

Republic of the Philippines  
**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY, REGION 02**  
 Carig, Tuguegarao City  
**SSP FUND**  
**POST-CLOSING TRIAL BALANCE**  
**(ROPO AND RTC=CORPORATE)**

As at DECEMBER 30, 2017

ACCOUNT NAMES	ACCOUNT CODE	CORPORATE	
		DEBIT	CREDIT
<b>1 ASSETS</b>			
<b>1 CURRENT ASSETS</b>			
<b>01 CASH and Cash Equivalents</b>			
<b>01 Cash on Hand</b>			
Cash - Collecting Officers	1 01 01 010	P2,850.00	P0.00
Petty Cash	1 01 01 020	P0.00	P0.00
<b>02 Cash in Bank - Local Currency</b>			
Cash in Bank - Local Currency, Current Account	1 01 02 020	P1,619,986.92	P0.00
<b>04 Treasury/Agency Cash Accounts</b>			
Cash- Treasury/Agency Deposit, Regular	1 01 04 010	P0.00	P0.00
Cash- Modified Disbursement System (MDS), Regular	1 01 04 040	P0.00	P0.00
<b>TOTAL CASH</b>		<b>P1,622,836.92</b>	<b>P0.00</b>
<b>03 RECEIVABLE</b>			
<b>01 Loans and Receivable Accounts</b>			
Accounts Receivable	1 03 01 010	P1,651,415.00	P0.00
Allowance for Impairment-Accounts Receivable	1 03 01 011	P0.00	P0.00
<b>03 Inter - Agency Receivables</b>			
Due from NGAs	1 03 03 010	P0.00	P0.00
Due from GOCCs	1 03 03 020	P0.00	P0.00
Due from LGUs	1 03 03 030	P0.00	P0.00
<b>04 Intra - Agency Receivables</b>			
Due from Central Office	1 03 04 010	P0.00	P0.00
Due from Regional Offices	1 03 04 030	P0.00	P0.00
Due from Operating Units	1 03 04 040	P0.00	P0.00
<b>05 Other Receivables</b>			
Receivables - Disallowances/Charges	1 03 05 010	P0.00	P0.00
Due from Officers and Employees	1 03 05 020	P0.00	P0.00
Other Receivables	1 03 05 990	P2,437.50	P0.00
<b>TOTAL RECEIVABLE</b>		<b>P1,653,852.50</b>	<b>P0.00</b>
<b>04 INVENTORIES</b>			
<b>02 Inventory Held for Sale</b>			
Merchandise Inventory	1 04 01 010	P10,116.00	P0.00
<b>02 Inventory Held for Distribution</b>			
Other Supplies and Materials for Distribution	1 04 02 990	P0.00	P0.00
<b>04 Inventory Held for Consumption</b>			
Office Supplies Inventory	1 04 04 010	P50,103.84	P0.00
Accountable Forms, Plates and Stickers Inventory	1 04 04 020	P111,015.00	P0.00
Animal/Zoological Supplies Inventory	1 04 04 040	P0.00	P0.00
Food Supplies Inventory	1 04 04 050	P0.00	P0.00
Drugs and Medicines Inventory	1 04 04 060	P0.00	P0.00
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070	P0.00	P0.00
Fuel, Oil, and Lubricants Inventory	1 04 04 080	P0.00	P0.00
Agricultural and Marine Supplies Inventory	1 04 04 090	P0.00	P0.00
Textbooks and Instructional Materials Inventory	1 04 04 100	P0.00	P0.00
Construction Materials Inventory	1 04 04 130	P0.00	P0.00
Other Supplies and Materials Inventory	1 04 04 990	P570,336.67	P0.00
Semi-Expendable Office Equipment	1 04 04 020	P36,558.00	P0.00
Semi-Expendable Information and Communication Technology Equipment	1 04 05 030	P190,220.00	P0.00
Semi-Expendable Other Machinery and Equipment	1 04 05 190	P0.00	P0.00
Semi-Expendable Furniture and Fixtures	1 04 06 010	P56,000.00	P0.00
<b>TOTAL INVENTORIES</b>		<b>P1,024,349.51</b>	<b>P0.00</b>
<b>TOTAL CURRENT ASSETS</b>		<b>P4,301,038.93</b>	<b>P0.00</b>
<b>06 PROPERTY, PLANT AND EQUIPMENT</b>			
<b>01 Land</b>			
Land	1 06 01 010	P0.00	P0.00
<b>02 Land Improvements</b>			
Land Improvements, Aquaculture Structures	1 06 02 010	P0.00	P0.00
Accumulated depreciation-Land Improvements	1 06 02 011	P0.00	P0.00
Other Land Improvement	1 06 02 990	P0.00	P0.00
Accumulated depreciation-Other Land Improvement	1 06 04 991	P0.00	P0.00
Water Supply Systems	1 06 03 040	P0.00	P0.00
Accumulated depreciation-Water Supply Systems	1 06 03 041	P0.00	P0.00

