

Republic of the Philippines  
**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT**

ISO 9001: 2015 Certified



14 February 2023

**ATTY. GLAIZA T. DIMAPILIS-DELAPO**

Attorney IV  
 Audit Team Leader  
 COA-TESDA Main Office  
 Taguig City

Dear Auditor **Delapo**:

Submitting herewith the complete set of Financial Statements for the year 2022 with comparative figures of CY 2021:

	<b>All Funds</b>	<b>Regular Agency</b>	<b>SSP Fund</b>	<b>Trust Fund</b>
Pre-Closing Trial Balance	✓	✓	✓	✓
Post-Closing Trial Balance	✓	✓	✓	✓
Detailed Statement of Financial Performance	✓	✓	✓	✓
Condensed Statement of Financial Performance	✓	✓	✓	✓
Detailed Statement of Financial Position	✓	✓	✓	✓
Condensed Statement of Financial Position	✓	✓	✓	✓
Detailed Statement of Cash Flow	✓	✓	✓	✓
Condensed Statement of Cash Flow	✓	✓	✓	✓
Statement of Changes in Net Assets/Equity	✓	✓	✓	✓

Statement of Comparison of Budget and Actual Amounts, Statement of Management's Responsibility for Financial Statements, Management Representation Letter and Notes to Financial Statements.

Please acknowledge receipt hereof.

Very truly yours,

**GARRIEL M. SAUGON**  
 Chief Accountant  
 Accounting Division  
 Financial and Management Services

COMMISSION ON AUDIT  
 RECEIVED BY:   
 DATE: 12-14-23  
 TIME: 3:51



**PRE-CLOSING TRIAL BALANCE  
ALL FUNDS  
AS OF DECEMBER 31, 2022**

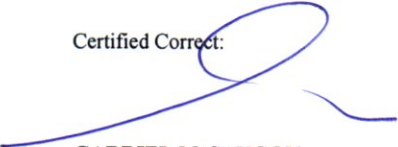
<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Cash - Collecting Officer	10101010		
Petty Cash	10101020	1,518,662.44	
Cash in Bank - Local Currency, Current Account	10102020	193,649,148.50	
Cash - Treasury/Agency Deposit, Regular	10104010		
Cash - Treasury/Agency Deposit, Trust	10104030		
Cash - Modified Disbursement System (MDS), Regular	10104040		
Investments in Treasury Bills-Local	10202010		
Investments in Treasury Bonds-Local	10202030	231,415,326.66	
Accounts Receivable	10301010	18,368,665.56	
Due from National Government Agencies	10303010	127,583,531.72	
Due from Government-Owned and/or Controlled Corporations	10303020	4,216,033.17	
Due from Regional Offices	10304030	584,970,724.89	
Due from Operating Units	10304040	2,476,381.00	
Due from Other Funds	10304050	1,723,984.44	
Receivables - Disallowances/Charges	10305010	30,556,169.76	
Due from Officers and Employees	10305020	111,898.98	
Other Receivables	10305990	7,141,790.44	
Other Supplies and Materials for Distribution	10402990	3,219,424.38	
Office Supplies Inventory	10404010	309,904.42	
Accountable Forms, Plates and Stickers Inventory	10404020	14,780,600.03	
Semi-Expendable Printing Equipment	10405110	-	
Semi-Expendable Other Machinery and Equipment	10405190		
Semi-Expendable Furniture and Fixtures	10406010		
Land	10601010	300,000,000.00	
Buildings	10604010	148,333,621.46	
Accumulated Depreciation - Buildings	10604011		100,461,748.96
Other Structures	10604990	18,259,962.22	
Accumulated Depreciation - Other Structures	10604991		9,035,070.20
Office Equipment	10605020	6,085,046.26	
Accumulated Depreciation - Office Equipment	10605021		5,228,358.46
Information and Communication Technology Equipment	10605030	77,177,370.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		60,135,923.46
Communication Equipment	10605070	10,980,312.17	
Accumulated Depreciation - Communication Equipment	10605071		8,300,001.56
Disaster Response and Rescue Equipment	10605090	906,344.59	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		193,694.80
Medical Equipment	10605110	154,000.00	
Equipment	10605111		60,641.60

