

PROCUREMENT SERVICE
 Department of Budget and Management
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
 PS Revolving Fund (6207511)
 As of December 31, 2018

COA-PS
RECEIVED
 FEB 13 2019
 By: _____
 Amount

Revenue

Sales Revenue	9,311,447,907.35
Less: Sales Returns	9,100,774.37
Net Sales	9,302,347,132.98

Less: Cost of Sales

Inventory, January 1	658,253,400.48
Less: Adjustments	(8,324,864.42)
Adjusted Inventory	666,578,264.90
Add: Purchases	9,274,506,366.30
Freight-in	46,577,827.72
Total Cost of Goods Available	9,987,662,458.92
Less: Inventory, December 31, 2018	918,641,371.26
Total Cost of Sales	9,069,021,087.66

Net Mark-Up	233,326,045.32
Add: Clearance & Certification Fees	113,248,945.00

Total Revenue **346,574,990.32**

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries & Wages - Contractual	102,216,983.49
Total Salaries and Wages	102,216,983.49

Other Compensation

Personnel Economic Relief Allow.	6,826,272.99
Representation Allowance	1,826,150.00
Transportation Allowance	1,417,629.09
Clothing & Uniform Allowance	1,710,000.00
Longevity Pay	95,000.00
Overtime & Night Pay	2,871,829.29
Mid-Year Bonus/Year-End Bonus	16,815,423.85
Other Bonuses & Allowances	2,530,000.00
Cash Gift	1,437,250.00
Total Other Compensation	35,529,555.22

Personnel Benefits Contributions

Retirement and Life Insurance Premiums	11,243,783.68
Pag-Ibig Contributions	224,800.00
PhilHealth Contributions	1,123,622.26
Employees Compensation Insurance Premiums	345,100.00
Total Personnel Benefits Contributions	12,937,305.94

Other Personnel Services

Retirement Gratuity	12,197,032.18
Terminal Leave Benefits	2,507,826.51

PROCUREMENT SERVICE
Department of Budget and Management
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
PS Revolving Fund (6207511)
As of December 31, 2018

	<u>Amount</u>
Other Personnel Benefits	12,854,058.93
Total Other Personnel Services	<u>27,558,917.62</u>
Total Personnel Services	<u>178,242,762.27</u>
Maintenance & Other Operating Expenses	
Travelling Expenses	
Traveling Expenses - Local	1,899,469.25
Traveling Expenses - Foreign	1,175.00
Total Travelling Expenses	<u>1,900,644.25</u>
Training and Scholarship Expenses	
Training Expenses	3,831,966.57
Total Training and Scholarship Expenses	<u>3,831,966.57</u>
Supplies and Materials Expenses	
Office Supplies Expenses	3,686,398.62
Accountable Forms Expenses	300,000.00
Non-Accountable Forms Expense	291,000.00
Fuel, Oil and Lubricants Expenses	1,708,215.19
Semi-Expendable M&E Expenses - Office Equipment	426,327.29
Semi-Expendable M&E Expenses - ICT Equipment	141,004.79
Semi-expendable, Military, Police & Security	5,600.00
Semi-Expendable Furniture, Fixtures & Books Expenses - Books	3,018.04
Total Supplies and Materials Expenses	<u>6,561,563.93</u>
Utility Expenses	
Water Expenses	1,634,599.58
Electricity Expenses	7,853,103.96
Total Utility Expenses	<u>9,487,703.54</u>
Communication Expenses	
Postage and Courier Services	160,748.90
Telephone Expenses	3,462,492.77
Internet Subscription Expenses	2,457,160.11
Total Communication Expenses	<u>6,080,401.78</u>
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	501,600.00
Total Confidential, Intelligence and Extraordinary Expenses	<u>501,600.00</u>
Professional Services	
Legal Services	720,060.00
Consultancy Services	5,640,000.00
Other Professional Services	8,100,733.31
Total Professional Services	<u>14,460,793.31</u>

PROCUREMENT SERVICE
Department of Budget and Management
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
PS Revolving Fund (6207511)
As of December 31, 2018

