

Technical Education and Skills Development Authority

**ISABELA SCHOOL OF ARTS AND TRADES**

Ilagan, Isabela

SSP FUND

**TRIAL BALANCE**

December 31, 2024

| Account Name   | Account Code   | Debit Balances | Credit Balances |
|--|----------------|----------------|-----------------|
| <b>Assets</b>  |                |                |                 |
| Cash - Collecting Officers                                       | 10101010 00    | -              | -               |
| Petty Cash Fund  | 10101020 00    | -              | -               |
| Cash in Bank - Local Currency, Current Account                   | 10102020 00    | 6,937,200.23   | -               |
| Cash - Treasury/Agency Deposit, Regular                          | 10104010 00    | -              | -               |
| Accounts Receivable (PO)   | 1 03 01 010 00 | 158,084.00     | -               |
| Due from Other Funds   | 10304050 00    | -              | -               |
| Receivables - Disallowances/Charges                              | 10305010 00    | 232,969.61     | -               |
| Due from Officers and Employees                                  | 10305020 00    | 162,194.49     | -               |
| Due from NGAs  | 1 03 03 010 00 | 2,272,527.40   | -               |
| 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    | 2,174,100.16   | -               |
| Semi-Expandable Machinery  | 1040501000     | -              | -               |
| Semi-Expandable Office Equipment                                 | 1040502000     | 1,319,350.00   | -               |
| 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     | 149,000.00     | -               |
| Land   | 10601010 00    | -              | -               |
| Buildings  | 10604010 00    | 15,509,648.64  | -               |
| Accumulated Depreciation-Buildings                               | 10604011 00    | -              | 4,738,302.88    |
| Office Buildings   | 211            | -              | -               |
| School Buildings   | 10604020 00    | 4,298,537.76   | -               |
| Accumulated Depreciation-School Buildings                        | 10604021 00    | -              | 1,756,737.64    |
| Other Structures   | 10604990 00    | 1,070,778.00   | -               |
| Accumulated Depreciation-Other Structures                        | 10604991 00    | -              | 476,112.60      |
| Office Equipment   | 10605020 00    | 431,325.00     | -               |
| Accumulated Depreciation-Office Equipment                        | 10605021 00    | -              | 141,200.10      |
| Other Machineries and Equipment                                  | 10605990 00    | 2,478,338.20   | -               |
| Accumulated Depreciation-Other Machineries and Equipment         | 10605991 00    | -              | 1,562,638.76    |
| Information and Communications Technology Equipment              | 10605030 00    | 1,273,380.00   | -               |
| Accumulated Depreciation-Information and Communications Tech     | 10605031 00    | -              | 375,050.40      |
| Communication Equipment (TV and Radio)                           | 10605070 00    | 345,300.00     | -               |
| Accumulated Depreciation-Communication Equipment                 | 10605071 00    | -              | 186,552.00      |
| Motor vehicles   | 10606010 00    | 2,072,200.00   | -               |
| Accumulated Depreciation-Motor Vehicles                          | 10606011 00    | -              | 521,022.86      |
| 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 & | 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 | 0.00          | -             |
| Other Prepayments   | 19902990 00 | -             | -             |
| <b>Liabilities</b>  |             | -             | -             |
| Accounts Payable  | 20101010 00 | -             | 1,355,406.74  |
| Due to Officers and Employees                                 | 20101020 00 | -             | -             |
| Due to BIR  | 20201010 00 | -             | 3,123.69      |
| 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 | -             | 27,922,309.95 |
| <b>Revenue</b>  |             | -             | -             |
| Other Service Income  | 40201990 00 | -             | -             |
| Miscellaneous Income/Proceed from Insurance                   | 40609010 00 | -             | -             |
| School Fees   |             | -             | 13,628,995.50 |
| Examination Fees  | 40202030 00 | -             | 7,446,957.90  |
| Seminar/Training Fees   | 40202040 00 | -             | 1,789,912.50  |
| Rent Income   | 40202050 00 | -             | -             |
| Income from Hostels/Dormitories and other Like Facilities     | 40202130 00 | -             | 295,311.00    |
| Other Business Income   | 40202990 99 | -             | 6,829,935.50  |
| <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         | -             | -             |
| Traveling Expenses - Local                                    | 50201010 00 | 3,122,093.10  | -             |
| Traveling Expenses - Foreign                                  | 50201020 00 | 331,520.05    | -             |
| Training Expenses   | 50202010 00 | 124,000.00    | -             |
| Scholarship Expenses  | 50202020 00 | -             | -             |
| Office Supplies Expenses                                      | 50203010 00 | 11,010.00     | -             |
| 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 | 1,089,074.25  | -             |
| Agricultural and Marine Supplies Expenses                     | 50203100 00 | -             | -             |
| Textbooks and Instructional Materials Expenses                | 50203110 00 | 13,332,873.68 | -             |
| Semi-Expendable Machinery & Equipment - Office Equipment Exp  | 5020321002  | -             | -             |
| Semi-Expendable Machinery & Equipment - ICT Equipment Exper   | 5020321003  | -             | -             |
| Semi-Expendable Machinery and Equipment Expenses - Agricultu  | 5020321004  | -             | -             |
| Semi-Expendable Machinery and Equipment Expenses - Commur     | 5020321007  | -             | -             |
| Semi-Expendable Machinery and Equipment Expenses - Disaster   | 5020321008  | -             | -             |
| Semi-Expendable Machinery and Equipment Expenses - Printing I | 5020321011  | -             | -             |
| Semi-Expendable Machinery and Equipment Expenses - Sports E   | 5020321012  | -             | -             |
| Semi-Expendable Machinery & Equipment - Technical and Scienti | 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  | 1,545,974.24 | - |
| Cooking Gas Expenses   | 768          | -            | - |
| Postage and Courier Expenses                                       | 50205010 00  | -            | - |
| Telephone Expenses - Mobile  | 50205020 01  | 60,420.07    | - |
| Telephone Expenses - Landline                                      | 50205020 02  | -            | - |
| Internet Subscription Expenses                                     | 50205030 00  | 215,480.17   | - |
| Cable, Satellite, Telegraph, and Radio Expenses                    | 50205040 00  | 13,000.00    | - |
| 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  | 1,173.52     | - |
| Other Professional Services  | 50211990 00  | 3,029,507.58 | - |
| Environment/Sanitary Services                                      | 50212010 00  | -            | - |
| Janitorial Services  | 50212020 00  | -            | - |
| Security Services  | 50212030 00  | -            | - |
| General Services   | 50212990 00  | 2,162,286.38 | - |
| Repairs and Maintenance - Land Improvements                        | 802          | -            | - |
| Repairs and Maintenance - Buildings                                | 50213040 01  | -            | - |
| Repairs and Maintenance - School Buildings                         | 50213040 02  | 348,124.56   | - |
| 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 Lease      | 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 Equip | 50213050 04  | -            | - |
| Repairs and Maintenance - Communications Equipment                 | 50213050 07  | -            | - |
| Repairs and Maintenance - Firefighting Equipment and Accessorie    | 50213050 09  | -            | - |
| Repairs and Maintenance - Medical, Dental and Laboratory Equipr    | 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  | 241,109.33   | - |
| 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 S    | 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  | 30,000.00    | - |
| Fidelity Bond Premiums   | 50215020 00  | -            | - |
| Insurance Expenses   | 50215030 00  | 26,083.28    | - |
| Advertising Expenses   | 50299010 00  | -            | - |
| Printing and Publication Expenses                                  | 50299020 00  | 24,000.00    | - |
| Representation Expenses  | 50299030 00  | 920,887.00   | - |
| Transportation and Delivery Expenses                               | 50299040 00  | 600.00       | - |
| Rent Expenses  | 502995050 00 | 20,000.00    | - |

