

UNIVERSITY OF THE PHILIPPINES SYSTEM
Detailed Statement of Financial Performance - Consolidated
For the Period Ended 31 December 2017
ALL FUNDS

Revenue:

Service and Business Income

Clearance and Certification Fees	129,590.00
Certification Fees	627,679.50
Verification and Authentication Fees	18,008.60
Fines and Penalties - Service Income	541,272.39
Other Service Income	40,265,551.49
Total Service Income	41,582,101.98

Business Income

School Fees	179,778,115.73
School Fees- Tuition Fees	101,840,014.04
School Fees- Income Collected from Students	4,613,122.69
School Fees- Other School Fees	4,645,363.58
Rent/Lease Income	189,004,935.19
Road Network Fees	50,670.00
Income from Hostel/Dormitories and Other Like Facilities	28,103,232.54
Income from Printing and Publication	14,397,396.71
Hospital Fees	912,559,137.72
Dividend Income	244,669.54
Interest Income	373,653,418.73
Interest on NG Deposits	6,405,153.95
Interest - Others	1,069,178.03
Fines and Penalties - Business Income	14,129,176.38
Other Business Income	59,198,672.13
Total Business Income	1,889,692,256.96

Shares, Grants and Donations

Grants and Donations	
Income from Grants and Donations in Cash	3,300,000.00
Income from Grants and Donations in Kind	441,123,290.74
Total Shares, Grants and Donations	444,423,290.74

Gains

Gain on Foreign Exchange (FOREX)	7,603.61
Gain on Sale of Property, Plant and Equipment	138,550.75
Gain on Initial Recognition of Biological Assets	90,933.00
Reversal Of Impairment Loss	5,131.38
Other Gains	3,649,299.74
Proceeds from Insurance/Indemnities	2,548,936.53
Total Gains	6,440,455.01
Total Revenue	2,382,138,104.69

Less: Current Operating Expenses

Personal Services

Salaries and Wages

Salaries and Wages - Regular Pay	2,095,247,257.87
Salaries and Wages - Regular Pay- Basic Salary-Civilian	3,051,068,425.49
Salaries and Wages - Casual/Contractual (Part-time lecturers & SA's)	399,721,139.04
Total Salaries and Wages	5,546,036,822.40

Other Compensation

Personal Economic Relief Allowance (PERA)	293,901,063.47
Representation Allowance (RA)	78,372,244.09
Transportation Allowance (TA)	99,621,318.05
Clothing/Uniform Allowance	59,604,784.95
Subsistence Allowance	2,092,920.14

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Subsistence Allowance-Magna Carta Benefits For Science and technolc	568,875.00
Subsistence Allowance-Magna Carta Benefits For Public Health Worke	65,121,131.25
Laundry Allowance	426,770.79
Laundry Allowance-Magna Carta Benefits For Science and technology under F	85,000.00
Laundry Allowance-Magna Carta Benefits For Public Health Worker under R.A	7,412,602.25
Productivity enhancement Incentive-Civilian	19,740.50
Honoraria	446,027,497.97
Honoraria- Civilian	71,379,928.55
Hazard Pay	27,896,269.41
Hazard Pay- Magna Carta Benefits for Science and Technology Worker	4,000,000.00
Hazard Pay- Magna Carta Benefits for Public Health Workers under R.,	301,960,661.17
Longevity Pay	4,358,410.63
Overtime and Night Pay	6,114,335.14
Night-shift Differential Pay	12,002,455.86
Cash Gift	61,652,450.00
Year End Bonus	791,541,689.39
Other Bonuses and Allowances	297,789,029.55
Collective Negotiation Agreement Incentive- Civilian	305,104,786.71
Productivity enhancement Incentive-Civilian	33,742,500.00
Performance Based bonus- Civilian	91,089,485.57
Other Bonuses and Allowances - Mid-Year Bonus - Civilian	46,571,142.40
Per Diems - Civilian	27,300.00
Total Other Compensation	<u>3,108,484,392.84</u>

Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	721,260,347.79
Pag-IBIG Contributions	14,441,530.00
PhilHealth Contributions	45,339,943.22
Employees Compensation Insurance Premiums	14,483,151.14
Provident/Welfare Fund Contributions	9,548,066.64
Total Personnel Benefits Contributions	<u>805,073,038.79</u>

Other Personnel Benefits	
Retirement Benefits - Civilian	9,272,067.58
Terminal Leave Benefits	131,605,342.86
Other Personnel Benefits	972,869,636.80
Total Other Personnel Benefits	<u>1,113,747,047.24</u>
Total Personnel Services	<u>10,573,341,301.27</u>

Maintenance and Other Operating Expenses

Traveling Expenses	
Traveling Expenses - Local	81,678,366.04
Traveling Expenses - Foreign	9,030,865.96
Total Traveling Expenses	<u>90,709,232.00</u>

