

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

| | | |
|--|--|---------------------|
| 1 CURRENT ASSETS | | |
| 01 CASH and Cash Equivalents | | 326,359.56 |
| 01 Cash on Hand | | |
| Petty Cash | | 0.00 |
| 02 Cash in Bank - Local Currency | | |
| Cash- Tax Remittance Advice | | 326,359.56 |
| 03 RECEIVABLE | | 773,093.09 |
| 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 | | 1,099,452.65 |
| 06 PROPERTY, PLANT AND EQUIPMENT | | 1,061,852.33 |
| 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 |
| Other Land Improvements | | 0.00 |
| Accumulated depreciation-Buildings | | 0.00 |
| Accumulated Impairment Losses - Other Land Improvements | | 0.00 |
| 04 Buildings and Other Structures | | |
| School Buildings | | 14,885,369.00 |
| Accumulated depreciation-School Buildings | | -13,880,778.17 |
| Accumulated Impairment Losses - School Buildings | | 0.00 |
| Other Structures | | 102,865.00 |
| Accumulated depreciation-Other Structures | | -45,603.50 |
| Accumulated Impairment Losses - Other Structures | | 0.00 |
| Information and Communication Technology Equipment | | 57,261.50 |
| Accumulated depreciation-ICTE | | 0.00 |
| Accumulated Impairment Losses - Information and Communication Technology Equipment | | 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 |
| Other Machinery and Equipment | | 0.00 |
| Accumulated depreciation-Other Machinery and Equipment | | 0.00 |
| Accumulated Impairment Losses - Other Machinery and Equipment | | 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 |
| 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 | | 2,161,304.98 |

2 LIABILITIES

| | | |
|---------------------------------|--|-------------------|
| 2 LIABILITIES | | |
| 01 Financial Liabilities | | 557.94 |
| 02 Inter-Agency Payables | | 415,035.82 |
| 01 Inter-Agency Payables | | |
| 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 |
| 03 Intra-Agency Payables | 0.00 |
| 04 Deferred Credits/Unearned Income | 0.00 |
| 99 Other Payables | 235,862.14 |
| <i>99 Other Payables</i> | |
| Other Payables | 235,862.14 |
| TOTAL LIABILITIES | 651,455.90 |

3 EQUITY

3 EQUITY

01 Government Equity

01 Government Equity

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

TOTAL EQUITY

TOTAL LIABILITIES and NET ASSETS/EQUITY

1,509,849.08
2,161,304.98
0.00

Certitifed Correct By:



JONATHAN C. TORIO
Accountant I