



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

COMBINED PRE-CLOSING TRIAL BALANCE
ALL FUNDS
As of September 30, 2023

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	2,145,122	
Petty Cash	1-01-01-020	5,595,720	
Cash in Bank-Local Currency, Current Account	1-01-02-020	25,597,720,857	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	53,525,323	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	854,606	
Cash - National Treasury, MDS	1-01-04-040	0.15	
Time Deposits-Local Currency	1-01-05-020	467,036,648	
Time Deposits-Foreign Currency	1-01-05-030	45,656,206	
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	5,329,741,218	
Allowance for Impairment-Accounts Receivable	1-03-01-012		5,057,368,998
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	383,000	
Allowance for Impairment- Operating Lease Receivable	1-03-02-012		292,340
Due from National Government Agencies	1-03-03-010	719,091,614	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		690,791,434
Due from Local Government Units	1-03-03-030	86,304,113	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		69,041,138
Due from Other Government Corporations	1-03-03-050	104,553,294	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	30,770,447	
Receivables-Disallowances/Charges	1-03-99-010	108,609,618	
Due from Officers and Employees	1-03-99-020	7,522,112	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,660,089
Other Receivables	1-03-99-990	1,851,603,622	
Allowance for Impairment-Other Receivables	1-03-99-992		499,566,428
Property and Equipment for Distribution	1-04-02-090	25,480,485	
Office Supplies Inventory	1-04-04-010	15,448,187	
Drugs and Medicines Inventory	1-04-04-060	3,551	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	128,078	
Fuel, Oil and Lubricants Inventory	1-04-04-080	4,747,806	
Textbooks and Instructional Materials Inventory	1-04-04-100	18,534	
Construction Materials Inventory	1-04-04-130	17,787,624	
Other Supplies and Materials Inventory	1-04-04-990	4,593,134	
Semi-Expendable Office Equipment	1-04-05-020	2,232,036	
Semi-Expendable Information and Communications Technology	1-04-05-030	6,441,023	
Semi-Expendable Communications Equipment	1-04-05-070	664,670	
Semi-Expendable Disaster Response and Rescue Equipment	1-04-05-080	15,600	
Semi-Expendable Military, Police and Security Equipment	1-04-05-090	859,740	
Allowance for Impairment-Semi-Expendable Military, Police and Security Equipment	1-04-05-092		75,193
Semi-Expendable Medical Equipment	1-04-05-100	15,108	
Semi-Expendable Sports Equipment	1-04-05-120	16,959	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	1,077,637	
Semi-Expendable Construction Equipment	1-04-05-140	37,206	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	1,411,322	



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Semi-Expendable Furniture and Fixtures	1-04-06-010	4,317,092	
Land	1-06-01-010	3,987,564,342	
Land Improvements, Aquaculture Structures	1-06-02-010	2,197,816	
Accumulated Depreciation-Land Improvements, Aquaculture Structures	1-06-02-011		1,702,420
Other Land Improvements	1-06-02-990	25,413,266,023	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		16,219,974,573
Road Networks	1-06-03-010	654,762,170	
Accumulated Depreciation-Road Networks	1-06-03-011		88,456,291
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	229,971,672,086	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		54,039,400,469
Power Supply Systems	1-06-03-050	5,540,402,044	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		329,495,805
Communications Networks	1-06-03-060	2,374,199	
Accumulated Depreciation-Communications Networks	1-06-03-061		338,323
Other Infrastructure Assets	1-06-03-990	339,591,656	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		29,167,858
Buildings	1-06-04-010	3,823,976,481	
Accumulated Depreciation-Buildings	1-06-04-011		1,137,869,831
Other Structures	1-06-04-990	471,204,116	
Accumulated Depreciation-Other Structures	1-06-04-991		154,484,512
Office Equipment	1-06-05-020	479,449,883	
Accumulated Depreciation-Office Equipment	1-06-05-021		264,235,841
Accumulated Impairment Losses-Office Equipment	1-06-05-022		35,667
Information and Communications Technology Equipment	1-06-05-030	805,733,600	
Accumulated Depreciation-Information and Communications Technology Equipment	1-06-05-031		400,840,672
Agricultural and Forestry Equipment	1-06-05-040	523,149,957	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		8,289,259
Communications Equipment	1-06-05-070	114,462,343	
Accumulated Depreciation-Communications Equipment	1-06-05-071		54,549,045
Construction and Heavy Equipment	1-06-05-080	1,443,757,959	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		780,481,446
Disaster Response and Rescue Equipment	1-06-05-090	7,229,273	
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091		6,076,437
Military, Police and Security Equipment	1-06-05-100	3,519,940	
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101		1,377,561
Medical Equipment	1-06-05-110	3,197,139	
Accumulated Depreciation-Medical Equipment	1-06-05-111		2,141,675
Printing Equipment	1-06-05-120	3,806,275	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,450,350
Sports Equipment	1-06-05-130	2,028,582	
Accumulated Depreciation-Sports Equipment	1-06-05-131		390,599
Technical and Scientific Equipment	1-06-05-140	887,333,223	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		343,006,439
Kitchen Equipment	1-06-05-160	195,600	
Electrical Equipment	1-06-05-170	15,194,600	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		3,375,001
Other Machinery and Equipment	1-06-05-990	1,069,676,277	



