

Technical Education and Skills Development Authority
CONSOLIDATED PRE-CLOSING TRIAL BALANCE
ALL FUNDS
For the Year Ended December 31, 2019

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	1010101000	1,102,178.98	
Petty Cash	1010102000	4,898,939.11	
Cash in Bank - Local Currency, Current Account	1010202000	8,951,650,512.68	
Cash in Bank - Local Currency, Time Deposits	1010204000	10,507.34	
Cash - Treasury/Agency Deposit, Regular	1010401000	63,311,661.55	
Cash - Treasury/Agency Deposit, Trust	1010403000	28,205,482.78	
Cash - Modified Disbursement System (MDS), Regular	1010404000	19,048,977.06	
Cash - Modified Disbursement System (MDS), Trust	1010406000	3,816.54	
Cash - Tax Remittance Advice	1010407000	2,053,051.35	
Investments in Treasury Bills - Local	1020201000	19,998,735.92	
Investments in Treasury Bonds - Local	1020203000	164,325,702.42	
Accounts Receivable	1030101000	137,533,578.77	
Allowance for Impairment - Accounts Receivable	1030101100		99,178.52
Loans Receivable - Others	1030199000	189,694.62	
Due from National Government Agencies	1030301000	622,784,749.18	
Due from Government-Owned and/or Controlled Corporat	1030302000	3,021,153,624.03	
Due from Local Government Units	1030303000	189,388,157.56	
Due from Joint Venture	1030304000	2,128.01	
Due from Bureaus	1030402000	298,796.75	
Due from Regional Offices	1030403000	2,423,598,247.56	
Due from Operating Units	1030404000	1,214,856,893.03	
Due from Other Funds	1030405000	8,686,500.87	
Receivables - Disallowances/Charges	1030501000	9,690,690.15	
Due from Officers and Employees	1030502000	665,316.06	
Due from Non-Government Organizations/People's Orgar	1030503000	6,862,288.84	
Other Receivables	1030599000	71,571,131.98	
Merchandise Inventory	1040101000	2,101,372.36	
Agricultural and Marine Supplies for Distribution	1040205000	44,800.00	
Agricultural Produce for Distribution	1040206000	47,331.00	
Textbooks and Instructional Materials for Distribution	1040207000	275,000.00	
Construction Materials for Distribution	1040208000	211,052.00	
Other Supplies and Materials for Distribution	1040299000	65,339,251.67	
Office Supplies Inventory	1040401000	29,623,277.60	
Accountable Forms, Plates and Stickers Inventory	1040402000	19,823,669.90	
Non-Accountable Forms Inventory	1040403000	4,000.00	
Animal/Zoological Supplies Inventory	1040404000	164,030.20	
Drugs and Medicines Inventory	1040406000	233,578.80	
Medical, Dental and Laboratory Supplies Inventory	1040407000	273,819.25	
Fuel, Oil and Lubricants Inventory	1040408000	556,069.27	
Agricultural and Marine Supplies Inventory	1040409000	314,935.03	
Textbooks and Instructional Materials Inventory	1040410000	14,771,382.88	
Construction Materials Inventory	1040413000	3,353,701.63	
Other Supplies and Materials Inventory	1040499000	77,860,180.68	
Semi-Expendable Machinery	1040501000	1,348,317.22	
Semi-Expendable Office Equipment	1040502000	7,697,666.30	
Semi-Expendable Information and Communications Tech	1040503000	10,097,224.24	
Semi-Expendable Agricultural and Forestry Equipment	1040504000	37,247.07	
Semi-Expendable Marine and Fishery Equipment	1040505000	130,146.51	
Semi-Expendable Airport Equipment	1040506000	120,000.00	
Semi-Expendable Communications Equipment	1040507000	1,597,710.43	
Semi-Expendable Disaster Response and Rescue Equipm	1040508000	462,578.65	
Semi-Expendable Medical Equipment	1040510000	170,716.89	
Semi-Expendable Sports Equipment	1040512000	70,453.50	


