



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 30, 2022

2022

ASSETS

Current Assets

Cash and Cash Equivalents

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	-

Receivables

Other Receivables	-
Receivables-Disallowances/Charges	-
Due from Officers and Employees	-
Allowance for Impairment-Other Receivables	-

Inventories

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	-

Other Current Assets

Advances	1,450,673.52
Advances for Operating Expenses	-
Advances for Payroll	-
Advances to Special Disbursing Officers	-
Advances to Officers and Employees	1,450,673.52

Total Current Assets

1,450,673.52

Non-Current Assets

Receivables

Other Receivables	-
Other Receivables	-
Allowance for Impairment-Other Receivables	-
<i>Net Value-Other Receivables</i>	-



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	2022
Property, Plant and Equipment	12,381,029.22
Land	-
Land	-
<i>Accumulated Impairment Losses- Land</i>	-
<i>Net Value</i>	-
Buildings and Other Structures	6,557,645.00
Buildings	3,174,542.36
<i>Accumulated Depreciation-Buildings</i>	(482,328.81)
<i>Accumulated Impairment Losses-Buildings</i>	-
<i>Net Value</i>	<u>2,692,213.55</u>
School Buildings	6,450,707.64
<i>Accumulated Depreciation-School Buildings</i>	(2,585,276.19)
<i>Accumulated Impairment Losses-School Buildings</i>	-
<i>Net Value</i>	<u>3,865,431.45</u>
Other Structures	-
<i>Accumulated Depreciation-Other Structures</i>	-
<i>Accumulated Impairment Losses-Other Structures</i>	-
<i>Net Value</i>	<u>-</u>
Machinery and Equipment	5,188,711.70
Machinery	-
<i>Accumulated Depreciation-Machinery</i>	-
<i>Accumulated Impairment Losses-Machinery</i>	-
<i>Net Value</i>	<u>-</u>
Office Equipment	368,291.00
<i>Accumulated Depreciation-Office Equipment</i>	(262,446.90)
<i>Accumulated Impairment Losses-Office Equipment</i>	-
<i>Net Value</i>	<u>105,844.10</u>
Information and Communication Technology Equipment	3,187,012.87
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(2,868,311.58)
<i>Accumulated Impairment Losses-Information and Communication Technology Equipment</i>	-
<i>Net Value</i>	<u>318,701.29</u>
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>	<u>9,237.69</u>
Other Machinery and Equipment	18,966,186.14
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(14,211,257.52)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	-
<i>Net Value</i>	<u>4,754,928.62</u>
Transportation Equipment	625,272.52
Motor Vehicles	1,583,011.00
<i>Accumulated Depreciation-Motor Vehicles</i>	(957,738.48)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	-
<i>Net Value</i>	<u>625,272.52</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	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>	<u>9,400.00</u>
Books	-
<i>Accumulated Depreciation-Books</i>	-
<i>Accumulated Impairment Losses-Books</i>	-
<i>Net Value</i>	<u>-</u>
Total Non-Current Assets	12,381,029.22
TOTAL ASSETS	13,831,702.74



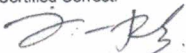
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	<u>2022</u>
LIABILITIES	
Liabilities	
Current Liabilities	
Financial Liabilities	1,638,173.52
Payables	1,638,173.52
Accounts Payable	-
Due to Officers and Employees	1,638,173.52
Notes Payable	-
Inter-Agency Payables	221,607.05
Due to BIR	139,193.00
Due to GSIS	1,186.72
Due to Pag-IBIG	12,100.00
Due to PhilHealth	69,127.33
Due to NGAs	-
Due to GOCCs	-
Due to LGUs	-
Due to Joint Venture	-
Other Payables	-
Other Payables	-
Total Current Liabilities	1,859,780.57
Non- Current Liabilities	
Other Payables	-
Other Payables	-
Total Non-Current Liabilities	-
Total Liabilities	1,859,780.57
Total Assets less Total Liabilities	11,971,922.17
Net Assets/Equity	
Equity	
Government Equity	11,971,922.17
Accumulated Surplus/(Deficit)	11,971,922.17
Unrealized Gain/(Loss)	-
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets	-
Total Net Assets/Equity	11,971,922.17

Certified Correct:


JOHN EDWARD B. BERNARDEZ
 Accountant I

Approved by:


EDWIN P. MADARANG
 Vocational School Superintendent