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Other Machinery and Equipment	10605990	48,521,049.62	
Accumulated Depreciation - Other Machinery and Equipment	10605991		14,665,556.51
Motor Vehicles	10606010	68,955,322.60	
Accumulated Depreciation - Motor Vehicles	10606011		23,047,118.79
Furniture and Fixtures	10607010	6,175,155.32	
Accumulated Depreciation - Furniture and Fixtures	10607011		2,097,084.90
Books	10607020	17,584.00	
Accumulated Depreciation - Books	10607021		16,704.80
Other Property, Plant and Equipment	10698990	7,191,910.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991	-	4,568,773.00
Construction in Progress - Buildings and Other Structures	10699030	291,022,928.93	
Computer Software	10801020	41,888,878.00	
Software	10801021		7,977,777.60
Advances for Payroll	19901020		
Advances to Special Disbursing Officer	19901030	504,025.07	
Advances to Officers and Employees	19901040	2,174,283.03	
Advances to Contractors	19902010	25,667,252.69	
Other Prepayments	19902990	229,400.00	
Guaranty Deposits	19903020	64,750.00	
Other Deposits	19903990	701,150.00	
Other Assets	19999990	844,117,598.46	
Accounts Payable	20101010		468,387,512.30
Due to Officers and Employees	20101020		25,800,303.28
Due to BIR	20201010		20,129,844.86
Due to GSIS	20201020		118,479.05
Due to Pag-IBIG	20201030		1,700.00
Due to Philhealth	20201040		12,352.84
Due to NGAs	20201050		536,490,304.08
Due to GOCCs	20201060		1,858,478.34
Due to Regional Offices	20301030		662,829,061.82
Due to Operating Units	20301040		954,165.00
Due to Other Funds	20301050		6,383,767.77
Trust Liabilities	20401010		16,933,327.91
Guaranty/Security Deposits Payable	20401040		7,244,637.55
Other Deferred Credits	20501990		142,800.00
Other Unearned Revenue	20502990		6,188,500.00
Other Service Income	40201990		13,061,492.43
Rent/Lease Income	40202050		16,975.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		3,022,262.23
Interest Income	40202210		7,935,233.45
Other Business Income	40202990		223,108.56
Subsidy from National Government	40301010		10,252,965,139.34
Income from Grants and Donations in Cash	40402010		
Subsidy from Grants and Donations in Kind	40402020		1,002.89
Miscellaneous Income	40609990		1,386,940.53
Salaries and Wages - Regular	50101010	208,637,454.12	
Salaries and Wages - Casual/Contractual	50101020	1,422,422.00	
Personal Economic Relief Allowance (PERA)	50102010	8,137,662.32	
Representation Allowance (RA)	50102020	3,629,897.73	
Transportation Allowance (TA)	50102030	2,875,772.73	
Clothing/Uniform Allowance	50102040	2,045,797.20	
Honoraria	50102100	9,531,263.47	
Hazard Pay	50102110	334,463.29	

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Overtime and Night Pay	50102130	1,000,382.36	
Year End Bonus	50102140	16,218,787.30	
Cash Gift	50102150	1,707,250.00	
Other Bonuses and Allowances	50102990	25,258,510.74	
Retirement and Life Insurance Premiums	50103010	22,752,108.54	
Pag-IBIG Contributions	50103020	371,800.00	
PhilHealth Contributions	50103030	3,195,200.62	
Employees Compensation Insurance Premiums	50103040	373,800.00	
Terminal Leave Benefits	50104030	9,665,128.11	
Other Personnel Benefits	50104990	8,016,528.00	
Traveling Expenses - Local	50201010	9,498,068.25	
Traveling Expenses - Foreign	50201020	8,992,596.51	
Training Expenses	50202010	5,522,087.09	
Office Supplies Expenses	50203010	7,048,513.27	
Accountable Forms Expenses	50203020	3,000,705.73	
Medical, Dental and Laboratory Supplies Expenses	50203080	130,675.00	
Fuel, Oil and Lubricants Expenses	50203090	5,741,664.15	
Textbooks and Instructional Materials Expense	50203110		
Chemical and Filtering Supplies Expenses	50203130	208,750.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	95,772,798.38	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	635,820.00	
Other Supplies and Materials Expenses	50203990	125,642,685.03	
Water Expenses	50204010	5,120,695.44	
Electricity Expenses	50204020	22,720,487.10	
Postage and Courier Services	50205010	812,629.05	
Telephone Expenses	50205020	3,079,743.24	
Internet Subscription Expenses	50205030	3,710,722.75	
Cable, Satellite, Telegraph and Radio Expenses	50205040	81,210.00	
Awards/Rewards Expenses	50206010	195,000.00	
Research, Exploration and Development Expenses	50207020	203,475.97	
Extraordinary and Miscellaneous Expenses	50210030	2,058,777.41	
Legal Services	50211010	76,328.91	
Consultancy Services	50211030	8,418,204.07	
Other Professional Services	50211990	81,269,982.50	
Environment/Sanitary Services	50212010		
Janitorial Services	50212020	20,087,518.06	
Security Services	50212030	24,105,823.55	
Other General Services	50212990	578,148.25	
Repairs and Maintenance - Buildings and Other Structures	50213040	4,246,560.68	
Repairs and Maintenance - Transportation Equipment	50213060	343,564.43	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	145,015.84	
Subsidy to Regional Offices/Staff Bureaus	50214070	9,140,186,439.87	
Subsidy to Operating Units	50214080	26,400.00	
Taxes, Duties and Licenses	50215010	58,724.36	
Fidelity Bond Premiums	50215020	876,239.92	
Insurance Expenses	50215030	22,709,269.91	
Printing and Publication Expenses	50299020	1,728,919.86	
Representation Expenses	50299030	2,500.00	
Transportation and Delivery Expenses	50299040	34,891,713.19	
Rent/Lease Expenses	50299050	776,191.67	
Membership Dues and Contributions to Organizations	50299060	5,827,259.34	
Subscription Expenses	50299070	1,564,819.96	
Donations	50299080		

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Other Maintenance and Operating Expenses	50299990	14,767,745.17	
Bank Charges	50301040	20,465.40	
Depreciation - Buildings and Other Structures	50501040	3,566,142.12	
Depreciation - Machinery and Equipment	50501050	10,677,403.04	
Depreciation - Transportation Equipment	50501060	2,744,502.80	
Depreciation - Furniture, Fixtures and Books	50501070	199,178.71	
Depreciation - Other Property, Plant and Equipment	50501990	408,055.04	
Amortization - Intangible Assets	50502010	7,977,777.60	
Loss on sale of Assets	50504080		
<b>TOTAL</b>		<b>13,138,648,060.48 #</b>	<b>13,138,648,060.48</b>

Certified Correct:

  
**GARRIEL M. SAUGON**  
 Chief Accountant  
 Accounting Division-FMS