



BREAKDOWN OF EXPENSES

For the Year ended December 31, 2015 (With corresponding figures for 2014, in Philippine Pesos)

01. PERSONAL SERVICES

The following schedule shows the breakdown of Personnel Services expense.

Particulars	CY 2015	CY 2014 (As Restated)
01. Salaries and Wages		
Salaries and wages –CoTerminus plantilla	74,578,875	65,248,653
Salaries and wages –Permanent plantilla	24,689,276	24,901,555
Subtotal, Salaries & Wages	99,268,151	90,150,208
02. Other Compensation		
Year-end bonus	8,383,555	7,719,943
Personnel economic relief allowance	6,997,727	6,375,818
Honoraria	1,773,457	1,852,686
Representation allowance	3,439,000	3,374,420
Transportation allowance	2,199,954	2,160,711
Cash gift	1,481,875	1,394,375
Overtime and night pay	708,978	783,453
Clothing and uniform allowance	1,430,000	1,180,000
Longevity pay	170,000	210,000
Productivity incentive bonus	-	616,000
Subtotal, Other Compensation	26,584,546	25,667,406
03. Personnel Benefits Contribution		
Life and retirement insurance contributions	11,936,557	10,884,416
PhilHealth contributions	1,092,200	984,231
Pag-IBIG contributions	353,462	319,650
ECC contribution	349,228	317,008
Subtotal, Personnel Benefits Contribution	13,731,447	12,505,305
04. Other Personnel Benefits		
Terminal leave benefits	9,641,430	9,529,406
Other personnel benefits	17,645,294	10,943,700
Subtotal, Other Personnel Benefits	27,286,724	20,473,106
GRAND TOTAL Personnel Services	166,870,868	148,796,025


02. MAINTENANCE & OTHER OPERATING EXPENSES (MOOE = INSTITUTIONAL MOOE + PROJECT RELATED MOOE)

The following schedule shows the breakdown of the MOOE which includes the Institutional MOOE and the Project Related MOOE:

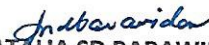
Particulars	CY 2015	CY 2014 (As Restated)
01. Professional Services		
Consultancy services	63,424,524	48,936,282
Security services	5,254,744	5,244,832
Janitorial Services	146,894	398,762
Auditing services	2,525,578	3,183,565
Other professional services	48,240,831	37,986,294
Environment/sanitary services	281,443	7,669,615
Subtotal, Professional Services	119,874,014	103,419,350
02. Supplies and Materials expenses		
Food supplies expenses	29,309,199	26,970,344
Office supplies expense	10,718,986	10,270,310
Maintenance, materials and supplies	5,079,670	4,480,757
Fuel, oil and lubricants expenses	2,749,325	3,712,287
Drugs and medicines expenses	155,191	111,523
Textbooks & Instructional Materials	-	3,606
Other supplies expenses	1,343,933	1,118,367
Subtotal, Supplies & Materials	49,356,304	46,667,194
03. Utility expenses		
Electricity expenses	17,141,274	18,350,744
Water expenses	1,093,503	1,044,589
Cooking gas expenses	1,021,224	1,126,914
Subtotal, Supplies & Materials	19,256,001	20,522,247
04. Training and Scholarship expenses		
Training expenses	70,547,783	38,648,044
Scholarship expenses	3,085,828	517,052
Subtotal, Training & Scholarship	73,633,611	39,165,096
05. Non-cash expenses		
Bad debts expenses	-	369,027
Depreciation – office building	12,436,928	10,829,874
Depreciation – office / IT /medical /dental eqpt	5,923,795	5,239,221
Depreciation – furniture and fixtures	2,602,649	2,137,707
Depreciation – motor vehicles	2,391,259	1,817,853
Depreciation – library books	233,303	199,485
Subtotal, Non-cash Expenses	23,587,934	20,593,167
06. Traveling Expenses	19,781,187	18,990,318
Subtotal, Traveling Expenses	19,781,187	18,990,318
07. Repairs and Maintenance expenses		
Office building	6,126,080	6,816,737
Motor vehicles	1,557,165	1,221,945
Office equipment	320,623	193,775
Furniture and fixtures		
Subtotal, Repair & Maint Expenses	8,003,868	8,232,457
08. Communication expenses		
Telephone expense – landline	3,075,523	3,160,003
Telephone expense – mobile	1,822,281	1,706,626
Internet expenses	2,543,504	989,759
Cable, satellite, telegraph & radio expenses- TTC	196,316	198,446
Postage and deliveries	358,005	158,346
Membership Dues & Contrib to Organizations		
Subtotal, Communication Expenses	7,995,629	6,213,180
09. Rent expenses	5,320,161	4,537,256
Subtotal, Rent expenses	5,320,161	4,537,256
10. Advertising expenses		

Particulars	CY 2015	CY 2014 (As Restated)
Advertising expenses	826,958	645,512
Printing, binding and reproduction expenses	1,470,353	481,596
Subscription expenses	159,043	172,189
Transportation and delivery expenses	6,129	21,769
Promotion and marketing expenses	200,847	-
Subtotal, Advertising Expenses	2,663,330	1,321,066
11. Taxes, Insurance premiums & Other fees		
Insurance expenses	1,519,288	1,071,890
Taxes, duties and licenses	143,130	192,307
Fidelity bond premiums	58,055	63,574
Membership dues and contrib to organization	74,442	76,708
Subtotal, Taxes Insurance & Other Fees	1,794,915	1,404,479
12. Extraordinary and Miscellaneous Expenses		
Subtotal, Extraordinary and Miscellaneous Expenses	414,414	418,377
13. Other MOOE		
Subtotal, Other MOOE	15,984,032	17,364,404
GRAND TOTAL of MOOE (Institutional MOOE + Project Related MOOE)	347,665,400	288,848,591

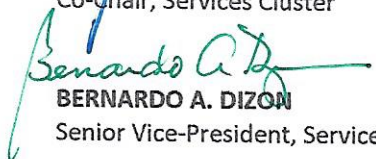
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