



# development academy of the philippines

## Detailed Statement of Financial Performance

For the period ended: March 31, 2022

### REVENUE

#### Service and Business Income

| RCA Code    | Service Income       |               |
|-------------|----------------------|---------------|
| 4-02-01-180 | Consultancy Fees     | 31,368,018.41 |
| 4-02-01-190 | Participation Fees   | 0.00          |
| 4-02-01-200 | Research Fees        | 0.00          |
| 4-02-01-220 | Cancellation Fees    | 0.00          |
| 4-02-01-990 | Other Service Income | 0.00          |

**Total Service Income 31,368,018.41**

| RCA Code    | Business Income   |              |
|-------------|---|--------------|
| 4-02-02-010 | School Fees   | 0.00         |
| 4-02-02-040 | Seminar/Training Fees                                     | 0.00         |
| 4-02-02-050 | Rent/Lease Income   | 36,577.05    |
| 4-02-02-130 | Income from Hostel/ Dormitories and Other Like Facilities | 1,308,243.19 |
| 4-02-02-150 | Income from Printing and Publication                      | 0.00         |
| 4-02-02-210 | Interest Income   | 3,744,980.65 |
| 4-02-02-340 | Management Fees   | 0.00         |
| 4-02-02-990 | Other Business Income                                     | 54,825.91    |

**Total Business Income 5,144,626.80**

**Total Service and Business Income 36,512,645.21**

### CURRENT OPERATING EXPENSES

#### Personal Services

| RCA Code    | Salaries and Wages                                    |               |
|-------------|---|---------------|
| 5-01-01-010 | Salaries and Wages-Regular - Permanent / Co-Terminous | 42,626,918.38 |
| 5-01-01-020 | Salaries and Wages - Casual/ Contractual              | 0.00          |

**Total Salaries and Wages 42,626,918.38**

| RCA Code    | Other Compensation                         |              |
|-------------|--|--------------|
| 5-01-02-010 | Personnel Economic Relief Allowance (PERA) | 2,288,733.27 |
| 5-01-02-020 | Representation Allowance (RA)              | 745,000.00   |
| 5-01-02-030 | Transportation Allowance (TA)              | 666,750.00   |
| 5-01-02-040 | Clothing/Uniform Allowance                 | 2,262,000.00 |
| 5-01-02-080 | Productivity Incentive Allowance           | 0.00         |
| 5-01-02-100 | Honoraria -(Regular Employees)             | 0.00         |
| 5-01-02-110 | Hazard Pay                                 | 0.00         |
| 5-01-02-120 | Longevity Pay                              | 15,000.00    |
| 5-01-02-130 | Overtime and Night Pay                     | 167,747.16   |
| 5-01-02-140 | Year End Bonus                             | 3,555,308.33 |
| 5-01-02-150 | Cash Gift                                  | 477,087.15   |
| 5-01-02-160 | Mid-Year Bonus                             | 3,555,308.33 |
| 5-01-02-990 | Other Bonuses and Allowances               | 477,087.15   |

