

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL POSITION
SSP FUND
(API)

AS OF THE QUARTER ENDING December 31, 2025

1 ASSETS

1 CURRENT ASSETS		
01 CASH and Cash Equivalents		3,479,151.55
01 Cash on Hand		
Petty Cash		0.00
Cash in Bank - Local Currency, Current Account - Development Bank of the Philippines (DBP)		0.00
03 RECEIVABLE		4,811,105.75
Due from Operating Units		3,592,640.58
Other Receivables		10,091.33
04 INVENTORIES		1,132,245.21
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		
TOTAL CURRENT ASSETS		9,422,502.51
06 PROPERTY, PLANT AND EQUIPMENT		8,138,631.77
01 Land		
02 Land Improvements		
Other Land Improvements	259,812.50	
<i>Accumulated depreciation-Buildings</i>	-109,344.28	
<i>Accumulated Impairment Losses - Other Land Improvements</i>	0.00	150,468.22
Water Supply Systems	0.00	
<i>Accumulated depreciation-Water Supply Systems</i>	0.00	
<i>Accumulated Impairment Losses - Water Supply Systems</i>	0.00	0.00
Other Structures	157,139.00	
<i>Accumulated depreciation-Other Structures</i>	-93,197.68	
<i>Accumulated Impairment Losses - Other Structures</i>	0.00	63,941.32
Office Equipment	0.00	
<i>Accumulated depreciation-Office Equipment</i>	0.00	
<i>Accumulated Impairment Losses - Office Equipment</i>	0.00	0.00
Information and Communication Technology Equipment	604,062.00	
<i>Accumulated depreciation-ICTE</i>	-459,584.12	
<i>Accumulated Impairment Losses - Information and Communication Technology Equipment</i>	0.00	144,477.88
Technical and Scientific Equipment	1,614,295.00	
<i>Accumulated depreciation-Technical and Scientific Equipment</i>	-925,927.91	
<i>Accumulated Impairment Losses - Technical and Scientific Equipment</i>	0.00	688,367.09
Other Machinery and Equipment	0.00	
<i>Accumulated depreciation-Other Machinery and Equipment</i>	0.00	
<i>Accumulated Impairment Losses - Other Machinery and Equipment</i>	0.00	0.00
Motor Vehicles	5,231,025.00	
<i>Accumulated depreciation-Motor Vehicles</i>	-1,768,126.73	
<i>Accumulated Impairment Losses - Motor Vehicles</i>	0.00	3,462,898.27
Furnitures and Fixtures	0.00	
<i>Accumulated depreciation-Furnitures and Fixtures</i>	0.00	
<i>Accumulated Impairment Losses - Furniture and Fixtures</i>	0.00	0.00
Construction in Progress-Buildings and Other Structures		2,380,073.97
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

01 Advances

Advances for Special Disbursing Officer

Advances to Officers and Employees

0.00

0.00

0.00

TOTAL ASSETS

17,613,634.28

2 LIABILITIES

2 LIABILITIES

01 Financial Liabilities

01 Payables

Accounts Payable

Due to Officers and Employees

473.59

0.00

473.59

02 Inter-Agency Payables

01 Inter-Agency Payables

Due to BIR

37,337.04

37,337.04

03 Intra-Agency Payables

01 Intra-Agency Payables

Due to Operating Units

91,960.00

91,960.00

04 Deferred Credits/Unearned Income

01 Deferred Credits

0.00

99 Other Payables

99 Other Payables

Other Payables

2,924.61

2,924.61

TOTAL LIABILITIES

132,695.24

3 EQUITY

3 EQUITY

01 Government Equity

01 Government Equity

Accumulated Surplus

Contributed Capital

Revaluation Surplus

17,480,939.04

0.00

0.00

17,480,939.04

TOTAL EQUITY

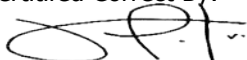
17,480,939.04

TOTAL LIABILITIES and NET ASSETS/EQUITY

17,613,634.28

0.00

Certified Correct By:



JONATHAN C. TORIO

Accountant I