

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
REGION 02  
**STATEMENT OF FINANCIAL POSITION**  
**FUND 101**  
**(API)**  
AS OF THE QUARTER ENDING December 31, 2025

## 1 ASSETS

<b>1 CURRENT ASSETS</b>		
<b>01 CASH and Cash Equivalents</b>		<b>326,359.56</b>
<b>01 Cash on Hand</b>		
Petty Cash		0.00
<b>02 Cash in Bank - Local Currency</b>		
Cash- Tax Remittance Advice		326,359.56
<b>03 RECEIVABLE</b>		<b>773,093.09</b>
<b>05 Other Receivables</b>		
Receivables - Disallowances/Charges		683,058.74
Other Receivables		0.00
<b>04 INVENTORIES</b>		<b>0.00</b>
<b>02 Inventory Held for Sale</b>		
Semi-Expendable Technical and Scientific Equipment		0.00
Investment Property		
<b>TOTAL CURRENT ASSETS</b>		<b>1,099,452.65</b>
<b>06 PROPERTY, PLANT AND EQUIPMENT</b>		<b>1,061,852.33</b>
<b>01 Land</b>		
<b>02 Land Improvements</b>		
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
<b>04 Buildings and Other Structures</b>		
School Buildings	14,885,369.00	
Accumulated depreciation-School Buildings	-13,880,778.17	
Accumulated Impairment Losses - School Buildings	0.00	1,004,590.83
Other Structures	102,865.00	
Accumulated depreciation-Other Structures	-45,603.50	
Accumulated Impairment Losses - Other Structures	0.00	57,261.50
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
<b>07 Furnitures, Fixtures and Books</b>		
Furnitures and Fixtures	0.00	
Accumulated depreciation-Furnitures and Fixtures	0.00	
Accumulated Impairment Losses - Furniture and Fixtures	0.00	0.00
<b>07 BIOLOGICAL ASSET</b>		<b>0.00</b>
<b>01 Bearer Biological Assets</b>		
<b>99 OTHER ASSETS</b>		<b>0.00</b>
<b>01 Advances</b>		
Advances to Officers and Employees		0.00
<b>TOTAL ASSETS</b>		<b>2,161,304.98</b>

## 2 LIABILITIES

<b>2 LIABILITIES</b>		
<b>01 Financial Liabilities</b>		<b>557.94</b>
<b>02 Inter-Agency Payables</b>		<b>415,035.82</b>
<b>01 Inter-Agency Payables</b>		
Due to BIR		326,359.56
Due to GSIS		52,603.91
Due to PAG - IBIG		4,600.00
Pag-IBIG Premium		0.00

Pag-IBIG Multi-Purpose Loan	0.00
Pag-IBIG Housing Loan	0.00
Due to PHILHEALTH	31,472.35
Due to Other NGAs	0.00
Due to GOCCs	0.00
Due to LGUs	0.00
Due to Joint Venture	0.00

<b>03 Intra-Agency Payables</b>	<b>0.00</b>
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<b>04 Deferred Credits/Unearned Income</b>	<b>0.00</b>
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<b>99 Other Payables</b>	<b>235,862.14</b>
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***99 Other Payables***

Other Payables	235,862.14
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<b>TOTAL LIABILITES</b>	<b>651,455.90</b>
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### 3 EQUITY

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**01 Government Equity**

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Accumulated Surplus	1,509,849.08	
Contributed Capital	0.00	
Revaluation Surplus	0.00	1,509,849.08

<b>TOTAL EQUITY</b>	1,509,849.08
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<b>TOTAL LIABILITES and NET ASSETS/EQUITY</b>	<b>2,161,304.98</b>
	<b>0.00</b>

Certitified Correct By:



**JONATHAN C. TORIO**  
**Accountant I**