



Technical Education and Skills Development Authority

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

Central Office

Trial Balance

As of June 30, 2017

[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	1,261,470.50	
Cash - Modified Disbursement System (MDS), Regular	10104040	1,199,872.61	
Accounts Receivable	10301010	394,366.89	
Due from National Government Agencies	10303010	140,518,296.77	
Other Receivables	10305990	1,436,314.19	
Office Supplies Inventory	10404010	921,825.17	
Accountable Forms, Plates and Stickers Inventory	10404020	2,553,593.45	
Textbooks and Instructional Materials Inventory	10404100	275,457.00	
Construction Materials Inventory	10404130	171,641.92	
Other Supplies and Materials Inventory	10404990	2,003,790.48	
Semi-Expendable Information and Communications Technology Equipment	10405030	10,580.00	
Land	10601010	300,000,000.00	
Buildings	10604010	139,581,623.55	
Accumulated Depreciation - Buildings	10604011		79,027,474.11
Other Structures	10604990	18,259,962.22	
Accumulated Depreciation - Other Structures	10604991		3,984,969.77
Office Equipment	10605020	8,794,495.15	
Accumulated Depreciation - Office Equipment	10605021		2,765,895.84
Information and Communication Technology Equipment	10605030	89,414,632.83	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		58,767,386.53
Communication Equipment	10605070	10,812,944.01	
Accumulated Depreciation - Communication Equipment	10605071		8,200,925.48
Medical Equipment	10605110	23,345.00	
Accumulated Depreciation - Medical Equipment	10605111		21,010.50
Other Machinery and Equipment	10605990	9,707,051.16	
Accumulated Depreciation - Other Machinery and Equipment	10605991		6,934,121.11
Motor Vehicles	10606010	2,700,000.00	
Accumulated Depreciation - Motor Vehicles	10606011		756,000.00
Furniture and Fixtures	10607010	8,379,517.06	
Accumulated Depreciation - Furniture and Fixtures	10607011		5,487,835.42
Books	10607020	7,773,103.00	
Accumulated Depreciation - Books	10607021		6,733,616.90
Other Property, Plant and Equipment	10698990	6,598,410.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		652,384.92
Computer Software	10801020	544,769.75	
Accumulated Amortization - Computer Software	10801021		136,192.44
Advances for Payroll	19901020	3,784,276.72	
Advances to Special Disbursing Officer	19901030	4,163,999.30	
Advances to Officers and Employees	19901040	1,536,193.14	
Other Prepayments	19902990	95,000.00	
Guaranty Deposits	19903020	64,750.00	
Other Deposits	19903990	701,150.00	
Other Assets	19999990	835,045,223.19	
Accounts Payable	20101010		6,764,054.53
Due to Officers and Employees	20101020	3,275.00	
Due to BIR	20201010		5,637,704.16
Due to GSIS	20201020		1,861,664.63
Due to Pag-IBIG	20201030		1,932.66
Due to PhilHealth	20201040		2,287.50
Due to NGAs	20201050		314,230.09
Due to Other Funds	20301050		200.00
Guaranty/Security Deposits Payable	20401040		3,209,392.24
Other Deferred Credits	20501990		142,800.00
Other Payables	29999990		21,486,945.01
Accumulated Surplus/(Deficit)	30101010		1,048,908,261.17
Income from Hostels/Dormitories and Other Like Facilities	40202130		10,700.00
Subsidy from National Government	40301010		819,025,178.19
Miscellaneous Income	40609990		159,446.33
Salaries and Wages - Regular	50101010	60,979,344.57	



