


**Technical Education and Skills Development Authority**  
**Central Office**  
**PRE-CLOSING TRIAL BALANCE**  
**ALL FUNDS**  
**AS OF DECEMBER 31, 2017**

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Cash - Collecting Officer	10101010	259,458.80	
Petty Cash	10101020	1,020,000.00	
Cash in Bank - Local Currency, Current Account	10102020	112,780,061.04	
Cash - Treasury/Agency Deposit, Regular	10104010	2,264,797.79	
Investments in Treasury Bonds-Local	10202030	135,715,132.88	
Accounts Receivable	10301010	14,934,764.95	
Due from National Government Agencies	10303010	132,592,203.50	
Due from Regional Offices	10304030	12,685,872.19	
Receivables - Disallowances/Charges	10305010	219,950.28	
Other Receivables	10305990	7,952,070.21	
Other Supplies and Materials for Distribution	10402990	37,101,040.00	
Office Supplies Inventory	10404010	460,304.52	
Accountable Forms, Plates and Stickers Inventory	10404020	4,614,110.25	
Textbooks and Instructional Materials Inventory	10404100	341,410.00	
Construction Materials Inventory	10404130	181,525.72	
Other Supplies and Materials Inventory	10404990	3,848,190.91	
Semi-Expendable Information and Communications Technolo	10405030	141,742.00	
Semi-Expendable Communications Equipment	10405070	65,630.00	
Semi-Expendable Printing Equipment	10405110	59,095.00	
Semi-expendable Other Machinery and Equipment	10405190	14,518.00	
Land	10601010	300,000,000.00	
Buildings	10604010	148,333,621.46	
Accumulated Depreciation - Buildings	10604011		82,210,977.51
Other Structures	10604990	18,259,962.22	
Accumulated Depreciation - Other Structures	10604991		4,616,245.13
Office Equipment	10605020	12,359,333.70	
Accumulated Depreciation - Office Equipment	10605021		4,072,500.43
Information and Communication Technology Equipment	10605030	102,042,943.31	
Accumulated Depreciation - Information and Communication T	10605031		67,168,364.65
Communication Equipment	10605070	15,486,225.90	
Accumulated Depreciation - Communication Equipment	10605071		10,399,495.61
Medical Equipment	10605110	168,345.00	
Accumulated Depreciation - Medical Equipment	10605111		121,185.50
Other Machinery and Equipment	10605990	22,057,376.14	
Accumulated Depreciation - Other Machinery and Equipment	10605991		13,733,080.27
Motor Vehicles	10606010	21,660,000.00	
Accumulated Depreciation - Motor Vehicles	10606011		1,312,700.00
Furniture and Fixtures	10607010	8,653,067.10	
Accumulated Depreciation - Furniture and Fixtures	10607011		4,450,765.81
Books	10607020	7,633,184.00	
Accumulated Depreciation - Books	10607021		6,614,272.66
Other Property, Plant and Equipment	10698990	7,281,910.00	
Accumulated Depreciation - Other Property, Plant and Equipm	10698991		1,363,881.01
Computer Software	10801020	544,769.75	
Accumulated Amortization - Computer Software	10801021		151,324.93
Advances for Payroll	19901020	3,131,959.65	
Advances to Special Disbursing Officer	19901030	2,810,679.84	
Advances to Officers and Employees	19901040	8,586.05	
Other Prepayments	19902990	95,000.00	
Guaranty Deposits	19903020	64,750.00	
Other Deposits	19903990	701,150.00	
Other Assets	19999990	853,445,511.28	
Accounts Payable	20101010		80,716,391.89
Due to BIR	20201010		5,642,842.96
Due to NGAs	20201050		23,245,980.68
Trust Liabilities	20401010		18,049,581.43
Guaranty/Security Deposits Payable	20401040		5,947,906.94
Other Deferred Credits	20501990		142,800.00
Other Payables	29999990		24,071,173.68

