



Technical Education and Skills Development Authority

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

Central Office

Trial Balance

As of June 30, 2016

OFFICE OF THE AUDITOR
TESDA
 RECEIVED BY: *Jast*
 DATE: *7-11-16*
 TIME:

[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	850,076.11	
Cash - Modified Disbursement System (MDS), Regular	10104040	2,955,719.35	
Accounts Receivable	10301010	19,605.20	
Due from National Government Agencies	10303010	120,941,943.14	
Other Receivables	10305990	1,326,402.91	
Other Supplies and Materials for Distribution	10402990	197,804,712.85	
Office Supplies Inventory	10404010	221,433.52	
Accountable Forms, Plates and Stickers Inventory	10404020	4,926,158.00	
Textbooks and Instructional Materials Inventory	10404100	275,457.00	
Other Supplies and Materials Inventory	10404990	1,661,754.09	
Land	10601010	300,000,000.00	
Buildings	10604010	737,697,623.55	
Accumulated Depreciation - Buildings	10604011		269,646,152.67
Other Structures	10604990	18,259,962.22	
Accumulated Depreciation - Other Structures	10604991		3,353,694.41
Office Equipment	10605020	8,140,808.55	
Accumulated Depreciation - Office Equipment	10605021		2,852,794.75
Information and Communication Technology Equipment	10605030	102,337,672.94	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		62,176,233.14
Communication Equipment	10605070	11,291,998.07	
Accumulated Depreciation - Communication Equipment	10605071		8,475,330.90
Medical Equipment	10605110	23,345.00	
Accumulated Depreciation - Medical Equipment	10605111		21,010.50
Other Machinery and Equipment	10605990	24,932,737.12	
Accumulated Depreciation - Other Machinery and Equipment	10605991		20,202,855.22
Motor Vehicles	10606010	2,700,000.00	
Accumulated Depreciation - Motor Vehicles	10606011		499,500.00
Furniture and Fixtures	10607010	8,667,519.06	
Accumulated Depreciation - Furniture and Fixtures	10607011		5,564,066.49
Books	10607020	7,787,953.00	
Accumulated Depreciation - Books	10607021		6,727,842.80
Other Property, Plant and Equipment	10699990	6,688,910.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		282,885.24
Advances for Payroll	19901020	844,751.32	
Advances to Special Disbursing Officer	19901030	2,306,746.35	
Advances to Officers and Employees	19901040	129,871.81	
Other Prepayments	19902990	95,000.00	
Guaranty Deposits	19903020	64,750.00	
Other Deposits	19903990	701,150.00	
Other Assets	19999990	832,628,492.58	
Accounts Payable	20101010		44,175,758.54
Due to BIR	20201010		14,776,449.21
Due to GSIS	20201020		15,017.74
Due to Pag-IBIG	20201030		2,932.66
Due to PhilHealth	20201040		637.50
Due to NGAs	20201050		294,230.09
Guaranty/Security Deposits Payable	20401040		3,209,392.24
Other Deferred Credits	20501990		142,800.00
Other Payables	29999990		21,524,883.03
Accumulated Surplus/(Deficit)	30101010		1,716,617,070.66
Other Service Income	40201990		10,388.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		45,400.00
Subsidy from National Government	40301010		436,529,982.35
Miscellaneous Income	40609990		124,732.43
Salaries and Wages - Regular	50101010	55,699,405.12	
Personal Economic Relief Allowance (PERA)	50102010	3,985,448.74	
Representation Allowance (RA)	50102020	1,755,500.00	
Transportation Allowance (TA)	50102030	1,327,513.35	
Clothing/Uniform Allowance	50102040	1,390,000.00	