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Semi-Expendable Technical and Scientific Equipment	1040513000	5,919,606.63	
Semi-Expendable Other Machinery and Equipment	1040519000	10,722,279.80	
Semi-Expendable Furniture and Fixtures	1040601000	13,524,121.58	
Semi-Expendable Books	1040602000	1,947,197.67	
Land	1060101000	559,837,205.01	
Land Improvements - Aquaculture Structures	1060201000	4,833,721.12	
Accumulated Depreciation - Land Improvements, Aquaculture	1060201100		1,073,051.14
Other Land Improvements	1060299000	52,353,345.10	
Accumulated Depreciation - Other Land Improvements	1060299100		31,893,541.54
Water Supply Systems	1060304000	935,466.00	
Accumulated Depreciation - Water Supply Systems	1060304100		114,808.21
Power Supply Systems	1060305000	6,296,877.76	
Accumulated Depreciation - Power Supply Systems	1060305100		2,276,181.86
Other Infrastructure Assets	1060399000	47,552.79	
Accumulated Depreciation - Other Infrastructure Assets	1060399100		37,136.66
Buildings	1060401000	1,400,531,108.87	
Accumulated Depreciation - Buildings	1060401100		646,214,093.90
School Buildings	1060402000	842,352,543.90	
Accumulated Depreciation - School Buildings	1060402100		409,518,684.61
Accumulated Impairment Losses - School Buildings	1060402200		1,225,500.00
Hospitals and Health Centers	1060403000	2,889,928.20	
Accumulated Depreciation - Hospitals and Health Centers	1060403100		756,784.95
Hostels and Dormitories	1060406000	5,242,291.34	
Accumulated Depreciation - Hostels and Dormitories	1060406100		2,430,490.47
Other Structures	1060499000	139,903,608.51	
Accumulated Depreciation - Other Structures	1060499100		62,549,799.48
Machinery	1060501000	177,820,936.60	
Accumulated Depreciation - Machinery	1060501100		138,982,885.93
Accumulated Impairment Losses - Machinery	1060501200		278,498.98
Office Equipment	1060502000	236,146,781.18	
Accumulated Depreciation - Office Equipment	1060502100		129,559,004.83
Accumulated Impairment Losses - Office Equipment	1060502200		46,597.75
Information and Communication Technology Equipment	1060503000	603,399,201.75	
Accumulated Depreciation - Information and Communication Technology Equipment	1060503100		392,280,491.01
Accumulated Impairment Losses - Information and Communication Technology Equipment	1060503200		840,676.50
Agricultural and Forestry Equipment	1060504000	19,366,899.79	
Accumulated Depreciation - Agricultural and Forestry Equipment	1060504100		12,289,008.37
Marine and Fishery Equipment	1060505000	3,420,400.00	
Accumulated Depreciation - Marine and Fishery Equipment	1060505100		324,938.00
Communication Equipment	1060507000	25,819,882.72	
Accumulated Depreciation - Communication Equipment	1060507100		18,734,043.92
Construction and Heavy Equipment	1060508000	939,041.73	
Accumulated Depreciation - Construction and Heavy Equipment	1060508100		729,784.49
Disaster Response and Rescue Equipment	1060509001	1,967,748.10	
Accumulated Depreciation - Disaster Response and Rescue Equipment	1060509100		733,419.91
Military, Police and Security Equipment	1060510000	278,725.00	
Accumulated Depreciation - Military, Police and Security Equipment	1060510100		94,572.37
Medical Equipment	1060511000	1,953,491.42	
Accumulated Depreciation - Medical Equipment	1060511100		1,511,645.33
Printing Equipment	1060512000	580,658.00	
Accumulated Depreciation - Printing Equipment	1060512100		229,901.11
Sports Equipment	1060513000	471,529.75	
Accumulated Depreciation - Sports Equipment	1060513100		251,074.41
Technical and Scientific Equipment	1060514000	663,001,684.03	
Accumulated Depreciation - Technical and Scientific Equipment	1060514100		494,529,033.24
Accumulated Impairment Losses - Technical and Scientific Equipment	1060514200		228,840.63
Other Machinery and Equipment	1060599000	453,851,717.47	
Accumulated Depreciation - Other Machinery and Equipment	1060599100		311,404,689.77
Accumulated Impairment Losses - Other Machinery and Equipment	1060599200		599,923.65
Motor Vehicles	1060601000	210,970,359.14	
Accumulated Depreciation - Motor Vehicles	1060601100		145,912,171.51
Accumulated Impairment Losses - Motor Vehicles	1060601200		279,383.80
Watercrafts	1060604000	1,239,725.60	

