



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 December 31, 2018

	<u>2018</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Cash and Cash Equivalents</b>	-
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	-
Cash-Treasury/Agency Deposit, Regular	-
Cash- Modified Disbursement System (MDS), Regular	-
Cash-Modified Disbursement System (MDS), Special Account	-
Cash-Tax Remittance Advice	-
Cash Equivalents	-
Treasury Bills	-
<b>Receivables</b>	<b>226,564.05</b>
Other Receivables	226,564.05
Receivables-Disallowances/Charges	226,564.05
Due from Officers and Employees	-
Allowance for Impairment-Other Receivables	-
<b>Inventories</b>	-
Inventory Held for Consumption	-
Office Supplies Inventory	-
Accountable Forms, Plates and Stickers Inventory	-
Textbooks and Instructional Materials Inventory	-
Construction Materials Inventory	-
Other Supplies and Materials Inventory	-
<b>Other Current Assets</b>	-
Advances	-
Advances for Operating Expenses	-
Advances for Payroll	-
Advances to Special Disbursing Officers	-
Advances to Officers and Employees	-
<b>Total Current Assets</b>	<b>226,564.05</b>
<b>Non-Current Assets</b>	
Receivables	-



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Other Receivables	-
Other Receivables	-
Allowance for Impairment-Other Receivables	-
<i>Net Value-Other Receivables</i>	-
<b>Property, Plant and Equipment</b>	<b>17,109,795.63</b>
Land	-
Land	-
<i>Accumulated Impairment Losses- Land</i>	-
<i>Net Value</i>	-
Buildings and Other Structures	811,125.00
Buildings	-
<i>Accumulated Depreciation-Buildings</i>	-
<i>Accumulated Impairment Losses-Buildings</i>	-
<i>Net Value</i>	-
School Buildings	3,071,250.00
<i>Accumulated Depreciation-School Buildings</i>	(2,260,125.00)
<i>Accumulated Impairment Losses-School Buildings</i>	-
<i>Net Value</i>	811,125.00
Other Structures	-
<i>Accumulated Depreciation-Other Structures</i>	-
<i>Accumulated Impairment Losses-Other Structures</i>	-
<i>Net Value</i>	-
Machinery and Equipment	8,789,055.24
Machinery	-
<i>Accumulated Depreciation-Machinery</i>	-
<i>Accumulated Impairment Losses-Machinery</i>	-
<i>Net Value</i>	-
Office Equipment	282,291.00
<i>Accumulated Depreciation-Office Equipment</i>	(254,061.90)
<i>Accumulated Impairment Losses-Office Equipment</i>	-
<i>Net Value</i>	28,229.10
Information and Communication Technology Equipment	3,247,679.76
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(2,922,911.78)
<i>Accumulated Impairment Losses-Information and Communication Technology Equipment</i>	-
<i>Net Value</i>	324,767.98
Communication Equipment	91,476.92
<i>Accumulated Depreciation-Communication Equipment</i>	(82,239.23)
<i>Accumulated Impairment Losses-Communication Equipment</i>	-
<i>Net Value</i>	9,237.69
Disaster Response and Rescue Equipment	-
<i>Accumulated Depreciation-Disaster Response and Rescue Equipment</i>	-
<i>Accumulated Impairment Losses-Disaster Response and Rescue Equipment</i>	-
<i>Net Value</i>	-
Sports Equipment	-
<i>Accumulated Depreciation-Sports Equipment</i>	-
<i>Accumulated Impairment Losses-Sports Equipment</i>	-



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	<b>2018</b>
<i>Net Value</i>	-
Technical and Scientific Equipment	-
<i>Accumulated Depreciation-Technical and Scientific Equipment</i>	-
<i>Net Value</i>	-
Other Machinery and Equipment	19,528,369.71
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(11,101,549.24)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	-
<i>Net Value</i>	8,426,820.47
Transportation Equipment	946,215.39
Motor Vehicles	1,633,011.00
<i>Accumulated Depreciation-Motor Vehicles</i>	(686,795.61)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	-
<i>Net Value</i>	946,215.39
Other Transportation Equipment	-
<i>Accumulated Depreciation-Other Transportation Equipment</i>	-
<i>Accumulated Impairment Losses-Other Transportation Equipment</i>	-
<i>Net Value</i>	-
Furniture, Fixtures and Books	9,400.00
Furniture and Fixtures	94,000.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(84,600.00)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	-
<i>Net Value</i>	9,400.00
Books	-
<i>Accumulated Depreciation-Books</i>	-
<i>Accumulated Impairment Losses-Books</i>	-
<i>Net Value</i>	-
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 Equipment</i>	-
<i>Net Value</i>	-
Construction in Progress	6,554,000.00
Construction in Progress-Land Improvements	-
Construction in Progress-Buildings and Other Structures	6,554,000.00
<b>Total Non-Current Assets</b>	<b>17,109,795.63</b>
<b>TOTAL ASSETS</b>	<b>17,336,359.68</b>
<b>LIABILITIES</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	-
Payables	-



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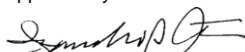
DETAILED STATEMENT OF FINANCIAL POSITION  
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	<u>2018</u>
Accounts Payable	-
Due to Officers and Employees	-
Notes Payable	-
<b>Inter-Agency Payables</b>	<b>170,839.61</b>
Due to BIR	170,539.61
Due to GSIS	(0.00)
Due to Pag-IBIG	300.00
Due to PhilHealth	-
Due to NGAs	-
Due to GOCCs	-
Due to LGUs	-
Due to Joint Venture	-
<b>Other Payables</b>	<b>9,150.00</b>
Other Payables	9,150.00
<b>Total Current Liabilities</b>	<b>179,989.61</b>
<b>Non- Current Liabilities</b>	
<b>Other Payables</b>	<b>-</b>
Other Payables	-
<b>Total Non-Current Liabilities</b>	<b>-</b>
<b>Total Liabilities</b>	<b>179,989.61</b>
<b>Total Assets less Total Liabilities</b>	<b>17,156,370.07</b>
<b>Net Assets/Equity</b>	
<b>Equity</b>	
<b>Government Equity</b>	<b>17,156,370.07</b>
Government Equity	5,763,658.24
Accumulated Surplus/(Deficit)	11,392,711.83
<b>Unrealized Gain/(Loss)</b>	<b>-</b>
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets	-
<b>Total Net Assets/Equity</b>	<b>17,156,370.07</b>

Certified Correct:

  
**JHON KEVIN S. BRUNO**  
 Accountant I

Approved by:

  
**GMEDIO S. CASTICON**  
 Vocational School Superintendent