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**SSP FUND**  
**POST-CLOSING TRIAL BALANCE**  
**(ROPO AND RTC=CORPORATE)**

As at DECEMBER 30, 2017

ACCOUNT NAMES	ACCOUNT CODE	CORPORATE	
		DEBIT	CREDIT
<b>04 Buildings and Other Structures</b>			
Buildings	1 06 04 010	P0.00	P0.00
<i>Accumulated depreciation-Buildings</i>	1 06 04 011	P0.00	P0.00
School Buildings	1 06 04 020	P19,056,279.00	P0.00
<i>Accumulated depreciation-School Buildings</i>	1 06 04 021	P0.00	P13,674,799.84
Hospitals and Health Centers	1 06 04 030	P0.00	P0.00
Other Structures	1 06 04 990	P0.00	P0.00
<i>Accumulated depreciation-Other Structures</i>	1 06 04 991	P0.00	P0.00
<b>05 Machinery and Equipment</b>			
Machinery	1 06 05 010	P0.00	P0.00
<i>Accumulated depreciation-Machinery</i>	1 06 05 011	P0.00	P0.00
Office Equipment	1 06 05 020	P1,894,937.45	P0.00
<i>Accumulated depreciation-Office Equipment</i>	1 06 05 021	P0.00	P1,082,100.59
Information and Communication Technology Equipment	1 06 05 030	P1,091,995.67	P0.00
<i>Accumulated depreciation-ICTE</i>	1 06 05 031	P0.00	P493,412.18
Agricultural Forestry Equipment	1 06 05 040	P0.00	P0.00
Communication Equipment	1 06 05 070	P118,243.50	P0.00
<i>Accumulated depreciation-Communication Equipment</i>	1 06 05 081	P0.00	P125,871.79
Construction and Heavy Equipment	1 06 05 080	P29,037.58	P0.00
<i>Accumulated depreciation-Construction and Heavy Equipment</i>	1 06 05 081	P0.00	P16,847.72
Disaster Response and Rescue Equipment	1 06 05 090	P0.00	P0.00
<i>Accumulated depreciation-Disaster Response and Rescue Equip</i>	1 06 05 091	P0.00	P0.00
Medical Equipment	1 06 05 110	P0.00	P0.00
<i>Accumulated depreciation-Medical Equipment</i>	1 06 05 111	P0.00	P0.00
Sports Equipment	1 06 05 130	P0.00	P0.00
<i>Accumulated depreciation-Sports Equipment</i>	1 06 05 081	P0.00	P0.00
Technical and Scientific Equipment	1 06 05 140	P0.00	P0.00
<i>Accumulated depreciation-Technical and Scientific Equipment</i>	1 06 05 141	P0.00	P0.00
Other Machinery and Equipment	1 06 05 990	P1,245,416.85	P0.00
<i>Accumulated depreciation-Other Machinery and Equipment</i>	1 06 05 991	P0.00	P1,089,779.34
<b>06 Transportation and Equipment</b>			
Motor Vehicles	1 06 06 010	P145,000.00	P0.00
<i>Accumulated depreciation-Motor Vehicles</i>	1 06 06 011	P0.00	P91,833.34
Other Transportation Equipment	1 06 06 990	P441,000.00	P0.00
<i>Accumulated depreciation-Other Transportation Equipment</i>	1 06 06 991	P0.00	P251,180.00
<b>07 Furnitures, Fixtures and Books</b>			
Furnitures and Fixtures	1 06 07 010	P151,662.26	P0.00
<i>Accumulated depreciation-Furnitures and Fixtures</i>	1 06 07 011	P0.00	P122,064.05
Books	1 06 07 020	P0.00	P0.00
<i>Accumulated depreciation-Books</i>	1 06 07 021	P0.00	P0.00
<b>08 Leased Assets</b>			
Leased Assets, Land	1 06 08 010		
Leased Assets, Buildings and Other Structures	1 06 08 020	P0.00	P0.00
<b>10 Construction in Progress</b>			
Construction in Progress-Buildings and Other Structures	1 06 10 030	P0.00	P0.00
<b>99 Other Property, Plant and Equipment</b>			
Work/Zoo Animals	1 06 99 010	P0.00	P0.00
Other Property, Plant and Equipment	1 06 99 990	P0.00	P0.00
<i>Accumulated depreciation-Other PPE</i>	1 06 99 991	P0.00	P0.00
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>		<b>P24,173,572.31</b>	<b>P16,947,888.85</b>
<b>07 BIOLOGICAL ASSETS</b>			
<b>01 Bearer Biological Assets</b>			
Breeding Stocks	1 07 01 010	P0.00	P0.00
Trees, Plants and Crops	1 07 01 030	P0.00	P0.00
<b>TOTAL BIOLOGICAL ASSETS</b>		<b>P0.00</b>	<b>P0.00</b>
<b>99 OTHER ASSETS</b>			
<b>01 Advances</b>			
Advances for Operating Expenses	1 99 01 010	P0.00	P0.00
Advances for Payroll	1 99 01 020	P0.00	P0.00
Advances for Special Disbursing Officer	1 99 01 030	P0.00	P0.00
Advances to Officers and Employees	1 99 01 040	P0.00	P0.00
<b>02 Prepayments</b>			
Prepaid Rent	1 99 02 020	P0.00	P0.00