Training and Scholarship Expenses	
Training Expenses	107,416,133.61
Scholarship Grants/Expenses	352,566,671.07
Total Training and Scholarship Expenses	<u>459,982,804.68</u>

Supplies and Materials Expenses	
Office Supplies Expenses	357,022,318.68
Accountable Forms Expenses	1,396,364.86
Non-Accountable Forms Expenses	4,900.00
Animal/Zoological Supplies Expenses	3,764,820.50
Food Supplies Expenses	20,986,478.56

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Drugs & Medicine Expenses	77,818,469.30
Medical, Dental and Laboratory Supplies Expenses	282,964,073.84
Fuel, Oil and Lubricants Expenses	14,352,853.00
Agricultural and Marine Supplies Expenses	1,557,021.00
Textbooks and Instructional Materials Expenses	440,472.80
Chemical and Filtering Supplies Expenses	1,435,638.88
Semi-Expendable Machinery and Equipment Expenses	2,383,231.47
Semi-Expendable Machinery and Equipment Expenses- Office equipment	5,822,935.91
Semi-Expendable Machinery and Equipment Expenses-ICT equipment	3,460,709.51
Semi-expendable-Agricultural and forestry equipment	56,610.00
Semi-expendable-Communications Equipment	1,289,986.60
Semi-expendable-Military Police & Security Equipment	13,230.00
Semi-expendable-Medical Equipment Expenses	441,848.29
Semi-expendable-Sports Equipment Expenses	450.00
Semi-expendable-Technical and Scientific Equipment	532,158.50
Semi-expendable-Other machinery & Equipment	3,048,389.96
Semi-Expendable Furniture,Fixtures and Books Expenses	13,200,623.53
Other Supplies and Materials Expenses	50,883,457.03
Total Supplies and Materials Expenses	842,877,042.22
Utility Expenses	
Water Expenses	217,768,896.91
Electricity Expenses	481,408,002.83
Total Utility Expenses	699,176,899.74
Communication Expenses	
Postage and Courier Services	2,295,301.97
Telephone Expenses	27,968,540.14
Internet Subscription Expenses	73,202,272.46
Cable, Satellite, Telegraph & Radio Expenses	15,045.00
Total Communication Expenses	103,481,159.57
Award, Rewards and Prizes	
Awards/Rewards Expenses	99,986,597.00
Rewards and Incentives Expenses	1,050,000.00
Prizes	115,092.14
Total Awards, Rewards and Prizes Expenses	101,151,689.14
Research, Exploration and Development Expenses	33,108,034.68
Total Survey, Research, Exploration and Development Expenses	33,108,034.68
Confidential Expenses	-
Intelligence Expenses	-
Extraordinary and Miscellaneous Expenses	11,513,865.18
Confidential, Intelligence and Extraordinary Expenses	11,513,865.18
Professional Services	
Legal Services	23,392.81
Auditing Services	657,022.37
Consultancy Services	921,013.44
Other Professional Services	28,423,343.51
Total Professional Services Expenses	30,024,772.13
General Services	
Environment/Sanitary Services	12,691,634.75
Janitorial Services	145,273,357.02
Security Services	142,896,145.90

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Other General Services	291,054,454.39
Total General Services Expenses	<u>591,915,592.06</u>
Repairs and Maintenance	
Repairs and Maintenance - Other Land Improvements	1,115,600.00
Repairs and Maintenance - Water Supply System	148,825.00
Repairs and Maintenance - Buildings	12,630,876.29
Repairs and Maintenance - Buildings and other Structures	43,901,856.38
Repairs and Maintenance - School Buildings	10,234,893.10
Repairs and Maintenance - Hospital and Health Centers	581,333.94
Repairs and Maintenance - Hostels and Dormitories	139,915.00
Repairs and Maintenance - Other Structures	1,346,098.50
Repairs and Maintenance - Machinery And Equipment	17,486,572.98
Repairs and Maintenance - Office Equipment	561,267.83
Repairs and Maintenance - ICT Equipment	962,461.33
Repairs and Maintenance - Communication Equipment	70,260.00
Repairs and Maintenance - Construction and Heavy Equipment	9,900.00
Repairs and Maintenance - Disaster Response and Rescue Equipment	32,440.00
Repairs and Maintenance - Medical Equipment	3,786,327.20
Repairs and Maintenance - Sports Equipment	10,600.00
Repairs and Maintenance - Technical and Scientific and Equipment	265,214.83
Repairs and Maintenance - Other Machinery and Equipment	3,620,289.97
Repairs and Maintenance - Motor Vehicles	5,265,792.41
Repairs and Maintenance - Transportation Equipment	2,511,144.13
Repairs and Maintenance - Furniture and Fixtures	784,411.26
Repairs and Maintenance -Semi Expendable Machinery and Equipment	124,390.00
Repairs and Maintenance -Semi Expendable Machinery and Equipment	4,500.00
Repairs and Maintenance -Semi Expendable Machinery and Equipment	6,000.00
Repairs and Maintenance -Semi Expendable Machinery and Equipment-Information And Communication Technology Equipment	42,475.00
Repairs and Maintenance -Semi Expendable Furniture,Fixtures and Books- Furniture and Fixtures	2,499.00
Repairs and Maintenance - Other Property, Plant and Equipment	218,283.00
Total Repairs and Maintenance Expenses	<u>105,864,227.15</u>
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	1,545,883.97
Fidelity Bond Premiums	1,721,708.98
Insurance Expenses	34,671,105.73
Total Taxes, Insurance Premiums and Other Fees	<u>37,938,698.68</u>
Other Maintenance and Operating Expenses	
Advertising Expenses	732,129.20
Printing and Binding Expenses	15,424,949.69
Representation Expenses	36,328,520.49
Transportation & Del. Expenses	1,201,993.77
Rent/Lease Expenses	12,198,032.40
Rents- Buildings and Structures	743,347.82
Rents-Motor Vehicles	5,185,929.40
Rents- Equipment	2,195,024.00
Rents- Living Quarters	358,860.00
Operating Lease	8,500.00
Membership Dues & Contributions to Organizations	3,014,768.43
Subscriptions Expenses	35,240,930.63
Other Maintenance and Operating Expenses	271,769,462.97
Total Other Maintenance and Operating Expenses	<u>384,402,448.80</u>
Total Maintenance and Operating Expenses	<u>3,492,146,466.03</u>

