

13. Accumulated Surplus/(Deficit)

Particulars	2017	2016
Accumulated Surplus/(Deficit)	32,927,168.52	38,952,737.03

14. Personnel Services**14.1 Salaries and wages**

Particulars	2017	2016
Salaries and Wages – Regular	19,536,540.54	19,655,272.65
Salaries and Wages - Casual/Contractual	0.00	99,594.90
Total Salaries and Wages	19,536,540.54	19,754,867.55

14.2 Other Compensation

Particulars	2017	2016
Personal Economic Relief Allowance (PERA)	1,190,864.43	1,273,356.41
Representation Allowance (RA)	424,500.00	405,375.00
Transportation Allowance (TA)	209,461.11	204,568.08
Clothing/Uniform Allowance	255,000.00	275,000.00
Subsistence Allowance	6,100.00	15,175.00
Honoraria	4,000.00	1,000.00
Overtime and Night Pay	66,941.70	36,079.54
Midyear Bonus	1,607,436.00	1,688,658.00
Year End Bonus	1,686,598.80	1,601,617.10
Cash Gift	252,750.00	263,500.00
Performance Enhancement Incentive- Civilian	240,000.00	250,000.00
Performance Based Bonus	882,358.00	627,000.00
Collective Negotiation Incentive- Civilian	974,000.00	1,300,000.00
Total Other Compensation	7,800,010.04	7,941,329.13

14.3 Personnel Benefit Contributions

Particulars	2017	2016
Retirement and Life Insurance Premiums	2,354,591.22	2,369,116.10
Pag-Ibig Contributions	59,400.00	64,100.00
PHILHEALTH Contributions	183,825.00	193,437.50
Employees Compensation Insurance Prem.	59,700.00	64,281.58
Total Personnel Benefit Contributions	2,657,516.22	2,690,935.18

14.4 Other Personnel Benefits

Particulars	2017	2016
Terminal Leave Benefits	779,172.95	2,952,259.57
Other Personnel Benefits	65,000.00	30,000.00
Total Other Personnel Benefits	844,172.95	2,982,259.57

15. Maintenance and Other Operating Expenses

15.1 Traveling Expenses

Particulars	2017	2016
Traveling Expenses – Local	1,142,088.25	1,467,596.16
Traveling Expenses – Foreign	452,606.93	475,476.44
Total Traveling Expenses	1,594,695.18	1,943,072.60

15.2 Training and Scholarship Expenses

Particulars	2017	2016
Training Expenses	469,865.29	1,179,666.66

15.3 Supplies and Materials Expenses

Particulars	2017	2016
Office Supplies Expenses	859,117.25	668,040.73
Fuel, Oil and Lubricants Expenses	404,899.09	322,501.53
Semi-Expendable Machinery and Equipment	254,913.12	0.00
Semi-Expendable Furniture, Fixtures and Books	6,999.00	0.00
Total Supplies and Materials Expenses	1,525,928.46	990,542.26

15.4 Utility Expenses

Particulars	2017	2016
Water Expenses	167,371.75	147,932.84
Electricity Expenses	842,925.63	830,960.15
Total Utility Expenses	1,010,296.78	978,892.99

15.5 Communication Expenses

Particulars	2017	2016
Postage and Courier Services	59,321.00	51,661.00
Telephone Expenses-Landline	379,042.53	416,103.91
Telephone Expenses-Mobile	298,393.51	294,365.82
Internet Subscription Expenses	181,324.00	160,552.25
Total Communication Expenses	918,081.04	922,682.98

15.6 Confidential, Intelligence and Extraordinary Expenses

Particulars	2017	2016
Extraordinary and Miscellaneous Expenses	117,600.00	117,600.00

15.7 Professional Services

Particulars	2017	2016
Security Services	899,032.57	1,275,691.11
Other Professional Services	1,111,654.50	791,044.98
Total Professional Services	2,010,687.07	2,066,736.09