

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY - MIMAROPA

Luna Bldg III, Infantado St., Calapan City

Trial Balance
As of September 30, 2016
Fund 101
(RA Books)

Particulars	Account Code	Balance - September, 2016	
		Debit	Credit
ASSETS			
Cash Treasury		-	
Petty Cash	1-01-01-020	35,000.00	
Cash - MDS, Regular	1-01-04-040	1,790.00	
Cash in Bank - Local Currency, Current Account	1-01-02-020	5,978,076.18	
Office Supplies Inventory	1-04-04-010	491,619.10	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020	43,656.00	
Other Supplies and Materials Inventory	1-04-04-990	244,314.10	
Advances for Operating Expenses	1-99-01-010	35,400.00	
Advances to Special Disbursing Officer	1-99-01-030	-	
Advances to Officer and Employees	1-99-01-040	68,400.00	
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		1,022,129.40
Due to BIR	2-02-01-010		593,068.46
Due to GSIS	2-02-01-020		(55,191.31)
Due to Pag-Ibig	2-02-01-030		(300.00)
Due to Philhealth	2-02-01-040		(6,375.00)
Due to GOCCs	2-02-01-060		(3,181.97)
Other Payables	2-99-99-990		5,893,877.10
EQUITY			
Government Equity	3-01-01-010		2,974,211.32
Subsidy from National Government	4-03-01-010		142,913,103.29
EXPENSES			
Salaries and Wages - Regular	5-01-01-010	7,079,313.70	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	327,000.00	
Representation Allowance (RA)	5-01-02-020	179,500.00	
Transportation Allowance (TA)	5-01-02-030	179,500.00	
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	1,487,500.00	
Life and Retirement Insurance Contributions	5-01-03-010	1,008,984.16	

Particulars	Account Code	Balance - September, 2016	
		Debit	Credit
PAG-IBIG Contributions	5-01-03-020	17,800.00	
PHILHEALTH Contributions	5-01-03-030	65,412.50	
ECC Contributions	5-01-03-040	23,400.00	
Other Personnel Benefits	5-01-04-990 99	458,588.22	
Traveling Expenses - Local	5-02-01-010	1,163,872.65	
Training Expenses	5-02-02-010	1,576,811.83	
Scholarship Grants / Expenses	5-02-02-020	6,237,705.94	
Office Supplies Expense	5-02-03-010	742,963.90	
Accountable Forms Expense	5-02-03-020	9,600.00	
Drugs and Medicine Expenses	5-02-03-070	515.30	
Fuel, Oil and Lubricants	5-02-03-090	30,613.54	
Other Supplies and Materials Expenses	5-02-03-990	18,086.92	
Water Expenses	5-02-04-010	91,263.83	
Electricity Expenses	5-02-04-020	260,684.60	
Postage and Deliveries	5-02-05-010	69,719.99	
Mobile Expenses	5-02-05-020 01	135,949.22	
Telephone Expense	5-02-05-020 02	11,021.04	
Internet Subscription Expenses	5-02-05-030	18,655.62	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	18,300.00	
Extraordinary & Miscellaneous Expenses	5-02-10-030	82,500.03	
Legal Services	5-02-11-010	1,200.00	
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	480,000.00	
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	4,585.89	
	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	66,400.00	
Financial Assistance to NGA	5-02-14-020	118,271,150.30	
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	619,401.15	
Rent Expenses	5-02-99-050	2,086,274.53	
Membership Dues and Contribution to Organization	5-02-99-060	-	
Other Maintenance and Operating Expenses	5-02-99-990	283,059.71	
TOTAL		154,270,878.98	154,270,878.98

Certified Correct:

Noted by:

VANESSA JANE N. DIZON

Accountant

EDWIN T. ANDOYO

OIC-Regional Director