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Prepaid Insurance	1 99 02 050	P0.00	P0.00
Prepaid Interest	1 99 02 040	P0.00	P0.00
Advances to Contractors	1 99 02 010	P0.00	P0.00
Other Prepayments	1 99 02 990	P0.00	P0.00
Other Assets	1 99 99 990	P459,147.17	P0.00
<i>Accumulated Impairment Losses-Other Assets</i>	1 99 99 991	P0.00	P0.00
<b>03 Deposits</b>			
Deposit on Letters of Credit	1 99 03 010	P0.00	P0.00
Guaranty Deposits	1 99 03 020		
Other Deposits	1 99 03 990	P10,000.00	P0.00
<b>TOTAL OTHER ASSETS</b>		<b>P469,147.17</b>	<b>P0.00</b>
<b>TOTAL ASSETS</b>		<b>P28,943,758.41</b>	<b>P16,947,888.85</b>
<b>2 LIABILITIES</b>			
<b>2 LIABILITIES</b>			
<b>01 Financial Liabilities</b>			
<b>01 Payables</b>			
Accounts Payable	2 01 01 010	P0.00	P251,794.02
Due to Officers and Employees	2 01 01 020	P0.00	P0.00
Interest Payable	2 01 01 050	P0.00	P0.00
<b>02 Inter-Agency Payables</b>			
<b>01 Inter-Agency Payables</b>			
Due to BIR	2 02 01 010	P0.00	P40,909.31
Due to GSIS	2 02 01 020	P0.00	P0.00
Due to PAG - IBIG	2 02 01 030	P0.00	P0.00
Due to PHILHEALTH	2 02 01 040	P0.00	P0.00
Due to Other NGAs	2 02 01 050	P0.00	P0.00
Due to GOCCS	2 02 01 060	P0.00	P0.00
Due to LGUs	2 02 01 070	P0.00	P996,100.00
<b>03 Intra-Agency Payables</b>			
<b>01 Intra-Agency Payables</b>			
Due to Central Office	2 03 01 010	P0.00	P0.00
Due to Bureaus	2 03 01 020	P0.00	P0.00
Due to Operating Units	2 03 01 040	P0.00	P0.00
<b>99 Other Payables</b>			
<b>99 Other Payables</b>			
Other Payables	2 99 99 990	P0.00	P0.00
<b>TOTAL LIABILITIES</b>		<b>P0.00</b>	<b>P1,288,803.33</b>
<b>3 EQUITY</b>			
<b>3 EQUITY</b>			
<b>01 Government Equity</b>			
<b>01 Government Equity</b>			
Accumulated Surplus (Deficit)	3 01 01 010		P10,707,066.23
<b>03 Intermediate Accounts</b>			
<b>01 Intermediate Accounts</b>			
Revenue and Expense Summary	3 03 01 010		
<b>TOTAL EQUITY</b>		<b>P0.00</b>	<b>P10,707,066.23</b>
<b>4 INCOME</b>			
<b>4 INCOME</b>			
<b>02 Service and Business Income</b>			
<b>01 Service Income</b>			
Permit Fees	4 02 01 010	P0.00	P0.00
Registration Fees	4 02 01 020	P0.00	P0.00
Clearance and Certification Fees	4 02 01 040	P0.00	P0.00
Accreditation Fees	4020111001	P0.00	P0.00
Other Service Income	4 02 01 990	P0.00	P0.00

