



Republic of the Philippines  
**National Irrigation Administration**  
 Edsa, Diliman, Quezon City  
**REVISED COMBINED TRIAL BALANCE**  
**ALL FUNDS**  
**As of February 28, 2023**

| ACCOUNT TITLE   | ACCOUNT NAME          | DEBIT          | CREDIT        |
|---|-----------------------|----------------|---------------|
| Cash-Collecting Officers  | 1-01-01-010           | 1,970,954      |               |
| Petty Cash  | 1-01-01-020           | 4,619,361      |               |
| Cash in Bank-Local Currency, Current Account                        | 1-01-02-020           | 17,271,378,882 |               |
| Cash in Bank-Local Currency, Savings Account                        | 1-01-02-030           | 50,459,592     |               |
| Cash in Bank-Foreign Currency, Savings Account                      | 1-01-03-030           | 80,598,272     |               |
| Cash, Treasury/Agency Deposit, Regular                              | deleted / 1-01-04-010 | 25,946         |               |
| Cash - National Treasury, MDS                                       | deleted / 1-01-04-040 | 1              |               |
| Time Deposits-Local Currency  | 1-01-05-020           | 462,570,033    |               |
| Time Deposits-Foreign Currency                                      | 1-01-05-030           | 43,898,104     |               |
| Investments in Stocks   | 1-02-99-010           | 1,225,000      |               |
| Allowance for Impairment-Investments in Stocks                      | 1-02-99-012           |                | 1,225,000     |
| Other Investment  | 1-02-99-990           | 15,900         |               |
| Allowance for Impairment-Other Investments                          | 1-02-99-992           |                | 15,900        |
| Accounts Receivable   | 1-03-01-010           | 5,420,416,623  |               |
| Allowance for Impairment-Accounts Receivable                        | 1-03-01-012           |                | 5,186,027,169 |
| Loans Receivables-Others  | 1-03-01-990           | 3,842,915      |               |
| Allowance for Impairment-Loans Receivable-Others                    | 1-03-01-992           |                | 3,797,994     |
| Operating Lease Receivable  | 1-03-02-010           | 894,400        |               |
| Allowance for Impairment- Operating Lease Receivable                | 1-03-02-012           |                | 292,340       |
| Due from National Government Agencies                               | 1-03-03-010           | 721,677,192    |               |
| Allowance for Impairment-Due from National Government Agencies      | 1-03-03-012           |                | 690,791,434   |
| Due from Local Government Units                                     | 1-03-03-030           | 84,191,049     |               |
| Allowance for Impairment-Due from Local Government Units            | 1-03-03-032           |                | 69,801,129    |
| Due from Other Government Corporations                              | 1-03-03-050           | 21,391,517,861 |               |
| Allowance for Impairment-Due from Other Government Corporations     | 1-03-03-052           |                | 33,089,208    |
| Due from Other Funds  | 1-03-04-050           | 29,881,907     |               |
| Due from Regional/Branch Offices                                    | 1-03-04-070           | 2,487,897      |               |
| Receivables-Disallowances/Charges                                   | 1-03-99-010           | 88,472,313     |               |
| Due from Officers and Employees                                     | 1-03-99-020           | 7,661,672      |               |
| Allowance for Impairment -Due from Officers and Employees           | 1-03-99-022           |                | 4,660,089     |
| Other Receivables   | 1-03-99-990           | 1,832,287,445  |               |
| Allowance for Impairment-Other Receivables                          | 1-03-99-992           |                | 498,339,066   |
| Property and Equipment for Distribution                             | 1-04-02-090           | 10,704,981     |               |
| Office Supplies Inventory   | 1-04-04-010           | 9,113,191      |               |
| Medical, Dental and Laboratory Supplies Inventory                   | 1-04-04-070           | 33,514         |               |
| Fuel, Oil and Lubricants Inventory                                  | 1-04-04-080           | 1,962,556      |               |
| Textbooks and Instructional Materials Inventory                     | 1-04-04-100           | 18,534         |               |
| Construction Materials Inventory                                    | 1-04-04-130           | 13,704,059     |               |
| Other Supplies and Materials Inventory                              | 1-04-04-990           | 1,496,202      |               |
| Semi-Expendable Office Equipment                                    | 1-04-05-020           | 1,315,579      |               |
| Semi-Expendable Information and Communications Technology Equipment | 1-04-05-030           | 3,333,547      |               |
| Semi-Expendable Communications Equipment                            | 1-04-05-070           | 96,469         |               |
| Semi-Expendable Disaster Response and Rescue Equipment              | 1-04-05-080           | 17,500         |               |
| Semi-Expendable Military, Police and Security Equipment             | 1-04-05-090           | 532,220        |               |
| Semi-Expendable Medical Equipment                                   | 1-04-05-100           | 22,450         |               |
| Semi-Expendable Technical and Scientific Equipment                  | 1-04-05-130           | 283,355        |               |
| Semi-Expendable Other Machinery and Equipment                       | 1-04-05-990           | 354,466        |               |
| Semi-Expendable Furniture and Fixtures                              | 1-04-06-010           | 2,587,209      |               |
| Semi-Expendable Books   | 1-04-06-020           | 16,000         |               |
| Land  | 1-06-01-010           | 4,105,966,428  |               |



