

Technical Education and Skills Development Authority

**ISABELA SCHOOL OF ARTS AND TRADES**

Ilagan, Isabela

FUND 101

**TRIAL BALANCE**

September 30, 2022

| Account Name  | UACS CODE   | Debit Balances | Credit Balances |
|---|-------------|----------------|-----------------|
| <b>ASSETS</b>   |             |                |                 |
| Cash - Collecting Officers                                | 10101010 00 | -              | -               |
| Cash - Disbursing Officers                                | 10101000 00 | -              | -               |
| Petty Cash Fund   | 10101020 00 | -              | -               |
| Cash in Bank - Local Currency, Current Account            | 10102020 00 | -              | -               |
| Cash - Treasury/Agency Deposit, Regular                   | 10104010 00 | -              | -               |
| Cash in Bank - MDS, Regular                               | 10104040 00 | -              | 0.00            |
| Cash in Bank - MDS, Special Account                       | 10104050 00 | -              | -               |
| Cash- Tax Remittance Advice                               | 10104070 00 | -              | -               |
| Due from Regional Offices/Staff Bureaus                   | 10304030 00 | -              | -               |
| Due from Other Funds                                      | 10304050 00 | -              | -               |
| Receivables - Disallowances/Charges                       | 10305010 00 | -              | 0.00            |
| Due from Officers and Employees                           | 1030520 00  | -              | -               |
| Other Receivables   | 10305990 00 | -              | -               |
| Office Supplies Inventory                                 | 10404010 00 | -              | -               |
| Textbooks and Instructional Materials Inventory           | 10404100 00 | -              | -               |
| Construction Materials Inventory                          | 10404130 00 | -              | -               |
| Other Supplies and Materials Inventory                    | 10404990 00 | -              | -               |
| Semi-Expandable Machinery                                 | 1040501000  | -              | -               |
| Semi-Expandable Office Equipment                          | 1040502000  | -              | -               |
| Semi-Expandable ICT Equipment                             | 1040503000  | -              | -               |
| Semi-Expandable Communication Equipment                   | 1040507000  | -              | -               |
| Semi-Expandable Technical and Scientific Equipment        | 1040513000  | -              | -               |
| Semi-Expandable Other Machinery and Equipment             | 1040519000  | -              | -               |
| Semi-Expandable Furniture and Fixtures                    | 1040601000  | -              | -               |
| Land  | 10601010 00 | -              | -               |
| Land Improvements   | 10602010 00 | -              | -               |
| Accumulated Depreciation-Land Improvements                | 10602011 00 | -              | -               |
| Buildings   | 10604010 00 | 3,174,542.36   | -               |
| Accumulated Depreciation-Buildings                        | 10604011 00 | -              | 482,328.81      |
| School Buildings  | 10604020 00 | 6,450,707.64   | -               |
| Accumulated Depreciation-School Buildings                 | 10604021 00 | -              | 2,585,276.19    |
| Machineries   | 10605010 00 | -              | -               |
| Accumulated Depreciation-Machineries                      | 10605011 00 | -              | -               |
| Office equipment  | 10605020 00 | 368,291.00     | -               |
| Accumulated Depreciation-Office Equipment                 | 10605021 00 | -              | 262,446.90      |
| Information and Communications Technology Equipment       | 10605030 00 | 3,187,012.87   | -               |
| Accumulated Depreciation-Information and Communication:   | 10605031 00 | -              | 2,868,311.58    |
| Communication Equipment (TV and Radio)                    | 10605070 00 | 91,476.92      | -               |
| Accumulated Depreciation-Communication Equipment          | 10605071 00 | -              | 82,239.23       |
| Disaster Response and Rescue Equipment                    | 10605090 01 | -              | -               |
| Accumulated Depreciation-Disaster Response and Rescue     | 10605091 00 | -              | -               |
| Sports Equipment  | 10605130 00 | -              | -               |
| Accumulated Depreciation-Sports Equipment                 | 10605131 00 | -              | -               |
| Technical & Scientific Equipment                          | 10605140 00 | -              | -               |
| Accumulated Depreciation-Technical and Scientific Equipm: | 10605141 00 | -              | -               |
| Other Machineries and Equipment                           | 10605990 00 | 18,966,186.14  | -               |
| Accumulated Depreciation-Other Machineries and Equipme    | 10605991 00 | -              | 14,211,257.52   |
| Motor vehicles  | 10606010 00 | 1,583,011.00   | -               |
| Accumulated Depreciation-Motor Vehicles                   | 10606011 00 | -              | 957,738.48      |
| Furniture and Fixtures                                    | 10607010 00 | 94,000.00      | -               |
| Accumulated Depreciation-Furnitures and Fixtures          | 10607011 00 | -              | 84,600.00       |
| Books   | 10607020 00 | -              | -               |
| Accumulated Depreciation-Books                            | 10607021 00 | -              | -               |
| Construction In Progress-HVAC                             | 10699030 00 | -              | -               |
| Construction In Progress-Admin/Hotel                      | 10699030 00 | -              | -               |
| Advances for Operation Expenses                           | 19901010 00 | -              | -               |
| Advances for Payroll                                      | 19901020 00 | -              | -               |

