

NATIONAL IRRIGATION ADMINISTRATION COMBINED TRIAL BALANCE (PRE CLOSING) ALL FUNDS AS AT DECEMBER 31, 2019							
PARTICULARS	ACCT CODE	AMOUNTS BEFORE ADJUSTMENTS (PRE)		ADJUSTMENTS		ADJUSTED AMOUNTS	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	3,048,340.56	-	-	-	3,048,340.56	-
Petty Cash	1-01-01-020	15,419,062.15	-	-	-	15,419,062.15	-
Cash in Bank - Local Currency,Current Account	1-01-02-020	9,115,786,282.77	-	18,513,215.72	-	9,134,299,498.49	-
Cash in Bank - Local Currency,Savings Account	1-01-02-030	125,367,210.40	-	-	-	125,367,210.40	-
Cash in Bank - Local Currency,Time Deposits	1-01-05-020	440,594,044.75	-	-	-	440,594,044.75	-
Cash in Bank - Foreign Currency,Savings Account	1-01-03-030	40,480,709.43	-	-	-	40,480,709.43	-
Cash, Treasury/Agency Deposit, Regular	1-01-04-010	71,210.24	-	-	-	71,210.24	-
Accounts Receivable - ISF (Current & Back Accounts)	1-03-01-010	8,107,360,224.59	-	-	-	8,107,360,224.59	-
Accounts Receivable - Others	1-03-01-010E	61,358,724.13	-	-	-	61,358,724.13	-
Due from Officers and Employees	1-03-05-020	7,880,407.52	-	-	-	7,880,407.52	-
Due from National Government Agencies	1-03-03-010	846,015,323.10	-	-	-	846,015,323.10	-
Due from Government Corporations	1-03-03-050	111,410,483.62	-	-	-	111,410,483.62	-
Due from Local Government Units	1-03-03-030	178,094,811.40	-	-	-	178,094,811.40	-
Due from Central Office	1-03-04-060	99,165,272.64	-	-	-	99,165,272.64	-
Due from Regional Offices	1-03-04-070	19,191,746,305.91	-	-	-	19,191,746,305.91	-
Due from Other Funds	1-03-04-050	2,156,895,199.40	-	-	-	2,156,895,199.40	-
Receivables - Disallowances/Charges	1-03-05-010	61,356,615.75	-	-	-	61,356,615.75	-
Advances to Officers and Employees	1-99-01-040	14,140,209.90	-	-	-	14,140,209.90	-
Advances to Special Disbursing Officer	1-99-01-030	5,380,725.46	-	-	-	5,380,725.46	-
Advances for Operating Expenses	1-99-01-010	446,721.26	-	-	-	446,721.26	-
Advances for Payroll	1-99-01-020	9,288,303.03	-	-	-	9,288,303.03	-
Interest Receivables	1-03-01-050	1,207,409.76	-	-	-	1,207,409.76	-
Loans Receivables - others	1-03-01-990	2,783,170.19	-	-	-	2,783,170.19	-
Other Receivables	1-03-05-990	309,354,523.22	-	-	-	309,354,523.22	-
Merchandise Inventory	1-04-01-010	74,675.00	-	-	-	74,675.00	-
Property and Equipment for Distribution	1-04-02-090	88,954,701.06	-	-	-	88,954,701.06	-
Office Supplies Inventory	1-04-04-010	4,733,543.82	-	-	-	4,733,543.82	-
Fuel, Oil and Lubricants Inventory	1-04-04-080	3,288,731.75	-	-	-	3,288,731.75	-
Construction Materials Inventory	1-04-04-130	30,496.96	-	226,910.00	-	257,406.96	-
Other Supplies and Materials Inventory	1-04-04-990	237,991.04	-	-	-	237,991.04	-
Semi-Expendable Other Machinery and Equipment	1-04-05-010	304,970.00	-	-	-	304,970.00	-
Semi-Expendable Office Equipment	1-04-05-020	488,403.50	-	20,330.00	-	508,733.50	-
Semi-Expendable Information and Communication Technology Equipment	1-04-05-030	566,155.22	-	322,691.00	-	888,846.22	-
Semi-Expendable Communication Equipment	1-04-05-070	18,345.00	-	-	-	18,345.00	-
