

DEPARTMENT OF SCIENCE AND TECHNOLOGY- CARAGA
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS AT DECEMBER 31, 2016

	<u>2016</u>	<u>2015</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	<u>9,953,992.48</u>	<u>15,971,328.88</u>
Cash on Hand	<u>2,383.75</u>	<u>40,316.61</u>
Cash - Collecting Officer		35,410.81
Petty Cash	2,383.75	4,905.80
Cash in Bank - Local Currency	<u>9,622,728.73</u>	<u>6,337,567.39</u>
Cash in Bank - Local Currency, Current Account		6,337,567.39
Treasury/Agency Cash Accounts	<u>328,880.00</u>	<u>9,593,444.88</u>
Cash - Treasury/Agency Deposit, Trust	328,880.00	357,424.85
Cash - Modified Disbursement System (MDS), Regular	(0.00)	9,236,020.03
Receivables	<u>107,924,492.41</u>	<u>85,179,258.38</u>
Inter-Agency Receivables	<u>4,699,150.00</u>	<u>-</u>
Due from National Government Agencies		-
Due from Local Government Units	4,699,150.00	-
Intra-Agency Receivables	<u>190,000.00</u>	<u>-</u>
Due from Regional Offices	190,000.00	-
Other Receivables	<u>103,035,342.41</u>	<u>85,179,258.38</u>
Receivables - Disallowances/Charges	1,194,534.53	1,427,848.33
Due from Non-Government Organizations/People's Organizations	466,148.37	466,148.37
Other Receivables	101,374,659.51	83,285,261.68
Allowance for Impairment - Other Receivables	-	-
Net Value - Other Receivables	<u>101,374,659.51</u>	<u>83,285,261.68</u>
Inventories	<u>2,940,925.80</u>	<u>1,531,747.58</u>
Inventory Held for Distribution	<u>2,431,907.39</u>	<u>-</u>
Property and Equipment for Distribution	2,431,907.39	-
Inventory Held for Consumption	<u>509,018.41</u>	<u>1,531,747.58</u>
Office Supplies Inventory	331,374.41	334,557.83
Accountable Forms, Plates and Stickers Inventory	16,544.00	19,743.00
Medical, Dental and Laboratory Supplies Inventory	-	501,810.02
Other Supplies and Materials Inventory	-	675,636.73
Semi-Expendable Furniture and Fixture	161,100.00	-
Other Assets	<u>212,566.51</u>	<u>196,935.86</u>
Advances	<u>140.00</u>	<u>89,810.00</u>
Advance to Special Disbursing Officer	140.00	81,450.00
Advances to Officers and Employees	-	8,360.00
Prepayments	<u>212,426.51</u>	<u>107,125.86</u>
Prepaid Rent	15,000.00	15,000.00
Prepaid Insurance	197,426.51	92,125.86
Total Current Assets	<u>121,031,977.20</u>	<u>102,879,270.70</u>

