



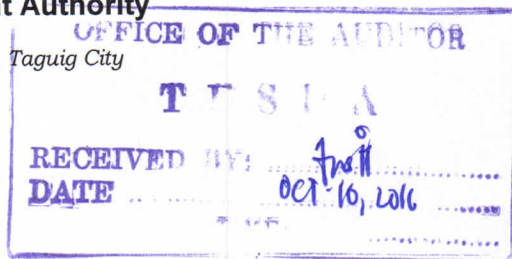
# Technical Education and Skills Development Authority

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

Central Office

## Trial Balance

As of September 30, 2016



Account Title	Account Code	Debit	Credit
Petty Cash	10101020	917,416.16	
Cash in Bank - Local Currency, Current Account	10102020	117,525,446.85	
Cash - Treasury/Agency Deposit, Regular	10104010	1,313,114.95	
Cash - Treasury/Agency Deposit, Trust	10104030	2,448.00	
Cash - Modified Disbursement System (MDS), Regular	10104040	6,036.54	
Investments in Treasury Bonds-Local	10202030	135,817,109.96	
Other Investments	10203990	15,162,810.54	
Accounts Receivable	10301010	15,465,109.97	
Due from National Government Agencies	10303010	102,887,263.65	
Due from Regional Offices	10304030	22,947,800.18	
Other Receivables	10305990	8,004,864.20	
Other Supplies and Materials for Distribution	10402990	49,636,508.93	
Office Supplies Inventory	10404010	252,879.52	
Accountable Forms, Plates and Stickers Inventory	10404020	4,013,511.35	
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	3,293,240.91	
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	10,136,784.07	
Accumulated Depreciation - Office Equipment	10605021		3,296,085.99
Information and Communication Technology Equipment	10605030	118,192,991.34	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		68,325,869.74
Communication Equipment	10605070	17,595,195.90	
Accumulated Depreciation - Communication Equipment	10605071		11,238,002.27
Medical Equipment	10605110	179,345.00	
Accumulated Depreciation - Medical Equipment	10605111		133,720.50
Other Machinery and Equipment	10605990	42,666,982.51	
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	10698990	7,792,068.40	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		659,327.30
Computer Software	10801020	544,769.75	
Advances for Payroll	19901020	4,424,045.17	
Advances to Special Disbursing Officer	19901030	7,966,384.30	
Advances to Officers and Employees	19901040	3,271,485.78	
Other Prepayments	19902990	95,000.00	
Guaranty Deposits	19903020	64,750.00	
Other Deposits	19903990	701,150.00	
Other Assets	19999990	852,926,056.44	
Accounts Payable	20101010		8,376,064.95
Due to BIR	20201010		5,079,290.26
Due to GSIS	20201020		13,164.99
Due to Pag-IBIG	20201030		3,932.66
Due to PhilHealth	20201040		1,375.00
Due to NGAs	20201050		33,714,798.63
Due to GOCCs	20201060		48,501,309.50
Trust Liabilities	20401010		23,148,822.00
Guaranty/Security Deposits Payable	20401040		5,135,407.74
Other Deferred Credits	20501990		142,800.00
Other Unearned Revenue	20502990		2,528,200.00
Other Payables	29999990		26,812,118.41
Accumulated Surplus/(Deficit)	30101010		1,955,346,782.96
Other Service Income	40201990		4,492,259.93
Rent/Lease Income	40202050		4,669,423.57
Income from Hostels/Dormitories and Other Like Facilities	40202130		4,408,532.50
Interest Income	40202210		3,248,237.15
Other Business Income	40202990		489,795.07



