

Technical Education and Skills Development Authority

ISABELA SCHOOL OF ARTS AND TRADES

Ilagan, Isabela

SSP FUND

TRIAL BALANCE

March 31, 2025

| Account Name | Account Code | Debit Balances | Credit Balances |
|--|----------------|----------------|-----------------|
| Assets | | | |
| Cash - Collecting Officers | 10101010 00 | - | - |
| Petty Cash Fund | 10101020 00 | 30,000.00 | - |
| Cash in Bank - Local Currency, Current Account | 10102020 00 | 15,972,771.30 | - |
| Cash - Treasury/Agency Deposit, Regular | 10104010 00 | - | - |
| Accounts Receivable (PO) | 1 03 01 010 00 | - | - |
| Due from Other Funds | 10304050 00 | - | - |
| Receivables - Disallowances/Charges | 10305010 00 | 96,601.88 | - |
| Due from Officers and Employees | 10305020 00 | 19,456.69 | - |
| Due from NGAs | 1 03 03 010 00 | 718,584.80 | - |
| Office Supplies Inventory | 10404010 00 | 0.00 | - |
| Textbooks and Instructional Materials Inventory | 10402070 00 | - | - |
| Construction Materials Inventory | 10404130 00 | - | - |
| Other Supplies and Materials Inventory | 10404990 00 | 2,943,286.67 | - |
| 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 | - | 4,738,302.88 |
| Office Buildings | 211 | - | - |
| School Buildings | 10604020 00 | 4,298,537.76 | - |
| Accumulated Depreciation-School Buildings | 10604021 00 | - | 1,756,737.64 |
| Other Structures | 10604990 00 | 1,070,778.00 | - |
| Accumulated Depreciation-Other Structures | 10604991 00 | - | 476,112.60 |
| Office Equipment | 10605020 00 | 431,325.00 | - |
| Accumulated Depreciation-Office Equipment | 10605021 00 | - | 141,200.10 |
| Other Machineries and Equipment | 10605990 00 | 2,541,338.20 | - |
| Accumulated Depreciation-Other Machineries and Equipment | 10605991 00 | - | 1,562,638.76 |
| Information and Communications Technology Equipment | 10605030 00 | 1,273,380.00 | - |
| Accumulated Depreciation-Information and Communications Tech | 10605031 00 | - | 375,050.40 |
| Communication Equipment (TV and Radio) | 10605070 00 | 345,300.00 | - |
| Accumulated Depreciation-Communication Equipment | 10605071 00 | - | 186,552.00 |
| Motor vehicles | 10606010 00 | 2,072,200.00 | - |
| Accumulated Depreciation-Motor Vehicles | 10606011 00 | - | 521,022.86 |
| 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 & | 10699030 00 | 524,484.51 | - |
| Construction In Progress- Buildings and Other Structures(HVAC) | 10699030 00 | - | - |
| Accumulated Depreciation | 312 | - | - |
| Advances for Operation Expenses | 19901010 00 | 57,910.00 | - |
| Advances for Payroll | 19901020 00 | - | - |