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Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		612,189,890
Motor Vehicles	1-06-06-010	859,490,138	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		543,330,482
Watercrafts	1-06-06-040	3,259,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,828,936
Other Transportation Equipment	1-06-06-990	34,780,117	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		24,941,969
Furniture and Fixtures	1-06-07-010	194,820,066	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		55,893,055
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	170,850,356	
Construction in Progress-Infrastructure Assets	1-06-98-020	105,083,773,834	
Construction in Progress-Buildings and Other Structures	1-06-98-030	658,337,131	
Construction in Progress-Furniture and Fixtures	1-06-98-060	86,300	
Other Property, Plant and Equipment	1-06-99-990	3,153,622,474	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		629,558,181
Computer Software	1-08-01-020	127,701,773	
Accumulated Amortization-Computer Software	1-08-01-021		39,733,965
Other Intangible Assets	1-08-01-990	878,000	
Advances for Operating Expenses	1-99-01-010	1,066,830	
Advances for Payroll	1-99-01-020	3,410,071	
Advances to Special Disbursing Officer	1-99-01-030	7,173,241	
Advances to Officers and Employees	1-99-01-040	16,378,947	
Advances to Contractors/Sub-Contractors	1-99-02-010	3,002,121,392	
Prepaid Rent	1-99-02-020	45,960	
Prepaid Insurance	1-99-02-050	5,304,198	
Other Prepayments	1-99-02-990	13,023,638	
Guaranty Deposits	1-99-03-020	33,492,791	
Other Deposits	1-99-03-990	4,108,233	
Other Assets	1-99-99-990	46,813,375	
Accumulated Impairment Losses-Other Assets	1-99-99-992		42,126,307
Accounts Payable	2-01-01-010		485,088,249
Due to Officers and Employees	2-01-01-020		43,329,181
Due to BIR	2-02-01-010		207,587,807
Due to GSIS	2-02-01-020		48,204,566
Due to Pag-IBIG	2-02-01-030		10,632,745
Due to PhilHealth	2-02-01-040		9,119,683
Due to NGAs	2-02-01-050		3,343,799,054
Due to Other Government Corporations	2-02-01-060		166,012,212
Due to LGUs	2-02-01-070		5,926,241
Due to Treasurer of the Philippines	2-02-01-090		72,391,151,576
Due to SSS	2-02-01-110		394,085
Due to Other Funds	2-03-01-050		
Trust Liabilities	2-04-01-010		80,021,666
Guaranty/Security Deposits Payable	2-04-01-040		2,753,743,000



