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 September 30, 2026

	Notes	2026
ASSETS		
Current Assets		
Cash and Cash Equivalents		-
Receivables		1,966.67
Inventories		-
Other Current Assets		0.00
Total Current Assets		1,966.67
Non-Current Assets		
Receivables		-
Property, Plant and Equipment		51,209,126.17
Other Non-Current Assets		-
Total Non-Current Assets		51,209,126.17
Total Assets		**51,211,092.84**
LIABILITIES		
Current Liabilities		
Financial Liabilities		10,532.13
Inter-Agency Payables		799,412.39
Intra-Agency Payables		-
Other Payables		391,716.09
Total Current Liabilities		**1,201,660.61**
Non-Current Liabilities		
Financial Liabilities		-
Inter-Agency Payables		-
Intra-Agency Payables		
Other Payables		-
Total Non-Current Liabilities		-
Total Liabilities		**1,201,660.61**
Total Assets less Total Liabilities		**50,009,432.23**
NET ASSETS/EQUITY		
Accumulated Surplus/(Deficit)		50,009,432.22
Total Net Assets/Equity		**50,009,432.22**

Certified Correct:

CHRISTOPHER A. DACQUIL
Acting Accountant

Approved by:

MA. ELENA A. NARCISO
Vocational School
Superintendent

This statement should be read in conjunction with the accompanying notes.