



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 June 30, 2026

	<u>2026</u>
Revenue	
Business Income	
School Fees	10,011,659.30
Examination Fees	5,139,047.00
Seminar/Training Fees	-
Rent/Lease Income	129,000.00
Income from Hostels/Dormitories and Other Like Facilities	171,400.00
Other Business Income	1,610,679.00
Total Business Income	<u>17,061,785.30</u>
 Total Revenue	 <u>17,061,785.30</u>
 Less: Current Operating Expenses	
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	510,605.15
Traveling Expenses-Foreign	-
Total Traveling Expenses	<u>510,605.15</u>
 Training and Scholarship Expenses	
Training Expenses	179,117.00
Scholarship Grants/Expenses	-
Total Training and Scholarship Expenses	<u>179,117.00</u>
 Supplies and Materials Expenses	
Office Supplies Expenses	292,091.36
Accountable Forms Expenses	-
Fuel, Oil and Lubricants Expenses	119,314.13
Agricultural and Marine Supplies Expenses	-
Textbooks and Instructional Materials Expenses	2,903,441.69
Semi-Expendable Machinery & Equipment - Office Equipment Ex	429,305.00
Semi-Expendable Machinery & Equipment - ICT Equipment Expe	-
Semi-Expendable Machinery and Equipment Expenses - Commu	-
Semi-Expendable Other Machinery & Equipment Expenses	425,675.41
Semi-Expendable Furniture, Fixtures and Books Expenses	40,000.00
Other Supplies and Materials Expenses	61,659.00
Total Supplies and Materials Expenses	<u>4,271,486.59</u>
 Utility Expenses	
Water Expenses	3,930.00
Electricity Expenses	653,720.94
Total Utility Expenses	<u>657,650.94</u>

Communication Expenses

Postage and Courier Services	-
Telephone Expenses	40,664.95
Internet Subscription Expenses	114,019.94
Cable, Satellite, Telegraph and Radio Expenses	5,250.00
Total Communication Expenses	159,934.89

Professional Services

Legal Services	2,250.00
Auditing Services	-
Consultancy Services	-
Other Professional Services	1,136,380.80
Total Professional Services	1,138,630.80

General Services

Other General Services	933,633.43
Total General Services	933,633.43

Repairs and Maintenance

Repairs and Maintenance-Land Improvements	
Repairs and Maintenance-Buildings and Other Structures	57,682.00
Repairs and Maintenance-Machinery and Equipment	25,880.00
Repairs and Maintenance-Transportation Equipment	117,434.31
Repairs and Maintenance-Furniture and Fixtures	-
Total Repairs and Maintenance	200,996.31

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	-
Fidelity Bond Premiums	-
Insurance Expenses	7,240.82
Total Taxes, Insurance Premiums and Other Fees	7,240.82

Labor and Wages

Labor and Wages	-
-----------------	---

Other Maintenance and Operating Expenses

Advertising Expenses	-
Printing and Publication Expenses	-
Representation Expenses	106,677.63
Transportation and Delivery Expenses	-
Rent/Lease Expenses	-
Membership Dues and Contributions to Organizations	-
Subscription Expenses	-
Donations	xxx
Litigation/Acquired Assets Expenses	-
Loss on Gratuity	xxx
Other Maintenance and Operating Expenses	1,323,785.00
Total Other Maintenance and Other Operating Expenses	1,430,462.63

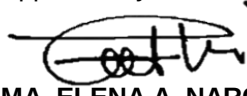
Total Maintenance and Other Operating Expenses	9,489,758.56
---	---------------------

Financial Expenses	
Financial Expenses	
Bank Charges	
Total Financial Expenses	<u>-</u>
Non-Cash Expenses	
Depreciation	
Depreciation-Land Improvements	-
Depreciation-Buildings and Other Structures	324,126.01
Depreciation-Machinery and Equipment	382,540.95
Depreciation-Transportation Equipment	130,255.72
Depreciation-Furniture, Fixtures and Books	26,626.86
Total Depreciation	<u>863,549.54</u>
Total Non-Cash Expenses	<u>863,549.54</u>
Current Operating Expenses	<u>10,357,808.10</u>
Surplus (Deficit) from Current Operations	6,703,977.20
Financial Assistance/Subsidy from NGAs, LGUs,	
Subsidy from RO/Staff Bureau	-
Subsidy from Other Funds	-
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCC	<u>-</u>
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs	
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	<u>-</u>
Net Financial Assistance/Subsidy	<u>-</u>
Other Non-Operating Income	
Surplus (Deficit) for the period	<u><u>6,703,977.20</u></u>

Certified Correct:


CHRISTOPHER A. DACQUIL
Acting Accountant

Approved by:


MA. ELENA A. NARCISO
Vocational School Superintendent