



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 September 30, 2025

	<u>2025</u>
Revenue	
Business Income	
School Fees	18,930,404.60
Examination Fees	8,088,803.22
Seminar/Training Fees	-
Income from Hostels/Dormitories and Other Like Facilities	317,300.00
Other Business Income	6,012,799.02
Total Business Income	<u>33,349,306.84</u>
 Total Revenue	 <u>33,349,306.84</u>
 Less: Current Operating Expenses	
Total Personnel Services	<u>-</u>
 Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	1,412,433.33
Traveling Expenses-Foreign	713,306.46
Total Traveling Expenses	<u>2,125,739.79</u>
 Training and Scholarship Expenses	
Training Expenses	219,400.00
Scholarship Grants/Expenses	-
Total Training and Scholarship Expenses	<u>219,400.00</u>
 Supplies and Materials Expenses	
Office Supplies Expenses	694,141.26
Accountable Forms Expenses	8,750.00
Fuel, Oil and Lubricants Expenses	552,728.05
Agricultural and Marine Supplies Expenses	-
Textbooks and Instructional Materials Expenses	5,341,941.99
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	175,986.00
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	96,740.00
Semi-Expendable Machinery and Equipment Expenses - Communication	-
Semi-Expendable Other Machinery & Equipment Expenses	251,285.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-
Other Supplies and Materials Expenses	-
Total Supplies and Materials Expenses	<u>7,121,572.30</u>
 Utility Expenses	
Water Expenses	-
Electricity Expenses	1,024,152.92
Total Utility Expenses	<u>1,024,152.92</u>

Communication Expenses

Postage and Courier Services	-
Telephone Expenses	80,428.36
Internet Subscription Expenses	146,261.13
Cable, Satellite, Telegraph and Radio Expenses	38,935.71
Total Communication Expenses	265,625.20

Professional Services

Legal Services	-
Auditing Services	-
Consultancy Services	-
Other Professional Services	1,916,782.40
Total Professional Services	1,916,782.40

General Services

Environment/Sanitary Services	-
Janitorial Services	-
Security Services	-
Other General Services	1,526,776.71
Total General Services	1,526,776.71

Repairs and Maintenance

Repairs and Maintenance-Land Improvements	-
Repairs and Maintenance-Buildings and Other Structures	1,502,093.83
Repairs and Maintenance-Machinery and Equipment	59,854.00
Repairs and Maintenance-Transportation Equipment	129,353.05
Repairs and Maintenance-Furniture and Fixtures	-
Total Repairs and Maintenance	1,691,300.88

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	-
Fidelity Bond Premiums	-
Insurance Expenses	17,379.91
Total Taxes, Insurance Premiums and Other Fees	17,379.91

Labor and Wages

Labor and Wages	-
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Other Maintenance and Operating Expenses

Advertising Expenses	-
Printing and Publication Expenses	-
Representation Expenses	497,965.00
Transportation and Delivery Expenses	-
Rent/Lease Expenses	-
Membership Dues and Contributions to Organizations	-
Subscription Expenses	-
Litigation/Acquired Assets Expenses	-
Other Maintenance and Operating Expenses	2,007,433.70
Total Other Maintenance and Other Operating Expenses	2,505,398.70

Total Maintenance and Other Operating Expenses	18,414,128.81
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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	-
Total Depreciation	-
Total Non-Cash Expenses	-
Current Operating Expenses	18,414,128.81
Surplus (Deficit) from Current Operations	14,935,178.03
GOCCs	
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	-
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCC	-
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs	
Financial Assistance to NGAs	-
Financial Assistance to Local Government Units	-
Financial Assistance to NGOs/POs	-
Subsidies-Others	-
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	-
Net Financial Assistance/Subsidy	-
Other Non-Operating Income	
Surplus (Deficit) for the period	14,935,178.03

Certified Correct:


FLORRIANNE KATE A. BALUBAL
Accountant I

Approved by:


MA. ELENA A. NARCISO
Acting Vocational School Superintendent