



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
SSP
FOR THE QUARTER ENDED September 30, 2024

	<u>2024</u>
Revenue	
Tax Revenue	
Tax Revenue-Individual and Corporation	
Income Tax	XXX
Professional Tax	XXX
Travel Tax	XXX
Immigration Tax	XXX
Tax Revenue-Property	
Estate Tax	XXX
Donors Tax	XXX
Capital Gains Tax	XXX
Tax Revenue-Goods and Services	
Import Duties	XXX
Excise Tax	XXX
Business Tax	XXX
Tax on Sand, Gravel and Other Quarry Products	XXX
Tax on Delivery Vans and Trucks	XXX
Tax Revenue-Others	
Documentary Stamp Tax	XXX
Motor Vehicles Users' Charge	XXX
Other Taxes	XXX
Tax Revenue-Fines and Penalties	
Taxes on Individual and Corporation	XXX
Property Taxes	XXX
Taxes on Goods and Services	XXX
Other Taxes	XXX
Total Tax Revenue	XXX
Service and Business Income	
Service Income	
Permit Fees	XXX
Registration Fees	-
Registration Plates, Tags and Stickers Fees	XXX
Clearance and Certification Fees	-
Franchising Fees	XXX
Licensing Fees	XXX
Supervision and Regulation Enforcement Fees	XXX
Spectrum Usage Fees	XXX
Legal Fees	XXX
Inspection Fees	XXX
Verification and Authentication Fees	XXX
Passport and Visa Fees	XXX
Processing Fees	XXX
Fines and Penalties-Service Income	XXX
Other Service Income	-
Total Service Income	-
Business Income	

School Fees	12,886,665.00
Affiliation Fees	xxx
Examination Fees	6,131,488.90
Seminar/Training Fees	1,789,912.50
Rent/Lease Income	-
Communication Network Fees	xxx
Transportation System Fees	xxx
Road Network Fees	xxx
Waterworks System Fees	xxx
Power Supply System Fees	xxx
Seaport System Fees	xxx
Landing and Parking Fees	xxx
Income from Hostels/Dormitories and Other Like Facilities	254,871.00
Slaughterhouse Operation	xxx
Income from Printing and Publication	xxx
Sales Revenue	xxx
Less: Sales Discounts	xxx
Net Sales	xxx
Hospital Fees	xxx
Guarantee Income	xxx
Fidelity Insurance Income	xxx
Dividend Income	xxx
Interest Income	xxx
Share in the Profit of Joint Venture	xxx
Fines and Penalties-Business Income	xxx
Service Concession Revenue	xxx
Other Business Income	3,991,156.00
Total Business Income	25,054,093.40
Shares, Grants and Donations	
Share from National Wealth	xxx
Share from PAGCOR/PCSO	xxx
Share from Earnings of GOCCs	xxx
Grants and Donations	
Income from Grants and Donations in Cash	xxx
Income from Grants and Donations in Kind	xxx
Total Shares, Grants and Donations	xxx
Gains	
Gain on Initial Recognition of Biological Assets	xxx
Gain on Sale of Biological Assets	xxx
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical	xxx
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price	xxx
Gain on Sale of Agricultural Produce	xxx
Total Gains	xxx
Total Revenue	25,054,093.40
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)	
Representation Allowance (RA)	
Transportation Allowance (TA)	
Clothing/Uniform Allowance	

Subsistence Allowance	900.00
Laundry Allowance	
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	
Total Other Compensation	900.00
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	
Pag-IBIG Contributions	
Pag-IBIG Contributions	
PhilHealth Contributions	
Employees Compensation Insurance Premiums	
Provident/Welfare Fund Contributions	-
Total Personnel Benefit Contributions	-
Other Personnel Benefits	
Pension Benefits	-
Retirement Gratuity	-
Terminal Leave Benefits	-
Other Personnel Benefits	
Total Other Personnel Benefits	-
Total Personnel Services	900.00
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	1,773,731.34
Traveling Expenses-Foreign	331,520.05
Total Traveling Expenses	2,105,251.39
Training and Scholarship Expenses	
Training Expenses	38,000.00
Scholarship Grants/Expenses	-
Total Training and Scholarship Expenses	38,000.00
Supplies and Materials Expenses	
Office Supplies Expenses	10,000.00
Accountable Forms Expenses	-
Non-Accountable Forms Expenses	xxx
Animal/Zoological Supplies Expenses	xxx
Food Supplies Expenses	xxx
Welfare Goods Expenses	xxx
Drugs and Medicines Expenses	-
Medical, Dental and Laboratory Supplies Expenses	-
Fuel, Oil and Lubricants Expenses	792,161.61
Agricultural and Marine Supplies Expenses	-
Textbooks and Instructional Materials Expenses	9,580,586.46
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	-
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	-
Semi-Expendable Machinery and Equipment Expenses - Agricultural and Fore	-
Semi-Expendable Machinery and Equipment Expenses - Communication Equi	-
Semi-Expendable Machinery and Equipment Expenses - Disaster and Rescue	-
Semi-Expendable Machinery and Equipment Expenses - Printing Equipment	-
Semi-Expendable Machinery and Equipment Expenses - Sports Equipment	-
Semi-Expendable Machinery & Equipment - Technical and Scientific Equipme	-

