

NATIONAL FOOD AUTHORITY

QUEZON CITY

NATIONAL CONSOLIDATED TRIAL BALANCE -REVISED

December 31, 2018

| ACCOUNT CODE | ACCOUNT TITLE | BEGINNING BALANCE | | CURRENT TRANSACTIONS | | ENDING BALANCE | |
|----------------------------------|---|-------------------|----------------|----------------------|------------------|------------------|----------------|
| | | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) |
| A S S E T S | | | | | | | |
| CURRENT ASSETS | | | | | | | |
| CASH AND CASH EQUIVALENTS | | | | | | | |
| 10101010 | CASH-COLLECTING OFFICERS | 36,196,157.05 | | 1,623,662,470.10 | 1,651,417,330.33 | 8,441,296.82 | |
| 10101020 | PETTY CASH | 1,597,893.02 | | 1,157,976.83 | 2,570,991.44 | 184,878.41 | |
| 10102020 | CASH IN BANK-LOCAL CURRENCY, CURRENT ACCOUNT | 681,102,642.26 | | 1,427,033,795.35 | 1,438,348,644.25 | 669,787,793.36 | |
| 10102030 | CASH IN BANK-LOCAL CURRENCY, SAVINGS ACCOUNT | 671,327,431.01 | | 4,698,635,400.58 | 5,166,997,380.93 | 202,965,450.66 | |
| 10103030 | CASH IN BANK-FOREIGN CURRENCY, SAVINGS ACCT | 92,405,427.35 | | 9,865,709.38 | 5,807.16 | 102,265,329.57 | |
| 10105020 | CASH IN BANK-LOCAL CURRENCY, TIME DEPOSIT | 159,726,964.53 | | 0.00 | 159,726,964.53 | 0.00 | |
| | SUB-TOTAL (PESO) | 1,642,356,515.22 | 0.00 | 7,760,355,352.24 | 8,419,067,118.64 | 983,644,748.82 | 0.00 |
| INVESTMENTS | | | | | | | |
| 10202051 | INVESTMENT IN BONDS | 0.00 | | 0.00 | 0.00 | 0.00 | |
| 10207010 | SINKING FUND | 0.00 | | 0.00 | 0.00 | 0.00 | |
| 10203010 | INVESTMENT IN STOCKS | 501,375,787.01 | | 6,500.00 | 6,500.00 | 501,375,787.01 | |
| 10211010 | INVESTMENT IN TIME DEPOSITS | | | 159,726,964.53 | 0.00 | 159,726,964.53 | |
| 10203990 | OTHER INVESTMENTS | 457,188,263.36 | | 3,165,553.60 | 0.00 | 460,353,816.96 | |
| | SUB-TOTAL (PESO) | 958,564,050.37 | 0.00 | 162,899,018.13 | 6,500.00 | 1,121,456,568.50 | 0.00 |
| RECEIVABLES | | | | | | | |
| 10301010 | ACCOUNTS RECEIVABLE | 572,799,154.31 | | 75,211,247.68 | 136,547,266.89 | 511,463,135.10 | |
| 10301011 | ALLOWANCE FOR IMPAIRMENT-ACCOUNTS RECEIVABLES | | 615,248,090.45 | 153,459,760.22 | 41,062,668.24 | | 502,850,998.47 |
| 10301990 | LOANS RECEIVABLES-OTHERS | 30,713,486.56 | | 1,498,997.56 | 1,759,588.75 | 30,452,895.37 | |
| | SUB-TOTAL (PESO) | 603,512,640.87 | 615,248,090.45 | 230,170,005.46 | 179,369,523.88 | 541,916,030.47 | 502,850,998.47 |
| | INTER-AGENCY RECEIVABLES | | | 0.00 | 0.00 | | |
| 10303010 | DUE FROM NATIONAL GOVERNMENT AGENCIES | 1,114,307,614.92 | | 1,791,525,460.35 | 2,136,144,325.77 | 769,688,749.50 | |
