

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Region 02
APARRI POLYTECHNIC INSTITUTE
DETAILED STATEMENT OF FINANCIAL POSITION
Fund 101
For the year quarter ending June 30,2017

ANNEX A1

ASSETS	
Current Assets	
Cash and Cash Equivalent	
Cash on Hand	20,000.00
Petty Cash	<u>20,000.00</u>
Treasurer/Agency Cash Accounts	20,000.00
Cash-Modified Disbursement System(MDS),Regular	<u>-</u>
Other Receivables	<u>331,880.00</u>
Advances to Special Disbursing Officer	331,880.00
Advances to Officers & Employees	<u>-</u>
Inventories	
Inventory Held for Distribution	<u>730,411.50</u>
Office Supplies Inventory	-
Medical,Dental and Laboratory Supplies Inventory	-
Textbooks and Instructional Materials Inventory	730,411.50
Other Supplies Inventory	<u>-</u>
Semi-Expendables	<u>-</u>
Semi-Expendable Information and Communication Technology Equipment	-
Semi-Expendable Printing Equipment	-
Semi-Expendable Furnitures and Fixtures	<u>-</u>
Total Current Assets	<u><u>1,082,291.50</u></u>
NON-CURRENT ASSETS	
Other Receivables	<u>683,058.74</u>
Receivable-Disallowances/Charges	683,058.74
Inventory Held for Distribution	<u>-</u>
Office Supplies Inventory	-
Medical, Dental and Laboratory Supplies Inventory	-
Textbooks and Instructional Materials Inventory	-
Other Supplies Inventory	<u>-</u>
Property, Plant and Equipment	
Land	<u>14,383,154.01</u>
Land	<u>P48,230.00</u>
Land Improvements	<u>P48,230.00</u>
Other Land Improvement	<u>P44,273.41</u>
Less: Accumulated Depreciation	459,747.60
Net Value	415,474.19
Infrastructure Assets	<u>44,273.41</u>
Water Supply Systems	-
Less: Accumulated Depreciation	-
Net Value	<u>-</u>
Buildings and Other Structures	<u>7,443,132.37</u>
School Buildings	22,619,565.19
Less: Accumulated Depreciation	15,316,669.86
Net Value	<u>7,302,895.33</u>
Other Structures	778,661.79
Less: Accumulated Depreciation	638,424.75
Net Value	<u>140,237.04</u>
Machinery and Equipment	<u>5,740,114.74</u>
Office Equipment	-
Less: Accumulated Depreciation	-
Net Value	<u>-</u>
Information & Communication Tech. Equipment	129,021.47
Less: Accumulated Depreciation	111,636.03
Net Value	<u>17,385.44</u>
Disaster Response and Rescue Equipment	-
Less: Accumulated Depreciation	-
Net Value	<u>-</u>
Technical and Scientific Equipment	121,015.00
Less: Accumulated Depreciation	15,727.48
Net Value	<u>105,287.52</u>
Other Machinery and Equipment	21,851,236.62
Less: Accumulated Depreciation	16,233,794.84
Net Value	<u>5,617,441.78</u>
Transportation Equipment	<u>31,056.96</u>
Motor Vehicles	621,139.20
Less: Accumulated Depreciation	590,082.24
Net Value	<u>31,056.96</u>
Other Transportation Equipment	-
Less: Accumulated Depreciation	-
Net Value	<u>-</u>
Furnitures,Fixtures and Books	<u>112,082.67</u>
Furniture and Fixtures	231,819.00
Less: Accumulated Depreciation	119,736.33
Net Value	<u>112,082.67</u>
Other Property, Plant and Equipment	-
Less: Accumulated Depreciation	-
Books	<u>-</u>
Other Assets	<u>964,263.86</u>
Total Non-Current Assets	<u>15,066,212.75</u>
TOTAL ASSETS	<u><u>16,148,504.25</u></u>
LIABILITIES	
Current Liabilities	
Total Liabilities	<u>-</u>
NET ASSETS/EQUITY	
Equity	
Government Equity	16,148,504.25
Accumulated surplus/(deficit)	15,066,212.75
Unrealized Gain/(Loss)	P1,082,291.50
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets	<u>-</u>
TOTAL NET ASSETS/EQUITY	<u><u>16,148,504.25</u></u>

CERTIFIED CORRECT:


MELANIE M. MEMBROT
 Accountant I