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<b>02 Business Income</b>			
School Fees	4 02 02 010	P0.00	P0.00
School Fees - Training Fee	4 02 02 010 01	P0.00	P0.00
School Fees - Library Fee	4 02 02 010 02	P0.00	P0.00
School Fees - Medical Fee	4 02 02 010 03	P0.00	P0.00
School Fees - TSEC Fee	4 02 02 010 04	P0.00	P0.00
School Fees - Student Publication	4 02 02 010 05	P0.00	P0.00
School Fees - Student ID	4 02 02 010 06	P0.00	P0.00
School Fees - Assessment - For Supplies & Materials	4 02 02 010 07	P0.00	P0.00
School Fees - Assessment - Assessor's Fee	4 02 02 010 08	P0.00	P0.00
School Fees - Scholarship Fee	4 02 02 010 09	P0.00	P0.00
Examination Fees	4 02 02 030	P0.00	P0.00
Seminar/Training Fees	4 02 02 040	P0.00	P0.00
Rent/Lease Income	4 02 02 050	P0.00	P0.00
Income from Hotels/Dormitories and Other Like Facilities	4 02 02 130	P0.00	P0.00
Sales Revenue	4 02 02 160	P0.00	P0.00
Interest Income	4 02 02 210	P0.00	P0.00
Other Business Income	4 02 02 990	P0.00	P0.00
<b>03 Assistance and Subsidy</b>			
<b>01 Assistance and Subsidy</b>			
Subsidy from National Government	4 03 01 010	P0.00	P0.00
Subsidy from Other National Government Agencies	4 03 01 020	P0.00	P0.00
Assistance from LGU	4 03 01 030	P0.00	P0.00
Subsidy from Central Office	4 03 01 060		P0.00
Subsidy from Regional Office/ Staff Bureau	4 03 01 070		P0.00
<b>04 Shares, Grants and Donations</b>			
<b>02 Grants and Donations</b>			
Income from Grants and Donations in Kind	4 04 02 020	P0.00	P0.00
<b>05 Gains</b>			
<b>01 Gains</b>			
Gain on Sale of PPE	4 05 01 040	P0.00	P0.00
Gain on Initial Recognition of Biological Assets	4 05 01 050	P0.00	P0.00
Gain from changes in FV less cost to sell of Biological Assets	4 05 01 070	P0.00	P0.00
Other Gains	4 05 01 990	P0.00	P0.00
<b>TOTAL INCOME</b>		<b>P0.00</b>	<b>P0.00</b>
<b>5 EXPENSES</b>			
<b>5 EXPENSES</b>			
<b>01 Personnel Services</b>			
<b>01 Salaries and Wages</b>			
Salaries and Wages - Regular	5 01 01 010 01	P0.00	P0.00
Salaries and Wages - Casual/Contractual	5 01 01 020	P0.00	P0.00
<b>02 Other Compensation</b>			
Personnel Economic and Relief Allowance (PERA)	5 01 02 010	P0.00	P0.00
Representation Allowance (RA)	5 01 02 020	P0.00	P0.00
Transportation Allowance (TA)	5 01 02 030	P0.00	P0.00
Clothing/Uniform Allowance	5 01 02 040	P0.00	P0.00
Subsistence Allowance	5 01 02 050	P0.00	P0.00
Laundry Allowance	5 01 02 060	P0.00	P0.00
Quarters Allowance	5 01 02 070	P0.00	P0.00
Productivity Incentive Allowance	5 01 02 080	P0.00	P0.00
Honoraria	5 01 02 100	P0.00	P0.00
Hazard Pay	5 01 02 110	P0.00	P0.00
Longevity Pay	5 01 02 120	P0.00	P0.00
Overtime and Night Pay	5 01 02 130	P0.00	P0.00
Year End Bonus	5 01 02 140	P0.00	P0.00
Cash Gift	5 01 02 150	P0.00	P0.00
Other Bonuses and Allowances	5 01 02 990	P0.00	P0.00
<b>03 Personnel Benefit Contributions</b>			
Life and Retirement Insurance Premiums	5 01 03 010	P0.00	P0.00
PAG-IBIG Contributions	5 01 03 020	P0.00	P0.00
PHILHEALTH Contributions	5 01 03 030	P0.00	P0.00

