



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 December 31, 2022

2022

Revenue

Service and Business Income

Service Income	
Registration Fees	-
Clearance and Certification Fees	-
Other Service Income	-
Total Service Income	-
Business Income	
School Fees	21,913,448.00
Examination Fees	8,000,364.18
Seminar/Training Fees	364,068.14
Rent/Lease Income	55,000.00
Income from Hostels/Dormitories and Other Like Facilities	171,370.00
Other Business Income	3,202,790.92
Total Business Income	33,707,041.24

Total Revenue

33,707,041.24

Less: Current Operating Expenses

Personnel Services

Other Compensation

Honoraria	-
Overtime and Night Pay	-
Total Other Compensation	-

Total Personnel Services

-

Maintenance and Other Operating Expenses

Traveling Expenses

Traveling Expenses-Local	1,575,102.94
Traveling Expenses-Foreign	-
Total Traveling Expenses	1,575,102.94

Training and Scholarship Expenses

Training Expenses	7,950,521.73
Scholarship Grants/Expenses	1,200,371.22
Total Training and Scholarship Expenses	9,150,892.95

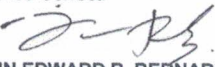
Supplies and Materials Expenses

Office Supplies Expenses	623,951.51
Accountable Forms Expenses	10,000.00
Drugs and Medicines Expenses	-
Medical, Dental and Laboratory Supplies Expenses	-
Fuel, Oil and Lubricants Expenses	1,536,146.16
Agricultural and Marine Supplies Expenses	-
Textbooks and Instructional Materials Expenses	8,802,488.58
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	657,122.00
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	411,800.00
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	1,392,548.75
Semi-Expendable Furniture, Fixtures and Books Expenses	-
Other Supplies and Materials Expenses	-
Total Supplies and Materials Expenses	13,434,057.00
Utility Expenses	
Water Expenses	-
Electricity Expenses	1,694,456.66
Total Utility Expenses	1,694,456.66
Communication Expenses	
Postage and Courier Services	-
Telephone Expenses	49,018.99
Internet Subscription Expenses	111,221.25
Cable, Satellite, Telegraph and Radio Expenses	500.00
Total Communication Expenses	160,740.24
Survey, Research, Exploration and Development Expenses	
Survey Expenses	-
Research, Exploration and Development Expenses	-
Total Survey, Research, Exploration and Development Expenses	-
Professional Services	
Legal Services	38,150.00
Other Professional Services	2,271,236.24
Total Professional Services	2,309,386.24
General Services	
Environment/Sanitary Services	-
Janitorial Services	-
Security Services	-
Other General Services	2,994,359.77
Total General Services	2,994,359.77
Repairs and Maintenance	
Repairs and Maintenance-Land Improvements	-
Repairs and Maintenance-Buildings and Other Structures	1,128,508.24
Repairs and Maintenance-Machinery and Equipment	204,219.00
Repairs and Maintenance-Transportation Equipment	419,745.49
Repairs and Maintenance-Furniture and Fixtures	13,750.00
Total Repairs and Maintenance	1,766,222.73
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	16,770.00
Fidelity Bond Premiums	-
Insurance Expenses	4,350.74
Total Taxes, Insurance Premiums and Other Fees	21,120.74
Other Maintenance and Operating Expenses	
Advertising Expenses	16,000.00
Printing and Publication Expenses	-
Representation Expenses	716,891.40
Transportation and Delivery Expenses	33,219.59
Membership Dues and Contributions to Organizations	-
Subscription Expenses	6,080.00
Litigation/Acquired Assets Expenses	-
Other Maintenance and Operating Expenses	646,380.99
Total Other Maintenance and Other Operating Expenses	1,418,571.98
Total Maintenance and Other Operating Expenses	34,524,911.25
Financial Expenses	
Financial Expenses	-
Bank Charges	-
Other Financial Charges	-
Total Financial Expenses	-

Non-Cash Expenses	
Depreciation	
Depreciation-Land Improvements	-
Depreciation-Buildings and Other Structures	671,755.41
Depreciation-Machinery and Equipment	726,271.61
Depreciation-Transportation Equipment	-
Depreciation-Furniture, Fixtures and Books	8,100.00
Depreciation-Other Property, Plant and Equipment	-
Total Depreciation	<u>1,406,127.02</u>
Total Non-Cash Expenses	<u>1,406,127.02</u>
Current Operating Expenses	<u>35,931,038.27</u>
Surplus (Deficit) from Current Operations	(2,223,997.03)
Financial Assistance/Subsidy from NGAs, LGUs,	
Subsidy from Central Office	15,242,073.33
Subsidy from other NGAs	-
Subsidy from RO/Staff Bureau	-
Subsidy from Other Funds	-
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	<u>15,242,073.33</u>
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs	
Financial Assistance to NGAs	-
Financial Assistance to Local Government Units	-
Financial Assistance to NGOs/POs	-
Subsidies-Others	-
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	<u>-</u>
Net Financial Assistance/Subsidy	<u>15,242,073.33</u>
Surplus (Deficit) for the period	<u><u>13,018,076.30</u></u>

Certified Correct:


JOHN EDWARD B. BERNARDEZ
 Accountant I

Approved by:


EDWIN P. MADARANG
 Vocational School Superintendent