| Account Name                                     | UACS CODE   | Debit Balances | Credit Balances |
|--|-------------|----------------|-----------------|
| Advances to Special Disbursing Officer           | 19901030 00 | -              | -               |
| Advances to Officers and Employees               | 19901040 00 | 1,450,673.52   | -               |
| Other Prepayments                                | 19902990 00 | -              | -               |
| <b>LIABILITIES</b>                               |             | -              | -               |
| Accounts Payable                                 | 20101010 00 | -              | -               |
| Due to Officers and Employees                    | 20101020 00 | -              | 1,638,173.52    |
| Due to BIR                                       | 20201010 00 | -              | 139,193.00      |
| Due to GSIS                                      | 20201020 00 | -              | 1,186.72        |
| Due to PAG-IBIG                                  | 20201030 00 | -              | 12,100.00       |
| Due to PHILHEALTH                                | 20201040 00 | -              | 69,127.33       |
| Due to Other NGAs                                | 20201050 00 | -              | -               |
| Due to Other GOCCs                               | 20201060 00 | -              | -               |
| Other Payables                                   | 29999990 00 | -              | -               |
| <b>NET ASSETS/EQUITY</b>                         |             | -              | -               |
| Government Equity                                | 30101010 00 | -              | -               |
| Accumulated Surplus/(Deficit)                    | 30101010 00 | -              | 10,110,259.80   |
| Revenue and Expense Summary                      | 30301010 00 | -              | -               |
| <b>REVENUE</b>                                   |             | -              | -               |
| Other Service Income                             | 40201990 99 | -              | -               |
| <b>ASSISTANCE AND SUBSIDY</b>                    |             | -              | -               |
| Subsidy Income from National Government (MDS)    | 40301010 00 | -              | 23,251,692.90   |
| Subsidy Income from National Government (TRA)    | 40301010 00 | -              | 1,416,169.32    |
| Subsidy from Central Office                      | 40301060 00 | -              | -               |
| Subsidy FROM Regional Offices/Staff Bureau       | 40301020 00 | -              | 1,949,150.76    |
| Prior Years' Adjustment                          | 684         | -              | -               |
| Income from Grants and Donations in Kinds        | 40402020 00 | -              | -               |
| <b>EXPENSES</b>                                  |             | -              | -               |
| Salaries and Wages - Regular                     | 50101010 01 | 18,134,650.27  | -               |
| Personnel Economic Relief Allowance (PERA)       | 50102010 01 | 1,012,000.00   | -               |
| Representation Allowance                         | 50102020 00 | 52,500.00      | -               |
| Transportation Allowance                         | 50102030 00 | 37,500.00      | -               |
| Clothing/Uniform Allowance                       | 50102040 00 | 330,000.00     | -               |
| Subsistence, Laundry and Quarters Allowance      | 50102050 03 | -              | -               |
| Productivity Incentive Allowance                 | 50102080 00 | -              | -               |
| Overseas Allowance                               | 718         | -              | -               |
| Honoraria  | 50102100 00 | -              | -               |
| Hazard Pay                                       | 721         | -              | -               |
| Longevity Pay                                    | 50102120 00 | -              | -               |
| Overtime and Night Pay                           | 50102130 00 | -              | -               |
| Year-End Bonus                                   | 50102140 00 | -              | -               |
| Cash Gift  | 50102150 00 | -              | -               |
| Other Bonuses and Allowances                     | 50102990 00 | -              | -               |
| Collective Negotiation Agreement Incentive       | 50102990 11 | -              | -               |
| Productivity Enhancement Incentive               | 50102990 12 | -              | -               |
| Performance Based Bonus- Civilian                | 50102990 14 | -              | -               |
| Bonus and Allowances - Mid year bonus            | 50103010 00 | 1,820,843.00   | -               |
| Life and Retirement Insurance Contributions      | 50103010 00 | 1,998,502.85   | -               |
| PAG-IBIG Contributions                           | 50103020 00 | 50,600.00      | -               |
| PHILHEALTH Contributions                         | 50103030 00 | 309,591.77     | -               |
| ECC Contributions                                | 50103040 00 | 50,600.00      | -               |
| Pension Benefits - Civilian                      | 50104010 00 | -              | -               |
| Retirement Gratuity - Civilian                   | 50104020 00 | -              | -               |
| Terminal Leave Benefits                          | 50104030 00 | 48,459.30      | -               |
| Lump-sum for Step Increments- Length of Service  | 50104990 10 | -              | -               |
| Loyalty Award-Civilian                           | 50104990 15 | -              | -               |
| Other Personnel Benefits                         | 50104990 99 | 35,579.25      | -               |
| Traveling Expenses - Local                       | 50201010 00 | -              | -               |
| Traveling Expenses - Foreign                     | 50201020 00 | -              | -               |
| Training Expenses                                | 50202010 00 | 45,000.00      | -               |
| Scholarship Expenses                             | 50202020 00 | -              | -               |
| Office Supplies Expenses                         | 50203010 00 | 75,000.00      | -               |
| 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 | -              | -               |