	<u>Amount</u>
General Services	
Janitorial Services	4,950.00
Security Services	2,952,354.82
Other General Services	26,693,544.40
Total General Services	29,650,849.22
Repairs and Maintenance	
Repairs and Maintenance- Bldgs. & Other Structures - Buildings	1,235,459.97
Repairs and Maintenance- Bldgs. & Other Structures - Other Structures	277,960.50
Repairs and Maintenance- Machinery and Equipment	5,500.00
Repairs and Maintenance- Machinery and Equipment OE	502,631.00
Repairs and Maintenance- Machinery and Equipment IT	152,048.00
Repairs and Maintenance- Machinery and Equipment OME	3,596.20
Repairs and Maintenance-Machinery and Equipment Communication & Equipment	8,500.00
Repairs and Maintenance-Machinery and Equipment Construction Eqpt	5,200.00
Repairs and Maintenance-Sports Equipment	20,680.00
Repairs and Maintenance- Transportation Equipment	855,774.72
Repairs and Maintenance- Furniture and Fixtures	412.50
Total Repairs and Maintenance	3,067,762.89
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties & Licenses	154,139.78
Fidelity Bond Premiums	414,975.00
Insurance Expenses	1,199,602.18
Total Taxes, Insurance Premiums and Other Fees	1,768,716.96
Other Maintenance and Operating Expenses	
Advertising Expenses	2,467,182.70
Printing and Publication Expenses	9,154.00
Representation Expenses	1,422,333.18
Rent/Lease Expenses	5,151,618.61
Subscription Expenses	36,324.00
Other Maintenance & Operating Exp.	4,161,134.00
Total Other Maintenance and Operating Expenses	13,247,746.49
Total Maintenance and Other Operating Expenses	90,559,748.94
Financial Expenses	
Financial Expenses	
Bank Charges	10,500.00
Total Financial Expenses	10,500.00

PROCUREMENT SERVICE
 Department of Budget and Management
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
 PS Revolving Fund (6207511)
 As of December 31, 2018

	<u>Amount</u>
Non-Cash Expenses	
Depreciation	
Depreciation- Buildings and Other Structures - Buildings	1,873,075.40
Depreciation- Machinery and Equipment-Office Equipment	1,104,119.69
Depreciation- Machinery and Equipment-ICT Equipment	4,897,393.94
Depreciation- Machinery and Equipment-Communication Equipment	23,408.54
Depreciation- Machinery and Equipment-Construction & Heavy Equipment	259,920.00
Depreciation- Sports Equipment	55,296.00
Depreciation- Machinery and Equipment	11,488.44
Depreciation- Transportation Equipment- Motor Vehicles	376,071.48
Depreciation- Furniture, Fixtures and Books- F& F	255,582.14
Depreciation- Leased Assets Improvements-Buildings	122,785.44
Depreciation- Other Property, Plant and Equipment	51,660.00
Total Non-Cash Expenses	9,030,801.07
Current Operating Expenses	277,843,812.28
Surplus (Deficit) from Current Operations	68,731,178.04
Add: Service and Business Income	
Service Income	
Fines and Penalties- Service Income	69,044,614.03
Other Service Income	716,975,493.51
Total Service Income	786,020,107.54
Business Income	
Seminar/ Training Fees	1,610,732.91
Other Business Income	41,507.42
Interest Income	-
Total Business Income	1,652,240.33
Shares, Grants and Donations	
Income from Grants & Donations in Kind	-
Shares, Grants and Donations	-
Less: Losses	
Loss of Assets	589,283.26
Total Losses	589,283.26
Surplus (Deficit) for the period	855,814,242.65

CERTIFIED CORRECT:


ALLAN RAUL M. CATALAN
 Chief, Comptroller Division

PROCUREMENT SERVICE
Department of Budget and Management
COA-PS
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
PS Revolving Fund (6207511)
For The Year Ended December 31, 2018

