



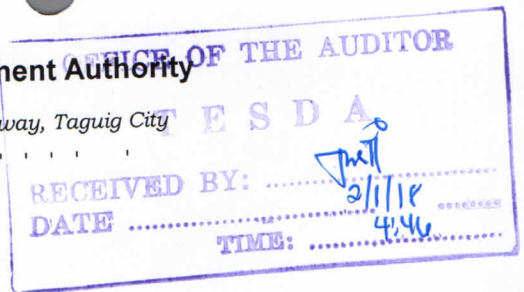
# Technical Education and Skills Development Authority

TESDA Complex, East Service Road, South Super Highway, Taguig City

Central Office

## Trial Balance

As of September 30, 2017



[01101101] Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	670,000.00	
Cash - Treasury/Agency Deposit, Regular	10104010	1,416,097.13	
Cash - Modified Disbursement System (MDS), Regular	10104040	22,065,788.04	
Accounts Receivable	10301010	401,993.12	
Due from National Government Agencies	10303010	111,759,848.74	
Receivables - Disallowances/Charges	10305010	317,055.49	
Other Receivables	10305990	1,326,402.91	
Office Supplies Inventory	10404010	932,157.17	
Accountable Forms, Plates and Stickers Inventory	10404020	4,262,746.75	
Textbooks and Instructional Materials Inventory	10404100	275,457.00	
Construction Materials Inventory	10404130	175,266.22	
Other Supplies and Materials Inventory	10404990	2,110,540.48	
Semi-Expendable Information and Communications Technology Equipment	10405030	130,967.00	
Land	10601010	300,000,000.00	
Buildings	10604010	139,581,623.55	
Accumulated Depreciation - Buildings	10604011		79,027,474.11
Other Structures	10604990	18,259,962.22	
Accumulated Depreciation - Other Structures	10604991		3,984,969.77
Office Equipment	10605020	8,891,007.15	
Accumulated Depreciation - Office Equipment	10605021		2,765,895.84
Information and Communication Technology Equipment	10605030	90,440,578.83	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		58,767,386.53
Communication Equipment	10605070	10,932,944.01	
Accumulated Depreciation - Communication Equipment	10605071		8,200,925.48
Medical Equipment	10605110	23,345.00	
Accumulated Depreciation - Medical Equipment	10605111		21,010.50
Other Machinery and Equipment	10605990	9,707,051.16	
Accumulated Depreciation - Other Machinery and Equipment	10605991		6,934,121.11
Motor Vehicles	10606010	2,700,000.00	
Accumulated Depreciation - Motor Vehicles	10606011		756,000.00
Furniture and Fixtures	10607010	8,404,450.21	
Accumulated Depreciation - Furniture and Fixtures	10607011		5,487,835.42
Books	10607020	7,773,103.00	
Accumulated Depreciation - Books	10607021		6,733,616.90
Other Property, Plant and Equipment	10698990	6,693,910.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		652,384.92
Computer Software	10801020	544,769.75	
Accumulated Amortization - Computer Software	10801021		136,192.44
Advances for Payroll	19901020	2,890,742.57	
Advances to Special Disbursing Officer	19901030	4,949,699.10	
Advances to Officers and Employees	19901040	1,443,710.38	
Other Prepayments	19902990	95,000.00	
Guaranty Deposits	19903020	64,750.00	
Other Deposits	19903990	701,150.00	
Other Assets	19999990	835,045,223.19	
Accounts Payable	20101010		8,676,051.32
Due to Officers and Employees	20101020	3,275.00	
Due to BIR	20201010		14,036,448.45
Due to GSIS	20201020		1,875,394.93
Due to Pag-IBIG	20201030	29,567.34	
Due to PhilHealth	20201040		1,750.00
Due to NGAs	20201050		314,230.09
Due to Other Funds	20301050		200.00
Guaranty/Security Deposits Payable	20401040		3,209,392.24
Other Deferred Credits	20501990		142,800.00
Other Payables	29999990		21,505,023.92
Accumulated Surplus/(Deficit)	30101010		1,017,525,817.33
Income from Hostels/Dormitories and Other Like Facilities	40202130		22,950.00
Subsidy from National Government	40301010		1,337,383,864.42
Miscellaneous Income	40609990		230,219.47
Salaries and Wages - Regular	50101010	91,805,100.81	
Personal Economic Relief Allowance (PERA)	50102010	5,740,811.02	
Representation Allowance (RA)	50102020	2,477,000.00	
Transportation Allowance (TA)	50102030	1,982,500.00	
Clothing/Uniform Allowance	50102040	1,400,000.00	
Honoraria	50102100	2,261,204.81	



