



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

**Detailed
 Revolving Fund 163-Main**

Income			
General Income Accounts			
Service Income			
Other Services Income			1,607,853.30
Business Income			
Income from Canteen Operations	8,756,537.45		
Income from Dormitory Operations	3,692,068.00		
Sales Revenue	15,216,926.97		
Less : Cost of Goods Sold	(14,478,619.90)	<u>738,307.07</u>	13,186,912.52
Other Income			
Interest Income		<u>84,539.50</u>	<u>14,879,305.32</u>
Gross Income			<u>14,879,305.32</u>
Less: Expenses			
Personal Services			
Salaries and Wages			
Salaries and Wages - Regular	1,161,824.40		
Salaries and Wages - Part-time	8,700.00		
Salaries and Wages - Contractual	<u>1,278,052.52</u>		2,448,576.92
Other Compensation			
Personnel Economic Relief Allowance (PERA)	215,750.55		
Honoraria	19,425.00		
Hazard Pay	26,592.50		
Overtime and Night Pay	179,095.33		
Cash Gift	71,720.00		
Year End Bonus	<u>88,092.24</u>		600,675.62
Personnel Benefits Contributions			
PHILHEALTH Contributions			4,187.50



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Other Personnel Benefits		
Other Personnel Benefits		<u>54,279.00</u> 3,107,719.04
Maintenance and Other Operating Expenses		
Travelling Expenses		
Travelling Expenses - Local	10,013.00	
Travelling Expenses - Foreign	<u>32,317.50</u>	42,330.50
Training and Scholarship Expenses		
Training Expenses		8,200.00
Supplies and Material Expenses		
Office Supplies Expenses	4,670.00	
Accountable Forms Expenses	28,356.10	
Medical, Dental and Laboratory Supplies Expenses	203,309.67	
Gasoline, Oil and Lubricants Expenses	2,360.00	
Other Supplies Expenses	<u>5,079,828.13</u>	5,318,523.90
Utility Expenses		
Water Expenses	71,149.00	
Electricity Expenses	435,401.95	
Cooking Gas Expenses	<u>159,807.00</u>	666,357.95
Communication Expenses		
Telephone Expenses - Landline	51,415.88	
Cable, Satellite, Telegraph, and Radio Expenses	<u>34,250.00</u>	85,665.88
Printing and Binding Expenses		
Printing and Binding Expenses		37,200.00
Rent Expenses		
Rent Expenses		161,780.00
Professional Services		
Security Services		325,320.00



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Repair and Maintenance

Buildings

Repairs and Maintenance - Other Structures 589,809.50

Machineries and Equipment

Repairs and Maintenance - Other Machineries and Equipment 4,700.00

Other Property, Plant and Equipment

Repairs and Maintenance - Other Property, Plant and Equipment 14,200.00 608,709.50

Taxes, Insurance Premiums and Other Fees

Fidelity Bond Premiums 3,075.00

Non-Cash Expenses

Depreciation

Buildings

Depreciation - Other Structures 3,008.16

Office Equipment - Furniture and Fixtures

Depreciation - Furniture and Fixtures 17,001.42

Depreciation - IT Equipment 31,894.58 48,896.00

Machineries and Equipment

Depreciation - Medical, Dental and Laboratory Equipment 4,363.20

Depreciation - Other Machineries and Equipment 34,329.61 38,692.81

Other Property, Plant and Equipment

Depreciation - Other Property, Plant and Equipment 50,888.35 141,485.32

Other Maintenance and Other Operating Expenses

Other Maintenance and Other Operating Expenses 18,228.75 7,416,876.80

Financial Expenses

Bank Charges 2,100.00

Total Operating Expenses 10,526,695.84

Net Income (Loss) 4,352,609.48



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