#### Technical Education and Skills Development Authority POST-CLOSING TRIAL BALANCE COROPOTI ALL FUNDS For the Year Ended December 31, 2024

1

Cash - Collecting Officers     10101000     5.793,465.44     -       Petry Cash     10101000     4.077,909.96     -       Cash in Bank - Local Currency, Current Account     101020100     6.81,820,793.75     -       Cash in Bank - Local Currency, Current Account - Low     1010202016     118,506.252.74     -       Cash in Bank - Local Currency, Current Account - Low     1010202016     6.225,655.789.17     -       Cash in Bank - Local Currency, Current Account - Low     1010202010     7.4030,977.71     -       Tressmy Bonk - Local     102020100     21,4551.398.26     -       Accounts Receivable     1030101000     511,442.50     -       Accounts Receivable     103010100     11,442.50     -       Due from National Government Agencies     103030000     22,837.26.63     -       Due from Central Office     103404000     599.067.818.18     -       Due from Central Office     103404000     599.067.818.18     -       Due from Non-Government Organizations/People's Organ     1036502000     6.572.228.44     -       Due from Non-Government Organizations/People's Organ     1030590000     1.73.23.85.	Account Title	Account Code	Debit	Credit
Clash F Contecting Offices     101012000     4.077,090.96     -       Cash in Bank - Local Currency, Current Account     101020100     6.431,820.709.75     -       Cash in Bank - Local Currency, Current Account - Land     101020200     7.658,667.84     -       Cash in Bank - Local Currency, Current Account - Land     101020200     6.425,555.789.17     -       Cash in Bank - Local Currency, Savings Accounts - Lan     101020200     214,4551,398.26     -       Accounts Receivable     103010100     511,442.50     -     2,840,059.85       Accounts Receivable     1030310100     214,457,904.88     -     -       Due from Local Government Agencies     1030301000     148,016,673.68     -     -       Due from Local Government Quenci Controlled Corport     1030303000     2,2840,059.85     -       Due from Control Offices     103040100     599,0473.61.86     -     -       Due from Ongerating Units     1030404000     1,343,139.85.4     -     -       Due from Ongerating Units     1030404000     1,343,72.29.4     -     -       Due from Ongerating Units     1030501000     39,314.536.58	Cash Collecting Officers	1010101000	5,793,465.44	-
Predy Casal			4,077,090.96	-
Cash in Bank - Local Currency, Current Account - Deve     101020200     87.658.667.84     -       Cash in Bank - Local Currency, Current Account - Leva     1010202016     118.506.252.74     -       Cash in Bank - Local Currency, Current Account - Leva     1010202016     74.030.977.71     -       Threstments in Treasury Bonds - Local     1010202010     74.030.977.71     -       Accounts Receivable     1030101000     21.4,551.398.26     -       Accounts Receivable     1030101000     11.442.50     -       Accounts Receivable     1030301000     14.801.6673.68     -       Due from National Government Dagencies     1030301000     22.83.726.63     -       Due from Covernment Units     1030302000     2.128.01     -       Due from Cortral Office     1030401000     59.9247.361.86     -       Due from Operating Units     1030401000     59.9067.181.18     -       Due from Officers and Employees     1030502000     1.432.722.94     -       Receivables     1030502000     6.712.288.84     -       Due from Officers and Employees     1030502000     6.712.288.84     - <t< td=""><td></td><td></td><td>6,431,820,709.75</td><td>-</td></t<>			6,431,820,709.75	-
Cash in Bank - Local Currency, Current Account - Land     1010202016     6.225,655,789,17     -       Cash in Bank - Local Currency, Savings Accounts - Land     1010202014     -     74,030,977,71     -       Investments in Treasury Bonds - Local     102020300     214,455,1398,26     -     -       Accounts Receivable     1030101000     511,442,50     -     2,840,059,85       Accounts Receivable     1030310100     148,016,673,68     -     -       Due from National Government Agencies     1030303000     2,283,726,63     -       Due from Control Offices     1030401000     59,247,326,63     -       Due from Control Offices     1030401000     59,967,818,18     -       Due from Control Offices     1030401000     599,067,818,18     -       Due from Officers and Employees     10305501000     11,342,722,34     -       Due from Officers and Employees     10305501000     6,712,288,46     -       Other Keceivables     1030599000     8,027,766,46     -       Other Keceivables     1030599000     32,78,856,56     -       Other Supplies and Materials for Distribution	Cash in Bank - Local Currency, Dungko Sendua ag i mpun	1010202000	87,658,667.84	-
Cash in Bank - Local Currency, Savings Accounts - Land     1010220214     6-225,655,789.17     -       Cash in Bank - Local Currency, Savings Accounts - Land     1010203000     214,551,398.26     -       Investments in Treasury Bonds - Local     1030101000     214,551,398.26     -       Accounts Receivable     1030101000     511,4459,904.88     -       Accounts Receivable     1030101000     148,016,673.68     -       Due from Government-Agencies     1030301000     148,016,673.68     -       Due from Covernment-Owned and/or Controlled Corporal     1030304000     2,283,726.63     -       Due from Regional Office     1030401000     599,247,361.86     -     -       Due from Operating Units     1030401000     599,247,361.86     -     -       Due from Operating Units     1030403000     11,342,722.94     -     -       Due from Operating Units     1030403000     11,342,722.94     -     -       Due from Operating Units     1030503000     6,712,288,84     -     -       Due from Operating Units     1030599000     8,027,766.46     -     - <td< td=""><td></td><td>1010202016</td><td>118,506,252.74</td><td>-</td></td<>		1010202016	118,506,252.74	-
Cash in Bank - Local Currency, Savings Accounts - Lam     1010203001     -     74,030,977.71     -       Investments in Treasury Bonds - Local     1022023000     214,551,398.26     -       Accounts Receivable     1030101000     213,459,904.88     -       Allowance for Impairment - Accounts Receivable     1030101100     11442.50     -       Due from National Government Agencies     1030303000     22,837,26.63     -       Due from Local Government Units     1030303000     22,283,726.63     -       Due from Local Government Units     1030401000     599,247,361.86     -       Due from Courtral Office     1030401000     599,067,818.18     -       Due from Operating Units     1030501000     39,314,536.58     -       Due from Non-Government Organizations/People's Organ     1030599000     6,025,621.33     -       Due from Non-Government Organizations/People's Organ     1030599000     6,71,288.84     -       Other Receivables     1030599000     8,027,766.46     -       Other Supplies and Materials for Distribution     1040299000     327,806,694.85     -       Other Supplies and Materials for Distribution<	Cash in Bank - Local Currency, Current Account - Land	1010202024	6,225,655,789.17	-