Overtime and Night Pay	5010213000	2,067,017.79
Year End Bonus	5010214000	162,240,853.78
Cash Gift	5010215000	17,724,067.24
Other Bonuses and Allowances	5010299000	192,348,195.76
Retirement and Life Insurance Premiums	5010301000	178,280,486.87
Pag-IBIG Contributions	5010302000	4,627,744.73
PhilHealth Contributions	5010303000	16,682,603.13
Employees Compensation Insurance Premiums (ECIP)	5010304000	4,839,308.60
Provident/Welfare Fund Contributions	5010305000	317,900.00
Pension Benefits	5010401000	50,608.32
Retirement Gratuity	5010402000	491,948.00
Terminal Leave Benefits	5010403000	75,689,937.44
Other Personnel Benefits	5010499000	116,458,593.55
Traveling Expenses - Local	5020101000	185,195,589.69
Traveling Expenses - Foreign	5020102000	17,838,492.94
Training Expenses	5020201000	301,643,523.17
Scholarship Grants/Expenses	5020202000	4,203,858,816.04
Office Supplies Expenses	5020301000	75,544,869.38
Accountable Forms Expenses	5020302000	47,555,127.01
Non-Accountable Forms Expenses	5020303000	181,107.00
Animal/Zoological Supplies Expenses	5020304000	254,747.50
Food Supplies Expenses	5020305000	123,465.35
Drugs and Medicines Expenses	5020307000	335,924.75
Medical, Dental and Laboratory Supplies Expenses	5020308000	935,654.65
Fuel, Oil and Lubricants Expenses	5020309000	30,813,788.74
Agricultural and Marine Supplies Expenses	5020310000	5,542,314.28
Textbooks and Instructional Materials Expenses	5020311000	23,236,864.70
Chemical and Filtering Supplies Expenses	5020313000	197,520.00
Semi-Expendable Machinery and Equipment Expenses	5020321000	21,707,802.41
Semi-Expendable Furniture, Fixtures and Books Expense	5020322000	9,649,174.80
Other Supplies and Materials Expenses	5020399000	186,755,433.86
Water Expenses	5020401000	13,477,412.80
Electricity Expenses	5020402000	71,575,707.21
Gas/Heating Expenses	5020403000	1,000.00
Other Utility Expenses	5020499000	138,635.50
Postage and Courier Services	5020501000	3,250,759.50
Telephone Expenses	5020502000	21,446,618.08
Internet Subscription Expenses	5020503000	11,777,785.38
Cable, Satellite, Telegraph and Radio Expenses	5020504000	606,291.46
Awards/Rewards Expenses	5020601000	2,573,930.00
Prizes	5020602000	822,948.75
Survey Expenses	5020701000	37,607.50
Confidential Expenses	5021001000	156,925.00
Extraordinary and Miscellaneous Expenses	5021003000	3,458,940.59
Legal Services	5021101000	406,625.00
Auditing Services	5021102000	2,641,219.48
Consultancy Services	5021103000	4,679,697.33
Other Professional Services	5021199000	224,406,943.09
Janitorial Services	5021202000	27,836,616.13
Security Services	5021203000	67,532,300.64
Other General Services	5021299000	139,603,730.97
Repairs and Maintenance - Land Improvements	5021302000	175,067.90
Repairs and Maintenance - Infrastructure Assets	5021303000	93,317.25
Repairs and Maintenance - Buildings and Other Structures	5021304000	48,876,348.27
Repairs and Maintenance - Machinery and Equipment	5021305000	6,860,995.84
Repairs and Maintenance - Transportation Equipment	5021306000	14,579,674.59
Repairs and Maintenance - Furniture and Fixtures	5021307000	632,036.21
Repairs and Maintenance - Leased Assets	5021308000	593,931.94
Repairs and Maintenance - Leased Assets Improvements	5021309000	71,193.00
Repairs and Maintenance - Semi-Expendable Machinery	5021321000	193,169.44
Repairs and Maintenance - Semi-Expendable Furniture, I	5021322000	61,007.00
Repairs and Maintenance - Other Property, Plant and Equi	5021399000	905,566.90
Financial Assistance to NGAs	5021402000	690,730,774.60

Subsidy to Regional Offices/Staff Bureaus	5021407000	5,964,012,046.66	
Subsidy to Operating Units	5021408000	5,034,910,517.24	
Subsidy -Others	5021499000	20,000.00	
Taxes, Duties and Licenses	5021501000	902,457.78	
Fidelity Bond Premiums	5021502000	5,373,205.90	
Insurance Expenses	5021503000	13,654,752.02	
Labor and Wages	5021601000	4,087,762.01	
Advertising Expenses	5029901000	1,494,222.74	
Printing and Publication Expenses	5029902000	13,290,492.88	
Representation Expenses	5029903000	41,633,633.54	
Transportation and Delivery Expenses	5029904000	2,739,721.09	
Rent/Lease Expenses	5029905000	19,964,505.76	
Membership Dues and Contributions to Organizations	5029906000	1,660,749.15	
Subscription Expenses	5029907000	1,542,838.22	
Donations	5029908000	184,825.69	
Other Maintenance and Operating Expenses	5029999000	172,418,577.15	
Interest Expenses	5030102000	1,266.72	
Bank Charges	5030104000	144,871.95	
Other Financial Charges	5030199000	5,413.68	
Cost of Sales	5040201000	21,512,833.36	
Depreciation - Land Improvements	5050102000	1,338,539.86	
Depreciation - Infrastructure Assets	5050103000	334,541.02	
Depreciation - Buildings and Other Structures	5050104000	56,773,513.10	
Depreciation - Machinery and Equipment	5050105000	110,708,133.85	
Depreciation - Transportation Equipment	5050106000	13,786,378.13	
Depreciation - Furniture, Fixtures and Books	5050107000	5,375,704.61	
Depreciation - Leased Assets	5050108000	336,941.05	
Depreciation - Leased Assets Improvements	5050109000	28,704.71	
Depreciation - Other Property, Plant and Equipment	5050199000	5,836,079.66	
Amortization - Intangible Assets	5050201000	79,338.66	
Impairment Loss - Property, Plant and Equipment	5050309000	931,735.12	
Loss on Sale of Property, Plant and Equipment	5050404000	18,112.53	
Loss on Sale of Biological Assets	5050405000	4,300.00	
Loss of Assets	5050409000	27,123.59	
Loss from Changes in Fair Value Less Coststo Sell of Bic	5050414000	18,000.00	
Other Losses	5050499000	228,395.08	
TOTAL		44,633,960,700.85	44,633,960,700.85

Certified Correct:


GARRIEL M. SAUGON
Accountant III
OIC - Accounting Division