

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

**INCOME**

**Subsidy Income**

Subsidy Income from National Government ₱ 58,909,060.00

**Permits and Licenses**

Registration Fees 7,207.50

**Service Income**

Athletic and Cultural Fees	719,428.60	
Clearance and Certification Fees	56,550.00	
Diploma and Graduation Fees	48,100.00	
Library Fees	442,080.00	
Medical, Dental and Laboratory Fees	204,265.00	
Transcript of Records Fees	103,830.00	
Other Service Income	4,539,807.35	
Fines and Penalties - Services Income	64,540.00	6,178,600.95

**Business Income**

Rent Income	728,254.21	
Tuition Fees	8,788,086.87	
Other Business Income	685,735.76	10,202,076.84

**Other Income**

Income from Grants & Donations	4,387,690.45	
Interest Income	28,035.31	
Miscellaneous Income	45,470.11	4,461,195.87
		79,758,141.16

**LESS: EXPENSES**

**PERSONAL SERVICES**

**Salaries and Wages**

Salaries and Wages - Regular	32,425,845.11	
Salaries and Wages - Substitute	67,943.22	32,493,788.33

**Other Compensation**

Personnel Economic Relief Allowance (PERA)	568,416.65
Additional Compensation (ADCOM)	1,705,249.99
Representation Allowance (RA)	278,750.00
Transportation Allowance (TA)	271,250.00
Clothing/Uniform Allowance	1,308,244.95
Productivity Incentive Benefits	256,000.00
Other Bonuses & Allowances	1,344,500.00

Honoraria	97,250.00		
Longevity Pay	104,500.00		
Overtime & Night Pay	171,193.35		
Cash Gift	315,000.00		
Year End Bonus	1,750,562.00	8,170,916.94	
<b>Personnel Benefits Contributions</b>			
Life and Retirement Insurance Contributions	3,866,316.03		
PAG-IBIG Contributions	114,400.00		
PHILHEALTH Contributions	297,125.00		
ECC Contributions	114,538.59	4,392,379.62	
<b>Other Personnel Benefits</b>			
Retirement Benefits - Civilian	2,014,841.70		
Terminal Leave Benefits	1,037,119.95		
Health Workers Benefits	9,540.00		
Other Personnel Benefits	-	3,061,501.65	48,118,586.54

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

##### **Traveling Expenses**

Traveling Expenses - Local	449,979.38		
Traveling Expenses - Foreign	50,000.00	499,979.38	

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

Training Expenses	177,950.00		
Scholarship Expenses	607,500.00	785,450.00	

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

Office Supplies Expenses	482,461.59		
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	426,380.96		
Agricultural Supplies Expenses	1,148,241.00		
Textbooks and Instructional Materials Expenses	800.00		
Other Supplies Expenses	279,589.84	2,428,825.89	

##### **Utility Expenses**

Water Expenses	218,054.86		
Electricity Expenses	2,231,996.95		
Cooking Gas Expenses	750.00	2,450,801.81	

##### **Communication Expenses**

Postage and Deliveries	15,685.00		
Telephone Expenses - Landline	256,002.42		
Telephone Expenses - Mobile	47,056.70		
Internet Expenses	179,471.27	498,215.39	

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

2,700.00

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

467,684.15

<b>Advertising Expenses</b>		85,672.00
<b>Printing &amp; Binding Expenses</b>		26,500.00
<b>Representation Expenses</b>		966,310.48
<b>Transportation and Delivery Expenses</b>		154,750.00
<b>Subscription Expenses</b>		50,284.00
<b>Legal Services</b>		5,600.00
<b>Auditing Services</b>		62,712.44
<b>General Services</b>		3,491,191.98
<b>Repairs and Maintenance</b>		
<b>Land Improvements</b>		
Repairs and Maintenance - Land Improvement		656,795.00
<b>Buildings</b>		
Repairs and Maintenance - Office Building	106,717.00	
Repairs and Maintenance - School Buildings	260,396.82	
Repairs and Maintenance - Other Structures	548,843.70	915,957.52
<b>Office Equipment, Furniture and Fixtures</b>		
Repairs and Maintenance - Office Equipment	29,442.92	
Repairs and Maintenance - Furniture & Fixtures	50,688.00	
Repairs and Maintenance - IT Equipment & Software	21,633.75	101,764.67
<b>Machineries and Equipment</b>		
Repair & Maintenance - Communication Equipment	-	
Repair & Maintenance - Technical & Scientific Equipment	20,776.00	
Repair & Maintenance - Other Machineries & Equipment	36,572.00	57,348.00
<b>Transportation Equipment</b>		
Repairs and Maintenance - Motor Vehicles		300,560.00
<b>Other Property, Plant &amp; Equipment</b>		
Repair & Maintenance - Other Property, Plant & Equipment		5,400.00
<b>Public Infrastructures</b>		
Repair & Maintenance Artesian Wells, Reservoirs, Pumping Stations and Conduits		145,186.00
<b>Confidential, Intelligence, Extraordinary and Miscellaneous Expenses</b>		
Extraordinary Expenses	84,674.78	
Miscellaneous Expenses	91,402.26	176,077.04
<b>Taxes, Insurance Premiums and Other Fees</b>		
Fidelity Bond Premiums	74,250.00	
Insurance Expenses	65,686.16	139,936.16
<b>Depreciation Expenses</b>		
<b>Land Improvements</b>		
Depreciation - Land Improvements		54,601.00
<b>Buildings</b>		
Depreciation - Office Buildings	280,054.59	
Depreciation - School Buildings	607,434.04	
Depreciation - Other Structures	505,888.72	1,393,377.35

<b>Office Equipment, Furniture and Fixtures</b>				
Depreciation - Office Equipment	152,086.35			
Depreciation - Furniture and Fixtures	152,816.68			
Depreciation - IT Equipment & Software	672,909.14			
Depreciation - Library Books	148,304.62		1,126,116.79	
<b>Machineries and Equipment</b>				
Depreciation - Machineries	17,375.22			
Depreciation - Agricultural, Fishery and Forestry Equipment	56,625.18			
Depreciation - Communication Equipment	59,014.50			
Depreciation - Fire Fighting Equipment and Accessories	2,163.14			
Depreciation - Medical, Dental & Laboratory Equipment	3,945.78			
Depreciation - Military & Police Equipment	1,485.00			
Depreciation - Sports Equipment	24,122.49			
Depreciation - Technical and Scientific Equipment	272,437.32			
Depreciation - Other Machineries and Equipment	28,793.40		465,962.03	
<b>Transportation Equipment</b>				
Depreciation - Motor Vehicle			185,876.28	
<b>Other Property, Plant and Equipment</b>				
Depreciation - Other Property, Plant and Equipment			112,538.56	
<b>Other Maintenance and Operating Expenses</b>				
Other Maintenance and Operating Expenses			722,192.55	
<b>Financial Expenses</b>				
Bank Charges	-			
Interest Expenses	18,214.94			
Other Financial Charges	-	18,214.94	18,554,581.41	66,673,167.95
<b>EXCESS OF INCOME OVER EXPENSES</b>				<b><u><u>₱13,084,973.21</u></u></b>