

**CARAGA STATE UNIVERSITY
 DETAILED STATEMENT OF FINANCIAL POSITION
 BUSINESS RELATED FUND
 AS OF DECEMBER 31, 2014**

ASSETS

Current Assets

Cash	6,884,062.81
Cash on Hand	(1,697.30)
Cash - Collecting Officer	(1,697.30)
Cash in Bank - Local Currency	6,885,760.11
Cash in Bank - Local Currency, Current Account	6,885,760.11
Receivables	734,550.00
Loans and Receivable Accounts	734,550.00
Accounts Receivable	734,550.00
Inventory Held for Sale	32,125.00
Merchandise Inventory	32,125.00
Total Current Assets	7,650,737.81

Non - Current Assets

Property, Plant and Equipment	1,260,838.50
Machinery and Equipment	1,156,017.50
Office Equipment	558,084.00
Information and Communication Technology Equipment	245,912.50
Technical and Scientific Equipment	160,340.00
Other Machinery and Equipment	191,681.00
Furniture, Fixtures and Books	52,851.00
Furniture and Fixtures	52,851.00
Other Property, Plant and Equipment	51,970.00
Other Property, Plant and Equipment	51,970.00
Biological Assets	1,451,550.00
Bearer Biological Assets	1,451,550.00
Breeding Stocks	30,000.00
Livestock	1,090,700.00
Trees, Plants and Crops	330,850.00
Total Non-Current Assets	2,712,388.50
TOTAL ASSETS	10,363,126.31

LIABILITIES AND NET ASSETS/EQUITY

Liabilities

Current Liabilities

Financial Liabilities	<u>46,446.70</u>
Payables	<u>46,446.70</u>
Accounts Payable	25,406.50
Due to Officers and Employees	21,040.20
Inter-Agency Payables	<u>17,068.32</u>
Inter-Agency Payables	<u>8,120.85</u>
Due to BIR	6,170.85
Due to Pag-IBIG	350.00
Due to PhilHealth	1,600.00
Trust Liabilities	<u>32,700.00</u>
Guaranty/Security Deposits Payable	32,700.00
Other Payables	<u>8,947.47</u>
Total Current Liabilities	<u><u>96,215.02</u></u>

Non- Current Liabilities

Financial Liabilities	<u>960,000.00</u>
Bills/Bonds/Loans Payable	<u>960,000.00</u>
Loans Payable - Domestic	960,000.00
Total Non -Current Liabilities	<u><u>960,000.00</u></u>

Total Liabilities	<u><u>1,056,215.02</u></u>
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Net Assets/Equity

Equity	<u>9,306,911.29</u>
Accumulated Surplus/(Deficit)	9,306,911.29
Total Net Assets/Equity	<u><u>9,306,911.29</u></u>
TOTAL LIABILITIES AND NET ASSETS/EQUITY	<u><u><u>10,363,126.31</u></u></u>