



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 December 31, 2024

2024

**Revenue**

Business Income	
School Fees	13,628,995.50
Affiliation Fees	xxx
Examination Fees	7,446,957.90
Seminar/Training Fees	1,789,912.50
Rent/Lease Income	-
Income from Hostels/Dormitories and Other Like Facilities	295,311.00
Other Business Income	6,829,935.50
<b>Total Business Income</b>	<b>29,991,112.40</b>

**Total Revenue**

29,991,112.40

**Less: Current Operating Expenses**

**Personnel Services**

**Salaries and Wages**

Salaries and Wages-Regular	
Salaries and Wages-Casual/Contractual	-
<b>Total Salaries and Wages</b>	<b>-</b>

**Other Compensation**

Personal Economic Relief Allowance (PERA)	
Representation Allowance (RA)	
Transportation Allowance (TA)	
Clothing/Uniform Allowance	
Subsistence Allowance	-
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	-
<b>Total Other Compensation</b>	<b>-</b>

**Personnel Benefit Contributions**

Retirement and Life Insurance Premiums	
Pag-IBIG Contributions	
Pag-IBIG Contributions	
PhilHealth Contributions	
Employees Compensation Insurance Premiums	
Provident/Welfare Fund Contributions	-
<b>Total Personnel Benefit Contributions</b>	<u>-</u>
<b>Other Personnel Benefits</b>	
Pension Benefits	-
Retirement Gratuity	-
Terminal Leave Benefits	-
Other Personnel Benefits	
<b>Total Other Personnel Benefits</b>	<u>-</u>
<b>Total Personnel Services</b>	<u>-</u>
<b>Maintenance and Other Operating Expenses</b>	
<b>Traveling Expenses</b>	
Traveling Expenses-Local	3,122,093.10
Traveling Expenses-Foreign	331,520.05
<b>Total Traveling Expenses</b>	<u>3,453,613.15</u>
<b>Training and Scholarship Expenses</b>	
Training Expenses	124,000.00
Scholarship Grants/Expenses	-
<b>Total Training and Scholarship Expenses</b>	<u>124,000.00</u>
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	11,010.00
Accountable Forms Expenses	-
Medical, Dental and Laboratory Supplies Expenses	-
Fuel, Oil and Lubricants Expenses	1,089,074.25
Agricultural and Marine Supplies Expenses	-
Textbooks and Instructional Materials Expenses	13,332,873.68
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	-
<b>Total Supplies and Materials Expenses</b>	<u>14,432,957.93</u>
<b>Utility Expenses</b>	
Water Expenses	-
Electricity Expenses	1,545,974.24
<b>Total Utility Expenses</b>	<u>1,545,974.24</u>
<b>Communication Expenses</b>	
Postage and Courier Services	-
Telephone Expenses	60,420.07

Internet Subscription Expenses	215,480.17
Cable, Satellite, Telegraph and Radio Expenses	13,000.00
<b>Total Communication Expenses</b>	<b><u>288,900.24</u></b>
<b>Professional Services</b>	-
Legal Services	-
Auditing Services	1,173.52
Consultancy Services	3,029,507.58
Other Professional Services	-
<b>Total Professional Services</b>	<b><u>3,030,681.10</u></b>
<b>General Services</b>	-
Environment/Sanitary Services	-
Janitorial Services	-
Security Services	2,162,286.38
Other General Services	-
<b>Total General Services</b>	<b><u>2,162,286.38</u></b>
<b>Repairs and Maintenance</b>	xxx
Repairs and Maintenance-Investment Property	-
Repairs and Maintenance-Land Improvements	xxx
Repairs and Maintenance-Infrastructure Assets	348,124.56
Repairs and Maintenance-Buildings and Other Structures	3,150.00
Repairs and Maintenance-Machinery and Equipment	241,109.33
Repairs and Maintenance-Transportation Equipment	-
Repairs and Maintenance-Furniture and Fixtures	-
<b>Total Repairs and Maintenance</b>	<b><u>592,383.89</u></b>
<b>Taxes, Insurance Premiums and Other Fees</b>	30,000.00
Taxes, Duties and Licenses	-
Fidelity Bond Premiums	26,083.28
Insurance Expenses	-
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b><u>56,083.28</u></b>
<b>Labor and Wages</b>	-
Labor and Wages	-
<b>Other Maintenance and Operating Expenses</b>	-
Advertising Expenses	24,000.00
Printing and Publication Expenses	920,887.00
Representation Expenses	600.00
Transportation and Delivery Expenses	20,000.00
Rent/Lease Expenses	-
Membership Dues and Contributions to Organizations	-
Subscription Expenses	xxx
Donations	-
Litigation/Acquired Assets Expenses	xxx
Loss on Gratuity	4,107.00
Other Maintenance and Operating Expenses	-
<b>Total Other Maintenance and Other Operating Expenses</b>	<b><u>969,594.00</u></b>
<b>Total Maintenance and Other Operating Expenses</b>	<b><u>26,656,474.21</u></b>
<b>Financial Expenses</b>	
Financial Expenses	

Management Supervision/Trusteeship Fees	xxx
Interest Expenses	xxx
Guarantee Fees	xxx
Bank Charges	12,000.00
Commitment Fees	xxx
Other Financial Charges	-
<b>Total Financial Expenses</b>	<b><u>12,000.00</u></b>
<b>Non-Cash Expenses</b>	
<b>Depreciation</b>	
Depreciation-Land Improvements	-
Depreciation-Infrastructure Assets	xxx
Depreciation-Buildings and Other Structures	674,117.91
Depreciation-Machinery and Equipment	506,258.17
Depreciation-Transportation Equipment	260,511.43
Depreciation-Furniture, Fixtures and Books	-
<b>Total Depreciation</b>	<b><u>1,440,887.51</u></b>
<b>Amortization</b>	
Amortization-Intangible Assets	xxx
<b>Total Non-Cash Expenses</b>	<b><u>1,440,887.51</u></b>
<b>Current Operating Expenses</b>	<b><u>28,109,361.72</u></b>
<b>Surplus (Deficit) from Current Operations</b>	<b>1,881,750.68</b>
<b>Surplus (Deficit) for the period</b>	<b><u><u>1,881,750.68</u></u></b>

Certified Correct:

  
**FLORRIANNE KATE A. BALUBAL**  
 Accountant I

Approved by:

  
**EDWIN P. MADARANG**  
 Vocational School Superintendent