



Department of Agriculture  
**AGRICULTURAL TRAINING INSTITUTE**  
 Regional Training Center 13  
 Los Angeles, Butuan City  
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**DETAILED STATEMENT OF FINANCIAL POSITION**

As of October 2022

**MDS Fund- 01**  
**ASSETS**

**Current Assets**

**Cash and Cash Equivalents**

**Cash on Hand**

Cash - Collecting Officer	
Petty Cash Fund	30,000.00

**Treasury/Agency Cash Accounts**

Cash-Treasury/Agency Deposit Regular	161,927.87
Cash- Modified Disbursement System (MDS), Regular	8,395,331.87
Cash- Modified Disbursement System (MDS), Special Account	-
	8,587,259.74
	<b>8,587,259.74</b>

**Receivables**

**Other Receivables**

Due from National Government Agencies	373,590.00
Receivables - Disallowances/Charges	13,440.25
Due from Officers and Employees	-
Due from Non-Government Organizations/People's Organizations	10,000,000.00
Other Receivables	2,499,465.10
Allowance for Impairment - Other Receivables	-
	12,886,495.35
	<b>12,886,495.35</b>

**Inventories**

**Inventory Held for Distribution**

Agri'l & Marine Supplies for Distribution	250,800.00
Property & Equipment for Distribution	4,064,441.00
Other Supplies & Materials for Distribution	269,529.00
Livestock for Distribution	-
	4,584,770.00

**Inventory Held for Consumption**

Office Supplies Inventory	118,759.19
Agricultural & Marine Supplies Inventory	42,880.00
Other Supplies and Materials Inventory	3,060,933.03
	3,222,572.22

**Semi Expendable Machinery and Equipment**

Semi-Expendables Office Equipment	13,500.00
Semi-Expendables ICT Equipment	33,000.00
Semi-Expendable Sports Equipment	-
Semi-Expendable Other Machinery and Equipment	20,700.00
Semi-Expendable Furniture and Fixtures	94,600.00
	161,800.00
	<b>7,969,142.22</b>

**Other Current Assets**

**Advances**

Advances for Operating Expenses	(0.00)
Advances for Payroll	-
Advances for Operating Expenses	-
Advances to Special Disbursing Officer	93,586.00

Advances to Officers and Employees	-	
	<u>93,586.00</u>	<b>93,586.00</b>
<b>Prepayments</b>		
Advances to Contractors	-	
Prepaid Registration	-	
Prepaid Insurance	177,401.61	
Other Prepayments	-	
	<u>177,401.61</u>	<b><u>177,401.61</u></b>
<b>Total Current Assets</b>		<b><u>29,713,884.92</u></b>
<b>Non - Current Assets</b>		
<b>Property, Plant and Equipment</b>		
<b>Land</b>		
<b>Land</b>	276,000.00	
<i>Accumulated Impairment Losses- Land</i>	-	
Net Value	<u>276,000.00</u>	
<b>Land Improvements</b>		
<b>Other Land Improvements</b>	421,261.50	
<i>Accumulated Depreciation - OLI</i>	(237,470.79)	
<i>Accumulated Impairment Losses - OLI</i>	-	
Net Value	<u>183,790.71</u>	
<b>Water Supply Systems</b>		
Water Supply Systems	424,200.00	
<i>Accumulated Depreciation - Water Supply Systems</i>	(240,995.68)	
<i>Accumulated Impairment Losses - Water Supply Systems</i>	-	
Net Value	<u>183,204.32</u>	
<b>Power Supply Systems</b>		
Power Supply Systems	266,653.20	
<i>Accumulated Depreciation - Power Supply Systems</i>	(80,218.16)	
<i>Accumulated Impairment Losses - Power Supply Systems</i>	-	
Net Value	<u>186,435.04</u>	
<b>Buildings and Other Structures</b>		
<b>Buildings</b>	16,874,984.20	
<i>Accumulated Depreciation - Buildings</i>	(2,077,233.08)	
<i>Accumulated Impairment Losses - Buildings</i>	-	
Net Value	<u>14,797,751.12</u>	
<b>Other Structures</b>	2,298,454.74	
<i>Accumulated Depreciation - Other Structures</i>	(549,142.50)	
<i>Accumulated Impairment Losses - Other Structures</i>	-	
Net Value	<u>1,749,312.24</u>	
<b>Machinery and Equipment</b>		
<b>Machinery</b>	3,284,000.00	
<i>Accumulated Depreciation - Machinery</i>	(819,915.67)	
<i>Accumulated Impairment Losses - Machinery</i>	-	
Net Value	<u>2,464,084.34</u>	
<b>Office Equipment</b>	1,793,600.97	
<i>Accumulated Depreciation - Office Equipment</i>	(1,136,478.12)	
<i>Accumulated Impairment Losses - Office Equipment</i>	-	
Net Value	<u>657,122.85</u>	
<b>Information and Communication Technology Equipment</b>	5,626,543.96	
<i>Accumulated Depreciation - Information and Communication Technology Equipment</i>	(3,994,321.09)	
<i>Accumulated Impairment Losses - Information and Communication Technology Equipment</i>	-	
Net Value	<u>1,632,222.87</u>	

