



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 September 30, 2013

(With corresponding figures for September, 2012)

(In Philippine Peso)

ASSETS	2013		2012	
Current assets				
Cash	P	1,111,689,940	P	1,327,315,161
Receivables - net		241,585,793		227,167,361
Inventories		204,870,732		112,868,670
Prepayments		1,749,804		1,801,633
Other current assets		1,896,850		1,872,850
Total current assets		1,561,793,119		1,671,025,675
Non-current assets				
Investments		88,515		88,515
Property, plant and equipment, net		337,653,149		316,748,705
Other assets		720,008,238		717,948,450
Total non-current assets		1,057,749,902		1,034,785,670
TOTAL ASSETS	P	2,619,543,021	P	2,705,811,345
LIABILITIES AND EQUITY				
Current Liabilities				
Payable accounts	P	100,929,275	P	74,107,952
Inter-agency payables		69,801,944		66,177,344
Intra-agency payables		9,136,039		9,928,089
Other payables		35,136,636		23,925,090
Total current liabilities		215,003,894		174,138,475
Non - Current Liabilities				
Mortgage payable		2,514,240		198,700
Deferred credits		73,714,643		44,905,345
Total non - current liabilities		76,228,883		45,104,045
TOTAL LIABILITIES	P	291,232,777	P	219,242,520
EQUITY		2,328,310,244		2,486,568,825
TOTAL LIABILITIES AND EQUITY	P	2,619,543,021	P	2,705,811,345

Certified Correct:

Shirley
SHIRLEY L. AQUINO
 Chief, Accounting Division

Noted by:

Shirley S. Pascua
SHIRLEY S. PASCUA
 Manager II, FMSD





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

	Notes	2013	2012
INCOME	20		
Fees, permits and licenses		183,340,511	152,181,621
Service		35,737,120	42,870,539
Business		19,443,167	18,171,569
Other general income		118,483	161,160
Other income		5,550,434	7,024,312
Total income		244,189,715	220,409,201
EXPENSES	21		
Personal services		294,464,119	276,827,025
Maintenance and other operating expenses		535,473,379	255,161,777
Financial Expenses		139,502	81,839
Total expenses		830,077,000	532,070,642
LOSS FROM OPERATIONS		585,887,285	311,661,441
SUBSIDY FROM THE NATIONAL GOVERNMENT	22	878,658,341	1,111,672,000
INCOME AFTER SUBSIDY FROM NATIONAL GOVERNMENT		292,771,056	800,010,559





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SCHEDULE OF INCOME

For the Period Ending September 30, 2013
 (With Corresponding Figures for September 2012)
 (In Philippine Peso)

	2013	2012
GENERAL AND SERVICE INCOME		
Fees, permits and licenses		
Permit (PCA) fee	127,547,614	109,397,690
Transport permit fee	21,280,120	18,429,485
Chainsaw registration fee	3,304,520	2,003,894
Cutting permit fee	5,522,195	5,439,618
Filing processing fee	2,370,755	1,894,265
Seedling supplier registration fee	16,450	48,679
Interest and surcharges on PCA fee	4,130,537	3,242,779
Surcharges on chainsaw registration fee	527,870	364,511
Kukum Dryer Repayments		15,000
Inspection fees	2,521,378	1,854,922
Moisture Meter Fees	229,728	133,869
Registration Fees	10,021,506	8,098,939
Laboratory Analysis Fees	1,193,712	785,630
Certificate, Licenses and Processing Fees	49,106	9,300
Fines and Penalties	463,526	220,662
Export Processing Fee	39,040	25,920
Other Fees	4,122,454	216,258
Total Fees, permits and licenses	183,340,511	152,181,621
Service Income		
Other Service Income	2,700,937	6,869,757
Sale of Copra	1,797,136	712,513
Sale of Coco-by-products	2,680,699	4,795,347
Sale of Coco Seedlings	243,195	228,613
Sale of Intercrops	4,083,821	5,592,036
Sale of Coco Seednuts		149,095
Sale of Waste Materials	1,391,441	1,210,540
Analysis Fee-PTAL	242,780	260,020
Filing/Certification Fees	20,869,570	18,981,065
Seednuts Replacement	26,184	158,172
Other Fines and Penalties	1,701,357	3,913,381
Others	35,737,120	42,870,539
Total Service Income		
Other General and Service Income	94,691	130,788
Sale of Confiscated/Seized Goods	23,792	30,372
Income from Reproduction/Xerox	118,483	161,160
Total Other General and Service Income	219,196,114	195,213,320
TOTAL GENERAL AND SERVICE INCOME		
BUSINESS INCOME	72,011	31,180
Income from Dormitory Operations	19,371,156	18,140,389
Rent/Lease Income	19,443,167	18,171,569
OTHER INCOME		
Income from Grants and Donations	5,550,434	50,000
Interest Income		6,687,916
Gain on Foreign Exchange		29,400
Gain on Sale of Assets		256,921
	5,550,434	7,024,316
TOTAL INCOME	244,189,715	220,409,265





