



# 2022 ANNUAL FINANCIAL REPORT

(As of December 31, 2022)

REGIONAL TRAINING CENTER  
ZAMBOANGA CITY





February 15, 2022

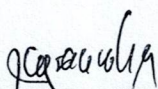
**ATTY. MA. CHERYL P. CARDENAS**

State Auditor III  
Audit Team Leader

Dear Atty. Cardenas:

We are submitting herewith the **2022 ANNUAL FINANCIAL REPORT** of the Regional Training Center – Zamboanga City showing the financial position as at December 31, 2022, and financial performance, cash flows, and changes in net assets/equity for the year then ended.

Very truly yours,

  
**JOCELYN C. WEE**  
Center Administrator





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Republic of the Philippines  
TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
Region IX, Western Mindanao  
REGIONAL TRAINING CENTER - ZAMBOANGA CITY

DETAILED STATEMENT OF FINANCIAL POSITION  
ALL FUNDS  
AS OF DECEMBER 31, 2022

	FUND 101	2022 SSP	UAQTEA	DOST GRANT	TOTAL
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	235,736.66	6,588,993.25	-	763,539.00	7,588,268.91
Cash on Hand	-	20,000.00	-	-	20,000.00
Petty Cash	-	20,000.00	-	-	20,000.00
Cash in Bank-Local Currency	235,736.66	6,568,993.25	-	763,539.00	7,568,268.91
Cash in Bank-Local Currency, Current Account	235,736.66	6,568,993.25	-	763,539.00	7,568,268.91
Receivables	1,355.75	65,533.23	-	-	66,888.98
Due from Other Funds	1,355.75	65,533.23	-	-	66,888.98
Other Current Assets	2,656.25	10,549.57	-	-	13,205.82
Advances to Officers and Employees	-	2,825.00	-	-	2,825.00
Prepaid Registration	-	1,507.50	-	-	1,507.50
Prepaid Insurance	2,656.25	6,217.07	-	-	8,873.32
<b>Total Current Assets</b>	<b>239,748.66</b>	<b>6,665,076.05</b>	<b>-</b>	<b>763,539.00</b>	<b>7,668,363.71</b>
<b>Property, Plant and Equipment</b>					
Machinery and Equipment	-	44,835.00	-	-	44,835.00
Other Machinery and Equipment	-	44,835.00	-	-	44,835.00
Accumulated Depreciation-Other Machinery and Equipment	-	(13,965.00)	-	-	(13,965.00)
Net Value	-	44,835.00	-	-	44,835.00
<b>Total Non-Current Assets</b>	<b>-</b>	<b>44,835.00</b>	<b>-</b>	<b>-</b>	<b>44,835.00</b>
<b>TOTAL ASSETS</b>	<b>239,748.66</b>	<b>6,709,911.05</b>	<b>-</b>	<b>763,539.00</b>	<b>7,713,198.71</b>
<b>LIABILITIES</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Financial Liabilities	75,228.42	426,180.31	-	284,662.90	786,071.63
Payables	75,228.42	426,180.31	-	284,662.90	786,071.63
Accounts Payable	75,228.42	426,180.31	-	284,662.90	786,071.63
Inter-Agency Payables	-	39,445.16	-	753,539.00	792,984.16
Due to BIR	-	39,445.16	-	-	39,445.16
Due to NGAs	-	-	-	753,539.00	753,539.00
Intra-Agency Payables	55,533.23	1,355.75	-	10,000.00	66,888.98
Due to Other Funds	55,533.23	1,355.75	-	10,000.00	66,888.98
<b>Total Current Liabilities</b>	<b>130,761.65</b>	<b>466,961.22</b>	<b>-</b>	<b>1,048,201.90</b>	<b>1,645,944.77</b>
<b>Total Assets less Total Liabilities</b>	<b>108,987.01</b>	<b>6,242,929.83</b>	<b>-</b>	<b>(284,662.90)</b>	<b>6,067,253.94</b>
<b>Net Assets/Equity</b>					
Equity	108,987.01	6,242,929.83	-	(284,662.90)	6,067,253.94
Government Equity	108,987.01	6,242,929.83	-	(284,662.90)	6,067,253.94
Accumulated Surplus/(Deficit)	-	-	-	-	-
<b>Total Net Assets/Equity</b>	<b>108,987.01</b>	<b>6,242,929.83</b>	<b>-</b>	<b>(284,662.90)</b>	<b>6,067,253.94</b>

