

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL POSITION
FUND 101
(API)
AS OF THE QUARTER ENDING JUNE 30, 2026

1 ASSETS

1 CURRENT ASSETS		
01 CASH and Cash Equivalents		381,023.21
01 Cash on Hand		
Petty Cash		0.00
02 Cash in Bank - Local Currency		
Cash- Tax Remittance Advice		381,023.21
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		1,198,228.67
06 PROPERTY, PLANT AND EQUIPMENT		1,628,341.38
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	459,747.60	
Accumulated depreciation-Buildings	-436,760.22	
Accumulated Impairment Losses - Other Land Improvements	0.00	22,987.38
04 Buildings and Other Structures		
School Buildings	24,115,005.69	
Accumulated depreciation-School Buildings	-22,648,933.03	
Accumulated Impairment Losses - School Buildings	0.00	1,466,072.66
Other Structures	778,661.79	
Accumulated depreciation-Other Structures	-687,610.45	
Accumulated Impairment Losses - Other Structures	0.00	91,051.34
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		23,000.00
01 Advances		
Advances to Officers and Employees		0.00
TOTAL ASSETS		2,849,570.05

2 LIABILITIES

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01 Financial Liabilities		0.00
02 Inter-Agency Payables		936,530.82
01 Inter-Agency Payables		
Due to BIR		381,023.21
Due to GSIS		487,487.05
Due to PAG - IBIG		36,548.21
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
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04 Deferred Credits/Unearned Income	0.00
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99 Other Payables	48,600.55
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99 Other Payables

Other Payables	48,600.55
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TOTAL LIABILITES	985,131.37
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3 EQUITY

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01 Government Equity

01 Government Equity

Accumulated Surplus	1,864,438.68	
Contributed Capital	0.00	
Revaluation Surplus	0.00	1,864,438.68

TOTAL EQUITY	1,864,438.68
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TOTAL LIABILITES and NET ASSETS/EQUITY	2,849,570.05
	0.00

Certitified Correct By:



JONATHAN C. TORIO
Accountant I