# Technical Education and Skills Development Authority

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

Central Office

## Trial Balance

As of September 30, 2016

Account Title	Account Code	Debit	Credit
Subsidy from National Government	40301010		688,908,415.08
Miscellaneous Income	40609990		191,413.30
Salaries and Wages - Regular	50101010	83,062,874.08	
Personal Economic Relief Allowance (PERA)	50102010	5,646,804.43	
Representation Allowance (RA)	50102020	2,492,500.00	
Transportation Allowance (TA)	50102030	1,901,513.35	
Clothing/Uniform Allowance	50102040	1,400,000.00	
Overtime and Night Pay	50102130	113,340.13	
Other Bonuses and Allowances	50102990	11,301,330.00	
Retirement and Life Insurance Premiums	50103010	9,929,155.95	
Pag-IBIG Contributions	50103020	256,700.00	
PhilHealth Contributions	50103030	859,650.00	
Employees Compensation Insurance Premiums	50103040	258,823.44	
Terminal Leave Benefits	50104030	6,169,248.01	
Other Personnel Benefits	50104990	40,000.00	
Traveling Expenses - Local	50201010	2,660,569.09	
Traveling Expenses - Foreign	50201020	4,534,807.50	
Training Expenses	50202010	5,085,866.65	
Scholarship Grants/Expenses	50202020	2,924,646.00	
Office Supplies Expenses	50203010	6,719,616.15	
Accountable Forms Expenses	50203020	6,345,929.50	
Fuel, Oil and Lubricants Expenses	50203090	1,093,382.85	
Semi-Expendable Machinery and Equipment Expenses	50203210	373,233.75	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	62,750.00	
Other Supplies and Materials Expenses	50203990	5,972,312.42	
Water Expenses	50204010	4,947,366.42	
Electricity Expenses	50204020	17,668,503.20	
Postage and Courier Services	50205010	3,994,195.09	
Telephone Expenses	50205020	2,509,668.18	
Internet Subscription Expenses	50205030	1,287,009.91	
Cable, Satellite, Telegraph and Radio Expenses	50205040	33,710.00	
Prizes	50206020	506,000.00	
Extraordinary and Miscellaneous Expenses	50210030	823,546.92	
Consultancy Services	50211030	984,758.28	
Other Professional Services	50211990	20,938,895.79	
Environment/Sanitary Services	50212010	108,416.00	
Janitorial Services	50212020	13,200,190.28	
Security Services	50212030	16,622,483.28	
Other General Services	50212990	72,414.94	
Repairs and Maintenance - Buildings and Other Structures	50213040	6,262,881.09	
Repairs and Maintenance - Machinery and Equipment	50213050	15,365.00	
Repairs and Maintenance - Transportation Equipment	50213060	606,800.85	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	24,618.28	
Subsidy to Regional Offices/Staff Bureaus	50214070	297,505,069.28	
Taxes, Duties and Licenses	50215010	31,528.66	
Fidelity Bond Premiums	50215020	277,500.00	
Insurance Expenses	50215030	19,718,279.52	
Advertising Expenses	50299010	204,822.00	
Printing and Publication Expenses	50299020	1,993,416.69	
Representation Expenses	50299030	131,500.65	
Transportation and Delivery Expenses	50299040	706,252.30	
Rent/Lease Expenses	50299050	260,240.00	
Membership Dues and Contributions to Organizations	50299060	181,200.00	
Subscription Expenses	50299070	218,277.32	
Donations	50299080	95,000.00	
Other Maintenance and Operating Expenses	50299990	21,842,535.10	





# Technical Education and Skills Development Authority

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

Central Office

## Trial Balance

As of September 30, 2016

Account Title	Account Code	Debit	Credit
<b>TOTAL</b>		<b>3,215,854,577.53</b>	<b>3,215,854,577.53</b>

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.  
939

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 September 30, 2016

OFFICE OF THE AUDITOR  
**TESDA**  
 RECEIVED BY: .....  
 DATE .....  
*716*  
*Oct-10/2016*

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

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	670,000.00	
Cash - Treasury/Agency Deposit, Regular	10104010	1,313,114.95	
Cash - Modified Disbursement System (MDS), Regular	10104040	6,036.54	
Accounts Receivable	10301010	220,197.86	
Due from National Government Agencies	10303010	102,831,260.00	
Other Receivables	10305990	1,378,865.59	
Other Supplies and Materials for Distribution	10402990	49,636,508.93	
Office Supplies Inventory	10404010	199,078.52	
Accountable Forms, Plates and Stickers Inventory	10404020	387,976.35	
Textbooks and Instructional Materials Inventory	10404100	275,457.00	
Other Supplies and Materials Inventory	10404990	1,672,414.09	
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	102,692,216.94	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		62,176,233.14
Communication Equipment	10605070	11,291,998.07	
Accumulated Depreciation - Communication Equipment	10605071		8,477,305.90
Medical Equipment	10605110	23,345.00	
Accumulated Depreciation - Medical Equipment	10605111		21,010.50
Other Machinery and Equipment	10605990	25,046,737.12	
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	10698990	6,688,910.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		282,885.24
Computer Software	10801020	544,769.75	
Advances for Payroll	19901020	4,127,543.17	
Advances to Special Disbursing Officer	19901030	7,818,133.30	
Advances to Officers and Employees	19901040	3,271,485.78	
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		6,232,188.62
Due to BIR	20201010		5,027,413.01
Due to GSIS	20201020		13,164.99
Due to Pag-IBIG	20201030		3,932.66
Due to PhilHealth	20201040		1,375.00
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		26,488,283.92
Accumulated Surplus/(Deficit)	30101010		1,705,361,843.89
Other Service Income	40201990		10,388.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		64,000.00
Other Business Income	40202990		215,825.53
Subsidy from National Government	40301010		688,908,415.08
Miscellaneous Income	40609990		158,846.59
Salaries and Wages - Regular	50101010	83,062,874.08	
Personal Economic Relief Allowance (PERA)	50102010	5,646,804.43	
Representation Allowance (RA)	50102020	2,492,500.00	
Transportation Allowance (TA)	50102030	1,901,513.35	
Clothing/Uniform Allowance	50102040	1,400,000.00	
Overtime and Night Pay	50102130	113,340.13	
Other Bonuses and Allowances	50102990	11,301,330.00	
Retirement and Life Insurance Premiums	50103010	9,929,155.95	
Pag-IBIG Contributions	50103020	256,700.00	