Technical Education and Skills Development Authority

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

Central Office

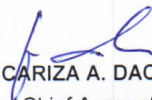
Trial Balance

As of June 30, 2016

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

Account Title	Account Code	Debit	Credit
Overtime and Night Pay	50102130	19,606.63	
Other Bonuses and Allowances	50102990	8,797,998.00	
Retirement and Life Insurance Premiums	50103010	6,668,969.79	
Pag-IBIG Contributions	50103020	172,300.00	
PhilHealth Contributions	50103030	577,687.50	
Employees Compensation Insurance Premiums	50103040	174,323.44	
Terminal Leave Benefits	50104030	4,603,393.18	
Other Personnel Benefits	50104990	20,000.00	
Traveling Expenses - Local	50201010	1,421,356.90	
Traveling Expenses - Foreign	50201020	1,768,137.03	
Training Expenses	50202010	1,325,052.00	
Scholarship Grants/Expenses	50202020	178,500.00	
Office Supplies Expenses	50203010	2,641,183.37	
Fuel, Oil and Lubricants Expenses	50203090	578,379.60	
Semi-Expendable Machinery and Equipment Expenses	50203210	100,876.00	
Other Supplies and Materials Expenses	50203990	2,476,855.37	
Water Expenses	50204010	3,329,071.75	
Electricity Expenses	50204020	8,904,811.12	
Postage and Courier Services	50205010	318,441.36	
Telephone Expenses	50205020	1,539,958.03	
Internet Subscription Expenses	50205030	658,270.13	
Cable, Satellite, Telegraph and Radio Expenses	50205040	11,225.00	
Extraordinary and Miscellaneous Expenses	50210030	368,907.46	
Consultancy Services	50211030	849,758.28	
Other Professional Services	50211990	10,032,052.25	
Janitorial Services	50212020	7,708,618.08	
Security Services	50212030	9,784,513.28	
Repairs and Maintenance - Buildings and Other Structures	50213040	1,260,902.90	
Repairs and Maintenance - Machinery and Equipment	50213050	1,120.00	
Repairs and Maintenance - Transportation Equipment	50213060	394,752.67	
Subsidy to Regional Offices/Staff Bureaus	50214070	48,499,567.80	
Taxes, Duties and Licenses	50215010	7,679.06	
Fidelity Bond Premiums	50215020	165,000.00	
Insurance Expenses	50215030	19,467,597.89	
Advertising Expenses	50299010	79,662.00	
Printing and Publication Expenses	50299020	543,862.77	
Transportation and Delivery Expenses	50299040	283,495.43	
Rent/Lease Expenses	50299050	84,240.00	
Membership Dues and Contributions to Organizations	50299060	181,200.00	
Subscription Expenses	50299070	108,362.76	
Donations	50299080	80,000.00	
Other Maintenance and Operating Expenses	50299990	9,973,930.79	
TOTAL		2,617,272,040.57	2,617,272,040.57

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 June 30, 2016

OFFICE OF THE AUDITOR

TESDA

RECEIVED BY: *[Signature]*
DATE: 7-11-16
TIME:

