TESDA CIRCULAR

Subject: Addendum on the Implementing Guidelines on the Utilization of Funds under Sariling Sikap Program (SSP) and Income Generating Program		Page **1** of **2** pages Number 26, series of 2018
Date Issued: April 12, 2018	**Effectivity:** Immediately	**Supersedes:**

In support of the government's thrust for a more efficient and transparent management of income/revenues in a prudent manner specifically on the disbursements of SSP/IGP funds, you are hereby directed to comply strictly with the provisions enunciated in COA-DBM-DOF Joint Circular No. 7.85 dated July 29, 1985 and yearly Special Provisions, as contemplated in the General Appropriations Act.

1.0 PURPOSE:

1.1 To prescribe **addendum** to the existing provisions of Executive Order No. 939 dated March 2, 1984, directing the then NMYC to implement the Sariling Sikap Program (SSP) using its allowable existing resources and to operationalize the provisions thereof.

1.2 To have common understanding on the management and utilization of the above-mentioned sources of funding.

2.0 COVERAGE:

2.1 This Circular shall apply to all income generating projects/undertaking under the following Program:

2.1.1 Training other than basic skills training
2.1.2 Competency Assessment and Certifications
2.1.3 Use of training equipment and facilities
2.1.4 Rental of government facilities (Hostels and Dormitories)
2.1.5 Consultancy and technical services
2.1.6 Repairs and maintenance servicing
2.1.7 Clearance and Certification Fees
2.1.8 Other Service/Business Income

3.0 GENERAL/SPECIFIC GUIDELINES:

3.1 All provisions contemplated in the COA-DBM-DOF Joint Circular No. 7.85 dated July 29, 1985 shall be strictly followed except the provision in **Section 5.5.10** of the Circular which shall now be read as follows:

"Any balance of the Revolving Fund at year-end shall be remitted to the TESDA Development Fund (TDF)"

4.0 MONITORING, EVALUATION AND FINANCIAL REPORTS:

4.1 The Accountant/Financial Analyst of TTIs and Provincial/District Offices shall submit to the Regional Office the following financial accountability reports in accordance with the existing COA rules and regulations, as follows:

- Monthly:
  - 4.1.1 Trial Balance;
  - 4.1.2 Report of Income;

- Quarterly:
  - 4.1.3 Quarterly Report of Expenditures;
  - 4.1.4 Physical Report of Operations; and

- Annually:
  - 4.1.5 Annual Report of Accomplishments and Disbursements

4.2 The Regional Accountant shall submit a consolidated report to the COA, DBM and Central Office of the above-mentioned accountability reports on a periodic manner.

4.0 SAVING CLAUSE:

Cases not covered by the provisions of the existing circulars shall be referred to the Central Office in order for the former to secure clearance from the DBM and COA.

5.0 REPEALING CLAUSE:

This Circular takes effect as indicated and shall supersede any issuance inconsistent herewith.

GUILING "GENE" MAMONDIONG
Secretary/Director General

ATTACHMENT A

MALACAÑANG

Manila

EXECUTIVE ORDER NO. 939

DIRECTING THE NATIONAL MANPOWER AND YOUTH COUNCIL TO IMPLEMENT THE SARILING SIKAP PROGRAM USING ITS EXISTING RESOURCES

WHEREAS, the Sariling Sikap Program has been launched by the government as priority program to uplift the socio-economic condition of the nation;

WHEREAS, the National Manpower and Youth Council (NMYC) has the capabilities to contribute a substantial share in the Program through its training facilities and technical expertise;

WHEREAS, goods and services can be derived from the practical application of acquired skills of trainees;

WHEREAS, as a result thereof, there is optimum utilization of resources, making the Council self-reliant;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. The NMYC shall engage in various training-cum-production activities including but not limited to trade testing, use of training equipment and facilities, consultancy and technical services, and repair and maintenance services.

SEC. 2. All income derived from these activities shall be deposited in a Revolving Fund maintained for that purpose.

SEC. 3. The Fund shall be used to pay operational expenses incurred by virtue of said activities including payment of honoraria of personnel involved.

SEC. 4. The revolving account shall be considered self-perpetuating and self-liquidating.

SEC. 5. The Fund shall be deposited in any authorized government depository bank and the interest therein earned shall accrue to and form part of the Revolving Fund to be used for the same purpose for which the Fund is authorized.

