



**BENGUET STATE UNIVERSITY**  
**Statement of Income and Expenses**  
For the period ending December 31, 2013

**Detailed**  
**Special Trust Fund 164-Main**

Income

General Income Accounts

Service Income

Affiliation Fees	5,047,622.11	
Athletic and Cultural Fees	4,282,656.00	
Clearance and Certification Fees	627,875.00	
Comprehensive Examination Fees	1,181,066.01	
Diploma and Graduation Fees	809,800.00	
Library Fees	4,052,853.00	
Medical, Dental, and Laboratory Fees	5,099,315.00	
Transcript of Records Fees	586,235.00	
Other Services Income	<u>18,114,387.04</u>	39,801,809.16

Business Income

Income from Dormitory Operations	1,291,200.00	
Landing and Parking Fees	500,213.00	
Rent Income	16,428,236.17	
Tuition Fees	44,067,133.00	
Other Business Income	<u>545,355.00</u>	62,832,137.17

Other Income

Interest Income	199,602.54	
Miscellaneous Income	3,903,008.94	
Other Fines and Penalties	<u>38,711.09</u>	<u>4,141,322.57</u>
		<u>106,775,268.90</u>

**Gross Income**

106,775,268.90

Less: Expenses

Personal Services

Salaries and Wages

Salaries and Wages - Part-time	1,164,440.00
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Salaries and Wages - Contractual	<u>12,257,805.40</u>	13,422,245.40
Other Compensation		
Representation Allowance (RA)	307,220.67	
Transportation Allowance (TA)	179,147.01	
Clothing/Uniform Allowance	75,000.00	
Honoraria	10,733,612.49	
Overtime and Night Pay	199,309.44	
Cash Gift	72,500.00	
Year End Bonus	<u>78,960.09</u>	11,645,749.70
Personnel Benefits Contributions		
PAG-IBIG Contributions	5,800.00	
PHILHEALTH Contributions	<u>6,232.50</u>	12,032.50
Other Personnel Benefits		
Other Personnel Benefits		<u>210,739.60</u> 25,290,767.20
Maintenance and Other Operating Expenses		
Travelling Expenses		
Travelling Expenses - Local	3,786,499.44	
Travelling Expenses - Foreign	<u>1,089,346.05</u>	4,875,845.49
Training and Scholarship Expenses		
Training Expenses	1,229,884.04	
Scholarship Expenses	<u>361,278.23</u>	1,591,162.27
Supplies and Material Expenses		
Office Supplies Expenses	6,535,259.39	
Accountable Forms Expenses	130,586.00	
Drugs and Medicines Expenses	231,674.22	
Medical, Dental and Laboratory Supplies Expenses	556,741.17	
Gasoline, Oil and Lubricants Expenses	580,618.36	



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Agricultural Supplies Expenses	300,680.99	
Textbooks and Instructional Materials Expenses	1,182,536.38	
Other Supplies Expenses	<u>4,783,427.86</u>	14,301,524.37
Utility Expenses		
Water Expenses	15,307.78	
Electricity Expenses	<u>2,408,234.33</u>	2,423,542.11
Communication Expenses		
Telephone Expenses - Landline	258,574.19	
Telephone Expenses - Mobile	69,799.78	
Internet Expenses	1,670,412.34	
Cable, Satellite, Telegraph, and Radio Expenses	<u>69,400.00</u>	2,068,186.31
Membership Dues and Contributions to Organizations		
Membership Dues and Contributions to Organizations		241,633.79
Advertising Expenses		
Advertising Expenses		55,527.00
Printing and Binding Expenses		
Printing and Binding Expenses		1,102,293.51
Rent Expenses		
Rent Expenses		48,000.00
Professional Services		
Auditing Services	32,828.46	
General Services	476,994.23	
Security Services	<u>2,406,700.00</u>	2,916,522.69
Repair and Maintenance		
Land and Improvements		
Repairs and Maintenance - Land Improvements	40,000.00	
Buildings		



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Repairs and Maintenance - Office Buildings	8,332.25	
Repairs and Maintenance - School Buildings	1,130,915.74	
Repairs and Maintenance - Other Structures	<u>1,011,179.05</u>	2,150,427.04
Office Equipment, Furniture and Fixtures		
Repairs and Maintenance - Office Equipment	236,951.04	
Repairs and Maintenance - IT Equipment and Software	<u>17,623.32</u>	254,574.36
Machineries and Equipment		
Repairs and Maintenance - Medical, Dental and Laboratory Equipment		8,500.00
Transportation Equipment		
Repairs and Maintenance - Motor Vehicles		250,588.33
Other Property, Plant and Equipment		
Repairs and Maintenance - Other Property, Plant and Equipment		<u>15,050.00</u> 2,719,139.73
Taxes, Insurance Premiums and Other Fees		
Insurance Expenses		468,108.57
Non-Cash Expenses		
Depreciation		
Land Improvements		
Depreciation - Land Improvements	1,102,157.82	
Buildings		
Depreciation - Office Buildings	487,854.12	
Depreciation - School Buildings	662,406.63	
Depreciation - Other Structures	<u>1,031,584.22</u>	2,181,844.97
Office Equipment - Furniture and Fixtures		
Depreciation - Office Equipment	1,066,357.72	
Depreciation - Furniture and Fixtures	706,262.80	
Depreciation - IT Equipment	3,787,743.20	
Depreciation - Library Books	<u>190,806.00</u>	5,751,169.72



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Machineries and Equipment		
Depreciation - Agricultural, Fishery and Forestry Equipment	56,665.40	
Depreciation - Communications Equipment	19,080.46	
Depreciation - Construction and Heavy Equipment	23,409.06	
Depreciation - Medical, Dental and Laboratory Equipment	659,746.01	
Depreciation - Sports Equipment	22,846.68	
Depreciation - Technical and Scientific Equipment	93,642.07	
Depreciation - Other Machineries and Equipment	<u>544,403.09</u>	1,419,792.77
Transportation Equipment		
Depreciation - Motor Vehicles		87,654.96
Other Property, Plant and Equipment		
Depreciation - Other Property, Plant and Equipment	<u>292,464.18</u>	10,835,084.42
Other Maintenance and Other Operating Expenses		
Other Maintenance and Other Operating Expenses		<u>10,463,163.81</u>
<b>Total Operating Expenses</b>		<u>79,400,501.27</u>
<b>Net Income (Loss)</b>		<u><u>27,374,767.63</u></u>