

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL PERFORMANCE
SSP/IGP FUND
APARRI POLYTECHNIC INSTITUTE
AS OF THE QUARTER ENDING MARCH 31, 2018

REVENUE

Service and Business Income

Service Income

Permit Fees
Registration Fees
Clearance and Certification Fees
Clearance and Certification Fees
Verification and Authentication Fees
Processing Fees
Other Service Income
Total Service Income

Business Income

School Fees
School Fees - Training Fees
School Fees - Library Fees
School Fees - Medical Fees
School Fees - TSEC Fees
School Fees - Student Publication
School Fees - Student ID
School Fees - Assessment - for Supplies and Materials
School Fees - Assessment - for Assessors
School Fees - Scholarship Fees
Examination Fees
Seminar/Training Fees
Rent/Lease Income
Income from Hotels/Dormitories and Other Like Facilities
Sales Revenue
Interest Income
Other Business Income
Total Business Income

Shares, Grants and Donations

Income from Grants and Donations in Kind
Total Shares, Grants and Donations

Gains

Gain on Sale of PPE
Gain on Initial Recognition of Biological Assets
Gain from Changes in FV less cost to sell of Biological Assets
Other Gains
Total Gains

TOTAL REVENUE

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages-Regular Pay

Salaries and Wages-Casual/Contractual

Total Salaries and Wages

Other Compensation

Personnel Economic and Relief Allowance (PERA)

Representation Allowance (RA)

Transportation Allowance (TA)

Clothing/Uniform Allowance

Subsistence Allowance

Laundry Allowance

Quarters Allowance

Productivity Incentive Allowance

Honoraria

Hazard Pay

Longevity Pay

Overtime and Night Pay

Year End Bonus

Cash Gift

Other Bonuses and Allowances

Collective Negotiations Agreement

Productivity Enhancement Incentive

Performance Based Bonus

Bonus and Allowances - Mid year bonus

Monetization

Total Other Compensation

Personnel Benefit Contributions

Life and Retirement Insurance Premiums

PAG-IBIG Contributions

PHILHEALTH Contributions

Employees Compensation Insurance Premiums

Total Other Compensation

Other Personnel Benefit

Retirement Gratuity

Terminal Leave Benefits

Other Personnel Benefits

Total Other Personnel Benefit

TOTAL PERSONNEL SERVICES

Maintenance and Other Operating Expenses

Travelling Expenses

Travelling Expenses - Local
Travelling Expenses - Foreign
Total Travelling Expenses

Training and Scholarship Expenses

Training Expenses
Scholarship Grants Expenses
Total Training and Scholarship Expenses

Supplies and Materials Expenses

Office Supplies Expense
Accountable Forms Expenses
Animal/Zoological Supplies Expenses
Food Supplies Expense
Drugs and Medicines Expenses
Medical, Dental and Laboratory Supplies Expense
Fuel, Oil and Lubricants Expense
Agricultural and Marine Supplies Expenses
Textbooks and Instructional Materials Expenses
Semi-Expendable Machinery & Equipment - Office Equipment Expenses
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses
Semi-Expendable Machinery and Equipment Expenses - Agricultural and Forestry E
Semi-Expendable Other Machinery & Equipment Expenses -Communicatio
Semi-Expendable Machinery and Equipment Expenses - Disaster and Rescue Equip
Semi-Expendable Machinery and Equipment Expenses - Printing Equipment
Semi-Expendable Machinery and Equipment Expenses - Sports Equipment
Semi-Expendable Technical and Scientific Equipment Expenses
Semi-Expendable Other Machinery & Equipment Expenses
Semi-Expendable Furniture, Fixtures and Books Expenses
Other Supplies and Materials Expense
Total Supplies and Materials Expenses

Utility Expenses

Water Expense
Electricity Expense
Total Utility Expenses

Communication Expenses

Postage and Courier Services
Telephone Expenses - Mobile
Telephone Expenses - Landline
Internet Subscription Expenses
Cable, Satellite, Telegraph and Radio Expenses
Total Communication Expenses

