Technical Education and Skills Development Authority

ISABELA SCHOOL OF ARTS AND TRADES

Ilagan, Isabela

SSP FUND

TRIAL BALANCE

September 30, 2026

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**		17,746,213.32	-
Cash - Treasury/Agency Deposit, Regular	**10104010 00**		-	-
Accounts Receivable (PO)	1 03 01 010 00		-	323,353.65
Due from Other Funds	**10304050 00**		-	-
Receivables - Disallowances/Charges	**10305010 00**		54,736.12	-
Due from Officers and Employees	**10305020 00**		-	16,259.69
Due from NGAs	**1 03 03 010 00**		1,270,488.00	-
Office Supplies Inventory	**10404010 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**		484,775.00	-
Semi-Expandable Furniture and Fixtures	**1040601000**		-	-
Land	**10601010 00**		-	-
Buildings	**10604010 00**		15,509,648.64	-
Accumulated Depreciation-Buildings	**10604011 00**		-	5,552,559.43
Office Buildings		**211**	-	-
School Buildings	**10604020 00**		4,632,363.56	-
Accumulated Depreciation-School Buildings	**10604021 00**		-	1,993,260.22
Other Structures	**10604990 00**		1,466,388.53	-
Accumulated Depreciation-Other Structures	**10604991 00**		-	550,130.91
Office Equipment	**10605020 00**		586,325.00	-
Accumulated Depreciation-Office Equipment	**10605021 00**		-	292,997.85
Other Machineries and Equipment	**10605990 00**		6,295,738.20	-
Accumulated Depreciation-Other Machineries and Equipment	**10605991 00**		-	2,068,660.65
Information and Communications Technology Equipment	**10605030 00**		2,839,150.00	-
Accumulated Depreciation-Information and Communications Technology Equipment	**10605031 00**		-	825,955.65
Communication Equipment (TV and Radio)	**10605070 00**		95,300.00	-
Accumulated Depreciation-Communication Equipment	**10605071 00**		-	96,571.50
Motor vehicles	**10606010 00**		2,072,200.00	-
Accumulated Depreciation-Motor Vehicles	**10606011 00**		-	976,917.88
Furniture and Fixtures	**10607010 00**		295,854.00	-
Accumulated Depreciation-Furniture and Fixtures	**10607011 00**		-	57,691.53
Books	**10607020 00**		-	-
Accumulated Depreciation-Books	**10607021 00**		-	-
Construction In Progress- Buildings and Other Structures(Admin & Hotel)	**10699030 00**		11,234,542.42	-
Construction In Progress- Buildings and Other Structures(HVAC)	**10699030 00**		-	329,698.19
Accumulated Depreciation		**312**	-	-
Advances for Operation Expenses	**19901010 00**		-	-
Advances for Payroll	**19901020 00**		-	-
Advances to Special Disbursing Officer	**19901030 00**		891,877.00	-
Advances to Officers and Employees	**19901040 00**		40,920.00	-
Other Prepayments	**19902990 00**		-	-
Liabilities			-	-
Accounts Payable	**20101010 00**		-	261,931.76
Due to Officers and Employees	**20101020 00**		-	15,695.60
Due to BIR	**20201010 00**		-	265,236.38
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**		-	42,753,668.80
Revenue			-	-
Other Service Income	**40201990 00**		-	-
Miscellaneous Income/Proceed from Insurance	**40609010 00**		-	-
School Fees			-	19,066,431.00
Examination Fees	**40202030 00**		-	8,048,627.00
Seminar/Training Fees	**40202040 00**		-	-
Rent Income	**40202050 00**		-	134,000.00
Income from Hostels/Dormitories and other Like Facilities	**40202130 00**		-	234,600.00
Other Business Income	**40202990 99**		-	2,127,169.00
Assisstance and Subsidy			-	-
Subsidy Income from National Government	**40301010 00**		-	-
Subsidy FROM Regional Offices/Staff Bureau	***40301070 00***		-	-
Subsidy from Central Office			-	-
Expenses			-	-
Salaries and Wages - Regular		**701**	-	-
Salaries and Wages - Military/Uniformed		**702**	-	-
Salaries and Wages - Part-time		**703**	-	-
Salaries and Wages - Substitute		**704**	-	-
Salaries and Wages - Casual		**705**	-	-
Salaries and Wages - Contractual		**706**	-	-
Salaries and Wages - Emergency		**707**	-	-
Personnel Economic Relief Allowance (PERA)		**711**	-	-
Additional Compensation		**712**	-	-
Representation Allowance		**713**	-	-
Transportation Allowance		**714**	-	-
Clothing/Uniform Allowance		**715**	-	-
Subsistence, Laundry and Quarters Allowance		**716**	-	-
Productivity Incentive Allowance		**717**	-	-

