

**Bulacan Agricultural State College**  
**Consolidated Detailed Statement of Income and Expenses**  
**For the Quarter Ended June 30, 2014**  
**Fund 101, Fund 161 and 164**

**INCOME**

**Subsidy Income**

Subsidy Income from National Government ₱ 48,514,463.75

**Permits and Licenses**

Registration Fees 24,565.00

**Service Income**

Athletic and Cultural Fees	628,666.25	
Clearance and Certification Fees	138,245.00	
Diploma and Graduation Fees	43,900.00	
Library Fees	443,374.00	
Medical, Dental and Laboratory Fees	174,849.00	
Transcript of Records Fees	102,010.00	
Other Service Income	4,092,694.00	
Fines and Penalties - Services Income	36,635.00	5,660,373.25

**Business Income**

Rent Income	373,720.00	
Tuition Fees	7,923,411.72	
Other Business Income	1,658,887.62	9,956,019.34

**Other Income**

Income from Grants & Donations	6,649,609.36	
Interest Income	24,598.93	
Miscellaneous Income	12,122.70	6,686,330.99
		70,841,752.33

**LESS: EXPENSES**

**PERSONAL SERVICES**

**Salaries and Wages**

Salaries and Wages - Regular	20,067,425.02	
Salaries and Wages - Substitute	27,337.46	20,094,762.48

**Other Compensation**

Personnel Economic Relief Allowance (PERA)	367,125.14
Additional Compensation (ADCOM)	1,101,396.45
Representation Allowance (RA)	249,000.00
Transportation Allowance (TA)	249,000.00
Clothing/Uniform Allowance	595,000.00
Productivity Incentive Benefits	250,333.38
Other Bonuses & Allowances	-

Honoraria	806,138.29		
Longevity Pay	15,000.00		
Overtime & Night Pay	-		
Cash Gift	302,500.00		
Year End Bonus	1,591,140.00	5,526,633.26	
<b>Personnel Benefits Contributions</b>			
Life and Retirement Insurance Contributions	2,441,237.46		
PAG-IBIG Contributions	73,800.00		
PHILHEALTH Contributions	218,187.50		
ECC Contributions	73,900.00	2,807,124.96	
<b>Other Personnel Benefits</b>			
Retirement Benefits - Civilian	-		
Terminal Leave Benefits	14,594,122.22		
Health Workers Benefits	8,256.36		
Other Personnel Benefits	-	14,602,378.58	43,030,899.28

#### MAINTENANCE AND OTHER OPERATING EXPENSES

##### Traveling Expenses

Traveling Expenses - Local	523,467.69		
Traveling Expenses - Foreign	29,601.57	553,069.26	

##### Training and Scholarship Expenses

Training Expenses	211,732.00		
Scholarship Expenses	690,450.00	902,182.00	

##### Supplies and Materials Expenses

Office Supplies Expenses	366,304.46		
Accountable Forms Expenses	99,550.00		
Food Supplies Expenses	143,266.00		
Drugs & Medicines Expenses	5,600.00		
Medical, Dental & Laboratory Supplies Expenses	-		
Gasoline, Oil and Lubricant Expenses	372,240.53		
Agricultural Supplies Expenses	969,356.90		
Textbooks and Instructional Materials Expenses	52,782.00		
Other Supplies Expenses	503,842.17	2,512,942.06	

##### Utility Expenses

Water Expenses	173,062.50		
Electricity Expenses	1,148,281.91		
Cooking Gas Expenses	5,270.00	1,326,614.41	

##### Communication Expenses

Postage and Deliveries	21,753.00		
Telephone Expenses - Landline	120,508.64		
Telephone Expenses - Mobile	76,041.45		
Internet Expenses	108,099.00	326,402.09	