Investments in Treasury Bonds - Local     1020203000     214,4551,398.26     -       Accounts Receivable     1030101000     213,459,904.88     -       Accounts Receivable     1030101000     511,442.50     -       Allowance for Impairment - Accounts Receivable     1030101000     511,442.50     -       Due from Government Agencies     1030301000     284,0659.85     -       Due from Covernment Units     1030304000     2,283,726.63     -       Due from Cortral Office     1030401000     599,247,361.86     -       Due from Regional Offices     1030401000     559,067,818.18     -       Due from Other Funds     1030403000     11,342,722.94     -       Receivables - Disallowances/Charges     103050000     6,712,288,84     -       Due from Officers and Employees     103059000     6,712,288,84     -       Other Receivables     1030599000     17,639,933,56     -       Other Supplies and Materials for Distribution     1040299000     327,806,694,85     -       Other Supplies Inventory     1040401000     2,677,785,00     -       Other Supplies Inventory <td>Cash in Bank - Local Currency, Savings Accounts - Lan</td> <td>1010203001 -</td> <td>74,030,977.71</td> <td>-</td>	Cash in Bank - Local Currency, Savings Accounts - Lan	1010203001 -	74,030,977.71	-
Accounts Receivable     103101000     213,459,904.88     -       Accounts Receivable     103010100     511.442.50     -       Allowance for Impairment - Accounts Receivable     1030101100     148,016.673.68     -       Due from Government-Owned and/or Controlled Corport     1030302000     366,966.87     -       Due from Local Government Units     103040100     592,247,361.86     -       Due from Central Office     103040100     599,067,818.18     -       Due from Regional Offices     103040100     599,067,818.18     -       Due from Onter Funds     1030502000     6,075,621.33     -       Due from Offices and Employees     1030502000     6,075,621.33     -       Due from Offices and Employees     1030599000     17,639,933.56     -       Other Receivables     1030599000     7,12,288.84     -       Others     104010100     26,712,388.4     -       Other Receivables     1030599000     17,639,933.56     -       Other Supplies and Materials for Distribution     1040299000     27,786,646     -       Other Supplies Inventory     1040400		1020203000	214,551,398.26	-
Accounts Receivable     103010100     511.442.50     2,840,059.85       Allowance for Impairment - Accounts Receivable     10301000     148,016,673.68     -       Due from Mational Government Agencies     1030302000     29,283,726.63     -       Due from Local Government Units     1030302000     29,283,726.63     -       Due from Init Venture     1030304000     2,128.01     -       Due from Regional Offices     103040100     599,247,361.86     -       Due from Operating Units     103040400     559,067,818.18     -       Due from Officers and Employees     103050200     6,055,621.33     -       Due from Officers and Employees     1030503000     7,12,288.84     -       Other Receivables     1030599000     7,63,99,335.56     -       Other Receivables     1030599000     3,73,06,694.85     -       Other Supplies Inventory     10404010109     26,771,238.85     -       Other Supplies and Materials for Distribution     1040299000     2,76,64.6     -       Other Supplies Inventory     1040401000     26,971,238.85.6     -       Accountable Forms Inven		1030101000	213,459,904.88	-
Allowance for Impairment - Accounts Receivable     103010100     2,340,059,85       Due from National Government Agencies     1030301000     148,016,673,68     -       Due from Overnment-Overde and/or Controlled Corporat     1030302000     326,966,87     -       Due from Covernment-Overde and/or Controlled Corporat     1030304000     2,128,01     -       Due from Central Office     103040100     599,247,361,86     -       Due from Regional Offices     1030404000     559,067,381,81     -       Due from Other Funds     1030404000     559,067,381,81     -       Due from Other Funds     1030404000     59,067,381,81     -       Due from Other Funds     1030405000     11,342,722,94     -       Receivables - Disallowances/Charges     1030501000     39,314,536,58     -       Due from Onc-Government Organizations/People's Organ     103059000     6,712,288,84     -       Others     104010109     208,775,00     -       Others     104010109     208,775,00     -       Others     104040100     26,712,388,56     -       Non-Accountable Forms Inventory		1030101000	511,442.50	-
Due from National Government Agencies     1030301000     148,016,073,88     -       Due from Local Government Units     103030000     29,283,726,63     -       Due from Local Government Units     103030000     2,128,01     -       Due from Local Government Units     103040000     592,247,361,86     -       Due from Central Office     1030401000     592,247,361,86     -       Due from Operating Units     1030404000     559,047,818,18     -       Receivables     1030405000     11,342,722,94     -       Receivables     1030502000     6,055,621,33     -       Other From Officers and Employces     1030502000     6,055,621,33     -       Other Receivables     1030599000     17,639,933,56     -       Other Receivables     1030599000     8,027,766,46     -       Others     1040101099     20,877,500     -       Other Supplies and Materials for Distribution     104029000     327,806,694,85     -       Raw Materials Inventory     1040401000     26,971,588,06     -       Non-Accountable Forms Inventory     1040404000     16,784		1030101100	-	2,840,059.85
Due from Government-Owned and/or Controlled Corporat     1030302000     366,966,87     -       Due from Local Government Units     1030303000     29,283,726,63     -       Due from Central Office     10304000     2,128,01     -       Due from Regional Offices     10304000     599,247,361,86     -       Due from Operating Units     1030404000     559,067,818,18     -       Due from Other Funds     1030405000     11,342,722,94     -       Receivables - Disallowances/Charges     1030502000     6,055,621,33     -       Due from Non-Government Organizations/People's Organ     1030503000     6,712,288,84     -       Other Receivables     1030599000     8,027,766,46     -     -       Others     1040101099     208,775,00     -     -       Other Supplies Inventory     1040401000     26,712,388,56     -     -       Accountable Forms Inventory     1040401000     26,972,888,06     -     -       Other Supplies Inventory     1040401000     26,972,888,06     -     -       Accountable Forms Inventory     1040404000     17,735,00		1030301000	148,016,673.68	-
Due fom Local Government Units     1030303000     29,283,726.63     -       Due from Central Office     10304000     5,128.01     -       Due from Central Office     1030401000     599,247,361.86     -       Due from Regional Offices     1030403000     1,442,722.94     -       Receivables - Disallowances/Charges     1030502000     6,055,621.33     -       Due from Officers and Employees     1030503000     6,712,288.84     -       Other Receivables     1030599000     17,639,933.56     -       Other Receivables     1030599000     8,027,766.46     -       Others     1040010109     208,775.00     -       Other Supplies and Materials for Distribution     1040299000     327,806,694.85     -       Raw Materials Inventory     1040401000     2,6712,888.56     -       Office Supplies Inventory     1040402000     2,675,688.06     -       Non-Accountable Forms Inventory     1040402000     2,6712,388.56     -       Drugs and Medicines Inventory     1040404000     1,673,260     -       Drugs and Medicines Inventory     1040404000	Due from Government-Owned and/or Controlled Corporat	1030302000	366,966.87	-
Due from Joint Venture     1030304000     2,128.01     -       Due from Central Office     1030401000     599,247,361.86     -       Due from Operating Units     1030401000     559,067.81.88     -       Due from Operating Units     1030404000     559,067.81.88     -       Receivables     Diastono Other Funds     103050100     93,314,536.58     -       Due from Other Funds     1030502000     6,055,621.33     -     -       Other Receivables     1030599000     7,7639,933.56     -     -       Other Receivables     1030599000     8,027,766.46     -     -       Others     104010109     208,775.00     -     -       Cher Supplies and Materials for Distribution     104029000     26,975,888.66     -       Other Supplies Inventory     1040401000     26,977,888.66     -       Accountable Forms, Plates and Stickers Inventory     1040403000     177,735.00     -       Arimal/Zoological Supplies Inventory     1040404000     26,975,888.66     -       Organs and Medicines Inventory     1040404000     17,7735.00     -		1030303000	29,283,726.63	-
