



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



DETAILED STATEMENT OF FINANCIAL POSITION
 FUND 101
 AS OF March 31, 2026

	<u>2026</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	<u>-</u>
Cash on Hand	-
Cash-Collecting Officers	-
Petty Cash	-
Cash in Bank-Local Currency	-
Cash in Bank-Local Currency, Current Account	-
Cash in Bank-Local Currency, Savings Account	-
Treasury/Agency Cash Accounts	-
Cash-Treasury/Agency Deposit, Regular	-
Cash- Modified Disbursement System (MDS), Regular	-
Cash-Modified Disbursement System (MDS), Special Account	-
Cash-Tax Remittance Advice	-
Cash Equivalents	-
Treasury Bills	-
Receivables	<u>-</u>
Other Receivables	-
Receivables-Disallowances/Charges	-
Due from Officers and Employees	-
Allowance for Impairment-Other Receivables	-
Inventories	<u>-</u>
Inventory Held for Consumption	-
Office Supplies Inventory	-
Accountable Forms, Plates and Stickers Inventory	-
Textbooks and Instructional Materials Inventory	-
Construction Materials Inventory	-
Other Supplies and Materials Inventory	-
Other Current Assets	<u>41,150.00</u>
Advances	41,150.00
Advances for Operating Expenses	-
Advances for Payroll	-
Advances to Special Disbursing Officers	41,150.00
Advances to Officers and Employees	0.00

Total Current Assets**41,150.00****Non-Current Assets****Receivables**

-

Other Receivables

-

Other Receivables

-

Allowance for Impairment-Other Receivables

-

Net Value-Other Receivables

-

Property, Plant and Equipment**46,495,637.31**

Land

-

Land

-

Accumulated Impairment Losses- Land

-

Net Value

-

Buildings and Other Structures

41,890,560.55

Buildings

43,174,470.03

Accumulated Depreciation-Buildings

(4,260,076.35)

Accumulated Impairment Losses-Buildings

-

Net Value

38,914,393.68

School Buildings

6,450,707.64

Accumulated Depreciation-School Buildings

(3,474,540.77)

Accumulated Impairment Losses-School Buildings

-

Net Value

2,976,166.87

Other Structures

-

Accumulated Depreciation-Other Structures

-

Accumulated Impairment Losses-Other Structures

-

Net Value

-

Machinery and Equipment

4,416,175.64

Machinery

-

Accumulated Depreciation-Machinery

-

Accumulated Impairment Losses-Machinery

-

Net Value

-

Office Equipment

141,500.00

Accumulated Depreciation-Office Equipment

(116,385.00)

Accumulated Impairment Losses-Office Equipment

-

Net Value

25,115.00

Information and Communication Technology Equipment

6,295,916.24

Accumulated Depreciation-Information and Communication

(3,624,909.83)

Accumulated Impairment Losses-Information and Communication

-

Technology Equipment

-

Net Value

2,671,006.42

Communication Equipment

-

Accumulated Depreciation-Communication Equipment

-

Accumulated Impairment Losses-Communication Equipment

-

Net Value

-

Other Machinery and Equipment

17,200,542.20

Accumulated Depreciation-Other Machinery and Equipment

(15,480,487.98)

Accumulated Impairment Losses-Other Machinery and Equipment

-

Net Value

1,720,054.22

Transportation Equipment

188,901.12

Motor Vehicles

1,583,011.00

Accumulated Depreciation-Motor Vehicles

(1,394,109.88)

Accumulated Impairment Losses-Motor Vehicles


-

Net Value	188,901.12
Other Transportation Equipment	-
Accumulated Depreciation-Other Transportation Equipment	-
Net Value	-
Total Non-Current Assets	46,495,637.31
TOTAL ASSETS	46,536,787.31
LIABILITIES	
Liabilities	
Current Liabilities	
Financial Liabilities	8,919.87
Payables	8,919.87
Accounts Payable	-
Due to Officers and Employees	8,919.87
Notes Payable	-
Inter-Agency Payables	1,413,032.78
Due to BIR	213,622.47
Due to GSIS	761,768.58
Due to Pag-IBIG	188,963.14
Due to PhilHealth	131,313.14
Due to NGAs	-
Due to GOCCs	117,365.45
Due to LGUs	-
Other Payables	11,200.00
Other Payables	11,200.00
Total Current Liabilities	1,433,152.65
Total Non-Current Liabilities	-
Total Liabilities	1,433,152.65
Total Assets less Total Liabilities	45,103,634.66
Net Assets/Equity	
Equity	
Government Equity	45,103,634.66
Accumulated Surplus/(Deficit)	45,103,634.66
Unrealized Gain/(Loss)	-
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets	-
Total Net Assets/Equity	45,103,634.66

Certified Correct:


FLORRIANNE KATE A. BALUBAL
 Accountant I

Approved by:


MA. ELENA A. NARCISO
 Vocational School
 Superintendent