

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL POSITION
FUND 101
(API)
AS OF THE QUARTER ENDING September 30, 2021

1 ASSETS

1 CURRENT ASSETS			
01 CASH and Cash Equivalents			P19,236.34
01 Cash on Hand			
Petty Cash			P19,216.75
02 Cash in Bank - Local Currency			
04 Treasury/Agency Cash Accounts			
Cash- Treasury/Agency Deposit, Regular			P19.59
03 RECEIVABLE			P683,058.75
01 Loans and Receivable Accounts			
03 Inter - Agency Receivables			
04 Intra - Agency Receivables			
05 Other Receivables			
Receivables - Disallowances/Charges			P683,058.74
Other Receivables			P0.01
04 INVENTORIES			P0.00
02 Inventory Held for Sale			
02 Inventory Held for Distribution			
04 Inventory Held for Consumption			
05 Semi Expendable Machinery and Equipment			
TOTAL CURRENT ASSETS			P702,295.09
06 PROPERTY, PLANT AND EQUIPM			P6,440,330.90
01 Land			
Land			P48,230.00
02 Land Improvements			
Other Land Improvements	P459,747.60		
Accumulated depreciation-Buildings	<u>(436,760.22)</u>		P22,987.38
03 Infrastructure Assets			
04 Buildings and Other Structures			
School Buildings	P24,115,005.69		
Accumulated depreciation-School Building	<u>(19,083,699.64)</u>		P5,031,306.05
Hospitals and Health Centers			P0.00
Other Structures	P778,661.79		
Accumulated depreciation-Other Structure:	<u>(663,180.00)</u>		P115,481.79
05 Machinery and Equipment			
Information and Communication Technology Equipme	P169,637.47		
Accumulated depreciation-ICTE	<u>(161,155.60)</u>		P8,481.87
Technical and Scientific Equipment	P121,015.00		
Accumulated depreciation-Technical and	<u>(57,343.43)</u>		P63,671.57
Other Machinery and Equipment	P21,851,236.62		
Accumulated depreciation-Other	<u>(20,743,712.29)</u>		P1,107,524.33
06 Transportation and Equipment			
Motor Vehicles	P621,139.20		
Accumulated depreciation-Motor Vehicles	<u>(590,082.24)</u>		P31,056.96

07 Furnitures, Fixtures and Books		
Furnitures and Fixtures	P231,819.00	
Accumulated depreciation-Furnitures and	<u>(220,228.05)</u>	P11,590.95
08 Leased Assets		
10 Construction in Progress		
99 Other Property, Plant and Equipment		
07 BIOLOGICAL ASSET		<u>P0.00</u>
01 Bearer Biological Assets		
99 OTHER ASSETS		<u>P0.00</u>
01 Advances		
02 Prepayments		
03 Deposits		
TOTAL ASSETS		<u><u>P7,142,625.99</u></u>

2 LIABILITIES

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01 Financial Liabilities		<u>P0.00</u>
01 Payables		
02 Inter-Agency Payables		<u>P342,357.15</u>
01 Inter-Agency Payables		
Due to BIR		P70,084.17
Due to GSIS		P227,281.20
Due to PAG - IBIG		P29,050.34
Due to PHILHEALTH		P15,941.44
03 Intra-Agency Payables		<u>P0.00</u>
01 Intra-Agency Payables		
04 Deferred Credits/Unearned Income		<u>P0.00</u>
01 Deferred Credits		
99 Other Payables		<u>P240,857.74</u>
99 Other Payables		
Other Payables		<u>P240,857.74</u>
TOTAL LIABILITIES		<u><u>P583,214.89</u></u>

3 EQUITY

3 EQUITY		
01 Government Equity		
01 Government Equity		
Accumulated Surplus (Deficit)	P6,559,411.10	
03 Intermediate Accounts		
01 Intermediate Accounts		
Revenue and Expense Summary		
TOTAL EQUITY		P6,559,411.10
TOTAL LIABILITES and NET ASSETS/EQUITY		<u><u>P7,142,625.99</u></u>
		<u>P0.00</u>

Prepared By:

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Certified Correct:


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AO IV/Acting Accountant