Due from Central Office     1030401000     599,247,361.86     -       Due from Regional Offices     1030403000     1,403,133,198.54     -       Due from Other Funds     1030404000     559,067,818.18     -       Receivables - Disallowances/Charges     1030501000     39,314,356,58     -       Due from Officers and Employees     1030502000     6,055,621.33     -       Other Receivables     1030599000     17,639,933.56     -       Other Receivables     1030599000     8,027,766.46     -       Other Receivables     104010109     208,775.00     -       Other Supplies and Materials for Distribution     1040299000     327,806,694.85     -       Raw Materials Inventory     1040401000     26,7712.388.56     -       Office Supplies Inventory     1040402000     26,975,688.06     -       Non-Accountable Forms Inventory     104040000     177,735.00     -       Orugs and Medicines Inventory     104040000     26,975,688.06     -       Orugs and Instructional Materials Inventory     1040404000     22,541.69     -       Orugs and Instructional Materials Invent		1030304000		-
Due from Regional Offices     1030403000     1,403,133,198.54     -       Due from Operating Units     1030404000     559,067,818.18     -       Receivables - Disallowances/Charges     1030502000     39,314,536.58     -       Receivables - Disallowances/Charges     1030592000     6,055,521.33     -       Other Receivables     1030599000     17,639,933.56     -       Other Receivables     1030599000     8,027,766.46     -       Other Supplies and Materials for Distribution     1040299000     327,806,694.85     -       Other Supplies Inventory     1040401000     26,712,388.56     -     -       Office Supplies Inventory     1040404000     2,6712,388.56     -     -       Accountable Forms Inventory     1040404000     2,6712,388.56     -     -       Arcauntable Forms Inventory     1040404000     2,507,132.60     -     -       Drugs and Medicines Inventory     1040404000     2,507,132.60     -     -       Pagricultural and Laboratory Supplies Inventory     1040404000     1,54,732.47     -     -       Medical, Dental and Laboratory	Duradination	1030401000	599,247,361.86	-
Due from Operating Units     1030404000     559,067,818.18     -       Due from Other Funds     1030405000     11,342,722.94     -       Receivables     Diasof000     6,055,621.33     -       Due from Officers and Employees     1030503000     6,712,288.84     -       Other Receivables     1030599000     17,639,933.55     -       Other Receivables     1030599000     8,027,766.46     -       Other Supplies and Materials for Distribution     1040299000     327,86,694.85     -       Raw Materials Inventory     1040401000     26,975,688.06     -       Office Supplies Inventory     1040401000     2,6975,688.06     -       Accountable Forms Inventory     104040000     2,507,132.60     -       Orngs and Medicines Inventory     1040404000     2,507,132.60     -       Orngs and Medicines Inventory     1040404000     2,507,132.60     -       Orngs and Medicines Inventory     1040404000     2,507,132.60     -       Orngs and Materials Inventory     1040404000     1,754,732.47     -       Medical, Dental and Laboratory Supplies Inventory <td< td=""><td></td><td>1030403000</td><td>1,403,133,198.54</td><td>-</td></td<>		1030403000	1,403,133,198.54	-
Due from Other Funds     1030405000     11,342,722,94     -       Receivables     1030501000     39,314,536.58     -       Due from One-Government Organizations/People's Organ     1030503000     6,712,288.84     -       Other Receivables     1030599000     17,639,933.56     -       Other Receivables     1030599000     8,027,766.46     -       Others     104010109     208,775.00     -       Others     104010100     1,024.00     -       Gotter Supplies and Materials for Distribution     1040299000     327,806,694.85     -       Raw Materials Inventory     1040401000     26,712,388.56     -       Accountable Forms, Plates and Stickers Inventory     1040404000     2,6975,688.06     -       Non-Accountable Forms Inventory     1040404000     2,507,132.60     -       Drugs and Medicines Inventory     1040404000     2,507,132.60     -       Agricultural and Laboratory Supplies Inventory     1040404000     52,541.69     -       Agricultural and Laboratory Supplies Inventory     1040408000     522,541.69     -       Agricultural and Materials Inventor		1030404000	559,067,818.18	-
Receivables     Disallowances/Charges     1030501000     39,314,536.58     -       Due from Officers and Employees     1030502000     6,712,288.84     -       Other Receivables     1030599000     7,639,933.56     -       Other Receivables     1030599000     8,027,766.46     -       Other Receivables     104010109     208,775.00     -       Other Supplies and Materials for Distribution     1040299000     327,806,694.85     -       Raw Materials Inventory     1040401000     26,712,388.56     -       Office Supplies Inventory     1040403000     17,735.00     -       Accountable Forms, Plates and Stickers Inventory     1040403000     177,735.00     -       Drugs and Medicines Inventory     1040404000     2,507,132.60     -       Drugs and Medicines Inventory     1040404000     2,507,132.60     -       Medical, Dental and Laboratory Supplies Inventory     1040404000     1,504,712,473.47     -       Quicultrard and Marine Supplies Inventory     1040404000     1,504,734,732.47     -       Construction Materials Inventory     10404040000     1,061,820.93     -		1030405000	11,342,722.94	-
Due from Officers and Employees     1030502000     6,055,621.33     -       Due from Non-Government Organizations/People's Organ     1030503000     6,0712,288.84     -       Other Receivables     1030599000     17,639,933.56     -       Other Receivables     1030599000     8,027,766.46     -       Others     1040101099     208,775.00     -       Other Supplies and Materials for Distribution     1040299000     327,806,694.85     -       Accountable Forms, Plates and Stickers Inventory     1040401000     26,712,388.56     -       Accountable Forms Inventory     104040000     26,975,688.06     -       Non-Accountable Forms Inventory     104040000     26,975,688.06     -       Drugs and Medicines Inventory     104040000     26,975,688.06     -       Drugs and Medicines Inventory     104040000     17,735.00     -       Agricultural and Laboratory Supplies Inventory     104040000     196,849,42     -       Medicines Inventory     1040408000     52,541.69     -       Agricultural and Marine Supplies Inventory     1040409000     1,754,732.47     -		1030501000	39,314,536.58	-
Due from Non-Government Organizations/People's Organ     103059000     6,712,288.84     -       Other Receivables     1030599000     8,027,766.46     -       Other Receivables     1030599000     8,027,766.46     -       Other Supplies and Materials for Distribution     1040299000     327,806,694.85     -       Other Supplies Inventory     1040301000     1,024.00     -       Office Supplies Inventory     1040401000     26,712,388.56     -       Accountable Forms, Plates and Stickers Inventory     104040200     26,975,688.06     -       Non-Accountable Forms Inventory     104040000     2,507,132.60     -       Drugs and Medicines Inventory     104040000     9,618.63     -       Medical, Dental and Laboratory Supplies Inventory     1040408000     522,541.69     -       Agricultural and Marine Supplies Inventory     1040408000     5,108,320.97     -       Construction Materials Inventory     1040401000     1,006,1,920.33     -       Construction Materials Inventory     1040499000     3,108,937.39     -       Semi-Expendable Office Equipment     1040502000     2,592,5,747.86		1030502000	6,055,621.33	-
