

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

**(API)**

**As of December 31, 2025**

ACCOUNT NAMES	ACCOUNT	API	
		DEBIT	CREDIT
<b>1 CURRENT ASSETS</b>			
<b>01 CASH and Cash Equivalents</b>			
Cash in Bank - Local Currency, Current Account - Land Bank of the	1 01 02 020 24	P3,479,151.55	
<b>TOTAL CASH</b>		<b>P3,479,151.55</b>	<b>P0.00</b>
<b>03 RECEIVABLE</b>			
Due from Operating Units	1 03 04 040 00	P3,592,640.58	
Receivables - Disallowances/Charges	1 03 05 010 00	P1,208,373.84	
Other Receivables	1 03 05 990 00	P10,091.33	
<b>TOTAL RECEIVABLE</b>		<b>P4,811,105.75</b>	<b>P0.00</b>
<b>04 INVENTORIES</b>			
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	
<b>TOTAL INVENTORIES</b>		<b>P1,132,245.21</b>	<b>P0.00</b>
<b>TOTAL CURRENT ASSETS</b>		<b>P9,422,502.51</b>	<b>P0.00</b>
<b>06 PROPERTY, PLANT AND EQUIPMENT</b>			
Other Land Improvement	1 06 02 990 00	P259,812.50	
Accumulated depreciation-Other Land Improvement	1 06 02 991 00	P109,344.28	
Buildings	1 06 04 010 00	P1,650,731.27	
Accumulated depreciation-Buildings	1 06 04 011 00	P402,326.25	
Other Structures	1 06 04 990 00	P157,139.00	
Accumulated depreciation-Other Structures	1 06 04 991 00	P93,197.68	
Information and Communication Technology Equipment	1 06 05 030 00	P604,062.00	
Accumulated depreciation-ICTE	1 06 05 031 00	P459,584.12	
Technical and Scientific Equipment	1 06 05 140 00	P1,614,295.00	
Accumulated depreciation-Technical and Scientific Equipment	1 06 05 141 00	P925,927.91	
Motor Vehicles	1 06 06 010 00	P5,231,025.00	
Accumulated depreciation-Motor Vehicles	1 06 06 011 00	P1,768,126.73	
Accumulated Impairment Losses -Work/Zoo Animals	1 06 99 012 00	P2,380,073.97	
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>		<b>P11,897,138.74</b>	<b>P3,758,506.97</b>
<b>07 BIOLOGICAL ASSETS</b>			
<b>01 Bearer Biological Assets</b>			
Breeding Stocks	1 07 01 010 00	P52,500.00	
<b>TOTAL BIOLOGICAL ASSETS</b>		<b>P52,500.00</b>	<b>P0.00</b>
<b>99 OTHER ASSETS</b>			
<b>TOTAL OTHER ASSETS</b>		<b>P0.00</b>	<b>P0.00</b>
<b>TOTAL ASSETS</b>		<b>P21,372,141.25</b>	<b>P3,758,506.97</b>
<b>2 LIABILITIES</b>			
<b>2 LIABILITIES</b>			
<b>01 Financial Liabilities</b>			
Due to Officers and Employees	2 01 01 020 00	P473.59	
Due to BIR	2 02 01 010 00	P37,337.04	
Due to Operating Units	2 03 01 040 00	P91,960.00	
Other Payables	2 99 99 990 00	P2,924.61	
<b>TOTAL LIABILITIES</b>		<b>P0.00</b>	<b>P132,695.24</b>
<b>3 EQUITY</b>			
<b>3 EQUITY</b>			
Accumulated Surplus	3 01 01 010 00	P12,622,012.34	
<b>TOTAL EQUITY</b>		<b>P0.00</b>	<b>P12,622,012.34</b>
<b>4 INCOME</b>			
<b>Revenue and Expenses</b>			
Clearance and Certification Fees	4 02 01 040 00	P3,275.00	
Certification Fees	4 02 01 040 02	P1,200.00	
Examination Fees	4 02 02 030 00	P2,826,730.80	
Seminar/Training Fees	4 02 02 040 00	P12,801,396.70	
Income from Hotels/Dormitories and Other Like Facilities	4 02 02 130 00	P35,850.00	
Other Business Income	4 02 02 990 00	P27,590.00	
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	