# Technical Education and Skills Development Authority

TESDA Complex, East Service Road, South Super Highway, Taguig City

Central Office

## Trial Balance

As of September 30, 2017

[01101101] Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agency

Account Title	Account Code	Debit	Credit
Overtime and Night Pay	50102130	192,543.89	
Year End Bonus	50102140	2,042.00	
Other Bonuses and Allowances	50102990	9,829,749.00	
Retirement and Life Insurance Premiums	50103010	9,683,726.52	
Pag-IBIG Contributions	50103020	232,100.00	
PhilHealth Contributions	50103030	883,650.00	
Employees Compensation Insurance Premiums	50103040	232,000.00	
Terminal Leave Benefits	50104030	4,014,089.62	
Other Personnel Benefits	50104990	60,000.00	
Traveling Expenses - Local	50201010	8,419,600.82	
Traveling Expenses - Foreign	50201020	6,758,105.18	
Training Expenses	50202010	7,734,329.66	
Scholarship Grants/Expenses	50202020	754,155.00	
Office Supplies Expenses	50203010	3,696,718.64	
Accountable Forms Expenses	50203020	1,001,673.20	
Drugs and Medicines Expenses	50203070	12,072.00	
Fuel, Oil and Lubricants Expenses	50203090	1,126,325.51	
Semi-Expendable Machinery and Equipment Expenses	50203210	875,706.83	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	1,898,320.00	
Other Supplies and Materials Expenses	50203990	4,359,282.62	
Water Expenses	50204010	4,808,291.45	
Electricity Expenses	50204020	13,710,984.64	
Postage and Courier Services	50205010	911,985.37	
Telephone Expenses	50205020	2,402,615.69	
Internet Subscription Expenses	50205030	1,186,322.18	
Cable, Satellite, Telegraph and Radio Expenses	50205040	29,570.37	
Awards/Rewards Expenses	50206010	46,160.60	
Prizes	50206020	160,000.00	
Extraordinary and Miscellaneous Expenses	50210030	1,074,697.32	
Legal Services	50211010	474.00	
Consultancy Services	50211030	2,221,637.00	
Other Professional Services	50211990	26,076,346.68	
Janitorial Services	50212020	10,008,965.89	
Security Services	50212030	16,035,444.75	
Other General Services	50212990	1,537,595.77	
Repairs and Maintenance - Buildings and Other Structures	50213040	3,985,180.27	
Repairs and Maintenance - Machinery and Equipment	50213050	20,048.00	
Repairs and Maintenance - Transportation Equipment	50213060	424,156.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	98,293.98	
Subsidy to Regional Offices/Staff Bureaus	50214070	688,707,730.77	
Taxes, Duties and Licenses	50215010	73,885.56	
Fidelity Bond Premiums	50215020	273,375.00	
Insurance Expenses	50215030	19,967,391.52	
Advertising Expenses	50299010	598,853.12	
Printing and Publication Expenses	50299020	3,044,055.40	
Representation Expenses	50299030	182,957.83	
Transportation and Delivery Expenses	50299040	757,641.74	
Rent/Lease Expenses	50299050	298,850.00	
Membership Dues and Contributions to Organizations	50299060	1,197,421.95	
Subscription Expenses	50299070	305,364.64	
Other Maintenance and Operating Expenses	50299990	15,792,668.06	
<b>TOTAL</b>		<b>2,578,391,955.19</b>	<b>2,578,391,955.19</b>

Certified Correct :

