

### 15.8 Repairs and Maintenance

Particulars	2017	2016
Repairs and Maint. - Buildings and Other Structures	166,302.75	110,979.34
Repairs and Maint. - Machinery and Equipment	207,067.40	181,597.00
Repairs and Maint. - Transportation Equipment	212,288.12	295,232.55
<b>Total Repairs and Maintenance</b>	<b>585,658.27</b>	<b>587,808.89</b>

### 15.9 Taxes, Insurance Premiums and Other Fees

Particulars	2017	2016
Fidelity Bond Premiums	17,100.00	25,500.00
Insurance Expenses	124,278.15	123,907.90
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>141,378.15</b>	<b>149,407.90</b>

### 15.10 Other Maintenance and Operating Expenses

Particulars	2017	2016
Advertising Expenses	0.00	123,745.04
Printing and Publication Expenses	288,684.80	151,400.00
Representation Expenses	5,399,780.50	6,410,074.21
Transportation and Delivery Expenses	121,063.54	154,545.10
Subscription Expenses	36,692.00	36,652.00
Donations	54,385.00	180,932.00
Other Maintenance and Operating Expenses	117,788.27	118,707.30
<b>Total Other Maintenance and Operating Expenses</b>	<b>6,018,394.11</b>	<b>7,176,055.65</b>

## 16. Non-Cash Expenses

### 16.1 Depreciation

Particulars	2017	2016
Depreciation - Land Improvements	296,340.92	296,340.93
Depreciation - Buildings and Other Structures	534,471.24	534,471.24
Depreciation - Machinery and Equipment	1,698,889.89	1,369,091.64
Depreciation - Transportation Equipment	281,333.06	215,428.61
Depreciation - Furniture, Fixtures and Books	54,071.97	53,724.02
Depreciation - Other PPE	4,014.00	4,014.00
<b>Total Depreciation</b>	<b>2,869,121.08</b>	<b>2,473,070.44</b>

### 16.2 Amortization

Particulars	2017	2016
Amortization – Intangible Assets	0.00	8,444.24

## 17. Net Financial Assistance/Subsidy

For the year ended 31 December 2017, the Subsidy Income from National Government had a net balance of **₱46,489,924.50** as shown below:

Notice of Cash Allocation	₱53,247,157.00
Add: Tax Remittance Advices	4,055,981.70
Total	57,303,138.70
Less: Reversal of Unutilized NCA	10,813,214.20
<b>Subsidy Income from National Government (Net)</b>	<b><u>₱46,489,924.50</u></b>

## 18. Prior Period Adjustments

Particulars	2017	2016
Prior Period Adjustments	4,418,047.13	524,486,111.97

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 CY 2017.

## 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

The Final Budget for Personnel Services was increased by the following:

1. P974,000.00 realignment of MOOE to PS for the payment of Collective Negotiation Agreement Incentive for 2017
2. P882,358.00 receipt of allotment for the payment of Performance Based Bonus under Miscellaneous Personnel Benefit Fund

There were For Later Release appropriations amounting to P215,201.00 and P80,000.00, for the payment of terminal leave benefits and step increments due to meritorious performance, which were not released during the year since the available appropriations for Personnel Services were enough to cover the same.

The Final Budget for MOOE was decreased by P974,000.00 realignment to PS. ✓

The total disbursements for the year were broken down as follows:

	<u>Current Year Approp</u>	<u>Continuing Approp</u>	<u>Total</u>
Personnel Services	29,864,989.75	0.00	29,864,989.75
MOOE	14,053,261.47	527,067.90	14,580,329.37
Capital Outlay	852,987.34	1,191,618.04	2,044,605.38

There were receipts of Continuing Appropriations amounting to P527,261.83 and P2,202,915.00, for MOOE and Capital Outlay, respectively.