

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

TRIAL BALANCE
 September 18, 2017

Account Name	Account Code	Debit Balances	Credit Balances
Assets			
Cash - Collecting Officers	10101010 00	108,954.00	-
Cash - Disbursing Officers		-	-
Petty Cash Fund	10101020 00	30,000.00	-
Cash in Bank - Local Currency, Current Account	10102020 00	2,241,532.14	-
Due from Regional Offices/Staff Bureaus	10304000 00	-	-
Due from Other Funds	10304050 00	-	-
Receivables - Disallowances/Charges	10305010 00	-	-
Due from Officers and Employees	10305020 00	117,281.00	-
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
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 & Hote	10699030 00	3,932,028.86	-
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	125,277.00	-
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	-	1,031,021.80
Due to GSIS	20201020 00	-	-
Due to PAG-IBIG	20201030 00	-	-
Due to PHILHEALTH	20201040 00	-	-
Due to Other NGAs	20201050 00	-	-
Due to Other GOCCs	20201060 00	-	-
Other Payables	29999990 00	-	-
Government Equity			
Government Equity	30101010 00	-	18,506,336.52
Accumulated Surplus/(Deficit)	30101010 00	-	-
Revenue			
		-	-

Account Name	Account Code	Debit Balances	Credit Balances
Other Service Income	40201990 00	-	11,549,846.50
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	604,560.00	-
Overtime and Night Pay	50102130 00	-	-
Traveling Expenses - Local	50201010 00	271,952.44	-
Traveling Expenses - Foreign	50201020 00	-	-
Training Expenses	50202010 00	237,600.00	-
Scholarship Expenses	50202020 00	549,970.00	-
Office Supplies Expenses	50203010 00	88,053.75	-
Accountable Forms Expenses	50203020 00	-	-
Drugs and Medicines Expenses	50203070 00	485.00	-
Fuel, Oil and Lubricants Expenses	50203090 00	175,455.52	-
Agricultural and Marine Supplies Expenses	50203100 00	3,600.00	-
Textbooks and Instructional Materials Expenses	50203110 00	5,308,247.47	-
Water Expenses	50204010 00	4,395.00	-
Electricity Expenses	50204020 00	290,779.73	-
Postage and Courier Expenses	50205010 00	5,175.00	-
Telephone Expenses - Mobile	50205020 01	7,763.65	-
Telephone Expenses - Landline	50205020 02	3,627.19	-
Internet Subscription Expenses	50205030 00	8,000.00	-
Cable, Satellite, Telegraph, and Radio Expenses	50205040 00	7,200.00	-
Membership Dues and Contributions to Organizations	50299060 00	-	-
Legal Services	50211010 00	2,394.22	-
General Services	50212990 00	1,354,782.25	-
Repairs and Maintenance - Buildings	50213040 01	-	-
Taxes Duties and Licenses	50215010 01	8,007.18	-
Fidelity Bond Premiums	50215020 00	-	-
Insurance Expenses	50215030 00	-	-
Advertising Expenses	50299010 00	16,000.00	-
Printing and Publication Expenses	50299020 00	-	-
Representation Expenses	50299030 00	114,373.91	-
Transportation and Delivery Expenses	50299040 00	25,000.00	-
Rent Expenses	502995050 00	-	-
Subscription Expenses	50299070 00	-	-
Other Maintenance and Operating Expenses	50299990 00	900.00	-
Bank Charges	50301040 00	-	-
Other Financial Charges	50301990 00	-	-
Depreciation-Buildings and Other Structures	50501040 00	-	-
Depreciation-Machinery and Equipment	50501050 00	-	-
Depreciation-Transportation Equipment	50501060 00	-	-
Depreciation-Furniture, Fixtures and Books	50501070 00	-	-
Buildings and other Structure Outlay- Buildings	50604040 01	-	-
TOTALS		32,689,886.89	32,689,886.89

CERTIFIED CORRECT:


JHON KEVIN S. BRUNO
Accountant