Republic of the Philippines  
National Irrigation Administration  
Edsa, Diliman, Quezon City

REVISED COMBINED TRIAL BALANCE

ALL FUNDS

As of February 28, 2023

| ACCOUNT TITLE  | ACCOUNT NAME | DEBIT           | CREDIT         |
|--|--------------|-----------------|----------------|
| Land Improvements, Aquaculture Structures                                    | 1-06-02-010  | 2,197,816       |                |
| Accumulated Depreciation-Land Improvements, Aquaculture Structures           | 1-06-02-011  |                 | 1,645,420      |
| Other Land Improvements  | 1-06-02-990  | 25,455,307,927  |                |
| Accumulated Depreciation-Other Land Improvements                             | 1-06-02-991  |                 | 16,052,934,292 |
| Road Networks  | 1-06-03-010  | 498,450,237     |                |
| Accumulated Depreciation-Road Networks                                       | 1-06-03-011  |                 | 74,917,949     |
| Flood Control Systems  | 1-06-03-020  | 2,416,696       |                |
| Accumulated Depreciation-Flood Control Systems                               | 1-06-03-021  |                 | 2,295,861      |
| Water Supply Systems   | 1-06-03-040  | 220,029,368,891 |                |
| Accumulated Depreciation- Water Supply Systems                               | 1-06-03-041  |                 | 48,689,276,425 |
| Power Supply Systems   | 1-06-03-050  | 5,533,078,320   |                |
| Accumulated Depreciation-Power Supply Systems                                | 1-06-03-051  |                 | 264,360,292    |
| Communications Networks  | 1-06-03-060  | 2,374,199       |                |
| Other Infrastructure Assets  | 1-06-03-990  | 406,689,530     |                |
| Accumulated Depreciation-Other Infrastructure Assets                         | 1-06-03-991  |                 | 31,190,540     |
| Buildings  | 1-06-04-010  | 3,622,286,907   |                |
| Accumulated Depreciation-Buildings   | 1-06-04-011  |                 | 1,059,159,980  |
| Other Structures   | 1-06-04-990  | 449,728,653     |                |
| Accumulated Depreciation-Other Structures                                    | 1-06-04-991  |                 | 141,996,861    |
| Office Equipment   | 1-06-05-020  | 490,747,754     |                |
| Accumulated Depreciation-Office Equipment                                    | 1-06-05-021  |                 | 246,188,060    |
| Accumulated Impairment Losses-Office Equipment                               | 1-06-05-022  |                 | 35,667         |
| Information and Communications Technology Equipment                          | 1-06-05-030  | 777,280,553     |                |
| Accumulated Depreciation-Information and Communications Technology Equipment | 1-06-05-031  |                 | 336,599,643    |
| Agricultural and Forestry Equipment  | 1-06-05-040  | 527,896,755     |                |
| Accumulated Depreciation-Agricultural and Forestry Equipment                 | 1-06-05-041  |                 | 8,404,247      |
| Communications Equipment   | 1-06-05-070  | 116,073,055     |                |
| Accumulated Depreciation-Communications Equipment                            | 1-06-05-071  |                 | 54,225,127     |
| Construction and Heavy Equipment   | 1-06-05-080  | 1,302,754,674   |                |
| Accumulated Depreciation-Construction and Heavy Equipment                    | 1-06-05-081  |                 | 723,632,147    |
| Disaster Response and Rescue Equipment                                       | 1-06-05-090  | 7,316,071       |                |
| Accumulated Depreciation-Disaster Response and Rescue Equipment              | 1-06-05-091  |                 | 6,086,390      |
| Military, Police and Security Equipment                                      | 1-06-05-100  | 3,728,719       |                |
| Accumulated Depreciation-Military, Police and Security Equipment             | 1-06-05-101  |                 | 1,378,400      |
| Medical Equipment  | 1-06-05-110  | 3,197,139       |                |
| Accumulated Depreciation-Medical Equipment                                   | 1-06-05-111  |                 | 1,891,593      |
| Printing Equipment   | 1-06-05-120  | 3,747,399       |                |
| Accumulated Depreciation-Printing Equipment                                  | 1-06-05-121  |                 | 1,134,211      |
| Sports Equipment   | 1-06-05-130  | 1,178,337       |                |
| Accumulated Depreciation-Sports Equipment                                    | 1-06-05-131  |                 | 373,466        |
| Technical and Scientific Equipment   | 1-06-05-140  | 812,271,206     |                |
| Accumulated Depreciation-Technical and Scientific Equipment                  | 1-06-05-141  |                 | 305,007,542    |
| Electrical Equipment   | 1-06-05-170  | 15,194,600      |                |
| Accumulated Depreciation-Electrical Equipment                                | 1-06-05-171  |                 | 2,793,070      |
| Other Machinery and Equipment  | 1-06-05-990  | 1,057,384,812   |                |
| Accumulated Depreciation-Other Machinery and Equipment                       | 1-06-05-991  |                 | 573,656,690    |
| Motor Vehicles   | 1-06-06-010  | 844,408,847     |                |
| Accumulated Depreciation-Motor Vehicles                                      | 1-06-06-011  |                 | 493,838,118    |
| Watercrafts  | 1-06-06-040  | 3,259,690       |                |
| Accumulated Depreciation-Watercrafts   | 1-06-06-041  |                 | 2,732,334      |



