

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL POSITION
FUND 101
(API)
AS OF THE QUARTER ENDING September 30, 2025

1 ASSETS

1 CURRENT ASSETS		153,241.77
01 CASH and Cash Equivalents		
01 Cash on Hand		
Petty Cash		0.00
02 Cash in Bank - Local Currency		
Cash- Tax Remittance Advice		153,241.77
03 RECEIVABLE		760,863.27
05 Other Receivables		
Receivables - Disallowances/Charges		683,058.74
Other Receivables		0.00
04 INVENTORIES		0.00
02 Inventory Held for Sale		
Semi-Expendable Technical and Scientific Equipment		0.00
Investment Property		
TOTAL CURRENT ASSETS		914,105.04
06 PROPERTY, PLANT AND EQUIPMENT		1,773,793.45
01 Land		
02 Land Improvements		
Land Improvements, Aquaculture Structures	0.00	
Accumulated depreciation-Other Land Improvements	0.00	
Accumulated Impairment Losses - Land Improvements, Aquaculture Structures	0.00	0.00
Other Land Improvements	0.00	
Accumulated depreciation-Buildings	0.00	
Accumulated Impairment Losses - Other Land Improvements	0.00	0.00
04 Buildings and Other Structures		
School Buildings	14,885,369.00	
Accumulated depreciation-School Buildings	-13,173,723.14	
Accumulated Impairment Losses - School Buildings	0.00	1,711,645.86
Other Structures	102,865.00	
Accumulated depreciation-Other Structures	-40,717.41	
Accumulated Impairment Losses - Other Structures	0.00	62,147.59
Information and Communication Technology Equipment	0.00	
Accumulated depreciation-ICTE	0.00	
Accumulated Impairment Losses - Information and Communication Technology Equipment	0.00	0.00
Technical and Scientific Equipment	0.00	
Accumulated depreciation-Technical and Scientific Equipment	0.00	
Accumulated Impairment Losses - Technical and Scientific Equipment	0.00	0.00
Other Machinery and Equipment	0.00	
Accumulated depreciation-Other Machinery and Equipment	0.00	
Accumulated Impairment Losses - Other Machinery and Equipment	0.00	0.00
07 Furnitures, Fixtures and Books		
Furnitures and Fixtures	0.00	
Accumulated depreciation-Furnitures and Fixtures	0.00	
Accumulated Impairment Losses - Furniture and Fixtures	0.00	0.00
07 BIOLOGICAL ASSET		0.00
01 Bearer Biological Assets		
99 OTHER ASSETS		0.00
01 Advances		
Advances to Officers and Employees		0.00
TOTAL ASSETS		2,687,898.49

2 LIABILITIES

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01 Financial Liabilities		
02 Inter-Agency Payables		237,464.18
01 Inter-Agency Payables		
Due to BIR		153,241.77
Due to GSIS		29,371.77
Due to PAG - IBIG		26,063.08
Pag-IBIG Premium		0.00
Pag-IBIG Multi-Purpose Loan		0.00
Pag-IBIG Housing Loan		0.00
Due to PHILHEALTH		28,787.56

Due to Other NGAs	0.00
Due to GOCCs	0.00
Due to LGUs	0.00
Due to Joint Venture	0.00

03 Intra-Agency Payables	0.00
04 Deferred Credits/Unearned Income	0.00
99 Other Payables	0.00
99 Other Payables	
Other Payables	0.00

TOTAL LIABILITIES	237,464.18
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3 EQUITY

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01 Government Equity

01 Government Equity

Accumulated Surplus	2,450,434.31	
Contributed Capital	0.00	
Revaluation Surplus	0.00	2,450,434.31

TOTAL EQUITY	2,450,434.31
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TOTAL LIABILITIES and NET ASSETS/EQUITY	2,687,898.49
	0.00

Certified Correct By:

JONATHAN C. TORIO
Accountant I