

Bulacan Agricultural State College
Consolidated Detailed Statement of Income and Expenses
For the Quarter Ended December, 2012
Fund 101, Fund 161 and 164

INCOME

Subsidy Income

Subsidy Income from National Government ₱ 57,912,714.54

Permits and Licenses

Registration Fees 6,030.00

Service Income

Athletic and Cultural Fees	811,256.90		
Clearance and Certification Fees	85,210.00		
Diploma and Graduation Fees	48,000.00		
Library Fees	533,425.00		
Medical, Dental and Laboratory Fees	100,270.00		
Transcript of Records Fees	110,570.00		
Other Service Income	4,916,821.90		
Fines and Penalties - Services Income	70,735.00		6,676,288.80

Business Income

Rent Income	1,276,796.00		
Tuition Fees	12,838,554.52		
Other Business Income	1,919,910.28		16,035,260.80

Other Income

Income from Grants & Donations	7,527,957.35		
Interest Income	48,544.84		
Miscellaneous Income	64,873.49		7,641,375.68
			88,271,669.82

LESS: EXPENSES

PERSONAL SERVICES

Salaries and Wages

Salaries and Wages - Regular	40,305,999.31		
Salaries and Wages - Substitute	152,933.30		40,458,932.61

Other Compensation

Personnel Economic Relief Allowance (PERA)	765,646.25		
Additional Compensation (ADCOM)	2,296,938.72		
Representation Allowance (RA)	120,250.00		
Transportation Allowance (TA)	120,250.00		
Clothing/Uniform Allowance	645,000.00		
Productivity Incentive Benefits	247,596.47		
Other Bonuses & Allowances	1,025,000.00		

Honoraria	1,352,193.07		
Longevity Pay	170,000.00		
Overtime & Night Pay	53,878.68		
Cash Gift	645,000.00		
Year End Bonus	3,581,989.50	11,023,742.69	
Personnel Benefits Contributions			
Life and Retirement Insurance Contributions	4,855,450.22		
PAG-IBIG Contributions	154,300.00		
PHILHEALTH Contributions	392,750.00		
ECC Contributions	154,100.00	5,556,600.22	
Other Personnel Benefits			
Terminal Leave Benefits	-		
Health Workers Benefits	12,780.00		
Other Personnel Benefits	775,494.88	788,274.88	57,827,550.40

MAINTENANCE AND OTHER OPERATING EXPENSES

Traveling Expenses

Traveling Expenses - Local	552,247.47		
Traveling Expenses - Foreign	59,287.00	611,534.47	

Training and Scholarship Expenses

Training Expenses	203,350.00		
Scholarship Expenses	1,604,401.00	1,807,751.00	

Supplies and Materials Expenses

Office Supplies Expenses	552,988.98		
Accountable Forms Expenses	132,350.00		
Food Supplies Expenses	202,203.75		
Drugs & Medicines Expenses	32,089.50		
Gasoline, Oil and Lubricant Expenses	653,191.80		
Agricultural Supplies Expenses	1,135,325.00		
Textbooks and Instructional Materials Expenses	52,451.00		
Other Supplies Expenses	488,937.10	3,249,537.13	

Utility Expenses

Water Expenses	361,811.21		
Electricity Expenses	2,432,046.10		
Cooking Gas Expenses	2,690.00	2,796,547.31	

Communication Expenses

Postage and Deliveries	460.00		
Telephone Expenses - Landline	200,067.91		
Telephone Expenses - Mobile	94,658.44		
Internet Expenses	199,135.45	494,321.80	

Cable, Satellite, Telegraph & Radio Expenses

5,122.00

Membership Dues and Contributions to Organizations

514,137.10

Advertising Expenses

96,988.00

Printing & Binding Expenses		39,000.00
Representation Expenses		1,252,329.22
Transportation and Delivery Expenses		44,756.00
Subscription Expenses		64,690.00
Auditing Services		125,855.71
General Services		4,745,251.77
Repairs and Maintenance		
Land Improvements		
Repairs and Maintenance - Land Improvement		106,385.00
Buildings		
Repairs and Maintenance - Office Building	149,130.50	
Repairs and Maintenance - School Buildings	48,857.75	
Repairs and Maintenance - Other Structures	166,259.25	364,247.50
Office Equipment, Furniture and Fixtures		
Repairs and Maintenance - Office Equipment	32,692.04	
Repairs and Maintenance - Furniture & Fixtures	51,928.00	
Repairs and Maintenance - IT Equipment & Software	25,814.00	110,434.04
Machineries and Equipment		
Repair & Maintenance - Communication Equipment	400.00	
Repair & Maintenance - Technical & Scientific Equipment	-	
Repair & Maintenance - Other Machineries & Equipment	16,320.00	16,720.00
Transportation Equipment		
Repairs and Maintenance - Motor Vehicles		384,778.53
Other Property, Plant & Equipment		
Repair & Maintenance - Other Property, Plant & Equipment		4,590.00
Public Infrastructures		
Repair & Maintenance Artesian Wells, Reservoirs, Pumping Stations and Conduits		12,817.00
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses		
Extraordinary Expenses		110,067.64
Taxes, Insurance Premiums and Other Fees		
Fidelity Bond Premiums	66,000.00	
Insurance Expenses	83,413.94	149,413.94
Bad Debts		
Bad Debts Expense		163,496.25
Depreciation Expenses		
Land Improvements		
Depreciation - Land Improvements		75,930.32
Buildings		
Depreciation - Office Buildings	1,333,428.17	

Depreciation - School Buildings	1,551,987.43			
Depreciation - Other Structures	1,407,685.03	4,293,100.63		
Office Equipment, Furniture and Fixtures				
Depreciation - Office Equipment	271,231.47			
Depreciation - Furniture and Fixtures	197,438.12			
Depreciation - IT Equipment & Software	1,014,018.55			
Depreciation - Library Books	185,327.83	1,668,015.97		
Machineries and Equipment				
Depreciation - Machineries	28,116.96			
Depreciation - Agricultural, Fishery and Forestry Equipment	86,376.58			
Depreciation - Communication Equipment	75,859.62			
Depreciation - Fire Fighting Equipment and Accessories	3,708.96			
Depreciation - Medical, Dental & Laboratory Equipment	6,310.67			
Depreciation - Military & Police Equipment	1,980.00			
Depreciation - Sports Equipment	34,524.16			
Depreciation - Technical and Scientific Equipment	367,709.24			
Depreciation - Other Machineries and Equipment	33,115.37	637,701.56		
Transportation Equipment				
Depreciation - Motor Vehicle		244,272.53		
Other Property, Plant and Equipment				
Depreciation - Other Property, Plant and Equipment		114,029.82		
Other Maintenance and Operating Expenses				
Other Maintenance and Operating Expenses		1,066,165.40		
Financial Expenses				
Bank Charges	-			
Interest Expenses	110,294.10			
Other Financial Charges		110,294.10	25,480,281.74	83,307,832.14
EXCESS OF INCOME OVER EXPENSES				<u><u>₱ 4,963,837.68</u></u>