



# BENGUET STATE UNIVERSITY

## Balance Sheet

As of December 31, 2013

Detailed  
Fund 101-Buguias

### ASSETS

#### Current Assets

##### Cash

##### Cash on Hand

Petty Cash Fund	5,000.00		
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##### Cash in Banks - Local Currency

Cash in Bank - Local Currency, Current Account	415,357.03	420,357.03	
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##### Receivables

##### Receivable Accounts

Due from Officers and Employees	32,000.00		
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##### Inter - Agency Receivables

Due from NGAs	1,031.22		
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##### Other Receivables

Receivables - Disallowances/Charges	1,549,396.54		
Other Receivables	737,188.33	2,286,584.87	2,319,616.09

##### Inventories

##### Supplies

Office Supplies Inventory	77,041.65		
Accountable Forms Inventory	11,055.00		
Textbooks and Instructional Materials Inventory	53,773.00		
Other Supplies Inventory	84,744.00		
Spare Parts Inventory	5,200.00	231,813.65	2,971,786.77

##### Property, Plant and Equipment

##### Land and Land Improvements

Land	50,000.00		
Land Improvements	193,312.50	243,312.50	

##### Buildings

Office Buildings	289,406.50		
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Less : Accumulated Depreciation - Office Buildings	<u>260,465.85</u>	28,940.65	
School Buildings		2,676,956.01	
Other Structures	1,080,773.07		
Less : Accumulated Depreciation - Other Structures	<u>972,695.76</u>	<u>108,077.31</u>	2,813,973.97
Office Equipment, Furniture and Fixtures			
Office Equipment	62,036.00		
Less : Accumulated Depreciation - Office Equipment	<u>5,644.70</u>	56,391.30	
Furniture and Fixtures	16,300.00		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>978.00</u>	15,322.00	
IT Equipment and Software	207,785.00		
Less : Accumulated Depreciation - IT Equipment and Software	<u>26,006.63</u>	<u>181,778.37</u>	253,491.67
Machineries and Equipment			
Other Machineries and Equipment	242,223.15		
Less : Accumulated Depreciation - Other Machineries and Equipment	<u>43,560.58</u>		198,662.57
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	3,754,595.48		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>2,618,636.53</u>		1,135,958.95
Construction in Progress			
Agency Assets			
Construction in Progress - Agency Assets		<u>3,000,000.00</u>	7,645,399.66
Other Assets			
Breeding Stocks			<u>65,000.00</u>
<b>TOTAL ASSETS</b>			<u><u>10,682,186.43</u></u>
<b>LIABILITIES</b>			
Current Liabilities			
Payable Accounts			
Due to Officers and Employees			413.14



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Inter - Agency Payables		
Due to BIR	1,227.32	
Due to GSIS	13,767.08	
Due to PAG-IBIG	3,775.69	
Due to PHILHEALTH	237.50	
Due to Other GOCCs	<u>3,209.52</u>	22,217.11
Other Liability Accounts		
Other Payables		<u>(42,298.90)</u> (19,668.65)
<b>TOTAL LIABILITIES</b>		(19,668.65)
<b>EQUITY</b>		
Government Equity		
Government Equity		<u>10,701,855.08</u>
<b>TOTAL EQUITY</b>		<u>10,701,855.08</u>
<b>TOTAL LIABILITIES AND EQUITY</b>		<u><u>10,682,186.43</u></u>