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

TRIAL BALANCE

September 19, 2017

ASSETS Cash - Collecting Officers Cash - Collecting Officers 10101000 0 - 1	Account Name	UACS CODE	Debit Balances	Credit Balances
Cash - Collecting Officers Cash - Disbusting Officers Petry Cash Fund Cash Instant - Local Currency, Current Account Cash in Bank - Local Currency, Current Account Cash in Bank - Most Special Account Cash in Bank - Most Special Account Due from Repianol Offices Earlist Bureaus Due from Officer and Employees Other Ronavables Due from Officer and Employees Other Ronavables Office Supplies Inventory Tectbooks and Instructional Materials Inventory 10404100 Other Supplies and Materials Inventory Interventors Other Ronavables Office Supplies and Materials Inventory Other Supplies and Materials Inventory Interventors Other Ronavables Othe		2	2000 2000	3. Ca.: _ 3/4/1990
Cash - Disbursing Offices 10101000 00		10101010 00	-	-
Petry Cash Fund			-	-
Cash in Bank - MIDS, Repular 1010400 00 2.584.464.16		10101020 00	-	-
Cash in Bank - MIDS, Regular		10102020 00	-	-
Cash in Bank - MDS. Special Account 10104990 00				-
Due from Regional Offices/Slaff Bureaus			2,584,464.16	-
Due from Other Funds Recievables - DisallowancesCharges 1030500 00 Due from Officors and Employees 1030520 00 Other Recievables 1030520 00 Other Supplies Inventory 10404100 00 Other Supplies Inventory 10404100 00 Other Supplies and Materials Inventory 10404130 00 Other Supplies and Materials Inventory 10404390 00 Land 10601010 00 Earl Supplies and Materials Inventory 10404390 00 Land Acounulated Depreciation-Land Improvements 10602010 00 School Buildings 10604011 00 School Buildings 1060401 00 School Buildings			-	-
Receivables - Disallowaness Charges 10385010 0	<u> </u>		-	-
Due from Officiars and Employees 1030520 00			470,000,00	-
Office Receivables Office Supplies Inventory Textbooks and Instructional Materials Inventory Textbooks and Instructional Materials Inventory Other Supplies and Materials Inventory 14044190 00 Other Supplies and Materials Inventory Other Supplies and Materials Inventory Land Ingrovements 16062010 00 Accumulated Deprealation-Land Improvements 16062010 00 Accumulated Deprealation-Buildings 16064010 00 Accumulated Deprealation-Buildings 16064010 00 Accumulated Deprealation-School Buildings 16064020 00 Accumulated Deprealation-School Buildings 16064020 00 Accumulated Deprealation-Machineries 16065010 00 Accumulated Deprealation-Machineries 16065010 00 Accumulated Deprealation-Machineries 16065010 00 Accumulated Deprealation-Office Equipment Information and Communications Accumulated Deprealation-Office Equipment Information and Communications Technology Equipment Accumulated Deprealation-Office Equipment Accumulated Deprealation-Communications Communication Equipment (TV and Radio) Accumulated Deprealation-Sports Equipment Dissater Response and Rescue Equipment Accumulated Deprealation-Sports Equipment Accumul			478,986.02	-
Office Supplies inventory			-	-
Textbooks and Instructional Materials Inventory			61 031 05	-
Construction Materials Inventory Other Supplies and Materials Inventory Land Land Improvements Accumulated Depreciation-Land Improvements Buildings Accumulated Depreciation-Buildings 10604011 00 School Buildings 10604010 00 School Buildings 10604010 00 School Buildings 10605010 00 School Buildings 1060501				_
Other Supplies and Materials Inventory Land Land Improvements 10662010 00 10610110 00 1061			-	_
Land Improvements			-	_
Land Improvements	* * * * * * * * * * * * * * * * * * * *		827,004.10	-
