



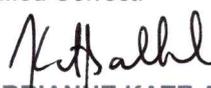
Republic of the Philippines
TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
 Region 02
ISABELA SCHOOL OF ARTS AND TRADES
 City of Ilagan, Isabela



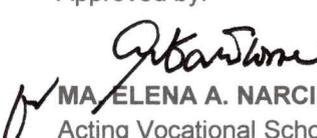
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER ENDED December 31, 2025

| | <u>2025</u> | <u>2024</u> |
|--|------------------------|------------------------|
| Revenue | | |
| Tax Revenue | - | - |
| Service and Business Income | - | - |
| Shares, Grants and Donations | - | - |
| Gains | - | - |
| | <hr/> | <hr/> |
| Total Revenue | <hr/> | <hr/> |
| Less: Current Operating Expenses | | |
| Personnel Services | 45,243,007.15 | 43153631.99 |
| Maintenance and Other Operating Expenses | 778,608.00 | 648507.8 |
| Financial Expenses | - | - |
| Direct Costs | - | - |
| Non-Cash Expenses | 2,129,618.24 | 1,850,308.79 |
| | <hr/> | <hr/> |
| Total Current Operating Expenses | <hr/> | <hr/> |
| Surplus/(Deficit) from Current Operations | <hr/> | <hr/> |
| | (48,151,233.39) | (45,652,448.58) |
| Net Financial Assistance/Subsidy | 46,694,042.31 | 45140940.9 |
| Sale of Assets | - | - |
| Gains | - | - |
| Losses | - | - |
| | <hr/> | <hr/> |
| Surplus/(Deficit) for the period | <hr/> | <hr/> |
| | (1,457,191.08) | (511,507.68) |

Certified Correct:


FLORRIANNE KATE A. BALUBAL
 Accountant I

Approved by:


MA. ELENA A. NARCISO
 Acting Vocational School Superintendent

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