

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

<u>Account Title</u>	<u>Account Code</u>	<u>Debit</u>	<u>Credit</u>
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		136,798,901.13	-
Treasury/Agency Cash Accounts	1010401000	235,940,596.87	-
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	-
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 Equipment	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	-

COMMISSION ON AUDIT
RECEIVED BY: *[Signature]*
DATE: 1/28/23
TIME: 1:40

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

Account Title	Account Code	Debit	Credit
Investment Property, Buildings	1050201000	2,000,000.00	-
Accumulated Depreciation - Investment Property, Buildings	1050201100	-	660,000.00
Land	1060101000	677,763,312.64	-
Land Improvements - Aquaculture Structures	1060201000	8,713,807.27	-
Accumulated Depreciation - Land Improvements, Aquaculture Structures	1060201100	-	6,667,802.86
Other Land Improvements	1060299000	60,125,747.42	-
Accumulated Depreciation - Other Land Improvements	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 Assets	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 Buildings	1060402200	-	270,900.00
Hospitals and Health Centers	1060403000	2,889,928.20	-
Accumulated Depreciation - Hospitals and Health Centers	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 Equipment	1060503000	461,786,505.73	-
Accumulated Depreciation - Information and Communication Technology Equipment	1060503100	-	303,105,581.32
Accumulated Impairment Losses - Information and Communication Technology Equipment	1060503200	-	11,066.04
Agricultural and Forestry Equipment	1060504000	30,439,879.31	-
Accumulated Depreciation - Agricultural and Forestry Equipment	1060504100	-	18,779,772.74
Marine and Fishery Equipment	1060505000	2,798,000.00	-
Accumulated Depreciation - Marine and Fishery Equipment	1060505100	-	1,063,240.00
Communication Equipment	1060507000	19,062,821.08	-
Accumulated Depreciation - Communication Equipment	1060507100	-	14,270,511.06
Construction and Heavy Equipment	1060508000	2,447,100.00	-
Accumulated Depreciation - Construction and Heavy Equipment	1060508100	-	436,074.02
Disaster Response and Rescue Equipment	1060509001	1,091,512.09	-
Flood and Rescue Equipment	1060509002	764,038.00	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1060509100	-	738,155.69
Accumulated Impairment Losses - Disaster Response and Rescue Equipment	1060509200	-	106,119.15
Military, Police and Security Equipment	1060510000	934,220.00	-
Accumulated Depreciation - Military, Police and Security Equipment	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 Equipment	1060514100	-	493,288,343.49
Other Machinery and Equipment	1060599000	428,958,449.19	-
Accumulated Depreciation - Other Machinery and Equipment	1060599100	-	289,401,767.94

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
Accumulated Impairment Losses - Other Machinery and Equipment	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 Equipment	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 Fixtures	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 Improvements, Land	1060901100	-	31,883.16
Leased Assets Improvements, Buildings	1060902000	222,050.00	-
Accumulated Depreciation - Leased Assets Improvements, Buildings	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 and Equipment	1069899100	-	66,273,920.72
Accumulated Impairment Losses - Other Property, Plant and Equipment	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 Structures	1069903000	400,674,268.22	-
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	701,388.97	-
Livestock Held for Consumption/Sale/Distribution	1070201000	185,890.00	-
Aquaculture	1070204000	18,000.00	-
Other Consumable Biological Assets	1070299000	14,000.00	-
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 Assets	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

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

Account Title	Account Code	Debit	Credit
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	-	187,356,445.24
Other Payables	2999999000	-	859,986.92
Accumulated Surplus /(Deficit)	3010101000	-	6,920,830,502.54
Contributed Capital	3010103000	-	216,144,414.49
Permit Fees	4020101000	-	25,700.00
Registration Fees	4020102000	-	3,963,455.00
Clearance and Certification Fees	4020104000	-	44,469,203.98
Verification and Authentication Fees	4020111000	-	2,404,139.68
Processing Fees	4020113000	-	21,469,221.94
Fines and Penalties - Service Income	4020114000	-	9,333.80
Other Service Income	4020199000	-	123,356,359.88
School Fees	4020201000	-	155,610,592.04
Affiliation Fees	4020202000	-	6,957,425.60
Examination Fees	4020203000	-	263,695,732.20
Seminar/Training Fees	4020204000	-	1,756,618,755.42
Rent/Lease Income	4020205000	-	2,039,507.01
Communication Network Fees	4020206000	-	11,725.00
Income from Hostels/Dormitories and Other Like Facilities	4020213000	-	8,256,746.23
Sales Revenue	4020216000	-	22,116,796.09
Hospital Fees	4020217000	-	1,589,743.66
Interest Income	4020221000	-	8,142,239.67
Fines and Penalties - Business Income	4020223000	-	69,925.73
Service Concession Revenue	4020224000	-	108,538.00
Other Business Income	4020299000	-	100,275,964.79
Subsidy from National Government	4030101000	-	19,101,685,359.96
Subsidy from Other National Government Agencies	4030102000	-	1,432,769,916.05
Assistance from Local Government Units	4030103000	-	1,624,107.58
Subsidy from Other Funds	4030105000	-	5,141,987.67
Subsidy from Central Office	4030106000	-	6,571,894,207.83
Subsidy from Regional Office/Staff Bureau	4030107000	-	10,123,685,832.74
Income from Grants and Donations in Cash	4040201000	-	613,176.05
Income from Grants and Donations in Kind	4040202000	-	1,049,300.79
Gain on Sale of Property, Plant and Equipment	4050104000	-	164,403.39
Gain on Initial Recognition of Biological Assets	4050105000	-	108,000.00
Gain on Sale of Biological Assets	4050106000	-	34,020.00

