

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
REGION 02  
**STATEMENT OF FINANCIAL POSITION**  
**SSP/IGP FUND**  
**APARRI POLYTECHNIC INSTITUTE**  
AS OF THE QUARTER ENDING MARCH 31, 2018

**1 ASSETS**

1 CURRENT ASSETS

**01 CASH and Cash Equivalents**

***01 Cash on Hand***

Cash - Collecting Officers  
Petty Cash

***02 Cash in Bank - Local Currency***

Cash in Bank - Local Currency, Current Account

***04 Treasury/Agency Cash Accounts***

Cash- Treasury/Agency Deposit, Regular  
Cash- Treasury/Agency Deposit, Trust  
Cash- Modified Disbursement System (MDS), Regular  
Cash- Tax Remittance Advice

**03 RECEIVABLE**

***01 Loans and Receivable Accounts***

Accounts Receivable  
Allowance for Impairment-Accounts Receivable

***03 Inter - Agency Receivables***

Due from NGAs  
Due from GOCCs  
Due from LGUs

***04 Intra - Agency Receivables***

Due from Central Office  
Due from Regional Offices  
Due from Operating Units

***05 Other Receivables***

Receivables - Disallowances/Charges  
Due from Officers and Employees  
Other Receivables

## 04 INVENTORIES

### **01 Inventory Held for Sale**

Merchandise Inventory

### **02 Inventory Held for Distribution**

Textbooks and Instructional Materials for Distribution

Property and Equipment for Distribution

Other Supplies and Materials for Distribution

### **04 Inventory Held for Consumption**

Office Supplies Inventory

Accountable Forms, Plates and Stickers Inventory

Animal/Zoological Supplies Inventory

Food Supplies Inventory

Drugs and Medicines Inventory

Medical, Dental and Laboratory Supplies Inventory

Fuel, Oil, and Lubricants Inventory

Agricultural and Marine Supplies Inventory

Textbooks and Instructional Materials Inventory

Construction Materials Inventory

Other Supplies and Materials Inventory

### **05 Semi Expendable Machinery and Equipment**

Semi-Expandable Machinery and Equipment

Semi-Expandable Office Equipment

Semi-Expandable ICT Equipment

Semi-Expandable Technical and Scientific Equipment

Semi-Expandable Other Machinery and Equipment

Semi-Expandable Furniture and Fixtures

## TOTAL CURRENT ASSETS

## EQUIPMENT

### **01 Land**

Land

### **02 Land Improvements**

Land Improvements, Aquaculture Structures P0.00

*Improvements* P0.00

Other Land Improvements P1,666,977.10

Accumulated depreciation-Buildings *(P1,451,172.01)*

Water Supply Systems P70,215.00

*Systems* -58,071.13

### **03 Infrastructure Assets**

Power Supply Systems

### **04 Buildings and Other Structures**

Buildings P0.00

Accumulated depreciation-Buildings P0.00

School Buildings P0.00

Accumulated depreciation-School Buildings P0.00

Hospitals and Health Centers

Other Structures	P247,797.50
Accumulated depreciation-Other Structures	<i>(P58,030.29)</i>
<b>05 Machinery and Equipment</b>	
Machinery	P0.00
Accumulated depreciation-Machinery	<i>P0.00</i>
Office Equipment	P2,234,673.01
Accumulated depreciation-Office Equipment	<i>(P1,592,319.49)</i>
Information and Communication Technology Equipment	P3,120,703.00
Accumulated depreciation-ICTE	<i>(P1,746,225.96)</i>
Agricultural Forestry Equipment	P0.00
Accumulated depreciation-Agricultural Forest.	<i>P0.00</i>
Communication Equipment	P0.00
Equipment	<i>P0.00</i>
Construction and Heavy Equipment	P0.00
Heavy Equipment	<i>P0.00</i>
Disaster Response and Rescue Equipment	P0.00
Accumulated depreciation-DRRE	<i>P0.00</i>
Fiefighting Equipment	
Medical Equipment	P0.00
Accumulated depreciation-Medical Equipment	<i>P0.00</i>
Sports Equipment	P0.00
Accumulated depreciation-Sports Equipment	<i>P0.00</i>
Technical and Scientific Equipment	P1,977,711.00
Scientific Equipment	<i>(P741,871.33)</i>
Other Machinery and Equipment	P813,855.00
and Equipment	<i>(P182,267.55)</i>
<b>06 Transportation and Equipment</b>	
Motor Vehicles	P381,458.33
Accumulated depreciation-Motor Vehicles	<i>(P112,423.26)</i>
Other Transportation Equipment	P0.00
Transportation Equipment	<i>P0.00</i>
<b>07 Furnitures, Fixtures and Books</b>	
Furnitures and Fixtures	P523,384.00
Fixtures	<i>(P257,891.99)</i>
Books	P0.00
Accumulated depreciation-Books	<i>P0.00</i>
<b>08 Leased Assets</b>	
Leased Assets, Land	
Leased Assets, Buildings and Other Structures	
<b>10 Construction in Progress</b>	
Construction in Progress-Land Improvements	
Construction in Progress-Buildings and Other Structures	
<b>99 Other Property, Plant and Equipment</b>	
Work/Zoo Animals	
Other Property, Plant and Equipment	P0.00

