

AKLAN STATE UNIVERSITY
BREAKDOWN OF EXPENSES
For the Period Ended December 31, 2012

Campus	Account Code	Account Title	101	161	164	Grand Total
Banga	701	Salaries and Wages - Regular	65,044,041.46			65,044,041.46
	704	Salaries and Wages - Substitute	1,561,587.18		25,005.93	1,586,593.11
	705	Salaries and Wages - Casual	355,091.47			355,091.47
	707	Salaries and Wages - Emergency	688,357.22			688,357.22
	711	Personnel Economic Relief Allowance (PERA)	4,389,558.08			4,389,558.08
	713	Representation Allowance (RA)	195,000.00			195,000.00
	714	Transportation Allowance (TA)	195,000.00			195,000.00
	715	Clothing/Uniform Allowance	935,000.00			935,000.00
	716	Subsistence, Laundry and Quarter Allowance	62,100.77			62,100.77
	717	Productivity Incentive Allowance	376,000.00			376,000.00
	720	Honoraria	3,215,774.83	551,786.00	778,865.25	4,546,426.08
	721	Hazard Pay	552,341.75			552,341.75
	723	Overtime and Night Pay	76,145.13		60,130.81	136,275.94
	724	Cash Gift	977,500.00			977,500.00
	725	Year End Bonus	5,725,632.00			5,725,632.00
	731	Life and Retirement Insurance Contributions	7,740,588.04			7,740,588.04
	732	PAG-IBIG Contributions	284,650.00			284,650.00
	733	Philhealth Contributions	599,700.00			599,700.00
	734	ECC Contributions	229,200.00			229,200.00
	742	Terminal Leave Benefits	934,651.86			934,651.86
	749	Other Personnel Benefits	6,179,177.11			6,179,177.11
	751	Traveling Expenses - Local	1,183,937.65	254,197.02	1,461,519.42	2,899,654.09
	753	Training Expenses	313,450.00	5,150.00	308,250.00	626,850.00
	754	Scholarship Expenses	5,119,416.02		170,562.50	5,289,978.52
	755	Office Supplies Expenses	692,445.03	37,915.25	487,582.67	1,217,942.95
	756	Accountable Forms Expenses			27,600.50	27,600.50
	757	Animal/Zoological Supplies Expenses	25,044.00	118,432.90	55,844.25	199,321.15
	758	Food Supplies Expenses	276,215.75	7,174,273.24	1,170,073.25	8,620,562.24
	759	Drugs and Medicines Expenses			26,906.30	26,906.30
	760	Medical, Dental and Laboratory Supplies Expenses			95,682.80	95,682.80

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	761	Gasoline, Oil and Lubricants Expenses	516,430.08	17,220.39	160,413.19	694,063.66
	762	Agricultural Supplies Expenses	1,100.00	57,606.00	16,920.50	75,626.50
	763	Textbooks and Instructional Materials Expenses	200.00		133,261.76	133,461.76
	764	Military and Police Supplies Expense	7,425.00			7,425.00
	765	Other Supplies Expenses	480,501.05	604,513.47	1,230,168.43	2,315,182.95
	766	Water Expenses	57,356.87	114,261.75	83,087.39	254,706.01
	767	Electricity Expenses	2,908,782.47	1,292,228.65	501,900.57	4,702,911.69
	768	Cooking Gas Expenses		42,686.00	20,740.50	63,426.50
	771	Postage and Deliveries	16,488.00	1,470.00	16,840.00	34,798.00
	772	Telephone Expenses - Landline	184,078.27	49,612.75	88,590.32	322,281.34
	773	Telephone Expenses - Mobile	142,944.01	1,137.78	125,324.96	269,406.75
	774	Internet Expenses	261,787.73	51,737.83	153,103.90	466,629.46
	775	Cable, Satellite, Telegraph, and Radio Expenses	58,850.00	29,850.00	21,221.00	109,921.00
	778	Membership Dues and Contributions to Organizations	59,700.00		675,109.30	734,809.30
	780	Advertising Expenses	77,516.00		62,734.40	140,250.40
	781	Printing and Binding Expenses	19,701.00	24,633.00	339,771.25	384,105.25
	783	Representation Expenses	362,000.00		130,000.00	492,000.00
	784	Transportation and Delivery Expenses	561,728.02	15,022.00	354,302.00	931,052.02
	786	Subscriptions Expenses	18,856.00		79,754.00	98,610.00
	791	Legal Services	760.00	350.00	910.00	2,020.00
	792	Auditing Services	18,443.70		35,223.50	53,667.20
	793	Consultancy Services		22,770.00		22,770.00
	795	General Services	2,551,821.94	2,205,186.34	6,198,873.12	10,955,881.40
	797	Security Services	1,007,160.00		571,284.00	1,578,444.00
	799	Other Professional Services	100,855.30		26,300.00	127,155.30
	812	Repairs and Maintenance - School Buildings	16,982.00	12,842.00		29,824.00
	815	Repairs and Maintenance - Other Structures	12,556.00	5,807.00	11,012.50	29,375.50
	821	Repairs and Maintenance - Office Equipment	13,221.00	29,114.00	34,355.00	76,690.00
	822	Repairs and Maintenance - Furniture and Fixtures			945.54	945.54
	823	Repairs and Maintenance - IT Equipment and Software	9,473.00		24,533.00	34,006.00
	827	Repairs and Maintenance - Agricultural, Fishery and Fores	1,160.00	850.00	1,590.00	3,600.00
	829	Repairs and Maintenance - Communication Equipment	8,809.00	1,400.00	9,000.00	19,209.00
	840	Repairs and Maintenance - Other Machineries and Equipm	6,550.00			6,550.00
	841	Repairs and Maintenance - Motor Vehicles	109,558.81		200.00	109,758.81

