



# BENGUET STATE UNIVERSITY

## Balance Sheet

As of December 31, 2013

Detailed  
Fund 101-Main

### ASSETS

#### Current Assets

##### Cash

##### Cash on Hand

Payroll Fund 476,382.95

##### Receivables

##### Receivable Accounts

Accounts Receivable 253,771.99

Due from Officers and Employees 82,738.84

Advances to Officers and Employees 39,954.00 376,464.83

##### Inter - Agency Receivables

Due from NGAs 46,574.20

##### Other Receivables

Receivables - Disallowances/Charges 5,965,763.32

Other Receivables 49,510.74 6,015,274.06 6,438,313.09

#### Inventories

##### Supplies

Office Supplies Inventory 4,294,204.32

Accountable Forms Inventory 251,316.40

Medical, Dental and Laboratory Supplies Inventory 18,320.00

Agricultural Supplies Inventory 54,135.00

Other Supplies Inventory 458,189.61

Construction Materials Inventory 2,602,399.62 7,678,564.95

#### Prepayments

Prepaid Insurance 45,788.24 14,639,049.23

#### Property, Plant and Equipment

##### Land and Land Improvements

Land 5,851,605,750.00



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Land Improvements	7,058,265.16		
Less : Accumulated Depreciation - Land Improvements	<u>36,518.28</u>	<u>7,021,746.88</u>	5,858,627,496.88
<b>Buildings</b>			
Office Buildings	7,519,354.85		
Less : Accumulated Depreciation - Office Buildings	<u>3,279,977.52</u>	4,239,377.33	
School Buildings	103,681,270.56		
Less : Accumulated Depreciation - School Buildings	<u>63,998,949.44</u>	39,682,321.12	
Other Structures	38,634,604.75		
Less : Accumulated Depreciation - Other Structures	<u>4,907,273.75</u>	<u>33,727,331.00</u>	77,649,029.45
<b>Office Equipment, Furniture and Fixtures</b>			
Office Equipment	11,250,740.35		
Less : Accumulated Depreciation - Office Equipment	<u>1,759,223.25</u>	9,491,517.10	
Furniture and Fixtures	4,623,923.64		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>1,629,894.53</u>	2,994,029.11	
IT Equipment and Software	12,862,676.90		
Less : Accumulated Depreciation - IT Equipment and Software	<u>8,211,579.76</u>	4,651,097.14	
Library Books	2,865,178.24		
Less : Accumulated Depreciation - Library Books	<u>19,441.50</u>	<u>2,845,736.74</u>	19,982,380.09
<b>Machineries and Equipment</b>			
Machineries	838,820.95		
Less : Accumulated Depreciation - Machineries	<u>113,941.35</u>	724,879.60	
Agricultural, Fishery and Forestry Equipment	167,143.72		
Less : Accumulated Depreciation - Agricultural, Fishery and Forestry Equipment	<u>52,726.28</u>	114,417.44	
Communications Equipment	258,097.75		
Less : Accumulated Depreciation - Communications Equipment	<u>172,878.48</u>	85,219.27	
Construction and Heavy Equipment	266,389.00		



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Less : Accumulated Depreciation - Construction and Heavy Equipment	<u>120,166.00</u>	146,223.00	
Firefighting Equipment and Accessories	44,118.32		
Less : Accumulated Depreciation - Firefighting Equipment and Accessories	<u>14,329.47</u>	29,788.85	
Hospital Equipment			181,600.00
Medical, Dental and Laboratory Equipment	2,188,715.80		
Less : Accumulated Depreciation - Medical, Dental and Laboratory Equipment	<u>915,256.11</u>	1,273,459.69	
Technical and Scientific Equipment	8,702,199.09		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>211,163.23</u>	8,491,035.86	
Other Machineries and Equipment	6,377,060.96		
Less : Accumulated Depreciation - Other Machineries and Equipment	<u>223,875.04</u>	<u>6,153,185.92</u>	17,199,809.63
Transportation Equipment			
Motor Vehicles	5,821,506.55		
Less : Accumulated Depreciation - Motor Vehicles	<u>1,104,559.65</u>	4,716,946.90	
Other Transportation Equipment		<u>19,000.00</u>	4,735,946.90
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	2,233,053.11		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>601,817.87</u>		1,631,235.24
Construction in Progress			
Agency Assets			
Construction in Progress - Agency Assets			<u>13,020,405.82</u> 5,992,846,304.01
Other Assets			
Work/Other Animals			70,549.40
Other Assets			<u>46,873,029.35</u> 46,943,578.75
<b>TOTAL ASSETS</b>			<u><u>6,054,428,931.99</u></u>

**LIABILITIES**

Current Liabilities

    Payable Accounts



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**Detailed  
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Accounts Payable	40.98		
Due to Officers and Employees	<u>524,560.19</u>	524,601.17	
Inter - Agency Payables			
Due to National Treasury	6,001,578.13		
Due to PAG-IBIG	5,528.77		
Due to PHILHEALTH	<u>12.50</u>	6,007,119.40	
Other Liability Accounts			
Other Payables		<u>7,454.64</u>	6,539,175.21
Deferred Credits			
Other Deferred Credits			<u>687.89</u>
<b>TOTAL LIABILITIES</b>			6,539,863.10
<b>EQUITY</b>			
Government Equity			
Government Equity			<u>6,047,889,068.89</u>
<b>TOTAL EQUITY</b>			<u>6,047,889,068.89</u>
<b>TOTAL LIABILITIES AND EQUITY</b>			<u><u>6,054,428,931.99</u></u>