

Republic of the Philippines
TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY, REGION 02
 Carig, Tuguegarao City
TRIAL BALANCE
FUND 101

(API)

As at June 30, 2020

ACCOUNT NAMES	ACCOUNT CODE	API	
		DEBIT	CREDIT
1 CURRENT ASSETS			
01 CASH and Cash Equivalents			
01 Cash on Hand			
Petty Cash	1 01 01 020 00	25,000.00	
02 Cash in Bank - Local Currency			
Cash in Bank - Local Currency, Current Account	1 01 02 020 00	1,092,408.97	
04 Treasury/Agency Cash Accounts			
Cash- Treasury/Agency Deposit, Regular	1 01 04 010 00	1,117.45	
TOTAL CASH		1,118,526.42	0.00
03 RECEIVABLE			
01 Loans and Receivable Accounts			
04 Intra - Agency Receivables			
05 Other Receivables			
Receivables - Disallowances/Charges	1 03 05 010 00	683,058.74	
TOTAL RECEIVABLE		683,058.74	0.00
04 INVENTORIES			
01 Inventory Held for Sale			
02 Inventory Held for Distribution			
04 Inventory Held for Consumption			
05 Semi Expendable Machinery and Equipment			
TOTAL INVENTORIES		0.00	0.00
TOTAL CURRENT ASSETS		1,801,585.16	0.00
06 PROPERTY, PLANT AND EQUIPMENT			
01 Land			
Land	1 06 01 010 00	48,230.00	
02 Land Improvements			
Other Land Improvement	1 06 02 990 00	459,747.60	
Accumulated depreciation-Other Land Improvement	1 06 02 991 00		436,688.67
03 Infrastructure Assets			
04 Buildings and Other Structures			
School Buildings	1 06 04 020 00	24,115,005.69	
Accumulated depreciation-School Buildings	1 06 04 021 00		18,568,599.83
Other Structures	1 06 04 990 00	778,661.79	
Accumulated depreciation-Other Structures	1 06 04 991 00		658,293.91
05 Machinery and Equipment			
Information and Communication Technology Equipment	1 06 05 030 00	169,637.47	
Accumulated depreciation-ICTE	1 06 05 031 00		159,621.58
Technical and Scientific Equipment	1 06 05 140 00	121,015.00	
Accumulated depreciation-Technical and Scientific Equipment	1 06 05 141 00		45,847.00
Other Machinery and Equipment	1 06 05 990 00	21,851,236.62	
Accumulated depreciation-Other Machinery and Equipment	1 06 05 991 00		20,739,001.87
06 Transportation and Equipment			
Motor Vehicles	1 06 06 010 00	621,139.20	
Accumulated depreciation-Motor Vehicles	1 06 06 011 00		590,082.24
07 Furnitures, Fixtures and Books			
Furnitures and Fixtures	1 06 07 010 00	231,819.00	
Accumulated depreciation-Furnitures and Fixtures	1 06 07 011 00		216,863.38
08 Leased Assets			
10 Construction in Progress			
99 Other Property, Plant and Equipment			
TOTAL PROPERTY, PLANT AND EQUIPMENT		48,396,492.37	41,414,998.48
07 BIOLOGICAL ASSET			
01 Bearer Biological Assets			
TOTAL BIOLOGICAL ASSETS		0.00	0.00
99 OTHER ASSETS			
01 Advances			
02 Prepayments			
03 Deposits			
TOTAL OTHER ASSETS		0.00	0.00
TOTAL ASSETS		50,198,077.53	41,414,998.48
2 LIABILITIES			
01 Financial Liabilities			
01 Payables			
02 Inter-Agency Payables			
01 Inter-Agency Payables			