Overseas Allowance		718	-	-
Other Bonuses and Allowances		719	-	-
Honoraria	50102100 00		4,500.00	-
Hazard Pay		721	-	-
Longevity Pay		722	-	-
Overtime and Night Pay	50102130 00		-	-
Cash Gift		724	-	-
Year-End Bonus		725	-	-
Life and Retirement Insurance Contributions		731	-	-
PAG-IBIG Contributions		732	-	-
PHILHEALTH Contributions		733	-	-
ECC Contributions		734	-	-
Pension Benefits - Civillian		738	-	-
Pension Benefits - Military/Uniformed		739	-	-
Retirement Benefits - Civillian		740	-	-
Retirement Benefits - Military/Uniformed		741	-	-
Terminal Leave Benefits		742	-	-
Health Workers' Benefits		743	-	-
Other Personnel Benefits		749	-	-
Traveling Expenses - Local	50201010 00		1,022,469.99	-
Traveling Expenses - Foreign	50201020 00		-	-
Training Expenses	50202010 00		210,537.00	-
Scholarship Expenses	50202020 00		-	-
Office Supplies Expenses	50203010 00		514,924.36	-
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		302,266.98	-
Agricultural and Marine Supplies Expenses	50203100 00		-	-
Textbooks and Instructional Materials Expenses	50203110 00		4,485,169.79	-
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	5020321002		649,154.00	-
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	5020321003		9,350.00	-
Semi-Expendable Machinery and Equipment Expenses - Agricultural and Forestry Equi	5020321004		-	-
Semi-Expendable Machinery and Equipment Expenses - Communication Equipment	5020321007		-	-
Semi-Expendable Machinery and Equipment Expenses - Disaster and Rescue Equipme	5020321008		-	-
Semi-Expendable Machinery and Equipment Expenses - Printing Equipment	5020321011		58,000.00	-
Semi-Expendable Machinery and Equipment Expenses - Sports Equipment	5020321012		-	-
Semi-Expendable Machinery & Equipment - Technical and Scientific Equipment Expens	5020321013		-	-
Semi-Expendable Other Machinery & Equipment Expenses	5020321099		725,035.41	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000		128,500.00	-
Military and Police Supplies Expenses		764	-	-
Other Supplies Expenses		765	61,659.00	-
Water Expenses	50204010 00		3,930.00	-
Electricity Expenses	50204020 00		1,543,306.45	-
Cooking Gas Expenses		768	-	-
Postage and Courier Expenses	50205010 00		-	-
Telephone Expenses - Mobile	50205020 01		68,061.11	-
Telephone Expenses - Landline	50205020 02		-	-
Internet Subscription Expenses	50205030 00		169,119.94	-
Cable, Satellite, Telegraph, and Radio Expenses	50205040 00		8,400.01	-
Membership Dues and Contributions to Organizations	50299060 00		-	-
Awards and Indemnities		779	-	-
Survey Expenses		787	-	-
Legal Services	50211010 00		2,250.00	-
Auditing Services	50211020 00		-	-
Consultancy Services	50211030 00		-	-
Other Professional Services	50211990 00		1,621,819.20	-
Environment/Sanitary Services	50212010 00		-	-
Janitorial Services	50212020 00		-	-
Security Services	50212030 00		-	-
General Services	50212990 00		1,742,790.42	-
Repairs and Maintenance - Land Improvements		802	-	-
Repairs and Maintenance - Buildings	50213040 01		269,466.00	-
Repairs and Maintenance - School Buildings	50213040 02		99,721.00	-
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 Leasehold Improvements		820	-	-
Repairs and Maintenance - Machineries	50213050 01		-	-
Repairs and Maintenance - Office Equipment	50213050 02		37,900.00	-
Repairs and Maintenance - IT Equipment and Softwares	50213050 03		-	-
Repairs and Maintenance - Agricultural, Fishery and Forestry Equipment	50213050 04		-	-
Repairs and Maintenance - Other Machineries and Equipment	50213050 99		93,480.00	-
Repairs and Maintenance - Motor Vehicles	50213060 01		151,199.31	-
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		-	-
Fidelity Bond Premiums	50215020 00		-	-
Insurance Expenses	50215030 00		8,414.34	-
Advertising Expenses	50299010 00		-	-
Printing and Publication Expenses	50299020 00		-	-
Representation Expenses	50299030 00		214,468.00	-
Transportation and Delivery Expenses	50299040 00		-	-
Rent Expenses	502995050 00		-	-
Subscription Expenses	50299070 00		-	-
Other Maintenance and Operating Expenses	50299990 00		1,927,171.00	-
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		348,967.09	-
Depreciation-School Buildings	50501040 02		104,228.18	-
Depreciation-Other Structures	50501040 99		32,993.74	-
Depreciation-Machineries	50501050 01		-	-
Depreciation-Office Equipment	50501050 02		75,684.75	-
Depreciation-ICT Equipment	50501050 03		214,735.65	-
Depreciation-Communication Equipment	50501050 07		46,615.50	-

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**	301,248.11	-
Depreciation-Motor Vehicles	**50501060 01**	195,383.59	-
Depreciation-Furnitures & Fixtures	**50501070 02**	39,940.29	-
Buildings and other Structure Outlay- Buildings	**50604040 01**	-	-
		-	-
TOTALS		**85,991,416.67**	**85,991,416.67**

CERTIFIED CORRECT:

CHRISTOPHER A. DACQUIL
Acting Accountant