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As at DECEMBER 30, 2017

ACCOUNT NAMES	ACCOUNT CODE	CORPORATE	
		DEBIT	CREDIT
Employees Compensation Insurance Premiums	5 01 03 040	P0.00	P0.00
<b>04 Other Personnel Benefit s</b>			
Retirement Gratuity	5 01 04 020	P0.00	P0.00
Terminal Leave Benefits	5 01 04 030	P0.00	P0.00
Other Personnel Benefits	5 01 04 990	P0.00	P0.00
<b>TOTAL PERSONAL SERVICES</b>		<b>P0.00</b>	<b>P0.00</b>
<b>02 MAINTENANCE AND OTHER OPERATING EXPENSES</b>			
<b>01 Travelling Expenses</b>			
Travelling Expenses - Local	5 02 01 010	P0.00	P0.00
Travelling Expenses - Foreign	5 02 01 020	P0.00	P0.00
<b>02 Training and Scholarship Expenses</b>			
Training Expenses	5 02 02 010	P0.00	P0.00
Scholarship Grants Expenses	5 02 02 020	P0.00	P0.00
<b>03 Supplies and Materials Expenses</b>			
Office Supplies Expense	5 02 03 010	P0.00	P0.00
Accountable Forms Expenses	5 02 03 020	P0.00	P0.00
Animal/Zoological Supplies Expenses	5 02 03 040	P0.00	P0.00
Food Supplies Expense	5 02 03 050	P0.00	P0.00
Drugs and Medicines Expenses	5 02 03 070	P0.00	P0.00
Medical, Dental and Laboratory Supplies Expense	5 02 03 080	P0.00	P0.00
Fuel, Oil and Lubricants Expense	5 02 03 090	P0.00	P0.00
Agricultural and Marine Supplies Expenses	5 02 03 100	P0.00	P0.00
Textbooks and Instructional Materials Expenses	5 02 03 110	P0.00	P0.00
Semi-Expendable Machinery and Equipment - Office Equipment	5 02 03 210 01	P0.00	P0.00
Semi-Expendable Machinery and Equipment - ICT Equipment	5 02 03 210 02	P0.00	P0.00
Semi-Expendable Machinery and Equipment - Agricultural and Forestry Equip	5 02 03 210 03	P0.00	P0.00
Semi-Expendable Machinery and Equipment - Other Machinery and Equipm	5 02 03 210 04	P0.00	P0.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220 00	P0.00	P0.00
Other Supplies and Materials Expense	5 02 03 990	P0.00	P0.00
<b>04 Utility Expenses</b>			
Water Expense	5 02 04 010	P0.00	P0.00
Electricity Expense	5 02 04 020	P0.00	P0.00
<b>05 Communication Expenses</b>			
Postage and Courier Services	5 02 05 010	P0.00	P0.00
Telephone Expenses - Mobile	5 02 05 020 01	P0.00	P0.00
Telephone Expenses - Landline	5 02 05 020 02	P0.00	P0.00
Internet Subscription Expenses	5 02 05 030	P0.00	P0.00
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	P0.00	P0.00
<b>06 Awards/Rewards and Prizes</b>			
Awards/Rewards Expenses	5 02 06 010	P0.00	P0.00
Prizes	5 02 06 020	P0.00	P0.00
<b>10 Confidential, Intelligence and Extraordinary Expenses</b>			
Extraordinary and Miscellaneous Expenses	5 02 10 030	P0.00	P0.00
<b>11 Professional Services</b>			
Legal Services	5 02 11 010	P0.00	P0.00
Auditing Services	5 02 11 020	P0.00	P0.00
Consultancy Services	5 02 11 030	P0.00	P0.00
Other Professional Services	5 02 11 990	P0.00	P0.00
<b>12 General Services</b>			
Environment/Sanitary Services	5 02 12 010	P0.00	P0.00
Janitorial Services	5 02 12 020	P0.00	P0.00
Security Services	5 02 12 030	P0.00	P0.00
Other General Services	5 02 12 990	P0.00	P0.00
<b>13 Repairs and Maintenance</b>			
Repairs and Maintenance - Land Improvements	5 02 13 020	P0.00	P0.00
Repairs and Maintenance - Infrastructure Assets	5 02 13 030 04	P0.00	P0.00
Repairs and Maintenance - Buildings and Other Structures	5 02 13 040 01	P0.00	P0.00
Repairs and Maintenance - Buildings and Other Structures	5 02 13 040 02	P0.00	P0.00
Repairs and Maintenance - Buildings and Other Structures	5 02 13 040 99	P0.00	P0.00
Repairs and Maintenance - Machinery and Equipment	5 02 13 050 02	P0.00	P0.00
Repairs and Maintenance - Machinery and Equipment	5 02 13 050 03	P0.00	P0.00
Repairs and Maintenance - Machinery and Equipment	5 02 13 050 07	P0.00	P0.00
Repairs and Maintenance - Machinery and Equipment	5 02 13 050 12	P0.00	P0.00
Repairs and Maintenance - Machinery and Equipment	5 02 13 050 99	P0.00	P0.00