| Account Name  | UACS CODE   | Debit Balances       | Credit Balances      |
|---|-------------|----------------------|----------------------|
| Fuel, Oil and Lubricants Expenses                                     | 50203090 00 | 117,520.11           | -                    |
| Agricultural and Marine Supplies Expenses                             | 50203100 00 | -                    | -                    |
| Textbooks and Instructional Materials Expenses                        | 50203110 01 | 394,060.85           | -                    |
| Semi-Expendable Machinery & Equipment - Office Equipment Expenses     | 5020321002  | -                    | -                    |
| Semi-Expendable Machinery & Equipment - ICT Equipment Expenses        | 5020321003  | -                    | -                    |
| Semi-Expendable Machinery and Equipment Expenses - Agricultural and   | 5020321004  | -                    | -                    |
| Semi-Expendable Machinery and Equipment Expenses - Communication      | 5020321007  | -                    | -                    |
| Semi-Expendable Machinery and Equipment Expenses - Disaster and Re    | 5020321008  | -                    | -                    |
| Semi-Expendable Machinery and Equipment Expenses - Printing Equipm    | 5020321011  | -                    | -                    |
| Semi-Expendable Machinery and Equipment Expenses - Sports Equipme     | 5020321012  | -                    | -                    |
| Semi-Expendable Machinery & Equipment - Technical and Scientific Equi | 5020321013  | -                    | -                    |
| Semi-Expendable Other Machinery & Equipment Expenses                  | 5020321099  | -                    | -                    |
| Semi-Expendable Furniture, Fixtures and Books Expenses                | 5020322000  | -                    | -                    |
| Military, Police and Traffic Supplies Expenses                        | 50203120 00 | -                    | -                    |
| Other Supplies and Materials Expenses                                 | 50203990 00 | -                    | -                    |
| Water Expenses  | 50204010 00 | -                    | -                    |
| Electricity Expenses  | 50204020 00 | 133,799.46           | -                    |
| Cooking Gas Expenses  | 768         | -                    | -                    |
| Postage and Courier Expenses  | 50205010 00 | -                    | -                    |
| Telephone Expenses - Mobile   | 50205020 01 | -                    | -                    |
| Telephone Expenses - Landline   | 50205020 02 | -                    | -                    |
| Internet Subscription Expenses  | 50205030 00 | 10,640.00            | -                    |
| Cable, Satellite, Telegraph, and Radio Expenses                       | 50205040 00 | 10,000.00            | -                    |
| Membership Dues and Contributions to Organizations                    | 50299060 00 | -                    | -                    |
| Awards/Rewards Expenses   | 50206010 00 | -                    | -                    |
| Indemnities   | 50206030 00 | -                    | -                    |
| Survey Expenses   | 50207010 00 | -                    | -                    |
| Legal Services  | 50211010 00 | -                    | -                    |
| Auditing Services   | 50211020 00 | -                    | -                    |
| Consultancy Services  | 50211030 00 | -                    | -                    |
| Other Professional Services   | 50211990 00 | -                    | -                    |
