

REPUBLIC OF THE PHILIPPINES
 OFFICE OF THE PRESIDENTIAL ASSISTANT
 FOR FOOD SECURITY AND AGRICULTURAL MODERNIZATION
PHILIPPINE COCONUT AUTHORITY

Elliptical Road, Diliman, Quezon City Tel. Nos. 928-4501 to 09
 P.O. Box 3386, Manila TIN: 000724616
 www.pca.da.gov.ph



STATEMENT OF FINANCIAL POSITION
As of September 30, 2014
 (With Corresponding Figures for September 2013)
 (In Philippine Peso)

ASSETS	2014	2013
Current assets		
Cash	P 4,668,581,125	P 1,111,689,940
Receivables - net	500,495,492	241,585,793
Inventories	213,275,134	204,870,732
Prepayments	5,200,019	1,749,804
Other current assets	15,405,920	1,896,850
Total current assets	5,402,957,690	1,561,793,119
Non-current assets		
Investments	88,515	88,515
Property, plant and equipment, net	467,889,476	337,653,149
Other assets	719,443,169	720,008,238
Total non-current assets	1,187,421,160	1,057,749,902
TOTAL ASSETS	P 6,590,378,849	P 2,619,543,021
LIABILITIES AND EQUITY		
Current Liabilities		
Payable accounts	P 271,288,264	P 100,929,275
Inter-agency payables	95,351,914	69,801,944
Intra-agency payables	8,181,016	9,136,039
Other payables	72,481,702	35,136,636
Total current liabilities	447,302,896	215,003,894
Non - Current Liabilities		
Mortgage payable	1,117,440	2,514,240
Deferred credits	90,318,114	73,714,643
Total non - current liabilities	91,435,554	76,228,883
TOTAL LIABILITIES	P 538,738,450	P 291,232,777
EQUITY		
TOTAL LIABILITIES AND EQUITY	P 6,051,640,400	2,328,310,244
	P 6,590,378,849	P 2,619,543,021

Certified Correct:

Shirley L. Aquino
 SHIRLEY L. AQUINO
 Chief, Accounting Division

Noted:

Shirley S. Pascual
 SHIRLEY S. PASCUAL
 Manager II, Finance Department



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**STATEMENT OF FINANCIAL PERFORMANCE
 For the Month Ended September 30, 2014
 (With Corresponding Figures for September 2013)
 (In Philippine Peso)**

	2014	2013
INCOME		
Fees, permits and licenses	171,652,796	183,340,511
Service	22,652,039	35,737,120
Business	20,655,339	19,443,167
Other general income	76,387	118,483
Other income	40,453,664	5,550,434
Total income	255,490,225	244,189,715
EXPENSES		
Personal services	507,786,080	294,464,119
Maintenance and other operating expenses	1,107,613,954	535,473,379
Financial Expenses	325,194	139,502
Total expenses	1,615,725,229	830,077,000
LOSS FROM OPERATIONS	1,360,235,004	585,887,285
SUBSIDY FROM THE NATIONAL GOVERNMENT	1,351,760,402	878,658,341
LOSS AFTER SUBSIDY FROM NATIONAL GOVERNMENT	(8,474,602)	292,771,056

Certified Correct:

SLA
SHIRLEY L. AQUINO
 Chief, Accounting Division

Noted:

SP
SHIRLEY S. PASCUAL
 Manager II, Finance Department



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SCHEDULE OF INCOME
For the Month Ended September 30, 2014
 (With Corresponding Figures for September 2013)
 (In Philippine Peso)

	2014	2013
GENERAL AND SERVICE INCOME		
Fees, permits and licenses		
Permit (PCA) fee	93,892,453	127,547,814
Transport permit fee	16,840,285	21,280,120
Chainsaw registration fee	3,657,050	3,304,520
Cutting permit fee	8,567,970	5,522,195
Filing processing fee	1,638,670	2,370,755
Seedling supplier registration fee	16,250	16,450
Interest and surcharges on PCA fee	24,674,352	4,130,537
Surcharges on chainsaw registration fee	229,714	527,870
Inspection fees	7,368,254	2,521,378
Moisture Meter Fees	143,819	229,728
Registration Fees	10,107,381	10,021,506
Laboratory Analysis Fees	892,152	1,193,712
Certificate, Licenses and Processing Fees	9,500	49,106
Fines and Penalties	340,716	463,526
Export Processing Fee	23,040	39,040
Other Fees	3,251,191	4,122,454
Total Fees, permits and licenses	171,652,796	183,340,511
Service Income		
Other Service Income	7,632,368	2,700,937
Sale of Copra	993,970	1,797,138
Sale of Coco-by-products	222,004	2,680,699
Sale of Coco Seedlings	117,140	243,185
Sale of Intercrops	1,703,064	4,083,821
Sale of Coco Seednuts	623,515	1,391,441
Analysis Fee-PTAL	654,190	242,780
Filing/Certification Fees	8,864,900	20,869,570
Seednuts Replacement	1,649,152	26,184
Other Fines and Penalties	191,737	1,701,357
Others	22,652,039	35,737,120
Total Service Income	22,652,039	35,737,120
Other General and Service Income		
Proceeds from Confiscated/Seized Goods	3,322	94,691
Reproduction/Xerox Services	33,501	23,792
Dormitory Services	35,164	72,011
Income from Sale of Books	4,400	
Total Other General and Service Income	76,386.84	190,493.64
TOTAL GENERAL AND SERVICE INCOME	194,381,222	219,268,125
BUSINESS INCOME		
Rent/Lease Income	20,655,339	19,371,156
	20,655,339	19,371,156
OTHER INCOME		
Income from Grants and Donations	33,828,254	
Interest Income	6,573,845	5,550,434
Gain on Sale of Assets	51,563	
	40,453,664	5,550,434
TOTAL INCOME	255,490,225	244,189,715



