

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
<i>01 Cash on Hand</i>		
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
<i>01 Land</i>		
<i>02 Land Improvements</i>		
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
<i>01 Bearer Biological Assets</i>		
Breeding Stocks	52,500.00	

99 OTHER ASSETS**01 Advances**

Advances for Special Disbursing Officer	0.00
Advances to Officers and Employees	0.00

TOTAL ASSETS**17,613,634.28****2 LIABILITIES****2 LIABILITIES****01 Financial Liabilities****01 Payables**

Accounts Payable	0.00
Due to Officers and Employees	473.59

02 Inter-Agency Payables**01 Inter-Agency Payables**

Due to BIR	37,337.04
------------	-----------

03 Intra-Agency Payables**01 Intra-Agency Payables**

Due to Operating Units	91,960.00
------------------------	-----------

04 Deferred Credits/Unearned Income**01 Deferred Credits****99 Other Payables****99 Other Payables**

Other Payables	2,924.61
----------------	----------

TOTAL LIABILITIES**132,695.24****3 EQUITY****3 EQUITY****01 Government Equity****01 Government Equity**

Accumulated Surplus	17,480,939.04
Contributed Capital	0.00
Revaluation Surplus	0.00

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**