

# Development Academy of the Philippines

## Detailed Statement of Financial Performance

For the period ended: June 30, 2022



### REVENUE

#### Service and Business Income

RCA Code	Service Income	
4-02-01-180	Consultancy Fees	68,325,643.09
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** **68,325,643.09**

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	1,587,940.55
4-02-02-130	Income from Hostel/ Dormitories and Other Like Facilities	17,390,409.53
4-02-02-150	Income from Printing and Publication	0.00
4-02-02-210	Interest Income	7,832,205.21
4-02-02-340	Management Fees	0.00
4-02-02-990	Other Business Income	427,118.79

**Total Business Income** **27,237,674.08**

**Total Service and Business Income** **95,563,317.17**

### CURRENT OPERATING EXPENSES

#### Personal Services

RCA Code	Salaries and Wages	
5-01-01-010	Salaries and Wages-Regular - Permanent / Co-Terminous	86,384,694.12
5-01-01-020	Salaries and Wages - Casual/ Contractual	0.00

**Total Salaries and Wages** **86,384,694.12**

RCA Code	Other Compensation	
5-01-02-010	Personnel Economic Relief Allowance (PERA)	4,603,533.72
5-01-02-020	Representation Allowance (RA)	1,870,795.45
5-01-02-030	Transportation Allowance (TA)	1,641,545.46
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	450,903.35
5-01-02-140	Year End Bonus	7,138,515.41
5-01-02-150	Cash Gift	953,340.96
5-01-02-160	Mid-Year Bonus	13,943,753.00
5-01-02-990	Other Bonuses and Allowances	953,340.96

**Total Other Compensation** **33,832,728.31**

<b>RCA Code</b>	<b>Personnel Benefits Contribution</b>	
5-01-03-010	Retirement and Life Insurance Premiums	10,366,630.71
5-01-03-020	Pag-IBIG Contributions	232,000.00
5-01-03-030	PHILHEALTH Contributions	1,311,793.63
5-01-03-040	Employees Compensation Insurance Premiums	230,600.00
	<b>Total Personnel Benefits Contribution</b>	<b>12,141,024.34</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	10,320,729.96
5-01-04-990	Other Personnel Benefits	6,707,693.66
	<b>Total Other Personnel Benefits</b>	<b>17,028,423.62</b>
	<b>Total Personal Services</b>	<b>149,386,870.39</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>RCA Code</b>	<b>Travelling Expenses</b>	
5-02-01-010	Travelling Expense (Local)	1,361,633.09
5-02-01-020	Travelling Expenses (Foreign)	0.00
	<b>Total Travelling Expenses</b>	<b>1,361,633.09</b>
<b>RCA Code</b>	<b>Training and Scholarship Expenses</b>	
5-02-02-010	Training Expenses	165,304.35
5-02-02-020	Scholarship Grants/Expenses	61,542.86
	<b>Total Training and Scholarship Expenses</b>	<b>226,847.21</b>
<b>RCA Code</b>	<b>Supplies and Materials Expenses</b>	
5-02-03-010	Office Supplies Expenses	2,834,336.55
5-02-03-020	Accountable Forms Expenses	0.00
5-02-03-050	Food Supplies Expenses	5,477,171.43
5-02-03-070	Drugs and Medicines Expenses	30,257.73
5-02-03-080	Medical, Dental and Laboratory Supplies Expenses	39,051.53
5-02-03-090	Fuel, Oil and Lubricants Expenses	1,837,535.02
5-02-03-110	Textbooks and Instructional Materials Expenses	16,986.00
5-02-03-210	Semi-Expendable Machinery and Equipment Expenses	441,334.82
5-02-03-220	Semi-Expendable Furniture, Fixtures and Books Expenses	159,406.13
5-02-03-990	Other Supplies and Materials Expenses	1,735,950.43
	<b>Total Supplies and Materials Expenses</b>	<b>12,572,029.64</b>
<b>RCA Code</b>	<b>Utility expenses</b>	
5-02-04-010	Water Expenses	490,635.60
5-02-04-020	Electricity Expenses	5,518,569.05
5-02-04-990	Other Utility Expenses	203,452.52
	<b>Total Utility expenses</b>	<b>6,212,657.17</b>
<b>RCA Code</b>	<b>Communication Expenses</b>	
5-02-05-010	Postage and Courier Services	210,069.67
5-02-05-020	Telephone Expenses	2,219,115.46
5-02-05-030	Internet Subscription Expenses	1,104,429.46
5-02-05-040	Cable, Satellite, Telegraph and Radio Expenses	2,892.86
	<b>Total Communication Expenses</b>	<b>3,536,507.45</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	92,994.52
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>		<b>92,994.52</b>
<b>RCA Code</b>	<b>Professional Services</b>	
5-02-11-010	Legal Services	202,247.19
5-02-11-020	Auditing Services	2,266,474.02
5-02-11-030	Consultancy Services	4,864,372.50
5-02-11-990	Other Professional Services	47,328,589.74
<b>Total Professional Services</b>		<b>54,661,683.45</b>
<b>RCA Code</b>	<b>General Services</b>	
5-02-12-010	Environment/Sanitary Services	149,682.58
5-02-12-020	Janitorial Services	1,853,685.74
5-02-12-030	Security Services	3,244,620.15
5-02-12-990	Other General Services-Transport Services	2,353,978.48
<b>Total General Services</b>		<b>7,601,966.95</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	1,086,937.35
5-02-13-050	Repairs and Maintenance-Machinery and Equipment	65,772.33
5-02-13-060	Repairs and Maintenance-Transportation Equipment	511,282.63
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>1,663,992.31</b>
<b>RCA Code</b>	<b>Taxes, Insurance Premiums and Other Fees</b>	
5-02-15-010	Taxes, Duties and Licenses	1,337,503.71
5-02-15-020	Fidelity Bond Premiums	14,625.00
5-02-15-030	Insurance Expenses	1,032,573.38
<b>Total Taxes, Insurance Premiums and Other Fees</b>		<b>2,384,702.09</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	2,708.10
5-02-99-020	Printing and Publication Expenses	213,084.61
5-02-99-030	Representation Expenses	820,388.30
5-02-99-040	Transportation and Delivery Expenses	20,122.82
5-02-99-050	Rent/Lease Expenses	440,073.03
5-02-99-060	Membership Dues and Contributions to Organizations	27,624.22
5-02-99-070	Subscription Expenses	1,747,061.41
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	3,334.00
5-02-99-990	Other Maintenance and Operating Expenses	3,463,796.39
<b>Total Other Maintenance and Operating Expenses</b>		<b>6,738,192.88</b>
<b>Total Maintenance and Other Operating Expenses</b>		<b>97,053,206.76</b>

