BENGUET STATE UNIVERSITY



NET INCOME (LOSS)

Statement of Income and Expenses For the period ending December 31, 2014

Revolving Fund 161-Main

Service and Business Income Service and Business Income Service and Business Income Service Revenue 402021000 23,742,842,10 23,769,019,72 7071AL INCOME 23,769,019,72 23,7					
Business Innorme	INCOME				
Sales Revenue 142021 14201 142	Service and Business Income				
Personnel Services	Business Income				
Personnel Services	Sales Revenue			23,742,842.10	
Parsonnel Services		4020221000	-	26,177.62	
Personnel Services Satisfree and Wages Regular Solito Salarice and Wages Casual Contractual Solito Salarice and Wages Casual Contractual Solito Solito Salarice and Wages Casual Contractual Solito Solito Salarice and Wages Casual Contractual Solito Solit	TOTAL INCOME				23,769,019.72
Sataries and Wages - Casual/Contractual 5010101000 536,674.00 Saferies and Wages - Casual/Contractual 5010102000 224,788.32 760,462.32 T60,462.32 T60,462.32 T60,685.33 T60,680.00	EXPENSES				
Salaries and Wages - Capsular	Personnel Services				
Salaries and Wages - Casual/Contractual Other Compensation Personnel Economic Relief Allowance (PERA) Overtime and Night Pay 5010213000 150,688.63 Cash Gift 5010213000 115,768.73 Year End Borus Personnel Benefits Contributions PHILHEALTH Contributions Other Personnel Benefits Other Supplies Traivelling Expenses Travelling Expenses Office Supplies And Material Expenses Office Supplies And Material Expenses Other Supplies and Material Expenses Other Supplies and Materials Expenses Other Maintenance - Dulledings and Other Structures Repairs and Maintenance - Sulidings and Other Structures Fidelity Bond Premiums Other Maintenance and Other Personnel Expenses Other Maintenance and Other Operating Expenses Other Maintenance and Other Property, Plant and Equipment Depreciation - Development Other Maintenance - Sulidings and Other Structures Obe	Salaries and Wages				
Salaries and Wages - Casual/Contractual Other Compensation Personnel Economic Relief Allowance (PERA) Overtime and Night Pay 5010213000 150,688.63 Cash Gift 5010213000 115,768.73 Year End Borus Personnel Benefits Contributions PHILHEALTH Contributions Other Personnel Benefits Other Supplies Traivelling Expenses Travelling Expenses Office Supplies And Material Expenses Office Supplies And Material Expenses Other Supplies and Material Expenses Other Supplies and Materials Expenses Other Maintenance - Dulledings and Other Structures Repairs and Maintenance - Sulidings and Other Structures Fidelity Bond Premiums Other Maintenance and Other Personnel Expenses Other Maintenance and Other Operating Expenses Other Maintenance and Other Property, Plant and Equipment Depreciation - Development Other Maintenance - Sulidings and Other Structures Obe	· · · · · · · · · · · · · · · · · · ·	5010101000	535,674.00		
Other Compensation Personnel Economic Relief Allowance (PERA) Overtime and Night Pay Cash Gift S010213000 150,685.63 Cash Gift S010215000 115,768.74 Year End Borus Personnel Benofits Other Operating Expenses Travelling Expenses Travelling Expenses Office Supplies Expenses S020201000 Training and Scholarship Expenses Training Expenses Office Supplies Expenses Office Supplies Expenses Office Supplies Expenses Office Supplies All Material Expenses Office Supplies Expenses Occupation Other Maintenance - Buildings and Other Structures Repairs and Maintenance - Other Property, Plant and Equipment Taxes, Insurance Perinaliums and Other Structures Other Maintenance and Other Operating Expenses Occupation Other Maintenance Supplies Occupation Other Mai		5010102000	224,788.32	760,462.32	
