

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL POSITION
SSP FUND
(API)
AS OF THE QUARTER ENDING JUNE 30, 2026

1 ASSETS

1 CURRENT ASSETS			
01 CASH and Cash Equivalents			816,916.00
01 Cash on Hand			
Petty Cash			148,700.50
Cash in Bank - Local Currency, Current Account - Development Bank of the Philippines (DBP)			0.00
03 RECEIVABLE			5,421,480.25
Due from Operating Units			4,204,420.58
Other Receivables			10,091.33
04 INVENTORIES			1,050,546.97
Other Supplies and Materials for Distribution			855,645.21
Textbooks and Instructional Materials Inventory			0.00
Semi-Expendable Office Equipment			0.00
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			7,288,943.22
06 PROPERTY, PLANT AND EQUIPMENT			9,326,377.21
01 Land			
02 Land Improvements			
Other Land Improvements	309,224.50		
<i>Accumulated depreciation-Buildings</i>	-109,344.28		
<i>Accumulated Impairment Losses - Other Land Improvements</i>	0.00		199,880.22
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	383,000.00		
<i>Accumulated depreciation-Office Equipment</i>	-58,833.50		
<i>Accumulated Impairment Losses - Office Equipment</i>	0.00		324,166.50
Information and Communication Technology Equipment	661,962.00		
<i>Accumulated depreciation-ICTE</i>	-459,584.12		
<i>Accumulated Impairment Losses - Information and Communication Technology Equipment</i>	0.00		202,377.88
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	275,600.00		
<i>Accumulated depreciation-Other Machinery and Equipment</i>	-48,000.33		
<i>Accumulated Impairment Losses - Other Machinery and Equipment</i>	0.00		227,599.67
Motor Vehicles	5,365,429.50		
<i>Accumulated depreciation-Motor Vehicles</i>	-1,783,490.96		
<i>Accumulated Impairment Losses - Motor Vehicles</i>	0.00		3,581,938.54
Furnitures and Fixtures	54,500.00		
<i>Accumulated depreciation-Furnitures and Fixtures</i>	-51,775.00		
<i>Accumulated Impairment Losses - Furniture and Fixtures</i>	0.00		2,725.00
Construction in Progress-Buildings and Other Structures			2,786,975.97
07 BIOLOGICAL ASSET			30,300.00
01 Bearer Biological Assets			
Breeding Stocks			30,300.00

Accumulated Impairment Losses - Breeding Stocks

0.00

30,300.00

99 OTHER ASSETS

1,045,847.64

01 Advances

Advances for Special Disbursing Officer

904,466.80

Advances to Officers and Employees

141,380.84

TOTAL ASSETS

17,691,468.07

2 LIABILITIES

2 LIABILITIES

01 Financial Liabilities

1,103,023.34

01 Payables

Accounts Payable

1,102,549.75

Due to Officers and Employees

473.59

02 Inter-Agency Payables

297,449.12

01 Inter-Agency Payables

Due to BIR

297,449.12

03 Intra-Agency Payables

-430,790.00

01 Intra-Agency Payables

Due to Operating Units

-430,790.00

04 Deferred Credits/Unearned Income

0.00

01 Deferred Credits

99 Other Payables

2,924.61

99 Other Payables

Other Payables

2,924.61

TOTAL LIABILITIES

972,607.07

3 EQUITY

3 EQUITY

01 Government Equity

01 Government Equity

Accumulated Surplus

16,718,861.00

Contributed Capital

0.00

Revaluation Surplus

0.00

16,718,861.00

TOTAL EQUITY

16,718,861.00

TOTAL LIABILITIES and NET ASSETS/EQUITY

17,691,468.07

0.00

Certified Correct By:



JONATHAN C. TORIO

Accountant I