

Technical Education and Skills Development Authority

POST-CLOSING TRIAL BALANCE

COROPOTI

ALL FUNDS

For the Year Ended December 31, 2023

COMMISSION ON AUDIT
 RECEIVED BY: Ray
 DATE: 12/31/23
 TIME: 1:22 p

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	1010101000	10,807,486.78	-
Petty Cash	1010102000	9,545,516.60	-
Cash in Bank - Local Currency, Bangko Sentral ng Pilipinas	1010201000	19,368,169.56	-
Cash in Bank - Local Currency, Current Account	1010202000	6,744,110,194.13	-
Investments in Treasury Bills - Local	1020201000	75,999,028.14	-
Investments in Treasury Bonds - Local	1020203000	147,523,220.18	-
Accounts Receivable	1030101000	143,947,988.84	-
Accounts Receivable	1030101000	6,474,582.72	-
Allowance for Impairment - Accounts Receivable	1030101100	-	679,343.81
Due from National Government Agencies	1030301000	154,080,682.21	-
Due from Government-Owned and/or Controlled Corporation	1030302000	1,388,940.27	-
Due fom Local Government Units	1030303000	30,340,190.44	-
Due from Joint Venture	1030304000	2,128.01	-
Due from Regional Offices	1030403000	1,906,892,241.36	-
Due from Operating Units	1030404000	513,457,879.08	-
Due from Other Funds	1030405000	16,249,031.73	-
Receivables - Disallowances/Charges	1030501000	39,948,854.45	-
Due from Officers and Employees	1030502000	1,948,937.52	-
Due from Non-Government Organizations/People's Organizat	1030503000	6,712,288.84	-
Other Receivables	1030599000	26,002,811.95	-
Other Receivables	1030599000	8,001,449.88	-
Merchandise Inventory	1040101000	309,080.00	-
Agricultural and Marine Supplies for Distribution	1040205000	44,800.00	-
Agricultural Produce for Distribution	1040206000	47,331.00	-
Other Supplies and Materials for Distribution	1040299000	319,248,539.95	-
Raw Materials Inventory	1040301000	1,024.00	-
Office Supplies Inventory	1040401000	25,014,868.45	-
Accountable Forms, Plates and Stickers Inventory	1040402000	29,013,365.43	-
Non-Accountable Forms Inventory	1040403000	35,335.00	-
Animal/Zoological Supplies Inventory	1040404000	1,409,998.00	-
Drugs and Medicines Inventory	1040406000	109,778.55	-
Medical, Dental and Laboratory Supplies Inventory	1040407000	61,578.21	-
Fuel, Oil and Lubricants Inventory	1040408000	531,334.22	-
Agricultural and Marine Supplies Inventory	1040409000	2,503,833.69	-
Textbooks and Instructional Materials Inventory	1040410000	14,481,060.42	-
Construction Materials Inventory	1040413000	4,159,805.14	-
Other Supplies and Materials Inventory	1040499000	101,643,924.24	-
Semi-Expendable Machinery	1040501000	1,287,110.50	-
Semi-Expendable Office Equipment	1040502000	20,129,718.57	-
Semi-Expendable Information and Communications Technol	1040503000	53,372,883.55	-
Semi-Expendable Agricultural and Forestry Equipment	1040504000	427,474.00	-
Semi-Expendable Communications Equipment	1040507000	2,317,011.19	-
Semi-Expendable Disaster Response and Rescue Equipment	1040508000	447,371.94	-
Semi-Expendable Military, Police and Security Equipment	1040509000	258,321.00	-
Semi-Expendable Medical Equipment	1040510000	359,263.75	-
Semi-Expendable Printing Equipment	1040511000	285,872.30	-
Semi-Expendable Sports Equipment	1040512000	97,380.50	-
Semi-Expendable Technical and Scientific Equipment	1040513000	29,593,845.38	-
Semi-Expendable Other Machinery and Equipment	1040519000	28,373,339.03	-

