



Republic of the Philippines
DEPARTMENT OF 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 March 31, 2026


	<u>2026</u>
Revenue	
Business Income	
School Fees	3,353,083.80
Examination Fees	2,948,598.00
Seminar/Training Fees	-
Rent/Lease Income	30,000.00
Income from Hostels/Dormitories and Other Like Facilities	132,100.00
Other Business Income	814,950.00
Total Business Income	7,278,731.80
 Total Revenue	 7,278,731.80
Less: Current Operating Expenses	
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	261,215.82
Traveling Expenses-Foreign	-
Total Traveling Expenses	261,215.82
 Training and Scholarship Expenses	
Training Expenses	132,717.00
Scholarship Grants/Expenses	-
Total Training and Scholarship Expenses	132,717.00
 Supplies and Materials Expenses	
Office Supplies Expenses	166,968.03
Accountable Forms Expenses	-
Fuel, Oil and Lubricants Expenses	15,589.19
Agricultural and Marine Supplies Expenses	-
Textbooks and Instructional Materials Expenses	1,418,685.05
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	400,010.00
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	-
Semi-Expendable Machinery and Equipment Expenses - Communication	-
Semi-Expendable Other Machinery & Equipment Expenses	354,456.74
Semi-Expendable Furniture, Fixtures and Books Expenses	40,000.00
Other Supplies and Materials Expenses	14,929.00
Total Supplies and Materials Expenses	2,410,638.01
 Utility Expenses	
Water Expenses	3,930.00
Electricity Expenses	334,535.15
Total Utility Expenses	338,465.15
 Communication Expenses	
Postage and Courier Services	-
Telephone Expenses	22,899.16
Internet Subscription Expenses	48,919.94
Cable, Satellite, Telegraph and Radio Expenses	2,100.00
Total Communication Expenses	73,919.10

Professional Services	
Legal Services	-
Auditing Services	-
Consultancy Services	-
Other Professional Services	676,094.40
Total Professional Services	676,094.40
General Services	
Other General Services	600,814.07
Total General Services	600,814.07
Repairs and Maintenance	
Repairs and Maintenance-Land Improvements	
Repairs and Maintenance-Buildings and Other Structures	57,682.00
Repairs and Maintenance-Machinery and Equipment	4,500.00
Repairs and Maintenance-Transportation Equipment	45,507.31
Repairs and Maintenance-Furniture and Fixtures	-
Total Repairs and Maintenance	107,689.31
Other Maintenance and Operating Expenses	
Advertising Expenses	-
Printing and Publication Expenses	-
Representation Expenses	39,467.63
Other Maintenance and Operating Expenses	710,635.00
Total Other Maintenance and Other Operating Expenses	750,102.63
Total Maintenance and Other Operating Expenses	5,351,655.49
Financial Expenses	
Financial Expenses	
Bank Charges	
Total Financial Expenses	-
Non-Cash Expenses	
Depreciation	
Depreciation-Land Improvements	-
Depreciation-Buildings and Other Structures	162,063.01
Depreciation-Machinery and Equipment	184,975.26
Depreciation-Transportation Equipment	65,127.86
Depreciation-Furniture, Fixtures and Books	13,313.43
Total Depreciation	425,479.56
Total Non-Cash Expenses	425,479.56
Current Operating Expenses	5,777,135.05
Surplus (Deficit) from Current Operations	1,501,596.75
GOCCs	
Subsidy from RO/Staff Bureau	-
Subsidy from Other Funds	-
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	-
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs	
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	-
Net Financial Assistance/Subsidy	-
Other Non-Operating Income	
Surplus (Deficit) for the period	1,501,596.75

Certified Correct:


FLORRIANNE KATE A. BALUBAL
 Accountant I

Approved by:


MA. ELENA A. NARCISO
 Vocational School
 Superintendent