

Technical Education and Skills Development Authority  
**PRE-CLOSING TRIAL BALANCE**  
**COROPOTI**  
**ALL FUNDS**  
For the Year Ended December 31, 2021

Account Title	Account Code	Debit	Credit
	Account Code		
Cash - Collecting Officers	1010101000	25,946,067.73	-
Petty Cash	1010102000	7,678,759.57	-
Cash in Bank - Local Currency, Bangko Sentral ng Pilipinas	1010201000	530,982.81	-
Cash in Bank - Local Currency, Current Account - Development Bank of the	1010202016	694,654,939.26	-
Cash in Bank - Local Currency, Current Account - Land Bank of the Philipp	1010202024	6,779,727,922.12	-
Cash in Bank - Local Currency, Current Account - Philippine National Bank	1010202029	134,850.12	-
Cash in Bank - Local Currency, Current Account - Union Bank of the Philip	1010202038	1,926,293.89	-
Cash in Bank - Local Currency, Savings Accounts - Land Bank of the Philip	1010203001	14,803,551.24	-
Cash - Treasury/Agency Deposit, Regular	1010401000	1,762,415,738.87	-
Cash - Treasury/Agency Deposit, Trust	1010403000	30,427,685.93	-
Cash - Modified Disbursement System (MDS), Regular	1010404000	21,449,355.94	-
Cash - Tax Remittance Advice	1010407000	590,643.14	-
Investments in Treasury Bonds - Local	1020203000	270,835,139.06	-
Accounts Receivable	1030101000	229,829,737.78	-
Allowance for Impairment - Accounts Receivable	1030101100	-	649,329.37
Loans Receivable - Others	1030199000	168,644.62	-
Due from National Government Agencies	1030301000	613,101,325.77	-
Due from Government-Owned and/or Controlled Corporations	1030302000	1,267,152,809.99	-
Due from Local Government Units	1030303000	91,575,344.72	-
Due from Joint Venture	1030304000	2,128.01	-
Due from Bureaus	1030402000	2,921.09	-
Due from Regional Offices	1030403000	506,340,147.23	-
Due from Operating Units	1030404000	260,358,717.96	-
Due from Other Funds	1030405000	12,574,307.75	-
Receivables - Disallowances/Charges	1030501000	9,198,545.85	-
Due from Officers and Employees	1030502000	659,960.21	-
Due from Non-Government Organizations/People's Organizations	1030503000	6,862,288.84	-
Merchandise Inventory	1040101000	-	-
Supplies and Materials	1040101001	1,126,225.02	-
Others	1040101099	15,160.00	-
Agricultural and Marine Supplies for Distribution	1040205000	44,800.00	-
Agricultural Produce for Distribution	1040206000	47,331.00	-
Property and Equipment for Distribution	1040209000	122,577.51	-
Other Supplies and Materials for Distribution	1040299000	501,358,433.37	-
Office Supplies Inventory	1040401000	28,983,892.26	-
Accountable Forms, Plates and Stickers Inventory	1040402000	22,541,677.61	-
Non-Accountable Forms Inventory	1040403000	94,300.00	-
Animal/Zoological Supplies Inventory	1040404000	290,202.00	-
Drugs and Medicines Inventory	1040406000	372,851.50	-
Medical, Dental and Laboratory Supplies Inventory	1040407000	400,938.79	-
Fuel, Oil and Lubricants Inventory	1040408000	828,745.19	-
Agricultural and Marine Supplies Inventory	1040409000	1,209,924.94	-
Textbooks and Instructional Materials Inventory	1040410000	16,824,992.91	-
Construction Materials Inventory	1040413000	2,955,891.04	-
Other Supplies and Materials Inventory	1040499000	92,924,423.62	-
Semi-Expendable Machinery	1040501000	4,017,336.31	-
Semi-Expendable Office Equipment	1040502000	10,604,288.80	-
Semi-Expendable Information and Communications Technology Equipment	1040503000	20,198,634.30	-
Semi-Expendable Agricultural and Forestry Equipment	1040504000	221,835.07	-
Semi-Expendable Marine and Fishery Equipment	1040505000	206,146.51	-
Semi-Expendable Communications Equipment	1040507000	1,332,926.50	-
Semi-Expendable Disaster Response and Rescue Equipment	1040508000	355,757.86	-
Semi-Expendable Military, Police and Security Equipment	1040509000	196,525.00	-
Semi-Expendable Medical Equipment	1040510000	503,326.80	-
Semi-Expendable Printing Equipment	1040511000	13,700.00	-
Semi-Expendable Sports Equipment	1040512000	54,858.50	-
Semi-Expendable Technical and Scientific Equipment	1040513000	5,612,760.78	-
Semi-Expendable Other Machinery and Equipment	1040519000	17,202,317.77	-
Semi-Expendable Furniture and Fixtures	1040601000	17,772,692.68	-
Semi-Expendable Books	1040602000	3,042,718.37	-
Construction in Progress-Investment Property, Buildings	1059901000	460,699.08	-