Personnel Economic Relief Allowance (PERA) S010213000 150,885,63 c S	•	•		•	
Overtime and Night Pay Cash Gift 5010215000 115,783.74 4 Year End Bonus 5010215000 115,783.74 505,596.25 Personnel Benefitis Contributions 5010214000 140,946.88 505,596.25 Other Personnel Benefitis Other Personnel Benefitis 5010303000 74,989.00 1,360,647.57 Maintenance and Other Operating Expenses 5010499000 74,989.00 1,360,647.57 Maintenance and Other Operating Expenses Travelling Expenses - Local 5020101000 18,049.50 18,049.50 Training Expenses - Local 5020201000 9,500.00 9,500.00 17,131.50 18,049.50 18,049.50 18,049.50 17,131.50 18,049.50 18,049.50 17,131.50 18,049.50 17,131.50 18,049.50 18,049.50 18,049.50 17,131.50 18,049.50<		5010201000	98,200.00		
Year End Bonus		5010213000	150,685.63		
Personnel Benefits Contributions	Cash Gift	5010215000	115,763.74		
PHILHEALTH Contributions	Year End Bonus	5010214000	140,946.88	505,596.25	
Other Personnel Benefits 5010499000 74,989.00 1,360,647.57 Maintenance and Other Operating Expenses Travelling Expenses 1 74,989.00 1,360,647.57 Travelling Expenses 5020101000 18,049.50 18,049.50 18,049.50 Training and Scholarship Expenses 5020201000 9,500.00 9,500.00 Supplies and Material Expenses 5020301000 15,318.50 15,318.50 Office Supplies Expenses 5020301000 9,511.65 6,283.08 Accountable Forms Expenses 5020300000 6,283.08 7,845,819.31 Fuel, Oil and Lubricants Expenses 5020310000 5,805,586.73 5,845,819.31 Utility Expenses 5020310000 39,356.35 5,845,819.31 Utility Expenses 5020401000 39,554.00 275,162.68 Communication Expenses 5020401000 39,554.00 12,130.18 General Services 5020402000 235,608.68 275,162.68 Repair and Maintenance 50210000 17,5644.32 613.75 Repairs and Maintenance and Other Fees 5021304000 17,6	Personnel Benefits Contributions	•			
Other Personnel Benefits 5010499000 74,989.00 1,360,647.57 Maintenance and Other Operating Expenses 5020101000 18,049.50 1,360,647.57 Travelling Expenses 5020101000 18,049.50 1,360,647.57 Training and Scholarship Expenses 5020201000 9,500.00 Supplies and Material Expenses 5020301000 15,318.50 Accountable Forms Expenses 5020302000 9,511.65 Fuel, Oil and Lubricants Expenses 5020302000 9,580.368.73 Agricultural and Marine Supplies Expenses 5020309000 9,336.35 5,845,819.31 Utility Expenses 5020401000 39,554.00 25,608.68 275,162.68 Communication Expenses 5020402000 235,608.68 275,162.68 Communication Expenses 5020502000 12,130.18 4 General Services 5020502000 12,130.18 6 General Services 5020502000 175,644.32 6 6 Repairs and Maintenance - Buildings and Other Structures 5021502000 6,000.00 6 Taxes, Insurance Premiums and Other Fees </td <td>PHILHEALTH Contributions</td> <td>5010303000</td> <td></td> <td>19,600.00</td> <td></td>	PHILHEALTH Contributions	5010303000		19,600.00	
Maintenance and Other Operating Expenses Travelling Expenses Travelling Expenses - Local 5020101000 18,049.50 Training and Scholarship Expenses 5020201000 9,500.00 Supplies and Material Expenses 5020301000 15,318.50 Office Supplies Expenses 5020302000 9,511.65 Accountable Forms Expenses 5020302000 6,283.08 Agricultural and Marine Supplies Expenses 5020310000 5,805,389.73 Other Supplies and Materials Expenses 5020310000 5,805,389.73 Other Supplies and Materials Expenses 5020310000 5,805,389.73 Utility Expenses 5020401000 39,554.00 Electricity Expenses 5020402000 235,608.68 275,162.68 Communication Expenses 5020402000 39,554.00 12,130.18 General Services 5020402000 613.75 12,130.18 General Services 5021200000 12,130.18 13,75 Repairs and Maintenance - Buildings and Other Structures 5021304000 175,644.32 180,187.18 Taxes, Insurance Premiums and Other Fees Fidelity Bond Premiums </td <td>Other Personnel Benefits</td> <td></td> <td></td> <td></td> <td></td>	Other Personnel Benefits				