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Trust Liabilities-Disallowances/Charges	2-04-01-080		21,516,309
Other Deferred Credits	2-05-01-990		4,980,412,928
Leave Benefits Payable	2-06-01-020		877,873,026
Other Provisions	2-06-01-990		81,421,803
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		278,240,729
Accumulated Surplus/(Deficit)	3-01-01-010		226,764,134,743
Contributed Capital	3-01-01-030		5,559,191,865
Permit Fees	4-02-01-010		1,000
Clearance and Certification Fees	4-02-01-040		446,700
Inspection Fees	4-02-01-100		1,137,500
Verification and Authentication Fees	4-02-01-110		420,750
Fines and Penalties-Service Income	4-02-01-140		1,757,158
Other Service Income	4-02-01-990		251,313
Rent/lease Income	4-02-02-050		39,068,263
Waterworks System Fees	4-02-02-090		358,741,629
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		17,269,370
Interest Income	4-02-02-210		5,982,733
Fines and Penalties-Business Income	4-02-02-230		6,511
Management Fees	4-02-02-340		32,725,500
Subsidy from National Government	4-03-01-010		32,955,673,368
Donations in Kind	4-04-02-020		16,376,220
Gain on Foreign Exchange (FOREX)	4-05-01-010		3,583,506
Gain on Sale of Property, Plant and Equipment	4-05-01-040		20,987
Gain on Sale of Unserviceable Property	4-05-01-170		504,459
Miscellaneous Income	4-06-99-990		44,443,998
Salaries and Wages-Regular	5-01-01-010	1,008,291,346	
Salaries and Wages-Casual/Contractual	5-01-01-020	1,018,599,496	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	151,152,920	
Representation Allowance (RA)	5-01-02-020	7,988,042	
Transportation Allowance (TA)	5-01-02-030	5,289,775	
Clothing/Uniform Allowance	5-01-02-040	51,352,250	
Subsistence Allowance	5-01-02-050	38,550	
Honoraria	5-01-02-100	666,846	
Longevity Pay	5-01-02-120	6,370,000	
Overtime and Night Pay	5-01-02-130	9,246,731	
Year-End Bonus	5-01-02-140	64,156	
Cash Gift	5-01-02-150	7,500	
Mid-Year Bonus	5-01-02-160	233,583,045	
Directors and Committee Members' Fees	5-01-02-170	75,000	
Other Bonuses and Allowances	5-01-02-990	33,193,280	
Retirement and Life Insurance Premiums	5-01-03-010	236,584,585	
Pag-IBIG Contributions	5-01-03-020	7,618,566	
PhilHealth Contributions	5-01-03-030	40,647,966	
Employees Compensation Insurance Premiums	5-01-03-040	7,408,680	
Retirement Gratuity	5-01-04-020	1,390,719	
Terminal Leave Benefits	5-01-04-030	12,331,139	
Other Personnel Benefits	5-01-04-990	739,660	
Traveling Expenses-Local	5-02-01-010	168,620,496	



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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Traveling Expenses-Foreign	5-02-01-020	98,477	
Training Expenses	5-02-02-010	176,098,582	
Office Supplies Expenses	5-02-03-010	62,636,912	
Accountable Forms Expenses	5-02-03-020	367,800	
Food Supplies Expenses	5-02-03-050	11,385	
Drugs and Medicines Expenses	5-02-03-070	3,367,623	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	1,797,911	
Fuel, Oil and Lubricants Expenses	5-02-03-090	195,710,016	
Agricultural and Marine Supplies Expenses	5-02-03-100	2,491,596	
Textbooks and Instructional Materials Expenses	5-02-03-110	20,065	
Military, Police and Traffic Supplies Expenses	5-02-03-120	175,726	
Chemical and Filtering Supplies Expenses	5-02-03-130	24,000	
Linens and Beddings Expenses	5-02-03-140	1,120	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	46,655,281	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	21,779,100	
Electrical Supplies and Materials Expenses	5-02-03-260	1,037,091	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	147,215	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	1,469,751	
Other Supplies and Materials Expenses	5-02-03-990	48,211,158	
Water Expenses	5-02-04-010	9,469,751	
Electricity Expenses	5-02-04-020	320,658,399	
Gas/Heating Expenses	5-02-04-030	9,838	
Other Utility Expenses	5-02-04-990	50,693	
Postage and Courier Services	5-02-05-010	1,989,617	
Telephone Expenses	5-02-05-020	11,670,007	
Internet Subscription Expenses	5-02-05-030	12,364,651	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	367,568	
Awards/Rewards Expenses	5-02-06-010	4,026,072	
Prizes	5-02-06-020	287,638	
Survey Expenses	5-02-07-010	598,288	
Research, Exploration and Development Expenses	5-02-07-020	15,313,263	
Generation, Transmission and Distribution Expenses	5-02-09-010	9,100	
Extraordinary and Miscellaneous Expenses	5-02-10-030	377,180	
Legal Services	5-02-11-010	334,078	
Auditing Services	5-02-11-020	56,093,206	
Consultancy Services	5-02-11-030	384,460	
Other Professional Services	5-02-11-990	2,419,172	
Janitorial Services	5-02-12-020	9,998,924	
Security Services	5-02-12-030	4,941,696	
Other General Services	5-02-12-990	1,110,818	
Repairs and Maintenance-Land Improvements	5-02-13-020	772,571	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	1,175,264,942	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	27,955,369	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	42,783,593	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	72,462,840	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	504,880	
Repairs and Maintenance-Leased Assets	5-02-13-080	648,808	
Repairs and Maintenance-Leased Assets Improvements	5-02-13-090	3,709	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	671,934	

