

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
REGION 02  
STATEMENT OF FINANCIAL PERFORMANCE  
**FUND 101**  
**(ROPO)**  
AS OF THE QUARTER ENDING DECEMBER 31, 2017

	2017	2016
<b>REVENUE</b>		
<i>Service and Business Income</i>	P0.00	P0.00
Permit Fees	P56,000.00	P43,000.00
Registration Fees	P3,550.00	P5,810.00
Clearance and Certification Fees	P1,555.26	P0.00
Other Service Income		
<b>Total Service Income</b>	<b>P61,105.26</b>	<b>P48,810.00</b>
<i>Business Income</i>	P0.00	P0.00
School Fees	P0.00	P0.00
Examination Fees	P0.00	P0.00
Seminar/Training Fees	P0.00	P0.00
Rent/Lease Income	P0.00	P0.00
Income from Hotels/Dormitories and Other Like Facilities	P0.00	P0.00
Sales Revenue	P0.00	P0.00
Other Business Income		
<b>Total Business Income</b>	<b>P0.00</b>	<b>P0.00</b>
<i>Shares, Grants and Donations</i>		
Income from Grants and Donations in Kind	P138,516.60	P0.00
<b>Total Shares, Grants and Donations</b>	<b>P138,516.60</b>	<b>P0.00</b>
<i>Gains</i>		
Gain on Sale of PPE	P0.00	P0.00
Other Gains	P0.00	P0.00
Sale of Unserviceable Property	P0.00	P2,495.00
<b>Total Gains</b>	<b>P0.00</b>	<b>P2,495.00</b>
<b>TOTAL REVENUE</b>	<b>P199,621.86</b>	<b>P51,305.00</b>
<b>Less: Current Operating Expenses</b>		
<i>Personnel Services</i>		
<i>Salaries and Wages</i>		
Salaries and Wages-Regular Pay	P29,635,911.19	P27,010,965.87
Salaries and Wages-Casual/Contractual	P0.00	P0.00
<b>Total Salaries and Wages</b>	<b>P29,635,911.19</b>	<b>P27,010,965.87</b>
<i>Other Compensation</i>		
Personnel Economic and Relief Allowance (PERA)	P1,584,545.46	P1,598,909.09
Representation Allowance (RA)	P687,000.00	P691,250.00
Transportation Allowance (TA)	P675,215.91	P685,931.83
Clothing/Uniform Allowance	P330,000.00	P340,000.00
Subsistence Allowance	P0.00	P0.00
Laundry Allowance	P0.00	P0.00
Quarters Allowance	P0.00	P0.00
Productivity Incentive Allowance	P0.00	P0.00
Honoraria	P0.00	P0.00
Hazard Pay	P0.00	P0.00
Longevity Pay	P0.00	P0.00
Overtime and Night Pay	P5,000.00	P0.00
Year End Bonus	P0.00	P0.00
Cash Gift	P5,018,892.80	P3,892,057.00
Other Bonuses and Allowances	P343,500.00	P330,000.00
Collective Negotiations Agreement	P1,358,300.00	P458,937.00
Productivity Enhancement Incentive	P570,244.82	P1,076,623.10
Performance Based Bonus	P165,000.00	P275,532.18
	P596,655.25	P395,000.00
<b>Total Other Compensation</b>	<b>P11,334,354.24</b>	<b>P9,744,240.20</b>
<i>Personnel Benefit Contributions</i>		
Life and Retirement Insurance Premiums	P3,560,792.36	P3,241,595.36
PAG-IBIG Contributions	P80,600.00	P81,500.00
PHILHEALTH Contributions	P269,137.50	P276,925.00
Employees Compensation Insurance Premiums	P78,500.00	P80,000.00
Provident/Welfare Fund Contributions	P0.00	P0.00
<b>Total Other Compensation</b>	<b>P3,989,029.86</b>	<b>P3,680,020.36</b>
<i>Other Personnel Benefit</i>		
Retirement Gratuity	P0.00	P0.00
Terminal Leave Benefits	P311,605.00	P443,749.00
Other Personnel Benefits	P2,310,717.00	P2,712,584.70

