

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL POSITION
FUND 101
(ROPO)
AS OF THE QUARTER ENDING DECEMBER 31, 2017

	2017	2016
1 ASSETS		
1 CURRENT ASSETS		
01 CASH and Cash Equivalents	<u>P37,600,726.28</u>	<u>P32,941,634.54</u>
01 Cash on Hand		
Cash - Collecting Officers	P0.00	P2,155.00
Petty Cash	P0.00	P0.00
02 Cash in Bank - Local Currency		
Cash in Bank - Local Currency, Current Account	P37,600,726.27	P32,939,479.54
04 Treasury/Agency Cash Accounts		
Cash- Treasury/Agency Deposit, Regular	P0.00	P0.00
Cash- Treasury/Agency Deposit, Trust	P0.00	P0.00
Cash- Modified Disbursement System (MDS), Regular	P0.01	P0.00
03 RECEIVABLE	<u>P158,139.70</u>	<u>P360,938.48</u>
01 Loans and Receivable Accounts		
Accounts Receivable	P0.00	P0.00
Allowance for Impairment-Accounts Receivable	P0.00	P0.00
03 Inter - Agency Receivables		
Due from NGAs	P81,461.00	P0.00
Due from GOCCs	P119.88	P0.00
Due from LGUs	P0.00	P0.00
04 Intra - Agency Receivables		
Due from Central Office	P0.00	P0.00
Due from Regional Offices	P0.00	P0.00
Due from Operating Units	P0.00	P0.00
05 Other Receivables		
Receivables - Disallowances/Charges	P63,888.89	P300,838.91
Due from Officers and Employees	P12,669.93	P18,669.93
Other Receivables	P0.00	P41,429.64
04 INVENTORIES	<u>P3,073,143.89</u>	<u>P3,052,412.21</u>
02 Inventory Held for Distribution		
Textbooks and Instructional Materials for Distribution	P0.00	P0.00
Property and Equipment for Distribution	P0.00	P37,908.48
Other Supplies and Materials for Distribution	P137,250.48	P350,965.50
04 Inventory Held for Consumption		
Office Supplies Inventory	P275,799.39	P663,210.73
Accountable Forms, Plates and Stickers Inventory	P70,000.00	P0.00
Animal/Zoological Supplies Inventory	P0.00	P0.00
Food Supplies Inventory	P0.00	P0.00
Drugs and Medicines Inventory	P0.00	P0.00
Medical, Dental and Laboratory Supplies Inventory	P0.00	P0.00
Fuel, Oil, and Lubricants Inventory	P0.00	P0.00
Agricultural and Marine Supplies Inventory	P0.00	P0.00
Textbooks and Instructional Materials Inventory	P0.00	P0.00
Construction Materials Inventory	P64,449.00	P0.00
Other Supplies and Materials Inventory	P898,000.82	P882,505.56
05 Semi Expendable Machinery and Equipment		
Semi-Expandable Machinery and Equipment	P0.00	P54,845.00
Semi-Expandable Office Equipment	P477,420.34	P454,285.50
Semi-Expandable ICT Equipment	P960,017.60	P367,970.18
Semi-Expandable Other Machinery and Equipment	P4,154.00	P0.00
Semi-Expandable Furniture and Fixtures	P186,052.26	P240,721.26
TOTAL CURRENT ASSETS	<u>P40,832,009.87</u>	<u>P36,354,985.23</u>
06 PROPERTY, PLANT AND EQUIP	<u>P6,709,615.29</u>	<u>P8,927,364.81</u>
01 Land		
Land	P800,040.00	P800,040.00

