



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF AGRICULTURE
PHILIPPINE COCONUT AUTHORITY

Elliptical Road, Diliman, Quezon City Tel. No. 928-4501 to 09
P.O. Box 3386, Manila. TIN # 000724616
<http://www.pca.da.gov.ph>

BALANCE SHEET

As of June 30, 2013

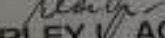
(With corresponding figures for June, 2012)

(In Philippine Peso)


RECEIVED
AUG 15 2013
FINANCIAL MANAGEMENT
AND SERVICES DEPARTMENT

ASSETS	2013	2012
Current assets		
Cash	P 1,400,951,084	P 1,256,825,024
Receivables - net	249,700,793	251,673,897
Inventories	129,939,825	60,437,366
Prepayments	1,734,611	1,762,599
Other current assets	1,896,850	1,855,850
Total current assets	1,784,223,163	1,572,554,736
Non-current assets		
Investments	88,515	88,515
Property, plant and equipment, net	335,259,815	313,530,567
Other assets	729,050,876	718,054,055
Total non-current assets	1,064,399,206	1,031,673,137
TOTAL ASSETS	P 2,848,622,369	P 2,604,227,873
LIABILITIES AND EQUITY		
Current Liabilities		
Payable accounts	P 91,584,456	P 109,749,923
Inter-agency payables	69,318,467	70,107,646
Intra-agency payables	9,216,653	10,112,506
Other payables	26,845,462	25,165,033
Total current liabilities	196,965,038	215,135,108
Non - Current Liabilities		
Mortgage payable	2,514,240	94,065
Deferred credits	50,058,989	44,915,070
Total non - current liabilities	52,573,229	45,009,135
TOTAL LIABILITIES	P 249,538,267	P 260,144,243
EQUITY		
TOTAL LIABILITIES AND EQUITY	P 2,848,622,369	P 2,604,227,873

Certified Correct:


SHIRLEY L. AQUINO
Chief, Accounting Division

Noted by:


SHIRLEY S. PASCUA
Manager II, FMST





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STATEMENT OF INCOME AND EXPENSES
For the Period Ending June 30, 2013
(With Corresponding Figures for June 2012)
(In Philippine Peso)

	2013	2012
INCOME		
Fees, permits and licenses	129,656,455	90,024,012
Service	24,110,308	31,707,321
Business	13,243,298	11,998,452
Other general income	86,043	73,887
Other income	3,210,802	3,633,527
Total income	170,306,907	137,437,199
EXPENSES		
Personal services	209,958,464	178,507,454
Maintenance and other operating expenses	229,505,021	134,262,039
Financial Expenses	124,495	57,845
Total expenses	439,587,980	312,827,338
LOSS FROM OPERATIONS	269,281,073	175,390,139
SUBSIDY FROM THE NATIONAL GOVERNMENT	820,408,341	834,822,000
INCOME AFTER SUBSIDY FROM NATIONAL GOVERNMENT	551,127,268	659,431,861





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SCHEDULE OF INCOME
For the Period Ending June 30, 2013
 (With Corresponding Figures for June 2012)
 (In Philippine Peso)

	2013	2012
GENERAL AND SERVICE INCOME		
Fees, permits and licenses		
Permit (PCA) fee	87,880,340	61,108,119
Transport permit fee	14,915,320	12,862,860
Chainsaw registration fee	2,948,670	1,608,121
Cutting permit fee	3,958,635	3,875,608
Filing processing fee	1,591,475	1,321,440
Seedling supplier registration fee	14,300	
Interest and surcharges on PCA fee	4,063,348	7,921
Surcharges on chainsaw registration fee	399,105	216,742
Inspection fees	1,346,764	1,302,252
Moisture Meter Fees	174,790	88,094
Registration Fees	5,466,187	6,872,661
Laboratory Analysis Fees	799,586	568,230
Certificate, Licenses and Processing Fees	46,908	7,500
Fines and Penalties	239,544	183,344
Export Processing Fee	25,920	21,120
Other Fees	2,789,565	
Total Fees, permits and licenses	129,656,455	90,024,012
Service Income		
Other Service Income		
Sale of Copra	1,192,459	4,456,093
Sale of Coco-by-products	1,420,992	183,709
Sale of Coco Seedlings	632,021	4,001,198
Sale of Intercrops	188,612	170,893
Sale of Coco Seednuts	2,804,045	4,480,369
Sale of Waste Materials	-	11,046
Transfer of Technology	-	-
Analysis Fee-PTAL	1,148,841	884,600
Filing/Certification Fees	159,200	181,180
Seednuts Replacement	15,276,820	14,127,275
Other Fines and Penalties	16,607	8,051
Others	1,270,711	3,202,897
Total Service Income	24,110,308	31,707,321
Other General and Service Income		
Sale of Confiscated/Seized Goods	69,691	51,317
Income from Reproduction/Xerox	16,353	22,570
Total Other General and Service Income	86,043	73,887
TOTAL GENERAL AND SERVICE INCOME	153,852,807	121,805,220
BUSINESS INCOME		
Income from Dormitory Operations	15,444	17,460
Rent/Lease Income	13,227,854	11,980,982
	13,243,298	11,998,452
OTHER INCOME		
Interest Income	3,210,802	3,427,940
Gain on Foreign Exchange		29,400
Gain on Sale of Assets		176,110
	3,210,802	3,633,550
TOTAL INCOME	170,306,907	137,437,162