Accumulated Depreciation-Land Improvements 10662011 00 91,067,00 - Accumulated Depreciation-Buildings 10664010 0 91,067,00 - School Buildings 10664021 00 3,150,994,00 - Accumulated Depreciation-School Buildings 10664021 00 5,23,585,00 - Accumulated Depreciation-Machineries 10665010 00 523,358,00 - Accumulated Depreciation-Machineries 10665011 00 - Office equipment 16665011 00 - Accumulated Depreciation-Office Equipment 16665010 00 497,791,00 - Accumulated Depreciation-Technical part of 1665502 00 497,791,00 - Accumulated Depreciation-Information and Communication Communication Equipment Accumulated Depreciation-Information and Communication Communication Equipment 16665031 00 1,161,245,00 - Accumulated Depreciation-Communication Equipment 16665070 00 245,996,00 - Accumulated Depreciation-Communication Equipment 16665071 00 245,996,00 - Accumulated Depreciation-Disaster Response and Rescue 16665091 00 41,295,10 - Accumulated Depreciation-Disaster Response and Rescue 16665091 00 30,413,00 - Sponts Equipment 16665091 00 30,413,00 - Accumulated Depreciation-Sports Equipment 16665091 00 49,875,00 - Accumulated Depreciation-Technical and Scientific Equipment 16665191 00 49,875,00 - Accumulated Depreciation-Technical and Scientific Equipment 16665191 00 - Accumulated Depreciation-Other Machineries and Equipment 16665191 00 - Accumulated Depreciation-Motor Vehicles 1666611 00 428,779,10 - Accumulated Depreciation-Furnitures and Fixtures 1666701 00 428,779,10 - Books Accumulated Depreciation-Furnitures and Fixtures 1666701 00 521,594,00 - Accumulated Depreciation-Furnitures and Fixtures 1666701 00 521,594,00 - Advances for Payroll 1900	Land Improvements	10602010 00	-	-
Accumulated Depreciation-Suildings 10604021 00 3,150,994.00 - 1,501,594.60 Machineries 10605010 00 523,388.00 1,501,594.60 Machineries 10605010 00 523,388.00 1,501,594.60 Machineries 10605011 00 523,388.00 1,501,594.60 Machineries 10605011 00 523,388.00 1,501,594.60 Machineries 10605011 00 523,388.00 2,501,594.00 Machineries 10605011 00 523,388.00 2,501,594.00 Machineries 10605021 00 497,791.00 - 2,501,594.00 Machineries 10605021 00 1,161,245.00 - 2,501,40.70 Machineries Accumulated Depreciation-Information and Communication Equipment 10605031 00 1,161,245.00 2,501,40.70 Machineries and Equipment 10605031 00 1,161,245.00 2,501,594.00 2,501,594.00 2,501,594.00 Machineries and Equipment 10605031 00 1,161,245.00 2,501,594.00 2,501,594.00 2,501,594.00 2,501,594.00 Machineries and Equipment 10605131 00 1,501,594.00 2,501,594.00 Machineries and Equipment 10605131 00 1,501,594.00 2,501,594.00 2,501,594.00 Machineries and Equipment 10605131 00 1,501,594.00 2,501,594.00 Machineries and Equipment 10605141 00 1,501,594.00 2,501,594.00 2,501,594.00 Machineries and Equipment 10605141 00 1,501,594.00 2,501,594.00 Machineries and Equipment 10605991 00 1,501,594.00 2,501,594.00 Machineries and Equipment 10605991 00 1,501,594.00 2,501,594.00 Machineries and Equipment 10605991 00 1,501,594.00 Machineries and Expenses 10607011 00 1,501,594.00 Machineries and Expenses 10605011 00 1,501,594.		10602011 00	-	-
School Buildings	Buildings	10604010 00	91,067.00	-
Accumulated Depreciation-School Buildings 10604021 00 523,358.00 - 1. Accumulated Depreciation-Machineries 10605011 00 523,358.00 Communication Capture 110605020 00 497,791.00 Communication Capture 110605020 00 497,791.00 Communication Capture 110605020 00 497,791.00 Communication Equipment 10605020 10 Accumulated Depreciation-Information and Communication 10605030 00 1,161,245.00 Communication Equipment (TV and Radio) 10605030 00 1,161,245.00 Communication Equipment (TV and Radio) 10605070 00 245,996.00 Accumulated Depreciation-Communication Equipment 10605070 00 245,996.00 Accumulated Depreciation-Disaster Response and Rescue 10605070 00 245,996.00 Accumulated Depreciation-Sports Equipment 10605070 00 30,413.00 Accumulated Depreciation-Sports Equipment 