Republic of the Philippines  
National Irrigation Administration  
Edsa, Diliman, Quezon City

REVISED COMBINED TRIAL BALANCE  
ALL FUNDS  
As of February 28, 2023

| ACCOUNT TITLE   | ACCOUNT NAME | DEBIT           | CREDIT          |
|---|--------------|-----------------|-----------------|
| Other Transportation Equipment                                  | 1-06-06-990  | 37,798,698      |                 |
| Accumulated Depreciation-Other Transportation Equipment         | 1-06-06-991  |                 | 26,356,861      |
| Furniture and Fixtures  | 1-06-07-010  | 194,458,299     |                 |
| Accumulated Depreciation-Furniture and Fixtures                 | 1-06-07-011  |                 | 50,123,718      |
| Books   | 1-06-07-020  | 550,902         |                 |
| Accumulated Depreciation-Books                                  | 1-06-07-021  |                 | 305,007         |
| Leased Assets, Machinery and Equipment                          | 1-06-08-030  | 383,480         |                 |
| Accumulated Depreciation-Leased Assets, Machinery and Equipment | 1-06-08-031  |                 | 4,255           |
| Works of Arts and Archeological Specimens                       | 1-06-11-020  | 169,000         |                 |
| Construction in Progress-Land Improvements                      | 1-06-98-010  | 130,386,390     |                 |
| Construction in Progress-Infrastructure Assets                  | 1-06-98-020  | 104,848,275,196 |                 |
| Construction in Progress-Buildings and Other Structures         | 1-06-98-030  | 618,034,972     |                 |
| Other Property, Plant and Equipment                             | 1-06-99-990  | 3,148,906,357   |                 |
| Accumulated Depreciation-Other Property, Plant and Equipment    | 1-06-99-991  |                 | 628,115,983     |
| Computer Software   | 1-08-01-020  | 123,897,409     |                 |
| Accumulated Amortization-Computer Software                      | 1-08-01-021  |                 | 25,763,901      |
| Advances for Operating Expenses                                 | 1-99-01-010  | 324,683         |                 |
| Advances for Payroll  | 1-99-01-020  | 3,493,759       |                 |
| Advances to Special Disbursing Officer                          | 1-99-01-030  | 7,767,368       |                 |
| Advances to Officers and Employees                              | 1-99-01-040  | 9,788,745       |                 |
| Advances to Contractors/Sub-Contractors                         | 1-99-02-010  | 2,606,665,755   |                 |
| Prepaid Rent  | 1-99-02-020  | 768,590         |                 |
| Other Prepayments   | 1-99-02-990  | 23,469,090      |                 |
| Guaranty Deposits   | 1-99-03-020  | 33,242,859      |                 |
| Other Deposits  | 1-99-03-990  | 2,907,079       |                 |
| Other Assets  | 1-99-99-990  | 48,021,391      |                 |
| Accumulated Impairment Losses-Other Assets                      | 1-99-99-992  |                 | 42,806,177      |
| Accounts Payable  | 2-01-01-010  |                 | 866,868,045     |
| Due to Officers and Employees                                   | 2-01-01-020  |                 | 53,914,536      |
| Due to BIR  | 2-02-01-010  |                 | 153,518,379     |
| Due to GSIS   | 2-02-01-020  |                 | 54,301,231      |
| Due to Pag-IBIG   | 2-02-01-030  |                 | 10,735,165      |
| Due to PhilHealth   | 2-02-01-040  |                 | 8,330,660       |
| Due to NGAs   | 2-02-01-050  |                 | 3,346,503,275   |
| Due to Other Government Corporations                            | 2-02-01-060  |                 | 165,736,493     |
| Due to LGUs   | 2-02-01-070  |                 | 6,973,673       |
| Due to Treasurer of the Philippines                             | 2-02-01-090  |                 | 92,601,005,100  |
| Due to SSS  | 2-02-01-110  |                 | 551,330         |
| Due to Regional/Branch Offices                                  | 2-03-01-070  |                 | 57,442          |
| Trust Liabilities   | 2-04-01-010  |                 | 59,144,214      |
| Guaranty/Security Deposits Payable                              | 2-04-01-040  |                 | 2,899,725,411   |
| Trust Liabilities-Disallowances/Charges                         | 2-04-01-080  |                 | 33,538,621      |
| Other Deferred Credits  | 2-05-01-990  |                 | 5,120,663,992   |
| Leave Benefits Payable  | 2-06-01-020  |                 | 1,022,185,040   |
| Other Provisions  | 2-06-01-990  |                 | 49,575,420      |
| Dividends Payable   | 2-99-99-090  |                 | 2,108,308,776   |
| Other Payables  | 2-99-99-990  |                 | 282,759,314     |
| Accumulated Surplus/(Deficit)                                   | 3-01-01-010  |                 | 232,135,392,535 |
| Contributed Capital   | 3-01-01-030  |                 | 5,559,191,865   |
| Permit Fees   | 4-02-01-010  |                 | 1,000           |



Republic of the Philippines  
**National Irrigation Administration**  
 Edsa, Diliman, Quezon City  
**REVISED COMBINED TRIAL BALANCE**  
**ALL FUNDS**  
 As of February 28, 2023