| 10303030 | DUE FROM LOCAL GOVERNMENT UNITS | 14,763,692.56 | | 0.00 | 0.00 | 14,763,692.56 | |
| 10303050 | DUE FROM GOVERNMENT UNITS | 155,225,829.01 | | 80,140,000.00 | 0.01 | 235,365,829.00 | |
| | SUB-TOTAL (PESO) | 1,284,297,136.49 | 0.00 | 1,871,665,460.35 | 2,136,144,325.78 | 1,019,818,271.06 | 0.00 |

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|--------------|---|--------------------|----------------|----------------------|-------------------|--------------------|----------------|
| | | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) |
| 10304040 | INTRA-AGENCY RECEIVABLES DUE FR OPERATING UNITS | 119,684,318,602.21 | | 10,163,573,970.18 | 6,558,779,832.21 | 123,289,112,740.18 | |
| 10304060 | DUE FR CENTRAL OFFICE/HOME/HEAD OFFICE | 135,680,968,146.75 | | 47,899,909,530.03 | 45,845,284,104.37 | 137,735,593,572.41 | |
| 10304070 | DUE FROM REGIONAL OFFICES | 39,796,560,155.45 | | 4,099,830,616.10 | 4,744,570,246.15 | 39,151,820,525.40 | |
| | SUB-TOTAL (PESO) | 295,161,846,904.41 | 0.00 | 62,163,314,116.31 | 57,148,634,182.73 | 300,176,526,837.99 | 0.00 |
| | OTHER RECEIVABLES | | | | | | |
| 10305010 | RECEIVABLES-DISALLOWANCES/CHARGES | 18,890,564.21 | | 12,847,601.11 | 13,091,830.58 | 18,646,334.74 | |
| 10305020 | DUE FROM OFFICERS AND EMPLOYEES | 3,424,997,949.74 | | 177,233,716.77 | 622,915,040.44 | 2,979,316,626.07 | |
| 10305990 | OTHER RECEIVABLES | 181,176,916.64 | | 16,663,977.16 | 19,915,056.97 | 177,925,836.83 | |
| 10305991 | ALLOWANCE FOR IMPAIRMENT-OTHER RECEIVABLES | | 1,130,060.86 | 495,472.75 | 194,805.08 | | 829,393.19 |
| | SUB-TOTAL (PESO) | 3,625,065,430.59 | 1,130,060.86 | 207,240,767.79 | 656,116,733.07 | 3,175,888,797.64 | 829,393.19 |
| | INVENTORIES | | | | | | |
| 10401010 | MERCHANDISE INVENTORY | 2,602,026,370.27 | | 2,811,858,988.68 | 3,209,721,472.82 | 2,204,163,886.13 | |
| 10401011 | ALLOWANCE FOR IMPAIRMENT-MERCHANDISE INVENTORY | | 10,697,870.19 | 15,276,455.19 | 2,061,783.32 | | (2,516,801.68) |
| 10403010 | RAW MATERIALS INVENTORY | 1,113,944,257.70 | | 248,982,493.01 | 144,341,089.87 | 1,218,585,660.84 | |
| 10403011 | ALLOWANCE FOR IMPAIRMENT-RAW MATERIALS INVENTORY | | 27,555,380.12 | 291,246.75 | 54,991.03 | | 27,319,124.40 |
| 10403020 | WORK-IN-PROCESS INVENTORY | 4,627,519.30 | | 36,781,089.22 | 23,951,312.07 | 17,457,296.45 | |
| | SUPPLIES | | | 0.00 | 0.00 | | |
| 10404010 | OFFICE SUPPLIES INVENTORY | 15,764,042.82 | | 1,730,081.11 | 2,159,079.41 | 15,335,044.52 | |
