



**BENGUET STATE UNIVERSITY**

**Balance Sheet**

As of December 31, 2014

Revolving Fund 163-Main

**ASSETS**

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	1010101000	774,302.16		
Petty Cash Fund	1010102000	<u>82,682.50</u>	856,984.66	

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account	1010202000	18,482,234.84		
Cash in Bank - Local Currency, Savings Account	1010203000	<u>4,834,298.36</u>	<u>23,316,533.20</u>	24,173,517.86

Receivables

Loans and Receivable Accounts

Accounts Receivable	1030101000		1,875,450.71	
---------------------	------------	--	--------------	--

Inter - Agency Receivables

Due from National Government Agencies	1030301000		3,043.40	
---------------------------------------	------------	--	----------	--

Other Receivables

Due from Officers and Employees	1030502000	540.00		
Other Receivables	1030599000	<u>1,161,279.90</u>	<u>1,161,819.90</u>	3,040,314.01

Inventories

Inventory Held for Sale

Merchandise Inventory	1040101000		1,277,864.36	
-----------------------	------------	--	--------------	--

Inventory Held for Consumption

Office Supplies Inventory	1040401000	41,090.35		
Medical, Dental and Laboratory Supplies Inventory	1040407000	296,778.55		
Construction Materials Inventory	1040413000	1,113,520.13		
Other Supplies Inventory	1040499000	<u>1,262,579.22</u>	<u>2,713,968.25</u>	3,991,832.61

Property, Plant and Equipment

Buildings and Other Structures

Other Structures	1060499000	99,284.75		
Less : Accumulated Depreciation - Other Structures	1060499100	<u>45,658.32</u>	53,626.43	

Machinery and Equipment

Office Equipment	1060502000	455,650.00		
Less : Accumulated Depreciation - Office Equipment	1060502100	<u>361,422.86</u>	94,227.14	
Information and Communication Technology Equipment	1060503000	713,572.53		
Less: Accumulated Depreciation - Information and Communication Technology Equipment	1060503100	575,469.53	138,103.00	
Communications Equipment	1060507000	<u>21,664.50</u>		
Less : Accumulated Depreciation - Communications Equipment	1060507100	19,173.20	2,491.30	

Medical, Dental and Laboratory Equipment	1060511000	33,490.00		
Less : Accumulated Depreciation - Medical, Dental and Laboratory Equipment	1060511100	25,839.75	7,650.25	
Other Machineries and Equipment	1060599000	<u>734,169.40</u>		
Less : Accumulated Depreciation - Other Machineries and Equipment	1060599100	441,982.08	292,187.32	534,659.01
Transportation Equipment				
Motor Vehicles	1060601000		1,200,000.00	
Less : Accumulated Depreciation - Motor Vehicles	1060601100		<u>1,067,142.66</u>	132,857.34
Furniture, Fixtures and Books				
Furniture and Fixtures	1060701000		1,133,324.15	
Less : Accumulated Depreciation - Furniture and Fixtures	1060701100		<u>981,854.04</u>	151,470.11
Other Property, Plant and Equipment				
Other Property, Plant and Equipment	1069999000		4,318,324.14	
Less : Accumulated Depreciation - Other Property, Plant and Equipment	1069999100		<u>1,843,261.92</u>	<u>2,475,062.22</u>
Biological Assets				
Livestock	1070102000			17,500.00
Other Assets				
Advances				
Advances for Payroll	1990102000		8,675.23	
Advances to Officers and Employees	1990104000		<u>27,659.54</u>	36,334.77
Prepayments				
Prepaid Insurance	1990205000			182,260.00
Other Assets	1999999000			<u>33,489.00</u>
<b>TOTAL ASSETS</b>				<b><u><u>34,822,923.36</u></u></b>
<b>LIABILITIES</b>				
Financial Liabilities				
Payables				
Accounts Payable	2010101000		2,030,605.31	
Due to Officers and Employees	2010102000		<u>50,255.26</u>	2,080,860.57
Inter - Agency Payables				
Due to BIR	2020101000		120,994.66	
Due to PHILHEALTH	2020104000		<u>537.50</u>	121,532.16
Other Payables	2999999000			<u>3,734,141.69</u>
<b>TOTAL LIABILITIES</b>				<b><u><u>5,936,534.42</u></u></b>
<b>EQUITY</b>				
Government Equity	3010000000			<u>28,886,388.94</u>
<b>TOTAL EQUITY</b>				<b><u><u>28,886,388.94</u></u></b>
<b>TOTAL LIABILITIES AND EQUITY</b>				<b><u><u>34,822,923.36</u></u></b>