Prepared by:

GIL PABLO R. AUXTERO  
Administrative Officer IV/FA

Noted by:

JOVELYN C. WEE  
Center Administrator





Republic of the Philippines  
TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
Region IX, Western Mindanao  
REGIONAL TRAINING CENTER - ZAMBOANGA CITY

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE**  
**ALL FUNDS**  
**AS OF DECEMBER 31, 2022**

	Code	FUND 101	2022 SSP	UAQTEA	DOST GRANT	TOTAL
<b>Revenue</b>						
<b>Service and Business Income</b>						
Service Income			13,367,493.00			13,367,493.00
Seminar/Training Fees			1,848,510.00			1,848,510.00
Examination Fees						
<b>Total Service Income</b>	-		<b>15,216,003.00</b>	-	-	<b>15,216,003.00</b>
<b>Business Income</b>						
Income from Hostels/Dormitories and other Like facilities			1,650.00			1,650.00
Interest on NG Deposits			1,453.37	7.56		1,460.93
Other Business Income			53,418.00			53,418.00
<b>Total Business Income</b>	-		<b>56,521.37</b>	<b>7.56</b>	-	<b>56,528.93</b>
<b>Total Service and Business Income</b>	-		<b>15,272,524.37</b>	<b>7.56</b>	-	<b>15,272,531.93</b>
<b>Total Revenue</b>	-		<b>15,272,524.37</b>	<b>7.56</b>	-	<b>15,272,531.93</b>
<b>Less: Current Operating Expenses</b>						
<b>Maintenance and Other Operating Expenses</b>						
<b>Traveling Expenses</b>						
Traveling Expenses-Local		115,282.84	499,980.96			615,263.80
<b>Training and Scholarship Expenses</b>						
Training Expenses		10,000.00	20,330.04			30,330.04
<b>Total Training and Scholarship Expenses</b>		<b>10,000.00</b>	<b>20,330.04</b>	-	-	<b>30,330.04</b>
<b>Supplies and Materials Expenses</b>						
Office Supplies Expenses			204,605.62			204,605.62
Medical Supplies Expenses			8,533.00			8,533.00
Accountable Forms Expenses			52,600.00			52,600.00
Fuel, Oil and Lubricants Expenses			210,338.14			210,338.14
Other Supplies and Materials Expenses		6,144.25	2,564,918.43		284,662.90	2,855,725.58
Semi-Expendable Machinery and Equipment Expense			824,336.40			824,336.40
<b>Total Supplies and Materials Expenses</b>		<b>6,144.25</b>	<b>3,865,331.59</b>	-	<b>284,662.90</b>	<b>4,156,138.74</b>
<b>Utility Expenses</b>						
Water Expenses		136,742.75	115,063.50			251,806.25
Electricity Expenses		659,529.69	681,751.96			1,341,281.65
<b>Total Utility Expenses</b>		<b>796,272.44</b>	<b>796,815.46</b>	-	-	<b>1,593,087.90</b>
<b>Communication Expenses</b>						
Postage and Courier Services			3,785.50			3,785.50
Telephone Expenses-Landline		46,866.96	12,189.50			59,056.46
Internet Subscription Expenses		12,628.84	13,388.52			26,017.36
<b>Total Communication Expenses</b>		<b>59,495.80</b>	<b>29,363.52</b>	-	-	<b>88,859.32</b>
<b>Confidential, Intelligence and Extraordinary Expenses</b>						
Extraordinary and Miscellaneous Expenses			18,000.00			18,000.00
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	-		<b>18,000.00</b>	-	-	<b>18,000.00</b>
<b>Professional Services</b>						
Legal Services			27,200.00			27,200.00
Other Professional Services		24,000.00	1,868,501.26			1,892,501.26
<b>Total Professional Services</b>		<b>24,000.00</b>	<b>1,895,701.26</b>	-	-	<b>1,919,701.26</b>
<b>General Services</b>						
Security Services		551,976.77	276,418.24			828,395.01
Other General Services		442,254.24	1,782,351.69			2,224,605.93
<b>Total General Services</b>		<b>994,231.01</b>	<b>2,058,769.93</b>	-	-	<b>3,053,000.94</b>
<b>Taxes, Insurance Premiums and Other Fees</b>						
Taxes, Duties and Licenses			2,623.59	1.52		2,625.11
Fidelity Bond Premiums		3,718.75	2,250.00			5,968.75
Insurance Expenses			4,950.10			4,950.10
<b>Total Taxes, Insurance Premiums and Other Fees</b>		<b>3,718.75</b>	<b>9,823.69</b>	<b>1.52</b>	-	<b>13,543.96</b>