**OFFICE OF THE AUDITOR**

T E S D A

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DATE: *7-15-22*

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Account Title	Account Code	Debit	Credit
Land	1060101000	659,279,096.09	-
Accumulated Impairment Losses - Land	1060101100	-	-
Land Improvements - Aquaculture Structures	1060201000	9,837,815.80	-
Accumulated Depreciation - Land Improvements, Aquaculture Structures	1060201100	-	7,111,697.31
Accumulated Impairment Losses - Land Improvements, Aquaculture Structures	1060201200	-	-
Other Land Improvements	1060299000	56,563,733.49	-
Accumulated Depreciation - Other Land Improvements	1060299100	-	33,111,765.87
Accumulated Impairment Losses - Other Land Improvements	1060299200	-	-
Road Networks	1060301000	915,602.37	-
Accumulated Depreciation - Road Networks	1060301100	-	62,853.47
Accumulated Impairment Losses - Road Networks	1060301200	-	-
Water Supply Systems	1060304000	1,742,647.00	-
Accumulated Depreciation - Water Supply Systems	1060304100	-	249,764.30
Accumulated Impairment Losses - Water Supply Systems	1060304200	-	-
Power Supply Systems	1060305000	11,000,436.67	-
Accumulated Depreciation - Power Supply Systems	1060305100	-	3,421,648.03
Accumulated Impairment Losses - Power Supply Systems	1060305200	-	-
Other Infrastructure Assets	1060399000	47,552.79	-
Accumulated Depreciation - Other Infrastructure Assets	1060399100	-	41,654.18
Accumulated Impairment Losses - Other Infrastructure Assets	1060399200	-	-
Buildings	1060401000	1,574,812,305.14	-
Accumulated Depreciation - Buildings	1060401100	-	715,194,788.11
	1060401200	-	-
School Buildings	1060402000	1,001,418,607.72	-
Accumulated Depreciation - School Buildings	1060402100	-	465,344,537.19
	1060402200	-	-
Hospitals and Health Centers	1060403000	2,889,928.20	-
Accumulated Depreciation - Hospitals and Health Centers	1060403100	-	930,180.49
	1060403200	-	-
Hostels and Dormitories	1060406000	12,234,713.09	-
Accumulated Depreciation - Hostels and Dormitories	1060406100	-	2,772,823.04
	1060406200	-	-
Other Structures	1060499000	152,044,302.23	-
Accumulated Depreciation - Other Structures	1060499100	-	66,572,708.55
Accumulated Impairment Losses - Other Structures	1060499200	-	-
Machinery	1060501000	176,867,090.40	-
Accumulated Depreciation - Machinery	1060501100	-	132,125,787.59
Accumulated Impairment Losses - Machinery	1060501200	-	103,948.05
Office Equipment	1060502000	262,648,348.30	-
Accumulated Depreciation - Office Equipment	1060502100	-	154,102,493.37
Accumulated Impairment Losses - Office Equipment	1060502200	-	47,213.75
Information and Communication Technology Equipment	1060503000	675,586,565.50	-
Accumulated Depreciation - Information and Communication Technology Equipment	1060503100	-	431,549,504.10
Accumulated Impairment Losses - Information and Communication Technology Equipment	1060503200	-	693,616.86
Agricultural and Forestry Equipment	1060504000	23,820,153.01	-
Accumulated Depreciation - Agricultural and Forestry Equipment	1060504100	-	14,724,962.65
Accumulated Impairment Losses - Agricultural and Forestry Equipment	1060504200	-	-
Marine and Fishery Equipment	1060505000	3,294,900.00	-
Accumulated Depreciation - Marine and Fishery Equipment	1060505100	-	974,814.00
Accumulated Impairment Losses - Marine and Fishery Equipment	1060505200	-	-
Communication Equipment	1060507000	32,365,524.70	-
Accumulated Depreciation - Communication Equipment	1060507100	-	22,513,751.48
Accumulated Impairment Losses - Communication Equipment	1060507200	-	-
Construction and Heavy Equipment	1060508000	1,516,300.00	-
Accumulated Depreciation - Construction and Heavy Equipment	1060508100	-	321,440.27
Accumulated Impairment Losses - Construction and Heavy Equipment	1060508200	-	-
Disaster Response and Rescue Equipment	1060509001	1,974,377.91	-
Flood and Rescue Equipment	1060509002	64,300.00	-
Landslide Rescue Equipment	1060509005	175,000.00	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1060509100	-	905,641.26
Accumulated Impairment Losses - Disaster Response and Rescue Equipment	1060509200	-	-
Military, Police and Security Equipment	1060510000	1,190,084.80	-
Accumulated Depreciation - Military, Police and Security Equipment	1060510100	-	398,679.34
	1060510200	-	-
Medical Equipment	1060511000	2,703,358.67	-
Accumulated Depreciation - Medical Equipment	1060511100	-	1,720,987.81
Accumulated Impairment Losses - Medical Equipment	1060511200	-	-
Printing Equipment	1060512000	1,334,768.00	-
Accumulated Depreciation - Printing Equipment	1060512100	-	698,720.30
Accumulated Impairment Losses - Printing Equipment	1060512200	-	-
Sports Equipment	1060513000	469,395.00	-
Accumulated Depreciation - Sports Equipment	1060513100	-	299,960.35
	1060513200	-	-
Technical and Scientific Equipment	1060514000	632,228,818.39	-
Accumulated Depreciation - Technical and Scientific Equipment	1060514100	-	518,179,100.51
Accumulated Impairment Losses - Technical and Scientific Equipment	1060514200	-	263,840.63

Account Title	Account Code	Debit	Credit
Other Machinery and Equipment	1060599000	500,324,644.35	-
Accumulated Depreciation - Other Machinery and Equipment	1060599100	-	362,010,746.35
Accumulated Impairment Losses - Other Machinery and Equipment	1060599200	-	778,924.62
Motor Vehicles	1060601000	287,513,593.80	-
Accumulated Depreciation - Motor Vehicles	1060601100	-	177,372,720.11
Accumulated Impairment Losses - Motor Vehicles	1060601200	-	72,550.00
Trains	1060602000	-	-
Other Transportation Equipment	1060609000	336,810.80	-
Accumulated Depreciation - Other Transportation Equipment	1060609100	-	217,416.46
Accumulated Impairment Losses - Other Transportation Equipment	1060609200	-	-
Furniture and Fixtures	1060701000	101,451,196.33	-
Accumulated Depreciation - Furniture and Fixtures	1060701100	-	56,721,996.26
	1060701200	-	10,220.00
Books	1060702000	10,702,613.84	-
Accumulated Depreciation - Books	1060702100	-	6,132,169.36
Accumulated Impairment Losses - Books	1060702200	-	-
Leased Assets, Machinery and Equipment	1060803000	3,608,582.01	-
Accumulated Depreciation - Leased Assets, Machinery and Equipment	1060803100	-	-
Other Leased Assets	1060899000	472,981.00	-
Accumulated Depreciation - Other Leased Assets	1060899100	-	197,015.94
Accumulated Impairment Losses - Other Leased Assets	1060899200	-	-
Leased Assets Improvements, Buildings	1060902000	35,900.00	-
Accumulated Depreciation - Leased Assets Improvements, Buildings	1060902100	-	5,250.41
Accumulated Impairment Losses - Leased Assets Improvements, Buildings	1060902200	-	-
Work/Zoo - Animals	1069801000	1,131,000.00	-
Accumulated Depreciation -Work/Zoo	1069901100	-	-
Accumulated Impairment Losses -Work/Zoo Animals	1069901200	-	-
Other Property, Plant and Equipment	1069899000	152,877,406.37	-
Accumulated Depreciation - Other Property, Plant and Equipment	1069899100	-	68,585,765.67
Accumulated Impairment Losses - Other Property, Plant and Equipment	1069899200	-	-
Construction in Progress - Land Improvements	1069901000	1,575,533.10	-
Construction in Progress - Infrastructure Assets	1069902000	536,952.00	-
Construction in Progress - Buildings and Other Structures	1069903000	95,070,113.60	-
Breeding Stocks	1070101000	2,921,503.08	-
Accumulated Impairment Losses - Breeding Stocks	1070101100	-	-
Livestock	1070102000	1,948,326.30	-
Accumulated Impairment Losses -Livestock	1070102100	-	-
Trees, Plants and Crops	1070103000	2,160,490.00	-
Accumulated Impairment Losses -Trees, Plants and Crops	1070103100	-	-
Aquaculture	1070104000	10,067.50	-
Accumulated Impairment Losses - Aquaculture	1070104100	-	-
Other Bearer Biological Assets	1070199000	106,688.92	-
Accumulated Impairment Losses - Other Bearer Biological Assets	1070199100	-	-
Livestock Held for Consumption/Sale/Distribution	1070201000	88,475.00	-
Accumulated Impairment Losses - Livestock Held for Consumption/Sale/D	1070201100	-	-
Aquaculture	1070204000	36,418.00	-
Accumulated Impairment Losses - Aquaculture	1070204100	-	-
Other Consumable Biological Assets	1070299000	14,000.00	-
Computer Software	1080102000	43,134,182.58	-
Accumulated Amortization - Computer Software	1080102100	-	1,356,782.71
Accumulated Impairment Losses-Computer Software	1080102200	-	-
Other Intangible Assets	1080198000	2,989.60	-
Accumulated Amortization - Other Intangible Assets	1080198100	-	-
Accumulated Impairment Losses - Other Intangible Assets	1080198200	-	-
Advances for Operating Expenses	1990101000	636,955,935.29	-
Advances for Payroll	1990102000	20,142,475.53	-
Advances to Special Disbursing Officer	1990103000	51,853,963.46	-
Advances to Officers and Employees	1990104000	6,529,798.48	-
Advances to Contractors	1990201000	3,173,213.16	-
Prepaid Rent	1990202000	492,745.01	-
Prepaid Registration	1990203000	63,927.86	-
Prepaid Interest	1990204000	-	-
Prepaid Interest	1990204000	-	-
Prepaid Insurance	1990205000	632,736.79	-
Other Prepayments	1990299000	734,875.35	-
Deposits on Letters of Credits	1990301000	223,783.10	-
Guaranty Deposits	1990302000	1,320,393.61	-
Other Deposits	1990399000	1,264,893.15	-
Confiscated Property/Assets	1999904000	-	-
Accumulated Impairment Losses - Confiscated Property/Assets	1999904100	-	(397,194.00)



