



BREAKDOWN OF EXPENSES (Audited)

For the Year ended December 31, 2016 (With corresponding figures for 2015, in Philippine Pesos)

01. PERSONAL SERVICES

The following schedule shows the breakdown of Personal Services Expense:

Particulars	CY 2016	CY 2015 (Restated)
01. Salaries and Wages		
01.1. Salaries and wages –Co-terminus plantilla	83,600,470	74,548,729
01.2. Salaries and wages –Permanent plantilla	31,224,899	24,689,277
Subtotal, Salaries & Wages	114,825,369	99,238,006
02. Other Compensation		
02.1. Year-end bonus	18,628,950	8,383,555
02.2. Personnel economic relief allowance	7,643,182	6,997,727
02.3. Honoraria	1,368,738	1,739,977
02.4. Representation allowance	4,017,341	3,439,000
02.5. Transportation allowance	2,552,389	2,199,954
02.6. Cash gift	1,607,750	1,481,875
02.7. Overtime and night pay	821,771	708,978
02.8. Clothing and uniform allowance	1,625,000	1,430,000
02.9. Longevity pay	80,000	170,000
02.10. Productivity incentive allowance	-	(106,833)
Subtotal, Other Compensation	38,345,121	26,444,233
03. Personnel Benefits Contribution		
03.1. Life and retirement insurance contributions	13,810,932	11,936,557
03.2. PhilHealth contributions	1,204,718	1,092,200
03.3. Pag-IBIG contributions	386,750	353,462
03.4. ECC contribution	376,451	349,228
Subtotal, Personnel Benefits Contribution	15,778,851	13,731,447
04. Other Personnel Benefits		
04.1. Terminal leave benefits	14,263,003	9,641,430
04.2. Other personnel benefits	11,813,857	21,033,544
Subtotal, Other Personnel Benefits	26,076,860	30,674,974
GRANDTOTAL Personal Services	195,026,201	170,088,660

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 2016	CY 2015 (Restated)
01. Professional Services		
01.1. Consultancy services	127,700,269	63,573,972
01.2. Security services	5,742,641	5,254,744

Particulars	CY 2016	CY 2015 (Restated)
01.3. Janitorial Services	150,286	146,894
01.4. Auditing services	2,641,295	2,525,578
01.5. Other professional services	52,818,516	47,874,164
01.6. Environment/sanitary services	281,591	281,443
Subtotal, Professional Services	189,334,598	119,656,795
02. Supplies and Materials Expenses		
02.1. Food supplies expenses	31,244,087	29,412,564
02.2. Office supplies expense	12,021,239	10,328,744
02.3. Maintenance, materials and supplies	5,731,224	5,417,493
02.4. Fuel, oil and lubricants expenses	2,924,515	2,749,325
02.5. Drugs and medicines expenses	89,350	51,826
02.6. Textbooks & Instructional Materials	-	-
02.7. Other supplies expenses	1,654,696	1,342,533
Subtotal, Supplies & Materials Expenses	53,665,111	49,302,485
03. Utility Expenses		
03.1. Electricity expenses	16,183,244	17,141,274
03.2. Water expenses	1,057,374	949,503
03.3. Cooking gas expenses	961,699	1,021,224
Subtotal, Utility Expenses	18,202,317	19,112,001
04. Training and Scholarship Expenses		
04.1. Training expenses	77,317,657	73,004,252
04.2. Scholarship expenses	847,186	838,102
Subtotal, Training & Scholarship Expenses	78,164,843	73,842,354
05. Non-Cash Expenses		
05.1. Bad debts expenses	-	-
05.2. Depreciation – office building	10,656,700	12,436,928
05.3. Depreciation – office / IT /medical /dental eqpt	6,988,974	5,923,795
05.4. Depreciation – furniture and fixtures	2,651,169	2,602,650
05.5. Depreciation – motor vehicles	2,435,587	2,391,259
05.6. Depreciation – library books	273,830	233,303
Subtotal, Non-cash Expenses	23,006,260	23,587,935
06. Traveling Expenses		
	20,609,397	19,833,620
Subtotal, Traveling Expenses	20,609,397	19,833,620
07. Repairs and Maintenance expenses		
07.1. Office building	9,828,681	6,126,080
07.2. Motor vehicles	1,598,394	1,557,165
07.3. Office equipment	491,013	320,623
07.4. Amortization-Other Intangibles Properties	4,730,521	
Subtotal, Repair & Maint Expenses	16,648,609	8,003,868
08. Communication Expenses		
08.1. Telephone expense – landline	3,051,091	3,075,523
08.2. Telephone expense – mobile	1,931,238	1,822,281
08.3. Internet expenses	3,850,025	2,543,504
08.4. Cable, satellite, telegraph & radio expenses- TTC	418,382	196,316
08.5. Postage and deliveries	335,439	358,005
08.6. Membership Dues & Contrib. to Organizations		
Subtotal, Communication Expenses	9,586,175	7,995,629
09. Rent Expenses		
	4,483,195	5,320,161
Subtotal, Rent Expenses	4,483,195	5,320,161
10. Advertising Expenses		
10.1. Advertising expenses	902,506	826,958
10.2. Printing, binding and reproduction expenses	985,100	1,373,803

Particulars	CY 2016	CY 2015 (Restated)
10.3. Subscription expenses	403,708	159,043
10.4. Transportation and delivery expenses	28,207	6,129
10.5. Promotion and marketing expenses	142,968	200,847
Subtotal, Advertising Expenses	2,462,489	2,566,780
11. Taxes, Insurance Premiums & Other Fees		
11.1. Insurance expenses	1,478,937	1,519,288
11.2. Taxes, duties and licenses	226,527	143,130
11.3. Fidelity bond premiums	86,250	58,055
11.4. Membership dues and contrib. to organization	110,073	74,442
Subtotal, Taxes, Insurance Premiums & Other Fees	1,901,787	1,794,915
12. Extraordinary and Miscellaneous Expenses		
Subtotal, Extraordinary and Miscellaneous Expenses	461,672	383,792
13. Other MOOE		
Subtotal, Other MOOE	22,960,836	16,048,454
GRAND TOTAL of MOOE	441,487,289	347,448,789