SEC. 6. Other government agencies are encouraged to avail of these goods and services and to establish linkages for productive partnership.

Done in the City of Manila, this 2nd day of March, in the year of Our Lord, nineteen hundred and eighty-four.

President of the Philippines

By the President:

JOAQUIN T. VENUS, JR.
Deputy Presidential Executive Assistant

Republic of the Philippines
COMMISSION ON AUDIT
OFFICE OF BUDGET AND MANAGEMENT
MINISTRY OF FINANCE

JOINT CIRCULAR NO. 7-85
July 29, 1985

TO : The Deputy Director-General, Executive Directors, Regional Directors, Financial and Management Branch Chief, Budget Officers, Accountants/Bookkeepers, COA Auditors of the National Manpower and Youth Council and Others Concerned.

SUBJECT : IMPLEMENTING GUIDELINES FOR THE OPERATION OF THE SARILING SIKAP PROGRAM IN THE NATIONAL MANPOWER AND YOUTH COUNCIL (NMYC).

1.0 PURPOSES

1.1 To prescribe policy guidelines pursuant to the provisions of Executive Order No. 939 dated March 2, 1984, directing the NMYC to implement the Sariling Sikap Program (SSP) using its allowable existing resources and operationalize the provisions thereof.

1.2 To prescribe the accounting procedures for the creation/operation/monitoring of the Revolving Fund for the NMYC Sariling Sikap Program.

2.0 COVERAGE

2.1 This Circular shall apply to all training-cum-production activities funded from the Revolving Fund for the SSP maintained by NMYC Central and regional offices. The following income generating projects/undertakings shall fall under the Program:

- Training other than basic skills training
- Trade Testing
- Use of training equipment and facilities
- Consultancy and technical services
- Repair and maintenance services

3.0 DEFINITION OF TERMS

For the purpose of this Circular, the following terms are hereby defined:

3.1 Sariling Sikap Program Staff - refers to the officials/personnel who are involved in the program's operations

and as such are assigned specified functions and responsibilities under the SSP in addition to their regular responsibilities.

3.2 Service Center-refers to an income generating unit or a cluster of income-generating units having activities under the SSP.

3.3 Initial Development Cost-refers to the initial working capital covering all costs/expenditures necessary to carry out the projects/activities under the SSP.

3.4 Revolving Fund-refers to all receipts derived from the Sariling Sikap Program.

3.5 Income-refers to all collections from the fees for services rendered and sale of products under the SSP, including interest earned on bank deposits and such other collections resulting from said activities.

3.6 Combo Account-refers to the collection deposited and maintained as savings and current account in an authorized government depository bank for the SSP.

3.7 Training-refers to the systematic development of the attitude/knowledge/skill/behavior pattern required for the adequate performance of a given job or taks which training may be basic or advance.

3.8 Basic Skills Training-refers to the first stage of the learning process of vocational character for a given task, job, occupation or group of occupations aimed at developing the fundamental attitude/knowledge/skill/behavior pattern to specified standards.

3.9 Skills Upgrading-refers to the type of training for supplementary skills and knowlege in order to increase the versatility and occupational mobility of a worker or to improve his standard of performance.

3.10 Output-refers to anything that is a result, a product or an offshoot of any aspect of the training system/cycle. It may come in the form of services rendered such as, but not limited to, repair and maintenance, training (teaching/instructing), consultancy or in the form of tangible items depending on the production process involved such as, but not limited to, manufacturing, fabrication or design.

3.11 Training Cum-Production-refers to the range of training activities from which outputs or services and finished products are derived.

3.12 Trade-refers to any industrial, craft or artisan occupation which is officially or traditionally recognised as requiring skilled labor and special qualifications which can only be acquired through lengthy training experience and practical and theoretical instructions.

3.13 Trade Test-refers to the theoretical and/or practical examinations administered to an individual to determine his skill level.

3.14 Trade Testing and Certification-refers to the process by which skilled workers are assessed and evaluated of their knowledge and skills against a standard for a particular trade by subjecting them through a trade test.

3.15 Repair and Maintenance Service-refers to the support mechanism of the training-cum-production activity involving five trades, i.e., automotive, electronics, plumbing, electricity and refrigeration, and airconditioning.

3.16 Consultancy and Technical Service-refers to any assistance in the form of professional or technical advice rendered in special cases by NMYC officials/employees (acting as speakers, lecturers, resource persons and the like in the conduct of seminars, in-service trainings, classes, conferences etc.) during or after office hours for a fee.