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Account Title	Account Code	Debit	Credit
Semi-Expendable Furniture and Fixtures	1040601000	24,168,476.01	-
Semi-Expendable Books	1040602000	1,681,846.82	-
Land	1060101000	679,183,985.14	-
Land Improvements - Aquaculture Structures	1060201000	13,802,858.26	-
Accumulated Depreciation - Land Improvements, Aquacultur	1060201100	-	8,276,087.33
Land Improvements, Reforestation Projects	1060202000	459,747.60	-
	1060202100	-	436,760.22
Other Land Improvements	1060299000	58,802,753.85	-
Accumulated Depreciation - Other Land Improvements	1060299100	-	36,627,773.62
Road Networks	1060301000	2,541,423.37	-
Accumulated Depreciation - Road Networks	1060301100	-	326,767.66
Water Supply Systems	1060304000	2,822,375.81	-
Accumulated Depreciation - Water Supply Systems	1060304100	-	520,708.47
Power Supply Systems	1060305000	13,709,077.88	-
Accumulated Depreciation - Power Supply Systems	1060305100	-	4,285,449.91
Buildings	1060401000	2,076,593,366.59	-
Accumulated Depreciation - Buildings	1060401100	-	847,789,789.73
School Buildings	1060402000	940,211,642.79	-
Accumulated Depreciation - School Buildings	1060402100	-	474,128,024.92
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	-	1,103,576.03
Hostels and Dormitories	1060406000	11,428,413.14	-
Accumulated Depreciation - Hostels and Dormitories	1060406100	-	2,629,269.38
Other Structures	1060499000	173,877,486.59	-
Accumulated Depreciation - Other Structures	1060499100	-	78,984,578.41
Machinery	1060501000	235,717,288.74	-
Accumulated Depreciation - Machinery	1060501100	-	190,491,127.00
Office Equipment	1060502000	173,265,429.04	-
Accumulated Depreciation - Office Equipment	1060502100	-	99,830,256.63
Accumulated Impairment Losses - Office Equipment	1060502200	-	11,624.62
Information and Communication Technology Equipment	1060503000	505,645,222.34	-
Accumulated Depreciation - Information and Communication	1060503100	-	296,010,510.64
Accumulated Impairment Losses - Information and Communi	1060503200	-	11,066.04
Agricultural and Forestry Equipment	1060504000	29,635,697.83	-
Accumulated Depreciation - Agricultural and Forestry Equipm	1060504100	-	20,202,781.10
Marine and Fishery Equipment	1060505000	2,798,000.00	-
Accumulated Depreciation - Marine and Fishery Equipment	1060505100	-	1,472,357.46
Communication Equipment	1060507000	58,810,144.89	-
Accumulated Depreciation - Communication Equipment	1060507100	-	15,030,584.13
Construction and Heavy Equipment	1060508000	2,914,315.00	-
Accumulated Depreciation - Construction and Heavy Equipm	1060508100	-	742,371.80
Disaster Response and Rescue Equipment	1060509001	914,012.09	-
Flood and Rescue Equipment	1060509002	1,063,338.63	-
Accumulated Depreciation - Disaster Response and Rescue E	1060509100	-	727,250.88
Military, Police and Security Equipment	1060510000	619,920.00	-
Accumulated Depreciation - Military, Police and Security Equ	1060510100	-	328,497.24
Medical Equipment	1060511000	1,211,213.96	-
Accumulated Depreciation - Medical Equipment	1060511100	-	925,371.09
Printing Equipment	1060512000	1,130,650.00	-
Accumulated Depreciation - Printing Equipment	1060512100	-	863,445.18
Sports Equipment	1060513000	220,847.75	-

