



ISABELA SCHOOL OF ARTS AND TRADES City of Ilagan, Isabela

DETAILED STATEMENT OF FINANCIAL PERFORMANCE FUND 101 FOR THE QUARTER ENDED December 31, 2023

Revenue Service and Business Income Service Income Registration Fees Clearance and Certification Fees Other Service Income Total Shares, Grants and Donations Income from Grants an		
Service Income		<u>2023</u>
Service Income Registration Fees -		
Service Income Registration Fees	Revenue	
Registration Fees -	Service and Business Income	
Clearance and Certification Fees	Service Income	
Other Service Income - Shares, Grants and Donations 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 27,783,116.25 Salaries and Wages-Casual/Contractual - Total Salaries and Wages 27,783,116.25 Other Compensation 2 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 - Overseas Allowance - Honoraria - Hazard Pay - Longevity Pay - Overtiem and Night Pay - Year End Bonus 2,084,483.00 Cash Gift 300,000.00 Other Bonuses and Allowances - Mid year bonus	Registration Fees	-
Shares, Grants and Donations Grants and Donations Income from Grants and Donations Total Shares, Grants and Donations Total Shares, Grants and Donations Total Revenue Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages Salaries and Wages-Regular Salaries and Wages-Casual/Contractual Total Salaries and Wages-Casual/Contractual Total Salaries and Wages Other Compensation Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Personal Economic Relief Allowance (PERA) Transportation Allowance (TA) Subsistence, Laundry and Quarters Allowance Colothing/Uniform Allowance Overseas 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 Bonuse and Allowances - Mid year bonus Total Other Compensation Personnel Benefit Contributions Retirement and Life Insurance Premiums Pag-IBIC Contributions Retirement and Life Insurance Premiums Provident/Welfare Fund Contributions Employees Compensation Insurance Premiums Provident/Welfare Fund Contributions	Clearance and Certification Fees	-
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Total Revenue	Grants and Donations	
Total Revenue	Income from Grants and Donations in Kind	-
Total Revenue	Total Shares, Grants and Donations	-
Less: Current Operating Expenses Personnel Services Salaries and Wages Salaries and Wages-Regular Salaries and Wages-Casual/Contractual Total Salaries and Wages Other Compensation Personal Economic Relief Allowance (PERA) Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Clothing/Uniform Allowance (TA) 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 Productivity Enhancement Incentive Bonus and Allowances - 1 Collective Negotiations Agreement Productivity Enhancement Incentive Bonus and Allowances - 1 Total Other Compensation Retirement and Life Insurance Premiums Retirement and Life Insurance Premiums Retirement and Life Insurance Premiums Provident/Welfare Fund Contributions Employees Compensation Insurance Premiums Provident/Welfare Fund Contributions Forvident/Welfare Fund Contributions Provident/Welfare Fund Contributions	,	
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Honoraria	·	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Hazard Pay	•	-
Longevity Pay	Honoraria	-
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 - Total Other Compensation 6,168,095.09 Personnel Benefit Contributions 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 -	Hazard 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 - Total Other Compensation 6,168,095.09 Personnel Benefit Contributions 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 -	Longevity Pay	-
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 - Total Other Compensation 6,168,095.09 Personnel Benefit Contributions 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 -	Overtime and Night Pay	-
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 - Total Other Compensation 6,168,095.09 Personnel Benefit Contributions 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 -	Year End Bonus	2,084,483.00
Other Bonuses and Allowances Collective Negotiations Agreement Productivity Enhancement Incentive 300,000.00 Performance Based Bonus Fortal Other Compensation Personnel Benefit Contributions Retirement and Life Insurance Premiums Pag-IBIG Contributions PhilHealth Contributions Employees Compensation Insurance Premiums Provident/Welfare Fund Contributions	Cash Gift	
Productivity Enhancement Incentive 300,000.00 Performance Based Bonus 767,169.12 Bonus and Allowances - Mid year bonus - Total Other Compensation 6,168,095.09 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 -	Other Bonuses and Allowances	, -
Productivity Enhancement Incentive 300,000.00 Performance Based Bonus 767,169.12 Bonus and Allowances - Mid year bonus - Total Other Compensation 6,168,095.09 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 -	Collective Negotiations Agreement	725,843.71
Performance Based Bonus Bonus and Allowances - Mid year bonus Total Other Compensation Personnel Benefit Contributions Retirement and Life Insurance Premiums Pag-IBIG Contributions PhilHealth Contributions Supply Suppl		
Total Other Compensation6,168,095.09Personnel Benefit ContributionsRetirement and Life Insurance Premiums2,988,399.09Pag-IBIG Contributions165,123.02PhilHealth Contributions389,376.17Employees Compensation Insurance Premiums71,300.00Provident/Welfare Fund Contributions-		
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 -	Bonus and Allowances - Mid year bonus	· -
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	•	6,168,095.09
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	Personnel Benefit Contributions	
Pag-IBIG Contributions 165,123.02 PhilHealth Contributions 389,376.17 Employees Compensation Insurance Premiums 71,300.00 Provident/Welfare Fund Contributions	Retirement and Life Insurance Premiums	2.988.399.09
PhilHealth Contributions 389,376.17 Employees Compensation Insurance Premiums 71,300.00 Provident/Welfare Fund Contributions		
Employees Compensation Insurance Premiums 71,300.00 Provident/Welfare Fund Contributions	•	
Provident/Welfare Fund Contributions -		
		- 1,000.00
	Total Personnel Benefit Contributions	3,614,198.28 344





