

Technical Education and Skills Development Authority

PRE-CLOSING TRIAL BALANCE

COROPOTI

ALL FUNDS

For the Year Ended December 31, 2023

COMMISSION ON AUDIT
RECEIVED BY: *[Signature]*
DATE: *4/21/24*
TIME: *1:23p*

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	-
Cash - Treasury/Agency Deposit, Regular	1010401000	105,009,267.35	-
Cash - Treasury/Agency Deposit, Trust	1010403000	25,781,649.20	-
Cash - Modified Disbursement System (MDS), Regular	1010404000	4,363,737.87	-
Cash - Modified Disbursement System (MDS), Trust	1010406000	675,333.20	-
Cash - Tax Remittance Advice	1010407000	1,713,965.54	-
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 Corporations	1030302000	1,388,940.27	-
Due from 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 Organizations	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 Technology Equipment	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	-
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, Aquaculture Structures	1060201100	-	8,276,087.33
Land Improvements, Reforestation Projects	1060202000	459,747.60	-

Technical Education and Skills Development Authority
PRE-CLOSING TRIAL BALANCE
COROPOTI
ALL FUNDS
For the Year Ended December 31, 2023

Account Title	Account Code	Debit	Credit
Accumulated Impairment Losses - Land Improvements, Refo	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 Technology Eq	1060503100	-	296,010,510.64
Accumulated Impairment Losses - Information and Communication Technok	1060503200	-	11,066.04
Agricultural and Forestry Equipment	1060504000	29,635,697.83	-
Accumulated Depreciation - Agricultural and Forestry Equipment	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 Equipment	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 Equipment	1060509100	-	727,250.88
Military, Police and Security Equipment	1060510000	619,920.00	-
Accumulated Depreciation - Military, Police and Security Equipment	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	-
Accumulated Depreciation - Sports Equipment	1060513100	-	142,333.31
Technical and Scientific Equipment	1060514000	576,333,577.14	-
Accumulated Depreciation - Technical and Scientific Equipment	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 Equipment	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

Technical Education and Skills Development Authority
PRE-CLOSING TRIAL BALANCE
COROPOTI
ALL FUNDS
For the Year Ended December 31, 2023

Account Title	Account Code	Debit	Credit
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 Other Structures	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 Equipment	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 Held for Consu	1070201100	-	1,920.00
Trees, Plants and Crops Held for Consumption/Sale/Distribution	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 Assets	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	-
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

Technical Education and Skills Development Authority
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COROPOTI
ALL FUNDS
For the Year Ended December 31, 2023

Account Title	Account Code	Debit	Credit
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	-	7,409,769,940.14
Contributed Capital	3010103000	-	207,271,548.64
Registration Fees	4020102000	-	6,748,244.40
Clearance and Certification Fees	4020104000	-	38,505,581.03
Verification and Authentication Fees	4020111000	-	3,496,027.98
Processing Fees	4020113000	-	20,494,558.40
Fines and Penalties - Service Income	4020114000	-	31,090.22
Other Service Income	4020199000	-	72,950,100.56
School Fees	4020201000	-	58,241,087.74
Affiliation Fees	4020202000	-	758,345.00
Examination Fees	4020203000	-	236,490,191.17
Seminar/Training Fees	4020204000	-	1,158,105,564.17
Rent/Lease Income	4020205000	-	4,185,986.27
Income from Hostels/Dormitories and Other Like Facilities	4020213000	-	9,872,164.64
Income from Printing and Publication	4020215000	-	2,531,516.63
Sales Revenue	4020216000	-	32,910,935.74
Hospital Fees	4020217000	-	2,083,402.21
Interest Income	4020221000	-	5,052,369.25
Fines and Penalties - Business Income	4020223000	-	93,851.31
Other Business Income	4020299000	-	55,055,497.87
Subsidy from National Government	4030101000	-	19,708,808,868.89
Subsidy from Other National Government Agencies	4030102000	-	701,442,459.70
Assistance from Local Government Units	4030103000	-	3,268,945.00
Subsidy from Other Funds	4030105000	-	41,189,057.37
Subsidy from Central Office	4030106000	-	7,141,402,621.63
Subsidy from Regional Office/Staff Bureau	4030107000	-	10,582,657,982.08
Income from Grants and Donations in Cash	4040201000	-	13,701,573.83
Income from Grants and Donations in Kind	4040202000	-	52,494,331.55
Gain on Sale of Property, Plant and Equipment	4050104000	-	15,450.00
Gain on Initial Recognition of Biological Assets	4050105000	-	199,500.00
Gain on Sale of Biological Assets	4050106000	-	15,147.00
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due	4050107000	-	340,770.00
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due	4050108000	-	135,460.00
Gain on Sale of Agricultural Produce	4050109000	-	187,665.00
Other Gains	4050199000	-	7,543.86
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	4060101000	-	1,688.46
Sale of Unserviceable Property	4060102000	-	174,178.00
Proceeds from Insurance/Indemnities	4060901000	-	1,632.00
Miscellaneous Income	4060999000	-	2,350,261.55
Salaries and Wages - Regular	5010101000	2,067,819,645.08	-
Salaries and Wages - Casual/Contractual	5010102000	36,903,424.20	-
Personal Economic Relief Allowance (PERA)	5010201000	100,857,073.47	-
Representation Allowance (RA)	5010202000	20,100,640.04	-
Transportation Allowance (TA)	5010203000	18,377,891.30	-
Clothing/Uniform Allowance	5010204000	25,482,000.00	-
Subsistence Allowance (SA)	5010205000	350,746.36	-
Laundry Allowance (LA)	5010206000	30,021.20	-
Quarters Allowance (QA)	5010207000	202,604.67	-
Productivity Incentive Allowance (PIA)	5010208000	870,000.00	-