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

Account Title	Account Code	Debit	Credit
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Du	4050107000	-	28,000.00
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Du	4050108000	-	2,000.00
Gain on Sale of Agricultural Produce	4050109000	-	640,352.39
Gain from Changes in Fair Value of Financial Instruments	4050111000	-	139,000.00
Other Gains	4050199000	-	3,319,018.40
Sale of Unserviceable Property	4060102000	-	95,000.00
Miscellaneous Income	4060999000	-	3,941,179.62
Salaries and Wages - Regular	5010101000	1,884,208,753.42	-
Salaries and Wages - Casual/Contractual	5010102000	60,596,843.59	-
Personal Economic Relief Allowance (PERA)	5010201000	97,897,777.26	-
Representation Allowance (RA)	5010202000	19,582,403.41	-
Transportation Allowance (TA)	5010203000	17,820,253.12	-
Clothing/Uniform Allowance	5010204000	24,547,912.00	-
Subsistence Allowance (SA)	5010205000	313,053.53	-
Laundry Allowance (LA)	5010206000	30,341.17	-
Quarters Allowance (QA)	5010207000	249,198.33	-
Productivity Incentive Allowance (PIA)	5010208000	1,059,000.00	-
Honoraria	5010210000	15,406,915.53	-
Hazard Pay (HP)	5010211000	2,725,823.53	-
Longevity Pay (LP)	5010212000	204,000.00	-
Overtime and Night Pay	5010213000	2,383,025.58	-
Year End Bonus	5010214000	174,207,417.08	-
Cash Gift	5010215000	19,875,904.40	-
Other Bonuses and Allowances	5010299000	264,273,353.13	-
Retirement and Life Insurance Premiums	5010301000	226,933,028.98	-
Pag-IBIG Contributions	5010302000	5,240,489.62	-
PhilHealth Contributions	5010303000	34,607,404.63	-
Employees Compensation Insurance Premiums (ECIP)	5010304000	5,116,517.43	-
Provident/Welfare Fund Contributions	5010305000	6,271.19	-
Pension Benefits	5010401000	3,769,213.02	-
Retirement Gratuity	5010402000	173,301.68	-
Terminal Leave Benefits	5010403000	64,676,392.90	-
Other Personnel Benefits	5010499000	100,302,196.74	-
Traveling Expenses - Local	5020101000	160,540,842.61	-
Traveling Expenses - Foreign	5020102000	10,789,034.85	-
Training Expenses	5020201000	440,296,039.87	-
Scholarship Grants/Expenses	5020202000	10,930,780,076.74	-
Office Supplies Expenses	5020301000	106,114,387.67	-
Accountable Forms Expenses	5020302000	36,929,270.93	-
Non-Accountable Forms Expenses	5020303000	274,715.43	-
Animal/Zoological Supplies Expenses	5020304000	355,594.00	-
Food Supplies Expenses	5020305000	20,340.50	-
Drugs and Medicines Expenses	5020307000	2,268,342.65	-
Medical, Dental and Laboratory Supplies Expenses	5020308000	1,284,911.48	-
Fuel, Oil and Lubricants Expenses	5020309000	90,684,387.78	-
Agricultural and Marine Supplies Expenses	5020310000	26,835,499.83	-
Textbooks and Instructional Materials Expenses	5020311000	22,880,628.83	-
Chemical and Filtering Supplies Expenses	5020313000	527,200.40	-
Semi-Expendable Machinery and Equipment Expenses	5020321000	236,251,234.25	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	28,441,712.50	-
Other Supplies and Materials Expenses	5020399000	641,896,127.96	-
Water Expenses	5020401000	16,790,422.14	-
Electricity Expenses	5020402000	157,925,325.80	-
Other Utility Expenses	5020499000	140,415.32	-
Postage and Courier Services	5020501000	2,118,762.46	-
Telephone Expenses	5020502000	19,001,119.17	-
Internet Subscription Expenses	5020503000	27,016,312.46	-
Cable, Satellite, Telegraph and Radio Expenses	5020504000	460,138.35	-
Awards/Rewards Expenses	5020601000	3,952,278.25	-