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

Account Title	Account Code	Debit	Credit
Personal Economic Relief Allowance (PERA)	50102010	3,988,319.02	
Representation Allowance (RA)	50102020	1,726,750.00	
Transportation Allowance (TA)	50102030	1,470,000.00	
Clothing/Uniform Allowance	50102040	1,375,000.00	
Honoraria	50102100	1,669,277.24	
Overtime and Night Pay	50102130	126,477.30	
Year End Bonus	50102140	2,042.00	
Other Bonuses and Allowances	50102990	9,769,902.00	
Retirement and Life Insurance Premiums	50103010	6,038,835.60	
Pag-IBIG Contributions	50103020	173,500.00	
PhilHealth Contributions	50103030	586,487.50	
Employees Compensation Insurance Premiums	50103040	144,000.00	
Terminal Leave Benefits	50104030	2,815,499.61	
Other Personnel Benefits	50104990	40,000.00	
Traveling Expenses - Local	50201010	6,031,473.16	
Traveling Expenses - Foreign	50201020	3,031,328.80	
Training Expenses	50202010	2,198,008.61	
Scholarship Grants/Expenses	50202020	744,015.00	
Office Supplies Expenses	50203010	2,325,029.21	
Accountable Forms Expenses	50203020	25,826.50	
Fuel, Oil and Lubricants Expenses	50203090	660,732.39	
Semi-Expendable Machinery and Equipment Expenses	50203210	507,713.18	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	1,068,362.00	
Other Supplies and Materials Expenses	50203990	1,925,221.98	
Water Expenses	50204010	3,343,860.02	
Electricity Expenses	50204020	8,714,346.53	
Postage and Courier Services	50205010	395,473.53	
Telephone Expenses	50205020	1,534,437.63	
Internet Subscription Expenses	50205030	873,196.18	
Cable, Satellite, Telegraph and Radio Expenses	50205040	21,210.00	
Awards/Rewards Expenses	50206010	1,095.00	
Prizes	50206020	160,000.00	
Extraordinary and Miscellaneous Expenses	50210030	701,838.65	
Legal Services	50211010	474.00	
Consultancy Services	50211030	1,637,737.00	
Other Professional Services	50211990	15,367,076.80	
Janitorial Services	50212020	4,763,204.49	
Security Services	50212030	7,711,932.00	
Other General Services	50212990	160,817.08	
Repairs and Maintenance - Buildings and Other Structures	50213040	2,534,976.55	
Repairs and Maintenance - Machinery and Equipment	50213050	11,438.00	
Repairs and Maintenance - Transportation Equipment	50213060	296,885.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	98,293.98	
Subsidy to Regional Offices/Staff Bureaus	50214070	291,995,151.32	
Taxes, Duties and Licenses	50215010	42,174.02	
Fidelity Bond Premiums	50215020	157,500.00	
Insurance Expenses	50215030	19,921,799.09	
Advertising Expenses	50299010	426,928.64	
Printing and Publication Expenses	50299020	2,434,502.18	
Representation Expenses	50299030	156,919.12	
Transportation and Delivery Expenses	50299040	600,761.24	
Rent/Lease Expenses	50299050	161,400.00	
Membership Dues and Contributions to Organizations	50299060	1,197,421.95	
Subscription Expenses	50299070	294,320.32	
Other Maintenance and Operating Expenses	50299990	6,451,363.48	



