

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
REGION 02  
STATEMENT OF FINANCIAL PERFORMANCE  
**FUND 101**  
**(API)**  
AS OF THE QUARTER ENDING JUNE 30, 2026

**REVENUE AND EXPENSES**

|                                                         |                       |
|---------------------------------------------------------|-----------------------|
| <i>Service Income</i>                                   |                       |
| <b>Total Service Income</b>                             | <b>P0.00</b>          |
| <i>Business Income</i>                                  |                       |
| <b>Total Business Income</b>                            | <b>P0.00</b>          |
| <i>Other Business Income</i>                            |                       |
| <b>Total Other Business Income</b>                      | <b>P0.00</b>          |
| <i>Shares, Grants and Donations</i>                     |                       |
| <b>Total Share from National Wealth</b>                 | <b>P0.00</b>          |
| <b>Total Grants and Donations</b>                       | <b>P0.00</b>          |
| <b>Total Shares, Grants and Donations</b>               | <b>P0.00</b>          |
| <i>Gains</i>                                            |                       |
| <b>Total Gains</b>                                      | <b>P0.00</b>          |
| <i>Other Non-Operating Income</i>                       |                       |
| <i>Sale of Assets</i>                                   |                       |
| <i>Miscellaneous Income</i>                             |                       |
| <b>Total Other Non-Operating Income</b>                 | <b>P0.00</b>          |
| <b>TOTAL REVENUE</b>                                    | <b>P0.00</b>          |
| <b>Less: Current Operating Expenses</b>                 |                       |
| <i>Personnel Services</i>                               |                       |
| <i>Salaries and Wages</i>                               |                       |
| Salaries and Wages-Regular Pay                          | P14,900,302.39        |
| <b>Total Salaries and Wages</b>                         | <b>P14,900,302.39</b> |
| <i>Other Compensation</i>                               |                       |
| Personnel Economic and Relief Allowance (PERA)-Civilian | P755,454.55           |
| Representation Allowance (RA)                           | P36,000.00            |
| Transportation Allowance (TA)                           | P36,000.00            |
| Subsistence Allowance                                   | P5,400.00             |
| Laundry Allowance                                       | P750.00               |
| <b>Total Other Compensation</b>                         | <b>P4,346,707.31</b>  |
| <i>Personnel Benefit Contributions</i>                  |                       |
| Life and Retirement Insurance Premiums                  | P1,446,164.39         |
| PAG-IBIG Contributions                                  | P65,200.00            |
| PHILHEALTH Contributions                                | P368,144.48           |
| Employees Compensation Insurance Premiums               | P32,400.00            |
| <b>Total Other Compensation</b>                         | <b>P1,911,908.87</b>  |
| <i>Pension Benefits</i>                                 |                       |
| <b>Total Pension Benefits</b>                           | <b>P0.00</b>          |
| <i>Retirement Gratuity</i>                              |                       |
| <b>Total Retirement Gratuity</b>                        | <b>P0.00</b>          |
| <i>Terminal Leave Benefits</i>                          |                       |
| <b>Total Terminal Leave Benefits</b>                    | <b>P20,160.00</b>     |

