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

TRIAL BALANCE
September 30, 2026

Account Name	Account Code	Debit Balances	Credit Balances
ASSETS			
Cash - Collecting Officers	10101010 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	-	-
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	-	4,907,693.43
School Buildings	10604020 00	6,450,707.64	-
Accumulated Depreciation-School Buildings	10604021 00	-	3,567,232.61
Machineries	10605010 00	-	-
Accumulated Depreciation-Machineries	10605011 00	-	-
Office equipment	10605020 00	141,500.00	-
Accumulated Depreciation-Office Equipment	10605021 00	-	124,125.00
Information and Communications Technology Equipment	10605030 00	6,295,916.24	-
Accumulated Depreciation-Information and Communications Technology E	10605031 00	-	3,907,727.21
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 Equipment	10605091 00	-	-
Sports Equipment	10605130 00	-	-
Accumulated Depreciation-Sports Equipment	10605131 00	-	-
Technical & Scientific Equipment	10605140 00	-	-
Accumulated Depreciation-Technical and Scientific Equipment	10605141 00	-	-
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	-	1,428,052.72
LIABILITIES		-	-
Accounts Payable	20101010 00	-	-
Due to Officers and Employees	20101020 00	-	10,532.13
Due to BIR	20201010 00	-	237,598.27
Due to GSIS	20201020 00	-	153,570.30
Due to PAG-IBIG	20201030 00	-	7,200.00
Due to PHILHEALTH	20201040 00	-	168,144.92
Due to Other NGAs	20201050 00	-	-
Due to Other GOCCs	20201060 00	-	232,898.90
Other Payables	29999990 00	-	391,716.09
NET ASSETS/EQUITY		-	-
Accumulated Surplus/(Deficit)	30101010 00	-	45,674,390.97
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	-	30,395,000.00
Subsidy Income from National Government (TRA)	40301010 00	-	2,215,780.16
Subsidy FROM Regional Offices/Staff Bureau	40301020 00	-	7,218,212.74
Prior Years' Adjustment	684	-	-
EXPENSES		-	-
Salaries and Wages - Regular	50101010 01	23,906,856.91	-
Personnel Economic Relief Allowance (PERA)	50102010 01	1,214,000.00	-
Representation Allowance	50102020 00	42,000.00	-
Transportation Allowance	50102030 00	47,187.53	-
Clothing/Uniform Allowance	50102040 00	504,900.00	-
Other Bonuses and Allowances	50102990 00	2,729,086.00	-
Collective Negotiation Agreement Incentive	50102990 11	-	-
Productivity Enhancement Incentive	50102990 12	-	-
Performance Based Bonus- Civilian	50102990 14	936,676.88	-
Bonus and Allowances - Mid year bonus	50103010 00	-	-
Life and Retirement Insurance Contributions	50103010 00	2,881,757.26	-

PAG-IBIG Contributions	50103020 00	123,400.00	-
PHILHEALTH Contributions	50103030 00	679,794.61	-
ECC Contributions	50103040 00	60,800.00	-
Lump-sum for Step Increments- Length of Service	50104990 10	-	-
Loyalty Award-Civilian	50104990 15	79,000.00	-
Other Personnel Benefits	50104990 99	462,000.00	-
Traveling Expenses - Local	50201010 00	15,268.00	-
Traveling Expenses - Foreign	50201020 00	-	-
Training Expenses	50202010 00	6,000.00	-
Scholarship Expenses	50202020 00	-	-
Other Supplies and Materials Expenses	50203990 00	74,317.00	-
Water Expenses	50204010 00	-	-
Fidelity Bond Premiums	50215020 00	35,253.75	-
Insurance Expenses	50215030 00	-	-
Advertising Expenses	50299010 00	48,000.00	-
Representation Expenses	50299030 00	-	-
Transportation and Delivery Expenses	50299040 00	-	-
Other Maintenance and Operating Expenses	50299990 00	40,000.00	-
Other Maintenance and Operating Expenses-Website Maintenance	50299990 01	10,440.00	-
Depreciation-Land Improvements	50501020 00	-	-
Depreciation-Buildings	50501040 01	971,425.61	-
Depreciation-School Buildings	50501040 02	139,037.77	-
Depreciation-Machineries	50501050 01	-	-
Depreciation-Office Equipment	50501050 02	11,610.00	-
Depreciation-ICT Equipment	50501050 03	424,226.06	-
Depreciation-Other Machineries and Equipment	50501050 15	-	-
Depreciation-Motor Vehicles	50501060 01	50,914.27	-
TOTALS		**116,120,363.43**	**116,120,363.42**
			0.00

CERTIFIED CORRECT:

CHRISTOPHER A. DACQUIL
Acting Accountant