



Technical Education and Skills Development Authority

PRE-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 Pilipinas	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 - Development	1010202016	118,506,252.74	-
Cash in Bank - Local Currency, Current Account - Land Bank o	1010202024	6,225,655,789.17	-
Cash in Bank - Local Currency, Savings Accounts - Land Bank	1010203001	74,030,977.71	-
Cash - Treasury/Agency Deposit, Regular	1010401000	51,285,161.99	-
Cash - Treasury/Agency Deposit, Trust	1010403000	32,569,413.39	-
Cash - Modified Disbursement System (MDS), Regular	1010404000	29,893,072.56	-
Cash - Tax Remittance Advice	1010407000	3,511,516.10	-
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 Corporations	1030302000	366,966.87	-
Due from 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 Organization	1030503000	6,712,288.84	-
Other Receivables	1030599000	17,639,933.56	-
Other Receivables	1030599000	8,027,766.46	-
Merchandise Inventory	1040101000	208,775.00	-
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 Technology	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 Equipment	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	-

Technical Education and Skills Development Authority

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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>
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	-
Investment Property, Land	1050101000	3,519,129.59	-
Accumulated Impairment Losses - Investment Property, Land	1050101100	-	2,190,001.51
Land	1060101000	790,543,019.26	-
Land Improvements - Aquaculture Structures	1060201000	7,087,047.74	-
Accumulated Depreciation - Land Improvements, Aquaculture S	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 Communication Te	1060503100	-	305,143,622.73
Accumulated Impairment Losses - Information and Communicat	1060503200	-	11,066.04
Agricultural and Forestry Equipment	1060504000	29,327,321.70	-
Accumulated Depreciation - Agricultural and Forestry Equipmen	1060504100	-	20,422,743.52
Marine and Fishery Equipment	1060505000	2,798,000.00	-
Accumulated Depreciation - Marine and Fishery Equipment	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 Equipment	1060508100	-	990,134.36
Disaster Response and Rescue Equipment	1060509001	2,156,620.72	-
Accumulated Depreciation - Disaster Response and Rescue Equi	1060509100	-	783,219.56
Military, Police and Security Equipment	1060510000	1,367,444.52	-
Accumulated Depreciation - Military, Police and Security Equip	1060510100	-	913,966.88
Medical Equipment	1060511000	996,518.96	-
Accumulated Depreciation - Medical Equipment	1060511100	-	864,174.53

Technical Education and Skills Development Authority

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<u>Account Title</u>	<u>Account Code</u>	<u>Debit</u>	<u>Credit</u>
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
Technical and Scientific Equipment	1060514000	611,713,164.76	-
Accumulated Depreciation - Technical and Scientific Equipment	1060514100	-	460,409,751.54
Other Machinery and Equipment	1060599000	393,744,342.93	-
Accumulated Depreciation - Other Machinery and Equipment	1060599100	-	263,286,372.80
Accumulated Impairment Losses - Other Machinery and Equipm	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 Equipment	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, Land	1060901100	-	58,269.22
Leased Assets Improvements, Buildings	1060902000	222,050.00	-
Accumulated Depreciation - Leased Assets Improvements, Build	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 Equipmer	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	28,177,597.17	-
Advances to Contractors	1990201000	774,221.21	-
Prepaid Rent	1990202000	100,145.00	-
Prepaid Registration	1990203000	70,590.29	-

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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>
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	-
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	-	10,982.64
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	-	8,154,821.41
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	-	9,079,087,537.26
Contributed Capital	3010103000	-	216,680,919.50
Registration Fees	4020102000	-	6,250,270.47
Clearance Fees	4020104001	-	10,178,715.00
Certification Fees	4020104002	-	7,229,990.22
Accreditation Fees	4020111001	-	2,602,990.85
Other Verification and Authentication Fees	4020111099	-	2,379,945.00
Analysis Fees	4020113001	-	130,450.00
Application Fees	4020113003	-	1,479,110.00