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02 Land Improvements				
Land Improvements, Aquaculture Structures	P0.00		P0.00	
<i>Accumulated depreciation-Other Land</i>	<u>P0.00</u>	P0.00	<u>P0.00</u>	P0.00
Other Land Improvements	P0.00		P0.00	
<i>Accumulated depreciation-Other Land</i>	<u>P0.00</u>	P0.00	<u>P0.00</u>	P0.00
Water Supply Systems	P0.00		P0.00	
<i>Accumulated depreciation-Water</i>	<u>P0.00</u>	P0.00	<u>P0.00</u>	P0.00
03 Infrastructure Assets				
Power Supply Systems		P300,997.42		P0.00
04 Buildings and Other Structures				
Buildings	P2,384,826.97		P2,384,826.97	
<i>Accumulated depreciation-Buildings</i>	<u>(1,057,611.25)</u>	P1,327,185.52	<u>(1,414,672.50)</u>	P970,147.47
School Buildings	P0.00		P716,764.16	
<i>Accumulated depreciation-School Build.</i>	<u>P0.00</u>	P0.00	<u>P0.00</u>	P716,764.16
Hospitals and Health Centers		P0.00		P0.00
Other Structures	P0.00		P0.00	
<i>Accumulated depreciation-Other Struct.</i>	<u>P0.00</u>	P0.00	<u>P0.00</u>	P0.00
05 Machinery and Equipment				
Machinery	P0.00		P14,600.00	
<i>Accumulated depreciation-Machinery</i>	<u>P0.00</u>	P0.00	<u>P0.00</u>	P14,600.00
Office Equipment	P559,511.38		P635,799.78	
<i>Accumulated depreciation-Office Equip.</i>	<u>(430,495.51)</u>	P129,015.88	<u>(474,919.22)</u>	P160,880.51
Information and Communication Technology Equip	P2,239,503.72		P1,655,209.57	
<i>Accumulated depreciation-ICTE</i>	<u>(763,809.49)</u>	P1,475,694.23	<u>(720,239.78)</u>	P934,969.79
Agricultural Forestry Equipment	P0.00		P0.00	
<i>Accumulated depreciation-Agricultural</i>	<u>P0.00</u>	P0.00	<u>P0.00</u>	P0.00
Communication Equipment	P0.00		P57,210.02	
<i>Accumulated depreciation-</i>	<u>P0.00</u>	P0.00	<u>(29,397.48)</u>	P27,812.54
Construction and Heavy Equipment	P0.00		P0.00	
<i>Accumulated depreciation-</i>	<u>P0.00</u>	P0.00	<u>P0.00</u>	P0.00
Disaster Response and Rescue Equipment	P0.00		P0.00	
<i>Accumulated depreciation-DRRE</i>	<u>P0.00</u>	P0.00	<u>P0.00</u>	P0.00
Firefighting Equipment		P0.00		P0.00
Medical Equipment	P0.00		P0.00	
<i>Accumulated depreciation-Medical Equi</i>	<u>P0.00</u>	P0.00	<u>P0.00</u>	P0.00
Sports Equipment	P0.00		P0.00	
<i>Accumulated depreciation-Sports</i>	<u>P0.00</u>	P0.00	<u>P0.00</u>	P0.00
Technical and Scientific Equipment	P0.00		P0.00	
<i>Accumulated depreciation-Technical</i>	<u>P0.00</u>	P0.00	<u>P0.00</u>	P0.00
Other Machinery and Equipment	P0.00		P0.00	
<i>Accumulated depreciation-Other</i>	<u>P0.00</u>	P0.00	<u>P0.00</u>	P0.00
06 Transportation and Equipment				
Motor Vehicles	P4,464,323.73		P4,657,665.73	
<i>Accumulated depreciation-Motor Vehic</i>	<u>(2,631,610.37)</u>	P1,832,713.36	<u>(2,467,785.71)</u>	P2,189,880.02
Other Transportation Equipment	P0.00		P0.00	
<i>Accumulated depreciation-Other</i>	<u>P0.00</u>	P0.00	<u>P0.00</u>	P0.00
07 Furnitures, Fixtures and Books				
Furnitures and Fixtures	P181,891.00		P6,071,735.49	
<i>Accumulated depreciation-Furnitures</i>	<u>(99,980.90)</u>	P81,910.10	<u>(2,959,929.67)</u>	P3,111,805.82
Books	P0.00		P0.00	
<i>Accumulated depreciation-Books</i>	<u>P0.00</u>	P0.00	<u>P0.00</u>	P0.00
08 Leased Assets				
Leased Assets, Land		P0.00		P0.00
Leased Assets, Buildings and Other Structures		P0.00		P0.00
10 Construction in Progress				
Construction in Progress-Buildings and Other Structures		P0.00		P0.00
99 Other Property, Plant and Equipment				
Work/Zoo Animals		P0.00		P0.00
Other Property, Plant and Equipment	P770,884.28		P9,290.00	
<i>Accumulated depreciation-Books</i>	<u>(8,825.50)</u>	P762,058.78	<u>(8,825.50)</u>	P464.50

