



Republic of the Philippines
DEPARTMENT OF AGRICULTURE
NATIONAL IRRIGATION ADMINISTRATION
Edsa, Diliman, Quezon City

COMBINED PRE-CLOSING TRIAL BALANCE
ALL FUNDS
AS OF DECEMBER 31, 2023

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	5,037,449	
Petty Cash	1-01-01-020	2,687,566	
Cash in Bank-Local Currency, Current Account	1-01-02-020	22,609,298,796	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	58,712,647	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	854,606	
Time Deposits-Local Currency	1-01-05-020	467,767,275	
Time Deposits-Foreign Currency	1-01-05-030	44,750,991	
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	5,428,091,677	
Allowance for Impairment-Accounts Receivable	1-03-01-012		5,001,695,941
Interests Receivable	1-03-01-050	2,349,338	
Loans Receivables-Others	1-03-01-990	3,842,915	
Allowance for Impairment-Loans Receivable-Others	1-03-01-992		3,797,994
Due from National Government Agencies	1-03-03-010	720,979,976	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		690,799,975
Due from Local Government Units	1-03-03-030	84,046,262	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		67,654,013
Due from Other Government Corporations	1-03-03-050	1,998,728,842	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	38,141,513	
Receivables-Disallowances/Charges	1-03-99-010	97,122,001	
Due from Officers and Employees	1-03-99-020	7,218,893	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,694,386
Other Receivables	1-03-99-990	1,009,296,324	
Allowance for Impairment-Other Receivables	1-03-99-992		530,841,684
Property and Equipment for Distribution	1-04-02-090	21,180,995	
Office Supplies Inventory	1-04-04-010	18,043,220	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	87,160	
Fuel, Oil and Lubricants Inventory	1-04-04-080	1,522,046	
Textbooks and Instructional Materials Inventory	1-04-04-100	16,796	
Construction Materials Inventory	1-04-04-130	27,723,117	
Other Supplies and Materials Inventory	1-04-04-990	5,364,393	
Semi-Expendable Office Equipment	1-04-05-020	1,056,319	
Semi-Expendable Information and Communications Technology	1-04-05-030	3,041,957	
Semi-Expendable Communications Equipment	1-04-05-070	368,909	
Semi-Expendable Military, Police and Security Equipment	1-04-05-090	327,520	
Allowance for Impairment-Semi-Expendable Military, Police and Security Equipment	1-04-05-092		155,572
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	806,863	
Semi-Expendable Construction Equipment	1-04-05-140	59,479	



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Semi-Expendable Electrical Equipment	1-04-05-170	6,000	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	216,999	
Semi-Expendable Furniture and Fixtures	1-04-06-010	1,410,997	
Investment Property, Land	1-05-01-010	2,082,569	
Land	1-06-01-010	4,134,469,892	
Land Improvements, Aquaculture Structures	1-06-02-010	2,137,816	
Accumulated Depreciation-Land Improvements, Aquaculture St	1-06-02-011		1,830,462
Other Land Improvements	1-06-02-990	24,280,618,162	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		15,363,153,592
Road Networks	1-06-03-010	854,362,488	
Accumulated Depreciation-Road Networks	1-06-03-011		107,127,397
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	225,950,434,114	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		55,521,436,281
Accumulated Impairment Losses-Water Supply Systems	1-06-03-042		10,254,367
Power Supply Systems	1-06-03-050	5,569,444,700	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		337,223,524
Communications Networks	1-06-03-060	2,374,199	
Accumulated Depreciation-Communications Networks	1-06-03-061		451,098
Other Infrastructure Assets	1-06-03-990	354,458,695	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		33,353,980
Buildings	1-06-04-010	4,050,058,441	
Accumulated Depreciation-Buildings	1-06-04-011		1,218,408,479
Accumulated Impairment Losses-Buildings	1-06-04-012		613,390
Hostels and Dormitories	1-06-04-060	1,137,020	
Other Structures	1-06-04-990	510,512,303	
Accumulated Depreciation-Other Structures	1-06-04-991		156,377,283
Office Equipment	1-06-05-020	487,192,850	
Accumulated Depreciation-Office Equipment	1-06-05-021		249,365,882
Accumulated Impairment Losses-Office Equipment	1-06-05-022		35,667
Information and Communications Technology Equipment	1-06-05-030	857,315,217	
Accumulated Depreciation-Information and Communications Te	1-06-05-031		432,947,929
Accumulated Impairment Losses-Information and Communicati	1-06-05-032		114,074
Agricultural and Forestry Equipment	1-06-05-040	521,024,335	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		4,530,481
Communications Equipment	1-06-05-070	122,942,252	
Accumulated Depreciation-Communications Equipment	1-06-05-071		52,276,276
Construction and Heavy Equipment	1-06-05-080	2,298,616,087	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		876,276,405
Disaster Response and Rescue Equipment	1-06-05-090	5,279,144	
Accumulated Depreciation-Disaster Response and Rescue Equ	1-06-05-091		4,020,472