Account Title	Account Code	Debit	Credit
Other Assets	1999999000	897,094,673.16	-
Accumulated Impairment Losses - Other Assets	1999999100	-	11,100,513.60
		-	-
		-	-
Accounts Payable	2010101000	-	2,743,442,866.40
Due to Officers and Employees	2010102000	-	11,720,277.10
Finance Lease Payable	2010107000	-	3,455,973.72
		-	-
Tax Refunds Payable	2010301000	-	411,321.74
		-	-
		-	-
Due to BIR	2020101000	-	62,391,174.05
Life and Retirement Premium	2020102001	-	10,587,444.41
ECC	2020102002	-	719,534.23
Salary Loan	2020102003	-	505,110.57
Policy Loan	2020102004	-	47,375.24
Due to Pag-IBIG	2020103000	-	-
Pag-IBIG Premium	2020103001	-	1,255,013.05
Pag-IBIG Multi-Purpose Loan	2020103002	-	92,718.11
Pag-IBIG Housing Loan	2020103003	-	10,425.00
Due to PhilHealth	2020104000	-	793,238.13
Due to NGAs	2020105000	-	94,989,186.51
Due to GOCCs	2020106000	-	2,659,164.04
Due to LGUs	2020107000	-	579,670.60
		-	-
Due to Central Office	2030101000	-	372,770,119.61
Due to Bureaus	2030102000	-	1,290,380.09
Due to Regional Offices	2030103000	-	697,443,876.48
Due to Operating Units	2030104000	-	51,119,215.72
Due to Other Funds	2030105000	-	25,060,179.13
		-	-
Trust Liabilities	2040101000	-	3,634,191,943.62
Guaranty/Security Deposits Payable	2040104000	-	5,753,284.95
Customers' Deposits Payable	2040105000	-	19,500.00
		-	-
		-	-
Other Deferred Credits	2050199000	-	1,740,479.31
		-	-
Other Unearned Revenue	2050299000	-	3,905,300.00
		-	-
		-	-
Other Payables	2999999000	-	56,225,892.84
		-	-
		-	-
Accumulated Surplus (Deficit)	3010101000	-	8,298,817,545.78
Contributed Capital	3010103000	-	258,350,481.23
	3020101000	-	-
		-	-
Revenue and Expense Summary	3030101000	-	2,616,600.00
		-	-
		-	-
Permit Fees	4020101000	-	-
Permit Fees Import	4020101001	13,597.47	16,120.00
Permit Fees Export	4020101002	-	-
Other Permit Fees	4020101099	-	-
Registration Fees	4020102000	-	2,445,595.00
Registration Plates, Tags and Stickers Fees		-	-
Clearance Fees	4020104001	-	16,247,299.00
Certification Fees	4020104002	-	17,524,942.05
Accreditation Fees	4020111001	-	1,628,832.70
Weights and Measures Fees	4020111002	-	-
Other Verification and Authentication Fees	4020111099	-	462,175.00
Processing Fees	4020113000	-	-
Analysis Fees	4020113001	-	2,326,277.00
Appeal Fees	4020113002	-	-
Application Fees	4020113003	-	990,015.00
Assessment Fees	4020113004	-	3,888,003.00
Other Processing Fees	4020113099	-	4,438,876.60
Fines and Penalties - Service Income	4020114000	-	1,997.66
Other Service Income	4020199000	-	-
Amendment Fees	4020199001	-	737,150.00
Other Service Income	4020199099	-	55,056,491.83
		-	-
Tuition Fees	4020201001	-	91,128,000.01
Income Collected from Students	4020201002	-	60,280.00
Income from Other Sources	4020201003	-	31,131.51
Other School Fees	4020201099	-	77,905,751.05
Examination Fees	4020203000	-	195,089,898.09

Account Title	Account Code	Debit	Credit
Seminar/Training Fees	4020204000	-	1,174,196,110.00
Rent/Lease Income	4020205000	-	660,512.96
Income from Hostels/Dormitories and Other Like Facilities	4020213000	-	5,203,309.16
Book Sales	4020216001	-	10,616,406.00
Sale of Animals, Meat and Dairy	4020216006	-	1,406,661.75
Other Sales	4020216099	-	2,278,443.47
Drugs and Medicines	4020217001	-	(35,180.00)
Medical Fees - Laboratory	4020217005	-	757,704.25
Other Fees	4020217099	-	995,114.20
Interest on NG Deposits	4020221001	-	62,510,621.71
Others	4020221099	-	27,767.65
Fines and Penalties - Business Income	4020223000	-	4,385.66
Other Business Income	4020299099	-	72,539,088.24
Subsidy from National Government	4030101000	-	17,691,737,331.66
Subsidy from Other National Government Agencies	4030102000	-	160,521,088.27
Assistance from Local Government Units	4030103000	-	2,735,065.00
Subsidy from Other Funds	4030105000	-	1,374,989.25
Subsidy from Central Office	4030106000	-	7,135,494,477.23
Subsidy from Regional Office/Staff Bureau	4030107000	-	10,077,798,567.51
Income from Grants and Donations in Cash	4040201000	-	681,742.00
Income from Grants and Donations in Kind	4040202000	-	14,345,191.78
Gain on Initial Recognition of Biological Assets	4050105000	-	40,000.00
Gain on Sale of Biological Assets	4050106000	-	9,120.00
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due t	4050107000	-	38,720.00
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due t	4050108000	-	98,920.00
Gain on Sale of Agricultural Produce	4050109000	-	798,416.65
Other Gains	4050199000	-	854,350.63
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	4060101000	-	799.21
Sale of Unserviceable Property	4060102000	-	28,500.00
Proceeds from Insurance/Indemnities	4060901000	-	3,926,308.30
Miscellaneous Income	4060999000	-	-
Salaries and Wages - Regular	5010101000	-	-
Basic Salary - Civilian	5010101001	1,754,350,059.19	-
Base Pay - Military/Uniformed Personnel (MUP)	5010101002	-	-
Salaries and Wages - Casual/Contractual	5010102000	31,843,420.10	-
Personal Economic Relief Allowance (PERA)	5010201000	-	-
PERA - Civilian	5010201001	95,246,950.06	-
PERA - Military/Uniformed Personnel (MUP)	5010201002	-	-
Representation Allowance (RA)	5010202000	19,636,728.23	-
Transportation Allowance (TA)	5010203000	-	-
Transportation Allowance (TA)	5010203001	17,562,523.76	-
RATA of Sectoral/Alternate Sectoral Representatives	5010203002	102,000.00	-
Clothing/Uniform Allowance	5010204000	-	-
Clothing/Uniform Allowance - Civilian	5010204001	23,537,498.63	-
Subsistence Allowance - Military/Uniformed Personnel (MUP)	5010205001	102,417.76	-
Subsistence Allowance - Magna Carta Benefits for Science and Technology	5010205002	-	-
Subsistence Allowance - Magna Carta for Public Health Workers under R.A	5010205003	219,441.50	-
Subsistence Allowance - Magna Carta for Public Social Workers under R.A	5010205004	-	-
Laundry Allowance ( LA )	5010206000	-	-
Laundry Allowance - Civilian	5010206001	6,529.92	-
Laundry Allowance - Military/Uniformed Personnel (MUP)	5010206002	-	-
Laundry Allowance - Magna Carta Benefits for Science and Technology un	5010206003	-	-
Laundry Allowance - Magna Carta Benefits for Public Health Workers unde	5010206004	25,312.33	-
Quarters Allowance ( QA )	5010207000	-	-
Quarters Allowance - Civilian	5010207001	258,011.36	-
Productivity Incentive Allowance - Civilian	5010208001	3,281,698.00	-
Honoraria	5010210000	-	-
Honoraria - Civilian	5010210001	21,048,653.23	-
Hazard Pay ( HP )	5010211000	-	-
Hazard Pay	5010211001	27,064,968.42	-
Hazard Duty Pay - Civilian	5010211002	6,501,794.61	-
HP - Magna Carta Benefits for Public Health Workers under R.A. 7305	5010211005	1,087,452.29	-
Longevity Pay ( LP )	5010212000	-	-
Longevity Pay - Civilian	5010212001	241,252.55	-
Overtime and Night Pay	5010213000	-	-
Overtime Pay	5010213001	4,118,517.43	-
Night-shift Differential Pay	5010213002	40,717.60	-