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	135,072.34	-	10,500.00	-	145,572.34	-
Semi-Expendable Furniture and Fixtures	1-04-06-010	737,425.00	-	318,350.00	-	1,055,775.00	-
Prepaid Rent	1-99-02-020	7,507,733.68	-	-	-	7,507,733.68	-
Deposit on Letters of Credit	1-99-03-010	199,787.86	-	-	-	199,787.86	-
Advances to Contractors	1-99-02-010	6,180,021,726.91	-	2,522,184.17	-	6,182,543,911.08	-
Other Prepayments	1-99-02-990	8,740,738.33	-	-	-	8,740,738.33	-
Guaranty Deposits	1-99-03-020	26,640,846.65	-	-	-	26,640,846.65	-
Investments in Stocks	1-02-99-010	11,225,000.00	-	-	-	11,225,000.00	-
Investments in Bonds-Local	1-02-02-050	1,600.00	-	-	-	1,600.00	-
Other Investments	1-02-99-990	-	-	-	-	-	-
Other Investments - CE CASECNAN	1-02-99-900A	75,936,332,337.77	-	-	-	75,936,332,337.77	-
Other Investments - Other marketable securities	1-02-99-990B	15,900.00	-	-	-	15,900.00	-
Land	1-06-01-010	5,849,781,231.89	-	-	-	5,849,781,231.89	-
Other Land Improvements	1-06-02-990	29,598,291,111.25	-	-	-	29,598,291,111.25	-
Road Networks	1-06-03-010	208,467,301.70	-	-	-	208,467,301.70	-
Water Supply System	1-06-03-040	110,017,384,354.78	-	14,564,728,224.45	-	124,582,112,579.23	-
Power Supply Systems	1-06-03-050	117,644,022.57	-	-	-	117,644,022.57	-
Buildings	1-06-04-010	2,328,895,524.19	-	65,079,251.58	-	2,393,974,775.77	-
Hostels and Dormitories	1-06-04-060	1,558,682.00	-	-	-	1,558,682.00	-
Other Structures	1-06-04-990	172,557,996.29	-	19,807,164.99	-	192,365,161.28	-
Machinery	1 06 05 010	343,048,725.53	-	4,680,000.00	-	347,728,725.53	-
Office Equipment	1-06-05-020	333,290,463.38	-	2,308,375.28	-	335,598,838.66	-
Information and Communication Technology Equipment	1-06-05-030	425,063,369.24	-	6,141,615.62	-	431,204,984.86	-
Agricultural and Forestry Equipment	1-06-05-040	518,158,022.53	-	181,800.00	-	518,339,822.53	-
Communication Equipment	1-06-05-070	91,080,787.65	-	-	-	91,080,787.65	-
Construction & Heavy Equipment	1-06-05-080	1,009,874,621.17	-	-	-	1,009,874,621.17	-
Disaster Response and Rescue Equipment	1-06-05-090	8,057,635.82	-	-	-	8,057,635.82	-
Military, Police and Security Equipment	1-06-05-100	3,424,005.70	-	-	-	3,424,005.70	-
Medical Equipment	1 06 05 110	6,272,078.00	-	-	-	6,272,078.00	-
Sports Equipment	1-06-05-130	1,051,971.23	-	-	-	1,051,971.23	-
Technical and Scientific Equipment	1-06-05-140	349,532,430.09	-	39,000.00	-	349,571,430.09	-
Other Equipment	1-06-05-990	513,533,739.90	-	326,659.20	-	513,860,399.10	-
Motor Vehicles	1-06-06-010	568,974,663.72	-	-	-	568,974,663.72	-
Watercrafts	1-06-06-040	3,314,395.00	-	-	-	3,314,395.00	-
Other Transportation Equipment	1-06-06-990	28,415,946.25	-	18,000.00	-	28,433,946.25	-
Furnitures and Fixtures	1-06-07-010	169,640,660.79	-	1,321,953.72	-	170,962,614.51	-
Books	1-06-07-020	568,317.35	-	-	-	568,317.35	-
Leased Assets, Machinery and Equipment	1-06-08-030	361,980.00	-	-	-	361,980.00	-
Other Property, Plant and Equipment	1-06-98-990	610,166,042.73	-	4,670,535.00	-	614,836,577.73	-
Construction In Progress - Land Improvements	1 06 99 010	36,974,538.19	-	-	-	36,974,538.19	-