| ACCOUNT TITLE   | ACCOUNT NAME | DEBIT       | CREDIT        |
|---|--------------|-------------|---------------|
| Clearance and Certification Fees                          | 4-02-01-040  |             | 88,200        |
| Inspection Fees   | 4-02-01-100  |             | 272,000       |
| Verification and Authentication Fees                      | 4-02-01-110  |             | 74,000        |
| Fines and Penalties-Service Income                        | 4-02-01-140  |             | 46,912        |
| Rent/lease Income   | 4-02-02-050  |             | 4,245,126     |
| Waterworks System Fees                                    | 4-02-02-090  |             | 54,792,845    |
| Income from Hostels Dormitories and Other Like Facilities | 4-02-02-130  |             | 4,749,002     |
| Interest Income   | 4-02-02-210  |             | 1,051,405     |
| Fines and Penalties-Business Income                       | 4-02-02-230  |             | 4,023         |
| Management Fees   | 4-02-02-340  |             | 32,725,500    |
| Subsidy from National Government                          | 4-03-01-010  |             | 3,905,392,797 |
| Donations in Kind   | 4-04-02-020  |             | 36,540        |
| Gain on Sale of Unserviceable Property                    | 4-05-01-170  |             | 65,619        |
| Miscellaneous Income                                      | 4-06-99-990  |             | 6,952,435     |
| Salaries and Wages-Regular                                | 5-01-01-010  | 214,551,449 |               |
| Salaries and Wages-Casual/Contractual                     | 5-01-01-020  | 209,382,968 |               |
| Personnel Economic Relief Allowance (PERA)                | 5-01-02-010  | 31,133,919  |               |
| Representation Allowance (RA)                             | 5-01-02-020  | 1,577,136   |               |
| Transportation Allowance (TA)                             | 5-01-02-030  | 998,500     |               |
| Clothing/Uniform Allowance                                | 5-01-02-040  | 40,314,000  |               |
| Honoraria   | 5-01-02-100  | 1,071,790   |               |
| Overtime and Night Pay                                    | 5-01-02-130  | 243,625     |               |
| Year-End Bonus  | 5-01-02-140  | 65,982      |               |
| Cash Gift   | 5-01-02-150  | 5,000       |               |
| Other Bonuses and Allowances                              | 5-01-02-990  | 6,858,693   |               |
| Retirement and Life Insurance Premiums                    | 5-01-03-010  | 38,089,745  |               |
| Pag-IBIG Contributions                                    | 5-01-03-020  | 1,342,321   |               |
| PhilHealth Contributions                                  | 5-01-03-030  | 7,191,567   |               |
| Employees Compensation Insurance Premiums                 | 5-01-03-040  | 1,413,604   |               |
| Terminal Leave Benefits                                   | 5-01-04-030  | 2,344,912   |               |
| Other Personnel Benefits                                  | 5-01-04-990  | 17,919      |               |
| Traveling Expenses-local                                  | 5-02-01-010  | 14,452,312  |               |
| Traveling Expenses-Foreign                                | 5-02-01-020  | 20,508      |               |
| Training Expenses   | 5-02-02-010  | 31,077,715  |               |
| Scholarship Grants/Expos                                  | 5-02-02-020  | 519,882     |               |
| Office Supplies Expenses                                  | 5-02-03-010  | 8,152,834   |               |
| Accountable Forms Expenses                                | 5-02-03-020  | 53,400      |               |
| Drugs and Medicines Expenses                              | 5-02-03-070  | 120,655     |               |
| Medical, Dental and Laboratory Supplies Expenses          | 5-02-03-080  | 275,134     |               |
| Fuel, Oil and Lubricants Expenses                         | 5-02-03-090  | 28,456,806  |               |
| Agricultural and Marine Supplies Expenses                 | 5-02-03-100  | 237,500     |               |
| Textbooks and Instructional Materials Expenses            | 5-02-03-110  | 15,470      |               |
| Linens and Beddings Expenses                              | 5-02-03-140  | 36,490      |               |
| Semi-Expendable Machinery and Equipment Expenses          | 5-02-03-210  | 5,036,325   |               |
| Semi-Expendable Furniture, Fixtures and Books Expenses    | 5-02-03-220  | 2,166,470   |               |
| Electrical Supplies and Materials Expenses                | 5-02-03-260  | 25,030      |               |
| Housekeeping/Cleaning Supplies Expense                    | 5-02-03-280  | 22,462      |               |
| Other Supplies and Materials Expenses                     | 5-02-03-990  | 6,566,384   |               |
| Water Expenses  | 5-02-04-010  | 968,526     |               |
| Electricity Expenses                                      | 5-02-04-020  | 28,928,204  |               |



Republic of the Philippines  
National Irrigation Administration  
Edsa, Diliman, Quezon City

