# 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		
	1010101000	25,946,067.73	
Cash - Collecting Officers	1010102000	7,678,759.57	
Petty Cash 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	ž.
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	123
Cash in Bank - Local Currency, Current Account - Union Bank of the Philip	1010202038	1,926,293.89	1.07
Cash in Bank - Local Currency, Savings Accounts - Land Bank of the Philip	1010203001	14,803,551.24	120
Cash - Treasury/Agency Deposit, Regular	1010401000	1,762,415,738.87	3 <b>=</b> 2 65%
Cash - Treasury/Agency Deposit, Trust	1010403000 1010404000	30,427,685,93 21,449,355,94	1
Cash - Modified Disbursement System (MDS), Regular	1010407000	590,643.14	2
Cash - Tax Remittance Advice Investments in Treasury Bonds - Local	1020203000	270,835,139.06	
Accounts Receivable	1030101000	229,829,737.78	14
Allowance for Impairment - Accounts Receivable	1030101100	-	649,329.3
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 for Local Government Units	1030303000	91,575,344.72	0=
Due from Joint Venture	1030304000	2,128.01	X.5
Due from Bureaus	1030402000	2,921.09	
Due from Regional Offices	1030403000	506,340,147.23	12. <del>5</del>
Due from Operating Units	1030404000	260,358,717.96 12,574,307.75	-
Due from Other Funds	1030405000 1030501000	9,198,545.85	K
Receivables - Disallowances/Charges	1030502000	659,960.21	
Due from Officers and Employees Due from Non-Government Organizations/People's Organizations	1030503000	6,862,288.84	-
Due nom Non-Government Organizations 2 copies organizations			
	10.101.01000	720	
Merchandise Inventory	1040101000 1040101001	1,126,225.02	
Supplies and Materials Others	1040101009	15,160.00	
Officis		7 12	2
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	400,938.79 828,745.19	
Fuel, Oil and Lubricants Inventory	1040409000	1,209,924.94	
Agricultural and Marine Supplies Inventory	1040410000	16,824,992.91	
Textbooks and Instructional Materials Inventory Construction Materials Inventory	1040413000	2,955,891.04	
Other Supplies and Materials Inventory	1040499000	92,924,423.62	
	TOTAL MARKET AND		
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	2
Semi-Expendable Agricultural and Forestry Equipment	1040504000 1040505000	221,835.07 206,146.51	2
Semi-Expendable Marine and Fishery Equipment 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	
		5.1	OFFIC
Construction in Progress-Investment Property, Buildings	1059901000	460,699.08	OFFI
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Account Title	Account Code	Debit	Credit	
and	1060101000	659,279,096.09	<b>.</b> :	60
ccumulated Impairment Losses - Land	1060101100	2000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 10	5	
	77079 7797 2787		-	
and Improvements - Aquaculture Structures	1060201000	9,837,815.80	7,111,697.31	
coumulated Depreciation - Land Improvements, Aquaculture Structures	1060201100	351 523	7,111,057.51	
Accumulated Impairment Losses - Land Improvements, Aquaculture Structi	1060201200	56,563,733.49		
ther Land Improvements	1060299000 1060299100	30,303,733.49	33,111,765.87	
ccumulated Depreciation - Other Land Improvements	1060299200			
Accumulated Impairment Losses - Other Land Improvements	1000257200		¥	
oad Networks	1060301000	915,602.37		
Accumulated Depreciation - Road Networks	1060301100	Ti≆	62,853.47	
Accumulated Impairment Losses - Road Networks	1060301200	•		
Vater Supply Systems	1060304000	1,742,647.00	-	
Accumulated Depreciation - Water Supply Systems	1060304100		249,764.30	
Accumulated Impairment Losses - Water Supply Systems	1060304200	12	(•)	
Power Supply Systems	1060305000	11,000,436.67	10 000 Park 10 10 10 10 10 10 10 10 10 10 10 10 10	
Accumulated Depreciation - Power Supply Systems	1060305100		3,421,648.03	
Accumulated Impairment Losses - Power Supply Systems	1060305200	Ho.	: <b>#</b> 8	
Other Infrastructure Assets	1060399000	47,552.79	<b>(2)</b>	
Accumulated Depreciation - Other Infrastructure Assets	1060399100	380 828	41,654.18	
Accumulated Impairment Losses - Other Infrastructure Assets	1060399200		-	
		100	N <del>0</del> 3	
Buildings	1060401000	1,574,812,305.14	HADDING HADDING TO A STREET AND	
Accumulated Depreciation - Buildings	1060401100	3€3	715,194,788.11	
A STATE OF THE STA	1060401200	Participal anno mandalan	*	
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	5 <del>4</del> 0	930,180.49	
	1060403200			
Hostels and Dormitories	1060406000	12,234,713.09	<b>E</b>	
Accumulated Depreciation - Hostels and Dormitories	1060406100	新 <b>里</b> :	2,772,823 04	
SAM DEST	1060406200	7. S	*	
Other Structures	1060499000	152,044,302.23		
Accumulated Depreciation - Other Structures	1060499100		66,572,708.55	
Accumulated Impairment Losses - Other Structures	1060499200	( · ·		
	TUTORIO ENGINEZADADAN		•	
Machinery	1060501000	176,867,090.40		
Accumulated Depreciation - Machinery	1060501100	192	132,125,787.59	
Accumulated Impairment Losses - Machinery	1060501200	222 March 1907	103,948.05	
Office Equipment	1060502000	262,648,348.30		
Accumulated Depreciation - Office Equipment	1060502100	F.:	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 Eq		12	431,549,504.10	
Accumulated Impairment Losses - Information and Communication Technology		** *** ***	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	202200	~	
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	#8	22,513,751.48	
Accumulated Impairment Losses - Communication Equipment	1060507200	ig same carrier		
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	•1	*	
Disaster Response and Rescue Equipment	1060509001	1,974,377.91	9	
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 Equipme		4 122 22 12	•	
Military, Police and Security Equipment	1060510000	1,190,084.80	*	
Accumulated Depreciation - Military, Police and Security Equipment	1060510100	7	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	
n I I I I I I I I I I I I I I I I I I I	1060513200	· (22.200.312.20		
Technical and Scientific Equipment	1060514000	632,228,818.39	£10.170.100.51	
Accumulated Depreciation - Technical and Scientific Equipment	1060514100	•	518,179,100.51	
Accumulated Impairment Losses - Technical and Scientific Equipment	1060514200	₹	263,840.63	