Construction In Progress - Infrastructure Assets	1 06 99 020	155,038,131,125.48	-	-	14,873,722,276.12	155,038,131,125.48	14,873,722,276.12
Construction In Progress-Buildings and Other Structures	1 06 99 030	83,144,630.50	-	-	14,514,000.38	83,144,630.50	14,514,000.38
Computer Software	1-08-01-020	1,403,848.12	-	-	-	1,403,848.12	-
Other Assets	1-99-99-990	88,345,232.33	-	-	-	88,345,232.33	-
Allowance for Impairment-Accounts Receivable	1-03-01-011	-	2,800,763,148.44	-	-	-	2,800,763,148.44
Accumulated Depreciation Other Land Improvements	1-06-02-991	-	13,879,846,386.84	-	-	-	13,879,846,386.84
Accumulated Depreciation Road Networks	1-06-03-011	-	357,708.33	-	-	-	357,708.33
Accumulated Depreciation Water Supply Systems	1-06-03-041	-	16,804,107,491.53	-	2,473,456,348.37	-	19,277,563,839.90
Accumulated Depreciation Power Supply Systems	1-06-03-051	-	44,623,424.87	-	-	-	44,623,424.87
Accumulated Depreciation Buildings	1-06-04-011	-	730,326,002.68	-	-	-	730,326,002.68
Accumulated Depreciation Other Structures	1-06-04-991	-	50,497,111.42	-	-	-	50,497,111.42
Accumulated Depreciation Machinery	1 06 05 011	-	235,264,938.41	-	-	-	235,264,938.41
Accumulated Depreciation Office Equipment	1-06-05-021	-	158,500,380.80	-	207,584.15	-	158,707,964.95
Accumulated Depreciation Information and Communication Technology Equipment	1-06-05-031	-	206,453,131.87	-	214,996.40	-	206,668,128.27
Accumulated Depreciation Agricultural and Forestry Equipment	1-06-05-041	-	782,351.32	-	-	-	782,351.32
Accumulated Depreciation Communication Equipmt	1-06-05-071	-	47,309,455.81	-	15,064.13	-	47,324,519.94
Accumulated Depreciation Construction & Heavy Equipment	1-06-05-081	-	484,333,462.10	-	1,210,194.42	-	485,543,656.52
Accumulated Depreciation Disaster Response and Rescue Equipment	1-06-05-091	-	6,703,947.37	-	-	-	6,703,947.37
Accumulated Depreciation Military, Police and Security Equipment	1-06-05-101	-	2,327,938.87	-	-	-	2,327,938.87
Accumulated Depreciation Medical Equipment	1-06-05-111	-	744,006.07	-	-	-	744,006.07
Accumulated Depreciation Sports Equipment	1-06-05-131	-	230,406.37	-	-	-	230,406.37
Accumulated Depreciation Technical & Scientific Equipment	1-06-05-141	-	161,686,988.09	-	79,339.25	-	161,766,327.34
Accumulated Depreciation Other Equipment	1-06-05-991	-	298,544,146.31	-	628,152.45	-	299,172,298.76
Accumulated Depreciation Motor Vehicles	1-06-06-011	-	342,300,218.43	-	-	-	342,300,218.43
Accumulated Depreciation Watercrafts	1-06-06-041	-	2,209,676.62	-	-	-	2,209,676.62
Accumulated Depreciation Other Transportation Equipmt	1-06-06-991	-	18,387,627.06	-	-	-	18,387,627.06
Accumulated Depreciation Furniture & Fixtures	1-06-07-011	-	49,334,720.08	-	8,076.58	-	49,342,796.66
Accumulated Depreciation Books	1-06-07-021	-	16,544.25	-	-	-	16,544.25
Accumulated Depreciation Other Property Plant & Eqpt.	1-06-98-991	-	533,170,128.06	-	-	-	533,170,128.06
Accumulated Impairment Losses Other Assets	1 99 99 991	-	16,321,727.51	-	-	-	16,321,727.51
LIABILITIES							
Accounts Payable	2-01-01-010	-	11,512,804,647.80	86,338,264.48	-	86,338,264.48	11,512,804,647.80
