



TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
APARRI POLYTECHNIC INSTITUTE
Detailed Statement of Financial Performance
 Fund 101
 For the year ended December 31, 2017

Accountable Forms Expenses	2,400.00	
Drugs and Medicines Expenses		7,756.00
Fuel, Oil and Lubricants Expenses	37,718.29	38,563.89
Textbooks and Instructional Materials Expenses	1,026,264.01	409,503.05
Semi-Expendable Office Equipment	6,355.00	9,730.00
Semi-Expendable Information and Communication Equipment	62,395.00	348,875.00
Semi-Expendable Communications Equipment		8,436.00
Semi-Expendable Medical Equipment		4,800.00
Semi-Expendable Printing Equipment		27,080.00
Semi-Expendable Technical and Scientific Equipment	13,850.00	309,699.00
Semi-Expendable Other Machinery and Equipment	67,524.50	651,704.72
Semi-Expendable Furniture, Fixtures and Books Expenses	13,394.00	104,475.00
Other Supplies and Materials Expenses	51,526.46	71,324.57
Total Supplies and Materials Expenses	<u>1,689,524.58</u>	<u>2,271,197.90</u>
Utility Expenses		
Electricity Expenses	311,967.59	329,220.24
Total Utility Expenses	<u>311,967.59</u>	<u>329,220.24</u>
Communication Expenses		
Postage and Courier Services		8,443.11
Telephone Expenses		4,048.78
Internet Subscription Expenses	4,183.18	4,500.00
Cable, Satellite, Telegraph, and Radio Expenses	1,800.00	4,500.00
Total Communication Expenses	<u>5,983.18</u>	<u>16,991.89</u>
Professional Services		
Other Professional Services	47,518.03	43,036.00
Total Professional Services	<u>47,518.03</u>	<u>43,036.00</u>
General Services		
Other General Services	7,300.00	12,350.00
Security Services		
Total General Services	<u>7,300.00</u>	<u>12,350.00</u>
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements		
Repairs and Maintenance- Infrastructure Assets		
Repairs and Maintenance- Buildings and Other Structures	32,344.00	90,616.51
Repairs and Maintenance- Machinery and Equipment		
Repairs and Maintenance- Transportation Equipment	5,545.00	38,763.45
Repairs and Maintenance- Furniture and Fixtures		
Repairs and Maintenance- Other Property, Plant and Equipment		
Total Repairs and Maintenance	<u>37,889.00</u>	<u>129,379.96</u>
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses		
Fidelity Bond Premiums	61,746.50	26,746.50
Insurance Expenses		8,046.05
Total Taxes, Insurance Premiums and Other Fees	<u>61,746.50</u>	<u>34,792.55</u>
Other Maintenance & Operating Expenses		
Advertising Expenses	6,800.00	
Subscription Expenses	4,752.00	5,835.00



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	2017	2016
Total Revenue		
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages- Regular	15,244,836.43	13,559,554.65
Total Salaries and Wages	15,244,836.43	13,559,554.65
Other Compensation		
Personnel Economic Relief Allow.(PERA)	1,145,000.00	1,079,870.97
Representation Allowance (RA)	60,000.00	45,000.00
Transportation (TA)	60,000.00	45,000.00
Clothing/Uniform Allowance	245,000.00	225,000.00
Subsistence Allowance	10,800.00	10,025.00
Laundry Allowance	1,500.00	2,275.00
Longevity pay	628.00	
Productivity Incentive Allowance		
Mid-Year Bonus	1,214,677.00	2,285,890.50
Year-end Bonus	1,304,941.63	
Cash Gift	242,500.00	235,500.00
Other Bonuses and Allowances-PBB	566,273.90	240,500.00
Other Bonuses and Allowances-PEI	236,500.00	231,500.00
Other Bonuses and Allowances-'C.N.A	887,811.81	1,110,000.00
Total Other Compensation	5,975,632.34	5,510,561.47
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	1,827,327.96	1,627,146.61
Pag-ibig Contributions	57,400.00	54,000.00
PHILHEALTH Contributions	167,675.00	159,887.50
Employees Compensation Insurance Premiums	57,193.86	53,848.24
Total Personnel Benefit Contributions	2,109,596.82	1,894,882.35
Other Personnel Benefits		
Other Personnel Benefits(Loyalty pay)	85,000.00	95,000.00
Other Personnel Benefits(Monetization)		286,112.86
Other Personnel Benefits(CNA)		
Total Other Personnel Benefit Contributions	85,000.00	381,112.86
Total Personnel Services	23,415,065.59	21,346,111.33
Maintenance and Other Operating Expenses		
Travelling Expenses		
Traveling Expenses- Local	154,877.15	213,016.00
Traveling Expenses- Foreign		
Total Travelling Expenses	154,877.15	213,016.00
Training and Scholarship Expenses		
Training Expenses	164,142.21	1,041,099.33
Total Training and Scholarship Expenses	164,142.21	1,041,099.33
Supplies and Materials Expenses		
Office Supplies Expenses	408,097.32	279,250.67



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Printing and Publication Expenses		1,000.00
Representation Expenses	41,025.00	93,058.00
Transportation and Delivery Expenses	290.00	100.00
Other Maintenance & Operating Expenses		
Bank Charges		
Total Other Maintenance and Other Operating Expenses	<u>52,867.00</u>	<u>99,993.00</u>
Total Maintenance and Other Operating Expenses	<u>2,533,815.24</u>	<u>4,191,076.87</u>
Non-Cash Expenses		
Depreciation		
Depreciation- Land Improvements	1,331.75	1,701.35
Depreciation - Infrastructure Assets		
Depreciation - Buildings and Other Structures	404,321.30	882,081.96
Depreciation- Machinery and Equipment	1,587,194.83	2,084,309.79
Depreciation- Transportation Equipment		31,056.96
Depreciation- Furniture, Fixtures and Books	22,022.82	22,022.82
Depreciation- Other Property, Plant and Equipment		
Total Depreciation	<u>2,014,870.70</u>	<u>3,021,172.88</u>
Current Operating Expenses	<u>27,963,751.53</u>	<u>28,558,361.08</u>
Surplus(deficit)from current operations	<u>(27,963,751.53)</u>	<u>(28,558,361.08)</u>
Financial Assistance/Subsidy from NGAs, LGUs,		
Subsidy from National Government	29,012,295.46	26,751,658.47
Subsidy from Regional Office		
(Reversion of Unused NCA)	<u>(1,567,974.13)</u>	<u>(996,740.27)</u>
Total Financial Assistance/Subsidy from NGAs,LGUs,GOCCs	<u>27,444,321.33</u>	<u>25,754,918.20</u>
Net Financial Assistance/Subsidy from NGAs,LGUs,GOCCs	<u>27,444,321.33</u>	<u>25,754,918.20</u>
Losses		
Loss of Assets	124,218.00	
Total Loss	<u>124,218.00</u>	
Surplus(deficit)for the period	<u>(643,648.20)</u>	<u>(2,803,442.88)</u>

Prepared and Certified Correct by:

MELANIE M. MEMBROT
AO IV/Acting Accountant I