Technical Education and Skills Development Authority ISABELA SCHOOL OF ARTS AND TRADES

Ilagan, Isabela FUND 101

TRIAL BALANCE

03/31/2024

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- Tax Remittance Advice	10104070 00		
Due from Regional Offices/Staff Bureaus Due from Other Funds	10304030 00		
	10304050 00		•
Receivables - Disallowances/Charges	10305010 00	•	
Due from Officers and Employees	1030520 00	-	-
Other Receivables	10305990 00		-
Office Supplies Inventory	10404010 00	-	-
extbooks 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	- 1	
emi-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		_
	10601010 00		_
and Improvements	10602010 00		_
and Improvements	10602011 00		
Accumulated Depreciation-Land Improvements		3,174,542.36	
Buildings	10604010 00	3,174,342.30	645 900 90
Accumulated Depreciation-Buildings	10604011 00	0.450.707.04	645,800.89
School Buildings	10604020 00	6,450,707.64	0.057.407.00
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
nformation and Communications Technology Equipment	10605030 00	3,153,501.24	-
Accumulated Depreciation-Information and Communications Technol	10605031 00		2,838,151.1
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 Equipmen	10605091 00		
	10605130 00		-
Sports Equipment	10605131 00		-
Accumulated Depreciation-Sports Equipment	10605140 00	_	-
Technical & Scientific Equipment	10605141 00		
Accumulated Depreciation-Technical and Scientific Equipment	10605990 00	17,200,542.20	_
Other Machineries and Equipment		17,200,012.20	15,480,487.9
Accumulated Depreciation-Other Machineries and Equipment	10605991 00	1,583,011.00	-
Motor vehicles	10606010 00	1,505,011.00	1,183,509.8
Accumulated Depreciation-Motor Vehicles	10606011 00		1,100,000.0
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	-	-
	19901020 00	-	-
Advances for Payroll	19901030 00	-	-
Advances to Special Disbursing Officer	19901040 00	0.00	-
Advances to Officers and Employees	19902990 00		-
Other Prepayments	19902990 00		

