

**BULACAN AGRICULTURAL STATE COLLEGE**  
**Consolidated Detailed Balance Sheet**  
**For the Quarter Ended September 30, 2014**  
**Fund 101, Fund 161 and Fund 164**

**ASSETS**

**CURRENT ASSETS**

**CASH**

Cash - Collecting Officer	₱ 1,800,571.26	
Petty Cash Fund	30,000.00	
Advances for Payroll	2,615,270.00	
Cash - National Treasury, MDS	3,731.30	
Cash in Bank - Local Currency, Current Account	18,234,948.85	
Cash in Bank - Local Currency, Time Deposit	-	₱ 22,684,521.41

**RECEIVABLES**

Receivable Accounts		
Accounts Receivable	209,056.10	
Loan Receivables - others	4,207,150.00	
Due from NGA's	-	
Receivables - Disallowances/Charges	54,475.00	
Advances to Officers & Employees	257,475.74	
	<u>4,728,156.84</u>	
Less: Allowance for Doubtful Account	167,488.38	4,560,668.46

**INVENTORIES**

**Supplies**

Office Supplies Inventory	23,247.88	
Accountable forms Inventory	-	
Agricultural & Marine Supplies Inventory	3,678.70	
Textbooks and Instructional Materials Inventory	834,291.95	
Other Supplies & Materials Inventory	2,905,161.94	
Livestock Inventory	-	<u>3,766,380.47</u>
		31,011,570.34

**PROPERTY, PLANT AND EQUIPMENT**

**Land and Improvements**

Land	16,020.13	
Land Improvements	4,917,294.63	4,933,314.76

**Infrastructure Assets**

Water Supply Systems	142,364.00	
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**Building & Other Structures**

Buildings	13,596,666.80	
School Buildings	53,079,130.03	
Other Structures	40,985,797.87	107,661,594.70

**Machinery & Equipment**

Machinery	330,065.00	
Office Equipment	3,540,428.01	
Information & Communication Technology Equipment	10,813,789.76	

Agricultural and Forestry Equipment	2,458,822.65	
Communication Equipment	1,512,430.76	
Military, Police & Security Equipment	22,215.00	
Medical Equipment	332,605.00	
Sports Equipment	435,774.50	
Technical and Scientific Equipment	7,137,335.12	
Other Machinery and Equipment	682,343.65	27,265,809.45

**TRANSPORTATION EQUIPMENT**

Motor Vehicles	2,981,430.40	
Other Transportation Equipment	26,500.00	3,007,930.40

**Furniture, Fixtures & Books**

Furniture & Fixtures	3,495,798.95	
Books	3,183,496.51	6,679,295.46

**OTHER PROPERTY, PLANT AND EQUIPMENT**

Other Property, Plant and Equipment	1,970,318.73	151,660,627.50
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<b>Less: Accumulated Depreciation</b>		52,617,897.21
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99,042,730.29

**OTHER ASSETS**

Breeding Stocks		1,092,190.00
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**Agricultural, Fishery & Forestry Products**

Livestock Held for Consumption/Sale/Distribution		508,840.00
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**TOTAL ASSETS**

**₱ 131,655,330.63**

**LIABILITIES**

**CURRENT LIABILITIES**

**Payable Accounts**

Accounts Payable		100,000.00
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**Inter - Agency Payables**

Due to BIR	1,018,867.01	
Due to GSIS	28,103.95	
Due to Pag-ibig	-	
Due to Philhealth	-	
Due to Other NGAs	14,810,961.51	
Due to LGUs	502.63	15,858,435.10

**Other Liability Accounts**

Bail Bonds Payable	5,533.00	
Other Payables	7,785,181.50	7,790,714.50

**TOTAL CURRENT LIABILITIES**

**₱ 23,749,149.60**

**EQUITY**

**GOVERNMENT EQUITY**

Government Equity		<u><u>₱ 107,906,181.03</u></u>
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**TOTAL LIABILITIES AND EQUITY**

**₱ 131,655,330.63**

