



Republic of the Philippines  
**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY**  
 Region 02  
**ISABELA SCHOOL OF ARTS AND TRADES**  
 City of Ilagan, Isabela



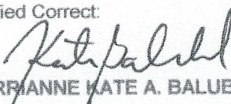
**DETAILED STATEMENT OF FINANCIAL PERFORMANCE**  
**FUND 101**  
 FOR THE QUARTER ENDED September 30, 2024

	<u>2024</u>
<b>Revenue</b>	
<b>Service and Business Income</b>	
Service Income	
Registration Fees	-
Clearance and Certification Fees	-
Other Service Income	-
<b>Total Service Income</b>	<u>-</u>
<b>Shares, Grants and Donations</b>	
Grants and Donations	
Income from Grants and Donations in Kind	-
<b>Total Shares, Grants and Donations</b>	<u>-</u>
<b>Total Revenue</b>	<u>-</u>
<b>Less: Current Operating Expenses</b>	
<b>Personnel Services</b>	
<b>Salaries and Wages</b>	
Salaries and Wages-Regular	19,902,032.78
Salaries and Wages-Casual/Contractual	-
<b>Total Salaries and Wages</b>	<u>19,902,032.78</u>
<b>Other Compensation</b>	
Personal Economic Relief Allowance (PERA)	1,098,000.00
Representation Allowance (RA)	25,000.00
Transportation Allowance (TA)	24,697.12
Clothing/Uniform Allowance	423,995.00
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	600,000.00
Collective Negotiations Agreement	-
Productivity Enhancement Incentive	-
Performance Based Bonus	804,952.91
Bonus and Allowances - Mid year bonus	2,184,797.78
<b>Total Other Compensation</b>	<u>5,161,442.81</u>
<b>Personnel Benefit Contributions</b>	
Retirement and Life Insurance Premiums	2,272,998.96
Pag-IBIG Contributions	103,900.00
PhilHealth Contributions	468,967.69
Employees Compensation Insurance Premiums	54,900.00
Provident/Welfare Fund Contributions	-
<b>Total Personnel Benefit Contributions</b>	<u>2,900,766.65</u>
<b>Other Personnel Benefits</b>	
Pension Benefits	-
Retirement Gratuity	-
Terminal Leave Benefits	-
Lump-sum for Step Increments- Length of Service	-
Other Personnel Benefits	25,000.00
Other Personnel Benefits	-
<b>Total Other Personnel Benefits</b>	<u>25,000.00</u>
<b>Total Personnel Services</b>	<u>27,989,242.24</u>

<b>Maintenance and Other Operating Expenses</b>	
<b>Traveling Expenses</b>	
Traveling Expenses-Local	-
Traveling Expenses-Foreign	-
<b>Total Traveling Expenses</b>	<u>-</u>
<b>Training and Scholarship Expenses</b>	
Training Expenses	45,000.00
Scholarship Grants/Expenses	-
<b>Total Training and Scholarship Expenses</b>	<u>45,000.00</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	-
Agricultural and Marine Supplies Expenses	-
Textbooks and Instructional Materials Expenses	347,450.00
Military, Police and Traffic Supplies Expenses	-
Chemical and Filtering Supplies Expenses	-
Other Supplies and Materials Expenses	-
<b>Total Supplies and Materials Expenses</b>	<u>347,450.00</u>
<b>Utility Expenses</b>	
Water Expenses	-
Electricity Expenses	-
<b>Total Utility Expenses</b>	<u>-</u>
<b>Communication Expenses</b>	
Postage and Courier Services	-
Telephone Expenses	-
Internet Subscription Expenses	-
Cable, Satellite, Telegraph and Radio Expenses	-
<b>Total Communication Expenses</b>	<u>-</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 Equipment	-
<b>Total Repairs and Maintenance</b>	<u>-</u>
<b>Taxes, Insurance Premiums and Other Fees</b>	
Taxes, Duties and Licenses	3,120.18
Fidelity Bond Premiums	66,757.50
Insurance Expenses	-
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<u>69,877.68</u>
<b>Other Maintenance and Operating Expenses</b>	
Advertising Expenses	24,000.00
Printing and Publication Expenses	-
Representation Expenses	-
Transportation and Delivery Expenses	-
Subscription Expenses	-
Other Maintenance and Operating Expenses	-
Other Maintenance and Operating Expenses-Website Maintenance	6,752.00
Awards/Rewards Expenses	-

<b>Total Other Maintenance and Other Operating Expenses</b>	<u>30,752.00</u>
<b>Total Maintenance and Other Operating Expenses</b>	<u>493,079.68</u>
<b>Non-Cash Expenses</b>	
<b>Depreciation</b>	
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	-
<b>Total Depreciation</b>	<u>-</u>
<b>Impairment Loss</b>	
Impairment Loss-Loans and Receivables	-
Impairment Loss-Other Receivables	-
Impairment Loss-Inventories	-
Impairment Loss-Property, Plant and Equipment	-
Impairment Loss-Other Assets	-
<b>Total Impairment Loss</b>	<u>-</u>
<b>Total Non-Cash Expenses</b>	<u>-</u>
<b>Current Operating Expenses</b>	<u>28,482,321.92</u>
<b>Surplus (Deficit) from Current Operations</b>	<u>(28,482,321.92)</u>
<b>Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>	
Subsidy from National Government	26,336,575.98
Subsidy from other NGAs	1,367,523.54
Subsidy from RO/Staff Bureau	61,000.00
Subsidy from Central Office	-
Subsidy from Other Funds	-
<b>Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>	<u>27,765,099.52</u>
<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>	<u>-</u>
<b>Net Financial Assistance/Subsidy</b>	<u>27,765,099.52</u>
<b>Surplus (Deficit) for the period</b>	<u>(717,222.40)</u>

Certified Correct:

  
**FLORRIANNE KATE A. BALUBAL**  
 Accountant I