

**Bulacan Agricultural State College**  
**Consolidated Detailed Statement of Income and Expenses**  
**For the Quarter Ended June 30, 2012**  
**Fund 101, Fund 161 and 164**

**INCOME**

**Subsidy Income**

Subsidy Income from National Government ₱ 28,395,515.08

**Permits and Licenses**

Registration Fees 5,925.00

**Service Income**

Athletic and Cultural Fees	433,742.50		
Clearance and Certification Fees	45,020.00		
Diploma and Graduation Fees	46,600.00		
Library Fees	319,495.00		
Medical, Dental and Laboratory Fees	54,072.50		
Transcript of Records Fees	79,700.00		
Other Service Income	2,962,037.50		
Fines and Penalties - Services Income	57,645.00		3,998,312.50

**Business Income**

Rent Income	383,111.00		
Tuition Fees	6,564,699.00		
Other Business Income	146,100.00		7,093,910.00

**Other Income**

Income from Grants & Donations	811,621.10		
Interest Income	23,996.66		
Miscellaneous Income	62,088.49		897,706.25
			40,391,368.83

**LESS: EXPENSES**

**PERSONAL SERVICES**

**Salaries and Wages**

Salaries and Wages - Regular	19,061,843.06		
Salaries and Wages - Substitute	122,948.64		19,184,791.70

**Other Compensation**

Personnel Economic Relief Allowance (PERA)	383,848.93		
Additional Compensation (ADCOM)	1,151,546.76		
Representation Allowance (RA)	57,000.00		
Transportation Allowance (TA)	57,000.00		
Clothing/Uniform Allowance	640,000.00		
Productivity Incentive Benefits	247,596.47		
Other Bonuses & Allowances	128,000.00		

Honoraria	557,350.00		
Longevity Pay	25,000.00		
Overtime & Night Pay	67,298.32		
Cash Gift	322,500.00		
Year End Bonus	1,503,025.00	5,140,165.48	
<b>Personnel Benefits Contributions</b>			
Life and Retirement Insurance Contributions	2,190,769.88		
PAG-IBIG Contributions	77,400.00		
PHILHEALTH Contributions	164,487.50		
ECC Contributions	77,400.00	2,510,057.38	
<b>Other Personnel Benefits</b>			
Terminal Leave Benefits	-		
Health Workers Benefits	6,360.00		
Other Personnel Benefits	-	6,360.00	26,841,374.56

#### **MAINTENANCE AND OTHER OPERATING EXPENSES**

##### **Traveling Expenses**

Traveling Expenses - Local	301,492.38		
Traveling Expenses - Foreign	31,348.00	332,840.38	

##### **Training and Scholarship Expenses**

Training Expenses	125,200.00		
Scholarship Expenses	662,507.00	787,707.00	

##### **Supplies and Materials Expenses**

Office Supplies Expenses	331,873.59		
Accountable Forms Expenses	84,650.00		
Food Supplies Expenses	-		
Drugs & Medicines Expenses	7,979.50		
Gasoline, Oil and Lubricant Expenses	309,392.38		
Agricultural Supplies Expenses	107,561.00		
Textbooks and Instructional Materials Expenses	52,451.00		
Other Supplies Expenses	180,058.48	1,073,965.95	

##### **Utility Expenses**

Water Expenses	151,865.34		
Electricity Expenses	1,143,989.15		
Cooking Gas Expenses	2,180.00	1,298,034.49	

##### **Communication Expenses**

Postage and Deliveries	460.00		
Telephone Expenses - Landline	105,814.51		
Telephone Expenses - Mobile	12,917.50		
Internet Expenses	108,715.74	227,907.75	

##### **Cable, Satellite, Telegraph & Radio Expenses**

2,100.00

##### **Membership Dues and Contributions to Organizations**

290,787.99

##### **Advertising Expenses**

36,785.00

<b>Printing &amp; Binding Expenses</b>		-
<b>Representation Expenses</b>		486,549.00
<b>Transportation and Delivery Expenses</b>		-
<b>Subscription Expenses</b>		15,392.00
<b>Auditing Services</b>		34,527.00
<b>General Services</b>		1,780,045.80
<b>Repairs and Maintenance</b>		
<b>Land Improvements</b>		
Repairs and Maintenance - Land Improvement		118,250.00
<b>Buildings</b>		
Repairs and Maintenance - Office Building	138,514.50	
Repairs and Maintenance - School Buildings	98,279.50	
Repairs and Maintenance - Other Structures	128,112.00	364,906.00
<b>Office Equipment, Furniture and Fixtures</b>		
Repairs and Maintenance - Office Equipment	18,497.04	
Repairs and Maintenance - Furniture & Fixtures	46,428.00	
Repairs and Maintenance - IT Equipment & Software	33,257.00	98,182.04
<b>Machineries and Equipment</b>		
Repair & Maintenance - Communication Equipment	400.00	
Repair & Maintenance - Technical & Scientific Equipment	-	
Repair & Maintenance - Other Machineries & Equipment	5,540.00	5,940.00
<b>Transportation Equipment</b>		
Repairs and Maintenance - Motor Vehicles		192,293.78
<b>Other Property, Plant &amp; Equipment</b>		
Repair & Maintenance - Other Property, Plant & Equipment		4,590.00
<b>Public Infrastructures</b>		
Repair & Maintenance Artesian Wells, Reservoirs, Pumping Stations and Conduits		12,817.00
<b>Confidential, Intelligence, Extraordinary and Miscellaneous Expenses</b>		
Extraordinary Expenses		84,891.65
<b>Taxes, Insurance Premiums and Other Fees</b>		
Fidelity Bond Premiums	52,125.00	
Insurance Expenses	30,273.01	82,398.01
<b>Depreciation Expenses</b>		
<b>Land Improvements</b>		
Depreciation - Land Improvements		39,501.55
<b>Buildings</b>		
Depreciation - Office Buildings	67,058.72	
Depreciation - School Buildings	238,792.75	
Depreciation - Other Structures	193,697.55	499,549.02
<b>Office Equipment, Furniture and Fixtures</b>		
Depreciation - Office Equipment	136,960.18	

Depreciation - Furniture and Fixtures	105,131.32			
Depreciation - IT Equipment & Software	521,399.91			
Depreciation - Library Books	93,822.75	857,314.16		
<b>Machineries and Equipment</b>				
Depreciation - Machineries	14,058.48			
Depreciation - Agricultural, Fishery and Forestry Equipment	48,932.31			
Depreciation - Communication Equipment	36,468.13			
Depreciation - Fire Fighting Equipment and Accessories	1,854.48			
Depreciation - Medical, Dental & Laboratory Equipment	3,680.15			
Depreciation - Military & Police Equipment	990.00			
Depreciation - Sports Equipment	17,390.12			
Depreciation - Technical and Scientific Equipment	180,504.27			
Depreciation - Other Machineries and Equipment	16,407.22	320,285.16		
<b>Transportation Equipment</b>				
Depreciation - Motor Vehicle		120,863.94		
<b>Other Property, Plant and Equipment</b>				
Depreciation - Other Property, Plant and Equipment		57,251.00		
<b>Other Maintenance and Operating Expenses</b>				
Other Maintenance and Operating Expenses		397,103.65		
<b>Financial Expenses</b>				
Bank Charges	-			
Interest Expenses	67,368.47			
Other Financial Charges	-	67,368.47	9,690,147.79	36,531,522.35
<b>EXCESS OF INCOME OVER EXPENSES</b>				<b><u><u>₱ 3,859,846.48</u></u></b>