Award/Rewards and Prizes

Awards/Rewards Expenses
Prizes
Total Award/Rewards and Prizes

Survey, Research, Exploration and Development Expenses

Survey Expenses
**Total Survey, Research, Exploration and
Development Expenses**

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

**Total Confidential, Intelligence and
Extraordinary Expenses**

Professional Services

Legal Services

Auditing Services

Consultancy Services

Other Professional Services

Total Professional Services

General Services

Environment/Sanitary Services

Janitorial Services

Security Services

Other General Services

Total General Services

Repairs and Maintenance

Repairs and Maintenance - Land Improvements

Repairs and Maintenance - Infrastructure Assets - Water Supply Sys

Repairs and Maintenance - Buildings and Other Structures-Buildings

Repairs and Maintenance - Buildings and Other Structures-School Building

Repairs and Maintenance - Buildings and Other Structures-Other Structure

Repairs and Maintenance - Machinery and Equipment-Office Equipment

Repairs and Maintenance - Machinery and Equipment-ICT Equipment

Repairs and Maintenance - Machinery and Equipment-Communication Equ

Repairs and Maintenance - Machinery and Equipment-Printing Equipment

Repairs and Maintenance - Machinery and Equipment-Other ME

Repairs and Maintenance - Transportation Equipment-Motor Vehicle

Repairs and Maintenance - Transportation Equipment - Other Transportation Equi

Repairs and Maintenance - Furnitures and Fixtures

Repairs and Maintenance - Leased Assets Improvements-Buildings

Repairs and Maintenance - Leased Assets Improvements-Other LAI

Repairs and Maintenance - Semi-Expendable Machinery & Equipment

Repairs and Maintenance - Semi-Expendable Machinery & Equipment - ICT Equipm

Repairs and Maintenance - Semi-Expendable Machinery & Equipment - Other Mach

Repairs and Maintenance - Other Property, Plant and Equipment

Total Repairs and Maintenance

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses

Fidelity Bond Premiums

Insurance Expenses

Total Taxes, Insurance Premiums

Labor and Wages

Labor and Wages

Total Labor and Wages

Other Maintenance and Operating Expenses

Advertising Expenses

Printing and Publication Expenses
Representations Expenses
Transportation and Delivery Expenses
Rent/Lease Expenses
Rents-Buildings and Structures
Rents-Motor Vehicles
Rents-Living Quarters
Membership Dues and contributions to Organizations
Subscriptions Expenses
Other Maintenance and Operating Expenses - Website Maintenance
Other Maintenance and Operating Expenses
Total Other Maintenance and

TOTAL MAINTENANCE AND OTHER OPERATING

Financial Expenses

Bank Charges
Other Financial Charges
Total Financial Expenses

DIRECT COST

01 Cost of Sales
Cost of Sales

TOTAL DIRECT COST

NON-CASH EXPENSES

Depreciation

Depreciation - Land Improvements
Depreciation - Other Land Improvements
Depreciation - Infrastructure Asset - Road Networks
Depreciation - Buildings and Other Structures - Buildings
Depreciation - Buildings and Other Structures - School Buildings
Depreciation - Buildings and Other Structures - Other Structures
Depreciation - Machinery and Equipment - Office Equipment
Depreciation - Machinery and Equipment - ICT Equipment
Depreciation - Machinery and Equipment - Agricultural & Forestry Equipment
Depreciation - Machinery and Equipment -Communication Equipment
Depreciation - Machinery and Equipment - Construction & Heavy Equipment
Depreciation - Machinery and Equipment - Medical Equipment
Depreciation - Machinery and Equipment - Printing Equipment
Depreciation - Machinery and Equipment - Technical and Scientific Equipm
Depreciation - Machinery and Equipment - Other ME
Depreciation - Transportation Equipment
Depreciation - Furniture, Fixtures and Books - furnitures and Fixtures
Depreciation - Furniture, Fixtures and Books - Books
Depreciation - Other Property, Plant and Equipment - Other PPE

Total Non-Cash Expenses

CURRENT OPERATING EXPENSES

SURPLUS (DEFICIT) FROM CURRENT OPERATIONS

Financial Assistance/Subsidy From NGAs, LGUs, GOCCs

Subsidy from National Government
Subsidy from Other National Government Agencies
Assistance from LGU
Subsidy from Other Funds
Subsidy from Central Office
Subsidy from Regional Office/Staff Bureau

**Total Financial Assistance/Subsidy
from NGAs, LGUs, GOCCs**

**Less: Financial Assistance/Subsidy to NGAs, LGUs,
GOCCs, NGOs/POs**

Subsidy to National Gov't Agencies
Financial Assistance to NGAs
Subsidy to Operating Units
Subsidy to Other Funds
Subsidies Others

**Total Financial Assistance/Subsidy
from NGAs, LGUs, GOCCs**

NET FINANCIAL ASSISTANCE/SUBSIDY

SURPLUS/(DEFICIT) FOR THE PERIOD

Certified Correct By:



SHERLY B. NEPOMUCENO, LPT
Acting Accountant

Annex B1

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