## Annex 3.b (1 of 3 pages)

### Consolidated Detailed Statement of Income and Expenses

For the Year Ended December 31, 2013

(With Comparative Figures for CY 2012)

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subsidy from Central Office</td>
<td>123,537,976.67</td>
<td>91,138,810.04</td>
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<tr>
<td>Athletic and Cultural Fees</td>
<td>49,550.00</td>
<td>42,780.00</td>
</tr>
<tr>
<td>Clearance &amp; Certification Fees</td>
<td>63,900.00</td>
<td>35,740.00</td>
</tr>
<tr>
<td>Diploma and Graduation Fees</td>
<td>-</td>
<td>1,508,760.00</td>
</tr>
<tr>
<td>Library Fees</td>
<td>-</td>
<td>1,070,315.00</td>
</tr>
<tr>
<td>Medical, Dental &amp; Laboratory Fees</td>
<td>231,600.00</td>
<td>373,815.83</td>
</tr>
<tr>
<td>Seminar Fees</td>
<td>53,550.00</td>
<td>53,640.00</td>
</tr>
<tr>
<td>Transcript of Records Fee</td>
<td>235,650.00</td>
<td>1,767,815.25</td>
</tr>
<tr>
<td>Other Service Income</td>
<td>1,225,950.29</td>
<td>1,230,885.40</td>
</tr>
<tr>
<td>Income from Dormitory Operations</td>
<td>55,000.00</td>
<td>24,000.00</td>
</tr>
<tr>
<td>Income from Transportation System</td>
<td>8,223,824.50</td>
<td>7,280,807.50</td>
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<tr>
<td>Tuition Fees</td>
<td>633,975.59</td>
<td>992,072.06</td>
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<tr>
<td>Other Business Income</td>
<td>16,958.00</td>
<td>14,977.00</td>
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<tr>
<td>Fines and Penalties-Business Income</td>
<td>732,937.65</td>
<td>948,636.93</td>
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<tr>
<td><strong>Total Income</strong></td>
<td>135,061,072.70</td>
<td>106,820,530.01</td>
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</table>

<table>
<thead>
<tr>
<th><strong>Expenses</strong></th>
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<tbody>
<tr>
<td><strong>Personal Services</strong></td>
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<td></td>
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<tr>
<td>Salaries &amp; Wages-Regular</td>
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<td>Salaries &amp; Wages-Part Time</td>
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<td>Salaries &amp; Wages-Casual</td>
<td>12,316,730.20</td>
<td>13,248,883.24</td>
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<td>3,774,454.58</td>
<td>3,721,931.85</td>
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<td>Representation Allowance</td>
<td>2,263,472.70</td>
<td>1,810,486.36</td>
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<td>Transportation Allowance</td>
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<td>Clothing/Uniform Allowance</td>
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<tr>
<td>Productivity Incentive Allowance</td>
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<td>368,806.91</td>
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<tr>
<td>OtherBonuses and Allowances</td>
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<td>Honoraria</td>
<td>6,153,239.83</td>
<td>7,669,637.23</td>
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<td>Overtime and Night Pay</td>
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<td>Cash Gift</td>
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<td>806,000.00</td>
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<tr>
<td>Year-End Bonus</td>
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<td>4,424,348.85</td>
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<tr>
<td>Life &amp; Retirement Insurance Contributions</td>
<td>6,690,465.57</td>
<td>5,889,827.23</td>
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<tr>
<td>Pag-ibig Contributions</td>
<td>189,400.00</td>
<td>186,200.00</td>
</tr>
<tr>
<td>Phil, Health Contributions</td>
<td>590,675.00</td>
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<tr>
<td>ECC Contributions</td>
<td>186,380.00</td>
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<tr>
<td>Terminal Leave Benefits</td>
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<td>Other Personnel Benefits</td>
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<tr>
<td><strong>Total Personal Services</strong></td>
<td>95,410,446.10</td>
<td>87,586,238.11</td>
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</table>
### Annex 3.b (2 of 3 pages)

**Consolidated Detailed Statement of Income and Expenses**

*For the Year Ended December 31, 2013*  
*(With Comparative Figures for CY 2012)*