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Non - Current Assets		
Property, Plant and Equipment	60,561,270.19	64,435,825.44
Buildings and Other Structures	36,275,297.73	37,625,064.93
Buildings	42,399,335.33	42,399,335.33
<i>Accumulated Depreciation - Buildings</i>	(6,130,532.74)	(4,780,765.54)
<i>Accumulated Impairment Losses - Buildings</i>	-	-
<i>Net Value</i>	36,268,802.59	37,618,569.79
Other Structures	129,902.70	129,902.70
<i>Accumulated Depreciation - Other Structures</i>	(123,407.56)	(123,407.56)
<i>Accumulated Impairment Losses - Other Structures</i>	-	-
<i>Net Value</i>	6,495.14	6,495.14
Machinery and Equipment	23,391,101.36	24,762,280.88
Office Equipment	2,529,731.34	3,179,838.59
<i>Accumulated Depreciation - Office Equipment</i>	(2,261,171.17)	(2,784,428.27)
<i>Accumulated Impairment Losses - Office Equipment</i>	-	-
<i>Net Value</i>	268,560.17	395,410.32
Information and Communication Technology Equipment	5,512,253.24	7,919,528.95
<i>Accumulated Depreciation - Information and Communication Technology Equip</i>	(2,419,906.97)	(5,146,811.63)
<i>Accumulated Impairment Losses - Information and Communication Technology</i>	-	-
<i>Net Value</i>	3,092,346.27	2,772,717.32
Marine and Fishery Equipment	-	416,000.00
<i>Accumulated Depreciation - Marine and Fishery Equipment</i>	-	(395,200.00)
<i>Accumulated Impairment Losses - Marine and Fishery Equipment</i>	-	-
<i>Net Value</i>	-	20,800.00
Communication Equipment	22,000.00	361,222.75
<i>Accumulated Depreciation - Communication Equipment</i>	(20,899.98)	(334,399.10)
<i>Accumulated Impairment Losses - Communication Equipment</i>	-	-
<i>Net Value</i>	1,100.02	26,823.65
Technical and Scientific Equipment	18,065,600.74	17,607,853.14
<i>Accumulated Depreciation - Technical and Scientific Equipment</i>	(7,082,383.82)	(6,233,108.48)
<i>Accumulated Impairment Losses - Technical and Scientific Equipment</i>	-	-
<i>Net Value</i>	10,983,216.92	11,374,744.66
Other Machinery and Equipment	14,052,115.13	14,697,196.62
<i>Accumulated Depreciation - Other Machinery and Equipment</i>	(5,006,237.15)	(4,525,411.69)
<i>Accumulated Impairment Losses - Other Machinery and Equipment</i>	-	-
<i>Net Value</i>	9,045,877.98	10,171,784.93
Transportation Equipment	379,349.68	553,269.81
Motor Vehicles	5,390,180.00	5,565,180.00
<i>Accumulated Depreciation - Motor Vehicles</i>	(5,010,830.32)	(5,011,910.19)
<i>Accumulated Impairment Losses - Motor Vehicles</i>	-	-
<i>Net Value</i>	379,349.68	553,269.81
Furniture, Fixtures and Books	420,685.82	1,304,488.06
Furniture and Fixtures	709,488.60	2,243,886.88
<i>Accumulated Depreciation - Furniture and Fixtures</i>	(291,716.46)	(961,460.25)
<i>Accumulated Impairment Losses - Furniture and Fixtures</i>	-	-
<i>Net Value</i>	417,772.14	1,282,426.63
Books	58,273.60	123,184.60
<i>Accumulated Depreciation - Books</i>	(55,359.92)	(101,123.17)
<i>Accumulated Impairment Losses - Books</i>	-	-
<i>Net Value</i>	2,913.68	22,061.43

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Other Property, Plant and Equipment	94,835.60	190,721.76
Other Property, Plant and Equipment	384,676.00	732,468.00
Accumulated Depreciation - Other Property, Plant and Equipment	(289,840.40)	(541,746.24)
Accumulated Impairment Losses - Other Property, Plant and Equipment	-	-
Net Value	<u>94,835.60</u>	<u>190,721.76</u>
Total Non-Current Assets	<u>60,561,270.19</u>	<u>64,435,825.44</u>
TOTAL ASSETS	<u>181,593,247.39</u>	<u>167,315,096.14</u>
LIABILITIES AND NET ASSETS/EQUITY		
Liabilities		
Current Liabilities		
Financial Liabilities	1,769,842.35	10,079,122.22
Payables	<u>1,769,842.35</u>	<u>10,079,122.22</u>
Accounts Payable	1,114,622.69	9,096,398.40
Due to Officers and Employees	655,219.66	982,723.82
Inter-Agency Payables	<u>10,262,255.10</u>	<u>7,783,786.55</u>
Inter-Agency Payables	<u>10,262,255.10</u>	<u>7,783,786.55</u>
Due to BIR	83,836.93	46,556.73
Due to NGAs	10,178,418.17	7,737,229.82
Trust Liabilities	<u>874,053.90</u>	<u>1,192,331.35</u>
Guaranty/Security Deposits Payable	874,053.90	1,192,331.35
Other Payables	50,975.59	77,313.57
Total Current Liabilities	<u>12,957,126.94</u>	<u>19,132,553.69</u>
Total Liabilities	<u>12,957,126.94</u>	<u>19,132,553.69</u>
Net Assets/Equity		
Equity	168,636,120.45	148,182,542.45
Accumulated Surplus/(Deficit)	<u>168,636,120.45</u>	<u>148,182,542.45</u>
Total Net Assets/Equity	<u>168,636,120.45</u>	<u>148,182,542.45</u>
TOTAL LIABILITIES AND NET ASSETS/EQUITY	<u>181,593,247.39</u>	<u>167,315,096.14</u>

Certified Correct:


MAYETTE M. CARLON
Accountant III