

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

Loo, Buguias, Campus

**SPECIAL TRUST FUND****Statement of Financial Position**

As of December 31, 2014

**ASSETS**

## Current Assets

## Cash

## Cash on Hand

Cash - Collecting Officer	50.00	
Petty Cash Fund	5,000.00	5,050.00

## Cash in Bank- Local Currency

Cash in Bank, Local Currency, Current Account	2,316,943.72	2,321,993.72
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## Receivables

## Receivable Accounts

Accounts Receivable	705,204.50	
Due from Officers and Employees	1,610.00	
Advances to Officers and Employees	1,356.00	708,170.50

## Other Receivables

Other Receivables	11,512.42	719,682.92
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## Inventories

## Inventory Held for Consumption

Office Supplies Inventory	38,300.00	
Accountable Forms Inventory	23,650.00	
Drugs and Medicine Inventory	295.40	
Textbooks and Instructional Materials Inventory	14,835.00	
Other Supplies Inventory	34,492.60	111,573.00

## Property, Plant &amp; Equipment

## Machineries &amp; Equipment

Office Equipment	467,479.40	
Less: <i>Accum. Dep. - Office Equipment</i>	236,886.87	230,592.53
Information & Communication Technology Equipment	336,470.00	
Less: <i>Accum. Dep. - ICT Equip.</i>	48,543.47	287,926.53
Sports Equipment		39,780.00

## Furnitures &amp; Fixtures

Furnitures & Fixtures	65,300.00	
Less: <i>Accum. Dep. - Furniture and Fixtures</i>	4,920.60	60,379.40
Library Books	563,327.95	
Less: <i>Accum. Dep. - Library Books</i>	361,263.44	202,064.51

## Other PPE

Other Property, Plant & Equipment	237,980.00	
Less: <i>Accum. Dep. - Other PPE</i>	13,361.76	224,618.24

## Other Assets

Breeding Stocks		53,580.00
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**TOTAL ASSETS****4,252,190.85****LIABILITIES**

## Current Liabilities

## Trust Liabilities



**BENGUET STATE UNIVERSITY**  
**BUGUIAS CAMPUS**  
Loo, Buguias, Campus

**SPECIAL TRUST FUND**  
**Statement of Financial Position**

As of December 31, 2014

Guaranty/Security Deposits Payable	99,489.40	
Other Payables		
Other Payables	294,484.96	393,974.36
<b>TOTAL LIABILITIES</b>		<hr/>
	<b>EQUITY</b>	
Equity		
Accumulated Surplus / (Deficit)		3,858,216.49
<b>TOTAL LIABILITIES AND EQUITY</b>		<hr/> <b>4,252,190.85</b> <hr/>

Prepared by:

**LORICEL P. APOLONIO**  
Accountant I

Approved:

**HENRY K. BOLINTO, PhD.**  
Executive Dean