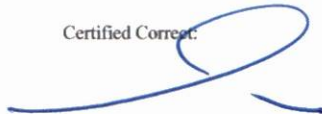
Technical Education and Skills Development Authority
PRE-CLOSING TRIAL BALANCE
COROPOTI
ALL FUNDS
For the Year Ended December 31, 2023

Account Title	Account Code	Debit	Credit
Honoraria	5010210000	18,992,200.19	-
Hazard Pay (HP)	5010211000	2,641,165.34	-
Longevity Pay (LP)	5010212000	625,000.00	-
Overtime and Night Pay	5010213000	2,281,531.09	-
Year End Bonus	5010214000	173,922,897.43	-
Cash Gift	5010215000	19,841,387.00	-
Other Bonuses and Allowances	5010299000	367,161,427.00	-
Retirement and Life Insurance Premiums	5010301000	249,412,717.28	-
Pag-IBIG Contributions	5010302000	5,290,749.74	-
PhilHealth Contributions	5010303000	39,475,549.16	-
Employees Compensation Insurance Premiums (ECIP)	5010304000	5,626,469.17	-
Pension Benefits	5010401000	5,109,437.83	-
Retirement Gratuity	5010402000	75,000.00	-
Terminal Leave Benefits	5010403000	84,308,608.41	-
Other Personnel Benefits	5010499000	140,419,471.73	-
Traveling Expenses - Local	5020101000	166,269,253.97	-
Traveling Expenses - Foreign	5020102000	17,750,253.59	-
Training Expenses	5020201000	350,510,951.96	-
Scholarship Grants/Expenses	5020202000	10,115,071,773.49	-
Office Supplies Expenses	5020301000	93,012,146.52	-
Accountable Forms Expenses	5020302000	27,632,944.63	-
Non-Accountable Forms Expenses	5020303000	560,482.03	-
Animal/Zoological Supplies Expenses	5020304000	179,089.00	-
Food Supplies Expenses	5020305000	19,110.00	-
Drugs and Medicines Expenses	5020307000	1,320,986.73	-
Medical, Dental and Laboratory Supplies Expenses	5020308000	879,001.54	-
Fuel, Oil and Lubricants Expenses	5020309000	76,270,044.35	-
Agricultural and Marine Supplies Expenses	5020310000	41,360,774.18	-
Textbooks and Instructional Materials Expenses	5020311000	26,253,655.14	-
Military, Police and Traffic Supplies Expenses	5020312000	64,490.00	-
Chemical and Filtering Supplies Expenses	5020313000	424,564.85	-
Semi-Expendable Machinery and Equipment Expenses	5020321000	209,545,733.37	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	39,167,208.72	-
Other Supplies and Materials Expenses	5020399000	411,727,614.37	-
Water Expenses	5020401000	18,878,363.25	-
Electricity Expenses	5020402000	149,021,762.50	-
Other Utility Expenses	5020499000	21,275.00	-
Postage and Courier Services	5020501000	1,670,421.01	-
Telephone Expenses	5020502000	18,027,780.53	-
Internet Subscription Expenses	5020503000	28,293,685.98	-
Cable, Satellite, Telegraph and Radio Expenses	5020504000	343,614.15	-
Awards/Rewards Expenses	5020601000	6,851,375.80	-
Prizes	5020602000	1,298,366.35	-
Survey Expenses	5020701000	212,000.00	-
Research, Exploration and Development Expenses	5020702000	3,634,140.00	-
Extraordinary and Miscellaneous Expenses	5021003000	4,183,836.58	-
Legal Services	5021101000	756,451.45	-
Auditing Services	5021102000	2,609,025.00	-
Consultancy Services	5021103000	5,957,979.64	-
Other Professional Services	5021199000	366,551,744.49	-
Environment/Sanitary Services	5021201000	2,400.00	-
Janitorial Services	5021202000	33,605,724.03	-
Security Services	5021203000	83,336,668.87	-
Other General Services	5021299000	234,977,442.43	-
Repairs and Maintenance - Land Improvements	5021302000	1,084,733.13	-
Repairs and Maintenance - Infrastructure Assets	5021303000	603,581.80	-
Repairs and Maintenance - Buildings and Other Structures	5021304000	59,324,821.15	-
Repairs and Maintenance - Machinery and Equipment	5021305000	8,350,591.90	-
Repairs and Maintenance - Transportation Equipment	5021306000	27,439,258.83	-
Repairs and Maintenance - Furniture and Fixtures	5021307000	271,249.00	-

