



BENGUET STATE UNIVERSITY

Balance Sheet

As of December 31, 2013

Detailed
Fund 101 -Bokod

ASSETS

Current Assets

Cash

Cash in Banks - Local Currency

Cash in Bank - Local Currency, Current Account		364,004.06	
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Receivables

Other Receivables

Receivables - Disallowances/Charges	717,190.06		
Other Receivables	<u>17,869.52</u>		735,059.58

Inventories

Supplies

Office Supplies Inventory		<u>90,576.50</u>	1,189,640.14
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Property, Plant and Equipment

Land and Land Improvements

Land		110,000.00	
Land Improvements	250,000.00		
Less : Accumulated Depreciation - Land Improvements	<u>176,175.00</u>	<u>73,825.00</u>	183,825.00

Buildings

Office Buildings	590,916.20		
Less : Accumulated Depreciation - Office Buildings	<u>348,895.08</u>	242,021.12	
School Buildings	2,475,000.00		
Less : Accumulated Depreciation - School Buildings	<u>1,252,968.75</u>	1,222,031.25	
Other Structures	1,660,000.00		
Less : Accumulated Depreciation - Other Structures	<u>953,460.00</u>	<u>706,540.00</u>	2,170,592.37

Office Equipment, Furniture and Fixtures

Office Equipment	139,000.00		
Less : Accumulated Depreciation - Office Equipment	<u>89,572.00</u>	49,428.00	



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Furniture and Fixtures	78,200.00		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>62,216.00</u>	15,984.00	
IT Equipment and Software	172,561.10		
Less : Accumulated Depreciation - IT Equipment and Software	<u>146,093.97</u>	<u>26,467.13</u>	91,879.13
Machineries and Equipment			
Agricultural, Fishery and Forestry Equipment	17,650.00		
Less : Accumulated Depreciation - Agricultural, Fishery and Forestry Equipment	<u>8,601.73</u>		9,048.27
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	131,000.00		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>4,755.00</u>		126,245.00
Construction in Progress			
Agency Assets			
Construction in Progress - Agency Assets		<u>3,000,000.00</u>	5,581,589.77
Other Assets			
Other Assets			<u>693,604.86</u>
TOTAL ASSETS			<u><u>7,464,834.77</u></u>
TOTAL LIABILITIES			0.00
EQUITY			
Government Equity			
Government Equity			<u>7,464,834.77</u>
TOTAL EQUITY			<u>7,464,834.77</u>
TOTAL LIABILITIES AND EQUITY			<u><u>7,464,834.77</u></u>