



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 MONTH 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	-	27,377,604.51
Total Service Income	-	27,377,604.51
Business Income		
School Fees	-	
Examination Fees	2,396,132.00	
Seminar/Training Fees	14,504,333.00	
Rent/Lease Income	28,000.00	
Income from Hostels/Dormitories and Other Like Facilities	287,263.25	
Other Business Income	728,769.25	
Total Business Income	17,944,497.50	-
Total Revenue	17,944,497.50	27,377,604.51
Less: Current Operating Expenses		
Personnel Services		
Other Compensation		
Honoraria	-	
Overtime and Night Pay	-	3,420.00
Total Other Compensation	-	3,420.00
Total Personnel Services	-	3,420.00
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	824,914.98	681,815.48
Traveling Expenses-Foreign	-	
Total Traveling Expenses	824,914.98	681,815.48
Training and Scholarship Expenses		
Training Expenses	237,600.00	5,500.00
Scholarship Grants/Expenses	807,209.50	966,213.05
Total Training and Scholarship Expenses	1,044,809.50	971,713.05
Supplies and Materials Expenses		
Office Supplies Expenses	185,077.87	126,012.54
Accountable Forms Expenses	-	15,000.00
Drugs and Medicines Expenses	485.00	320.00
Medical, Dental and Laboratory Supplies Expenses	-	
Fuel, Oil and Lubricants Expenses	379,954.03	93,829.38
Agricultural and Marine Supplies Expenses	7,850.00	2,797.50
Textbooks and Instructional Materials Expenses	8,604,037.53	14,969,033.13
Other Supplies and Materials Expenses	-	
Total Supplies and Materials Expenses	9,177,404.43	15,206,992.55
Utility Expenses		
Water Expenses	4,395.00	3,375.00
Electricity Expenses	549,494.71	299,279.81

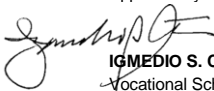
Total Utility Expenses	553,889.71	302,654.81
Communication Expenses		
Postage and Courier Services	7,535.00	3,015.00
Telephone Expenses	23,576.99	58,034.91
Internet Subscription Expenses	20,000.00	32,143.54
Cable, Satellite, Telegraph and Radio Expenses	7,200.00	3,000.00
Total Communication Expenses	58,311.99	96,193.45
Professional Services		
Legal Services	2,394.22	2,000.00
Other Professional Services	899,990.00	1,444,760.00
Total Professional Services	902,384.22	1,446,760.00
General Services		
Environment/Sanitary Services	-	-
Janitorial Services	-	-
Security Services	-	-
Other General Services	1,997,859.25	4,934,174.38
Total General Services	1,997,859.25	4,934,174.38
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	-	-
Total Repairs and Maintenance	-	-
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	13,841.24	17,700.30
Fidelity Bond Premiums	-	-
Insurance Expenses	-	1,341.33
Total Taxes, Insurance Premiums and Other Fees	13,841.24	19,041.63
Other Maintenance and Operating Expenses		
Advertising Expenses	16,000.00	49,000.00
Printing and Publication Expenses	-	-
Representation Expenses	156,361.76	59,862.07
Transportation and Delivery Expenses	25,000.00	60,000.00
Membership Dues and Contributions to Organizations	-	5,154.01
Subscription Expenses	-	-
Litigation/Acquired Assets Expenses	-	-
Other Maintenance and Operating Expenses	900.00	-
Total Other Maintenance and Other Operating Expenses	198,261.76	174,016.08
Total Maintenance and Other Operating Expenses	14,771,677.08	23,833,361.43
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	-	-
Total Non-Cash Expenses	-	-
Current Operating Expenses	14,771,677.08	23,836,781.43
Surplus (Deficit) from Current Operations	3,172,820.42	3,540,823.08
Financial Assistance/Subsidy from NGAs, LGUs,		
Subsidy from National Government	-	-
Subsidy from other NGAs	-	-
Subsidy from RO/Staff Bureau	-	-
Subsidy from Other Funds	-	-
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	-	-

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>	<u>-</u>
Net Financial Assistance/Subsidy	<u>-</u>	<u>-</u>
Surplus (Deficit) for the period	<u>3,172,820.42</u>	<u>3,540,823.08</u>

Certified Correct:


JHON KEVIN S. BRUNO
 Accountant I

Approved by:


IGMEDIO S. CASTICON
 Vocational School Superintendent