

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY - MIMAROPA

Luna Bldg III, Infantado St., Calapan City

Trial Balance
As of June 31, 2016
Fund 101
(RA Books)

Particulars	Account Code	Balance - June 2016	
		Debit	Credit
ASSETS			
Cash Treasury		-	-
Petty Cash	1-01-01-020	35,000.00	-
Cash - MDS, Regular	1-01-04-040	(8,040.80)	-
Cash in Bank - Local Currency, Current Account	1-01-02-020	88,991.56	-
Office Supplies Inventory	1-04-04-010	372,801.10	-
Accountable Forms, Plates and Stickers Inventory	1-04-04-020	43,656.00	-
Other Supplies and Materials Inventory	1-04-04-990	210,664.10	-
Advances to Operating Expenses	1-99-01-010	-	-
Advances to Special Disbursing Officer	1-99-01-030	-	-
Advances to Officer and Employees	1-99-01-040	5,717.00	-
Prepaid Rent	1-99-02-020	167,000.00	-
Office Equipment	1-06-05-020	558,869.90	-
Accumulated Depreciaton - Office Equipment	1-06-05-021	-	151,125.93
Information and Communication Technology Equipment	1-06-05-030	729,468.00	-
Accumulated Depreciation - I & C Technology Equipment	1-06-05-031	-	173,318.40
Communication Equipment	1-06-05-070	263,300.00	-
Accumulated Depreciation - Communication Equipment	1-06-05-071	-	181,064.35
Disaster Response & Rescue Equipment	1-06-05-090	-	-
Accumulated Depreciation - DRRE	1-06-05-091	-	-
Other Machinery and Equipment	1-06-05-990	730,086.50	-
Accumulated Depreciation - Other M & E	1-06-05-991	-	306,886.19
Motor Vehicles	1-06-06-010	-	-
Accumulated Depreciation - Motor Vehicles	1-06-06-011	-	-
Furniture and Fixtures	1-06-07-010	596,827.20	-
Accumulated Depreciation - Furniture & Fixtures	1-06-07-011	-	127,142.82
Other Assets	1-99-99-990	224,842.35	-
		-	-
LIABILITIES			
		-	-
Accounts Payable	2-01-01-010	-	1,120,759.04
Due to BIR	2-02-01-010	-	605,617.90
Due to GSIS	2-02-01-020	-	(39,020.26)
Due to Pag-Ibig	2-02-01-030	-	(300.00)
Due to Philhealth	2-02-01-040	-	(5,775.00)
Due to GOCCs	2-02-01-060	-	(15,243.32)
Other Payables	2-99-99-990	-	48,086.70
		-	-
EQUITY			
		-	-
Government Equity	3-01-01-010	-	2,974,211.32
Subsidy from National Government	4-03-01-010	-	91,823,863.93
Revenue and Expense Summary	3-03-01-010	-	-
		-	-
EXPENSES			
		-	-
Salaries and Wages - Regular	5-01-01-010	4,673,355.14	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010	216,000.00	-
Representation Allowance (RA)	5-01-02-020	122,500.00	-
Transportation Allowance (TA)	5-01-02-030	122,500.00	-
Clothing / Uniform Allowance	5-01-02-040	157,000.00	-
Subsistence Allowance	5-01-02-050	-	-
Productivity Incentive Allowance	5-01-02-080	-	-
Year-end Bonuses	5-01-02-140	742,447.00	-
Cash Gift	5-01-02-150	-	-
Other Bonuses and Allowances	5-01-02-990 12	-	-
Life and Retirement Insurance Contributions	5-01-03-010	753,379.12	-
PAG-IBIG Contributions	5-01-03-020	12,500.00	-
PHILHEALTH Contributions	5-01-03-030	45,937.50	-
ECC Contributions	5-01-03-040	16,500.00	-
Other Personnel Benefits	5-01-04-990 99	408,500.00	-
Traveling Expenses - Local	5-02-01-010	670,036.40	-
Training Expenses	5-02-02-010	1,022,024.83	-
Scholarship Grants / Expenses	5-02-02-020	6,000,000.00	-
Offcie Supplies Expense	5-02-03-010	729,555.80	-

Particulars	Account Code	Balance - June 2016	
		Debit	Credit
Accountable Forms Expense	5-02-03-020	-	-
Medical, dental and Laboratory Supplies Expense	5-02-03-080	515.30	-
Fuel, Oil and Lubricants	5-02-03-090	16,387.70	-
Other Supplies and Materials Expenses	5-02-03-990	15,244.80	-
Water Expenses	5-02-04-010	71,559.83	-
Electricity Expenses	5-02-04-020	193,699.06	-
Postage and Deliveries	5-02-05-010	55,244.99	-
Mobile Expenses	5-02-05-020 01	99,353.03	-
Telephone Expense	5-02-05-020 02	8,869.34	-
Internet Subscription Expenses	5-02-05-030	17,403.62	-
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	17,600.00	-
Extraordinary & Miscellaneous Expenses	5-02-10-030	55,000.02	-
Legal Services	5-02-11-010	600.00	-
Auditing Services	5-02-11-020	19,055.00	-
Consultancy Services	5-02-11-030	-	-
Other Professional Services	5-02-11-990	3,600.00	-
Security Services	5-02-12-030	270,000.00	-
Other General Services	5-02-12-990	-	-
Repair & Maintenance-Buildings and Other Structures	5-02-13-040	14,000.00	-
Repair & Maintenance-Machinery and Equipment	5-02-13-050 01	-	-
	5-02-13-050 02	1,324.00	-
	5-02-13-050 03	3,400.00	-
Repair & Maintenance-Transportation Equipment	5-02-13-060	1,350.00	-
Repair & Maintenance-Furnitures and Fixtures	5-02-13-070	65,750.00	-
Financial Assistance to NGA	5-02-14-020	74,389,674.66	-
Taxes, Duties and Licenses	5-02-15-010	-	-
Fidelity Bond Premiums	5-02-15-020	27,000.00	-
Insurance Expense	5-02-15-030	4,473.75	-
Advertising Expenses	5-02-99-010	8,550.00	-
Printing and Binding Expenses	5-02-99-020	14,019.33	-
Transportation and Delivery Expenses	5-02-99-040	539,683.33	-
Rent Expenses	5-02-99-050	1,647,058.85	-
Membership Dues and Contribution to Organization	5-02-99-060	-	-
Other Maintenance and Operating Expenses	5-02-99-990	179,902.69	-
Depreciation Expense - Furniture & Fixture	922	-	-
Depreciation Expense - IT Equipment & Software	923	-	-
Depreciation Expense - Communication Equipment	929	-	-
Depreciation Expense - Fire Fighting Equipment	931	-	-
Depreciation Expense - Motor Vehicle	941	-	-
Depreciation Expense - Other PPE	950	-	-
Depreciation Expense - Office Equipment	969	-	-
TOTAL		97,451,738.00	97,451,738.00

Certified Correct:

VANESSA JANE N. DIZON

Accountant