[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
Petty Cash	10101020	147,416.16	
Cash in Bank - Local Currency, Current Account	10102020	46,572,500.15	
Cash in Bank - Local Currency, Savings Account	10102030	11,727.73	
Investments in Treasury Bonds-Local	10202030	125,588,374.20	
Other Investments	10203990	15,100,959.12	
Accounts Receivable	10301010	13,779,675.11	
Due from National Government Agencies	10303010	21,340.69	
Other Receivables	10305990	175,587.30	
Office Supplies Inventory	10404010	53,801.00	
Accountable Forms, Plates and Stickers Inventory	10404020	3,993,035.00	
Medical, Dental and Laboratory Supplies Inventory	10404070	30,000.00	
Textbooks and Instructional Materials Inventory	10404100	65,953.00	
Other Supplies and Materials Inventory	10404990	1,620,826.82	
Office Equipment	10605020	1,489,111.52	
Accumulated Depreciation - Office Equipment	10605021		443,291.24
Information and Communication Technology Equipment	10605030	15,278,000.40	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		6,137,270.73
Communication Equipment	10605070	6,303,197.83	
Accumulated Depreciation - Communication Equipment	10605071		2,760,696.37
Medical Equipment	10605110	156,000.00	
Accumulated Depreciation - Medical Equipment	10605111		112,710.00
Other Machinery and Equipment	10605990	17,215,170.39	
Accumulated Depreciation - Other Machinery and Equipment	10605991		9,245,923.69
Furniture and Fixtures	10607010	3,590,041.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		1,749,392.75
Other Property, Plant and Equipment	10699990	1,103,158.40	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		376,442.06
Other Assets	19999990	3,598,333.62	
Accounts Payable	20101010		2,281,431.59
Due to BIR	20201010		33,780.18
Due to NGAs	20201050		13,200.00
Other Payables	29999990		323,834.49
Accumulated Surplus/(Deficit)	30101010		225,839,222.76
Other Service Income	40201990		511,008.00
Rent/Lease Income	40202050		3,102,148.57
Income from Hostels/Dormitories and Other Like Facilities	40202130		3,470,680.50
Interest Income	40202210		2,247,904.78
Other Business Income	40202990		207,919.54
Miscellaneous Income	40609990		31,068.16
Office Supplies Expenses	50203010	51,962.00	
Fuel, Oil and Lubricants Expenses	50203090	6,500.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	38,800.00	
Other Supplies and Materials Expenses	50203990	232,596.75	
Water Expenses	50204010	9,337.44	
Electricity Expenses	50204020	1,020,806.07	
Telephone Expenses	50205020	5,630.45	
Cable, Satellite, Telegraph and Radio Expenses	50205040	10,500.00	
Other Professional Services	50211990	486,966.66	
Repairs and Maintenance - Buildings and Other Structures	50213040	468,598.00	
Repairs and Maintenance - Transportation Equipment	50213060	4,688.00	
Subsidy to Regional Offices/Staff Bureaus	50214070	400,000.00	
Insurance Expenses	50215030	194,871.60	
Transportation and Delivery Expenses	50299040	332.00	
Other Maintenance and Operating Expenses	50299990	62,127.00	



Technical Education and Skills Development Authority

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

Central Office

Trial Balance

As of June 30, 2016

[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		258,887,925.41	258,887,925.41

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 June 30, 2016

OFFICE OF THE AUDITOR

TESDA

RECEIVED BY: *[Signature]*
DATE: 7-11-16
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[07308601] Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)

Account Title	Account Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	10102020	79,749,659.44	
Due from National Government Agencies	10303010	37,360.56	
Due from Regional Offices	10304030	24,744,999.20	
Other Receivables	10305990	5,952,011.31	
Office Supplies Inventory	10404010	36,329.16	
Information and Communication Technology Equipment	10605030	155,550.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		12,365.87
Other Machinery and Equipment	10605990	405,075.00	
Advances for Payroll	19901020	46,356.95	
Other Assets	19999990	22,393,964.96	
Accounts Payable	20101010		28,850.00
Due to BIR	20201010		177,500.26
Due to NGAs	20201050		33,407,168.54
Due to GOCCs	20201060		48,501,309.50
Trust Liabilities	20401010		28,051,404.25
Guaranty/Security Deposits Payable	20401040		1,926,015.50
Accumulated Surplus/(Deficit)	30101010		24,279,576.08
Other Service Income	40201990		2,993,709.30
Miscellaneous Income	40609990		755.78
Traveling Expenses - Local	50201010	120,848.04	
Traveling Expenses - Foreign	50201020	120,453.41	
Training Expenses	50202010	116,073.80	
Office Supplies Expenses	50203010	184,591.85	
Fuel, Oil and Lubricants Expenses	50203090	14,217.83	
Semi-Expendable Machinery and Equipment Expenses	50203210	26,937.00	
Other Supplies and Materials Expenses	50203990	684,994.25	
Postage and Courier Services	50205010	575,545.00	
Telephone Expenses	50205020	32,430.00	
Other Professional Services	50211990	2,554,538.58	
Repairs and Maintenance - Buildings and Other Structures	50213040	532,111.50	
Advertising Expenses	50299010	97,440.00	
Transportation and Delivery Expenses	50299040	20,453.15	
Other Maintenance and Operating Expenses	50299990	776,714.09	
TOTAL		139,378,655.08	139,378,655.08

Certified Correct :

[Signature]
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 June 30, 2016

OFFICE OF THE AUDITOR	
TESDA	
RECEIVED BY: <i>Just</i>	
DATE: 7-11-16	
TIME:	

