

ANNEX A1

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
APARRI POLYTECHNIC INSTITUTE
Detailed Statement of Financial Position
Fund 101
For the quarter ending December 31, 2017

ASSETS	
Current Assets	
Cash and Cash Equivalent	20,000.00
Cash on Hand	<u>20,000.00</u>
Petty Cash	20,000.00
Treasurer/Agency Cash Accounts	<u>-</u>
Cash-Modified Disbursement System(MDS),Regular	-
Other Receivables	<u>-</u>
Advances to Special Disbursing Officer	-
Advances to Officers & Employees	-
Inventories	
Inventory Held for Distribution	<u>-</u>
Office Supplies Inventory	-
Medical, Dental and Laboratory Supplies Inventory	-
Textbooks and Instructional Materials Inventory	-
Other Supplies Inventory	-
Semi-Expendables	<u>-</u>
Semi-Expendable Information and Communication Technology Equipment	-
Semi-Expendable Printing Equipment	-
Semi-Expendable Furnitures and Fixtures	-
Total Current Assets	<u>20,000.00</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	-
Property, Plant and Equipment	16,751,754.51
Land	<u>P48,230.00</u>
Land	P48,230.00
Land Improvements	<u>P44,273.41</u>
Other Land Improvement	459,747.60
Less: Accumulated Depreciation	415,474.19
Net Value	<u>44,273.41</u>
Infrastructure Assets	<u>-</u>
Water Supply Systems	-
Less: Accumulated Depreciation	-
Net Value	-
Buildings and Other Structures	<u>8,811,732.87</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>
Construction in Progress	<u>1,368,600.50</u>
Machinery and Equipment	<u>5,740,114.74</u>
Office Equipment	-
Less: Accumulated Depreciation	-
Net Value	-
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	-
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	<u>590,082.24</u>

Net Value	<u>31,056.96</u>
Other Transportation Equipment	
Less: Accumulated Depreciation	
Net Value	<u>-</u>
Furnitures,Fixtures and Books	112,082.67
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	
Other Assets	964,263.86
Total Non-Current Assets	16,434,813.25
TOTAL ASSETS	16,454,813.25
LIABILITIES	
NET ASSETS/EQUITY	
Equity	
Government Equity	16,454,813.25
Accumulated surplus/(deficit)	15,066,212.75
Unrealized Gain/(Loss)	P1,388,600.50
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets	
TOTAL NET ASSETS/EQUITY	16,454,813.25

CERTIFIED CORRECT:


MELANIE M. MEMBROT
Accountant I