



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

Revolving Fund 161-Main

	2013	2012
ASSETS		
Current Assets		
Cash		
Cash on Hand	1,066,461.63	2,463,293.77
Cash in Banks - Local Currency	13,767,000.92	9,912,932.43
	14,833,462.55	12,376,226.20
Receivables		
Receivable Accounts	3,376,955.40	3,102,408.74
Inter - Agency Receivables	10,041.26	10,041.26
Intra - Agency Receivables	89,506.84	218,631.84
Other Receivables	94,427.51	81,527.51
	3,570,931.01	3,412,609.35
Inventories		
Materials	2,274,763.57	1,352,419.20
Supplies	7,170,559.94	6,977,687.88
Agricultural, Fishery and Forestry Products	879,610.00	1,301,920.00
	10,324,933.51	9,632,027.08
	28,729,327.07	25,420,862.63
Property, Plant and Equipment		
Buildings	1,024,528.81	1,095,605.41
Office Equipment, Furniture and Fixtures	520,348.70	575,988.01
Machineries and Equipment	176,160.45	149,986.97
Other Property, Plant and Equipment	4,212,682.60	4,082,814.75
	5,933,720.56	5,904,395.14
Other Assets	79,100.00	79,100.00
TOTAL ASSETS	34,742,147.63	31,404,357.77

LIABILITIES

Current Liabilities



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December 31, 2013 and 2012

	2013	2012
		Revolving Fund 161-Main
Payable Accounts	724,297.13	2,224,989.51
Inter - Agency Payables	141,354.61	84,462.45
Intra - Agency Payables	4,863,687.30	4,234,522.07
Other Liability Accounts	<u>37,513.40</u>	<u>35,617.40</u>
	<u>5,766,852.44</u>	<u>6,579,591.43</u>
TOTAL LIABILITIES	5,766,852.44	6,579,591.43
	EQUITY	
Government Equity	<u>28,975,295.19</u>	<u>24,824,766.34</u>
TOTAL EQUITY	<u>28,975,295.19</u>	<u>24,824,766.34</u>
TOTAL LIABILITIES AND EQUITY	<u><u>34,742,147.63</u></u>	<u><u>31,404,357.77</u></u>