Technical Education and Skills Development Authority

PRE-CLOSING TRIAL BALANCE

COROPOTI

ALL FUNDS

For the Year Ended December 31, 2022

Account Title	Account Code	Debit	Credit
Prizes	5020602000	2,220,929.00	-
Survey Expenses	5020701000	176,260.00	-
Research, Exploration and Development Expenses	5020702000	238,425.97	-
Extraordinary and Miscellaneous Expenses	5021003000	4,386,401.30	-
Legal Services	5021101000	1,463,105.84	-
Auditing Services	5021102000	3,197,033.41	-
Consultancy Services	5021103000	8,660,904.07	-
Other Professional Services	5021199000	468,322,519.02	-
Environment/Sanitary Services	5021201000	2,400.00	-
Janitorial Services	5021202000	29,467,870.53	-
Security Services	5021203000	76,843,609.18	-
Other General Services	5021299000	292,810,084.87	-
Repairs and Maintenance - Investment Property	5021301000	49,286.75	-
Repairs and Maintenance - Land Improvements	5021302000	1,656,772.49	-
Repairs and Maintenance - Infrastructure Assets	5021303000	459,250.50	-
Repairs and Maintenance - Buildings and Other Structures	5021304000	112,336,984.19	-
Repairs and Maintenance - Machinery and Equipment	5021305000	7,918,105.76	-
Repairs and Maintenance - Transportation Equipment	5021306000	27,778,564.17	-
Repairs and Maintenance - Furniture and Fixtures	5021307000	1,550,407.46	-
Repairs and Maintenance - Leased Assets	5021308000	1,124,635.96	-
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	5021321000	434,095.75	-
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Book	5021322000	124,673.30	-
Repairs and Maintenance - Other Property, Plant and Equipment	5021399000	693,448.64	-
Subsidy to NGAs	5021401000	126,400.00	-
Financial Assistance to NGAs	5021402000	1,805,515.22	-
Subsidy to Regional Offices/Staff Bureaus	5021407000	9,142,598,431.20	-
Subsidy to Operating Units	5021408000	11,474,671,780.19	-
Subsidy to Other Funds	5021409000	4,828,097.67	-
Subsidy -Others	5021499000	54,874.31	-
Taxes, Duties and Licenses	5021501000	2,075,894.25	-
Fidelity Bond Premiums	5021502000	8,181,308.03	-
Insurance Expenses	5021503000	29,709,293.03	-
Labor and Wages	5021601000	9,905,941.17	-
Advertising Expenses	5029901000	1,380,339.99	-
Printing and Publication Expenses	5029902000	9,140,801.85	-
Representation Expenses	5029903000	60,590,395.70	-
Transportation and Delivery Expenses	5029904000	41,568,747.97	-
Rent/Lease Expenses	5029905000	26,417,683.59	-
Membership Dues and Contributions to Organizations	5029906000	6,272,537.74	-
Subscription Expenses	5029907000	2,708,982.16	-
Donations	5029908000	417,559.25	-
Other Maintenance and Operating Expenses	5029999000	258,628,452.85	-
Interest Expenses	5030102000	5,192.71	-
Bank Charges	5030104000	207,450.72	-
Other Financial Charges	5030199000	46,383.10	-
Cost of Sales	5040201000	15,425,457.04	-
Depreciation - Land Improvements	5050102000	2,021,864.47	-
Depreciation - Infrastructure Assets	5050103000	618,765.25	-
Depreciation - Buildings and Other Structures	5050104000	67,747,621.82	-
Depreciation - Machinery and Equipment	5050105000	98,286,874.64	-
Depreciation - Transportation Equipment	5050106000	17,607,095.90	-
Depreciation - Furniture, Fixtures and Books	5050107000	3,706,392.23	-
Depreciation - Leased Assets	5050108000	769,286.52	-
Depreciation - Leased Assets Improvements	5050109000	34,287.78	-
Depreciation - Service Concession Asset	5050111000	210,537.28	-
Depreciation - Other Property, Plant and Equipment	5050199000	7,121,438.12	-
Amortization - Intangible Assets	5050201000	8,309,518.55	-
Impairment Loss - Property, Plant and Equipment	5050309000	626,388.21	-
Impairment Loss - Biological Assets	5050310000	660,522.08	-

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

Account Title	Account Code	Debit	Credit
Impairment Loss - Intangible Assets		18,790.98	-
Loss on Sale of Property, Plant and Equipment	5050404000	225,849.16	-
Loss of Assets	5050409000	1,858,683.31	-
Other Losses	5050499000	1,534,396.05	-
TOTAL		<u>54,361,016,842.82</u>	<u>54,361,016,842.82</u>
		-	0.00

Certified Correct:


GARRIEL M. SAUGON
 Chief Accountant
 Accounting Division
 