

**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY - MIMAROPA**  
Luna Bldg III, Infantado St., Calapan City

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

Particulars	Account Code	Balance - December 2016	
		Debit	Credit
<b>ASSETS</b>			
Cash Treasury		-	-
Petty Cash	1-01-01-020	20,000.00	-
Cash - MDS, Regular	1-01-04-040	1,790.00	-
Cash in Bank - Local Currency, Current Account	1-01-02-020	3,512,483.58	-
Office Supplies Inventory	1-04-04-010	102,929.15	-
Accountable Forms, Plates and Stickers Inventory	1-04-04-020	-	-
Other Supplies and Materials Inventory	1-04-04-990	135,419.91	-
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	-	-
Prepaid Rent	1-99-02-020	167,000.00	-
Office Equipment	1-06-05-020	505,400.00	-
Accumulated Depreciaton - Office Equipment	1-06-05-021	-	200,736.38
Information and Communication Technology Equipment	1-06-05-030	844,268.00	-
Accumulated Depreciation - I & C Technology Equipment	1-06-05-031	-	284,470.76
Communication Equipment	1-06-05-070	263,300.00	-
Accumulated Depreciation - Communication Equipment	1-06-05-071	-	234,376.69
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	-	379,755.76
Motor Vehicles	1-06-06-010	-	-
Accumulated Depreciation - Motor Vehicles	1-06-06-011	-	-
Furniture and Fixtures	1-06-07-010	675,727.20	-
Accumulated Depreciation - Furniture & Fixtures	1-06-07-011	-	184,754.30
Other Assets	1-99-99-990	227,515.87	-
		-	-
<b>LIABILITIES</b>			
Accounts Payable	2-01-01-010	-	344,956.15
Due to BIR	2-02-01-010	-	777,736.89
Due to GSIS	2-02-01-020	-	-
Due to Pag-Ibig	2-02-01-030	-	-
Due to Philhealth	2-02-01-040	-	162.50
Due to GOCCs	2-02-01-060	-	-
Other Payables	2-99-99-990	-	3,314,002.93
		-	-
		-	-
		-	-
<b>EQUITY</b>			
Government Equity	3-01-01-010	-	2,974,211.32
Subsidy from National Government	4-03-01-010	-	214,322,799.13
Revenue and Expense Summary	3-03-01-010	-	-
		-	-
<b>EXPENSES</b>			
		-	-
Salaries and Wages - Regular	5-01-01-010	9,376,737.21	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010	435,000.00	-
Representation Allowance (RA)	5-01-02-020	236,500.00	-
Transportation Allowance (TA)	5-01-02-030	236,500.00	-
Clothing / Uniform Allowance	5-01-02-040	162,000.00	-
Subsistence Allowance	5-01-02-050	-	-
Productivity Incentive Allowance	5-01-02-080	-	-
Year-end Bonuses	5-01-02-140	1,414,250.00	-
Cash Gift	5-01-02-150	92,000.00	-
Other Bonuses and Allowances	5-01-02-990 12	2,027,500.00	-
Life and Retirement Insurance Contributions	5-01-03-010	1,319,766.16	-
PAG-IBIG Contributions	5-01-03-020	23,500.00	-
PHILHEALTH Contributions	5-01-03-030	91,562.50	-
ECC Contributions	5-01-03-040	30,500.00	-
Other Personnel Benefits	5-01-04-990 99	1,427,878.07	-

Particulars	Account Code	Balance - December 2016	
		Debit	Credit
Traveling Expenses - Local	5-02-01-010	1,644,016.22	-
Training Expenses	5-02-02-010	3,395,026.80	-
Scholarship Grants / Expenses	5-02-02-020	7,986,443.86	-
Office Supplies Expense	5-02-03-010	1,335,601.11	-
Accountable Forms Expense	5-02-03-020	71,256.00	-
Medical, dental and Laboratory Supplies Expense	5-02-03-080	515.30	-
Fuel, Oil and Lubricants	5-02-03-090	51,491.29	-
Other Supplies and Materials Expenses	5-02-03-990	207,679.71	-
Water Expenses	5-02-04-010	113,959.83	-
Electricity Expenses	5-02-04-020	370,093.48	-
Postage and Deliveries	5-02-05-010	123,887.19	-
Mobile Expenses	5-02-05-020 01	170,505.07	-
Telephone Expense	5-02-05-020 02	15,598.28	-
Internet Subscription Expenses	5-02-05-030	32,281.10	-
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	19,700.00	-
Extraordinary & Miscellaneous Expenses	5-02-10-030	110,000.04	-
Legal Services	5-02-11-010	1,300.00	-
Auditing Services	5-02-11-020	29,727.00	-
Consultancy Services	5-02-11-030	-	-
Other Professional Services	5-02-11-990	51,600.00	-
Security Services	5-02-12-030	570,000.00	-
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	16,785.89	-
	5-02-13-050 03	3,400.00	-
Repair & Maintenance-Transportation Equipment	5-02-13-060	6,710.00	-
Repair & Maintenance-Furnitures and Fixtures	5-02-13-070	66,400.00	-
Financial Assistance to NGA	5-02-14-020	177,519,830.25	-
Taxes, Duties and Licenses	5-02-15-010	-	-
Fidelity Bond Premiums	5-02-15-020	27,000.00	-
Insurance Expense	5-02-15-030	8,576.53	-
Advertising Expenses	5-02-99-010	17,616.67	-
Printing and Binding Expenses	5-02-99-020	17,499.33	-
Transportation and Delivery Expenses	5-02-99-040	844,981.15	-
Rent Expenses	5-02-99-050	3,184,313.73	-
Membership Dues and Contribution to Organization	5-02-99-060	-	-
Other Maintenance and Operating Expenses	5-02-99-990	535,200.25	-
Depreciation Expense - Office Equipment	5-05-01-050 02	100,406.83	-
Depreciation Expense - Furniture & Fixture	5-05-01-070 00	57,611.48	-
Depreciation Expense - IT Equipment & Software	5-05-01-050 03	111,152.36	-
Depreciation Expense - Communication Equipment	5-05-01-050 07	53,312.34	-
Depreciation Expense - Fire Fighting Equipment	5-05-01-050 09	-	-
Depreciation Expense - Motor Vehicle	5-05-01-060 01	-	-
Depreciation Expense - Other PPE	5-05-01-990 00	72,869.57	-
<b>TOTAL</b>		<b>223,017,962.81</b>	<b>223,017,962.81</b>

Certified Correct:

**VANESSA JANE D. ACEVEDA**

Accountant