



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

**Detailed
Fund 101-Main**

Income

General Income Accounts

Subsidy Income

Subsidy Income from National Government

340,623,822.44

Gross Income

340,623,822.44

Less: Expenses

Personal Services

Salaries and Wages

Salaries and Wages - Regular

171,162,814.24

Salaries and Wages - Substitute

834,302.59

Salaries and Wages - Contractual

12,011,572.90

184,008,689.73

Other Compensation

Personnel Economic Relief Allowance (PERA)

14,689,898.71

Representation Allowance (RA)

464,375.00

Transportation Allowance (TA)

464,375.00

Clothing/Uniform Allowance

2,980,000.00

Subsistence, Laundry and Quarter Allowance

67,795.58

Productivity Incentive Allowance

1,222,243.30

Honoraria

8,950,697.55

Hazard Pay

197,939.69

Longevity Pay

2,848.00

Overtime and Night Pay

628,093.69

Cash Gift

3,129,025.00

Year End Bonus

15,475,377.21

48,272,668.73

Personnel Benefits Contributions

Life and Retirement Insurance Contributions

21,872,938.85

PAG-IBIG Contributions

745,300.00



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

			Detailed Fund 101-Main
PHILHEALTH Contributions	1,763,112.50		
ECC Contributions	<u>737,092.58</u>	25,118,443.93	
Other Personnel Benefits			
Terminal Leave Benefits	5,759,555.60		
Other Personnel Benefits	<u>34,566,759.25</u>	<u>40,326,314.85</u>	297,726,117.24
Maintenance and Other Operating Expenses			
Travelling Expenses			
Travelling Expenses - Local	726,680.14		
Travelling Expenses - Foreign	<u>17,517.35</u>	744,197.49	
Training and Scholarship Expenses			
Training Expenses	399,550.00		
Scholarship Expenses	<u>3,149,527.93</u>	3,549,077.93	
Supplies and Material Expenses			
Office Supplies Expenses	2,963,314.85		
Accountable Forms Expenses	8,916.84		
Medical, Dental and Laboratory Supplies Expenses	28,286.50		
Gasoline, Oil and Lubricants Expenses	476,846.08		
Agricultural Supplies Expenses	380,432.73		
Textbooks and Instructional Materials Expenses	19,636.00		
Other Supplies Expenses	<u>1,330,412.35</u>	5,207,845.35	
Utility Expenses			
Water Expenses	1,582.00		
Electricity Expenses	<u>2,882,925.21</u>	2,884,507.21	
Communication Expenses			
Telephone Expenses - Landline	203,437.84		
Telephone Expenses - Mobile	259,866.11		
Internet Expenses	133,141.93		



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

		Detailed Fund 101-Main
Cable, Satellite, Telegraph, and Radio Expenses	<u>90,850.00</u>	687,295.88
Membership Dues and Contributions to Organizations		
Membership Dues and Contributions to Organizations		107,000.00
Advertising Expenses		
Advertising Expenses		128,678.00
Printing and Binding Expenses		
Printing and Binding Expenses		305,442.31
Transportation and Delivery Expenses		
Transportation and Delivery Expenses		16,000.00
Storage Expenses		
Storage Expenses		224.06
Subscriptions Expenses		
Subscriptions Expenses		700.00
Professional Services		
Auditing Services	31,361.01	
Environment/Sanitary Services	5,000.00	
General Services	354,434.83	
Security Services	<u>4,689,585.92</u>	5,080,381.76
Repair and Maintenance		
Buildings		
Repairs and Maintenance - Office Buildings	14,642.00	
Repairs and Maintenance - School Buildings	1,786,972.20	
Repairs and Maintenance - Other Structures	<u>35,040.47</u>	1,836,654.67
Office Equipment, Furniture and Fixtures		
Repairs and Maintenance - Office Equipment	20,847.68	
Repairs and Maintenance - IT Equipment and Software	<u>1,200.00</u>	22,047.68
Transportation Equipment		



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

**Detailed
Fund 101-Main**

Repairs and Maintenance - Motor Vehicles	594,470.05		
Repairs and Maintenance - Other Transportation Equipment	<u>1,344.00</u>	<u>595,814.05</u>	2,454,516.40
Confidential, Intelligence, Extraordinary and Misc Expenses			
Extraordinary Expenses			121,500.00
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses		32,366.82	
Fidelity Bond Premiums		122,512.50	
Insurance Expenses		<u>163,954.45</u>	318,833.77
Non-Cash Expenses			
Depreciation			
Land Improvements			
Depreciation - Land Improvements		13,262.16	
Buildings			
Depreciation - Office Buildings	103,123.68		
Depreciation - School Buildings	1,867,870.04		
Depreciation - Other Structures	<u>470,094.34</u>	2,441,088.06	
Office Equipment - Furniture and Fixtures			
Depreciation - Office Equipment	164,169.08		
Depreciation - Furniture and Fixtures	180,234.94		
Depreciation - IT Equipment	1,302,075.33		
Depreciation - Library Books	<u>5,043.83</u>	1,651,523.18	
Machineries and Equipment			
Depreciation - Agricultural, Fishery and Forestry Equipment	19,448.34		
Depreciation - Communications Equipment	14,412.50		
Depreciation - Construction and Heavy Equipment	27,386.04		
Depreciation - Firefighting Equipment and Accessories	1,629.24		
Depreciation - Medical, Dental and Laboratory Equipment	131,138.88		



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

**Detailed
Fund 101-Main**

Depreciation - Technical and Scientific Equipment	28,026.00		
Depreciation - Other Machineries and Equipment	<u>26,709.24</u>	248,750.24	
Transportation Equipment			
Depreciation - Motor Vehicles		15,000.00	
Other Property, Plant and Equipment			
Depreciation - Other Property, Plant and Equipment		<u>80,576.30</u>	4,450,199.94
Other Maintenance and Other Operating Expenses			
Other Maintenance and Other Operating Expenses		<u>2,563,810.95</u>	28,620,211.05
Financial Expenses			
Other Financial Charges			<u>60,659.81</u>
Total Operating Expenses			<u>326,406,988.10</u>
Net Income (Loss)			<u><u>14,216,834.34</u></u>