| 10404020 | ACCOUNTABLE FORMS, PLATES AND STICKERS INVENTORY | 25,184,790.47 | | 1,691,459.95 | 3,162,953.19 | 23,713,297.23 | |
| 10404030 | NON- ACCOUNTABLE FORMS INVENTORY | 38,844.53 | | 21,966.00 | 0.00 | 60,810.53 | |
| 10404060 | DRUGS AND MEDICINE INVENTORY | 988,315.99 | | 710,192.54 | 971,919.21 | 726,589.32 | |
| 10404070 | MEDICAL,DENTAL AND LABORATORY SUPPLIES INVENTORY | 3,276,538.85 | | 173,691.48 | 100,502.35 | 3,349,727.98 | |
| 10404080 | FUEL,OIL AND LUBRICANTS INVENTORY | 1,654,280.93 | | 1,395,345.81 | 1,655,804.17 | 1,393,822.57 | |
| 10404090 | AGRICULTURAL AND MARINE SUPPLIES INVENTORY | 37,578,182.91 | | 2,785,815.68 | 2,961,068.79 | 37,402,929.80 | |
| 10404091 | ALLOWANCE FOR IMPAIRMENT-AGRICULTURAL AND MARINE SUPPLIES INVENTORY | | | 0.00 | 94,035.68 | | 94,035.68 |
| 10404130 | CONSTRUCTION MATERIALS INVENTORY | 3,467,214.70 | | 109,388.50 | 151,369.00 | 3,425,234.20 | |
| 10404170 | LINENS AND BEDDINGS | 80,766.55 | | 48,440.00 | 0.00 | 129,206.55 | |
| 10404190 | ELECTRICAL SUPPLIES AND MATERIALS INVENTORY | 1,193,766.37 | | 364,474.68 | 370,808.29 | 1,187,432.76 | |
| 10404990 | OTHER SUPPLIES AND MATERIALS INVENTORY | 209,625,812.96 | | 18,392,800.98 | 16,899,228.00 | 211,119,385.94 | |

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|--------------------------------------|---|-------------------|------------------|----------------------|------------------|------------------|------------------|
| | | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) |
| 10404991 | ALLOWANCE FOR IMPAIRMENT-OTHER SUPPLIES AND MATERIALS INVENTORY | | 0.00 | 0.00 | 0.00 | | 0.00 |
| 10405010 | SEMI-EXPENDABLE MACHINERY | 8,680.00 | | 0.00 | 0.00 | 8,680.00 | |
| 10405020 | SEMI-EXPENDABLE OFFICE EQUIPMENT | 1,927,869.40 | | 95,497.20 | 1,142,522.20 | 880,844.40 | |
| 10405030 | SEMI-EXPENDABLE INFORMATION AND COMMUNICATION EQUIPMENT | 438,895.50 | | 86,550.00 | 27,995.00 | 497,450.50 | |
| 10405070 | SEMI-EXPENDABLE COMMUNICATION EQUIPMENT | 12,095,783.45 | | 47,108.05 | 55,023.50 | 12,087,868.00 | |
| 10405080 | SEMI-EXPENDABLE DISASTER RESPONSE AND RESCUE EQUIPMENT | 65,359.90 | | 34,940.00 | 0.00 | 100,299.90 | |
| 10405120 | SEMI-EXPENDABLE SPORTS EQUIPMENT | 14,795.75 | | 0.00 | 0.00 | 14,795.75 | |
| 10405130 | SEMI-EXPENDABLE TECHNICAL AND SCIENTIFIC EQUIPMENT | 333,132.00 | | 670,198.17 | 465,006.00 | 538,324.17 | |
| 10405160 | SEMI-EXPENDABLE KITCHEN EQUIPMENT | 197,507.00 | | 1,795.00 | 30,020.00 | 169,282.00 | |
| 10405170 | SEMI-EXPENDABLE ELECTRICAL EQUIPMENT | 12,500.00 | | 8,180.00 | 20,680.00 | 0.00 | |
