

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

(API)

As of June 30, 2026

ACCOUNT NAMES	ACCOUNT	API	
		DEBIT	CREDIT
1 CURRENT ASSETS			
01 CASH and Cash Equivalents			
Petty Cash	1 01 01 020 00	148,700.50	
Cash in Bank - Local Currency, Current Account - Land Bank of the	1 01 02 020 24	668,215.50	
TOTAL CASH		816,916.00	0.00
03 RECEIVABLE			
Due from Operating Units	1 03 04 040 00	4,204,420.58	
Receivables - Disallowances/Charges	1 03 05 010 00	1,143,847.34	
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		5,421,480.25	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	
Fuel, Oil, and Lubricants Inventory	1 04 04 080 00	42,434.13	
TOTAL INVENTORIES		1,050,546.97	0.00
TOTAL CURRENT ASSETS		7,288,943.22	0.00
06 PROPERTY, PLANT AND EQUIPMENT			
Other Land Improvement	1 06 02 990 00	309,224.50	
<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
Office Equipment	1 06 05 020 00	383,000.00	
<i>Accumulated depreciation-Office Equipment</i>	1 06 05 021 00		58,833.50
Information and Communication Technology Equipment	1 06 05 030 00	661,962.00	
<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
Other Machinery and Equipment	1 06 05 990 00	275,600.00	
<i>Accumulated depreciation-Other Machinery and Equipm</i>	1 06 05 991 00		48,000.33
Motor Vehicles	1 06 06 010 00	5,365,429.50	
<i>Accumulated depreciation-Motor Vehicles</i>	1 06 06 011 00		1,783,490.96
Furnitures and Fixtures	1 06 07 010 00	54,500.00	
<i>Accumulated depreciation-Furnitures and Fixtures</i>	1 06 07 011 00		51,775.00
<i>Accumulated Impairment Losses -Work/Zoo Animals</i>	1 06 99 012 00	2,786,975.97	
TOTAL PROPERTY, PLANT AND EQUIPMENT		13,258,857.24	3,932,480.03
07 BIOLOGICAL ASSETS			
Breeding Stocks	1 07 01 010 00	30,300.00	
TOTAL BIOLOGICAL ASSETS		30,300.00	0.00
99 OTHER ASSETS			
Advances to Special Disbursing Officer	1 99 01 030 00	904,466.80	
Advances to Officers and Employees	1 99 01 040 00	141,380.84	
TOTAL OTHER ASSETS		1,045,847.64	0.00
TOTAL ASSETS		21,623,948.10	3,932,480.03
2 LIABILITIES			
2 LIABILITIES			
Accounts Payable	2 01 01 010 00		1,102,549.75
Due to Officers and Employees	2 01 01 020 00		473.59
Due to BIR	2 02 01 010 00		297,449.12
Due to Operating Units	2 03 01 040 00		-430,790.00
Other Payables	2 99 99 990 00		2,924.61
TOTAL LIABILITIES		0.00	972,607.07
3 EQUITY			
3 EQUITY			
01 Government Equity			
Accumulated Surplus	3 01 01 010 00		17,952,630.60
TOTAL EQUITY		0.00	17,952,630.60
4 INCOME			

Revenue and Expenses			
Clearance and Certification Fees	4 02 01 040 00		2,220.00
Examination Fees	4 02 02 030 00		1,513,079.20
Seminar/Training Fees	4 02 02 040 00		3,573,648.40
Income from Hotels/Dormitories and Other Like Facilities	4 02 02 130 00		30,050.00
Other Business Income	4 02 02 990 00		45,925.00
TOTAL INCOME		0.00	5,164,922.60
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	406,850.49	
Training Expenses	5 02 02 010 00	205,565.55	
Office Supplies Expenses	5 02 03 010 00	41,840.00	
Fuel, Oil and Lubricants Expense	5 02 03 090 00	92,373.98	
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	5 02 03 210 02	77,786.00	
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	5 02 03 210 03	101,546.00	
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	1,901,810.71	
Electricity Expense	5 02 04 020 00	413,717.47	
Telephone Expenses - Mobile	5 02 05 020 01	31,809.90	
Telephone Expenses - Landline	5 02 05 020 02	117,600.00	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 00	3,600.00	
Other Professional Services	5 02 11 990 00	435,428.40	
Other General Services	5 02 12 990 00	992,441.61	
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	568,914.50	
Repairs and Maintenance - Machinery and Equipment - ICT Equipment	5 02 13 050 03	2,400.00	
Repairs and Maintenance - Transportation Equipment - Motor Vehicle	5 02 13 060 01	28,230.00	
Taxes, Duties and Licences	5 02 15 010 00	10,474.00	
Insurance Expenses	5 02 15 030 00	42,510.72	
Representations Expenses	5 02 99 030 00	132,965.90	
Other Maintenance and Operating Expenses	5 02 99 990 02	470,041.47	
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		6,398,692.20	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		6,398,692.20	0.00
GRAND TOTAL		28,022,640.30	28,022,640.30

CERTIFIED CORRECT:

P0.00



JONATHAN C. TORIO
Accountant I

6,398,692.20	P5,164,922.60
Excess of Income	(1,233,769.60)
-	ps
6,398,692.20	mooe
-	fe
P0.00	depreciation
PYA	
GOVT. EQUITY	16,718,861.00
17,713,668.07	P17,691,468.08