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		DEBIT	CREDIT
Repairs and Maintenance - Transportation Equipment	5 02 13 060 01	P0.00	P0.00
Repairs and Maintenance - Furnitures and Fixtures	5 02 13 070	P0.00	P0.00
Repairs and Maintenance - Leased Assets Improvements	5 02 13 090 02	P0.00	P0.00
Repairs and Maintenance - Leased Assets Improvements	5 02 13 090 99	P0.00	P0.00
Repairs and Maintenance - Semi Expendable - Machinery and Equipment -	5 02 13 210	P0.00	P0.00
Repairs and Maintenance - Other Property, Plant and Equipment	5 02 13 990 99	P0.00	P0.00
<b>14 Financial Assistance/Subsidy</b>			
Subsidy to National Gov't Agencies	5 02 14 010	P0.00	P0.00
Financial Assistance to NGAs	5 02 14 020	P0.00	P0.00
Subsidies-Others	5 02 14 990	P0.00	P0.00
<b>15 Taxes, Insurance Premiums and Other Fees</b>			
Taxes, Duties and Licences	5 02 15 010	P0.00	P0.00
Fidelity Bond Premiums	5 02 15 020	P0.00	P0.00
Insurance Expenses	5 02 15 030	P0.00	P0.00
<b>16 Labor and Wages</b>			
Labor and Wages	5 02 16 010	P0.00	P0.00
<b>99 Other Maintenance and Operating Expenses</b>			
Advertising Expenses	5 02 99 010	P0.00	P0.00
Printing and Publication Expenses	5 02 99 020	P0.00	P0.00
Representations Expenses	5 02 99 030	P0.00	P0.00
Transportation and Delivery Expenses	5 02 99 040	P0.00	P0.00
Rent/Lease Expenses	5 02 99 050	P0.00	P0.00
Membership Dues and contributions to Organizations	5 02 99 060	P0.00	P0.00
Subscriptions Expenses	5 02 99 070	P0.00	P0.00
Other Maintenance and Operating Expenses	5 02 99 990	P0.00	P0.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>		<b>P0.00</b>	<b>P0.00</b>
<b>03 FINANCIAL EXPENSES</b>			
<b>01 Financial Expenses</b>			
Bank Charges	5 03 01 040	P0.00	P0.00
Other Financial Charges	5 03 01 990	P0.00	P0.00
<b>TOTAL FINANCIAL EXPENSES</b>		<b>P0.00</b>	<b>P0.00</b>
<b>04 Direct Costs</b>			
<b>02 Cost of Sales</b>			
Depreciation - Land Improvements	5 05 01 020	P0.00	P0.00
Depreciation - Buildings and Other Structures	5 05 01 040 01	P0.00	P0.00
Depreciation - Buildings and Other Structures	5 05 01 040 02	P0.00	P0.00
Depreciation - Buildings and Other Structures	5 05 01 040 99	P0.00	P0.00
Cost of Sales	5 04 02 010	P0.00	P0.00
<b>TOTAL DIRECT COST</b>		<b>P0.00</b>	<b>P0.00</b>
<b>05 Non-Cash Expenses</b>			
<b>01 Depreciation</b>			
Depreciation - Land Improvements	5 05 01 020	P0.00	P0.00
Depreciation - Buildings and Other Structures	5 05 01 040 01	P0.00	P0.00
Depreciation - Buildings and Other Structures	5 05 01 040 02	P0.00	P0.00
Depreciation - Buildings and Other Structures	5 05 01 040 99	P0.00	P0.00
Depreciation - Machinery and Equipment	5 05 01 050 02	P0.00	P0.00
Depreciation - Machinery and Equipment	5 05 01 050 03	P0.00	P0.00
Depreciation - Machinery and Equipment	5 05 01 050 07	P0.00	P0.00
Depreciation - Machinery and Equipment	5 05 01 050 12	P0.00	P0.00
Depreciation - Machinery and Equipment	5 05 01 050 99	P0.00	P0.00
Depreciation - Transportation Equipment	5 05 01 050 01	P0.00	P0.00
Depreciation - Transportation Equipment	5 05 01 050 99	P0.00	P0.00
Depreciation - Furniture, Fixtures and Books	5 05 01 060 01	P0.00	P0.00
Depreciation - Furniture, Fixtures and Books	5 05 01 060 02	P0.00	P0.00
Depreciation - Other Property, Plant and Equipment	5 05 01 990 99	P0.00	P0.00
<b>TOTAL DEPRECIATION EXPENSES</b>		<b>P0.00</b>	<b>P0.00</b>
<b>TOTAL EXPENSES</b>		<b>P0.00</b>	<b>P0.00</b>
<b>GRAND TOTAL</b>		<b>P28,943,758.41</b>	<b>P28,943,758.41</b>

