

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

TRIAL BALANCE
 June 30, 2024

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	-	0.00
Cash in Bank - MDS, Regular	10104040 00	-	-
Cash in Bank - MDS, Special Account	10104050 00	-	-
Cash- Tax Remittance Advice	10104070 00	-	-
Buildings	10604010 00	3,174,542.36	-
Accumulated Depreciation-Buildings	10604011 00	-	645,800.89
School Buildings	10604020 00	6,450,707.64	-
Accumulated Depreciation-School Buildings	10604021 00	-	3,057,427.38
Machineries	10605010 00	-	-
Accumulated Depreciation-Machineries	10605011 00	-	-
Office equipment	10605020 00	141,500.00	-
Accumulated Depreciation-Office Equipment	10605021 00	-	81,555.00
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	-	1,183,509.89
LIABILITIES			
Accounts Payable	20101010 00	-	-
Due to Officers and Employees	20101020 00	-	5,866.58
Due to BIR	20201010 00	-	158,992.94
Due to GSIS	20201020 00	0.00	-
Due to PAG-IBIG	20201030 00	-	-
Due to PHILHEALTH	20201040 00	-	-
Due to Other NGAs	20201050 00	-	-
Due to Other GOCCs	20201060 00	0.00	-
Other Payables	29999990 00	-	11,200.00
NET ASSETS/EQUITY			
Government Equity	30101010 00	-	-
Accumulated Surplus/(Deficit)	30101010 00	-	8,193,592.02
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	-	17,018,872.07
Subsidy Income from National Government (TRA)	40301010 00	-	915,012.02
Subsidy from Central Office	40301060 00	-	-
Subsidy FROM Regional Offices/Staff Bureau	40301020 00	-	61,000.00
Prior Years' Adjustment	684	-	-
Income from Grants and Donations in Kinds	40402020 00	-	-
EXPENSES			
Salaries and Wages - Regular	50101010 01	12,614,947.65	-
Personnel Economic Relief Allowance (PERA)	50102010 01	732,000.00	-
Additional Compensation	712	-	-
Representation Allowance	50102020 00	10,000.00	-
Transportation Allowance	50102030 00	13,316.43	-
Clothing/Uniform Allowance	50102040 00	420,000.00	-

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	-	-
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	2,083,610.78	-
Life and Retirement Insurance Contributions	50103010 00	1,511,322.36	-
PAG-IBIG Contributions	50103020 00	65,100.00	-
PHILHEALTH Contributions	50103030 00	310,558.72	-
ECC Contributions	50103040 00	36,600.00	-
Fuel, Oil and Lubricants Expenses	50203090 00	-	-
Agricultural and Marine Supplies Expenses	50203100 00	-	-
Textbooks and Instructional Materials Expenses	50203110 01	83,450.00	-
Water Expenses	50204010 00	-	-
Electricity Expenses	50204020 00	-	-
Cooking Gas Expenses	768	-	-
Postage and Courier Expenses	50205010 00	-	-
Subsidy to Operating Units	50214080 00	-	-
Subsidy to Other Funds	50214090 00	-	-
Taxes Duties and Licenses	50215010 01	-	-
Fidelity Bond Premiums	50215020 00	66,757.50	-
Insurance Expenses	50215030 00	-	-
Advertising Expenses	50299010 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	-	-
Bank Charges	50301040 00	-	-
Other Financial Charges	50301990 00	-	-
TOTALS		49,651,467.88	49,651,467.88
			0.00

CERTIFIED CORRECT:


FLORRIANNE KATE A. BALUBAL
 Accountant I