Notes Payable	2-01-01-040	-	128,022.47	-	-	-	128,022.47
Due to Officers and Employees	2-01-01-020	-	314,785,514.02	-	-	-	314,785,514.02
Due to Treasurer of the Philippines	2-02-01-010	-	62,282,710,847.37	-	32,067,768.75	-	62,314,778,616.12
Due to BIR	2-02-01-090	-	334,896,236.72	-	-	-	334,896,236.72
Due to GSIS	2-02-01-020	-	33,189,783.96	-	-	-	33,189,783.96
Due to PAG-IBIG	2-02-01-030	-	10,138,386.99	-	-	-	10,138,386.99
Due to PHILHEALTH	2-02-01-040	-	8,371,984.61	-	-	-	8,371,984.61
Due to NGA	2-02-01-050	-	4,791,804,844.66	-	-	-	4,791,804,844.66
Due to Government Corporations	2-02-01-060	-	278,024,777.03	-	-	-	278,024,777.03
Due to LGUs	2-02-01-070	-	12,286,762.99	-	-	-	12,286,762.99
Due to SSS	2-02-01-110	-	1,800.00	-	-	-	1,800.00
Due to Bureaus	2-03-01-020	-	16,001,709.05	16,001,709.05	-	16,001,709.05	16,001,709.05
Due to Central Office	2-03-01-060	-	21,035,042,357.62	-	-	-	21,035,042,357.62
Due to Regional Office	2-03-01-070	-	121,891,848.68	-	-	-	121,891,848.68
Due to Other Funds	2-03-01-050	-	2,205,831,410.10	-	-	-	2,205,831,410.10
Guaranty/Security Deposits Payable	2-04-01-040	-	1,586,592,462.81	-	-	-	1,586,592,462.81
Costumers Deposit Payable	2-04-01-050	-	49,049,380.77	-	-	-	49,049,380.77
Leave Benefits Payable	2-06-01-020	-	40,893,633.25	-	-	-	40,893,633.25
Other Payables	2-99-99-990	-	3,339,641,427.88	-	2,522,184.17	-	3,342,163,612.05
Other Deferred Credits	2-05-01-990	-	8,819,667,788.46	-	-	-	8,819,667,788.46
Other Provision	2-06-01-990	-	-	-	15,031,021.37	-	15,031,021.37
EQUITY							
Accumulated Surplus/(Deficit)	3-01-01-010	-	254,047,000,570.50	2,281,625,901.44	-	2,281,625,901.44	254,047,000,570.50
Capital Stock	3-08-01-010	-	5,559,191,864.58	-	-	-	5,559,191,864.58
Retained Earnings	3-07-01-010	-	(4,077,470,976.30)	-	-	-	(4,077,470,976.30)

NATIONAL IRRIGATION ADMINISTRATION
COMBINED TRIAL BALANCE (PRE CLOSING)
ALL FUNDS
AS AT DECEMBER 31, 2019

PARTICULARS	ACCT CODE	AMOUNTS BEFORE ADJUSTMENTS (PRE)		ADJUSTMENTS		ADJUSTED AMOUNTS	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Clearance & Certification Fees	4-02-01-040	-	315,450.00	-	-	-	315,450.00
Inspection Fee	4-02-01-100	-	19,750.00	-	-	-	19,750.00
Irrigation Service Fee (ISF)	4-02-01-990	-	17,866,283.76	-	-	-	17,866,283.76
Management Fee	4-02-02-340	-	35,596,780.76	-	-	-	35,596,780.76
CIS Amortization and Equity	4-02-01-990	-	920,604.14	-	-	-	920,604.14
Pump Amortization and Equity	4-02-01-990	-	5,000.00	-	-	-	5,000.00
Fines & Penalties - Service Income	4-02-01-140	-	2,533,728.05	-	-	-	2,533,728.05
Rent Income	4-02-02-050	-	88,304,802.58	-	-	-	88,304,802.58
Subsidy Income from National Government	4-03-01-010	-	38,844,175,198.41	-	-	-	38,844,175,198.41
Subsidy from Central Office	4-03-01-060	-	2,624,664,760.41	-	-	-	2,624,664,760.41
Subsidy from Regional Office	4-03-01-070	-	955,507,769.37	-	-	-	955,507,769.37
Income from Grants and Donations In Cash	4-04-02-010	-	6,000.00	-	-	-	6,000.00
Interest Income	4-02-02-210	-	22,262,438.91	-	-	-	22,262,438.91
Miscellaneous Income	4-06-03-990	-	-	-	-	-	-
