

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
 REGION 02
STATEMENT OF FINANCIAL POSITION
SSP FUND
(ROPORTC)
 AS AT THE QUARTER ENDING SEPTEMBER 30 , 2017

2017

1 ASSETS

1	CURRENT ASSETS	P2,101,894.98
	01 CASH and Cash Equivalents	P2,101,894.98
	01 Cash on Hand	
	Cash - Collecting Officers	P6,150.00
	Petty Cash	P50,000.00
	02 Cash in Bank - Local Currency	
	Cash in Bank - Local Currency, Current Account	P2,045,744.98
	04 Treasury/Agency Cash Accounts	
	Cash- Treasury/Agency Deposit, Regular	P0.00
	Cash- Modified Disbursement System (MDS), Regular	P0.00
		P2,437.50
	03 RECEIVABLE	
	01 Loans and Receivable Accounts	
	Accounts Receivable	P0.00
	Allowance for Impairment-Accounts Receivable	P0.00
	03 Inter - Agency Receivables	
	Due from NGAs	P0.00
	Due from GOCCs	P0.00
	Due from LGUs	P0.00
	04 Intra - Agency Receivables	
	Due from Central Office	P0.00
	Due from Regional Offices	P0.00
	Due from Operating Units	P0.00
	05 Other Receivables	
	Receivables - Disallowances/Charges	P0.00
	Due from Officers and Employees	P0.00
	Other Receivables	P2,437.50
		P1,342,504.42
	04 INVENTORIES	
	01 Inventory Held for Sale	
	Merchandise Inventory	P240,741.05
	02 Inventory Held for Distribution	
	Other Supplies and Materials for Distribution	P0.00
	04 Inventory Held for Consumption	
	Office Supplies Inventory	P54,328.70
	Accountable Forms, Plates and Stickers Inventory	P194,320.00
	Animal/Zoological Supplies Inventory	P0.00
	Food Supplies Inventory	P0.00
	Drugs and Medicines Inventory	P0.00
	Medical, Dental and Laboratory Supplies Inventory	P0.00
	Fuel, Oil, and Lubricants Inventory	P0.00
	Agricultural and Marine Supplies Inventory	P0.00
	Textbooks and Instructional Materials Inventory	P0.00
	Construction Materials Inventory	P0.00
	Other Supplies and Materials Inventory	P570,336.67
	Semi-Expendable Office Equipment	P36,558.00
	Semi-Expendable Information and Communication Technology Equipment	P190,220.00
	Semi-Expendable Other Machinery and Equipment	P0.00
	Semi-Expendable Furniture and Fixtures	P56,000.00
		P3,446,836.90
	TOTAL CURRENT ASSETS	
		P3,446,836.90
	06 PROPERTY, PLANT AND EQUIPM	
		P7,434,941.53

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL POSITION
SSP FUND
(ROPORTC)
AS AT THE QUARTER ENDING SEPTEMBER 30 , 2017

01 Land		P0.00
Land		
02 Land Improvements		
Land Improvements, Aquaculture Structures	P0.00	
<i>Accumulated depreciation-Other Land Improvements</i>	<u>P0.00</u>	P0.00
Other Land Improvements	P0.00	
<i>Accumulated depreciation-Other Land Improvements</i>	<u>P0.00</u>	P0.00
Water Supply Systems	P0.00	
<i>Accumulated depreciation-Water Supply Systems</i>	<u>P0.00</u>	P0.00
04 Buildings and Other Structures		
Buildings	P0.00	
<i>Accumulated depreciation-Buildings</i>	<u>P0.00</u>	P0.00
School Buildings	P19,056,279.00	
<i>Accumulated depreciation-School Buildings</i>	<u>(13,674,799.84)</u>	P5,381,479.16
Hospitals and Health Centers		P0.00
Other Structures	P0.00	
<i>Accumulated depreciation-Other Structures</i>	<u>P0.00</u>	P0.00
05 Machinery and Equipment		
Machinery	P0.00	
<i>Accumulated depreciation-Machinery</i>	<u>P0.00</u>	P0.00
Office Equipment	P1,864,687.45	
<i>Accumulated depreciation-Office Equipment</i>	<u>(974,760.76)</u>	P889,926.69
Information and Communication Technology Equipment	P988,474.07	
<i>Accumulated depreciation-ICTE</i>	<u>(453,563.69)</u>	P534,910.38
Agricultural Forestry Equipment	P0.00	
<i>Accumulated depreciation-Agricultural Forestry Equipment</i>	<u>P0.00</u>	P0.00
Communication Equipment	P118,243.50	
<i>Accumulated depreciatio-Communication Equipment</i>	<u>(104,587.96)</u>	P13,655.54
Construction and Heavy Equipment	P29,037.58	
<i>Accumulated depreciatio-Construction and Heavy Equipment</i>	<u>(16,496.87)</u>	P12,540.71
Disaster Response and Rescue Equipment	P0.00	
<i>Accumulated depreciation-DRRE</i>	<u>P0.00</u>	P0.00
Medical Equipment	P0.00	
<i>Accumulated depreciation-Medical Equipment</i>	<u>P0.00</u>	P0.00
Sports Equipment	P0.00	
<i>Accumulated depreciation-Sports Equipment</i>	<u>P0.00</u>	P0.00
Technical and Scientific Equipment	P0.00	
<i>Accumulated depreciation-Technical and Scientific Equipment</i>	<u>P0.00</u>	P0.00
Other Machinery and Equipment	P1,245,416.85	
<i>Accumulated depreciation-Other Machinery and Equipment</i>	<u>(1,089,779.34)</u>	P155,637.51
06 Transportation and Equipment		
Motor Vehicles	P145,000.00	
<i>Accumulated depreciation-Motor Vehicles</i>	<u>(45,916.67)</u>	P99,083.33
Other Transportation Equipment	P441,000.00	
<i>Accumulated depreciation-Other Transportation Equipment</i>	<u>(125,590.00)</u>	P315,410.00
07 Furnitures, Fixtures and Books		
Furnitures and Fixtures	P151,662.26	
<i>Accumulated depreciation-Furnitures and Fixtures</i>	<u>(119,364.05)</u>	P32,298.21

