

**University of the Philippines Visayas**  
**Detailed Statement of Financial Performance**

(Consolidated UPV-Iloilo and UPVTC)

**Fund 101**

For the Quarter Ended June 30, 2016

**Revenue**

**Less: Current Operating Expenses**

**Personnel Services**

**Salaries and Wages**

Salaries and Wages-Regular	130,886,110.17
Salaries and Wages-Casual/Contractual	13,749,552.51
<b>Total Salaries and Wages</b>	<u>144,635,662.68</u>

**Other Compensation**

Personnel Economic Relief Allowance (PERA)	9,762,763.69
Representation Allowance (RA)	2,507,796.00
Transportation Allowance (TA)	2,302,796.00
Clothing/Uniform Allowance	3,740,000.00
Subsistence Allowances	268,075.00
Laundry Allowance	24,875.22
Productivity Incentive Allowance	-
Honoraria	10,761,244.92
Hazard Pay	735,626.21
Longevity Pay	-
Overtime and Night Pay	235,073.83
Year-End Bonus	23,483,355.37
Cash Gift	7,000.00
Other Bonuses and Allowances	3,629,000.00
<b>Total Other Compensation</b>	<u>57,457,606.24</u>

**Personnel Benefit Contributions**

Retirement and Life Insurance Premiums	14,167,598.15
PAG-IBIG Contributions	420,400.00
PHILHEALTH Contributions	1,230,700.00
ECC Contributions	406,932.70
<b>Total Personnel Benefit Contributions</b>	<b>16,225,630.85</b>
<b>Other Personnel Benefit</b>	
Retirement Gratuity	-
Terminal Leave Benefits	445,065.41
Other Personnel Benefits	3,139,984.15
<b>Total Other Personnel Benefit</b>	<b>3,585,049.56</b>
<b>Total Personnel Services</b>	<b>221,903,949.33</b>
<b>Maintenance and Other Operating Expenses</b>	
<b>Traveling Expenses</b>	
Traveling Expenses - Local	1,431,652.40
<b>Training and Scholarship Expenses</b>	
Training Expense	447,058.85
Scholarship Grants/Expenses	-
	<b>447,058.85</b>
<b>Supplies and Materials Expenses</b>	
Office Supplies Expense	725,706.71
Accountable Forms Expenses	6,096.00
Medical, Dental and Laboratory Supplies Expenses	52,482.07
Fuel, Oil and Lubricants Expenses	450,882.39
Agricultural and Marine Supplies Expenses	500.00
Textbooks and Instructional Materials Expenses	-
Semi-Expendable Machinery & Equipment Expenses	12,498.00
Semi-Expendable Furniture, Fixtures and Books Expenses	4,947.00
Other Supplies and Materials Expenses	238,653.39
<b>Total Supplies and Materials Expenses</b>	<b>1,491,765.56</b>

**Utility Expenses**

Water Expenses	103,118.56
Electricity Expenses	7,137,517.07
<b>Total Utility Expenses</b>	<b>7,240,635.63</b>

**Communication Expenses**

Postage and Courier Services	59,641.14
Telephone Expenses	505,176.03
Internet Subscription Expenses	20,588.53
Cable, Satellite, Telegraph and Radio Expenses	-
<b>Total Communication Expenses</b>	<b>585,405.70</b>

**Survey, Research, Exploration and Development Expenses**

Research, Exploration and Development Expenses	1,759,991.50
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**Professional Services**

Legal Services	400.00
Auditing Services	54,902.99
Consultancy Services	179,284.00
ICT Consultancy Services	-
Other Professional Services	1,540.00
<b>Total Professional Services</b>	<b>236,126.99</b>

**General Services**

Janitorial Services	2,332,562.28
Security Services	4,961,337.62
Other General Services	2,784,390.09
<b>Total General Services</b>	<b>10,078,289.99</b>

**Repairs and Maintenance**

Repairs and Maintenance-Land Improvement	16,037.00
Repairs and Maintenance-Infra Assets	-
Repairs and Maintenance-Buildings & Other Structures	590,372.38
Repairs and Maintenance-Machinery and Equipment	28,542.35
Repairs and Maintenance-Transportation Equipment	129,458.82

Repairs and Maintenance-Furniture, Fixtures and Books	83,192.00
Repairs and Maintenance-Other Property, Plant & Equipment	-
<b>Total Repairs and Maintenance</b>	<u>847,602.55</u>
<b>Taxes, Insurance Premiums and Other Fees</b>	
Taxes, Duties and Licences	-
Fidelity Bond Premiums	74,737.50
Insurance Expenses	47,039.96
Total Taxes, Insurance Premiums and Other Fees	<u>121,777.46</u>
<b>Labor and Wages</b>	
Labor and Wages	<u>5,587.01</u>
<b>Other Maintenance and Operating Expenses</b>	
Advertising Expenses	22,237.00
Printing and Publication Expenses	51,477.59
Representation Expenses	10,269.00
Transportation and Delivery Expenses	700.00
Rent/Lease Expenses	77,400.00
Membership Dues and Contributions to Organizations	25,000.00
Subscription Expenses	7,538.00
Other Maintenance and Operating Expenses	501,259.45
<b>Total Other Maintenance and Operating Expenses</b>	<u>695,881.04</u>
<b>Total Maintenance and Other Operating Expenses</b>	<u>24,941,774.68</u>
<b>Financial Expenses</b>	
Bank Charges	-
<b>Non-Cash Expenses</b>	
Depreciation-Buildings & Other Structures	-
Depreciation-Machinery & Equipment	-
Depreciation-Transportation Equipment	-
Depreciation-Furniture, Fixtures & Books	-
Depreciation-Other Property, Plant & Equipment	-
Total Non-Cash Expenses	<u>-</u>
<b>Current Operating Expenses</b>	<u>246,845,724.01</u>

<b>Surplus (Deficit) from Current Operations</b>	<u>(246,845,724.01)</u>
<b>Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>	
Subsidy from Other NGAs	270,808,086.94
<b>Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs</b>	
Financial Assistance to NGAs	-
<b>Net Financial Assistance/Subsidy</b>	<u>270,808,086.94</u>
<b>Surplus (Deficit) for the period</b>	23,962,362.93