

Technical Education and Skills Development Authority
POST-CLOSING TRIAL BALANCE
COROPOTI
ALL FUNDS
For the Year Ended December 31, 2022

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	1010101000	4,404,401.77	-
Petty Cash	1010102000	4,857,091.89	-
Cash in Bank - Local Currency, Bangko Sentral ng Pilipinas	1010201000	503,791.45	-
Cash in Bank - Local Currency, Current Account	1010202000	5,181,326,660.56	-
Cash in Bank - Local Currency, Savings Account	1010203000	136,798,901.13	-
Investments in Treasury Bonds - Local	1020203000	231,415,326.66	-
Accounts Receivable	1030101000	155,781,982.98	-
Accounts Receivable	1030101000	2,251,230.00	-
Allowance for Impairment - Accounts Receivable	1030101100	-	596,283.81
Loans Receivable - Others	1030199000	164,544.62	-
Due from National Government Agencies	1030301000	203,608,844.11	-
Due from Government-Owned and/or Controlled Corporations	1030302000	4,251,761.23	-
Due from Local Government Units	1030303000	55,314,616.71	-
Due from Joint Venture	1030304000	2,128.01	-
Due from Central Office	1030401000	11,251,188.83	-
Due from Bureaus	1030402000	56,728.60	-
Due from Regional Offices	1030403000	648,504,488.73	-
Due from Operating Units	1030404000	334,176,166.19	-
Due from Other Funds	1030405000	13,384,537.67	-
Receivables - Disallowances/Charges	1030501000	39,541,796.65	-
Due from Officers and Employees	1030502000	1,779,394.96	-
Due from Non-Government Organizations/People's Organizations	1030503000	6,712,288.84	-
Other Receivables	1030599000	25,465,896.69	-
Other Receivables	1030599000	77,542.57	-
Merchandise Inventory	1040101000	780,193.00	-
Drugs and Medicines for Distribution	1040203000	5,100.00	-
Agricultural and Marine Supplies for Distribution	1040205000	44,800.00	-
Agricultural Produce for Distribution	1040206000	47,331.00	-
Textbooks and Instructional Materials for Distribution	1040207000	1,986,418.54	-
Property and Equipment for Distribution	1040209000	122,577.51	-
Other Supplies and Materials for Distribution	1040299000	373,333,768.70	-
Office Supplies Inventory	1040401000	23,673,976.46	-
Accountable Forms, Plates and Stickers Inventory	1040402000	26,423,942.32	-
Non-Accountable Forms Inventory	1040403000	123,721.44	-
Animal/Zoological Supplies Inventory	1040404000	24,245.00	-
Drugs and Medicines Inventory	1040406000	200,069.52	-
Medical, Dental and Laboratory Supplies Inventory	1040407000	137,268.87	-
Fuel, Oil and Lubricants Inventory	1040408000	882,053.67	-
Agricultural and Marine Supplies Inventory	1040409000	1,604,507.63	-
Textbooks and Instructional Materials Inventory	1040410000	16,796,263.87	-
Construction Materials Inventory	1040413000	3,163,539.39	-
Other Supplies and Materials Inventory	1040499000	78,918,777.81	-
Semi-Expendable Machinery	1040501000	1,936,133.42	-
Semi-Expendable Office Equipment	1040502000	16,851,138.05	-
Semi-Expendable Information and Communications Technology Equipment	1040503000	50,325,550.77	-
Semi-Expendable Agricultural and Forestry Equipment	1040504000	1,428,550.07	-
Semi-Expendable Marine and Fishery Equipment	1040505000	708,842.00	-
Semi-Expendable Communications Equipment	1040507000	2,785,306.19	-
Semi-Expendable Disaster Response and Rescue Equipment	1040508000	468,971.94	-