**Total Other Compensation 14,210,021.39**

|   |  |                      |
|---|--|----------------------|
| <b>RCA Code</b>                                     | <b>Personnel Benefits Contribution</b>                 |                      |
| 5-01-03-010   | Retirement and Life Insurance Premiums                 | 5,115,195.96         |
| 5-01-03-020   | Pag-IBIG Contributions                                 | 114,500.00           |
| 5-01-03-030   | PHILHEALTH Contributions                               | 649,013.96           |
| 5-01-03-040   | Employees Compensation Insurance Premiums              | 114,500.00           |
|   | <b>Total Personnel Benefits Contribution</b>           | <b>5,993,209.92</b>  |
| <b>RCA Code</b>                                     | <b>Other Personnel Benefits</b>                        |                      |
| 5-01-04-020   | Retirement Gratuity                                    | 0.00                 |
| 5-01-04-030   | Terminal Leave Benefits                                | 5,140,197.24         |
| 5-01-04-990   | Other Personnel Benefits                               | 3,327,373.23         |
|   | <b>Total Other Personnel Benefits</b>                  | <b>8,467,570.47</b>  |
|   | <b>Total Personal Services</b>                         | <b>71,297,720.16</b> |
| <br><b>Maintenance and Other Operating Expenses</b> |  |                      |
| <b>RCA Code</b>                                     | <b>Travelling Expenses</b>                             |                      |
| 5-02-01-010   | Travelling Expense (Local)                             | 395,404.47           |
| 5-02-01-020   | Travelling Expenses (Foreign)                          | 0.00                 |
|   | <b>Total Travelling Expenses</b>                       | <b>395,404.47</b>    |
| <b>RCA Code</b>                                     | <b>Training and Scholarship Expenses</b>               |                      |
| 5-02-02-010   | Training Expenses                                      | 108,267.86           |
| 5-02-02-020   | Scholarship Grants/Expenses                            | 20,000.00            |
|   | <b>Total Training and Scholarship Expenses</b>         | <b>128,267.86</b>    |
| <b>RCA Code</b>                                     | <b>Supplies and Materials Expenses</b>                 |                      |
| 5-02-03-010   | Office Supplies Expenses                               | 769,870.32           |
| 5-02-03-020   | Accountable Forms Expenses                             | 0.00                 |
| 5-02-03-050   | Food Supplies Expenses                                 | 1,857,904.99         |
| 5-02-03-070   | Drugs and Medicines Expenses                           | 7,518.00             |
| 5-02-03-080   | Medical, Dental and Laboratory Supplies Expenses       | 4,830.36             |
| 5-02-03-090   | Fuel, Oil and Lubricants Expenses                      | 564,868.85           |
| 5-02-03-110   | Textbooks and Instructional Materials Expenses         | 0.00                 |
| 5-02-03-210   | Semi-Expendable Machinery and Equipment Expenses       | 183,798.22           |
| 5-02-03-220   | Semi-Expendable Furniture, Fixtures and Books Expenses | 66,721.43            |
| 5-02-03-990   | Other Supplies and Materials Expenses                  | 600,516.78           |
|   | <b>Total Supplies and Materials Expenses</b>           | <b>4,056,028.95</b>  |
| <b>RCA Code</b>                                     | <b>Utility expenses</b>                                |                      |
| 5-02-04-010   | Water Expenses   | 151,991.34           |
| 5-02-04-020   | Electricity Expenses                                   | 1,927,987.78         |
| 5-02-04-990   | Other Utility Expenses                                 | 23,421.43            |
|   | <b>Total Utility expenses</b>                          | <b>2,103,400.55</b>  |
| <b>RCA Code</b>                                     | <b>Communication Expenses</b>                          |                      |
| 5-02-05-010   | Postage and Courier Services                           | 93,194.61            |
| 5-02-05-020   | Telephone Expenses                                     | 698,867.66           |
| 5-02-05-030   | Internet Subscription Expenses                         | 124,728.58           |
| 5-02-05-040   | Cable, Satellite, Telegraph and Radio Expenses         | 0.00                 |
|   | <b>Total Communication Expenses</b>                    | <b>916,790.85</b>    |
| <b>RCA Code</b>                                     | <b>Awards / Rewards, Prizes and Indemnities</b>        |                      |
| 5-02-06-010   | Awards/Rewards Expenses                                | 0.00                 |
|   | <b>Total Awards / Rewards, Prizes and Indemnities</b>  | <b>0.00</b>          |