10605070 00 30,413.00 Accumulated Depreciation-Sports Equipment 10605130 00 30,413.00 Accumulated Depreciation-Sports Equipment 10605131 00 3,413.00 Accumulated Depreciation-Technical and Scientific Equipment 10605141 00 49,875.00 Accumulated Depreciation-Motor Vehicles 10605141 00 49,875.00 Accumulated Depreciation-Motor Vehicles 1060591 00 49,875.00 Accumulated Depreciation-Motor Vehicles 1060591 00 49,875.00 Accumulated Depreciation-Motor Vehicles 10606011 00 49,877,810 Accumulated Depreciation-Motor Vehicles 10606011 00 428,779.10 Accumulated Depreciation-Motor Vehicles 10606011 00 428,779.10 Accumulated Depreciation-Motor Vehicles 10606011 00 428,779.10 Accumulated Depreciation-Motor Vehicles 10606011 00 521,594.00	Accumulated Depreciation-Buildings	10604011 00	-	81,960.30
Machineries 10605011 00 523,358,00 - Accumulated Depreciation-Machineries 10605020 00 497,791.00 - Office equipment 10605020 00 497,791.00 - Accumulated Depreciation-Office Equipment 10605020 00 1,161,245.00 - Accumulated Depreciation-Information and Communication: 10605030 00 1,161,245.00 - Communication Equipment (TV and Radio) 10605071 00 24,5996.00 - 179,574.79 Disaster Response and Rescue Equipment 10605071 00 - 179,574.79 - Accumulated Depreciation-Disaster Response and Rescue 10605091 00 - 179,574.79 - Accumulated Depreciation-Sports Equipment 10605130 00 30,413.00 - - 21,344.40 - - - 179,574.79 -<	School Buildings	10604020 00	3,150,994.00	-
Accumulated Depreciation-Machineries 10605010 0 497,791.00 - 267,140,70	Accumulated Depreciation-School Buildings	10604021 00	-	1,501,584.60
Office equipment	Machineries	10605010 00	523,358.00	-
Accumulated Depreciation-Office Equipment 10605021 00 1,161,245.00 - 267,140.70 Information and Communications Technology Equipment 10605030 00 1,161,245.00			-	-
Information and Communications Technology Equipment 10605030 00			497,791.00	-
Accumulated Depreciation-Information and Communication			-	267,140.70
Communication Equipment (TV and Radio)			1,161,245.00	-
Accumulated Depreciation-Communication Equipment 10605971 00	·		-	-
Disaster Response and Rescue Equipment 10605090 01			245,996.00	- 170 F74 70
Accumulated Depreciation-Disaster Response and Rescue 10605901 00 30,413.00 30,413			41 205 10	179,574.79
Sports Equipment			41,295.10	-
Accumulated Depreciation-Sports Equipment 10605131 00			30 /13 00	-
Technical & Scientific Equipment 10605140 00 49,875.00 - Accumulated Depreciation-Technical and Scientific Equipment 10605990 00 12,925,492.55 - Accumulated Depreciation-Other Machineries and Equipmen 10605990 00 12,925,492.55 - Accumulated Depreciation-Motor Vehicles 10606010 00 428,779.10 - Accumulated Depreciation-Motor Vehicles 10606011 00 - 292,815.48 Furniture and Fixtures 10607011 00 - 292,815.48 Furniture and Fixtures 10607011 00 - 292,815.48 Furniture and Fixtures 10607011 00 - - - Books 10607020 00 330,085.27 - - Accumulated Depreciation-Books 10607021 00 - - - Accumulated Depreciation-Books 10607021 00 - - - Construction In Progress-HVAC 10699030 00 - - - Advances for Operation Expenses 19901010 00 - - - Advances for Operation Expenses 19901010 00 - - - Advances to Special Disbursing Officer 19901030 00 - - - Advances to Officers and Employees 19901040 00 - - - Advances to Officers and Employees 19901040 00 - - - Advances to Officers and Employees 19901040 00 - - - Due to Officers and Employees 20101020 00 - - - Due to BIR 20201010 00 - - - Due to BIR 20201010 00 - 424,223.14 Due to GSIS 20201020 00 - 424,223.14 Due to FAG-IBIG 20201030 00 - 424,281.11 Due to PHILHEALTH 20201040 00 - 424,881.11 Due to Other NGAs 20201050 00 - 61,260.00 NET ASSETS/EQUITY - 60,000 - 61,260.00 NET ASSETS/EQUITY 30101010 00 - 19,989,807.29 Accumulated Supplus/(Deficit) 30101010 00 - 61,260.00 Revenue and Expense Summary 30301010 00 - 61,260.00 Accumulated Supplus/(Deficit) 30101010 00 - 61,260.00 Revenue and Expense Summary 30301010 00 - 61,260.00 Accumulated Supplus/(Deficit) 30101010 00 -			-	21 344 40
