



**BENGUET STATE UNIVERSITY**  
**Consolidated Condensed Balance Sheets**  
 December 31, 2013 and 2012

**Revolving Fund 163-Main**

	2013	2012
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash		
Cash on Hand	943,920.52	1,351,053.86
Cash in Banks - Local Currency	<u>20,484,615.83</u>	<u>16,692,591.20</u>
	21,428,536.35	18,043,645.06
Receivables		
Receivable Accounts	2,868,374.75	1,503,873.13
Inter - Agency Receivables	3,113.04	3,043.39
Intra - Agency Receivables	907,275.54	350,796.78
Other Receivables	<u>1,313.35</u>	<u>1,313.05</u>
	3,780,076.68	1,859,026.35
Inventories		
Materials	1,083,997.43	505,367.50
Supplies	2,775,611.10	2,836,510.21
Agricultural, Fishery and Forestry Products	<u>17,500.00</u>	<u>17,500.00</u>
	3,877,108.53	3,359,377.71
Prepayments	<u>182,260.00</u>	<u>182,260.00</u>
	29,267,981.56	23,444,309.12
<b>Property, Plant and Equipment</b>		
Buildings	56,634.59	59,642.75
Office Equipment, Furniture and Fixtures	451,934.73	460,930.73
Machineries and Equipment	305,674.51	344,367.32
Transportation Equipment	132,857.34	132,857.34
Other Property, Plant and Equipment	<u>2,416,312.02</u>	<u>2,452,359.95</u>
	3,363,413.19	3,450,158.09
<b>TOTAL ASSETS</b>	<u><u>32,631,394.75</u></u>	<u><u>26,894,467.21</u></u>

**LIABILITIES**

**Current Liabilities**



**BENGUET STATE UNIVERSITY**  
**Consolidated Condensed Balance Sheets**  
December 31, 2013 and 2012

	<b>2013</b>	<b>2012</b>
		<b>Revolving Fund 163-Main</b>
Payable Accounts	1,173,982.59	1,547,471.95
Inter - Agency Payables	92,460.88	31,594.90
Intra - Agency Payables	4,387,696.87	2,598,486.81
Other Liability Accounts	<u>8,582.50</u>	<u>8,221.50</u>
	<u>5,662,722.84</u>	<u>4,185,775.16</u>
<b>TOTAL LIABILITIES</b>	5,662,722.84	4,185,775.16
	<b>EQUITY</b>	
<b>Government Equity</b>	<u>26,968,671.91</u>	<u>22,708,692.05</u>
<b>TOTAL EQUITY</b>	<u>26,968,671.91</u>	<u>22,708,692.05</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u><u>32,631,394.75</u></u>	<u><u>26,894,467.21</u></u>