



Technical Education and Skills Development Authority

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

Central Office

Trial Balance

As of December 31, 2018

Just
2/14/19
SIN

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

Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	10101010	7,667.41	
Petty Cash	10101020	992,146.51	
Cash - Treasury/Agency Deposit, Regular	10104010	4,718,997.20	
Cash - Modified Disbursement System (MDS), Regular	10104040	637,485,042.56	
Accounts Receivable	10301010	550,529.37	
Due from National Government Agencies	10303010	102,923,466.85	
Due from Other Funds	10304050	24,626.66	
- Due from Officers and Employees	10305020	2,213.91	
Other Receivables	10305990	1,623,998.98	
Office Supplies Inventory	10404010	258,693.52	
Accountable Forms, Plates and Stickers Inventory	10404020	3,785,314.58	
Textbooks and Instructional Materials Inventory	10404100	275,457.00	
Construction Materials Inventory	10404130	58,667.72	
Other Supplies and Materials Inventory	10404990	1,731,684.69	
- Semi-Expendable Office Equipment	10405020	1,960.00	
Semi-Expendable Information and Communications Technology Equipment	10405030	197,044.50	
Semi-Expendable Printing Equipment	10405110	10,500.00	
Land	10601010	300,000,000.00	
Buildings	10604010	148,333,621.46	
Accumulated Depreciation - Buildings	10604011		88,503,517.65
Other Structures	10604990	18,259,962.22	
Accumulated Depreciation - Other Structures	10604991		6,509,968.76
Office Equipment	10605020	12,927,647.10	
Accumulated Depreciation - Office Equipment	10605021		8,463,914.62
Information and Communication Technology Equipment	10605030	88,059,074.81	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		82,275,047.34
Communication Equipment	10605070	9,862,512.13	
Accumulated Depreciation - Communication Equipment	10605071		9,059,412.84
Disaster Response and Rescue Equipment	10605090	190,400.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		42,205.33
Other Machinery and Equipment	10605990	9,016,377.97	
Accumulated Depreciation - Other Machinery and Equipment	10605991		7,622,137.90
Motor Vehicles	10606010	9,336,000.00	
Accumulated Depreciation - Motor Vehicles	10606011		2,669,785.00
Furniture and Fixtures	10607010	5,446,786.10	
Accumulated Depreciation - Furniture and Fixtures	10607011		5,151,574.51
Books	10607020	7,633,184.00	
Accumulated Depreciation - Books	10607021		7,251,524.80
Other Property, Plant and Equipment	10698990	6,693,910.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		1,630,238.73
Advances for Payroll	19901020	185,687.19	
Advances to Special Disbursing Officer	19901030	1,773,215.33	
Advances to Officers and Employees	19901040	164,877.93	
Other Prepayments	19902990	95,000.00	
Guaranty Deposits	19903020	64,750.00	
Other Deposits	19903990	701,150.00	
Other Assets	19999990	834,504,019.97	
Accounts Payable	20101010		27,794,337.14
- Due to Officers and Employees	20101020		7,172,856.32
Due to BIR	20201010		2,156,331.24
Due to GSIS	20201020		7,913.46
Due to Pag-IBIG	20201030		5,758.17
- Due to PhilHealth	20201040	645.39	
Due to NGAs	20201050		456,230.09
Due to GOCCs	20201060		304,155.99
Guaranty/Security Deposits Payable	20401040		3,209,392.24
Other Deferred Credits	20501990		142,800.00
Other Payables	29999990		28,108,864.86
Accumulated Surplus/(Deficit)	30101010		1,242,034,898.74
Income from Hostels/Dormitories and Other Like Facilities	40202130		96,816.66
Other Business Income	40202990		61,951.71
Subsidy from National Government	40301010		5,361,961,960.00
Miscellaneous Income	40609990		8,158,320.64
Salaries and Wages - Regular	50101010	143,442,567.25	
Personal Economic Relief Allowance (PERA)	50102010	7,158,134.11	
Representation Allowance (RA)	50102020	2,993,029.23	



