



Republic of the Philippines
TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
 Region 02
ISABELA SCHOOL OF ARTS AND TRADES
 City of Ilagan, Isabela



DETAILED STATEMENT OF FINANCIAL POSITION
 FUND 101
 AS OF September 25, 2018

	<u>2018</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	119,826.79
Cash on Hand	-
Cash-Collecting Officers	-
Petty Cash	-
Cash in Bank-Local Currency	-
Cash in Bank-Local Currency, Current Account	-
Cash in Bank-Local Currency, Savings Account	-
Treasury/Agency Cash Accounts	119,826.79
Cash-Treasury/Agency Deposit, Regular	53,367.97
Cash- Modified Disbursement System (MDS), Regular	66,458.82
Cash-Modified Disbursement System (MDS), Special Account	-
Cash-Tax Remittance Advice	-
Cash Equivalents	-
Treasury Bills	-
Receivables	173,564.05
Other Receivables	173,564.05
Receivables-Disallowances/Charges	173,564.05
Due from Officers and Employees	-
Allowance for Impairment-Other Receivables	-
Inventories	971,043.92
Inventory Held for Consumption	971,043.92
Office Supplies Inventory	61,931.95
Accountable Forms, Plates and Stickers Inventory	
Textbooks and Instructional Materials Inventory	
Construction Materials Inventory	909,111.97
Other Supplies and Materials Inventory	-
Other Current Assets	80,000.00
Advances	80,000.00



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Advances for Operating Expenses	-
Advances for Payroll	-
Advances to Special Disbursing Officers	80,000.00
Advances to Officers and Employees	-
Total Current Assets	1,344,434.76
Non-Current Assets	
Receivables	-
Other Receivables	-
Other Receivables	-
Allowance for Impairment-Other Receivables	-
<i>Net Value-Other Receivables</i>	-
Property, Plant and Equipment	18,480,568.85
Land	827,004.10
Land	827,004.10
<i>Accumulated Impairment Losses- Land</i>	-
<i>Net Value</i>	827,004.10
Buildings and Other Structures	1,658,516.10
Buildings	91,067.00
<i>Accumulated Depreciation-Buildings</i>	(81,960.30)
<i>Accumulated Impairment Losses-Buildings</i>	-
<i>Net Value</i>	9,106.70
School Buildings	3,150,994.00
<i>Accumulated Depreciation-School Buildings</i>	(1,501,584.60)
<i>Accumulated Impairment Losses-School Buildings</i>	-
<i>Net Value</i>	1,649,409.40
Other Structures	-
<i>Accumulated Depreciation-Other Structures</i>	-
<i>Accumulated Impairment Losses-Other Structures</i>	-
<i>Net Value</i>	-
Machinery and Equipment	15,007,405.76
Machinery	523,358.00
<i>Accumulated Depreciation-Machinery</i>	-
<i>Accumulated Impairment Losses-Machinery</i>	-
<i>Net Value</i>	523,358.00
Office Equipment	497,791.00



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<i>Accumulated Depreciation-Office Equipment</i>	(267,140.70)
<i>Accumulated Impairment Losses-Office Equipment</i>	-
<i>Net Value</i>	<u>230,650.30</u>
Information and Communication Technology Equipment	1,161,245.00
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	-
<i>Accumulated Impairment Losses-Information and Communication Technology Equipment</i>	-
<i>Net Value</i>	<u>1,161,245.00</u>
Communication Equipment	245,996.00
<i>Accumulated Depreciation-Communication Equipment</i>	(179,574.79)
<i>Accumulated Impairment Losses-Communication Equipment</i>	-
<i>Net Value</i>	<u>66,421.21</u>
Disaster Response and Rescue Equipment	41,295.10
<i>Accumulated Depreciation-Disaster Response and Rescue</i>	-
<i>Accumulated Impairment Losses-Disaster Response and Rescue Equipment</i>	-
<i>Net Value</i>	<u>41,295.10</u>
Sports Equipment	30,413.00
<i>Accumulated Depreciation-Sports Equipment</i>	(21,344.40)
<i>Accumulated Impairment Losses-Sports Equipment</i>	-
<i>Net Value</i>	<u>9,068.60</u>
Technical and Scientific Equipment	49,875.00
<i>Accumulated Depreciation-Technical and Scientific Equipment</i>	-
<i>Accumulated Impairment Losses-Technical and Scientific</i>	-
<i>Net Value</i>	<u>49,875.00</u>
Other Machinery and Equipment	12,925,492.55
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	-
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	-
<i>Net Value</i>	<u>12,925,492.55</u>
Transportation Equipment	<u>135,963.62</u>
Motor Vehicles	428,779.10
<i>Accumulated Depreciation-Motor Vehicles</i>	(292,815.48)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	-
<i>Net Value</i>	<u>135,963.62</u>
Other Transportation Equipment	-
<i>Accumulated Depreciation-Other Transportation Equipment</i>	-
<i>Accumulated Impairment Losses-Other Transportation Equipment</i>	-
<i>Net Value</i>	<u>-</u>
Furniture, Fixtures and Books	<u>851,679.27</u>
Furniture and Fixtures	521,594.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	-



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	2018
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	-
<i>Net Value</i>	521,594.00
Books	330,085.27
<i>Accumulated Depreciation-Books</i>	-
<i>Accumulated Impairment Losses-Books</i>	-
<i>Net Value</i>	330,085.27
Other Property, Plant and Equipment	-
Other Property, Plant and Equipment	-
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	-
<i>Accumulated Impairment Losses-Other Property, Plant and</i>	-
<i>Net Value</i>	-
<i>Construction in Progress</i>	-
Construction in Progress-Land Improvements	-
Construction in Progress-Buildings and Other Structures	-
Total Non-Current Assets	18,480,568.85
TOTAL ASSETS	19,825,003.61
LIABILITIES	
Liabilities	
Current Liabilities	
Financial Liabilities	-
Payables	-
Accounts Payable	-
Due to Officers and Employees	-
Notes Payable	-
Inter-Agency Payables	481,028.53
Due to BIR	64,893.62
Due to GSIS	415,834.91
Due to Pag-IBIG	300.00
Due to PhilHealth	-
Due to NGAs	-
Due to GOCCs	-
Due to LGUs	-



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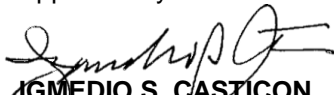
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	2018
Due to Joint Venture	-
Other Payables	3,130.00
Other Payables	3,130.00
Total Current Liabilities	484,158.53
Non- Current Liabilities	
Other Payables	-
Other Payables	-
Total Non-Current Liabilities	-
Total Liabilities	484,158.53
Total Assets less Total Liabilities	19,340,845.08
Net Assets/Equity	
Equity	
Government Equity	19,340,845.08
Government Equity	19,572,290.42
Accumulated Surplus/(Deficit)	(231,445.34)
Unrealized Gain/(Loss)	-
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets	-
Total Net Assets/Equity	19,340,845.08

Certified Correct:


JHON KEVIN S. BRUNO
 Accountant I

Approved by:


IGMEDIO S. CASTICON
 Vocational School Superintendent