

**CARAGA STATE UNIVERSITY**  
**Ampayon, Butuan City**  
**CONSOLIDATED DETAILED STATEMENT OF INCOME AND EXPENSES**  
**For the Year Ended December 31, 2013**

	<u>Detailed</u>
<b>INCOME</b>	
<b>Subsidy Income</b>	
Subsidy Income from National Government	117,094,221.94
Less: Reversion of unused NCA	5,300,823.79
	111,793,398.15
<b>Service Income</b>	
Tuition Fees	44,420,570.70
Registration Fees	2,385,382.82
Athletic & Cultural Fees	5,233,678.28
Clearance & Certification Fees	249,582.80
Comprehensive Examination Fees	520,965.93
Diploma & Graduation Fees	758,320.50
Library Fees	3,773,509.86
Medical, Dental and Laboratory Fees	5,691,058.61
Transcript of records Fees	531,349.77
Other Service Income	19,510,929.80
Fines and Penalties-Service Income	658,990.59
<b>Business Income</b>	
Income from Dormitory Operations	116,900.00
Rent Income	1,421,935.30
Other Business Income	12,210,744.10
Fines and Penalties-Business Income	218.90
<b>Other Income</b>	
Interest Income	139,869.09
Miscellaneous Income	364,353.50
Other Fines and Penalties	47,195.73
<b>Total Income</b>	<b>209,828,954.43</b>
<b>Expenses</b>	
<b>Personal Services</b>	
Salaries & Wages'- Regular	57,724,126.18
Salaries & Wages'- Contractual	29,871.31
<b>Other Compensation</b>	
Personnel Economic Relief Allowance (PERA)	4,515,833.69
Representation Allowance	143,000.00
Transportation Allowance	67,000.00
Clothing/Uniform Allowance	955,000.00
Productivity Incentive Allowance	391,500.00
Other Bonus and Allowances	316,000.00
Honoraria	5,413,660.78
Cash Gift	939,125.00
Year End Bonus	6,248,096.22

<b>Personnel Benefits Contributions</b>	
Life & Retirement Insurance Contribution	6,414,649.67
PAG-IBIG Contribution	225,489.15
PHILHEALTH	598,512.50
ECC Contribution	218,262.09
<b>Other Personnel Benefits</b>	
Terminal Leave Benefits	1,390,602.70
Health Workers Benefits	176,512.54
Other Personnel Benefits	1,807,924.05
<b>Total Personal Services</b>	<b>87,575,165.88</b>
<b>Maintenance and Other Operating Expenses</b>	
<b>Traveling Expenses</b>	
Traveling Expenses- Local	3,546,361.80
Traveling Expenses-Foreign	50,507.69
<b>Training and Scholarship Expenses</b>	
Training Expenses	9,430,219.12
Scholarship Expenses	6,768,251.24
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	2,162,961.40
Accountable Forms Expenses	182,970.00
Animal/Zoological Supplies Expense	17,520.00
Drugs & Medicines Expenses	498,134.35
Medical, Dental & Laboratory Expenses	218,210.10
Gasoline, Oil and Lubricants Expenses	847,009.98
Agricultural Supplies Expenses	476,360.65
Textbooks and Instructional Materials Expenses	387,462.65
Other Supplies Expenses	4,847,537.10
<b>Utility Expenses</b>	
Water Expenses	51,944.82
Electricity Expenses	6,329,096.62
Cooking Gas	1,080.00
<b>Communication Expenses</b>	
Postage & Deliveries	17,785.00
Telephone Expenses-Landline	324,434.44
Telephone Expenses - Mobile	231,112.84
Internet Expenses	1,045,552.12
Cable, Satellite, Telegraph and Radio Expenses	12,177.50
<b>Membership Dues and Contributions to Organization</b>	
	573,384.00
<b>Advertising Expenses</b>	228,125.88
<b>Printing and Binding Expenses</b>	1,636,885.08
<b>Rent Expenses</b>	271,942.75
<b>Representation Expenses</b>	2,453,903.17
<b>Transportation and Delivery Expenses</b>	8,232.00
<b>Subscription Expenses</b>	119,902.00

**Professional Services**

Legal Services	60,200.00
Auditing Services	11,357.08
General Services	11,836,579.57
Security Services	2,432,466.58
Other Professional Services	22,903,922.84

**Repair and Maintenance**

Repair & Maintenance - School Buildings	7,442,985.33
Repair & Maintenance - Other Structure	1,356,291.49
Repair & Maintenance - Office Equipment	721,515.05
Repair & Maintenance - Furniture & Fixtures	164,684.25
Repair & Maintenance - IT Equipment and Software	508,941.60
Repair & Maintenance-Agricultural, Fishery & Forestry Equipment	
Repair & Maintenance - Medical, Dental and Laboratories Equi	2,000.00
Repair & Maintenance-Technical & Scientific Equipment	19,500.00
Repair & Maintenance - Other Machineries & Eqpt.	168,371.00
Repair & Maintenance - Motor Vehicles	398,929.75
Repairs & Maintenance-Other Property, Plant & Equipment	260,477.26
Repair & Maintenance - Stations and Conduits	95,913.00

**Extraordinary Expenses**

31,666.70

**Miscellaneous Expenses**

4,575,104.97

**Taxes, Duties and Licenses**

8,207.18

**Fidelity Bond Premium**

12,750.00

**Insurance Expense**

333,215.86

**Depreciation**

Depreciation - Land Improvements	33,773.16
Depreciation - School Buildings	172,284.44
Depreciation - Office Equipment	562,248.84
Depreciation - Furniture and Fixtures	40,321.80
Depreciation IT Equipment	543,160.08
Depreciation - Library Books	124,260.60
Depreciation - Construction & Heavy Equipment	106,645.32
Depreciation - Medical, Dental & Laboratory Eqpt.	1,307.28
Depreciation - Technical & Scientific Equipment	14,813.40
Depreciation-Other Machineries & Equipment	268,272.72
Depreciation - Motor Vehicles	12,811.68

**Other Expenses**

Other Maintenance and Operating Expenses	198,756.44
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**Total Maintenance and Other Operating Expenses**98,162,799.57**Total Expenses**185,737,965.45**Excess of Income Over Expenses**24,090,988.98