



BENGUET STATE UNIVERSITY

Balance Sheet

As of December 31, 2013

**Detailed
Trust Fund(Scholarship & Other Funds)**

ASSETS

Current Assets

Cash

Cash on Hand

Cash - Collecting Officers	327,866.64	
Petty Cash Fund	110,000.00	
Payroll Fund	5,698,405.69	6,136,272.33

Cash in Banks - Local Currency

Cash in Bank - Local Currency, Current Account	36,273,293.88	
Cash in Bank - Local Currency, Savings Account	11,092,976.76	47,366,270.64

Cash in Banks - Foreign Currency

Cash in Bank - Foreign Currency, Savings Account	541,343.15	54,043,886.12
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Receivables

Receivable Accounts

Accounts Receivable	1,606.35	
Due from Officers and Employees	1,173.00	
Loans Receivable - Others	1,560,246.50	
Advances to Officers and Employees	251,619.88	1,814,645.73

Intra - Agency Receivables

Due from Other Funds		83,776.67
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Other Receivables

Receivables - Disallowances/Charges	2,523,423.40	
Other Receivables	8,416,649.45	10,940,072.85
		12,838,495.25
		66,882,381.37

Property, Plant and Equipment

Buildings

Other Structures		2,675,612.66
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Office Equipment, Furniture and Fixtures



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Office Equipment	328,141.26	
Less : Accumulated Depreciation - Office Equipment	<u>154,435.59</u>	173,705.67
Furniture and Fixtures	126,715.00	
Less : Accumulated Depreciation - Furniture and Fixtures	<u>20,155.45</u>	106,559.55
IT Equipment and Software	1,314,125.90	
Less : Accumulated Depreciation - IT Equipment and Software	<u>685,287.45</u>	<u>628,838.45</u>
		909,103.67
Machineries and Equipment		
Machineries	31,500.00	
Less : Accumulated Depreciation - Machineries	<u>8,268.75</u>	23,231.25
Agricultural, Fishery and Forestry Equipment	196,620.00	
Less : Accumulated Depreciation - Agricultural, Fishery and Forestry Equipment	<u>53,373.60</u>	143,246.40
Construction and Heavy Equipment	7,765.00	
Less : Accumulated Depreciation - Construction and Heavy Equipment	<u>3,727.36</u>	4,037.64
Other Machineries and Equipment	83,851.80	
Less : Accumulated Depreciation - Other Machineries and Equipment	<u>26,010.36</u>	<u>57,841.44</u>
		228,356.73
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	5,430.00	
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>1,897.65</u>	3,532.35
Construction in Progress		
Agency Assets		
Construction in Progress - Agency Assets		<u>23,272.50</u>
		<u>3,839,877.91</u>
TOTAL ASSETS		<u><u>70,722,259.28</u></u>

LIABILITIES

Current Liabilities

Payable Accounts

Accounts Payable	358,389.91	
Due to Officers and Employees	<u>1,362,323.85</u>	1,720,713.76



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Inter - Agency Payables		
Due to National Treasury	202,854.39	
Due to BIR	137,607.35	
Due to Other NGAs	8,734,992.40	9,075,454.14
Intra - Agency Payables		
Due to Other Funds		29,711,801.39
Other Liability Accounts		
Performance/Bidders/Bail Bonds Payable	607,639.98	
Other Payables	11,144,964.62	11,752,604.60
TOTAL LIABILITIES		52,260,573.89
	EQUITY	
Government Equity		
Government Equity		18,461,685.39
TOTAL EQUITY		18,461,685.39
TOTAL LIABILITIES AND EQUITY		70,722,259.28