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Account Title A	Account Code	Debit	Credit
her Machinery and Equipment	1060599000	500,324,644.35	
cumulated Depreciation - Other Machinery and Equipment	1060599100	9#3	362,010,746.35
cumulated Impairment Losses - Other Machinery and Equipment	1060599200		778,924.62
otor Vehicles	1060601000	287,513,593.80	177 170 770 11
cumulated Depreciation - Motor Vehicles	1060601100	B <b>.</b> €0	177,372,720.11
cumulated Impairment Losses - Motor Vehicles	1060601200	*	72,550.00
ains	1060602000	22 ( 21 2 22	
her Transportation Equipment	1060699000	336,810.80	217.416.46
cumulated Depreciation - Other Transportation Equipment	1060699100		217,416.46
cumulated Impairment Losses - Other Transportation Equipment	1060699200	S.#S	-
The African Manager Park Corp. Inches	1000701000	101 451 106 22	577
miture and Fixtures	1060701000	101,451,196.33	46 701 006 06
cumulated Depreciation - Furniture and Fixtures	1060701100		56,721,996.26
Na contract of the contract of	1060701200	10,702,613.84	10,220.00
oks	1060702000	10,702,613.84	6 122 160 26
cumulated Depreciation - Books	1060702100	•	6,132,169.36
Accumulated Impairment Losses - Books	1060702200	2 500 502 41	5
ased Assets, Machinery and Equipment	1060803000	3,608,582.01	•
cumulated Depreciation - Leased Assets, Machinery and Equipment	1060803100		2
her Leased Assets	1060899000	472,981.00	
cumulated Depreciation - Other Leased Assets	1060899100	<sub>com</sub> R <del>e</del> s	197,015.94
Accumulated Impairment Losses - Other Leased Assets	1060899200	•	•
ased Assets Improvements, Buildings	1060902000	35,900.00	ren au zoos <sup>®</sup> rozen
cumulated Depreciation - Leased Assets Improvements, Buildings	1060902100		5,250.41
Accumulated Impairment Losses - Leased Assets Improvements, Buildings	1060902200	(m)	•
		5 <b>-</b>	*
ork/Zoo - Animals	1069801000	1,131,000.00	
ecumulated Depreciation -Work/Zoo	1069901100	-	<b>=</b>
cumulated Impairment Losses -Work/Zoo Animals	1069901200	(#)	8
ner Property, Plant and Equipment	1069899000	152,877,406.37	× 2
comulated Depreciation - Other Property, Plant and Equipment	1069899100	sacuro versica reconscione ani.	68,585,765.67
cumulated Impairment Losses - Other Property, Plant and Equipment	1069899200	ng:	¥
		N=0	-
enstruction in Progress - Land Improvements	1069901000	1,575,533.10	ũ
nstruction in Progress - Infrastructure Assets	1069902000	536,952.00	-
instruction in Progress - Infrastructure Passes instruction in Progress - Buildings and Other Structures	1069903000	95,070,113.60	2
manager in t tolken - manager in Sales produces		(0.5 AT (0.77 AT (0.7	-
eeding Stocks	1070101000	2,921,503.08	<u> </u>
Accumulated Impairment Losses - Breeding Stocks	1070101100	-,1,0.00	-
	1070102000	1,948,326.30	2
vestock	1070102000	1,540,520.50	-
Accumulated Impairment Losses -Livestock		2,160,490.00	(A) (A)
ees, Plants and Crops	1070103000	2,100,490.00	- -
Accumulated Impairment Losses -Trees, Plants and Crops	1070103100	10.007.50	
uaculture	1070104000	10,067.50	5
Accumulated Impairment Losses - Aquaculture	1070104100	106 600 00	. <b>3</b> Ex
her Bearer Biological Assets	1070199000	106,688.92	-
Accumulated Impairment Losses - Other Bearer Biological Assets	1070199100	-	
	1000000	-	-
vestock Held for Consumption Sale Distribution	1070201000	88,475.00	•
Accumulated Impairment Losses - Livestock Held for Consumption/Sale/D	1070201100	enerrowenen	· ·
quaculture	1070204000	36,418.00	1 <del>1</del>
Accumulated Impairment Losses - Aquaculture	1070204100	SECURPATION OF THE PARTY.	<u> </u>
her Consumable Biological Assets	1070299000	14,000.00	· C
emputer Software	1080102000	43,134,182.58	(a)
cumulated Amortization - Computer Software	1080102100	<u>-</u>	1,356,782.71
Accumulated Impairment Losses-Computer Software	1080102200	Auto-Auto-Article	**
her Intangible Assets	1080198000	2,989.60	(a)
Accumulated Amortization - Other Intangible Assets	1080198100	Washington A	
Accumulated Impairment Losses - Other Intangible Assets	1080198200	¥	340
erment the court of the order of the Court o		<u> </u>	
· *			9£0
ivances for Operating Expenses	1990101000	636,955,935.29	. <u>=</u> //
ivances for Payroll	1990102000	20,142,475.53	N#3
ivances to Special Disbursing Officer	1990103000	51,853,963.46	r <b>≠</b> ¥
ivances to Officers and Employees	1990104000	6,529,798.48	(4)
AN THE BUTCH OF THE TRANSPORT OF THE TRA		:::::#55554A5.5;VAS	8 <del>.5</del> 0
		3,173,213.16	1447
wances to Contractors	1990201000		
	1990201000 1990202000		( <b>*</b> -)
epaid Rent	1990202000	492,745.01	( <b>1</b> ))
epaid Rent epaid Registration	1990202000 1990203000		6764 6465
repaid Rent repaid Registration repaid Interest	1990202000 1990203000 1990204000	492,745.01 63,927.86	551 640 551
dvances to Contractors repaid Rent repaid Registration repaid Interest repaid Interest	1990202000 1990203000 1990204000 1990204000	492,745.01 63,927.86	ette gan the gan
epaid Rent epaid Registration epaid Interest epaid Interest epaid Interest	1990202000 1990203000 1990204000 1990204000 1990205000	492,745.01 63,927.86 - - 632,736.79	(5) (4) (5) (5) (5)
repaid Rent repaid Interest repaid Interest repaid Interest repaid Interest	1990202000 1990203000 1990204000 1990204000	492,745.01 63,927.86 - - 632,736.79 734,875.35	6) 6) 6) 6) 6)
repaid Ren!  repaid Registration  repaid Interest  repaid Interest  repaid Interest  repaid Insurance  ther Prepayments	1990202000 1990203000 1990204000 1990204000 1990205000 1990299000	492,745.01 63,927.86 632,736.79 734,875.35	80 80 80 80 80
repaid Rent repaid Rent repaid Interest repaid Interest repaid Interest repaid Insurance ther Prepayments repaid Insurance ther Prepayments	1990202000 1990203000 1990204000 1990204000 1990205000 1990299000	492,745.01 63,927.86 - 632,736.79 734,875.35 223,783.10	
epaid Rent epaid Registration epaid Interest epaid Interest epaid Insurance ther Prepayments eposits on Letters of Credits uaranty Deposits	1990202000 1990203000 1990204000 1990204000 1990205000 1990299000 1990301000 1990302000	492,745.01 63,927.86 - 632,736.79 734,875.35 223,783.10 1,320,393.61	
repaid Rent repaid Interest repaid Interest repaid Interest repaid Interest	1990202000 1990203000 1990204000 1990204000 1990205000 1990299000	492,745.01 63,927.86 - 632,736.79 734,875.35 223,783.10	
epaid Rent epaid Registration epaid Interest epaid Interest epaid Insurance ther Prepayments eposits on Letters of Credits unranty Deposits ther Deposits	1990202000 1990203000 1990204000 1990204000 1990205000 1990299000 1990301000 1990302000 1990399000	492,745.01 63,927.86 632,736.79 734,875.35 223,783.10 1,320,393.61 1,264,893.15	
epaid Rent epaid Registration epaid Interest epaid Interest epaid Insurance ther Prepayments eposits on Letters of Credits uaranty Deposits	1990202000 1990203000 1990204000 1990204000 1990205000 1990299000 1990301000 1990302000	492,745.01 63,927.86 - 632,736.79 734,875.35 223,783.10 1,320,393.61	(397,194,00)