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SCHEDULE OF EXPENSES
For the Period Ending June 30, 2013
(With Corresponding Figures for June 2012)
(In Philippine Peso)

Particulars	2013	2012
Personal services		
Salaries and wages	123,701,960	121,933,632
Other Compensation		
Personnel economic relief allowance (PERA)	9,978,701	10,776,131
Representation allowance (RA)	4,024,922	3,299,058
Transportation allowance (TA)	2,461,700	1,944,756
Clothing/Uniform Allowance	4,115,000	4,475,000
Subsistence allowance	-	-
Anniversary Bonus	1,659,000	-
Collective Negotiation Agreement (CNA)	21,494,377	-
Honorarium	45,600	165,500
Longevity pay	454,696	529,658
Overtime and night pay	1,129,835	775,932
Cash gift	2,055,375	2,331,040
Year-end bonus	10,275,248	9,970,876
Total other compensation	57,694,455	34,267,951
Personnel benefit contributions		
Life and retirement insurance contributions	13,941,204	13,934,570
Pag-IBIG contributions	471,450	515,550
Philhealth contributions	1,076,206	948,938
ECC contributions	469,697	512,186
Total personnel benefit contributions	15,958,556	15,911,244
Other personnel benefits		
Vacation and sick leave benefits	12,192,994	6,018,428
Loyalty award	185,000	280,000
Per diem of directors	98,000	81,200
Others	127,500	15,000
Total other personnel benefits	12,603,494	6,394,628
Total Personal Services	209,958,464	178,507,454
Maintenance and other operating expenses (MOOE)		
Traveling expenses		
Local	12,854,171	8,172,666
Foreign	201,060	-
Total traveling expenses	13,055,231	8,172,666



Particulars	2013	2012
Training and scholarship	11,625,415	2,843,500
Supplies expense		
Office supplies	2,970,455	2,917,303
Medical, dental and laboratory expense	444,195	384,279
Gasoline, oil and lubricants	5,942,681	4,774,552
Agricultural and marine supplies	83,932,104	41,574,487
Accountable forms	293,733	228,882
Other supplies	1,785,135	725,323
Total supplies expense	95,368,303	50,604,827
Utility expense		
Water	960,913	1,047,406
Electricity	7,476,133	6,859,404
Fuel	-	1,780
Total utility expense	8,437,046	7,908,590
Communication expense		
Postage and deliveries	433,968	361,989
Telephone/Mobile	3,068,681	2,004,759
Internet	402,105	634,010
Cable, satellite, telegraph and radio	5,617	10,780
Total communication expense	3,910,371	3,011,538
Membership Dues & Contribution Expenses	-	500
Advertising, promotional and marketing expense	170,753	84,282
Printing expense	380,016	337,781
Rent/lease expense	3,623,551	3,395,925
Representation expense	285,584	112,933
Transportation expense	2,340,487	1,021,589
Subscription expense	147,262	139,831
Professional services		
Legal services	26,600	15,550
Auditing services	449,360	209,419
Consultancy services	325,000	260,000
General/janitorial services	24,562,764	19,463,978
Security services	12,885,219	10,094,037
Other professional services	34,469,768	9,353,624
Total professional services	72,718,712	39,396,609
Repairs and maintenance		
Buildings and other structures	1,677,664	1,013,499
Other structures	66,681	58,900
Office equipment	243,720	275,493
Furniture and fixtures	250	22,100
IT equipment	40,981	89,243
Machinery	292,460	5,500
Agricultural and marine equipment	182,907	114,640

Particulars	2013	2012
Communication equipment	2,686	-
Medical, dental and laboratory equipment	174,163	-
Technical and scientific machinery equipment	4,910	-
Other machinery and equipment	46,164	8,033
Land transport equipment	2,074,545	1,282,636
Other property, plant and equipment	143,255	45,666
Total repairs and maintenance	4,950,386	2,915,710
Extraordinary and miscellaneous expense		
Extraordinary expense	537,100	535,714
Miscellaneous expense	11,179	69,182
Total extraordinary & miscellaneous expenses	548,279	604,896
Donation	109,018	500
Taxes, duties and premiums		
Taxes, duties and licenses	1,320,134	1,146,028
Fidelity bond premiums	309,229	274,491
Building insurance	853,306	641,143
Equipment insurance	593,998	186,141
Vehicle insurance	366,672	404,071
Flood/typhoon insurance	-	143,429
Total taxes, duties and premiums	3,443,339	2,795,303
Non-cash expense		
Depreciation expense	5,129,672	6,798,302
Total non-cash expenses	5,129,672	6,798,302
Losses	31,740	
Other MOOE		
Athletic and social events	1,315,344	106,993
Duplication costs	88,532	66,998
Meetings and conferences	470,950	409,548
Survey and research expenses	111,468	266,694
Staple food expenses	34,963	1,846,542
Laundry expenses	113,865	-
Others	974,732	1,419,983
Total Other MOOE	3,109,854	4,116,758
Total MOOE	229,505,021	134,262,039
Financial expenses		
Interest expense	108,632	57,832
Bank charges	4,716	-
Other financial charges	11,147	12
Total financial expenses	124,495	57,845
Total Expenses	439,587,980	312,827,338