LABILITIES Due to Officers and Employees 20101020 00 - 5,865.58 20101020 00 - 0,00 142,695.51 Due to SIRS 20201020 00 - 0,00 142,695.53 Due to CIRS 20201020 00 - 0,00 142,695.53 Due to CIRS 20201020 00 - 0,00 Due DPAGIBIES 20201020				
Due to Officers and Employees 20201010 00	LIABILITIES			
Due to BIR			•	
Due to CPAC-BIGS 20201020 00			-	
Due to PHILHEATH			-	142,605.13
Due to Other NOAs			0.00	-
Due to Other ROSCos 20201690 00				
Due to Other GOCCs				104,005.85
Chine Psyables 29999990 . 11,231.97 MET ASSETSHEQUITY				-
NET ASSETS/EQUITY Coverment Equity 3010101 00 Accumulated Surplus/(Deficit) 3010101 00 Accumulated Surplus/(Deficit) 3010101 00 Accumulated Surplus/(Deficit) Revorue and Expense Summay REVENUE Other Service Income ASSISTANCE AND SUBSIDY Subsidy Income from National Government (MDS) Subsidy Income from National Government (TRA) 40301010 00 - 6,968,000,00 Subsidy From Central Office 40301020 00 - 10 491,578,08 Subsidy From Repoined Offices/Staff Bureau 40301020 00 - 10 Fior Years' Adjustment 10 Fior Years' A			0.00	-
Government Equility	Other Payables	29999990 00	-	11,231.97
Accumulated Surplus/(Deficit) Revenue and Expense Summary Revenue and Revenue	NET ASSETS/EQUITY		-	-
Revenue and Expense Summary REVENUE Other Service Income ASSISTANCE AND SUBSIDY Subsky Income from National Government (MDS) Subsky Income from National Government (TRA) Subsky FROM Regional Offices/Staff Bureau A0301080 00	Government Equity	30101010 00	-	-
REVENUE Other Service Income ASSISTANCE AND SUBSIDY Subsity Income from National Government (MDS) Subsity Income from National Government (TRA) Subsity Income from National Government (TRA) Subsity from Central Office 40301010 00 491,678.08 Subsity from Central Office 40301020 00	Accumulated Surplus/(Deficit)	30101010 00		8,193,592.02
Chine Service Income	Revenue and Expense Summary	30301010 00		-
ASSISTANCE AND SUBSIDY	REVENUE			-
Subsidy Income from National Government (MDS) 40301010 00 - 6,989,000 00 Subsidy Income from National Government (TRA) 40301010 00 - 941,678.08 Subsidy FROM Regional Offices/Staff Bureau 40301020 00	Other Service Income	40201990 99	-	-
Subsisty Income from National Government (TRA) 40301101 00	ASSISTANCE AND SUBSIDY			-
Subsidy from Central Office	Subsidy Income from National Government (MDS)	40301010 00		6,969,000.00
Subsidy FROM Regional Offices/Staff Bureau	Subsidy Income from National Government (TRA)	40301010 00		491,678.08
Subsidy FROM Regional Offices/Staff Bureau	Subsidy from Central Office	40301060 00		
Prior Years Adjustment		40301020 00	-	
Income from Grants and Donations in Kinds		684		
EXPENSES Salaries and Wages - Regular 50101010 01 6,153,636.38				
Salaries and Wages - Regular 50101010 1			_	-
Personnel Economic Relief Allowance (PERA) 50102010 01 354,000.00 -		50101010 01	6.153.636.38	
Representation Allowance				_
Transportation Allowance			-	
Clothing/Uniform Allowance				_
Subsistence, Laundry and Quarters Allowance				_
Productivity Incentive Allowance				_
Overseas Allowance				
Honoraria Formatic				
Hazard Pay				
Longevity Pay				_
Overtime and Night Pay 50102130 00 Year-End Bonus 50102140 00 Cash Gift 50102150 00 Other Bonuses and Allowances 50102150 00 Collective Negotiation Agreement Incentive 50102990 11 Forductivity Enhancement Incentive 50102990 12 Performance Based Bonus- Civilian 50102990 14 Bonus and Allowances - Mid year bonus 50103010 00 Life and Retirement Insurance Contributions 50103010 00 Life and Retirement Insurance Contributions 50103020 00 Life Contributions 50103020 00 PHILHEALTH Contributions 50103030 00 Fector Contributions 50103030 00 Fension Benefits - Civillian 50103040 00 Retirement Gratuity - Civillian 50104020 00 Retirement Gratuity - Civillian 50104020 00 Terminal Leave Benefits 50104030 00 Lump-sum for Step Increments- Length of Service 50104990 15 Loyalty Award-Civilian 50104990 15 Other Personnel Benefits 50104990 99 Traveling Expenses - Foreign 5020100 00 Traveling Expenses 5	·			_
Year-End Bonus 50102140 00 Cash Gift 50102150 00 Cher Bonuses and Allowances 50102990 01 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 Life and Retirement Insurance Contributions 50103020 00 PAG-IBIG Contributions 50103020 00 PAG-IBIG Contributions 50103020 00 PAILHEALTH Contributions 50103020 00 Pension Benefits - Civillian 50103030 00 ECC Contributions 50103040 00 Pension Benefits - Civillian 50104010 00 Retirement Gratuity - Civillian 50104020 00 Terminal Leave Benefits 50104030 00 Lump-sum for Step Increments- Length of Service 50104990 10 Loyally Award-Civillian 50104990 15 Other Personnel Benefits 50104990 19 Traveling Expenses - Local 5020100 00 Traveling Expenses - Foreign 5020100 00 Training Expenses 50200200 0 <				
Cash Gift Other Borruses and Allowances 50102990 00	The state of the s			
Other Bonuses and Allowances 50102990 00 -				_
Collective Negotiation Agreement Incentive				
Productivity Enhancement Incentive 50102990 12				
Performance Based Bonus - Civilian Sol102990 14 Sol103010 00				-
Bonus and Allowances - Mid year bonus		50102990 14		- 1
Life and Retirement Insurance Contributions 50103010 00 739,870.92 79AG-IBIG Contributions 50103020 00 29,400.00 739,870.92 79AG-IBIG Contributions 50103020 00 29,400.00 739,870.92 79AG-IBIG Contributions 50103030 00 154,550.14 79AG-IDIG CONTRIBUTIONS 50103030 00 154,550.14 79AG-IDIG CONTRIBUTIONS 50104010 00 79AG-IDIG CONTRIBUTIONS 79AG-		50103010 00		-
PAG-IBIG Contributions 50103020 00 29,400.00 - PHILHEALTH Contributions 50103030 00 154,550.14 - ECC Contributions 50103040 00 17,700.00 - Pension Benefits - Civillian 50104010 00 - - Retirement Gratuity - Civillian 50104020 00 - - Terminal Leave Benefits 50104030 00 - - Lump-sum for Step Increments- Length of Service 50104990 10 - - Lump-sum for Step Increments- Length of Service 50104990 10 - - Loyalty Award-Civilian 50104990 15 - - Other Personnel Benefits 50104990 15 - - Traveling Expenses - Local 50201010 00 - - Traveling Expenses - Foreign 50201020 00 - - Training Expenses 50202020 00 - - Scholarship Expenses 50202020 00 - - Accountable Forms Expenses 50203010 00 - - Accountable Forms Expenses		50103010 00	739,870.92	
PHILHEALTH Contributions		50103020 00	29,400.00	
ECC Contributions 50103040 00 17,700.00 -		50103030 00	154,550.14	-