4.0 STATEMENT OF RESPONSIBILITIES

4.1 National Manpower and Youth Council

The NMYC shall promulgate and implement the rules prescribed herein and other rules, regulations and guidelines governing the operations of the Program.

4.2 Office of Budget and Management (OBM)

The OBM shall monitor, review, analyze and evaluate the required accountability reports pertaining to the Revolving Fund.

4.3 Commission on Audit (COA)

The COA shall audit the accounts and operations of the Revolving Fund including all projects/activities under the

NMYC Sariling Sikap Program in accordance with existing auditing rules and regulations and the provisions of this Circular.

5.0 GENERAL GUIDELINES

5.1 In line with the self-reliance concept call for in the issuance of EO No. 939 for the Sariling Sikap Program, the NMYC shall undertake activities under the Program which are separate and distinct from those undertaken and funded from the General Fund. Consequently, activities undertaken and funded by the Revolving Fund shall be different from the existing activities of the agency.

5.2 Income that used to accrue to the General Fund before the issuance of EO No. 939 shall continue to be treated as income of the General Fund. Hence, collections treated as trust receipts in 1984 and 1985 shall be adjusted to surplus adjustment account (7-92-419) and income account (0-19-000), respectively. Consequently, the amount deposited in the bank covering the above shall be withdrawn and transferred to the National Treasury as shown in Annex "A", Sec. A, Nos. 2 to 5.

5.3 The initial capital of the Revolving Fund created under EO No. 939 shall consist of the Council's 1984 excess income.

5.4 All income generated from activities funded from the general fund shall accrue to the General Fund. Income generated from activities funded from the Revolving Fund created under EO No. 939 shall accrue to the said Fund.

5.5 The NMYC shall engage in various training-cum-production activities including but not limited to trade testing, use of training equipment and facilities, consultancy and technical services, and repair and maintenance (Sec. 1, E.O. No. 939).

5.6 All operations/activities/transactions pertaining to the Program shall be under the supervision/control of the Director General.

5.7 Operational expenses incurred by virtue of said activities including payment of honoratia of personnel involved shall be charged against the Revolving Fund.

5.8 Collections accruing to the Revolving Fund shall sited in any authorized government depository bank and the

interest earned thereon shall accrue to and form part of the revolving fund to be used for the same purpose for which the fund is authorized (Sec. 5, E.O. No. 939).

5.9 Availments of the Revolving Fund shall not be subject to a special budget.

5.10 Any balance of the Revolving Fund at year end shall accrue to the same fund and may be made available for expenditures in the succeeding years.

5.11 Separate books of accounts for the Revolving Fund using fund code as may be assigned by OBM shall be maintained.

5.12 Periodic financial/physical control reports shall be submitted by each central/regional office with a service center to the FMB for consolidation prior to submission to the OBM and COA.

5.13 The collecting officers shall use a separate series of official receipts exclusively for the operations of the Revolving Fund.

5.14 The Sariling Sikap Program's activities shall be operated under a scheme whereby products/services shall be sold/ rendered at competitive market rates. A pricing committee shall be organized for this purpose at each service center.

6.0 PROCEDURAL GUIDELINES

6.1 Creation/Establishment of the Fund

6.1.1 The initial development cost of the program shall be funded from the 1984 excess income provided that the amounts corresponding to the approved estimated income as shown in the Budget of Receipts and Expenditures for 1984 and subsequent years shall be deposited to the National Treasury as General Fund income.

6.1.2 The agency shall prepare a journal voucher to effect the transfer of the trust liability account representing the initial working capital referred to under item 5.3 from the General Fund to the Revolving Fund through the entries enumerated in Annex A, Sec. B.

6.1.3 All receipts/collections accruing to the SSP shall be deposited in any authorized government depository bank under a combo account. Separate combo accounts shall be maintained by the Central Office and by each

Regional Office and any interest earned thereon shall accrue to and form part of the Revolving Fund and shall be used for the same purpose for which the fund is authorized.

6.2 Collections

6.2.1 All collections received relative to the activities of the program shall be duly receipted by using separate series of official receipts. Separate Report of Collections shall be prepared and submitted by each collecting officer.

6.2.2 Such collections shall be deposited in an authorized government depository bank under a combo account which shall be maintained separately by each of the central and regional offices. Any interest earned on bank deposits shall accrue to the Revolving Fund.