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<u>Account Title</u>	<u>Account Code</u>	<u>Debit</u>	<u>Credit</u>
Assessment Fees	4020113004	-	23,510,625.40
Other Processing Fees	4020113099	-	16,072,940.00
Fines and Penalties - Service Income	4020114000	-	35,662.80
Other Service Income	4020199099	-	58,239,215.12
Tuition Fees	4020201001	-	18,708,661.52
Income Collected from Students	4020201002	-	9,822.00
Income from Other Sources	4020201003	-	12,000.00
Other School Fees	4020201099	-	50,726,951.91
Examination Fees	4020203000	-	230,495,754.32
Seminar/Training Fees	4020204000	-	1,190,751,948.75
Rent/Lease Income	4020205000	-	5,834,561.28
Income from Hostels/Dormitories and Other Like Facilities	4020213000	-	9,548,480.25
Sales of Accountable Forms	4020216005	-	442,470.00
Sale of Animals, Meat and Dairy	4020216006	-	1,691,871.75
Other Sales	4020216099	-	28,868,256.79
Medical Fees - Laboratory	4020217005	-	385,619.00
Other Fees	4020217099	-	1,993,837.25
Interest on NG Deposits	4020221001	-	248,285.58
Others	4020221099	-	6,515,811.72
Fines and Penalties - Business Income	4020223000	-	38,602.88
Other Business Income	4020299099	-	69,454,568.76
Subsidy from National Government	4030101000	-	21,656,408,691.90
Subsidy from Other National Government Agencies	4030102000	-	180,866,497.83
Assistance from Local Government Units	4030103000	-	3,178,546.00
Subsidy from Other Funds	4030105000	-	34,850,901.09
Subsidy from Central Office	4030106000	-	9,452,667,746.00
Subsidy from Regional Office/Staff Bureau	4030107000	-	13,027,138,437.72
Income from Grants and Donations in Cash	4040201000	-	35,000.00
Income from Grants and Donations in Kind	4040202000	-	72,503,533.68
Gain on Initial Recognition of Biological Assets	4050105000	-	295,570.00
Gain on Sale of Biological Assets	4050106000	-	186,047.00
Gain from Changes in Fair Value Less Cost to Sell of Biological	4050107000	-	323,620.00
Gain from Changes in Fair Value Less Cost to Sell of Biological	4050108000	-	171,500.00
Gain on Sale of Agricultural Produce	4050109000	-	550,228.50
Other Gains	4050199000	-	313,351.51
Sale of Unserviceable Property	4060102000	-	166,018.00
Miscellaneous Income	4060999000	-	966,046.29
Basic Salary - Civilian	5010101001	2,148,302,081.71	-
Salaries and Wages - Casual/Contractual	5010102000	44,651,497.16	-
PERA - Civilian	5010201001	102,219,102.44	-
Representation Allowance (RA)	5010202000	23,337,593.13	-
Transportation Allowance (TA)	5010203001	21,668,744.59	-
Clothing/Uniform Allowance - Civilian	5010204001	29,884,215.00	-
Subsistence Allowance - Magna Carta Benefits for Science and	5010205002	6,000.00	-
Subsistence Allowance - Magna Carta for Public Health Worker	5010205003	303,524.52	-
Laundry Allowance - Civilian	5010206001	5,727.48	-
Laundry Allowance - Magna Carta Benefits for Public Health Worker	5010206004	26,316.06	-
Quarters Allowance - Civilian	5010207001	253,500.00	-
Productivity Incentive Allowance - Civilian	5010208001	2,355,000.00	-
Honoraria - Civilian	5010210001	15,081,799.33	-
Hazard Pay	5010211001	1,206,675.17	-
HP - Magna Carta Benefits for Public Health Workers under R.A. 11631	5010211005	1,402,324.99	-
Longevity Pay - Civilian	5010212001	215,000.00	-