**CARIZA A. DACUMA**  
Chief Accountant  
Accounting Division - FMS



# Technical Education and Skills Development Authority

TESDA Complex, East Service Road, South Super Highway, Taguig City

Central Office

## Pre-Closing Trial Balance

As of September 30, 2017

[01101101] Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agency

Account Title	Account Code	Debit	Credit
	10101020	670,000.00	
Petty Cash	10104010	1,416,097.13	
Cash - Treasury/Agency Deposit, Regular	10104040	22,065,788.04	
Cash - Modified Disbursement System (MDS), Regular	10301010	401,993.12	
Accounts Receivable	10303010	111,759,848.74	
Due from National Government Agencies	10305010	317,055.49	
Receivables - Disallowances/Charges	10305990	1,326,402.91	
Other Receivables	10404010	932,157.17	
Office Supplies Inventory	10404020	4,262,746.75	
Accountable Forms, Plates and Stickers Inventory	10404100	275,457.00	
Textbooks and Instructional Materials Inventory	10404130	175,266.22	
Construction Materials Inventory	10404990	2,110,540.48	
Other Supplies and Materials Inventory	10405030	130,967.00	
Semi-Expendable Information and Communications Technology Equipment	10601010	300,000,000.00	
Land	10604010	139,581,623.55	
Buildings	10604011		79,027,474.11
Accumulated Depreciation - Buildings	10604990	18,259,962.22	
Other Structures	10604991		3,984,969.77
Accumulated Depreciation - Other Structures	10605020	8,891,007.15	
Office Equipment	10605021		2,765,895.84
Accumulated Depreciation - Office Equipment	10605030	90,440,578.83	
Information and Communication Technology Equipment	10605031		58,767,386.53
Accumulated Depreciation - Information and Communication Technology Equipment	10605070	10,932,944.01	
Communication Equipment	10605071		8,200,925.48
Accumulated Depreciation - Communication Equipment	10605110	23,345.00	
Medical Equipment	10605111		21,010.50
Accumulated Depreciation - Medical Equipment	10605990	9,707,051.16	
Other Machinery and Equipment	10605991		6,934,121.11
Accumulated Depreciation - Other Machinery and Equipment	10606010	2,700,000.00	
Motor Vehicles	10606011		756,000.00
Accumulated Depreciation - Motor Vehicles	10607010	8,404,450.21	
Furniture and Fixtures	10607011		5,487,835.42
Accumulated Depreciation - Furniture and Fixtures	10607020	7,773,103.00	
Books	10607021		6,733,616.90
Accumulated Depreciation - Books	10698990	6,693,910.00	
Other Property, Plant and Equipment	10698991		652,384.92
Accumulated Depreciation - Other Property, Plant and Equipment	10801020	544,769.75	
Computer Software	10801021		136,192.44
Accumulated Amortization - Computer Software	19901020	2,890,742.57	
Advances for Payroll	19901030	4,949,699.10	
Advances to Special Disbursing Officer	19901040	1,443,710.38	
Advances to Officers and Employees	19902990	95,000.00	
Other Prepayments	19903020	64,750.00	
Guaranty Deposits	19903990	701,150.00	
Other Deposits	19999990	835,045,223.19	
Other Assets	20101010		8,676,051.32
Accounts Payable	20101020	3,275.00	
Due to Officers and Employees	20201010		14,036,448.45
Due to BIR	20201020		1,875,394.93
Due to GSIS	20201030	29,567.34	
Due to Pag-IBIG	20201040		1,750.00
Due to PhilHealth	20201050		314,230.09
Due to NGAs	20301050		200.00
Due to Other Funds	20401040		3,209,392.24
Guaranty/Security Deposits Payable	20501990		142,800.00
Other Deferred Credits	29999990		21,505,023.92
Other Payables	30101010		1,017,525,817.33
Accumulated Surplus/(Deficit)	40202130		22,950.00
Income from Hostels/Dormitories and Other Like Facilities	40301010		1,337,383,864.42
Subsidy from National Government	40609990		230,219.47
Miscellaneous Income	50101010	91,805,100.81	
Salaries and Wages - Regular	50102010	5,740,811.02	
Personal Economic Relief Allowance (PERA)	50102020	2,477,000.00	
Representation Allowance (RA)	50102030	1,982,500.00	
Transportation Allowance (TA)	50102040	1,400,000.00	
Clothing/Uniform Allowance	50102100	2,261,204.81	
Honoraria			