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	817,416.16	
Cash in Bank - Local Currency, Current Account	10102020	126,322,159.59	
Cash in Bank - Local Currency, Savings Account	10102030	11,727.73	
Cash - Treasury/Agency Deposit, Regular	10104010	850,076.11	
Cash - Modified Disbursement System (MDS), Regular	10104040	2,955,719.35	
Investments in Treasury Bonds-Local	10202030	125,588,374.20	
Other Investments	10203990	15,100,959.12	
Accounts Receivable	10301010	13,799,280.31	
Due from National Government Agencies	10303010	121,000,644.39	
Due from Regional Offices	10304030	24,744,999.20	
Other Receivables	10305990	7,454,001.52	
Other Supplies and Materials for Distribution	10402990	197,804,712.85	
Office Supplies Inventory	10404010	311,563.68	
Accountable Forms, Plates and Stickers Inventory	10404020	8,919,193.00	
Medical, Dental and Laboratory Supplies Inventory	10404070	30,000.00	
Textbooks and Instructional Materials Inventory	10404100	341,410.00	
Other Supplies and Materials Inventory	10404990	3,282,580.91	
Land	10601010	300,000,000.00	
Buildings	10604010	737,697,623.55	
Accumulated Depreciation - Buildings	10604011		269,646,152.67
Other Structures	10604990	18,259,962.22	
Accumulated Depreciation - Other Structures	10604991		3,353,694.41
Office Equipment	10605020	9,629,920.07	
Accumulated Depreciation - Office Equipment	10605021		3,296,085.99
Information and Communication Technology Equipment	10605030	117,771,223.34	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		68,325,869.74
Communication Equipment	10605070	17,595,195.90	
Accumulated Depreciation - Communication Equipment	10605071		11,236,027.27
Medical Equipment	10605110	179,345.00	
Accumulated Depreciation - Medical Equipment	10605111		133,720.50
Other Machinery and Equipment	10605990	42,552,982.51	
Accumulated Depreciation - Other Machinery and Equipment	10605991		29,448,778.91
Motor Vehicles	10606010	2,700,000.00	
Accumulated Depreciation - Motor Vehicles	10606011		499,500.00
Furniture and Fixtures	10607010	12,257,560.06	
Accumulated Depreciation - Furniture and Fixtures	10607011		7,313,459.24
Books	10607020	7,787,953.00	
Accumulated Depreciation - Books	10607021		6,727,842.80
Other Property, Plant and Equipment	10699990	7,792,068.40	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		659,327.30
Advances for Payroll	19901020	891,108.27	
Advances to Special Disbursing Officer	19901030	2,306,746.35	
Advances to Officers and Employees	19901040	129,871.81	
Other Prepayments	19902990	95,000.00	
Guaranty Deposits	19903020	64,750.00	
Other Deposits	19903990	701,150.00	
Other Assets	19999990	858,620,791.16	
Accounts Payable	20101010		46,486,040.13
Due to BIR	20201010		14,987,729.65
Due to GSIS	20201020		15,017.74
Due to Pag-IBIG	20201030		2,932.66
Due to PhilHealth	20201040		637.50
Due to NGAs	20201050		33,714,598.63
Due to GOCCs	20201060		48,501,309.50
Trust Liabilities	20401010		28,051,404.25
Guaranty/Security Deposits Payable	20401040		5,135,407.74
Other Deferred Credits	20501990		142,800.00
Other Payables	29999990		21,848,717.52
Accumulated Surplus/(Deficit)	30101010		1,966,735,869.50
Other Service Income	40201990		3,515,105.30