Other Receivables     1030599000     17,639,933.56     -       Other Receivables     1030599000     8,027,766.46     -       Other Supplies and Materials for Distribution     1040299000     327,806,694.85     -       Raw Materials Inventory     1040301000     1,024.00     -       Office Supplies Inventory     1040401000     26,712,388.56     -       Accountable Forms, Plates and Stickers Inventory     1040401000     26,975,688.06     -       Non-Accountable Forms Inventory     1040404000     2,507,132.60     -       Drugs and Medicines Inventory     1040407000     99,168.63     -       Fuel, Oil and Lubricants Inventory     1040407000     99,168.63     -       Textbooks and Instructional Materials Inventory     104040000     1,754,732.47     -       Construction Materials Inventory     1040413000     5,108,320.97     -       Other Supplies and Materials Inventory     1040499000     3,992,485.13     -       Construction Materials Inventory     1040413000     5,092,5747.86     -       Semi-Expendable Materials Inventory     1040501000     3,092,485.13     -	Due from Non-Government Organizations/People's Organ	1030503000	6,712,288.84	-
Other Receivables     1030599000     8,027,766.46     -       Others     1040101099     208,775.00     -       Other Supplies and Materials for Distribution     1040299000     327,806,694.85     -       Raw Materials Inventory     1040401000     1,024.00     -       Office Supplies Inventory     1040401000     26,975,688.06     -       Accountable Forms, Plates and Stickers Inventory     104040000     26,975,688.06     -       Non-Accountable Forms Inventory     104040000     2,507,132.60     -       Drugs and Medicines Inventory     104040000     196,849.42     -       Medical, Dental and Laboratory Supplies Inventory     104040000     196,849.42     -       Agricultural and Marine Supplies Inventory     104040000     1,754,732.47     -       Textbooks and Instructional Materials Inventory     1040410000     5,108,320.97     -       Other Supplies and Materials Inventory     1040410000     5,108,320.97     -       Other Supplies and Materials Inventory     1040410000     5,108,320.97     -       Other Supplies and Materials Inventory     1040409000     7,180,937.39		1030599000	17,639,933.56	-
Others     1040101099     208,775.00     -       Other Supplies and Materials for Distribution     1040299000     327,806,694.85     -       Raw Materials Inventory     1040301000     1,024.00     -       Office Supplies Inventory     1040401000     26,771.2388.56     -       Accountable Forms, Plates and Stickers Inventory     104040000     26,975,688.06     -       Non-Accountable Forms Inventory     104040000     2,507,132.60     -       Drugs and Medicines Inventory     1040406000     196,849.42     -       Medical, Dental and Laboratory Supplies Inventory     1040408000     522,541.69     -       Textbooks and Instructional Materials Inventory     1040408000     1,754,732.47     -       Textbooks and Instructional Materials Inventory     1040408000     5,108,320.97     -       Other Supplies and Materials Inventory     10404089000     73,180,937.39     -       Semi-Expendable Machinery     1040501000     3,092,485.13     -       Semi-Expendable Information and Communications Techr     1040504000     2,690,986.46     -       Semi-Expendable Information and Communications Techr     1040504000<		1030599000	8,027,766.46	-
Other Supplies and Materials for Distribution $1040299000$ $327,806,694,85$ -Raw Materials Inventory $1040301000$ $1,024.00$ -Office Supplies Inventory $1040401000$ $26,712,388,56$ -Accountable Forms, Plates and Stickers Inventory $1040402000$ $26,975,688,06$ -Non-Accountable Forms Inventory $1040403000$ $177,735.00$ -Animal/Zoological Supplies Inventory $10404040000$ $2,507,132.60$ -Drugs and Medicines Inventory $1040400000$ $99,168,63$ -Fuel, Oil and Lubricants Inventory $1040407000$ $99,168,63$ -Agricultural and Marine Supplies Inventory $1040407000$ $99,168,63$ -Agricultural and Marine Supplies Inventory $104040000$ $1,754,732,47$ -Textbooks and Instructional Materials Inventory $1040413000$ $5,108,320.97$ -Other Supplies and Materials Inventory $1040413000$ $3,092,485.13$ -Semi-Expendable Machinery $1040501000$ $3,092,485.13$ -Semi-Expendable Machinery $1040501000$ $2,690,986.46$ -Semi-Expendable Office Equipment $1040507000$ $78,7922.26$ -Semi-Expendable Disaster Response and Rescue Equipment $1040508000$ $437,919.23$ -Semi-Expendable Medical Equipment $1040511000$ $440,813.52$ -Semi-Expendable Disaster Response and Rescue Equipment $1040511000$ $440,813.52$ -Semi-Expendable Medical Equipment $1040511000$ $440,813.52$ - <td></td> <td>1040101099</td> <td>208,775.00</td> <td>-</td>		1040101099	208,775.00	-
Raw Materials Inventory   1040301000   1,024.00   -     Office Supplies Inventory   1040401000   26,712,388.56   -     Accountable Forms, Plates and Stickers Inventory   1040402000   26,975,688.06   -     Non-Accountable Forms Inventory   1040404000   2,507,132.60   -     Animal/Zoological Supplies Inventory   1040406000   196,849.42   -     Medical, Dental and Laboratory Supplies Inventory   1040406000   99,168.63   -     Fuel, Oil and Lubricants Inventory   1040404000   522,541.69   -     Agricultural and Marine Supplies Inventory   1040401000   10,61,920.33   -     Construction Materials Inventory   1040401000   10,61,920.33   -     Construction Materials Inventory   104040501000   3,092,485.13   -     Semi-Expendable Machinery   1040501000   3,092,485.13   -     Semi-Expendable Information and Communications Techr   1040503000   54,146,866.08   -     Semi-Expendable Information and Communications Techr   1040507000   78,922.26   -     Semi-Expendable Information and Rescue Equipment   1040501000   33,7378.75   -     Semi-Expendab		1040299000	327,806,694.85	-
Office Supplies Inventory $1040401000$ $26,712,388.56$ -Accountable Forms, Plates and Stickers Inventory $1040402000$ $26,975,688.06$ -Non-Accountable Forms Inventory $1040403000$ $177,735.00$ -Animal/Zoological Supplies Inventory $10404040000$ $2,507,132.60$ -Drugs and Medicines Inventory $1040406000$ $196,849.42$ -Medical, Dental and Laboratory Supplies Inventory $1040407000$ $99,168.63$ -Agricultural and Marine Supplies Inventory $1040401000$ $1,754,732.47$ -Textbooks and Instructional Materials Inventory $1040411000$ $10,061,920.33$ -Construction Materials Inventory $104040501000$ $5,08,320.97$ -Other Supplies and Materials Inventory $104040501000$ $3,092,485.13$ -Semi-Expendable Machinery $1040502000$ $25,925,747.86$ -Semi-Expendable Office Equipment $1040503000$ $54,146,866.08$ -Semi-Expendable Agricultural and Forestry Equipment $1040507000$ $787,922.26$ -Semi-Expendable Disaster Response and Rescue Equipment $1040508000$ $437,919.23$ -Semi-Expendable Medical Equipment $104051000$ $337,378.75$ -Semi-Expendable Medical Equipment $1040511000$ $437,9006.37$ -Semi-Expendable Perinting Equipment $1040511000$ $440,813.52$ -Semi-Expendable Perinting Equipment $1040519000$ $36,293,111.86$ -Semi-Expendable Other Machinery and Equipment $1040519000$		1040301000	1,024.00	-
