

Technical Education and Skills Development Authority

ISABELA SCHOOL OF ARTS AND TRADES

Ilagan, Isabela

SSP FUND

TRIAL BALANCE

September 30, 2022

Account Name	Account Code	Debit Balances	Credit Balances
Assets			
Cash - Collecting Officers	10101010 00	27,453.20	-
Petty Cash Fund	10101020 00	30,000.00	-
Cash in Bank - Local Currency, Current Account	10102020 00	8,037,924.11	-
Cash - Treasury/Agency Deposit, Regular	10104010 00	-	-
Accounts Receivable (PO)	1 03 01 010 00	3,934,910.70	-
Due from Other Funds	10304050 00	-	-
Receivables - Disallowances/Charges	10305010 00	-	-
Due from Officers and Employees	10305020 00	-	-
Other Receivables	10305990 00	0.00	-
Office Supplies Inventory	10404010 00	21,065.70	-
Textbooks and Instructional Materials Inventory	10402070 00	75,000.00	-
Construction Materials Inventory	10404130 00	-	-
Other Supplies and Materials Inventory	10404990 00	7,670,212.18	-
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	-	-
Buildings	10604010 00	15,509,648.64	-
Accumulated Depreciation-Buildings	10604011 00	-	3,414,054.92
Office Buildings	211	-	-
School Buildings	10604020 00	4,298,537.76	-
Accumulated Depreciation-School Buildings	10604021 00	-	1,272,782.32
Other Structures	10604990 00	1,070,778.00	-
Accumulated Depreciation-Other Structures	10604991 00	-	330,882.57
Office Equipment	10605020 00	867,490.89	-
Accumulated Depreciation-Office Equipment	10605021 00	-	379,724.90
Other Machineries and Equipment	10605990 00	3,337,294.36	-
Accumulated Depreciation-Other Machineries and Equipment	10605991 00	-	1,838,766.88
Information and Communications Technology Equipment	10605030 00	1,308,635.00	-
Accumulated Depreciation-Information and Communications Technology	10605031 00	-	528,613.50
Communication Equipment (TV and Radio)	10605070 00	510,597.00	-
Accumulated Depreciation-Communication Equipment	10605071 00	-	107,061.84
Furniture and Fixtures	10607010 00	162,950.00	-
Accumulated Depreciation-Furniture and Fixtures	10607011 00	-	146,655.00
Books	10607020 00	90,000.00	-
Accumulated Depreciation-Books	10607021 00	-	15,525.00
Construction In Progress- Buildings and Other Structures(Admin & Hotel)	10699030 00	-	-
Construction In Progress- Buildings and Other Structures(HVAC)	10699030 00	-	-
Accumulated Depreciation	312	-	-
Advances for Operation Expenses	19901010 00	487,383.02	-
Advances for Payroll	19901020 00	-	-
Advances to Special Disbursing Officer	19901030 00	-	-

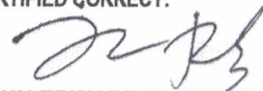
Account Name	Account Code	Debit Balances	Credit Balances
Advances to Officers and Employees	19901040 00	6,000.00	-
Other Prepayments	19902990 00	-	-
Liabilities		-	-
Accounts Payable	20101010 00	-	6,680.00
Due to Officers and Employees	20101020 00	-	-
Due to BIR	20201010 00	-	94,193.18
Due to GSIS	20201020 00	-	-
Due to PAG-IBIG	20201030 00	-	-
Due to PHILHEALTH	20201040 00	-	-
Due to Other NGAs	20201050 00	0.00	-
Due to Other Funds	20301050 00	-	-
Due to Other GOCCs	20201060 00	-	-
Other Payables	29999990 00	-	-
Other Payables	29999990 00	-	-
Government Equity		-	-
Government Equity	30101010 00	-	-
Accumulated Surplus/(Deficit)	30101010 00	-	21,850,039.45
Revenue		-	-
Other Service Income	40201990 00	-	-
Miscellaneous Income/Proceed from Insurance	40609010 00	-	-
School Fees		-	17,390,301.10
Examination Fees	40202030 00	-	6,466,415.18
Seminar/Training Fees	40202040 00	-	29,126.24
Rent Income	40202050 00	-	55,000.00
Income from Hostels/Dormitories and other Like Facilities	40202130 00	-	154,870.00
Other Business Income	40202990 99	-	2,153,969.00
Assistance and Subsidy		-	-
Subsidy Income from National Government	40301010 00	-	-
Subsidy FROM Regional Offices/Staff Bureau	40301070 00	-	-
Subsidy from Central Office		-	15,242,073.33
Expenses		-	-
Traveling Expenses - Local	50201010 00	985,439.94	-
Traveling Expenses - Foreign	50201020 00	-	-
Training Expenses	50202010 00	7,944,521.73	-
Scholarship Expenses	50202020 00	1,185,031.22	-
Office Supplies Expenses	50203010 00	317,444.10	-
Accountable Forms Expenses	50203020 00	10,000.00	-
Animal/Zoological Supplies Expenses	757	-	-
Food Supplies Expenses	758	-	-
Drugs and Medicines Expenses	50203070 00	-	-
Medical, Dental and Laboratory Supplies Expenses	760	-	-
Fuel, Oil and Lubricants Expenses	50203090 00	1,230,837.97	-
Agricultural and Marine Supplies Expenses	50203100 00	-	-
Textbooks and Instructional Materials Expenses	50203110 00	4,667,118.06	-
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	5020321002	547,452.00	-
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	5020321003	30,000.00	-
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 R	5020321008	-	-
Semi-Expendable Machinery and Equipment Expenses - Printing Equipr	5020321011	-	-
Semi-Expendable Machinery and Equipment Expenses - Sports Equipm	5020321012	-	-
Semi-Expendable Machinery & Equipment - Technical and Scientific Equ	5020321013	-	-
Semi-Expendable Other Machinery & Equipment Expenses	5020321099	259,085.00	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	-	-