Republic of the Philippines  
TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
Region IX, Western Mindanao  
REGIONAL TRAINING CENTER - ZAMBOANGA CITY

DETAILED STATEMENT OF FINANCIAL PERFORMANCE  
ALL FUNDS  
AS OF DECEMBER 31, 2022

	Code	FUND 101	2022 SSP	UAQTEA	DOST GRANT	TOTAL
Other Maintenance and Operating Expenses			77,361.00			77,361.00
Transportation and Delivery Expenses			69,550.55			69,550.55
Other Maintenance and Operating Expenses			146,911.55			146,911.55
Total Other Maintenance and Other Operating Expenses		-	146,911.55	-	-	146,911.55
Total Maintenance and Other Operating Expenses		2,009,145.09	9,341,028.00	1.52	284,662.90	11,634,837.51
Non-Cash Expenses						
Depreciation			11,172.00			11,172.00
Depreciation Expenses - Other Machineries and Equipment			11,172.00			11,172.00
Total Depreciation		-	11,172.00	-	-	11,172.00
Total Non-Cash Expenses		-	11,172.00	-	-	11,172.00
Current Operating Expenses		2,009,145.09	9,352,200.00	1.52	284,662.90	11,646,009.51
Surplus (Deficit) from Current Operations		(2,009,145.09)	5,920,324.37	6.04	(284,662.90)	3,626,522.42
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs						
Subsidy from Other NGAs						-
Subsidy from Regional Office		2,109,694.61				2,109,694.61
Total Financial Assistance/Subsidy from NGAs, LGUs, GOC		2,109,694.61	-	-	-	2,109,694.61
Surplus (Deficit) for the period		100,549.52	5,920,324.37	6.04	(284,662.90)	5,736,217.03

Prepared by:

GIL PAGCOR R. AUXTERO  
Administrative Officer IV/FA

Noted by:

JOCELYN C. WEE  
Center Administrator





Republic of the Philippines  
TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
Region IX, Western Mindanao  
REGIONAL TRAINING CENTER - ZAMBOANGA CITY

