



Benguet State University
Central Office
Detailed Statement of Financial Performance
For the period ending December 31, 2019
Regular Agency Fund

Revenue		
Other Non-Operating Income		
Miscellaneous Income		
Miscellaneous Income		<u>425,580.64</u>
Total Revenue		<u>425,580.64</u>
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages - Regular	282,951,834.20	
Salaries and Wages - Casual/Contractual	<u>6,305,679.72</u>	289,257,513.92
Other Compensation		
Personal Economic Relief Allowance (PERA)	17,269,601.82	
Representation Allowance (RA)	1,394,988.64	
Transportation Allowance (TA)	1,394,625.00	
Clothing/Uniform Allowance	3,930,000.00	
Subsistence Allowance	75,972.50	
Laundry Allowance	9,945.87	
Honoraria	20,735,552.57	
Hazard Pay	696,209.08	
Longevity Pay	20,271.22	
Overtime and Night Pay	2,649,590.83	
Year End Bonus	24,385,655.25	
Cash Gift	3,770,500.00	
Other Bonuses and Allowances	<u>39,424,768.00</u>	115,757,680.78
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	34,563,163.06	
Pag-IBIG Contributions	868,000.00	
PhilHealth Contributions	3,056,934.62	



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Employees Compensation Insurance Premiums	<u>868,650.00</u>	39,356,747.68	
Other Personnel Benefits			
Terminal Leave Benefits	2,965,618.17		
Other Personnel Benefits	<u>12,710,015.02</u>	<u>15,675,633.19</u>	460,047,575.57
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	<u>5,302,380.53</u>	5,302,380.53	
Training and Scholarship Expenses			
Training Expenses	<u>13,615,454.93</u>	13,615,454.93	
Supplies and Materials Expenses			
Office Supplies Expenses	6,816,136.01		
Accountable Forms Expenses	406,750.00		
Medical, Dental and Laboratory Supplies Expenses	674,439.71		
Fuel, Oil and Lubricants Expenses	1,321,756.11		
Agricultural and Marine Supplies Expenses	1,826,276.90		
Textbooks and Instructional Materials Expenses	115,577.66		
Semi-Expendable Machinery and Equipment Expenses	1,326,132.00		
Semi-Expendable Furniture, Fixtures and Books Expenses	2,636,211.89		
Other Supplies and Materials Expenses	<u>4,321,562.83</u>	19,444,843.11	
Utility Expenses			
Electricity Expenses	<u>5,685,207.25</u>	5,685,207.25	
Communication Expenses			
Postage and Courier Services	138,765.00		
Telephone Expenses	872,236.26		
Internet Subscription Expenses	206,128.67		
Cable, Satellite, Telegraph and Radio Expenses	<u>154,000.00</u>	1,371,129.93	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>180,000.00</u>	180,000.00	



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Professional Services			
Auditing Services	89,579.40		
Other Professional Services	<u>334,024.40</u>	423,603.80	
General Services			
Security Services	<u>2,524,614.78</u>	2,524,614.78	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	10,191,843.08		
Repairs and Maintenance - Machinery and Equipment	432,474.69		
Repairs and Maintenance - Transportation Equipment	<u>1,626,544.12</u>	12,250,861.89	
Taxes, Insurance Premiums and Other Fees			
Fidelity Bond Premiums	195,862.50		
Insurance Expenses	<u>1,667,310.24</u>	1,863,172.74	
Labor and Wages			
Labor and Wages	<u>2,970,004.28</u>	2,970,004.28	
Other Maintenance and Operating Expenses			
Advertising Expenses	185,020.00		
Printing and Publication Expenses	2,791,978.50		
Representation Expenses	912,842.61		
Rent/Lease Expenses	49,400.00		
Membership Dues and Contributions to Organizations	249,800.00		
Subscription Expenses	582,380.00		
Other Maintenance and Operating Expenses	<u>468,981.42</u>	<u>5,240,402.53</u>	70,871,675.77
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	76,091.28		
Depreciation - Buildings and Other Structures	7,286,242.77		
Depreciation - Machinery and Equipment	7,501,603.56		
Depreciation - Furniture, Fixtures and Books	183,023.03		



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Depreciation - Other Property, Plant and Equipment	<u>184,318.68</u>	<u>15,231,279.32</u>
Total Operating Expenses		<u>546,150,530.66</u>
Surplus/(Deficit) from Current Operations		<u>(545,724,950.02)</u>
Financial Assistance/Subsidy from LGUs, GOCCs		
Subsidy from National Government	580,330,190.75	580,330,190.75
Surplus(Deficit) for the period		<u><u>34,605,240.73</u></u>