

Technical Education and Skills Development Authority

**ISABELA SCHOOL OF ARTS AND TRADES**

Ilagan, Isabela

SSP FUND

**TRIAL BALANCE**

March 31, 2022

Account Name	Debit Balances	Credit Balances
<b>Assets</b>		
Cash - Collecting Officers	115,522.68	-
Petty Cash Fund	30,000.00	-
Cash in Bank - Local Currency, Current Account	4,374,333.22	-
Cash - Treasury/Agency Deposit, Regular	-	-
Accounts Receivable (PO)	1,763,881.10	-
Due from Other Funds	364,000.00	-
Receivables - Disallowances/Charges	-	-
Due from Officers and Employees	-	-
Other Receivables	4,020.00	-
Office Supplies Inventory	-	-
Textbooks and Instructional Materials Inventory	273,300.00	-
Construction Materials Inventory	-	-
Other Supplies and Materials Inventory	7,670,212.18	-
Semi-Expandable Machinery	-	-
Semi-Expandable Office Equipment	-	-
Semi-Expandable ICT Equipment	-	-
Semi-Expandable Communication Equipment	-	-
Semi-Expandable Technical and Scientific Equipment	-	-
Semi-Expandable Other Machinery and Equipment	-	-
Semi-Expandable Furniture and Fixtures	-	-
Land	-	-
Buildings	15,509,648.64	-
Accumulated Depreciation-Buildings	-	3,414,054.92
Office Buildings	-	-
School Buildings	4,298,537.76	-
Accumulated Depreciation-School Buildings	-	1,272,782.32
Other Structures	1,070,778.00	-
Accumulated Depreciation-Other Structures	-	330,882.57
Office Equipment	677,490.89	-
Accumulated Depreciation-Office Equipment	-	379,724.90
Other Machineries and Equipment	3,163,794.36	-
Accumulated Depreciation-Other Machineries and Equipment	-	1,838,766.88
Information and Communications Technology Equipment	1,308,635.00	-
Accumulated Depreciation-Information and Communications Technology	-	528,613.50
Communication Equipment (TV and Radio)	510,597.00	-
Accumulated Depreciation-Communication Equipment	-	107,061.84
Furniture and Fixtures	162,950.00	-
Accumulated Depreciation-Furniture and Fixtures	-	146,655.00
Books	90,000.00	-
Accumulated Depreciation-Books	-	15,525.00
Construction In Progress- Buildings and Other Structures(Admin & Hotel)	-	-
Accumulated Depreciation	-	-
Advances for Operation Expenses	96,800.00	-
Advances for Payroll	-	-
Advances to Special Disbursing Officer	-	-
Advances to Officers and Employees	232,766.68	-

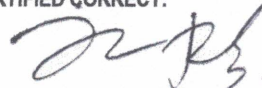
Account Name	Debit Balances	Credit Balances
Other Prepayments	-	-
<b>Liabilities</b>	-	-
Accounts Payable	-	484,161.84
Due to Officers and Employees	-	-
Due to BIR	-	54,662.85
Due to GSIS	-	-
Due to PAG-IBIG	-	-
Due to PHILHEALTH	-	-
Due to Other NGAs	0.00	-
Due to Other Funds	-	-
Due to Other GOCCs	-	-
Other Payables	-	-
Other Payables	-	-
<b>Government Equity</b>	-	-
Government Equity	-	-
Accumulated Surplus/(Deficit)	-	21,782,115.04
<b>Revenue</b>	-	-
Other Service Income	-	-
Miscellaneous Income/Proceed from Insurance	-	-
School Fees	-	4,856,812.90
Examination Fees	-	1,823,723.00
Seminar/Training Fees	-	16,460.00
Rent Income	-	35,000.00
Income from Hostels/Dormitories and other Like Facilities	-	26,770.00
Other Business Income	-	283,182.36
<b>Assistance and Subsidy</b>	-	-
Subsidy Income from National Government	-	-
Subsidy FROM Regional Offices/Staff Bureau	-	-
Subsidy from Central Office	-	15,106,123.33
<b>Expenses</b>	-	-
Traveling Expenses - Local	131,006.42	-
Traveling Expenses - Foreign	-	-
Training Expenses	7,694,605.05	-
Scholarship Expenses	344,985.72	-
Office Supplies Expenses	65,554.00	-
Accountable Forms Expenses	-	-
Animal/Zoological Supplies Expenses	-	-
Food Supplies Expenses	-	-
Drugs and Medicines Expenses	-	-
Medical, Dental and Laboratory Supplies Expenses	-	-
Fuel, Oil and Lubricants Expenses	261,228.80	-
Agricultural and Marine Supplies Expenses	-	-
Textbooks and Instructional Materials Expenses	606,251.53	-
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	145,200.00	-
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	-	-
Semi-Expendable Machinery and Equipment Expenses - Agricultural and	-	-
Semi-Expendable Machinery and Equipment Expenses - Communication	-	-
Semi-Expendable Machinery and Equipment Expenses - Disaster and Re	-	-
Semi-Expendable Machinery and Equipment Expenses - Printing Equipm	-	-
Semi-Expendable Machinery and Equipment Expenses - Sports Equipm	-	-
Semi-Expendable Machinery & Equipment - Technical and Scientific Equ	-	-
Semi-Expendable Other Machinery & Equipment Expenses	-	-
Semi-Expendable Furniture, Fixtures and Books Expenses	-	-
Military and Police Supplies Expenses	-	-