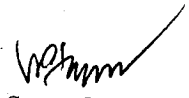
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Financial Expenses	
Bank Charges	249,189.06
Other Financial Charges	10,227.36
Total Financial Expenses	<u>259,416.42</u>
Non Cash Expenses	
Depreciation - Land Improvements	2,411,846.18
Depreciation - Land Improvements-Other Land Improvements	1,370,685.53
Depreciation - Infrastructure Assets	903,131.03
Depreciation - Road Networks	1,680,407.88
Depreciation - Power Supply System	173,849.98
Depreciation - Buildings and Other Structures	111,037,876.11
Depreciation - Buildings	18,339,579.82
Depreciation - School Buildings	280,944,133.46
Depreciation - Hospital and Health Centers	10,561,235.55
Depreciation - Hostels and Dormitories	1,260,544.09
Depreciation - Other Structures	9,422,962.91
Depreciation - Machineries and Equipments	107,481,336.20
Depreciation - Office Equipment	9,604,139.17
Depreciation - ICT Equipment	37,493,825.74
Depreciation - Agricultural and Forestry Equipment	23,590,317.54
Depreciation - Communication Equipment	9,873,997.83
Depreciation - Construction and Heavy Equipment	848,191.11
Depreciation - Disaster Response and Rescue Equipment	536,532.40
Depreciation - Military, Police and Security Equipment	59,134.41
Depreciation - Medical Equipment	216,786,305.14
Depreciation - Sports Equipment	662,119.98
Depreciation - Technical and Scientific Equipment	103,427,685.73
Depreciation - Other Machineries and Equipment	20,628,161.81
Depreciation - Motor Vehicle	3,734,224.67
Depreciation - Transportation Equipment	1,639,371.43
Depreciation - Watercrafts	188,531.83
Depreciation - Other Transportation Equipment	3,867.40
Depreciation - Furniture, Fixtures and Books	2,208,311.63
Depreciation - Furniture and Fixtures	30,118,661.34
Depreciation - Books	5,790,258.74
Depreciation - Other Property, Plant & Equipment	858,421.14
Total Non Cash Expenses	<u>1,013,639,647.78</u>
Amortization	
Amortization - Intangible Assets (computer Softwares)	1,657,823.05
Total Amortization	<u>1,657,823.05</u>
Impairment Loss	
Impairment Loss - Loans and Receivables	1,948,353.85
Total Impairment Loss	<u>1,948,353.85</u>
Total Non Cash Expense	<u>1,017,245,824.68</u>
Current Operating Expense	<u>15,082,993,008.40</u>
Surplus/(Deficit) from Current Operation	<u>(12,700,854,903.71)</u>
Financial Assistance/Subsidy from NGAs/LGUs, GOCCs	
Subsidy from National Government	15,766,058,936.52
Subsidy from Central Office	13,351,554,229.86
Total Financial Assistance /Subsidy from NGAs/LGUs, GOCC	<u>29,117,613,166.38</u>
Less: Financial Assistance/Subsidy to NGAs/LGUs, GOCCs	
Subsidy to National Government Agencies/Regional Offices	13,351,554,229.86

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Subsidies - Others	
Net Financial Subsidy	<u><u>15,766,058,936.52</u></u>
Losses	
Loss on Sale of Property, Plant and Equipment	199,786.23
Other Losses	8,824,944.91
Total Losses	<u><u>9,024,731.14</u></u>
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Surplus/(Deficit) for the Period	<u><u>3,056,179,301.67</u></u>

Certified Correct :


Susan C. Sanchez
Director
UP System
Accounting Office