ISABELA SCHOOL OF ARTS AND TRADES City of Ilagan, Isabela

DETAILED STATEMENT OF FINANCIAL PERFORMANCE FUND 101 FOR THE QUARTER ENDED December 31, 2023

	<u>2023</u>
Other Personnel Benefits	
Pension Benefits	-
Retirement Gratuity	-
Terminal Leave Benefits	202,670.37
Lump-sum for Step Increments- Length of Service	202,070.07
Other Personnel Benefits	40,000.00
Other Personnel Benefits	40,000.00
Total Other Personnel Benefits	242,670.37
Total Other Personnel Benefits	242,670.37
Total Personnel Services	37,808,079.99
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	-
Traveling Expenses-Foreign	<u> </u>
Total Traveling Expenses	<u> </u>
Training and Scholarship Expenses	
Training Expenses	38,400.00
Scholarship Grants/Expenses	· -
Total Training and Scholarship Expenses	38,400.00
Supplies and Materials Expenses	
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	
Total Supplies and Materials Expenses	385,066.57
Utility Expenses	
Water Expenses	-
Electricity Expenses	-
Total Utility Expenses	
Communication Expenses	
Postage and Courier Services	-
Telephone Expenses	-
Internet Subscription Expenses	-
Cable, Satellite, Telegraph and Radio Expenses	11,386.51
Total Communication Expenses	11,386.51
. State Communication Expended	3





ISABELA SCHOOL OF ARTS AND TRADES City of Ilagan, Isabela

DETAILED STATEMENT OF FINANCIAL PERFORMANCE FUND 101 FOR THE QUARTER ENDED December 31, 2023

	<u>2023</u>
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	-
Insurance Expenses	5,000.00
Total Taxes, Insurance Premiums and Other Fees	10,000.00
Other Maintenance and Operating Expenses	
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
Total Other Maintenance and Other Operating Expenses	123,000.00
otal Maintenance and Other Operating Expenses	567,853.08
Non-Cash Expenses	
Depreciation	
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	
	1,765,701.84

Impairment Loss

Impairment Loss-Loans and Receivables Impairment Loss-Other Receivables





ISABELA SCHOOL OF ARTS AND TRADES City of Ilagan, Isabela

DETAILED STATEMENT OF FINANCIAL PERFORMANCE FUND 101 FOR THE QUARTER ENDED December 31, 2023

	<u>2023</u>
Impairment Loss-Inventories	-
Impairment Loss-Property, Plant and Equipment	-
Impairment Loss-Other Assets	
Total Impairment Loss	
Total Non-Cash Expenses	1,765,701.84
Current Operating Expenses	40,141,634.91
Surplus (Deficit) from Current Operations	(40,141,634.91)
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	
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	<u> </u>
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	39,057,757.76
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	-
Net Financial Assistance/Subsidy	39,057,757.76
Surplus (Deficit) for the period	(1,083,877.15)

Certified Correct:

JEANA CRYZELA T. AQUINO

Acting Accountant

Approved by:

Vocational School Superintendent