Accountable Forms, Plates and Stickers Inventory104040200026,975,688.06-Non-Accountable Forms Inventory1040403000177,735.00-Animal/Zoological Supplies Inventory1040400002,507,132.60-Drugs and Medicines Inventory1040406000196,849.42-Medical, Dental and Laboratory Supplies Inventory104040700099,168.63-Fuel, Oil and Lubricants Inventory1040408000522,541.69-Agricultural and Marine Supplies Inventory10404100001,754,732.47-Textbooks and Instructional Materials Inventory10404130005,108,320.97-Other Supplies and Materials Inventory10404090003,092,485.13-Semi-Expendable Machinery10405010003,092,485.13-Semi-Expendable Office Equipment104050300054,146,866.08-Semi-Expendable Agricultural and Forestry Equipment1040507000787,922.26-Semi-Expendable Disaster Response and Rescue Equipment1040507000373,378.75-Semi-Expendable Military, Police and Security Equipment1040501000337,378.75-Semi-Expendable Printing Equipment1040511000440,813.52-Semi-Expendable Printing Equipment104051300014,370,006.37-Semi-Expendable Printing Equipment104051300014,370,006.37-Semi-Expendable Other Machinery and Equipment104051900036,293,111.86-Semi-Expendable Furniture and Fixtures10406100030,475,242.36- <td></td> <td>1040401000</td> <td>26,712,388.56</td> <td>2<b>-</b></td>		1040401000	26,712,388.56	2 <b>-</b>
Non-Accountable Forms Inventory1040403000177,135.00-Animal/Zoological Supplies Inventory1040400002,507,132.60-Drugs and Medicines Inventory104040000196,849.42-Medical, Dental and Laboratory Supplies Inventory104040700099,168.63-Fuel, Oil and Lubricants Inventory1040408000522,541.69-Agricultural and Marine Supplies Inventory104041000010,061,920.33-Constructional Materials Inventory10404130005,108,320.97-Construction Materials Inventory104040500003,092,485.13-Semi-Expendable Machinery10405010003,092,485.13-Semi-Expendable Office Equipment104050300054,146,866.08-Semi-Expendable Agricultural and Forestry Equipment1040507000787,922.26-Semi-Expendable Disaster Response and Rescue Equipment1040507000787,922.26-Semi-Expendable Medical Equipment1040511000337,378.75-Semi-Expendable Printing Equipment104051100037,378.75-Semi-Expendable Printing Equipment104051200077,708.50-Semi-Expendable Printing Equipment104051300014,370,006.37-Semi-Expendable Office Equipment104051300014,370,006.37-Semi-Expendable Printing Equipment104051900036,293,111.86-Semi-Expendable Office Requipment104051900030,475,242.36-Semi-Expendable Other Machinery and Equipment1040519000 <t< td=""><td>Accountable Forms, Plates and Stickers Inventory</td><td>1040402000</td><td>26,975,688.06</td><td></td></t<>	Accountable Forms, Plates and Stickers Inventory	1040402000	26,975,688.06	
Animal/Zoological Supplies Inventory10404040002,507,132.60Drugs and Medicines Inventory1040406000196,849.42-Medical, Dental and Laboratory Supplies Inventory104040700099,168.63-Fuel, Oil and Lubricants Inventory1040408000522,541.69-Agricultural and Marine Supplies Inventory10404090001,754,732.47-Textbooks and Instructional Materials Inventory104041000010,061,920.33-Construction Materials Inventory10404100005,108,320.97-Other Supplies and Materials Inventory104040501003,092,485.13-Semi-Expendable Machinery104050200025,925,747.86-Semi-Expendable Office Equipment104050300054,146,866.08-Semi-Expendable Communications Techr1040507000787,922.26-Semi-Expendable Communications Equipment1040507000787,922.26-Semi-Expendable Machinery, Police and Security Equipment104051000337,378.75-Semi-Expendable Machinery, Police and Security Equipment1040508000437,919.23-Semi-Expendable Informations Equipment104051000337,378.75-Semi-Expendable Machinery, Police and Security Equipment1040511000440,813.52-Semi-Expendable Medical Equipment104051200077,708.50-Semi-Expendable Medical Equipment104051200077,708.50-Semi-Expendable Medical Equipment104051200036,293,111.86-Semi-Expendable Printing	Non-Accountable Forms Inventory	1040403000		-
Drugs and Medicines Inventory1040406000196,849,42-Medical, Dental and Laboratory Supplies Inventory104040700099,168.63-Fuel, Oil and Lubricants Inventory1040408000522,541.69-Agricultural and Marine Supplies Inventory10404090001,754,732.47-Textbooks and Instructional Materials Inventory104041000010,061,920.33-Construction Materials Inventory104044130005,108,320.97-Other Supplies and Materials Inventory104040900073,180,937.39-Semi-Expendable Machinery10405010003,092,485.13-Semi-Expendable Office Equipment104050200025,925,747.86-Semi-Expendable Communications Techr104050300054,146,866.08-Semi-Expendable Communications Equipment1040507000787,922.26-Semi-Expendable Disaster Response and Rescue Equipment1040508000437,919.23-Semi-Expendable Medical Equipment1040510000337,378.75-Semi-Expendable Printing Equipment1040511000440,813.52-Semi-Expendable Sports Equipment104051300014,370,006.37-Semi-Expendable Other Machinery and Equipment104051900036,293,111.86-Semi-Expendable Furniture and Fixtures104060100030,475,242.36-		1040404000		-
Medical, Dental and Laboratory Supplies Inventory104040700099,168.63-Fuel, Oil and Lubricants Inventory1040408000522,541.69-Agricultural and Marine Supplies Inventory10404090001,754,732.47-Textbooks and Instructional Materials Inventory104041000010,061,920.33-Construction Materials Inventory10404130005,108,320.97-Other Supplies and Materials Inventory104049900073,180,937.39-Semi-Expendable Machinery10405010003,092,485.13-Semi-Expendable Office Equipment104050200025,925,747.86-Semi-Expendable Agricultural and Forestry Equipment10405040002,690,986.46-Semi-Expendable Communications Equipment1040507000787,922.26-Semi-Expendable Disaster Response and Rescue Equipment1040508000437,919.23-Semi-Expendable Medical Equipment1040510000337,378.75-Semi-Expendable Printing Equipment1040511000440,813.52-Semi-Expendable Sports Equipment104051200077,708.50-Semi-Expendable Technical and Scientific Equipment104051300014,370,006.37-Semi-Expendable Other Machinery and Equipment104051900030,475,242.36-Semi-Expendable Furniture and Fixtures104060100030,475,242.36-		1040406000		-
Fuel, Oil and Lubricants Inventory1040408000522,541.69Agricultural and Marine Supplies Inventory10404090001,754,732.47Textbooks and Instructional Materials Inventory104041000010,061,920.33Construction Materials Inventory10404130005,108,320.97Other Supplies and Materials Inventory1040409900073,180,937.39Semi-Expendable Machinery10405010003,092,485.13Semi-Expendable Office Equipment104050200025,925,747.86Semi-Expendable Information and Communications Techr104050300054,146,866.08Semi-Expendable Agricultural and Forestry Equipment10405040002,690,986.46Semi-Expendable Disaster Response and Rescue Equipme1040509000258,321.00Semi-Expendable Military, Police and Security Equipment1040510000337,378.75Semi-Expendable Printing Equipment1040511000440,813.52Semi-Expendable Sports Equipment104051300014,370,006.37Semi-Expendable Cher Machinery and Equipment104051900030,475,242.36	Medical, Dental and Laboratory Supplies Inventory	1040407000		-
Agricultural and Marine Supplies Inventory10404090001,754,732.47Textbooks and Instructional Materials Inventory104041000010,061,920.33Construction Materials Inventory10404130005,108,320.97Other Supplies and Materials Inventory104049900073,180,937.39Semi-Expendable Machinery10405010003,092,485.13Semi-Expendable Office Equipment104050200025,925,747.86Semi-Expendable Information and Communications Techr10405040002,690,986.46Semi-Expendable Agricultural and Forestry Equipment1040507000787,922.26Semi-Expendable Disaster Response and Rescue Equipment104051000337,378.75Semi-Expendable Medical Equipment1040511000337,378.75Semi-Expendable Printing Equipment1040511000440,813.52Semi-Expendable Sports Equipment104051300014,370,006.37Semi-Expendable Technical and Scientific Equipment104051300014,370,006.37Semi-Expendable Other Machinery and Equipment104051900030,273,111.86Semi-Expendable Other Machinery and Equipment104051900030,475,242.36		1040408000		-
