



Technical Education and Skills Development Authority

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

Central Office

Trial Balance

As of March 31, 2016

OFFICE OF THE AUDITOR

TESDA

RECEIVED BY: *Jern*

DATE: APR. 12, 2016

TIME: 9:01

[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	529,502.25	
Cash - Modified Disbursement System (MDS), Regular	10104040	150,631.52	
Accounts Receivable	10301010	19,605.20	
Due from National Government Agencies	10303010	137,040,038.04	
Other Receivables	10305990	1,347,282.91	
Office Supplies Inventory	10404010	197,413.52	
Accountable Forms, Plates and Stickers Inventory	10404020	3,203,826.00	
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	8,061,808.55	
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	24,890,737.12	
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	359,032.50	
Advances to Officers and Employees	19901040	255,060.71	
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		4,600,432.17
Due to BIR	20201010		4,302,475.44
Due to GSIS	20201020		78,688.29
Due to Pag-IBIG	20201030		2,732.66
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		24,009,891.85
Accumulated Surplus/(Deficit)	30101010		1,755,256,206.67
Other Service Income	40201990		15,232.87
Income from Hostels/Dormitories and Other Like Facilities	40202130		20,400.00
Subsidy from National Government	40301010		106,394,992.53
Salaries and Wages - Regular	50101010	27,711,460.85	
Personal Economic Relief Allowance (PERA)	50102010	2,267,527.65	
Representation Allowance (RA)	50102020	1,021,000.00	
Transportation Allowance (TA)	50102030	777,000.00	
Retirement and Life Insurance Premiums	50103010	3,233,848.80	
Pag-IBIG Contributions	50103020	87,400.00	
PhilHealth Contributions	50103030	285,225.00	
Employees Compensation Insurance Premiums	50103040	87,227.90	
Terminal Leave Benefits	50104030	1,215,026.53	



Technical Education and Skills Development Authority

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

Central Office

Trial Balance

As of March 31, 2016

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

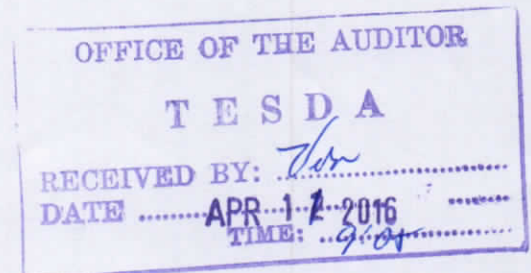
Account Title	Account Code	Debit	Credit
Traveling Expenses - Local	50201010	413,821.32	
Traveling Expenses - Foreign	50201020	1,311,202.71	
Training Expenses	50202010	304,560.00	
Office Supplies Expenses	50203010	447,273.66	
Fuel, Oil and Lubricants Expenses	50203090	219,574.90	
Other Supplies and Materials Expenses	50203990	1,187,630.48	
Water Expenses	50204010	1,556,145.01	
Electricity Expenses	50204020	5,312,194.72	
Postage and Courier Services	50205010	184,568.15	
Telephone Expenses	50205020	573,371.07	
Internet Subscription Expenses	50205030	11,947.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	4,490.00	
Extraordinary and Miscellaneous Expenses	50210030	193,032.50	
Consultancy Services	50211030	240,000.00	
Other Professional Services	50211990	4,353,110.59	
Janitorial Services	50212020	3,853,040.13	
Security Services	50212030	4,785,000.00	
Repairs and Maintenance - Buildings and Other Structures	50213040	21,479.80	
Repairs and Maintenance - Transportation Equipment	50213060	102,005.56	
Taxes, Duties and Licenses	50215010	7,170.00	
Fidelity Bond Premiums	50215020	157,500.00	
Insurance Expenses	50215030	5,315,339.88	
Printing and Publication Expenses	50299020	99,622.69	
Transportation and Delivery Expenses	50299040	104,534.93	
Rent/Lease Expenses	50299050	50,800.00	
Membership Dues and Contributions to Organizations	50299060	27,200.00	
Subscription Expenses	50299070	2,245.00	
Other Maintenance and Operating Expenses	50299990	2,998,738.27	
TOTAL		2,278,129,840.93	2,278,129,840.93

Certified Correct :

