



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 December 31, 2017

	<u>2017</u>	<u>2016</u>
Revenue		
Service and Business Income		
Service Income		
Registration Fees	-	
Clearance and Certification Fees	-	
Other Service Income	-	
Total Service Income	-	-
Total Revenue	-	-
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	12,741,590.71	13,149,931.69
Salaries and Wages-Casual/Contractual	-	
Total Salaries and Wages	12,741,590.71	13,149,931.69
Other Compensation		
Personal Economic Relief Allowance (PERA)	937,677.44	927,483.85
Representation Allowance (RA)	90,000.00	90,000.00
Transportation Allowance (TA)	90,000.00	90,000.00
Clothing/Uniform Allowance	215,000.00	205,000.00
Subsistence, Laundry and Quarters Allowance	-	
Productivity Incentive Allowance	-	
Overseas Allowance	-	
Honoraria	-	
Hazard Pay	-	
Longevity Pay	-	
Overtime and Night Pay	-	
Year End Bonus	2,089,155.10	2,164,632.00
Cash Gift	212,500.00	195,000.00
Other Bonuses and Allowances	1,569,188.70	824,635.00
Total Other Compensation	5,203,521.24	4,496,750.85
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	1,529,793.68	1,577,991.80
Pag-IBIG Contributions	47,200.00	46,800.00
PhilHealth Contributions	140,082.00	143,625.00
Employees Compensation Insurance Premiums	46,945.52	46,205.52



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Provident/Welfare Fund Contributions	-	
Total Personnel Benefit Contributions	1,764,021.20	1,814,622.32
Other Personnel Benefits		
Pension Benefits	-	
Retirement Gratuity	-	
Terminal Leave Benefits	840,509.00	333,909.00
Lump-sum for Step Increments- Length of Service	3,567.39	
Other Personnel Benefits	873,794.99	140,000.00
Total Other Personnel Benefits	1,717,871.38	473,909.00
Total Personnel Services	21,427,004.53	19,935,213.86
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	-	56,477.00
Traveling Expenses-Foreign	-	24,662.89
Total Traveling Expenses	-	81,139.89
Training and Scholarship Expenses		
Training Expenses	2,601,186.00	606,426.67
Scholarship Grants/Expenses	1,003,240.00	
Total Training and Scholarship Expenses	3,604,426.00	606,426.67
Supplies and Materials Expenses		
Office Supplies Expenses	19,136.21	96,688.40
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	151,836.65	251,683.97
Agricultural and Marine Supplies Expenses	-	358,517.86
Textbooks and Instructional Materials Expenses	-	
Military, Police and Traffic Supplies Expenses	-	
Chemical and Filtering Supplies Expenses	-	
Other Supplies and Materials Expenses	-	
Total Supplies and Materials Expenses	170,972.86	706,890.23



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Utility Expenses		
Water Expenses	-	
Electricity Expenses	383,505.46	834,914.34
Total Utility Expenses	383,505.46	834,914.34
Communication Expenses		
Postage and Courier Services	-	
Telephone Expenses	11,890.00	14,134.05
Internet Subscription Expenses	18,000.00	61,465.44
Cable, Satellite, Telegraph and Radio Expenses	-	
Total Communication Expenses	29,890.00	75,599.49
Professional Services		
Legal Services	-	
Consultancy Services	-	
Other Professional Services	-	
Total Professional Services	-	-
General Services		
Other General Services	4,000.00	7,500.00
Total General Services	4,000.00	7,500.00
Repairs and Maintenance		
Repairs and Maintenance-Land Improvements	-	
Repairs and Maintenance-Buildings and Other Structures	41,000.00	61,763.00
Repairs and Maintenance-Machinery and Equipment	-	
Repairs and Maintenance-Transportation Equipment	-	
Repairs and Maintenance-Furniture and Fixtures	-	
Repairs and Maintenance-Other Property, Plant	-	
Total Repairs and Maintenance	41,000.00	61,763.00
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	2,559.06	
Fidelity Bond Premiums	-	
Insurance Expenses	-	
Total Taxes, Insurance Premiums and Other Fees	2,559.06	-
Other Maintenance and Operating Expenses		
Advertising Expenses	8,000.00	
Printing and Publication Expenses	-	
Representation Expenses	21,000.00	



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Transportation and Delivery Expenses	-	6,561.34
Subscription Expenses	-	
Other Maintenance and Operating Expenses	-	
Total Other Maintenance and Other Operating Expenses	29,000.00	6,561.34
Total Maintenance and Other Operating Expenses	4,265,353.38	2,380,794.96
Non-Cash Expenses		
Depreciation		
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	-	-
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	-	-
Total Non-Cash Expenses	-	-
Current Operating Expenses	25,692,357.91	22,316,008.82
Surplus (Deficit) from Current Operations	(25,692,357.91)	(22,316,008.82)
Financial Assistance/Subsidy from NGAs, LGUs,		
Subsidy from National Government	20,773,327.40	20,534,064.77
Subsidy from other NGAs	-	
Subsidy from RO/Staff Bureau	4,736,859.70	1,779,328.08
Subsidy from Other Funds	-	
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs, NGOs/POs	25,510,187.10	22,313,392.85
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	-	




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Subsidies-Others	-	
Total Financial Assistance/Subsidy to NGAs, LGUs, GO	-	-
Net Financial Assistance/Subsidy	25,510,187.10	22,313,392.85
Surplus (Deficit) for the period	(182,170.81)	(2,615.97)

Certified Correct:


JHON KEVIN S. BRUNO
 Accountant I

Approved by:


IGMÉDIO S. CASTICON
 Vocational School Superintendent