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Account Title	Account Code	Debit	Credit
Transportation Allowance (TA)	50102030	2,857,000.00	
Clothing/Uniform Allowance	50102040	1,788,000.00	
Honoraria	50102100	3,537,000.00	
Overtime and Night Pay	50102130	309,888.89	
Year End Bonus	50102140	11,603,097.45	
Cash Gift	50102150	1,514,250.00	
Other Bonuses and Allowances	50102990	20,356,985.00	
Retirement and Life Insurance Premiums	50103010	16,214,642.84	
Pag-IBIG Contributions	50103020	360,500.00	
PhilHealth Contributions	50103030	1,488,929.30	
Employees Compensation Insurance Premiums	50103040	360,800.00	
Terminal Leave Benefits	50104030	10,363,988.51	
Other Personnel Benefits	50104990	60,000.00	
Traveling Expenses - Local	50201010	13,652,972.21	
Traveling Expenses - Foreign	50201020	21,457,757.01	
Training Expenses	50202010	24,116,447.23	
Scholarship Grants/Expenses	50202020	41,277,107.31	
Office Supplies Expenses	50203010	5,503,718.75	
Accountable Forms Expenses	50203020	5,119,337.37	
Drugs and Medicines Expenses	50203070	30,288.50	
Fuel, Oil and Lubricants Expenses	50203090	2,216,309.78	
Semi-Expendable Machinery and Equipment Expenses	50203210	1,783,070.21	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	771,584.00	
Other Supplies and Materials Expenses	50203990	5,246,293.72	
Water Expenses	50204010	8,291,775.66	
Electricity Expenses	50204020	19,183,665.66	
Postage and Courier Services	50205010	1,391,528.19	
Telephone Expenses	50205020	3,622,664.49	
Internet Subscription Expenses	50205030	1,819,956.03	
Cable, Satellite, Telegraph and Radio Expenses	50205040	41,028.37	
Awards/Rewards Expenses	50206010	235,109.50	
Prizes	50206020	1,645,000.00	
Extraordinary and Miscellaneous Expenses	50210030	1,546,374.12	
Consultancy Services	50211030	2,982,250.55	
Other Professional Services	50211990	45,323,723.90	
Environment/Sanitary Services	50212010	3,500.00	
Janitorial Services	50212020	18,623,349.36	
Security Services	50212030	19,410,543.50	
Other General Services	50212990	3,854,016.00	
Repairs and Maintenance - Buildings and Other Structures	50213040	5,106,659.02	
Repairs and Maintenance - Machinery and Equipment	50213050	88,347.25	
Repairs and Maintenance - Transportation Equipment	50213060	681,352.99	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	109,210.28	
Subsidy to Regional Offices/Staff Bureaus	50214070	3,926,422,757.21	
Subsidy to Operating Units	50214080	218,257,749.20	
Taxes, Duties and Licenses	50215010	269,409.74	
Fidelity Bond Premiums	50215020	471,753.75	
Insurance Expenses	50215030	20,425,082.12	
Advertising Expenses	50299010	1,360,840.32	
Printing and Publication Expenses	50299020	4,296,868.36	
Representation Expenses	50299030	30,234.94	
Transportation and Delivery Expenses	50299040	606,837.27	
Rent/Lease Expenses	50299050	3,139,696.19	
Membership Dues and Contributions to Organizations	50299060	1,396,237.53	
Subscription Expenses	50299070	168,672.00	
Other Maintenance and Operating Expenses	50299990	21,993,895.09	
Bank Charges	50301040	50.00	
Depreciation - Buildings and Other Structures	50501040	3,876,611.36	
Depreciation - Machinery and Equipment	50501050	7,037,961.82	
Depreciation - Transportation Equipment	50501060	3,078,380.00	
Depreciation - Furniture, Fixtures and Books	50501070	101,389.40	
Depreciation - Other Property, Plant and Equipment	50501990	476,901.84	



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Account Title	Account Code	Debit	Credit
TOTAL		6,900,851,914.74	6,900,851,914.74

Certified Correct :

EMELY Q. TESORO
Chief Accountant
Accounting Division - FMS