

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

TRIAL BALANCE
 December 31, 2018

Account Name	Account Code	Debit Balances	Credit Balances
Assets			
Cash - Collecting Officers	10101010 00	35,048.35	-
Petty Cash Fund	10101020 00	-	-
Cash in Bank - Local Currency, Current Account	10102020 00	14,873,511.03	-
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	0.00	-
Textbooks and Instructional Materials Inventory	10402070 00	-	-
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	-	2,025,000.00
School Buildings	10604020 00	1,674,827.46	-
Accumulated Depreciation-School Buildings	10604021 00	-	1,122,134.39
Other Structures	10604990 00	1,025,778.00	-
Accumulated Depreciation-Other Structures	10604991 00	-	230,800.05
Office Equipment	10605020 00	372,095.89	-
Accumulated Depreciation-Office Equipment	10605021 00	-	185,669.58
Other Machineries and Equipment	10605990 00	894,405.97	-
Accumulated Depreciation-Other Machineries and Equipment	10605991 00	-	416,619.71
Information and Communications Technology Equipment	10605030 00	935,025.00	-
Accumulated Depreciation-Information and Communications Technology	10605031 00	-	685,750.50
Communication Equipment (TV and Radio)	10605070 00	170,797.00	-
Accumulated Depreciation-Communication Equipment	10605071 00	-	73,653.50
Disaster Response and Rescue Equipment	10605090 01	-	-
Accumulated Depreciation-Disaster Response and Rescue Equipment	10605091 00	-	-
Sports Equipment	10605130 00	-	-
Accumulated Depreciation-Sports Equipment	10605131 00	-	-
Technical & Scientific Equipment	10605140 00	-	-
Accumulated Depreciation-Technical and Scientific Equipment	10605141 00	-	-
Other Machineries and Equipment	10605990 00	-	-
Accumulated Depreciation-Other Machineries and Equipment	10605991 00	-	-
Motor vehicles	10606010 00	-	-
Accumulated Depreciation-Motor Vehicles	10606011 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	6,773,078.38	-
Construction In Progress- Buildings and Other Structures(HVAC)	10699030 00	41,511.88	-
Advances for Operation Expenses	19901010 00	-	-
Advances for Payroll	19901020 00	-	-
Advances to Special Disbursing Officer	19901030 00	9,616.97	-
Advances to Officers and Employees	19901040 00	-	-

Account Name	Account Code	Debit Balances	Credit Balances
Other Prepayments	19902990 00	-	-
Liabilities		-	-
Accounts Payable	20101010 00	-	160,362.05
Due to Officers and Employees	20101020 00	-	-
Due to BIR	20201010 00	-	595,392.69
Due to GSIS	20201020 00	-	-
Due to PAG-IBIG	20201030 00	-	-
Due to PHILHEALTH	20201040 00	-	-
Due to Other NGAs	20201050 00	-	18,331,973.60
Due to Other GOCCs	20201060 00	-	-
Other Payables	29999990 00	-	-
Government Equity		-	-
Government Equity	30101010 00	-	18,726,350.89
Accumulated Surplus/(Deficit)	30101010 00	6,780,670.85	-
Revenue		-	-
Miscellaneous Income/Proceed from Insurance	40609010 00	-	122,788.72
Examination Fees	40202030 00	-	5,097,042.08
Seminar/Training Fees	40202040 00	-	8,649,078.00
Rent Income	40202050 00	-	-
Income from Hostels/Dormitories and other Like Facilities	40202130 00	-	10,000.00
Other Business Income	40202990 99	-	5,261,228.50
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	-	-
Overtime and Night Pay	50102130 00	-	-
Traveling Expenses - Local	50201010 00	808,110.62	-
Traveling Expenses - Foreign	50201020 00	-	-
Training Expenses	50202010 00	23,400.00	-
Scholarship Expenses	50202020 00	-	-
Office Supplies Expenses	50203010 00	210,275.75	-
Accountable Forms Expenses	50203020 00	10,000.00	-
Drugs and Medicines Expenses	50203070 00	-	-
Fuel, Oil and Lubricants Expenses	50203090 00	779,019.81	-
Agricultural and Marine Supplies Expenses	50203100 00	5,799.75	-
Textbooks and Instructional Materials Expenses	50203110 00	13,096,343.47	-
Water Expenses	50204010 00	-	-
Electricity Expenses	50204020 00	725,391.83	-
Postage and Courier Expenses	50205010 00	548.00	-
Telephone Expenses - Mobile	50205020 01	3,349.00	-
Telephone Expenses - Landline	50205020 02	27,319.22	-
Internet Subscription Expenses	50205030 00	99,004.09	-
Cable, Satellite, Telegraph, and Radio Expenses	50205040 00	54,655.00	-
Membership Dues and Contributions to Organizations	50299060 00	-	-
Legal Services	50211010 00	-	-
Other Professional Services	50211990 00	1,657,470.00	-
General Services	50212990 00	2,069,635.00	-
Repairs and Maintenance - Buildings	50213040 01	-	-
Taxes Duties and Licenses	50215010 01	3,329.06	-
Advertising Expenses	50299010 00	40,000.00	-
Printing and Publication Expenses	50299020 00	-	-

Account Name	Account Code	Debit Balances	Credit Balances
Representation Expenses	50299030 00	38,900.85	-
Transportation and Delivery Expenses	50299040 00	-	-
Other Maintenance and Operating Expenses	50299990 00	10,000.00	-
Rewards and Other Claims	788	-	-
Extraordinary Expenses	883	-	-
Miscellaneous Expenses	884	-	-
Bank Charges	50301040 00	-	-
Other Financial Charges	50301990 00	-	-
Depreciation-Land Improvements	50501020 00	-	-
Depreciation-Buildings	50501040 01	225,000.00	-
Depreciation-School Buildings	50501040 02	50,244.82	-
Depreciation-Other Structures	50501040 99	46,160.01	-
Depreciation-Machineries	50501050 01	-	-
Depreciation-Office Equipment	50501050 02	66,977.26	-
Depreciation-ICT Equipment	50501050 03	168,304.50	-
Depreciation-Communication Equipment	50501050 07	30,743.46	-
Depreciation-Disaster Response and Rescue Equipment	50501050 09	-	-
Depreciation-Sports Equipment	50501050 13	-	-
Depreciation-Books	50501070 01	-	-
Depreciation-Technical and Scientific Equipment	50501050 14	-	-
Depreciation-Other Machineries and Equipment	50501050 15	160,993.07	-
Depreciation-Motor Vehicles	50501060 01	-	-
Depreciation-Furnitures & Fixtures	50501070 02	-	-
Buildings and other Structure Outlay- Buildings	50604040 01	-	-
		-	-
TOTALS		61,693,844.26	61,693,844.26

CERTIFIED CORRECT:


JHON KEVIN S. BRUNO
 Accountant I