Textbooks and Instructional Materials Inventory104041000010,061,920.33Construction Materials Inventory10404130005,108,320.97Other Supplies and Materials Inventory104049900073,180,937.39Semi-Expendable Machinery10405010003,092,485.13Semi-Expendable Office Equipment104050200025,925,747.86Semi-Expendable Information and Communications Techr104050300054,146,866.08Semi-Expendable Agricultural and Forestry Equipment10405040002,690,986.46Semi-Expendable Disaster Response and Rescue Equipme1040508000437,919.23Semi-Expendable Medical Equipment1040510000337,378.75Semi-Expendable Printing Equipment1040511000337,378.75Semi-Expendable Printing Equipment104051200977,708.50Semi-Expendable Technical and Scientific Equipment104051900036,293,111.86Semi-Expendable Other Machinery and Equipment104051900030,475,242.36		1040409000		-
Construction Function FunctionOther Supplies and Materials Inventory104049900073,180,937.39Semi-Expendable Machinery10405010003,092,485.13Semi-Expendable Office Equipment104050200025,925,747.86Semi-Expendable Information and Communications Techr104050300054,146,866.08Semi-Expendable Agricultural and Forestry Equipment10405040002,690,986.46Semi-Expendable Communications Equipment1040507000787,922.26Semi-Expendable Disaster Response and Rescue Equipment1040509000258,321.00Semi-Expendable Medical Equipment1040510000337,378.75Semi-Expendable Printing Equipment1040511000440,813.52Semi-Expendable Sports Equipment104051300014,370,006.37Semi-Expendable Other Machinery and Equipment104051900036,293,111.86Semi-Expendable Furniture and Fixtures104061000030,475,242.36	Textbooks and Instructional Materials Inventory			172
Other supplies and Machinery10405010003,092,485.13Semi-Expendable Machinery104050200025,925,747.86Semi-Expendable Office Equipment104050300054,146,866.08Semi-Expendable Agricultural and Forestry Equipment10405040002,690,986.46Semi-Expendable Communications Equipment1040507000787,922.26Semi-Expendable Disaster Response and Rescue Equipment1040509000258,321.00Semi-Expendable Military, Police and Security Equipment1040510000337,378.75Semi-Expendable Printing Equipment1040511000440,813.52Semi-Expendable Sports Equipment104051200077,708.50Semi-Expendable Technical and Scientific Equipment104051900036,293,111.86Semi-Expendable Other Machinery and Equipment104051900030,475,242.36	Construction Materials Inventory	1040413000		
Semi-Expendable Office Equipment104050200025,925,747.86Semi-Expendable Information and Communications Techr104050300054,146,866.08Semi-Expendable Agricultural and Forestry Equipment10405040002,690,986.46Semi-Expendable Communications Equipment1040507000787,922.26Semi-Expendable Disaster Response and Rescue Equipme1040508000437,919.23Semi-Expendable Military, Police and Security Equipment1040510000337,378.75Semi-Expendable Medical Equipment1040510000337,378.75Semi-Expendable Printing Equipment104051200077,708.50Semi-Expendable Sports Equipment104051300014,370,006.37Semi-Expendable Other Machinery and Equipment104051900036,293,111.86Semi-Expendable Furniture and Fixtures10406100030,475,242.36		1040499000		-
Semi-Expendable Onice Equipment104050300054,146,866.08Semi-Expendable Information and Communications Techr10405030002,690,986.46Semi-Expendable Agricultural and Forestry Equipment1040507000787,922.26Semi-Expendable Communications Equipment1040508000437,919.23Semi-Expendable Military, Police and Security Equipment1040509000258,321.00Semi-Expendable Medical Equipment1040510000337,378.75Semi-Expendable Printing Equipment1040511000440,813.52Semi-Expendable Sports Equipment104051200077,708.50Semi-Expendable Technical and Scientific Equipment104051900036,293,111.86Semi-Expendable Other Machinery and Equipment104051900030,475,242.36	Semi-Expendable Machinery	1040501000		-
Semi-Expendable Agricultural and Forestry Equipment10405040002,690,986.46Semi-Expendable Agricultural and Forestry Equipment1040507000787,922.26Semi-Expendable Communications Equipment1040508000437,919.23Semi-Expendable Military, Police and Security Equipment1040509000258,321.00Semi-Expendable Medical Equipment1040510000337,378.75Semi-Expendable Printing Equipment1040510000337,378.75Semi-Expendable Sports Equipment104051200077,708.50Semi-Expendable Technical and Scientific Equipment104051300014,370,006.37Semi-Expendable Other Machinery and Equipment104051900036,293,111.86Semi-Expendable Furniture and Fixtures10406100030,475,242.36	Semi-Expendable Office Equipment			-
Semi-Expendable Agricultural and Forestry Equipment1040507000787,922.26Semi-Expendable Communications Equipment1040507000437,919.23Semi-Expendable Disaster Response and Rescue Equipment1040509000258,321.00Semi-Expendable Military, Police and Security Equipment1040510000337,378.75Semi-Expendable Medical Equipment1040511000440,813.52Semi-Expendable Sports Equipment104051200077,708.50Semi-Expendable Technical and Scientific Equipment104051900036,293,111.86Semi-Expendable Other Machinery and Equipment104051900030,475,242.36Semi-Expendable Furniture and Fixtures104060100030,475,242.36	Semi-Expendable Information and Communications Tech			-
Semi-Expendable Disaster Response and Rescue Equipme1040508000437,919.23Semi-Expendable Disaster Response and Rescue Equipme1040509000258,321.00Semi-Expendable Military, Police and Security Equipment1040510000337,378.75Semi-Expendable Printing Equipment1040511000440,813.52Semi-Expendable Sports Equipment104051200077,708.50Semi-Expendable Technical and Scientific Equipment104051900036,293,111.86Semi-Expendable Furniture and Fixtures10406100030,475,242.36	Semi-Expendable Agricultural and Forestry Equipment			-
Semi-Expendable Military, Police and Security Equipment1040509000258,321.00Semi-Expendable Medical Equipment1040510000337,378.75Semi-Expendable Printing Equipment1040511000440,813.52Semi-Expendable Sports Equipment104051200077,708.50Semi-Expendable Technical and Scientific Equipment104051300014,370,006.37Semi-Expendable Other Machinery and Equipment104051900036,293,111.86Semi-Expendable Furniture and Fixtures104060100030,475,242.36	Semi-Expendable Communications Equipment			-
Semi-Expendable Medical Equipment1040510000337,378.75Semi-Expendable Printing Equipment1040511000440,813.52Semi-Expendable Sports Equipment104051200077,708.50Semi-Expendable Technical and Scientific Equipment104051300014,370,006.37Semi-Expendable Other Machinery and Equipment104051900036,293,111.86Semi-Expendable Furniture and Fixtures104060100030,475,242.36	Semi-Expendable Disaster Response and Rescue Equipme	e 1040508000		-
Semi-Expendable Printing Equipment1040511000440,813.52Semi-Expendable Printing Equipment104051200077,708.50Semi-Expendable Technical and Scientific Equipment104051300014,370,006.37Semi-Expendable Other Machinery and Equipment104051900036,293,111.86Semi-Expendable Furniture and Fixtures10406100030,475,242.36				
Semi-Expendable Finning Equipment104051200077,708.50Semi-Expendable Sports Equipment104051300014,370,006.37Semi-Expendable Other Machinery and Equipment104051900036,293,111.86Semi-Expendable Furniture and Fixtures10406100030,475,242.36				
Semi-Expendable Sports Equipment104051300014,370,006.37Semi-Expendable Other Machinery and Equipment104051900036,293,111.86Semi-Expendable Furniture and Fixtures10406100030,475,242.36				5
Semi-Expendable Other Machinery and Equipment104051900036,293,111.86Semi-Expendable Other Machinery and Fixtures104060100030,475,242.36	Semi-Expendable Sports Equipment			-
Semi-Expendable Furniture and Fixtures 1040601000 30,475,242.36	Semi-Expendable Technical and Scientific Equipment			-
Semi-Expendable Furniture and Fixtures				-
Semi-Expendable Books 1040602000 2,1/1,555.42				-
	Semi-Expendable Books	1040602000	2,171,333.42	

