



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 June 30, 2024

	<u>2024</u>
Revenue	
Service and Business Income	
Service Income	
Registration Fees	-
Clearance and Certification Fees	-
Other Service Income	-
Total Service Income	<u>-</u>
Shares, Grants and Donations	
Grants and Donations	
Income from Grants and Donations in Kind	-
Total Shares, Grants and Donations	<u>-</u>
Total Revenue	<u>-</u>
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages	
Salaries and Wages-Regular	12,614,947.65
Salaries and Wages-Casual/Contractual	-
Total Salaries and Wages	<u>12,614,947.65</u>
Other Compensation	
Personal Economic Relief Allowance (PERA)	732,000.00
Representation Allowance (RA)	10,000.00
Transportation Allowance (TA)	13,316.43
Clothing/Uniform Allowance	420,000.00
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	-
Performance Based Bonus	-
Bonus and Allowances - Mid year bonus	2,083,610.78
Total Other Compensation	<u>3,258,927.21</u>
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	1,511,322.36
Pag-IBIG Contributions	65,100.00
PhilHealth Contributions	310,558.72
Employees Compensation Insurance Premiums	36,600.00
Provident/Welfare Fund Contributions	-
Total Personnel Benefit Contributions	<u>1,923,581.08</u>
Other Personnel Benefits	
Pension Benefits	-
Retirement Gratuity	-
Terminal Leave Benefits	-
Lump-sum for Step Increments- Length of Service	-
Other Personnel Benefits	-
Other Personnel Benefits	-
Total Other Personnel Benefits	<u>-</u>
Total Personnel Services	<u>17,797,455.94</u>

Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	-
Traveling Expenses-Foreign	-
Total Traveling Expenses	<u>-</u>
Training and Scholarship Expenses	
Training Expenses	-
Scholarship Grants/Expenses	-
Total Training and Scholarship Expenses	<u>-</u>
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	-
Agricultural and Marine Supplies Expenses	-
Textbooks and Instructional Materials Expenses	83,450.00
Military, Police and Traffic Supplies Expenses	-
Chemical and Filtering Supplies Expenses	-
Other Supplies and Materials Expenses	-
Total Supplies and Materials Expenses	<u>83,450.00</u>
Utility Expenses	
Water Expenses	-
Electricity Expenses	-
Total Utility Expenses	<u>-</u>
Communication Expenses	
Postage and Courier Services	-
Telephone Expenses	-
Internet Subscription Expenses	-
Cable, Satellite, Telegraph and Radio Expenses	-
Total Communication Expenses	<u>-</u>
Professional Services	
Legal Services	-
Consultancy Services	-
Other Professional Services	-
Total Professional Services	<u>-</u>
General Services	
Other General Services	-
Total General Services	<u>-</u>
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 Equipment	-
Total Repairs and Maintenance	<u>-</u>
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	-
Fidelity Bond Premiums	66,757.50
Insurance Expenses	-
Total Taxes, Insurance Premiums and Other Fees	<u>66,757.50</u>
Other Maintenance and Operating Expenses	
Advertising Expenses	-
Printing and Publication Expenses	-
Representation Expenses	-
Transportation and Delivery Expenses	-
Subscription Expenses	-
Other Maintenance and Operating Expenses	-
Other Maintenance and Operating Expenses-Website Maintenance	-
Awards/Rewards Expenses	-
Total Other Maintenance and Other Operating Expenses	<u>-</u>

Total Maintenance and Other Operating Expenses	<u>150,207.50</u>
Non-Cash Expenses	
Depreciation	
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	-
Total Depreciation	<u>-</u>
Impairment Loss	
Impairment Loss-Loans and Receivables	-
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>-</u>
Current Operating Expenses	<u>17,947,663.44</u>
Surplus (Deficit) from Current Operations	<u>(17,947,663.44)</u>
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	17,018,872.07
Subsidy from other NGAs	915,012.02
Subsidy from RO/Staff Bureau	61,000.00
Subsidy from Central Office	-
Subsidy from Other Funds	-
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	<u>17,994,884.09</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>17,994,884.09</u>
Surplus (Deficit) for the period	<u><u>47,220.65</u></u>

Certified Correct:


 FLORRIANNE KATE A. BALUBAL
 Accountant I