Travelling Expenses	Other Personnel Benefits	5010499000		74,989.00	1,360,647.57
Travelling Expenses - Local Training and Scholarship Expenses Training and Scholarship Expenses Supplies and Material Expenses Office Supplies Expenses Office Supplies Expenses Office Supplies Expenses Accountable Forms Expenses Fuel, Oil and Lubricants Expenses Agricultural and Marine Supplies Expenses Agricultural and Marine Supplies Expenses S020309000 Agricultural and Marine Supplies Expenses S020309000 Office Supplies and Materials Expenses S020401000 Office Supplies Agricultural Supplies Expenses S020401000 Office Supplies Agricultural Supplies Expenses S020402000 Office Supplies Agricultural Supplies Expenses S020402000 Office Supplies Agricultural Supplies Expenses S020502000 Office Supplies Agricultural Supplies Expenses S021200000 Office Supplies Agricultural Supplies Expenses Fidelity Bond Premiums Agricultural Supplies Expenses Fidelity Bond Premiums Office Supplies Expenses S021502000 Office Supplies Expenses S021502000 Office Maintenance and Operating Expenses S021502000 Office Maintenance Agricultural Supplies Sup	Maintenance and Other Operating Expenses		-		
Travelling Expenses - Local Training and Scholarship Expenses Training and Scholarship Expenses Supplies and Material Expenses Office Supplies Expenses Office Supplies Expenses Office Supplies Expenses Accountable Forms Expenses Fuel, Oil and Lubricants Expenses Agricultural and Marine Supplies Expenses Agricultural and Marine Supplies Expenses S020309000 Agricultural and Marine Supplies Expenses S020309000 Office Supplies and Materials Expenses S020401000 Office Supplies Agricultural Supplies Expenses S020401000 Office Supplies Agricultural Supplies Expenses S020402000 Office Supplies Agricultural Supplies Expenses S020402000 Office Supplies Agricultural Supplies Expenses S020502000 Office Supplies Agricultural Supplies Expenses S021200000 Office Supplies Agricultural Supplies Expenses Fidelity Bond Premiums Agricultural Supplies Expenses Fidelity Bond Premiums Office Supplies Expenses S021502000 Office Supplies Expenses S021502000 Office Maintenance and Operating Expenses S021502000 Office Maintenance Agricultural Supplies Sup					
Training AScholarship Expenses		5020101000		18,049.50	
Training Expenses Supplies and Material Expenses Office Supplies Expenses Office Supplies Expenses Accountable Forms Expenses Fuel, Oil and Lubricants Expenses Agricultural and Marine Supplies Expenses Agricultural and Marine Supplies Expenses Agricultural and Marine Supplies Expenses Other Supplies and Materials Expenses Utility Expenses Supplies and Materials Expenses Supplies Supplies Supplies Expenses Other Supplies and Materials Expenses Other Supplies and Materials Expenses Supplies Suppl					
Supplies and Material Expenses		5020201000		9,500.00	
Office Supplies Expenses 5020301000 15,318.50 Accountable Forms Expenses 5020302000 9,511.65 Fuel, Oil and Lubricants Expenses 5020309000 6,283.08 Agricultural and Marine Supplies Expenses 5020309000 5,805,369.73 Other Supplies and Materials Expenses 5020309000 9,336.35 5,845,819.31 Utility Expenses 5020401000 39,554.00 235,608.68 275,162.68 Utility Expenses 5020402000 235,608.68 275,162.68 Communication Expenses 5020402000 235,608.68 275,162.68 Communication Expenses 5020502000 12,130.18 613.75 Repairs and Maintenance 5021200000 613.75 75 Repairs and Maintenance - Other Property, Plant and Equipment 5021304000 175,644.32 180,187.18 Taxes, Insurance Premiums and Other Fees Fidelity Bond Premiums 5021502000 6,000.00 6,000.00 Other Maintenance and Operating Expenses 5029995000 134,820.00 6,000.00 6,586,316.87 0 Direct Costs Cost of Sales 5040201000 71,076.60 50,586,316.87					
