

**CARAGA STATE UNIVERSITY
 DETAILED STATEMENT OF FINANCIAL POSITION
 REGULAR AGENCY FUND
 AS OF DECEMBER 31, 2014**

ASSETS

Current Assets

Cash	<u>3,982,583.57</u>
Cash on Hand	<u>328,000.00</u>
Cash - Collecting Officer	328,000.00
Cash in Bank - Local Currency	<u>3,654,583.57</u>
Cash in Bank - Local Currency, Current Account	3,654,583.57
Receivables	<u>846,101.20</u>
Other Receivables	<u>846,101.20</u>
Receivables - Disallowances/Charges	846,101.20
Other Assets	<u>131,891.70</u>
Advances	<u>131,891.70</u>
Advances to Officers and Employees	131,891.70
Total Current Assets	<u><u>4,960,576.47</u></u>

Non - Current Assets

Property, Plant and Equipment	<u>123,717,969.72</u>
Land	<u>7,706,220.00</u>
Land Improvements	<u>7,192,489.49</u>
Other Land Improvements	8,990,819.09
<i>Accumulated Depreciation - Other Land Improvements</i>	<u>1,798,329.60</u>
<i>Net Value</i>	<u>7,192,489.49</u>
Buildings and Other Structures	<u>53,529,630.34</u>
Buildings	<u>14,280,000.00</u>
School Buildings	48,496,921.27
<i>Accumulated Depreciation - School Buildings</i>	<u>18,475,237.82</u>
<i>Net Value</i>	<u>30,021,683.45</u>
Hostels and Dormitories	<u>8,184,000.00</u>
Other Structures	<u>2,775,585.78</u>
<i>Accumulated Depreciation - Other Structures</i>	<u>1,731,638.89</u>
<i>Net Value</i>	<u>1,043,946.89</u>

Machinery and Equipment	37,511,403.77
Machinery	1,154,790.63
<i>Accumulated Depreciation - Machinery</i>	1,039,311.57
<i>Net Value</i>	115,479.06
Office Equipment	2,548,029.07
<i>Accumulated Depreciation - Office Equipment</i>	2,239,802.16
<i>Net Value</i>	308,226.91
Information and Communication Technology Equipment	12,797,550.95
<i>Accumulated Depreciation - Information and Communication Technology</i>	3,363,327.19
<i>Net Value</i>	9,434,223.76
Agricultural and Forestry Equipment	105,000.00
<i>Net Value</i>	105,000.00
Communication Equipment	296,020.12
<i>Accumulated Depreciation - Communication Equipment</i>	156,231.70
<i>Net Value</i>	139,788.42
Construction and Heavy Equipment	2,956,696.36
<i>Accumulated Depreciation - Construction and Heavy Equipment</i>	608,894.33
<i>Net Value</i>	2,347,802.03
Disaster Response and Rescue Equipment	86,160.00
<i>Accumulated Depreciation - Disaster Response and Rescue Equipment</i>	59,708.88
<i>Net Value</i>	26,451.12
Medical Equipment	484,754.20
<i>Accumulated Depreciation - Medical Equipment</i>	151,113.24
<i>Net Value</i>	333,640.96
Technical and Scientific Equipment	25,361,385.81
<i>Accumulated Depreciation - Technical and Scientific Equipment</i>	1,615,246.93
<i>Net Value</i>	23,746,138.88
Other Machinery and Equipment	1,273,989.36
<i>Accumulated Depreciation - Other Machinery and Equipment</i>	319,336.73
<i>Net Value</i>	954,652.63
Transportation Equipment	66,785.90
Motor Vehicles	667,859.04
<i>Accumulated Depreciation - Motor Vehicles</i>	601,073.14
<i>Accumulated Impairment Losses - Motor Vehicles</i>	
<i>Net Value</i>	66,785.90
Furniture, Fixtures and Books	10,229,560.01
Furniture and Fixtures	152,056.00
Books	10,077,504.01
Construction in Progress	7,477,742.14
Construction in Progress - Buildings and Other Structures	7,477,742.14
Other Property, Plant and Equipment	4,138.07
Other Property, Plant and Equipment	41,380.00
<i>Accumulated Depreciation - Other Property, Plant and Equipment</i>	37,241.93
<i>Net Value</i>	4,138.07
Total Non-Current Assets	123,717,969.72
TOTAL ASSETS	128,678,546.19

LIABILITIES AND NET ASSETS/EQUITY

Liabilities

Current Liabilities

Financial Liabilities	<u>1,376,605.10</u>
Payables	<u>1,376,605.10</u>
Accounts Payable	70,160.29
Due to Officers and Employees	<u>1,306,444.81</u>
Inter-Agency Payables	<u>1,013,679.59</u>
Inter-Agency Payables	<u>335,648.78</u>
Due to BIR	81,980.71
Due to GSIS	137,427.63
Due to Pag-IBIG	29,749.68
Due to PhilHealth	85,483.51
Due to LGUs	1,007.25
Trust Liabilities	<u>58,682.23</u>
Guaranty/Security Deposits Payable	58,682.23
Other Payables	<u>678,030.81</u>
Total Current Liabilities	<u><u>2,448,966.92</u></u>
Total Liabilities	<u><u>2,448,966.92</u></u>

Net Assets/Equity

Equity	<u>126,229,579.27</u>
Accumulated Surplus/(Deficit)	<u>126,229,579.27</u>
Total Net Assets/Equity	<u><u>126,229,579.27</u></u>
TOTAL LIABILITIES AND NET ASSETS/EQUITY	<u><u><u>128,678,546.19</u></u></u>