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|---|-------------|--------------|---------------|
| Advances to Special Disbursing Officer | 19901030 00 | - | - |
| Advances to Officers and Employees | 19901040 00 | 305,863.36 | - |
| Other Prepayments | 19902990 00 | - | - |
| Liabilities | | - | - |
| Accounts Payable | 20101010 00 | - | 338,741.00 |
| Due to Officers and Employees | 20101020 00 | - | - |
| Due to BIR | 20201010 00 | - | 55,906.03 |
| 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 | - | 31,389,093.58 |
| Revenue | | - | - |
| Other Service Income | 40201990 00 | - | - |
| Miscellaneous Income/Proceed from Insurance | 40609010 00 | - | - |
| School Fees | | - | 7,775,676.50 |
| Examination Fees | 40202030 00 | - | 2,596,377.48 |
| Seminar/Training Fees | 40202040 00 | 0.00 | - |
| Rent Income | 40202050 00 | - | - |
| Income from Hostels/Dormitories and other Like Facilities | 40202130 00 | - | 185,700.00 |
| Other Business Income | 40202990 99 | - | 2,847,997.50 |
| Assistance and Subsidy | | - | - |
| Subsidy Income from National Government | 40301010 00 | - | - |
| Subsidy FROM Regional Offices/Staff Bureau | 40301070 00 | - | - |
| Subsidy from Central Office | | - | - |
| Expenses | | - | - |
| Subsistence, Laundry and Quarters Allowance | 716 | - | - |
| Traveling Expenses - Local | 50201010 00 | 257,765.48 | - |
| Traveling Expenses - Foreign | 50201020 00 | 180,482.64 | - |
| Training Expenses | 50202010 00 | - | - |
| Scholarship Expenses | 50202020 00 | - | - |
| Office Supplies Expenses | 50203010 00 | 176,507.00 | - |
| Accountable Forms Expenses | 50203020 00 | 8,750.00 | - |
| 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 | 180,599.00 | - |
| Agricultural and Marine Supplies Expenses | 50203100 00 | - | - |
| Textbooks and Instructional Materials Expenses | 50203110 00 | 3,040,693.28 | - |
| Semi-Expendable Machinery & Equipment - Office Equipment Exp | 5020321002 | 37,500.00 | - |
| Semi-Expendable Machinery & Equipment - ICT Equipment Exper | 5020321003 | 38,000.00 | - |
| Semi-Expendable Machinery and Equipment Expenses - Agricultu | 5020321004 | - | - |
| Semi-Expendable Machinery and Equipment Expenses - Commur | 5020321007 | - | - |
| Semi-Expendable Machinery and Equipment Expenses - Disaster | 5020321008 | - | - |
| Semi-Expendable Machinery and Equipment Expenses - Printing I | 5020321011 | - | - |
| Semi-Expendable Machinery and Equipment Expenses - Sports E | 5020321012 | - | - |
| Semi-Expendable Machinery & Equipment - Technical and Scienti | 5020321013 | - | - |
| Semi-Expendable Other Machinery & Equipment Expenses | 5020321099 | 243,835.00 | - |
| Semi-Expendable Furniture, Fixtures and Books Expenses | 5020322000 | - | - |

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| Military and Police Supplies Expenses | 764 | - | - |
| Other Supplies Expenses | 765 | - | - |
| Water Expenses | 50204010 00 | - | - |
| Electricity Expenses | 50204020 00 | 110,827.27 | - |
| Cooking Gas Expenses | 768 | - | - |
| Postage and Courier Expenses | 50205010 00 | - | - |
| Telephone Expenses - Mobile | 50205020 01 | 19,813.52 | - |
| Telephone Expenses - Landline | 50205020 02 | - | - |
| Internet Subscription Expenses | 50205030 00 | 8,979.96 | - |
| Cable, Satellite, Telegraph, and Radio Expenses | 50205040 00 | 30,000.00 | - |
| Membership Dues and Contributions to Organizations | 50299060 00 | - | - |
| Awards and Indemnities | 779 | - | - |
| Survey Expenses | 787 | - | - |
| Legal Services | 50211010 00 | - | - |
| Auditing Services | 50211020 00 | - | - |
| Consultancy Services | 50211030 00 | - | - |
| Other Professional Services | 50211990 00 | 71,506.40 | - |
| Environment/Sanitary Services | 50212010 00 | - | - |
| Janitorial Services | 50212020 00 | - | - |
| Security Services | 50212030 00 | - | - |
| General Services | 50212990 00 | 484,734.48 | - |
| Repairs and Maintenance - Land Improvements | 802 | - | - |
| Repairs and Maintenance - Buildings | 50213040 01 | - | - |
| Repairs and Maintenance - School Buildings | 50213040 02 | 1,302,919.48 | - |
| 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 Leases | 820 | - | - |
| Repairs and Maintenance - Machineries | 50213050 01 | - | - |
| Repairs and Maintenance - Office Equipment | 50213050 02 | - | - |
| Repairs and Maintenance - IT Equipment and Softwares | 50213050 03 | 8,280.00 | - |
| 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 | - | - |
| Repairs and Maintenance - Motor Vehicles | 50213060 01 | 40,916.00 | - |
| 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 | - | - |
| Fidelity Bond Premiums | 50215020 00 | - | - |
| Insurance Expenses | 50215030 00 | - | - |
| Advertising Expenses | 50299010 00 | - | - |
| Printing and Publication Expenses | 50299020 00 | - | - |
| Representation Expenses | 50299030 00 | 167,130.00 | - |
| Transportation and Delivery Expenses | 50299040 00 | - | - |
| Rent Expenses | 502995050 00 | - | - |

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| Subscription Expenses | 50299070 00 | - | - |
| Other Maintenance and Operating Expenses | 50299990 00 | 326,403.00 | - |
| 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 | | 54,947,109.32 | 54,947,109.32 |
| | | | 0.00 |

CERTIFIED CORRECT:


FLORRIANNE KATE A. BALUBAL
 Accountant I