



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 June 30, 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	15,949,779.79
Salaries and Wages-Casual/Contractual	-
Total Salaries and Wages	15,949,779.79

Other Compensation

Personal Economic Relief Allowance (PERA)	804,000.00
Representation Allowance (RA)	30,000.00
Transportation Allowance (TA)	29,672.49
Clothing/Uniform Allowance	394,500.00
Subsistence, Laundry and Quarters Allowance	-
Year End Bonus	-
Cash Gift	-
Other Bonuses and Allowances	-
Collective Negotiations Agreement	-
Productivity Enhancement Incentive	-
Performance Based Bonus	936,676.88
Bonus and Allowances - Mid year bonus	2,729,086.00
Total Other Compensation	4,923,935.37

Personnel Benefit Contributions

Retirement and Life Insurance Premiums	1,905,323.74
Pag-IBIG Contributions	82,400.00
PhilHealth Contributions	404,452.33
Employees Compensation Insurance Premiums	40,300.00
Provident/Welfare Fund Contributions	-
Total Personnel Benefit Contributions	2,432,476.07

Other Personnel Benefits

Terminal Leave Benefits	-
Lump-sum for Step Increments- Length of Service	-
Other Personnel Benefits	-
Other Personnel Benefits	462,000.00
Total Other Personnel Benefits	462,000.00
Total Personnel Services	23,768,191.23
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	15,268.00
Total Traveling Expenses	15,268.00
Training and Scholarship Expenses	
Training Expenses	6,000.00
Total Training and Scholarship Expenses	6,000.00
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	-
Other Supplies and Materials Expenses	74,317.00
Total Supplies and Materials Expenses	74,317.00
Utility Expenses	
Water Expenses	-
Electricity Expenses	-
Total Utility Expenses	-
General Services	
Other General Services	-
Total General Services	-
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	-
Fidelity Bond Premiums	35,253.75
Insurance Expenses	-
Total Taxes, Insurance Premiums and Other Fees	35,253.75
Other Maintenance and Operating Expenses	
Advertising Expenses	24,000.00
Other Maintenance and Operating Expenses-Website Mainten	-
Awards/Rewards Expenses	-
Total Other Maintenance and Other Operating Expenses	24,000.00
Total Maintenance and Other Operating Expenses	154,838.75
Non-Cash Expenses	
Depreciation	
Depreciation-Land Improvements	-
Depreciation-Buildings and Other Structures	740,308.92
Depreciation-Machinery and Equipment	290,557.37

Depreciation-Transportation Equipment	33,942.85
Depreciation-Furniture, Fixtures and Books	-
Depreciation-Other Property, Plant and Equipment	-
Total Depreciation	<u>1,064,809.13</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>1,064,809.13</u>
Current Operating Expenses	<u>24,987,839.12</u>
Surplus (Deficit) from Current Operations	(24,987,839.12)
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	21,065,000.00
Subsidy from other NGAs	1,311,916.71
Subsidy from RO/Staff Bureau	1,399,914.74
Subsidy from Central Office	-
Subsidy from Other Funds	-
Total Financial Assistance/Subsidy from NGAs, LGUs, GO	<u>23,776,831.45</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>23,776,831.45</u>
Surplus (Deficit) for the period	<u>(1,211,007.67)</u>

Certified Correct:


CHRISTOPHER A. DACQUIL
 Acting Accountant

Approved by:


MA. ELENA A. NARCISO
 Vocational School
 Superintendent