<b>Other Machinery and Equipment</b>	15,200.00	
<i>Accumulated Depreciation - Other Machinery and Equipment</i>	(14,440.00)	
<i>Accumulated Impairment Losses - Other Machinery and Equipment</i>	-	
Net Value	<u>760.00</u>	
<b>Transportation Equipment</b>		
Motor Vehicles	7,236,710.00	
<i>Accumulated Depreciation - Motor Vehicles</i>	(5,711,712.52)	
<i>Accumulated Impairment Losses - Motor Vehicles</i>	-	
Net Value	<u>1,524,997.48</u>	
<b>Furniture and Fixtures</b>		
Furniture and Fixtures	1,003,935.00	
<i>Accumulated Depreciation - Furniture and Fixtures</i>	(389,399.08)	
<i>Accumulated Impairment Losses - Furniture and Fixtures</i>	-	
Net Value	<u>614,535.92</u>	
<b>Construction in Progress</b>		
Construction in Progress- Bldg. & Other Structures	-	
Net Value	<u>-</u>	
	<b><u>24,270,216.89</u></b>	<b><u>24,270,216.89</u></b>
<b>Intangibles Assets</b>		
<i>Computer Software</i>	373,895.00	
<i>Accumulated Amortization - Computer Software</i>	(137,782.82)	
<i>Accumulated Impairment Losses - Furniture and Fixtures</i>	-	
	<u>236,112.18</u>	<u>236,112.18</u>
<b>Total Non-Current Assets</b>		<b><u>24,506,329.07</u></b>
<b>TOTAL ASSETS</b>		<b><u>54,220,213.99</u></b>

#### LIABILITIES AND NET ASSETS/EQUITY

#### Liabilities

##### Current Liabilities

##### Financial Liabilities

##### Payables

Accounts Payable	1,300.22	
Due to Officers and Employees	-	
Other Payables	-	
	<u>1,300.22</u>	<b>1,300.22</b>

##### Inter-Agency Payables

Due to BIR	-	
Due to GSIS- Life and Retirement Premium	8,357.52	
Due to NGAs	-	
	<u>8,357.52</u>	<b>8,357.52</b>

##### Intra-Agency Payables

Due to Central Office	-	
Due to Bureaus	-	
	<u>-</u>	<b>-</b>

**Total Current Liabilities** **9,657.74**

**Non- Current Liabilities** **-**

**Total Liabilities** **9,657.74**

**Net Assets/Equity**

**Equity**

Accumulated Surplus/(Deficit)

28,605,471.31

Add/Deduct: Surplus/ (Deficit) From Current Operations

25,605,084.94

**Total Net Assets/Equity**

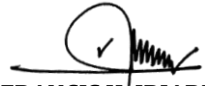
**54,210,556.25**

**54,210,556.25**

**TOTAL LIABILITIES AND NET ASSETS/EQUITY**

**54,220,213.99**

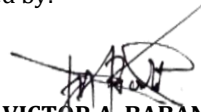
Certified Correct by:



**FRANCIS H. IRIARTE**

Accountant

Noted by:



**FIL VICTOR A. BABANTO**

OIC-Center Director







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