MAINTAINED
RECORDED

Note By: 2018 18 2017 As Restated

	<u>2018</u>	<u>2017 As Restated</u>
Revenue		
Sales Revenue	9,311,447,907.35	8,175,196,623.89
Less: Sales Returns	9,100,774.37	1,371,236.31
Net Sales	<u>9,302,347,132.98</u>	<u>8,173,825,387.58</u>
Less: Cost of Sales		
Inventory, January 1	658,253,400.48	624,374,254.81
Less: Adjustments	(8,324,864.42)	5,997,172.66
Adjusted Inventory	<u>666,578,264.90</u>	<u>618,377,082.15</u>
Add: Purchases	9,274,506,366.30	7,776,003,720.19
Freight-in	46,577,827.72	55,137,430.73
Total Cost of Goods Available	<u>9,987,662,458.92</u>	<u>8,449,518,233.07</u>
Less: Inventory, December 31	918,641,371.26	668,853,261.26
Total Cost of Sales	<u>9,069,021,087.66</u>	<u>7,780,664,971.81</u>
Net Mark-Up	233,326,045.32	393,160,415.77
Add: Clearance & Certification Fees	113,248,945.00	97,333,770.80
Total Revenue	<u>346,574,990.32</u>	<u>490,494,186.57</u>
Less: Operating Expenses		
Personnel Services		
Salaries and Wages		
Salaries & Wages - Contractual	102,216,983.49	91,164,209.80
Total Salaries and Wages	<u>102,216,983.49</u>	<u>91,164,209.80</u>
Other Compensation		
Personnel Economic Relief Allow.	6,826,272.99	6,211,091.52
Representation Allowance	1,826,150.00	1,780,250.00
Transportation Allowance	1,417,629.09	1,484,901.82
Clothing & Uniform Allowance	1,710,000.00	1,275,000.00
Longevity Pay	95,000.00	325,000.00
Overtime & Night Pay	2,871,829.29	2,073,257.93
Cash Gift	1,437,250.00	14,798,852.80
Year End Bonus	16,815,423.85	1,356,259.60
Other Bonuses & Allowances	2,530,000.00	-
Total Other Compensation	<u>35,529,555.22</u>	<u>29,304,613.67</u>
Personnel Benefits Contributions		
Retirement and Life Insurance Premiums	11,243,783.68	10,883,340.08
Pag-Ibig Contributions	224,800.00	281,600.00
PhilHealth Contributions	1,123,622.26	862,175.00
Employees Compensation Insurance Premiums	345,100.00	385,925.00
Total Personnel Benefits Contributions	<u>12,937,305.94</u>	<u>12,413,040.08</u>
Other Personnel Services		
Retirement Gratuity	12,197,032.18	7,163,203.75
Terminal Leave Benefits	2,507,826.51	2,084,242.58
Other Personnel Benefits	12,854,058.93	13,289,531.23
Total Other Personnel Services	<u>27,558,917.62</u>	<u>22,536,977.56</u>
Total Personnel Services	<u>178,242,762.27</u>	<u>155,418,841.11</u>

PROCUREMENT SERVICE
Department of Budget and Management
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
PS Revolving Fund (6207511)
For The Year Ended December 31, 2018

	<u>Note</u>	<u>2018</u>	<u>2017 As Restated</u>
Maintenance & Other Operating Expenses			
Travelling Expenses			
Travelling Expenses-Local		1,899,469.25	1,378,798.84
Travelling Expenses-Foreign		1,175.00	1,500.00
Total Travelling Expenses		1,900,644.25	1,380,298.84
Training and Scholarship Expenses			
Training Expenses		3,831,966.57	2,731,225.08
Total Training and Scholarship Expenses		3,831,966.57	2,731,225.08
Supplies and Materials Expenses			
Office Supplies Expense		3,686,398.62	3,447,811.92
Accountable Forms Expense		300,000.00	433,500.00
Non-Accountable Forms Expense		291,000.00	119,375.00
Fuel, Oil and Lubricants Expenses		1,708,215.19	1,641,422.17
Semi-Expendable M&E Expenses - Office Equipment		426,327.29	9,902.60
Semi-Expendable M&E Expenses - ICT Equipment		141,004.79	271,914.40
Semi-expendable, Military, Police & Security		5,600.00	-
Semi-Expendable Furniture, Fixtures Expense		-	418,800.00
Semi-Expendable Books Expense		3,018.04	6,294.08
Total Semi-Expendable Machinery & Equipment Expenses		6,561,563.93	6,349,020.17
Utility Expenses			
Water Expenses		1,634,599.58	1,407,854.04
Electricity Expenses		7,853,103.96	7,517,354.45
Total Utility Expenses		9,487,703.54	8,925,208.49
Communication Expenses			
Postage and Courier Services		160,748.90	168,271.96
Telephone Expenses		3,462,492.77	2,908,165.13
Internet Subscription Expenses		2,457,160.11	2,770,713.30
Total Communication Expenses		6,080,401.78	5,847,150.39
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses		501,600.00	733,400.00
Total Confidential, Intelligence and Extraordinary Expenses		501,600.00	733,400.00
Professional Services			
Legal Services		720,060.00	356,805.35
Consultancy Services		5,640,000.00	2,440,000.00
Other Professional Expenses		8,100,733.31	7,920,290.42
Total Professional Services		14,460,793.31	10,717,095.77
General Services			
Janitorial Services		4,950.00	119,339.73
Security Services		2,952,354.82	2,549,762.13
Other General Services		26,693,544.40	22,157,635.82
Total General Services		29,650,849.22	24,826,737.68

PROCUREMENT SERVICE
Department of Budget and Management
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
PS Revolving Fund (6207511)
For The Year Ended December 31, 2018