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Account Title	Account Code	Debit	Credit	
	100000000	897,094,673.16		(96)
Other Assets	1999999000 199999100	897,094,073.10	11,100,513.60	
Accumulated Impairment Losses - Other Assets	[99999910)			
	204 108 108 10 10 10 10 10 10 10 10 10 10 10 10 10	**	2 742 442 866 40	
Accounts Payable	2010101000		2,743,442,866.40 11,720,277.10	
Due to Officers and Employees	2010102000 2010107000		3,455,973.72	
Finance Lease Payable	2010107000		3	
	2010201000	12/	411,321.74	
Tax Refunds Payable	2010301000		-	
		193	(3)	
Due to BIR	2020101000	840	62,391,174.05	
Life and Retirement Premium	2020102001	1.0	10,587,444.41	
ECC	2020102002	847	719,534.23 505,110.57	
Salary Loan	2020102003 2020102004	3 <b>5</b>	47,375.24	
Policy Loan	2020103000		8A#5843865	
Due to Pag-IBIG Pag-IBIG Premium	2020103001	•	1,255,013.05	
Pag-IBIG Multi-Purpose Loan	2020103002	OH))	92,718.11	
Pag-IBIG Housing Loan	2020103003		10,425.00	
Due to PhilHealth	2020104000		793,238.13 94,989,186.51	
Due to NGAs	2020105000 2020106000		2,659,164.04	
Due to GOCCs Due to LGUs	2020107000		579,670.60	
Due to LGOs	20201010	*	5.000 FG.C. 100001	
Due to Central Office	2030101000	9	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 2030105000	# 	51,119,215 72 25,060,179.13	
Due to Other Funds	2030103000	ž:	25,000,179.15	
Trust Liabilities	2040101000		3,634,191,943.62	
Guaranty/Security Deposits Payable	2040104000	2	5,753,284.95	
Customers' Deposits Payable	2040105000		19,500.00	
350000043000000000000000000000000000000		*	*	
	2050100000	2	1,740,479.31	
Other Deferred Credits	2050199000		1,740,479.31	
Other Unearned Revenue	2050299000		3,905,300.00	
Other Orleanies Revenue	200			
		<u>u</u>		
Other Payables	299999000		56,225,892.84	
		¥		
			(4): (2)	
Accumulated Surplus /(Deficit)	3010101000	-	8,298,817,545.78	
Contributed Capital	3010103000	9	258,350,481.23	
	3020101000		323	
		2	0.515.500.00	
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	· · · · · · · · · · · · · · · · · · ·	181	
Other Permit Fees	4020101099	*	2 445 505 00	
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	9	1,628,832 70	
Weights and Measures Fees	4020111002			
Other Verification and Authentication Fees	4020111099	3	462,175.00	
Processing Fees	4020113000	( <b>8</b> )	2,326,277.00	
Analysis Fees	4020113001 4020113002	(f)	4,340,477.00	
Appeal Fees Application Fees	4020113002	2	990,015.00	
Assessment Fees	4020113004	190	3,888,003.00	
Other Processing Fees	4020113099	3.	4,438,876.60	
Fines and Penalties - Service Income	4020114000	4	1,997.66	
Other Service Income	4020199000	<u> </u>	727 150 00	
Amendment Fees	4020199001 4020199099	₩: .4	737,150.00	
Other Service Income	4020133033	(5), (4) (4)	55,056,491.83	
Tuition Fees	4020201001		91,128,000.01	
Income Collected from Students	4020201002	383	60,280 00	
Income from Other Sources	4020201003	27	31,131.51	
Other School Fees	4020201099	187 200	77,905,751.05	
Examination Fees	4020203000	*1	195,089,898.09	

Account Title	Account Code	Debit	Credit	
	100000 1000		1 171 195 110 00	(4)
Seminar/Training Fees	4020204000	~	1,174,196,110.00 660,512.96	
Rent/Lease Income	4020205000		5,203,309.16	
Income from Hostels/Dormitories and Other Like Facilities	4020213000 4020216001	-	10,616,406.00	
Book Sales Sala of Animala Mant and Dairy	4020216006	<u> </u>	1,406,661.75	
Sale of Animals, Meat and Dairy Other Sales	4020216099		2,278,443.47	
Drugs and Medicines	4020217001	2	(35,180.00)	
Medical Fees - Laboratory	4020217005		757,704.25	
Other Fees	4020217099	2	995,114.20	
Interest on NG Deposits	4020221001	*	62,510,621.71	
Others	4020221099	쫜	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	발	17,691,737,331.66	
Subsidy from Other National Government Agencies	4030102000	÷	160,521,088.27	
Assistance from Local Government Units	4030103000	E	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	05 32	10,077,798,567.51	
			- (0) 7/2 00	
Income from Grants and Donations in Cash	4040201000 4040202000		681,742.00 14.345.101.78	
Income from Grants and Donations in Kind	4040202000	. <b>#</b> 920	14,345,191.78	
Gain on Initial Recognition of Biological Assets	4050105000	(2)	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	20	38,720.00	
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due t		(•)	98,920.00	
Gain on Sale of Agricultural Produce	4050109000	2	798,416.65	
Other Gains	4050199000	<u>~</u>	854,350.63	
		•		
n to Co. 1 1 10 Co. to 114 hand and Policy Coods and Properties	4060101000	-	799.21	
Sale of Gamished/Confiscated/Abandoned/Seized Goods and Properties	4060102000	2	28,500.00	
Sale of Unserviceable Property	4060201000	*	100000000000000000000000000000000000000	
		27	(16)	
Proceeds from Insurance/Indemnities	4060901000	(#S)	armenina Peri	
Miscellaneous Income	4060999000	120	3,926,308.30	
		<b>建</b> 彩		
		148	10-1	
Manager Construction (Not property Manager Company)	6010101000	5 <b>.</b> 50	1.5	
Salaries and Wages - Regular	5010101000 5010101001	1,754,350,059 19		
Basic Salary - Civilian	5010101002	1,754,550,055.15	103	
Base Pay - Military/Uniformed Personnel (MUP)	5010102000	31,843,420.10		
Salaries and Wages - Casual/Contractual	2010102000	31,013,120.10		
Personal Economic Relief Allowance (PERA)	5010201000	-	•	
PERA - Civilian	5010201001	95,246,950.06		
PERA - Military/Uniformed Personnel (MUP)	5010201002	540-550-554-55-51-5-5-5-5-5-5-5-5-5-5-5-5-5-5-5	ži.	
Representation Allowance (RA)	5010202000	19,636,728.23		
Transportation Allowance (TA)	5010203000	1.	5	
Transportation Allowance (TA)	5010203001	17,562,523.76	*	
RATA of Sectoral Alternate Sectoral Representatives	5010203002	102,000.00	5	
Clothing/Uniform Allowance	5010204000		•	
Clothing/Uniform Allowance - Civilian	5010204001	23,537,498.63	<b>≡</b> :	
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.		219,441.50	•	
Subsistence Allowance - Magna Carta for Public Social Workers under R.A.		% <del>=</del> 1		
Laundry Allowance (LA)	5010206000	- e ean ea	•	
Laundry Allowance - Civilian	5010206001	6,529.92	5 3	
Laundry Allowance - Military/Uniformed Personnel (MUP)	5010206002 5010206003	17=1		
Laundry Allowance - Magna Carta Benefits for Science and Technology und Laundry Allowance - Magna Carta Benefits for Public Health Workers under		25,312.33	R 8	
Ouarters Allowance ( QA )	5010207000	المال ما و فروسد		
Quarters Allowance (QA)  Quarters Allowance - Civilian	5010207001	258,011.36	Ü	
Productivity Incentive Allowance - Civilian	5010208001	3,281,698.00		
Honoraria	5010210000	4		
Honoraria - Civilian	5010210001	21,048,653.23		
Hazard Pay (HP)	5010211000	시 전 생	2	
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	1,087,432.29	· ·	
Longevity Pay ( LP )	5010212000	N 100	9	
Longevity Pay - Civilian	5010212001	241,252.55		
Overtime and Night Pay	5010213000		2	
Overtime Pay	5010213001	4,118,517.43	-5	
Night-shift Differential Pay	5010213002	40,717.60	9	

