



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
 For the quarter ended June 30, 2023

	<u>2023</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	1,785,321.63
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	1,785,321.63
Cash-Treasury/Agency Deposit, Regular	-
Cash- Modified Disbursement System (MDS), Regular	1,785,321.63
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	0.00
Advances for Operating Expenses	-
Advances for Payroll	-
Advances to Special Disbursing Officers	-
Advances to Officers and Employees	0.00
Total Current Assets	1,785,321.63



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	2023
Non-Current Assets	
Receivables	-
Other Receivables	-
Other Receivables	-
Allowance for Impairment-Other Receivables	-
<i>Net Value-Other Receivables</i>	<i>-</i>
Property, Plant and Equipment	10,182,574.03
Land	-
Land	-
<i>Accumulated Impairment Losses- Land</i>	<i>-</i>
<i>Net Value</i>	<i>-</i>
Buildings and Other Structures	6,277,025.00
Buildings	3,174,542.36
<i>Accumulated Depreciation-Buildings</i>	<i>(577,565.08)</i>
<i>Accumulated Impairment Losses-Buildings</i>	<i>-</i>
<i>Net Value</i>	<i>2,596,977.28</i>
School Buildings	6,450,707.64
<i>Accumulated Depreciation-School Buildings</i>	<i>(2,770,659.92)</i>
<i>Accumulated Impairment Losses-School Buildings</i>	<i>-</i>
<i>Net Value</i>	<i>3,680,047.72</i>
Other Structures	-
<i>Accumulated Depreciation-Other Structures</i>	<i>-</i>
<i>Accumulated Impairment Losses-Other Structures</i>	<i>-</i>
<i>Net Value</i>	<i>-</i>
Machinery and Equipment	3,406,019.35
Machinery	-
<i>Accumulated Depreciation-Machinery</i>	<i>-</i>
<i>Accumulated Impairment Losses-Machinery</i>	<i>-</i>
<i>Net Value</i>	<i>-</i>
Office Equipment	141,500.00
<i>Accumulated Depreciation-Office Equipment</i>	<i>(66,075.00)</i>
<i>Accumulated Impairment Losses-Office Equipment</i>	<i>-</i>
<i>Net Value</i>	<i>75,425.00</i>
Information and Communication Technology Equipment	3,153,501.24
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	<i>(2,838,151.11)</i>
<i>Accumulated Impairment Losses-Information and Communication Technology Equipment</i>	<i>-</i>
<i>Net Value</i>	<i>315,350.13</i>
Communication Equipment	-
<i>Accumulated Depreciation-Communication Equipment</i>	<i>-</i>
<i>Accumulated Impairment Losses-Communication Equipment</i>	<i>-</i>
<i>Net Value</i>	<i>-</i>
Other Machinery and Equipment	17,200,542.20
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<i>(14,185,297.98)</i>
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	<i>-</i>
<i>Net Value</i>	<i>3,015,244.22</i>
Transportation Equipment	499,529.68
Motor Vehicles	1,583,011.00
<i>Accumulated Depreciation-Motor Vehicles</i>	<i>(1,083,481.32)</i>
<i>Accumulated Impairment Losses-Motor Vehicles</i>	<i>-</i>
<i>Net Value</i>	<i>499,529.68</i>
Other Transportation Equipment	-
<i>Accumulated Depreciation-Other Transportation Equipment</i>	<i>-</i>
<i>Accumulated Impairment Losses-Other Transportation Equipment</i>	<i>-</i>
<i>Net Value</i>	<i>-</i>
Total Non-Current Assets	10,182,574.03
TOTAL ASSETS	11,967,895.66



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	<u>2023</u>
LIABILITIES	
Liabilities	
Current Liabilities	
Financial Liabilities	226,040.17
Payables	226,040.17
Accounts Payable	-
Due to Officers and Employees	226,040.17
Notes Payable	-
Inter-Agency Payables	161,474.53
Due to BIR	156,763.11
Due to GSIS	5,749.48
Due to Pag-IBIG	-
Due to PhilHealth	(1,038.06)
Due to NGAs	-
Due to GOCCs	(0.00)
Due to LGUs	-
Due to Joint Venture	-
Other Payables	-
Other Payables	-
Total Current Liabilities	387,514.70
Non- Current Liabilities	
Other Payables	-
Other Payables	-
Total Non-Current Liabilities	-
Total Liabilities	387,514.70
Total Assets less Total Liabilities	11,580,380.96
Net Assets/Equity	
Equity	
Government Equity	11,580,380.96
Accumulated Surplus/(Deficit)	11,580,380.96
Unrealized Gain/(Loss)	-
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets	-
Total Net Assets/Equity	11,580,380.96

Certified Correct:

JEANA CRUZELA T. AQUINO
 Acting Accountant

Approved by:

EDWIN B. MADARANG, D. Hums
 Vocational School Superintendent