



BENGUET STATE UNIVERSITY

Balance Sheet

As of December 31, 2013

Detailed
Special Trust Fund 164-Main

ASSETS

Current Assets

Cash			
Cash on Hand			
Cash - Collecting Officers		(59,550.12)	
Payroll Fund		<u>2,839,223.82</u>	2,779,673.70
Cash in Banks - Local Currency			
Cash in Bank - Local Currency, Current Account		<u>101,034,764.96</u>	103,814,438.66
Receivables			
Receivable Accounts			
Accounts Receivable	35,827,138.45		
Less : Allowance for Doubtful Accounts	<u>251,746.59</u>	35,575,391.86	
Due from Officers and Employees		224,493.93	
Advances to Officers and Employees		<u>970,565.62</u>	36,770,451.41
Inter - Agency Receivables			
Due from NGAs			11,778.17
Intra - Agency Receivables			
Due from Operating Units		151,363.05	
Due from Other Funds		<u>21,568,854.29</u>	21,720,217.34
Other Receivables			
Receivables - Disallowances/Charges		9,506,879.92	
Other Receivables		<u>327,869.58</u>	<u>9,834,749.50</u> 68,337,196.42
Inventories			
Supplies			
Office Supplies Inventory		8,750,428.72	
Accountable Forms Inventory		715,325.75	
Drugs and Medicine Inventory		733,091.90	
Medical, Dental and Laboratory Supplies Inventory		2,372,665.90	



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Agricultural Supplies Inventory	1,771,991.94		
Textbooks and Instructional Materials Inventory	995,037.00		
Other Supplies Inventory	7,409,078.98		
Spare Parts Inventory	1,168,496.77		
Construction Materials Inventory	<u>11,473,965.29</u>	35,390,082.25	
Agricultural, Fishery and Forestry Products			
Livestock Inventory		<u>204,000.00</u>	<u>35,594,082.25</u> 207,745,717.33
Property, Plant and Equipment			
Land and Land Improvements			
Land		64,600.00	
Land Improvements	16,492,399.25		
Less : Accumulated Depreciation - Land Improvements	<u>7,772,420.72</u>	8,719,978.53	
Electrification, Power and Energy Structures	83,890.00		
Less : Accumulated Depreciation - Electrification, Power and Energy Structures	<u>75,710.86</u>	<u>8,179.14</u>	8,792,757.67
Buildings			
Office Buildings	14,351,792.48		
Less : Accumulated Depreciation - Office Buildings	<u>2,215,361.74</u>	12,136,430.74	
School Buildings	16,117,187.93		
Less : Accumulated Depreciation - School Buildings	<u>3,393,805.16</u>	12,723,382.77	
Other Structures	27,365,790.27		
Less : Accumulated Depreciation - Other Structures	<u>6,804,083.82</u>	<u>20,561,706.45</u>	45,421,519.96
Office Equipment, Furniture and Fixtures			
Office Equipment	11,358,479.07		
Less : Accumulated Depreciation - Office Equipment	<u>5,580,627.54</u>	5,777,851.53	
Furniture and Fixtures	7,942,220.35		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>3,314,598.94</u>	4,627,621.41	
IT Equipment and Software	48,412,954.65		



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Less : Accumulated Depreciation - IT Equipment and Software	<u>24,023,640.03</u>	24,389,314.62	
Library Books	5,517,430.27		
Less : Accumulated Depreciation - Library Books	<u>2,712,129.84</u>	<u>2,805,300.43</u>	37,600,087.99
Machineries and Equipment			
Agricultural, Fishery and Forestry Equipment	577,043.00		
Less : Accumulated Depreciation - Agricultural, Fishery and Forestry Equipment	<u>243,139.54</u>	333,903.46	
Communications Equipment	1,369,036.94		
Less : Accumulated Depreciation - Communications Equipment	<u>698,070.74</u>	670,966.20	
Construction and Heavy Equipment	198,370.00		
Less : Accumulated Depreciation - Construction and Heavy Equipment	<u>102,616.73</u>	95,753.27	
Medical, Dental and Laboratory Equipment	9,033,305.10		
Less : Accumulated Depreciation - Medical, Dental and Laboratory Equipment	<u>3,087,727.82</u>	5,945,577.28	
Sports Equipment	971,196.00		
Less : Accumulated Depreciation - Sports Equipment	<u>379,229.59</u>	591,966.41	
Technical and Scientific Equipment	4,071,297.00		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>1,541,763.29</u>	2,529,533.71	
Other Machineries and Equipment	8,349,634.88		
Less : Accumulated Depreciation - Other Machineries and Equipment	<u>3,495,650.39</u>	<u>4,853,984.49</u>	15,021,684.82
Transportation Equipment			
Motor Vehicles	2,981,638.00		
Less : Accumulated Depreciation - Motor Vehicles	<u>1,388,223.28</u>		1,593,414.72
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	3,495,769.39		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>1,155,818.10</u>		2,339,951.29
Public Infrastructures			
Waterways, Aqueducts, Seawalls, River Walls and Others			68,028.00



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Construction in Progress			
Agency Assets			
Construction in Progress - Agency Assets		<u>1,397,681.62</u>	<u>112,235,126.07</u>
TOTAL ASSETS			<u><u>319,980,843.40</u></u>
LIABILITIES			
Current Liabilities			
Payable Accounts			
Accounts Payable	848,195.62		
Due to Officers and Employees	<u>1,724,293.12</u>	2,572,488.74	
Inter - Agency Payables			
Due to BIR	1,842,703.92		
Due to GSIS	26,117.05		
Due to PAG-IBIG	11,300.00		
Due to PHILHEALTH	500.00		
Due to Other NGAs	<u>4,987,555.74</u>	6,868,176.71	
Intra - Agency Payables			
Due to Other Funds		154,323.89	
Other Liability Accounts			
Performance/Bidders/Bail Bonds Payable	859,403.29		
Other Payables	<u>1,456,414.96</u>	<u>2,315,818.25</u>	11,910,807.59
Deferred Credits			
Other Deferred Credits			<u>21,741,902.57</u>
TOTAL LIABILITIES			33,652,710.16
EQUITY			
Government Equity			
Government Equity			<u>286,328,133.24</u>
TOTAL EQUITY			<u>286,328,133.24</u>
TOTAL LIABILITIES AND EQUITY			<u><u>319,980,843.40</u></u>



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