Accumulated Depreciation-Technical and Scientific Equipme Other Machineries and Equipment 10605990 00 12,925,492.55 - Accumulated Depreciation-Other Machineries and Equipme 10605991 00	, , , , ,		49 875 00	21,044.40
Other Machineries and Equipment Accumulated Depreciation-Other Machineries and Equipme Motor vehicles 10605991 00 12,925,492.55 - Accumulated Depreciation-Other Machineries and Equipme Motor vehicles 10606011 00 - - - Accumulated Depreciation-Motor Vehicles 10607011 00 521,594.00 - - 292,815,48 Furniture and Fixtures 10607011 00 521,594.00 -			-	-
Accumulated Depreciation-Other Machineries and Equipme 10605991 00			12.925.492.55	-
Motor vehicles		10605991 00	-	-
Furniture and Fixtures		10606010 00	428,779.10	-
Accumulated Depreciation-Furnitures and Fixtures 10607011 00 330,085.27 -	Accumulated Depreciation-Motor Vehicles	10606011 00	-	292,815.48
Books 10607020 00 330,085.27 -	Furniture and Fixtures	10607010 00	521,594.00	-
Accumulated Depreciation-Books 10607021 00 - - -	Accumulated Depreciation-Furnitures and Fixtures	10607011 00	-	-
Construction In Progress-HVAC 10699030 00 - - - - -	Books	10607020 00	330,085.27	-
Construction In Progress-Admin/Hotel		10607021 00	-	-
Advances for Operation Expenses 19901010 00		10699030 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 2 - Accounts Payable 20101010 00 - - Due to Officers and Employees 20101020 00 - - Due to BIR 20201010 00 - 24,223.14 Due to GSIS 20201020 00 - 424,981.11 Due to PAG-IBIG 20201030 00 - 148,201.25 Due to PHILHEALTH 20201040 00 - 37,155.00 Due to Other NGAs 20201050 00 - - Due to Other GOCCs 20201060 00 - 106,701.48 Other Payables 29999990 00 - 61,260.00 NET ASSETS/EQUITY - - - Government Equity 30101010 00 - 19,989,807.29 Accumulated Surplus/(Deficit) 30101010 00 - - Revenue and Expense Summary 30301010 00 - -			-	-
LIABILITIES - - <t< td=""><td></td><td></td><td>-</td><td>-</td></t<>			-	-
Accounts Payable 20101010 00	. ,	19902990 00	-	-
Due to Officers and Employees 20101020 00 - - - Due to BIR 20201010 00 - 24,223.14 Due to GSIS 20201020 00 - 424,981.11 Due to PAG-IBIG 20201030 00 - 148,201.25 Due to PHILHEALTH 20201040 00 - 37,155.00 Due to Other NGAs 20201050 00 - - 106,701.48 Other Payables 29999990 00 - 61,260.00 NET ASSETS/EQUITY - - - - Government Equity 30101010 00 - 19,989,807.29 Accumulated Surplus/(Deficit) 30101010 00 - - - Revenue and Expense Summary 30301010 00 - - -		20101010 00	-	-
Due to BIR 20201010 00 - 24,223.14 Due to GSIS 20201020 00 - 424,981.11 Due to PAG-IBIG 20201030 00 - 148,201.25 Due to PHILHEALTH 20201040 00 - 37,155.00 Due to Other NGAs 20201050 00 - - - Due to Other GOCCs 20201060 00 - 106,701.48 Other Payables 299999990 00 - 61,260.00 NET ASSETS/EQUITY - - - Government Equity 30101010 00 - 19,989,807.29 Accumulated Surplus/(Deficit) 30101010 00 - - Revenue and Expense Summary 30301010 00 - -			-	-
Due to GSIS 20201020 00 - 424,981.11 Due to PAG-IBIG 20201030 00 - 148,201.25 Due to PHILHEALTH 20201040 00 - 37,155.00 Due to Other NGAs 20201050 00 - - 106,701.48 Other Payables 29999990 00 - 61,260.00 NET ASSETS/EQUITY - - - - Government Equity 30101010 00 - 19,989,807.29 Accumulated Surplus/(Deficit) 30101010 00 - - - Revenue and Expense Summary 30301010 00 - - -	· ·		-	24 223 14
Due to PAG-IBIG 20201030 00 - 148,201.25 Due to PHILHEALTH 20201040 00 - 37,155.00 Due to Other NGAs 20201050 00 - - Due to Other GOCCs 20201060 00 - 106,701.48 Other Payables 29999990 00 - 61,260.00 NET ASSETS/EQUITY - - - Government Equity 30101010 00 - 19,989,807.29 Accumulated Surplus/(Deficit) 30101010 00 - - Revenue and Expense Summary 30301010 00 - -			- -	