**07 BIOLOGICAL ASSETS*****01 Bearer Biological Assets***

Breeding Stocks  
Trees, Plants and Crops

**99 OTHER ASSETS*****01 Advances***

Advances for Operating Expenses  
Advances for Payroll  
Advances for Special Disbursing Officer  
Advances to Officers and Employees

***02 Prepayments***

Prepaid Rent  
Prepaid Insurance  
Prepaid Interest  
Advances to Contractors  
Other Prepayments

Other Assets

P229,716.50

*Assets*

*P0.00*

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***03 Deposits***

Deposit on Letters of Credit  
Guaranty Deposits  
Other Deposits

**TOTAL ASSETS****2 LIABILITIES****2 LIABILITIES****01 Financial Liabilities*****01 Payables***

Accounts Payable  
Due to Officers and Employees  
Interest Payable

**02 Inter-Agency Payables*****01 Inter-Agency Payables***

Due to BIR  
Due to GSIS  
Due to PAG - IBIG  
Due to PHILHEALTH  
Due to Other NGAs  
Due to GOCCs

Due to LGUs

**03 Intra-Agency Payables**

***01 Intra-Agency Payables***

Due to Central Office

Due to Bureaus

Due to Operating Units

**04 Deferred Credits/Unearned Income**

***01 Deferred Credits***

Other Deferred Credits

**99 Other Payables**

***99 Other Payables***

Other Payables

**TOTAL LIABILITES**

**3 EQUITY**

**3 EQUITY**

**01 Government Equity**

***01 Government Equity***

Accumulated Surplus (Deficit)

P9,876,879.48

**03 Intermediate Accounts**

***01 Intermediate Accounts***

Revenue and Expense Summary

P0.00

**TOTAL EQUITY**

**TOTAL LIABILITES and NET ASSETS/EQUITY**

Certified Correct By:

**SHERLY B. NEPOMUCENO, LPT**

Acting Accountant

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**P2,726,215.77**

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P25,000.00

P2,701,215.77

P0.00

P0.00

P0.00

P0.00

**P922,875.00**

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P922,875.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

**P0.00**

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**P370,435.00**

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P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

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P0.00

P0.00

P0.00

P0.00

P0.00

P275,935.00

P94,500.00

P0.00

P0.00

P0.00

P0.00

P0.00

**P4,019,525.77**

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**P5,664,902.00**

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P0.00

P0.00

P215,805.09

P12,143.87

P0.00

P0.00

P0.00

P0.00

P189,767.21

P0.00

P642,353.52

P1,374,477.04

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P1,235,839.67

P631,587.45

P269,035.07

P0.00

P265,492.01

P0.00

P0.00

P0.00

P0.00

P828,401.07

P0.00



P0.00

**P0.00**

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P0.00

P0.00

**P234,216.50**

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P0.00

P0.00

P0.00

P4,500.00

P0.00

P0.00

P0.00

P0.00

P0.00

P229,716.50

P0.00

P0.00

P0.00

**P9,918,644.27**

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**P0.00**

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P0.00

P0.00

P0.00

**P41,764.79**

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P41,764.79

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**P41,764.79**

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P9,876,879.48

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**P9,876,879.48**

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TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
REGION 02  
**STATEMENT OF FINANCIAL POSITION**  
**FUND 101**  
**APARRI POLYTECHNIC INSTITUTE**  
AS OF THE QUARTER ENDING JUNE 30, 2018