Accountable Forms Expenses		5020301000	15,318.50		
Agricultural and Marine Supplies Expenses 5020310000 5,805,369.73 9,336.35 5,845,819.31		5020302000	9,511.65		
Agricultural and Marine Supplies Expenses 5020310000 5,805,369.73 9,336.35 5,845,819.31	Fuel, Oil and Lubricants Expenses	5020309000	6,283.08		
Utility Expenses 5020401000 39,554.00 235,608.68 275,162.68 Electricity Expenses 5020402000 235,608.68 275,162.68 Communication Expenses 5020502000 12,130.18 660.00 General Services 5021200000 613.75 613.75 Repair and Maintenance 613.75 613.75 613.75 Repairs and Maintenance - Buildings and Other Structures 5021304000 175,644.32 180,187.18 Repairs and Maintenance - Other Property, Plant and Equipment 5021399099 4,542.86 180,187.18 Taxes, Insurance Premiums and Other Fees Fidelity Bond Premiums 5021502000 6,000.00 Other Maintenance and Operating Expenses 5029905000 134,820.00 6,000.00 Other Maintenance and Other Operating Expenses 502999000 104,034.27 238.854.27 6,586,316.87 Direct Costs 5040201000 71,076.60 12,315,434.19 Non-Cash Expenses 5050104000 71,076.60 23,225.86 Depreciation - Buildings and Other Structures 5050105000 39,776.11 39,776.11 De	Agricultural and Marine Supplies Expenses	5020310000	5,805,369.73		
Water Expenses 5020401000 39,554.00 Electricity Expenses 5020402000 235,608.68 275,162.68	Other Supplies and Materials Expenses	5020399000	9,336.35	5,845,819.31	
Electricity Expenses	Utility Expenses	•			
Electricity Expenses	Water Expenses	5020401000	39,554.00		
Telephone Expenses		5020402000	235,608.68	275,162.68	
General Services 5021200000 613.75 Repair and Maintenance 613.75 Repairs and Maintenance - Buildings and Other Structures 5021304000 175,644.32 Repairs and Maintenance - Other Property, Plant and Equipment 5021399099 4,542.86 180,187.18 Taxes, Insurance Premiums and Other Fees 5021502000 6,000.00 Fidelity Bond Premiums 5021502000 6,000.00 Other Maintenance and Operating Expenses 5029905000 134,820.00 Rent/Lease Expenses 5029999000 104,034.27 238,854.27 6,586,316.87 Direct Costs Cost of Sales 5040201000 12,315,434.19 Non-Cash Expenses Depreciation 12,315,434.19 Non-Cash Expenses Depreciation - Buildings and Other Structures 5050104000 71,076.60 Depreciation - Buildings and Equipment 5050105000 39,776.11 Depreciation - Furniture, Fixtures and Books 5050107000 23,225.86 Depreciation - Other Property, Plant and Equipment 5050199000 34,380.51 168,459.08 Losses Loss of Assets 5050409000 85,575.75 254,034.83	Communication Expenses	•			
Repair and Maintenance Repairs and Maintenance - Buildings and Other Structures 5021304000 175,644.32 180,187.18 Repairs and Maintenance - Other Property, Plant and Equipment 5021399099 4,542.86 180,187.18 Taxes, Insurance Premiums and Other Fees 5021502000 6,000.00 Other Maintenance and Operating Expenses 5029905000 134,820.00 Other Maintenance and Other Operating Expenses 5029999000 104,034.27 238,854.27 6,586,316.87 Direct Costs Cost of Sales 5040201000 12,315,434.19 Non-Cash Expenses Depreciation - Buildings and Other Structures 5050104000 71,076.60 Depreciation - Machinery and Equipment 5050105000 39,776.11 Depreciation - Furniture, Fixtures and Books 5050107000 23,225.86 Depreciation - Other Property, Plant and Equipment 5050199000 34,380.51 168,459.08 Losses Loss of Assets 5050409000 85,575.75 254,034.83	Telephone Expenses	5020502000		12,130.18	