**STATEMENT OF CASH FLOWS  
AS OF DECEMBER 31, 2022**

**CASH FLOWS FROM OPERATING ACTIVITIES**

	2022				
	FUND 101	SSP	UAQTEA	DOST GRANT	TOTAL
<b>Cash Inflows</b>					
Collection of Income/Revenue	-	15,272,524.37	7.56	-	15,272,531.93
Collection of Service & Business Income	-	15,272,524.37	7.56	-	15,272,531.93
Training Fees		13,367,493.00			13,367,493.00
Examination Fees		1,848,510.00			1,848,510.00
Income from Hostels/Dormitories and other Like facilities		1,650.00			1,650.00
Interest on NG Deposits		1,453.37	7.56		1,460.93
Other Business Income		53,418.00			53,418.00
Receipt of Inter-Agency Fund Transfers	2,109,694.61	-	-	753,539.00	2,863,233.61
Subsidy from Regional Office	2,109,694.61				2,109,694.61
Due to NGAs				753,539.00	753,539.00
Other Receipts	6,766.78	1,031,000.99	-	10,000.00	1,047,767.77
Receipt of Refund of Cash Advances	164.00	223,691.72	-	10,000.00	233,855.72
Advances to Special Disbursing Officers		215,061.72			215,061.72
Advances to Officers & Employees	164.00	8,630.00			8,794.00
Due to Other Funds				10,000.00	10,000.00
Other Miscellaneous Receipts	6,602.78	807,309.27	-	-	813,912.05
Staled Checks	6,602.78	53,770.27			60,373.05
Erroneous Collection of DOST Grant		753,539.00			753,539.00
<b>Total Cash Inflows</b>	<b>2,116,461.39</b>	<b>16,303,525.36</b>	<b>7.56</b>	<b>763,539.00</b>	<b>19,183,533.31</b>
<b>Cash Outflows</b>					
Payment of Operating Expenses	(1,909,863.06)	(10,375,582.82)	(30,033.64)	-	(11,171,898.01)
Payment of Maintenance & Other Operating Expenses	(1,827,883.22)	(8,840,995.87)	(1.52)	-	(10,668,880.61)
Travelling Expenses	(40,967.00)	(244,837.00)			(285,804.00)
Training Expenses	(9,375.00)	(20,092.41)			(29,467.41)
Office Supplies Expenses		(197,092.71)			(197,092.71)
Medical, Dental and Laboratory Supplies		(8,075.87)			(8,075.87)
Accountable Forms Expense		(52,600.00)			(52,600.00)
Fuel, Oil & Lubricants		(216,439.77)			(216,439.77)
Semi-Expendable Other Machinery and Equipment Expense		(495,173.35)			(495,173.35)
Other Supplies Expenses		(2,391,458.63)			(2,391,458.63)
Water Expenses	(136,742.75)	(86,679.50)			(223,422.25)
Electricity Expenses	(633,105.00)	(654,446.44)			(1,287,551.44)
Postage & Courier Services		(3,785.50)			(3,785.50)
Telephone Expenses	(39,560.18)	(11,802.65)			(51,362.83)
Internet Expenses	(14,999.66)	(10,867.91)			(25,867.57)
Transportation & Delivery Expenses		(77,361.00)			(77,361.00)
Legal Services		(27,200.00)			(27,200.00)
Other General Services	(442,254.24)	(1,680,062.91)			(2,122,317.15)
Security Services	(473,901.61)	(273,256.58)			(747,158.19)
Other Professional Services	(24,000.00)	(1,806,632.79)			(1,830,632.79)
Other Maintenance and Operating Expenses		(69,550.55)			(69,550.55)
Extraordinary and Miscellaneous Expenses		(16,875.00)			(16,875.00)
Taxes, Duties & Licenses		(290.68)	(1.52)		(292.20)
Fidelity Bond Premiums	(6,375.00)				(6,375.00)





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TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
Region IX, Western Mindanao  
REGIONAL TRAINING CENTER - ZAMBOANGA CITY

