

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

(API)

As at June 30, 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	381,023.21	
TOTAL CASH		381,023.21	0.00
03 RECEIVABLE			
01 Loans and Receivable Accounts			
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		1,198,228.67	0.00
06 PROPERTY, PLANT AND EQUIPMENT			
01 Land			
Land	1 06 01 010 00	48,230.00	
Accumulated Impairment Losses - Land	1 06 01 011 00		0.00
Other Land Improvement	1 06 02 990 00	459,747.60	
Accumulated depreciation-Other Land Improvement	1 06 02 991 00		436,760.22
School Buildings	1 06 04 020 00	24,115,005.69	
Accumulated depreciation-School Buildings	1 06 04 021 00		22,648,933.03
Other Structures	1 06 04 990 00	778,661.79	
Accumulated depreciation-Other Structures	1 06 04 991 00		687,610.45
TOTAL PROPERTY, PLANT AND EQUIPMENT		25,401,645.08	23,773,303.70
07 BIOLOGICAL ASSETS			
TOTAL BIOLOGICAL ASSETS		0.00	0.00
99 OTHER ASSETS			
Advances to Special Disbursing Officer	1 99 01 030 00	23,000.00	
TOTAL OTHER ASSETS		23,000.00	0.00
TOTAL ASSETS		26,622,873.75	23,773,303.70
2 LIABILITIES			
2 LIABILITIES			
01 Financial Liabilities			
Due to BIR	2 02 01 010 00		381,023.21
Due to GSIS	2 02 01 020 00		487,487.05
Due to PAG - IBIG	2 02 01 030 00		36,548.21
Due to PHILHEALTH	2 02 01 040 00		31,472.35
Other Payables	2 99 99 990 00		48,600.55
TOTAL LIABILITIES		0.00	985,131.37
3 EQUITY			
3 EQUITY			
Accumulated Surplus	3 01 01 010 00		2,076,338.13
TOTAL EQUITY		0.00	2,076,338.13
4 INCOME			
Revenue and Expenses			
Subsidy from National Government	4 03 01 010 00		21,711,249.10
TOTAL INCOME		0.00	21,711,249.10
5 EXPENSES			
5 EXPENSES			
01 Personnel Services			
Salaries and Wages - Regular	5 01 01 010 01	14,900,302.39	
Peronnel Economic and Relief Allowance (PERA)-Civilian	5 01 02 010 01	755,454.55	
Representation Allownace (RA)	5 01 02 020 00	36,000.00	
Transportation Allowance (TA)	5 01 02 030 00	36,000.00	
Clothing/Uniform Allowance	5 01 02 040 01	291,600.00	
Subsistence Allowance	5 01 02 050 00	5,400.00	

Laundry Allowance	5 01 02 060 00	750.00	
Other Bonuses and Allowances	5 01 02 990 00	368,000.00	
Performance Based Bonus	5 01 02 990 14	719,386.76	
Bonus and Allowances - Mid year bonus	5 01 02 990 36	2,134,116.00	
Life and Retirement Insurance Premiums	5 01 03 010 00	1,446,164.39	
PAG-IBIG Contributions	5 01 03 020 01	65,200.00	
PHILHEALTH Contributions	5 01 03 030 01	368,144.48	
Employees Compensation Insurance Premiums	5 01 03 040 01	32,400.00	
Terminal Leave Benefits / Monetization	5 01 04 030 01	20,160.00	
TOTAL PERSONAL SERVICES		21,179,078.57	0.00
02 MAINTENANCE AND OTHER OPERATING EXPENSES			
Office Supplies Expenses	5 02 03 010 00	47,049.48	
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	5 02 03 210 03	27,850.00	
Other Supplies and Materials Expense	5 02 03 990 00	396,203.50	
Repairs and Maintenance - Buildings and Other Structures - Buildings	5 02 13 040 01	166,262.00	
Fidelity Bond Premiums	5 02 15 020 00	16,500.00	
Other Maintenance and Operating Expenses	5 02 99 990 02	90,205.00	
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		744,069.98	0.00
03 FINANCIAL EXPENSES			
TOTAL FINANCIAL EXPENSES		0.00	0.00
04 DIRECT COST			
TOTAL DIRECT COST		0.00	0.00
05 Non-Cash Expenses			
01 Depreciation			
TOTAL NON-CASH EXPENSES		0.00	0.00
TOTAL EXPENSES		21,923,148.55	0.00
GRAND TOTAL		48,546,022.30	48,546,022.30

CERTIFIED CORRECT:

P0.00



JONATHAN C. TORIO
Accountant I

21,923,148.55	P21,711,249.10
Excess of Income	(211,899.45)
21,179,078.57	ps
744,069.98	mooe
-	fe
P0.00	depreciation
PYA	
GOVT. EQUITY	1,864,438.68
2,849,570.05	P2,849,570.05
	0.00