



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



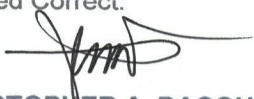
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF June 30, 2026

	2026
ASSETS	
Current Assets	
Cash and Cash Equivalents	-
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	-
Other Receivables	-
Receivables-Disallowances/Charges	-
Due from Officers and Employees	-
Allowance for Impairment-Other Receivables	-
Inventories	-
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	0.00
Advances	0.00
Advances for Operating Expenses	-
Advances for Payroll	-
Advances to Special Disbursing Officers	-
Advances to Officers and Employees	0.00

Total Current Assets	0.00
Non-Current Assets	
Receivables	-
Other Receivables	-
Other Receivables	-
Allowance for Impairment-Other Receivables	-
Net Value-Other Receivables	-
Property, Plant and Equipment	45,963,232.74
Land	-
Land	-
Accumulated Impairment Losses- Land	-
Net Value	-
Buildings and Other Structures	41,520,406.09
Buildings	43,174,470.03
Accumulated Depreciation-Buildings	(4,583,884.89)
Accumulated Impairment Losses-Buildings	-
Net Value	38,590,585.14
School Buildings	6,450,707.64
Accumulated Depreciation-School Buildings	(3,520,886.69)
Accumulated Impairment Losses-School Buildings	-
Net Value	2,929,820.95
Other Structures	-
Accumulated Depreciation-Other Structures	-
Accumulated Impairment Losses-Other Structures	-
Net Value	-
Machinery and Equipment	4,270,896.95
Machinery	-
Accumulated Depreciation-Machinery	-
Accumulated Impairment Losses-Machinery	-
Net Value	-
Office Equipment	141,500.00
Accumulated Depreciation-Office Equipment	(120,255.00)
Accumulated Impairment Losses-Office Equipment	-
Net Value	21,245.00
Information and Communication Technology Equipment	6,295,916.24
Accumulated Depreciation-Information and Communication	(3,766,318.52)
Accumulated Impairment Losses-Information and Communication	-
Technology Equipment	-
Net Value	2,529,597.73
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	171,929.70
Motor Vehicles	1,583,011.00
Accumulated Depreciation-Motor Vehicles	(1,411,081.30)
Accumulated Impairment Losses-Motor Vehicles	-

Net Value	171,929.70
Other Transportation Equipment	-
Accumulated Depreciation-Other Transportation Equipment	-
Net Value	-
Total Non-Current Assets	45,963,232.74
TOTAL ASSETS	45,963,232.74
LIABILITIES	
Liabilities	
Current Liabilities	
Financial Liabilities	11,744.95
Payables	11,744.95
Accounts Payable	-
Due to Officers and Employees	11,744.95
Notes Payable	-
Inter-Agency Payables	819,227.57
Due to BIR	434,930.31
Due to GSIS	91,789.29
Due to Pag-IBIG	175,619.19
Due to PhilHealth	31,049.18
Due to NGAs	-
Due to GOCCs	85,839.60
Due to LGUs	-
Other Payables	668,876.91
Other Payables	668,876.91
Total Current Liabilities	1,499,849.43
Total Non-Current Liabilities	-
Total Liabilities	1,499,849.43
Total Assets less Total Liabilities	44,463,383.31
Net Assets/Equity	
Equity	
Government Equity	44,463,383.30
Accumulated Surplus/(Deficit)	44,463,383.30
Unrealized Gain/(Loss)	-
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets	-
Total Net Assets/Equity	44,463,383.30

Certified Correct:


CHRISTOPHER A. DACQUIL
Acting Accountant

Approved by:


MA. ELENA A. NARCISO
Vocational School
Superintendent