**STATEMENT OF CASH FLOWS  
AS OF DECEMBER 31, 2022**

Payment of expenses pertaining to/incurred in prior years					(256,349.40)
Payment of accounts payables	(6,602.78)	(249,746.62)			(246,668.00)
Remittance of Taxes not covered by TRA		(246,668.00)			
	<b>(81,979.84)</b>	<b>(685,468.96)</b>	-	-	<b>(767,448.80)</b>
Grant of Cash Advances	(7,500.00)	(450,175.00)			(457,675.00)
Advances to Special Disbursing Officers	(74,479.84)	(235,293.96)			(309,773.80)
Advances to Officers & Employees					
Other Disbursements	-	<b>(849,117.99)</b>	<b>(30,032.12)</b>	-	<b>(849,117.99)</b>
Petty Cash Fund		(20,000.00)			(20,000.00)
Replacement of Staled Checks		(16,000.00)			(16,000.00)
Return of Erroneous Collection of DOST Grant		(753,539.00)			(753,539.00)
Replacement of Cancelled Check		(2,887.60)			(2,887.60)
Due from Other Funds		(10,000.00)			(10,000.00)
Unreplenished PCF Expenses		(46,691.39)			(46,691.39)
Remittance to National Treasury			(30,032.12)		(30,032.12)
<b>Total Cash Outflows</b>	<b>(1,909,863.06)</b>	<b>(10,375,582.82)</b>	<b>(30,033.64)</b>	-	<b>(12,818,496.92)</b>
<b>Adjustments:</b>	-	-	-	-	-
Reversion/Return of Unused NCA					
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>206,598.33</b>	<b>5,927,942.54</b>	<b>(30,026.08)</b>	<b>763,539.00</b>	<b>6,365,036.39</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Cash Outflows	<u>FUND 101</u>	<u>SSP</u>	<u>UAQTEA</u>	<u>DOST GRANT</u>	<u>TOTAL</u>
Purchase of Property Plant & Equipment	-	-	-	-	-
<b>Net Cash Provided by (Used in) Investing Activities</b>	-	-	-	-	-
<b>Net Increase (Decrease) in Cash &amp; Cash Equivalents</b>	<b>206,598.33</b>	<b>5,927,942.54</b>	<b>(30,026.08)</b>	<b>763,539.00</b>	<b>6,365,036.39</b>
<b>Add: Cash at the Beginning of the Year</b>	<b>29,138.33</b>	<b>641,050.71</b>	<b>30,026.08</b>	<b>-</b>	<b>700,215.12</b>
Adjustments in Beginning Cash balance					
<b>Total Cash, Ending Balance</b>	<b>235,736.66</b>	<b>6,568,993.25</b>	<b>0.00</b>	<b>763,539.00</b>	<b>7,065,251.51</b>

Prepared by:

**GIL PAOL R. AUXTERO**  
Administrative Officer IV / FA

Noted by:

**JOCELYN C. WEE**  
Center Administrator





Republic of the Philippines  
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STATEMENT OF CHANGES IN NET ASSETS/EQUITY  
ALL FUNDS  
AS OF DECEMBER 31, 2022

	Accumulated Surplus/ (Deficit)				
		2022			
	FUND 101	SSP	UAQTEA	DOST GRANT	TOTAL
Balance at January 1, 2022	8,437.49	383,056.88	(13,580.38)	-	377,913.99
Add/(Deduct):					
Prior Period Adjustments		63,873.47	660,966.46		724,839.93
Restated balance	8,437.49	446,930.35	647,386.08	-	1,102,753.92
Changes in Net Assets/Equity as of 3rd Semester					
Current Operations	100,549.52	5,920,324.37	6.04	(284,662.90)	5,736,217.03
Refund of Assessment Fees paid prior years		(16,000.00)			(16,000.00)
Liquidation of PCF prior years		(66,691.39)			(66,691.39)
Liquidation of CA prior years			(640,000.00)		(640,000.00)
Change in Accounting Policy (PPE to Semi-Expendable)		(41,633.50)			(41,633.50)
Remittance to National Treasury			(7,392.12)		(7,392.12)
xx					
Balance as of September 30, 2022	108,987.01	6,242,929.83	-	(284,662.90)	6,067,253.94

Prepared by:

GIL PAOLO R. LUKTERO  
Administrative Officer IV/FA

Noted by:

JOCELYN C. WEE  
Center Administrator





Republic of the Philippines  
TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
Region IX, Western Mindanao  
REGIONAL TRAINING CENTER - ZAMBOANGA CITY

