



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 December 31, 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	22,032,426.31
Salaries and Wages-Casual/Contractual	-
Total Salaries and Wages	22,032,426.31

Other Compensation

Personal Economic Relief Allowance (PERA)	1,338,000.00
Representation Allowance (RA)	75,000.00
Transportation Allowance (TA)	52,500.00
Clothing/Uniform Allowance	330,000.00
Subsistence, Laundry and Quarters Allowance	19,800.00
Productivity Incentive Allowance	-
Overseas Allowance	-
Honoraria	-
Hazard Pay	12,000.00
Longevity Pay	-
Overtime and Night Pay	-
Year End Bonus	1,825,610.00
Cash Gift	275,000.00
Other Bonuses and Allowances	1,080,000.00
Collective Negotiations Agreement	1,375,000.00
Productivity Enhancement Incentive	270,000.00
Performance Based Bonus	-
Bonus and Allowances - Mid year bonus	1,820,843.00
Total Other Compensation	8,473,753.00

Personnel Benefit Contributions

Retirement and Life Insurance Premiums	2,640,734.69
Pag-IBIG Contributions	66,900.00
PhilHealth Contributions	434,871.61
Employees Compensation Insurance Premiums	66,900.00
Provident/Welfare Fund Contributions	-



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 December 31, 2022

	2022
Total Personnel Benefit Contributions	3,209,406.30
Other Personnel Benefits	
Pension Benefits	-
Retirement Gratuity	-
Terminal Leave Benefits	610,499.47
Lump-sum for Step Increments- Length of Service	-
Other Personnel Benefits	-
Other Personnel Benefits	35,579.25
Total Other Personnel Benefits	646,078.72
Total Personnel Services	34,361,664.33
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	-
Traveling Expenses-Foreign	-
Total Traveling Expenses	-
Training and Scholarship Expenses	
Training Expenses	45,000.00
Scholarship Grants/Expenses	-
Total Training and Scholarship Expenses	45,000.00
Supplies and Materials Expenses	
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	-
Total Supplies and Materials Expenses	586,580.96
Utility Expenses	
Water Expenses	-
Electricity Expenses	133,799.46
Total Utility Expenses	133,799.46
Communication Expenses	
Postage and Courier Services	-
Telephone Expenses	-
Internet Subscription Expenses	10,640.00
Cable, Satellite, Telegraph and Radio Expenses	10,000.00



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 December 31, 2022

	2022
Total Communication Expenses	20,640.00
Professional Services	
Legal Services	-
Consultancy Services	-
Other Professional Services	-
Total Professional Services	-
General Services	
Other General Services	-
Total General Services	-
Repairs and Maintenance	
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	-
Total Repairs and Maintenance	-
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	5,000.00
Fidelity Bond Premiums	35,000.00
Insurance Expenses	5,000.00
Total Taxes, Insurance Premiums and Other Fees	45,000.00
Other Maintenance and Operating Expenses	
Advertising Expenses	32,000.00
Printing and Publication Expenses	-
Representation Expenses	40,000.00
Transportation and Delivery Expenses	-
Subscription Expenses	-
Other Maintenance and Operating Expenses	-
Other Maintenance and Operating Expenses-Website Maintenance	15,000.00
Total Other Maintenance and Other Operating Expenses	87,000.00
Total Maintenance and Other Operating Expenses	918,020.42
Non-Cash Expenses	
Depreciation	
Depreciation-Land Improvements	-
Depreciation-Buildings and Other Structures	280,620.00
Depreciation-Machinery and Equipment	1,411,920.00
Depreciation-Transportation Equipment	125,742.84
Depreciation-Furniture, Fixtures and Books	-
Depreciation-Other Property, Plant and Equipment	-
Total Depreciation	1,818,282.84
Impairment Loss	
Impairment Loss-Loans and Receivables	-



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 December 31, 2022

	<u>2022</u>
Impairment Loss-Other Receivables	-
Impairment Loss-Inventories	-
Impairment Loss-Property, Plant and Equipment	-
Impairment Loss-Other Assets	-
Total Impairment Loss	<u>-</u>
Total Non-Cash Expenses	<u>1,818,282.84</u>
Current Operating Expenses	<u>37,097,967.59</u>
Surplus (Deficit) from Current Operations	(37,097,967.59)
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	32,704,817.02
Subsidy from other NGAs	1,838,854.32
Subsidy from RO/Staff Bureau	1,949,150.76
Subsidy from Central Office	-
Subsidy from Other Funds	-
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	<u>36,492,822.10</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>36,492,822.10</u>
Surplus (Deficit) for the period	<u><u>(605,145.49)</u></u>

Certified Correct:


JOHN EDWARD B. BERNARDEZ
 Accountant I

Approved by:


EDWIN P. MADARANG
 Vocational School Superintendent