# Technical Education and Skills Development Authority

TESDA Complex, East Service Road, South Super Highway, Taguig City

Central Office

## Pre-Closing Trial Balance

As of September 30, 2017

[01101101] Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agency

Account Title	Account Code	Debit	Credit
Overtime and Night Pay	50102130	192,543.89	
Year End Bonus	50102140	2,042.00	
Other Bonuses and Allowances	50102990	9,829,749.00	
Retirement and Life Insurance Premiums	50103010	9,683,726.52	
Pag-IBIG Contributions	50103020	232,100.00	
PhilHealth Contributions	50103030	883,650.00	
Employees Compensation Insurance Premiums	50103040	232,000.00	
Terminal Leave Benefits	50104030	4,014,089.62	
Other Personnel Benefits	50104990	60,000.00	
Traveling Expenses - Local	50201010	8,419,600.82	
Traveling Expenses - Foreign	50201020	6,758,105.18	
Training Expenses	50202010	7,734,329.66	
Scholarship Grants/Expenses	50202020	754,155.00	
Office Supplies Expenses	50203010	3,696,718.64	
Accountable Forms Expenses	50203020	1,001,673.20	
Drugs and Medicines Expenses	50203070	12,072.00	
Fuel, Oil and Lubricants Expenses	50203090	1,126,325.51	
Semi-Expendable Machinery and Equipment Expenses	50203210	875,706.83	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	1,898,320.00	
Other Supplies and Materials Expenses	50203990	4,359,282.62	
Water Expenses	50204010	4,808,291.45	
Electricity Expenses	50204020	13,710,984.64	
Postage and Courier Services	50205010	911,985.37	
Telephone Expenses	50205020	2,402,615.69	
Internet Subscription Expenses	50205030	1,186,322.18	
Cable, Satellite, Telegraph and Radio Expenses	50205040	29,570.37	
Awards/Rewards Expenses	50206010	46,160.60	
Prizes	50206020	160,000.00	
Extraordinary and Miscellaneous Expenses	50210030	1,074,697.32	
Legal Services	50211010	474.00	
Consultancy Services	50211030	2,221,637.00	
Other Professional Services	50211990	26,076,346.68	
Janitorial Services	50212020	10,008,965.89	
Security Services	50212030	16,035,444.75	
Other General Services	50212990	1,537,595.77	
Repairs and Maintenance - Buildings and Other Structures	50213040	3,985,180.27	
Repairs and Maintenance - Machinery and Equipment	50213050	20,048.00	
Repairs and Maintenance - Transportation Equipment	50213060	424,156.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	98,293.98	
Subsidy to Regional Offices/Staff Bureaus	50214070	688,707,730.77	
Taxes, Duties and Licenses	50215010	73,885.56	
Fidelity Bond Premiums	50215020	273,375.00	
Insurance Expenses	50215030	19,967,391.52	
Advertising Expenses	50299010	598,853.12	
Printing and Publication Expenses	50299020	3,044,055.40	
Representation Expenses	50299030	182,957.83	
Transportation and Delivery Expenses	50299040	757,641.74	
Rent/Lease Expenses	50299050	298,850.00	
Membership Dues and Contributions to Organizations	50299060	1,197,421.95	
Subscription Expenses	50299070	305,364.64	
Other Maintenance and Operating Expenses	50299990	15,792,668.06	
<b>TOTAL</b>		<b>2,578,391,955.19</b>	<b>2,578,391,955.19</b>

Certified Correct :

