

Technical Education and Skills Development Authority
ISABELA SCHOOL OF ARTS AND TRADES
 Ilagan, Isabela

TRIAL BALANCE
 December 31, 2017

Account Name	UACS CODE	Debit Balances	Credit Balances
ASSETS			
Cash - Collecting Officers	10101010 00	-	-
Cash - Disbursing Officers	10101000 00	-	-
Petty Cash Fund	10101020 00	-	-
Cash in Bank - Local Currency, Current Account	10102020 00	-	-
Cash - Treasury/Agency Deposit, Regular	10104010 00	-	-
Cash in Bank - MDS, Regular	10104040 00	-	-
Cash in Bank - MDS, Special Account	10104050 00	-	-
Due from Regional Offices/Staff Bureaus	10304030 00	-	-
Due from Other Funds	10304050 00	-	-
Receivables - Disallowances/Charges	10305010 00	309,432.02	-
Due from Officers and Employees	1030520 00	-	-
Other Receivables	10305990 00	-	-
Office Supplies Inventory	10404010 00	61,931.95	-
Textbooks and Instructional Materials Inventory	10404100 00	909,111.97	-
Construction Materials Inventory	10404130 00	-	-
Other Supplies and Materials Inventory	10404990 00	-	-
Land	10601010 00	827,004.10	-
Land Improvements	10602010 00	-	-
Accumulated Depreciation-Land Improvements	10602011 00	-	-
Buildings	10604010 00	91,067.00	-
Accumulated Depreciation-Buildings	10604011 00	-	81,960.30
School Buildings	10604020 00	3,150,994.00	-
Accumulated Depreciation-School Buildings	10604021 00	-	1,501,584.60
Machineries	10605010 00	523,358.00	-
Accumulated Depreciation-Machineries	10605011 00	-	-
Office equipment	10605020 00	497,791.00	-
Accumulated Depreciation-Office Equipment	10605021 00	-	267,140.70
Information and Communications Technology Equipment	10605030 00	1,161,245.00	-
Accumulated Depreciation-Information and Communications T	10605031 00	-	-
Communication Equipment (TV and Radio)	10605070 00	245,996.00	-
Accumulated Depreciation-Communication Equipment	10605071 00	-	179,574.79
Disaster Response and Rescue Equipment	10605090 01	41,295.10	-
Accumulated Depreciation-Disaster Response and Rescue Eq	10605091 00	-	-
Sports Equipment	10605130 00	30,413.00	-
Accumulated Depreciation-Sports Equipment	10605131 00	-	21,344.40
Technical & Scientific Equipment	10605140 00	49,875.00	-
Accumulated Depreciation-Technical and Scientific Equipmen	10605141 00	-	-
Other Machineries and Equipment	10605990 00	12,925,492.55	-
Accumulated Depreciation-Other Machineries and Equipment	10605991 00	-	-
Motor vehicles	10606010 00	428,779.10	-
Accumulated Depreciation-Motor Vehicles	10606011 00	-	292,815.48
Furniture and Fixtures	10607010 00	521,594.00	-
Accumulated Depreciation-Furnitures and Fixtures	10607011 00	-	-
Books	10607020 00	330,085.27	-
Accumulated Depreciation-Books	10607021 00	-	-
Construction In Progress-HVAC	10699030 00	-	-

