

**BENGUET STATE UNIVERSITY****BUGUIAS CAMPUS**

Loo, Buguias, Campus

REVOLVING FUND**Statement of Financial Position**

As of December 31, 2014

ASSETS

Current Assets

Cash			
Cash on Hand			
Petty Cash Fund	5,000.00		
Cash in Bank- Local Currency			
Cash in Bank, Local Currency, Current Account	676,566.58	681,566.58	
Receivables			
Receivable Accounts			
Advances to Officers and Employees	25,000.00		
Other Receivables			
Other Receivables	40,712.90	65,712.90	
Inventories			
Inventory Held for Consumption			
Animal/Zoological Supplies Inventory	3,230.00		
Food Supplies Inventory	27,943.70		
Other Supplies and Materials Inventory	64,090.31	95,264.01	
Biological Assets			
Consumable Biological Assets			
Livestock Held for Distribution		299,385.00	1,141,928.49
Property, Plant & Equipment			
Machineries & Equipment			
Agricultural and Forestry Equipment		100,000.00	
Other Machineries and equipment	0.00		
Less: <i>Accum. Dep. - Other Machineries and Equip.</i>	7,811.74	(7,811.74)	
Motor Vehicles		220,000.00	
Other Property Plant and Equipment		31,035.00	343,223.26
Other Assets			
Breeding Stocks			31,446.00
TOTAL ASSETS			1,516,597.75

LIABILITIES

Current Liabilities

Other Payables			
Other Payables		588,969.49	588,969.49
TOTAL LIABILITIES			588,969.49

EQUITY

Equity			
Accumulated Surplus / (Deficit)			927,628.26
TOTAL LIABILITIES AND EQUITY			1,516,597.75

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Prepared by:

LORICEL P. APOLONIO
Accountant I

Approved:

HENRY K. BOLINTO, PhD.
Executive Dean