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
SSP
FOR THE MONTH ENDED September 30, 2026

	2026
Revenue	
Business Income	
School Fees	19,066,431.00
Examination Fees	8,048,627.00
Seminar/Training Fees	-
Rent/Lease Income	134,000.00
Income from Hostels/Dormitories and Other Like Facilities	234,600.00
Other Business Income	2,127,169.00
Total Business Income	**29,610,827.00**
Total Revenue	**29,610,827.00**
Less: Current Operating Expenses	
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	1,022,469.99
Traveling Expenses-Foreign	-
Total Traveling Expenses	**1,022,469.99**
Training and Scholarship Expenses	
Training Expenses	210,537.00
Scholarship Grants/Expenses	-
Total Training and Scholarship Expenses	**210,537.00**
Supplies and Materials Expenses	
Office Supplies Expenses	514,924.36
Accountable Forms Expenses	8,750.00
Fuel, Oil and Lubricants Expenses	302,266.98
Agricultural and Marine Supplies Expenses	-
Textbooks and Instructional Materials Expenses	4,485,169.79
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	649,154.00
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	9,350.00
Semi-Expendable Machinery and Equipment Expenses - Communication Equipment	-
Semi-Expendable Other Machinery & Equipment Expenses	725,035.41
Semi-Expendable Furniture, Fixtures and Books Expenses	128,500.00
Other Supplies and Materials Expenses	61,659.00
Total Supplies and Materials Expenses	**6,942,809.54**
Utility Expenses	
Water Expenses	3,930.00
Electricity Expenses	1,543,306.45
Total Utility Expenses	**1,547,236.45**
Communication Expenses	
Postage and Courier Services	-
Telephone Expenses	68,061.11
Internet Subscription Expenses	169,119.94
Cable, Satellite, Telegraph and Radio Expenses	8,400.01
Total Communication Expenses	**245,581.06**
Professional Services	

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	2026
Legal Services	2,250.00
Auditing Services	-
Consultancy Services	-
Other Professional Services	1,621,819.20
Total Professional Services	**1,624,069.20**
General Services	
Other General Services	1,742,790.42
Total General Services	**1,742,790.42**
Repairs and Maintenance	
Repairs and Maintenance-Land Improvements	
Repairs and Maintenance-Buildings and Other Structures	369,187.00
Repairs and Maintenance-Machinery and Equipment	131,380.00
Repairs and Maintenance-Transportation Equipment	151,199.31
Repairs and Maintenance-Furniture and Fixtures	-
Total Repairs and Maintenance	**651,766.31**
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	-
Fidelity Bond Premiums	-
Insurance Expenses	8,414.34
Total Taxes, Insurance Premiums and Other Fees	**8,414.34**
Labor and Wages	
Labor and Wages	-
Other Maintenance and Operating Expenses	
Advertising Expenses	-
Printing and Publication Expenses	-
Representation Expenses	214,468.00
Other Maintenance and Operating Expenses	1,927,171.00
Total Other Maintenance and Other Operating Expenses	**2,141,639.00**
Total Maintenance and Other Operating Expenses	**16,137,313.31**
Financial Expenses	
Financial Expenses	
Bank Charges	
Total Financial Expenses	-
Non-Cash Expenses	
Depreciation	
Depreciation-Land Improvements	-
Depreciation-Buildings and Other Structures	486,189.01
Depreciation-Machinery and Equipment	638,284.01
Depreciation-Transportation Equipment	195,383.59
Depreciation-Furniture, Fixtures and Books	39,940.29
Total Depreciation	**1,359,796.90**
Total Non-Cash Expenses	**1,359,796.90**
Current Operating Expenses	**17,501,610.21**
Surplus (Deficit) from Current Operations	**12,109,216.79**

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	2026
Financial Assistance/Subsidy from NGAs, LGUs, 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	**12,109,216.79**

Certified Correct:

CHRISTOPHER A. DACQUIL
Acting Accountant

Approved by:

MA. ELENA A. NARCISO
Vocational School
Superintendent