Repairs and Maintenance - Buildings and Other Structures 5021304000 175,644.32 180,187.18 Repairs and Maintenance - Other Property, Plant and Equipment 5021399099 4,542.86 180,187.18 Taxes, Insurance Premiums and Other Fees 5021502000 6,000.00 Fidelity Bond Premiums 5021502000 6,000.00 Other Maintenance and Operating Expenses 5029905000 134,820.00 Cher Maintenance and Other Operating Expenses 5029999000 104,034.27 238,854.27 6,586,316.87 Direct Costs 5040201000 104,034.27 238,854.27 6,586,316.87 Non-Cash Expenses 5040201000 71,076.60 12,315,434.19 Non-Cash Expenses 5050104000 71,076.60<	General Services	5021200000		613.75	
Repairs and Maintenance - Other Property, Plant and Equipment 5021399099 4,542.86 180,187.18 Taxes, Insurance Premiums and Other Fees 5021502000 6,000.00 Fidelity Bond Premiums 5021502000 6,000.00 Other Maintenance and Operating Expenses 5029905000 134,820.00 Other Maintenance and Other Operating Expenses 5029999000 104,034.27 238,854.27 6,586,316.87 Direct Costs 5040201000 12,315,434.19 Non-Cash Expenses 5040201000 71,076.60 12,315,434.19 Non-Cash Expenses 5050104000 71,076.60 39,776.11 5050105000 39,776.11 Depreciation - Machinery and Equipment 5050107000 23,225.86 168,459.08 Depreciation - Other Property, Plant and Equipment 5050109000 34,380.51 168,459.08 Losses Loss of Assets 5050409000 85,575.75 254,034.83	Repair and Maintenance				
Taxes, Insurance Premiums and Other Fees 5021502000 6,000.00 Fidelity Bond Premiums 5021502000 6,000.00 Other Maintenance and Operating Expenses 5029905000 134,820.00 Other Maintenance and Other Operating Expenses 5029999000 104,034.27 238,854.27 6,586,316.87 Direct Costs Cost of Sales 5040201000 12,315,434.19 Non-Cash Expenses Depreciation 71,076.60 12,315,434.19 Depreciation - Buildings and Other Structures 5050104000 71,076.60 39,776.11 Depreciation - Machinery and Equipment 5050105000 39,776.11 23,225.86 Depreciation - Furniture, Fixtures and Books 5050107000 23,225.86 168,459.08 Losses Loss of Assets 5050409000 85,575.75 254,034.83	Repairs and Maintenance - Buildings and Other Structures	5021304000	175,644.32		
Fidelity Bond Premiums 5021502000 6,000.00 Other Maintenance and Operating Expenses 5029905000 134,820.00 Other Maintenance and Other Operating Expenses 5029999000 104,034.27 238,854.27 6,586,316.87 Direct Costs Cost of Sales 5040201000 12,315,434.19 Non-Cash Expenses Depreciation 71,076.60 12,315,434.19 Depreciation - Buildings and Other Structures 5050104000 71,076.60 39,776.11 71,076.60	Repairs and Maintenance - Other Property, Plant and Equipment	5021399099	4,542.86	180,187.18	
Other Maintenance and Operating Expenses 5029905000 134,820.00 434,820.00 6,586,316.87 Other Maintenance and Other Operating Expenses 5029999000 104,034.27 238,854.27 6,586,316.87 Direct Costs Cost of Sales 5040201000 12,315,434.19 Non-Cash Expenses Depreciation Depreciation 71,076.60 Depreciation - Buildings and Other Structures 5050104000 71,076.60 Depreciation - Machinery and Equipment 5050105000 39,776.11 Depreciation - Furniture, Fixtures and Books 5050107000 23,225.86 Depreciation - Other Property, Plant and Equipment 5050199000 34,380.51 168,459.08 Losses Loss of Assets 5050409000 85,575.75 254,034.83	Taxes, Insurance Premiums and Other Fees				
Rent/Lease Expenses 5029905000 134,820.00 Other Maintenance and Other Operating Expenses 5029999000 104,034.27 238,854.27 6,586,316.87 Direct Costs Cost of Sales 5040201000 12,315,434.19 Non-Cash Expenses Depreciation 71,076.60 Depreciation - Buildings and Other Structures 5050104000 71,076.60 Depreciation - Machinery and Equipment 5050105000 39,776.11 Depreciation - Furniture, Fixtures and Books 5050107000 23,225.86 Depreciation - Other Property, Plant and Equipment 5050199000 34,380.51 168,459.08 Losses Loss of Assets 5050409000 85,575.75 254,034.83	Fidelity Bond Premiums	5021502000		6,000.00	