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Military, Police and Security Equipment	1-06-05-100	3,719,222	
Accumulated Depreciation-Military, Police and Security Equipm	1-06-05-101		1,160,012
Medical Equipment	1-06-05-110	2,825,529	
Accumulated Depreciation-Medical Equipment	1-06-05-111		1,823,512
Printing Equipment	1-06-05-120	4,078,775	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,928,826
Sports Equipment	1-06-05-130	2,177,812	
Accumulated Depreciation-Sports Equipment	1-06-05-131		569,299
Technical and Scientific Equipment	1-06-05-140	983,540,380	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		346,470,420
Kitchen Equipment	1-06-05-160	195,600	
Accumulated Depreciation-Kitchen Equipment	1-06-05-161		37,164
Electrical Equipment	1-06-05-170	27,010,475	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		7,275,785
Other Machinery and Equipment	1-06-05-990	1,118,808,994	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		617,051,382
Motor Vehicles	1-06-06-010	895,719,947	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		594,589,716
Watercrafts	1-06-06-040	3,259,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,837,195
Other Transportation Equipment	1-06-06-990	33,255,424	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		25,000,835
Furniture and Fixtures	1-06-07-010	182,442,001	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		43,126,138
Books	1-06-07-020	502,616	
Accumulated Depreciation-Books	1-06-07-021		469,971
Works of Arts and Archeological Specimens	1-06-11-020	169,000	
Construction in Progress-Land Improvements	1-06-98-010	81,197,847	
Construction in Progress-Infrastructure Assets	1-06-98-020	92,857,586,356	
Construction in Progress-Buildings and Other Structures	1-06-98-030	516,674,910	
Construction in Progress-Furniture and Fixtures	1-06-98-060	86,300	
Other Property, Plant and Equipment	1-06-99-990	3,135,725,802	
Accumulated Depreciation-Other Property, Plant and Equipmen	1-06-99-991		631,249,616
Computer Software	1-08-01-020	247,918,076	
Accumulated Amortization-Computer Software	1-08-01-021		42,150,995
Other Intangible Assets	1-08-01-990	878,000	
Advances for Operating Expenses	1-99-01-010	128,582	
Advances for Payroll	1-99-01-020	3,608,151	
Advances to Special Disbursing Officer	1-99-01-030	1,488,999	
Advances to Officers and Employees	1-99-01-040	6,002,399	
Advances to Contractors/Sub-Contractors	1-99-02-010	3,402,938,007	
Prepaid Insurance	1-99-02-050	1,935,606	



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Prepaid Subscription	1-99-02-100	10,409,155	
Other Prepayments	1-99-02-990	6,648,570	
Guaranty Deposits	1-99-03-020	35,887,423	
Other Deposits	1-99-03-990	4,108,233	
Other Assets	1-99-99-990	46,698,837	
Accumulated Impairment Losses-Other Assets	1-99-99-992		42,103,795
Accounts Payable	2-01-01-010		2,276,980,964
Due to Officers and Employees	2-01-01-020		404,318,594
Due to BIR	2-02-01-010		330,826,061
Due to GSIS	2-02-01-020		56,597,943
Due to Pag-IBIG	2-02-01-030		9,026,056
Due to PhilHealth	2-02-01-040		10,629,685
Due to NGAs	2-02-01-050		3,312,779,549
Due to Other Government Corporations	2-02-01-080		143,675,205
Due to LGUs	2-02-01-070		5,147,723
Due to Treasurer of the Philippines	2-02-01-090		75,311,041,416
Due to SSS	2-02-01-110		249,652
Trust Liabilities	2-04-01-010		61,277,271
Guaranty/Security Deposits Payable	2-04-01-040		2,856,913,155
Trust Liabilities-Disallowances/Charges	2-04-01-080		16,634,558
Other Deferred Credits	2-05-01-990		5,054,345,739
Other Unearned Revenue/Income	2-05-02-990		4,800
Leave Benefits Payable	2-06-01-020		965,190,150
Other Provisions	2-06-01-990		217,754,490
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		122,717,404
Accumulated Surplus/(Deficit)	3-01-01-010		202,905,224,744
Contributed Capital	3-01-01-030		5,559,191,865
Permit Fees	4-02-01-010		2,000
Clearance and Certification Fees	4-02-01-040		1,398,700
Inspection Fees	4-02-01-100		1,754,000
Verification and Authentication Fees	4-02-01-110		567,250
Processing Fees	4-02-01-130		53,500
Fines and Penalties-Service Income	4-02-01-140		2,260,996
Other Service Income	4-02-01-990		837,710
Rent/lease Income	4-02-02-050		65,256,940
Waterworks System Fees	4-02-02-090		507,078,334
Power Supply System Revenue	4-02-02-100		689,613,404
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		23,506,630
Interest Income	4-02-02-210		9,174,603
Fines and Penalties-Business Income	4-02-02-230		19,329
Management Fees	4-02-02-340		32,725,500



