

Technical Education and Skills Development Authority
TESDA Complex, East Service Road, South Super Highway, Taguig City

Central Office
Trial Balance
As of January 31, 2020
Regular Fund

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	3,322,177.17	
Cash - Treasury/Agency Deposit, Regular	10104010	429,178.10	
Cash - Modified Disbursement System (MDS), Regular	10104040	1,312.26	
Accounts Receivable	10301010	408,733.10	
Due from National Government Agencies	10303010	280,786,216.68	
Due from Government-Owned and/or Controlled Corporations	10303020	1,864,735,603.64	
Due from Regional Offices	10304030	2,389,800.00	
Due from Operating Units	10304040	2,476,381.00	
Receivables - Disallowances/Charges	10305010	1,212,569.76	
Due from Officers and Employees	10305020	5,924.11	
Other Receivables	10305990	2,334,347.04	
Office Supplies Inventory	10404010	391,433.52	
Accountable Forms, Plates and Stickers Inventory	10404020	5,600,800.58	
Textbooks and Instructional Materials Inventory	10404100	275,457.00	
Construction Materials Inventory	10404130	100,670.72	
Other Supplies and Materials Inventory	10404990	1,737,134.18	
Semi-Expendable Office Equipment	10405020	10,640.00	
Semi-Expendable Information and Communications Technology Equipment	10405030	76,250.00	
Land	10601010	300,000,000.00	
Buildings	10604010	148,333,621.46	
Accumulated Depreciation - Buildings	10604011		91,806,606.01
Other Structures	10604990	18,259,962.22	
Accumulated Depreciation - Other Structures	10604991		7,193,850.40
Office Equipment	10605020	14,834,351.10	
Accumulated Depreciation - Office Equipment	10605021		9,964,862.88
Information and Communication Technology Equipment	10605030	79,309,592.15	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		55,442,628.18
Communication Equipment	10605070	11,239,257.53	
Accumulated Depreciation - Communication Equipment	10605071		6,883,583.59
Disaster Response and Rescue Equipment	10605090	190,400.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		78,381.33
Other Machinery and Equipment	10605990	7,530,106.62	
Accumulated Depreciation - Other Machinery and Equipment	10605991		6,308,169.72
Motor Vehicles	10606010	20,101,104.00	
Accumulated Depreciation - Motor Vehicles	10606011		14,740,402.12
Furniture and Fixtures	10607010	4,727,556.38	

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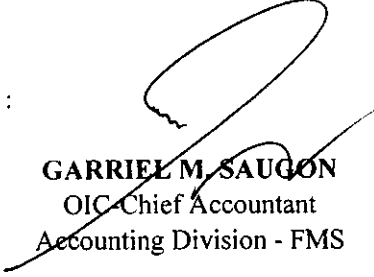
Technical Education and Skills Development Authority
TESDA Complex, East Service Road, South Super Highway, Taguig City
Central Office
Trial Balance
As of January 31, 2020
SSP Fund

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	30,000.00	
Cash in Bank - Local Currency, Current Account	10102020	57,880,049.01	
Investments in Treasury Bills - Local	10202010	9,999,001.64	
Investments in Treasury Bonds-Local	10202030	164,325,702.42	
Accounts Receivable	10301010	16,359,194.86	
Due from National Government Agencies	10303010	21,340.69	
Due from Other Funds	10304050	269,412.50	
Due from Officers and Employees	10305020	7,700.00	
Other Receivables	10305990	175,587.30	
Office Supplies Inventory	10404010	53,801.00	
Accountable Forms, Plates and Stickers Inventory	10404020	1,059,396.13	
Textbooks and Instructional Materials Inventory	10404100	65,953.00	
Other Supplies and Materials Inventory	10404990	1,620,826.82	
Office Equipment	10605020	5,595,170.00	
Accumulated Depreciation - Office Equipment	10605021		2,430,173.41
Information and Communication Technology Equipment	10605030	14,746,592.08	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		9,731,715.24
Communication Equipment	10605070	7,216,590.02	
Accumulated Depreciation - Communication Equipment	10605071		4,942,797.36
Disaster Response and Rescue Equipment	10605090	660,038.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		59,406.88
Medical Equipment	10605110	30,000.00	
Accumulated Depreciation - Medical Equipment	10605111		28,500.00
Other Machinery and Equipment	10605990	11,759,376.67	
Accumulated Depreciation - Other Machinery and Equipment	10605991		8,494,425.78
Furniture and Fixtures	10607010	2,025,770.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		1,320,679.02
Other Property, Plant and Equipment	10698990	498,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		352,513.48
Other Assets	19999990	3,858,964.24	
Accounts Payable	20101010		2,705,509.28
Due to BIR	20201010		45,103.03
Due to NGAs	20201050		13,200.00
Other Unearned Revenue	20502990		2,415,000.00
Other Payables	29999990		278,250.00
Accumulated Surplus/(Deficit)	30101010		265,440,436.94

