



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

Special Trust Fund 164-Main

	2013	2012
ASSETS		
Current Assets		
Cash		
Cash on Hand	2,779,673.70	7,576,540.64
Cash in Banks - Local Currency	<u>101,034,764.96</u>	<u>97,927,058.28</u>
	103,814,438.66	105,503,598.92
Receivables		
Receivable Accounts	36,770,451.41	31,382,049.43
Inter - Agency Receivables	11,778.17	2,647.02
Intra - Agency Receivables	21,720,217.34	21,577,135.29
Other Receivables	<u>9,834,749.50</u>	<u>11,293,331.96</u>
	68,337,196.42	64,255,163.70
Inventories		
Supplies	35,390,082.25	34,516,212.40
Agricultural, Fishery and Forestry Products	<u>204,000.00</u>	<u>40,000.00</u>
	<u>35,594,082.25</u>	<u>34,556,212.40</u>
	207,745,717.33	204,314,975.02
Property, Plant and Equipment		
Land and Land Improvements	8,792,757.67	9,834,440.56
Buildings	45,421,519.96	44,394,760.77
Office Equipment, Furniture and Fixtures	37,600,087.99	34,247,598.18
Machineries and Equipment	15,021,684.82	14,351,117.51
Transportation Equipment	1,593,414.72	1,681,069.68
Other Property, Plant and Equipment	2,339,951.29	2,101,887.20
Public Infrastructures	68,028.00	68,028.00
Construction in Progress		
Agency Assets	<u>1,397,681.62</u>	<u>1,048,390.08</u>
	<u>112,235,126.07</u>	<u>107,727,291.98</u>
TOTAL ASSETS	<u><u>319,980,843.40</u></u>	<u><u>312,042,267.00</u></u>



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	2013	2012
LIABILITIES		
Current Liabilities		
Payable Accounts	2,572,488.74	7,182,673.81
Inter - Agency Payables	6,868,176.71	19,766,813.33
Intra - Agency Payables	154,323.89	115,435.07
Other Liability Accounts	<u>2,315,818.25</u>	<u>2,852,284.07</u>
	11,910,807.59	29,917,206.28
Deferred Credits	<u>21,741,902.57</u>	<u>442,642.99</u>
TOTAL LIABILITIES	33,652,710.16	30,359,849.27
EQUITY		
Government Equity	<u>286,328,133.24</u>	<u>281,682,417.73</u>
TOTAL EQUITY	<u>286,328,133.24</u>	<u>281,682,417.73</u>
TOTAL LIABILITIES AND EQUITY	<u><u>319,980,843.40</u></u>	<u><u>312,042,267.00</u></u>