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Subsidy from National Government	4-03-01-010		42,533,386,172
Donations in Kind	4-04-02-020		16,291,212
Gain on Foreign Exchange (FOREX)	4-05-01-010		3,984,425
Gain on Sale of Property, Plant and Equipment	4-05-01-040		20,987
Gain on Sale of Unserviceable Property	4-05-01-170		698,392
Miscellaneous Income	4-06-99-990		81,512,165
Salaries and Wages-Regular	5-01-01-010	1,475,425,057	
Salaries and Wages-Casual/Contractual	5-01-01-020	1,492,388,405	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	206,519,400	
Representation Allowance (RA)	5-01-02-020	66,580,292	
Transportation Allowance (TA)	5-01-02-030	64,298,400	
Clothing/Uniform Allowance	5-01-02-040	51,417,250	
Subsistence Allowance	5-01-02-050	55,590	
Honoraria	5-01-02-100	2,352,959	
Hazard Pay	5-01-02-110	10,560	
Longevity Pay	5-01-02-120	6,597,500	
Overtime and Night Pay	5-01-02-130	16,574,336	
Year-End Bonus	5-01-02-140	247,177,899	
Cash Gift	5-01-02-150	54,606,064	
Mid-Year Bonus	5-01-02-160	250,416,260	
Directors and Committee Members' Fees	5-01-02-170	198,000	
Other Bonuses and Allowances	5-01-02-990	519,467,219	
Retirement and Life Insurance Premiums	5-01-03-010	357,493,534	
Pag-IBIG Contributions	5-01-03-020	10,892,428	
PhilHealth Contributions	5-01-03-030	62,007,663	
Employees Compensation Insurance Premiums	5-01-03-040	10,898,683	
Retirement Gratuity	5-01-04-020	1,390,719	
Terminal Leave Benefits	5-01-04-030	101,613,120	
Other Personnel Benefits	5-01-04-990	2,266,811	
Traveling Expenses-Local	5-02-01-010	262,101,895	
Traveling Expenses-Foreign	5-02-01-020	1,743,356	
Training Expenses	5-02-02-010	304,559,137	
Office Supplies Expenses	5-02-03-010	111,631,249	
Accountable Forms Expenses	5-02-03-020	558,100	
Food Supplies Expenses	5-02-03-050	11,385	
Drugs and Medicines Expenses	5-02-03-070	4,862,383	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	3,922,781	
Fuel, Oil and Lubricants Expenses	5-02-03-090	334,892,147	
Agricultural and Marine Supplies Expenses	5-02-03-100	6,095,372	
Textbooks and Instructional Materials Expenses	5-02-03-110	23,993	
Military, Police and Traffic Supplies Expenses	5-02-03-120	175,720	
Chemical and Filtering Supplies Expenses	5-02-03-130	95,740	