Semi-Expendable Other Machinery & Equipment Expenses	-
Semi-Expendable Furniture, Fixtures and Books Expenses	-
Other Supplies and Materials Expenses	-
Total Supplies and Materials Expenses	<u>10,382,748.07</u>
Utility Expenses	
Water Expenses	-
Electricity Expenses	1,092,539.02
Total Utility Expenses	<u>1,092,539.02</u>
Communication Expenses	
Postage and Courier Services	-
Telephone Expenses	16,159.79
Internet Subscription Expenses	160,258.12
Cable, Satellite, Telegraph and Radio Expenses	10,000.00
Total Communication Expenses	<u>186,417.91</u>
Professional Services	
Legal Services	-
Auditing Services	-
Consultancy Services	1,173.52
Other Professional Services	1,753,046.80
Total Professional Services	<u>1,754,220.32</u>
General Services	
Environment/Sanitary Services	-
Janitorial Services	-
Security Services	-
Other General Services	1,507,483.66
Total General Services	<u>1,507,483.66</u>
Repairs and Maintenance	
Repairs and Maintenance-Investment Property	xxx
Repairs and Maintenance-Land Improvements	-
Repairs and Maintenance-Infrastructure Assets	xxx
Repairs and Maintenance-Buildings and Other Structures	-
Repairs and Maintenance-Machinery and Equipment	3,150.00
Repairs and Maintenance-Transportation Equipment	206,959.33
Repairs and Maintenance-Furniture and Fixtures	-
Repairs and Maintenance-Leased Assets	xxx
Repairs and Maintenance-Leased Assets Improvements	xxx
Restoration and Maintenance-Heritage Assets	xxx
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	xxx
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	xxx
Repairs and Maintenance-Other Property, Plant	xxx
Total Repairs and Maintenance	<u>210,109.33</u>
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	30,000.00
Fidelity Bond Premiums	-
Insurance Expenses	26,083.28
Total Taxes, Insurance Premiums and Other Fees	<u>56,083.28</u>
Labor and Wages	
Labor and Wages	-
Other Maintenance and Operating Expenses	
Advertising Expenses	-
Printing and Publication Expenses	24,000.00
Representation Expenses	487,940.00
Transportation and Delivery Expenses	-
Rent/Lease Expenses	20,000.00

Membership Dues and Contributions to Organizations	-
Subscription Expenses	-
Donations	xxx
Litigation/Acquired Assets Expenses	-
Loss on Gratuity	xxx
Other Maintenance and Operating Expenses	107.00
Total Other Maintenance and Other Operating Expenses	<u>532,047.00</u>
Total Maintenance and Other Operating Expenses	<u>17,864,899.98</u>
Financial Expenses	
Financial Expenses	
Management Supervision/Trusteeship Fees	xxx
Interest Expenses	xxx
Guarantee Fees	xxx
Bank Charges	12,000.00
Commitment Fees	xxx
Other Financial Charges	-
Total Financial Expenses	<u>12,000.00</u>
Non-Cash Expenses	
Depreciation	
Depreciation-Investment Property	xxx
Depreciation-Land Improvements	-
Depreciation-Infrastructure Assets	xxx
Depreciation-Buildings and Other Structures	-
Depreciation-Machinery and Equipment	-
Depreciation-Transportation Equipment	-
Depreciation-Furniture, Fixtures and Books	-
Depreciation-Leased Assets	xxx
Depreciation-Leased Assets Improvements	xxx
Depreciation-Heritage Assets	xxx
Depreciation-Service Concession Assets	xxx
Depreciation-Other Property, Plant and Equipment	-
Total Depreciation	<u>-</u>
Amortization	
Amortization-Intangible Assets	<u>xxx</u>
Total Non-Cash Expenses	<u>-</u>
Current Operating Expenses	<u>17,877,799.98</u>
Surplus (Deficit) from Current Operations	<u>7,176,293.42</u>
Net Financial Assistance/Subsidy	<u>-</u>
Other Non-Operating Income	
Surplus (Deficit) for the period	<u><u>7,176,293.42</u></u>

Certified Correct:


FLORRIANNE KATE A. BALUBAL
 Accountant I

Approved by:


EDWIN P. MADARANG
 Vocational School Superintendent