



BENGUET STATE UNIVERSITY

Balance Sheet

As of December 31, 2014

Revolving Fund 161-Main

ASSETS

Cash and Cash Equivalents				
Cash on Hand				
Cash - Collecting Officers	1010101000	482,424.79		
Petty Cash Fund	1010102000	<u>80,154.73</u>	562,579.52	
Cash in Banks - Local Currency				
Cash in Banks - Local Currency	1010202000		<u>14,473,324.88</u>	15,035,904.40
Receivables				
Loans and Receivable Accounts				
Accounts Receivable	1030101000		3,920,594.18	
Inter - Agency Receivables				
Due from NGAs	1030301000		10,041.26	
Other Receivables				
Receivables - Disallowances/Charges	1030501000	77,632.86		
Due from Officers and Employees	1030502000	5,456.50		
Other Receivables	1030599000	<u>127,905.49</u>	<u>210,994.85</u>	4,141,630.29
Inventories				
Inventory Held for Sale				
Merchandise Inventory	1040101000	<u>804,139.42</u>	804,139.42	
Inventory Held for Manufacturing				
Raw Materials Inventory	1040301000	1,816,622.35		
Work-In Process Inventory	1040302000	12,685.50		
Finished Goods Inventory	1040303000	<u>915,999.95</u>	2,745,307.80	
Inventory Held for Consumption				
Office Supplies Inventory	1040401000	7,407.43		
Accountable Forms Inventory	1040402000	64,900.00		
Animal/Zoological Supplies Inventory	1040404000	1,475.10		
Agricultural Supplies Inventory	1040409000	451,511.89		
Construction Materials Inventory	1040413000	2,693,176.60		
Other Supplies Inventory	1040499000	<u>3,080,396.92</u>	<u>6,298,867.94</u>	9,848,315.16
Property, Plant and Equipment				
Buildings				
Office Buildings	1060401000	618,064.63		
Less : Accumulated Depreciation - Office Buildings	1060401100	<u>222,503.04</u>	395,561.59	
Other Structures	1060499000	961,413.81		
Less : Accumulated Depreciation - Other Structures	1060499100	<u>403,523.19</u>	<u>557,890.62</u>	953,452.21
Office Equipment, Furniture and Fixtures				
Office Equipment	1060502000	363,304.40		
Less : Accumulated Depreciation - Office Equipment	1060502100	<u>302,552.54</u>	60,751.86	
Furniture and Fixtures	1060701000	962,898.60		
Less : Accumulated Depreciation - Furniture and Fixtures	1060701100	<u>705,941.31</u>	256,957.29	
IT Equipment and Software	1060503000	885,901.25		
Less : Accumulated Depreciation - IT Equipment and Software	1060503100	<u>741,193.08</u>	<u>144,708.17</u>	462,417.32
Machineries and Equipment				
Agricultural, Fishery and Forestry Equipment	1060504000	124,305.00		
Less : Accumulated Depreciation - Agricultural, Fishery and Forestry Equipment	1060504100	<u>108,918.71</u>	15,386.29	
Communications Equipment	1060507000	129,859.00		
Less : Accumulated Depreciation - Communications Equipment	1060507100	<u>115,898.89</u>	13,960.11	
Construction and Heavy Equipment	1060508000	250,000.00		
Less : Accumulated Depreciation - Construction and Heavy Equipment	1060508100	<u>223,125.00</u>	26,875.00	
Other Machineries and Equipment	1060599000	315,025.00		
Less : Accumulated Depreciation - Other Machineries and Equipment	1060599100	<u>211,649.74</u>	<u>103,375.26</u>	159,596.66
Other Property, Plant and Equipment				
Other Property, Plant and Equipment	1069999000	5,938,847.82		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	1069999100	<u>1,967,885.20</u>	<u>3,970,962.62</u>	5,546,428.81

Biological Assets				
Bearer Biological Assets				
Breeding Stocks	1070101000		79,100.00	
Livestock Inventory	1070102000		1,721,658.00	
Crops and Fruits Inventory	1070103000		<u>52,000.00</u>	1,852,758.00
Other Assets				
Advances				
Advances for Payroll	1990102000		9,199.21	
Advances to Officers and Employees	1990104000		<u>60,247.07</u>	69,446.28
Other Assets				
Other Assets	1999999000		<u>39,387.45</u>	108,833.73
TOTAL ASSETS				<u><u>36,533,870.39</u></u>

LIABILITIES

Financial Liabilities				
Payables				
Accounts Payable	2010101000		267,178.87	
Due to Officers and Employees	2010102000		<u>155,966.77</u>	423,145.64
Inter - Agency Payables				
Due to BIR	2020101000		222,290.93	
Due to PHILHEALTH	2020104000		<u>1,266.75</u>	223,557.68
Other Payables				
Other Payables	2999999000		<u>5,418,763.77</u>	6,065,467.09
TOTAL LIABILITIES				<u><u>6,065,467.09</u></u>

EQUITY

Government Equity				
Government Equity	3010101000			<u>30,468,403.30</u>
TOTAL EQUITY				<u>30,468,403.30</u>

TOTAL LIABILITIES AND EQUITY				<u><u>36,533,870.39</u></u>
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