# Technical Education and Skills Development Authority

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

Central Office


## Trial Balance

As of September 30, 2016

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

Account Title	Account Code	Debit	Credit
PhilHealth Contributions	50103030	859,650.00	
Employees Compensation Insurance Premiums	50103040	258,823.44	
Terminal Leave Benefits	50104030	6,169,248.01	
Other Personnel Benefits	50104990	40,000.00	
Traveling Expenses - Local	50201010	2,492,632.77	
Traveling Expenses - Foreign	50201020	4,367,377.89	
Training Expenses	50202010	4,149,217.35	
Scholarship Grants/Expenses	50202020	2,924,646.00	
Office Supplies Expenses	50203010	6,417,218.36	
Accountable Forms Expenses	50203020	6,345,929.50	
Fuel, Oil and Lubricants Expenses	50203090	1,059,955.86	
Semi-Expendable Machinery and Equipment Expenses	50203210	289,496.75	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	62,750.00	
Other Supplies and Materials Expenses	50203990	4,908,880.80	
Water Expenses	50204010	4,820,905.34	
Electricity Expenses	50204020	15,971,070.11	
Postage and Courier Services	50205010	3,153,335.09	
Telephone Expenses	50205020	2,467,366.08	
Internet Subscription Expenses	50205030	1,007,009.91	
Cable, Satellite, Telegraph and Radio Expenses	50205040	17,960.00	
Prizes	50206020	506,000.00	
Extraordinary and Miscellaneous Expenses	50210030	823,546.92	
Consultancy Services	50211030	984,758.28	
Other Professional Services	50211990	16,766,851.55	
Environment/Sanitary Services	50212010	108,416.00	
Janitorial Services	50212020	13,200,190.28	
Security Services	50212030	16,622,483.28	
Other General Services	50212990	45,164.94	
Repairs and Maintenance - Buildings and Other Structures	50213040	4,179,663.83	
Repairs and Maintenance - Machinery and Equipment	50213050	3,810.00	
Repairs and Maintenance - Transportation Equipment	50213060	602,112.85	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	24,618.28	
Subsidy to Regional Offices/Staff Bureaus	50214070	296,956,686.01	
Taxes, Duties and Licenses	50215010	31,528.66	
Fidelity Bond Premiums	50215020	277,500.00	
Insurance Expenses	50215030	19,523,407.92	
Advertising Expenses	50299010	79,662.00	
Printing and Publication Expenses	50299020	1,993,416.69	
Representation Expenses	50299030	131,500.65	
Transportation and Delivery Expenses	50299040	685,467.15	
Rent/Lease Expenses	50299050	260,240.00	
Membership Dues and Contributions to Organizations	50299060	181,200.00	
Subscription Expenses	50299070	218,277.32	
Donations	50299080	95,000.00	
Other Maintenance and Operating Expenses	50299990	20,907,939.01	
<b>TOTAL</b>		<b>2,815,936,440.74</b>	<b>2,815,936,440.74</b>

Certified Correct :

  
CARIZA A. DACUMA  
Chief Accountant

Accounting Division - FMS



# Technical Education and Skills Development Authority

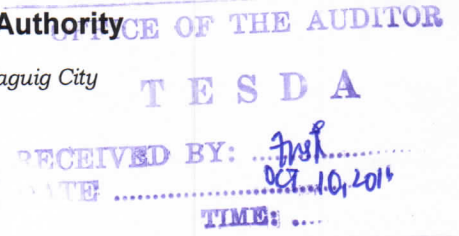
TESDA Complex, East Service Road, South Super Highway, Taguig City