REVISED COMBINED TRIAL BALANCE  
ALL FUNDS

As of February 28, 2023

| ACCOUNT TITTLE  | ACCOUNT NAME | DEBIT       | CREDIT |
|---|--------------|-------------|--------|
| Other Utility Expenses  | 5-02-04-990  | 9,249       |        |
| Postage and Courier Services                                    | 5-02-05-010  | 223,598     |        |
| Telephone Expenses  | 5-02-05-020  | 1,056,174   |        |
| Internet Subscription Expenses                                  | 5-02-05-030  | 1,507,270   |        |
| Cable, Satellite, Telegraph and Radio Expenses                  | 5-02-05-040  | 65,460      |        |
| Awards/Rewards Expenses   | 5-02-06-010  | 79,500      |        |
| Prizes  | 5-02-06-020  | 163,000     |        |
| Survey Expenses   | 5-02-07-010  | 7,887       |        |
| Research, Exploration and Development Expenses                  | 5-02-07-020  | 38,500      |        |
| Extraordinary and Miscellaneous Expenses                        | 5-02-10-030  | 78,291      |        |
| Legal Services  | 5-02-11-010  | 8,152       |        |
| Auditing Services   | 5-02-11-020  | 954,974     |        |
| Consultancy Services  | 5-02-11-030  | 100,000     |        |
| Other Professional Services                                     | 5-02-11-990  | 118,187     |        |
| Security Services   | 5-02-12-030  | 164,801     |        |
| Other General Services  | 5-02-12-990  | 187,129     |        |
| Repairs and Maintenance-Land Improvements                       | 5-02-13-020  | 238,128     |        |
| Repairs and Maintenance-Infrastructure Assets                   | 5-02-13-030  | 100,432,704 |        |
| Repairs and Maintenance-Buildings and Other Structures          | 5-02-13-040  | 1,698,339   |        |
| Repairs and Maintenance-Machinery and Equipment                 | 5-02-13-050  | 2,111,657   |        |
| Repairs and Maintenance-Transportation Equipment                | 5-02-13-060  | 6,678,461   |        |
| Repairs and Maintenance-Furniture and Fixtures                  | 5-02-13-070  | 68,138      |        |
| Repairs and Maintenance-Leased Assets                           | 5-02-13-080  | 85,812      |        |
| Repairs and Maintenance-Semi-Expendable Machinery and Equipment | 5-02-13-210  | 46,530      |        |
| Repairs and Maintenance-Others                                  | 5-02-13-980  | 47,200      |        |
| Repairs and Maintenance-Other Property, Plant and Equipment     | 5-02-13-990  | 10,418      |        |
| Taxes, Duties and Licenses                                      | 5-02-15-010  | 2,494,002   |        |
| Fidelity Bond Premiums  | 5-02-15-020  | 1,666,951   |        |
| Insurance/Reinsurance Expenses                                  | 5-02-15-030  | 4,940,999   |        |
