

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL POSITION
FUND 101
(API)
AS OF THE QUARTER ENDING March 31, 2026

1 ASSETS

1 CURRENT ASSETS			
01 CASH and Cash Equivalents			138,045.23
01 Cash on Hand			
Petty Cash			0.00
02 Cash in Bank - Local Currency			
Cash- Tax Remittance Advice			138,045.23
03 RECEIVABLE			817,205.46
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			955,250.69
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	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		-13,880,778.17	
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
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			37,205.00
01 Advances			
Advances to Officers and Employees			0.00
TOTAL ASSETS			2,054,308.02

2 LIABILITIES

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01 Financial Liabilities			0.00
02 Inter-Agency Payables			266,623.67
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Due to BIR			138,045.23
Due to GSIS			90,000.84
Due to PAG - IBIG			7,105.25
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 **137,820.52**

99 Other Payables

Other Payables 137,820.52

TOTAL LIABILITES **404,444.19**

3 EQUITY

3 EQUITY

01 Government Equity

01 Government Equity

Accumulated Surplus 1,649,863.83

Contributed Capital 0.00

Revaluation Surplus 0.00 1,649,863.83

TOTAL EQUITY 1,649,863.83

TOTAL LIABILITES and NET ASSETS/EQUITY **2,054,308.02**

0.00

Certified Correct By:



JONATHAN C. TORIO
Accountant I