Central Office

## Trial Balance

As of September 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
Petty Cash	10101020	147,416.16	
Cash in Bank - Local Currency, Current Account	10102020	38,799,204.38	
Investments in Treasury Bonds-Local	10202030	135,817,109.96	
Other Investments	10203990	15,162,810.54	
Accounts Receivable	10301010	15,244,912.11	
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	3,625,535.00	
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	1,736,975.52	
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	10698990	1,103,158.40	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		376,442.06
Other Assets	19999990	3,598,333.62	
Accounts Payable	20101010		1,594,674.48
Due to BIR	20201010	6,514.46	
Due to NGAs	20201050		13,200.00
Other Unearned Revenue	20502990		2,528,200.00
Other Payables	29999990		323,834.49
Accumulated Surplus/(Deficit)	30101010		225,699,222.76
Other Service Income	40201990		979,608.00
Rent/Lease Income	40202050		4,669,423.57
Income from Hostels/Dormitories and Other Like Facilities	40202130		4,344,332.50
Interest Income	40202210		3,248,237.15
Other Business Income	40202990		273,969.54
Miscellaneous Income	40609990		31,581.16
Training Expenses	50202010	120,700.00	
Office Supplies Expenses	50203010	78,962.00	
Fuel, Oil and Lubricants Expenses	50203090	19,209.16	
Semi-Expendable Machinery and Equipment Expenses	50203210	56,800.00	
Other Supplies and Materials Expenses	50203990	373,287.05	
Water Expenses	50204010	126,461.08	
Electricity Expenses	50204020	1,697,433.09	
Telephone Expenses	50205020	9,872.10	
Internet Subscription Expenses	50205030	280,000.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	15,750.00	
Other Professional Services	50211990	770,123.33	
Other General Services	50212990	27,250.00	
Repairs and Maintenance - Buildings and Other Structures	50213040	530,700.50	
Repairs and Maintenance - Machinery and Equipment	50213050	11,555.00	
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 September 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		264,532,010.49	264,532,010.49

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

OFFICE OF THE AUDITOR

Central Office

## Trial Balance

As of September 30, 2016

TESDA

RECEIVED BY: *Ansif*  
Oct - 10, 2016

[07308601] Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	100,000.00	
Cash in Bank - Local Currency, Current Account	10102020	78,726,242.47	
Cash - Treasury/Agency Deposit, Trust	10104030	2,448.00	
Due from National Government Agencies	10303010	34,662.96	
Due from Regional Offices	10304030	22,947,800.18	
Other Receivables	10305990	6,450,411.31	
Office Equipment	10605020	259,000.00	
Information and Communication Technology Equipment	10605030	222,774.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		12,365.87
Other Machinery and Equipment	10605990	405,075.00	
Advances for Payroll	19901020	296,502.00	
Advances to Special Disbursing Officer	19901030	148,251.00	
Other Assets	19999990	16,699,230.24	
Accounts Payable	20101010		549,201.85
Due to BIR	20201010		58,391.71
Due to NGAs	20201050		33,407,368.54
Due to GOCCs	20201060		48,501,309.50
Trust Liabilities	20401010		23,148,822.00
Guaranty/Security Deposits Payable	20401040		1,926,015.50
Accumulated Surplus/(Deficit)	30101010		24,285,716.31
Other Service Income	40201990		3,502,263.93
Income from Hostels/Dormitories and Other Like Facilities	40202130		200.00
Miscellaneous Income	40609990		985.55
Traveling Expenses - Local	50201010	167,936.32	
Traveling Expenses - Foreign	50201020	167,429.61	
Training Expenses	50202010	815,949.30	
Office Supplies Expenses	50203010	223,435.79	
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	690,144.57	
Postage and Courier Services	50205010	840,860.00	
Telephone Expenses	50205020	32,430.00	
Other Professional Services	50211990	3,401,920.91	
Repairs and Maintenance - Buildings and Other Structures	50213040	1,552,516.76	
Subsidy to Regional Offices/Staff Bureaus	50214070	148,383.27	
Advertising Expenses	50299010	125,160.00	
Transportation and Delivery Expenses	50299040	20,453.15	
Other Maintenance and Operating Expenses	50299990	872,469.09	
<b>TOTAL</b>		<b>135,392,640.76</b>	<b>135,392,640.76</b>

Certified Correct :

*Cariza A. Daguma*  
CARIZA A. DAGUMA

Chief Accountant

Accounting Division - FMS