

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

**TRIAL BALANCE**  
 June 30, 2023

Account Name	Account Code	Debit Balances	Credit Balances
<b>ASSETS</b>			
Cash - Collecting Officers	10101010 00	-	-
Cash - Disbursing Officers	10101000 00	-	-
Petty Cash Fund	10101020 00	-	-
Payroll Fund	106	-	-
Cash in Bank - Local Currency, Current Account	10102020 00	-	-
Cash - Treasury/Agency Deposit, Regular	10104010 00	-	-
Cash in Bank - MDS, Regular	10104040 00	1,785,321.63	-
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	-	577,565.08
School Buildings	10604020 00	6,450,707.64	-
Accumulated Depreciation-School Buildings	10604021 00	-	2,770,659.92
Machineries	10605010 00	-	-
Accumulated Depreciation-Machineries	10605011 00	-	-
Office equipment	10605020 00	141,500.00	-
Accumulated Depreciation-Office Equipment	10605021 00	-	66,075.00
Information and Communications Technology Equipment	10605030 00	3,153,501.24	-
Accumulated Depreciation-Information and Communications Techn	10605031 00	-	2,838,151.11
Communication Equipment (TV and Radio)	10605070 00	-	-
Accumulated Depreciation-Communication Equipment	10605071 00	-	-
Disaster Response and Rescue Equipment	10605090 01	-	-
Accumulated Depreciation-Disaster Response and Rescue Equipn	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	17,200,542.20	-
Accumulated Depreciation-Other Machineries and Equipment	10605991 00	-	14,185,297.98
Motor vehicles	10606010 00	1,583,011.00	-
Accumulated Depreciation-Motor Vehicles	10606011 00	-	1,083,481.32
Furniture and Fixtures	10607010 00	-	-
Accumulated Depreciation-Furnitures and Fixtures	10607011 00	-	-

Account Name	Account Code	Debit Balances	Credit Balances
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	-	-
Advances to Special Disbursing Officer	19901030 00	-	-
Advances to Officers and Employees	19901040 00	0.00	-
Other Prepayments	19902990 00	-	-
<b>LIABILITIES</b>		-	-
Accounts Payable	20101010 00	-	-
Due to Officers and Employees	20101020 00	-	226,040.17
Due to BIR	20201010 00	-	156,763.11
Due to GSIS	20201020 00	-	5,749.48
Due to PAG-IBIG	20201030 00	-	-
Due to PHILHEALTH	20201040 00	1,038.06	-
Due to Other NGAs	20201050 00	-	-
Due to Other GOCCs	20201060 00	0.00	-
Other Payables	29999990 00	-	-
<b>NET ASSETS/EQUITY</b>		-	-
Government Equity	30101010 00	-	-
Accumulated Surplus/(Deficit)	30101010 00	-	9,274,441.96
Retained Operating Surplus	513	-	-
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	-	14,518,479.00
Subsidy Income from National Government (TRA)	40301010 00	-	920,214.38
Subsidy from Central Office	40301060 00	-	-
Subsidy FROM Regional Offices/Staff Bureau	40301020 00	-	-
Prior Years' Adjustment	684	-	-
Income from Grants and Donations in Kinds	40402020 00	-	-
<b>EXPENSES</b>		-	-
Salaries and Wages - Regular	50101010 01	10,004,275.62	-
Salaries and Wages - Military/Uniformed	702	-	-
Salaries and Wages - Part-time	703	-	-
Salaries and Wages - Substitute	704	-	-
Salaries and Wages - Casual	705	-	-
Salaries and Wages - Contractual	706	-	-
Salaries and Wages - Emergency	707	-	-
Personnel Economic Relief Allowance (PERA)	50102010 01	583,980.00	-
Additional Compensation	712	-	-
Representation Allowance	50102020 00	45,000.00	-
Transportation Allowance	50102030 00	37,500.00	-
Clothing/Uniform Allowance	50102040 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	-	-

