



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, 2023**

**2023**

**Revenue**

**Service and Business Income**

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

**Shares, Grants and Donations**

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

**Total Revenue**

-

**Less: Current Operating Expenses**

**Personnel Services**

**Salaries and Wages**

Salaries and Wages-Regular	27,783,116.25
Salaries and Wages-Casual/Contractual	-
<b>Total Salaries and Wages</b>	<b>27,783,116.25</b>

**Other Compensation**

Personal Economic Relief Allowance (PERA)	1,426,299.26
Representation Allowance (RA)	90,000.00
Transportation Allowance (TA)	82,500.00
Clothing/Uniform Allowance	360,000.00
Subsistence, Laundry and Quarters Allowance	31,800.00
Productivity Incentive Allowance	-
Overseas Allowance	-
Honoraria	-
Hazard Pay	-
Longevity Pay	-
Overtime and Night Pay	-
Year End Bonus	2,084,483.00
Cash Gift	300,000.00
Other Bonuses and Allowances	-
Collective Negotiations Agreement	725,843.71
Productivity Enhancement Incentive	300,000.00
Performance Based Bonus	767,169.12
Bonus and Allowances - Mid year bonus	-
<b>Total Other Compensation</b>	<b>6,168,095.09</b>

**Personnel Benefit Contributions**

Retirement and Life Insurance Premiums	2,988,399.09
Pag-IBIG Contributions	165,123.02
PhilHealth Contributions	389,376.17
Employees Compensation Insurance Premiums	71,300.00
Provident/Welfare Fund Contributions	-
<b>Total Personnel Benefit Contributions</b>	<b>3,614,198.28</b>



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	<u><b>2023</b></u>
<b>Other Personnel Benefits</b>	
Pension Benefits	-
Retirement Gratuity	-
Terminal Leave Benefits	202,670.37
Lump-sum for Step Increments- Length of Service	-
Other Personnel Benefits	40,000.00
Other Personnel Benefits	-
<b>Total Other Personnel Benefits</b>	<u><b>242,670.37</b></u>
<b>Total Personnel Services</b>	<u><b>37,808,079.99</b></u>
<b>Maintenance and Other Operating Expenses</b>	
<b>Traveling Expenses</b>	
Traveling Expenses-Local	-
Traveling Expenses-Foreign	-
<b>Total Traveling Expenses</b>	<u><b>-</b></u>
<b>Training and Scholarship Expenses</b>	
Training Expenses	38,400.00
Scholarship Grants/Expenses	-
<b>Total Training and Scholarship Expenses</b>	<u><b>38,400.00</b></u>
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	-
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	62,993.78
Agricultural and Marine Supplies Expenses	-
Textbooks and Instructional Materials Expenses	322,072.79
Military, Police and Traffic Supplies Expenses	-
Chemical and Filtering Supplies Expenses	-
Other Supplies and Materials Expenses	-
<b>Total Supplies and Materials Expenses</b>	<u><b>385,066.57</b></u>
<b>Utility Expenses</b>	
Water Expenses	-
Electricity Expenses	-
<b>Total Utility Expenses</b>	<u><b>-</b></u>
<b>Communication Expenses</b>	
Postage and Courier Services	-
Telephone Expenses	-
Internet Subscription Expenses	-
Cable, Satellite, Telegraph and Radio Expenses	11,386.51
<b>Total Communication Expenses</b>	<u><b>11,386.51</b></u>



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	<u>2023</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	-
Insurance Expenses	5,000.00
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<u>10,000.00</u>
<b>Other Maintenance and Operating Expenses</b>	
Advertising Expenses	48,000.00
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
Awards/Rewards Expenses	20,000.00
<b>Total Other Maintenance and Other Operating Expenses</b>	<u>123,000.00</u>
<b>Total Maintenance and Other Operating Expenses</b>	<u>567,853.08</u>
<b>Non-Cash Expenses</b>	
<b>Depreciation</b>	
Depreciation-Land Improvements	-
Depreciation-Buildings and Other Structures	355,003.27
Depreciation-Machinery and Equipment	1,310,670.00
Depreciation-Transportation Equipment	100,028.57
Depreciation-Furniture, Fixtures and Books	-
Depreciation-Other Property, Plant and Equipment	-
<b>Total Depreciation</b>	<u>1,765,701.84</u>
<b>Impairment Loss</b>	
Impairment Loss-Loans and Receivables	-
Impairment Loss-Other Receivables	-



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	<u>2023</u>
Impairment Loss-Inventories	-
Impairment Loss-Property, Plant and Equipment	-
Impairment Loss-Other Assets	-
<b>Total Impairment Loss</b>	-
<b>Total Non-Cash Expenses</b>	<b>1,765,701.84</b>
<b>Current Operating Expenses</b>	<b>40,141,634.91</b>
<b>Surplus (Deficit) from Current Operations</b>	<b>(40,141,634.91)</b>
<b>Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>	
Subsidy from National Government	36,957,466.85
Subsidy from other NGAs	2,100,290.91
Subsidy from RO/Staff Bureau	-
Subsidy from Central Office	-
Subsidy from Other Funds	-
<b>Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>	<b>39,057,757.76</b>
<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>	-
<b>Net Financial Assistance/Subsidy</b>	<b>39,057,757.76</b>
<b>Surplus (Deficit) for the period</b>	<b>(1,083,877.15)</b>

Certified Correct:

  
**JEANA CRYZELA T. AQUINO**  
 Acting Accountant

Approved by:

  
**EDWIN P. MADARANG**  
 Vocational School Superintendent