| 10405190 | SEMI-EXPENDABLE OTHER MACHINERY AND EQUIPMENT | 181,059.80 | | 130,032.50 | 45,040.00 | 266,052.30 | |
| 10406010 | SEMI-EXPENDABLE FURNITURES AND FIXTURES | 3,176,804.19 | | 1,293,324.00 | 2,298,104.27 | 2,172,023.92 | |
| 10406020 | SEMI-EXPENDABLE BOOKS | 0.00 | | 0.00 | 0.00 | 0.00 | |
| | SUB-TOTAL (PESO) | 4,037,903,091.34 | 38,253,250.31 | 3,142,981,554.50 | 3,412,741,808.17 | 3,754,785,945.76 | 24,896,358.40 |
| PROPERTY, PLANT and EQUIPMENT | | | | | | | |
| LAND & LAND IMPROVEMENTS | | | | | | | |
| 10601010 | LAND | 304,712,236.36 | | 100,000.00 | 100,000.00 | 304,712,236.36 | |
| 10602990 | OTHER LAND IMPROVEMENTS | 274,091,164.62 | | 3,680,195.70 | 2,603,655.50 | 275,167,704.82 | |
| 10602991 | ACCUMULATED DEPRECIATION-OTHER LAND IMPROVEMENTS | | 164,571,292.84 | 8,090,676.12 | 5,547,653.74 | | 162,028,270.46 |
| | SUB-TOTAL (PESO) | 578,803,400.98 | 164,571,292.84 | 11,870,871.82 | 8,251,309.24 | 579,879,941.18 | 162,028,270.46 |
| BUILDINGS | | | | | | | |
| 10604010 | BUILDINGS | 2,488,609,175.26 | | 290,711,815.26 | 235,457,142.52 | 2,543,863,848.00 | |
| 10604011 | ACCUMULATED DEPRECIATION-BUILDINGS | | 1,502,145,983.48 | 188,644,697.25 | 180,451,198.54 | | 1,493,952,484.77 |
| 10604990 | OTHER STRUCTURES | 126,938,349.09 | | 35,342,647.05 | 26,860,574.73 | 135,420,421.41 | |
| 10604991 | ACCUMULATED DEPRECIATION-OTHER STRUCTURES | | 66,692,063.77 | 12,419,361.19 | 35,772,035.50 | | 90,044,738.08 |
| | SUB-TOTAL (PESO) | 2,615,547,524.35 | 1,568,838,047.25 | 527,118,520.75 | 478,540,951.29 | 2,679,284,269.41 | 1,583,997,222.85 |
| MACHINERIES AND EQUIPMENT | | | | | | | |
| 10605010/10605990 | OTHER MACHINERY AND EQUIPMENT | 1,001,144,825.33 | | 263,216,523.84 | 237,476,799.10 | 1,026,884,550.07 | |
| 10605011/10605991 | ACCUMULATED DEPRECIATION-OTHER MACHINERY AND EQUIPMENT | | 823,647,261.77 | 250,340,198.86 | 255,735,946.15 | | 829,043,009.06 |
| 10605020 | OFFICE EQUIPMENT | 135,300,784.05 | | 5,726,281.57 | 2,893,035.00 | 138,134,030.62 | |

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|---------------------------------|---|-------------------|------------------|----------------------|----------------|------------------|------------------|
| | | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) |
| 10605021 | ACCUMULATED DEPRECIATION-OFFICE EQUIPMENT | | 90,298,784.50 | 1,259,652.00 | 2,319,842.25 | | 91,358,974.75 |
| 10605030 | INFORMATION AND COMMUNICATION TECHNOLOGY EQUIPMENT | 218,835,204.55 | | 3,167,429.82 | 2,053,843.21 | 219,948,791.16 | |