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Linens and Beddings Expenses	5-02-03-140	1,120	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	89,738,677	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	46,011,526	
Electrical Supplies and Materials Expenses	5-02-03-260	1,553,118	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	147,215	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	2,264,443	
Other Supplies and Materials Expenses	5-02-03-990	83,754,671	
Water Expenses	5-02-04-010	13,733,329	
Electricity Expenses	5-02-04-020	384,868,428	
Gas/Heating Expenses	5-02-04-030	3,142	
Other Utility Expenses	5-02-04-990	67,449	
Postage and Courier Services	5-02-05-010	2,669,631	
Telephone Expenses	5-02-05-020	17,402,048	
Internet Subscription Expenses	5-02-05-030	19,902,217	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	498,663	
Awards/Rewards Expenses	5-02-06-010	9,374,235	
Prizes	5-02-06-020	789,018	
Survey Expenses	5-02-07-010	831,788	
Research, Exploration and Development Expenses	5-02-07-020	103,743,124	
Generation, Transmission and Distribution Expenses	5-02-09-010	9,100	
Extraordinary and Miscellaneous Expenses	5-02-10-030	387,626	
Legal Services	5-02-11-010	618,252	
Auditing Services	5-02-11-020	96,903,520	
Consultancy Services	5-02-11-030	526,690	
Other Professional Services	5-02-11-990	8,635,879	
Janitorial Services	5-02-12-020	15,482,666	
Security Services	5-02-12-030	5,817,359	
Other General Services	5-02-12-990	2,245,904	
Repairs and Maintenance-Land Improvements	5-02-13-020	2,410,030	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	1,978,970,122	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	45,869,634	
Repairs and Maintenance-Machinery and Equipment	5-02-13-060	71,061,841	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	118,080,691	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	956,505	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	1,174,586	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures	5-02-13-220	180,643	
Repairs and Maintenance-Others	5-02-13-980	15,534,128	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	1,042,898	
Taxes, Duties and Licenses	5-02-15-010	83,038,208	
Fidelity Bond Premiums	5-02-15-020	11,595,350	
Insurance/Reinsurance Expenses	5-02-15-030	40,607,543	
Labor and Wages	5-02-16-010	310,483,044	



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Advertising, Promotional and Marketing Expenses	5-02-99-010	971,250	
Printing and Publication Expenses	5-02-99-020	7,324,091	
Representation Expenses	5-02-99-030	186,338,355	
Transportation and Delivery Expenses	5-02-99-040	2,553,207	
Rent/Lease Expenses	5-02-99-050	51,660,775	
Membership Dues and Contributions to Organizations	5-02-99-060	142,493	
Subscription Expenses	5-02-99-070	22,478,075	
Donations	5-02-99-080	20,449,388	
Litigation/Acquired Assets Expenses	5-02-99-090	6,947,658	
Documentary Stamps Expenses	5-02-99-140	853,034	
Major Events and Conventions Expenses	5-02-99-180	20,733,685	
Legal Defense Expense	5-02-99-210	25,300	
Other Maintenance and Operating Expenses	5-02-99-990	830,921,887	
Interest Expenses	5-03-01-020	2,884,874,747	
Bank Charges	5-03-01-040	306,760	
Depreciation-Land Improvements	5-05-01-020	216,645,059	
Depreciation-Infrastructure Assets	5-05-01-030	7,517,700,884	
Depreciation-Buildings and Other Structures	5-05-01-040	134,133,964	
Depreciation-Machinery and Equipment	5-05-01-050	388,068,503	
Depreciation-Transportation Equipment	5-05-01-060	65,917,388	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	9,038,479	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	2,734,843	
Amortization-Intangible Assets	5-05-02-010	23,740,500	
Impairment Loss-Loans and Receivables	5-05-03-020	128,236,095	
Impairment Loss-Other Receivables	5-05-03-060	143,855,033	
Impairment Loss-Inventories	5-05-03-070	375	
Impairment Loss-Property, Plant and Equipment	5-05-03-090	160,786,674	
Impairment Loss-Other Assets	5-05-03-990	64,954	
Loss on Foreign Exchange (FOREX)	5-05-04-010	28,511,934	
Loss of Assets	5-05-04-090	62,635	
Other Discounts	5-05-05-010	605,357	
TOTAL		428,762,885,286	428,762,885,286

CERTIFIED CORRECT:

SHARILYN A. BLUZA, CPA, MBA
 Manager, Accounting Division

MMF-J
 WPM-J

NOTED BY:

ROBERT VICTOR G. SEARES, JR
 Deputy Administrator for Administrative
 and Finance Sector