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Rent/Lease Income	40202050		615,815.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		194,410.00
Interest Income	40202210	329,803.61	
Other Business Income	40202990		22,227.65
Miscellaneous Income	40609990		1,252.70
Office Supplies Expenses	50203010	1,907.75	
Other Supplies and Materials Expenses	50203990	44,331.85	
Telephone Expenses	50205020	1,500.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	1,580.00	
Other Professional Services	50211990	81,101.30	
Repairs and Maintenance - Buildings and Other Structures	50213040	8,307.00	
Rent/Lease Expenses	50299050	2,400.00	
Subscription Expenses	50299070	1,820.00	
Depreciation - Machinery and Equipment	50501050	341,939.35	
Depreciation - Furniture, Fixtures and Books	50501070	10,721.86	
Depreciation - Other Property, Plant and Equipment	50501990	7,536.67	
TOTAL		299,091,415.77	299,091,415.77

Certified Correct :


GARRIEL M. SAUGON
 OIC 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 January 31, 2020
Trust Fund

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	50,000.00	
Cash in Bank - Local Currency, Current Account	10102020	2,949,777,382.51	
Due from National Government Agencies	10303010	34,170,518.91	
Due from Government-Owned and/or Controlled Corporations	10303020	1,153,629,104.55	
Due from Regional Offices	10304030	2,218,458,041.96	
Other Receivables	10305990	6,450,080.00	
Other Supplies and Materials for Distribution	10402990	9,160.35	
Accountable Forms, Plates and Stickers Inventory	10404020	208,293.00	
Office Equipment	10605020	380,200.00	
Accumulated Depreciation - Office Equipment	10605021		213,739.27
Information and Communication Technology Equipment	10605030	352,140.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		224,970.80
Communication Equipment	10605070	20,650.00	
Accumulated Depreciation - Communication Equipment	10605071		980.88
Other Machinery and Equipment	10605990	440,075.00	
Accumulated Depreciation - Other Machinery and Equipment	10605991		312,140.88
Other Assets	19999990	14,466,736.85	
Accounts Payable	20101010		511,996.83
Due to Officers and Employees	20101020		8,041.00
Due to BIR	20201010		37,894.00
Due to NGAs	20201050		187,051,798.16
Due to GOCCs	20201060		1,783,199.30
Trust Liabilities	20401010		6,163,752,810.80
Guaranty/Security Deposits Payable	20401040		2,525,445.51
Other Payables	29999990		10,325.15
Accumulated Surplus/(Deficit)	30101010		21,997,439.91
Depreciation - Machinery and Equipment	50501050	18,399.36	
TOTAL		6,378,430,782.49	6,378,430,782.49

Certified Correct :


GARRIEL M. SAUDON
 OIC Chief Accountant
 Accounting Division - FMS

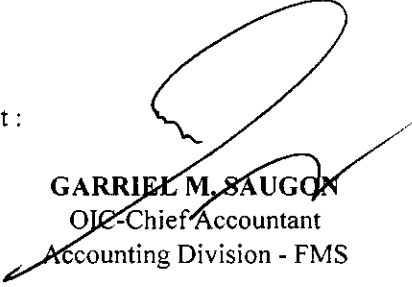
Technical Education and Skills Development Authority
TESDA Complex, East Service Road, South Super Highway, Taguig City
Central Office
Trial Balance
As of February 29, 2020
Regular Fund

