



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

**Fund 101-Buguias**

	2013	2012
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash		
Cash on Hand	5,000.00	
Cash in Banks - Local Currency	415,357.03	504,586.37
	<u>420,357.03</u>	
Receivables		
Receivable Accounts	32,000.00	5,000.00
Inter - Agency Receivables	1,031.22	1,031.22
Other Receivables	2,286,584.87	2,286,584.87
	<u>2,319,616.09</u>	<u>2,292,616.09</u>
Inventories		
Supplies	231,813.65	
	<u>2,971,786.77</u>	
<b>Property, Plant and Equipment</b>		
Land and Land Improvements	243,312.50	243,312.50
Buildings	2,813,973.97	2,813,973.97
Office Equipment, Furniture and Fixtures	253,491.67	
Machineries and Equipment	198,662.57	
Other Property, Plant and Equipment	1,135,958.95	1,068,858.95
Construction in Progress		
Agency Assets	3,000,000.00	
	<u>7,645,399.66</u>	
<b>Other Assets</b>	<u>65,000.00</u>	<u>65,000.00</u>
<b>TOTAL ASSETS</b>	<u><u>10,682,186.43</u></u>	<u><u>6,988,347.88</u></u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Payable Accounts	413.14	



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	<b>2013</b>	<b>2012</b>
		<b>Fund 101-Buguias</b>
Inter - Agency Payables	22,217.11	20,752.29
Other Liability Accounts	<u>(42,298.90)</u>	<u>(20,546.61)</u>
	<u>(19,668.65)</u>	<u>(41,298.90)</u>
<b>TOTAL LIABILITIES</b>	<b>(19,668.65)</b>	<b>(20,546.61)</b>
		<b>EQUITY</b>
<b>Government Equity</b>	<u>10,701,855.08</u>	<u>7,008,894.49</u>
<b>TOTAL EQUITY</b>	<u>10,701,855.08</u>	<u>7,008,894.49</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u><u>10,682,186.43</u></u>	<u><u>6,988,347.88</u></u>