

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY


ANNEX A1

Region 02  
APARRI POLYTECHNIC INSTITUTE  
DETAILED STATEMENT OF FINANCIAL POSITION

Fund 101  
For the year quarter ending March 25, 2017

<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and Cash Equivalent	
Cash on Hand	20,000.00
Petty Cash	20,000.00
<b>Treasurer/Agency Cash Accounts</b>	20,000.00
Cash-Modified Disbursement System(MDS),Regular	-
<b>Other Receivables</b>	-
Advances to Special Disbursing Officer	-
Advances to Officers & Employees	-
<b>Inventories</b>	-
Inventory Held for Distribution	-
Office Supplies Inventory	-
Medical,Dental and Laboratory Supplies Inventory	-
Textbooks and Instructional Materials Inventory	-
Other Supplies Inventory	-
<b>Semi-Expendables</b>	-
<b>Total Current Assets</b>	20,000.00
<b>NON-CURRENT ASSETS</b>	
<b>Other Receivables</b>	893,058.74
Receivable-Disallowances/Charges	893,058.74
<b>Inventory Held for Distribution</b>	-
<b>Property, Plant and Equipment</b>	14,383,154.01
<b>Land</b>	448,230.00
Land	448,230.00
<b>Land Improvements</b>	444,273.41
Other Land Improvement	459,747.60
Less: Accumulated Depreciation	415,474.19
Net Value	44,273.41
<b>Infrastructure Assets</b>	-
Water Supply Systems	-
Less: Accumulated Depreciation	-
Net Value	-
<b>Buildings and Other Structures</b>	7,443,132.37
School Buildings	22,619,565.19
Less: Accumulated Depreciation	15,316,669.86
Net Value	7,302,895.33
Other Structures	778,661.79
Less: Accumulated Depreciation	638,424.75
Net Value	140,237.04
<b>Machinery and Equipment</b>	5,740,114.74
Office Equipment	-
Less: Accumulated Depreciation	-
Net Value	-
Information & Communication Tech. Equipment	129,021.47
Less: Accumulated Depreciation	111,636.03
Net Value	17,385.44
Disaster Response and Rescue Equipment	-
Less: Accumulated Depreciation	-
Net Value	-
Technical and Scientific Equipment	121,015.00
Less: Accumulated Depreciation	15,727.48
Net Value	105,287.52
Other Machinery and Equipment	21,851,236.62
Less: Accumulated Depreciation	16,233,794.84
Net Value	5,617,441.78
<b>Transportation Equipment</b>	31,056.96
Motor Vehicles	621,139.20
Less: Accumulated Depreciation	590,082.24
Net Value	31,056.96
Other Transportation Equipment	-
Less: Accumulated Depreciation	-
Net Value	-
<b>Furnitures,Fixtures and Books</b>	112,082.67
Furniture and Fixtures	231,819.00
Less: Accumulated Depreciation	119,736.33
Net Value	112,082.67
Books	-
<b>Other Assets</b>	964,263.86
<b>Total Non-Current Assets</b>	15,066,212.75
<b>TOTAL ASSETS</b>	15,086,212.75
<b>LIABILITIES</b>	
<b>NET ASSETS/EQUITY</b>	
<b>Equity</b>	
Government Equity	15,086,212.75
Accumulated surplus/(deficit)	15,086,212.75
Unrealized Gain/(Loss)	220,000.00
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets	-
<b>TOTAL NET ASSETS/EQUITY</b>	15,086,212.75

CERTIFIED CORRECT:

  
MELANIE N. MEMBROT  
Accountant I