



BENGUET STATE UNIVERSITY

Balance Sheet

As of December 31, 2013

Detailed
Revolving Fund 161-Main

ASSETS

Current Assets

Cash			
Cash on Hand			
Cash - Collecting Officers	403,485.59		
Petty Cash Fund	100,000.00		
Payroll Fund	<u>562,976.04</u>	1,066,461.63	
Cash in Banks - Local Currency			
Cash in Bank - Local Currency, Current Account		<u>13,767,000.92</u>	14,833,462.55
Receivables			
Receivable Accounts			
Accounts Receivable	3,312,341.83		
Due from Officers and Employees	5,386.50		
Advances to Officers and Employees	<u>59,227.07</u>	3,376,955.40	
Inter - Agency Receivables			
Due from NGAs		10,041.26	
Intra - Agency Receivables			
Due from Other Funds		89,506.84	
Other Receivables			
Receivables - Disallowances/Charges	77,632.86		
Other Receivables	<u>16,794.65</u>	<u>94,427.51</u>	3,570,931.01
Inventories			
Materials			
Raw Materials Inventory	764,929.00		
Work-In Process Inventory	12,613.00		
Finished Goods Inventory	693,082.15		
Merchandise Inventory	<u>804,139.42</u>	2,274,763.57	
Supplies			



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Office Supplies Inventory	7,407.43			
Accountable Forms Inventory	64,900.00			
Animal/Zoological Supplies Inventory	1,475.10			
Agricultural Supplies Inventory	319,534.20			
Other Supplies Inventory	4,082,488.86			
Construction Materials Inventory	<u>2,694,754.35</u>	7,170,559.94		
Agricultural, Fishery and Forestry Products				
Livestock Inventory	827,610.00			
Crops and Fruits Inventory	<u>52,000.00</u>	<u>879,610.00</u>	<u>10,324,933.51</u>	28,729,327.07
Property, Plant and Equipment				
Buildings				
Office Buildings	618,064.63			
Less : Accumulated Depreciation - Office Buildings	<u>194,690.16</u>	423,374.47		
Other Structures	961,413.81			
Less : Accumulated Depreciation - Other Structures	<u>360,259.47</u>	<u>601,154.34</u>	1,024,528.81	
Office Equipment, Furniture and Fixtures				
Office Equipment	363,304.40			
Less : Accumulated Depreciation - Office Equipment	<u>300,962.54</u>	62,341.86		
Furniture and Fixtures	964,278.60			
Less : Accumulated Depreciation - Furniture and Fixtures	<u>683,874.65</u>	280,403.95		
IT Equipment and Software	985,701.25			
Less : Accumulated Depreciation - IT Equipment and Software	<u>808,098.36</u>	<u>177,602.89</u>	520,348.70	
Machineries and Equipment				
Agricultural, Fishery and Forestry Equipment	121,337.00			
Less : Accumulated Depreciation - Agricultural, Fishery and Forestry Equipment	<u>106,367.57</u>	14,969.43		
Communications Equipment	139,687.00			
Less : Accumulated Depreciation - Communications Equipment	<u>123,430.56</u>	16,256.44		



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Construction and Heavy Equipment	250,000.00		
Less : Accumulated Depreciation - Construction and Heavy Equipment	<u>223,125.00</u>	26,875.00	
Other Machineries and Equipment	319,040.00		
Less : Accumulated Depreciation - Other Machineries and Equipment	<u>200,980.42</u>	<u>118,059.58</u>	176,160.45
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	6,103,887.57		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>1,891,204.97</u>	<u>4,212,682.60</u>	5,933,720.56
Other Assets			
Breeding Stocks			<u>79,100.00</u>
TOTAL ASSETS			<u><u>34,742,147.63</u></u>
LIABILITIES			
Current Liabilities			
Payable Accounts			
Accounts Payable		82,360.31	
Due to Officers and Employees		<u>641,936.82</u>	724,297.13
Inter - Agency Payables			
Due to BIR		140,387.86	
Due to PHILHEALTH		<u>966.75</u>	141,354.61
Intra - Agency Payables			
Due to Other Funds			4,863,687.30
Other Liability Accounts			
Other Payables			<u>37,513.40</u>
TOTAL LIABILITIES			5,766,852.44
EQUITY			
Government Equity			
Government Equity			<u>28,975,295.19</u>
TOTAL EQUITY			<u>28,975,295.19</u>



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TOTAL LIABILITIES AND EQUITY

34,742,147.63