RECEIVED Commission on Audit TES AA dudit Group MARY J D. GLORIA By: Admin Staff, COATESDA Date: 7225 Time: 3:04

### Technical Education and Skills Development Authority POST-CLOSING TRIAL BALANCE COROPOTI ALL FUNDS

.

1

# For the Year Ended December 31, 2024

Account Title	Account Code	Debit	Credit
Investment Property, Land	1050101000	3,519,129.59	-
Accumulated Impairment Losses - Investment Property,	1050101100	-	2,190,001.51
Land	1060101000	790,543,019.26	-
Land Improvements - Aquaculture Structures	1060201000	7,087,047.74	
Accumulated Depreciation - Land Improvements, Aquacul	1060201100		5,594,925.14
Other Land Improvements	1060299000	59,948,448.91	-
Accumulated Depreciation - Other Land Improvements	1060299100	-	37,134,922.10
Road Networks	1060301000	2,451,423.37	
Accumulated Depreciation - Road Networks	1060301100	-	467,492.96
Water Supply Systems	1060304000	2,910,147.81	-
Accumulated Depreciation - Water Supply Systems	1060304100	-	648,894.76
Power Supply Systems	1060305000	17,648,609.58	-
Accumulated Depreciation - Power Supply Systems	1060305100		6,286,575.05
Other Infrastructure Assets	1060399000	772,331.00	-
Accumulated Depreciation - Other Infrastructure Assets	1060399100		243,041.12
Buildings	1060401000	2,176,742,940.10	-
Accumulated Depreciation - Buildings	1060401100	-	928,772,399.67
School Buildings	1060402000	906,969,133.07	-
Accumulated Depreciation - School Buildings	1060402100	-	455,052,725.64
Accumulated Impairment Losses - School Buildings	1060402200	-	10,111,268.81
Hospitals and Health Centers	1060403000	2,889,928.20	-
Accumulated Depreciation - Hospitals and Health Centers	1060403100		1,190,273.80
Hostels and Dormitories	1060406000	11,981,475.44	
Accumulated Depreciation - Hostels and Dormitories	1060406100	-	3,462,664.77
Other Structures	1060499000	181,306,377.34	-
Accumulated Depreciation - Other Structures	1060499100	-	84,224,631.21
Machinery	1060501000	251,673,690.86	-
Accumulated Depreciation - Machinery	1060501100		191,495,589.80
Accumulated Impairment Losses - Machinery	1060501200	-	394,910.92
Office Equipment	1060502000	173,473,731.49	-
Accumulated Depreciation - Office Equipment	1060502100	-	101,896,938.19
Accumulated Impairment Losses - Office Equipment	1060502200	-	11,624.62
Information and Communication Technology Equipment	1060503000	475,119,435.99	-
Accumulated Depreciation - Information and Communicat	1060503100	-	305,143,622.73
Accumulated Impairment Losses - Information and Comm	1060503200	-	11,066.04
Agricultural and Forestry Equipment	1060504000	29,327,321.70	-
Accumulated Depreciation - Agricultural and Forestry Equ	1060504100	-	20,422,743.52
Marine and Fishery Equipment	1060505000	2,798,000.00	-
Accumulated Depreciation - Marine and Fishery Equipmer	1060505100	-	1,738,167.42
Communication Equipment	1060507000	19,293,585.43	-
Accumulated Depreciation - Communication Equipment	1060507100	-	15,641,469.37
Construction and Heavy Equipment	1060508000	2,978,810.00	-
Accumulated Depreciation - Construction and Heavy Equi	1060508100	-	990,134.36
Disaster Response and Rescue Equipment	1060509001	2,156,620.72	-
Accumulated Depreciation - Disaster Response and Rescu	1060509100	-	783,219.56
Military, Police and Security Equipment	1060510000	1,367,444.52	-
Accumulated Depreciation - Military, Police and Security	1060510100		913,966.88
Medical Equipment	1060511000	996,518.96	-
Accumulated Depreciation - Medical Equipment	1060511100	-	864,174.53
Printing Equipment	1060512000	1,530,545.00	- 1
Accumulated Depreciation - Printing Equipment	1060512100	-	1,219,874.33
Sports Equipment	1060513000	220,847.75	-
Accumulated Depreciation - Sports Equipment	1060513100	2.	150,646.54

#### Technical Education and Skills Development Authority POST-CLOSING TRIAL BALANCE COROPOTI ALL FUNDS For the Year Ended December 31, 2024

.