Pension Benefits - Civillian 50104010 00 Retirement Gratuity - Civillian 50104020 00 Terminal Leave Benefits 50104030 00 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 Scholarship Expenses 50202020 00 Office Supplies Expenses 50203010 00 Accountable Forms Expenses 50203020 00 Accountable Forms Expenses 50203020 00 Food Supplies Expenses 50203040 00 Food Supplies Expenses 50203050 00 Food Supplies Expenses 50203070 00 Medical, Dental and Laboratory Supplies Expenses 50203080 00 Fuel, Oil and Lubricants Expenses 50203000 00 Fuel, Oil and Marine Supplies Expenses 50203100 00 Textbooks and Instructional Materials Expenses 50203110 01		50103040 00	17,700.00	-
Retirement Gratuity - Civillian 50104020 00 Terminal Leave Benefits 50104030 00 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 Scholarship Expenses 50202020 00 Office Supplies Expenses 50203010 00 Accountable Forms Expenses 50203020 00 Animal/Zoological Supplies Expenses 50203040 00 Food Supplies Expenses 50203070 00 Food Supplies Expenses 50203070 00 Food Supplies Expenses 50203070 00 Food Jupical and Laboratory Supplies Expenses 50203070 00 Fuel, Oil and Lubricants Expenses 50203090 00 Fuel, Oil and Lubricants Expenses 50203100 00 Agricultural and Marine Supplies Expenses 50203100 00 Textbooks and Instructional Materials Expenses 50203110 01		50104010 00		
Terminal Leave Benefits Lump-sum for Step Increments- Length of Service Loyalty Award-Civilian Other Personnel Benefits Traveling Expenses - Local Traveling Expenses - Foreign Training Expenses Scholarship Expenses Scholarship Expenses Office Supplies Expenses Accountable Forms Expenses Accountable Forms Expenses Food Supplies Expenses Drugs and Medicines Expenses Medical, Dental and Laboratory Supplies Expenses Agricultural and Marine Supplies Expenses Agricultural and Marine Supplies Expenses Tolo4990 10 50104990 15 50104990 99 50201010 00 50201020 00 50201020 00 50201020 00 50202010 00 50202010 00 50202020 00 50203010 00 50203020		50104020 00	- 1	-
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Loyalty Award-Civilian Other Personnel Benefits Traveling Expenses - Local Traveling Expenses - Foreign 50201010 00 Training Expenses 50201010 00 Training Expenses 50202010 00 Scholarship Expenses 50202020 00 Office Supplies Expenses 50203010 00 Accountable Forms Expenses 50203020 00 Accountable Forms Expenses 50203020 00 Animal/Zoological Supplies Expenses 50203050 00 Food Supplies Expenses 50203070 00 Drugs and Medicines Expenses Medical, Dental and Laboratory Supplies Expenses Fuel, Oil and Lubricants Expenses Agricultural and Marine Supplies Expenses Textbooks and Instructional Materials Expenses 50203110 01 83,450.00				-
Other Personnel Benefits Traveling Expenses - Local Traveling Expenses - Foreign Training Expenses Scholarship Exp	·			
Traveling Expenses - Local Traveling Expenses - Foreign Training Expenses Scholarship Expenses Scholarship Expenses Scholarship Expenses Scholarship Expenses Office Supplies Expenses Accountable Forms Expenses Animal/Zoological Supplies Expenses Food Supplies Expenses Drugs and Medicines Expenses Medical, Dental and Laboratory Supplies Expenses Fuel, Oil and Lubricants Expenses Agricultural and Marine Supplies Expenses Textbooks and Instructional Materials Expenses S0203110 01 S0201010 00			-	-
Traveling Expenses - Foreign Training Expenses - Foreign Scholarship Expenses Scholarship Expenses Scholarship Expenses Scholarship Expenses Scholarship Expenses Solution Office Supplies Expenses Accountable Forms Expenses Food Supplies Expenses Food Supplies Expenses Solution Food Supplies Expense			-	-
Training Expenses Scholarship Expenses Softice Supplies Expenses Office Supplies Expenses Accountable Forms Expenses Accountable Forms Expenses Food Supplies Expenses Food Supplies Expenses Drugs and Medicines Expenses Medical, Dental and Laboratory Supplies Expenses Fuel, Oil and Lubricants Expenses Agricultural and Marine Supplies Expenses Textbooks and Instructional Materials Expenses 50202010 00 50203010 00 50203020 00 50203050 00 50203070 00 50203080 00 50203090 00 50203100 00 50203100 00 50203110 01 83,450.00				-
Scholarship Expenses Office Supplies Expenses Scountable Forms Expenses Accountable Forms Expenses Animal/Zoological Supplies Expenses Food Supplies Expenses Drugs and Medicines Expenses Medical, Dental and Laboratory Supplies Expenses Fuel, Oil and Lubricants Expenses Agricultural and Marine Supplies Expenses Textbooks and Instructional Materials Expenses 50203010 00				-
Office Supplies Expenses Accountable Forms Expenses Animal/Zoological Supplies Expenses Food Supplies Expenses Foo				
Accountable Forms Expenses Acide Supplies Expenses Animal/Zoological Supplies Expenses Food Supplies Expenses Drugs and Medicines Expenses Medical, Dental and Laboratory Supplies Expenses Fuel, Oil and Lubricants Expenses Agricultural and Marine Supplies Expenses Textbooks and Instructional Materials Expenses 50203020 00 50203070 00 50203080 00 50203090 00 50203100 00 50203100 00 50203110 01 83,450.00			-	12
Animal/Zoological Supplies Expenses Food Supplies Expenses Drugs and Medicines Expenses Medical, Dental and Laboratory Supplies Expenses Fuel, Oil and Lubricants Expenses Agricultural and Marine Supplies Expenses Textbooks and Instructional Materials Expenses 50203040 00 50203070 00 50203080 00 50203090 00 50203100 00 50203100 00 50203110 01 83,450.00				
Food Supplies Expenses Drugs and Medicines Expenses Medical, Dental and Laboratory Supplies Expenses Fuel, Oil and Lubricants Expenses Agricultural and Marine Supplies Expenses Textbooks and Instructional Materials Expenses 50203050 00 50203080 00 50203090 00 50203100 00 83,450.00				-
Drugs and Medicines Expenses Medical, Dental and Laboratory Supplies Expenses Fuel, Oil and Lubricants Expenses Agricultural and Marine Supplies Expenses Textbooks and Instructional Materials Expenses 50203070 00 50203080 00 50203090 00 50203100 00 50203110 01 83,450.00				-
Medical, Dental and Laboratory Supplies Expenses Fuel, Oil and Lubricants Expenses Agricultural and Marine Supplies Expenses Textbooks and Instructional Materials Expenses 50203080 00 50203090 00 50203100 00 50203110 01 83,450.00				-
Fuel, Oil and Lubricants Expenses Agricultural and Marine Supplies Expenses Textbooks and Instructional Materials Expenses 50203100 00 50203110 01 83,450.00	Drugs and Medicines Expenses			-
Agricultural and Marine Supplies Expenses Textbooks and Instructional Materials Expenses 50203100 00 50203110 01 83,450.00				-
Agricultural and Marine Supplies Expenses 50203110 01 83,450.00	Fuel, Oil and Lubricants Expenses			-
Textbooks and Instructional Materials Expenses	Agricultural and Marine Supplies Expenses		83,450.00	-
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	Textbooks and Instructional Materials Expenses			-
	Semi-Expendable Machinery & Equipment - Office Equipment Expenses	3020021002		

Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	5020321003	-	
Semi-Expendable Machinery and Equipment Expenses - Agricultural and Forestry I	5020321004		-
Semi-Expendable Machinery and Equipment Expenses - Communication Equipmen	5020321007		-
Semi-Expendable Machinery and Equipment Expenses - Disaster and Rescue Equ	5020321008		-
Semi-Expendable Machinery and Equipment Expenses - Printing Equipment	5020321011		
Semi-Expendable Machinery and Equipment Expenses - Sports Equipment	5020321012		-
Semi-Expendable Machinery & Equipment - Technical and Scientific Equipment Ex	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		100
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		-
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	- 4	-
General Services	50212990 00		-
Repairs and Maintenance - Land Improvements	50213020 00		
Repairs and Maintenance -Buildings	50213040 01	-	-
Taxes Duties and Licenses	50215010 01		-
Fidelity Bond Premiums	50215020 00	-	-
Insurance Expenses	50215030 00		
Advertising Expenses	50299010 00	_	_
Printing and Publication Expenses	50299020 00		-
Representation Expenses	50299030 00		-
	50299040 00		_
Transportation and Delivery Expenses	50299050 00		-
Rent Expenses	50299070 00		-
Subscription Expenses	50299990 00		_
Other Maintenance and Operating Expenses	50299990 01		_
Other Maintenance and Operating Expenses-Website Maintenance	50301040 00		_
Bank Charges	50301990 00		_
Other Financial Charges			_
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	3 2 3	-
Depreciation-Motor Vehicles	50501060 01		
Depreciation-Furnitures, Fixtures and Books	50501070 00		-

CERTIFIED CORRECT:

TOTALS

JEANA CRYZELA T. AQUINO Acting Accountant

39,236,411.88

39,236,411.88