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Overtime Pay	5010213001	2,048,997.01	-
Night-shift Differential Pay	5010213002	135,550.98	-
Bonus - Civilian	5010214001	193,323,145.33	-
Cash Gift - Civilian	5010215001	20,977,000.00	-
Per Diems - Civilian	5010299001	43,987,940.55	-
Collective Negotiation Agreement Incentive - Civilian	5010299011	85,382,566.50	-
Productivity Enhancement Incentive - Civilian	5010299012	14,737,669.00	-
Performance Based Bonus - Civilian	5010299014	47,572,089.88	-
Mid-Year Bonus - Civilian	5010299036	194,882,553.31	-
Anniversary Bonus - Civilian	5010299038	19,492,761.01	-
Retirement and Life Insurance Premiums	5010301000	252,867,253.96	-
Pag-IBIG - Civilian	5010302001	9,915,536.86	-
PhilHealth - Civilian	5010303001	51,633,445.27	-
ECIP - Civilian	5010304001	5,270,007.65	-
Pension Benefits - Civilian	5010401001	218,515.72	-
Retirement Gratuity - Civilian	5010402001	1,047,817.82	-
Terminal Leave Benefits - Civilian	5010403001	80,495,983.15	-
Lump-sum for Creation of New Positions - Civilian	5010499001	435,400.80	-
Lump-sum for Compensation Adjustment	5010499006	1,097,000.00	-
Lump-sum for Filling of Positions - Civilian	5010499007	1,647,482.19	-
Lump-sum for Step Increments - Length of Service	5010499010	88,827.77	-
Other Personnel Benefits	5010499099	122,424,271.09	-
Traveling Expenses - Local	5020101000	211,665,719.89	-
Traveling Expenses - Foreign	5020102000	31,173,859.23	-
Training Expenses	5020201000	311,228,256.26	-
Scholarship Grants/Expenses	5020202000	14,337,479,757.80	-
Office Supplies Expenses	5020301000	90,454,490.24	-
Accountable Forms Expenses	5020302000	8,552,504.10	-
Non-Accountable Forms Expenses	5020303000	167,255.68	-
Animal/Zoological Supplies Expenses	5020304000	180,515.00	-
Food Supplies Expenses	5020305000	106,830.00	-
Drugs and Medicines Expenses	5020307000	1,701,894.82	-
Medical, Dental and Laboratory Supplies Expenses	5020308000	710,228.76	-
Fuel, Oil and Lubricants Expenses	5020309000	67,674,120.35	-
Agricultural and Marine Supplies Expenses	5020310000	11,619,184.55	-
Textbooks and Instructional Materials Expenses	5020311001	32,778,984.31	-
Chemical and Filtering Supplies Expenses	5020313000	517,330.00	-
Machinery	5020321001	44,362,823.46	-
Office Equipment	5020321002	23,828,912.20	-
Information and Communications Technology Equipment	5020321003	66,421,770.59	-
Agricultural and Forestry Equipment	5020321004	559,847.54	-
Communications Equipment	5020321007	2,601,485.25	-
Disaster Response and Rescue Equipment	5020321008	100,110.00	-
Military Police and Security Equipment	5020321009	7,500.00	-
Medical Equipment	5020321010	161,060.00	-
Printing Equipment	5020321011	822,319.69	-
Sports Equipment	5020321012	222,917.20	-
Technical and Scientific Equipment	5020321013	30,970,341.58	-
Other Machinery and Equipment	5020321099	41,563,560.03	-
Furniture and Fixtures	5020322001	32,230,932.22	-
Books	5020322002	1,127,750.13	-
Other Supplies and Materials Expenses	5020399000	455,261,891.92	-
Water Expenses	5020401000	21,290,401.37	-