Account Name	Account Code	Debit Balances	Credit Balances
Life and Retirement Insurance Contributions	50103010 00	1,189,987.34	-
PAG-IBIG Contributions	50103020 00	29,000.00	-
PHILHEALTH Contributions	50103030 00	196,144.76	-
ECC Contributions	50103040 00	29,000.00	-
Pension Benefits - Civilian	50104010 00	-	-
Pension Benefits - Military/Uniformed	739	-	-
Retirement Gratuity - Civilian	50104020 00	-	-
Retirement Benefits - Military/Uniformed	741	-	-
Terminal Leave Benefits	50104030 00	764,710.37	-
Lump-sum for Step Increments- Length of Service	50104990 10	-	-
Loyalty Award-Civilian	50104990 15	-	-
Other Personnel Benefits	50104990 99	-	-
Traveling Expenses - Local	50201010 00	-	-
Traveling Expenses - Foreign	50201020 00	-	-
Training Expenses	50202010 00	38,400.00	-
Scholarship Expenses	50202020 00	-	-
Office Supplies Expenses	50203010 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	-	-
Fuel, Oil and Lubricants Expenses	50203090 00	62,993.78	-
Agricultural and Marine Supplies Expenses	50203100 00	-	-
Textbooks and Instructional Materials Expenses	50203110 01	92,376.00	-
Semi-Expendable Machinery & Equipment - Office Equipment Exp	5020321002	-	-
Semi-Expendable Machinery & Equipment - ICT Equipment Expen	5020321003	-	-
Semi-Expendable Machinery and Equipment Expenses - Agricultu	5020321004	-	-
Semi-Expendable Machinery and Equipment Expenses - Commun	5020321007	-	-
Semi-Expendable Machinery and Equipment Expenses - Disaster ;	5020321008	-	-
Semi-Expendable Machinery and Equipment Expenses - Printing E	5020321011	-	-
Semi-Expendable Machinery and Equipment Expenses - Sports Et	5020321012	-	-
Semi-Expendable Machinery & Equipment - Technical and Scientif	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	-	-
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	-	-
Cable, Satellite, Telegraph, and Radio Expenses	50205040 00	11,386.51	-
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	-	-
Environment/Sanitary Services	50212010 00	-	-
Janitorial Services	50212020 00	-	-
Security Services	50212030 00	-	-
General Services	50212990 00	-	-
Repairs and Maintenance - Land Improvements	50213020 00	-	-
Repairs and Maintenance -Buildings	50213040 01	-	-
Repairs and Maintenance - School Buildings	50213040 02	-	-

Account Name	Account Code	Debit Balances	Credit Balances
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 Lease	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 Equip	50213050 04	-	-
Repairs and Maintenance - Communications Equipment	50213050 07	-	-
Repairs and Maintenance - Disaster Response and Rescue Equip	50213050 09	-	-
Repairs and Maintenance - Medical 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	-	-
Repairs and Maintenance - Motor Vehicles	50213060 01	-	-
Repairs and Maintenance - Other Transportation Equipment	50213060 99	-	-
Repairs and Maintenance - Furnitures and Fixtures	50213070 00	-	-
Repairs and Maintenance - Other Property, Plant and Equipment	50213990 00	-	-
Repairs and Maintenance - Artesian Wells, Reservoirs, Pumping St	854	-	-
Repairs and Maintenance - Irrigation, Canals and Laterals	855	-	-
Financial Assistance to Local Government Units	50214030 00	-	-
Subsidy to Regional Offices/Staff Bureaus	50214070 00	-	-
Subsidy to Operating Units	50214080 00	-	-
Subsidy to Other Funds	50214090 00	-	-
Taxes Duties and Licenses	50215010 01	-	-
Fidelity Bond Premiums	50215020 00	-	-
Insurance Expenses	50215030 00	-	-
Advertising Expenses	50299010 00	48,000.00	-
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 Maintenance	50299990 01	-	-
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>46,622,918.51</b>	<b>46,622,918.50</b>
			<b>0.00</b>

CERTIFIED CORRECT:

  
**JEANA CRYZELA T. AQUINO**  
 Acting Accountant