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	3,261,295.70	
Cash - Treasury/Agency Deposit, Regular	10104010	1,176,320.09	
Cash - Modified Disbursement System (MDS), Regular	10104040	6.87	
Accounts Receivable	10301010	378,980.27	
Due from National Government Agencies	10303010	280,786,216.68	
Due from Government-Owned and/or Controlled Corporations	10303020	1,864,735,603.64	
Due from Regional Offices	10304030	2,389,800.00	
Due from Operating Units	10304040	2,476,381.00	
Receivables - Disallowances/Charges	10305010	1,212,569.76	
Due from Officers and Employees	10305020	5,924.11	
Other Receivables	10305990	2,146,452.46	
Office Supplies Inventory	10404010	285,923.52	
Accountable Forms, Plates and Stickers Inventory	10404020	5,784,600.58	
Textbooks and Instructional Materials Inventory	10404100	275,457.00	
Construction Materials Inventory	10404130	40,742.72	
Other Supplies and Materials Inventory	10404990	1,736,334.18	
Semi-Expendable Information and Communications Technology Equipment	10405030	76,250.00	
Land	10601010	300,000,000.00	
Buildings	10604010	148,333,621.46	
Accumulated Depreciation - Buildings	10604011		92,060,689.73
Other Structures	10604990	18,259,962.22	
Accumulated Depreciation - Other Structures	10604991		7,246,456.68
Office Equipment	10605020	14,834,351.10	
Accumulated Depreciation - Office Equipment	10605021		10,084,086.96
Information and Communication Technology Equipment	10605030	79,309,592.15	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		55,821,507.42
Communication Equipment	10605070	11,239,257.53	
Accumulated Depreciation - Communication Equipment	10605071		6,953,843.99
Disaster Response and Rescue Equipment	10605090	190,400.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		78,381.33
Other Machinery and Equipment	10605990	7,530,106.62	
Accumulated Depreciation - Other Machinery and Equipment	10605991		6,342,385.43
Motor Vehicles	10606010	20,101,104.00	
Accumulated Depreciation - Motor Vehicles	10606011		14,851,837.12
Furniture and Fixtures	10607010	4,727,556.38	

Accumulated Depreciation - Furniture and Fixtures	10607011		4,155,577.40
Books	10607020	46,704.00	
Accumulated Depreciation - Books	10607021		44,368.80
Other Property, Plant and Equipment	10698990	6,693,910.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		2,186,624.21
Advances to Special Disbursing Officer	19901030	2,312,545.12	
Advances to Officers and Employees	19901040	708,222.33	
Other Prepayments	19902990	229,400.00	
Guaranty Deposits	19903020	64,750.00	
Other Deposits	19903990	701,150.00	
Other Assets	19999990	825,791,897.37	
Accounts Payable	20101010		13,715,842.78
Due to Officers and Employees	20101020		268,743.58
Due to BIR	20201010		3,221,794.90
Due to GSIS	20201020		2,355,198.13
Due to Pag-IBIG	20201030		223,708.06
Due to PhilHealth	20201040		186,038.95
Due to NGAs	20201050		44,738,779.29
Due to GOCCs	20201060		453,612.50
Due to Regional Offices	20301030		806,161,475.31
Due to Operating Units	20301040		1,366,615.00
Due to Other Funds	20301050		3,845,608.75
Guaranty/Security Deposits Payable	20401040		3,209,392.24
Other Deferred Credits	20501990		142,800.00
Other Payables	29999990		24,201,207.34
Accumulated Surplus/(Deficit)	30101010		2,491,126,760.60
Income from Hostels/Dormitories and Other Like Facilities	40202130		3,850.00
Subsidy from National Government	40301010		192,282,293.15
Miscellaneous Income	40609990		47,759.58
Salaries and Wages - Regular	50101010	28,723,954.51	
Salaries and Wages - Casual/Contractual	50101020	108,084.00	
Personal Economic Relief Allowance (PERA)	50102010	1,362,459.13	
Representation Allowance (RA)	50102020	498,000.00	
Transportation Allowance (TA)	50102030	409,000.00	
Honoraria	50102100	131,000.00	
Overtime and Night Pay	50102130	11,904.79	
Retirement and Life Insurance Premiums	50103010	1,619,733.94	
Pag-IBIG Contributions	50103020	36,700.00	
PhilHealth Contributions	50103030	184,018.80	
Employees Compensation Insurance Premiums	50103040	33,500.00	
Terminal Leave Benefits	50104030	85,257.82	
Other Personnel Benefits	50104990	100,000.00	
Traveling Expenses - Local	50201010	1,398,658.02	
Traveling Expenses - Foreign	50201020	5,883,175.19	
Training Expenses	50202010	1,293,161.71	
Office Supplies Expenses	50203010	753,649.00	
Drugs and Medicines Expenses	50203070	85,343.64	
Fuel, Oil and Lubricants Expenses	50203090	361,149.17	
Textbooks and Instructional Materials Expenses	50203110	36,070.00	