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Account Title	Account Code	Debit	Credit
End Bonus	5010214000 5010214001	169,304,644.76	
nus - Civilian		93,000.00	1.00 (m)
nus - Military/Uniformed Personnel (MUP)	5010214002 5010215000	93,000.00	
Gift	5010215001	19,556,500.00	150
sh Gift - Civilian sh Gift - Military/Uniformed Personnel (MUP)	5010215002	15,550,500.00	
ar Bonuses and Allowances	5010299000	12	555 540
r Diems - Civilian	5010299001	54,195,208.12	
Ilective Negotiation Agreement Incentive - Civilian	5010299014	62,709,580.32	
roductivity Enhancement Incentive - Civilian	5010299012	18,232,666.11	
roductivity Enhancement Incentive - Military/Uniformed Personnel (MUF	5010299013	1,235,500.00	
id-Year Bonus - Civilian	5010299036	83,692,522.78	196
lid-Year Bonus - Military/Uniformed Personnel	5010299037	334,297.00	
rement and Life Insurance Premiums	5010301000	203,122,665.70	
ng-IBIG - Civilian	5010302001	4,857,695.47	121
Health Contributions	5010303000	[-]	
ilHealth - Civilian	5010303001	23,270,572.12	7/2
CIP - Civilian	5010304001	5,155,681.55	
CIP - Military/Uniformed Personnel (MUP)	5010304002	24,600.00	
dent/Welfare Fund Contributions	5010305000	376,533.31	
sion Benefits	5010401000	396	\$ <b></b>
ension Benefits - Civilian	5010401001	278,000.00	
irement Gratuity	5010402000	20000 # 0 (MIC)	
tirement Gratuity - Civilian	5010402001	3,667,015.54	(6)
ninal Leave Benefits	5010403000	(## )	190
erminal Leave Benefits - Civilian	5010403001	86,019,502.58	( <b>*</b>
r Personnel Benefits	5010499000		()#I
mp-sum for Creation of New Positions - Civilian	5010499001	22,061,451.99	78
imp-sum for Filling of Positions - Civilian	5010499007	380,739.11	0#0
ump-sum for Step Increments - Length of Service	5010499010	10,829.71	(a)
ump-sum for Step Increments - Meritorious Performance	5010499011	96,376.00	300
her Personnel Benefits	5010499099	58,314,867.07	
nor a double Delicito		190	59
veling Expenses - Local	5020101000	79,926,075.79	
reling Expenses - Foreign	5020102000	99,586.41	(*)
	constant And State Confession 5.50	100/00/0000 120	
ining Expenses	5020201000	462,601,666.28	
plarship Grants/Expenses	5020202000	9,579,920,103.57	
		R#3	40
ce Supplies Expenses	5020301000	96,135,800.09	-
ountable Forms Expenses	5020302000	22,210,375.06	-3
-Accountable Forms Expenses	5020303000	166,965.19	72
nal/Zoological Supplies Expenses	5020304000	407,158.00	2
Supplies Expenses	5020305000	45,746.25	7.5
fare Goods Expense	5020306000	12,211.00	*
gs and Medicines Expenses	5020307000	2,436,653.88	±
dical, Dental and Laboratory Supplies Expenses	5020308000	2,351,410.65	28
l, Oil and Lubricants Expenses	5020309000	49,167,591.30	
icultural and Marine Supplies Expenses	5020310000	11,734,862.26	2
extbooks and Instructional Materials Expenses	5020311001	19,875,698.02	
mical and Filtering Supplies Expenses	5020313000	273,900.00	2
-Expendable Machinery and Equipment Expenses	5020321000	-1-11	-
achinery	5020321001	7,967,593.54	18 18
Pice Equipment	5020321002	8,473,695.50	-
information and Communications Technology Equipment	5020321002	16,063,513.98	2
gricultural and Forestry Equipment	5020321004	291,316.75	_
	5020321007	528,306.17	5 9
Communications Equipment	5020321007	166,544.00	-
hisaster Response and Rescue Equipment	5020321008	10,070.00	Ē. 18
filitary Police and Security Equipment			-
fedical Equipment	5020321010	412,585.00	<u>*</u> .
rinting Equipment	5020321011	120,400.00	2
echnical and Scientific Equipment	5020321013	3,278,653.03	5
her Machinery and Equipment	5020321099	24,699,318 47	2
i-Expendable Furniture, Fixtures and Books Expenses	5020322000	12 070 700 07	
urniture and Fixtures	5020322001	13,879,788.96	2
ooks	5020322002	326,299.76	-
er Supplies and Materials Expenses	5020399000	465,446,682.74	-
and the American Control of th	f000 (01 101		*
ter Expenses	5020401000	15,853,323.98	8
ctricity Expenses	5020402000	11.811,297,211	-
s/Heating Expenses	5020403000	323,173.93	(*)
.57 .5		19	
stage and Courier Services	5020501000	3,142,897.70	
lephone Expenses	5020502000	£	949
Mobile	5020502001	15,664,816.17	
	5020502002	7,228,525.33	
andline			
andline rnet Subscription Expenses	5020503000	23,377,015.23	
	5020503000 5020504000	23,377,015.23 616,107.82	

