



Benguet State University

Central Office

Km. 5 La Trinidad, Benguet

Detailed Statement of Financial Performance

For the period ending December 31, 2020

Regular Agency Fund

Revenue			
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income			<u>191,642.43</u>
Total Revenue			<u>191,642.43</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	313,019,780.53		
Salaries and Wages - Casual/Contractual	<u>26,814,196.91</u>	339,833,977.44	
Other Compensation			
Personal Economic Relief Allowance (PERA)	18,911,621.99		
Representation Allowance (RA)	1,313,250.00		
Transportation Allowance (TA)	1,340,250.00		
Clothing/Uniform Allowance	4,650,000.00		
Subsistence Allowance	71,273.18		
Laundry Allowance	14,527.92		
Honoraria	16,026,797.87		
Hazard Pay	4,129,451.86		
Longevity Pay	123,447.22		
Overtime and Night Pay	3,532,831.82		
Year End Bonus	29,583,925.90		
Cash Gift	4,074,500.00		
Other Bonuses and Allowances	<u>27,799,810.00</u>	111,571,687.76	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	9,948,489.85		
Pag-IBIG Contributions	891,500.00		
PhilHealth Contributions	4,013,330.35		



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Employees Compensation Insurance Premiums	<u>1,003,000.00</u>	15,856,320.20	
Other Personnel Benefits			
Terminal Leave Benefits	3,162,548.66		
Other Personnel Benefits	<u>23,870,480.81</u>	<u>27,033,029.47</u>	494,295,014.87
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	<u>1,327,370.73</u>	1,327,370.73	
Training and Scholarship Expenses			
Training Expenses	<u>3,334,785.74</u>	3,334,785.74	
Supplies and Materials Expenses			
Office Supplies Expenses	6,734,650.25		
Accountable Forms Expenses	1,600.00		
Medical, Dental and Laboratory Supplies Expenses	1,119,947.09		
Fuel, Oil and Lubricants Expenses	1,207,517.57		
Agricultural and Marine Supplies Expenses	1,636,375.30		
Textbooks and Instructional Materials Expenses	33,003.10		
Semi-Expendable Machinery and Equipment Expenses	2,497,393.00		
Semi-Expendable Furniture, Fixtures and Books Expenses	2,878,608.00		
Other Supplies and Materials Expenses	<u>4,946,554.23</u>	21,055,648.54	
Utility Expenses			
Electricity Expenses	<u>5,131,152.88</u>	5,131,152.88	
Communication Expenses			
Postage and Courier Services	82,405.00		
Telephone Expenses	1,893,158.51		
Internet Subscription Expenses	395,782.21		
Cable, Satellite, Telegraph and Radio Expenses	<u>363,996.00</u>	2,735,341.72	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>165,000.00</u>	165,000.00	

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Professional Services			
Auditing Services	304,221.80		
Other Professional Services	<u>804,756.24</u>	1,108,978.04	
General Services			
Security Services	<u>5,431,196.87</u>	5,431,196.87	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	8,228,195.43		
Repairs and Maintenance - Machinery and Equipment	450,061.60		
Repairs and Maintenance - Transportation Equipment	<u>915,318.00</u>	9,593,575.03	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	5,558.12		
Fidelity Bond Premiums	241,275.00		
Insurance Expenses	<u>5,886,127.36</u>	6,132,960.48	
Labor and Wages			
Labor and Wages	<u>2,428,404.97</u>	2,428,404.97	
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expense	59,196.00		
Printing and Publication Expenses	663,166.00		
Representation Expenses	1,387,663.53		
Membership Dues and Contributions to Organizations	120,800.00		
Other Maintenance and Operating Expenses	<u>734,853.06</u>	<u>2,965,678.59</u>	61,410,093.59
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	36,431.88		
Depreciation - Buildings and Other Structures	13,478,473.19		
Depreciation - Machinery and Equipment	7,345,529.13		
Depreciation - Furniture, Fixtures and Books	213,561.37		
Depreciation - Other Property, Plant and Equipment	<u>163,397.30</u>		<u>21,237,392.87</u>



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Total Operating Expenses		<u>576,942,501.33</u>
Surplus/(Deficit) from Current Operations		<u>(576,750,858.90)</u>
Financial Assistance/Subsidy from LGUs, GOCCs		
Subsidy from National Government	547,084,097.24	547,084,097.24
Surplus/(Deficit) for the period		<u><u>(29,666,761.66)</u></u>