



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, 2022

2022

**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 18,134,650.27

Salaries and Wages-Casual/Contractual -

**Total Salaries and Wages** 18,134,650.27

**Other Compensation**

Personal Economic Relief Allowance (PERA) 1,012,000.00

Representation Allowance (RA) 52,500.00

Transportation Allowance (TA) 37,500.00

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

**Total Other Compensation** 3,252,843.00

**Personnel Benefit Contributions**

Retirement and Life Insurance Premiums 1,998,502.85

Pag-IBIG Contributions 50,600.00

PhilHealth Contributions 309,591.77

Employees Compensation Insurance Premiums 50,600.00

Provident/Welfare Fund Contributions -

**Total Personnel Benefit Contributions** 2,409,294.62

**Other Personnel Benefits**

Pension Benefits -

Retirement Gratuity -

Terminal Leave Benefits 48,459.30

Lump-sum for Step Increments- Length of Service -

Other Personnel Benefits -

Other Personnel Benefits 35,579.25

**Total Other Personnel Benefits** 84,038.55

**Total Personnel Services**

**23,880,826.44**



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DETAILED STATEMENT OF FINANCIAL PERFORMANCE  
 FUND 101  
 FOR THE QUARTER ENDED September 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>	<u>-</u>
<b>Training and Scholarship Expenses</b>	
Training Expenses	45,000.00
Scholarship Grants/Expenses	-
<b>Total Training and Scholarship Expenses</b>	<u>45,000.00</u>
<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	394,060.85
Military, Police and Traffic Supplies Expenses	-
Chemical and Filtering Supplies Expenses	-
Other Supplies and Materials Expenses	-
<b>Total Supplies and Materials Expenses</b>	<u>586,580.96</u>
<b>Utility Expenses</b>	
Water Expenses	-
Electricity Expenses	133,799.46
<b>Total Utility Expenses</b>	<u>133,799.46</u>
<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>	<u>20,640.00</u>
<b>Professional Services</b>	
Legal Services	-
Consultancy Services	-
Other Professional Services	-
<b>Total Professional Services</b>	<u>-</u>
<b>General Services</b>	
Other General Services	-
<b>Total General Services</b>	<u>-</u>
<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>	<u>-</u>
<b>Taxes, Insurance Premiums and Other Fees</b>	
Taxes, Duties and Licenses	5,000.00
Fidelity Bond Premiums	31,503.75
Insurance Expenses	5,000.00
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<u>41,503.75</u>




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**FUND 101**  
**FOR THE QUARTER ENDED September 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	15,000.00
<b>Total Other Maintenance and Other Operating Expenses</b>	<u>47,000.00</u>
<b>Total Maintenance and Other Operating Expenses</b>	<u>874,524.17</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>24,755,350.61</u>
<b>Surplus (Deficit) from Current Operations</b>	<b>(24,755,350.61)</b>
<b>Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>	
Subsidy from National Government	23,251,692.90
Subsidy from other NGAs	1,416,169.32
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>26,617,012.98</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>26,617,012.98</u>
<b>Surplus (Deficit) for the period</b>	<u><u>1,861,662.37</u></u>

Certified Correct:

  
**JOHN EDWARD B. BERNARDEZ**  
 Accountant I

Approved by:

  
**EDWIN P. MADARANG**  
 Vocational School Superintendent