Technical Education and Skills Development Authority

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

Central Office

Pre-Closing Trial Balance

As of June 30, 2016

Account Title	Account Code	Debit	Credit
Rent/Lease Income	40202050		3,102,148.57
Income from Hostels/Dormitories and Other Like Facilities	40202130		3,516,080.50
Interest Income	40202210		2,247,904.78
Other Business Income	40202990		207,919.54
Subsidy from National Government	40301010		436,529,982.35
Miscellaneous Income	40609990		156,556.37
Salaries and Wages - Regular	50101010	55,699,405.12	
Personal Economic Relief Allowance (PERA)	50102010	3,985,448.74	
Representation Allowance (RA)	50102020	1,755,500.00	
Transportation Allowance (TA)	50102030	1,327,513.35	
Clothing/Uniform Allowance	50102040	1,390,000.00	
Overtime and Night Pay	50102130	19,606.63	
Other Bonuses and Allowances	50102990	8,797,998.00	
Retirement and Life Insurance Premiums	50103010	6,668,969.79	
Pag-IBIG Contributions	50103020	172,300.00	
PhilHealth Contributions	50103030	577,687.50	
Employees Compensation Insurance Premiums	50103040	174,323.44	
Terminal Leave Benefits	50104030	4,603,393.18	
Other Personnel Benefits	50104990	20,000.00	
Traveling Expenses - Local	50201010	1,542,204.94	
Traveling Expenses - Foreign	50201020	1,888,590.44	
Training Expenses	50202010	1,441,125.80	
Scholarship Grants/Expenses	50202020	178,500.00	
Office Supplies Expenses	50203010	2,877,737.22	
Fuel, Oil and Lubricants Expenses	50203090	599,097.43	
Semi-Expendable Machinery and Equipment Expenses	50203210	166,613.00	
Other Supplies and Materials Expenses	50203990	3,394,446.37	
Water Expenses	50204010	3,338,409.19	
Electricity Expenses	50204020	9,925,617.19	
Postage and Courier Services	50205010	893,986.36	
Telephone Expenses	50205020	1,578,018.48	
Internet Subscription Expenses	50205030	658,270.13	
Cable, Satellite, Telegraph and Radio Expenses	50205040	21,725.00	
Extraordinary and Miscellaneous Expenses	50210030	368,907.46	
Consultancy Services	50211030	849,758.28	
Other Professional Services	50211990	13,073,557.49	
Janitorial Services	50212020	7,708,618.08	
Security Services	50212030	9,784,513.28	
Repairs and Maintenance - Buildings and Other Structures	50213040	2,261,612.40	
Repairs and Maintenance - Machinery and Equipment	50213050	1,120.00	
Repairs and Maintenance - Transportation Equipment	50213060	399,440.67	
Subsidy to Regional Offices/Staff Bureaus	50214070	48,899,567.80	
Taxes, Duties and Licenses	50215010	7,679.06	
Fidelity Bond Premiums	50215020	165,000.00	
Insurance Expenses	50215030	19,662,469.49	
Advertising Expenses	50299010	177,102.00	
Printing and Publication Expenses	50299020	543,862.77	
Transportation and Delivery Expenses	50299040	304,280.58	
Rent/Lease Expenses	50299050	84,240.00	
Membership Dues and Contributions to Organizations	50299060	181,200.00	
Subscription Expenses	50299070	108,362.76	
Donations	50299080	80,000.00	
Other Maintenance and Operating Expenses	50299990	10,812,771.88	



Technical Education and Skills Development Authority

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

Central Office

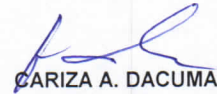
Pre-Closing Trial Balance

As of June 30, 2016

Account Title	Account Code	Debit	Credit
TOTAL		3,015,538,621.06	3,015,538,621.06

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH AUTHORIZED
GOVERNMENT DEPOSITORY BANKS (AGDB)
GENERAL FUND - AUTOMATIC APPROPRIATIONS - CUSTOMS DUTIES AND TAXES,
INCLUDING TAX EXPENDITURES
GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE
INSURANCE PREMIUMS
GENERAL FUND - CONTINUING APPROPRIATIONS - SPECIFIC BUDGETS OF
NATIONAL GOVERNMENT AGENCIES
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF
NATIONAL GOVERNMENT AGENCIES
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - TESDA REVOLVING FUND - ALL
INCOME DERIVED FROM VARIOUS TRAINING-CUM PRODUCTION ACTIVITIES - E.O.
939

Certified Correct :



CARIZA A. DACUMA

Chief Accountant
Accounting Division - FMS