6.2.3 A separate cash book for each service center shall be maintained by the accountable officer. Likewise, a separate sub-account shall be used for every activity to facilitate the proper monitoring and accounting of the income generated therefrom as follows:

Activity	Code
Training other than basic skills training	8-84-091-1
Trade Testing	8-84-091-2
Use of training equipment and facilities	8-84-091-3
Consultancy and technical services	8-84-091-4
Repair and maintenance services	8-84-091-5

Notwithstanding such provision, NMYC can formulate its own-sub-coding system to suit its needs to facilitate implementation of the Sariling Sikap Program. The agency shall, however, apply the coding system adopted consistently.

6.3 Fund Utilization/Disbursement

6.3.1 The Fund shall be utilized to defray all costs/expenditures necessary to carry out the Sariling Sikap projects/activities covered by this Circular such as, but not limited to:

- supplies and materials
- repairs and maintenance

- replacement of lost items and breakages
- essential equipment necessary to operate the program
- travelling expenses
- power services
- honoraria for Sariling Sikap Program Staff - instructors, testing offices, program administrators, program coordinators, management and technical specialists, technicians, consultants, toolkeepers and facilitative staff involved or as may be identified by the Director General.

6.3.2 The honoraria of personnel involved shall be based on the rates recommended by the Council and approved by the Office of Budget and Management. No honorarium shall be given to any employee involved in the SSP until an official rate has been approved by the Office of Compensation and Position Classification, OBM. Employees involved in the SSP shall be entitled to just one type of honorarium regardless of the number of activities they may be involved in. However, they may be allowed to elect the activity from which to collect such honorarium.

6.3.3 All disbursements in payment of expenditures and obligations shall be in accordance with existing accounting and auditing rules and regulations and shall not exceed the available amount in the Revolving Fund.

6.3.4 Withdrawals from the revolving fund shall be subject to the joint signatures of the Director General or his duly authorized representative and the authorized COA representative.

6.3.5 Separate report of disbursements using General Form No. 98A shall be prepared and submitted to the FMB by each service center.

6.4 Fund Reporting

6.4.1 The Chief Accountant/Budget Officer shall submit to OBM (NAO) and COA the following revised accountability reports in accordance with the reporting requirements/ period prescribed in Joint Circular No. 2-84 dated June 29, 1984:

a. Trial Balance - Annex "B"
b. Consolidated Report of Income - Annex "C"

Quarterly

c. Quarterly Report of Expenditures
d. Physical Report of Operations (BF No. 302)

Annually

e. Annual Report of Accomplishments

6.4.2 In case of failure to submit the above-mentioned reports, the OBM shall order the suspension of all transactions on this fund until such time that submission of said reports has been complied with.

7.0 ACCOUNTING TREATMENT

Accounting entries to record the above-mentioned transactions are prescribed in Annex "A" hereof. Sample trial balance is likewise attached as Annex "B".

8.0 SAVING CLAUSE

Cases not covered by the provisions of this Circular shall be referred to the National Accounting Office, Office of Budget and Management.

9.0 REPEALING CLAUSE

All circulars/issuances inconsistent with the above instructions/ guidelines are hereby modified/amended accordingly.

10. EFFECTIVITY

This Circular shall take effect March 15, 1984.

CESAR E. A. VIRATA
Minister of Finance

FRANCISCO S. TANTUICO, JR.
Chairman
Commission on Audit

MANUEL S. ALBA
Minister of the Budget

Concurred in:

LEMUEL M. MIRAVALLES
Director General
National Manpower and Youth Council

(7)

ATTACHMENT A

MALACAÑANG

Manila

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Done in the City of Manila, this 2nd day of March, in the year of Our Lord, nineteen hundred and eighty-four.

