

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

(API)

As of September 30, 2025

ACCOUNT NAMES	ACCOUNT	API	
		DEBIT	CREDIT
1 CURRENT ASSETS			
01 CASH and Cash Equivalents			
Petty Cash	1 01 01 020 00	P50,000.00	
Cash in Bank - Local Currency, Current Account - Land Bank of the	1 01 02 020 24	P609,895.18	
TOTAL CASH		P659,895.18	P0.00
03 RECEIVABLE			
Due from Operating Units	1 03 04 040 00	P4,627,640.58	
Due from Officers and Employees	1 03 05 020 00	P0.00	
Other Receivables	1 03 05 990 00	P10,091.33	
TOTAL RECEIVABLE		P5,893,350.75	P0.00
04 INVENTORIES			
Other Supplies and Materials for Distribution	1 04 02 990 00	P855,645.21	
Semi-Expendable Office Equipment	1 04 05 020 00	P215,000.00	
Semi-Expendable ICT Equipment	1 04 05 030 00	P61,600.00	
TOTAL INVENTORIES		P1,132,245.21	P0.00
TOTAL CURRENT ASSETS		P7,685,491.14	P0.00
06 PROPERTY, PLANT AND EQUIPMENT			
Other Land Improvement	1 06 02 990 00	P55,582.50	
Accumulated depreciation-Other Land Improvement	1 06 02 991 00		P23,222.90
Other Structures	1 06 04 990 00	P157,139.00	
Accumulated depreciation-Other Structures	1 06 04 991 00		P85,733.58
Information and Communication Technology Equipment	1 06 05 030 00	P735,172.00	
Accumulated depreciation-ICTE	1 06 05 031 00		P438,830.04
Technical and Scientific Equipment	1 06 05 140 00	P1,614,295.00	
Accumulated depreciation-Technical and Scientific Equip	1 06 05 141 00		P781,297.22
Accumulated depreciation-Other Machinery and Equipm	1 06 05 991 00		P19,633.33
Motor Vehicles	1 06 06 010 00	P5,280,525.00	
Accumulated depreciation-Motor Vehicles	1 06 06 011 00		P1,270,837.35
Accumulated Impairment Losses -Work/Zoo Animals	1 06 99 012 00	P3,707,431.37	
TOTAL PROPERTY, PLANT AND EQUIPMENT		P11,550,144.87	P2,619,554.42
07 BIOLOGICAL ASSETS			
01 Bearer Biological Assets			
Breeding Stocks	1 07 01 010 00	P52,500.00	
TOTAL BIOLOGICAL ASSETS		P52,500.00	P0.00
99 OTHER ASSETS			
01 Advances			
Advances to Special Disbursing Officer	1 99 01 030 00	P46,888.75	
Advances to Officers and Employees	1 99 01 040 00	(P0.00)	
TOTAL OTHER ASSETS		P46,888.75	P0.00
TOTAL ASSETS		P19,335,024.76	P2,619,554.42
2 LIABILITIES			
01 Financial Liabilities			
Due to Officers and Employees	2 01 01 020 00		P473.59
Due to BIR	2 02 01 010 00		P1,691.08
Other Payables	2 99 99 990 00		P2,924.61
TOTAL LIABILITIES		P0.00	P5,089.46
3 EQUITY			
01 Government Equity			
Accumulated Surplus	3 01 01 010 00		P12,614,754.99
TOTAL EQUITY		P0.00	P12,614,754.99
4 INCOME			
Revenue and Expenses			
Tax Revenue			
Clearance and Certification Fees	4 02 01 040 00		P1,270.00
Certification Fees	4 02 01 040 02		P1,200.00
Examination Fees	4 02 02 030 00		P2,204,494.60
Seminar/Training Fees	4 02 02 040 00		P8,010,869.50
Income from Hotels/Dormitories and Other Like Facilities	4 02 02 130 00		P25,250.00
Other Business Income	4 02 02 990 00		P17,990.00

Assistance from LGU	4 03 01 030 00		P164,860.00
Subsidy from Regional Office/Staff Bureau	4 03 01 070 00		P3,737,505.87
TOTAL INCOME		P0.00	P14,163,439.97
5 EXPENSES			
5 EXPENSES			
01 Personnel Services			
TOTAL PERSONAL SERVICES		P0.00	P0.00
02 MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses - Local	5 02 01 010 00	P1,313,482.15	
Training Expenses	5 02 02 010 00	P185,287.65	
Office Supplies Expenses	5 02 03 010 00	P330,498.97	
Fuel, Oil and Lubricants Expense	5 02 03 090 00	P307,250.15	
Semi-Expendable Machinery & Equipment - Office Equipment Expense	5 02 03 210 02	P85,417.88	
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	5 02 03 210 03	P144,245.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220 00	P92,862.00	
Other Supplies and Materials Expense	5 02 03 990 00	P2,607,716.53	
Electricity Expense	5 02 04 020 00	P489,763.73	
Telephone Expenses - Mobile	5 02 05 020 01	P48,797.39	
Telephone Expenses - Landline	5 02 05 020 02	P175,251.83	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 00	P6,000.00	
Other Professional Services	5 02 11 990 00	P816,166.28	
Other General Services	5 02 12 990 00	P1,775,988.97	
Repairs and Maintenance - Land Improvements - Other Land Improvements	5 02 13 020 99	P75,340.00	
Repairs and Maintenance - Buildings and Other Structures - Buildings	5 02 13 040 01	P549,759.31	
Repairs and Maintenance - Transportation Equipment - Motor Vehicles	5 02 13 060 01	P270,730.20	
Taxes, Duties and Licences	5 02 15 010 00	P16,060.98	
Insurance Expenses	5 02 15 030 00	P37,393.71	
Representations Expenses	5 02 99 030 00	P358,065.60	
Other Maintenance and Operating Expenses -Website Maintenance	5 02 99 990 01	P5,433.00	
Other Maintenance and Operating Expenses	5 02 99 990 02	P340,138.30	
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		P10,067,814.08	P0.00
03 FINANCIAL EXPENSES			
01 Financial Expenses			
TOTAL FINANCIAL EXPENSES		P0.00	P0.00
04 DIRECT COST			
TOTAL DIRECT COST		P0.00	P0.00
05 Non-Cash Expenses			
01 Depreciation			
TOTAL NON-CASH EXPENSES		P0.00	P0.00
TOTAL EXPENSES		P10,067,814.08	P0.00
GRAND TOTAL		P29,402,838.84	P29,402,838.84

CERTIFIED CORRECT:

(P0.00)

JONATHAN C. TORIO
Accountant I

10,067,814.08	P14,163,439.97
Excess of Income	4,095,625.89
-	ps
10,067,814.08	moor
-	fe
P0.00	depreciation
PYA	
GOVT. EQUITY	16,710,380.88
16,715,470.34	P16,715,470.34
	0.00