

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
 REGION 02
STATEMENT OF FINANCIAL POSITION
FUND 101
APARRI POLYTECHNIC INSTITUTE
 AS OF THE QUARTER ENDING MARCH 31, 2018

1 ASSETS

1 CURRENT ASSETS

01 CASH and Cash Equivalents		P20,000.00
	01 Cash on Hand	
	Cash - Collecting Officers	P0.00
	Petty Cash	P20,000.00
	02 Cash in Bank - Local Currency	
	Cash in Bank - Local Currency, Current Account	P0.00
	04 Treassury/Agency Cash Accounts	
	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
03 RECEIVABLE		P683,058.74
	01 Loans and Receivable Accounts	
	Accounts Receivable	P0.00
	Allowance for Impairment-Accounts Receivable	P0.00
	03 Inter - Agency Receivables	
	Due from NGAs	P0.00
	Due from GOCCs	P0.00
	Due from LGUs	P0.00
	04 Intra - Agency Receivables	
	Due from Central Office	P0.00
	Due from Regional Offices	P0.00
	Due from Operating Units	P0.00
	05 Other Receivables	
	Receivables - Disallowances/Charges	P683,058.74
	Due from Officers and Employees	P0.00
	Other Receivables	P0.00
04 INVENTORIES		P0.00
	02 Inventory Held for Sale	
	Merchandise Inventory	P0.00
	02 Inventory Held for Distribution	
	Textbooks and Instructional Materials for Distribution	P0.00
	Property and Equipment for Distribution	P0.00
	Other Supplies and Materials for Distribution	P0.00
	04 Inventory Held for Consumption	
	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
05 Semi Expendable Machinery and Equipment		
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
TOTAL CURRENT ASSETS		P703,058.74
06 PROPERTY, PLANT AND EQUIPMENT		P12,787,798.32
01 Land		
Land		P48,230.00
02 Land Improvements		
Land Improvements, Aquaculture Structures	P0.00	
<i>Improvements</i>	<i>P0.00</i>	P0.00
Other Land Improvements	P459,747.60	
Accumulated depreciation-Buildings	<i>(P416,805.94)</i>	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
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	<i>(P15,555,456.01)</i>	P8,282,316.06
Hospitals and Health Centers		P0.00
Other Structures	P778,661.79	
Accumulated depreciation-Other Structures	<i>(P650,944.28)</i>	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	<i>(P122,570.40)</i>	P6,451.07
Agricultural Forestry Equipment	P0.00	
<i>Accumulated depreciation-Agricultural Forestr.</i>	<i>P0.00</i>	P0.00
Communication Equipment	P0.00	
<i>Equipment</i>	<i>P0.00</i>	P0.00
Construction and Heavy Equipment	P604,804.15	
<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	P121,015.00	
<i>Scientific Equipment</i>	<i>(P28,770.51)</i>	P92,244.49
Other Machinery and Equipment	P21,851,236.62	
<i>and Equipment</i>	<i>(P17,784,455.90)</i>	P4,066,780.72
06 Transportation and Equipment		
Motor Vehicles	P621,139.20	
Accumulated depreciation-Motor Vehicles	<i>(P590,082.24)</i>	P31,056.96
Other Transportation Equipment	P0.00	
<i>Accumulated depreciation-Other</i>		
<i>Transportation Equipment</i>	<i>P0.00</i>	P0.00
07 Furnitures, Fixtures and Books		
Furnitures and Fixtures	P231,819.00	
<i>Fixtures</i>	<i>(P141,759.15)</i>	P90,059.85
Books	P0.00	
<i>Accumulated depreciation-Books</i>	<i>P0.00</i>	P0.00
08 Leased Assets		
Leased Assets, Land		P0.00
Leased Assets, Buildings and Other Structures		P0.00
10 Construction in Progress		
Construction in Progress-Land Improvements		P0.00
Construction in Progress-Buildings and Other Structures		P0.00
99 Other Property, Plant and Equipment		
Work/Zoo Animals		P0.00
Other Property, Plant and Equipment	P0.00	
<i>Accumulated depreciation-Books</i>	<i>P0.00</i>	P0.00
07 BIOLOGICAL ASSET		P0.00
01 Bearer Biological Assets		
Breeding Stocks		P0.00
Trees, Plants and Crops		P0.00
99 OTHER ASSETS		P322,077.71
01 Advances		
Advances for Operating Expenses		P0.00
Advances for Payroll		P0.00
Advances for Special Disbursing Officer		P20,865.00
Advances to Officers and Employees		P0.00
02 Prepayments		
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>	<i>P0.00</i>	P301,212.71
03 Deposits		
Deposit on Letters of Credit		P0.00
Guaranty Deposits		P0.00
Other Deposits		P0.00
TOTAL ASSETS		P13,812,934.77

2 LIABILITIES

2 LIABILITIES		P0.00
01 Financial Liabilities		
01 Payables		
Accounts Payable		P0.00

Due to Officers and Employees	P0.00
Interest Payable	P0.00
02 Inter-Agency Payables	P0.00
01 Inter-Agency Payables	
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
03 Intra-Agency Payables	P0.00
01 Intra-Agency Payables	
Due to Central Office	P0.00
Due to Bureaus	P0.00
Due to Operating Units	P0.00
04 Deferred Credits/Unearned Income	P0.00
01 Deferred Credits	
Other Deferred Credits	P0.00
99 Other Payables	P0.00
99 Other Payables	
Other Payables	P0.00
TOTAL LIABILITES	P0.00

3 EQUITY

3 EQUITY	
01 Government Equity	
01 Government Equity	
Accumulated Surplus (Deficit)	P13,812,934.77
03 Intermediate Accounts	
01 Intermediate Accounts	
Revenue and Expense Summary	_____
TOTAL EQUITY	P13,812,934.77
TOTAL LIABILITES and NET ASSETS/EQUITY	P13,812,934.77
	P0.00

Certified Correct By:



SHERLY B. NEPOMUCENO, LPT
Acting Accountant