

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

<u>Account Title</u>	<u>Account Code</u>	<u>Debit</u>	<u>Credit</u>
Cash - Collecting Officers	1010101000	5,793,465.44	-
Petty Cash	1010102000	4,077,090.96	-
Cash in Bank - Local Currency, Bangko Sentral ng Pilipin	1010201000	6,431,820,709.75	-
Cash in Bank - Local Currency, Current Account	1010202000	87,658,667.84	-
Cash in Bank - Local Currency, Current Account - Deve	1010202016	118,506,252.74	-
Cash in Bank - Local Currency, Current Account - Land	1010202024	6,225,655,789.17	-
Cash in Bank - Local Currency, Savings Accounts - Lan	1010203001	74,030,977.71	-
Investments in Treasury Bonds - Local	1020203000	214,551,398.26	-
Accounts Receivable	1030101000	213,459,904.88	-
Accounts Receivable	1030101000	511,442.50	-
Allowance for Impairment - Accounts Receivable	1030101100	-	2,840,059.85
Due from National Government Agencies	1030301000	148,016,673.68	-
Due from Government-Owned and/or Controlled Corporat	1030302000	366,966.87	-
Due fom Local Government Units	1030303000	29,283,726.63	-
Due from Joint Venture	1030304000	2,128.01	-
Due from Central Office	1030401000	599,247,361.86	-
Due from Regional Offices	1030403000	1,403,133,198.54	-
Due from Operating Units	1030404000	559,067,818.18	-
Due from Other Funds	1030405000	11,342,722.94	-
Receivables - Disallowances/Charges	1030501000	39,314,536.58	-
Due from Officers and Employees	1030502000	6,055,621.33	-
Due from Non-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	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	26,712,388.56	-
Accountable Forms, Plates and Stickers Inventory	1040402000	26,975,688.06	-
Non-Accountable Forms Inventory	1040403000	177,735.00	-
Animal/Zoological Supplies Inventory	1040404000	2,507,132.60	-
Drugs and Medicines Inventory	1040406000	196,849.42	-
Medical, Dental and Laboratory Supplies Inventory	1040407000	99,168.63	-
Fuel, Oil and Lubricants Inventory	1040408000	522,541.69	-
Agricultural and Marine Supplies Inventory	1040409000	1,754,732.47	-
Textbooks and Instructional Materials Inventory	1040410000	10,061,920.33	-
Construction Materials Inventory	1040413000	5,108,320.97	-
Other Supplies and Materials Inventory	1040499000	73,180,937.39	-
Semi-Expendable Machinery	1040501000	3,092,485.13	-
Semi-Expendable Office Equipment	1040502000	25,925,747.86	-
Semi-Expendable Information and Communications Techr	1040503000	54,146,866.08	-
Semi-Expendable Agricultural and Forestry Equipment	1040504000	2,690,986.46	-
Semi-Expendable Communications Equipment	1040507000	787,922.26	-
Semi-Expendable Disaster Response and Rescue Equipme	1040508000	437,919.23	-
Semi-Expendable Military, Police and Security Equipment	1040509000	258,321.00	-
Semi-Expendable Medical Equipment	1040510000	337,378.75	-
Semi-Expendable Printing Equipment	1040511000	440,813.52	-
Semi-Expendable Sports Equipment	1040512000	77,708.50	-
Semi-Expendable Technical and Scientific Equipment	1040513000	14,370,006.37	-
Semi-Expendable Other Machinery and Equipment	1040519000	36,293,111.86	-
Semi-Expendable Furniture and Fixtures	1040601000	30,475,242.36	-
Semi-Expendable Books	1040602000	2,171,355.42	-

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Commission on Audit
TESDA Audit Group

By: **MARY J D. GLORIA**
Admin Staff, COA-TESDA

Date: **7/2/25** Time: **3:04**

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COROPOTI
ALL FUNDS
For the Year Ended December 31, 2024

<u>Account Title</u>	<u>Account Code</u>	<u>Debit</u>	<u>Credit</u>
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 Equipme	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	-
Accumulated Depreciation - Printing Equipment	1060512100	-	1,219,874.33
Sports Equipment	1060513000	220,847.75	-
Accumulated Depreciation - Sports Equipment	1060513100	-	150,646.54

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

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Other Deposits	1990399000	462,863.27	-
Acquired Assets	1999901000	70,082.61	-
Confiscated Property/Assets	1999904000	397,194.00	-
Other Assets	1999999000	885,752,190.07	-
Accumulated Impairment Losses - Other Assets	1999999100	-	288,233,436.39
Accounts Payable	2010101000	-	3,506,624,589.48
Due to Officers and Employees	2010102000	-	57,454,292.32
Internal Revenue Allotment Payable	2010103000	-	1,618.80
Finance Lease Payable	2010107000	-	273,139.19
Tax Refunds Payable	2010301000	-	68,482.22
Due to BIR	2020101000	-	101,515,879.91
Life and Retirement Premium	2020102001	-	11,834,039.71
ECC	2020102002	-	410,039.16
Salary Loan	2020102003	-	2,282,158.29
Policy Loan	2020102004	-	47,463.26
Pag-IBIG Premium	2020103001	-	1,089,205.94
Pag-IBIG Multi-Purpose Loan	2020103002	-	89,115.68
Pag-IBIG Housing Loan	2020103003	-	10,982.66
Due to PhilHealth	2020104000	-	2,119,220.92
Due to NGAs	2020105000	-	486,873,306.61
Due to NGAs	2020105000	-	5,240.00
Due to GOCCs	2020106000	-	10,564,417.10
Due to LGUs	2020107000	-	1,153,480.05
Due to LGUs	2020107000	-	1,673,502.19
Due to Central Office	2030101000	-	534,629,640.68
Due to Bureaus	2030102000	-	148,385.67
Due to Regional Offices	2030103000	-	328,080,895.07
Due to Operating Units	2030104000	-	146,997,333.37
Due to Other Funds	2030105000	-	18,897,287.82
Trust Liabilities	2040101000	-	14,169,567.51
Trust Liabilities	2040101000	-	23,496,042.16
Guaranty/Security Deposits Payable	2040104000	-	6,722,657.73
Guaranty/Security Deposits Payable	2040104000	-	1,548,442.41
Customers' Deposits Payable	2040105000	-	19,500.00
Other Deferred Credits	2050199000	-	2,010,829.31
Other Unearned Revenue	2050299000	-	8,154,821.40
Leave Benefits Payable	2060102000	-	8,164,516.97
Other Payables	2999999000	-	277,199,185.77
Other Payables	2999999000	-	400,840.89
Accumulated Surplus /(Deficit)	3010101000	-	9,151,532,604.31
TOTAL		18,279,265,429.06	18,279,265,429.06

Certified Correct:

GARRIEL M. SAUGON
Chief Accountant
Accounting Division, FMS