|   |  |                      |
|---|--|----------------------|
| <b>RCA Code</b>   | <b>Survey, Research, Exploration and Development Expenses</b>          |                      |
| 5-02-07-010   | Survey Expenses  | 0.00                 |
| 5-02-07-020   | Research, Exploration and Development Expenses                         | 0.00                 |
| <b>Total Survey, Research, Exploration and Development Expenses</b> |  | <b>0.00</b>          |
| <b>RCA Code</b>   | <b>Confidential, Intelligence and Extraordinary Expenses</b>           |                      |
| 5-02-10-010   | Confidential Expenses  | 0.00                 |
| 5-02-10-030   | Extraordinary and Miscellaneous Expenses                               | 16,557.95            |
| <b>Total Confidential, Intelligence and Extraordinary Expenses</b>  |  | <b>16,557.95</b>     |
| <b>RCA Code</b>   | <b>Professional Services</b>   |                      |
| 5-02-11-010   | Legal Services   | 0.00                 |
| 5-02-11-020   | Auditing Services  | 1,133,237.01         |
| 5-02-11-030   | Consultancy Services   | 2,309,835.00         |
| 5-02-11-990   | Other Professional Services  | 19,069,575.12        |
| <b>Total Professional Services</b>                                  |  | <b>22,512,647.13</b> |
| <b>RCA Code</b>   | <b>General Services</b>  |                      |
| 5-02-12-010   | Environment/Sanitary Services  | 62,341.29            |
| 5-02-12-020   | Janitorial Services  | 644,792.40           |
| 5-02-12-030   | Security Services  | 1,614,319.59         |
| 5-02-12-990   | Other General Services-Transport Services                              | 900,188.01           |
| <b>Total General Services</b>                                       |  | <b>3,221,641.29</b>  |
| <b>RCA Code</b>   | <b>Repairs and Maintenance Expenses</b>                                |                      |
| 5-02-13-010   | Repairs and Maintenance - Investment Property                          | 0.00                 |
| 5-02-13-020   | Repairs and Maintenance - Land Improvement                             | 0.00                 |
| 5-02-13-040   | Repairs and Maintenance-Buildings and Other Structures                 | 213,605.43           |
| 5-02-13-050   | Repairs and Maintenance-Machinery and Equipment                        | 2,678.57             |
| 5-02-13-060   | Repairs and Maintenance-Transportation Equipment                       | 140,905.16           |
| 5-02-13-070   | Repairs and Maintenance- Furniture and Fixtures                        | 0.00                 |
| 5-02-13-210   | Repairs and Maintenance- Semi-Expendable Machinery and Equipment       | 0.00                 |
| 5-02-13-220   | Repairs and Maintenance- Semi-Expendable Furniture, Fixtures and Books | 0.00                 |
| 5-02-13-990   | Repairs and Maintenance- Other Property, Plant and Equipment           | 0.00                 |
| <b>Total Repairs and Maintenance Expenses</b>                       |  | <b>357,189.16</b>    |
| <b>RCA Code</b>   | <b>Taxes, Insurance Premiums and Other Fees</b>                        |                      |
| 5-02-15-010   | Taxes, Duties and Licenses   | 417,224.34           |
| 5-02-15-020   | Fidelity Bond Premiums   | 14,625.00            |
| 5-02-15-030   | Insurance Expenses   | 575,882.47           |
| <b>Total Taxes, Insurance Premiums and Other Fees</b>               |  | <b>1,007,731.81</b>  |
| <b>RCA Code</b>   | <b>Labor and Wages</b>   |                      |
| 5-02-16-010   | Labor and Wages  | 0.00                 |
| <b>Total Labor and Wages</b>  |  | <b>0.00</b>          |
| <b>RCA Code</b>   | <b>Other Maintenance and Operating Expenses</b>                        |                      |
| 5-02-99-010   | Advertising, Promotional and Marketing Expenses                        | 1,083.10             |
| 5-02-99-020   | Printing and Publication Expenses                                      | 758.93               |
| 5-02-99-030   | Representation Expenses  | 191,775.96           |
| 5-02-99-040   | Transportation and Delivery Expenses                                   | 9,230.46             |
| 5-02-99-050   | Rent/Lease Expenses  | 55,423.94            |
| 5-02-99-060   | Membership Dues and Contributions to Organizations                     | 5,302.79             |
| 5-02-99-070   | Subscription Expenses  | 633,402.90           |
| 5-02-99-080   | Donations  | 0.00                 |
| 5-02-99-090   | Litigation/Acquired Assets Expenses                                    | 0.00                 |

|   |  |                      |
|---|--|----------------------|
| 5-02-99-120   | Directors and Committee Members' Fees    | 0.00                 |
| 5-02-99-140   | Documentary Stamps Expenses              | 3,244.00             |
| 5-02-99-990   | Other Maintenance and Operating Expenses | 1,667,146.83         |
| <b>Total Other Maintenance and Operating Expenses</b> |  | <b>2,567,368.91</b>  |
| <b>Total Maintenance and Other Operating Expenses</b> |  | <b>37,283,028.93</b> |

