

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

TRIAL BALANCE

June 18, 2018

Account Name	Account Code	Debit Balances	Credit Balances
Assets			
Cash - Collecting Officers	10101010 00	219,589.96	-
Petty Cash Fund	10101020 00	30,000.00	-
Cash in Bank - Local Currency, Current Account	10102020 00	1,096,355.59	-
Cash - Treasury/Agency Deposit, Regular	10104010 00	-	-
Due from Regional Offices/Staff Bureaus	10304000 00	-	-
Due from Other Funds	10304050 00	-	-
Receivables - Disallowances/Charges	10305010 00	172,200.00	-
Due from Officers and Employees	10305020 00	21,440.00	-
Other Receivables	10305990 00	-	-
Office Supplies Inventory	10404010 00	20,497.50	-
Textbooks and Instructional Materials Inventory	10402070 00	8,500,216.08	-
Construction Materials Inventory	10404130 00	-	-
Other Supplies and Materials Inventory	10404990 00	-	-
Land	10601010 00	-	-
Buildings	10604010 00	7,500,000.00	-
Accumulated Depreciation-Buildings	10604011 00	-	1,350,000.00
School Buildings	10604020 00	-	-
Accumulated Depreciation-School Buildings	10604021 00	-	-
Other Structures	10604990 00	1,025,778.00	-
Accumulated Depreciation-Other Structures	10604991 00	-	92,320.02
Office Equipment	10605020 00	26,877.00	-
Accumulated Depreciation-Office Equipment	10605021 00	-	-
Other Machineries and Equipment	10605990 00	55,000.00	-
Accumulated Depreciation-Other Machineries and Equipment	10605991 00	-	-
Furniture and Fixtures	10607010 00	-	-
Accumulated Depreciation-Furniture and Fixtures	10607011 00	-	-
Books	10607020 00	-	-
Accumulated Depreciation-Books	10607021 00	-	-
Construction In Progress- Buildings and Other Structures(Admin & Hotel)	10699030 00	4,785,943.86	-
Construction In Progress- Buildings and Other Structures(HVAC)	10699030 00	-	-
Advances for Operation Expenses	19901010 00	-	-
Advances for Payroll	19901020 00	-	-
Advances to Special Disbursing Officer	19901030 00	779,785.00	-
Advances to Officers and Employees	19901040 00	-	-
Other Prepayments	19902990 00	-	-
Liabilities			
Accounts Payable	20101010 00	-	160,362.05
Due to Officers and Employees	20101020 00	-	-
Due to BIR	20201010 00	-	942,555.36
Due to GSIS	20201020 00	-	-
Due to PAG-IBIG	20201030 00	-	-
Due to PHILHEALTH	20201040 00	-	-
Due to Other NGAs	20201050 00	-	26,867.97
Due to Other GOCCs	20201060 00	-	-
Other Payables	29999990 00	-	-

Account Name	Account Code	Debit Balances	Credit Balances
Government Equity		-	-
Government Equity	30101010 00	-	19,109,481.75
Accumulated Surplus/(Deficit)	30101010 00	-	172,200.00
Revenue		-	-
Other Service Income	40201990 00	-	-
Examination Fees	40202030 00	-	2,500,968.00
Seminar/Training Fees	40202040 00	-	4,839,333.00
Rent Income	40202050 00	-	-
Income from Hostels/Dormitories and other Like Facilities	40202130 00	-	10,000.00
Other Business Income	40202990 99	-	3,334,148.75
Assistance and Subsidy		-	-
Subsidy Income from National Government	40301010 00	-	-
Subsidy FROM Regional Offices/Staff Bureau	40301070 00	-	-
Prior Years' Adjustment		-	-
Expenses		-	-
Honoraria	50102100 00	-	-
Overtime and Night Pay	50102130 00	-	-
Traveling Expenses - Local	50201010 00	154,939.76	-
Traveling Expenses - Foreign	50201020 00	-	-
Training Expenses	50202010 00	23,400.00	-
Scholarship Expenses	50202020 00	-	-
Office Supplies Expenses	50203010 00	66,340.23	-
Accountable Forms Expenses	50203020 00	10,000.00	-
Drugs and Medicines Expenses	50203070 00	-	-
Fuel, Oil and Lubricants Expenses	50203090 00	463,569.22	-
Agricultural and Marine Supplies Expenses	50203100 00	-	-
Textbooks and Instructional Materials Expenses	50203110 00	5,786,450.36	-
Water Expenses	50204010 00	-	-
Electricity Expenses	50204020 00	322,533.12	-
Postage and Courier Expenses	50205010 00	-	-
Telephone Expenses - Mobile	50205020 01	-	-
Telephone Expenses - Landline	50205020 02	19,921.22	-
Internet Subscription Expenses	50205030 00	24,000.00	-
Cable, Satellite, Telegraph, and Radio Expenses	50205040 00	6,000.00	-
Membership Dues and Contributions to Organizations	50299060 00	-	-
Legal Services	50211010 00	-	-
Other Professional Services	50211990 00	614,320.00	-
General Services	50212990 00	763,925.00	-
Repairs and Maintenance - Buildings	50213040 01	-	-
Taxes Duties and Licenses	50215010 01	-	-
Advertising Expenses	50299010 00	24,000.00	-
Printing and Publication Expenses	50299020 00	-	-
Representation Expenses	50299030 00	25,155.00	-
Transportation and Delivery Expenses	50299040 00	-	-
Other Maintenance and Operating Expenses	50299990 00	-	-
		-	-
TOTALS		32,538,236.90	32,538,236.90

CERTIFIED CORRECT:


JHON KEVIN S. BRUNO
Accountant I