TRIAL BALANCE - 101  
AS OF DECEMBER 31, 2022

Particulars	Account Code New	Beginning Balance		SSP 2022		Ending Balance		Adjustments		Adjusted	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash - Collecting Officer	10101010	-	-	1,921,982.71	1,921,982.71	-	-	-	-	-	-
Cash in Bank - TESDA IX SSP	10102020	29,138.33	-	2,116,461.39	1,909,863.06	235,736.66	-	-	-	235,736.66	-
Due from Other Funds	10305990	-	-	1,355.75	-	1,355.75	-	-	-	1,355.75	-
Advances for Special Disbursing Officer	19901030	-	-	7,500.00	7,500.00	-	-	-	-	-	-
Advances to Officers and Employees	19901040	-	-	74,479.84	74,479.84	-	-	-	-	-	-
Prepaid Insurance	19902050	-	-	6,375.00	3,718.75	2,656.25	-	-	-	2,656.25	-
Accounts Payable	20101010	-	-	6,602.78	81,831.20	-	75,228.42	-	-	-	75,228.42
Due to BIR	20201010	-	-	13,895.94	13,895.94	-	-	-	-	-	-
Due to Other Funds	20301050	-	20,700.84	-	34,832.39	-	55,533.23	-	-	-	55,533.23
Accum. Surplus/Deficit	30101010	-	8,437.49	-	-	-	8,437.49	-	-	-	108,987.01
Subsidy from Regional Office/Staff Bureau	40301070	-	-	-	2,109,694.61	-	2,109,694.61	-	-	-	-
Travelling Expenses	50201010	-	-	115,282.84	-	115,282.84	-	-	-	-	-
Training Expenses	50202010	-	-	10,000.00	-	10,000.00	-	-	-	-	-
Other Supplies and Materials Expenses	50203990	-	-	6,144.25	-	6,144.25	-	-	-	-	-
Water Expenses	50204010	-	-	136,742.75	-	136,742.75	-	-	-	-	-
Electricity Expenses	50204020	-	-	659,529.69	-	659,529.69	-	-	-	-	-
Telephone Expenses	50205020	-	-	46,866.96	-	46,866.96	-	-	-	-	-
Internet Subscription Expense	50205030	-	-	12,628.84	-	12,628.84	-	-	-	-	-
Other Professional Services	50211990	-	-	24,000.00	-	24,000.00	-	-	-	-	-
Security Services	50212030	-	-	551,976.77	-	551,976.77	-	-	-	-	-
Other General Services	50212990	-	-	442,254.24	-	442,254.24	-	-	-	-	-
Fidelity Bond Premium	50215020	-	-	3,718.75	-	3,718.75	-	-	-	-	-
TOTAL		29,138.33	29,138.33	6,157,798.50	6,157,798.50	2,248,893.75	2,248,893.75	2,109,694.61	2,109,694.61	239,748.66	239,748.66

0.00  
164,520.24  
164,520.24

Prepared by:  
GIL PAOLIS AUINTERO  
Administrative Officer IV / FA





Republic of the Philippines  
TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
Region IX - Western Mindanao  
REGIONAL TRAINING CENTER - ZAMBOANGA CITY

