

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
 REGION 02
 STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
(API)
 AS OF THE QUARTER ENDING December 31, 2025

REVENUE AND EXPENSES

| | |
|---|-----------------------|
| <i>Service Income</i> | |
| Total Service Income | P0.00 |
| <i>Business Income</i> | |
| Total Business Income | P0.00 |
| Other Business Income | |
| Total Other Business Income | P0.00 |
| <i>Shares, Grants and Donations</i> | |
| Total Share from National Wealth | P0.00 |
| Total Grants and Donations | P0.00 |
| Total Shares, Grants and Donations | P0.00 |
| <i>Gains</i> | |
| Total Gains | P0.00 |
| <i>Other Non-Operating Income</i> | |
| <i>Sale of Assets</i> | |
| <i>Miscellaneous Income</i> | |
| Total Other Non-Operating Income | P0.00 |
| TOTAL REVENUE | P0.00 |
| Less: Current Operating Expenses | |
| <i>Personnel Services</i> | |
| <i>Salaries and Wages</i> | |
| Salaries and Wages-Regular Pay | P23,966,809.67 |
| Total Salaries and Wages | P23,966,809.67 |
| <i>Other Compensation</i> | |
| Personnel Economic and Relief Allowance (PERA)-Civilian | P1,265,090.91 |
| Representation Allowance (RA) | P72,000.00 |
| Transportation Allowance (TA) | P72,000.00 |
| Subsistence Allowance | P0.00 |
| Laundry Allowance | P1,500.00 |
| Total Other Compensation | P8,858,329.91 |
| <i>Personnel Benefit Contributions</i> | |
| Life and Retirement Insurance Premiums | P2,801,390.76 |
| PAG-IBIG Contributions | P125,200.00 |
| PHILHEALTH Contributions | P607,798.32 |
| Employees Compensation Insurance Premiums | P61,900.00 |
| Total Other Compensation | P3,596,289.08 |
| <i>Pension Benefits</i> | |
| Total Pension Benefits | P0.00 |
| <i>Retirement Gratuity</i> | |
| Total Retirement Gratuity | P0.00 |
| <i>Terminal Leave Benefits</i> | |
| Total Terminal Leave Benefits | P0.00 |

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| <i>Other Personnel Benefit</i> | |
| Total Other Personnel Benefit | P417,000.00 |
| TOTAL PERSONNEL SERVICES | P36,838,428.66 |
| <i>Maintenance and Other Operating Expenses</i> | |
| <i>Travelling Expenses</i> | |
| Total Travelling Expenses | P0.00 |
| <i>Training and Scholarship Expenses</i> | |
| Training Expenses | P0.00 |
| Total Training and Scholarship Expenses | P0.00 |
| <i>Supplies and Materials Expenses</i> | |
| Office Supplies Expenses | P13,747.10 |
| Fuel, Oil and Lubricants Expense | P0.00 |
| Textbooks and Instructional Materials Expenses | P0.00 |
| Total Supplies and Materials Expenses | P13,747.10 |
| <i>Semi-Expendable Machinery and Equipment Expenses</i> | |
| Semi-Expendable Machinery & Equipment - ICT Equipment Expenses | P477,990.00 |
| Other Supplies and Materials Expense | P295,163.08 |
| Total Supplies and Materials Expenses | P812,808.08 |
| <i>Utility Expenses</i> | |
| Total Utility Expenses | P63,350.60 |
| <i>Communication Expenses</i> | |
| Total Communication Expenses | P0.00 |
| <i>Award/Rewards and Prizes</i> | |
| Total Award/Rewards and Prizes | P0.00 |
| <i>Survey, Research, Exploration and Development Expenses</i> | |
| Total Survey, Research, Exploration and | P0.00 |
| <i>Generation, Transmission and Distribution Expenses</i> | |
| Total Generation, Transmission and | P0.00 |
| <i>Confidential, Intelligence and Extraordinary Expenses</i> | |
| Total Confidential, Intelligence and | P0.00 |
| <i>Professional Services</i> | |
| Total Professional Services | P0.00 |
| <i>General Services</i> | |
| Total General Services | P0.00 |
| <i>Repairs and Maintenance</i> | |
| Repairs and Maintenance - Land Improvements | P0.00 |
| Repairs and Maintenance - Buildings and Other Structures - Buildings | P788,906.82 |
| Repairs and Maintenance - Machinery and Equipment - Office Equipment | P0.00 |
| Total Repairs and Maintenance | P804,360.58 |
| <i>Taxes, Insurance Premiums and Other Fees</i> | |
| Fidelity Bond Premiums | P40,875.00 |
| Total Taxes, Insurance Premiums and | P40,875.00 |
| <i>Labor and Wages</i> | |
| Total Labor and Wages | P0.00 |
| <i>Other Maintenance and Operating Expenses</i> | |
| Other Maintenance and Operating Expenses | P665,076.00 |
| Total Other Maintenance and | P665,076.00 |
| TOTAL MAINTENANCE AND OTHER OPERATING | P2,400,217.36 |
| <i>Financial Expenses</i> | |
| Total Financial Expenses | P0.00 |
| DIRECT COST | |
| <i>Cost of Sales</i> | |

| | |
|---|-------------------------|
| Total Direct Cost | P0.00 |
| NON-CASH EXPENSES | |
| Total Non-Cash Expenses | P711,941.12 |
| CURRENT OPERATING EXPENSES | P39,950,587.14 |
| SURPLUS (DEFICIT) FROM CURRENT OPERATIONS | (P39,950,587.14) |
| <i>Financial Assistance/Subsidy From NGAs, LGUs, GOCCs</i> | |
| Subsidy from National Government | P39,209,968.77 |
| Total Financial Assistance/Subsidy | P39,209,968.77 |
| Less: Financial Assistance/Subsidy to NGAs, LGUs, Total Financial Assistance/Subsidy | P0.00 |
| NET FINANCIAL ASSISTANCE/SUBSIDY | P39,209,968.77 |
| SURPLUS/(DEFICIT) FOR THE PERIOD | (P740,618.37) |
| | P0.00 |

Certitifed Correct By:



JONATHAN C. TORIO
Accountant I