## 1 ASSETS

1 CURRENT ASSETS

<b>01 CASH and Cash Equivalents</b>		<b>P20,000.00</b>
<b>01 Cash on Hand</b>		
Cash - Collecting Officers		P0.00
Petty Cash		P20,000.00
<b>02 Cash in Bank - Local Currency</b>		
Cash in Bank - Local Currency, Current Account		P0.00
<b>04 Treasury/Agency Cash Accounts</b>		
Cash- Treasury/Agency Deposit, Regular		P0.00
Cash- Treasury/Agency Deposit, Trust		P0.00
Cash- Modified Disbursement System (MDS), Regular		P0.00
Cash- Tax Remittance Advice		P0.00
<b>03 RECEIVABLE</b>		<b>P683,058.74</b>
<b>01 Loans and Receivable Accounts</b>		
Accounts Receivable		P0.00
Allowance for Impairment-Accounts Receivable		P0.00
<b>03 Inter - Agency Receivables</b>		
Due from NGAs		P0.00
Due from GOCCs		P0.00
Due from LGUs		P0.00
<b>04 Intra - Agency Receivables</b>		
Due from Central Office		P0.00
Due from Regional Offices		P0.00
Due from Operating Units		P0.00
<b>05 Other Receivables</b>		
Receivables - Disallowances/Charges		P683,058.74
Due from Officers and Employees		P0.00
Other Receivables		P0.00
<b>04 INVENTORIES</b>		<b>P0.00</b>
<b>02 Inventory Held for Sale</b>		
Merchandise Inventory		P0.00
<b>02 Inventory Held for Distribution</b>		
Textbooks and Instructional Materials for Distribution		P0.00
Property and Equipment for Distribution		P0.00
Other Supplies and Materials for Distribution		P0.00
<b>04 Inventory Held for Consumption</b>		
Office Supplies Inventory		P0.00
Accountable Forms, Plates and Stickers Inventory		P0.00
Animal/Zoological Supplies Inventory		P0.00
Food Supplies Inventory		P0.00
Drugs and Medicines Inventory		P0.00
Medical, Dental and Laboratory Supplies Inventory		P0.00

Fuel, Oil, and Lubricants Inventory		P0.00
Agricultural and Marine Supplies Inventory		P0.00
Textbooks and Instructional Materials Inventory		P0.00
Construction Materials Inventory		P0.00
Other Supplies and Materials Inventory		P0.00
<b>05 Semi Expendable Machinery and Equipment</b>		
Semi-Expandable Machinery and Equipment		P0.00
Semi-Expandable Office Equipment		P0.00
Semi-Expandable ICT Equipment		P0.00
Semi-Expandable Technical and Scientific Equipment		P0.00
Semi-Expandable Other Machinery and Equipment		P0.00
Semi-Expandable Furniture and Fixtures		P0.00
<b>TOTAL CURRENT ASSETS</b>		<b>P703,058.74</b>

**06 PROPERTY, PLANT AND EQUIPMENT**

**P12,787,798.32**

**01 Land**

Land		P48,230.00
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**02 Land Improvements**

Land Improvements, Aquaculture Structures	P0.00	
<i>Accumulated depreciation-Other Land Improvements</i>	<i>P0.00</i>	P0.00
Other Land Improvements	P459,747.60	
Accumulated depreciation-Buildings	(P416,805.94)	P42,941.66
Water Supply Systems	P0.00	
<i>Accumulated depreciation-water Supply Systems</i>	<i>P0.00</i>	P0.00

**03 Infrastructure Assets**

Power Supply Systems		P0.00
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**04 Buildings and Other Structures**

Buildings	P0.00	
Accumulated depreciation-Buildings	<i>P0.00</i>	P0.00
School Buildings	P23,837,772.07	
Accumulated depreciation-School Buildings	(P15,555,456.01)	P8,282,316.06
Hospitals and Health Centers		P0.00
Other Structures	P778,661.79	
Accumulated depreciation-Other Structures	(P650,944.28)	P127,717.51

**05 Machinery and Equipment**

Machinery	P0.00	
Accumulated depreciation-Machinery	<i>P0.00</i>	P0.00
Office Equipment	P0.00	
Accumulated depreciation-Office Equipment	<i>P0.00</i>	P0.00
Information and Communication Technology Equipment	P129,021.47	
Accumulated depreciation-ICTE	(P122,570.40)	P6,451.07
Agricultural Forestry Equipment	P121,015.00	
<i>Accumulated depreciation-Agricultural Forestr. Equipment</i>	<i>-28,770.51</i>	P92,244.49
Communication Equipment	P0.00	
<i>Equipment</i>	<i>P0.00</i>	P0.00
Construction and Heavy Equipment	P0.00	
<i>Heavy Equipment</i>	<i>P0.00</i>	P0.00
Disaster Response and Rescue Equipment	P0.00	
Accumulated depreciation-DRRE	<i>P0.00</i>	P0.00
Fiefighting Equipment		P0.00
Medical Equipment	P0.00	
<i>Accumulated depreciation-Medical Equipment</i>	<i>P0.00</i>	P0.00
Sports Equipment	P0.00	
<i>Accumulated depreciation-Sports Equipment</i>	<i>P0.00</i>	P0.00
Technical and Scientific Equipment	P0.00	
<i>Scientific Equipment</i>	<i>P0.00</i>	P0.00
Other Machinery and Equipment	P21,851,236.62	

