

**DEPED-SCHOOLS DIVISION OF AURORA**  
**STATEMENT OF FINANCIAL POSITION**  
**REGULAR AGENCY FUND**  
**As at December 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	84,355.12	91,474.79	-
Investments	-	-	-
Receivables	3,328,965.79	2,415,488.28	913,477.51
Inventories	342,265.00	94,478.00	247,787.00
Other Current Assets	2,236.92	115,236.92	-
<b>Total Current Assets</b>	<u>3,757,822.83</u>	<u>2,716,677.99</u>	<u>1,041,144.84</u>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	1,312,389,570.58	1,375,628,864.88	-
<b>Total Non-Current Assets</b>	<u>1,312,389,570.58</u>	<u>1,375,628,864.88</u>	<u>(63,239,294.30)</u>
<b>Total Assets</b>	<u>1,316,147,393.41</u>	<u>1,378,345,542.87</u>	<u>(62,198,149.46)</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Financial Liabilities	11,194,309.16	2,599,281.85	8,595,027.31
Inter-Agency Payables	2,328,398.61	7,023,797.52	-
Intra-Agency Payables	-	-	-
Trust Liabilities	293,955.22	279,216.57	14,738.65
Deferred Credits/Unearned Income	-	-	-
Provisions	-	-	-
Other Payables	-	-	-
<b>Total Current Liabilities</b>	<u>13,816,662.99</u>	<u>9,902,295.94</u>	<u>3,914,367.05</u>
<b>Non-Current Liabilities</b>			
Other Payables	-	-	-
<b>Total Non-Current Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u>13,816,662.99</u>	<u>9,902,295.94</u>	<u>3,914,367.05</u>
<b>Total Assets less Total Liabilities</b>	<u>1,302,330,730.42</u>	<u>1,368,443,246.93</u>	<u>(66,112,516.51)</u>
<b>NET ASSETS/EQUITY</b>			
Accumulated Surplus/(Deficit)	1,302,330,730.42	1,368,443,246.93	-
<b>Total Net Assets/Equity</b>	<u>1,316,147,393.41</u>	<u>1,378,345,542.87</u>	<u>(62,198,149.46)</u>

Certified Correct:

  
**MICHELLE M. VALENZUELA**  
 Accountant III