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Accumulated Surplus/(Deficit)	30101010		1,304,927,223.40
Other Service Income	40201990		17,875,466.96
Rent/Lease Income	40202050		6,752,825.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		6,128,100.91
Interest Income	40202210		4,467,448.84
Other Business Income	40202990		112,650.00
Subsidy from National Government	40301010		2,251,246,920.84
Income from Grants and Donations in Cash	40402010		210,547.92
Miscellaneous Income	40609990		461,180.36
Salaries and Wages - Regular	50101010	122,868,593.53	
Personal Economic Relief Allowance (PERA)	50102010	6,921,548.72	
Representation Allowance (RA)	50102020	3,006,500.00	
Transportation Allowance (TA)	50102030	2,403,500.00	
Clothing/Uniform Allowance	50102040	1,475,000.00	
Honoraria	50102100	3,467,819.94	
Overtime and Night Pay	50102130	308,668.97	
Year End Bonus	50102140	10,240,582.50	
Cash Gift	50102150	1,451,000.00	
Other Bonuses and Allowances	50102990	23,798,041.31	
Retirement and Life Insurance Premiums	50103010	14,579,723.88	
Pag-IBIG Contributions	50103020	292,875.00	
PhilHealth Contributions	50103030	1,181,412.50	
Employees Compensation Insurance Premiums	50103040	349,200.00	
Terminal Leave Benefits	50104030	6,324,897.83	
Other Personnel Benefits	50104990	2,076,000.00	
Traveling Expenses - Local	50201010	15,092,005.28	
Traveling Expenses - Foreign	50201020	14,157,441.59	
Training Expenses	50202010	11,611,081.95	
Scholarship Grants/Expenses	50202020	7,723,801.22	
Office Supplies Expenses	50203010	6,543,193.86	
Accountable Forms Expenses	50203020	8,058,820.90	
Drugs and Medicines Expenses	50203070	12,072.00	
Fuel, Oil and Lubricants Expenses	50203090	1,832,145.90	
Semi-Expendable Machinery and Equipment Expenses	50203210	2,271,745.57	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	2,111,930.00	
Other Supplies and Materials Expenses	50203990	8,105,312.13	
Water Expenses	50204010	6,520,229.48	
Electricity Expenses	50204020	21,369,178.19	
Postage and Courier Services	50205010	1,556,372.24	
Telephone Expenses	50205020	4,280,650.65	
Internet Subscription Expenses	50205030	1,917,229.09	
Cable, Satellite, Telegraph and Radio Expenses	50205040	63,080.37	
Awards/Rewards Expenses	50206010	586,560.60	
Prizes	50206020	920,848.65	
Extraordinary and Miscellaneous Expenses	50210030	1,616,956.01	
Legal Services	50211010	474.00	
Consultancy Services	50211030	4,423,597.00	
Other Professional Services	50211990	42,427,433.47	
Janitorial Services	50212020	16,089,478.52	
Security Services	50212030	22,621,146.75	
Other General Services	50212990	2,182,263.49	
Repairs and Maintenance - Buildings and Other Structures	50213040	7,691,702.50	
Repairs and Maintenance - Machinery and Equipment	50213050	22,173.00	
Repairs and Maintenance - Transportation Equipment	50213060	546,931.00	
Repairs and Maintenance - Other Property, Plant and Equipm	50213990	161,686.03	
Subsidy to Regional Offices/Staff Bureaus	50214070	1,454,871,398.17	
Taxes, Duties and Licenses	50215010	77,474.92	
Fidelity Bond Premiums	50215020	393,375.00	
Insurance Expenses	50215030	20,175,374.02	
Advertising Expenses	50299010	944,153.60	
Printing and Publication Expenses	50299020	4,152,351.02	
Representation Expenses	50299030	312,010.40	
Transportation and Delivery Expenses	50299040	1,361,353.49	
Rent/Lease Expenses	50299050	2,017,550.00	
Membership Dues and Contributions to Organizations	50299060	1,207,421.95	
Subscription Expenses	50299070	625,495.36	
Donations	50299080	15,000.00	
Other Maintenance and Operating Expenses	50299990	41,359,461.89	
Depreciation - Buildings and Other Structures	50501040	3,814,778.76	
Depreciation - Machinery and Equipment	50501050	8,430,706.97	

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Depreciation - Transportation Equipment	50501060	556,700.00	
Depreciation - Furniture, Fixtures and Books	50501070	72,668.82	
Depreciation - Other Property, Plant and Equipment	50501990	558,269.40	
Amortization - Intangible Assets	50502010	15,132.49	
<b>TOTAL</b>		<b><u>3,946,213,835.32</u></b>	<b><u>3,946,213,835.32</u></b>

Certified Correct:

  
**CARIZA A. DACUMA**  
 Director M, OIC-Accounting Division  
 Financial and Management Service

OFFICE OF THE AUDITOR  
**T E S D A**  
 RECEIVED BY: *Juan*  
 DATE: *2/14/18*  
 TIME: *2:10*