|                                                                      |                       |
|----------------------------------------------------------------------|-----------------------|
| <b>Other Personnel Benefit</b>                                       |                       |
| <b>Total Other Personnel Benefit</b>                                 | <b>P0.00</b>          |
| <b>TOTAL PERSONNEL SERVICES</b>                                      | <b>P21,179,078.57</b> |
| <b>Maintenance and Other Operating Expenses</b>                      |                       |
| <b>Travelling Expenses</b>                                           |                       |
| <b>Total Travelling Expenses</b>                                     | <b>P0.00</b>          |
| <b>Training and Scholarship Expenses</b>                             |                       |
| Training Expenses                                                    | P0.00                 |
| <b>Total Training and Scholarship Expenses</b>                       | <b>P0.00</b>          |
| <b>Supplies and Materials Expenses</b>                               |                       |
| Office Supplies Expenses                                             | P47,049.48            |
| Fuel, Oil and Lubricants Expense                                     | P0.00                 |
| Textbooks and Instructional Materials Expenses                       | P0.00                 |
| <b>Total Supplies and Materials Expenses</b>                         | <b>P47,049.48</b>     |
| <b>Semi-Expendable Machinery and Equipment Expenses</b>              |                       |
| Semi-Expendable Machinery & Equipment - ICT Equipment Expenses       | P27,850.00            |
| Other Supplies and Materials Expense                                 | P396,203.50           |
| <b>Total Supplies and Materials Expenses</b>                         | <b>P424,053.50</b>    |
| <b>Utility Expenses</b>                                              |                       |
| <b>Total Utility Expenses</b>                                        | <b>P0.00</b>          |
| <b>Communication Expenses</b>                                        |                       |
| <b>Total Communication Expenses</b>                                  | <b>P0.00</b>          |
| <b>Award/Rewards and Prizes</b>                                      |                       |
| <b>Total Award/Rewards and Prizes</b>                                | <b>P0.00</b>          |
| <b>Survey, Research, Exploration and Development Expenses</b>        |                       |
| <b>Total Survey, Research, Exploration and</b>                       | <b>P0.00</b>          |
| <b>Generation, Transmission and Distribution Expenses</b>            |                       |
| <b>Total Generation, Transmission and</b>                            | <b>P0.00</b>          |
| <b>Confidential, Intelligence and Extraordinary Expenses</b>         |                       |
| <b>Total Confidential, Intelligence and</b>                          | <b>P0.00</b>          |
| <b>Professional Services</b>                                         |                       |
| <b>Total Professional Services</b>                                   | <b>P0.00</b>          |
| <b>General Services</b>                                              |                       |
| <b>Total General Services</b>                                        | <b>P0.00</b>          |
| <b>Repairs and Maintenance</b>                                       |                       |
| Repairs and Maintenance - Land Improvements                          | P0.00                 |
| Repairs and Maintenance - Buildings and Other Structures - Buildings | P166,262.00           |
| Repairs and Maintenance - Machinery and Equipment - Office Equipment | P0.00                 |
| <b>Total Repairs and Maintenance</b>                                 | <b>P166,262.00</b>    |
| <b>Taxes, Insurance Premiums and Other Fees</b>                      |                       |
| Fidelity Bond Premiums                                               | P16,500.00            |
| <b>Total Taxes, Insurance Premiums and</b>                           | <b>P16,500.00</b>     |
| <b>Labor and Wages</b>                                               |                       |
| <b>Total Labor and Wages</b>                                         | <b>P0.00</b>          |
| <b>Other Maintenance and Operating Expenses</b>                      |                       |
| Other Maintenance and Operating Expenses                             | P90,205.00            |
| <b>Total Other Maintenance and</b>                                   | <b>P90,205.00</b>     |
| <b>TOTAL MAINTENANCE AND OTHER OPERATING</b>                         | <b>P744,069.98</b>    |
| <b>Financial Expenses</b>                                            |                       |
| <b>Total Financial Expenses</b>                                      | <b>P0.00</b>          |
| <b>DIRECT COST</b>                                                   |                       |
| <b>Cost of Sales</b>                                                 |                       |

|                                                            |                         |
|------------------------------------------------------------|-------------------------|
| <b>Total Direct Cost</b>                                   | <b>P0.00</b>            |
| <b>NON-CASH EXPENSES</b>                                   |                         |
| <b>Total Non-Cash Expenses</b>                             | <b>P0.00</b>            |
| <b>CURRENT OPERATING EXPENSES</b>                          | <b>P21,923,148.55</b>   |
| <b>SURPLUS (DEFICIT) FROM CURRENT OPERATIONS</b>           | <b>(P21,923,148.55)</b> |
| <i>Financial Assistance/Subsidy From NGAs, LGUs, GOCCs</i> |                         |
| Subsidy from National Government                           | P21,711,249.10          |
| <b>Total Financial Assistance/Subsidy</b>                  | <b>P21,711,249.10</b>   |
| <b>Less: Financial Assistance/Subsidy to NGAs, LGUs,</b>   |                         |
| <b>Total Financial Assistance/Subsidy</b>                  | <b>P0.00</b>            |
| <b>NET FINANCIAL ASSISTANCE/SUBSIDY</b>                    | <b>P21,711,249.10</b>   |
| <b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>                    | <b>(P211,899.45)</b>    |
|                                                            | P0.00                   |

Certitified Correct By:



**JONATHAN C. TORIO**  
Accountant I