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

STATEMENT OF FINANCIAL POSITION
SSP
AS AT September 30, 2026

	2026
ASSETS	
Current Assets	
Cash and Cash Equivalents	17,776,213.32
Investments	
Receivables	985,610.78
Inventories	3,428,061.67
Other Current Assets	932,797.00
Total Current Assets	23,122,682.78
Non-Current Assets	
Property, Plant and Equipment	32,283,066.55
Biological Assets	-
Total Non-Current Assets	32,283,066.55
Total Assets	**55,405,749.33**
LIABILITIES	
Current Liabilities	
Financial Liabilities	277,627.36
Other Payables	-
Total Current Liabilities	277,627.36
Non-Current Liabilities	
Financial Liabilities	-
Inter-Agency Payables	265,236.39
Total Non-Current Liabilities	265,236.39
Total Liabilities	**542,863.75**
Total Assets less Total Liabilities	**54,862,885.59**
NET ASSETS/EQUITY	
Accumulated Surplus/(Deficit)	54,862,885.59
Total Net Assets/Equity	**54,862,885.59**

Certified Correct:

CHRISTOPHER A. DACQUIL
Acting Accountant

Approved by:

MA. ELENA A. NARCISO
Acting Vocational School Superintendent

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