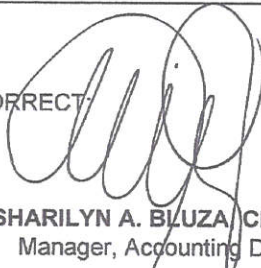


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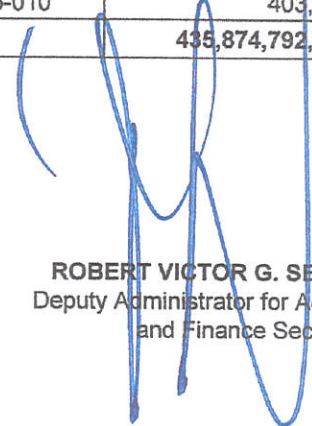
COMBINED PRE-CLOSING TRIAL BALANCE
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Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Equipment	5-02-13-220	46,467	
Repairs and Maintenance-Others	5-02-13-980	10,903,348	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	236,416	
Taxes, Duties and Licenses	5-02-15-010	9,475,878	
Fidelity Bond Premiums	5-02-15-020	9,255,851	
Insurance/Reinsurance Expenses	5-02-15-030	29,367,375	
Labor and Wages	5-02-16-010	216,765,147	
Advertising, Promotional and Marketing Expenses	5-02-99-010	344,848	
Printing and Publication Expenses	5-02-99-020	5,745,817	
Representation Expenses	5-02-99-030	92,817,265	
Transportation and Delivery Expenses	5-02-99-040	1,550,064	
Rent/Lease Expenses	5-02-99-050	68,137,936	
Membership Dues and Contributions to Organizations	5-02-99-060	3,180,400	
Subscription Expenses	5-02-99-070	9,195,239	
Donations	5-02-99-080	426,140	
Litigation/Acquired Assets Expenses	5-02-99-090	6,936,388	
Documentary Stamps Expenses	5-02-99-140	853,034	
Major Events and Conventions Expenses	5-02-99-180	11,506,181	
Legal Defense Expense	5-02-99-210	20,300	
Other Maintenance and Operating Expenses	5-02-99-990	511,736,691	
Bank Charges	5-03-01-040	210,148	
Depreciation-Land Improvements	5-05-01-020	174,311,860	
Depreciation-Infrastructure Assets	5-05-01-030	5,396,160,929	
Depreciation-Buildings and Other Structures	5-05-01-040	76,982,304	
Depreciation-Machinery and Equipment	5-05-01-050	251,356,508	
Depreciation-Transportation Equipment	5-05-01-060	45,023,364	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	7,008,670	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	1,504,573	
Amortization-Intangible Assets	5-05-02-010	17,795,732	
Impairment Loss-Loans and Receivables	5-05-03-020	55,767,514	
Impairment Loss-Other Receivables	5-05-03-060	1,422,254	
Impairment Loss-Inventories	5-05-03-070	2,257,918	
Impairment Loss-Property, Plant and Equipment	5-05-03-090	687,986	
Loss on Foreign Exchange (FOREX)	5-05-04-010	27,197,304	
Other Discounts	5-05-05-010	403,104	
TOTAL		435,874,792,917	435,874,792,917

