

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

**TRIAL BALANCE**  
 June 19, 2017

Account Name	Account Code	Debit Balances	Credit Balances
Cash - Collecting Officers	10101010 00	51,651.00	-
Cash - Disbursing Officers	10101000 00	-	-
Petty Cash Fund	10101020 00	30,000.00	-
Payroll Fund	106	-	-
Cash in Bank - Local Currency, Current Account	10102020 00	323,735.79	-
Due from Officers and Employees	10305020 00	233,683.00	-
Due from Regional Offices/Staff Bureaus	142	-	-
Due from Other Funds	144	-	-
Receivables - Disallowances/Charges	146	-	-
Advances for Operation Expenses	19901010 00	42,000.00	-
Advances for Payroll	19901020 00	-	-
Advances to Special Disbursing Officer	19901030 00	7,918.00	-
Advances to Officers and Employees	19901040 00	-	-
Other Receivables	149	-	-
Office Supplies Inventory	10404010 00	20,497.50	-
Textbooks and Instructional Materials Inventory	10402070 00	8,500,216.08	-
Other Supplies Inventory	165	-	-
Other Prepaid Expenses	185	-	-
Land	201	-	-
Buildings	10604010 00	7,500,000.00	-
Office Buildings	211	-	-
School Buildings	212	-	-
Other Structures	10604990 00	1,025,778.00	-
Furniture and Fixtures	222	-	-
Books	10607020 00	-	-
Construction In Progress- Buildings and Other Structures	106100030	6,093,431.91	-
Accumulated Depreciation	312	-	-
Accumulated Depreciation-Buildings	10604011 00	-	1,350,000.00
Accumulated Depreciation-Other Structures	10604991 00	-	92,320.02
Accumulated Depreciation-Furniture and Fixtures	10607011 00	-	-
Accumulated Depreciation-Books	10607021 00	-	-
Accounts Payable	20101010 00	-	160,362.05
Due to Officers and Employees	20101020 00	-	-
Due to BIR	20201010 00	-	1,038,015.32
Other Payables	29999990 00	-	-
Government Equity	30101010 00	-	18,733,273.52
Other Service Income	40201990 00	-	8,915,492.50
Subsidy Income from National Government	651	-	-
Subsidy FROM Regional Offices/Staff Bureau	654	-	-
Prior Years' Adjustment	684	-	-
Representation Allowance	713	-	-
Transportation Allowance	714	-	-
Clothing/Uniform Allowance	715	-	-
Subsistence, Laundry and Quarters Allowance	716	-	-
Honoraria	50102100 00	557,720.00	-
Overtime and Night Pay	50102130 00	-	-

<b>Traveling Expenses - Local</b>	<b>50201010 00</b>	<b>203,743.20</b>	<b>-</b>
Training Expenses	50202010 00	-	-
Scholarship Expenses	50202020 00	549,970.00	-
Office Supplies Expenses	50203010 00	60,044.20	-
Accountable Forms Expenses	756	-	-
Drugs and Medicines Expenses	759	485.00	-
Medical, Dental and Laboratory Supplies Expenses	760	-	-
Gasoline, Oil and Lubricants Expenses	50203090 00	114,255.08	-
Agricultural Supplies Expenses	50203100 00	3,600.00	-
Textbooks and Instructional Materials Expenses	50203110 00	2,959,460.93	-
Military and Police Supplies Expenses	764	-	-
Other Supplies Expenses	765	-	-
Water Expenses	766	4,275.00	-
Electricity Expenses	50204020 00	187,408.47	-
Cooking Gas Expenses	768	-	-
Postage and Deliveries	50205010 00	5,175.00	-
Telephone Expenses - Landline	50205020 00	1,600.04	-
Telephone Expenses - Mobile	50205020 00	7,763.65	-
Internet Expenses	50205030 00	4,000.00	-
Cable, Satellite, Telegraph, and Radio Expenses	50205040 00	7,200.00	-
Membership Dues and Contributions to Organizations	50299060 00	-	-
Awards and Indemnities	779	-	-
Advertising Expenses	50299010 00	16,000.00	-
Printing and Binding Expenses	50299020 00	-	-
Rent Expenses	782	-	-
Representation Expenses	50299030 00	49,294.91	-
Transportation and Delivery Expenses	50299040 00	25,000.00	-
Storage Expenses	785	900.00	-
Subscription Expenses	50299070 00	-	-
Survey Expenses	787	-	-
Rewards and Other Claims	788	-	-
Legal Services	791	2,394.22	-
Auditing Services	792	-	-
Consultancy Services	793	-	-
Environment/Sanitary Services	794	-	-
General Services	50212990 00	1,692,255.25	-
Janitorial Services	796	-	-
Security Services	797	-	-
Repairs and Maintenance - Land Improvements	802	-	-
Repairs and Maintenance - Office Buildings	811	-	-
Repairs and Maintenance - School Buildings	812	-	-
Repairs and Maintenance - Other Structures	815	-	-
Taxes Duties and Licenses	50215010 01	8,007.18	-
Fidelity Bond Premiums	892	-	-
Insurance Expenses	50215030 00	-	-
Other Maintenance and Operating Expenses	50299990 99	-	-
Buildings and other Structure Outlay- Buildings	50604040 01	-	0.00
<b>TOTALS</b>		<b>30,289,463.41</b>	<b>30,289,463.41</b>

(0.00)

CERTIFIED CORRECT:



CHRISTOPHER A. DACQUIL  
Administrative Aide IV/ Acting Accountant