Semi-Expendable Machinery and Equipment Expenses	50203210	1,627,734.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	436,941.00	
Other Supplies and Materials Expenses	50203990	893,884.77	
Water Expenses	50204010	696,729.48	
Electricity Expenses	50204020	1,353,182.04	
Postage and Courier Services	50205010	187,000.80	
Telephone Expenses	50205020	279,700.72	
Internet Subscription Expenses	50205030	18,852.88	
Cable, Satellite, Telegraph and Radio Expenses	50205040	5,236.98	
Extraordinary and Miscellaneous Expenses	50210030	149,026.35	
Consultancy Services	50211030	460,597.83	
Other Professional Services	50211990	6,343,116.47	
Janitorial Services	50212020	904,736.96	
Security Services	50212030	1,971,195.37	
Other General Services	50212990	792,327.66	
Repairs and Maintenance - Buildings and Other Structures	50213040	651,388.00	
Repairs and Maintenance - Transportation Equipment	50213060	197,859.92	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	250,289.00	
Subsidy to Regional Offices/Staff Bureaus	50214070	93,315,898.14	
Fidelity Bond Premiums	50215020	61,125.00	
Insurance Expenses	50215030	18,463,631.81	
Printing and Publication Expenses	50299020	2,260,264.54	
Transportation and Delivery Expenses	50299040	70,750.00	
Rent/Lease Expenses	50299050	37,000.00	
Other Maintenance and Operating Expenses	50299990	2,841,687.04	
Depreciation - Buildings and Other Structures	50501040	613,380.00	
Depreciation - Machinery and Equipment	50501050	1,204,810.53	
Depreciation - Transportation Equipment	50501060	234,122.22	
Depreciation - Furniture, Fixtures and Books	50501070	17,077.50	
Depreciation - Other Property, Plant and Equipment	50501990	79,483.64	
TOTAL		3,787,377,239.23	3,787,377,239.23

Certified Correct :


GARRIEL M. SAUGON
 OIC-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 February 29, 2020
SSP Fund

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	30,000.00	
Cash in Bank - Local Currency, Current Account	10102020	41,306,826.48	
Investments in Treasury Bonds-Local	10202030	193,324,912.07	
Accounts Receivable	10301010	15,779,694.86	
Due from National Government Agencies	10303010	21,340.69	
Due from Other Funds	10304050	352,675.00	
Due from Officers and Employees	10305020	7,700.00	
Other Receivables	10305990	175,587.30	
Office Supplies Inventory	10404010	53,801.00	
Accountable Forms, Plates and Stickers Inventory	10404020	201,896.13	
Textbooks and Instructional Materials Inventory	10404100	65,953.00	
Other Supplies and Materials Inventory	10404990	1,620,826.82	
Office Equipment	10605020	5,595,170.00	
Accumulated Depreciation - Office Equipment	10605021		2,507,367.08
Information and Communication Technology Equipment	10605030	15,925,493.68	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		9,864,829.81
Communication Equipment	10605070	8,212,390.02	
Accumulated Depreciation - Communication Equipment	10605071		5,013,220.10
Disaster Response and Rescue Equipment	10605090	660,038.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		59,406.88
Medical Equipment	10605110	30,000.00	
Accumulated Depreciation - Medical Equipment	10605111		28,500.00
Other Machinery and Equipment	10605990	11,884,376.67	
Accumulated Depreciation - Other Machinery and Equipment	10605991		8,556,950.28
Furniture and Fixtures	10607010	2,075,770.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		1,332,192.55
Other Property, Plant and Equipment	10698990	498,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		360,050.15
Other Assets	19999990	3,858,964.24	
Accounts Payable	20101010		4,040,610.88
Due to BIR	20201010		135,636.40
Due to NGAs	20201050		45,700.00

