



**Detailed Statement of Financial Performance**

**All Funds**

For the Year Ended December 31, 2025

**Revenue**

**Service and Business Income**

Service Income

Clearance and Certification Fees	₱	179,451.08
Fines and Penalties - Service Income		1,000.00
Other Service Income		71,370.43
<b>Total Service Income</b>		<b>251,821.51</b>

Business Income

School Fees		178,997,985.59
Seminar/Training Fees		0.00
Rent/Lease Income		39,433,399.26
Waterworks System Fees		29,652.58
Income from Hostels/Dormitories and Other Like Facilities		11,017,124.25
Sales Revenue		93,558,546.70
Interest Income		70,734.04
Fines and Penalties - Business Income		50,149.32
Other Business Income		23,357,131.99
<b>Total Business Income</b>		<b>346,514,723.73</b>

**Shares, Grants and Donations**

Donations in Cash		25,000.00
Donation in Kind		355,624.00

**Other Non-Operating Income**

Miscellaneous Income		8,917,081.63
----------------------	--	--------------

**Total Revenue**

₱ **356,064,250.87**

**Less: Current Operating Expenses**

**Personnel Services**

**Salaries and Wages**

Salaries and Wages - Regular	₱	394,154,352.64
Salaries and Wages - Casual/Contractual		42,227,692.22

**Other Compensation**

Personal Economic Relief Allowance (PERA)		21,856,330.36
Representation Allowance (RA)		1,197,000.00
Transportation Allowance (TA)		1,157,220.24
Clothing/Uniform Allowance		5,719,000.00
Subsistence Allowance		70,473.00
Laundry Allowance		10,192.92
Honoraria		23,440,612.78
Hazard Pay		1,123,946.04

Overtime and Night Pay	11,768,257.88
Year End Bonus	36,132,367.95
Cash Gift	4,376,000.00
Mid-Year Bonus	33,876,827.00
Other Bonuses and Allowances	4,563,500.00
<b>Personnel Benefit Contributions</b>	
Retirement and Life Insurance Premiums	48,401,116.36
Pag-IBIG Contributions	1,771,630.65
PhilHealth Contributions	9,517,512.79
Employees Compensation Insurance Premiums	872,763.77
<b>Other Personnel Benefits</b>	
Terminal Leave Benefits	5,916,613.99
Other Personnel Benefits	34,123,638.23
<b>Total Personnel Services</b>	<b>₱ 682,277,048.82</b>
<b>Maintenance and Other Operating Expenses</b>	
<b>Traveling Expenses</b>	
Traveling Expenses - Local	7,601,650.35
Traveling Expenses - Foreign	138,182.05
<b>Training and Scholarship Expenses</b>	
Training Expenses	13,734,303.86
Scholarship Grants/Expenses	126,370.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	11,549,231.40
Accountable Forms Expenses	1,736,754.00
Animal/Zoological Supplies Expenses	869,210.00
Food Supplies Expenses	31,855.00
Drugs and Medicines Expenses	908,130.30
Medical, Dental and Laboratory Supplies Expenses	2,961,306.00
Fuel, Oil and Lubricants Expenses	3,768,236.29
Agricultural and Marine Supplies Expenses	5,190,690.02
Textbooks and Instructional Materials Expenses	567,581.00
Semi-Expendable Machinery and Equipment Expenses	11,025,370.45
Semi-Expendable Furniture, Fixtures and Books Expenses	8,599,964.03
Other Supplies and Materials Expenses	19,424,416.84
<b>Utility Expenses</b>	
Water Expenses	746,594.48
Electricity Expenses	8,705,403.57
<b>Communication Expenses</b>	
Postage and Courier Services	176,016.00
Telephone Expenses	634,701.75
Internet Subscription Expenses	4,418,766.28
Cable, Satellite, Telegraph and Radio Expenses	217,725.00
<b>Awards/Rewards and Prizes</b>	
Awards/Rewards Expenses	3,357,200.00
<b>Confidential, Intelligence and Extraordinary Expenses</b>	
Extraordinary and Miscellaneous Expenses	198,000.00

<b>Professional Services</b>		
Auditing Services		208,705.46
Other Professional Services		83,857,266.79
<b>General Services</b>		
Security Services		14,467,273.95
Other General Services		872,977.83
<b>Repairs and Maintenance</b>		
Repairs and Maintenance - Buildings and Other Structures		12,272,831.85
Repairs and Maintenance - Machinery and Equipment		796,549.76
Repairs and Maintenance - Transportation Equipment		239,720.00
Repairs and Maintenance - Furnitures and Fixtures		0.00
Repairs and Maintenance - Other Property, Plant and Equipment		0.00
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses		377,993.38
Fidelity Bond Premiums		428,695.25
Insurance Expenses		5,623,967.36
<b>Labor and Wages</b>		
Labor and Wages		42,020,372.77
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expense		49,000.00
Printing and Publication Expenses		1,289,794.65
Representation Expenses		5,704,434.16
Rent/Lease Expenses		4,684,987.36
Membership Dues and Contributions to Organizations		385,479.29
Subscription Expenses		2,438,987.91
Litigation/Acquired Assets Expenses		3,000.00
Other Maintenance and Operating Expenses		3,886,940.30
<b>Total Maintenance and Other Operating Expenses</b>	<b>₱</b>	<b>286,296,636.74</b>
<b>Financial Expenses</b>		
<b>Financial Expenses</b>		
Bank Charges - Loans/Borrowings	₱	0.00
<b>Direct Costs</b>		
<b>Cost of Sales</b>		
Cost of Sales	₱	69,128,823.83
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation - Investment Property	₱	575,066.76
Depreciation - Land Improvements		687,999.71
Depreciation - Infrastructure Assets		7,837.50
Depreciation - Buildings and Other Structures		47,511,785.98
Depreciation - Machinery and Equipment		12,798,821.28
Depreciation - Transportation Equipment		3,818,546.75
Depreciation - Furniture, Fixtures and Books		1,063,766.34
Depreciation - Bearer Biological Assets		16,815.00

Depreciation - Other Property, Plant and Equipment		316,352.04
<b>Impairment Loss</b>		
Impairment Loss - Biological Assets	₱	0.00
<b>Total Non-Cash Expenses</b>	₱	<u>66,796,991.36</u>
<b>Total Expenses</b>	₱	<u>1,104,499,500.75</u>
<b>Surplus/(Deficit) from Current Operations</b>	₱	<u>(748,435,249.88)</u>
<b>Financial Assistance/Subsidy from LGUs, GOCCs</b>		
Subsidy from National Government	₱	908,184,492.80
Subsidies - Others	-	100,741,000.00
<b>Gains</b>		
Gain on Foreign Exchange (FOREX)	₱	-
Gain on Sale of Biological Assets		<u>4,500.00</u>
<b>Loss</b>		
Loss on sale of Biological Assets	₱	(3,000.00)
<b>Surplus for the period</b>	₱	<u><u>59,009,742.92</u></u>

**Certified Correct:**

**(SGD.) IMELDA B. GALINATO**  
University Accountant