Bid Documents	4-06-03-990A	-	28,312,038.09	-	-	-	28,312,038.09
Sale of Goods and Materials	4-06-03-990B	-	11,777.00	-	-	-	11,777.00
Hauling/Milling/Drying	4-06-03-990C	-	152,105.36	-	-	-	152,105.36
Disallowance	4-06-03-990D	-	66,450.00	-	-	-	66,450.00
Payment for Lost Items	4-06-03-990E	-	114,985.00	-	-	-	114,985.00
Printing/Xerox/Radio	4-06-03-990F	-	769,768.49	-	-	-	769,768.49
Income from NIA Housing	4-06-03-990H	-	111,310.00	-	-	-	111,310.00
NHMC	4-06-03-990I	-	1,462.43	-	-	-	1,462.43
Contract Price Adjustment / Liquidated Damages	4-06-03-990K	-	522,756.13	-	-	-	522,756.13
Scrap of Fixed Assets	4-06-03-990L	-	927,811.77	-	-	-	927,811.77
Land Development	4-06-03-990M	-	608,373.15	-	-	-	608,373.15
BHEP	4-06-03-990N	-	125,313,827.68	-	-	-	125,313,827.68
SNAP	4-06-03-990O	-	195,800,137.61	-	-	-	195,800,137.61
MHEPP	4-06-03-990P	-	15,639,727.25	-	-	-	15,639,727.25
FGHP	4-06-03-990Q	-	124,786,375.90	-	-	-	124,786,375.90
NPC	4-06-03-990R	-	80,971,214.86	-	-	-	80,971,214.86
Other Miscellaneous Income	4-06-03-990S	-	39,703,862.65	-	-	-	39,703,862.65
Gain on Foreign Exchange (FOREX)	4-05-01-010	-	15,234,975.85	-	-	-	15,234,975.85
Gain on Sale of Property, Plant and Equipment	4-05-01-040	-	30,500.00	-	-	-	30,500.00
Loss on Foreign Exchange (FOREX)	5-05-04-010	5,584,322.76	-	-	-	5,584,322.76	-
Loss on Sale of Property, Plant and Equipment	5-05-04-040	103,951.96	-	-	-	103,951.96	-
Salaries & Wages - Regular	5-01-01-010	1,201,944,361.97	-	525,135.65	-	1,202,469,497.62	-
Salaries & Wages-Casual/Contractual	5-01-01-020	429,589,018.46	-	12,310,658.68	-	441,899,677.14	-
Labor & Wages	5-02-16-010	8,803,649.52	-	7,692,392.33	-	16,496,041.85	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010	111,461,292.82	-	-	-	111,461,292.82	-
Representation Allowance (RA)	5-01-02-020	11,077,894.03	-	-	-	11,077,894.03	-
Transportation Allowance (TA)	5-01-02-030	8,960,869.97	-	-	-	8,960,869.97	-
Clothing/Uniform Allowance	5-01-02-040	28,959,000.00	-	313,084.86	-	29,272,084.86	-
Subsistence Allowance	5-01-02-050	27,600.00	-	-	-	27,600.00	-
Productivity Incentive Allowance/PEI	5-01-02-080	29,117,776.34	-	-	-	29,117,776.34	-
Other Bonuses and Allowances	5-01-02-990	1,199,997.25	-	-	-	1,199,997.25	-
Honoraria	5-01-02-100	2,014,777.66	-	-	-	2,014,777.66	-
Longevity Pay	5-01-02-120	3,090,000.00	-	-	-	3,090,000.00	-
Overtime and Night Pay	5-01-02-130	12,703,772.31	-	-	-	12,703,772.31	-
Cash Gift	5-01-02-150	26,380,988.17	-	-	-	26,380,988.17	-
Year End Bonus	5-01-02-160	255,108,474.40	-	1,961,066.76	-	257,069,541.16	-
Mid-Year Bonus	5-01-03-010	-	34,000.00	-	-	-	34,000.00
Retirement and Life Insurance Premiums	5-01-03-020	182,079,402.78	-	180,785.87	-	182,260,188.65	-
PAG-IBIG Contributions	5-01-03-030	6,189,309.87	-	6,600.00	-	6,195,909.87	-
PHILHEALTH Contributions	5-01-03-040	19,411,081.90	-	13,406.54	-	19,424,488.44	-
Employees Compensation Insurance Premiums	5-01-04-010	5,799,117.18	-	-	-	5,799,117.18	-
Retirement Gratuity	5-01-04-020	2,539,356.12	-	-	-	2,539,356.12	-
Terminal Leave Benefits	5-01-04-030	577,325,537.17	-	-	-	577,325,537.17	-