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Other Unearned Revenue	20502990		3,132,500.00
Other Payables	29999990		278,250.00
Accumulated Surplus/(Deficit)	30101010		265,440,436.94
Other Service Income	40201990		570,605.40
Rent/Lease Income	40202050		1,234,405.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		848,775.00
Interest Income	40202210	92,097.25	
Other Business Income	40202990		41,502.31
Miscellaneous Income	40609990		1,252.70
Office Supplies Expenses	50203010	1,907.75	
Accountable Forms Expenses	50203020	32,500.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	211,200.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	335,000.00	
Other Supplies and Materials Expenses	50203990	44,331.85	
Water Expenses	50204010	1,337.72	
Electricity Expenses	50204020	163,285.10	
Telephone Expenses	50205020	3,000.00	
Internet Subscription Expenses	50205030	35,000.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	3,160.00	
Other Professional Services	50211990	152,925.29	
Repairs and Maintenance - Buildings and Other Structures	50213040	8,307.00	
Rent/Lease Expenses	50299050	2,400.00	
Subscription Expenses	50299070	1,820.00	
Depreciation - Machinery and Equipment	50501050	685,194.83	
Depreciation - Furniture, Fixtures and Books	50501070	22,235.39	
Depreciation - Other Property, Plant and Equipment	50501990	15,073.34	
TOTAL		303,492,191.48	303,492,191.48

Certified Correct :

GARRIEL M. SAUGON

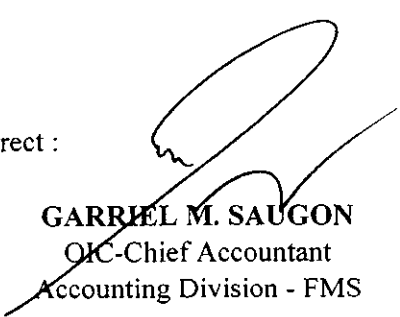
OIC-Chief Accountant

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 February 29, 2020
Trust Fund

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	7,334.00	
Cash in Bank - Local Currency, Current Account	10102020	2,949,601,253.04	
Due from National Government Agencies	10303010	34,170,518.91	
Due from Government-Owned and/or Controlled Co	10303020	1,153,629,104.55	
Due from Regional Offices	10304030	1,986,783,675.61	
Other Receivables	10305990	6,450,080.00	
Other Supplies and Materials for Distribution	10402990	9,160.35	
Accountable Forms, Plates and Stickers Inventory	10404020	208,293.00	
Office Equipment	10605020	380,200.00	
Accumulated Depreciation - Office Equipment	10605021		219,268.28
Information and Communication Technology Equip	10605030	352,140.00	
Accumulated Depreciation - Information and Comm	10605031		229,422.18
Communication Equipment	10605070	20,650.00	
Accumulated Depreciation - Communication Equipm	10605071		1,307.84
Other Machinery and Equipment	10605990	440,075.00	
Accumulated Depreciation - Other Machinery and E	10605991		319,108.72
Other Assets	19999990	14,466,736.85	
Accounts Payable	20101010		493,965.83
Due to Officers and Employees	20101020		8,041.00
Due to BIR	20201010		44,821.35
Due to NGAs	20201050		178,328,228.35
Due to GOCCs	20201060		1,439,341.97
Trust Liabilities	20401010		5,940,973,175.77
Guaranty/Security Deposits Payable	20401040		2,525,445.51
Other Payables	29999990		10,661.15
Accumulated Surplus/(Deficit)	30101010		22,004,773.91
Office Supplies Expenses	50203010	17,266.00	
Fuel, Oil and Lubricants Expenses	50203090	500.00	
Telephone Expenses	50205020	24,500.00	
Other Professional Services	50211990	400.00	
Depreciation - Machinery and Equipment	50501050	35,674.55	
TOTAL		6,146,597,561.86	6,146,597,561.86