Account Name	UACS CODE	Debit Balances	Credit Balances
Construction In Progress-Admin/Hotel	10699030 00	-	-
Advances for Operation Expenses	19901010 00	-	-
Advances for Payroll	19901020 00	-	-
Advances to Special Disbursing Officer	19901030 00	-	-
Advances to Officers and Employees	19901040 00	-	-
Other Prepayments	19902990 00	-	-
LIABILITIES		-	-
Accounts Payable	20101010 00	-	-
Due to Officers and Employees	20101020 00	0.00	-
Due to BIR	20201010 00	-	106,804.37
Due to GSIS	20201020 00	0.00	-
Due to PAG-IBIG	20201030 00	-	300.00
Due to PHILHEALTH	20201040 00	-	-
Due to Other NGAs	20201050 00	-	-
Due to Other GOCCs	20201060 00	-	-
Other Payables	29999990 00	-	19,630.00
NET ASSETS/EQUITY		-	-
Government Equity	30101010 00	-	19,816,481.23
Accumulated Surplus/(Deficit)	30101010 00	232,192.50	-
Revenue and Expense Summary	30301010 00	-	-
REVENUE		-	-
Other Service Income	40201990 99	-	-
ASSISTANCE AND SUBSIDY		-	-
Subsidy Income from National Government (MDS)	40301010 00	-	19,120,026.95
Subsidy Income from National Government (TRA)	40301010 00	-	1,885,492.95
Subsidy FROM Regional Offices/Staff Bureau	40301020 00	-	4,736,859.70
EXPENSES		-	-
Salaries and Wages - Regular	50101010 01	12,741,590.71	-
Personnel Economic Relief Allowance (PERA)	50102010 01	937,677.44	-
Representation Allowance	50102020 00	90,000.00	-
Transportation Allowance	50102030 00	90,000.00	-
Clothing/Uniform Allowance	50102040 00	215,000.00	-
Subsistence, Laundry and Quarters Allowance	50102050 03	-	-
Productivity Incentive Allowance	50102080 00	-	-
Honoraria	50102100 00	-	-
Longevity Pay	50102120 00	-	-
Overtime and Night Pay	50102130 00	-	-
Year-End Bonus	50102140 00	2,089,155.10	-
Cash Gift	50102150 00	212,500.00	-
Other Bonuses and Allowances	50102990 00	-	-
Collective Negotiation Agreement Incentive	50102990 11	800,352.00	-
Productivity Enhancement Incentive	50102990 12	212,500.00	-
Performance Based Bonus- Civilian	50102990 14	556,336.70	-
Life and Retirement Insurance Contributions	50103010 00	1,529,793.68	-
PAG-IBIG Contributions	50103020 00	47,200.00	-
PHILHEALTH Contributions	50103030 00	140,082.00	-
ECC Contributions	50103040 00	46,945.52	-
Pension Benefits - Civillian	50104010 00	-	-
Retirement Gratuity - Civillian	50104020 00	-	-
Terminal Leave Benefits	50104030 00	840,509.00	-
Lump-sum for Step Increments- Length of Service	50104990 10	3,567.39	-
Other Personnel Benefits	50104990 99	873,794.99	-
Traveling Expenses - Local	50201010 00	-	-
Traveling Expenses - Foreign	50201020 00	-	-
Training Expenses	50202010 00	2,601,186.00	-

Account Name	UACS CODE	Debit Balances	Credit Balances
Scholarship Expenses	50202020 00	1,003,240.00	-
Office Supplies Expenses	50203010 00	19,136.21	-
Accountable Forms Expenses	50203020 00	-	-
Animal/Zoological Supplies Expenses	50203040 00	-	-
Food Supplies Expenses	50203050 00	-	-
Drugs and Medicines Expenses	50203070 00	-	-
Medical, Dental and Laboratory Supplies Expenses	50203080 00	-	-
Fuel, Oil and Lubricants Expenses	50203090 00	151,836.65	-
Agricultural and Marine Supplies Expenses	50203100 00	-	-
Textbooks and Instructional Materials Expenses	50203110 01	-	-
Military,Police and Traffic Supplies Expenses	50203120 00	-	-
Other Supplies and Materials Expenses	50203990 00	-	-
Water Expenses	50204010 00	-	-
Electricity Expenses	50204020 00	383,505.46	-
Postage and Courier Expenses	50205010 00	-	-
Telephone Expenses - Mobile	50205020 01	-	-
Telephone Expenses - Landline	50205020 02	11,890.00	-
Internet Subscription Expenses	50205030 00	18,000.00	-
General Services	50212990 00	4,000.00	-
Repairs and Maintenance - Land Improvements	50213020 00	-	-
Repairs and Maintenance -Buildings	50213040 01	41,000.00	-
Taxes Duties and Licenses	50215010 01	2,559.06	-
Advertising Expenses	50299010 00	8,000.00	-
Printing and Publication Expenses	50299020 00	-	-
Representation Expenses	50299030 00	21,000.00	-
Transportation and Delivery Expenses	50299040 00	-	-
Rent Expenses	50299050 00	-	-
Subscription Expenses	50299070 00	-	-
Other Maintenance and Operating Expenses	50299990 00	-	-
		-	-
TOTALS		48,030,015.47	48,030,015.47

(0.00)

CERTIFIED CORRECT:


JHON KEVIN S. BRUNO
 Accountant I