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL POSITION
SSP FUND
(ROPORTC)
AS AT THE QUARTER ENDING SEPTEMBER 30 , 2017

Books	P0.00	
<i>Accumulated depreciation-Books</i>	<u>P0.00</u>	P0.00
08 Leased Assets		
Leased Assets, Land		P0.00
Leased Assets, Buildings and Other Structures		P0.00
10 Construction in Progress		
Construction in Progress-Buildings and Other Structures		P0.00
99 Other Property, Plant and Equipment		
Work/Zoo Animals		P0.00
Other Property, Plant and Equipment	P0.00	
<i>Accumulated depreciation-Books</i>	<u>P0.00</u>	P0.00
07 BIOLOGICAL ASSETS		<u>P0.00</u>
01 Bearer Biological Assets		
Breeding Stocks		P0.00
Trees, Plants and Crops		P0.00
99 OTHER ASSETS		<u>P469,147.17</u>
01 Advances		
Advances for Operating Expenses		P0.00
Advances for Payroll		P0.00
Advances for Special Disbursing Officer		P0.00
Advances to Officers and Employees		P0.00
02 Prepayments		
Prepaid Rent		P0.00
Prepaid Insurance		P0.00
Prepaid Interest		P0.00
Advances to Contractors		P0.00
Other Prepayments		P0.00
Other Assets	P459,147.17	
<i>Accumulated Impairment Losses-Other Assets</i>	<u>P0.00</u>	P459,147.17
03 Deposits		
Deposit on Letters of Credit		P0.00
Guaranty Deposits		P0.00
Other Deposits		<u>P10,000.00</u>
TOTAL ASSETS		<u><u>P11,350,925.60</u></u>

2 LIABILITIES

2 LIABILITIES		
01 Financial Liabilities		<u>P11,500.00</u>
01 Payables		
Accounts Payable		P11,500.00
Due to Officers and Employees		P0.00
Interest Payable		P0.00
02 Inter-Agency Payables		<u>P212,840.66</u>
01 Inter-Agency Payables		
Due to BIR		P212,840.66
Due to GSIS		P0.00
Due to PAG - IBIG		P0.00
Due to PHILHEALTH		P0.00
Due to Other NGAs		P0.00

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
 REGION 02
 STATEMENT OF FINANCIAL POSITION
 SSP FUND
 (ROPORTC)

AS AT THE QUARTER ENDING SEPTEMBER 30 , 2017

Due to GOCCs	P0.00
Due to LGUs	P0.00
03 Intra-Agency Payables	P0.00
01 Intra-Agency Payables	
Due to Central Office	P0.00
Due to Bureaus	P0.00
Due to Operating Units	P0.00
04 Deferred Credits/Unearned Income	P0.00
01 Unearned Revenue	
Other Unearned Revenue	P0.00
99 Other Payables	P0.00
99 Other Payables	
Other Payables	P0.00
TOTAL LIABILITES	P224,340.66

3 EQUITY

3 EQUITY	
01 Government Equity	
01 Government Equity	
Accumulated Surplus (Deficit)	P11,126,584.94
TOTAL LIABILITES and NET ASSETS/EQUITY	P11,350,925.60

Certified Correct:

JOHN FAVOR G. ORRO, CPA
 Accountant IV