



**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 March 31, 2026**

**2026**

**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 7,677,353.61

Salaries and Wages-Casual/Contractual -

**Total Salaries and Wages** 7,677,353.61

**Other Compensation**

Personal Economic Relief Allowance (PERA) 396,000.00

Representation Allowance (RA) 14,158.97

Transportation Allowance (TA) 12,000.00

Clothing/Uniform Allowance -

Subsistence, Laundry and Quarters Allowance -

Year End Bonus -

Cash Gift -

Other Bonuses and Allowances

Collective Negotiations Agreement -

Productivity Enhancement Incentive -

Performance Based Bonus -

Bonus and Allowances - Mid year bonus -

**Total Other Compensation** 422,158.97

**Personnel Benefit Contributions**

Retirement and Life Insurance Premiums 923,271.00

Pag-IBIG Contributions 39,600.00

PhilHealth Contributions 192,348.13

Employees Compensation Insurance Premiums 19,800.00

Provident/Welfare Fund Contributions -

**Total Personnel Benefit Contributions** 1,175,019.13

**Other Personnel Benefits**

Terminal Leave Benefits	-
Lump-sum for Step Increments- Length of Service	-
Other Personnel Benefits	-
Other Personnel Benefits	-
<b>Total Other Personnel Benefits</b>	<u>-</u>
<b>Total Personnel Services</b>	<u><b>9,274,531.71</b></u>
<b>Maintenance and Other Operating Expenses</b>	
<b>Traveling Expenses</b>	
Traveling Expenses-Local	15,268.00
<b>Total Traveling Expenses</b>	<u><b>15,268.00</b></u>
<b>Training and Scholarship Expenses</b>	
Training Expenses	6,000.00
<b>Total Training and Scholarship Expenses</b>	<u><b>6,000.00</b></u>
<b>Supplies and Materials Expenses</b>	
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	-
Other Supplies and Materials Expenses	-
<b>Total Supplies and Materials Expenses</b>	<u>-</u>
<b>Utility Expenses</b>	
Water Expenses	-
Electricity Expenses	-
<b>Total Utility Expenses</b>	<u>-</u>
<b>General Services</b>	
Other General Services	-
<b>Total General Services</b>	<u>-</u>
<b>Taxes, Insurance Premiums and Other Fees</b>	
Taxes, Duties and Licenses	-
Fidelity Bond Premiums	-
Insurance Expenses	-
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<u>-</u>
<b>Other Maintenance and Operating Expenses</b>	
Advertising Expenses	24,000.00
Other Maintenance and Operating Expenses-Website Mainten	-
Awards/Rewards Expenses	-
<b>Total Other Maintenance and Other Operating Expenses</b>	<u><b>24,000.00</b></u>
<b>Total Maintenance and Other Operating Expenses</b>	<u><b>45,268.00</b></u>
<b>Non-Cash Expenses</b>	
<b>Depreciation</b>	
Depreciation-Land Improvements	-
Depreciation-Buildings and Other Structures	370,154.46
Depreciation-Machinery and Equipment	145,278.68

Depreciation-Transportation Equipment	16,971.43
Depreciation-Furniture, Fixtures and Books	-
Depreciation-Other Property, Plant and Equipment	-
<b>Total Depreciation</b>	<b><u>532,404.56</u></b>
<b>Impairment Loss</b>	
Impairment Loss-Loans and Receivables	-
Impairment Loss-Other Receivables	-
Impairment Loss-Inventories	-
Impairment Loss-Property, Plant and Equipment	-
Impairment Loss-Other Assets	-
<b>Total Impairment Loss</b>	<b><u>-</u></b>
<b>Total Non-Cash Expenses</b>	<b><u>532,404.56</u></b>
<b>Current Operating Expenses</b>	<b><u>9,852,204.27</u></b>
<b>Surplus (Deficit) from Current Operations</b>	<b>(9,852,204.27)</b>
<b>Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>	
Subsidy from National Government	8,670,000.00
Subsidy from other NGAs	610,210.10
Subsidy from RO/Staff Bureau	1,237.86
Subsidy from Central Office	-
Subsidy from Other Funds	-
<b>Total Financial Assistance/Subsidy from NGAs, LGUs, GO</b>	<b><u>9,281,447.96</u></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, GOCC</b>	<b><u>-</u></b>
<b>Net Financial Assistance/Subsidy</b>	<b><u>9,281,447.96</u></b>
<b>Surplus (Deficit) for the period</b>	<b><u><u>(570,756.31)</u></u></b>

Certified Correct:

  
**FLORRIANNE KATE A. BALUBAL**  
 Accountant I

Approved by:

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