

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
 REGION 02  
 STATEMENT OF FINANCIAL PERFORMANCE  
**FUND 101**  
**APARRI POLYTECHNIC INSTITUTE**  
 AS OF THE QUARTER ENDING September 30, 2018

**REVENUE*****Service and Business Income******Service Income***

Permit Fees	P0.00
Registration Fees	P0.00
Clearance and Certification Fees	P0.00
Verification and Authentication Fees	P0.00
Accreditation Fees	P0.00
Processing Fees	P0.00
Other Service Income	P0.00
<b>Total Service Income</b>	<b>P0.00</b>

***Business Income***

School Fees	P0.00
School Fees - Training Fees	P0.00
School Fees - Library Fees	P0.00
School Fees - Medical Fees	P0.00
School Fees - TSEC Fees	P0.00
School Fees - Student Publication	P0.00
School Fees - Student ID	P0.00
School Fees - Assessment -for Supplies and Materials	P0.00
School Fees - Assessment -for Assessors	P0.00
School Fees - Scholarship Fees	P0.00
Examination Fees	P0.00
Seminar/Training Fees	P0.00
Rent/Lease Income	P0.00
Income from Hotels/Dormitories and Other Like Facilities	P0.00
Sales Revenue	P0.00
Interest Income	P0.00
Other Business Income	P0.00
<b>Total Business Income</b>	<b>P0.00</b>

***Shares, Grants and Donations***

Income from Grants and Donations in Kind	P0.00
<b>Total Shares, Grants and Donations</b>	<b>P0.00</b>

***Gains***

Gain on Sale of PPE	P0.00
Gain on Initial Recognition of Biological Assets	P0.00
Gain from Changes in FV less cost to sell of Biological Assets	P0.00
Other Gains	P0.00
<b>Total Gains</b>	<b>P0.00</b>

**TOTAL REVENUE****P0.00**

**Less: Current Operating Expenses*****Personnel Services******Salaries and Wages***

Salaries and Wages-Regular Pay	P12,693,430.17
Salaries and Wages-Casual/Contractual	P0.00
<b>Total Salaries and Wages</b>	<b><u>P12,693,430.17</u></b>

***Other Compensation***

Peronnel Economic and Relief Allowance (PERA)	P889,000.00
Representation Allownce (RA)	P45,000.00
Transportation Allowance (TA)	P45,000.00
Clothing/Uniform Allowance	P288,000.00
Subsistence Allowance	P0.00
Laundry Allowance	P0.00
Quarters Allowance	P0.00
Productivity Incentive Allowance	P0.00
Honoraria	P0.00
Hazard Pay	P9,225.00
Longevity Pay	P0.00
Overtime and Night Pay	P0.00
Year End Bonus	P1,363,619.00
Cash Gift	P0.00
Other Bonuses and Allowances	P392,302.00
Collective Negotiations Agreement	P0.00
Productivity Enhancement Incentive	P0.00
Performance Based Bonus	P0.00
Bonus and Allowances - Mid year bonus	P0.00
Monetization	P0.00
<b>Total Other Compensation</b>	<b><u>P3,032,146.00</u></b>

***Personnel Benefit Contributions***

Life and Retirement Insurance Premiums	P1,522,837.48
PAG-IBIG Contributions	P45,761.37
PHILHEALTH Contributions	P159,427.28
Employees Compensation Insurance Premiums	P44,799.81
<b>Total Other Compensation</b>	<b><u>P1,772,825.94</u></b>

***Other Personnel Benefit***

Retirement Gratuity	P0.00
Terminal Leave Benefits	P0.00
Other Personnel Benefits	P340,776.00
<b>Total Other Personnel Benefit</b>	<b><u>P340,776.00</u></b>

**TOTAL PERSONNEL SERVICES****P17,839,178.11*****Maintenance and Other Operating Expenses******Travelling Expenses***

Travelling Expenses - Local	P128,088.56
Travelling Expenses - Foreign	P0.00
<b>Total Travelling Expenses</b>	<b><u>P128,088.56</u></b>

**Training and Scholarship Expenses**

Training Expenses	P7,990.00
Scholarship Grants Expenses	P101,800.00
<b>Total Training and Scholarship Expenses</b>	<b>P109,790.00</b>

