

**16.5 Communication Expenses**

Particulars	2015
Postage and Courier Services	34,181.00
Telephone Expenses- Mobile	423,694.70
Telephone Expenses- Landline	329,911.74
Internet Subscription Expenses	136,589.71
<b>Total Communication Expenses</b>	<b>924,377.15</b>

**16.6 Confidential, Intelligence and Extraordinary Expenses**

Particulars	2015
Extraordinary and Miscellaneous Expenses	117,600.00

**16.7 Professional Services**

Particulars	2015
Security Services	699,999.96
Other Professional Services	835,196.48
<b>Total Professional Services</b>	<b>1,535,196.44</b>

**16.8 Repairs and Maintenance**

Particulars	2015
Repairs and Maintenance - Buildings and Other Structures	101,018.75
Repairs and Maintenance - Machinery and Equipment	205,966.06
Repairs and Maintenance - Transportation Equipment	410,626.89
<b>Total Repairs and Maintenance</b>	<b>717,611.70</b>

**16.9 Taxes, Insurance Premiums and Other Fees**

Particulars	2015
Fidelity Bond Premiums	25,500.00
Insurance Expenses	76,712.03
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>102,212.03</b>

**16.10 Other Maintenance and Operating Expenses**

Particulars	2015
Advertising Expenses	0.00
Printing and Publication Expenses	391,406.00
Representation Expenses	4,078,468.90
Transportation and Delivery Expenses	121,655.15
Subscription Expenses	36,680.00
Donations	90,400.00
Other Maintenance and Operating Expenses	109,851.25
<b>Total Other Maintenance and Operating Expenses</b>	<b>4,828,461.30</b>

Done  
1/21/16

**17. Non-Cash Expenses**

Particulars	2015
Depreciation - Land Improvements	296,340.96
Depreciation - Buildings and Other Structures	534,471.24
Depreciation - Machinery and Equipment	1,083,558.61
Depreciation - Transportation Equipment	79,714.32
Depreciation - Furniture, Fixtures and Books	53,724.00
Depreciation - Other Property, Plant and Equipment	4,014.00
<b>Total Depreciation</b>	<b>2,051,823.13</b>

The amount of depreciation expenses recognized for the year 2015 were increased by the depreciation recognized for the purchase of sound systems or Office Equipment amounting to P77,995.00 starting June, 2015 with estimated life of 5 years and 5% salvage value. The acquisition of Motor Vehicles and Lift (Elevator) was not given corresponding depreciation for the year because the said assets are not yet available for use during the year.

**18. Prior Period Adjustments**

This pertains to the liquidation of prior year's cash advances and payment for various claims of creditors or the obligation incurred in the previous year but paid only in the current year CY 2015.

**19. Surplus for the Period**

This pertains to the excess of revenue over the current operating expenses, referring to statement of financial performance.

**20. Statement of Comparison of Budget and Actual Amount**

There was an unpaid obligation amounting to ₱1,425,000.00 pertaining to Collective Negotiation Agreement (CNA) Incentive which will be paid on the ensuing year out of the savings generated for the year 2015.

Savings generated from Maintenance and Other Operating Expenses (MOOE) was part of the resource generation efforts to support specific projects of the Council.

Done  
1/20/16