	<i>Accumulated depreciation-Other Machinery and Equipment</i>	<u>(P17,784,455.90)</u>	P4,066,780.72
<b>06 Transportation and Equipment</b>			
Motor Vehicles		P621,139.20	
	<i>Accumulated depreciation-Motor Vehicles</i>	<u>(P590,082.24)</u>	P31,056.96
Other Transportation Equipment		P0.00	
	<i>Accumulated depreciation-Other Transportation Equipment</i>	<u>P0.00</u>	P0.00
<b>07 Furnitures, Fixtures and Books</b>			
Furnitures and Fixtures		P231,819.00	
	<i>Fixtures</i>	<u>(P141,759.15)</u>	P90,059.85
Books		P0.00	
	<i>Accumulated depreciation-Books</i>	<u>P0.00</u>	P0.00
<b>08 Leased Assets</b>			
Leased Assets, Land			P0.00
Leased Assets, Buildings and Other Structures			P0.00
<b>10 Construction in Progress</b>			
Construction in Progress-Land Improvements			P0.00
Construction in Progress-Buildings and Other Structures			P0.00
<b>99 Other Property, Plant and Equipment</b>			
Work/Zoo Animals			P0.00
Other Property, Plant and Equipment		P0.00	
	<i>Accumulated depreciation-Books</i>	<u>P0.00</u>	P0.00
<b>07 BIOLOGICAL ASSET</b>			<b>P0.00</b>
<b>01 Bearer Biological Assets</b>			
Breeding Stocks			P0.00
Trees, Plants and Crops			P0.00
<b>99 OTHER ASSETS</b>			<b>P307,302.71</b>
<b>01 Advances</b>			
Advances for Operating Expenses			P0.00
Advances for Payroll			P0.00
Advances for Special Disbursing Officer			P0.00
Advances to Officers and Employees			P6,090.00
<b>02 Prepayments</b>			
Prepaid Rent			P0.00
Prepaid Insurance			P0.00
Prepaid Interest			P0.00
Advances to Contractors			P0.00
Other Prepayments			P0.00
Other Assets		P301,212.71	
	<i>Assets</i>	<u>P0.00</u>	P301,212.71
<b>03 Deposits</b>			
Deposit on Letters of Credit			P0.00
Guaranty Deposits			P0.00
Other Deposits			P0.00
<b>TOTAL ASSETS</b>			<b><u>P13,798,159.77</u></b>

## 2 LIABILITIES

### 2 LIABILITIES

#### 01 Financial Liabilities

**P0.00**

##### 01 Payables

Accounts Payable			P0.00
Due to Officers and Employees			P0.00
Interest Payable			P0.00

#### 02 Inter-Agency Payables

**P0.00**

<b>01 Inter-Agency Payables</b>		
Due to BIR		P0.00
Due to GSIS		P0.00
Due to PAG - IBIG		P0.00
Due to PHILHEALTH		P0.00
Due to Other NGAs		P0.00
Due to GOCCs		P0.00
Due to LGUs		P0.00
<b>03 Intra-Agency Payables</b>		<b>P0.00</b>
<b>01 Intra-Agency Payables</b>		
Due to Central Office		P0.00
Due to Bureaus		P0.00
Due to Operating Units		P0.00
<b>04 Deferred Credits/Unearned Income</b>		<b>P0.00</b>
<b>01 Deferred Credits</b>		
Other Deferred Credits		P0.00
<b>99 Other Payables</b>		<b>P0.00</b>
<b>99 Other Payables</b>		
Other Payables		P0.00
<b>TOTAL LIABILITES</b>		<b>P0.00</b>

### 3 EQUITY

<b>3 EQUITY</b>		
<b>01 Government Equity</b>		
<b>01 Government Equity</b>		
Accumulated Surplus (Deficit)		P13,798,159.77
<b>03 Intermediate Accounts</b>		
<b>01 Intermediate Accounts</b>		
Revenue and Expense Summary		P0.00
<b>TOTAL EQUITY</b>		<b>P13,798,159.77</b>
<b>TOTAL LIABILITES and NET ASSETS/EQUITY</b>		<b>P13,798,159.77</b>
		<u>0</u>

Certified Correct By:



**SHERLY B. NEPOMUCENO, LPT**  
Acting Accountant