Account Name	Debit Balances	Credit Balances
Other Supplies Expenses	-	-
Water Expenses	-	-
Electricity Expenses	172,064.12	-
Cooking Gas Expenses	-	-
Postage and Courier Expenses	-	-
Telephone Expenses - Mobile	22,027.03	-
Telephone Expenses - Landline	-	-
Internet Subscription Expenses	-	-
Cable, Satellite, Telegraph, and Radio Expenses	500.00	-
Membership Dues and Contributions to Organizations	-	-
Awards and Indemnities	-	-
Survey Expenses	-	-
Legal Services	3,790.00	-
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	264,609.72	-
Environment/Sanitary Services	-	-
Janitorial Services	-	-
Security Services	-	-
General Services	512,795.05	-
Repairs and Maintenance - Land Improvements	-	-
Repairs and Maintenance - Buildings	-	-
Repairs and Maintenance - School Buildings	59,810.00	-
Repairs and Maintenance - Other Structures	-	-
Repairs and Maintenance - Leasehold Improvements, Land	-	-
Repairs and Maintenance - Leasehold Improvements, Buildings	-	-
Repairs and Maintenance - Leasehold Improvements, Other Leasehold I	-	-
Repairs and Maintenance - Machineries	-	-
Repairs and Maintenance - Office Equipment	-	-
Repairs and Maintenance - IT Equipment and Softwares	-	-
Repairs and Maintenance - Agricultural, Fishery and Forestry Equipment	-	-
Repairs and Maintenance - Communications Equipment	-	-
Repairs and Maintenance - Firefighting Equipment and Accessories	-	-
Repairs and Maintenance - Medical, Dental and Laboratory Equipment	-	-
Repairs and Maintenance - Sports Equipment	-	-
Repairs and Maintenance - Technical and Scientific Equipment	-	-
Repairs and Maintenance - Other Machineries and Equipment	88,111.00	-
Repairs and Maintenance - Motor Vehicles	173,203.35	-
Repairs and Maintenance - Other Transportation Equipment	-	-
Repairs and Maintenance - Furnitures and Fixtures	-	-
Repairs and Maintenance - Other Property, Plant and Equipment	-	-
Repairs and Maintenance - Artesian Wells, Reservoirs, Pumping Stations	-	-
Repairs and Maintenance - Irrigation, Canals and Laterals	-	-
Subsidy to Regional Offices/Staff Bureaus	-	-
Subsidy to Operating Units	-	-
Subsidy to Local Government Units	-	-
Subsidy to Other Funds	-	-
Taxes Duties and Licenses	-	-
Fidelity Bond Premiums	-	-
Insurance Expenses	-	-
Advertising Expenses	-	-
Printing and Publication Expenses	-	-
Representation Expenses	175,574.55	-
Transportation and Delivery Expenses	-	-

Account Name	Debit Balances	Credit Balances
Rent Expenses	-	-
Subscription Expenses	-	-
Other Maintenance and Operating Expenses	64,494.40	-
Rewards and Other Claims	-	-
Extraordinary Expenses	-	-
Miscellaneous Expenses	-	-
Bank Charges	-	-
Other Financial Charges	-	-
Depreciation-Land Improvements	-	-
Depreciation-Buildings	-	-
Depreciation-School Buildings	-	-
Depreciation-Other Structures	-	-
Depreciation-Machineries	-	-
Depreciation-Office Equipment	-	-
Depreciation-ICT Equipment	-	-
Depreciation-Communication Equipment	-	-
Depreciation-Disaster Response and Rescue Equipment	-	-
Depreciation-Sports Equipment	-	-
Depreciation-Books	-	-
Depreciation-Technical and Scientific Equipment	-	-
Depreciation-Other Machineries and Equipment	-	-
Depreciation-Motor Vehicles	-	-
Depreciation-Furnitures & Fixtures	-	-
Buildings and other Structure Outlay- Buildings	-	-
<b>TOTALS</b>	<b>52,503,078.25</b>	<b>52,503,078.25</b>

(0.00)

CERTIFIED CORRECT:



**JOHN EDWARD B. BERNARDEZ**  
Accountant I