**CARIZA A. DACUMA**  
Chief Accountant  
Accounting Division - FMS



# Technical Education and Skills Development Authority

TESDA Complex, East Service Road, South Super Highway, Taguig City

Central Office

## Trial Balance

As of September 30, 2017

[06207535] Business Type Income - Off-Budgetary Funds - Revolving Funds - TESDA Revolving Fund - All income derived from various training-cum production activities – E.O. 939

Account Title	Account Code	Debit	Credit
	10101020	50,000.00	
Petty Cash	10102020	67,303,750.53	
Cash in Bank - Local Currency, Current Account	10202030	135,715,132.88	
Investments in Treasury Bonds-Local	10301010	13,738,263.60	
Accounts Receivable	10303010	21,340.69	
Due from National Government Agencies	10305990	175,587.30	
Other Receivables	10404010	53,801.00	
Office Supplies Inventory	10404020	3,182,381.20	
Accountable Forms, Plates and Stickers Inventory	10404100	65,953.00	
Textbooks and Instructional Materials Inventory	10404990	1,620,826.82	
Other Supplies and Materials Inventory	10605020	2,615,851.00	
Office Equipment	10605021		445,051.51
Accumulated Depreciation - Office Equipment	10605030	13,605,918.50	
Information and Communication Technology Equipment	10605031		5,065,039.65
Accumulated Depreciation - Information and Communication Technology Equipment	10605070	5,356,545.77	
Communication Equipment	10605071		2,268,504.68
Accumulated Depreciation - Communication Equipment	10605110	145,000.00	
Medical Equipment	10605111		94,475.00
Accumulated Depreciation - Medical Equipment	10605990	12,010,919.15	
Other Machinery and Equipment	10605991		6,483,243.58
Accumulated Depreciation - Other Machinery and Equipment	10607010	3,132,281.00	
Furniture and Fixtures	10607011		1,386,963.94
Accumulated Depreciation - Furniture and Fixtures	10698990	588,000.00	
Other Property, Plant and Equipment	10698991		153,226.69
Accumulated Depreciation - Other Property, Plant and Equipment	19901020	129,855.12	
Advances for Payroll	19901030	200,000.00	
Advances to Special Disbursing Officer	19999990	3,933,551.24	
Other Assets	20101010		1,534,613.00
Accounts Payable	20201010		64,382.11
Due to BIR	20201050		13,200.00
Due to NGAs	20502990		7,591,997.61
Other Unearned Revenue	29999990		323,834.49
Other Payables	30101010		237,712,162.69
Accumulated Surplus/(Deficit)	40201990		494,451.87
Other Service Income	40202050		5,062,415.00
Rent/Lease Income	40202130		4,252,482.33
Income from Hostels/Dormitories and Other Like Facilities	40202210		3,376,861.66
Interest Income	40202990		95,550.00
Other Business Income	40609990		5,400.28
Miscellaneous Income	50201020	207,982.50	
Traveling Expenses - Foreign	50202010	695,930.00	
Training Expenses	50203010	53,888.00	
Office Supplies Expenses	50203090	7,350.00	
Fuel, Oil and Lubricants Expenses	50203210	101,935.00	
Semi-Expendable Machinery and Equipment Expenses	50203220	102,200.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203990	880,852.90	
Other Supplies and Materials Expenses	50204010	16,691.27	
Water Expenses	50204020	1,505,192.42	
Electricity Expenses	50205020	24,286.80	
Telephone Expenses	50205030	175,000.00	
Internet Subscription Expenses	50205040	16,700.00	
Cable, Satellite, Telegraph and Radio Expenses	50211990	1,560,669.69	
Other Professional Services	50212990	129,741.17	
Other General Services	50213040	385,226.40	
Repairs and Maintenance - Buildings and Other Structures	50299040	2,000.00	
Transportation and Delivery Expenses	50299050	546,600.00	
Rent/Lease Expenses	50299990	6,366,651.14	
Other Maintenance and Operating Expenses			



# Technical Education and Skills Development Authority

TESDA Complex, East Service Road, South Super Highway, Taguig City

Central Office

## Trial Balance

As of September 30, 2017

[06207535] Business Type Income - Off-Budgetary Funds - Revolving Funds - TESDA Revolving Fund - All income derived from various training-cum production activities – E.O. 939

