



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 PERFORMANCE  
 SSP  
 FOR THE QUARTER ENDED June 30, 2025

	<u>2025</u>
<b>Revenue</b>	
Business Income	
School Fees	11,195,133.90
Examination Fees	5,926,756.58
Seminar/Training Fees	-
Income from Hostels/Dormitories and Other Like Facilities	258,100.00
Other Business Income	4,971,403.02
<b>Total Business Income</b>	<b><u>22,351,393.50</u></b>
 <b>Total Revenue</b>	 <b><u>22,351,393.50</u></b>
 <b>Less: Current Operating Expenses</b>	
<b>Total Personnel Services</b>	 <b><u>-</u></b>
<b>Maintenance and Other Operating Expenses</b>	
<b>Traveling Expenses</b>	
Traveling Expenses-Local	952,765.87
Traveling Expenses-Foreign	520,933.93
<b>Total Traveling Expenses</b>	<b><u>1,473,699.80</u></b>
<b>Training and Scholarship Expenses</b>	
Training Expenses	100,200.00
Scholarship Grants/Expenses	-
<b>Total Training and Scholarship Expenses</b>	<b><u>100,200.00</u></b>
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	335,938.20
Accountable Forms Expenses	8,750.00
Fuel, Oil and Lubricants Expenses	386,882.98
Agricultural and Marine Supplies Expenses	-
Textbooks and Instructional Materials Expenses	4,309,906.93
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	37,500.00
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	38,000.00
Semi-Expendable Machinery and Equipment Expenses - Communication	-
Semi-Expendable Other Machinery & Equipment Expenses	243,835.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-
Other Supplies and Materials Expenses	-
<b>Total Supplies and Materials Expenses</b>	<b><u>5,360,813.11</u></b>
<b>Utility Expenses</b>	
Water Expenses	-
Electricity Expenses	411,366.54
<b>Total Utility Expenses</b>	<b><u>411,366.54</u></b>

**Communication Expenses**

Postage and Courier Services	-
Telephone Expenses	51,894.48
Internet Subscription Expenses	63,339.22
Cable, Satellite, Telegraph and Radio Expenses	45,250.00
<b>Total Communication Expenses</b>	<b>160,483.70</b>

**Professional Services**

Legal Services	-
Auditing Services	-
Consultancy Services	-
Other Professional Services	931,092.80
<b>Total Professional Services</b>	<b>931,092.80</b>

**General Services**

Environment/Sanitary Services	-
Janitorial Services	-
Security Services	-
Other General Services	981,610.66
<b>Total General Services</b>	<b>981,610.66</b>

**Repairs and Maintenance**

Repairs and Maintenance-Land Improvements	-
Repairs and Maintenance-Buildings and Other Structures	1,407,692.48
Repairs and Maintenance-Machinery and Equipment	30,384.00
Repairs and Maintenance-Transportation Equipment	46,916.00
Repairs and Maintenance-Furniture and Fixtures	-
<b>Total Repairs and Maintenance</b>	<b>1,484,992.48</b>

**Taxes, Insurance Premiums and Other Fees**

Taxes, Duties and Licenses	-
Fidelity Bond Premiums	-
Insurance Expenses	15,619.63
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>15,619.63</b>

**Labor and Wages**

Labor and Wages	-
-----------------	---

**Other Maintenance and Operating Expenses**

Advertising Expenses	-
Printing and Publication Expenses	-
Representation Expenses	402,050.00
Transportation and Delivery Expenses	-
Rent/Lease Expenses	-
Membership Dues and Contributions to Organizations	-
Subscription Expenses	-
Litigation/Acquired Assets Expenses	-
Other Maintenance and Operating Expenses	1,059,443.50
<b>Total Other Maintenance and Other Operating Expenses</b>	<b>1,461,493.50</b>

**Total Maintenance and Other Operating Expenses****12,381,372.22****Non-Cash Expenses****Depreciation**

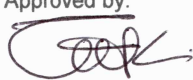
Depreciation-Land Improvements	-
Depreciation-Buildings and Other Structures	-
Depreciation-Machinery and Equipment	-
Depreciation-Transportation Equipment	-
Depreciation-Furniture, Fixtures and Books	-

Depreciation-Other Property, Plant and Equipment	-
<b>Total Depreciation</b>	-
<b>Total Non-Cash Expenses</b>	-
<b>Current Operating Expenses</b>	<b>12,381,372.22</b>
<b>Surplus (Deficit) from Current Operations</b>	<b>9,970,021.28</b>
<b>GOCCs</b>	
Subsidy from Central Office	-
Subsidy from other NGAs	-
Assistance from Local Government Units	-
Assistance from Government-Owned and/or Controlled Corporati	-
Subsidy from RO/Staff Bureau	-
Subsidy from Other Funds	-
<b>Total Financial Assistance/Subsidy from NGAs, LGUs, GOCC</b>	-
<b>Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs</b>	
Financial Assistance to NGAs	-
Financial Assistance to Local Government Units	-
Financial Assistance to NGOs/POs	-
Subsidies-Others	-
<b>Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs</b>	-
<b>Net Financial Assistance/Subsidy</b>	-
<b>Other Non-Operating Income</b>	
<b>Surplus (Deficit) for the period</b>	<b>9,970,021.28</b>

Certified Correct:

  
**FLORRIANNE KATE A. BALUBAL**  
 Accountant I

Approved by:

  
**MA. ELENA A. NARCISO**  
 Acting Vocational School Superintendent