Due to PHILHEALTH 20201040 00 - 37,155.00 Due to Other NGAs 20201050 00 - - Due to Other GOCCs 20201060 00 - 106,701.48 Other Payables 29999990 00 - 61,260.00 NET ASSETS/EQUITY - - - Government Equity 30101010 00 - 19,989,807.29 Accumulated Surplus/(Deficit) 30101010 00 - - Revenue and Expense Summary 30301010 00 - -			<u>-</u>	
Due to Other NGAs 20201050 00 - - - Due to Other GOCCs 20201060 00 - 106,701.48 Other Payables 29999990 00 - 61,260.00 NET ASSETS/EQUITY - - 19,989,807.29 Government Equity 30101010 00 - 19,989,807.29 Accumulated Surplus/(Deficit) 30101010 00 - - Revenue and Expense Summary 30301010 00 - -			_	
Due to Other GOCCs Other Payables 20201060 00 - 106,701.48 Other Payables 29999990 00 - 61,260.00 NET ASSETS/EQUITY - - 19,989,807.29 Government Equity Accumulated Surplus/(Deficit) Revenue and Expense Summary 30101010 00 - - - Revenue and Expense Summary 30301010 00 - - -			_	-
Other Payables 29999990 00 - 61,260.00 NET ASSETS/EQUITY - - - - - - - - - - 19,989,807.29 -			-	106.701.48
NET ASSETS/EQUITY - - - - - 19,989,807.29 Accumulated Surplus/(Deficit) 30101010 00 - - - Revenue and Expense Summary 30301010 00 - - -			_	
Government Equity 30101010 00 - 19,989,807.29 Accumulated Surplus/(Deficit) 30101010 00 - - Revenue and Expense Summary 30301010 00 - -			-	
Accumulated Surplus/(Deficit) 30101010 00		30101010 00	-	19,989,807.29
Revenue and Expense Summary 30301010 00			-	-
		30301010 00	-	-
			-	-

Account Name	UACS CODE	Debit Balances	Credit Balances
Other Service Income	40201990 99	-	-
ASSISTANCE AND SUBSIDY		-	-
Subsidy Income from National Government (MDS)	40301010 00	-	14,658,421.00
Subsidy Income from National Government (TRA)	40301010 00	-	1,354,566.57
Subsidy FROM Regional Offices/Staff Bureau	40301020 00	-	2,475,000.00
EXPENSES		-	-
Salaries and Wages - Regular	50101010 01	9,409,094.71	-
Personnel Economic Relief Allowance (PERA)	50102010 01	677,677.44	-
Representation Allowance	50102020 00	67,500.00	-
Transportation Allowance	50102030 00	67,500.00	-
Clothing/Uniform Allowance	50102040 00	165,000.00	-
Subsistence, Laundry and Quarters Allowance	50102050 03	· -	_
Productivity Incentive Allowance	50102080 00	-	-
Honoraria	50102100 00	-	-
Longevity Pay	50102120 00	40,000.00	_
Overtime and Night Pay	50102130 00	-	_
Year-End Bonus	50102140 00	958,482.00	_
Cash Gift	50102150 00	-	_
Other Bonuses and Allowances	50102990 00	_	_
Life and Retirement Insurance Contributions	50103010 00	1,129,091.36	_
PAG-IBIG Contributions	50103020 00	34,440.00	_
PHILHEALTH Contributions	50103030 00	102,819.50	_
ECC Contributions	50103040 00	33,989.14	_
Pension Benefits - Civillian	50104010 00	-	_
Retirement Gratuity - Civillian	50104020 00	_	
Terminal Leave Benefits	50104030 00	807,421.00	_
Other Personnel Benefits	50104990 99	75,000.00	-
	50201010 00	73,000.00	-
Traveling Expenses - Local Traveling Expenses - Foreign		-	-
	50201020 00	2 504 665 00	-
Training Expenses	50202010 00	2,501,665.00	-
Scholarship Expenses	50202020 00	-	-
Office Supplies Expenses	50203010 00	-	-
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	7,593.13	-
Internet Subscription Expenses	50205030 00	16,000.00	-
General Services	50212990 00	4,000.00	-
Repairs and Maintenance - Land Improvements	50213020 00	-	-
Repairs and Maintenance -Buildings	50213040 01	41,000.00	-
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	-	_
Bank Charges	50301040 00	-	-
Other Financial Charges	50301990 00	-	-
Other I mandal Ondiges	55001000 00	- -	-
TOTAL C		44.007.00	** *** ***
TOTALS		41,624,737.11	41,624,737.11

TOTALS 41,624,737.11 41,624,737.11 (0.00

CERTIFIED CORRECT:

JHON KEVIN S. BRUNO Accountant I