| 10605031 | ACCUMULATED DEPRECIATION-INFORMATION AND COMMUNICATION TECHNOLOGY EQUIPMENT | | 177,678,518.94 | 1,594,113.04 | 2,547,073.89 | | 178,631,479.79 |
| 10605070 | COMMUNICATION EQUIPMENT | 40,633,640.48 | | 621,478.39 | 1,377,914.73 | 39,877,204.14 | |
| 10605071 | ACCUMULATED DEPRECIATION-COMMUNICATION EQUIPMENT | | 24,726,786.33 | 1,312,322.17 | 428,706.49 | | 23,843,170.65 |
| 10605090 | DISASTER RESPONSE AND RESCUE EQUIPMENT | 407,493.46 | | 38,216.00 | 73,156.00 | 372,553.46 | |
| 10605091 | ACCUMULATED DEPRECIATION-DISASTER RESPONSE AND RESCUE EQUIPMENT | | 215,138.61 | 76,904.80 | 46,339.41 | | 184,573.22 |
| 10605110 | MEDICAL EQUIPMENT | 2,262,314.35 | | 0.00 | 0.00 | 2,262,314.35 | |
| 10605111 | ACCUMULATED DEPRECIATION-MEDICAL EQUIPMENT | | 1,366,227.44 | 0.00 | 13,381.87 | | 1,379,609.31 |
| 10605130 | SPORTS EQUIPMENT | 235,513.75 | | 0.00 | 0.00 | 235,513.75 | |
| 10605131 | ACCUMULATED DEPRECIATION-SPORTS EQUIPMENT | | 146,570.03 | 0.00 | 2,054.27 | | 148,624.30 |
| 10605140 | TECHNICAL AND SCIENTIFIC EQUIPMENT | 288,775,973.27 | | 3,410,448.93 | 2,430,422.51 | 289,755,999.69 | |
| 10605141 | ACCUMULATED DEPRECIATION-TECHNICAL AND SCIENTIFIC EQUIPMENT | | 207,417,782.76 | 692,953.00 | 3,542,257.40 | | 210,267,087.16 |
| 10605160 | KITCHEN EQUIPMENT | 15,500.00 | | 0.00 | 0.00 | 15,500.00 | |
| 10605161 | ACCUMULATED DEPRECIATION-KITCHEN EQUIPMENT | | 1,963.36 | 0.00 | 245.42 | | 2,208.78 |
| 10605170 | ELECTRICAL EQUIPMENT | | | 730,906.47 | 0.00 | 730,906.47 | |
| 10605171 | ACCUMULATED DEPRECIATION-ELECTRICAL EQUIPMENT | | | 0.00 | 678,211.15 | | 678,211.15 |
| | SUB-TOTAL (PESO) | 1,687,611,249.24 | 1,325,499,033.74 | 532,187,428.89 | 511,619,228.85 | 1,718,217,363.71 | 1,335,536,948.17 |
| TRANSPORTATION EQUIPMENT | | | | | | | |
| 10606010 | MOTOR VEHICLES | 387,226,702.90 | | 4,771,608.50 | 4,289,079.21 | 387,709,232.19 | |
| 10606011 | ACCUMULATED DEPRECIATION-MOTOR VEHICLES | | 320,098,848.41 | 3,440,652.09 | 4,802,112.08 | | 321,460,308.40 |

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|--|---|-------------------|----------------|----------------------|----------------|----------------|----------------|
| | | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) |
| 10606040 | WATERCRAFTS | 0.00 | | 0.00 | | 0.00 | |
| 10606041 | ACCUMULATED DEPRECIATION-WATERCRAFTS | | 0.00 | 0.00 | | | 0.00 |
| 10606990 | OTHER TRANSPORTATION EQUIPMENT | 778,117.41 | | 0.00 | | 778,117.41 | |
| 10606991 | ACCUMULATED DEPRECIATION-OTHER TRANSPORTATION EQUIPMENT | | 664,342.04 | 0.00 | 1,107.62 | | 665,449.66 |