COMMISSION ON AUDIT
RECEIVED BY: May
DATE: 1/28/23
TIME: 1:40

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COROPOTI
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Account Title	Account Code	Debit	Credit
Semi-Expendable Medical Equipment	1040510000	375,376.25	-
Semi-Expendable Printing Equipment	1040511000	116,975.00	-
Semi-Expendable Sports Equipment	1040512000	95,558.50	-
Semi-Expendable Technical and Scientific Equipmen	1040513000	26,007,650.60	-
Semi-Expendable Other Machinery and Equipment	1040519000	22,578,669.43	-
Semi-Expendable Furniture and Fixtures	1040601000	22,950,202.59	-
Semi-Expendable Books	1040602000	1,880,152.12	-
Investment Property, Buildings	1050201000	2,000,000.00	-
Accumulated Depreciation - Investment Property	1050201100	-	660,000.00
Land	1060101000	677,763,312.64	-
Land Improvements - Aquaculture Structures	1060201000	8,713,807.27	-
Accumulated Depreciation - Land Improvements, Aq	1060201100	-	6,667,802.86
Other Land Improvements	1060299000	60,125,747.42	-
Accumulated Depreciation - Other Land Improvemen	1060299100	-	35,506,377.22
Road Networks	1060301000	2,541,423.37	-
Accumulated Depreciation - Road Networks	1060301100	-	166,091.80
Water Supply Systems	1060304000	2,864,168.70	-
Accumulated Depreciation - Water Supply Systems	1060304100	-	373,041.72
Power Supply Systems	1060305000	13,054,340.61	-
Accumulated Depreciation - Power Supply Systems	1060305100	-	3,782,259.75
Other Infrastructure Assets	1060399000	47,552.79	-
Accumulated Depreciation - Other Infrastructure Ass	1060399100	-	42,783.56
Buildings	1060401000	1,750,165,389.56	-
Accumulated Depreciation - Buildings	1060401100	-	753,827,338.89
School Buildings	1060402000	1,049,391,617.99	-
Accumulated Depreciation - School Buildings	1060402100	-	507,912,637.72
Accumulated Impairment Losses - School Buildin	1060402200	-	270,900.00
Hospitals and Health Centers	1060403000	2,889,928.20	-
Accumulated Depreciation - Hospitals and Health Cen	1060403100	-	1,016,878.26
Hostels and Dormitories	1060406000	11,114,126.89	-
Accumulated Depreciation - Hostels and Dormitories	1060406100	-	3,323,991.43
Other Structures	1060499000	171,970,114.09	-
Accumulated Depreciation - Other Structures	1060499100	-	73,896,019.69
Machinery	1060501000	212,718,473.49	-
Accumulated Depreciation - Machinery	1060501100	-	169,620,696.93
Accumulated Impairment Losses - Machinery	1060501200	-	16,030.11
Office Equipment	1060502000	173,695,980.97	-
Accumulated Depreciation - Office Equipment	1060502100	-	103,943,775.22
Accumulated Impairment Losses - Office Equipment	1060502200	-	14,049.79
Information and Communication Technology Equipm	1060503000	461,786,505.73	-
Accumulated Depreciation - Information and Commu	1060503100	-	303,105,581.32
Accumulated Impairment Losses - Information and C	1060503200	-	11,066.04
Agricultural and Forestry Equipment	1060504000	30,439,879.31	-
Accumulated Depreciation - Agricultural and Forestry	1060504100	-	18,779,772.74
Marine and Fishery Equipment	1060505000	2,798,000.00	-
Accumulated Depreciation - Marine and Fishery Equi	1060505100	-	1,063,240.00
Communication Equipment	1060507000	19,062,821.08	-
Accumulated Depreciation - Communication Equipm	1060507100	-	14,270,511.06
Construction and Heavy Equipment	1060508000	2,447,100.00	-
Accumulated Depreciation - Construction and Heavy	1060508100	-	436,074.02

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Account Title	Account Code	Debit	Credit
Disaster Response and Rescue Equipment	1060509001	1,091,512.09	-
Flood and Rescue Equipment	1060509002	764,038.00	-
Accumulated Depreciation - Disaster Response and R	1060509100	-	738,155.69
Accumulated Impairment Losses - Disaster Response	1060509200	-	106,119.15
Military, Police and Security Equipment	1060510000	934,220.00	-
Accumulated Depreciation - Military, Police and Secu	1060510100	-	429,972.65
Medical Equipment	1060511000	1,730,008.41	-
Accumulated Depreciation - Medical Equipment	1060511100	-	1,280,816.27
Printing Equipment	1060512000	1,130,650.00	-
Accumulated Depreciation - Printing Equipment	1060512100	-	735,548.59
Sports Equipment	1060513000	220,352.75	-
Accumulated Depreciation - Sports Equipment	1060513100	-	126,946.71
Technical and Scientific Equipment	1060514000	598,514,394.65	-
Accumulated Depreciation - Technical and Scientific	1060514100	-	493,288,343.49
Other Machinery and Equipment	1060599000	428,958,449.19	-
Accumulated Depreciation - Other Machinery and Eq	1060599100	-	289,401,767.94
Accumulated Impairment Losses - Other Machinery a	1060599200	-	5,750.00
Motor Vehicles	1060601000	372,742,890.20	-
Accumulated Depreciation - Motor Vehicles	1060601100	-	208,145,627.62
Accumulated Impairment Losses - Motor Vehicles	1060601200	-	44,550.00
Other Transportation Equipment	1060699000	1,936,749.28	-
Accumulated Depreciation - Other Transportation Eq	1060699100	-	312,564.54
Furniture and Fixtures	1060701000	62,704,646.97	-
Accumulated Depreciation - Furniture and Fixtures	1060701100	-	31,916,603.64
Accumulated Impairment Losses - Furniture and Fixt	1060701200	-	19,454.00
Books	1060702000	6,792,128.40	-
Accumulated Depreciation - Books	1060702100	-	4,443,378.86
Leased Assets, Machinery and Equipment	1060803000	1,112,672.01	-
Other Leased Assets	1060899000	415,998.00	-
Accumulated Depreciation - Other Leased Assets	1060899100	-	205,198.10
Leased Assets Improvements, Land	1060901000	138,874.00	-
Accumulated Depreciation - Leased Assets Improvem	1060901100	-	31,883.16
Leased Assets Improvements, Buildings	1060902000	222,050.00	-
Accumulated Depreciation - Leased Assets Improvem	1060902100	-	28,126.33
Work/Zoo - Animals	1069801000	3,338,515.60	-
Accumulated Depreciation -Work/Zoo	1069901100	-	1,887,238.48
Other Property, Plant and Equipment	1069899000	134,135,600.00	-
Accumulated Depreciation - Other Property, Plant an	1069899100	-	66,273,920.72
Accumulated Impairment Losses - Other Property, Pl	1069899200	-	415,483.64
Construction in Progress - Land Improvements	1069901000	299,900.00	-
Construction in Progress - Infrastructure Assets	1069902000	375,000.00	-
Construction in Progress - Buildings and Other Struct	1069903000	400,674,268.77	-
Breeding Stocks	1070101000	3,058,275.00	-
Livestock	1070102000	2,459,717.30	-
Trees, Plants and Crops	1070103000	2,160,490.00	-
Aquaculture	1070104000	59,175.50	-
Other Bearer Biological Assets	1070199000	201,388.92	-
Livestock Held for Consumption/Sale/Distribution	1070201000	185,890.00	-
Aquaculture	1070204000	18,000.00	-
Other Consumable Biological Assets	1070299000	14,000.00	-

