



# BENGUET STATE UNIVERSITY

## Balance Sheet

As of December 31, 2013

Detailed  
Revolving Fund 163-Main

### ASSETS

#### Current Assets

##### Cash

##### Cash on Hand

Cash - Collecting Officers	610,638.90	
Petty Cash Fund	121.48	
Payroll Fund	<u>333,160.14</u>	943,920.52

##### Cash in Banks - Local Currency

Cash in Bank - Local Currency, Current Account	15,689,723.86	
Cash in Bank - Local Currency, Savings Account	<u>4,794,891.97</u>	<u>20,484,615.83</u>
		21,428,536.35

#### Receivables

##### Receivable Accounts

Accounts Receivable	2,831,315.21	
Advances to Officers and Employees	<u>37,059.54</u>	2,868,374.75

##### Inter - Agency Receivables

Due from NGAs		3,113.04
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##### Intra - Agency Receivables

Due from Other Funds		907,275.54
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##### Other Receivables

Other Receivables		<u>1,313.35</u>	3,780,076.68
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#### Inventories

##### Materials

Merchandise Inventory		1,083,997.43
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##### Supplies

Office Supplies Inventory	41,090.35	
Medical, Dental and Laboratory Supplies Inventory	309,199.35	
Other Supplies Inventory	1,285,182.27	



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Construction Materials Inventory	<u>1,140,139.13</u>	2,775,611.10	
Agricultural, Fishery and Forestry Products			
Livestock Inventory		<u>17,500.00</u>	3,877,108.53
Prepayments			
Prepaid Insurance			<u>182,260.00</u> 29,267,981.56
Property, Plant and Equipment			
Buildings			
Other Structures	99,284.75		
Less : Accumulated Depreciation - Other Structures	<u>42,650.16</u>		56,634.59
Office Equipment, Furniture and Fixtures			
Office Equipment	543,650.00		
Less : Accumulated Depreciation - Office Equipment	<u>439,302.86</u>	104,347.14	
Furniture and Fixtures	1,268,324.15		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>1,093,947.24</u>	174,376.91	
IT Equipment and Software	713,572.53		
Less : Accumulated Depreciation - IT Equipment and Software	<u>540,361.85</u>	<u>173,210.68</u>	451,934.73
Machineries and Equipment			
Communications Equipment	21,664.50		
Less : Accumulated Depreciation - Communications Equipment	<u>19,173.20</u>	2,491.30	
Medical, Dental and Laboratory Equipment	33,490.00		
Less : Accumulated Depreciation - Medical, Dental and Laboratory Equipment	<u>23,050.50</u>	10,439.50	
Other Machineries and Equipment	709,669.40		
Less : Accumulated Depreciation - Other Machineries and Equipment	<u>416,925.69</u>	<u>292,743.71</u>	305,674.51
Transportation Equipment			
Motor Vehicles	1,200,000.00		
Less : Accumulated Depreciation - Motor Vehicles	<u>1,067,142.66</u>		132,857.34
Other Property, Plant and Equipment			



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			Detailed Revolving Fund 163-Main
Other Property, Plant and Equipment	4,256,497.07		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>1,840,185.05</u>	<u>2,416,312.02</u>	<u>3,363,413.19</u>
<b>TOTAL ASSETS</b>			<u><u>32,631,394.75</u></u>
<b>LIABILITIES</b>			
Current Liabilities			
Payable Accounts			
Accounts Payable	846,680.86		
Due to Officers and Employees	<u>327,301.73</u>	1,173,982.59	
Inter - Agency Payables			
Due to BIR	91,923.38		
Due to PHILHEALTH	<u>537.50</u>	92,460.88	
Intra - Agency Payables			
Due to Other Funds		4,387,696.87	
Other Liability Accounts			
Other Payables		<u>8,582.50</u>	<u>5,662,722.84</u>
<b>TOTAL LIABILITIES</b>			<u>5,662,722.84</u>
<b>EQUITY</b>			
Government Equity			
Government Equity			<u>26,968,671.91</u>
<b>TOTAL EQUITY</b>			<u>26,968,671.91</u>
<b>TOTAL LIABILITIES AND EQUITY</b>			<u><u>32,631,394.75</u></u>