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SCHEDULE OF EXPENSES
For the Month Ended September 30, 2014
(With Corresponding Figures for September 2013)
(In Philippine Peso)

Particulars	2014	2013
Personal services		
Salaries and wages	155,136,426	184,857,747
Other Compensation		
Personnel economic relief allowance (PERA)	8,322,041	14,872,647
Representation allowance (RA)	4,213,544	6,068,252
Transportation allowance (TA)	2,226,122	3,871,745
Clothing/Uniform Allowance	2,288,275	4,116,790
Collective Negotiation Agreement (CNA)	-	21,494,377
Anniversary Bonus	-	2,445,000
Hazard Pay	3,302	
Honorarium	4,800	45,600
Longevity pay	175,881	668,564
Overtime and night pay	1,521,703	1,129,835
Cash gift	1,142,500	2,068,125
Year-end bonus	6,134,393	10,288,970
Incentives - E.O. 366	165,438,363	
Total other compensation	191,470,924	67,069,905
Personnel benefit contributions		
Life and retirement insurance contributions	12,905,685	21,393,937
Pag-IBIG contributions	401,853	723,450
Philhealth contributions	1,033,375	1,668,215
ECC contributions	403,865	723,030
Total personnel benefit contributions	14,744,778	24,508,632
Other personnel benefits		
Vacation and sick leave benefits	146,028,852	17,056,535
Counsel allowance	16,800	-
Loyalty award	240,000	715,000
Per diem of directors	135,800	128,800
Others	12,500	127,500
Total other personnel benefits	146,433,952	18,027,835
Total Personal Services	507,786,080	294,464,119

Particulars	2014	2013
Maintenance and other operating expenses (MOOE)		
Traveling expenses		
Local	26,735,088	23,954,436
Foreign	90,676	225,064
Total traveling expenses	26,825,764	24,179,500
Training and scholarship	9,395,265	16,146,383
Supplies expense		
Office supplies	10,011,882	4,732,847
Medical, dental and laboratory expense	879,190	1,047,077
Gasoline, oil and lubricants	46,659,130	10,162,695
Agricultural and marine supplies	592,523,946	271,622,594
Textbooks and instructional materials	-	3,700
Accountable forms	174,790	370,909
Other supplies	12,711,860	3,522,266
Total supplies expense	662,960,798	291,462,088
Utility expense		
Water	2,309,096	1,403,494
Electricity	13,689,463	11,088,874
Fuel	685	841
Total utility expense	15,999,244	12,493,209
Communication expense		
Postage and deliveries	1,357,680	726,770
Telephone/Mobile	4,799,867	4,801,243
Internet	705,709	628,814
Cable, satellite, telegraph and radio	2,520	7,237
Total communication expense	6,865,776	6,164,064
Membership Dues & Contribution Expenses	-	
Awards, prizes and other claims	393,400	480,000
Advertising, promotional and marketing expense	391,977	288,369
Printing expense	389,814	547,254
Rent/lease expense	6,262,687	5,874,571
Representation expense	200,178	374,091
Transportation expense	17,573,702	6,707,075
Subscription expense	199,602	248,044
Professional services		
Legal services	2,400	42,300
Auditing services	725,626	676,279
Consultancy services	715,000	815,000
General/janitorial services	144,910,143	44,282,830
Security services	21,394,202	20,088,249
Other professional services	140,653,844	59,848,771
Total professional services	308,401,215	125,753,429

Particulars	2014	2013
Repairs and maintenance		
Buildings and other structures	2,123,549	3,295,391
Other structures	248,556	881,205
Office equipment	402,351	388,920
Furniture and fixtures	38,318	250
IT equipment	138,054	72,800
Machinery	15,285	755,741
Agricultural and marine equipment	105,545	338,101
Communication equipment	-	2,686
Medical, dental and laboratory equipment	51,543	429,626
Technical and scientific machinery equipment	-	4,910
Other machinery and equipment	72,660	104,444
Land transport equipment	3,273,921	3,614,580
Other property, plant and equipment	181,672	154,302
Total repairs and maintenance	6,651,452	10,042,956
Extraordinary and miscellaneous expense		
Extraordinary expense	997,708	955,504
Miscellaneous expense	13,273	13,413
Total extraordinary & miscellaneous expenses	1,010,981	968,917
Donation	5,968,819	7,884,221
Taxes, duties and premiums		
Taxes, duties and licenses	17,226,908	6,703,237
Fidelity bond premiums	836,965	458,643
Building insurance	1,046,444	962,136
Equipment insurance	27,233	620,168
Vehicle insurance	1,064,478	520,712
Total taxes, duties and premiums	20,202,027	9,264,896
Non-cash expense		
Bad debts expense	-	-
Depreciation expense	12,567,037	8,068,626
Total non-cash expenses	12,567,037	8,068,626
Losses	-	38,001
Other MOOE		
Athletic and social events	1,445,658	2,301,111
Duplication costs	279,177	161,817
Meetings and conferences	1,382,554	877,106
Survey and research expenses	96,924	322,043
Staple food expenses	-	5,250
Laundry expenses	-	103,018
Others	2,149,901	4,717,340
Total Other MOOE	5,354,214	8,487,685

Particulars	2014	2013
Total MOOE	1,107,613,954	535,473,379
Financial expenses		
Interest expense	241,621	116,516
Bank charges	83,327	6,114
Other financial charges	246	16,872
Total financial expenses	325,194	139,502
Total Expenses	1,615,725,229	830,077,000