| Labor and Wages   | 5-02-16-010  | 29,116,296  |        |
| Advertising, Promotional and Marketing Expenses                 | 5-02-99-010  | 5,000       |        |
| Printing and Publication Expenses                               | 5-02-99-020  | 102,820     |        |
| Representation Expenses   | 5-02-99-030  | 6,709,804   |        |
| Transportation and Delivery Expenses                            | 5-02-99-040  | 301,054     |        |
| Rent/Lease Expenses   | 5-02-99-050  | 5,767,817   |        |
| Membership Dues and Contributions to Organizations              | 5-02-99-060  | 15,000      |        |
| Subscription Expenses   | 5-02-99-070  | 588,202     |        |
| Major Events and Conventions Expenses                           | 5-02-99-180  | 300,000     |        |
| Legal Defense Expense   | 5-02-99-210  | 10,000      |        |
| Other Maintenance and Operating Expenses                        | 5-02-99-990  | 73,527,399  |        |
| Bank Charges  | 5-03-01-040  | 59,478      |        |
| Depreciation-Land Improvements                                  | 5-05-01-020  | 36,573,127  |        |
| Depreciation-Infrastructure Assets                              | 5-05-01-030  | 429,997,603 |        |
| Depreciation-Buildings and Other Structures                     | 5-05-01-040  | 5,201,792   |        |
| Depreciation-Machinery and Equipment                            | 5-05-01-050  | 20,733,957  |        |
| Depreciation-Transportation Equipment                           | 5-05-01-060  | 3,894,103   |        |
| Depreciation-Furniture, Fixtures and Books                      | 5-05-01-070  | 507,898     |        |
| Depreciation-Other Property, Plant and Equipment                | 5-05-01-990  | 114,151     |        |
| Amortization-Intangible Assets                                  | 5-05-02-010  | 3,617,950   |        |
| Loss on Foreign Exchange (FOREX)                                | 5-05-04-010  | 1,267,102   |        |



Republic of the Philippines  
**National Irrigation Administration**  
Edsa, Diliman, Quezon City  
**REVISED COMBINED TRIAL BALANCE**  
**ALL FUNDS**  
As of February 28, 2023

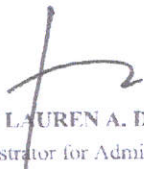
| ACCOUNT TITTLE  | ACCOUNT NAME | DEBIT                  | CREDIT                 |
|-----------------|--------------|------------------------|------------------------|
| Other Discounts | 5-05-05-010  | 19,801                 |                        |
| <b>TOTAL</b>    |              | <b>426,886,747,481</b> | <b>426,886,747,481</b> |

CERTIFIED CORRECT:

  
**SHARILYN A. BLAZA**  
Manager, Accounting Division

mme - 8  
acc-b

NOTED BY:

  
**RALPH LAUREN A. DU**  
Deputy Administrator for Administrative  
and Finance Sector