President of the Philippines

By the President:

JOAQUIN T. VENUS, JR.
Deputy Presidential Executive Assistant

COA-OB
Joint Circular No. 7-85
ANNEX C

CONSOLIDATED REPORT OF INCOME
National Manpower and Youth Council
Sariling Sikap Program
For the Month of _____, 19__

Income From:

Training Other Than Basic Skills Training

Fees received from trainees		₱ xx
Add: Sales from goods manufactured by trainees	₱ xx	
Less: Cost of goods sold	xx	
Net Sales		xx
Sub-total		₱ xx
Trade Testing		xx
Repair and Maintenance		xx
Use of Training Equipment and Facilities		xx
Consultancy and Technical Services		xx
Gross Income from Training-Cum-Production Activities		₱ xx

Less: Operating Expenses

Honoraria for Trainees, Consultants, etc.	₱ xx	
Traveling Expenses	xx	
Water, Illumination and Power Services	xx	
Other Services	xx	
Total Operating Expenses		xx
Net Income		₱ xx

CERTIFIED CORRECT:

_____
Chief Accountant

VERIFIED:

_____
Auditor

APPROVED:

_____
Agency Head

NMYC SARILING SIKAP PROGRAM
REVOLVING FUND
Illustrative Accounting Entries

Particulars	Central Office Gen. Fund Acct. Symbol	Dr.	Cr.	Central Office Rev. Fund Acct. Symbol	Dr.	Cr.
A. Transfer of Collections to the National Treasury to cover up the Estimated Income for 1984 and 1985						
1. Issuance of commercial check covering income for 1984	8-84-900(184) 8-70-300	xx	 xx	No entry		
2. Issuance of Official Receipt for the adjustment of 1984 income	8-70-400 7-92-419	xx	 xx	No entry		
3. Deposit of collections to the National Treasury	8-70-700 8-70-400	xx	 xx	No entry		
4. Transfer of trust liability account to current income (1985 income)	8-84-900(184) 0-91-000		(xx) xx	No entry		
5. Withdrawal from depository bank and deposit of amount to the National Treasury	8-70-700 8-70-300	xx	 xx	No entry		
B. Transfer of Funds to Constitute the Initial Working Capital						
1. Transfer of excess income (1984 excess income)	8-84-900(184) 8-70-300	xx	 xx	8-70-400 8-84-900	xx	 xx
2. Deposit of the amount				8-70-300 8-70-400	xx	 xx

Particulars	Central Office Gen. Fund Acct. Symbol	Dr.	Cr.	Central Office Rev. Fund Acct. Symbol	Dr.	Cr.
C. Year-end Closing Entry						
1. For the surplus adjustment account	7-92-419	xx				
	8-99-000		xx			
2. For account 8-70-700	8-99-000	xx				
	8-70-700		xx			
D. Operations of the Revolving Fund - For trainees	Central Office Rev. Fund Acct. Symbol	Dr.	Cr.	Regional Office Rev. Fund Acct. Symbol	Dr.	Cr.
1. Collection of income (i.e., fees, etc.)	8-70-400	xx		8-70-400	xx	
	8-84-091		xx	8-84-091		xx
2. Deposit of collection	8-70-300	xx		8-70-300	xx	
	8-70-400		xx	8-70-400		xx
3. Purchase of furniture and equipment (short extended in Trial Balance) 4-33-184-1 xx	8-84-900	xx		8-84-900	xx	
	8-70-300		xx	8-70-300		xx
Corollary entry	8-79-300	xx		8-79-300	xx	
	0-94-110		xx	0-94-110		xx
4. Purchase of supplies and materials (short extended in Trial Balance) 3-07-184-1 xx	8-84-900	xx		8-84-900	xx	
	8-70-300		xx	8-70-300		xx
Corollary entries						
a) To be used for operation	8-72-700	xx		8-72-700	xx	
	8-86-700		xx	8-86-700		xx
b) To be used by trainees	8-72-900	xx		8-72-900	xx	
	8-86-900		xx	8-86-900		xx
c) Semi-expendable supplies	8-72-600	xx		8-72-600	xx	
	8-86-600		xx	8-86-600		xx
5. Requisition/issue of materials						
a) For agency use/operation	8-86-700	xx		8-86-700	xx	
	8-72-700		xx	8-72-700		xx
b) For manufacture by trainees	8-72-200	xx		8-72-200	xx	
	8-72-900		xx	8-72-900		xx
Prepare JV for issuance of materials supported by Supplies Adjustment Sheet (SAS) and Requisition and Issue Slip (RIS)						