Certified Correct :


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

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Technical Education and Skills Development Authority
TESDA Complex, East Service Road, South Super Highway, Taguig City

Central Office
Trial Balance
As of March 31, 2020
Regular Fund

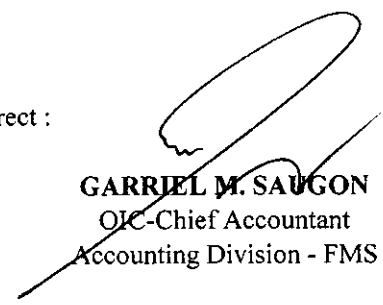
Account Title	Account Code	Debit	Credit
Petty Cash	10101020	3,361,295.70	
Cash - Treasury/Agency Deposit, Regular	10104010	1,227,576.76	
Cash - Modified Disbursement System (MDS), Regular	10104040	124,317,516.68	
Accounts Receivable	10301010	371,602.40	
Due from National Government Agencies	10303010	285,896,100.86	
Due from Government-Owned and/or Controlled Corporations	10303020	1,864,735,603.64	
Due from Regional Offices	10304030	2,389,800.00	
Due from Operating Units	10304040	2,476,381.00	
Due from Other Funds	10304050	154,653.50	
Receivables - Disallowances/Charges	10305010	1,212,569.76	
Due from Officers and Employees	10305020	26,739.74	
Other Receivables	10305990	2,182,523.46	
Office Supplies Inventory	10404010	290,353.52	
Accountable Forms, Plates and Stickers Inventory	10404020	7,959,600.58	
Textbooks and Instructional Materials Inventory	10404100	275,457.00	
Construction Materials Inventory	10404130	53,042.72	
Other Supplies and Materials Inventory	10404990	1,737,294.18	
Semi-Expendable Information and Communications Technology Equipment	10405030	76,250.00	
Land	10601010	300,000,000.00	
Buildings	10604010	148,333,621.46	
Accumulated Depreciation - Buildings	10604011		92,314,773.45
Other Structures	10604990	18,259,962.22	
Accumulated Depreciation - Other Structures	10604991		7,299,062.96
Office Equipment	10605020	14,834,351.10	
Accumulated Depreciation - Office Equipment	10605021		10,203,311.04
Information and Communication Technology Equipment	10605030	79,309,592.15	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		56,200,386.66
Communication Equipment	10605070	11,239,257.53	
Accumulated Depreciation - Communication Equipment	10605071		7,024,104.39
Disaster Response and Rescue Equipment	10605090	190,400.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		78,381.33
Other Machinery and Equipment	10605990	7,530,106.62	
Accumulated Depreciation - Other Machinery and Equipment	10605991		6,376,601.14
Motor Vehicles	10606010	20,101,104.00	
Accumulated Depreciation - Motor Vehicles	10606011		14,963,272.12
Furniture and Fixtures	10607010	4,727,556.38	

