



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

**Detailed
Fund 101 -Bokod**

Income

General Income Accounts

Subsidy Income

Subsidy Income from National Government

24,396,057.62

Gross Income

24,396,057.62

Less: Expenses

Personal Services

Salaries and Wages

Salaries and Wages - Regular

11,220,179.03

Salaries and Wages - Substitute

41,098.00

Salaries and Wages - Contractual

502,018.46

Salaries and Wages - Emergency

497,159.25

12,260,454.74

Other Compensation

Personnel Economic Relief Allowance (PERA)

1,133,294.32

Representation Allowance (RA)

66,000.00

Transportation Allowance (TA)

66,000.00

Clothing/Uniform Allowance

240,000.00

Subsistence, Laundry and Quarter Allowance

19,800.00

Productivity Incentive Allowance

96,000.00

Longevity Pay

30,000.00

Overtime and Night Pay

128,353.44

Cash Gift

239,250.00

Year End Bonus

986,711.60

3,005,409.36

Personnel Benefits Contributions

Life and Retirement Insurance Contributions

1,415,444.88

PAG-IBIG Contributions

57,000.00

PHILHEALTH Contributions

143,975.00



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ECC Contributions	<u>56,564.76</u>	1,672,984.64
Other Personnel Benefits		
Other Personnel Benefits		<u>1,565,324.83</u>
Maintenance and Other Operating Expenses		
Travelling Expenses		
Travelling Expenses - Local		25,409.00
Training and Scholarship Expenses		
Training Expenses		156,090.00
Supplies and Material Expenses		
Office Supplies Expenses		282,175.50
Utility Expenses		
Electricity Expenses		101,614.05
Printing and Binding Expenses		
Printing and Binding Expenses		117,080.00
Repair and Maintenance		
Buildings		
Repairs and Maintenance - School Buildings		866,728.61
Non-Cash Expenses		
Depreciation		
Land Improvements		
Depreciation - Land Improvements	22,500.00	
Buildings		
Depreciation - Office Buildings	23,850.00	
Depreciation - School Buildings	111,375.00	
Depreciation - Other Structures	<u>63,000.00</u>	198,225.00
Office Equipment - Furniture and Fixtures		
Depreciation - Office Equipment	25,020.00	



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Depreciation - Furniture and Fixtures	14,076.00		
Depreciation - IT Equipment	<u>31,060.56</u>	70,156.56	
Machineries and Equipment			
Depreciation - Agricultural, Fishery and Forestry Equipment		3,177.00	
Other Property, Plant and Equipment			
Depreciation - Other Property, Plant and Equipment		<u>4,755.00</u>	298,813.56
Other Maintenance and Other Operating Expenses			
Other Maintenance and Other Operating Expenses		<u>755,851.55</u>	<u>2,603,762.27</u>
Total Operating Expenses			<u>21,107,935.84</u>
Net Income (Loss)			<u><u>3,288,121.78</u></u>