Cariza A. Dacuma
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 March 31, 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
Cash - Collecting Officer	10101010	1,946,281.20	
Petty Cash	10101020	147,416.16	
Cash in Bank - Local Currency, Current Account	10102020	38,214,335.18	
Cash in Bank - Local Currency, Savings Account	10102030	11,727.73	
Investments in Treasury Bonds-Local	10202030	130,312,328.52	
Other Investments	10203990	15,100,959.12	
Accounts Receivable	10301010	10,564,324.28	
Due from National Government Agencies	10303010	21,340.69	
Other Receivables	10305990	194,337.30	
Office Supplies Inventory	10404010	53,801.00	
Accountable Forms, Plates and Stickers Inventory	10404020	4,207,085.00	
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	1,260,451.52	
Accumulated Depreciation - Office Equipment	10605021		443,291.24
Information and Communication Technology Equipment	10605030	14,749,160.40	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		6,137,270.73
Communication Equipment	10605070	6,255,808.95	
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	16,914,894.39	
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	627,158.40	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		376,442.06
Advances for Payroll	19901020	468.70	
Other Assets	19999990	3,598,333.62	
Accounts Payable	20101010		1,634,413.03
Due to BIR	20201010		98,770.01
Due to NGAs	20201050		13,200.00
Other Payables	29999990		323,834.49
Accumulated Surplus/(Deficit)	30101010		223,768,755.17
Other Service Income	40201990		54,428.00
Rent/Lease Income	40202050		822,639.30
Income from Hostels/Dormitories and Other Like Facilities	40202130		2,038,888.70
Interest Income	40202210		946,254.66
Other Business Income	40202990		155,819.54
Office Supplies Expenses	50203010	32,182.00	
Fuel, Oil and Lubricants Expenses	50203090	4,000.00	
Other Supplies and Materials Expenses	50203990	60,146.05	
Electricity Expenses	50204020	264,731.30	
Telephone Expenses	50205020	1,910.15	
Cable, Satellite, Telegraph and Radio Expenses	50205040	5,250.00	
Other Professional Services	50211990	126,146.66	
Repairs and Maintenance - Buildings and Other Structures	50213040	288,000.00	
Insurance Expenses	50215030	194,871.60	
Transportation and Delivery Expenses	50299040	332.00	
Other Maintenance and Operating Expenses	50299990	62,127.00	

OFFICE OF THE AUDITOR

TESDA

RECEIVED BY: *[Signature]*
DATE: APR 12 2016
TIME: 9:15

Date/Time Printed : April 11, 2016 05:58:21 PM

Page 1 of 2



Technical Education and Skills Development Authority

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

Central Office

Trial Balance

As of March 31, 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

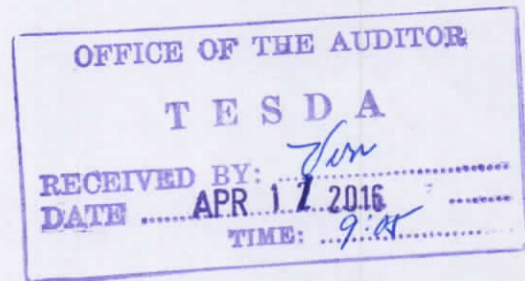
Account Title	Account Code	Debit	Credit
TOTAL		250,682,729.74	250,682,729.74

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

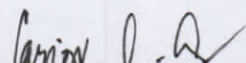
Trial Balance

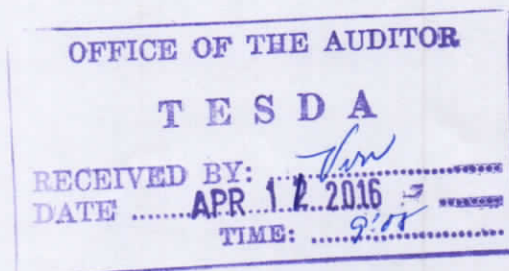
As of March 31, 2016

[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	75,899,672.56	
Due from National Government Agencies	10303010	94,481.40	
Due from Regional Offices	10304030	25,716,430.44	
Other Receivables	10305990	5,952,011.31	
Information and Communication Technology Equipment	10605030	71,000.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		12,365.87
Other Machinery and Equipment	10605990	98,605.00	
Advances for Payroll	19901020		181,567.00
Advances to Special Disbursing Officer	19901030	181,567.00	
Other Assets	19999990	24,793,442.12	
Accounts Payable	20101010		61,964.77
Due to BIR	20201010		167,125.51
Due to NGAs	20201050		33,406,368.54
Due to GOCCs	20201060		50,000,000.00
Trust Liabilities	20401010		22,967,501.74
Guaranty/Security Deposits Payable	20401040		1,926,015.50
Accumulated Surplus/(Deficit)	30101010		26,536,175.53
Other Service Income	40201990		333,000.00
Traveling Expenses - Local	50201010	68,261.16	
Training Expenses	50202010	60,633.80	
Office Supplies Expenses	50203010	156,424.17	
Fuel, Oil and Lubricants Expenses	50203090	10,771.80	
Other Supplies and Materials Expenses	50203990	434,695.91	
Postage and Courier Services	50205010	760.00	
Telephone Expenses	50205020	15,460.00	
Other Professional Services	50211990	1,448,129.39	
Advertising Expenses	50299010	60,900.00	
Transportation and Delivery Expenses	50299040	2,750.00	
Other Maintenance and Operating Expenses	50299990	526,088.40	
TOTAL		135,592,084.46	135,592,084.46