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<b>Total Other Personnel Benefit</b>	<b>P2,622,322.00</b>	<b>P3,156,333.70</b>
<b>TOTAL PERSONNEL SERVICES</b>	<b>P47,581,617.29</b>	<b>P43,591,560.13</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Travelling Expenses</b>		
Travelling Expenses - Local	P3,557,291.05	P2,279,003.47
Travelling Expenses - Foreign	P0.00	P0.00
<b>Total Travelling Expenses</b>	<b>P3,557,291.05</b>	<b>P2,279,003.47</b>
<b>Training and Scholarship Expenses</b>		
Training Expenses	P11,405,605.99	P7,375,491.26
Scholarship Grants Expenses	P89,823,313.66	P74,652,715.88
<b>Total Training and Scholarship Expenses</b>	<b>P101,228,919.65</b>	<b>P82,028,207.14</b>
<b>Supplies and Materials Expenses</b>		
Office Supplies Expense	P2,003,339.12	P1,681,275.50
Accountable Forms Expenses	P26,485.06	P182,015.00
Animal/Zoological Supplies Expenses	P0.00	P0.00
Food Supplies Expense	P0.00	P10,670.00
Drugs and Medicines Expenses	P1,202.00	P5,717.55
Medical, Dental and Laboratory Supplies Expense	P183.25	P0.00
Fuel, Oil and Lubricants Expense	P649,681.87	P587,917.23
Agricultural and Marine Supplies Expenses	P0.00	P0.00
Textbooks and Instructional Materials Expenses	P0.00	P0.00
Semi-Expendable Office Equipment Expenses	P74,752.14	P135,898.00
Semi-Expendable ICT Equipment Expenses	P126,501.10	P158,055.00
Semi-Expendable Machinery and Equipment Expenses - Communication Equip	P0.00	P114,100.00
Semi-Expendable Medical Equipment	P0.00	P0.00
Semi-Expendable Printing Equipment	P0.00	P0.00
Semi-Expendable Technical and Scientific Equipment Expenses	P0.00	P0.00
Semi-Expendable Other Machinery & Equipment Expenses	P209,213.80	P47,190.00
Semi-Expendable Furniture, Fixtures and Books Expenses	P2,000.00	P2,598.00
Other Supplies and Materials Expense	P653,334.38	P1,477,300.24
<b>Total Supplies and Materials Expenses</b>	<b>P3,746,692.72</b>	<b>P4,402,736.52</b>
<b>Utility Expenses</b>		
Water Expense	P44,208.10	P46,259.05
Electricity Expense	P1,576,345.47	P1,226,073.00
<b>Total Utility Expenses</b>	<b>P1,620,553.57</b>	<b>P1,272,332.05</b>
<b>Communication Expenses</b>		
Postage and Courier Services	P21,610.00	P28,279.00
Telephone Expenses - Mobile	P383,572.86	P344,037.98
Telephone Expenses - Landline	P307,497.61	P268,414.12
Internet Subscription Expenses	P123,049.21	P115,216.59
Cable, Satellite, Telegraph and Radio Expenses	P12,811.00	P12,370.00
<b>Total Communication Expenses</b>	<b>P848,540.68</b>	<b>P768,317.69</b>
<b>Award/Rewards and Prizes</b>		
Awards/Rewards Expenses	P15,000.00	P20,000.00
Prizes	P11,050.00	P2,000.00
<b>Total Award/Rewards and Prizes</b>	<b>P26,050.00</b>	<b>P22,000.00</b>
<b>Survey, Research, Exploration and Development Expenses</b>		
Survey Expenses	P58,940.00	P244,500.00
<b>Total Survey, Research, Exploration</b>	<b>P58,940.00</b>	<b>P244,500.00</b>
<b>Confidential, Intelligence and Extraordinary Expenses</b>		
Extraordinary and Miscellaneous Expenses	P68,307.73	P138,261.85
<b>Total Confidential, Intelligence and</b>	<b>P68,307.73</b>	<b>P138,261.85</b>