**Cable, Satellite, Telegraph & Radio Expenses** 3,615.14

**Membership Dues and Contributions to Organizations** 45,000.00

<b>Advertising Expenses</b>		91,000.80	
<b>Printing &amp; Binding Expenses</b>		-	
<b>Representation Expenses</b>		1,128,173.81	
<b>Transportation and Delivery Expenses</b>		99,100.00	
<b>Subscription Expenses</b>		44,784.00	
<b>Legal Services</b>		-	
<b>Auditing Services</b>		45,024.25	
<b>General Services</b>		2,684,888.78	
<b>Repairs and Maintenance</b>			
<b>Land Improvements</b>			
Repairs and Maintenance - Land Improvement		292,575.30	
<b>Buildings</b>			
Repairs and Maintenance - Office Building	841,314.98		
Repairs and Maintenance - School Buildings	174,214.26		
Repairs and Maintenance - Other Structures	827,350.06		1,842,879.30
<b>Office Equipment, Furniture and Fixtures</b>			
Repairs and Maintenance - Office Equipment	-		
Repairs and Maintenance - Furniture & Fixtures	91,988.00		
Repairs and Maintenance - IT Equipment & Software	19,008.75		110,996.75
<b>Machineries and Equipment</b>			
Repair & Maintenance - Communication Equipment	-		
Repair & Maintenance - Technical & Scientific Equipment	-		
Repair & Maintenance - Other Machineries & Equipment	5,100.00		5,100.00
<b>Transportation Equipment</b>			
Repairs and Maintenance - Motor Vehicles		170,280.10	
<b>Other Property, Plant &amp; Equipment</b>			
Repair & Maintenance - Other Property, Plant & Equipment		1,300.00	
<b>Public Infrastructures</b>			
Repair & Maintenance Artesian Wells, Reservoirs, Pumping Stations and Conduits		80,535.00	
<b>Confidential, Intelligence, Extraordinary and Miscellaneous Expenses</b>			
Extraordinary Expenses	59,659.17		
Miscellaneous Expenses	-		59,659.17
<b>Taxes, Insurance Premiums and Other Fees</b>			
Fidelity Bond Premiums	59,250.00		
Insurance Expenses	1,148.66		60,398.66
<b>Depreciation Expenses</b>			
<b>Land Improvements</b>			
Depreciation - Land Improvements		54,870.96	
<b>Buildings</b>			
Depreciation - Office Buildings	186,822.30		
Depreciation - School Buildings	506,772.82		
Depreciation - Other Structures	409,562.54		1,103,157.66

<b>Office Equipment, Furniture and Fixtures</b>			
Depreciation - Office Equipment	104,987.10		
Depreciation - Furniture and Fixtures	124,468.09		
Depreciation - IT Equipment & Software	487,157.31		
Depreciation - Library Books	104,509.91	821,122.41	
<b>Machineries and Equipment</b>			
Depreciation - Machineries	11,583.48		
Depreciation - Agricultural, Fishery and Forestry Equipment	41,642.10		
Depreciation - Communication Equipment	32,548.16		
Depreciation - Fire Fighting Equipment and Accessories	-		
Depreciation - Medical, Dental & Laboratory Equipment	2,630.52		
Depreciation - Military & Police Equipment	990.00		
Depreciation - Sports Equipment	15,648.18		
Depreciation - Technical and Scientific Equipment	204,067.46		
Depreciation - Other Machineries and Equipment	22,887.54	331,997.44	
<b>Transportation Equipment</b>			
Depreciation - Motor Vehicle		108,560.32	
<b>Other Property, Plant and Equipment</b>			
Depreciation - Other Property, Plant and Equipment		83,556.65	
<b>Other Maintenance and Operating Expenses</b>			
Other Maintenance and Operating Expenses		440,745.00	
<b>Financial Expenses</b>			
Bank Charges	-		
Interest Expenses	-		
Other Financial Charges	-	15,330,531.32	58,361,430.60
<b>EXCESS OF INCOME OVER EXPENSES</b>			<b><u><u>₱12,480,321.73</u></u></b>

CERTIFIED CORRECT:

NOTED BY:

**MA. DOLORES G. BERSAMINA**

*Accountant III*

**GERARDO I. MENDOZA, Ph. D.**

*President*