<b>TOTAL INCOME</b>		<b>P0.00</b>	<b>P19,598,408.37</b>
<b>5 EXPENSES</b>			
<b>5 EXPENSES</b>			
<b>01 Personnel Services</b>			
<b>TOTAL PERSONAL SERVICES</b>		<b>P0.00</b>	<b>P0.00</b>
<b>02 MAINTENANCE AND OTHER OPERATING EXPENSES</b>			
Travelling Expenses - Local	5 02 01 010 00	P2,152,338.09	
Training Expenses	5 02 02 010 00	P187,387.65	
Office Supplies Expenses	5 02 03 010 00	P341,437.27	
Accountable Forms Expenses	5 02 03 020 00	P16,880.00	
Fuel, Oil and Lubricants Expense	5 02 03 090 00	P474,495.25	
Agricultural and Marine Supplies Expenses	5 02 03 100 00	P94,119.74	
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	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	P3,107,682.07	
Electricity Expense	5 02 04 020 00	P677,931.51	
Telephone Expenses - Mobile	5 02 05 020 01	P52,428.12	
Telephone Expenses - Landline	5 02 05 020 02	P245,280.42	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 00	P7,800.00	
Other Professional Services	5 02 11 990 00	P1,125,675.16	
Other General Services	5 02 12 990 00	P2,317,802.12	
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	P663,117.32	
Repairs and Maintenance - Machinery and Equipment - Office Equipment	5 02 13 050 02	P36,164.45	
Repairs and Maintenance - Transportation Equipment - Motor Vehicles	5 02 13 060 01	P489,321.29	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment	5 02 13 210 02	P12,887.12	
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	P400,753.95	
Other Maintenance and Operating Expenses - Website Maintenance	5 02 99 990 01	P12,489.00	
Other Maintenance and Operating Expenses	5 02 99 990 02	P854,763.87	
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>		<b>P13,722,073.97</b>	<b>P0.00</b>
<b>03 FINANCIAL EXPENSES</b>			
<b>TOTAL FINANCIAL EXPENSES</b>		<b>P0.00</b>	<b>P0.00</b>
<b>04 DIRECT COST</b>			
<b>TOTAL DIRECT COST</b>		<b>P0.00</b>	<b>P0.00</b>
<b>05 Non-Cash Expenses</b>			
<b>01 Depreciation</b>			
Depreciation - Other Land Improvements	5 05 01 020 99	P21,448.55	
Depreciation - Buildings and Other Structures - Buildings	5 05 01 040 01	P251,088.21	
Depreciation - Buildings and Other Structures - Other Structures	5 05 01 040 99	P7,464.10	
Depreciation - Machinery and Equipment - ICT Equipment	5 05 01 050 03	P95,486.78	
Depreciation - Machinery and Equipment - Technical and Scientific	5 05 01 050 14	P144,630.69	
Depreciation - Transportation Equipment - Motor Vehicle	5 05 01 060 01	P497,289.38	
<b>TOTAL NON-CASH EXPENSES</b>		<b>P1,017,407.71</b>	<b>P0.00</b>
<b>TOTAL EXPENSES</b>		<b>P14,739,481.68</b>	<b>P0.00</b>
<b>GRAND TOTAL</b>		<b>P36,111,622.93</b>	<b>P36,111,622.93</b>

CERTIFIED CORRECT:

P0.00



**JONATHAN C. TORIO**  
Accountant I

14,739,481.68	P19,598,408.37
Excess of Income	4,858,926.69
-	ps
13,722,073.97	mooe
-	fe
P1,017,407.71	depreciation
PYA	
GOVT. EQUITY	17,480,939.03
<b>17,613,634.28</b>	<b>P17,613,634.28</b>
	0.00