

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02

**STATEMENT OF FINANCIAL POSITION
SSP FUND
(API)**

AS OF THE QUARTER ENDING December 31, 2025

ASSETS

CURRENT ASSETS

CASH and Cash Equivalents	P3,479,151.55
RECEIVABLE	P4,811,105.75
INVENTORIES	P1,132,245.21
TOTAL CURRENT ASSETS	P9,422,502.51

NON-CURRENT ASSETS

PROPERTY, PLANT AND EQUIPMENT	P8,138,631.77
BIOLOGICAL ASSET	P52,500.00
OTHER ASSETS	P0.00
TOTAL NON-CURRENT ASSETS	P8,191,131.77

TOTAL ASSETS

P17,613,634.28

LIABILITIES

CURRENT LIABILITIES

Financial Liabilities	P473.59
Inter-Agency Payables	P37,337.04
Intra-Agency Payables	P91,960.00
Deferred Credits/Unearned Income	P0.00
Other Payables	P2,924.61

TOTAL LIABILITIES

P132,695.24

NET ASSETS/ EQUITY

Accumulated Surplus/(Deficit)	P17,480,939.04
Revenue and Expense Summary	P0.00

TOTAL EQUITY

P17,480,939.04

TOTAL LIABILITIES and NET ASSETS/EQUITY

P17,613,634.28

P0.00

Certified Correct By:



JONATHAN C. TORIO

Accountant I