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 September 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	23,906,856.91
Salaries and Wages-Casual/Contractual	-
Total Salaries and Wages	**23,906,856.91**
Other Compensation	
Personal Economic Relief Allowance (PERA)	1,214,000.00
Representation Allowance (RA)	42,000.00
Transportation Allowance (TA)	47,187.53
Clothing/Uniform Allowance	504,900.00
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	**5,473,850.41**
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	2,881,757.26
Pag-IBIG Contributions	123,400.00
Pag-IBIG Contributions	-
PhilHealth Contributions	679,794.61
Employees Compensation Insurance Premiums	60,800.00
Provident/Welfare Fund Contributions	-
Total Personnel Benefit Contributions	**3,745,751.87**
Other Personnel Benefits	
Pension Benefits	-
Retirement Gratuity	-
Terminal Leave Benefits	-
Lump-sum for Step Increments- Length of Service	-
Other Personnel Benefits	79,000.00
Other Personnel Benefits	462,000.00
Total Other Personnel Benefits	**541,000.00**

Total Personnel Services	**33,667,459.19**
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	-
Military, Police and Traffic Supplies Expenses	-
Chemical and Filtering Supplies 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	48,000.00
Other Maintenance and Operating Expenses	40,000.00
Other Maintenance and Operating Expenses-Website Maintenance	10,440.00
Awards/Rewards Expenses	-
Total Other Maintenance and Other Operating Expenses	**98,440.00**
Total Maintenance and Other Operating Expenses	**229,278.75**
Non-Cash Expenses	
Depreciation	
Depreciation-Land Improvements	-
Depreciation-Buildings and Other Structures	1,110,463.38
Depreciation-Machinery and Equipment	435,836.06
Depreciation-Transportation Equipment	50,914.27
Depreciation-Furniture, Fixtures and Books	-
Depreciation-Other Property, Plant and Equipment	-
Total Depreciation	**1,597,213.70**
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	-
Total Non-Cash Expenses	**1,597,213.70**
Current Operating Expenses	**35,493,951.65**
Surplus (Deficit) from Current Operations	**(35,493,951.65)**
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	30,395,000.00
Subsidy from other NGAs	2,215,780.16
Subsidy from RO/Staff Bureau	7,218,212.74
Subsidy from Central Office	-
Subsidy from Other Funds	-
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	**39,828,992.90**
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, GOCCs	-
Net Financial Assistance/Subsidy	**39,828,992.90**
Surplus (Deficit) for the period	**4,335,041.25**

Certified Correct:

CHRISTOPHER A. DACQUIL
Acting Accountant

Approved by:

MA. ELENA A. NARCISO
Vocational School Superintendent