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 March 31, 2016

OFFICE OF THE AUDITOR

TESDA

RECEIVED BY: *Jur*
 DATE: APR 11 2016
 TIME: 9:28

Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	10101010	1,946,281.20	
Petty Cash	10101020	817,416.16	
Cash in Bank - Local Currency, Current Account	10102020	114,114,007.74	
Cash in Bank - Local Currency, Savings Account	10102030	11,727.73	
Cash - Treasury/Agency Deposit, Regular	10104010	529,502.25	
Cash - Modified Disbursement System (MDS), Regular	10104040	150,631.52	
Investments in Treasury Bonds-Local	10202030	130,312,328.52	
Other Investments	10203990	15,100,959.12	
Accounts Receivable	10301010	10,583,929.48	
Due from National Government Agencies	10303010	137,155,860.13	
Due from Regional Offices	10304030	25,716,430.44	
Other Receivables	10305990	7,493,631.52	
Office Supplies Inventory	10404010	251,214.52	
Accountable Forms, Plates and Stickers Inventory	10404020	7,410,911.00	
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	9,322,260.07	
Accumulated Depreciation - Office Equipment	10605021		3,296,085.99
Information and Communication Technology Equipment	10605030	117,157,833.34	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		68,325,869.74
Communication Equipment	10605070	17,547,807.02	
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	41,904,236.51	
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	7,316,068.40	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		659,327.30
Advances for Payroll	19901020	177,934.20	
Advances to Special Disbursing Officer	19901030	181,567.00	
Advances to Officers and Employees	19901040	255,060.71	
Other Prepayments	19902990	95,000.00	
Guaranty Deposits	19903020	64,750.00	
Other Deposits	19903990	701,150.00	
Other Assets	19999990	861,020,268.32	
Accounts Payable	20101010		6,296,809.97
Due to BIR	20201010		4,568,370.96
Due to GSIS	20201020		78,688.29
Due to Pag-IBIG	20201030		2,732.66
Due to NGAs	20201050		33,713,798.63
Due to GOCCs	20201060		50,000,000.00
Trust Liabilities	20401010		22,967,501.74
Guaranty/Security Deposits Payable	20401040		5,135,407.74
Other Deferred Credits	20501990		142,800.00
Other Payables	29999990		24,333,726.34
Accumulated Surplus/(Deficit)	30101010		2,005,561,137.37
Other Service Income	40201990		402,660.87
Rent/Lease Income	40202050		822,639.30



Technical Education and Skills Development Authority

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

Central Office

Pre-Closing Trial Balance

As of March 31, 2016

Account Title	Account Code	Debit	Credit
Income from Hostels/Dormitories and Other Like Facilities	40202130		2,059,288.70
Interest Income	40202210		946,254.66
Other Business Income	40202990		155,819.54
Subsidy from National Government	40301010		106,394,992.53
Salaries and Wages - Regular	50101010	27,711,460.85	
Personal Economic Relief Allowance (PERA)	50102010	2,267,527.65	
Representation Allowance (RA)	50102020	1,021,000.00	
Transportation Allowance (TA)	50102030	777,000.00	
Retirement and Life Insurance Premiums	50103010	3,233,848.80	
Pag-IBIG Contributions	50103020	87,400.00	
PhilHealth Contributions	50103030	285,225.00	
Employees Compensation Insurance Premiums	50103040	87,227.90	
Terminal Leave Benefits	50104030	1,215,026.53	
Traveling Expenses - Local	50201010	482,082.48	
Traveling Expenses - Foreign	50201020	1,311,202.71	
Training Expenses	50202010	365,193.80	
Office Supplies Expenses	50203010	635,879.83	
Fuel, Oil and Lubricants Expenses	50203090	234,346.70	
Other Supplies and Materials Expenses	50203990	1,682,472.44	
Water Expenses	50204010	1,556,145.01	
Electricity Expenses	50204020	5,576,926.02	
Postage and Courier Services	50205010	185,328.15	
Telephone Expenses	50205020	590,741.22	
Internet Subscription Expenses	50205030	11,947.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	9,740.00	
Extraordinary and Miscellaneous Expenses	50210030	193,032.50	
Consultancy Services	50211030	240,000.00	
Other Professional Services	50211990	5,927,386.64	
Janitorial Services	50212020	3,853,040.13	
Security Services	50212030	4,785,000.00	
Repairs and Maintenance - Buildings and Other Structures	50213040	309,479.80	
Repairs and Maintenance - Transportation Equipment	50213060	102,005.56	
Taxes, Duties and Licenses	50215010	7,170.00	
Fidelity Bond Premiums	50215020	157,500.00	
Insurance Expenses	50215030	5,510,211.48	
Advertising Expenses	50299010	60,900.00	
Printing and Publication Expenses	50299020	99,622.69	
Transportation and Delivery Expenses	50299040	107,616.93	
Rent/Lease Expenses	50299050	50,800.00	
Membership Dues and Contributions to Organizations	50299060	27,200.00	
Subscription Expenses	50299070	2,245.00	
Other Maintenance and Operating Expenses	50299990	3,586,953.67	
TOTAL		2,664,223,088.13	2,664,223,088.13

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
 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.
 339

Certified Correct :

Cariza A. Dacuma
 CARIZA A. DACUMA
 Chief Accountant
 Accounting Division - FMS

