



**Benguet State University**  
Central Office  
**Detailed Statement of Financial Position**  
As of December 31, 2019

**Regular Agency Fund**

**ASSETS**

**Current Assets**

Receivables			
Loans and Receivable Accounts			
Accounts Receivable		352,810.20	
Inter-Agency Receivables			
Due from National Government Agencies		219,968.14	
Intra-Agency Receivables			
Due from Bureaus		2,335.02	
Other Receivables			
Receivables - Disallowances/Charges	4,844,029.14		
Due from Officers and Employees	94,955.20		
Other Receivables	<u>753,908.88</u>	<u>5,692,893.22</u>	6,268,006.58
Inventories			
Inventory Held for Consumption			
Office Supplies Inventory	1,500,459.56		
Medical, Dental and Laboratory Supplies Inventory	47,890.87		
Agricultural and Marine Supplies Inventory	20,320.15		
Construction Materials Inventory	661,159.39		
Other Supplies and Materials Inventory	<u>591,493.38</u>	2,821,323.35	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Furniture and Fixtures		<u>36,000.00</u>	2,857,323.35
Other Assets			
Advances			
Advances for Operating Expenses	192,000.00		
Advances to Officers and Employees	<u>364,749.00</u>	556,749.00	
Prepayments			



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Advances to Contractors	638,528.61	
Prepaid Insurance	<u>7,415.50</u>	645,944.11
Other Assets		
Other Assets		<u>47,974,045.31</u>
<b>Total Current Assets</b>		<b>49,176,738.42</b>
<b>Non - Current Assets</b>		<b>58,302,068.35</b>
<b>Property, Plant and Equipment</b>		
Land		
Land		6,212,413,600.00
Land Improvements		
Other Land Improvements	986,028.70	
Less : Accumulated Depreciation - Other Land Improvements	<u>618,147.42</u>	367,881.28
Buildings and Other Structures		
Buildings	162,094,412.37	
Less : Accumulated Depreciation - Buildings	<u>6,674,052.01</u>	155,420,360.36
School Buildings	233,964,491.85	
Less : Accumulated Depreciation - School Buildings	<u>89,098,252.95</u>	144,866,238.90
Other Structures	59,075,771.11	
Less : Accumulated Depreciation - Other Structures	<u>13,675,806.67</u>	<u>45,399,964.44</u> 345,686,563.70
Machinery and Equipment		
Office Equipment	5,776,297.50	
Less : Accumulated Depreciation - Office Equipment	<u>3,350,500.06</u>	2,425,797.44
Information and Communication Technology Equipment	21,992,444.85	
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>14,955,632.50</u>	7,036,812.35
Agricultural and Forestry Equipment	2,492,013.30	
Less : Accumulated Depreciation - Agricultural and Forestry Equipment	<u>1,543,531.92</u>	948,481.38



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Communication Equipment	461,380.00		
Less : Accumulated Depreciation - Communication Equipment	<u>195,425.09</u>		265,954.91
Construction and Heavy Equipment	255,616.00		
Less : Accumulated Depreciation - Construction and Heavy Equipment	<u>98,258.80</u>		157,357.20
Disaster Response and Rescue Equipment	86,750.00		
Less : Accumulated Depreciation - Disaster Response and Rescue Equipment	<u>41,206.20</u>		45,543.80
Medical Equipment	2,691,946.95		
Less : Accumulated Depreciation - Medical Equipment	<u>1,627,007.37</u>		1,064,939.58
Sports Equipment	342,900.00		
Less : Accumulated Depreciation - Sports Equipment	<u>162,877.50</u>		180,022.50
Technical and Scientific Equipment	23,175,962.53		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>10,285,594.90</u>		12,890,367.63
Other Machinery and Equipment	2,537,984.11		
Less : Accumulated Depreciation - Other Machinery and Equipment	<u>1,356,614.53</u>	<u>1,181,369.58</u>	26,196,646.37
<b>Transportation Equipment</b>			
Motor Vehicles	3,393,434.56		
Less : Accumulated Depreciation - Motor Vehicles	<u>1,254,542.95</u>		2,138,891.61
<b>Furniture, Fixtures and Books</b>			
Furniture and Fixtures	2,451,204.70		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>816,050.42</u>		1,635,154.28
<b>Construction in Progress</b>			
Construction in Progress - Buildings and Other Structures			12,425,818.23
<b>Other Property, Plant and Equipment</b>			
Other Property, Plant and Equipment	5,144,069.97		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>3,745,379.03</u>	<u>1,398,690.94</u>	6,602,263,246.41



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Biological Assets		
Bearer Biological Assets		
Breeding Stocks		<u>70,549.40</u>
<b>Total Non - Current Assets</b>		<u>6,602,333,795.81</u>
<b>TOTAL ASSETS</b>		<u><u>6,660,635,864.16</u></u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Financial Liabilities		
Payables		
Accounts Payable	3,662,951.78	
Due to Officers and Employees	<u>6,732,711.68</u>	10,395,663.46
Inter-Agency Payables		
Inter-Agency Payables		
Due to GSIS	3,239,914.12	
Due to Pag-IBIG	80,181.81	
Due to PhilHealth	264,767.54	
Due to NGAs	2,672.30	
Due to GOCCs	<u>1,200.00</u>	3,588,735.77
Trust Liabilities		
Trust Liabilities		
Guaranty/Security Deposits Payable		18,522,610.75
Provisions		
Provisions		
Other Provisions		1,794,017.70
Other Payables		
Other Payables		
Other Payables		<u>1,119,118.02</u>



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<b>Total Current Liabilities</b>	<u>35,420,145.70</u>
<b>TOTAL LIABILITIES</b>	35,420,145.70
<b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>	<u>6,625,215,718.46</u>
<b>EQUITY</b>	
Net Asset/Equity	
Net Asset/Equity	
Accumulated Surplus/(Deficit)	<u>6,625,179,718.46</u>
<b>TOTAL NET ASSETS/EQUITY</b>	<u>6,625,179,718.46</u>