<b>Professional Services</b>		
Legal Services	P17,377.47	P2,800.00
Auditing Services	P6,391.00	P315.00
Consultancy Services	P141,030.00	P99,980.00
Other Professional Services	P116,011.92	P76,298.45
<b>Total Professional Services</b>	<b>P280,810.39</b>	<b>P179,393.45</b>
<b>General Services</b>		
Environment/Sanitary Services	P0.00	P0.00
Janitorial Services	P180,556.46	P75,946.40
Security Services	P776,957.76	P569,198.58
Other General Services	P2,134,087.33	P1,006,125.78
<b>Total General Services</b>	<b>P3,091,601.55</b>	<b>P1,651,270.76</b>
<b>Repairs and Maintenance</b>		
Repairs and Maintenance - Land Improvements	P0.00	P0.00
Repairs and Maintenance - Infrastructure Assets	P0.00	P0.00
Repairs and Maintenance - Buildings and Other Structures-Buildings	P57,061.40	P190,474.65

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Repairs and Maintenance - Buildings and Other Structures-School Buildings	P0.00	P0.00
Repairs and Maintenance - Buildings and Other Structures-Other Structures	P18,060.00	P65,773.00
Repairs and Maintenance - Machinery and Equipment-Office Equipment	P56,606.83	P34,805.92
Repairs and Maintenance - Machinery and Equipment-ICT Equipment	P31,100.00	P2,121.00
Repairs and Maintenance - Machinery and Equipment-Communication Equipm	P0.00	P0.00
Repairs and Maintenance - Machinery and Equipment-Printing Equipment	P0.00	P0.00
Repairs and Maintenance - Machinery and Equipment-Other ME	P895.00	P5,380.00
Repairs and Maintenance - Transportation Equipment-Motor Vehicle	P214,509.11	P268,226.48
Repairs and Maintenance - Furnitures and Fixtures	P138,870.00	P0.00
Repairs and Maintenance - Leased Assets Improvements-Buildings	P0.00	P750.00
Repairs and Maintenance - Leased Assets Improvements-Other LAI	P0.00	P0.00
Repairs and Maintenance - Semi-Expendable Machinery & Equipment	P42,120.00	P0.00
Repairs and Maintenance - Semi-Expendable Machinery - Other Machinery & E	P890.00	P0.00
Repairs and Maintenance - Other Property, Plant and Equipment	P4,980.00	P35,700.00
<b>Total Repairs and Maintenance</b>	<b>P565,092.34</b>	<b>P603,231.05</b>
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses	P14,636.24	P14,521.18
Fidelity Bond Premiums	P109,908.75	P68,040.00
Insurance Expenses	P41,294.80	P34,789.39
<b>Total Taxes, Insurance Premiums and</b>	<b>P165,839.79</b>	<b>P117,350.57</b>
<b>Labor and Wages</b>		
Labor and Wages	P0.00	P0.00
<b>Total Labor and Wages</b>	<b>P0.00</b>	<b>P0.00</b>
<b>Other Maintenance and Operating Expenses</b>		
Advertising Expenses	P20,400.16	P4,000.00
Printing and Publication Expenses	P224,039.80	P52,533.75
Representations Expenses	P1,103,605.69	P400,605.44
Transportation and Delivery Expenses	P21,395.00	P37,571.89
Rent/Lease Expenses	P345,281.00	P82,380.00
Rents-Buildings and Structures	P0.00	P236,700.00
Rents-Motor Vehicles	P0.00	P33,000.00
Rents-Living Quarters	P0.00	P15,080.00
Membership Dues and contributions to Organizations	P3,100.00	P7,500.00
