

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

(API)

As at December 31, 2025

| ACCOUNT NAMES | ACCOUNT | API | |
|---|----------------|-----------------------|-----------------------|
| | | DEBIT | CREDIT |
| 1 CURRENT ASSETS | | | |
| 01 CASH and Cash Equivalents | | | |
| Cash- Tax Remittance Advice | 1 01 04 070 00 | 326,359.56 | |
| TOTAL CASH | | P326,359.56 | P0.00 |
| 03 RECEIVABLE | | | |
| Receivables - Disallowances/Charges | 1 03 05 010 00 | P683,058.74 | |
| Due from Officers and Employees | 1 03 05 020 00 | P90,034.35 | |
| TOTAL RECEIVABLE | | P773,093.09 | P0.00 |
| 04 INVENTORIES | | | |
| TOTAL INVENTORIES | | P0.00 | P0.00 |
| TOTAL CURRENT ASSETS | | P1,099,452.65 | P0.00 |
| 06 PROPERTY, PLANT AND EQUIPMENT | | | |
| School Buildings | 1 06 04 020 00 | P14,885,369.00 | |
| <i>Accumulated depreciation-School Buildings</i> | 1 06 04 021 00 | | P13,880,778.17 |
| Other Structures | 1 06 04 990 00 | P102,865.00 | |
| <i>Accumulated depreciation-Other Structures</i> | 1 06 04 991 00 | | P45,603.50 |
| TOTAL PROPERTY, PLANT AND EQUIPMENT | | P14,988,234.00 | P13,926,381.67 |
| 07 BIOLOGICAL ASSETS | | | |
| TOTAL BIOLOGICAL ASSETS | | P0.00 | P0.00 |
| 99 OTHER ASSETS | | | |
| TOTAL ASSETS | | P16,087,686.65 | P13,926,381.67 |
| 2 LIABILITIES | | | |
| 2 LIABILITIES | | | |
| 01 Financial Liabilities | | | |
| Due to BIR | 2 02 01 010 00 | P326,359.56 | |
| Due to GSIS | 2 02 01 020 00 | 52,603.91 | |
| Due to PAG - IBIG | 2 02 01 030 00 | 4,600.00 | |
| Due to PHILHEALTH | 2 02 01 040 00 | P31,472.35 | |
| Other Payables | 2 99 99 990 00 | 235,862.14 | |
| TOTAL LIABILITIES | | P0.00 | 651,455.90 |
| 3 EQUITY | | | |
| 01 Government Equity | | | |
| 01 Government Equity | | | |
| Accumulated Surplus | 3 01 01 010 00 | | P2,250,467.45 |
| TOTAL EQUITY | | P0.00 | P2,250,467.45 |
| 4 INCOME | | | |
| Revenue and Expenses | | | |
| Subsidy from National Government | 4 03 01 010 00 | | P39,209,968.77 |
| TOTAL INCOME | | P0.00 | P39,209,968.77 |
| 5 EXPENSES | | | |
| 5 EXPENSES | | | |
| 01 Personnel Services | | | |
| Salaries and Wages - Regular | 5 01 01 010 01 | P23,966,809.67 | |
| Personnel Economic and Relief Allowance (PERA)-Civilian | 5 01 02 010 01 | P1,265,090.91 | |
| Representation Allowance (RA) | 5 01 02 020 00 | P72,000.00 | |
| Transportation Allowance (TA) | 5 01 02 030 00 | P72,000.00 | |
| Clothing/Uniform Allowance | 5 01 02 040 01 | P357,000.00 | |
| Subsistence Allowance - Magna Carta for Public Health Workers under R | 5 01 02 050 03 | P10,800.00 | |
| Laundry Allowance | 5 01 02 060 00 | P1,500.00 | |
| Year End Bonus | 5 01 02 140 00 | P1,977,658.00 | |
| Cash Gift | 5 01 02 150 01 | P264,500.00 | |
| Other Bonuses and Allowances | 5 01 02 990 00 | P1,064,000.00 | |
| Collective Negotiations Agreement | 5 01 02 990 11 | P1,596,000.00 | |
| Productivity Enhancement Incentive | 5 01 02 990 12 | P267,500.00 | |
| Bonus and Allowances - Mid year bonus | 5 01 02 990 36 | P1,910,281.00 | |

| | | | |
|--|----------------|-----------------------|-----------------------|
| Life and Retirement Insurance Premiums | 5 01 03 010 00 | P2,801,390.76 | |
| PAG-IBIG Contributions | 5 01 03 020 01 | P125,200.00 | |
| PHILHEALTH Contributions | 5 01 03 030 01 | P607,798.32 | |
| Employees Compensation Insurance Premiums | 5 01 03 040 01 | P61,900.00 | |
| Other Personnel Benefits | 5 01 04 990 99 | P417,000.00 | |
| TOTAL PERSONAL SERVICES | | P36,838,428.66 | P0.00 |
| 02 MAINTENANCE AND OTHER OPERATING EXPENSES | | | |
| Office Supplies Expenses | 5 02 03 010 00 | P13,747.10 | |
| Semi-Expendable Machinery & Equipment - Office Equipment Expenses | 5 02 03 210 02 | P15,300.00 | |
| Semi-Expendable Furniture, Fixtures and Books Expenses | 5 02 03 220 00 | P24,355.00 | |
| Other Supplies and Materials Expense | 5 02 03 990 00 | P295,163.08 | |
| Electricity Expense | 5 02 04 020 00 | P63,350.60 | |
| Repairs and Maintenance - Buildings and Other Structures - Buildings | 5 02 13 040 01 | P788,906.82 | |
| Repairs and Maintenance - Transportation Equipment - Motor Vehicle | 5 02 13 060 01 | P15,453.76 | |
| Fidelity Bond Premiums | 5 02 15 020 00 | P40,875.00 | |
| Other Maintenance and Operating Expenses | 5 02 99 990 02 | P665,076.00 | |
| TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES | | P2,400,217.36 | P0.00 |
| 03 FINANCIAL EXPENSES | | | |
| TOTAL FINANCIAL EXPENSES | | P0.00 | P0.00 |
| 04 DIRECT COST | | | |
| TOTAL DIRECT COST | | P0.00 | P0.00 |
| 05 Non-Cash Expenses | | | |
| <i>01 Depreciation</i> | | | |
| TOTAL NON-CASH EXPENSES | | P711,941.12 | P0.00 |
| TOTAL EXPENSES | | P39,950,587.14 | P0.00 |
| G R A N D T O T A L | | P56,038,273.79 | P56,038,273.79 |

CERTIFIED CORRECT:

(P0.00)



JONATHAN C. TORIO
Accountant I

| | |
|---------------------|----------------------|
| 39,950,587.14 | P39,209,968.77 |
| Excess of Income | (740,618.37) |
| 36,838,428.66 | ps |
| 2,400,217.36 | mooe |
| - | fe |
| P711,941.12 | depreciation |
| PYA | |
| GOVT. EQUITY | 1,509,849.08 |
| 2,161,304.98 | P2,161,304.98 |
| | -0.00 |