TRIAL BALANCE - SSP  
AS OF DECEMBER 31, 2022

Particulars	Account Code New	Beginning Balance		SSP 2022		Ending Balance		Adjustments		Adjusted	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash, Collecting Officer	10101010	-	50.00	16,248.361.72	16,248.301.72	-	-	-	-	-	-
Petty Cash	10101020	20,000.00	-	20,000.00	20,000.00	20,000.00	-	20,000.00	-	-	-
Cash in Bank - TESDA IX SSP	10102020	641,050.71	-	16,303.525.36	10,375.582.82	6,568.993.25	-	6,568.993.25	-	-	-
Due from Other Funds	10305990	16,000.00	-	49,533.23	-	65,533.23	-	65,533.23	-	-	-
Office Supplies Inventory	10404010	-	-	154,365.17	154,365.17	-	-	-	-	-	-
Accountable Forms, Plates and Stickers Inventory	10404020	-	-	52,600.00	52,600.00	-	-	-	-	-	-
Medical, Dental and Laboratory Supplies Inventory	10404070	-	-	8,533.00	8,533.00	-	-	-	-	-	-
Information and Communication Technology Equipment	10605030	42,995.00	-	-	42,995.00	-	-	-	-	-	-
Accumulated Depreciation - Information and Communication Technology Equipment	10805031	-	1,361.50	1,361.50	-	-	-	-	-	-	-
Other Machinery and Equipment	10805990	-	-	58,800.00	-	58,800.00	-	-	-	58,800.00	-
Accumulated Depreciation - Other Machinery and Equipment	10805991	-	-	-	13,965.00	-	13,965.00	-	-	-	13,965.00
Advances for Special Disbursing Officer	19901030	-	-	450,175.00	450,175.00	-	-	-	-	-	-
Advances for Officers and Employees	19901040	3,450.00	-	264,043.96	264,668.96	2,825.00	-	2,825.00	-	-	-
Prepaid Registration	19902030	-	-	3,840.41	2,332.91	1,507.50	-	1,507.50	-	-	-
Prepaid Insurance	19902050	-	-	13,417.17	7,200.10	6,217.07	-	6,217.07	-	-	-
Accounts Payable	20101010	-	306,392.91	302,133.04	421,920.44	-	426,180.31	-	-	-	426,180.31
Due to BIR	20201010	-	32,634.42	246,668.00	253,478.74	-	39,445.16	-	-	-	39,445.16
Due to Other Funds	20301050	-	-	753,539.00	754,894.75	-	1,355.75	-	-	-	1,355.75
Accum. Surplus/Deficit	30101010	-	383,056.88	124,324.89	63,873.47	-	322,605.46	-	-	-	6,242,929.83
Examination Fee	40202030	-	-	-	-	-	1,848,510.00	1,848,510.00	-	-	-
Seminar/Training Fee	40202040	-	-	-	13,367.493.00	-	13,367.493.00	-	-	-	-
Income from Hostels/Dormitories and other Like facilities	40202130	-	-	-	1,650.00	-	1,650.00	-	-	-	-
Interest on NG Deposits	40202210	-	-	-	1,453.37	-	1,453.37	-	-	-	-
Other Business Income	40202990	-	-	-	53,418.00	-	53,418.00	-	-	-	-





Republic of the Philippines  
TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
Region IX, Western Mindanao  
REGIONAL TRAINING CENTER - ZAMBOANGA CITY

TRIAL BALANCE - UAQTEA  
AS OF DECEMBER 31, 2022

Particulars	Account Code New	Beginning Balance		SSP 2022		Ending Balance		Adjustments		Adjusted	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash in Bank - TESDA IX SSP	10102020	30,026.08	-	7.56	30,033.64	-	-	-	-	-	-
Advances for Special Disbursing Officer	19901030	640,000.00	-	-	640,000.00	-	-	-	-	-	-
Accounts Payable	20101010	-	22,640.00	22,640.00	-	-	-	-	-	-	-
Due to Regional Office	20301030	-	660,966.46	660,966.46	-	-	-	-	-	-	-
Accum. Surplus/Deficit	30101010	13,580.38	-	647,392.12	660,972.50	-	-	-	-	-	-
Interest on NG Deposits	40202210	-	-	7.56	7.56	-	-	-	-	-	-
Taxes, Duties and Licenses	50215010	-	-	1.52	1.52	-	-	-	-	-	-
<b>TOTAL</b>		<b>683,606.46</b>	<b>683,606.46</b>	<b>1,331,015.22</b>	<b>1,331,015.22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared by:

GIL P. ALONSO  
Administrative Officer IV / FA



Region IX, Western Mindanao  
REGIONAL TRAINING CENTER - ZAMBOANGA CITY

TRIAL BALANCE - DOST  
AS OF DECEMBER 31, 2022

Particulars	Account Code New	Beginning Balance		SSP 2022		Ending Balance		Adjustments		Adjusted	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash in Bank - DOST GRANT	10102020	-	-	763,539.00	-	763,539.00	-	-	-	763,539.00	-
Accounts Payable	20101010	-	-	-	284,662.90	-	284,662.90	-	-	-	284,662.90
Due to NGAs	20201050	-	-	-	753,539.00	-	753,539.00	-	-	-	753,539.00
Due to Other Funds	20301050	-	-	-	10,000.00	-	10,000.00	-	-	-	10,000.00
Accum. Surplus/Deficit	30101010	-	-	-	-	-	-	284,662.90	-	284,662.90	-
Other Supplies and Materials Expenses	50203990	-	-	284,662.90	-	284,662.90	-	-	-	-	-
<b>TOTAL</b>		-	-	<b>1,048,201.90</b>	<b>1,048,201.90</b>	<b>1,048,201.90</b>	<b>1,048,201.90</b>	<b>284,662.90</b>	<b>284,662.90</b>	<b>1,048,201.90</b>	<b>1,048,201.90</b>