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Accumulated Depreciation - Sports Equipment	1060513100	-	142,333.31
Technical and Scientific Equipment	1060514000	576,333,577.14	-
Accumulated Depreciation - Technical and Scientific Equipm	1060514100	-	463,869,724.75
Other Machinery and Equipment	1060599000	704,866,800.27	-
Accumulated Depreciation - Other Machinery and Equipment	1060599100	-	290,936,836.81
Accumulated Impairment Losses - Other Machinery and Equi	1060599200	-	5,750.00
Motor Vehicles	1060601000	489,364,700.18	-
Accumulated Depreciation - Motor Vehicles	1060601100	-	239,642,719.74
Accumulated Impairment Losses - Motor Vehicles	1060601200	-	44,550.00
Trains	1060602000	62,762.26	-
Other Transportation Equipment	1060699000	4,732,749.28	-
Accumulated Depreciation - Other Transportation Equipment	1060699100	-	590,664.18
Furniture and Fixtures	1060701000	52,194,365.64	-
Accumulated Depreciation - Furniture and Fixtures	1060701100	-	26,274,971.49
Accumulated Impairment Losses - Furniture and Fixtures	1060701200	-	7,050.00
Books	1060702000	4,886,374.84	-
Accumulated Depreciation - Books	1060702100	-	2,691,949.13
Leased Assets, Land	1060801000	138,874.00	-
Leased Assets, Buildings and Other Structures	1060802000	222,050.00	-
Accumulated Depreciation - Leased Assets, Buildings and Ot	1060802100	-	49,221.08
Leased Assets, Machinery and Equipment	1060803000	1,531,577.00	-
Other Leased Assets	1060899000	415,998.00	-
Accumulated Depreciation - Other Leased Assets	1060899100	-	250,274.29
Work/Zoo - Animals	1069801000	583,000.00	-
Other Property, Plant and Equipment	1069899000	130,299,470.10	-
Accumulated Depreciation - Other Property, Plant and Equipr	1069899100	-	65,954,572.38
Construction in Progress - Land Improvements	1069901000	299,900.00	-
Construction in Progress - Buildings and Other Structures	1069903000	272,545,144.81	-
Construction in Progress - Leased Assets	1069904000	13,843,698.41	-
Breeding Stocks	1070101000	2,886,490.00	-
Livestock	1070102000	2,625,842.30	-
Trees, Plants and Crops	1070103000	1,048,050.00	-
Aquaculture	1070104000	10,067.50	-
Other Bearer Biological Assets	1070199000	241,908.92	-
Livestock Held for Consumption/Sale/Distribution	1070201000	395,775.00	-
Accumulated Impairment Losses - Livestock He	1070201100	-	1,920.00
Trees, Plants and Crops Held for Consumption/Sale/Distributic	1070202000	1,112,440.00	-
Other Consumable Biological Assets	1070299000	14,000.00	-
Computer Software	1080102000	45,091,996.72	-
Accumulated Amortization - Computer Software	1080102100	-	17,883,244.21
Other Intangible Assets	1080198000	2,989.60	-
Accumulated Amortization - Other Intangible A	1080198100	-	662.76
Advances for Operating Expenses	1990101000	373,611,882.64	-
Advances for Payroll	1990102000	16,108,437.71	-
Advances to Special Disbursing Officer	1990103000	27,118,127.19	-
Advances to Officers and Employees	1990104000	2,414,971.19	-
Advances to Contractors	1990201000	10,556,217.99	-
Prepaid Rent	1990202000	80,025.00	-
Prepaid Registration	1990203000	525,568.19	-
Prepaid Insurance	1990205000	705,609.10	-
Other Prepayments	1990299000	964,029.75	-
Other Prepayments	1990299000	397,291.46	-

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Guaranty Deposits	1990302000	1,526,280.86	-
Guaranty Deposits	1990302000	109,166.00	-
Other Deposits	1990399000	1,184,713.27	-
Confiscated Property/Assets	1999904000	397,194.00	-
Other Assets	1999999000	899,412,696.68	-
Accumulated Impairment Losses - Other Assets	1999999100	-	4,163,052.53
Accounts Payable	2010101000	-	2,475,977,012.02
Due to Officers and Employees	2010102000	-	45,040,831.95
Finance Lease Payable	2010107000	-	374,074.59
Tax Refunds Payable	2010301000	-	65,166.56
Due to BIR	2020101000	-	81,066,481.99
Due to GSIS	2020102000	-	12,658,219.67
Due to Pag-IBIG	2020103000	-	1,101,074.01
Due to PhilHealth	2020104000	-	1,716,877.89
Due to PhilHealth	2020104000	-	16,024.19
Due to NGAs	2020105000	-	720,122,828.38
Due to NGAs	2020105000	-	705,886,211.00
Due to GOCCs	2020106000	-	3,041,939.48
Due to GOCCs	2020106000	-	1,858,478.34
Due to LGUs	2020107000	-	186,690.65
Due to Central Office	2030101000	-	605,947,863.10
Due to Bureaus	2030102000	-	156,715.39
Due to Regional Offices	2030103000	-	885,458,281.36
Due to Operating Units	2030104000	-	20,624,508.42
Due to Other Funds	2030105000	-	23,886,685.84
Trust Liabilities	2040101000	-	73,178,131.93
Guaranty/Security Deposits Payable	2040104000	-	9,248,608.17
Customers' Deposits Payable	2040105000	-	19,500.00
Other Deferred Credits	2050199000	-	2,010,829.31
Other Unearned Revenue	2050299000	-	7,321,821.41
Leave Benefits Payable	2060102000	-	8,164,516.97
Other Payables	2999999000	-	94,146,283.92
Other Payables	2999999000	-	5,854,594.46
Accumulated Surplus /(Deficit)	3010101000	-	10,175,003,125.07
TOTAL		19,155,349,146.02	19,155,349,146.02

Certified Correct:



GARRIEL M. SAUGON
Chief Accountant
Accounting Division