

Bulacan Agricultural State College
Consolidated Detailed Statement of Income and Expenses
For the Quarter Ended June 30, 2013
Fund 101, Fund 161 and 164

INCOME

Subsidy Income

Subsidy Income from National Government ₱ 42,973,091.54

Permits and Licenses

Registration Fees 6,847.50

Service Income

Athletic and Cultural Fees	537,898.10	
Clearance and Certification Fees	49,420.00	
Diploma and Graduation Fees	47,100.00	
Library Fees	426,955.00	
Medical, Dental and Laboratory Fees	173,622.50	
Transcript of Records Fees	83,430.00	
Other Service Income	4,040,379.10	
Fines and Penalties - Services Income	57,335.00	5,416,139.70

Business Income

Rent Income	471,768.50	
Tuition Fees	6,899,400.12	
Other Business Income	652,466.76	8,023,635.38

Other Income

Income from Grants & Donations	3,128,301.45		
Interest Income	18,332.92		
Miscellaneous Income	45,470.11	3,192,104.48	59,611,818.60

LESS: EXPENSES

PERSONAL SERVICES

Salaries and Wages

Salaries and Wages - Regular	21,657,357.50	
Salaries and Wages - Substitute	7,785.16	21,665,142.66

Other Compensation

Personnel Economic Relief Allowance (PERA)	379,326.33
Additional Compensation (ADCOM)	1,137,979.02
Representation Allowance (RA)	135,250.00
Transportation Allowance (TA)	135,250.00
Clothing/Uniform Allowance	630,000.00
Productivity Incentive Benefits	256,000.00
Other Bonuses & Allowances	1,344,500.00

Honoraria	425,495.00		
Longevity Pay	36,500.00		
Overtime & Night Pay	-		
Cash Gift	315,000.00		
Year End Bonus	1,750,562.00	6,545,862.35	
Personnel Benefits Contributions			
Life and Retirement Insurance Contributions	2,542,219.23		
PAG-IBIG Contributions	76,300.00		
PHILHEALTH Contributions	198,200.00		
ECC Contributions	76,438.59	2,893,157.82	
Other Personnel Benefits			
Retirement Benefits - Civilian	2,014,841.70		
Terminal Leave Benefits	1,037,119.95		
Health Workers Benefits	6,330.00		
Other Personnel Benefits	-	3,058,291.65	34,162,454.48

MAINTENANCE AND OTHER OPERATING EXPENSES

Traveling Expenses

Traveling Expenses - Local	331,503.00		
Traveling Expenses - Foreign	50,000.00	381,503.00	

Training and Scholarship Expenses

Training Expenses	107,400.00		
Scholarship Expenses	601,500.00	708,900.00	

Supplies and Materials Expenses

Office Supplies Expenses	336,038.75		
Accountable Forms Expenses	47,600.00		
Food Supplies Expenses	30,600.00		
Medical, Dental & Labortary Supplies Expenses	13,152.50		
Gasoline, Oil and Lubricant Expenses	246,059.18		
Agricultural Supplies Expenses	404,561.00		
Textbooks and Instructional Materials Expenses	800.00		
Other Supplies Expenses	155,195.11	1,234,006.54	

Utility Expenses

Water Expenses	115,539.93		
Electricity Expenses	1,095,768.15		
Cooking Gas Expenses	750.00	1,212,058.08	

Communication Expenses

Postage and Deliveries	15,165.00		
Telephone Expenses - Landline	187,997.82		
Telephone Expenses - Mobile	26,860.34		
Internet Expenses	128,287.29	358,310.45	

Cable, Satellite, Telegraph & Radio Expenses

1,800.00

Membership Dues and Contributions to Organizations

421,684.15

Advertising Expenses		51,594.00
Representation Expenses		688,259.63
Transportation and Delivery Expenses		132,300.00
Subscription Expenses		39,342.00
Legal Services		5,600.00
Auditing Services		65,605.05
General Services		1,813,362.72
Repairs and Maintenance		
Land Improvements		
Repairs and Maintenance - Land Improvement		596,345.00
Buildings		
Repairs and Maintenance - Office Building	93,125.00	
Repairs and Maintenance - School Buildings	199,072.80	
Repairs and Maintenance - Other Structures	265,167.00	557,364.80
Office Equipment, Furniture and Fixtures		
Repairs and Maintenance - Office Equipment	7,128.00	
Repairs and Maintenance - Furniture & Fixtures	50,288.00	
Repairs and Maintenance - IT Equipment & Software	19,434.75	76,850.75
Machineries and Equipment		
Repair & Maintenance - Communication Equipment	-	
Repair & Maintenance - Technical & Scientific Equipment	20,776.00	
Repair & Maintenance - Other Machineries & Equipment	34,722.00	55,498.00
Transportation Equipment		
Repairs and Maintenance - Motor Vehicles		186,535.50
Other Property, Plant & Equipment		
Repair & Maintenance - Other Property, Plant & Equipment		5,400.00
Public Infrastructures		
Repair & Maintenance Artesian Wells, Reservoirs, Pumping Stations and Conduits		68,756.00
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses		
Extraordinary Expenses	57,674.78	
Miscellaneous Expenses	36,694.21	94,368.99
Taxes, Insurance Premiums and Other Fees		
Fidelity Bond Premiums	59,250.00	
Insurance Expenses	-	59,250.00
Depreciation Expenses		
Land Improvements		
Depreciation - Land Improvements		37,605.97
Buildings		
Depreciation - Office Buildings	186,713.19	
Depreciation - School Buildings	405,388.12	
Depreciation - Other Structures	335,776.96	927,878.27

Office Equipment, Furniture and Fixtures				
Depreciation - Office Equipment	100,694.17			
Depreciation - Furniture and Fixtures	99,185.61			
Depreciation - IT Equipment & Software	433,583.84			
Depreciation - Library Books	99,813.52		733,277.14	
Machineries and Equipment				
Depreciation - Machineries	11,583.48			
Depreciation - Agricultural, Fishery and Forestry Equipment	37,754.46			
Depreciation - Communication Equipment	38,576.87			
Depreciation - Fire Fighting Equipment and Accessories	1,854.48			
Depreciation - Medical, Dental & Laboratory Equipment	2,630.52			
Depreciation - Military & Police Equipment	990.00			
Depreciation - Sports Equipment	16,119.18			
Depreciation - Technical and Scientific Equipment	177,601.00			
Depreciation - Other Machineries and Equipment	18,558.63		305,668.62	
Transportation Equipment				
Depreciation - Motor Vehicle			123,917.52	
Other Property, Plant and Equipment				
Depreciation - Other Property, Plant and Equipment			71,253.28	
Other Maintenance and Operating Expenses				
Other Maintenance and Operating Expenses			392,105.00	
Financial Expenses				
Bank Charges	-			
Interest Expenses	18,214.94			
Other Financial Charges	-	18,214.94	11,424,615.40	45,587,069.88
EXCESS OF INCOME OVER EXPENSES				<u><u>₱14,024,748.72</u></u>