

Technical Education and Skills Development Authority

**ISABELA SCHOOL OF ARTS AND TRADES**

Ilagan, Isabela

SSP FUND

**TRIAL BALANCE**

March 31, 2024

Account Name	Account Code	Debit Balances	Credit Balances
<b>Assets</b>			
Cash - Collecting Officers	10101010 00	-	-
Petty Cash Fund	10101020 00	30,000.00	-
Cash in Bank - Local Currency, Current Account	10102020 00	7,624,593.16	-
Cash - Treasury/Agency Deposit, Regular	10104010 00	-	-
Accounts Receivable (PO)	1 03 01 010 00	3,032,366.00	-
Due from Other Funds	10304050 00	-	-
Receivables - Disallowances/Charges	10305010 00	685,890.60	-
Due from Officers and Employees	10305020 00	-	-
Other Receivables	10305990 00	0.00	-
Office Supplies Inventory	10404010 00	35,274.80	-
Textbooks and Instructional Materials Inventory	10402070 00	-	-
Construction Materials Inventory	10404130 00	-	-
Other Supplies and Materials Inventory	10404990 00	2,251,888.86	-
Semi-Expandable Machinery	1040501000	-	-
Semi-Expandable Office Equipment	1040502000	48,900.00	-
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	-	4,273,013.42
Office Buildings	211	-	-
School Buildings	10604020 00	4,298,537.76	-
Accumulated Depreciation-School Buildings	10604021 00	-	1,595,419.20
Other Structures	10604990 00	1,070,778.00	-
Accumulated Depreciation-Other Structures	10604991 00	-	428,602.59
Office Equipment	10605020 00	248,245.00	-
Accumulated Depreciation-Office Equipment	10605021 00	-	88,667.10
Other Machineries and Equipment	10605990 00	2,231,338.20	-
Accumulated Depreciation-Other Machineries and Equipment	10605991 00	-	1,331,919.19
Information and Communications Technology Equipment	10605030 00	1,273,380.00	-
Accumulated Depreciation-Information and Communications Technology Ec	10605031 00	-	214,198.80
Communication Equipment (TV and Radio)	10605070 00	345,300.00	-
Accumulated Depreciation-Communication Equipment	10605071 00	-	124,398.00
Motor vehicles	10606010 00	2,072,200.00	-
Accumulated Depreciation-Motor Vehicles	10606011 00	-	260,511.43
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 & Hotel)	10699030 00	-	-
Construction In Progress- Buildings and Other Structures(HVAC)	10699030 00	-	-
Accumulated Depreciation	312	-	-
Advances for Operation Expenses	19901010 00	-	-
Advances for Payroll	19901020 00	-	-
Advances to Special Disbursing Officer	19901030 00	-	-
Advances to Officers and Employees	19901040 00	112,057.54	-
Other Prepayments	19902990 00	-	-

<b>Liabilities</b>			
Accounts Payable	20101010 00	-	3,700.00
Due to Officers and Employees	20101020 00	-	3,531.00
Due to BIR	20201010 00	-	61,400.19
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	-	-
<b>Government Equity</b>			
Government Equity	30101010 00	-	-
Accumulated Surplus/(Deficit)	30101010 00	-	27,651,822.14
<b>Revenue</b>			
Other Service Income	40201990 00	-	-
Miscellaneous Income/Proceed from Insurance	40609010 00	-	-
School Fees		-	5,474,832.00
Examination Fees	40202030 00	-	2,188,132.00
Seminar/Training Fees	40202040 00	0.00	-
Rent Income	40202050 00	-	-
Income from Hostels/Dormitories and other Like Facilities	40202130 00	-	85,401.00
Other Business Income	40202990 99	-	1,711,990.00
<b>Assistance and Subsidy</b>			
Subsidy Income from National Government	40301010 00	-	-
Subsidy FROM Regional Offices/Staff Bureau	40301070 00	-	-
Subsidy from Central Office		-	-
<b>Expenses</b>			
Subsistence, Laundry and Quarters Allowance	716	900.00	-
Traveling Expenses - Local	50201010 00	148,807.00	-
Traveling Expenses - Foreign	50201020 00	-	-
Training Expenses	50202010 00	30,000.00	-
Scholarship Expenses	50202020 00	-	-
Office Supplies Expenses	50203010 00	10,000.00	-
Accountable Forms Expenses	50203020 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	191,930.76	-
Agricultural and Marine Supplies Expenses	50203100 00	-	-
Textbooks and Instructional Materials Expenses	50203110 00	2,829,123.54	-
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	5020321002	-	-
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	5020321003	-	-
Semi-Expendable Machinery and Equipment Expenses - Agricultural and F	5020321004	-	-
Semi-Expendable Machinery and Equipment Expenses - Communication E	5020321007	-	-
Semi-Expendable Machinery and Equipment Expenses - Disaster and Resc	5020321008	-	-
Semi-Expendable Machinery and Equipment Expenses - Printing Equipmen	5020321011	-	-
Semi-Expendable Machinery and Equipment Expenses - Sports Equipment	5020321012	-	-
Semi-Expendable Machinery & Equipment - Technical and Scientific Equipr	5020321013	-	-
Semi-Expendable Other Machinery & Equipment Expenses	5020321099	-	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	-	-
Military and Police Supplies Expenses	764	-	-
Other Supplies Expenses	765	-	-
Water Expenses	50204010 00	-	-
Electricity Expenses	50204020 00	150,170.62	-
Cooking Gas Expenses	768	-	-
Postage and Courier Expenses	50205010 00	-	-

Telephone Expenses - Mobile	50205020 01	8,329.17	-
Telephone Expenses - Landline	50205020 02	-	-
Internet Subscription Expenses	50205030 00	10,000.00	-
Cable, Satellite, Telegraph, and Radio Expenses	50205040 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	292,246.40	-
Environment/Sanitary Services	50212010 00	-	-
Janitorial Services	50212020 00	-	-
Security Services	50212030 00	-	-
General Services	50212990 00	580,153.73	-
Repairs and Maintenance - Land Improvements	802	-	-
Repairs and Maintenance - Buildings	50213040 01	-	-
Repairs and Maintenance - School Buildings	50213040 02	-	-
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 Imp	820	-	-
Repairs and Maintenance - Machineries	50213050 01	-	-
Repairs and Maintenance - Office Equipment	50213050 02	3,150.00	-
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 - 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	-	-
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 an	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	19,003.28	-
Advertising Expenses	50299010 00	-	-
Printing and Publication Expenses	50299020 00	24,000.00	-
Representation Expenses	50299030 00	309,325.00	-
Transportation and Delivery Expenses	50299040 00	-	-
Rent Expenses	502995050 00	20,000.00	-
Subscription Expenses	50299070 00	-	-
Other Maintenance and Operating Expenses	50299990 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	-	-
<b>TOTALS</b>		<b>45,497,538.06</b>	<b>45,497,538.05</b>
			<b>0.00</b>

CERTIFIED CORRECT:

**JEANA CRYZELA T. AQUINO**  
Acting Accountant