

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

TRIAL BALANCE
September 30, 2025

Account Name	Account Code	Debit Balances	Credit Balances
ASSETS			
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	0.00	-
Cash in Bank - MDS, Special Account	10104050 00	-	-
Cash- Tax Remittance Advice	10104070 00	-	-
Buildings	10604010 00	43,174,470.03	-
Accumulated Depreciation-Buildings	10604011 00	-	2,641,033.72
School Buildings	10604020 00	6,450,707.64	-
Accumulated Depreciation-School Buildings	10604021 00	-	3,242,811.11
Machineries	10605010 00	-	-
Accumulated Depreciation-Machineries	10605011 00	-	-
Office equipment	10605020 00	141,500.00	-
Accumulated Depreciation-Office Equipment	10605021 00	-	97,035.00
Information and Communications Technology Equipment	10605030 00	3,153,501.24	-
Accumulated Depreciation-Information and Communications Technology E	10605031 00	-	2,838,151.11
Other Machineries and Equipment	10605990 00	17,200,542.20	-
Accumulated Depreciation-Other Machineries and Equipment	10605991 00	-	15,480,487.98
Motor vehicles	10606010 00	1,583,011.00	-
Accumulated Depreciation-Motor Vehicles	10606011 00	-	1,296,395.60
LIABILITIES			
Accounts Payable	20101010 00	-	-
Due to Officers and Employees	20101020 00	-	8,919.87
Due to BIR	20201010 00	-	156,899.67
Due to GSIS	20201020 00	-	9,043.24
Due to PAG-IBIG	20201030 00	-	2,600.00
Due to PHILHEALTH	20201040 00	-	2,081.72
Due to Other NGAs	20201050 00	-	-
Due to Other GOCCs	20201060 00	-	0.00
Other Payables	29999990 00	-	11,500.00
NET ASSETS/EQUITY			
Government Equity	30101010 00	-	-
Accumulated Surplus/(Deficit)	30101010 00	-	44,080,923.53
Retained Operating Surplus	513	-	-
Revenue and Expense Summary	30301010 00	-	-
REVENUE			
Other Service Income	40201990 99	-	-
ASSISTANCE AND SUBSIDY			
Subsidy Income from National Government (MDS)	40301010 00	-	30,955,160.00
Subsidy Income from National Government (TRA)	40301010 00	-	1,513,228.78
Subsidy from Central Office	40301060 00	-	-
Subsidy FROM Regional Offices/Staff Bureau	40301020 00	-	1,514,956.40
Prior Years' Adjustment	684	-	-
Income from Grants and Donations in Kinds	40402020 00	-	-
EXPENSES			
Salaries and Wages - Regular	50101010 01	22,594,632.99	-
Personnel Economic Relief Allowance (PERA)	50102010 01	1,296,000.00	-
Additional Compensation	712	-	-
Representation Allowance	50102020 00	18,000.00	-
Transportation Allowance	50102030 00	18,000.00	-
Clothing/Uniform Allowance	50102040 00	455,000.00	-
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	2,349,090.00	-
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	-	-
Life and Retirement Insurance Contributions	50103010 00	2,610,765.56	-
PAG-IBIG Contributions	50103020 00	117,400.00	-
PHILHEALTH Contributions	50103030 00	551,670.98	-
ECC Contributions	50103040 00	58,800.00	-
Fuel, Oil and Lubricants Expenses	50203090 00	-	-
Agricultural and Marine Supplies Expenses	50203100 00	-	-
Textbooks and Instructional Materials Expenses	50203110 01	349,560.00	-
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	5020321002	-	-
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	5020321003	-	-
Semi-Expendable Machinery and Equipment Expenses - Agricultural and I	5020321004	-	-
Semi-Expendable Machinery and Equipment Expenses - Communication I	5020321007	-	-
Semi-Expendable Machinery and Equipment Expenses - Disaster and Res	5020321008	-	-
Semi-Expendable Machinery and Equipment Expenses - Printing Equipme	5020321011	-	-
Semi-Expendable Machinery and Equipment Expenses - Sports Equipmer	5020321012	-	-
Semi-Expendable Machinery & Equipment - Technical and Scientific Equip	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	-	-
Membership Dues and Contributions to Organizations	50299060 00	-	-
Awards/Rewards Expenses	50206010 00	34,000.00	-
Indemnities	50206030 00	-	-
Survey Expenses	50207010 00	-	-
Legal Services	50211010 00	-	-
Auditing Services	50211020 00	-	-
Consultancy Services	50211030 00	-	-
Other Professional Services	50211990 00	-	-
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	-	-
Repairs and Maintenance - Other Structures	50213040 99	-	-
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 - Disaster Response and Rescue Equipment	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 Stations a	854	-	-
Repairs and Maintenance - Irrigation, Canals and Laterals	855	-	-
Financial Assistance to Local Government Units	50214030 00	-	-
Taxes Duties and Licenses	50215010 01	-	-
Fidelity Bond Premiums	50215020 00	31,878.75	-
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	10,048.00	-
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	-	-
TOTALS		103,851,227.73	103,851,227.72
			0.00

CERTIFIED CORRECT:



FLORRIANNE KATE A. BALUBAL

Accountant I