CERTIFIED CORRECT


SHARILYN A. BLAZA CPA, MBA
Manager, Accounting Division
HMF - f
NPM - f

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	2,145,122	
Petty Cash	1-01-01-020	5,595,720	
Cash in Bank-Local Currency, Current Account	1-01-02-020	25,597,720,857	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	53,525,323	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	854,606	
Cash - National Treasury, MDS	1-01-04-040	0.15	
Time Deposits-Local Currency	1-01-05-020	467,036,648	
Time Deposits-Foreign Currency	1-01-05-030	45,656,206	
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	5,329,741,218	
Allowance for Impairment-Accounts Receivable	1-03-01-012		5,057,368,998
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	383,000	
Allowance for Impairment- Operating Lease Receivable	1-03-02-012		292,340
Due from National Government Agencies	1-03-03-010	719,091,614	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		690,791,434
Due from Local Government Units	1-03-03-030	86,304,113	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		69,041,138
Due from Other Government Corporations	1-03-03-050	104,553,294	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	30,770,447	
Receivables-Disallowances/Charges	1-03-99-010	108,609,618	
Due from Officers and Employees	1-03-99-020	7,522,112	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,660,089
Other Receivables	1-03-99-990	1,851,603,622	
Allowance for Impairment-Other Receivables	1-03-99-992		499,566,428
Property and Equipment for Distribution	1-04-02-090	25,480,485	
Office Supplies Inventory	1-04-04-010	15,448,187	
Drugs and Medicines Inventory	1-04-04-060	3,551	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	128,078	
Fuel, Oil and Lubricants Inventory	1-04-04-080	4,747,806	
Textbooks and Instructional Materials Inventory	1-04-04-100	18,534	
Construction Materials Inventory	1-04-04-130	17,787,624	
Other Supplies and Materials Inventory	1-04-04-990	4,593,134	
Semi-Expendable Office Equipment	1-04-05-020	2,232,036	
Semi-Expendable Information and Communications Technology	1-04-05-030	6,441,023	
Semi-Expendable Communications Equipment	1-04-05-070	664,670	
Semi-Expendable Disaster Response and Rescue Equipment	1-04-05-080	15,600	
Semi-Expendable Military, Police and Security Equipment	1-04-05-090	859,740	
Allowance for Impairment-Semi-Expendable Military, Police and Security Equipment	1-04-05-092		75,193
Semi-Expendable Medical Equipment	1-04-05-100	15,108	



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Semi-Expendable Sports Equipment	1-04-05-120	16,959	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	1,077,637	
Semi-Expendable Construction Equipment	1-04-05-140	37,206	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	1,411,322	
Semi-Expendable Furniture and Fixtures	1-04-06-010	4,317,092	
Land	1-06-01-010	3,987,564,342	
Land Improvements, Aquaculture Structures	1-06-02-010	2,197,816	
Accumulated Depreciation-Land Improvements, Aquaculture Str	1-06-02-011		1,702,420
Other Land Improvements	1-06-02-990	25,413,266,023	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		16,219,974,573
Road Networks	1-06-03-010	654,762,170	
Accumulated Depreciation-Road Networks	1-06-03-011		88,456,291
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	229,971,672,086	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		54,039,400,469
Power Supply Systems	1-06-03-050	5,540,402,044	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		329,495,805
Communications Networks	1-06-03-060	2,374,199	
Accumulated Depreciation-Communications Networks	1-06-03-061		338,323
Other Infrastructure Assets	1-06-03-990	339,591,656	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		29,167,858
Buildings	1-06-04-010	3,823,976,481	
Accumulated Depreciation-Buildings	1-06-04-011		1,137,869,831
Other Structures	1-06-04-990	471,204,116	
Accumulated Depreciation-Other Structures	1-06-04-991		154,484,512
Office Equipment	1-06-05-020	479,449,883	
Accumulated Depreciation-Office Equipment	1-06-05-021		264,235,841
Accumulated Impairment Losses-Office Equipment	1-06-05-022		35,667
Information and Communications Technology Equipment	1-06-05-030	805,733,600	
Accumulated Depreciation-Information and Communications Tee	1-06-05-031		400,840,672
Agricultural and Forestry Equipment	1-06-05-040	523,149,957	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		8,289,259
Communications Equipment	1-06-05-070	114,462,343	
Accumulated Depreciation-Communications Equipment	1-06-05-071		54,549,045
Construction and Heavy Equipment	1-06-05-080	1,443,757,959	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		780,481,446
Disaster Response and Rescue Equipment	1-06-05-090	7,229,273	
Accumulated Depreciation-Disaster Response and Rescue Equi	1-06-05-091		6,076,437
Military, Police and Security Equipment	1-06-05-100	3,519,940	
Accumulated Depreciation-Military, Police and Security Equipme	1-06-05-101		1,377,561
Medical Equipment	1-06-05-110	3,197,139	
Accumulated Depreciation-Medical Equipment	1-06-05-111		2,141,675
Printing Equipment	1-06-05-120	3,806,275	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,450,350



