

Bulacan Agricultural State College
Consolidated Detailed Statement of Income and Expenses
For the Quarter Ended December, 2013
Fund 101, Fund 161 and 164

INCOME

Subsidy Income

Subsidy Income from National Government ₱ 76,802,048.97

Permits and Licenses

Registration Fees 7,262.50

Service Income

Athletic and Cultural Fees	1,104,105.60	
Clearance and Certification Fees	82,150.00	
Diploma and Graduation Fees	49,600.00	
Library Fees	685,931.00	
Medical, Dental and Laboratory Fees	319,322.50	
Transcript of Records Fees	124,930.00	
Other Service Income	7,339,907.25	
Fines and Penalties - Services Income	91,860.00	9,797,806.35

Business Income

Rent Income	959,324.21	
Tuition Fees	12,363,400.62	
Other Business Income	966,680.01	14,289,404.84

Other Income

Income from Grants & Donations	5,030,672.10	
Interest Income	34,355.32	
Miscellaneous Income	45,970.11	5,110,997.53
		106,007,520.19

LESS: EXPENSES

PERSONAL SERVICES

Salaries and Wages

Salaries and Wages - Regular	43,021,565.02	
Salaries and Wages - Substitute	131,569.22	43,153,134.24

Other Compensation

Personnel Economic Relief Allowance (PERA)	757,077.96
Additional Compensation (ADCOM)	2,271,233.86
Representation Allowance (RA)	419,250.00
Transportation Allowance (TA)	411,750.00
Clothing/Uniform Allowance	635,000.00
Productivity Incentive Benefits	256,000.00
Other Bonuses & Allowances	1,969,500.00

Honoraria	1,417,407.91		
Longevity Pay	109,500.00		
Overtime & Night Pay	174,193.35		
Cash Gift	633,750.00		
Year End Bonus	<u>3,540,515.62</u>	12,595,178.70	
Personnel Benefits Contributions			
Life and Retirement Insurance Contributions	5,175,909.26		
PAG-IBIG Contributions	152,600.00		
PHILHEALTH Contributions	396,500.00		
ECC Contributions	<u>152,738.59</u>	5,877,747.85	
Other Personnel Benefits			
Retirement Benefits - Civilian	2,014,841.70		
Terminal Leave Benefits	1,218,064.95		
Health Workers Benefits	12,750.00		
Other Personnel Benefits	<u>911,129.58</u>	4,156,786.23	65,782,847.02

MAINTENANCE AND OTHER OPERATING EXPENSES

Traveling Expenses

Traveling Expenses - Local	683,871.05		
Traveling Expenses - Foreign	<u>240,716.59</u>	924,587.64	

Training and Scholarship Expenses

Training Expenses	218,450.00		
Scholarship Expenses	<u>616,350.00</u>	834,800.00	

Supplies and Materials Expenses

Office Supplies Expenses	592,850.65		
Accountable Forms Expenses	87,900.00		
Food Supplies Expenses	87,950.00		
Drugs & Medicines Expenses	20,109.15		
Medical, Dental & Laboratory Supplies Expenses	13,152.50		
Gasoline, Oil and Lubricant Expenses	622,583.79		
Agricultural Supplies Expenses	1,333,102.00		
Textbooks and Instructional Materials Expenses	800.00		
Other Supplies Expenses	<u>465,826.33</u>	3,224,274.42	

Utility Expenses

Water Expenses	340,115.46		
Electricity Expenses	3,040,345.38		
Cooking Gas Expenses	<u>1,430.00</u>	3,381,890.84	

Communication Expenses

Postage and Deliveries	32,743.00		
Telephone Expenses - Landline	332,404.60		
Telephone Expenses - Mobile	77,630.44		
Internet Expenses	<u>232,396.27</u>	675,174.31	

Cable, Satellite, Telegraph & Radio Expenses

3,300.00

Membership Dues and Contributions to Organizations

667,166.67

Advertising Expenses		131,334.00
Printing & Binding Expenses		26,500.00
Representation Expenses		1,487,553.18
Transportation and Delivery Expenses		154,750.00
Subscription Expenses		58,674.00
Legal Services		5,600.00
Auditing Services		113,046.91
General Services		5,197,078.24
Repairs and Maintenance		
Land Improvements		
Repairs and Maintenance - Land Improvement		859,715.00
Buildings		
Repairs and Maintenance - Office Building	361,567.75	
Repairs and Maintenance - School Buildings	394,097.64	
Repairs and Maintenance - Other Structures	646,848.34	1,402,513.73
Office Equipment, Furniture and Fixtures		
Repairs and Maintenance - Office Equipment	29,442.92	
Repairs and Maintenance - Furniture & Fixtures	85,133.00	
Repairs and Maintenance - IT Equipment & Software	22,933.75	137,509.67
Machineries and Equipment		
Repair & Maintenance - Communication Equipment	-	
Repair & Maintenance - Technical & Scientific Equipment	20,776.00	
Repair & Maintenance - Other Machineries & Equipment	36,572.00	57,348.00
Transportation Equipment		
Repairs and Maintenance - Motor Vehicles		379,757.60
Other Property, Plant & Equipment		
Repair & Maintenance - Other Property, Plant & Equipment		10,532.00
Public Infrastructures		
Repair & Maintenance Artesian Wells, Reservoirs, Pumping Stations and Conduits		179,636.00
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses		
Extraordinary Expenses	109,991.78	
Miscellaneous Expenses	219,241.38	329,233.16
Taxes, Insurance Premiums and Other Fees		
Fidelity Bond Premiums	74,250.00	
Insurance Expenses	70,767.54	145,017.54
Depreciation Expenses		
Land Improvements		
Depreciation - Land Improvements		91,493.53
Buildings		
Depreciation - Office Buildings	373,628.49	
Depreciation - School Buildings	841,316.15	
Depreciation - Other Structures	711,125.20	1,926,069.84

Office Equipment, Furniture and Fixtures				
Depreciation - Office Equipment	205,361.72			
Depreciation - Furniture and Fixtures	209,019.27			
Depreciation - IT Equipment & Software	930,978.77			
Depreciation - Library Books	200,961.08		1,546,320.84	
Machineries and Equipment				
Depreciation - Machineries	23,049.96			
Depreciation - Agricultural, Fishery and Forestry Equipment	75,473.73			
Depreciation - Communication Equipment	79,478.07			
Depreciation - Fire Fighting Equipment and Accessories	2,163.14			
Depreciation - Medical, Dental & Laboratory Equipment	5,261.04			
Depreciation - Military & Police Equipment	1,980.00			
Depreciation - Sports Equipment	32,052.30			
Depreciation - Technical and Scientific Equipment	369,249.98			
Depreciation - Other Machineries and Equipment	40,237.17		628,945.39	
Transportation Equipment				
Depreciation - Motor Vehicle			247,835.04	
Other Property, Plant and Equipment				
Depreciation - Other Property, Plant and Equipment			154,308.31	
Other Maintenance and Operating Expenses				
Other Maintenance and Operating Expenses			1,619,806.89	
Financial Expenses				
Bank Charges	-			
Interest Expenses	18,214.94			
Other Financial Charges	-	18,214.94	26,619,987.69	92,402,834.71
EXCESS OF INCOME OVER EXPENSES				<u><u>₱13,604,685.48</u></u>