

Technical Education and Skills Development Authority

**ISABELA SCHOOL OF ARTS AND TRADES**

Ilagan, Isabela

SSP FUND

**TRIAL BALANCE**

June 30, 2023

Account Name	Account Code	Debit Balances	Credit Balances
<b>Assets</b>			
Cash - Collecting Officers	10101010 00	0.00	-
Petty Cash Fund	10101020 00	30,000.00	-
Cash in Bank - Local Currency, Current Account	10102020 00	3,030,143.99	-
Cash - Treasury/Agency Deposit, Regular	10104010 00	-	-
Accounts Receivable (PO)	1 03 01 010 00	-	2,754,944.30
Due from Other Funds	10304050 00	-	-
Receivables - Disallowances/Charges	10305010 00	690,554.60	-
Due from Officers and Employees	10305020 00	-	-
Other Receivables	10305990 00	0.00	-
Office Supplies Inventory	10404010 00	35,274.80	-
Textbooks and Instructional Materials Inventory	10402070 00	-	-
Construction Materials Inventory	10404130 00	-	-
Other Supplies and Materials Inventory	10404990 00	3,121,642.09	-
Semi-Expandable Machinery	1040501000	-	-
Semi-Expandable Office Equipment	1040502000	48,900.00	-
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	-	3,874,281.88
Office Buildings	211	-	-
School Buildings	10604020 00	4,298,537.76	-
Accumulated Depreciation-School Buildings	10604021 00	-	1,434,100.76
Other Structures	10604990 00	1,070,778.00	-
Accumulated Depreciation-Other Structures	10604991 00	-	381,092.58
Office Equipment	10605020 00	146,395.00	-
Accumulated Depreciation-Office Equipment	10605021 00	-	36,149.40
Other Machineries and Equipment	10605990 00	1,954,488.20	-
Accumulated Depreciation-Other Machineries and Equipment	10605991 00	-	1,169,069.91
Information and Communications Technology Equipment	10605030 00	639,380.00	-
Accumulated Depreciation-Information and Communications Technology Equipment	10605031 00	-	92,275.20
Communication Equipment (TV and Radio)	10605070 00	345,300.00	-
Accumulated Depreciation-Communication Equipment	10605071 00	-	62,244.00
Motor vehicles	10606010 00	2,072,200.00	-
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	-	-
Construction In Progress- Buildings and Other Structures(HVAC)	10699030 00	-	-
Accumulated Depreciation	312	-	-
Advances for Operation Expenses	19901010 00	188,615.00	-
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	119,540.00	-
Other Prepayments	19902990 00	-	-
<b>Liabilities</b>		-	-
Accounts Payable	20101010 00	-	570,823.78
Due to Officers and Employees	20101020 00	-	-
Due to BIR	20201010 00	-	47,421.14
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	-	-
<b>Government Equity</b>		-	-
Government Equity	30101010 00	-	-
Accumulated Surplus/(Deficit)	30101010 00	-	32,678,331.67
<b>Revenue</b>		-	-
Other Service Income	40201990 00	21,530.00	-
Miscellaneous Income/Proceed from Insurance	40609010 00	-	-
School Fees		-	477,928.80
Examination Fees	40202030 00	-	3,422,603.10
Seminar/Training Fees	40202040 00	3,800.00	-
Rent Income	40202050 00	-	-
Income from Hostels/Dormitories and other Like Facilities	40202130 00	-	143,160.00
Other Business Income	40202990 99	-	1,728,044.00
<b>Assistance and Subsidy</b>		-	-
Subsidy Income from National Government	40301010 00	-	-
Subsidy FROM Regional Offices/Staff Bureau	40301070 00	-	1,870,201.40
Subsidy from Central Office		-	-
<b>Expenses</b>		-	-
Traveling Expenses - Local	50201010 00	479,700.00	-
Traveling Expenses - Foreign	50201020 00	-	-
Training Expenses	50202010 00	21,900.00	-
Scholarship Expenses	50202020 00	6,684,771.49	-
Office Supplies Expenses	50203010 00	213,620.25	-
Accountable Forms Expenses	50203020 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	598,379.88	-
Agricultural and Marine Supplies Expenses	50203100 00	-	-
Textbooks and Instructional Materials Expenses	50203110 00	4,428,967.16	-
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	5020321002	-	-
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	5020321003	383,100.00	-
Semi-Expendable Machinery and Equipment Expenses - Agricultural and	5020321004	-	-
Semi-Expendable Machinery and Equipment Expenses - Communication	5020321007	60,100.00	-
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	217,829.05	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	56,025.00	-
Military and Police Supplies Expenses	764	-	-
Other Supplies Expenses	765	-	-

Account Name	Account Code	Debit Balances	Credit Balances
Water Expenses	50204010 00	12,850.00	-
Electricity Expenses	50204020 00	1,049,869.13	-
Cooking Gas Expenses	768	-	-
Postage and Courier Expenses	50205010 00	-	-
Telephone Expenses - Mobile	50205020 01	12,004.00	-
Telephone Expenses - Landline	50205020 02	-	-
Internet Subscription Expenses	50205030 00	87,143.57	-
Cable, Satellite, Telegraph, and Radio Expenses	50205040 00	-	-
Membership Dues and Contributions to Organizations	50299060 00	-	-
Awards and Indemnities	779	-	-
Survey Expenses	787	-	-
Legal Services	50211010 00	12,760.00	-
Auditing Services	50211020 00	-	-
Consultancy Services	50211030 00	-	-
Other Professional Services	50211990 00	628,172.80	-
Environment/Sanitary Services	50212010 00	-	-
Janitorial Services	50212020 00	-	-
Security Services	50212030 00	-	-
General Services	50212990 00	999,114.40	-
Repairs and Maintenance - Land Improvements	802	-	-
Repairs and Maintenance - Buildings	50213040 01	-	-
Repairs and Maintenance - School Buildings	50213040 02	643,324.41	-
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 Irr	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	7,859.00	-
Repairs and Maintenance - Motor Vehicles	50213060 01	156,468.67	-
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 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	18,465.00	-
Fidelity Bond Premiums	50215020 00	-	-
Insurance Expenses	50215030 00	8,462.88	-
Advertising Expenses	50299010 00	-	-
Printing and Publication Expenses	50299020 00	-	-
Representation Expenses	50299030 00	591,044.15	-
Transportation and Delivery Expenses	50299040 00	2,270.00	-
Rent Expenses	502995050 00	7,000.00	-
Subscription Expenses	50299070 00	-	-
Other Maintenance and Operating Expenses	50299990 00	34,743.00	-

Account Name	Account Code	Debit Balances	Credit Balances
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	-	-
		-	-
<b>TOTALS</b>		<b>50,742,671.92</b>	<b>50,742,671.92</b>
			(0.00)

CERTIFIED CORRECT:

  
**JEANA CRYZELA T. AQUINO**  
 Acting Accountant