



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 June 30, 2022**

	<u>2022</u>
<b>Maintenance and Other Operating Expenses</b>	
<b>Traveling Expenses</b>	
Traveling Expenses-Local	-
Traveling Expenses-Foreign	-
<b>Total Traveling Expenses</b>	-
<b>Training and Scholarship Expenses</b>	
Training Expenses	45,000.00
Scholarship Grants/Expenses	-
<b>Total Training and Scholarship Expenses</b>	45,000.00
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	75,000.00
Accountable Forms Expenses	-
Non-Accountable Forms Expenses	-
Animal/Zoological Supplies Expenses	-
Food Supplies Expenses	-
Welfare Goods Expenses	-
Drugs and Medicines Expenses	-
Medical, Dental and Laboratory Supplies Expenses	-
Fuel, Oil and Lubricants Expenses	117,520.11
Agricultural and Marine Supplies Expenses	-
Textbooks and Instructional Materials Expenses	369,060.85
Military, Police and Traffic Supplies Expenses	-
Chemical and Filtering Supplies Expenses	-
Other Supplies and Materials Expenses	-
<b>Total Supplies and Materials Expenses</b>	561,580.96
<b>Utility Expenses</b>	
Water Expenses	-
Electricity Expenses	133,799.46
<b>Total Utility Expenses</b>	133,799.46
<b>Communication Expenses</b>	
Postage and Courier Services	-
Telephone Expenses	-
Internet Subscription Expenses	10,640.00
Cable, Satellite, Telegraph and Radio Expenses	10,000.00
<b>Total Communication Expenses</b>	20,640.00
<b>Professional Services</b>	
Legal Services	-
Consultancy Services	-
Other Professional Services	-
<b>Total Professional Services</b>	-
<b>General Services</b>	
Other General Services	-
<b>Total General Services</b>	-
<b>Repairs and Maintenance</b>	
Repairs and Maintenance-Land Improvements	-
Repairs and Maintenance-Buildings and Other Structures	-
Repairs and Maintenance-Machinery and Equipment	-
Repairs and Maintenance-Transportation Equipment	-
Repairs and Maintenance-Furniture and Fixtures	-
Repairs and Maintenance-Other Property, Plant and	-
<b>Total Repairs and Maintenance</b>	-
<b>Taxes, Insurance Premiums and Other Fees</b>	
Taxes, Duties and Licenses	3,165.00
Fidelity Bond Premiums	-
Insurance Expenses	5,000.00
<b>Total Taxes, Insurance Premiums and Other Fees</b>	8,165.00



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2022

**Revenue**

**Service and Business Income**

Service Income	
Registration Fees	-
Clearance and Certification Fees	-
Other Service Income	-
<b>Total Service Income</b>	<u>-</u>

**Shares, Grants and Donations**

Grants and Donations	
Income from Grants and Donations in Kind	-
<b>Total Shares, Grants and Donations</b>	<u>-</u>

**Total Revenue**

-

**Less: Current Operating Expenses**

**Personnel Services**

**Salaries and Wages**

Salaries and Wages-Regular	12,582,687.85
Salaries and Wages-Casual/Contractual	-
<b>Total Salaries and Wages</b>	<u>12,582,687.85</u>

**Other Compensation**

Personal Economic Relief Allowance (PERA)	682,000.00
Representation Allowance (RA)	30,000.00
Transportation Allowance (TA)	30,000.00
Clothing/Uniform Allowance	330,000.00
Subsistence, Laundry and Quarters Allowance	-
Productivity Incentive Allowance	-
Overseas Allowance	-
Honoraria	-
Hazard Pay	-
Longevity Pay	-
Overtime and Night Pay	-
Year End Bonus	-
Cash Gift	-
Other Bonuses and Allowances	-
Collective Negotiations Agreement	-
Productivity Enhancement Incentive	-
Performance Based Bonus	-
Bonus and Allowances - Mid year bonus	1,820,843.00
<b>Total Other Compensation</b>	<u>2,892,843.00</u>

**Personnel Benefit Contributions**

Retirement and Life Insurance Premiums	1,343,693.69
Pag-IBIG Contributions	34,100.00
PhilHealth Contributions	171,612.68
Employees Compensation Insurance Premiums	34,100.00
Provident/Welfare Fund Contributions	-
<b>Total Personnel Benefit Contributions</b>	<u>1,583,506.37</u>

**Other Personnel Benefits**

Pension Benefits	-
Retirement Gratuity	-
Terminal Leave Benefits	-
Lump-sum for Step Increments- Length of Service	-
Other Personnel Benefits	-
Other Personnel Benefits	20,579.25
<b>Total Other Personnel Benefits</b>	<u>20,579.25</u>

**Total Personnel Services**

17,079,616.47



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 FOR THE QUARTER ENDED June 30, 2022

	<u>2022</u>
<b>Other Maintenance and Operating Expenses</b>	
Advertising Expenses	32,000.00
Printing and Publication Expenses	-
Representation Expenses	-
Transportation and Delivery Expenses	-
Subscription Expenses	-
Other Maintenance and Operating Expenses	-
Other Maintenance and Operating Expenses-Website Maintenance	-
<b>Total Other Maintenance and Other Operating Expenses</b>	<u>32,000.00</u>
<b>Total Maintenance and Other Operating Expenses</b>	<u>801,185.42</u>
<b>Non-Cash Expenses</b>	
<b>Depreciation</b>	
Depreciation-Land Improvements	-
Depreciation-Buildings and Other Structures	-
Depreciation-Machinery and Equipment	-
Depreciation-Transportation Equipment	-
Depreciation-Furniture, Fixtures and Books	-
Depreciation-Other Property, Plant and Equipment	-
<b>Total Depreciation</b>	<u>-</u>
<b>Impairment Loss</b>	
Impairment Loss-Loans and Receivables	-
Impairment Loss-Other Receivables	-
Impairment Loss-Inventories	-
Impairment Loss-Property, Plant and Equipment	-
Impairment Loss-Other Assets	-
<b>Total Impairment Loss</b>	<u>-</u>
<b>Total Non-Cash Expenses</b>	<u>-</u>
<b>Current Operating Expenses</b>	<u>17,880,801.89</u>
<b>Surplus (Deficit) from Current Operations</b>	<u>(17,880,801.89)</u>
<b>Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>	
Subsidy from National Government	16,868,692.90
Subsidy from other NGAs	981,659.31
Subsidy from RO/Staff Bureau	1,949,150.76
Subsidy from Central Office	-
Subsidy from Other Funds	-
<b>Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>	<u>19,799,502.97</u>
<b>Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs</b>	
Financial Assistance to NGAs	-
Financial Assistance to Local Government Units	-
Financial Assistance to NGOs/POs	-
Subsidies-Others	-
<b>Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs</b>	<u>-</u>
<b>Net Financial Assistance/Subsidy</b>	<u>19,799,502.97</u>
<b>Surplus (Deficit) for the period</b>	<u>1,918,701.08</u>

Certified Correct:

  
**JOHN EDWARD B. BERNARDEZ**  
 Accountant I

Approved by:

  
**EDWIN P. MADARANG**  
 Vocational School Superintendent