

Republic of the Philippines  
**NORTHERN NEGROS STATE COLLEGE OF SCIENCE AND TECHNOLOGY**  
 Sagay City, Negros Occidental

**FINANCIAL REPORT OF OPERATION**

For the Period Ended December 31, 2013

**Revenues**

|   |                             |
|---|-----------------------------|
| Registration Fees                       | 1,109,178.51                |
| Affiliation Fees                        | 122,115.00                  |
| Athletic and Cultural Fees              | 1,737,209.75                |
| Clearance and Certification Fees        | 14,930.00                   |
| Diploma and Graduation Fees             | 98,945.00                   |
| Library Fees                            | 1,687,171.50                |
| Medical, Dental and Laboratory Fees     | 2,553,235.04                |
| Transcript of Records Fees              | 157,150.00                  |
| Other Service Income                    | 10,979,908.31               |
| Fines and Penalties - Service Income    | 3,261.00                    |
| Other Business Income                   | 809,027.57                  |
| Rent Income                             | 300,404.00                  |
| Tuition Fees                            | 25,488,229.41               |
| Subsidy Income from National Government | 46,653,180.98               |
| Income from Grants and Donations        | 5,030,062.50                |
| <b>Total Income</b>                     | <u><u>96,744,008.57</u></u> |

**Expenses**

|  |                             |
|--|-----------------------------|
| Salaries and Wages-Regular Pay                 | 19,684,479.23               |
| Salaries and Wages-Part Time                   | 7,948,754.23                |
| Salaries and Wages-Casual                      | 506,163.02                  |
| Salaries and Wages-Contractual                 | 362,430.38                  |
| Salaries and Wages-Emergency                   | 2,449,292.51                |
| Personnel Economic and Relief Allowance (PERA) | 1,408,000.00                |
| Transportation Allowance (TA)                  | 500,500.00                  |
| Representation Allowance (RA)                  | 500,500.00                  |
| Clothing/Uniform Allowance                     | 350,000.00                  |
| Subsistence, Laundry and Quarter Allow         | 16,500.00                   |
| Productivity Incentive Allowances              | 140,000.00                  |
| Other Bonuses and Allowances                   | 974,370.00                  |
| Honoraria                                      | 4,449,377.69                |
| Hazard Pay                                     | 73,887.00                   |
| Longevity Pay                                  | 115,000.00                  |
| Overtime Pay                                   | 741,782.86                  |
| Cash Gift                                      | 172,500.00                  |
| Year end Bonus                                 | 1,053,986.00                |
| Life and Retirement Insurance Contribution     | 2,413,353.48                |
| PAG-IBIG Contributions                         | 55,400.00                   |
| PHILHEALTH Contributions                       | 321,256.83                  |
| ECC Contributions                              | 76,600.00                   |
| Terminal Leave Benefits                        | 248,409.00                  |
| Total Personal Expenses                        | <u><u>44,562,542.23</u></u> |

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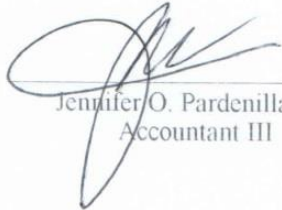
|   |               |
|---|---------------|
| Maintenance and Other Operating Expenses    |               |
| Traveling Expenses - Local                  | 2,641,226.76  |
| Training and Seminar Expenses               | 851,412.28    |
| Scholarship Expenses                        | 258,584.62    |
| Office Supplies Expenses                    | 1,518,940.19  |
| Accountable Forms Expenses                  | 67,420.00     |
| Food Supplies Expense                       | 196,207.20    |
| Drugs and Medicine Expense                  | 31,426.01     |
| Medical, Dental and Laboratory Supplies     | 174,242.06    |
| Gasoline, Oil and Lubricants Expenses       | 528,441.18    |
| Agricultural Supplies Expenses              | 67,021.10     |
| Textbook and Instructional Material Expense | 616,404.33    |
| Other Supplies Expense                      | 1,441,469.15  |
| Water Expenses                              | 706,950.25    |
| Electricity Expenses                        | 2,484,144.08  |
| Postage and Deliveries                      | 9,094.80      |
| Telephone Expense - Landline                | 353,979.49    |
| Telephone Expense - Mobile                  | 190,831.39    |
| Internet Expense                            | 63,017.35     |
| Membership Dues and Contributions           | 457,713.08    |
| Advertising Expenses                        | 264,182.64    |
| Printing & Binding                          | 499,309.00    |
| Rent Expenses                               | 197,002.56    |
| Transportation & Delivery Expense           | 1,000.00      |
| Subscription Expenses                       | 103,735.61    |
| Legal Services                              | 78,200.00     |
| Auditing Services                           | 30,133.00     |
| Security Services                           | 572,187.56    |
| Other Professional Services                 | 27,000.00     |
| Repairs and Maintenance - Electrification   | 11,645.80     |
| Repairs and Maintenance - Office Buildings  | 1,084,787.62  |
| Repairs and Maintenance - Sch. Build        | 248,808.00    |
| Repairs & Maintenance - Other Structures    | 295,524.02    |
| Repairs and Maintenance - Off. Equip        | 51,495.43     |
| Repairs and Maintenance - Furn. & Fixt.     | 47,187.50     |
| Rep. & Maint. - IT Equip & Software         | 199,820.00    |
| Repairs and Maintenance - Motor Vehicle     | 275,859.10    |
| Donations                                   | 29,000.00     |
| Extraordinary Expenses                      | 101,660.00    |
| Miscellaneous Expenses                      | 1,885,362.40  |
| Taxes, Duties & Licenses                    | 192,634.92    |
| Insurance Expense                           | 10,327.02     |
| Depreciation - Furniture & Fixtures         | 10,312.50     |
| Other Maintenance & Operating Expenses      | 4,437,432.45  |
| Total MOOE                                  | 23,313,132.45 |
| Financial Expenses                          |               |

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|                                |                             |
|--------------------------------|-----------------------------|
| Commitment Fees                | 1,074,869.41                |
| Total Financial Expenses       | <u>1,074,869.41</u>         |
| Total Expenses                 | <u>68,950,544.09</u>        |
| Excess of Income over Expenses | <u><u>27,793,464.48</u></u> |

Certified Correct:



Jennifer O. Pardenilla, CPA  
Accountant III