<table>
<thead>
<tr>
<th>Maintenance and Other Operating Expenses</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Traveling Expenses-Local</td>
<td>2,091,045.35</td>
<td>1,188,924.08</td>
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<tr>
<td>Training Expenses</td>
<td>4,667,539.62</td>
<td>537,687.88</td>
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<tr>
<td>Scholarship Expenses</td>
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</tr>
<tr>
<td>Office Supplies Expense</td>
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<td>671,886.52</td>
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<tr>
<td>Accountable Forms Expenses</td>
<td>43,157.07</td>
<td>30,537.07</td>
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<tr>
<td>Medical, Dental &amp; Laboratory Supplies Expenses</td>
<td>484,769.88</td>
<td>113,332.45</td>
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<tr>
<td>Gasoline, Oil &amp; Lubricants Expenses</td>
<td>225,505.26</td>
<td>332,259.16</td>
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<tr>
<td>Other Supplies Expenses</td>
<td>2,481,714.06</td>
<td>1,127,197.16</td>
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<tr>
<td>Water Expenses</td>
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<td>449,596.54</td>
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<tr>
<td>Electricity Expenses</td>
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<td>100,670.13</td>
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<tr>
<td>Representation Expenses</td>
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<td>Transportation and Delivery Expenses</td>
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<td>Subscription Expenses</td>
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<td>General Services</td>
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<td>Taxes, Duties &amp; Licenses</td>
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<td>Fidelity Bond Premiums</td>
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<td>Insurance Expense</td>
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<td>Depreciation-Land Improvements</td>
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<td>Depreciation-School Buildings</td>
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<td>4,780,611.50</td>
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<td>Depreciation-Other Structures</td>
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<td>17,079.11</td>
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<td>Depreciation-Office Equipment</td>
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<td>Depreciation- Furniture and Fixtures</td>
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<tr>
<td>Depreciation- IT Equipment</td>
<td>1,512,035.45</td>
<td>2,182,913.77</td>
</tr>
</tbody>
</table>
Annex 3.b (3 of 3 pages)

Consolidated Detailed Statement of Income and Expenses
For the Year Ended December 31, 2013
(With Comparative Figures for CY 2012)

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation- Library Books</td>
<td>379,552.90</td>
<td>611,340.21</td>
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<tr>
<td>Depreciation- Communication Equipment</td>
<td>6,847.20</td>
<td>8,560.24</td>
</tr>
<tr>
<td>Depreciation- Hospital Equipment</td>
<td>1,980.00</td>
<td>1,960.00</td>
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<tr>
<td>Depreciation- Medical, Dental &amp; Lab. Equipment</td>
<td>339,426.88</td>
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<tr>
<td>Depreciation- Sports Equipment</td>
<td>5,825.80</td>
<td>10,853.70</td>
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<td>Depreciation- Technical &amp; Scientific Equipment</td>
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<td>2,097,165.04</td>
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<tr>
<td>Depreciation- Other Machineries &amp; Equipment</td>
<td>25,614.00</td>
<td>14,370.00</td>
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<tr>
<td>Depreciation- Other Property, Plant &amp; Equipment</td>
<td>36,839.28</td>
<td>59,423.51</td>
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<tr>
<td><strong>Total MOOE</strong></td>
<td><strong>50,768,226.27</strong></td>
<td><strong>29,803,731.53</strong></td>
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<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
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<td>Financial Expenses</td>
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<tr>
<td>Bank Charges</td>
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<td><strong>Total Financial Expenses</strong></td>
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<td><strong>352.50</strong></td>
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<tr>
<td><strong>Total Expenses</strong></td>
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<td><strong>117,390,322.14</strong></td>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Excess of Income Over Expenses</strong></td>
<td><strong>(11,117,744.17)</strong></td>
<td><strong>(10,569,792.13)</strong></td>
</tr>
</tbody>
</table>

Certified Correct:

ZENaida G. CALATRAVA
Chief, Accounting Office
## Consolidated Detailed Statement of Income and Expenses
For the Year Ended December 31, 2012
(With Comparative Figures for CY 2011)