.,

Credit Debit Account Code Account Title 611,713,164.76 1060514000 Technical and Scientific Equipment 460,409,751.54 -Accumulated Depreciation - Technical and Scientific Equi 1060514100 393,744,342.93 1060599000 Other Machinery and Equipment 263,286,372.80 -Accumulated Depreciation - Other Machinery and Equipm 1060599100 5,750.00 -1060599200 Accumulated Impairment Losses - Other Machinery and E 472,996,354.49 1060601000 Motor Vehicles 254,868,373.71 \_ 1060601100 Accumulated Depreciation - Motor Vehicles 44,550.00 \_ 1060601200 Accumulated Impairment Losses - Motor Vehicles 3,861,511.54 1060699000 Other Transportation Equipment 1,283,860.49 -1060699100 Accumulated Depreciation - Other Transportation Equipm -47,908,531.41 1060701000 Furniture and Fixtures 24,054,956.83 -Accumulated Depreciation - Furniture and Fixtures 1060701100 7,050.00 -1060701200 Accumulated Impairment Losses - Furniture and Fixtures 4,886,374.84 -1060702000 Books 2,746,616.81 -1060702100 Accumulated Depreciation - Books -1,112,672.00 1060803000 Leased Assets, Machinery and Equipment -472,988.00 1060899000 Other Leased Assets 205,198.10 -Accumulated Depreciation - Other Leased Assets 1060899100 138,874.00 -Leased Assets Improvements, Land 1060901000 58,269.22 Accumulated Depreciation - Leased Assets Improvements, -1060901100 -1060902000 222,050.00 Leased Assets Improvements, Buildings 70,315.83 -Accumulated Depreciation - Leased Assets Improvements, 1060902100 134,000.00 -1069801000 Work/Zoo - Animals -134,884,720.39 1069899000 Other Property, Plant and Equipment 71,939,896.81 Accumulated Depreciation - Other Property, Plant and Equ -1069899100 5,353,914.80 -Construction in Progress - Land Improvements 1069901000 \_ 551,895.35 Construction in Progress - Infrastructure Assets 1069902000 169,929,558.61 2 Construction in Progress - Buildings and Other Structures 1069903000 2 2,592,807.00 1070101000 Breeding Stocks -3,007,418.10 1070102000 Livestock 2,160,490.00 -1070103000 Trees, Plants and Crops 10,067.50 -1070104000 Aquaculture 629,930.00 -1070199000 Other Bearer Biological Assets 223,952.50 Livestock Held for Consumption/Sale/Distribution 1070201000 13,000.00 -1070204000 Aquaculture . 14,000.00 1070299000 Other Consumable Biological Assets 48,208,105.09 \_ 1080102000 Computer Software 25,840,321.57 -Accumulated Amortization - Computer Software 1080102100 135,000.00 -1080103000 Websites 81,989.60 1080198000 Other Intangible Assets 53,196.80 Accumulated Amortization - Other Intangible Assets 1080198100 -9,711,878.92 1990101000 Advances for Operating Expenses \_ 4,621,125.81 1990102000 Advances for Payroll \_ 36,212,865.80 Advances to Special Disbursing Officer 1990103000 -5,774,001.03 Advances to Officers and Employees 1990104000 28,951,818.38 1990201000 Advances to Contractors 100,145.00 1990202000 Prepaid Rent 70,590.29 1990203000 Prepaid Registration 1,199,536.59 1990205000 Prepaid Insurance 1,256,824.50 1990299000 Other Prepayments 1,302,544.67 1990302000 Guaranty Deposits 762,090.05 1990302000 Guaranty Deposits 711,850.00 1990399000 Other Deposits

# Technical Education and Skills Development Authority POST-CLOSING TRIAL BALANCE COROPOTI ALL FUNDS For the Year Ended December 31, 2024

to count Title	Account Code	Debit	Credit
Account Title	1990399000	462,863.27	-
Other Deposits	1999901000	70,082.61	-
Acquired Assets	1999904000	397,194.00	-
Confiscated Property/Assets	1999999000	885,752,190.07	-
Other Assets	1999999100	-	288,233,436.39
Accumulated Impairment Losses - Other Assets	2010101000	-	3,506,624,589.48
Accounts Payable	20101010000	-	57,454,292.32
Due to Officers and Employees	2010102000		1,618.80
Internal Revenue Allotment Payable	2010103000	2	273,139.19
Finance Lease Payable	2010301000	ш.	68,482.22
Tax Refunds Payable	202010301000	-	101,515,879.91
Due to BIR	2020101000	-	11,834,039.71
Life and Retirement Premium	2020102001	-	410,039.16
ECC	2020102002	-	2,282,158.29
Salary Loan		-	47,463.26
Policy Loan	2020102004	-	1,089,205.94
Pag-IBIG Premium	2020103001	-	89,115.68
Pag-IBIG Multi-Purpose Loan	2020103002	-	10,982.66
Pag-IBIG Housing Loan	2020103003	-	2,119,220.92
Due to PhilHealth	2020104000	-	486,873,306.61
Due to NGAs	2020105000	-	5,240.00
Due to NGAs	2020105000	-	10,564,417.10
Due to GOCCs	2020106000	-	1,153,480.05
Due to LGUs	2020107000	-	1,673,502.19
Due to LGUs	2020107000	-	534,629,640.68
Due to Central Office	2030101000		148,385.67
Due to Bureaus	2030102000	-	328,080,895.07
Due to Regional Offices	2030103000	-	146,997,333.37
Due to Operating Units	2030104000	_	18,897,287.82
Due to Other Funds	2030105000	-	14,169,567.51
Trust Liabilities	2040101000	_	23,496,042.16
Trust Liabilities	2040101000	_	6,722,657.73
Guaranty/Security Deposits Payable	2040104000	_	1,548,442.41
Guaranty/Security Deposits Payable	2040104000	-	19,500.00
Customers' Deposits Payable	2040105000		2,010,829.31
Other Deferred Credits	2050199000		8,154,821.40
Other Unearned Revenue	2050299000		8,164,516.97
Leave Benefits Payable	2060102000		277,199,185.77
Other Payables	2999999000	-	400,840.89
Other Payables	2999999000	-	9,151,532,604.31
Accumulated Surplus /(Deficit)	3010101000	18,279,265,429.06	
TOTAL		18,2/9,205,429.00	

GARRIEL M. SAUGON Chief Accountant Accounting Division, FMS

rrect:

Certified C

e - 1 - 4