Account Title	Account Code	Debit	Credit
	5020601000	6,000.00	9
Awards/Rewards Expenses	5020601000	4,067,712.35	
Awards/Rewards Expenses	5020601002	726,250.00	8
Rewards and Incentives Prizes	5020602000	703,375.00	-
Prizes		VARIABRA CLESSO CLOS	•
Survey Expenses	5020701000	160,823.67	0.0
Research, Exploration and Development Expenses	5020702000	344,407.00	•
Demolition and Relocation Expenses	5020801000	36,360.00	:00
Extraordinary and Miscellaneous Expenses	5021003000	4,438,909.68	
Legal Services	5021101000	1,000,896.33	
Auditing Services	5021102000	2,462,071.93	(*E
Consultancy Services	5021103000	11,498,752.11	153
Other Professional Services	5021199000	398,659,006.35	
Janitorial Services	5021202000	34,367,948.42	
Security Services	5021203000	72,576,701.98	(a)
Other General Services	5021299000	260,961,038.62	35
Aquaculture Structures	5021302001	149,108.00	1540
Other Land Improvements	5021302099	1,145,575.55	(
Repairs and Maintenance - Infrastructure Assets	5021303000	120 204 00	*
Road Networks	5021303001	438,384.00	
Water Supply Systems	5021303004	79,308.00 277,968.52	
Power Supply Systems	5021303005	211,908.32	
Repairs and Maintenance - Buildings and Other Structures	5021304000	50,534,390.82	3
Buildings	5021304001	21,609,349.59	3
School Buildings	5021304002 5021304003	92,837.00	š. 2
Hospitals and Health Centers	5021304003	10,436,018.94	
Other Structures	5021305000	10,430,018.94	
Repairs and Maintenance - Machinery and Equipment	5021305001	1,940,463.46	
Machinery	5021305002	2,433,546.15	2
Office Equipment Information and Communication Technology Equipment	5021305003	1,346,393.38	
Communication Equipment	5021305007	28,200.00	25
Construction and Heavy Equipment	5021305008	(#)	
Disaster Response and Rescue Equipment	5021305009	62,376.00	3
Technical and Scientific Equipment	5021305014	190,620.96	
Other Machinery and Equipment	5021305099	1,209,542.21	9
Repairs and Maintenance - Transportation Equipment	5021306000	(4)	*
Motor Vehicles	5021306001	21,483,316.40	8
Trains	5021306002	115,596.06	*
Other Transportation Equipment	5021306099	1,514,539.44	
Repairs and Maintenance - Furniture and Fixtures	5021307000	718,297.18	9
Repairs and Maintenance - Leased Assets	5021308000		-
Buildings and Other Structures	5021308001	150,942.00	*
Machinery and Equipment	5021308002	47,144.60	Ä
Transportation Equipment	5021308003	531,369.86	
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	5021321000	7 <del>7.</del> 0	5
Machinery	5021321001	1 000 00	
Office Equipment	5021321002 5021321003	1,980.00 12,060.79	
Information and Communications Technology Equipment	5021321007	12,096.00	
Communications Equipment	5021321007	54,045.00	
Other Machinery and Equipment Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Books	5021322000	31,013.00	-
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	5
STATE OF THE STATE		¥	4
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	2	<b>~</b>
Subsidy to Regional Offices/Staff Bureaus	5021407000	9,357,875,292.84	
Subsidy to Operating Units	5021408000	10,248,602,833.62	8
Subsidy to Other Funds	5021409000	455,217.00	in the
Subsidy -Others	5021499000	1,510,440.00	S-
	*******		5
Taxes, Duties and Licenses	5021501000	000 500 05	14
Taxes, Duties and Licenses	5021501001	988,593.88	2
Tax Refund	5021501002	950.00	-
Fidelity Bond Premiums	5021502000	25,925,912.86	
Insurance Expenses	5021503000	28,253,865.85 10,690,863.05	•
Labor and Wages	5021601000	10,090,003.03	<del>*</del>
Advertising Evogness	5029901000	4,093,261.07	
Advertising Expenses Printing and Publication Expenses	5029902000	10,334,175.16	
Representation Expenses	5029903000	36,234,529.11	-
	5029904000	9,133,116.83	
Transportation and Delivery Expenses	5029904000 5029905000	9,153,116.83	
		9,153,116.83 - 11,641,068.99	2

Account Title	Account Code	Debit	Credit
		AV. 2 - AST 1 / 185 - E	
	5020005002	7,656,723.24	
Rents - Motor Vehicles	5029905003	2,945,877.95	221
Rents - Equipment	5029905004		
Rents - Living Quarters	5029905005	472,272.20	848
Operating Lease	5029905006 5029905007	· ·	_
Financial Lease		1,570,329.75	100
lembership Dues and Contributions to Organizations	5029906000		
ubscription Expenses	5029907000	4,479,861.54	
onations	5029908000	132,662.73	
itigation/Acquired Assets Expenses	5029909000	:-	(*)
oss of Guarantee	5029910000	10°E	•
Other Maintenance and Operating Expenses	5029999000	120	281
Website Maintenance	5029999001	7,210,686.32	16
Other Maintenance and Operating Expenses	5029999002	189,463,417.10	(9)
fanagement Supervision/Trusteeship Fees	5030101000		(6)
nterest Expenses	5030102000	( <del>*</del> )	-
Interest Paid to Residents other than General Government	5030102001	774.16	
Interest Paid to Kesidenis other than General Government Units	5030102002	190	
1 100	5030103000		
iuarantee Fees	5030104000	1,508,754.39	A1
Bank Charges		1,308,7,14.39	29
Commitment Fees	5030105000	26 141 22	8
Other Financial Charges	5030199000	26,441.77	-
		270	•
	Appropriate a resource of the factors		-
Direct Labor	5040101000	253	5
Manufacturing Overhead	5040102000	92	2
Cost of Sales	5040201000	8,963,500.30	
\$57FG25FFF NEVOPANNE		3523	*
		9 <b>.</b>	
Depreciation - Investment Property	5050101000	843	±
Depreciation - Land Improvements	5050102000	×-	
Aquaculture Structures	5050102001	123,593.66	-
	5050102099	3,172,412.33	_
Other Land Improvements		3,172,412.33	27
Depreciation - Infrastructure Assets	5050103000	22.013.21	
Road Networks	5050103001	29,043.24	
Flood Control Systems	5050103002	-	
Sewer System	5050103003	()	
Water Supply Systems	5050103004	19,595.64	2
Power Supply Systems	5050103005	171,513.07	3
Communication Networks	5050103006	•	
Seaport Systems	5050103007		
Airport Systems	5050103008	245	
Parks, Plazas and Monuments	5050103009	-	
Railway Systems	5050103010	21	-
	5050103099	107,298.09	
Other Infrastructure Assets	5050104000	107,270.02	12
Depreciation - Buildings and Other Structures		20.047.070.71	-
Buildings	5050104001	39,947,070.71	
School Buildings	5050104002	16,848,076.89	•
Hospitals and Health Centers	5050104003	101,628.74	
Markets	5050104004		12
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	
	5050105002	17,519,122.36	
Office Equipment	5050105002	31,009,739.26	
ICT Equipment		(5 - 5)	2
Agricultural and Forestry Equipment	5050105004	1,303,804.44	-
Marine and Fishery Equipment	5050105005	*	18
Airport Equipment	5050105006		3
Communication Equipment	5050105007	644,990.75	
Construction and Heavy Equipment	5050105008	86,932.92	5
Disaster Response and Rescue Equipment	5050105009	77,565.16	
Military, Police and Security Equipment	5050105010	103,085.69	
Miniary, Ponce and Security Equipment Medical Equipment	5050105011	92,381.42	S
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	•	na.
Motor Vehicles	5050106001	15,792,209.64	
Trains	5050106002	- W - W 140	35.5
Aircrafts and Aircrafts Ground Equipment	5050106003	F-92), 2 <del>14</del> 5)	: ::-
Watercrafts	5050106004	<u> </u>	62
		392,479.57	0.5
Other Transportation Equipment	5050106099	372,417.37	10 <del>1</del>
Depreciation - Furniture, Fixtures and Books	5050107000		
Furniture and Fixtures	5050107001	7,409,394.96	
Books	5050107002 5050108000	13,800.00	