Technical Education and Skills Development Authority
PRE-CLOSING TRIAL BALANCE
COROPOTI
ALL FUNDS
For the Year Ended December 31, 2023

Account Title	Account Code	Debit	Credit
Repairs and Maintenance - Leased Assets	5021308000	1,299,873.69	-
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	5021321000	1,494,962.43	-
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Books	5021322000	804,441.87	-
Repairs and Maintenance - Other Property, Plant and Equipment	5021399000	198,845.28	-
Financial Assistance to NGAs	5021402000	2,954,919.11	-
Subsidy to Regional Offices/Staff Bureaus	5021407000	9,381,509,050.60	-
Subsidy to Operating Units	5021408000	11,162,680,010.02	-
Subsidy to Other Funds	5021409000	37,116,184.50	-
Subsidy -Others	5021499000	330,000.00	-
Taxes, Duties and Licenses	5021501000	1,182,807.90	-
Fidelity Bond Premiums	5021502000	8,693,929.44	-
Insurance Expenses	5021503000	26,451,240.13	-
Labor and Wages	5021601000	8,546,259.30	-
Advertising Expenses	5029901000	619,515.29	-
Printing and Publication Expenses	5029902000	10,281,302.66	-
Representation Expenses	5029903000	50,394,142.35	-
Transportation and Delivery Expenses	5029904000	6,846,291.10	-
Rent/Lease Expenses	5029905000	22,707,862.36	-
Membership Dues and Contributions to Organizations	5029906000	602,804.80	-
Subscription Expenses	5029907000	32,320,847.27	-
Donations	5029908000	363,670.36	-
Litigation/Acquired Assets Expenses	5029909000	4,550.00	-
Loss of Guarantee	5029910000	138,808.70	-
Other Maintenance and Operating Expenses	5029999000	238,463,129.98	-
Interest Expenses	5030102000	9,351.36	-
Guarantee Fees	5030103000	10,675.87	-
Bank Charges	5030104000	304,680.24	-
Other Financial Charges	5030199000	63,985.53	-
Cost of Sales	5040201000	21,857,761.98	-
Depreciation - Land Improvements	5050102000	1,987,795.29	-
Depreciation - Infrastructure Assets	5050103000	933,349.05	-
Depreciation - Buildings and Other Structures	5050104000	81,151,310.74	-
Depreciation - Machinery and Equipment	5050105000	88,266,885.02	-
Depreciation - Transportation Equipment	5050106000	29,047,654.38	-
Depreciation - Furniture, Fixtures and Books	5050107000	2,947,781.23	-
Depreciation - Leased Assets	5050108000	13,512.16	-
Depreciation - Leased Assets Improvements	5050109000	7,956.10	-
Depreciation - Service Concession Asset	5050111000	308,779.64	-
Depreciation - Other Property, Plant and Equipment	5050199000	6,421,964.18	-
Amortization - Intangible Assets	5050201000	8,116,045.08	-
Impairment Loss - Loans and Receivables	5050302000	32,600.00	-
Impairment Loss - Property, Plant and Equipment	5050309000	692,403.76	-
Impairment Loss - Biological Assets	5050310000	65,745.00	-
Loss on Sale of Property, Plant and Equipment	5050404000	417,281.17	-
Loss on Sale of Biological Assets	5050405000	6,780.00	-
Loss from Changes in Fair Value Less Coststo Sell of Biological Assets Due	5050413000	21,000.00	-
Loss from Changes in Fair Value Less Coststo Sell of Biological Assets Due	5050414000	71,000.00	-
Other Losses	5050499000	228,285.14	-
TOTAL		56,553,389,160.24	56,553,389,160.24

Certified Correct:



GARRIEL M. SAUGON
Chief Accountant
Accounting Division, FMS