



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
 FUND 101
 AS AT March 31, 2026

	<u>Note:</u>	<u>2026</u>	
ASSETS			
Current Assets			
Cash and Cash Equivalents		-	
Receivables		-	
Inventories		-	
Other Current Assets		41,150.00	
Total Current Assets		41,150.00	
Non-Current Assets			
Receivables		-	
Property, Plant and Equipment		46,495,637.31	
Other Non-Current Assets		-	
Total Non-Current Assets		46,495,637.31	
Total Assets		46,536,787.31	
LIABILITIES			
Current Liabilities			
Financial Liabilities		8,919.87	
Inter-Agency Payables		1,413,032.78	
Intra-Agency Payables		-	
Other Payables		11,200.00	
Total Current Liabilities		1,433,152.65	
Non-Current Liabilities			
Financial Liabilities		-	
Inter-Agency Payables		-	
Intra-Agency Payables		-	
Other Payables		-	
Total Non-Current Liabilities		-	
Total Liabilities		1,433,152.65	
Total Assets less Total Liabilities		45,103,634.66	
NET ASSETS/EQUITY			
Accumulated Surplus/(Deficit)		45,103,634.66	
Total Net Assets/Equity		45,103,634.66	0.00

Certified Correct:


FLORRIANNE KATE A. BALUBAL
 Accountant I

Approved by:


MA. ELENA A. NARCISO
 Vocational School
 Superintendent