Account Title	Account Code	Debit	Credit
Year End Bonus	5010214000	-	-
Bonus - Civilian	5010214001	169,304,644.76	-
Bonus - Military/Uniformed Personnel (MUP)	5010214002	93,000.00	-
Cash Gift	5010215000	-	-
Cash Gift - Civilian	5010215001	19,556,500.00	-
Cash Gift - Military/Uniformed Personnel (MUP)	5010215002	-	-
Other Bonuses and Allowances	5010299000	-	-
Per Diems - Civilian	5010299001	54,195,208.12	-
Collective Negotiation Agreement Incentive - Civilian	5010299014	62,709,580.32	-
Productivity Enhancement Incentive - Civilian	5010299012	18,232,666.11	-
Productivity Enhancement Incentive - Military/Uniformed Personnel (MUP)	5010299013	1,235,500.00	-
Mid-Year Bonus - Civilian	5010299036	83,692,522.78	-
Mid-Year Bonus - Military/Uniformed Personnel	5010299037	334,297.00	-
Retirement and Life Insurance Premiums	5010301000	203,122,665.70	-
Pag-IBIG - Civilian	5010302001	4,857,695.47	-
PhilHealth Contributions	5010303000	-	-
PhilHealth - Civilian	5010303001	23,270,572.12	-
ECIP - Civilian	5010304001	5,155,681.55	-
ECIP - Military/Uniformed Personnel (MUP)	5010304002	24,600.00	-
Provident/Welfare Fund Contributions	5010305000	376,533.31	-
Pension Benefits	5010401000	-	-
Pension Benefits - Civilian	5010401001	278,000.00	-
Retirement Gratuity	5010402000	-	-
Retirement Gratuity - Civilian	5010402001	3,667,015.54	-
Terminal Leave Benefits	5010403000	-	-
Terminal Leave Benefits - Civilian	5010403001	86,019,502.58	-
Other Personnel Benefits	5010499000	-	-
Lump-sum for Creation of New Positions - Civilian	5010499001	22,061,451.99	-
Lump-sum for Filling of Positions - Civilian	5010499007	380,739.11	-
Lump-sum for Step Increments - Length of Service	5010499010	10,829.71	-
Lump-sum for Step Increments - Meritorious Performance	5010499011	96,376.00	-
Other Personnel Benefits	5010499099	58,314,867.07	-
Traveling Expenses - Local	5020101000	79,926,075.79	-
Traveling Expenses - Foreign	5020102000	99,586.41	-
Training Expenses	5020201000	462,601,666.28	-
Scholarship Grants/Expenses	5020202000	9,579,920,103.57	-
Office Supplies Expenses	5020301000	96,135,800.09	-
Accountable Forms Expenses	5020302000	22,210,375.06	-
Non-Accountable Forms Expenses	5020303000	166,965.19	-
Animal/Zoological Supplies Expenses	5020304000	407,158.00	-
Food Supplies Expenses	5020305000	45,746.25	-
Welfare Goods Expense	5020306000	12,211.00	-
Drugs and Medicines Expenses	5020307000	2,436,653.88	-
Medical, Dental and Laboratory Supplies Expenses	5020308000	2,351,410.65	-
Fuel, Oil and Lubricants Expenses	5020309000	49,167,591.30	-
Agricultural and Marine Supplies Expenses	5020310000	11,734,862.26	-
Textbooks and Instructional Materials Expenses	5020311001	19,875,698.02	-
Chemical and Filtering Supplies Expenses	5020313000	273,900.00	-
Semi-Expendable Machinery and Equipment Expenses	5020321000	-	-
Machinery	5020321001	7,967,593.54	-
Office Equipment	5020321002	8,473,695.50	-
Information and Communications Technology Equipment	5020321003	16,063,513.98	-
Agricultural and Forestry Equipment	5020321004	291,316.75	-
Communications Equipment	5020321007	528,306.17	-
Disaster Response and Rescue Equipment	5020321008	166,544.00	-
Military Police and Security Equipment	5020321009	10,070.00	-
Medical Equipment	5020321010	412,585.00	-
Printing Equipment	5020321011	120,400.00	-
Technical and Scientific Equipment	5020321013	3,278,653.03	-
Other Machinery and Equipment	5020321099	24,699,318.47	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	-	-
Furniture and Fixtures	5020322001	13,879,788.96	-
Books	5020322002	326,299.76	-
Other Supplies and Materials Expenses	5020399000	465,446,682.74	-
Water Expenses	5020401000	15,853,323.98	-
Electricity Expenses	5020402000	113,765,118.71	-
Gas/Heating Expenses	5020403000	323,173.93	-
Postage and Courier Services	5020501000	3,142,897.70	-
Telephone Expenses	5020502000	-	-
Mobile	5020502001	15,664,816.17	-
Landline	5020502002	7,228,525.33	-
Internet Subscription Expenses	5020503000	23,377,015.23	-
Cable, Satellite, Telegraph and Radio Expenses	5020504000	616,107.82	-