Other Personnel Benefits	5-01-04-090	26,618,198.92	-	11,054.37	-	26,629,253.29	-
Travelling Expenses - Local	5-02-01-010	92,102,479.08	-	3,915,358.29	-	96,017,837.37	-
Travelling Expenses - Foreign	5-02-01-020	10,140,808.02	-	-	-	10,140,808.02	-
Training Expenses	5-02-02-010	123,269,487.32	-	14,637,241.17	-	137,906,728.49	-
Office Supplies Expenses	5-02-03-010	55,347,123.36	-	11,382,790.06	-	66,729,913.42	-
Accountable Forms Expenses	5-02-03-020	457,762.00	-	-	-	457,762.00	-
Food Supplies Expense	5-02-03-050	916,608.12	-	-	-	916,608.12	-
Drugs and Medicines Expenses	5-02-03-070	703,748.84	-	-	-	703,748.84	-
Medical, Dental & Laboratory Supplies Expenses	5-02-03-080	2,007,650.50	-	-	-	2,007,650.50	-
Fuel, Oil and Lubricants Expenses	5-02-03-090	108,153,768.10	-	3,860,150.21	-	112,013,918.31	-
Textbooks and Instructional Materials Expenses	5-02-03-110	16,000.00	-	-	-	16,000.00	-
Military, Police and Traffic Supplies Expenses	5-02-03-120	14,120.00	-	-	-	14,120.00	-
Other Supplies and Materials Expenses	5-02-03-990	35,125,557.32	-	3,370,321.67	-	38,495,878.99	-
Semi-Expandable-Machinery and Equipment Expenses	5-02-03-210	5,061,126.65	-	5,300,839.65	-	10,361,966.30	-
Semi-Expandable Furniture, Fixtures and Books Expenses	5-02-03-220	5,776,208.33	-	-	-	5,776,208.33	-
Water Expenses	5-02-04-010	8,494,302.05	-	11,281.53	-	8,505,583.58	-
Electricity Expenses	5-02-04-020	204,309,076.63	-	548,767.68	-	204,857,844.31	-
Other Utility Expenses	5-02-04-990	36,808.15	-	63,184.16	-	99,992.31	-
Postage and Courier Services	5-02-05-010	2,323,905.97	-	-	-	2,323,905.97	-
Telephone Expenses	5-02-05-020	16,797,156.26	-	20,947.62	-	16,818,103.88	-
Internet Subscription Expenses	5-02-05-030	7,167,776.91	-	95,352.05	-	7,263,138.96	-
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040	1,000,667.10	-	-	-	1,000,667.10	-
Membership Dues & Contns to Organizations	5-02-09-060	50,500.00	-	-	-	50,500.00	-
Awards/Rewards Expenses	5-02-06-010	909,520.00	-	-	-	909,520.00	-
Generation, transmission and distribution expenses	5-02-09-010	183,350,099.27	-	-	-	183,350,099.27	-
Advertising, Promotional and Marketing Expenses	5-02-09-010	286,164.16	-	12,470.00	-	298,634.16	-
Printing and Publication Expenses	5-02-09-020	6,349,517.84	-	123,112.50	-	6,472,630.34	-
Rent/Lease Expenses	5-02-09-050	15,569,503.87	-	112,967.43	-	15,682,471.30	-
Representation Expenses	5-02-09-030	27,445,800.31	-	1,746,952.99	-	29,192,753.30	-
Transportation and Delivery Expenses	5-02-09-040	812,536.42	-	-	-	812,536.42	-
Subscription Expenses	5-02-09-990	886,231.00	-	-	-	886,231.00	-
Survey Expense	5-02-07-010	3,602,087.57	-	335,560.25	-	3,937,647.82	-
Legal Services	5-02-11-010	2,196,948.87	-	-	-	2,196,948.87	-
Auditing Services	5-02-11-020	156,419,782.33	-	-	-	156,419,782.33	-
Consulting Services	5-02-11-030	9,846,271.50	-	151,183.94	-	9,997,455.44	-
Other General Services	5-02-12-990	48,754.00	-	-	-	48,754.00	-
Janitorial Services	5-02-12-020	15,765,681.91	-	99,326.50	-	15,865,008.41	-
Security Services	5-02-12-030	4,877,671.36	-	-	-	4,877,671.36	-