Account Title	Account Code	Debit	Credit
Buildings and Other Structures	5050108001	28,215.96	<b>⊕</b>
Machinery and Equipment	5050108002	163,597.50	-
Transportation Equipment	5050108003	412,546.99	
Other Leased Asets	5050108099	41,416.77	3
Water Supply Systems	5050111004	66,838.92	
Power Supply Systems	5050111005	193,760.60	9
Work/Zoo Animals	5050199001	95,361.07	*
Other Property, Plant and Equipment	5050199099	7.172,873.88	3
2 5 7			i <del>i</del>
mortization - Intangible Assets	5050201000	25	2
Patents/Copyrights	5050201001		
Computer Software	5050201002	157,059.34	2
Other Intangible Assets	5050201099	94.68	
		*	2
npairment Loss - Financial Assets Held to Maturity	5050301000	19,625.00	( <del>*</del>
npairment Loss - Loans and Receivables	5050302000	207,800.00	9
npairment Loss - Lease Receivables	5050303000	*	
npairment Loss - Investments in GOCCs	5050304000	¥	-
npairment Loss - Investment in Joint Venture	5050305000		-
npairment Loss - Other Receivables	5050306000	30,392.44	\$
ppairment Loss - Property, Plant and Equipment	5050309000	422,521.51	:
npairment Loss - Biological Assets	5050310000	48,000.00	( <u>P</u>
npairment Loss - Intangible Assets		(a)	14
Patents/Copyrights	5050311001	9	2
Computer Software	5050311002	12,500.00	
oss on Sale of Property, Plant and Equipment	5050404000	1,241,132.91	
oss on Sale of Biological Assets	5050405000	10,500.00	
oss on Sale of Assets	5050408000		
oss of Assets	5050409000	46,830.00	
other Losses	5050499000	237,324.00	· · · · · · · · · · · · · · · · · · ·
OTAL		CC 102 041 740 12	54 102 041 512
		56,493,841,749.43	56,493,841,749

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	-
etty 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	:90
Cash in Bank - Local Currency, Savings Account		9 <b>2</b>	=
Cash in Bank - Local Currency, Savings Accounts - La	1010203001	14,803,551.24	-
nvestments in Treasury Bonds - Local	1020203000	270,835,139.06	<b>3</b> 5
ivestilients in Treasury Bolius - Local	1020203000	270,833,139.00	-
	1030101000	220 920 727 79	3
Accounts Receivable		229,829,737.78	- (40.200)
Allowance for Impairment - Accounts Receivable	1030101100	120 241 20	649,329.
oans Receivable - Others	1030199000	168,644.62	18
Due from National Government Agencies	1030301000	613,101,325.77	
Due from Government-Owned and/or Controlled Corpora	1030301000	1,267,152,809.99	-
			σ.
Due for Local Government Units	1030303000	91,575,344.72	-
Due from Joint Venture	1030304000	2,128.01	-
Oue from Bureaus	1030402000	2,921.09	-54
Oue 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	
teceivables - Disallowances/Charges	1030501000	9.198,545.85	
Due from Officers and Employees	1030502000	659,960.21	-
Oue from Non-Government Organizations/People's Organ	1030503000	6,862,288.84	5.
Other Receivables	1030505000		
Ther Receivables	1030399000	42,552,058.61	-
Merchandise Inventory	1040101000	657 V=1	
Supplies and Materials	1040101000	1,126,225.02	
Others	1040101001	15,160.00	-
Others	1040101099	15,100.00	
Agricultural and Marine Supplies for Distribution	1040205000	44,800.00	-
Agricultural Produce for Distribution	1040205000	47,331.00	-
		S.	-
Property and Equipment for Distribution	1040209000	122,577.51	=
Other Supplies and Materials for Distribution	1040299000	501,358,433.37	•
		## 1 <del></del>	-
Office Supplies Inventory	1040401000	28,983,892.26	- 2
accountable Forms, Plates and Stickers Inventory	1040402000	22,541,677.61	
Ion-Accountable Forms Inventory	1040402000	94,300.00	
	1040404000	290,202.00	i=
	1040404000	290,202.00	-
Animal/Zoological Supplies Inventory Orugs and Medicines Inventory	1040406000	372,851.50	