Account Title	Account Code	Debit	Credit
TOTAL		276,423,856.09	276,423,856.09

Certified Correct :

**CARIZA A. DACUMA**  
Chief Accountant  
Accounting Division - FMS



# Technical Education and Skills Development Authority

TESDA Complex, East Service Road, South Super Highway, Taguig City

Central Office

## Pre-Closing Trial Balance

As of September 30, 2017

[06207535] Business Type Income - Off-Budgetary Funds - Revolving Funds - TESDA Revolving Fund - All income derived from various training-cum production activities – E.O. 939

Account Title	Account Code	Debit	Credit
	10101020	50,000.00	
Petty Cash	10102020	67,303,750.53	
Cash in Bank - Local Currency, Current Account	10202030	135,715,132.88	
Investments in Treasury Bonds-Local	10301010	13,738,263.60	
Accounts Receivable	10303010	21,340.69	
Due from National Government Agencies	10305990	175,587.30	
Other Receivables	10404010	53,801.00	
Office Supplies Inventory	10404020	3,182,381.20	
Accountable Forms, Plates and Stickers Inventory	10404100	65,953.00	
Textbooks and Instructional Materials Inventory	10404990	1,620,826.82	
Other Supplies and Materials Inventory	10605020	2,615,851.00	
Office Equipment	10605021		445,051.51
Accumulated Depreciation - Office Equipment	10605030	13,605,918.50	
Information and Communication Technology Equipment	10605031		5,065,039.65
Accumulated Depreciation - Information and Communication Technology Equipment	10605070	5,356,545.77	
Communication Equipment	10605071		2,268,504.68
Accumulated Depreciation - Communication Equipment	10605110	145,000.00	
Medical Equipment	10605111		94,475.00
Accumulated Depreciation - Medical Equipment	10605990	12,010,919.15	
Other Machinery and Equipment	10605991		6,483,243.58
Accumulated Depreciation - Other Machinery and Equipment	10607010	3,132,281.00	
Furniture and Fixtures	10607011		1,386,963.94
Accumulated Depreciation - Furniture and Fixtures	10698990	588,000.00	
Other Property, Plant and Equipment	10698991		153,226.69
Accumulated Depreciation - Other Property, Plant and Equipment	19901020	129,855.12	
Advances for Payroll	19901030	200,000.00	
Advances to Special Disbursing Officer	19999990	3,933,551.24	
Other Assets	20101010		1,534,613.00
Accounts Payable	20201010		64,382.11
Due to BIR	20201050		13,200.00
Due to NGAs	20502990		7,591,997.61
Other Unearned Revenue	29999990		323,834.49
Other Payables	30101010		237,712,162.69
Accumulated Surplus/(Deficit)	40201990		494,451.87
Other Service Income	40202050		5,062,415.00
Rent/Lease Income	40202130		4,252,482.33
Income from Hostels/Dormitories and Other Like Facilities	40202210		3,376,861.66
Interest Income	40202990		95,550.00
Other Business Income	40609990		5,400.28
Miscellaneous Income	50201020	207,982.50	
Traveling Expenses - Foreign	50202010	695,930.00	
Training Expenses	50203010	53,888.00	
Office Supplies Expenses	50203090	7,350.00	
Fuel, Oil and Lubricants Expenses	50203210	101,935.00	
Semi-Expendable Machinery and Equipment Expenses	50203220	102,200.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203990	880,852.90	
Other Supplies and Materials Expenses	50204010	16,691.27	
Water Expenses	50204020	1,505,192.42	
Electricity Expenses	50205020	24,286.80	
Telephone Expenses	50205030	175,000.00	
Internet Subscription Expenses	50205040	16,700.00	
Cable, Satellite, Telegraph and Radio Expenses	50211990	1,560,669.69	
Other Professional Services	50212990	129,741.17	
Other General Services	50213040	385,226.40	
Repairs and Maintenance - Buildings and Other Structures	50299040	2,000.00	
Transportation and Delivery Expenses	50299050	546,600.00	
Rent/Lease Expenses	50299990	6,366,651.14	
Other Maintenance and Operating Expenses			



