



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, 2018

2018

**Revenue**

**Service and Business Income**

Service Income	
Registration Fees	-
Clearance and Certification Fees	-
Other Service Income	122,788.72
<b>Total Service Income</b>	<b>122,788.72</b>

Business Income	
School Fees	-
Examination Fees	5,097,042.08
Seminar/Training Fees	8,649,078.00
Rent/Lease Income	-
Income from Hostels/Dormitories and Other Like Facilities	10,000.00
Other Business Income	5,261,228.50
<b>Total Business Income</b>	<b>19,017,348.58</b>

**Total Revenue** **19,140,137.30**

**Less: Current Operating Expenses**

**Personnel Services**

<b>Other Compensation</b>	
Honoraria	-
Overtime and Night Pay	-
<b>Total Other Compensation</b>	<b>-</b>

**Total Personnel Services** **-**

**Maintenance and Other Operating Expenses**

<b>Traveling Expenses</b>	
Traveling Expenses-Local	808,110.62
Traveling Expenses-Foreign	-
<b>Total Traveling Expenses</b>	<b>808,110.62</b>

<b>Training and Scholarship Expenses</b>	
Training Expenses	23,400.00
Scholarship Grants/Expenses	-
<b>Total Training and Scholarship Expenses</b>	<b>23,400.00</b>

<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	210,275.75
Accountable Forms Expenses	10,000.00
Drugs and Medicines Expenses	-
Medical, Dental and Laboratory Supplies Expenses	-
Fuel, Oil and Lubricants Expenses	779,019.81
Agricultural and Marine Supplies Expenses	5,799.75
Textbooks and Instructional Materials Expenses	13,096,343.47
Other Supplies and Materials Expenses	-
<b>Total Supplies and Materials Expenses</b>	<b>14,101,438.78</b>

<b>Utility Expenses</b>	
Water Expenses	-
Electricity Expenses	725,391.83

<b>Total Utility Expenses</b>	<b><u>725,391.83</u></b>
<b>Communication Expenses</b>	
Postage and Courier Services	548.00
Telephone Expenses	30,668.22
Internet Subscription Expenses	99,004.09
Cable, Satellite, Telegraph and Radio Expenses	<u>54,655.00</u>
<b>Total Communication Expenses</b>	<b><u>184,875.31</u></b>
<b>Professional Services</b>	
Legal Services	-
Other Professional Services	<u>1,657,470.00</u>
<b>Total Professional Services</b>	<b><u>1,657,470.00</u></b>
<b>General Services</b>	
Environment/Sanitary Services	-
Janitorial Services	-
Security Services	-
Other General Services	<u>2,069,635.00</u>
<b>Total General Services</b>	<b><u>2,069,635.00</u></b>
<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	<u>-</u>
<b>Total Repairs and Maintenance</b>	<b><u>-</u></b>
<b>Taxes, Insurance Premiums and Other Fees</b>	
Taxes, Duties and Licenses	3,329.06
Fidelity Bond Premiums	-
Insurance Expenses	<u>2,862.91</u>
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b><u>6,191.97</u></b>
<b>Other Maintenance and Operating Expenses</b>	
Advertising Expenses	40,000.00
Printing and Publication Expenses	-
Representation Expenses	38,900.85
Transportation and Delivery Expenses	-
Membership Dues and Contributions to Organizations	-
Subscription Expenses	-
Litigation/Acquired Assets Expenses	-
Other Maintenance and Operating Expenses	<u>10,000.00</u>
<b>Total Other Maintenance and Other Operating Expenses</b>	<b><u>88,900.85</u></b>
<b>Total Maintenance and Other Operating Expenses</b>	<b><u>19,665,414.36</u></b>
<b>Non-Cash Expenses</b>	
<b>Depreciation</b>	
Depreciation-Land Improvements	-
Depreciation-Buildings and Other Structures	321,404.83
Depreciation-Machinery and Equipment	427,018.29
Depreciation-Transportation Equipment	-
Depreciation-Furniture, Fixtures and Books	-
Depreciation-Other Property, Plant and Equipment	<u>-</u>
<b>Total Depreciation</b>	<b><u>748,423.12</u></b>
<b>Total Non-Cash Expenses</b>	<b><u>748,423.12</u></b>
<b>Current Operating Expenses</b>	<b><u>20,413,837.48</u></b>
<b>Surplus (Deficit) from Current Operations</b>	<b>(1,273,700.18)</b>
<b>Financial Assistance/Subsidy from NGAs, LGUs,</b>	
Subsidy from National Government	
Subsidy from other NGAs	-
Subsidy from RO/Staff Bureau	
Subsidy from Other Funds	<u>-</u>
<b>Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>	<b><u>-</u></b>

<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>-</u>
<b>Surplus (Deficit) for the period</b>	<u><u>(1,273,700.18)</u></u>

Certified Correct:

  
**JHON KEVIN S. BRUNO**  
 Accountant I

Approved by:

  
**IGMEDIO S. CASTICON**  
 Vocational School Superintendent