

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

(API)

As of March 31, 2026

ACCOUNT NAMES	ACCOUNT	API	
		DEBIT	CREDIT
1 CURRENT ASSETS			
01 CASH and Cash Equivalents			
Petty Cash	1 01 01 020 00	81,565.50	
Cash in Bank - Local Currency, Current Account - Land Bank of the	1 01 02 020 24	958,469.49	
TOTAL CASH		1,040,034.99	0.00
03 RECEIVABLE			
01 Loans and Receivable Accounts			
Due from Operating Units	1 03 04 040 00	3,579,040.58	
Receivables - Disallowances/Charges	1 03 05 010 00	1,150,847.34	
Due from Officers and Employees	1 03 05 020 00	63,121.00	
Other Receivables	1 03 05 990 00	10,091.33	
TOTAL RECEIVABLE		4,803,100.25	0.00
04 INVENTORIES			
Other Supplies and Materials for Distribution	1 04 02 990 00	855,645.21	
Office Supplies Inventory	1 04 04 010 00	152,467.63	
Construction in Progress-Investment Property, Buildings	1 05 99 010 00	183,815.00	
TOTAL INVENTORIES		1,191,927.84	0.00
TOTAL CURRENT ASSETS		7,035,063.08	0.00
06 PROPERTY, PLANT AND EQUIPMENT			
Other Land Improvement	1 06 02 990 00	259,812.50	
<i>Accumulated depreciation-Other Land Improvement</i>	1 06 02 991 00		109,344.28
Buildings	1 06 04 010 00	1,650,731.27	
<i>Accumulated depreciation-Buildings</i>	1 06 04 011 00		402,326.25
Other Structures	1 06 04 990 00	157,139.00	
<i>Accumulated depreciation-Other Structures</i>	1 06 04 991 00		93,197.68
Information and Communication Technology Equipment	1 06 05 030 00	604,062.00	
<i>Accumulated depreciation-ICTE</i>	1 06 05 031 00		459,584.12
Technical and Scientific Equipment	1 06 05 140 00	1,614,295.00	
<i>Accumulated depreciation-Technical and Scientific Equip</i>	1 06 05 141 00		925,927.91
Motor Vehicles	1 06 06 010 00	5,231,025.00	
<i>Accumulated depreciation-Motor Vehicles</i>	1 06 06 011 00		1,768,126.73
<i>Accumulated Impairment Losses -Work/Zoo Animals</i>	1 06 99 012 00	2,524,040.97	
TOTAL PROPERTY, PLANT AND EQUIPMENT		12,041,105.74	3,758,506.97
07 BIOLOGICAL ASSETS			
01 Bearer Biological Assets			
Breeding Stocks	1 07 01 010 00	30,300.00	
TOTAL BIOLOGICAL ASSETS		30,300.00	0.00
99 OTHER ASSETS			
01 Advances			
Advances to Special Disbursing Officer	1 99 01 030 00	441,028.31	
Advances to Officers and Employees	1 99 01 040 00	40,457.32	
TOTAL OTHER ASSETS		481,485.63	0.00
TOTAL ASSETS		19,587,954.45	3,758,506.97
2 LIABILITIES			
01 Financial Liabilities			
01 Payables			
Accounts Payable	2 01 01 010 00		874,061.30
Due to Officers and Employees	2 01 01 020 00		473.59
Due to BIR	2 02 01 010 00		41,851.27
Due to Operating Units	2 03 01 040 00		-490,590.00
Other Payables	2 99 99 990 00		2,924.61
TOTAL LIABILITIES		0.00	428,720.77
3 EQUITY			
01 Government Equity			
01 Government Equity			
Accumulated Surplus	3 01 01 010 00		17,279,099.16
TOTAL EQUITY		0.00	17,279,099.16
4 INCOME			

Revenue and Expenses			
Tax Revenue			
4 INCOME			
02 Service and Business Income			
01 Service Income			
Clearance and Certification Fees	4 02 01 040 00		1,920.00
Examination Fees	4 02 02 030 00		920,167.00
Seminar/Training Fees	4 02 02 040 00		695,076.60
Income from Hotels/Dormitories and Other Like Facilities	4 02 02 130 00		19,000.00
Other Business Income	4 02 02 990 00		5,225.00
TOTAL INCOME		0.00	1,641,388.60
5 EXPENSES			
5 EXPENSES			
01 Personnel Services			
TOTAL PERSONAL SERVICES		0.00	0.00
02 MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses - Local	5 02 01 010 00	234,885.49	
Training Expenses	5 02 02 010 00	205,165.55	
Office Supplies Expenses	5 02 03 010 00	25,156.00	
Fuel, Oil and Lubricants Expense	5 02 03 090 00	28,322.25	
Semi-Expendable Machinery & Equipment - Office Equipment Expense	5 02 03 210 02	39,756.00	
Semi-Expendable Machinery & Equipment - ICT Equipment Expense	5 02 03 210 03	87,596.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220 00	271,373.50	
Other Supplies and Materials Expense	5 02 03 990 00	849,370.18	
Electricity Expense	5 02 04 020 00	175,275.09	
Telephone Expenses - Mobile	5 02 05 020 01	22,336.42	
Telephone Expenses - Landline	5 02 05 020 02	67,200.00	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 00	1,800.00	
Other Professional Services	5 02 11 990 00	166,622.40	
Other General Services	5 02 12 990 00	552,863.02	
Repairs and Maintenance - Land Improvements - Other Land Improvements	5 02 13 020 99	49,412.00	
Repairs and Maintenance - Buildings and Other Structures - Building	5 02 13 040 01	462,626.50	
Repairs and Maintenance - Transportation Equipment - Motor Vehicle	5 02 13 060 01	26,280.00	
Taxes, Duties and Licences	5 02 15 010 00	8,840.00	
Insurance Expenses	5 02 15 030 00	37,798.22	
Representations Expenses	5 02 99 030 00	45,534.50	
Other Maintenance and Operating Expenses	5 02 99 990 02	161,547.93	
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		3,519,761.05	0.00
03 FINANCIAL EXPENSES			
01 Financial Expenses			
TOTAL FINANCIAL EXPENSES		0.00	0.00
04 DIRECT COST			
01 Cost of Sales			
TOTAL DIRECT COST		0.00	0.00
05 Non-Cash Expenses			
01 Depreciation			
TOTAL NON-CASH EXPENSES		0.00	0.00
TOTAL EXPENSES		3,519,761.05	0.00
GRAND TOTAL		23,107,715.50	23,107,715.50

CERTIFIED CORRECT:

P0.00



JONATHAN C. TORIO
Accountant I

3,519,761.05	P1,641,388.60
Excess of Income	(1,878,372.45)
-	ps
3,519,761.05	mooe
-	fe
P0.00	depreciation
PYA	
GOVT. EQUITY	15,400,726.71
15,851,647.48	P15,829,447.49