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	883	Extraordinary Expenses	123,690.20		23,915.00	147,605.20
	892	Fidelity Bond Premiums	102,457.50			102,457.50
	893	Insurance Expenses	139,198.43	39,566.25	92,520.00	271,284.68
	902	Depreciation - Land Improvements	454,259.00			454,259.00
	905	Depreciation - Electrification, Power & Energy Structures	153,899.30		46,750.19	200,649.49
	911	Depreciation - Office Buildings	660,000.00		55,283.60	715,283.60
	912	Depreciation - School Buildings	5,731,492.48	113,346.85	698,561.87	6,543,401.20
	915	Depreciation - Other Structures	1,875,689.46	6,283.50	32,134.41	1,914,107.37
	921	Depreciation - Office Equipment	51,735.67	182,541.90	514,848.48	749,126.05
	922	Depreciation -Furniture and Fixtures	1,623,786.72	8,062.25	81,843.20	1,713,692.17
	923	Depreciation - IT Equipment	321,437.96	160,075.60	959,639.61	1,441,153.17
	924	Depreciation - Library Books	53,617.94	60,000.60	66,282.88	179,901.42
	926	Depreciation - Machineries			19,440.00	19,440.00
	927	Depreciation - Agricultural, Fishery and Forestry Equipmen	2,581.00	26,912.00	3,240.00	32,733.00
	929	Depreciation - Communication Equipment	18,019.53	1,460.00	3,166.75	22,646.28
	931	Depreciation - Firefighting Equipment & Accessories			15,840.00	15,840.00
	933	Depreciation - Medical/Dental Equipment	42,037.08	126,400.00	43,602.50	212,039.58
	935	Depreciation - Sports Equipment			6,786.25	6,786.25
	936	Depreciation - Technical and Scientific Equipment	4,500.00			4,500.00
	940	Depreciation -Other Machineries and Equipment	62,115.80	62,789.55	57,920.99	182,826.34
	941	Depreciation - Motor Vehicles	24,000.00	116,000.00		140,000.00
	950	Depreciation - Other Property, Plant & Equipment	3,303.20		5,310.00	8,613.20
	969	Other Maintenance and Operating Expenses	208,429.24	391,389.72	671,777.54	1,271,596.50
Banga Total			129,176,651.11	14,016,881.59	19,174,357.08	162,367,889.78
Kalibo	701	Salaries and Wages - Regular	25,571,066.14			25,571,066.14
	705	Salaries and Wages - Casual	120,947.00			120,947.00
	711	Personnel Economic Relief Allowance (PERA)	2,318,939.34			2,318,939.34
	715	Clothing/Uniform Allowance	505,000.00			505,000.00
	716	Subsistence, Laundry and Quarter Allowance	24,600.00			24,600.00
	717	Productivity Incentive Allowance	671,000.00			671,000.00
	721	Hazard Pay	27,911.00			27,911.00
	722	Longevity Pay	110,000.00			110,000.00
	723	Overtime and Night Pay	173,121.14			173,121.14
	724	Cash Gift	502,375.00			502,375.00