



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



DETAILED STATEMENT OF FINANCIAL PERFORMANCE
SSP
FOR THE QUARTER ENDED December 31, 2025

	<u>2025</u>	<u>2024</u>
Revenue		
Business Income		
School Fees	21,062,438.80	13,765,741.50
Examination Fees	11,103,158.64	9,052,599.90
Seminar/Training Fees	774,540.00	1,789,912.50
Income from Hostels/Dormitories and Other Like Facilities	1,516,626.00	295,311.00
Other Business Income	5,281,130.00	6,834,935.50
Total Business Income	39,737,893.44	31,738,500.40
Total Revenue	39,737,893.44	31,738,500.40
Less: Current Operating Expenses		
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	2,315,356.29	2,686,260.72
Traveling Expenses-Foreign	713,306.46	752,715.86
Total Traveling Expenses	3,028,662.75	3,438,976.58
Training and Scholarship Expenses		
Training Expenses	324,366.00	124,000.00
Scholarship Grants/Expenses	-	193,515.37
Total Training and Scholarship Expenses	324,366.00	317,515.37
Supplies and Materials Expenses		
Office Supplies Expenses	863,984.86	475,678.30
Accountable Forms Expenses	17,500.00	
Fuel, Oil and Lubricants Expenses	706,053.69	1,089,074.25
Agricultural and Marine Supplies Expenses	-	
Textbooks and Instructional Materials Expenses	6,967,392.51	12,902,980.18
Semi-Expendable Machinery & Equipment - Office Equipment Ex	230,366.00	1,319,350.00
Semi-Expendable Machinery & Equipment - ICT Equipment Expe	96,740.00	
Semi-Expendable Machinery and Equipment Expenses - Commu	-	
Semi-Expendable Other Machinery & Equipment Expenses	1,155,670.66	
Semi-Expendable Furniture, Fixtures and Books Expenses	20,000.00	149,000.00
Other Supplies and Materials Expenses	3,115.00	
Total Supplies and Materials Expenses	10,060,822.72	15,936,082.73
Utility Expenses		
Water Expenses	-	
Electricity Expenses	1,215,996.84	1,545,974.24
Total Utility Expenses	1,215,996.84	1,545,974.24
Communication Expenses		
Postage and Courier Services	-	

Telephone Expenses	106,429.52	60,420.07
Internet Subscription Expenses	245,511.03	215,480.17
Cable, Satellite, Telegraph and Radio Expenses	43,135.71	13,000.00
Total Communication Expenses	395,076.26	288,900.24
Professional Services		
Legal Services	-	-
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	2,825,307.20	3,046,425.18
Total Professional Services	2,825,307.20	3,046,425.18
General Services		
Other General Services	2,198,345.80	2,162,286.38
Total General Services	2,198,345.80	2,162,286.38
Repairs and Maintenance		
Repairs and Maintenance-Land Improvements	98,116.76	-
Repairs and Maintenance-Buildings and Other Structures	1,339,077.83	209,291.59
Repairs and Maintenance-Machinery and Equipment	61,054.00	3,150.00
Repairs and Maintenance-Transportation Equipment	165,053.05	241,109.33
Repairs and Maintenance-Furniture and Fixtures	2,925.00	-
Total Repairs and Maintenance	1,666,226.64	453,550.92
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	-	30,000.00
Insurance Expenses	17,379.91	27,256.80
Total Taxes, Insurance Premiums and Other Fees	17,379.91	57,256.80
Labor and Wages		
Labor and Wages	-	-
Other Maintenance and Operating Expenses		
Advertising Expenses	-	-
Printing and Publication Expenses	-	24,000.00
Representation Expenses	669,303.85	920,887.00
Transportation and Delivery Expenses	1,494.00	600.00
Rent/Lease Expenses	-	20,000.00
Membership Dues and Contributions to Organizations	-	-
Subscription Expenses	5,100.00	-
Other Maintenance and Operating Expenses	3,117,426.33	11,232.00
Total Other Maintenance and Other Operating Expenses	3,793,324.18	976,719.00
Total Maintenance and Other Operating Expenses	25,525,508.30	28,223,687.44
Financial Expenses		
Financial Expenses	-	-
Bank Charges	-	12,000.00
Total Financial Expenses	-	12,000.00
Non-Cash Expenses		
Depreciation		
Depreciation-Land Improvements	-	-
Depreciation-Buildings and Other Structures	626,368.93	674,117.91
Depreciation-Machinery and Equipment	457,704.39	506,258.17
Depreciation-Transportation Equipment	260,511.43	260,511.43
Depreciation-Furniture, Fixtures and Books	17,751.24	-
Total Depreciation	1,362,335.99	1,440,887.51
Total Non-Cash Expenses	1,362,335.99	1,440,887.51

Current Operating Expenses	<u>26,887,844.29</u>	<u>29,676,574.95</u>
Surplus (Deficit) from Current Operations	12,850,049.15	2,061,925.45
GOCCs		
Subsidy from RO/Staff Bureau	-	962,701.88
Subsidy from Other Funds	-	
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCC	<u>-</u>	<u>962,701.88</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	<u>-</u>	
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	<u>-</u>	<u>-</u>
Net Financial Assistance/Subsidy	<u>-</u>	<u>962,701.88</u>
Other Non-Operating Income		
Surplus (Deficit) for the period	<u><u>12,850,049.15</u></u>	<u><u>3,024,627.33</u></u>

Certified Correct:


FLORRIANNE KATE A. BALUBAL
 Accountant I

Approved by:


M.A. ELENA A. NARCISO
 Acting Vocational School Superintendent