Account Name	Account Code	Debit Balances	Credit Balances
Military and Police Supplies Expenses	764	-	-
Other Supplies Expenses	765	-	-
Water Expenses	50204010 00	-	-
Electricity Expenses	50204020 00	1,329,518.00	-
Cooking Gas Expenses	768	-	-
Postage and Courier Expenses	50205010 00	-	-
Telephone Expenses - Mobile	50205020 01	43,922.99	-
Telephone Expenses - Landline	50205020 02	-	-
Internet Subscription Expenses	50205030 00	77,140.00	-
Cable, Satellite, Telegraph, and Radio Expenses	50205040 00	500.00	-
Membership Dues and Contributions to Organizations	50299060 00	-	-
Awards and Indemnities	779	-	-
Survey Expenses	787	-	-
Legal Services	50211010 00	23,840.00	-
Auditing Services	50211020 00	-	-
Consultancy Services	50211030 00	-	-
Other Professional Services	50211990 00	1,611,539.72	-
Environment/Sanitary Services	50212010 00	-	-
Janitorial Services	50212020 00	-	-
Security Services	50212030 00	-	-
General Services	50212990 00	1,970,263.23	-
Repairs and Maintenance - Land Improvements	802	-	-
Repairs and Maintenance - Buildings	50213040 01	-	-
Repairs and Maintenance - School Buildings	50213040 02	505,344.48	-
Repairs and Maintenance - Other Structures	50213040 99	-	-
Repairs and Maintenance - Leasehold Improvements, Land	818	-	-
Repairs and Maintenance - Leasehold Improvements, Buildings	819	-	-
Repairs and Maintenance - Leasehold Improvements, Other Leasehold li	820	-	-
Repairs and Maintenance - Machineries	50213050 01	-	-
Repairs and Maintenance - Office Equipment	50213050 02	-	-
Repairs and Maintenance - IT Equipment and Softwares	50213050 03	-	-
Repairs and Maintenance - Agricultural, Fishery and Forestry Equipment	50213050 04	-	-
Repairs and Maintenance - Communications Equipment	50213050 07	-	-
Repairs and Maintenance - Firefighting Equipment and Accessories	50213050 09	-	-
Repairs and Maintenance - Medical, Dental and Laboratory Equipment	50213050 11	-	-
Repairs and Maintenance - Sports Equipment	50213050 13	-	-
Repairs and Maintenance - Technical and Scientific Equipment	50213050 14	-	-
Repairs and Maintenance - Other Machineries and Equipment	50213050 99	88,111.00	-
Repairs and Maintenance - Motor Vehicles	50213060 01	287,255.49	-
Repairs and Maintenance - Other Transportation Equipment	50213060 99	-	-
Repairs and Maintenance - Fumitures and Fixtures	50213070 00	13,750.00	-
Repairs and Maintenance - Other Property, Plant and Equipment	50213990 00	-	-
Repairs and Maintenance - Atesian Wells, Reservoirs, Pumping Stations	854	-	-
Repairs and Maintenance - Irrigation, Canals and Laterals	855	-	-
Subsidy to Regional Offices/Staff Bureaus	50214070 00	-	-
Subsidy to Operating Units	50214080 00	-	-
Subsidy to Local Government Units	874	-	-
Subsidy to Other Funds	50214090 00	-	-
Taxes Duties and Licenses	50215010 01	16,770.00	-
Fidelity Bond Premiums	50215020 00	-	-
Insurance Expenses	50215030 00	4,350.74	-
Advertising Expenses	50299010 00	16,000.00	-
Printing and Publication Expenses	50299020 00	-	-
Representation Expenses	50299030 00	477,285.35	-

Account Name	Account Code	Debit Balances	Credit Balances
Transportation and Delivery Expenses	50299040 00	10,870.59	-
Rent Expenses	502995050 00	-	-
Subscription Expenses	50299070 00	6,080.00	-
Other Maintenance and Operating Expenses	50299990 00	371,382.24	-
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	-	-
Depreciation-School Buildings	50501040 02	-	-
Depreciation-Other Structures	50501040 99	-	-
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-Books	50501070 01	-	-
Depreciation-Technical and Scientific Equipment	50501050 14	-	-
Depreciation-Other Machineries and Equipment	50501050 15	-	-
Depreciation-Motor Vehicles	50501060 01	-	-
Depreciation-Furnitures & Fixtures	50501070 02	-	-
Buildings and other Structure Outlay- Buildings	50604040 01	-	-
		-	-
TOTALS		71,476,734.41	71,476,734.41

(0.00)

CERTIFIED CORRECT:



JOHN EDWARD B. BERNARDEZ

Accountant I