



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, 2018

2018

Revenue

Service and Business Income

Service Income	
Registration Fees	-
Clearance and Certification Fees	-
Other Service Income	-
Total Service Income	-

Shares, Grants and Donations

Grants and Donations	
Income from Grants and Donations in Kind	100,000.00
Total Shares, Grants and Donations	100,000.00

Total Revenue

100,000.00

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages-Regular	14,629,824.24
Salaries and Wages-Casual/Contractual	-
Total Salaries and Wages	14,629,824.24

Other Compensation

Personal Economic Relief Allowance (PERA)	1,027,870.96
Representation Allowance (RA)	90,000.00
Transportation Allowance (TA)	90,000.00
Clothing/Uniform Allowance	258,000.00
Subsistence, Laundry and Quarters Allowance	-
Productivity Incentive Allowance	-
Overseas Allowance	-
Honoraria	-
Hazard Pay	-
Longevity Pay	-
Overtime and Night Pay	-
Year End Bonus	1,231,340.40
Cash Gift	214,750.00
Other Bonuses and Allowances	2,026,232.73
Total Other Compensation	4,938,194.09

Personnel Benefit Contributions

Retirement and Life Insurance Premiums	1,757,871.03
Pag-IBIG Contributions	51,400.00
PhilHealth Contributions	182,060.19
Employees Compensation Insurance Premiums	51,400.00
Provident/Welfare Fund Contributions	-
Total Personnel Benefit Contributions	2,042,731.22

Other Personnel Benefits



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	<u>2018</u>
Pension Benefits	-
Retirement Gratuity	-
Terminal Leave Benefits	-
Lump-sum for Step Increments- Length of Service	23,631.21
Other Personnel Benefits	75,000.00
Total Other Personnel Benefits	<u>98,631.21</u>
Total Personnel Services	<u>21,709,380.76</u>
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	38,350.00
Traveling Expenses-Foreign	-
Total Traveling Expenses	<u>38,350.00</u>
Training and Scholarship Expenses	
Training Expenses	798,080.00
Scholarship Grants/Expenses	582,000.00
Total Training and Scholarship Expenses	<u>1,380,080.00</u>
Supplies and Materials Expenses	
Office Supplies Expenses	-
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	175,998.67
Agricultural and Marine Supplies Expenses	-
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	<u>175,998.67</u>
Utility Expenses	
Water Expenses	-
Electricity Expenses	356,091.69
Total Utility Expenses	<u>356,091.69</u>
Communication Expenses	
Postage and Courier Services	-
Telephone Expenses	-
Internet Subscription Expenses	-
Cable, Satellite, Telegraph and Radio Expenses	-
Total Communication Expenses	<u>-</u>
Professional Services	



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	<u>2018</u>
Legal Services	-
Consultancy Services	-
Other Professional Services	10,000.00
Total Professional Services	10,000.00
General Services	
Other General Services	10,000.00
Total General Services	10,000.00
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	-
Repairs and Maintenance-Other Property, Plant and	-
Total Repairs and Maintenance	-
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	3,000.00
Fidelity Bond Premiums	-
Insurance Expenses	-
Total Taxes, Insurance Premiums and Other Fees	3,000.00
Other Maintenance and Operating Expenses	
Advertising Expenses	8,000.00
Printing and Publication Expenses	-
Representation Expenses	22,000.00
Transportation and Delivery Expenses	-
Subscription Expenses	-
Other Maintenance and Operating Expenses	-
Total Other Maintenance and Other Operating Expenses	30,000.00
Total Maintenance and Other Operating Expenses	2,003,520.36
Non-Cash Expenses	
Depreciation	
Depreciation-Land Improvements	-
Depreciation-Buildings and Other Structures	91,000.00
Depreciation-Machinery and Equipment	1,048,531.50
Depreciation-Transportation Equipment	192,571.43
Depreciation-Furniture, Fixtures and Books	-
Depreciation-Other Property, Plant and Equipment	-
Total Depreciation	1,332,102.93
Impairment Loss	
Impairment Loss-Loans and Receivables	-
Impairment Loss-Other Receivables	-
Impairment Loss-Inventories	-
Impairment Loss-Property, Plant and Equipment	-
Impairment Loss-Other Assets	-



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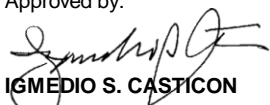
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
 FUND 101
 FOR THE QUARTER ENDED December 31, 2018

	<u>2018</u>
Total Impairment Loss	-
Total Non-Cash Expenses	1,332,102.93
Current Operating Expenses	25,045,004.05
Surplus (Deficit) from Current Operations	(24,945,004.05)
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	26,096,017.15
Subsidy from other NGAs	-
Subsidy from RO/Staff Bureau	1,655,348.73
Subsidy from Central Office	8,586,350.00
Subsidy from Other Funds	-
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	36,337,715.88
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	-
Net Financial Assistance/Subsidy	36,337,715.88
Surplus (Deficit) for the period	11,392,711.83

Certified Correct:


JHON KEVIN S. BRUNO
 Accountant I

Approved by:


IGMEDIO S. CASTICON
 Vocational School Superintendent