#### Financial Expenses

| RCA Code                        | Financial Expenses      |                 |
|---------------------------------|-------------------------|-----------------|
| 5-03-01-020                     | Interest Expenses       | 0.00            |
| 5-03-01-040                     | Bank Charges            | 7,274.55        |
| 5-03-01-990                     | Other Financial Charges | 0.00            |
| <b>Total Financial Expenses</b> |                         | <b>7,274.55</b> |

#### Non-Cash Expenses

| RCA Code  | Depreciation                                       |                       |
|---|--|-----------------------|
| 5-05-01-010   | Depreciation-Investment Property                   | 0.00                  |
| 5-05-01-040   | Depreciation-Buildings and Other Structures        | 1,870,757.46          |
| 5-05-01-050   | Depreciation-Machinery and Equipment               | 2,710,020.78          |
| 5-05-01-060   | Depreciation-Transportation Equipment              | 225,287.01            |
| 5-05-01-070   | Depreciation-Furniture, Fixtures and Books         | 210,556.00            |
| 5-05-01-090   | Depreciation-Leased Assets Improvements            | 0.00                  |
| 5-05-01-990   | Depreciation-Other Property, Plant and Equipment   | 10,136.97             |
| <b>Total Depreciation</b>   |  | <b>5,026,758.22</b>   |
| RCA Code  | Amortization - Intangible Assets                   |                       |
| 5-05-02-010   | Amortization-Intangible Assets - Computer Software | 0.00                  |
| <b>Total Amortization - Intangible Assets - Computer Software</b> |  | <b>0.00</b>           |
| RCA Code  | Impairment Loss                                    |                       |
| 5-05-03-020   | Impairment Loss - Loans and Receivables            | 0.00                  |
| 5-05-03-090   | Impairment Loss - Property, Plant and Equipment    | 0.00                  |
| <b>Total Impairment Loss-Loans and Receivables</b>                |  | <b>0.00</b>           |
| <b>Total Non-Cash Expenses</b>                                    |  | <b>5,026,758.22</b>   |
| <b>TOTAL CURRENT OPERATING EXPENSES</b>                           |  | <b>113,614,781.86</b> |

**SURPLUS / (DEFICIT) FROM CURRENT OPERATIONS (77,102,136.65)**

#### OTHER Non-Operating Income

| RCA Code           | Gains   |             |
|--------------------|---|-------------|
| 4-05-01-010        | Gain on Foreign Exchange (FOREX)              | 0.00        |
| 4-05-01-030        | Gain on Sale of Property, Plant and Equipment | 0.00        |
| <b>Total Gains</b> |   | <b>0.00</b> |
| RCA Code           | Losses  |             |
| 5-05-04-010        | Loss on Foreign Exchange (FOREX)              | 64.19       |
| 5-05-04-030        | Loss on Sale of Investment Property           | 0.00        |
| 5-05-04-040        | Loss on Sale of Property Plant And Equipment  | 0.00        |
| 5-05-04-070        | Loss on Sale of Intangible Assets             | 0.00        |
| 5-05-04-080        | Loss on Sale of Assets                        | 0.00        |
| 5-05-04-090        | Loss of Assets                                | 0.00        |
| 5-05-04-250        | Loss on Sale of Unserviceable Property        | 0.00        |
| 5-05-04-990        | Other Losses                                  | 0.00        |

Total Losses 64.19  
Total Other Non-Operating Income (64.19)

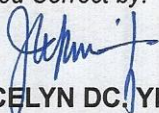
**SURPLUS / (DEFICIT) (77,102,200.84)**

**Assistance / Subsidy**

| <b>RCA Code</b>                               | <b>Assistance / Subsidy</b>                     |                      |
|---|---|----------------------|
| 4-03-01-010                                   | Subsidy from National Government                | 80,310,358.14        |
| 4-03-01-020                                   | Subsidy from Other National Government Agencies | 0.00                 |
| <b>Total Assistance / Subsidy</b>             |   | <b>80,310,358.14</b> |
| <b>NET SURPLUS / (Deficit) for the Period</b> |   | <b>3,208,157.30</b>  |

---

Certified Correct by:



**JOYCELYN DC. YBAÑEZ**  
Supervisor, Accounting Division

Approved by:



**ANATALIA SD. BARAWIDAN**  
Managing Director, Finance Department