

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL POSITION
FUND 101
(ROPO)
AS OF THE QUARTER ENDING SEPTEMBER 30, 2017

1 ASSETS

1 CURRENT ASSETS		P42,376,929.67
01 CASH and Cash Equivalents		P42,376,929.67
01 Cash on Hand		
Cash - Collecting Officers		P130.00
Petty Cash		P30,000.00
02 Cash in Bank - Local Currency		
Cash in Bank - Local Currency, Current Account		P42,206,843.49
04 Treasury/Agency Cash Accounts		
Cash- Treasury/Agency Deposit, Regular		P139,956.17
Cash- Modified Disbursement System (MDS), Regular		P0.01
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03 RECEIVABLE		P243,493.45
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		P221,273.52
Due from Officers and Employees		P22,219.93
Other Receivables		P0.00
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04 INVENTORIES		P2,466,447.43
02 Inventory Held for Distribution		
Textbooks and Instructional Materials for Distribution		P0.00
Property and Equipment for Distribution		P0.00
Other Supplies and Materials for Distribution		P388,873.98
04 Inventory Held for Consumption		
Office Supplies Inventory		P275,967.51
Accountable Forms, Plates and Stickers Inventory		P0.00
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

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Construction Materials Inventory		P0.00
Other Supplies and Materials Inventory		P726,844.00
05 Semi Expendable Machinery and Equipment		
Semi-Expandable Machinery and Equipment		P7,850.00
Semi-Expandable Office Equipment		P424,558.08
Semi-Expandable ICT Equipment		P452,147.60
Semi-Expandable Other Machinery and Equipment		P4,154.00
Semi-Expandable Furniture and Fixtures		P186,052.26
TOTAL CURRENT ASSETS		<u>P45,086,870.55</u>
06 PROPERTY, PLANT AND EQUIPI		<u>P8,792,977.26</u>
01 Land		
Land		P800,040.00
02 Land Improvements		
Land Improvements, Aquaculture Structures	P0.00	
<i>Accumulated depreciation-Other Land</i>	<u>P0.00</u>	P0.00
Other Land Improvements	P0.00	
<i>Accumulated depreciation-Other Land</i>	<u>P0.00</u>	P0.00
Water Supply Systems	P0.00	
<i>Accumulated depreciation-Water</i>	<u>P0.00</u>	P0.00
04 Buildings and Other Structures		
Buildings	P2,384,826.97	
<i>Accumulated depreciation-Buildings</i>	<u>(1,454,348.08)</u>	P930,478.89
School Buildings	P716,764.16	
<i>Accumulated depreciation-School Buil</i>	<u>P0.00</u>	P716,764.16
Hospitals and Health Centers		P0.00
Other Structures	P0.00	
<i>Accumulated depreciation-Other Struct</i>	<u>P0.00</u>	P0.00
05 Machinery and Equipment		
Machinery	P14,600.00	
<i>Accumulated depreciation-Machinery</i>	<u>P0.00</u>	P14,600.00
Office Equipment	P635,799.78	
<i>Accumulated depreciation-Office Equip</i>	<u>(484,825.99)</u>	P150,973.79
Information and Communication Technology Equ	P1,886,207.57	
<i>Accumulated depreciation-ICTE</i>	<u>(800,398.01)</u>	P1,085,809.56
Agricultural Forestry Equipment		P0.00
Communication Equipment	P57,210.02	
<i>Accumulated depreciation-</i>	<u>(32,002.87)</u>	P25,207.15
Construction and Heavy Equipment	P0.00	
<i>Accumulated depreciation-</i>	<u>P0.00</u>	P0.00
Disaster Response and Rescue Equipment	P0.00	
<i>Accumulated depreciation-DRRE</i>	<u>P0.00</u>	P0.00
Firefighting Equipment		P0.00
Medical Equipment		P0.00
Sports Equipment	P0.00	P0.00
<i>Accumulated depreciation-Sports</i>	<u>P0.00</u>	P0.00
Technical and Scientific Equipment	P0.00	
<i>Accumulated depreciation-Technical</i>	<u>P0.00</u>	P0.00
Other Machinery and Equipment	P0.00	

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	<u>P0.00</u>	P0.00
06 Transportation and Equipment		
Motor Vehicles	P4,657,665.73	
<i>Accumulated depreciation-Motor Vehic</i>	<u>(2,700,832.34)</u>	P1,956,833.39
Other Transportation Equipment	P0.00	
<i>Accumulated depreciation-Other</i>	<u>P0.00</u>	P0.00
07 Furnitures, Fixtures and Books		
Furnitures and Fixtures	P6,071,735.49	
<i>Accumulated depreciation-Furnitures</i>	<u>(2,959,929.67)</u>	P3,111,805.82
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	P9,290.00	
<i>Accumulated depreciation-Books</i>	<u>(8,825.50)</u>	P464.50
99 OTHER ASSETS		<u>P269,119.23</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		P137,166.00
02 Prepayments		
Prepaid Rent		P43,000.00
Prepaid Insurance		P7,917.99
Prepaid Interest		P0.00
Advances to Contractors		P0.00
Other Prepayments		P0.00
Other Assets	P118,194.14	
<i>Accumulated Impairment Losses-</i>	<u>(37,158.90)</u>	P81,035.24
03 Deposits		
Deposit on Letters of Credit		P0.00
Guaranty Deposits		P0.00
TOTAL ASSETS		<u>P54,148,967.04</u>

2 LIABILITIES

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01 Financial Liabilities

01 Payables

Accounts Payable		P10,556,999.82
Due to Officers and Employees		P0.00
		<u>P10,556,999.82</u>

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Interest Payable	P0.00
02 Inter-Agency Payables	<u>P93,804.33</u>
<i>01 Inter-Agency Payables</i>	
Due to BIR	P93,704.32
Due to GSIS	P0.01
Due to PAG - IBIG	P100.00
Due to PHILHEALTH	P0.00
Due to Other NGAs	P0.00
Due to GOCCs	P0.00
Due to LGUs	P0.00
03 Intra-Agency Payables	<u>P0.00</u>
<i>01 Intra-Agency Payables</i>	
Due to Central Office	P0.00
Due to Bureaus	P0.00
Due to Operating Units	P0.00
99 Other Payables	<u>P0.00</u>
<i>99 Other Payables</i>	
Other Payables	<u>P0.00</u>
TOTAL LIABILITES	<u><u>P10,650,804.15</u></u>

3 EQUITY

3 EQUITY	
01 Government Equity	
<i>01 Government Equity</i>	
Accumulated Surplus (Deficit)	P43,498,162.89
TOTAL LIABILITES and NET ASSETS/EQUITY	<u><u>P54,148,967.04</u></u>

Certified Correct By:


JOHN EIVOR G. ORRO, CPA
 Accountant IV