### Income

<table>
<thead>
<tr>
<th>Description</th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidy from Central Office</td>
<td>91,138,810.04</td>
<td>87,311,221.34</td>
</tr>
<tr>
<td>Athletic and Cultural Fees</td>
<td>279,475.00</td>
<td>248,635.00</td>
</tr>
<tr>
<td>Clearance &amp; Certification Fees</td>
<td>42,780.00</td>
<td>52,690.00</td>
</tr>
<tr>
<td>Diploma and Graduation Fees</td>
<td>35,740.00</td>
<td>49,140.00</td>
</tr>
<tr>
<td>Library Fees</td>
<td>1,566,760.00</td>
<td>1,414,670.00</td>
</tr>
<tr>
<td>Medical, Dental &amp; Laboratory Fees</td>
<td>1,070,315.00</td>
<td>870,090.00</td>
</tr>
<tr>
<td>Seminar Fees</td>
<td>373,815.83</td>
<td>267,640.00</td>
</tr>
<tr>
<td>Transcript of Records Fee</td>
<td>53,640.00</td>
<td>46,020.00</td>
</tr>
<tr>
<td>Other Service Income</td>
<td>1,767,815.25</td>
<td>1,585,341.75</td>
</tr>
<tr>
<td>Income from Dormitory Operations</td>
<td>1,230,885.40</td>
<td>969,395.50</td>
</tr>
<tr>
<td>Income from Transportation System</td>
<td>24,000.00</td>
<td>3,000.00</td>
</tr>
<tr>
<td>Tuition Fees</td>
<td>7,280,807.50</td>
<td>6,555,540.10</td>
</tr>
<tr>
<td>Other Business Income</td>
<td>992,072.06</td>
<td>1,022,334.12</td>
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<td>Fines and Penalties-Business Income</td>
<td>14,977.00</td>
<td>14,508.00</td>
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<td>Dividend Income</td>
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<td>Interest Income</td>
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<td>1,067,219.81</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td><strong>106,820,530.01</strong></td>
<td><strong>101,479,145.62</strong></td>
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### Expenses

#### Personal Services

<table>
<thead>
<tr>
<th>Description</th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages-Regular</td>
<td>37,791,660.65</td>
<td>33,865,678.60</td>
</tr>
<tr>
<td>Salaries &amp; Wages-Part Time</td>
<td>54,612.50</td>
<td>52,630.50</td>
</tr>
<tr>
<td>Salaries &amp; Wages-Casual</td>
<td>13,249,863.24</td>
<td>12,079,911.88</td>
</tr>
<tr>
<td>Personal Economic Relief Allowance (PERA)</td>
<td>3,721,931.85</td>
<td>3,701,534.56</td>
</tr>
<tr>
<td>Representation Allowance</td>
<td>1,810,466.36</td>
<td>1,784,781.82</td>
</tr>
<tr>
<td>Transportation Allowance</td>
<td>1,699,757.58</td>
<td>1,690,348.56</td>
</tr>
<tr>
<td>Clothing/Uniform Allowance</td>
<td>702,500.00</td>
<td>587,318.19</td>
</tr>
<tr>
<td>Productivity Incentive Allowance</td>
<td>369,806.91</td>
<td>354,593.27</td>
</tr>
<tr>
<td>Other Bonuses and Allowances</td>
<td>4,977,374.61</td>
<td>2,794,856.00</td>
</tr>
<tr>
<td>Honoraria</td>
<td>7,669,637.23</td>
<td>3,747,798.87</td>
</tr>
<tr>
<td>Longevity Pay</td>
<td>65,000.00</td>
<td>1,014,000.00</td>
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<tr>
<td>Overtime and Night Pay</td>
<td>76,552.60</td>
<td>52,072.46</td>
</tr>
<tr>
<td>Cash Gift</td>
<td>806,000.00</td>
<td>797,675.00</td>
</tr>
<tr>
<td>Year-End Bonus</td>
<td>4,424,348.35</td>
<td>4,005,727.21</td>
</tr>
<tr>
<td>Life &amp; Retirement Insurance Contributions</td>
<td>5,889,827.23</td>
<td>5,379,196.05</td>
</tr>
<tr>
<td>Pag-ibig Contributions</td>
<td>186,200.00</td>
<td>199,928.00</td>
</tr>
<tr>
<td>Phil. Health Contributions</td>
<td>531,625.00</td>
<td>514,525.00</td>
</tr>
<tr>
<td>ECC Contributions</td>
<td>186,629.99</td>
<td>182,974.14</td>
</tr>
<tr>
<td>Terminal Leave Benefits</td>
<td>106,466.33</td>
<td>211,727.77</td>
</tr>
<tr>
<td>Other Personnel Benefits</td>
<td>3,266,887.18</td>
<td>80,000.00</td>
</tr>
</tbody>
</table>