	<u>Note</u>	<u>2018</u>	<u>2017 As Restated</u>
Repairs and Maintenance			
Repairs and Maintenance- Buildings		1,235,459.97	1,595,825.22
Repairs and Maintenance- Other Structures		277,960.50	11,750.20
Repairs and Maintenance- Machinery and Equipment		5,500.00	
Repairs and Maintenance- Office Equipment		502,631.00	63,020.00
Repairs and Maintenance- ICT Equipment		152,048.00	28,360,580.00
Repairs and Maintenance- Construction & Heavy Equipment		5,200.00	22,668.00
Repairs and Maintenance-Communication & Equipment		8,500.00	
Repairs and Maintenance- OME		3,596.20	8,329.75
Repairs and Maintenance- Transportation Eqpt		855,774.72	1,022,830.00
Repairs and Maintenance-Sports Equipment		20,680.00	
Repairs and Maintenance- Furnitures & Fixtures		412.50	2,963.75
Total Repairs and Maintenance		3,067,762.89	31,087,966.92
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties & Licenses		154,139.78	203,429.62
Fidelity Bond Premiums		414,975.00	98,273.05
Insurance Expenses		1,199,602.18	1,057,884.96
Total Taxes, Insurance Premiums and Other Fees		1,768,716.96	1,359,587.63
Other Maintenance and Operating Expenses			
Advertising Expenses		2,467,182.70	2,133,567.35
Printing and Publication Expenses		9,154.00	11,242.75
Representation Expenses		1,422,333.18	1,799,618.01
Rent/Lease Expenses		5,151,618.61	3,658,922.72
Subscription Expenses		36,324.00	1,445,968.08
Other Maintenance & Operating Expenses		4,161,134.00	5,295,937.36
Total Other Maintenance and Operating Expenses		13,247,746.49	14,345,256.27
Total Maintenance and Other Operating Expenses		90,559,748.94	108,302,947.24
Financial Expenses			
Financial Expenses			
Bank Charges		10,500.00	64,300.00
Total Financial Expenses		10,500.00	64,300.00
Non-Cash Expenses			
Depreciation			
Depreciation- Buildings		1,873,075.40	1,853,880.00
Depreciation-Office Equipment		1,104,119.69	830,530.22
Depreciation- Information & Communication Tech. Eqpt		4,897,393.94	4,842,432.75
Depreciation- Communication Equipment		23,408.54	29,242.26
Depreciation- Construction and Heavy Equipment		259,920.00	259,920.00
Depreciation- Sports Equipment		55,296.00	55,296.00
Depreciation- Other Machinery Equipment		11,488.44	9,895.44
Depreciation- Motor Vehicles		376,071.48	376,071.48
Depreciation- Furniture and Fixtures		255,582.14	232,558.05
Depreciation- Leasehold Asset Impvnt, Buildings		122,785.44	122,785.44
Depreciation- Other Property, Plant and Equipment		51,660.00	54,453.45
Total Non-Cash Expenses		9,030,801.07	8,667,065.09

PROCUREMENT SERVICE
Department of Budget and Management
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
PS Revolving Fund (6207511)
For The Year Ended December 31, 2018

	<u>Note</u>	<u>2018</u>	<u>2017 As Restated</u>
Operating Expenses		<u>277,843,812.28</u>	<u>272,453,153.44</u>
Surplus (Deficit) from Current Operations		<u>68,731,178.04</u>	<u>218,041,033.13</u>
Add: Service and Business Income			
Service Income			
Fines and Penalties- Service Income		69,044,614.03	48,649,455.31
Other Service Income		<u>716,975,493.51</u>	<u>273,655,356.17</u>
Total Service Income		<u>786,020,107.54</u>	<u>322,304,811.48</u>
Business Income			
Seminar/ Training Fees		1,610,732.91	3,328,170.21
Other Business Income		41,507.42	6,162,799.25
Interest Income		-	6,036.86
Total Business Income		<u>1,652,240.33</u>	<u>9,497,006.32</u>
Shares, Grants and Donations			
Income from Grants & Donations in Kind		-	-
Shares, Grants and Donations		<u>-</u>	<u>-</u>
Less: Losses			
Loss on Sale of Property, Plant and Equipment		-	
Loss of Assets		<u>589,283.26</u>	<u>4,994,204.89</u>
Total Losses and Other Prior Year Expenses		<u>589,283.26</u>	<u>4,994,204.89</u>
Surplus (Deficit) for the period		<u><u>855,814,242.65</u></u>	<u><u>544,848,646.04</u></u>

CERTIFIED CORRECT:


ALLAN RAUL M. CATALAN
 Chief, Comptroller Division