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99 OTHER ASSETS	<u>P154,434.24</u>	<u>P159,634.49</u>
01 Advances		
Advances for Operating Expenses	P0.00	P0.00
Advances for Payroll	P0.00	P0.00
Advances for Special Disbursing Officer	P0.00	P0.00
Advances to Officers and Employees	P26,440.00	P31,899.00
02 Prepayments		
Prepaid Rent	P43,000.00	P43,000.00
Prepaid Insurance	P3,959.00	P3,700.25
Prepaid Interest	P0.00	P0.00
Advances to Contractors	P0.00	P0.00
Other Prepayments	P0.00	P0.00
Other Assets	P118,194.14	P118,194.14
Accumulated Impairment Losses-	<u>(37,158.90)</u>	<u>(37,158.90)</u>
03 Deposits	P81,035.24	P81,035.24
Deposit on Letters of Credit	P0.00	P0.00
Guaranty Deposits	<u>P0.00</u>	<u>P0.00</u>
TOTAL ASSETS	<u>P47,696,059.40</u>	<u>P45,441,984.53</u>
2 LIABILITIES		
2 LIABILITIES		
01 Financial Liabilities	<u>P57,409,438.23</u>	<u>P27,202,453.86</u>
01 Payables		
Accounts Payable	P57,409,438.22	P27,202,453.86
Due to Officers and Employees	P0.01	P0.00
Interest Payable	P0.00	P0.00
02 Inter-Agency Payables	<u>P207,392.54</u>	<u>P16,161.88</u>
01 Inter-Agency Payables		
Due to BIR	P207,392.54	P16,161.88
Due to GSIS	P0.00	P0.00
Due to PAG - IBIG	P0.00	P0.00
Due to PHILHEALTH	P0.00	P0.00
Due to Other NGAs	P0.00	P0.00
Due to GOCCs	P0.00	P0.00
Due to LGUs	P0.00	P0.00
03 Intra-Agency Payables	<u>P0.00</u>	<u>P0.00</u>
01 Intra-Agency Payables		
Due to Central Office	P0.00	P0.00
Due to Bureaus	P0.00	P0.00
Due to Operating Units	P0.00	P0.00
04 Deferred Credits/Unearned Income	<u>P0.00</u>	<u>P0.00</u>
01 Deferred Credits		
Other Deferred Credits	P0.00	P0.00
99 Other Payables	<u>P0.00</u>	<u>P0.00</u>
99 Other Payables		
Other Payables	<u>P0.00</u>	<u>P0.00</u>
TOTAL LIABILITIES	<u>P57,616,830.77</u>	<u>P27,218,615.74</u>

3 EQUITY

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01 Government Equity		
<i>01 Government Equity</i>		
Accumulated Surplus (Deficit)	(9,920,771.37)	P18,223,368.79
TOTAL LIABILITES and NET ASSETS/EQUITY	<u>P47,696,059.40</u>	<u>P45,441,984.53</u>

Certified Correct By:


JOHN EIVOR G. ORRO, CPA
 Accountant IV