

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

INCOME

Subsidy Income

Subsidy Income from National Government ₱ 40,338,529.38

Permits and Licenses

Registration Fees 5,945.00

Service Income

Athletic and Cultural Fees	539,757.40	
Clearance and Certification Fees	51,900.00	
Diploma and Graduation Fees	47,700.00	
Library Fees	332,985.00	
Medical, Dental and Laboratory Fees	64,100.00	
Transcript of Records Fees	93,970.00	
Other Service Income	3,211,295.65	
Fines and Penalties - Services Income	63,600.00	4,405,308.05

Business Income

Rent Income	987,591.00	
Tuition Fees	8,714,477.67	
Other Business Income	501,491.00	10,203,559.67

Other Income

Income from Grants & Donations	1,545,481.50	
Interest Income	36,334.87	
Miscellaneous Income	62,873.49	1,644,689.86
		56,598,031.96

LESS: EXPENSES

PERSONAL SERVICES

Salaries and Wages

Salaries and Wages - Regular	29,340,149.42	
Salaries and Wages - Substitute	122,948.64	29,463,098.06

Other Compensation

Personnel Economic Relief Allowance (PERA)	575,340.87	
Additional Compensation (ADCOM)	1,726,022.58	
Representation Allowance (RA)	87,000.00	
Transportation Allowance (TA)	87,000.00	
Clothing/Uniform Allowance	645,000.00	
Productivity Incentive Benefits	247,596.47	
Other Bonuses & Allowances	128,000.00	

Honoraria	923,963.12		
Longevity Pay	70,000.00		
Overtime & Night Pay	47,239.80		
Cash Gift	322,500.00		
Year End Bonus	1,529,384.00	6,389,046.84	
Personnel Benefits Contributions			
Life and Retirement Insurance Contributions	3,530,687.24		
PAG-IBIG Contributions	115,800.00		
PHILHEALTH Contributions	277,162.50		
ECC Contributions	115,800.00	4,039,449.74	
Other Personnel Benefits			
Terminal Leave Benefits	-		
Health Workers Benefits	9,570.00		
Other Personnel Benefits	-	9,570.00	39,901,164.64

MAINTENANCE AND OTHER OPERATING EXPENSES

Traveling Expenses

Traveling Expenses - Local	386,341.75		
Traveling Expenses - Foreign	45,406.00	431,747.75	

Training and Scholarship Expenses

Training Expenses	145,700.00		
Scholarship Expenses	671,051.00	816,751.00	

Supplies and Materials Expenses

Office Supplies Expenses	463,348.77		
Accountable Forms Expenses	91,650.00		
Food Supplies Expenses	-		
Drugs & Medicines Expenses	27,231.50		
Gasoline, Oil and Lubricant Expenses	482,908.38		
Agricultural Supplies Expenses	172,026.00		
Textbooks and Instructional Materials Expenses	52,451.00		
Other Supplies Expenses	285,703.31	1,575,318.96	

Utility Expenses

Water Expenses	259,443.72		
Electricity Expenses	1,819,755.15		
Cooking Gas Expenses	2,690.00	2,081,888.87	

Communication Expenses

Postage and Deliveries	460.00		
Telephone Expenses - Landline	163,274.85		
Telephone Expenses - Mobile	77,937.26		
Internet Expenses	143,554.11	385,226.22	

Cable, Satellite, Telegraph & Radio Expenses

276,987.99

Membership Dues and Contributions to Organizations

38,100.00

Advertising Expenses

60,133.00

Printing & Binding Expenses		39,000.00
Representation Expenses		763,025.15
Transportation and Delivery Expenses		2,650.00
Subscription Expenses		53,563.00
Auditing Services		73,389.75
General Services		3,163,101.54
Repairs and Maintenance		
Land Improvements		
Repairs and Maintenance - Land Improvement		129,210.00
Buildings		
Repairs and Maintenance - Office Building	162,143.50	
Repairs and Maintenance - School Buildings	157,496.50	
Repairs and Maintenance - Other Structures	288,208.50	607,848.50
Office Equipment, Furniture and Fixtures		
Repairs and Maintenance - Office Equipment	32,692.04	
Repairs and Maintenance - Furniture & Fixtures	46,428.00	
Repairs and Maintenance - IT Equipment & Software	46,647.00	125,767.04
Machineries and Equipment		
Repair & Maintenance - Communication Equipment	400.00	
Repair & Maintenance - Technical & Scientific Equipment	-	
Repair & Maintenance - Other Machineries & Equipment	9,820.00	10,220.00
Transportation Equipment		
Repairs and Maintenance - Motor Vehicles		248,537.53
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	58,066.18	124,066.18
Depreciation Expenses		
Land Improvements		
Depreciation - Land Improvements		57,616.48
Buildings		
Depreciation - Office Buildings	100,212.11	
Depreciation - School Buildings	348,432.23	
Depreciation - Other Structures	291,088.89	739,733.23
Office Equipment, Furniture and Fixtures		
Depreciation - Office Equipment	204,870.72	

Depreciation - Furniture and Fixtures	150,239.36			
Depreciation - IT Equipment & Software	771,497.64			
Depreciation - Library Books	139,234.18	1,265,841.90		
Machineries and Equipment				
Depreciation - Machineries	21,087.72			
Depreciation - Agricultural, Fishery and Forestry Equipment	67,597.99			
Depreciation - Communication Equipment	55,782.81			
Depreciation - Fire Fighting Equipment and Accessories	2,781.72			
Depreciation - Medical, Dental & Laboratory Equipment	4,995.41			
Depreciation - Military & Police Equipment	1,485.00			
Depreciation - Sports Equipment	26,058.62			
Depreciation - Technical and Scientific Equipment	273,766.67			
Depreciation - Other Machineries and Equipment	24,368.21	477,924.15		
Transportation Equipment				
Depreciation - Motor Vehicle		182,313.77		
Other Property, Plant and Equipment				
Depreciation - Other Property, Plant and Equipment		85,542.67		
Other Maintenance and Operating Expenses				
Other Maintenance and Operating Expenses		709,192.25		
Financial Expenses				
Bank Charges	-			
Interest Expenses	92,012.20			
Other Financial Charges	-	92,012.20	14,744,183.77	54,645,348.41
EXCESS OF INCOME OVER EXPENSES				<u><u>₱ 1,952,683.55</u></u>