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Sports Equipment	1-06-05-130	2,028,582	
Accumulated Depreciation-Sports Equipment	1-06-05-131		390,599
Technical and Scientific Equipment	1-06-05-140	887,333,223	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		343,006,439
Kitchen Equipment	1-06-05-160	195,600	
Electrical Equipment	1-06-05-170	15,194,600	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		3,375,001
Other Machinery and Equipment	1-06-05-990	1,069,676,277	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		612,189,890
Motor Vehicles	1-06-06-010	859,490,138	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		543,330,482
Watercrafts	1-06-06-040	3,259,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,828,936
Other Transportation Equipment	1-06-06-990	34,780,117	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		24,941,969
Furniture and Fixtures	1-06-07-010	194,820,066	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		55,893,055
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	170,850,356	
Construction in Progress-Infrastructure Assets	1-06-98-020	105,083,773,834	
Construction in Progress-Buildings and Other Structures	1-06-98-030	658,337,131	
Construction in Progress-Furniture and Fixtures	1-06-98-060	86,300	
Other Property, Plant and Equipment	1-06-99-990	3,153,622,474	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		629,558,181
Computer Software	1-08-01-020	127,701,773	
Accumulated Amortization-Computer Software	1-08-01-021		39,733,965
Other Intangible Assets	1-08-01-990	878,000	
Advances for Operating Expenses	1-99-01-010	1,066,830	
Advances for Payroll	1-99-01-020	3,410,071	
Advances to Special Disbursing Officer	1-99-01-030	7,173,241	
Advances to Officers and Employees	1-99-01-040	16,378,947	
Advances to Contractors/Sub-Contractors	1-99-02-010	3,002,121,392	
Prepaid Rent	1-99-02-020	45,960	
Prepaid Insurance	1-99-02-050	5,304,198	
Other Prepayments	1-99-02-990	13,023,638	
Guaranty Deposits	1-99-03-020	33,492,791	
Other Deposits	1-99-03-990	4,108,233	
Other Assets	1-99-99-990	46,813,375	
Accumulated Impairment Losses-Other Assets	1-99-99-992		42,126,307
Accounts Payable	2-01-01-010		485,088,249
Due to Officers and Employees	2-01-01-020		43,329,181



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Due to BIR	2-02-01-010		207,587,807
Due to GSIS	2-02-01-020		48,204,566
Due to Pag-IBIG	2-02-01-030		10,632,745
Due to PhilHealth	2-02-01-040		9,119,683
Due to NGAs	2-02-01-050		3,343,799,054
Due to Other Government Corporations	2-02-01-060		166,012,212
Due to LGUs	2-02-01-070		5,926,241
Due to Treasurer of the Philippines	2-02-01-090		72,391,151,576
Due to SSS	2-02-01-110		394,085
Due to Other Funds	2-03-01-050		
Trust Liabilities	2-04-01-010		80,021,666
Guaranty/Security Deposits Payable	2-04-01-040		2,753,743,000
Trust Liabilities-Disallowances/Charges	2-04-01-080		21,516,309
Other Deferred Credits	2-05-01-990		4,980,412,928
Leave Benefits Payable	2-06-01-020		877,873,026
Other Provisions	2-06-01-990		81,421,803
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		278,240,729
Accumulated Surplus/(Deficit)	3-01-01-010		247,859,050,137
Contributed Capital	3-01-01-030		5,559,191,865
TOTAL		423,491,297,344	423,491,297,344

CERTIFIED CORRECT:

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

MMF - *[Signature]*
WRH - *[Signature]*

NOTED BY:

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