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

Account Title	Account Code	Debit	Credit
TOTAL		2,080,992,609.53	2,080,992,609.53

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, 2017

[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		87.50
Petty Cash	10101020	50,000.00	
Cash in Bank - Local Currency, Current Account	10102020	67,520,088.98	
Investments in Treasury Bonds-Local	10202030	135,715,132.88	
Accounts Receivable	10301010	13,659,727.27	
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	3,129,881.20	
Textbooks and Instructional Materials Inventory	10404100	65,953.00	
Other Supplies and Materials Inventory	10404990	1,620,826.82	
Office Equipment	10605020	2,433,851.00	
Accumulated Depreciation - Office Equipment	10605021		445,051.51
Information and Communication Technology Equipment	10605030	13,279,186.50	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		5,065,039.65
Communication Equipment	10605070	5,293,392.77	
Accumulated Depreciation - Communication Equipment	10605071		2,268,504.68
Medical Equipment	10605110	145,000.00	
Accumulated Depreciation - Medical Equipment	10605111		94,475.00
Other Machinery and Equipment	10605990	11,956,919.15	
Accumulated Depreciation - Other Machinery and Equipment	10605991		6,483,243.58
Furniture and Fixtures	10607010	3,132,281.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		1,386,963.94
Other Property, Plant and Equipment	10698990	588,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		153,226.69
Advances for Payroll	19901020	38,097.27	
Advances to Special Disbursing Officer	19901030	200,000.00	
Other Assets	19999990	3,933,551.24	
Accounts Payable	20101010		3,209,271.63
Due to BIR	20201010		82,249.46
Due to NGAs	20201050		13,200.00
Other Unearned Revenue	20502990		665,000.00
Other Payables	29999990		323,834.49
Accumulated Surplus/(Deficit)	30101010		237,516,162.69
Other Service Income	40201990		254,876.36
Rent/Lease Income	40202050		3,342,255.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		3,630,187.50
Interest Income	40202210		2,179,812.66
Other Business Income	40202990		60,950.00
Miscellaneous Income	40609990		5,097.52
Office Supplies Expenses	50203010	23,064.00	
Fuel, Oil and Lubricants Expenses	50203090	2,000.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	83,285.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	21,800.00	
Other Supplies and Materials Expenses	50203990	438,266.65	
Water Expenses	50204010	8,497.60	
Electricity Expenses	50204020	955,128.17	
Telephone Expenses	50205020	15,466.50	
Internet Subscription Expenses	50205030	175,000.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	10,500.00	
Other Professional Services	50211990	956,689.87	
Other General Services	50212990	27,270.00	
Repairs and Maintenance - Buildings and Other Structures	50213040	139,500.00	
Transportation and Delivery Expenses	50299040	2,000.00	
Other Maintenance and Operating Expenses	50299990	1,308,404.00	



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As of June 30, 2017

[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		267,179,489.86	267,179,489.86

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

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Trial Balance

As of June 30, 2017

[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	75,073,473.44	
Due from National Government Agencies	10303010	405.36	
Due from Regional Offices	10304030	16,632,207.45	
Other Receivables	10305990	6,450,080.00	
Accountable Forms, Plates and Stickers Inventory	10404020	1,610.00	
Office Equipment	10605020	332,000.00	
Accumulated Depreciation - Office Equipment	10605021		17,733.36
Information and Communication Technology Equipment	10605030	302,340.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		41,887.44
Other Machinery and Equipment	10605990	440,075.00	
Accumulated Depreciation - Other Machinery and Equipment	10605991		55,993.11
Advances for Payroll	19901020	114,935.00	
Other Assets	19999990	14,886,956.49	
Accounts Payable	20101010		225,738.83
Due to BIR	20201010		15,607.66
Due to NGAs	20201050		22,918,550.59
Trust Liabilities	20401010		17,416,912.81
Guaranty/Security Deposits Payable	20401040		2,169,548.34
Other Payables	29999990		148.50
Accumulated Surplus/(Deficit)	30101010		73,243,936.37
Other Service Income	40201990		225,000.00
Miscellaneous Income	40609990		91,239.58
Traveling Expenses - Local	50201010	120,867.42	
Semi-Expendable Machinery and Equipment Expenses	50203210	3,150.00	
Other Supplies and Materials Expenses	50203990	22,280.85	
Other Professional Services	50211990	682,274.18	
Repairs and Maintenance - Buildings and Other Structures	50213040	794,992.00	
Advertising Expenses	50299010	108,326.40	
Printing and Publication Expenses	50299020	2,446.00	
Transportation and Delivery Expenses	50299040	2,400.00	
Other Maintenance and Operating Expenses	50299990	451,477.00	
TOTAL		116,422,296.59	116,422,296.59

Certified Correct :

CARIZA A. DACUMA
Chief Accountant
Accounting Division - FMS