



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 QUARTER ENDED September 30, 2022

2022

**Revenue**

**Service and Business Income**

Service Income

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

Business Income

School Fees	17,390,301.10
Examination Fees	6,466,415.18
Seminar/Training Fees	29,126.24
Rent/Lease Income	55,000.00
Income from Hostels/Dormitories and Other Like Facilities	154,870.00
Other Business Income	2,153,969.00
<b>Total Business Income</b>	<b>26,249,681.52</b>

**Total Revenue**

**26,249,681.52**

**Less: Current Operating Expenses**

**Personnel Services**

**Other Compensation**

Honoraria	-
Overtime and Night Pay	-
<b>Total Other Compensation</b>	-

**Total Personnel Services**

-

**Maintenance and Other Operating Expenses**

**Traveling Expenses**

Traveling Expenses-Local	985,439.94
Traveling Expenses-Foreign	-
<b>Total Traveling Expenses</b>	<b>985,439.94</b>

**Training and Scholarship Expenses**

Training Expenses	7,944,521.73
Scholarship Grants/Expenses	1,185,031.22
<b>Total Training and Scholarship Expenses</b>	<b>9,129,552.95</b>

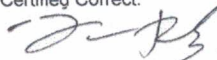
**Supplies and Materials Expenses**

Office Supplies Expenses	317,444.10
Accountable Forms Expenses	10,000.00
Drugs and Medicines Expenses	-
Medical, Dental and Laboratory Supplies Expenses	-
Fuel, Oil and Lubricants Expenses	1,230,837.97
Agricultural and Marine Supplies Expenses	-
Textbooks and Instructional Materials Expenses	4,667,118.06
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	547,452.00
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	30,000.00
Semi-Expendable Machinery and Equipment Expenses - Agricultural and Fore	-
Semi-Expendable Machinery and Equipment Expenses - Communication Equ	-
Semi-Expendable Machinery and Equipment Expenses - Disaster and Rescue	-

Semi-Expendable Machinery and Equipment Expenses - Printing Equipment	-
Semi-Expendable Machinery and Equipment Expenses - Sports Equipment	-
Semi-Expendable Machinery & Equipment - Technical and Scientific Equipme	-
Semi-Expendable Other Machinery & Equipment Expenses	259,085.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-
Other Supplies and Materials Expenses	-
<b>Total Supplies and Materials Expenses</b>	<b>7,061,937.13</b>
<b>Utility Expenses</b>	
Water Expenses	-
Electricity Expenses	1,329,518.00
<b>Total Utility Expenses</b>	<b>1,329,518.00</b>
<b>Communication Expenses</b>	
Postage and Courier Services	-
Telephone Expenses	43,922.99
Internet Subscription Expenses	77,140.00
Cable, Satellite, Telegraph and Radio Expenses	500.00
<b>Total Communication Expenses</b>	<b>121,562.99</b>
<b>Survey, Research, Exploration and Development Expenses</b>	
Survey Expenses	-
Research, Exploration and Development Expenses	-
<b>Total Survey, Research, Exploration and Development Expenses</b>	<b>-</b>
<b>Professional Services</b>	
Legal Services	23,840.00
Other Professional Services	1,611,539.72
<b>Total Professional Services</b>	<b>1,635,379.72</b>
<b>General Services</b>	
Environment/Sanitary Services	-
Janitorial Services	-
Security Services	-
Other General Services	1,970,263.23
<b>Total General Services</b>	<b>1,970,263.23</b>
<b>Repairs and Maintenance</b>	
Repairs and Maintenance-Land Improvements	-
Repairs and Maintenance-Buildings and Other Structures	505,344.48
Repairs and Maintenance-Machinery and Equipment	88,111.00
Repairs and Maintenance-Transportation Equipment	287,255.49
Repairs and Maintenance-Furniture and Fixtures	13,750.00
<b>Total Repairs and Maintenance</b>	<b>894,460.97</b>
<b>Taxes, Insurance Premiums and Other Fees</b>	
Taxes, Duties and Licenses	16,770.00
Fidelity Bond Premiums	-
Insurance Expenses	4,350.74
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>21,120.74</b>
<b>Other Maintenance and Operating Expenses</b>	
Advertising Expenses	16,000.00
Printing and Publication Expenses	-
Representation Expenses	477,285.35
Transportation and Delivery Expenses	10,870.59
Membership Dues and Contributions to Organizations	-
Subscription Expenses	6,080.00
Litigation/Acquired Assets Expenses	-
Other Maintenance and Operating Expenses	371,382.24
<b>Total Other Maintenance and Other Operating Expenses</b>	<b>881,618.18</b>
<b>Total Maintenance and Other Operating Expenses</b>	<b>24,030,853.85</b>
<b>Financial Expenses</b>	
Financial Expenses	-
Bank Charges	-
Other Financial Charges	-
<b>Total Financial Expenses</b>	<b>-</b>

<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>Total Non-Cash Expenses</b>	<u>-</u>
<b>Current Operating Expenses</b>	<u><b>24,030,853.85</b></u>
<b>Surplus (Deficit) from Current Operations</b>	<b>2,218,827.67</b>
<b>Financial Assistance/Subsidy from NGAs, LGUs,</b>	
Subsidy from Central Office	15,242,073.33
Subsidy from other NGAs	-
Subsidy from RO/Staff Bureau	-
Subsidy from Other Funds	-
<b>Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>	<u><b>15,242,073.33</b></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><b>15,242,073.33</b></u>
<b>Surplus (Deficit) for the period</b>	<u><u><b>17,460,901.00</b></u></u>

Certified Correct:



**JOHN EDWARD B. BERNARDEZ**  
Accountant I

Approved by:



**EDWIN P. MADARANG**  
Vocational School Superintendent