|   |             |                      |                      |
|---|-------------|----------------------|----------------------|
| Subscription Expenses                               | 50299070 00 | -                    | -                    |
| Other Maintenance and Operating Expenses            | 50299990 00 | 4,107.00             | -                    |
| Rewards and Other Claims                            | 788         | -                    | -                    |
| Extraordinary Expenses                              | 883         | -                    | -                    |
| Miscellaneous Expenses                              | 884         | -                    | -                    |
| Bank Charges  | 50301040 00 | 12,000.00            | -                    |
| Other Financial Charges                             | 50301990 00 | -                    | -                    |
| Depreciation-Land Improvements                      | 50501020 00 | -                    | -                    |
| Depreciation-Buildings                              | 50501040 01 | 465,289.46           | -                    |
| Depreciation-School Buildings                       | 50501040 02 | 161,318.44           | -                    |
| Depreciation-Other Structures                       | 50501040 99 | 47,510.01            | -                    |
| Depreciation-Machineries                            | 50501050 01 | -                    | -                    |
| Depreciation-Office Equipment                       | 50501050 02 | 52,533.00            | -                    |
| Depreciation-ICT Equipment                          | 50501050 03 | 160,851.60           | -                    |
| Depreciation-Communication Equipment                | 50501050 07 | 62,154.00            | -                    |
| 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 | 230,719.57           | -                    |
| Depreciation-Motor Vehicles                         | 50501060 01 | 260,511.43           | -                    |
| Depreciation-Furnitures & Fixtures                  | 50501070 02 | -                    | -                    |
| Buildings and other Structure Outlay- Buildings     | 50604040 01 | -                    | -                    |
|   |             | -                    | -                    |
| <b>TOTALS</b>                                       |             | <b>69,029,570.01</b> | <b>69,029,570.01</b> |
|   |             |                      | <b>0.00</b>          |

CERTIFIED CORRECT:

  
**FLORRIANNE KATE A. BALUBAL**  
 Accountant I