

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

**OFFICE OF THE AUDITOR**  
**TESDA**  
**RECEIVED BY: [Signature]**  
**DATE: 2/14/18**  
**TIME: [Blank]**

<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	135,307,224.56	
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	3,657,790.91	
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
Disaster Response and Rescue Equipment	10605090	850,438.00	
Medical Equipment	10605110	30,000.00	
Accumulated Depreciation - Medical Equipment	10605111		23,750.00
Other Machinery and Equipment	10605990	21,358,768.14	
Accumulated Depreciation - Other Machinery and Equipment	10605991		13,694,510.27
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	853,486,420.78	
Accounts Payable	20101010		80,861,128.00
Due to BIR	20201010		5,642,842.96
Due to NGAs	20201050		23,245,980.68
Trust Liabilities	20401010		11,994,070.48
Guaranty/Security Deposits Payable	20401040		5,947,906.94
Other Deferred Credits	20501990		142,800.00