**Technical Education and Skills Development Authority**

*TESDA Complex, East Service Road, South Super Highway, Taguig City*

Central Office

**Pre-Closing Trial Balance**

As of September 30, 2017

[06207535] Business Type Income - Off-Budgetary Funds - Revolving Funds - TESDA Revolving Fund - All income derived from various training-cum production activities – E.O. 939

Account Title	Account Code	Debit	Credit
TOTAL		276,423,856.09	276,423,856.09

Certified Correct :

**CARIZA A. DACUMA**  
Chief Accountant  
Accounting Division - FMS





# Technical Education and Skills Development Authority

TESDA Complex, East Service Road, South Super Highway, Taguig City

Central Office

## Trial Balance

As of September 30, 2017

[07308601] Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	50,000.00	
Cash in Bank - Local Currency, Current Account	10102020	74,999,175.99	
Accounts Receivable	10301010	55,430.00	
Due from National Government Agencies	10303010	405.36	
Due from Regional Offices	10304030	16,727,175.43	
Other Receivables	10305990	6,450,080.00	
Accountable Forms, Plates and Stickers Inventory	10404020	1,610.00	
Office Equipment	10605020	356,500.00	
Accumulated Depreciation - Office Equipment	10605021		17,733.36
Information and Communication Technology Equipment	10605030	327,340.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		41,887.44
Other Machinery and Equipment	10605990	440,075.00	
Accumulated Depreciation - Other Machinery and Equipment	10605991		55,993.11
Advances for Payroll	19901020	73,290.00	
Other Assets	19999990	14,649,598.15	
Accounts Payable	20101010		39,299.00
Due to BIR	20201010		20,876.23
Due to NGAs	20201050		22,918,550.59
Trust Liabilities	20401010		19,371,775.31
Guaranty/Security Deposits Payable	20401040		1,926,014.70
Other Payables	29999990		148.50
Accumulated Surplus/(Deficit)	30101010		73,204,936.37
Other Service Income	40201990		485,000.00
Miscellaneous Income	40609990		91,239.58
Traveling Expenses - Local	50201010	149,942.38	
Office Supplies Expenses	50203010	58,194.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	12,885.00	
Other Supplies and Materials Expenses	50203990	23,140.85	
Postage and Courier Services	50205010	604,801.00	
Other Professional Services	50211990	1,046,875.93	
Repairs and Maintenance - Buildings and Other Structures	50213040	794,992.00	
Advertising Expenses	50299010	189,571.20	
Printing and Publication Expenses	50299020	2,446.00	
Transportation and Delivery Expenses	50299040	2,400.00	
Other Maintenance and Operating Expenses	50299990	1,157,525.90	
<b>TOTAL</b>		<b>118,173,454.19</b>	<b>118,173,454.19</b>

Certified Correct :

**CARIZA A. DACUMA**  
Chief Accountant  
Accounting Division - FMS



# Technical Education and Skills Development Authority

TESDA Complex, East Service Road, South Super Highway, Taguig City

Central Office

## Pre-Closing Trial Balance

As of September 30, 2017

[07308601] Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)

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Cash in Bank - Local Currency, Current Account	10102020	74,999,175.99	
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Due from Regional Offices	10304030	16,727,175.43	
Other Receivables	10305990	6,450,080.00	
Accountable Forms, Plates and Stickers Inventory	10404020	1,610.00	
Office Equipment	10605020	356,500.00	17,733.36
Accumulated Depreciation - Office Equipment	10605021		
Information and Communication Technology Equipment	10605030	327,340.00	41,887.44
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		
Other Machinery and Equipment	10605990	440,075.00	55,993.11
Accumulated Depreciation - Other Machinery and Equipment	10605991		
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<b>TOTAL</b>		<b>118,173,454.19</b>	<b>118,173,454.19</b>

Certified Correct :

**CARIZA A. DACUMA**  
Chief Accountant  
Accounting Division - FMS