Certified Correct:

  
 JOHN EIVOR G. ORRO, CPA  
 Accountant IV

P0.00

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
 REGION 02  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT THE YEAR ENDING DECEMBER 31 , 2017**  
**(ROPO)**  
 AS AT THE YEAR ENDING DECEMBER 31 , 2017

	<u>2017</u>
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
CASH and Cash Equivalents	P1,622,836.92
RECEIVABLE	P1,653,852.50
INVENTORIES	P1,024,349.51
<b>TOTAL CURRENT ASSETS</b>	<b><u>P4,301,038.93</u></b>
 <b>NON-CURRENT ASSETS</b>	
PROPERTY, PLANT AND EQUIPMENT	P7,225,683.46
BIOLOGICAL ASSETS	P0.00
OTHER ASSETS	P469,147.17
<b>TOTAL NON-CURRENT ASSETS</b>	<b><u>P7,694,830.63</u></b>
 <b>TOTAL ASSETS</b>	 <b><u><u>P11,995,869.56</u></u></b>
 <b>LIABILITIES</b>	
<b>CURRENT LIABILITIES</b>	
Financial Liabilities	P251,794.02
Inter-Agency Payables	P1,037,009.31
Intra-Agency Payables	P0.00
Deferred Credits/Unearned Income	P0.00
Other Payables	P0.00
<b>TOTAL LIABILITIES</b>	<b><u>P1,288,803.33</u></b>
 <b>NET ASSETS/ EQUITY</b>	
Accumulated Surplus/(Deficit)	 <u>P10,707,066.23</u>
 <b>TOTAL LIABILITES and NET ASSETS/EQUITY</b>	 <b><u><u>P11,995,869.56</u></u></b>

Certified Correct:

**JOHN EIVOR G. ORRO, CPA**  
 Accountant IV

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
 REGION 02  
 STATEMENT OF FINANCIAL POSITION  
 SSP FUND  
 (ROPORTC)  
 AS AT THE YEAR ENDING DECEMBER 31 , 2017

2017

**1 ASSETS**

<b>1 CURRENT ASSETS</b>		<b><u>P1,622,836.92</u></b>
<b>01 CASH and Cash Equivalents</b>		
<b>01 Cash on Hand</b>		
Cash - Collecting Officers	P2,850.00	
Petty Cash	P0.00	
<b>02 Cash in Bank - Local Currency</b>		
Cash in Bank - Local Currency, Current Account	P1,619,986.92	
<b>04 Treassury/Agency Cash Accounts</b>		
Cash- Treasury/Agency Deposit, Regular	P0.00	
Cash- Modified Disbursement System (MDS), Regular	P0.00	
<b>03 RECEIVABLE</b>		<b><u>P1,653,852.50</u></b>
<b>01 Loans and Receivable Accounts</b>		
Accounts Receivable	P1,651,415.00	
Allowance for Impairment-Accounts Receivable	P0.00	
<b>03 Inter - Agency Receivables</b>		
Due from NGAs	P0.00	
Due from GOCCs	P0.00	
Due from LGUs	P0.00	
<b>04 Intra - Agency Receivables</b>		
Due from Central Office	P0.00	
Due from Regional Offices	P0.00	
Due from Operating Units	P0.00	
<b>05 Other Receivables</b>		
Receivables - Disallowances/Charges	P0.00	
Due from Officers and Employees	P0.00	
Other Receivables	P2,437.50	
<b>04 INVENTORIES</b>		<b><u>P1,024,349.51</u></b>
<b>01 Inventory Held for Sale</b>		
Merchandise Inventory	P10,116.00	
<b>02 Inventory Held for Distribution</b>		
Other Supplies and Materials for Distribution	P0.00	
<b>04 Inventory Held for Consumption</b>		
Office Supplies Inventory	P50,103.84	
Accountable Forms, Plates and Stickers Inventory	P111,015.00	
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	
<b>TOTAL CURRENT ASSETS</b>		<b><u>P4,301,038.93</u></b>
<b>06 PROPERTY, PLANT AND EQUIPM</b>		<b><u>P7,225,683.46</u></b>



TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
 REGION 02  
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 (ROPORTC)  
 AS AT THE YEAR ENDING DECEMBER 31 , 2017

