

Technical Education and Skills Development Authority

ISABELA SCHOOL OF ARTS AND TRADES

Ilagan, Isabela

FUND 101

TRIAL BALANCE

December 31, 2023

Account Name	UACS CODE	Debit Balances	Credit Balances
ASSETS			
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	-	645,800.89
School Buildings	10604020 00	6,450,707.64	-
Accumulated Depreciation-School Buildings	10604021 00	-	3,057,427.38
Machineries	10605010 00	-	-
Accumulated Depreciation-Machineries	10605011 00	-	-
Office equipment	10605020 00	141,500.00	-
Accumulated Depreciation-Office Equipment	10605021 00	-	81,555.00
Information and Communications Technology Equipment	10605030 00	3,153,501.24	-
Accumulated Depreciation-Information and Communication:	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	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	17,200,542.20	-
Accumulated Depreciation-Other Machineries and Equipme	10605991 00	-	15,480,487.98
Motor vehicles	10606010 00	1,583,011.00	-
Accumulated Depreciation-Motor Vehicles	10606011 00	-	1,183,509.89
Furniture and Fixtures	10607010 00	-	-
Accumulated Depreciation-Furnitures and Fixtures	10607011 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	-	-
Advances to Special Disbursing Officer	19901030 00	-	-
Advances to Officers and Employees	19901040 00	0.00	-
Other Prepayments	19902990 00	-	-
LIABILITIES			
		-	-

Account Name	UACS CODE	Debit Balances	Credit Balances
Accounts Payable	20101010 00	-	-
Due to Officers and Employees	20101020 00	-	0.00
Due to BIR	20201010 00	-	209,240.63
Due to GSIS	20201020 00	-	5,866.58
Due to PAG-IBIG	20201030 00	-	-
Due to PHILHEALTH	20201040 00	-	-
Due to Other NGAs	20201050 00	-	-
Due to Other GOCCs	20201060 00	-	-
Other Payables	29999990 00	-	11,200.00
NET ASSETS/EQUITY		-	-
Government Equity	30101010 00	-	-
Accumulated Surplus/(Deficit)	30101010 00	-	9,274,442.13
Revenue and Expense Summary	30301010 00	-	-
REVENUE		-	-
Other Service Income	40201990 99	-	-
ASSISTANCE AND SUBSIDY		-	-
Subsidy Income from National Government (MDS)	40301010 00	-	36,957,466.85
Subsidy Income from National Government (TRA)	40301010 00	-	2,100,290.91
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	-	-
EXPENSES		-	-
Salaries and Wages - Regular	50101010 01	27,783,116.25	-
Personnel Economic Relief Allowance (PERA)	50102010 01	1,426,299.26	-
Representation Allowance	50102020 00	90,000.00	-
Transportation Allowance	50102030 00	82,500.00	-
Clothing/Uniform Allowance	50102040 00	360,000.00	-
Subsistence, Laundry and Quarters Allowance	50102050 03	31,800.00	-
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	2,084,483.00	-
Cash Gift	50102150 00	300,000.00	-
Other Bonuses and Allowances	50102990 00	-	-
Collective Negotiation Agreement Incentive	50102990 11	725,843.71	-
Productivity Enhancement Incentive	50102990 12	300,000.00	-
Performance Based Bonus- Civilian	50102990 14	767,169.12	-
Bonus and Allowances - Mid year bonus	50103010 00	-	-
Life and Retirement Insurance Contributions	50103010 00	2,988,399.09	-
PAG-IBIG Contributions	50103020 00	165,123.02	-
PHILHEALTH Contributions	50103030 00	389,376.17	-
ECC Contributions	50103040 00	71,300.00	-
Pension Benefits - Civillian	50104010 00	-	-
Retirement Gratuity - Civillian	50104020 00	-	-
Terminal Leave Benefits	50104030 00	202,670.37	-
Lump-sum for Step Increments- Length of Service	50104990 10	-	-
Loyalty Award-Civilian	50104990 15	40,000.00	-
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	322,072.79	-
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	5020321002	-	-
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	5020321003	-	-
Semi-Expendable Machinery and Equipment Expenses - Agricultural and F	5020321004	-	-
Semi-Expendable Machinery and Equipment Expenses - Communication E	5020321007	-	-
Semi-Expendable Machinery and Equipment Expenses - Disaster and Resc	5020321008	-	-
Semi-Expendable Machinery and Equipment Expenses - Printing Equipmer	5020321011	-	-

Account Name	UACS CODE	Debit Balances	Credit Balances
Semi-Expendable Machinery and Equipment Expenses - Sports Equipment	5020321012	-	-
Semi-Expendable Machinery & Equipment - Technical and Scientific Equipr	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	20,000.00	-
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	-	-
Insurance Expenses	50215030 00	5,000.00	-
Advertising Expenses	50299010 00	48,000.00	-
Printing and Publication Expenses	50299020 00	-	-
Representation Expenses	50299030 00	40,000.00	-
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 Maini	50299990 01	15,000.00	-
Bank Charges	50301040 00	-	-
Other Financial Charges	50301990 00	-	-
Depreciation-Land Improvements	50501020 00	-	-
Depreciation-Buildings	50501040 01	68,235.81	-
Depreciation-School Buildings	50501040 02	286,767.46	-
Depreciation-Machineries	50501050 01	-	-
Depreciation-Office Equipment	50501050 02	15,480.00	-
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	1,295,190.00	-
Depreciation-Motor Vehicles	50501060 01	100,028.57	-
Depreciation-Furnitures, Fixtures and Books	50501070 00	-	-
TOTALS		71,845,439.35	71,845,439.35
			0.00

CERTIFIED CORRECT:


 JEANA CRYZELA T. AQUINO
 Acting Accountant