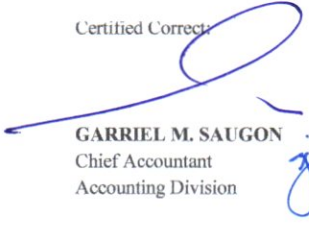
Technical Education and Skills Development Authority
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COROPOTI
ALL FUNDS
For the Year Ended December 31, 2022

Account Title	Account Code	Debit	Credit
Computer Software	1080102000	44,996,143.54	-
Accumulated Amortization - Computer Software	1080102100	-	9,847,564.05
Other Intangible Assets	1080198000	2,989.60	-
Accumulated Amortization - Other Intangible A:	1080198100	-	378.72
Advances for Operating Expenses	1990101000	341,001,657.93	-
Advances for Payroll	1990102000	18,331,627.64	-
Advances to Special Disbursing Officer	1990103000	26,553,979.56	-
Advances to Officers and Employees	1990104000	7,499,101.50	-
Advances to Contractors	1990201000	27,973,982.69	-
Prepaid Rent	1990202000	86,145.00	-
Prepaid Rent	1990202000	3,500.00	-
Prepaid Registration	1990203000	520,749.15	-
Prepaid Insurance	1990205000	578,016.75	-
Other Prepayments	1990299000	965,014.31	-
Other Prepayments	1990299000	116,650.00	-
Guaranty Deposits	1990302000	1,340,359.77	-
Guaranty Deposits	1990302000	540,476.15	-
Other Deposits	1990399000	711,850.00	-
Other Deposits	1990399000	462,863.27	-
Confiscated Property/Assets	1999904000	397,194.00	-
Other Assets	1999999000	891,781,444.24	-
Accumulated Impairment Losses - Other Assets	1999999100	-	6,527,688.61
Accounts Payable	2010101000	-	2,233,752,048.39
Due to Officers and Employees	2010102000	-	34,405,786.80
Finance Lease Payable	2010107000	-	518,544.75
Finance Lease Payable	2010107000	-	475,817.73
Tax Refunds Payable	2010301000	-	411,321.74
Due to BIR	2020101000	-	72,739,361.30
Due to GSIS	2020102000	-	11,271,119.14
Due to Pag-IBIG	2020103000	-	951,603.90
Due to PhilHealth	2020104000	-	1,163,069.59
Due to PhilHealth	2020104000	-	56,660.84
Due to NGAs	2020105000	-	541,788,058.37
Due to NGAs	2020105000	-	384.32
Due to GOCCs	2020106000	-	2,433,343.49
Due to LGUs	2020107000	-	2,477,611.51
Due to Central Office	2030101000	-	407,953,783.09
Due to Bureaus	2030102000	-	3,071,176.80
Due to Regional Offices	2030103000	-	717,479,302.08
Due to Operating Units	2030104000	-	42,050,301.55
Due to Other Funds	2030105000	-	17,563,860.40
Trust Liabilities	2040101000	-	18,454,081.10
Bail Bonds Payable	2040103000	-	27,483,620.00
Guaranty/Security Deposits Payable	2040104000	-	7,414,475.54
Guaranty/Security Deposits Payable	2040104000	-	31,648.80
Customers' Deposits Payable	2040105000	-	19,500.00
Other Deferred Credits	2050199000	-	499,270.00
Other Deferred Credits	2050199000	-	1,528,989.31
Other Unearned Revenue	2050299000	-	6,188,500.00
Other Payables	2999999000	-	187,356,443.24

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COROPOTI
ALL FUNDS
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<u>Account Title</u>	<u>Account Code</u>	<u>Debit</u>	<u>Credit</u>
Other Payables	2999999000	-	859,986.92
Accumulated Surplus /(Deficit)	3010101000	-	8,328,336,874.62
TOTAL		<u>15,784,252,832.21</u>	<u>15,784,252,832.22</u>
		-	0.00

Certified Correct:


GARRIEL M. SAUGON
Chief Accountant
Accounting Division