

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>
05 Machinery and Equipment	
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>
06 Transportation and Equipment	
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>
07 Furnitures, Fixtures and Books	
Furnitures and Fixtures	P523,384.00
Fixtures	<i>(P257,891.99)</i>
Books	P0.00
Accumulated depreciation-Books	<i>P0.00</i>
08 Leased Assets	
Leased Assets, Land	
Leased Assets, Buildings and Other Structures	
10 Construction in Progress	
Construction in Progress-Land Improvements	
Construction in Progress-Buildings and Other Structures	
99 Other Property, Plant and Equipment	
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

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

U

0

P25,000.00

P2,701,215.77

P0.00

P0.00

P0.00

P0.00

P922,875.00

U

P922,875.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

U

P370,435.00

U

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

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

U

P5,664,902.00

U

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

P0.00

P0.00

P234,216.50

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

P0.00

P0.00

P0.00

P0.00

P41,764.79

P41,764.79

P0.00

P0.00

P0.00

P0.00

P0.00

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P0.00

P0.00

P41,764.79

P9,876,879.48

P9,876,879.48

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TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL POSITION
SSP/IGP FUND
APARRI POLYTECHNIC INSTITUTE
AS OF THE QUARTER ENDING SEPTEMBER 30, 2018

1 ASSETS

1 CURRENT ASSETS

01 CASH and Cash Equivalents		P844,116.65
01 Cash on Hand		
Cash - Collecting Officers		P0.00
Petty Cash		P474,790.00
02 Cash in Bank - Local Currency		
Cash in Bank - Local Currency, Current Account		P369,326.65
04 Treasury/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		P37,200.00
01 Loans and Receivable Accounts		
Accounts Receivable		P37,200.00
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		P0.00
Due from Officers and Employees		P0.00
Other Receivables		P0.00
04 INVENTORIES		P339,310.00
01 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		P5,100.00
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		P275,935.00
Other Supplies and Materials Inventory		P58,275.00
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		
Semi-Expandable Other Machinery and Equipment		P0.00
Semi-Expandable Furniture and Fixtures		P0.00
TOTAL CURRENT ASSETS		P1,220,626.65
06 PROPERTY, PLANT AND EQUIPMENT		P6,892,357.60
01 Land		
Land		P0.00
02 Land Improvements		
Land Improvements, Aquaculture Structures	P0.00	
<i>Accumulated depreciation-Other Land Improvements</i>	P0.00	P0.00
Other Land Improvements	P1,666,977.10	
<i>Accumulated depreciation-Buildings</i>	(P1,451,172.01)	P215,805.09
Water Supply Systems	P88,015.00	
<i>Accumulated depreciation-Water Supply Systems</i>	(P58,071.13)	P29,943.87
03 Infrastructure Assets		
Power Supply Systems		P0.00
04 Buildings and Other Structures		
Buildings	P0.00	
<i>Accumulated depreciation-Buildings</i>	P0.00	P0.00
School Buildings	P0.00	
<i>Accumulated depreciation-School Buildings</i>	P0.00	P0.00
Hospitals and Health Centers		P0.00
Other Structures	P247,797.50	
<i>Accumulated depreciation-Other Structures</i>	(P58,030.29)	P189,767.21
05 Machinery and Equipment		
Machinery	P0.00	
<i>Accumulated depreciation-Machinery</i>	P0.00	P0.00
Office Equipment	P2,282,653.01	
<i>Accumulated depreciation-Office Equipment</i>	(P1,592,319.49)	P690,333.52
Information and Communication Technology Equipment	P3,793,004.40	
<i>Accumulated depreciation-ICTE</i>	(P1,746,225.96)	P2,046,778.44
Agricultural Forestry Equipment	P0.00	
<i>Accumulated depreciation-Agricultural Forestry Equipment</i>	P0.00	P0.00
Communication Equipment	P0.00	
<i>Accumulated depreciatio-Communication Equipment</i>	P0.00	P0.00
Construction and Heavy Equipment	P0.00	
<i>Equipment</i>	P0.00	P0.00
Disaster Response and Rescue Equipment	P0.00	
<i>Accumulated depreciation-DRRE</i>	P0.00	P0.00
Firefighting Equipment		P0.00
Medical Equipment	P0.00	
<i>Accumulated depreciation-Medical Equipment</i>	P0.00	P0.00
Sports Equipment	P0.00	
<i>Accumulated depreciation-Sports Equipment</i>	P0.00	P0.00
Technical and Scientific Equipment	P1,977,711.00	
<i>Equipment</i>	(P741,871.33)	P1,235,839.67
Other Machinery and Equipment	P813,855.00	
<i>Accumulated depreciation-Other Machinery and Equipment</i>	(P182,267.55)	P631,587.45
06 Transportation and Equipment		
Motor Vehicles	P381,458.33	
<i>Accumulated depreciation-Motor Vehicles</i>	(P112,423.26)	P269,035.07
Other Transportation Equipment	P0.00	
<i>Accumulated depreciation-Other Transportation Equipment</i>	P0.00	P0.00
07 Furnitures, Fixtures and Books		
Furnitures and Fixtures	P523,384.00	
<i>Accumulated depreciation-Furnitures and Fixtures</i>	(P257,891.99)	P265,492.01
Books	P0.00	
<i>Accumulated depreciatio-Books</i>	P0.00	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		
Construction in Progress-Buildings and Other Structures		P1,317,775.27

99 Other Property, Plant and Equipment			
Work/Zoo Animals			P0.00
Other Property, Plant and Equipment	P0.00		
<i>Accumulated depreciation-Books</i>	P0.00		P0.00
07 BIOLOGICAL ASSETS			P0.00
01 Bearer Biological Assets			
Breeding Stocks			P0.00
Trees, Plants and Crops			P0.00
99 OTHER ASSETS			P240,214.50
01 Advances			
Advances for Operating Expenses			P0.00
Advances for Payroll			P0.00
Advances for Special Disbursing Officer			P0.00
Advances to Officers and Employees			P10,498.00
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	P229,716.50		
<i>Accumulated Impairment Losses-Other Assets</i>	P0.00		P229,716.50
03 Deposits			
Deposit on Letters of Credit			P0.00
Guaranty Deposits			P0.00
Other Deposits			P0.00
TOTAL ASSETS			P8,353,198.75

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
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)

P8,353,198.75

03 Intermediate Accounts

01 Intermediate Accounts

Revenue and Expense Summary

P0.00

TOTAL EQUITY

P8,353,198.75

TOTAL LIABILITES and NET ASSETS/EQUITY

P8,353,198.75

P0.00

Certified Correct By:



SHERLY B.NEPOMUCENO, LPT

Acting Accountant