

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>
Fiefigthing 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

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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

P0.00

P0.00

P0.00

P0.00

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P0.00

P0.00

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
FUND 101
APARRI POLYTECHNIC INSTITUTE
AS OF THE QUARTER ENDING September 30, 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 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		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		P43,232.75
	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	P3,600.00
	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		P39,632.75
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		P746,291.49
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06 PROPERTY, PLANT AND EQUIPMENT		P12,827,258.32
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01 Land		
Land		P48,230.00
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	
<i>Accumulated depreciation-Buildings</i>	<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	
<i>Accumulated depreciation-Buildings</i>	<i>P0.00</i>	P0.00
School Buildings	P23,837,772.07	
<i>Accumulated depreciation-School Buildings</i>	<i>(P15,555,456.01)</i>	P8,282,316.06
Hospitals and Health Centers		P0.00
Other Structures	P778,661.79	
<i>Accumulated depreciation-Other Structures</i>	<i>(P650,944.28)</i>	P127,717.51
05 Machinery and Equipment		
Machinery	P0.00	
<i>Accumulated depreciation-Machinery</i>	<i>P0.00</i>	P0.00
Office Equipment	P0.00	
<i>Accumulated depreciation-Office Equipment</i>	<i>P0.00</i>	P421,426.24
Information and Communication Technology Equipment	P168,481.47	
<i>Accumulated depreciation-ICTE</i>	<i>(P122,570.40)</i>	P45,911.07
Agricultural Forestry Equipment	P121,015.00	
<i>Accumulated depreciation-Agricultural Forestry</i>	<i>-28,770.51</i>	P92,244.49
Communication Equipment	<i>P0.00</i>	
<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	
<i>Accumulated depreciation-DRRE</i>	<i>P0.00</i>	P0.00
Fiefigting 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		<u>P0.00</u>	
	<i>Scientific Equipment</i>	<i>P0.00</i>	P0.00
Other Machinery and Equipment		<u>P21,851,236.62</u>	
	<i>Accumulated depreciation-Other Machinery and Equipment</i>	<i>(P17,784,455.90)</i>	P4,066,780.72
06 Transportation and Equipment			
Motor Vehicles		P621,139.20	
	<i>Accumulated depreciation-Motor Vehicles</i>	<i>(P590,082.24)</i>	P31,056.96
Other Transportation Equipment		<u>P0.00</u>	
	<i>Accumulated depreciation-Other 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		<u>P0.00</u>	
	<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
			<u>P0.00</u>
07 BIOLOGICAL ASSET			
01 Bearer Biological Assets			
Breeding Stocks			P0.00
Trees, Plants and Crops			P0.00
99 OTHER ASSETS			<u>P319,932.71</u>
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			P18,720.00
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>Accumulated Impairment Losses-Other 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			<u><u>P13,893,482.52</u></u>
2 LIABILITIES			
2 LIABILITIES			
01 Financial Liabilities			<u>P0.00</u>

01 Payables		
Accounts Payable		P0.00
Due to Officers and Employees		P0.00
Interest Payable		P0.00
02 Inter-Agency Payables		P80,695.31
01 Inter-Agency Payables		
Due to BIR		P80,695.31
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		P80,695.31

3 EQUITY

3 EQUITY		
01 Government Equity		
01 Government Equity		
Accumulated Surplus (Deficit)		P13,812,787.21
03 Intermediate Accounts		
01 Intermediate Accounts		
Revenue and Expense Summary		<u>P0.00</u>
TOTAL EQUITY		P13,812,787.21
TOTAL LIABILITES and NET ASSETS/EQUITY		<u><u>P13,893,482.52</u></u>
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Certified Correct By:



SHERLY B. NEPOMUCENO, LPT
Acting Accountant