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Accumulated Depreciation - Furniture and Fixtures	10607011		4,164,116.15
Books	10607020	46,704.00	
Accumulated Depreciation - Books	10607021		44,368.80
Other Property, Plant and Equipment	10698990	6,693,910.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		2,226,366.03
Advances for Payroll	19901020	35,380.85	
Advances to Special Disbursing Officer	19901030	2,402,545.12	
Advances to Officers and Employees	19901040	636,502.33	
Other Prepayments	19902990	229,400.00	
Guaranty Deposits	19903020	64,750.00	
Other Deposits	19903990	701,150.00	
Other Assets	19999990	825,791,897.37	
Accounts Payable	20101010		10,206,011.73
Due to Officers and Employees	20101020		5,141,383.09
Due to BIR	20201010		4,538,205.75
Due to GSIS	20201020		3,922,408.67
Due to Pag-IBIG	20201030		553,617.27
Due to PhilHealth	20201040		369,940.57
Due to NGAs	20201050		44,738,779.29
Due to GOCCs	20201060		913,157.96
Due to Regional Offices	20301030		688,101,669.00
Due to Operating Units	20301040		1,366,615.00
Due to Other Funds	20301050		3,845,608.75
Guaranty/Security Deposits Payable	20401040		3,209,392.24
Other Deferred Credits	20501990		142,800.00
Other Payables	29999990		24,750,107.47
Accumulated Surplus/(Deficit)	30101010		2,491,131,940.60
Income from Hostels/Dormitories and Other Like Facilities	40202130		5,150.00
Subsidy from National Government	40301010		942,414,336.95
Miscellaneous Income	40609990		80,633.21
Salaries and Wages - Regular	50101010	57,027,607.50	
Salaries and Wages - Casual/Contractual	50101020	218,540.00	
Personal Economic Relief Allowance (PERA)	50102010	2,694,506.92	
Representation Allowance (RA)	50102020	985,200.00	
Transportation Allowance (TA)	50102030	815,200.00	
Honoraria	50102100	265,000.00	
Overtime and Night Pay	50102130	92,765.83	
Retirement and Life Insurance Premiums	50103010	3,382,226.26	
Pag-IBIG Contributions	50103020	69,000.00	
PhilHealth Contributions	50103030	363,725.88	
Employees Compensation Insurance Premiums	50103040	68,400.00	
Terminal Leave Benefits	50104030	85,257.82	
Other Personnel Benefits	50104990	125,000.00	
Traveling Expenses - Local	50201010	1,898,064.02	
Traveling Expenses - Foreign	50201020	6,241,480.40	
Training Expenses	50202010	1,756,198.71	
Office Supplies Expenses	50203010	1,532,822.50	
Drugs and Medicines Expenses	50203070	85,343.64	
Fuel, Oil and Lubricants Expenses	50203090	572,180.50	
Textbooks and Instructional Materials Expenses	50203110	36,070.00	


Semi-Expendable Machinery and Equipment Expenses	50203210	1,750,016.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	543,201.00	
Other Supplies and Materials Expenses	50203990	1,404,934.56	
Water Expenses	50204010	1,453,867.08	
Electricity Expenses	50204020	2,787,829.36	
Postage and Courier Services	50205010	276,652.60	
Telephone Expenses	50205020	496,178.87	
Internet Subscription Expenses	50205030	64,146.61	
Cable, Satellite, Telegraph and Radio Expenses	50205040	8,136.98	
Extraordinary and Miscellaneous Expenses	50210030	286,510.16	
Consultancy Services	50211030	460,597.83	
Other Professional Services	50211990	14,277,092.89	
Janitorial Services	50212020	4,523,873.59	
Security Services	50212030	4,927,988.41	
Other General Services	50212990	1,266,193.25	
Repairs and Maintenance - Buildings and Other Structures	50213040	812,585.00	
Repairs and Maintenance - Transportation Equipment	50213060	272,461.12	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	250,289.00	
Subsidy to Regional Offices/Staff Bureaus	50214070	541,931,150.00	
Fidelity Bond Premiums	50215020	61,125.00	
Insurance Expenses	50215030	18,463,631.81	
Printing and Publication Expenses	50299020	3,183,870.06	
Transportation and Delivery Expenses	50299040	98,758.00	
Rent/Lease Expenses	50299050	108,300.00	
Membership Dues and Contributions to Organizations	50299060	1,338,989.29	
Other Maintenance and Operating Expenses	50299990	3,873,121.65	
Depreciation - Buildings and Other Structures	50501040	920,070.00	
Depreciation - Machinery and Equipment	50501050	1,807,389.96	
Depreciation - Transportation Equipment	50501060	345,557.22	
Depreciation - Furniture, Fixtures and Books	50501070	25,616.25	
Depreciation - Other Property, Plant and Equipment	50501990	119,225.46	
TOTAL		4,426,326,501.62	4,426,326,501.62

Certified Correct :


GARRIEL M. SAUGON
OIC-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, 2020
SSP Fund