Other Professional Services	5-02-11-990	1,188,721.64	-	-	-	1,188,721.64	-
Rep & Main. Land Improvements	5-02-13-020	1,054,500.00	-	-	-	1,054,500.00	-
Rep & Main. Infrastructure Assets	5-02-13-030	575,420,064.37	-	21,500.00	-	575,441,564.37	-
Rep & Main. Buildings and Other Structures	5-02-13-040	25,914,248.21	-	300,763.63	-	26,215,011.84	-
Rep & Main. Machinery and Equipment	5-02-13-050	39,939,403.56	-	322,725.00	-	40,262,128.56	-
Rep & Main. Transportation Equipment	5-02-13-060	70,099,107.51	-	663,085.95	-	70,762,193.46	-
Rep & Main. Furnitures & Fixtures	5-02-13-070	1,137,556.61	-	17,000.00	-	1,154,556.61	-
Rep & Main. Other Property, Plant & Equipment	5-02-13-990	2,945,030.68	-	56,669.00	-	3,001,699.68	-
Subsidy to Regional Offices	5-02-14-070	2,723,653,217.39	-	-	-	2,723,653,217.39	-
Subsidy to Operating Units	5-02-14-080	955,507,769.37	-	-	-	955,507,769.37	-
Donations	5-02-15-010	88,014.50	-	-	-	88,014.50	-
Taxes, Duties and Licenses	5-02-15-020	6,363,790.80	-	53,818.51	-	6,417,609.31	-
Fidelity Bond Premiums	5-02-15-030	5,559,112.51	-	21,428.38	-	5,580,540.89	-
Insurance Expenses	5-02-15-020	11,538,920.62	-	37,757.26	-	11,576,677.88	-
Impairment Loss-Loans and Receivables	5-05-03-020	2,987,582,126.60	-	-	-	2,987,582,126.60	-
Impairment Loss-Other Receivables	5-05-03-060	4,284,141.64	-	-	-	4,284,141.64	-
Impairment Loss-Property, Plant and Equipment	5-05-03-090	2,567,237,380.00	-	-	-	2,567,237,380.00	-
Impairment Loss-Investment In Stocks	5-05-03-140	-	-	-	-	-	-
Impairment Loss-Other Investments	5-05-03-180	-	-	-	-	-	-
Impairment Loss-Other Assets	5-05-03-990	-	-	-	-	-	-
Depreciation - Land Improvements	5-05-01-020	1,019,562,183.55	-	-	-	1,019,562,183.55	-
Depreciation-Infrastructure Assets	5-05-01-030	3,705,738,204.52	-	228,226,156.40	-	3,933,964,360.92	-
Depreciation - Buildings & Other Structures	5-05-01-040	61,918,802.13	-	-	-	61,918,802.13	-
Depreciation - Machinery and Equipment	5-05-01-050	213,726,381.86	-	2,173,080.80	-	215,899,462.66	-
Depreciation - Other Transportation Equipment	5-05-01-060	35,852,096.19	-	-	-	35,852,096.19	-
Depreciation - Furniture and Fixtures, books	5-05-01-070	10,525,998.56	-	8,076.58	-	10,534,075.14	-
Depreciation - Other Property Plant and Equipment	5-05-01-990	128,943,200.35	-	-	-	128,943,200.35	-
Extraordinary and Miscellaneous Expenses	5-02-10-030	542,772.57	-	-	-	542,772.57	-
Other Discount (10% discount on ISF)	5-05-05-010	352,261.93	-	-	-	352,261.93	-
Documentary Stamps Expenses	5-02-99-140	161,243.40	-	-	-	161,243.40	-
Other Maintenance & Operating Expenses	5-02-99-990	565,456,216.78	-	42,797,443.22	-	608,253,660.00	-
Bank Charges	5-03-01-040	1,115,836.09	-	-	-	1,115,836.09	-
Interest Expenses	5-03-01-020	523,879,043.90	-	-	-	523,879,043.90	-
Grand Total		452,418,878,181.13	452,418,878,181.13	17,413,677,006.54	17,413,677,006.54	469,832,555,187.67	469,832,555,187.67

CERTIFIED CORRECT:

JUUTA T. RONDON
Acting Manager, Accounting Division

Noted by:

MGREN ROMEO G GAN (Ret)
Deputy Administrator for Administrative
and Finance Sector