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ALL FUNDS

For the Year Ended December 31, 2024

<u>Account Title</u>	<u>Account Code</u>	<u>Debit</u>	<u>Credit</u>
Electricity Expenses	5020402000	152,206,647.64	-
Other Utility Expenses	5020499000	23,175.00	-
Postage and Courier Services	5020501000	1,159,791.12	-
Mobile	5020502001	13,319,755.84	-
Landline	5020502002	3,472,549.31	-
Internet Subscription Expenses	5020503000	28,713,871.16	-
Cable, Satellite, Telegraph and Radio Expenses	5020504000	311,056.78	-
Awards/Rewards Expenses	5020601001	3,028,231.20	-
Rewards and Incentives	5020601002	530,470.00	-
Prizes	5020602000	930,430.00	-
Survey Expenses	5020701000	30,000.00	-
Research, Exploration and Development Expenses	5020702000	35,350.00	-
Generation, Transmission and Distribution Expenses	5020901000	9,263.30	-
Extraordinary and Miscellaneous Expenses	5021003000	4,144,914.08	-
Legal Services	5021101000	872,952.06	-
Auditing Services	5021102000	2,061,318.79	-
Consultancy Services	5021103000	39,589,977.77	-
Other Professional Services	5021199000	409,335,432.61	-
Environment/Sanitary Services	5021201000	5,500.00	-
Janitorial Services	5021202000	33,222,438.31	-
Security Services	5021203000	87,304,903.61	-
Other General Services	5021299000	256,770,990.52	-
Aquaculture Structures	5021302001	160,205.00	-
Other Land Improvements	5021302099	460,535.33	-
Sewer Systems	5021303003	35,475.00	-
Water Supply Systems	5021303004	50,120.00	-
Power Supply Systems	5021303005	98,100.00	-
Buildings	5021304001	36,710,790.63	-
School Buildings	5021304002	14,721,018.71	-
Hospitals and Health Centers	5021304003	5,969.00	-
Hotels and Dormitories	5021304006	44,533.24	-
Other Structures	5021304099	6,956,867.10	-
Machinery	5021305001	2,397,362.79	-
Office Equipment	5021305002	2,325,837.18	-
Information and Communication Technology Equipment	5021305003	1,260,775.92	-
Agricultural and Forestry Equipment	5021305004	42,140.00	-
Disaster Response and Rescue Equipment	5021305009	20,500.00	-
Military, Police and Security Equipment	5021305010	16,650.00	-
Printing Equipment	5021305012	9,000.00	-
Technical and Scientific Equipment	5021305014	43,812.00	-
Other Machinery and Equipment	5021305099	1,163,459.75	-
Motor Vehicles	5021306001	25,258,132.43	-
Other Transportation Equipment	5021306099	2,697,484.52	-
Repairs and Maintenance - Furniture and Fixtures	5021307000	240,950.75	-
Buildings and Other Structures	5021308001	306,850.00	-
Transportation Equipment	5021308003	438,608.63	-
Machinery	5021321001	266,009.68	-
Office Equipment	5021321002	187,216.00	-
Information and Communications Technology Equipment	5021321003	106,689.20	-
Disaster Response and Rescue Equipment	5021321008	9,000.00	-
Printing Equipment	5021321011	30,035.00	-
Technical and Scientific Equipment	5021321013	20,735.00	-
Other Machinery and Equipment	5021321099	10,377.10	-