| General Services  | 50212990 00 | -                    | -                    |
| Repairs and Maintenance - Land Improvements                           | 50213020 00 | -                    | -                    |
| Repairs and Maintenance -Buildings                                    | 50213040 01 | -                    | -                    |
| Taxes Duties and Licenses   | 50215010 01 | 5,000.00             | -                    |
| Fidelity Bond Premiums  | 50215020 00 | 31,503.75            | -                    |
| Insurance Expenses  | 50215030 00 | 5,000.00             | -                    |
| Advertising Expenses  | 50299010 00 | 32,000.00            | -                    |
| Printing and Publication Expenses                                     | 50299020 00 | -                    | -                    |
| Representation Expenses   | 50299030 00 | -                    | -                    |
| Transportation and Delivery Expenses                                  | 50299040 00 | -                    | -                    |
| Rent Expenses   | 50299050 00 | -                    | -                    |
| Subscription Expenses   | 50299070 00 | -                    | -                    |
| Other Maintenance and Operating Expenses                              | 50299990 00 | -                    | -                    |
| Other Maintenance and Operating Expenses-Website Main                 | 50299990 01 | 15,000.00            | -                    |
| Bank Charges  | 50301040 00 | -                    | -                    |
| Other Financial Charges   | 50301990 00 | -                    | -                    |
| Depreciation-Land Improvements  | 50501020 00 | -                    | -                    |
| Depreciation-Buildings  | 50501040 01 | -                    | -                    |
| Depreciation-School Buildings   | 50501040 02 | -                    | -                    |
| Depreciation-Machineries  | 50501050 01 | -                    | -                    |
| Depreciation-Office Equipment   | 50501050 02 | -                    | -                    |
| Depreciation-ICT Equipment  | 50501050 03 | -                    | -                    |
| Depreciation-Communication Equipment                                  | 50501050 07 | -                    | -                    |
| Depreciation-Disaster Response and Rescue Equipment                   | 50501050 09 | -                    | -                    |
| Depreciation-Sports Equipment   | 50501050 13 | -                    | -                    |
| Depreciation-Library Books  | 924         | -                    | -                    |
| Depreciation-Technical and Scientific Equipment                       | 50501050 14 | -                    | -                    |
| Depreciation-Other Machineries and Equipment                          | 50501050 15 | -                    | -                    |
| Depreciation-Motor Vehicles   | 50501060 01 | -                    | -                    |
| Depreciation-Furnitures, Fixtures and Books                           | 50501070 00 | -                    | -                    |
| <b>TOTALS</b>   |             | <b>60,121,252.06</b> | <b>60,121,252.06</b> |
|   |             |                      | <b>0.00</b>          |

| Account Name | UACS CODE | Debit Balances | Credit Balances |
|--------------|-----------|----------------|-----------------|
|--------------|-----------|----------------|-----------------|

CERTIFIED CORRECT:



JOHN EDWARD B. BERNARDEZ  
Accountant I