Other Maintenance and Other Operating Expenses 5029999000 104,034.27 238,854.27 6,586,316.87 Direct Costs Cost of Sales 5040201000 12,315,434.19 Non-Cash Expenses Depreciation 71,076.60 12,315,434.19 Depreciation - Buildings and Other Structures 5050104000 71,076.60 71,076.60 Depreciation - Machinery and Equipment 5050105000 39,776.11 39,776.11 39,776.11 Depreciation - Furniture, Fixtures and Books 5050107000 23,225.86 168,459.08 168,459.08 Losses Loss of Assets 5050409000 85,575.75 254,034.83	Other Maintenance and Operating Expenses				
Direct Costs Cost of Sales 5040201000 12,315,434.19 Non-Cash Expenses Depreciation 12,315,434.19 Depreciation - Buildings and Other Structures 5050104000 71,076.60 Depreciation - Machinery and Equipment 5050105000 39,776.11 Depreciation - Furniture, Fixtures and Books 5050107000 23,225.86 Depreciation - Other Property, Plant and Equipment 5050199000 34,380.51 168,459.08 Losses Loss of Assets 5050409000 85,575.75 254,034.83	Rent/Lease Expenses	5029905000	134,820.00		
Cost of Sales 5040201000 12,315,434.19 Non-Cash Expenses Depreciation 12,315,434.19 Depreciation - Depreciation - Buildings and Other Structures 5050104000 71,076.60 Depreciation - Machinery and Equipment 5050105000 39,776.11 Depreciation - Furniture, Fixtures and Books 5050107000 23,225.86 Depreciation - Other Property, Plant and Equipment 5050199000 34,380.51 168,459.08 Losses Loss of Assets 5050409000 85,575.75 254,034.83	Other Maintenance and Other Operating Expenses	5029999000	104,034.27	238,854.27	6,586,316.87
Non-Cash Expenses Depreciation Depreciation - Buildings and Other Structures 5050104000 71,076.60 Depreciation - Machinery and Equipment 5050105000 39,776.11 Depreciation - Furniture, Fixtures and Books 5050107000 23,225.86 Depreciation - Other Property, Plant and Equipment 5050199000 34,380.51 168,459.08 Losses Loss of Assets 5050409000 85,575.75 254,034.83	Direct Costs				
Depreciation Depreciation - Buildings and Other Structures 5050104000 71,076.60 Depreciation - Machinery and Equipment 5050105000 39,776.11 Depreciation - Furniture, Fixtures and Books 5050107000 23,225.86 Depreciation - Other Property, Plant and Equipment 5050199000 34,380.51 168,459.08 Losses Loss of Assets 5050409000 85,575.75 254,034.83	Cost of Sales	5040201000			12,315,434.19
Depreciation - Buildings and Other Structures 5050104000 71,076.60 Depreciation - Machinery and Equipment 5050105000 39,776.11 Depreciation - Furniture, Fixtures and Books 5050107000 23,225.86 Depreciation - Other Property, Plant and Equipment 5050199000 34,380.51 168,459.08 Losses Loss of Assets 5050409000 85,575.75 254,034.83	Non-Cash Expenses				
Depreciation - Machinery and Equipment 5050105000 39,776.11 Depreciation - Furniture, Fixtures and Books 5050107000 23,225.86 Depreciation - Other Property, Plant and Equipment 5050199000 34,380.51 Losses Loss of Assets 5050409000 85,575.75 254,034.83	Depreciation				
Depreciation - Furniture, Fixtures and Books 5050107000 23,225.86 Depreciation - Other Property, Plant and Equipment 5050199000 34,380.51 Losses Loss of Assets 5050409000 85,575.75 254,034.83		5050104000	•		
Depreciation - Other Property, Plant and Equipment 5050199000 34,380.51 168,459.08 Losses Loss of Assets 5050409000 85,575.75 254,034.83	, , , , , , , , , , , , , , , , , , , ,	5050105000	39,776.11		
Loss of Assets 5050409000 85,575.75 254,034.83		5050107000			
Loss of Assets 5050409000 85,575.75 254,034.83	Depreciation - Other Property, Plant and Equipment	5050199000	34,380.51	168,459.08	
TOTAL EXPENSES 20,516,433.46	Loss of Assets	5050409000	-	85,575.75	
	TOTAL EXPENSES			-	20,516,433.46

3,252,586.26