

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	
Accumulated depreciation-School Buildings	1 06 04 021 00		P13,880,778.17
Other Structures	1 06 04 990 00	P102,865.00	
Accumulated depreciation-Other Structures	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			
3 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
GRAND TOTAL		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