**Total Personal Services**                       | **87,586,238.11** | **73,097,678.90** |
<table>
<thead>
<tr>
<th>Maintenance and Other Operating Expenses</th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Traveling Expenses-Local</td>
<td>1,188,924.08</td>
<td>1,216,464.82</td>
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<tr>
<td>Training Expenses</td>
<td>537,687.68</td>
<td>479,186.58</td>
</tr>
<tr>
<td>Scholarship Expenses</td>
<td>97,500.00</td>
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</tr>
<tr>
<td>Office Supplies Expense</td>
<td>671,886.52</td>
<td>731,203.65</td>
</tr>
<tr>
<td>Accountable Forms Expenses</td>
<td>30,537.07</td>
<td>30,537.07</td>
</tr>
<tr>
<td>Medical, Dental &amp; Laboratory Supplies Expenses</td>
<td>113,382.45</td>
<td>66,393.30</td>
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<tr>
<td>Gasoline, Oil &amp; Lubricants Expenses</td>
<td>332,259.16</td>
<td>279,721.27</td>
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<td>Textbooks and Instructional Materials Expenses</td>
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<td>9,857.00</td>
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<td>Other Supplies Expenses</td>
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<td>Water Expenses</td>
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<td>Repairs &amp; Maintenance-IT Equip. &amp; Software</td>
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<td>Repairs &amp; Maintenance-Other Machineries</td>
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<td>Repairs &amp; Maintenance-Motor Vehicles</td>
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<td>Taxes, Duties &amp; Licenses</td>
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<td>Depreciation-Other Structures</td>
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<td>Depreciation- Furniture and Fixtures</td>
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<td>Depreciation- Machineries</td>
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<td>Depreciation- Medical, Dental &amp; Lab. Equipment</td>
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<td>Depreciation- Sports Equipment</td>
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<td>Depreciation- Technical &amp; Scientific Equipment</td>
<td>2,097,165.04</td>
<td>1,967,355.89</td>
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### Consolidated Detailed Statement of Income and Expenses

**For the Year Ended December 31, 2012**

(With Comparative Figures for CY 2011)

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<tr>
<th></th>
<th>2012</th>
<th>2011</th>
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<td><strong>Depreciation - Other Machineries &amp; Equipment</strong></td>
<td>14,370.00</td>
<td>13,482.00</td>
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<td><strong>Depreciation - Other Property, Plant &amp; Equipment</strong></td>
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<td>58,052.64</td>
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<td><strong>Total MOOE</strong></td>
<td><strong>29,803,731.53</strong></td>
<td><strong>29,359,042.32</strong></td>
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<td><strong>Financial Expenses</strong></td>
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<td><strong>Bank Charges</strong></td>
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<td><strong>Total Financial Expenses</strong></td>
<td><strong>352.50</strong></td>
<td><strong>110.00</strong></td>
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<td><strong>Total Expenses</strong></td>
<td><strong>117,390,322.14</strong></td>
<td><strong>102,455,831.22</strong></td>
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<td><strong>Excess of Income Over Expenses</strong></td>
<td><em>(10,569,792.13)</em></td>
<td><em>(976,685.60)</em></td>
</tr>
</tbody>
</table>

Certified Correct:

ZENaida G. Calatrava  
Accountant III