Prepared by:

GIL PAZ  
Administrative Officer IV / FA

284,662.90

763,539.00  
478,876.10





Republic of the Philippines  
TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
Region IX - Western Mindanao  
REGIONAL TRAINING CENTER - ZAMBOANGA CITY

TRIAL BALANCE - SSP  
AS OF DECEMBER 31, 2022

Particulars	Account Code New	Beginning Balance		SSP 2022		Ending Balance		Adjustments		Adjusted	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Traveling Expenses	50201010	-	-	499,980.96	-	499,980.96	-	499,980.96	-	-	-
Training Expenses	50202010	-	-	20,330.04	-	20,330.04	-	20,330.04	-	-	-
Office Supplies Expenses	50203010	-	-	204,605.62	-	204,605.62	-	204,605.62	-	-	-
Accountable Forms Expenses	50203020	-	-	52,600.00	-	52,600.00	-	52,600.00	-	-	-
Medical, Dental and Laboratory Supplies Expenses	50203080	-	-	8,533.00	-	8,533.00	-	8,533.00	-	-	-
Fuel, Oil and other Lubricant Expenses	50203090	-	-	210,338.14	-	210,338.14	-	210,338.14	-	-	-
Semi-Expendable Equipment Expenses	50203210	-	-	824,336.40	-	824,336.40	-	824,336.40	-	-	-
Other Supplies and Materials Expenses	50203990	-	-	2,564,918.43	-	2,564,918.43	-	2,564,918.43	-	-	-
Water Expenses	50204010	-	-	115,063.50	-	115,063.50	-	115,063.50	-	-	-
Electricity Expenses	50204020	-	-	681,751.96	-	681,751.96	-	681,751.96	-	-	-
Postage and Courier Services	50205010	-	-	3,785.50	-	3,785.50	-	3,785.50	-	-	-
Telephone Expenses	50205020	-	-	12,189.50	-	12,189.50	-	12,189.50	-	-	-
Internet Subscription Expense	50205030	-	-	13,388.52	-	13,388.52	-	13,388.52	-	-	-
Extraordinary and Miscellaneous Expenses	50210030	-	-	18,000.00	-	18,000.00	-	18,000.00	-	-	-
Legal Services	50211010	-	-	27,200.00	-	27,200.00	-	27,200.00	-	-	-
Other Professional Services	50211990	-	-	1,868,501.26	-	1,868,501.26	-	1,868,501.26	-	-	-
Security Services	50212030	-	-	276,418.24	-	276,418.24	-	276,418.24	-	-	-
Other General Services	50212990	-	-	1,782,351.69	-	1,782,351.69	-	1,782,351.69	-	-	-
Taxes, Duties and Licenses	50215010	-	-	2,623.59	-	2,623.59	-	2,623.59	-	-	-
Fidelity Bond Premium	50215020	-	-	2,250.00	-	2,250.00	-	2,250.00	-	-	-
Insurance Expenses	50215030	-	-	4,950.10	-	4,950.10	-	4,950.10	-	-	-
Transportation Expenses	50299040	-	-	77,361.00	-	77,361.00	-	77,361.00	-	-	-
Other Maintenance and Operating Expenses	50299990	-	-	69,550.55	-	69,550.55	-	69,550.55	-	-	-
Depreciation Expenses - Other Machines and Equipment	50501050-99	-	-	11,172.00	-	11,172.00	-	11,172.00	-	-	-
<b>TOTAL</b>		<b>723,495.71</b>	<b>723,495.71</b>	<b>44,407,411.45</b>	<b>44,407,411.45</b>	<b>16,076,076.05</b>	<b>16,076,076.05</b>	<b>15,272,524.37</b>	<b>15,272,524.37</b>	<b>6,723,876.05</b>	<b>6,723,876.05</b>

Prepared by:

OLL PNO. (Signature)  
Administrative Officer IV / FA

6,244,285.58  
6,244,285.58