

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

(API)

As at March 31, 2026

ACCOUNT NAMES	ACCOUNT	API	
		DEBIT	CREDIT
1 CURRENT ASSETS			
01 CASH and Cash Equivalents			
01 Cash on Hand			
Cash- Tax Remittance Advice	1 01 04 070 00	138,045.23	
TOTAL CASH		138,045.23	0.00
03 RECEIVABLE			
Receivables - Disallowances/Charges	1 03 05 010 00	683,058.74	
Due from Officers and Employees	1 03 05 020 00	134,146.72	
TOTAL RECEIVABLE		817,205.46	0.00
04 INVENTORIES			
TOTAL INVENTORIES		0.00	0.00
TOTAL CURRENT ASSETS		955,250.69	0.00
06 PROPERTY, PLANT AND EQUIPMENT			
School Buildings	1 06 04 020 00	14,885,369.00	
Accumulated depreciation-School Buildings	1 06 04 021 00		13,880,778.17
Other Structures	1 06 04 990 00	102,865.00	
Accumulated depreciation-Other Structures	1 06 04 991 00		45,603.50
TOTAL PROPERTY, PLANT AND EQUIPMENT		14,988,234.00	13,926,381.67
07 BIOLOGICAL ASSETS			
TOTAL BIOLOGICAL ASSETS		0.00	0.00
99 OTHER ASSETS			
Advances to Special Disbursing Officer	1 99 01 030 00	37,205.00	
TOTAL OTHER ASSETS		37,205.00	0.00
TOTAL ASSETS		15,980,689.69	13,926,381.67
2 LIABILITIES			
01 Financial Liabilities			
Due to BIR	2 02 01 010 00		138,045.23
Due to GSIS	2 02 01 020 00		90,000.84
Due to PAG - IBIG	2 02 01 030 00		7,105.25
Due to PHILHEALTH	2 02 01 040 00		31,472.35
Other Payables	2 99 99 990 00		137,820.52
TOTAL LIABILITIES		0.00	404,444.19
3 EQUITY			
01 Government Equity			
01 Government Equity			
Accumulated Surplus	3 01 01 010 00		1,509,849.08
TOTAL EQUITY		0.00	1,509,849.08
4 INCOME			
Revenue and Expenses			
Subsidy from National Government	4 03 01 010 00		8,290,748.67
TOTAL INCOME		0.00	8,290,748.67
5 EXPENSES			
01 Personnel Services			
Salaries and Wages - Regular	5 01 01 010 01	6,423,716.39	
Personnel Economic and Relief Allowance (PERA)-Civilian	5 01 02 010 01	328,000.00	
Representation Allowance (RA)	5 01 02 020 00	18,000.00	
Transportation Allowance (TA)	5 01 02 030 00	18,000.00	
Subsistence Allowance	5 01 02 050 00	2,700.00	
Laundry Allowance	5 01 02 060 00	375.00	
Other Bonuses and Allowances	5 01 02 990 00	368,000.00	
Life and Retirement Insurance Premiums	5 01 03 010 00	724,515.60	
PAG-IBIG Contributions	5 01 03 020 01	32,800.00	
PHILHEALTH Contributions	5 01 03 030 01	157,847.38	

Employees Compensation Insurance Premiums	5 01 03 040 01	16,200.00	
Terminal Leave Benefits / Monetization	5 01 04 030 01	7,579.55	
TOTAL PERSONAL SERVICES		8,097,733.92	0.00
02 MAINTENANCE AND OTHER OPERATING EXPENSES			
Other Maintenance and Operating Expenses	5 02 99 990 02	53,000.00	
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		53,000.00	0.00
03 FINANCIAL EXPENSES			
TOTAL FINANCIAL EXPENSES		0.00	0.00
04 DIRECT COST			
<i>01 Cost of Sales</i>			
TOTAL DIRECT COST		0.00	0.00
05 Non-Cash Expenses			
<i>01 Depreciation</i>			
TOTAL NON-CASH EXPENSES		0.00	0.00
TOTAL EXPENSES		8,150,733.92	0.00
GRAND TOTAL		24,131,423.61	24,131,423.61

CERTIFIED CORRECT:

P0.00



JONATHAN C. TORIO
Accountant I

8,150,733.92	P8,290,748.67
Excess of Income	140,014.75
8,097,733.92	ps
53,000.00	mooe
-	fe
P0.00	depreciation
PYA	
GOVT. EQUITY	1,649,863.83
2,054,308.02	P2,054,308.02
	0.00