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Cash-Collecting Officers	1-01-01-010	5,037,449	
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Cash in Bank-Local Currency, Current Account	1-01-02-020	22,609,298,796	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	58,712,647	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	854,606	
Time Deposits-Local Currency	1-01-05-020	467,767,275	
Time Deposits-Foreign Currency	1-01-05-030	44,750,991	
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	5,428,091,677	
Allowance for Impairment-Accounts Receivable	1-03-01-012		5,001,695,941
Interests Receivable	1-03-01-050	2,349,338	
Loans Receivables-Others	1-03-01-990	3,842,915	
Allowance for Impairment-Loans Receivable-Others	1-03-01-992		3,797,994
Due from National Government Agencies	1-03-03-010	720,979,976	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		690,799,975
Due from Local Government Units	1-03-03-030	84,046,262	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		67,654,013
Due from Other Government Corporations	1-03-03-050	1,998,728,842	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	38,141,513	
Receivables-Disallowances/Charges	1-03-99-010	97,122,001	
Due from Officers and Employees	1-03-99-020	7,218,893	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,694,386
Other Receivables	1-03-99-990	1,009,296,324	
Allowance for Impairment-Other Receivables	1-03-99-992		530,841,684
Property and Equipment for Distribution	1-04-02-090	21,180,995	
Office Supplies Inventory	1-04-04-010	18,043,220	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	87,160	
Fuel, Oil and Lubricants Inventory	1-04-04-080	1,522,046	
Textbooks and Instructional Materials Inventory	1-04-04-100	16,796	
Construction Materials Inventory	1-04-04-130	27,723,117	
Other Supplies and Materials Inventory	1-04-04-990	5,364,393	
Semi-Expendable Office Equipment	1-04-05-020	1,056,319	
Semi-Expendable Information and Communications Technology	1-04-05-030	3,041,957	
Semi-Expendable Communications Equipment	1-04-05-070	368,909	
Semi-Expendable Military, Police and Security Equipment	1-04-05-090	327,520	
Allowance for Impairment-Semi-Expendable Military, Police and Security Equipment	1-04-05-092		155,572
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	806,863	
Semi-Expendable Construction Equipment	1-04-05-140	59,479	
Semi-Expendable Electrical Equipment	1-04-05-170	6,000	



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Semi-Expendable Other Machinery and Equipment	1-04-05-990	216,999	
Semi-Expendable Furniture and Fixtures	1-04-06-010	1,410,997	
Investment Property, Land	1-05-01-010	2,082,568.70	
Land	1-06-01-010	4,134,469,892	
Land Improvements, Aquaculture Structures	1-06-02-010	2,137,816	
Accumulated Depreciation-Land Improvements, Aquaculture St	1-06-02-011		1,830,462
Other Land Improvements	1-06-02-990	24,280,618,162	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		15,363,153,592
Road Networks	1-06-03-010	854,362,488	
Accumulated Depreciation-Road Networks	1-06-03-011		107,127,397
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	225,950,434,114	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		55,521,436,281
Accumulated Impairment Losses-Water Supply Systems	1-06-03-042		10,254,367
Power Supply Systems	1-06-03-050	5,569,444,700	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		337,223,524
Communications Networks	1-06-03-060	2,374,199	
Accumulated Depreciation-Communications Networks	1-06-03-061		451,098
Other Infrastructure Assets	1-06-03-990	354,458,695	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		33,353,980
Buildings	1-06-04-010	4,050,058,441	
Accumulated Depreciation-Buildings	1-06-04-011		1,218,408,479
Accumulated Impairment Losses-Buildings	1-06-04-012		613,390
Hostels and Dormitories	1-06-04-060	1,137,020.00	
Other Structures	1-06-04-990	510,512,303	
Accumulated Depreciation-Other Structures	1-06-04-991		156,377,283
Office Equipment	1-06-05-020	487,192,850	
Accumulated Depreciation-Office Equipment	1-06-05-021		249,365,882
Accumulated Impairment Losses-Office Equipment	1-06-05-022		35,667
Information and Communications Technology Equipment	1-06-05-030	857,315,217	
Accumulated Depreciation-Information and Communications Te	1-06-05-031		432,947,929
Accumulated Impairment Losses-Information and Communicati	1-06-05-032		114,074.34
Agricultural and Forestry Equipment	1-06-05-040	521,024,335	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		4,530,481
Communications Equipment	1-06-05-070	122,942,252	
Accumulated Depreciation-Communications Equipment	1-06-05-071		52,276,276
Construction and Heavy Equipment	1-06-05-080	2,298,616,087	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		876,276,405
Disaster Response and Rescue Equipment	1-06-05-090	5,279,144	
Accumulated Depreciation-Disaster Response and Rescue Equ	1-06-05-091		4,020,472
Military, Police and Security Equipment	1-06-05-100	3,719,222	
Accumulated Depreciation-Military, Police and Security Equipm	1-06-05-101		1,160,012