**Supplies and Materials Expenses**

Office Supplies Expense	P148,600.43
Accountable Forms Expenses	P42,997.92
Animal/Zoological Supplies Expenses	P0.00
Food Supplies Expense	P0.00
Drugs and Medicines Expenses	P0.00
Medical, Dental and Laboratory Supplies Expense	P0.00
Fuel, Oil and Lubricants Expense	P27,193.66
Agricultural and Marine Supplies Expenses	P0.00
Textbooks and Instructional Materials Expenses	P0.00
Semi-Expendable Machinery and Equipment Expenses - Office Equipment Expense:	P23,570.00
Semi-Expendable Machinery and Equipment Expenses - ICT Equipment Expenses	P86,927.15
Semi-Expendable Machinery and Equipment Expenses - Agricultural and Forestry E	P0.00
Semi-Expendable Other Machinery & Equipment Expenses -Communicatio	P0.00
Semi-Expendable Machinery and Equipment Expenses - Disaster and Rescue Equip	P0.00
Semi-Expendable Machinery and Equipment Expenses - Printing Equipment	P0.00
Semi-Expendable Machinery and Equipment Expenses - Sports Equipment	P0.00
Semi-Expendable Technical and Scientific Equipment Expenses	P0.00
Semi-Expendable Other Machinery & Equipment Expenses	P11,417.57
Semi-Expendable Furniture, Fixtures and Books Expenses	P0.00
Other Supplies and Materials Expense	P420,385.20
<b>Total Supplies and Materials Expenses</b>	<b>P761,091.93</b>

**Utility Expenses**

Water Expense	P0.00
Electricity Expense	P207,689.41
<b>Total Utility Expenses</b>	<b>P207,689.41</b>

**Communication Expenses**

Postage and Courier Services	P0.00
Telephone Expenses - Mobile	P0.00
Telephone Expenses - Landline	P1,568.53
Internet Subscription Expenses	P0.00
Cable, Satellite, Telegraph and Radio Expenses	P2,700.00
<b>Total Communication Expenses</b>	<b>P4,268.53</b>

**Award/Rewards and Prizes**

Awards/Rewards Expenses	P0.00
Prizes	P0.00
<b>Total Award/Rewards and Prizes</b>	<b>P0.00</b>

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

Survey Expenses	P0.00
<b>Total Survey, Research, Exploration and Development Expenses</b>	<b>P0.00</b>

**Confidential, Intelligence and Extraordinary Expenses**

Extraordinary and Miscellaneous Expenses	P0.00
<b>Total Confidential, Intelligence and</b>	<b>P0.00</b>

**Professional Services**

Legal Services	P0.00
Auditing Services	P0.00
Consultancy Services	P0.00
Other Professional Services	P27,600.00
<b>Total Professional Services</b>	<b>P27,600.00</b>
<b><i>General Services</i></b>	
Environment/Sanitary Services	P0.00
Janitorial Services	P0.00
Security Services	P0.00
Other General Services	P0.00
<b>Total General Services</b>	<b>P0.00</b>
<b><i>Repairs and Maintenance</i></b>	
Repairs and Maintenance - Land Improvements	P0.00
Repairs and Maintenance - Infrastructure Assets - Water Supply Sys	P0.00
Repairs and Maintenance - Buildings and Other Structures-Buildings	P0.00
Repairs and Maintenance - Buildings and Other Structures-School Building	P240,785.50
Repairs and Maintenance - Buildings and Other Structures-Other Structure	P0.00
Repairs and Maintenance - Machinery and Equipment-Office Equipment	P0.00
Repairs and Maintenance - Machinery and Equipment-ICT Equipment	P0.00
Repairs and Maintenance - Machinery and Equipment-Communication Equ	P0.00
Repairs and Maintenance - Machinery and Equipment-Printing Equipment	P0.00
Repairs and Maintenance - Machinery and Equipment-Other ME	P0.00
Repairs and Maintenance - Transportation Equipment-Motor Vehicle	P0.00
Repairs and Maintenance - Transportation Equipment - Other Transportation Equip	P0.00
Repairs and Maintenance - Furnitures and Fixtures	P0.00
Repairs and Maintenance - Leased Assets Improvements-Buildings	P0.00
Repairs and Maintenance - Leased Assets Improvements-Other LAI	P0.00
Repairs and Maintenance - Semi-Expendable Machinery & Equipment	P0.00
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - ICT Equipm	P0.00
Repairs and Maintenance - Semi-Expendable Machinery - Other Machinery	P0.00
Repairs and Maintenance - Other Property, Plant and Equipment	P0.00
<b>Total Repairs and Maintenance</b>	<b>P243,090.50</b>
<b><i>Taxes, Insurance Premiums and Other Fees</i></b>	
Taxes, Duties and Licenses	P0.00
Fidelity Bond Premiums	P26,746.50
Insurance Expenses	P0.00
<b>Total Taxes, Insurance Premiums</b>	<b>P26,746.50</b>
<b><i>Labor and Wages</i></b>	
Labor and Wages	P0.00
<b>Total Labor and Wages</b>	<b>P0.00</b>
<b><i>Other Maintenance and Operating Expenses</i></b>	
Advertising Expenses	P8,700.00
Printing and Publication Expenses	P0.00
Representations Expenses	P0.00
Transportation and Delivery Expenses	P0.00
Rent/Lease Expenses	P0.00
Rents-Buildings and Structures	P0.00
Rents-Motor Vehicles	P0.00
Rents-Living Quarters	P0.00
Membership Dues and contributions to Organizations	P0.00
Subscriptions Expenses	P405.00

