



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

**Detailed
Fund 101-Buguias**

Income		
General Income Accounts		
Subsidy Income		
Subsidy Income from National Government		<u>29,569,120.63</u>
Gross Income		<u>29,569,120.63</u>
Less: Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	15,842,076.89	
Salaries and Wages - Contractual	<u>804,062.33</u>	16,646,139.22
Other Compensation		
Personnel Economic Relief Allowance (PERA)	1,444,933.33	
Representation Allowance (RA)	41,500.00	
Transportation Allowance (TA)	34,000.00	
Clothing/Uniform Allowance	305,000.00	
Subsistence, Laundry and Quarter Allowance	20,450.00	
Productivity Incentive Allowance	122,000.00	
Other Bonuses and Allowances	343,999.92	
Longevity Pay	45,000.00	
Overtime and Night Pay	10,644.32	
Cash Gift	758,445.14	
Year End Bonus	<u>764,518.90</u>	3,890,491.61
Personnel Benefits Contributions		
Life and Retirement Insurance Contributions	1,902,100.01	
PAG-IBIG Contributions	189,837.50	
PHILHEALTH Contributions	59,475.00	
ECC Contributions	<u>71,428.68</u>	2,222,841.19



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

**Detailed
Fund 101-Buguias**

Other Personnel Benefits			
Terminal Leave Benefits	325,874.00		
Other Personnel Benefits	<u>563,459.91</u>	<u>889,333.91</u>	23,648,805.93
Maintenance and Other Operating Expenses			
Travelling Expenses			
Travelling Expenses - Local		374,336.54	
Training and Scholarship Expenses			
Training Expenses		41,700.00	
Supplies and Material Expenses			
Office Supplies Expenses	228,968.18		
Accountable Forms Expenses	5,445.00		
Animal/Zoological Supplies Expenses	76,221.50		
Gasoline, Oil and Lubricants Expenses	67,271.37		
Textbooks and Instructional Materials Expenses	93,881.60		
Other Supplies Expenses	<u>280,042.82</u>	751,830.47	
Utility Expenses			
Electricity Expenses		124,810.62	
Communication Expenses			
Telephone Expenses - Mobile	26,155.00		
Internet Expenses	2,997.00		
Cable, Satellite, Telegraph, and Radio Expenses	<u>44,000.00</u>	73,152.00	
Printing and Binding Expenses			
Printing and Binding Expenses		2,580.00	
Representation Expenses			
Representation Expenses		8,529.23	
Subscriptions Expenses			
Subscriptions Expenses		14,010.00	



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

**Detailed
Fund 101-Buguias**

Professional Services			
Other Professional Services			5,150.00
Repair and Maintenance			
Buildings			
Repairs and Maintenance - Other Structures	327,587.00		
Other Property, Plant and Equipment			
Repairs and Maintenance - Other Property, Plant and Equipment	<u>6,900.00</u>		334,487.00
Taxes, Insurance Premiums and Other Fees			
Fidelity Bond Premiums	27,750.00		
Insurance Expenses	<u>24,916.67</u>		52,666.67
Non-Cash Expenses			
Depreciation			
Office Equipment - Furniture and Fixtures			
Depreciation - Office Equipment	5,644.70		
Depreciation - Furniture and Fixtures	978.00		
Depreciation - IT Equipment	<u>26,006.63</u>	32,629.33	
Machineries and Equipment			
Depreciation - Other Machineries and Equipment		<u>43,560.58</u>	76,189.91
Other Maintenance and Other Operating Expenses			
Other Maintenance and Other Operating Expenses			<u>204,128.17</u>
Financial Expenses			
Bank Charges			<u>43,360.04</u>
Total Operating Expenses			<u>25,755,736.58</u>
Net Income (Loss)			<u><u>3,813,384.05</u></u>