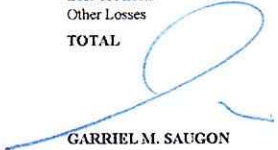


Account Title	Account Code	Debit	Credit
Awards/Rewards Expenses	5020601000	6,000.00	-
Awards/Rewards Expenses	5020601001	4,067,712.35	-
Rewards and Incentives	5020601002	726,250.00	-
Prizes	5020602000	703,375.00	-
Survey Expenses	5020701000	160,823.67	-
Research, Exploration and Development Expenses	5020702000	344,407.00	-
Demolition and Relocation Expenses	5020801000	36,360.00	-
Extraordinary and Miscellaneous Expenses	5021003000	4,438,909.68	-
Legal Services	5021101000	1,000,896.33	-
Auditing Services	5021102000	2,462,071.93	-
Consultancy Services	5021103000	11,498,752.11	-
Other Professional Services	5021199000	398,659,006.35	-
Janitorial Services	5021202000	34,367,948.42	-
Security Services	5021203000	72,576,701.98	-
Other General Services	5021299000	260,961,038.62	-
Aquaculture Structures	5021302001	149,108.00	-
Other Land Improvements	5021302099	1,145,575.55	-
Repairs and Maintenance - Infrastructure Assets	5021303000	-	-
Road Networks	5021303001	438,384.00	-
Water Supply Systems	5021303004	79,308.00	-
Power Supply Systems	5021303005	277,968.52	-
Repairs and Maintenance - Buildings and Other Structures	5021304000	-	-
Buildings	5021304001	50,534,390.82	-
School Buildings	5021304002	21,609,349.59	-
Hospitals and Health Centers	5021304003	92,837.00	-
Other Structures	5021304099	10,436,018.94	-
Repairs and Maintenance - Machinery and Equipment	5021305000	-	-
Machinery	5021305001	1,940,463.46	-
Office Equipment	5021305002	2,433,546.15	-
Information and Communication Technology Equipment	5021305003	1,346,393.38	-
Communication Equipment	5021305007	28,200.00	-
Construction and Heavy Equipment	5021305008	-	-
Disaster Response and Rescue Equipment	5021305009	62,376.00	-
Technical and Scientific Equipment	5021305014	190,620.96	-
Other Machinery and Equipment	5021305099	1,209,542.21	-
Repairs and Maintenance - Transportation Equipment	5021306000	-	-
Motor Vehicles	5021306001	21,483,316.40	-
Trains	5021306002	115,596.06	-
Other Transportation Equipment	5021306099	1,514,539.44	-
Repairs and Maintenance - Furniture and Fixtures	5021307000	718,297.18	-
Repairs and Maintenance - Leased Assets	5021308000	-	-
Buildings and Other Structures	5021308001	150,942.00	-
Machinery and Equipment	5021308002	47,144.60	-
Transportation Equipment	5021308003	531,369.86	-
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	5021321000	-	-
Machinery	5021321001	-	-
Office Equipment	5021321002	1,980.00	-
Information and Communications Technology Equipment	5021321003	12,060.79	-
Communications Equipment	5021321007	12,096.00	-
Other Machinery and Equipment	5021321099	54,045.00	-
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Books	5021322000	-	-
Furniture and Fixtures	5021322001	215,305.50	-
Repairs and Maintenance - Other Property, Plant and Equipment	5021399000	-	-
Work/Zoo Animals	5021399001	78,587.00	-
Other Property, Plant and Equipment	5021399099	1,347,750.05	-
Subsidy to NGAs	5021401000	40,000.00	-
Financial Assistance to NGAs	5021402000	2,121,946.36	-
Financial Assistance to NGOs/POs	5021405000	20,000.00	-
Internal Revenue Allotment	5021406000	-	-
Subsidy to Regional Offices/Staff Bureaus	5021407000	9,357,875,292.84	-
Subsidy to Operating Units	5021408000	10,248,602,833.62	-
Subsidy to Other Funds	5021409000	455,217.00	-
Subsidy -Others	5021499000	1,510,440.00	-
Taxes, Duties and Licenses	5021501000	-	-
Taxes, Duties and Licenses	5021501001	988,593.88	-
Tax Refund	5021501002	950.00	-
Fidelity Bond Premiums	5021502000	25,925,912.86	-
Insurance Expenses	5021503000	28,253,865.85	-
Labor and Wages	5021601000	10,690,863.05	-
Advertising Expenses	5029901000	4,093,261.07	-
Printing and Publication Expenses	5029902000	10,334,175.16	-
Representation Expenses	5029903000	36,234,529.11	-
Transportation and Delivery Expenses	5029904000	9,153,116.83	-
Rent/Lease Expenses	5029905000	-	-
Rents - Building and Structures	5029905001	11,641,068.99	-
Rents - Land	5029905002	63,000.00	-

Account Title	Account Code	Debit	Credit
Rents - Motor Vehicles	5029905003	7,656,723.24	-
Rents - Equipment	5029905004	2,945,877.95	-
Rents - Living Quarters	5029905005	472,272.20	-
Operating Lease	5029905006	-	-
Financial Lease	5029905007	-	-
Membership Dues and Contributions to Organizations	5029906000	1,570,329.75	-
Subscription Expenses	5029907000	4,479,861.54	-
Donations	5029908000	132,662.73	-
Litigation/Acquired Assets Expenses	5029909000	-	-
Loss of Guarantee	5029910000	-	-
Other Maintenance and Operating Expenses	5029999000	-	-
Website Maintenance	5029999001	7,210,686.32	-
Other Maintenance and Operating Expenses	5029999002	189,463,417.10	-
		-	-
Management Supervision/Trusteeship Fees	5030101000	-	-
Interest Expenses	5030102000	-	-
Interest Paid to Residents other than General Government	5030102001	774.16	-
Interest Paid to other than General Government Units	5030102002	-	-
Guarantee Fees	5030103000	-	-
Bank Charges	5030104000	1,508,754.39	-
Commitment Fees	5030105000	-	-
Other Financial Charges	5030199000	26,441.77	-
		-	-
Direct Labor	5040101000	-	-
Manufacturing Overhead	5040102000	-	-
Cost of Sales	5040201000	8,963,500.30	-
		-	-
Depreciation - Investment Property	5050101000	-	-
Depreciation - Land Improvements	5050102000	-	-
Aquaculture Structures	5050102001	123,593.66	-
Other Land Improvements	5050102099	3,172,412.33	-
Depreciation - Infrastructure Assets	5050103000	-	-
Road Networks	5050103001	29,043.24	-
Flood Control Systems	5050103002	-	-
Sewer System	5050103003	-	-
Water Supply Systems	5050103004	19,595.64	-
Power Supply Systems	5050103005	171,513.07	-
Communication Networks	5050103006	-	-
Seaport Systems	5050103007	-	-
Airport Systems	5050103008	-	-
Parks, Plazas and Monuments	5050103009	-	-
Railway Systems	5050103010	-	-
Other Infrastructure Assets	5050103099	107,298.09	-
Depreciation - Buildings and Other Structures	5050104000	-	-
Buildings	5050104001	39,947,070.71	-
School Buildings	5050104002	16,848,076.89	-
Hospitals and Health Centers	5050104003	101,628.74	-
Markets	5050104004	-	-
Slaughterhouses	5050104005	-	-
Hostels and Dormitories	5050104006	94,093.29	-
Other Structures	5050104099	3,991,046.75	-
Depreciation - Machinery and Equipment	5050105000	-	-
Machinery	5050105001	27,541,559.45	-
Office Equipment	5050105002	17,519,122.36	-
ICT Equipment	5050105003	31,009,739.26	-
Agricultural and Forestry Equipment	5050105004	1,303,804.44	-
Marine and Fishery Equipment	5050105005	-	-
Airport Equipment	5050105006	-	-
Communication Equipment	5050105007	644,990.75	-
Construction and Heavy Equipment	5050105008	86,932.92	-
Disaster Response and Rescue Equipment	5050105009	77,565.16	-
Military, Police and Security Equipment	5050105010	103,085.69	-
Medical Equipment	5050105011	92,381.42	-
Printing Equipment	5050105012	21,413.20	-
Sports Equipment	5050105013	195,224.09	-
Technical and Scientific Equipment	5050105014	15,659,398.61	-
Other Machinery and Equipment	5050105099	16,770,259.19	-
Depreciation - Transportation Equipment	5050106000	-	-
Motor Vehicles	5050106001	15,792,209.64	-
Trains	5050106002	-	-
Aircrafts and Aircrafts Ground Equipment	5050106003	-	-
Watercrafts	5050106004	-	-
Other Transportation Equipment	5050106099	392,479.57	-
Depreciation - Furniture, Fixtures and Books	5050107000	-	-
Furniture and Fixtures	5050107001	7,409,394.96	-
Books	5050107002	13,800.00	-
Depreciation - Leased Assets	5050108000	-	-



