

# 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, 2022

2022

### **ASSETS**

### **Current Assets**

Cash and Cash Equivalents	<u> -                                   </u>
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	0.00
Advances Advances for Operating Expenses Advances for Payroll Advances to Special Disbursing Officers Advances to Officers and Employees	0.00  - - 0.00
Total Current Assets	0.00



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2022

### **Non-Current Assets**

Receivables	
Other Receivables	
Other Receivables	-
Allowance for Impairment-Other Receivables	-
Net Value-Other Receivables	
Property, Plant and Equipment	10,182,574.03
Land	
Land	-
Accumulated Impairment Losses- Land	-
Net Value	-
Buildings and Other Structures	6,277,025.00
Buildings	3,174,542.36
Accumulated Depreciation-Buildings	(577,565.08)
Accumulated Impairment Losses-Buildings	
Net Value	2,596,977.28
School Buildings	6,450,707.64
Accumulated Depreciation-School Buildings	(2,770,659.92)
Accumulated Impairment Losses-School Buildings	-
Net Value	3,680,047.72
Other Structures	-
Accumulated Depreciation-Other Structures	-
Accumulated Impairment Losses-Other Structures	
Net Value	-
Machinery and Equipment	3,406,019.35
Machinery	**
Accumulated Depreciation-Machinery	-
Accumulated Impairment Losses-Machinery	-
Net Value	•
Office Equipment	141,500.00
Accumulated Depreciation-Office Equipment	(66,075.00)
Accumulated Impairment Losses-Office Equipment	
Net Value	75,425.00
Information and Communication Technology Equipment	3,153,501.24
Accumulated Depreciation-Information and Communication	
Technology Equipment	(2,838,151.11)
Accumulated Impairment Losses-Information and Communication	
Technology Equipment	-
Net Value	315,350.13
Communication Equipment	~
Accumulated Depreciation-Communication Equipment	-
Accumulated Impairment Losses-Communication Equipment	
Net Value	•
Other Machinery and Equipment	17,200,542.20
Accumulated Depreciation-Other Machinery and Equipment	(14,185,297.98)
Accumulated Impairment Losses-Other Machinery and Equipment	
Net Value	3,015,244.22
Transportation Equipment	499,529.68
Motor Vehicles	1,583,011.00
Accumulated Depreciation-Motor Vehicles	(1,083,481.32)
Accumulated Impairment Losses-Motor Vehicles	*
Net Value	499,529.68
Other Transportation Equipment	
Accumulated Depreciation-Other Transportation Equipment	-
Accumulated Impairment Losses-Other Transportation Equipment	-
Net Value	_

**Total Non-Current Assets** 

10,182,574.03

TOTAL ASSETS

10,182,574.03



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2022

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### Liabilities

### Current Liabilities

Current Liabilities	
Financial Liabilities	562,040.17
Payables	562,040.17
Accounts Payable	÷ .
Due to Officers and Employees	562,040.17
Notes Payable	-
Inter-Agency Payables	346,091.90
Due to BIR	346,091.90
Due to GSIS	(0.00)
Due to Pag-IBIG	-
Due to PhilHealth	100 mm to 100 mm
Due to NGAs	the state of the s
Due to GOCCs	(0.00)
Due to LGUs	
Due to Joint Venture	+ 1
Other Payables	•
Other Payables	-
Total Current Liabilities	908,132.07
Non- Current Liabilities	
Other Payables Other Payables	-
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Total Non-Current Liabilities	-
Total Liabilities	908,132.07
Total Assets less Total Liabilities	9,274,441.96
Net Assets/Equity	
Equity	
Government Equity	9,274,441.96
Accumulated Surplus/(Deficit)	9,274,441.96
Unrealized Gain/(Loss)	
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets	-
Total Net Assets/Equity	9,274,441.96
Total Not resoustinguity	0,071,171100

Certified Correct:

JOHN EDWARD B. BERNARDEZ

Accountant I

Approved by:

EDWIN P. MADARANG
Vocational School Superintendent