Particulars	Central Office Rev. Fund Acct. Symbol	Dr.	Cr.	Regional Office Rev. Fund Acct. Symbol	Dr.	Cr.
6. To take up finished goods	8-72-300	xx		8-72-300	xx	
	8-72-200		xx	8-72-200		xx
Prepare JV to take up finished products supported by Inventory Sheet, copy furnished the Resource Generating Uoit (RGU).	Income Generating Units (IGUs) submit Inventory Sheet to Central Office, Accounting Division, copy furnished RGU.			RMTCs submit Inventory Sheet to RMDO for recording and preparation of JV.		
7. Finished products available for sale	8-72-360	xx		8-72-360	xx	
	8-72-300		xx	8-72-300		xx
8. Sale of finished products (proceeds)	8-70-400	xx		8-70-400	xx	
	8-84-091		xx	8-84-091		xx
Prepare JV to take up finished products sold supported by the Report of Sale of Finished Products, copy furnished RGU.	IGUs submit report to Central Office, Accounting Division			RMTCs submit Report to RMDO for recording and preparation of JV.		
Corollary entry for the cost	8-86-900	xx		8-86-900	xx	
	8-72-360		xx	8-72-360		xx
9. Deposit of collection	8-70-300	xx		8-70-300	xx	
	8-70-400		xx	8-70-400		xx
10. Year-end closing of 8-84-091	8-84-091	xx		8-84-091	xx	
	8-84-900		xx	8-84-900		xx

Particulars	Central Office-Rev. Fund Acct. Symbol	Dr.	Cr	RMDO/RMTC Rev. Fund Acct. Symbol	Dr.	Cr.
E. For Miscellaneous Activities						
1. Interest on deposit	8-70-300	xx		8-70-300	xx	
	8-84-900		xx	8-84-900		xx
2. Payment of the following expenses						
a) For honorarium (short extended in Trial Balance) 3-01-184 xx	8-84-900	xx		8-84-900	xx	
	8-70-300		xx	8-70-300		xx
b) For traveling expenses (short extended in Trial Balance) 3-02-184 xx	8-84-900	xx		8-84-900	xx	
	8-70-300		xx	8-70-300		xx
c) For light and water (short extended in Trial Balance) 3-14-184 xx	8-84-900	xx		8-84-900	xx	
	8-70-300		xx	8-70-300		xx
d) For other expenses (short extended in Trial Balance 3-06-184 xx	8-84-900	xx		8-84-900	xx	
	8-70-300		xx	8-70-300		xx
3. Collection of fees from trade .. .. testing 8-84-091-2 use of training equipment and facilities 8-84-091-3 consultancy and technical services 8-84-091-4 repair and maintenance services 8-84-091-5	8-70-400	xx		8-70-400	xx	
	8-84-091		xx	8-84-091		xx
4. Deposit of collection	8-70-300	xx		8-70-300	xx	
	8-70-400		xx	8-70-400		xx
5. Year-end closing of 8-84-091	8-84-091	xx		8-84-091	xx	
	8-84-900		xx	8-84-900		xx

PRELIMINARY
TRIAL BALANCE

Sheet No._____

Of the Ledger of NATIONAL MANPOWER AND YOUTH COUNCIL SAPILING SIKAP PROGRAM showing totals of debit & credit transaction from _____, 19___ to _____, 19___ and balances of account on _____ 19_____

ACCOUNTS	Account Symbol	Debit Balance	Debit Totals	Credit Totals	Credit Balance
REVOLVING FUND (C.O.)					
Cash - Other Banks	8-70-300	xx	xx	xx	
- Collecting Officers	8-70-400		xx	xx	
- Disbursing Officers	8-70-500	xx	xx	xx	
Inventories					
- Work in Process	8-72-200	xx	xx	xx	
- Finished Products - Skills Upgrading	8-72-300	xx	xx	xx	
- Items for Sale	8-72-360	xx	xx	xx	
- Semi-Expendable Supplies, Containers and Property-Skills Upgrading	8-72-600	xx	xx		
- Supplies and Materials Charged to Appropriations	8-72-700	xx	xx	xx	
- Miscellaneous	8-72-900	xx	xx	xx	
Fixed Assets-Furniture, Fixtures, Equipment, Work Animals and Books					
- Education, Culture, Sports and Manpower Development-Skills Upgrading	8-79-300	xx	xx		
Trust Liabilities					
- Miscellaneous Income	8-84-091			xx	xx
Training other than Basic Skills Training 8-84-091-1 xx					
Trade Testing 8-84-091-2 xx					
Use of training Equipment & Facilities 8-84-091-3 xx					
Consultancy and Technical Services 8-84-091-4 xx					
Repair and Maintenance Services 8-84-091-5 xx					
- Miscellaneous	8-84-900		xx	xx	xx
Honoraria for trainor, consultants, etc. 3-01-184 xx					