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	S75
Textbooks and Instructional Materials Inventory	1040410000	16,824,992.91	1=1
Construction Materials Inventory	1040413000	2,955,891.04	<b>(4)</b>
Other Supplies and Materials Inventory	1040499000	92,924,423.62	<del>::</del> *
Semi-Expendable Machinery	1040501000	4.017.226.21	
Semi-Expendable Office Equipment	1040502000	4,017,336.31 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	. <del></del>
Semi-Expendable Communications Equipment	1040507000	1,332,926.50	ment of
Semi-Expendable Disaster Response and Rescue Equipm	1040508000	355,757.86	<u>12</u> %
Semi-Expendable Military, Police and Security Equipmen	1040509000	196,525.00	
Semi-Expendable Medical Equipment	1040510000	503,326.80	₩0
Semi-Expendable Printing Equipment *	1040511000	13,700.00	¥*
Semi-Expendable Sports Equipment	1040512000	54,858.50	5 <b>7</b> 3
Semi-Expendable Technical and Scientific Equipment	1040513000	5,612,760.78	₩)
Semi-Expendable Other Machinery and Equipment	1040519000	17,202,317.77	200
Semi-Expendable Furniture and Fixtures	1040601000	17,772,692.68	- T.
Semi-Expendable Books	1040602000	3,042,718.37	<u>~</u> \/
		1 mg m mm m m m m m m m m m m m m m m m	n =
		0 <b>/4</b> 0	₩6
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	ES.
A DOUBLE AND	1000101100	-	-
Land Improvements - Aquaculture Structures	1060201000	9,837,815.80	=
Accumulated Depreciation - Land Improvements, Aquact	1060201100		7,111,697.31
Accumulated Impairment Losses - Land Improvements,	1060201200		-
Other Land Improvements	1060299000	56,563,733.49	SEE
Accumulated Depreciation - Other Land Improvements	1060299100		33,111,765.87
Accumulated Impairment Losses - Other Land Improve	1060299200	; <del>•</del>	-
Road Networks	1060301000	915,602.37	-
Accumulated Depreciation - Road Networks	1060301100	713,002.37	62,853.47
Accumulated Impairment Losses - Road Networks	1060301200	1=1	-
Water Supply Systems	1060304000	1,742,647.00	<u>a</u>
Accumulated Depreciation - Water Supply Systems	1060304100	3 <b>★</b> 3	249,764.30
Accumulated Impairment Losses - Water Supply Syster	1060304200	11 <u>11</u> 3	=
Power Supply Systems	1060305000	11,000,436.67	
Accumulated Depreciation - Power Supply Systems	1060305100		3,421,648.03
Accumulated Impairment Losses - Power Supply System	1060305200	TOTAL PROPERTY AND ADMINISTRATION	<u>u</u>
Other Infrastructure Assets	1060399000	47,552.79	<del></del>
Accumulated Depreciation - Other Infrastructure Asset:	1060399100	·	41,654.18
Accumulated Impairment Losses - Other Infrastructure	1060399200	1 <u>44</u>	<b>*</b>
Buildings	1060401000	1,574,812,305.14	_
Accumulated Depreciation - Buildings	1060401100	-,- ,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,	715,194,788.11
production of the state of the	1060401200	-	
School Buildings	1060402000	1,001,418,607.72	-
Accumulated Depreciation - School Buildings	1060402100		465,344,537.19
50	1060402200	. <del>**</del>	
Hospitals and Health Centers	1060403000	2,889,928.20	=
Accumulated Depreciation - Hospitals and Health Center	1060403100	1#1	930,180.49
	1060403200		

Account Title	Account Code	Debit	Credit
	1060405200		
Hostels and Dormitories	1060405200 1060406000	12,234,713.09	( <del>-</del>
Accumulated Depreciation - Hostels and Dormitories	1060406100	12,234,713.09	2,772,823.04
accumulated Depreciation - Hostels and Dornitories	1060406100	я 20	2,772,023.04
Other Structures	1060499000	152,044,302.23	_
Accumulated Depreciation - Other Structures	1060499100	152,011,502.25	66,572,708.55
Accumulated Impairment Losses - Other Structures	1060499200	<u>u</u>	-
		€.	-
Machinery	1060501000	176,867,090.40	
Accumulated Depreciation - Machinery	1060501100	<b>■</b> 0.	132,125,787.59
Accumulated Impairment Losses - Machinery	1060501200	262 640 240 20	103,948.05
Office Equipment	1060502000	262,648,348.30	154 102 402 27
Accumulated Depreciation - Office Equipment	1060502100	•3 (e3)	154,102,493.37
Accumulated Impairment Losses - Office Equipment	1060502200	675 506 565 50	47,213.75
nformation and Communication Technology Equipment Accumulated Depreciation - Information and Communica	1060503000 1060503100	. 675,586,565.50	431,549,504.10
Accumulated Impairment Losses - Information and Comm	1060503100		693,616.86
Agricultural and Forestry Equipment	1060504000	23,820,153.01	075,010.60
Accumulated Depreciation - Agricultural and Forestry Ec	1060504000	25,020,155.01	14,724,962.65
Accumulated Impairment Losses - Agricultural and For	1060504200	2	1 1,72 1,702.00
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	(4)	
Communication Equipment	1060507000	32,365,524.70	
Accumulated Depreciation - Communication Equipment	1060507100	-	22,513,751.48
Accumulated Impairment Losses - Communication Equ	1060507200		2
Construction and Heavy Equipment	1060508000	1,516,300.00	
Accumulated Depreciation - Construction and Heavy Equ	1060508100	SET :	321,440.27
Accumulated Impairment Losses - Construction and He	1060508200		8
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	ii ii
andslide Rescue Equipment	1060509005	175,000.00	e constantial series
Accumulated Depreciation - Disaster Response and Rescu	1060509100	-	905,641.26
Accumulated Impairment Losses - Disaster Response as	1060509200		Ē
Military, Police and Security Equipment	1060510000	1,190,084.80	200 (70 24
Accumulated Depreciation - Military, Police and Security	1060510100	*	398,679.34
	1060510200	270225967	-
Medical Equipment	1060511000	2,703,358.67	1,720,987.81
Accumulated Depreciation - Medical Equipment	1060511100 1060511200	-	1,720,967.61
Accumulated Impairment Losses - Medical Equipment	1060511200	1,334,768.00	ā. 
Printing Equipment Accumulated Depreciation - Printing Equipment	1060512100	1,334,708.00	698,720.30
Accumulated Impairment Losses - Printing Equipment	1060512200	-	070,720.50
Sports Equipment	1060513000	469,395.00	
Accumulated Depreciation - Sports Equipment	1060513100	-	299,960.35
-tectification - Sports Equipment	1060513200	-	-
rechnical and Scientific Equipment	1060514000	632,228,818.39	<b>.</b> ■g
Accumulated Depreciation - Technical and Scientific Equ	1060514100		518,179,100.51
Accumulated Impairment Losses - Technical and Scientif	1060514200		263,840.63
Other Machinery and Equipment	1060599000	500,324,644.35	san 1 <b>4</b> 8
Accumulated Depreciation - Other Machinery and Equip			362,010,746.35
	1060599100		
Accumulated Impairment Losses - Other Machinery and J	1060599100 1060599200	i.e.	
		- - 287,513,593.80	
Accumulated Impairment Losses - Other Machinery and J	1060599200	287,513,593.80	778,924.62 177,372,720.11
Accumulated Impairment Losses - Other Machinery and J Motor Vehicles	1060599200 1060601000	287,513,593.80 -	778,924.62
Accumulated Impairment Losses - Other Machinery and I Motor Vehicles Accumulated Depreciation - Motor Vehicles	1060599200 1060601000 1060601100	287,513,593.80 - - - 336,810.80	778,924.62 - 177,372,720.11