ACCOUNT NAMES	ACCOUNT CODE	API	
		DEBIT	CREDIT
99 Other Payables 99 Other Payables			
TOTAL LIABILITIES		0.00	18,193.00
3 EQUITY			
3 EQUITY			
01 Government Equity 01 Government Equity Accumulated Surplus	3 01 01 010 00		7,664,446.99
03 Intermediate Accounts 01 Intermediate Accounts			
TOTAL EQUITY		0.00	7,664,446.99
4 INCOME			
4 INCOME			
02 Service and Business Income 01 Service Income 02 Business Income			
03 Assistance and Subsidy 01 Assistance and Subsidy Subsidy from National Government Subsidy from Regional Office/Staff Bureau	4 03 01 010 00 4 03 01 070 00		14,459,364.20 683,333.51
04 Shares, Grants and Donations 02 Grants and Donations			
05 Gains 01 Gains			
06 Other Non-Operating Income 03 Miscellaneous Income			
TOTAL INCOME		0.00	15,142,697.71
5 EXPENSES			
5 EXPENSES			
01 Personnel Services 01 Salaries and Wages Salaries and Wages - Regular	5 01 01 010 01	9,362,446.91	
02 Other Compensation Personnel Economic and Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance Hazard Pay Bonus and Allowances - Mid year bonus	5 01 02 010 01 5 01 02 020 00 5 01 02 030 00 5 01 02 040 01 5 01 02 110 01 5 01 02 990 36	600,363.63 25,000.00 25,000.00 288,000.00 187,150.00 1,534,750.00	
03 Personnel Benefit Contributions Life and Retirement Insurance Premiums PAG-IBIG Contributions PHILHEALTH Contributions Employees Compensation Insurance Premiums	5 01 03 010 00 5 01 03 020 01 5 01 03 030 01 5 01 03 040 01	530,513.87 30,200.00 136,551.78 30,200.00	
04 Other Personnel Benefits			
TOTAL PERSONAL SERVICES		12,750,176.19	0.00
02 MAINTENANCE AND OTHER			
01 Travelling Expenses Travelling Expenses - Local	5 02 01 010 00	86,969.55	
02 Training and Scholarship Expenses Training Expenses	5 02 02 010 00	31,500.00	
03 Supplies and Materials Expenses Office Supplies Expenses Textbooks and Instructional Materials Expenses Semi-Expendable Machinery and Equipment Expenses - Office Equipment Expenses Semi-Expendable Machinery and Equipment Expenses - ICT Equipment Expenses Semi-Expendable Furniture, Fixtures and Books Expenses Other Supplies and Materials Expense	5 02 03 010 00 5 02 03 110 00 5 02 03 210 02 5 02 03 210 03 5 02 03 220 00 5 02 03 990 00	74,513.67 74,937.25 18,040.00 245,140.00 10,446.00 220,679.99	
04 Utility Expenses Electricity Expense	5 02 04 020 00	47,886.34	
05 Communication Expenses Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 00	2,700.00	
06 Awards/Rewards and Prizes			
07 Survey, Research, Exploration and Development Expenses			
10 Confidential, Intelligence and Extraordinary Expenses			
11 Professional Services Other Professional Services	5 02 11 990 00	59,000.00	
12 General Services			
13 Repairs and Maintenance Repairs and Maintenance - Buildings and Other Structures - Buildings Repairs and Maintenance - Buildings and Other Structures - School Buildings Repairs and Maintenance - Machinery and Equipment - ICT Equipment	5 02 13 040 01 5 02 13 040 02 5 02 13 050 03	39,090.00 350,808.00 8,930.00	
14 Financial Assistance/Subsidy			

ACCOUNT NAMES	ACCOUNT CODE	API	
		DEBIT	CREDIT
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		1,292,082.46	0.00
03 FINANCIAL EXPENSES*			
01 Financial Expenses			
TOTAL FINANCIAL EXPENSES		0.00	0.00
04 DIRECT COST			
01 Cost of Sales			
TOTAL DIRECT COST		0.00	0.00
05 Non-Cash Expenses			
01 Depreciation			
02 Losses			
TOTAL DEPRECIATION EXPENSES		0.00	0.00
TOTAL EXPENSES		14,042,258.65	0.00
GRAND TOTAL		64,240,336.18	64,240,336.18

Certified Correct By:



ERICK O. MALICAD
Accountant II

0.00

14,042,258.65	15,142,697.71
Net Subsidy	1,100,439.06
12,750,176.19 ps	
1,292,082.46 mooc	
0.00 fe	
0.00 depreciation	
PYA	
GOVT. EQUITY	8,764,886.05
8,783,079.05	8,783,079.05
	0.00