Subscriptions Expenses	P18,149.12	P15,022.00
Other Maintenance and Operating Expenses - Website Maintenance	P0.00	P33,000.00
Other Maintenance and Operating Expenses	P1,149,907.32	P1,181,364.34
<b>Total Other Maintenance and</b>	<b>P2,885,878.09</b>	<b>P2,098,757.42</b>
<b>Operating Expenses</b>		
<b>TOTAL MAINTENANCE AND OTHER OPERATING</b>	<b>P118,144,517.56</b>	<b>P95,805,361.97</b>
<b>Financial Expenses</b>		
Bank Charges	P10,500.00	P13,885.00
Other Financial Charges	P0.00	P0.00
<b>Total Financial Expenses</b>	<b>P10,500.00</b>	<b>P13,885.00</b>
<b>NON-CASH EXPENSES</b>		
<b>Depreciation</b>		
Depreciation - Land Improvements	P0.00	P0.00
Depreciation - Buildings and Other Structures	P100,929.46	P52,891.44
Depreciation - Buildings and Other Structures	P11,400.00	P131,417.10
Depreciation - Buildings and Other Structures	P0.00	P0.00
Depreciation - Machinery and Equipment	P10,916.22	P82,308.43
Depreciation - Machinery and Equipment	P351,533.86	P128,962.51
Depreciation - Machinery and Equipment	P2,713.93	P8,276.31
Depreciation - Machinery and Equipment	P0.00	P0.00
Depreciation - Machinery and Equipment	P0.00	P0.00
Depreciation - Machinery and Equipment	P0.00	P0.00
Depreciation - Transportation Equipment	P0.00	P0.00
Depreciation - Furniture, Fixtures and Books	P309,541.02	P435,695.14
Depreciation - Furniture, Fixtures and Books	P3,104.74	P2,048.58
Depreciation - Other Property, Plant and Equipment	P0.00	P0.00
Depreciation - Other Property, Plant and Equipment	P0.00	P0.00
<b>Losses</b>		
Loss of Assets	P0.00	P0.00
<b>Total Non-Cash Expenses</b>	<b>P790,139.23</b>	<b>P841,599.51</b>
<b>CURRENT OPERATING EXPENSES</b>	<b>P166,526,774.08</b>	<b>P140,252,406.61</b>
<b>SURPLUS (DEFICIT) FROM CURRENT OPERATIONS</b>	<b>(P166,327,152.22)</b>	<b>(P140,201,101.61)</b>
<b>Financial Assistance/Subsidy From NGAs, LGUs, GOCCs</b>		
Subsidy from National Government	P155,768,834.65	P144,944,900.40
Subsidy from Other National Government Agencies	P0.00	P3,076,065.52

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Assistance from LGU	P33,345.87	P886,769.56
Subsidy from Central Office	P18,291,245.63	P3,175,333.24
Subsidy from Regional Office/Staff Bureau	P118,719,757.71	P108,683,103.33
<b>Total Financial Assistance/Subsidy</b>	<b><u>P292,813,183.86</u></b>	<b><u>P260,766,172.05</u></b>
<b>Less: Financial Assistance/Subsidy to NGAs, LGUs,</b>		
Subsidy to National Gov't Agencies	P0.00	P0.00
Financial Assistance to NGAs	P0.00	P0.00
Subsidy to Operating Units	P138,570,497.85	P115,749,030.94
<b>Total Financial Assistance/Subsidy</b>	<b><u>P138,570,497.85</u></b>	<b><u>P115,749,030.94</u></b>
<b>NET FINANCIAL ASSISTANCE/SUBSIDY</b>	<b><u>P154,242,686.01</u></b>	<b><u>P145,017,141.11</u></b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b><u>(P12,084,466.21)</u></b>	<b><u>P4,816,039.50</u></b>
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Certified Correct By:

  
**JOHN ELVOR G. ORRO, CPA**  
 Accountant IV