Other Maintenance and Operating Expenses - Website Maintenance	P0.00
Other Maintenance and Operating Expenses	P20,865.00
<b>Total Other Maintenance and</b>	<b>P29,970.00</b>
<b>TOTAL MAINTENANCE AND OTHER OPERATING</b>	<b>P1,538,335.43</b>
<b>Financial Expenses</b>	
Bank Charges	P0.00
Other Financial Charges	P0.00
<b>Total Financial Expenses</b>	<b>P0.00</b>
<b>DIRECT COST</b>	
<b>Cost of Sales</b>	
Cost of Sales	P0.00
<b>Total Direct Cost</b>	<b>P0.00</b>
<b>NON-CASH EXPENSES</b>	
<b>Depreciation</b>	
Depreciation - Land Improvements	P0.00
Depreciation - Other Land Improvements	P0.00
Depreciation - Infrastructure Asset - Road Networks	P0.00
Depreciation - Buildings and Other Structures - Buildings	P0.00
Depreciation - Buildings and Other Structures - School Buildings	P0.00
Depreciation - Buildings and Other Structures - Other Structures	P0.00
Depreciation - Machinery and Equipment - Office Equipment	P0.00
Depreciation - Machinery and Equipment - ICT Equipment	P0.00
Depreciation - Machinery and Equipment - Agriculture and Forestry Equipment	P0.00
Depreciation - Machinery and Equipment -Communication Equipment	P0.00
Depreciation - Machinery and Equipment - Construction and Heavy Equipment	P0.00
Depreciation - Machinery and Equipment - Medical Equipment	P0.00
Depreciation - Machinery and Equipment - Printing Equipment	P0.00
Depreciation - Machinery and Equipment - Technical and Scientific Equipm	P0.00
Depreciation - Machinery and Equipment - Other ME	P0.00
Depreciation - Transportation Equipment	P0.00
Depreciation - Furniture, Fixtures and Books - furnitures and Fixtures	P0.00
Depreciation - Furniture, Fixtures and Books - Books	P0.00
Depreciation - Other Property, Plant and Equipment - Other PPE	P0.00
<b>Total Non-Cash Expenses</b>	<b>P0.00</b>
<b>CURRENT OPERATING EXPENSES</b>	<b>P19,377,513.54</b>
<b>SURPLUS (DEFICIT) FROM CURRENT OPERATIONS</b>	<b>(P19,377,513.54)</b>
<b>Financial Assistance/Subsidy From NGAs, LGUs, GOCCs</b>	
Subsidy from National Government	P19,418,230.98
Subsidy from Other National Government Agencies	P0.00
Assistance from LGU	P0.00
Subsidy from ther Funds	P0.00
Subsidy from Central Office	P0.00
Subsidy from Regional Office/Staff Bureau	P0.00
<b>Total Financial Assistance/Subsidy</b>	<b>P19,418,230.98</b>
<b>Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs</b>	
Subsidy to National Gov't Agencies	P0.00

Financial Assistance to NGAs	P0.00
Subsidy to Operating Units	P0.00
Subsidy to Other Funds	P0.00
Subsidies Others	P0.00
<b>Total Financial Assistance/Subsidy</b>	<b><u>P0.00</u></b>

**NET FINANCIAL ASSISTANCE/SUBSIDY** **P19,418,230.98**

**SURPLUS/(DEFICIT) FOR THE PERIOD** **P40,717.44**  
P0.00

Certified Correct By:



**SHERLY B. NEPOMUCENO, LPT**  
Acting Accountant