### Financial Expenses

<b>RCA Code</b>	<b>Financial Expenses</b>	
5-03-01-020	Interest Expenses	0.00
5-03-01-040	Bank Charges	12,475.87
5-03-01-990	Other Financial Charges	0.00
<b>Total Financial Expenses</b>		<b>12,475.87</b>

### Non-Cash Expenses

<b>RCA Code</b>	<b>Depreciation</b>	
5-05-01-010	Depreciation-Investment Property	0.00
5-05-01-040	Depreciation-Buildings and Other Structures	3,739,239.63
5-05-01-050	Depreciation-Machinery and Equipment	5,637,615.55
5-05-01-060	Depreciation-Transportation Equipment	450,574.02
5-05-01-070	Depreciation-Furniture, Fixtures and Books	398,076.30
5-05-01-090	Depreciation-Leased Assets Improvements	0.00
5-05-01-990	Depreciation-Other Property, Plant and Equipment	21,399.96
<b>Total Depreciation</b>		<b>10,246,905.46</b>
<b>RCA Code</b>	<b>Amortization - Intangible Assets</b>	
5-05-02-010	Amortization-Intangible Assets - Computer Software	52,997.85
<b>Total Amortization - Intangible Assets - Computer Software</b>		<b>52,997.85</b>
<b>RCA Code</b>	<b>Impairment Loss</b>	
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>10,299,903.31</b>
<b>TOTAL CURRENT OPERATING EXPENSES</b>		<b>256,752,456.33</b>

**SURPLUS / (DEFICIT) FROM CURRENT OPERATIONS (161,189,139.16)**

### OTHER Non-Operating Income

<b>RCA Code</b>	<b>Gains</b>	
4-05-01-010	Gain on Foreign Exchange (FOREX)	206.78
4-05-01-030	Gain on Sale of Property, Plant and Equipment	0.00
<b>Total Gains</b>		<b>206.78</b>
<b>RCA Code</b>	<b>Losses</b>	
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 142.59

**SURPLUS / (DEFICIT) (161,188,996.57)**

**Assistance / Subsidy**

<b>RCA Code</b>	<b>Assistance / Subsidy</b>	
4-03-01-010	Subsidy from National Government	221,870,429.21
4-03-01-020	Subsidy from Other National Government Agencies	0.00

**Total Assistance / Subsidy 221,870,429.21**  
**NET SURPLUS / (Deficit) for the Period 60,681,432.64**

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Certified Correct by:

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

Approved by:

  
**ANATALIA SD. BARAWIDAN**  
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