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Medical Equipment	1-06-05-110	2,825,529	
Accumulated Depreciation-Medical Equipment	1-06-05-111		1,823,512
Printing Equipment	1-06-05-120	4,078,775	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,928,826
Sports Equipment	1-06-05-130	2,177,812	
Accumulated Depreciation-Sports Equipment	1-06-05-131		569,299
Technical and Scientific Equipment	1-06-05-140	983,540,380	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		346,470,420
Kitchen Equipment	1-06-05-160	195,600	
Accumulated Depreciation-Kitchen Equipment	1-06-05-161		37,164
Electrical Equipment	1-06-05-170	27,010,475	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		7,275,785
Other Machinery and Equipment	1-06-05-990	1,118,808,994	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		617,051,382
Motor Vehicles	1-06-06-010	895,719,947	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		594,589,716
Watercrafts	1-06-06-040	3,259,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,837,195
Other Transportation Equipment	1-06-06-990	33,255,424	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		25,000,835
Furniture and Fixtures	1-06-07-010	182,442,001	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		43,126,138
Books	1-06-07-020	502,616	
Accumulated Depreciation-Books	1-06-07-021		469,971
Works of Arts and Archeological Specimens	1-06-11-020	169,000	
Construction in Progress-Land Improvements	1-06-98-010	81,197,847	
Construction in Progress-Infrastructure Assets	1-06-98-020	92,857,586,356	
Construction in Progress-Buildings and Other Structures	1-06-98-030	516,674,910	
Construction in Progress-Furniture and Fixtures	1-06-98-060	86,300	
Other Property, Plant and Equipment	1-06-99-990	3,135,725,802	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		631,249,616
Computer Software	1-08-01-020	247,918,076	
Accumulated Amortization-Computer Software	1-08-01-021		42,150,995
Other Intangible Assets	1-08-01-990	878,000	
Advances for Operating Expenses	1-99-01-010	128,582	
Advances for Payroll	1-99-01-020	3,608,151	
Advances to Special Disbursing Officer	1-99-01-030	1,488,999	
Advances to Officers and Employees	1-99-01-040	6,002,399	
Advances to Contractors/Sub-Contractors	1-99-02-010	3,402,938,007	
Prepaid Insurance	1-99-02-050	1,935,606	
Prepaid Subscription	1-99-02-100	10,409,155	
Other Prepayments	1-99-02-990	6,648,570	
Guaranty Deposits	1-99-03-020	35,887,423	



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Other Deposits	1-99-03-990	4,108,233	
Other Assets	1-99-99-990	46,698,837	
Accumulated Impairment Losses-Other Assets	1-99-99-992		42,103,795
Accounts Payable	2-01-01-010		2,276,980,964
Due to Officers and Employees	2-01-01-020		404,318,594
Due to BIR	2-02-01-010		330,826,061
Due to GSIS	2-02-01-020		56,597,943
Due to Pag -IBIG	2-02-01-030		9,026,056
Due to PhilHealth	2-02-01-040		10,629,685
Due to NGAs	2-02-01-050		3,312,409,527
Due to Other Government Corporations	2-02-01-060		143,675,205
Due to LGUs	2-02-01-070		5,147,723
Due to Treasurer of the Philippines	2-02-01-090		75,311,041,416
Due to SSS	2-02-01-110		249,652
Trust Liabilities	2-04-01-010		61,277,271
Guaranty/Security Deposits Payable	2-04-01-040		2,856,913,155
Trust Liabilities-Disallowances/Charges	2-04-01-080		16,634,558
Other Deferred Credits	2-05-01-990		5,054,345,739
Other Unearned Revenue/Income	2-05-02-990		4,800
Leave Benefits Payable	2-06-01-020		965,190,150
Other Provisions	2-06-01-990		217,754,490
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		122,717,404
Accumulated Surplus/(Deficit)	3-01-01-010		224,398,756,165
Contributed Capital	3-01-01-030		5,559,191,865
TOTAL		406,285,904,435	406,285,904,435

CERTIFIED CORRECT:

SHARILYN A. BLUZA, CPA, MBA
 Manager, Accounting Division

MMF - J
 NPH - J

NOTED BY:

ROBERT VICTOR G. SEARES, JR
 Deputy Administrator for Administrative
 and Finance Sector