Technical Education and Skills Development Authority

PRE-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>
Furniture and Fixtures	5021322001	348,800.75	-
Other Property, Plant and Equipment	5021399099	1,299,189.77	-
Financial Assistance to NGAs	5021402000	2,702,054.79	-
Financial Assistance to NGOs/POs	5021405000	150,300.00	-
Subsidy to Regional Offices/Staff Bureaus	5021407000	11,195,104,513.94	-
Subsidy to Operating Units	5021408000	13,815,204,989.22	-
Subsidy to Other Funds	5021409000	13,875,784.61	-
Subsidy -Others	5021499000	6,980.00	-
Taxes, Duties and Licenses	5021501001	1,027,446.25	-
Fidelity Bond Premiums	5021502000	10,693,068.64	-
Insurance Expenses	5021503000	30,706,394.78	-
Labor and Wages	5021601000	6,993,992.87	-
Advertising Expenses	5029901000	4,169,219.31	-
Printing and Publication Expenses	5029902000	11,086,471.62	-
Representation Expenses	5029903000	61,363,581.14	-
Transportation and Delivery Expenses	5029904000	5,482,284.06	-
Rents - Building and Structures	5029905001	66,824,748.30	-
Rents - Motor Vehicles	5029905003	3,955,475.68	-
Rents - Equipment	5029905004	4,468,189.05	-
Rents - Living Quarters	5029905005	1,125,233.45	-
Operating Lease	5029905006	78,000.00	-
Membership Dues and Contributions to Organizations	5029906000	2,207,951.01	-
Subscription Expenses	5029907000	3,921,836.59	-
Donations	5029908000	4,100.00	-
Website Maintenance	5029999001	1,767,848.87	-
Other Maintenance and Operating Expenses	5029999002	213,221,091.06	-
Interest Paid to Residents other than General Government	5030102001	4,061.41	-
Interest Paid to other than General Government Units	5030102002	868.80	-
Guarantee Fees	5030103000	4,800.00	-
Bank Charges	5030104000	463,898.98	-
Other Financial Charges	5030199000	48,068.53	-
Cost of Sales	5040201000	23,857,645.62	-
Depreciation - Investment Property	5050101000	122,799.91	-
Aquaculture Structures	5050102001	265,067.89	-
Other Land Improvements	5050102099	2,329,608.62	-
Road Networks	5050103001	156,400.74	-
Water Supply Systems	5050103004	140,444.29	-
Power Supply Systems	5050103005	794,740.97	-
Other Infrastructure Assets	5050103099	71,566.44	-
Buildings	5050104001	52,383,453.90	-
School Buildings	5050104002	21,761,758.01	-
Hospitals and Health Centers	5050104003	86,697.77	-
Hostels and Dormitories	5050104006	279,192.93	-
Other Structures	5050104099	5,693,415.02	-
Machinery	5050105001	22,964,062.55	-
Office Equipment	5050105002	9,776,581.61	-
ICT Equipment	5050105003	22,048,333.17	-
Agricultural and Forestry Equipment	5050105004	1,385,733.71	-
Marine and Fishery Equipment	5050105005	265,809.96	-
Communication Equipment	5050105007	342,653.36	-
Construction and Heavy Equipment	5050105008	236,846.63	-
Disaster Response and Rescue Equipment	5050105009	10,585.56	-
Military, Police and Security Equipment	5050105010	566,351.41	-

Technical Education and Skills Development Authority

PRE-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>
Medical Equipment	5050105011	30,685.80	-
Printing Equipment	5050105012	90,429.15	-
Sports Equipment	5050105013	8,313.23	-
Technical and Scientific Equipment	5050105014	12,357,208.70	-
Other Machinery and Equipment	5050105099	10,568,336.16	-
Motor Vehicles	5050106001	28,723,771.65	-
Other Transportation Equipment	5050106099	3,711,975.76	-
Furniture and Fixtures	5050107001	2,443,016.80	-
Books	5050107002	159,908.97	-
Transportation Equipment	5050108003	962,141.92	-
Land	5050109001	261,279.38	-
Buildings	5050109002	103,198.15	-
Power Supply Systems	5050111005	309,111.91	-
Other Property, Plant and Equipment	5050199099	6,666,964.38	-
Computer Software	5050201002	239,576.74	-
Other Intangible Assets	5050201099	8,222,833.44	-
Impairment Loss - Property, Plant and Equipment	5050309000	188,369.67	-
Impairment Loss - Biological Assets	5050310000	483,725.00	-
Loss on Sale of Property, Plant and Equipment	5050404000	249,005.29	-
Loss on Sale of Biological Assets	5050405000	2,000.00	-
Loss of Assets	5050409000	361,988.74	-
Loss from Changes in Fair Value Less Coststo Sell of Biological	5050413000	1,000.00	-
Loss from Changes in Fair Value Less Coststo Sell of Biological	5050414000	64,500.00	-
Other Losses	5050499000	55,777.50	-
TOTAL		64,597,960,435.64	64,597,960,435.64

Certified Correct:

GARRIEL M. SAUGON
Chief Accountant
Accounting Division, FMS