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

Particulars	2013	2012
Personal services		
Salaries and wages	184,857,747	188,868,583
Other Compensation		
Personnel economic relief allowance (PERA)	14,872,647	16,039,420
Representation allowance (RA)	6,068,252	4,981,831
Transportation allowance (TA)	3,871,745	2,944,382
Clothing/Uniform Allowance	4,116,790	4,475,800
Anniversary Bonus	2,445,000	
Collective Negotiation Agreement (CNA)	21,494,377	
Honorarium	45,600	185,000
Longevity pay	668,564	822,263
Overtime and night pay	1,129,835	864,590
Cash gift	2,068,125	2,241,075
Year-end bonus	10,288,970	10,061,796
Total other compensation	67,069,905	42,616,157
Personnel benefit contributions		
Life and retirement insurance contributions	21,393,937	21,618,056
Pag-IBIG contributions	723,450	781,050
Philhealth contributions	1,668,215	1,448,337
ECC contributions	723,030	777,833
Total personnel benefit contributions	24,508,632	24,625,276
Other personnel benefits		
Vacation and sick leave benefits	17,056,535	19,718,109
Loyalty award	715,000	873,000
Per diem of directors	128,800	95,900
Others	127,500	30,000
Total other personnel benefits	18,027,835	20,717,009
Total Personal Services	294,464,119	276,827,025
Maintenance and other operating expenses (MOOE)		
Traveling expenses		
Local	23,954,436	15,418,452
Foreign	225,064	215,150
Total traveling expenses	24,179,500	15,633,602
Training and scholarship	16,146,383	6,179,990



Particulars	2013	2012
Supplies expense		
Office supplies	4,732,847	4,168,019
Medical, dental and laboratory expense	1,047,077	1,057,549
Gasoline, oil and lubricants	10,162,695	7,883,136
Agricultural and marine supplies	271,622,594	89,677,563
Textbooks and instructional materials	3,700	
Accountable forms	370,909	349,752
Other supplies	3,522,266	1,522,859
Total supplies expense	291,462,088	104,658,878
Utility expense		
Water	1,403,494	1,740,857
Electricity	11,088,874	11,772,287
Fuel	841	2,460
Total utility expense	12,493,209	13,515,604
Communication expense		
Postage and deliveries	726,770	645,820
Telephone/Mobile	4,801,243	3,908,875
Internet	628,814	846,611
Cable, satellite, telegraph and radio	7,237	13,415
Total communication expense	6,164,064	5,414,721
Membership Dues & Contribution Expenses	-	500
Awards, prizes and other claims	480,000	135,000
Advertising, promotional and marketing expense	288,369	268,720
Printing expense	547,254	548,116
Rent/lease expense	5,874,571	5,374,692
Representation expense	374,091	216,739
Transportation expense	6,707,075	2,599,006
Subscription expense	248,044	247,343
Professional services		
Legal services	42,300	25,400
Auditing services	676,279	3,311,841
Consultancy services	815,000	424,678
General/janitorial services	44,282,830	32,033,941
Security services	20,088,249	17,594,364
Other professional services	59,848,771	18,245,866
Total professional services	125,753,429	71,636,090
Repairs and maintenance		
Buildings and other structures	3,295,391	2,198,367
Other structures	881,205	259,511
Office equipment	388,920	366,446
Furniture and fixtures	250	60,350
IT equipment	72,800	126,038
Machinery	755,741	5,500

Particulars	2013	2012
Agricultural and marine equipment	338,101	181,064
Communication equipment	2,686	-
Medical, dental and laboratory equipment	429,626	-
Technical and scientific machinery equipment	4,910	9,641
Other machinery and equipment	104,444	39,187
Land transport equipment	3,614,580	2,487,799
Other property, plant and equipment	154,302	57,396
Total repairs and maintenance	10,042,956	5,791,299
Extraordinary and miscellaneous expense		
Extraordinary expense	955,504	916,659
Miscellaneous expense	13,413	78,767
Total extraordinary & miscellaneous expenses	968,917	995,426
Donation	7,884,221	2,500
Taxes, duties and premiums		
Taxes, duties and licenses	6,703,237	2,090,310
Fidelity bond premiums	458,643	449,897
Building insurance	962,136	782,358
Equipment insurance	620,168	186,641
Vehicle insurance	520,712	759,085
Flood/typhoon insurance	-	143,429
Total taxes, duties and premiums	9,264,896	4,411,720
Non-cash expense		
Depreciation expense	8,068,626	10,302,100
Total non-cash expenses	8,068,626	10,302,100
Losses	38,001	13,000
Other MOOE		
Athletic and social events	2,301,111	599,536
Duplication costs	161,817	124,249
Meetings and conferences	877,106	559,302
Survey and research expenses	322,043	392,284
Staple food expenses	5,250	2,757,520
Laundry expenses	103,018	-
Others	4,717,340	2,783,836
Total Other MOOE	8,487,685	7,216,727
Total MOOE	535,473,379	255,161,777
Financial expenses		
Interest expense	116,516	38,731
Bank charges	6,114	-
Other financial charges	16,872	43,108
Total financial expenses	139,502	81,839
Total Expenses	830,077,000	532,070,642