

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL POSITION
SSP FUND
(API)
AS OF THE QUARTER ENDING September 30, 2025

1 ASSETS

1 CURRENT ASSETS		659,895.18
01 CASH and Cash Equivalents		
01 Cash on Hand		
Petty Cash		50,000.00
Cash in Bank - Local Currency, Current Account - Development Bank of the Philippines (DBP)		0.00
		5,893,350.75
03 RECEIVABLE		
Due from Operating Units		4,627,640.58
Other Receivables		10,091.33
		1,132,245.21
04 INVENTORIES		
Other Supplies and Materials for Distribution		855,645.21
Textbooks and Instructional Materials Inventory		0.00
Semi-Expendable Office Equipment		215,000.00
Semi-Expendable Technical and Scientific Equipment		0.00
Semi-Expendable Other Machinery and Equipment		0.00
Semi-Expendable Furniture and Fixtures		0.00
Investment Property		7,685,491.14
TOTAL CURRENT ASSETS		8,930,590.45
06 PROPERTY, PLANT AND EQUIPMENT		
01 Land		
02 Land Improvements		
Other Land Improvements	55,582.50	
Accumulated depreciation-Buildings	-23,222.90	
Accumulated Impairment Losses - Other Land Improvements	0.00	32,359.60
Water Supply Systems	0.00	
Accumulated depreciation-Water Supply Systems	0.00	
Accumulated Impairment Losses - Water Supply Systems	0.00	0.00
Other Structures	157,139.00	
Accumulated depreciation-Other Structures	-85,733.58	
Accumulated Impairment Losses - Other Structures	0.00	71,405.42
Office Equipment	0.00	
Accumulated depreciation-Office Equipment	0.00	
Accumulated Impairment Losses - Office Equipment	0.00	0.00
Information and Communication Technology Equipment	735,172.00	
Accumulated depreciation-ICTE	-438,830.04	
Accumulated Impairment Losses - Information and Communication Technology Equipment	0.00	296,341.96
Technical and Scientific Equipment	1,614,295.00	
Accumulated depreciation-Technical and Scientific Equipment	-781,297.22	
Accumulated Impairment Losses - Technical and Scientific Equipment	0.00	832,997.78
Other Machinery and Equipment	0.00	
Accumulated depreciation-Other Machinery and Equipment	-19,633.33	
Accumulated Impairment Losses - Other Machinery and Equipment	0.00	-19,633.33
Motor Vehicles	5,280,525.00	
Accumulated depreciation-Motor Vehicles	-1,270,837.35	
Accumulated Impairment Losses - Motor Vehicles	0.00	4,009,687.65
Furnitures and Fixtures	0.00	
Accumulated depreciation-Furnitures and Fixtures	0.00	
Accumulated Impairment Losses - Furniture and Fixtures	0.00	0.00
Construction in Progress-Buildings and Other Structures		3,707,431.37
07 BIOLOGICAL ASSET		52,500.00
01 Bearer Biological Assets		
Breeding Stocks	52,500.00	
Accumulated Impairment Losses - Breeding Stocks	0.00	52,500.00
99 OTHER ASSETS		46,888.75
01 Advances		

	Advances for Special Disbursing Officer	46,888.75
	Advances to Officers and Employees	0.00
TOTAL ASSETS		<u>16,715,470.34</u>

2 LIABILITIES

2 LIABILITIES		<u>473.77</u>
01 Financial Liabilities		
01 Payables		
Accounts Payable	0.18	
Due to Officers and Employees	473.59	
	<u>1,691.08</u>	
02 Inter-Agency Payables		
01 Inter-Agency Payables		
Due to BIR	1,691.08	
	<u>0.00</u>	
03 Intra-Agency Payables		
01 Intra-Agency Payables		
Due to Operating Units	0.00	
	<u>0.00</u>	
04 Deferred Credits/Uncearned Income		
01 Deferred Credits		
	<u>2,924.61</u>	
99 Other Payables		
99 Other Payables		
Other Payables	2,924.61	
	<u>5,089.46</u>	
TOTAL LIABILITIES		<u>5,089.46</u>

3 EQUITY

3 EQUITY		
01 Government Equity		
01 Government Equity		
Accumulated Surplus	16,710,380.88	
Contributed Capital	0.00	
Revaluation Surplus	0.00	
	<u>16,710,380.88</u>	
TOTAL EQUITY		<u>16,710,380.88</u>
TOTAL LIABILITIES and NET ASSETS/EQUITY		<u>16,715,470.34</u>
		<u>0.00</u>

Certified Correct By:

JONATHAN C. TORIO
Accountant I