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Account Title	Account Code	Debit	Credit
umulated Depreciation - Other Transportation Equipr	1060699100	<u>=</u>	217,416.46
mulated Impairment Losses - Other Transportation F	1060699200	57.4	8,5
1997	1060701000	101 451 106 00	)(=
ture and Fixtures nulated Depreciation - Furniture and Fixtures	1060701000	101,451,196.33	56 721 006 26
mulated Depreciation - Furniture and Fixtures	1060701100 1060701200	37	56,721,996.26
s	1060701200	10,702,613.84	10,220.00
umulated Depreciation - Books	1060702100	-	6,132,169.36
cumulated Impairment Losses - Books	1060702200	<u> </u>	-
		an essentence a v	Yau
d Assets, Machinery and Equipment	1060803000	3,608,582.01	): <b>.</b>
umulated Depreciation - Leased Assets, Machinery as	1060803100		-
r Leased Assets	1060899000	472,981.00	107.015.04
mulated Depreciation - Other Leased Assets	1060899100	- <del>-</del>	197,015.94
cumulated Impairment Losses - Other Leased Assets	1060899200	<b>3</b> ■ 1	Non-
ed Assets Improvements, Buildings	1060902000	35,900.00	-
mulated Depreciation - Leased Assets Improvements	1060902000	-	5,250.41
cumulated Impairment Losses - Leased Assets Impro	1060902200	<u>~</u>	-
		- -	U <del>S</del> s
Zoo - Animals	1069801000	1,131,000.00	9 <del>10</del> .
mulated Depreciation -Work/Zoo	1069901100	27	621
mulated Impairment Losses -Work/Zoo Animals	1069901200	<b>2</b>	( <del>**</del> )
r Property, Plant and Equipment	1069899000	152,877,406.37	-
nulated Depreciation - Other Property, Plant and Ec	1069899100	<u> </u>	68,585,765.67
mulated Impairment Losses - Other Property, Plant $\epsilon$	1069899200	<b>1</b>	11 <del>2</del>
ruction in Progress - Land Improvements	1069901000	1,575,533.10	
ruction in Progress - Infrastructure Assets	1069902000	536,952.00	
ruction in Progress - Buildings and Other Structure	1069903000	95,070,113.60	
		1	n <u>u</u>
ling Stocks	1070101000	2,921,503.08	
cumulated Impairment Losses - Breeding Stocks	1070101100	(A) (1) (A) (A) (A) (A) (A) (A) (A) (A) (A) (A	-
tock	1070102000	1,948,326.30	≌
cumulated Impairment Losses -Livestock	1070102100	- 160 400 00	=
, Plants and Crops	1070103000	2,160,490.00	
cumulated Impairment Losses -Trees, Plants and Cro	1070103100 1070104000	10.067.50	<b>3</b>
culture cumulated Impairment Losses - Aquaculture	1070104000	10,067.50	
r Bearer Biological Assets	1070199000	106,688.92	- 2
comulated Impairment Losses - Other Bearer Biolog	1070199100		=
2000 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 -	82 A / 15 T	1 <b>4</b> 0	2
stock Held for Consumption/Sale/Distribution	1070201000	88,475.00	<del>2</del>
cumulated Impairment Losses - Livestock Held for C	1070201100		*
culture	1070204000	36,418.00	-
cumulated Impairment Losses - Aquaculture	1070204100	(Tabr	₩.
Consumable Biological Assets	1070299000	14,000.00	•
umulated Impairment Losses-Other Consumable Bi	1070299100		2
		1750	5.
uter Software	1080102000	43,134,182.58	<u>-</u>
nulated Amortization - Computer Software	1080102000	73,134,102.30	1,356,782.71
cumulated Impairment Losses-Computer Software	1080102100	)=)	
Intangible Assets	1080198000	2,989.60	
cumulated Amortization - Other Intangible Assets	1080198100	ner en	
cumulated Impairment Losses - Other Intangible Ass	1080198200	<b>100</b>	
		120	<b>E</b>
		<b>=</b>	<u> </u>

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Account Title	Account Code	Debit	Credit
Advances for Operating Expenses	1990101000	636,955,935.29	(I=)
Advances for Payroll	1990102000	20,142,475.53	
Advances to Special Disbursing Officer	1990103000	51,853,963.46	<u>&gt;=</u> .
Advances to Officers and Employees	1990104000	6,529,798.48	<b>12</b>
Advances to Contractors	1990201000	3,173,213.16	=
Prepaid Rent	1990202000	492,745.01	
Prepaid Registration	1990203000	63,927.86	5 <b>2</b> 0
Prepaid Insurance	1990205000	632,736.79	
•	1990299000	734,875.35	35.
Other Prepayments	1990299000	734,673.33	*
Deposits on Letters of Credits	1990301000	223,783.10	X751
Guaranty Deposits	1990302000	1,320,393.61	æ
Other Deposits	1990399000	1,264,893.15	7E
		6 <b>1</b> 00 - 100	
Confiscated Property/Assets	1999904000	-	AND PARTY AND PA
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
		<b>2</b>	**************************************
			% <u>#</u> \$
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
		<u>u</u>	1.
		1 <u>47</u> 0	W
Tax Refunds Payable	2010301000		411,321.74
5 185 5 155 155 18 18 18 18 18 18 18 18 18 18 18 18 18			3) 1 <del>18</del> 5
		#	
Due to BIR	2020101000		62,391,174.05
Due to GSIS	2020102000	<b>.</b>	70 505 444 44
Life and Retirement Premium	2020102001	-	10,587,444.41
ECC	2020102002	<del></del> ()	719,534.23
Salary Loan	2020102003	-	505,110.57
Policy Loan	2020102004	<del>-</del>	47,375.24
Due to Pag-IBIG	2020103000	<b>5</b> 0	少型
Pag-IBIG Premium	2020103001	=	1,255,013.05
Pag-IBIG Multi-Purpose Loan	2020103002		92,718.11
Pag-IBIG Housing Loan	2020103003	En.	10,425.00
Due to PhilHealth	2020104000		793,238.13
Due to NGAs	2020105000	<b>≅</b> 6	94,989,186.51
Due to GOCCs	2020106000		2,659,164.04
Due to LGUs	2020107000	-	579,670.60
		-	
Due to Central Office	2030101000	<b>=</b> 3	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	570	51,119,215.72
Due to Other Funds	2030105000	. <b>=</b> 0	25,060,179.13
Trust Liabilities	2040101000	-	3,634,191,943.62
Guaranty/Security Deposits Payable	2040104000	(3) 	O a militaria del Arresto de deservo
TO LIDOUR AND THE RESERVE THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF		3	5,753,284.95
Customers' Deposits Payable	2040105000		19,500.00
		=:	-
Other Deferred Credits	2050199000	F	1,740,479.31

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Account Title	Account Code	Debit	Credit	
Other Unearned Revenue	2050299000	<b>=</b> 0	3,905,300.00	
		-	13 75	
Other Payables	2999999000		56,225,892.84	
		3=0	· · ·	
		-	*	
			*	
Accumulated Surplus /(Deficit)	3010101000	<b>10</b> 0	8,671,692,188.36	
TOTAL	_	19,714,125,942.71	19,714,125,942.74	
	-	19,714,125,942.71	19,714,125,942.74	
Certified Correct:		÷.	8	

GARRIEL M. SAUGON Accountant III

OIC - Accounting Division