<b>01 Land</b>		P0.00
Land		
<b>02 Land Improvements</b>		
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
<b>04 Buildings and Other Structures</b>		
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
<b>05 Machinery and Equipment</b>		
Machinery	P0.00	
<i>Accumulated depreciation-Machinery</i>	<u>P0.00</u>	P0.00
Office Equipment	P1,894,937.45	
<i>Accumulated depreciation-Office Equipment</i>	<u>(1,082,100.59)</u>	P812,836.86
Information and Communication Technology Equipment	P1,091,995.67	
<i>Accumulated depreciation-ICTE</i>	<u>(493,412.18)</u>	P598,583.49
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>(125,871.79)</u>	(7,628.29)
Construction and Heavy Equipment	P29,037.58	
<i>Accumulated depreciatio-Construction and Heavy Equipment</i>	<u>(16,847.72)</u>	P12,189.86
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
<b>06 Transportation and Equipment</b>		
Motor Vehicles	P145,000.00	
<i>Accumulated depreciation-Motor Vehicles</i>	<u>(91,833.34)</u>	P53,166.66
Other Transportation Equipment	P441,000.00	
<i>Accumulated depreciation-Other Transportation Equipment</i>	<u>(251,180.00)</u>	P189,820.00
<b>07 Furnitures, Fixtures and Books</b>		
Furnitures and Fixtures	P151,662.26	
<i>Accumulated depreciation-Furnitures and Fixtures</i>	<u>(122,064.05)</u>	P29,598.21

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
REGION 02  
STATEMENT OF FINANCIAL POSITION  
SSP FUND  
(ROPORTC)  
AS AT THE YEAR ENDING DECEMBER 31 , 2017

Books	P0.00	
<i>Accumulated depreciation-Books</i>	<u>P0.00</u>	P0.00
<b>08 Leased Assets</b>		P0.00
Leased Assets, Land		P0.00
Leased Assets, Buildings and Other Structures		P0.00
<b>10 Construction in Progress</b>		P0.00
Construction in Progress-Buildings and Other Structures		P0.00
<b>99 Other Property, Plant and Equipment</b>		P0.00
Work/Zoo Animals	P0.00	
Other Property, Plant and Equipment		P0.00
<i>Accumulated depreciation-Books</i>	<u>P0.00</u>	P0.00
<b>07 BIOLOGICAL ASSETS</b>		<u>P0.00</u>
<b>01 Bearer Biological Assets</b>		P0.00
Breeding Stocks		P0.00
Trees, Plants and Crops		P0.00
<b>99 OTHER ASSETS</b>		<u>P469,147.17</u>
<b>01 Advances</b>		P0.00
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
<b>02 Prepayments</b>		P0.00
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
<b>03 Deposits</b>		P0.00
Deposit on Letters of Credit		P0.00
Guaranty Deposits		P0.00
Other Deposits		P0.00
<b>TOTAL ASSETS</b>		<u><u>P11,995,869.56</u></u>

**2 LIABILITIES**

<b>2 LIABILITIES</b>		
<b>01 Financial Liabilities</b>		
<b>01 Payables</b>		<u>P251,794.02</u>
Accounts Payable		P251,794.02
Due to Officers and Employees		P0.00
Interest Payable		P0.00
<b>02 Inter-Agency Payables</b>		<u>P1,037,009.31</u>
<b>01 Inter-Agency Payables</b>		P40,909.31
Due to BIR		P0.00
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 YEAR ENDING DECEMBER 31 , 2017

Due to GOCCs	P996,100.00
Due to LGUs	P0.00
<b>03 Intra-Agency Payables</b>	<b>P0.00</b>
<b>01 Intra-Agency Payables</b>	
Due to Central Office	P0.00
Due to Bureaus	P0.00
Due to Operating Units	P0.00
<b>04 Deferred Credits/Unearned Income</b>	<b>P0.00</b>
<b>01 Unearned Revenue</b>	
Other Unearned Revenue	P0.00
<b>99 Other Payables</b>	<b>P0.00</b>
<b>99 Other Payables</b>	
Other Payables	P0.00
<b>TOTAL LIABILITES</b>	<b>P1,288,803.33</b>

**3 EQUITY**

<b>3 EQUITY</b>	
<b>01 Government Equity</b>	
<b>01 Government Equity</b>	
Accumulated Surplus (Deficit)	P10,707,066.23
<b>TOTAL LIABILITES and NET ASSETS/EQUITY</b>	<b>P11,995,869.56</b>

Certified Correct:

  
**JOHN EIVOR G. ORRO, CPA**  
 Accountant IV