subscription Expenses		48,537.09	59,353.30
Cable, Satellite, Telegraph and Radio Expenses		6,300.00	8,400.00
Total Communication Expenses		<u>581,995.45</u>	<u>422,096.47</u>
Professional Services			
Other Professional Services		4,982,964.94	3,070,339.17
Legal Services		17,520.00	9,600.00
Auditing Services		13,386.00	6,287.00
Total Professional Services		<u>5,013,870.94</u>	<u>3,086,226.17</u>
General Services			
Other General Services		275,386.97	859,046.34
Total General Services		<u>275,386.97</u>	<u>859,046.34</u>
Repairs and Maintenance			
Repairs and Maintenance – Buildings and Other Structures		450,497.80	1,105,841.00
Repairs and Maintenance – Machinery and Equipment		106,280.00	41,772.40
Repairs and Maintenance – Furniture and Fixtures		360.00	0.00
Repairs and Maintenance – Motor Vehicles		285,322.69	297,967.90
Total Repairs and Maintenance		<u>842,460.49</u>	<u>1,445,581.30</u>

	<u>Note</u>	<u>2018</u>	<u>2017</u>
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses		6,299.86	7,971.18
Fidelity Bond Premiums		26,120.00	59,625.00
Insurance Expenses		178,854.17	42,025.50
Total Taxes, Insurance Premiums and Other Fees		211,274.03	109,621.68
Other Maintenance and Operating Expenses			
Printing and Publication Expenses		2,520.00	59,930.39
Representation Expenses		0.00	3,160.00
Transportation and Delivery Expenses		29,736.20	13,971.00
Rents - Motor Vehicles		2,224,913.00	902,200.00
Membership Dues and Contributions to Organizations		50,000.00	50,000.00
Prizes		1,320,000.00	3,335,000.00
Donations		0.00	0.00
Other Maintenance and Operating Expenses	14	49,515.00	337,622.58
Total Other Maintenance and Operating Expenses		3,676,684.20	4,701,883.97
Total Maintenance and Operating Expenses		58,451,505.42	34,147,978.27
Financial Expenses			
Bank Charges		0.00	0.00
Total Financial Charges		0.00	0.00
Non-Cash Expenses			
Depreciation			
Depreciation – Land Improvement		2,845.25	1,659.73
Depreciation – Infrastructure Assets		23,858.40	13,917.40
Depreciation – Building and Other Structures		493,189.09	314,849.15
Depreciation – Machinery and Equipment		752,253.93	491,016.97
Depreciation – Motor Vehicles		276,177.77	242,060.00
Depreciation – Furniture and Fixtures		44,401.54	25,675.81
Total Depreciation		1,592,726.00	1,089,179.06
Amortization			
Amortization - Computer Software		1,662.50	0.00
Total Amortization		1,662.50	0.00
Impairment Loss			
Impairment Loss-Property, Plant and Equipment		0.00	0.00
Total Impairment Loss		0.00	0.00
Total Non-Cash Expenses		1,594,388.50	1,089,179.06
Current Operating Expenses		73,628,954.19	48,114,988.28
Surplus/Deficit from Current Operations		(72,214,454.19)	(47,707,688.28)
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs			
Subsidy from National Government		83,584,701.45	66,407,484.31
Subsidy from Central Office		2,235,139.29	0.00
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		85,819,840.74	66,407,484.31
Surplus/Deficit for the period	₱	13,605,386.55	₱ 18,699,796.03

See accompanying Notes to Financial Statements