



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
FUND 101
FOR THE QUARTER ENDED December 31, 2025

2025

Revenue

Service and Business Income

Service Income

Registration Fees -

Clearance and Certification Fees -

Other Service Income -

Total Service Income -

Shares, Grants and Donations

Grants and Donations

Income from Grants and Donations in Kind -

Total Shares, Grants and Donations -

Total Revenue -

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages-Regular 28,966,191.76

Salaries and Wages-Casual/Contractual -

Total Salaries and Wages 28,966,191.76

Other Compensation

Personal Economic Relief Allowance (PERA) 1,560,000.00

Representation Allowance (RA) 66,000.00

Transportation Allowance (TA) 31,193.99

Clothing/Uniform Allowance 455,000.00

Subsistence, Laundry and Quarters Allowance 10,920.00

Year End Bonus 2,423,981.71

Cash Gift 330,000.00

Other Bonuses and Allowances

Collective Negotiations Agreement 1,447,600.00

Productivity Enhancement Incentive 330,000.00

Performance Based Bonus -

Bonus and Allowances - Mid year bonus 2,349,090.00

Total Other Compensation 9,003,785.70

Personnel Benefit Contributions

Retirement and Life Insurance Premiums 3,483,247.18

Pag-IBIG Contributions 156,800.00

PhilHealth Contributions 734,201.17

Employees Compensation Insurance Premiums 78,600.00

Provident/Welfare Fund Contributions -

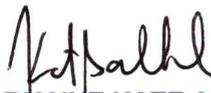
Total Personnel Benefit Contributions 4,452,848.35

Other Personnel Benefits

| | |
|---|----------------------|
| Terminal Leave Benefits | 1,013,181.34 |
| Lump-sum for Step Increments- Length of Service | - |
| Other Personnel Benefits | 25,000.00 |
| Other Personnel Benefits | 1,782,000.00 |
| Total Other Personnel Benefits | 2,820,181.34 |
| Total Personnel Services | 45,243,007.15 |
| Maintenance and Other Operating Expenses | |
| Traveling Expenses | |
| Traveling Expenses-Local | 121,713.25 |
| Total Traveling Expenses | 121,713.25 |
| Training and Scholarship Expenses | |
| Training Expenses | 45,000.00 |
| Total Training and Scholarship Expenses | 45,000.00 |
| Supplies and Materials Expenses | |
| Office Supplies Expenses | - |
| Drugs and Medicines Expenses | - |
| Medical, Dental and Laboratory Supplies Expenses | - |
| Fuel, Oil and Lubricants Expenses | - |
| Agricultural and Marine Supplies Expenses | - |
| Textbooks and Instructional Materials Expenses | 437,068.00 |
| Other Supplies and Materials Expenses | - |
| Total Supplies and Materials Expenses | 437,068.00 |
| Utility Expenses | |
| Water Expenses | - |
| Electricity Expenses | - |
| Total Utility Expenses | - |
| General Services | |
| Other General Services | 46,500.00 |
| Total General Services | 46,500.00 |
| Taxes, Insurance Premiums and Other Fees | |
| Taxes, Duties and Licenses | - |
| Fidelity Bond Premiums | 31,878.75 |
| Insurance Expenses | - |
| Total Taxes, Insurance Premiums and Other Fees | 31,878.75 |
| Other Maintenance and Operating Expenses | |
| Advertising Expenses | 48,000.00 |
| Other Maintenance and Operating Expenses-Website Mainten | 14,448.00 |
| Awards/Rewards Expenses | 34,000.00 |
| Total Other Maintenance and Other Operating Expenses | 96,448.00 |
| Total Maintenance and Other Operating Expenses | 778,608.00 |
| Non-Cash Expenses | |
| Depreciation | |
| Depreciation-Land Improvements | - |
| Depreciation-Buildings and Other Structures | 1,480,617.83 |
| Depreciation-Machinery and Equipment | 581,114.70 |

| | |
|--|-------------------------------------|
| Depreciation-Transportation Equipment | 67,885.71 |
| Depreciation-Furniture, Fixtures and Books | - |
| Depreciation-Other Property, Plant and Equipment | - |
| Total Depreciation | <u>2,129,618.24</u> |
| Impairment Loss | |
| Impairment Loss-Loans and Receivables | - |
| Impairment Loss-Other Receivables | - |
| Impairment Loss-Inventories | - |
| Impairment Loss-Property, Plant and Equipment | - |
| Impairment Loss-Other Assets | - |
| Total Impairment Loss | <u>-</u> |
| Total Non-Cash Expenses | <u>2,129,618.24</u> |
| Current Operating Expenses | <u>48,151,233.39</u> |
| Surplus (Deficit) from Current Operations | (48,151,233.39) |
| Financial Assistance/Subsidy from NGAs, LGUs, GOCCs | |
| Subsidy from National Government | 40,613,592.00 |
| Subsidy from other NGAs | 2,165,776.62 |
| Subsidy from RO/Staff Bureau | 3,914,673.69 |
| Subsidy from Central Office | - |
| Subsidy from Other Funds | - |
| Total Financial Assistance/Subsidy from NGAs, LGUs, GO | <u>46,694,042.31</u> |
| 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, GOCC | <u>-</u> |
| Net Financial Assistance/Subsidy | <u>46,694,042.31</u> |
| Surplus (Deficit) for the period | <u><u>(1,457,191.08)</u></u> |

Certified Correct:



FLORRIANNE KATE A. BALUBAL
Accountant I