

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02

**STATEMENT OF FINANCIAL POSITION
FUND 101
(API)**

AS OF THE QUARTER ENDING December 31, 2025

ASSETS

CURRENT ASSETS

CASH and Cash Equivalents	P326,359.56
RECEIVABLE	P773,093.09
INVENTORIES	P0.00
TOTAL CURRENT ASSETS	P1,099,452.65

NON-CURRENT ASSETS

PROPERTY, PLANT AND EQUIPMENT	P1,061,852.33
BIOLOGICAL ASSET	P0.00
OTHER ASSETS	(0.00)
TOTAL NON-CURRENT ASSETS	P1,061,852.33

TOTAL ASSETS

P2,161,304.98

LIABILITIES

CURRENT LIABILITIES

Financial Liabilities	P557.94
Inter-Agency Payables	415,035.82
Intra-Agency Payables	P0.00
Deferred Credits/Unearned Income	P0.00
Other Payables	235,862.14

TOTAL LIABILITIES

651,455.90

NET ASSETS/ EQUITY

Accumulated Surplus/(Deficit)	P1,509,849.08
Revenue and Expense Summary	P0.00

TOTAL EQUITY

P1,509,849.08

TOTAL LIABILITIES and NET ASSETS/EQUITY

P2,161,304.98

(0.00)

Certified Correct By:



JONATHAN C. TORIO
Accountant I