Account Title	Account Code	Debit	Credit
Buildings and Other Structures	5050108001	28,215.96	-
Machinery and Equipment	5050108002	163,597.50	-
Transportation Equipment	5050108003	412,546.99	-
Other Leased Assets	5050108099	41,416.77	-
Water Supply Systems	5050111004	66,838.92	-
Power Supply Systems	5050111005	193,760.60	-
Work/Zoo Animals	5050199001	95,361.07	-
Other Property, Plant and Equipment	5050199099	7,172,873.88	-
Amortization - Intangible Assets	5050201000	-	-
Patents/Copyrights	5050201001	-	-
Computer Software	5050201002	157,059.34	-
Other Intangible Assets	5050201099	94.68	-
Impairment Loss - Financial Assets Held to Maturity	5050301000	19,625.00	-
Impairment Loss - Loans and Receivables	5050302000	207,800.00	-
Impairment Loss - Lease Receivables	5050303000	-	-
Impairment Loss - Investments in GOCCs	5050304000	-	-
Impairment Loss - Investment in Joint Venture	5050305000	-	-
Impairment Loss - Other Receivables	5050306000	30,392.44	-
Impairment Loss - Property, Plant and Equipment	5050309000	422,521.51	-
Impairment Loss - Biological Assets	5050310000	48,000.00	-
Impairment Loss - Intangible Assets		-	-
Patents/Copyrights	5050311001	-	-
Computer Software	5050311002	12,500.00	-
Loss on Sale of Property, Plant and Equipment	5050404000	1,241,132.91	-
Loss on Sale of Biological Assets	5050405000	10,500.00	-
Loss on Sale of Assets	5050408000	-	-
Loss of Assets	5050409000	46,830.00	-
Other Losses	5050499000	237,324.00	-
<b>TOTAL</b>		<b>56,493,841,749.43</b>	<b>56,493,841,749.43</b>

  
**GARRIEL M. SAUGON**  
 Accountant III  
 OIC - Accounting Division

**Technical Education and Skills Development Authority**  
**POST-CLOSING TRIAL BALANCE**  
**COROPOTI**  
**ALL FUNDS**  
**For the Year Ended December 31, 2021**

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	1010101000	25,946,067.73	-
Petty Cash	1010102000	7,678,759.57	-
		-	-
Cash in Bank - Local Currency, Bangko Sentral ng Pilipi	1010201000	530,982.81	-
Cash in Bank - Local Currency, Current Account	1010202000	-	-
Cash in Bank - Local Currency, Current Account - Dev	1010202016	694,654,939.26	-
Cash in Bank - Local Currency, Current Account - Lan	1010202024	6,779,727,922.12	-
Cash in Bank - Local Currency, Current Account - Phil	1010202029	134,850.12	-
Cash in Bank - Local Currency, Current Account - Uni	1010202038	1,926,293.89	-
Cash in Bank - Local Currency, Savings Account		-	-
Cash in Bank - Local Currency, Savings Accounts - La	1010203001	14,803,551.24	-
		-	-
Investments in Treasury Bonds - Local	1020203000	270,835,139.06	-
		-	-
Accounts Receivable	1030101000	229,829,737.78	-
Allowance for Impairment - Accounts Receivable	1030101100	-	649,329.37
Loans Receivable - Others	1030199000	168,644.62	-
		-	-
Due from National Government Agencies	1030301000	613,101,325.77	-
Due from Government-Owned and/or Controlled Corpora	1030302000	1,267,152,809.99	-
Due from Local Government Units	1030303000	91,575,344.72	-
Due from Joint Venture	1030304000	2,128.01	-
Due from Bureaus	1030402000	2,921.09	-
Due from Regional Offices	1030403000	506,340,147.23	-
Due from Operating Units	1030404000	260,358,717.96	-
Due from Other Funds	1030405000	12,574,307.75	-
		-	-
Receivables - Disallowances/Charges	1030501000	9,198,545.85	-
Due from Officers and Employees	1030502000	659,960.21	-
Due from Non-Government Organizations/People's Orgar	1030503000	6,862,288.84	-
Other Receivables	1030599000	42,552,058.61	-
		-	-
Merchandise Inventory	1040101000	-	-
Supplies and Materials	1040101001	1,126,225.02	-
Others	1040101099	15,160.00	-
		-	-
Agricultural and Marine Supplies for Distribution	1040205000	44,800.00	-
Agricultural Produce for Distribution	1040206000	47,331.00	-
Property and Equipment for Distribution	1040209000	122,577.51	-
Other Supplies and Materials for Distribution	1040299000	501,358,433.37	-
		-	-
		-	-
Office Supplies Inventory	1040401000	28,983,892.26	-
Accountable Forms, Plates and Stickers Inventory	1040402000	22,541,677.61	-
Non-Accountable Forms Inventory	1040403000	94,300.00	-
Animal/Zoological Supplies Inventory	1040404000	290,202.00	-
Drugs and Medicines Inventory	1040406000	372,851.50	-
Medical, Dental and Laboratory Supplies Inventory	1040407000	400,938.79	-

