



Republic of the Philippines
TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Region 02
ISABELA SCHOOL OF ARTS AND TRADES
City of Ilagan, Isabela



STATEMENT OF FINANCIAL POSITION
SSP
AS AT September 30, 2025

	<u>2025</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	17,485,718.11
Investments	
Receivables	2,766,087.40
Inventories	3,005,066.67
Other Current Assets	186,040.00
Total Current Assets	<u>23,442,912.18</u>
Non-Current Assets	
Investments	-
Investment Property	-
Receivables	-
Property, Plant and Equipment	22,989,535.09
Biological Assets	-
Intangible Assets	-
Other Non-Current Assets	-
Total Non-Current Assets	<u>22,989,535.09</u>
Total Assets	<u>46,432,447.28</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	341,272.28
Inter-Agency Payables	-
Intra-Agency Payables	-
Trust Liabilities	-
Deferred Credits/Unearned Income	-
Provisions	-
Other Payables	-
Total Current Liabilities	<u>341,272.28</u>
Non-Current Liabilities	
Financial Liabilities	-
Inter-Agency Payables	54,968.40
Intra-Agency Payables	
Trust Liabilities	-
Deferred Credits/Unearned Income	-
Provisions	-
Other Payables	-
Total Non-Current Liabilities	<u>54,968.40</u>
Total Liabilities	<u>396,240.68</u>
Total Assets less Total Liabilities	<u>46,036,206.60</u>

NET ASSETS/EQUITY	
Accumulated Surplus/(Deficit)	46,036,206.60
	-
Total Net Assets/Equity	46,036,206.60

Certified Correct:

FLORRIANNE KATE A. BALUBAL
Accountant I

Approved by:

MA. ELENA A. NARCISO
Acting Vocational School Superintendent