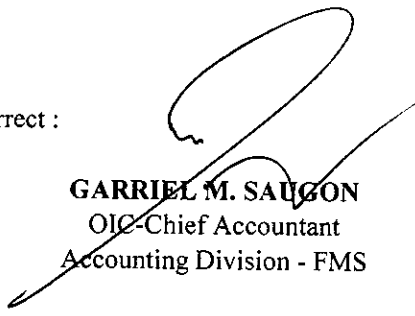
Account Title	Account Code	Debit	Credit
Petty Cash	10101020	30,000.00	
Cash in Bank - Local Currency, Current Account	10102020	44,484,965.70	
Investments in Treasury Bonds-Local	10202030	193,058,997.40	
Accounts Receivable	10301010	15,587,194.86	
Due from National Government Agencies	10303010	21,340.69	
Due from Other Funds	10304050	346,962.50	
Due from Officers and Employees	10305020	7,700.00	
Other Receivables	10305990	175,587.30	
Office Supplies Inventory	10404010	53,801.00	
Accountable Forms, Plates and Stickers Inventory	10404020	901,896.13	
Textbooks and Instructional Materials Inventory	10404100	65,953.00	
Other Supplies and Materials Inventory	10404990	1,620,826.82	
Office Equipment	10605020	5,595,170.00	
Accumulated Depreciation - Office Equipment	10605021		2,584,095.57
Information and Communication Technology Equipment	10605030	16,069,293.68	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		10,014,619.65
Communication Equipment	10605070	8,325,409.02	
Accumulated Depreciation - Communication Equipment	10605071		5,084,396.96
Disaster Response and Rescue Equipment	10605090	660,038.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		59,406.88
Medical Equipment	10605110	30,000.00	
Accumulated Depreciation - Medical Equipment	10605111		28,500.00
Other Machinery and Equipment	10605990	11,884,376.67	
Accumulated Depreciation - Other Machinery and Equipment	10605991		8,619,071.03
Furniture and Fixtures	10607010	2,122,070.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		1,344,439.16
Other Property, Plant and Equipment	10698990	498,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		367,586.82
Other Assets	19999990	3,858,964.24	
Accounts Payable	20101010		3,209,402.88
Due to BIR	20201010		119,895.64


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Technical Education and Skills Development Authority
TESDA Complex, East Service Road, South Super Highway, Taguig City
Central Office
Trial Balance
As of March 31, 2020
Trust Fund

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	7,334.00	
Cash in Bank - Local Currency, Current Account	10102020	2,948,851,487.73	
Due from National Government Agencies	10303010	34,170,518.91	
Due from Government-Owned and/or Controlled Cc	10303020	1,153,629,104.55	
Due from Regional Offices	10304030	1,848,298,614.26	
Other Receivables	10305990	6,450,080.00	
Other Supplies and Materials for Distribution	10402990	9,160.35	
Accountable Forms, Plates and Stickers Inventory	10404020	208,293.00	
Office Equipment	10605020	380,200.00	
Accumulated Depreciation - Office Equipment	10605021		224,797.29
Information and Communication Technology Equip	10605030	352,140.00	
Accumulated Depreciation - Information and Comm	10605031		233,873.56
Communication Equipment	10605070	20,650.00	
Accumulated Depreciation - Communication Equip	10605071		1,634.80
Other Machinery and Equipment	10605990	440,075.00	
Accumulated Depreciation - Other Machinery and E	10605991		326,076.56
Other Assets	19999990	14,466,736.85	
Accounts Payable	20101010		493,965.83
Due to Officers and Employees	20101020		8,041.00
Due to BIR	20201010		30,932.80
Due to NGAs	20201050		162,294,722.20
Due to GOCCs	20201060		1,439,341.97
Due to Other Funds	20301050		154,653.50
Trust Liabilities	20401010		5,817,785,743.81
Guaranty/Security Deposits Payable	20401040		2,370,792.01
Other Payables	29999990		10,661.15
Accumulated Surplus/(Deficit)	30101010		22,004,773.91
Office Supplies Expenses	50203010	17,266.00	
Fuel, Oil and Lubricants Expenses	50203090	500.00	
Telephone Expenses	50205020	24,500.00	
Other Professional Services	50211990	400.00	
Depreciation - Machinery and Equipment	50501050	52,949.74	
TOTAL		6,007,380,010.39	6,007,380,010.39

Certified Correct :


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

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