Account Title	Account Code	Debit	Credit
Fuel, Oil and Lubricants Inventory	1040408000	828,745.19	-
Agricultural and Marine Supplies Inventory	1040409000	1,209,924.94	-
Textbooks and Instructional Materials Inventory	1040410000	16,824,992.91	-
Construction Materials Inventory	1040413000	2,955,891.04	-
Other Supplies and Materials Inventory	1040499000	92,924,423.62	-
Semi-Expendable Machinery	1040501000	4,017,336.31	-
Semi-Expendable Office Equipment	1040502000	10,604,288.80	-
Semi-Expendable Information and Communications Tech	1040503000	20,198,634.30	-
Semi-Expendable Agricultural and Forestry Equipment	1040504000	221,835.07	-
Semi-Expendable Marine and Fishery Equipment	1040505000	206,146.51	-
Semi-Expendable Communications Equipment	1040507000	1,332,926.50	-
Semi-Expendable Disaster Response and Rescue Equipm	1040508000	355,757.86	-
Semi-Expendable Military, Police and Security Equipme	1040509000	196,525.00	-
Semi-Expendable Medical Equipment	1040510000	503,326.80	-
Semi-Expendable Printing Equipment *	1040511000	13,700.00	-
Semi-Expendable Sports Equipment	1040512000	54,858.50	-
Semi-Expendable Technical and Scientific Equipment	1040513000	5,612,760.78	-
Semi-Expendable Other Machinery and Equipment	1040519000	17,202,317.77	-
Semi-Expendable Furniture and Fixtures	1040601000	17,772,692.68	-
Semi-Expendable Books	1040602000	3,042,718.37	-
Construction in Progress-Investment Property, Buildings	1059901000	460,699.08	-
Land	1060101000	657,722,250.33	-
Accumulated Impairment Losses - Land	1060101100	1,556,845.76	-
Land Improvements - Aquaculture Structures	1060201000	9,837,815.80	-
Accumulated Depreciation - Land Improvements, Aquac	1060201100	-	7,111,697.31
Accumulated Impairment Losses - Land Improvements,	1060201200	-	-
Other Land Improvements	1060299000	56,563,733.49	-
Accumulated Depreciation - Other Land Improvements	1060299100	-	33,111,765.87
Accumulated Impairment Losses - Other Land Improve	1060299200	-	-
Road Networks	1060301000	915,602.37	-
Accumulated Depreciation - Road Networks	1060301100	-	62,853.47
Accumulated Impairment Losses - Road Networks	1060301200	-	-
Water Supply Systems	1060304000	1,742,647.00	-
Accumulated Depreciation - Water Supply Systems	1060304100	-	249,764.30
Accumulated Impairment Losses - Water Supply Syster	1060304200	-	-
Power Supply Systems	1060305000	11,000,436.67	-
Accumulated Depreciation - Power Supply Systems	1060305100	-	3,421,648.03
Accumulated Impairment Losses - Power Supply Syste	1060305200	-	-
Other Infrastructure Assets	1060399000	47,552.79	-
Accumulated Depreciation - Other Infrastructure Asset	1060399100	-	41,654.18
Accumulated Impairment Losses - Other Infrastructure	1060399200	-	-
Buildings	1060401000	1,574,812,305.14	-
Accumulated Depreciation - Buildings	1060401100	-	715,194,788.11
	1060401200	-	-
School Buildings	1060402000	1,001,418,607.72	-
Accumulated Depreciation - School Buildings	1060402100	-	465,344,537.19
	1060402200	-	-
Hospitals and Health Centers	1060403000	2,889,928.20	-
Accumulated Depreciation - Hospitals and Health Center	1060403100	-	930,180.49
	1060403200	-	-



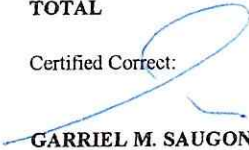
Account Title	Account Code	Debit	Credit
	1060405200	-	-
Hostels and Dormitories	1060406000	12,234,713.09	-
Accumulated Depreciation - Hostels and Dormitories	1060406100	-	2,772,823.04
	1060406200	-	-
Other Structures	1060499000	152,044,302.23	-
Accumulated Depreciation - Other Structures	1060499100	-	66,572,708.55
Accumulated Impairment Losses - Other Structures	1060499200	-	-
		-	-
Machinery	1060501000	176,867,090.40	-
Accumulated Depreciation - Machinery	1060501100	-	132,125,787.59
Accumulated Impairment Losses - Machinery	1060501200	-	103,948.05
Office Equipment	1060502000	262,648,348.30	-
Accumulated Depreciation - Office Equipment	1060502100	-	154,102,493.37
Accumulated Impairment Losses - Office Equipment	1060502200	-	47,213.75
Information and Communication Technology Equipment	1060503000	675,586,565.50	-
Accumulated Depreciation - Information and Communica	1060503100	-	431,549,504.10
Accumulated Impairment Losses - Information and Comm	1060503200	-	693,616.86
Agricultural and Forestry Equipment	1060504000	23,820,153.01	-
Accumulated Depreciation - Agricultural and Forestry Ec	1060504100	-	14,724,962.65
Accumulated Impairment Losses - Agricultural and For	1060504200	-	-
Marine and Fishery Equipment	1060505000	3,294,900.00	-
Accumulated Depreciation - Marine and Fishery Equip	1060505100	-	974,814.00
Accumulated Impairment Losses - Marine and Fishery	1060505200	-	-
Communication Equipment	1060507000	32,365,524.70	-
Accumulated Depreciation - Communication Equipment	1060507100	-	22,513,751.48
Accumulated Impairment Losses - Communication Equ	1060507200	-	-
Construction and Heavy Equipment	1060508000	1,516,300.00	-
Accumulated Depreciation - Construction and Heavy Eq	1060508100	-	321,440.27
Accumulated Impairment Losses - Construction and He	1060508200	-	-
Disaster Response and Rescue Equipment	1060509000	1,247,606.50	-
Disaster Response and Rescue Equipment	1060509001	755,871.41	-
Flood and Rescue Equipment	1060509002	35,200.00	-
Landslide Rescue Equipment	1060509005	175,000.00	-
Accumulated Depreciation - Disaster Response and Resc	1060509100	-	905,641.26
Accumulated Impairment Losses - Disaster Response at	1060509200	-	-
Military, Police and Security Equipment	1060510000	1,190,084.80	-
Accumulated Depreciation - Military, Police and Security	1060510100	-	398,679.34
	1060510200	-	-
Medical Equipment	1060511000	2,703,358.67	-
Accumulated Depreciation - Medical Equipment	1060511100	-	1,720,987.81
Accumulated Impairment Losses - Medical Equipment	1060511200	-	-
Printing Equipment	1060512000	1,334,768.00	-
Accumulated Depreciation - Printing Equipment	1060512100	-	698,720.30
Accumulated Impairment Losses - Printing Equipment	1060512200	-	-
Sports Equipment	1060513000	469,395.00	-
Accumulated Depreciation - Sports Equipment	1060513100	-	299,960.35
	1060513200	-	-
Technical and Scientific Equipment	1060514000	632,228,818.39	-
Accumulated Depreciation - Technical and Scientific Eq	1060514100	-	518,179,100.51
Accumulated Impairment Losses - Technical and Scientif	1060514200	-	263,840.63
Other Machinery and Equipment	1060599000	500,324,644.35	-
Accumulated Depreciation - Other Machinery and Equip	1060599100	-	362,010,746.35
Accumulated Impairment Losses - Other Machinery and J	1060599200	-	778,924.62
Motor Vehicles	1060601000	287,513,593.80	-
Accumulated Depreciation - Motor Vehicles	1060601100	-	177,372,720.11
Accumulated Impairment Losses - Motor Vehicles	1060601200	-	72,550.00
Trains	1060602000	-	-
Other Transportation Equipment	1060699000	336,810.80	-

Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Other Transportation Equip	1060699100	-	217,416.46
Accumulated Impairment Losses - Other Transportation E	1060699200	-	-
		-	-
Furniture and Fixtures	1060701000	101,451,196.33	-
Accumulated Depreciation - Furniture and Fixtures	1060701100	-	56,721,996.26
	1060701200	-	10,220.00
Books	1060702000	10,702,613.84	-
Accumulated Depreciation - Books	1060702100	-	6,132,169.36
Accumulated Impairment Losses - Books	1060702200	-	-
		-	-
Leased Assets, Machinery and Equipment	1060803000	3,608,582.01	-
Accumulated Depreciation - Leased Assets, Machinery a	1060803100	-	-
Other Leased Assets	1060899000	472,981.00	-
Accumulated Depreciation - Other Leased Assets	1060899100	-	197,015.94
Accumulated Impairment Losses - Other Leased Assets	1060899200	-	-
		-	-
Leased Assets Improvements, Buildings	1060902000	35,900.00	-
Accumulated Depreciation - Leased Assets Improvements	1060902100	-	5,250.41
Accumulated Impairment Losses - Leased Assets Impro	1060902200	-	-
		-	-
Work/Zoo - Animals	1069801000	1,131,000.00	-
Accumulated Depreciation -Work/Zoo	1069901100	-	-
Accumulated Impairment Losses -Work/Zoo Animals	1069901200	-	-
Other Property, Plant and Equipment	1069899000	152,877,406.37	-
Accumulated Depreciation - Other Property, Plant and Ec	1069899100	-	68,585,765.67
Accumulated Impairment Losses - Other Property, Plant &	1069899200	-	-
		-	-
Construction in Progress - Land Improvements	1069901000	1,575,533.10	-
Construction in Progress - Infrastructure Assets	1069902000	536,952.00	-
Construction in Progress - Buildings and Other Structure	1069903000	95,070,113.60	-
		-	-
Breeding Stocks	1070101000	2,921,503.08	-
Accumulated Impairment Losses - Breeding Stocks	1070101100	-	-
Livestock	1070102000	1,948,326.30	-
Accumulated Impairment Losses -Livestock	1070102100	-	-
Trees, Plants and Crops	1070103000	2,160,490.00	-
Accumulated Impairment Losses -Trees, Plants and Cro	1070103100	-	-
Aquaculture	1070104000	10,067.50	-
Accumulated Impairment Losses - Aquaculture	1070104100	-	-
Other Bearer Biological Assets	1070199000	106,688.92	-
Accumulated Impairment Losses - Other Bearer Biolog	1070199100	-	-
		-	-
Livestock Held for Consumption/Sale/Distribution	1070201000	88,475.00	-
Accumulated Impairment Losses - Livestock Held for C	1070201100	-	-
Aquaculture	1070204000	36,418.00	-
Accumulated Impairment Losses - Aquaculture	1070204100	-	-
Other Consumable Biological Assets	1070299000	14,000.00	-
Accumulated Impairment Losses-Other Consumable Bi	1070299100	-	-
		-	-
		-	-
Computer Software	1080102000	43,134,182.58	-
Accumulated Amortization - Computer Software	1080102100	-	1,356,782.71
Accumulated Impairment Losses-Computer Software	1080102200	-	-
Other Intangible Assets	1080198000	2,989.60	-
Accumulated Amortization - Other Intangible Assets	1080198100	-	-
Accumulated Impairment Losses - Other Intangible Ass	1080198200	-	-
		-	-
		-	-

Account Title	Account Code	Debit	Credit
Advances for Operating Expenses	1990101000	636,955,935.29	-
Advances for Payroll	1990102000	20,142,475.53	-
Advances to Special Disbursing Officer	1990103000	51,853,963.46	-
Advances to Officers and Employees	1990104000	6,529,798.48	-
		-	-
Advances to Contractors	1990201000	3,173,213.16	-
Prepaid Rent	1990202000	492,745.01	-
Prepaid Registration	1990203000	63,927.86	-
Prepaid Insurance	1990205000	632,736.79	-
Other Prepayments	1990299000	734,875.35	-
		-	-
Deposits on Letters of Credits	1990301000	223,783.10	-
Guaranty Deposits	1990302000	1,320,393.61	-
Other Deposits	1990399000	1,264,893.15	-
		-	-
Confiscated Property/Assets	1999904000	-	-
Accumulated Impairment Losses - Confiscated Property	1999904100	-	(397,194.00)
Other Assets	1999999000	897,094,673.16	-
Accumulated Impairment Losses - Other Assets	1999999100	-	11,100,513.60
		-	-
		-	-
		-	-
Accounts Payable	2010101000	-	2,743,442,866.40
Due to Officers and Employees	2010102000	-	11,720,277.10
Finance Lease Payable	2010107000	-	3,455,973.72
		-	-
		-	-
Tax Refunds Payable	2010301000	-	411,321.74
		-	-
		-	-
Due to BIR	2020101000	-	62,391,174.05
Due to GSIS	2020102000	-	-
Life and Retirement Premium	2020102001	-	10,587,444.41
ECC	2020102002	-	719,534.23
Salary Loan	2020102003	-	505,110.57
Policy Loan	2020102004	-	47,375.24
Due to Pag-IBIG	2020103000	-	-
Pag-IBIG Premium	2020103001	-	1,255,013.05
Pag-IBIG Multi-Purpose Loan	2020103002	-	92,718.11
Pag-IBIG Housing Loan	2020103003	-	10,425.00
Due to PhilHealth	2020104000	-	793,238.13
Due to NGAs	2020105000	-	94,989,186.51
Due to GOCCs	2020106000	-	2,659,164.04
Due to LGUs	2020107000	-	579,670.60
		-	-
Due to Central Office	2030101000	-	372,770,119.61
Due to Bureaus	2030102000	-	1,290,380.09
Due to Regional Offices	2030103000	-	697,443,876.48
Due to Operating Units	2030104000	-	51,119,215.72
Due to Other Funds	2030105000	-	25,060,179.13
		-	-
Trust Liabilities	2040101000	-	3,634,191,943.62
Guaranty/Security Deposits Payable	2040104000	-	5,753,284.95
Customers' Deposits Payable	2040105000	-	19,500.00
		-	-
		-	-
Other Deferred Credits	2050199000	-	1,740,479.31
		-	-



<u>Account Title</u>	<u>Account Code</u>	<u>Debit</u>	<u>Credit</u>
Other Unearned Revenue	2050299000	-	3,905,300.00
Other Payables	2999999000	-	56,225,892.84
		-	-
		-	-
Accumulated Surplus /(Deficit)	3010101000	-	8,671,692,188.36
<b>TOTAL</b>		<b>19,714,125,942.71</b>	<b>19,714,125,942.74</b>
		19,714,125,942.71	19,714,125,942.74
Certified Correct:		-	-

  
**GARRIEL M. SAUGON**  
 Accountant III  
 OIC - Accounting Division