| | SUB-TOTAL (PESO) | 388,004,820.31 | 320,763,190.45 | 8,212,260.59 | 9,092,298.91 | 388,487,349.60 | 322,125,758.06 |
| FURNITURE, FIXTURES AND BOOKS | | | | | | | |
| 10607010 | FURNITURE AND FIXTURES | 23,884,031.55 | | 1,746,146.39 | 986,592.10 | 24,643,585.84 | |
| 10607011 | ACCUMULATED DEPRECIATION-FURNITURE & FIXTURES | | 8,981,830.41 | 460,893.38 | 176,717.52 | | 8,697,654.55 |
| 10607020 | BOOKS | 396,903.57 | | 0.00 | 0.00 | 396,903.57 | |
| 10607021 | ACCUMULATED DEPRECIATION- BOOKS | | 340,340.45 | 0.00 | 1,169.03 | | 341,509.48 |
| | SUB-TOTAL (PESO) | 24,280,935.12 | 9,322,170.86 | 2,207,039.77 | 1,164,478.65 | 25,040,489.41 | 9,039,164.03 |
| LEASEHOLD IMPROVEMENTS | | | | | | | |
| 10609010 | LEASED ASSETS IMPROVEMENTS, LAND | 24,142,545.27 | | 0.00 | 0.00 | 24,142,545.27 | |
| 10609011 | ACCUMULATED DEPRECIATION-LEASED ASSETS IMPROVEMENTS, LAND | | 18,711,028.06 | 370,002.33 | 2,272.68 | | 18,343,298.41 |
| 10609020 | LEASED ASSETS IMPROVEMENTS, BUILDING | 14,135,466.23 | | 0.00 | 0.00 | 14,135,466.23 | |
| 10609021 | ACCUMULATED DEPRECIATION-LEASED ASSETS IMPROVEMENTS, BUILDING | | 7,441,718.98 | 0.00 | 63,529.96 | | 7,505,248.94 |
| | SUB-TOTAL (PESO) | 38,278,011.50 | 26,152,747.04 | 370,002.33 | 65,802.64 | 38,278,011.50 | 25,848,547.35 |
| CONSTRUCTION IN PROGRESS | | | | | | | |
| 10610010/ 10699010 | CONSTRUCTION IN PROGRESS- LAND IMPROVEMENTS | 2,572,616.91 | | 5,643,571.21 | 2,734,979.76 | 5,481,208.36 | |
| 10610030/ 10699030 | CONSTRUCTION IN PROGRESS- BUILDING AND OTHER STRUCTURES | 114,366,388.17 | | 30,842,246.08 | 78,766,011.48 | 66,442,622.77 | |
| 10610060/ 10699060 | CONSTRUCTION IN PROGRESS- FURNITURE AND FIXTURES | 25,763,793.88 | | 14,081,618.00 | 37,938,580.00 | 1,906,831.88 | |
| | SUB-TOTAL (PESO) | 142,702,798.96 | 0.00 | 50,567,435.29 | 119,439,571.24 | 73,830,663.01 | 0.00 |
| OTHER PROPERTY, PLANT AND EQUIPMENT | | | | | | | |
| 10698990 | OTHER PROPERTY, PLANT , AND EQUIPMENT | 11,638,846.08 | | 722,428.61 | 200,001.00 | 12,161,273.69 | |
| 10698991 | ACCUMULATED DEPRECIATION-OTHER PROPERTY, PLANT AND EQUIPMENT | | 7,130,564.71 | 147,815.84 | 321,519.62 | | 7,304,268.49 |
| | SUB-TOTAL (PESO) | 11,638,846.08 | 7,130,564.71 | 870,244.45 | 521,520.62 | 12,161,273.69 | 7,304,268.49 |

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|--------------------------------|--|-------------------|-------------------|----------------------|------------------|------------------|-------------------|
| | | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) |
| DEVELOPMENT IN PROGRESS | | | | | | | |
| 10899020 | DEVELOPMENT IN PROGRESS-COMPUTER SOFTWARE | 1,931,260.00 | | 0.00 | 1,931,260.00 | | 0.00 |
| 10899980 | DEVELOPMENT IN PROGRESS-COMPUTER SOFTWARE | 0.00 | | 1,931,260.00 | 0.00 | 1,931,260.00 | |
| | SUB-TOTAL (PESO) | 1,931,260.00 | 0.00 | 1,931,260.00 | 1,931,260.00 | 1,931,260.00 | 0.00 |
| ADVANCES | | | | | | | |
| 19901010 | ADVANCES FOR OPERATING EXPENSE | 357,695.76 | | 619,735.83 | 977,431.59 | | 0.00 |
| 19901020 | ADVANCES FOR PAYROLL | 332,058.96 | | 31,954,596.88 | 32,271,655.84 | | 15,000.00 |
| 19901030 | ADVANCES TO SPECIAL DISBURSING OFFICER | 66,132,289.89 | | 113,329,514.35 | 176,096,902.18 | | 3,364,902.06 |
| 19901040 | ADVANCES TO OFFICERS AND EMPLOYEES | 2,176,436.59 | | 1,156,547.80 | 2,932,645.93 | | 400,338.46 |
| | SUB-TOTAL (PESO) | 68,998,481.20 | 0.00 | 147,060,394.86 | 212,278,635.54 | 3,780,240.52 | 0.00 |
| PREPAYMENTS | | | | | | | |
| 19902010 | ADVANCES TO CONTRACTORS | 74,386,243.62 | | 2,157,748.39 | 0.00 | 76,543,992.01 | |
| 19902020 | PREPAID RENT | 3,924,125.20 | | 0.00 | 0.00 | 3,924,125.20 | |
| 19902050 | PREPAID INSURANCE | 1,851,498.67 | | 539,654.43 | 455,784.75 | 1,935,368.35 | |
| 19902990 | OTHER PREPAYMENTS | 66,233.04 | | 0.00 | 27,925.17 | 38,307.87 | |
| | SUB-TOTAL (PESO) | 80,228,100.53 | 0.00 | 2,697,402.82 | 483,709.92 | 82,441,793.43 | 0.00 |
| OTHER CURRENT ASSETS | | | | | | | |
| 19903020 | GUARANTY DEPOSITS | 57,375,603.78 | | 33,890.00 | 154,732.60 | 57,254,761.18 | |
| | SUB-TOTAL (PESO) | 57,375,603.78 | 0.00 | 33,890.00 | 154,732.60 | 57,254,761.18 | 0.00 |
| OTHER ASSETS | | | | | | | |
| 19990410 | RESTRICTED FUND | 54,802,783.10 | | 0.00 | 0.00 | 54,802,783.10 | |
| 19999040 | CONFISCATED PROPERTY/ASSETS | 0.00 | | 0.00 | 0.00 | 0.00 | |
| 19999990 | OTHER ASSETS | 885,678,088.78 | | 506,326,130.47 | 49,034,632.68 | 1,342,969,586.57 | |
| 19999991 | ACCUMULATED IMPAIRMENT LOSSES - OTHER ASSETS | | 289,173.75 | 0.00 | 7,098.57 | | 296,272.32 |
| | SUB-TOTAL (PESO) | 940,480,871.88 | 289,173.75 | 506,326,130.47 | 49,041,731.25 | 1,397,772,369.67 | 296,272.32 |
| LIABILITIES | | | | | | | |
| CURRENT LIABILITIES | | | | | | | |
| PAYABLE ACCOUNTS | | | | | | | |
| 20101010 | ACCOUNTS PAYABLE | | 8,696,755,312.05 | 8,491,356,818.69 | 5,383,003,039.49 | | 5,588,401,532.85 |
| 20101020 | DUE TO OFFICERS AND EMPLOYEES | | 81,353,627.53 | 66,849,308.02 | 290,218,941.54 | | 304,723,261.05 |
| 20101040 | NOTES PAYABLE | | 37,086,575,112.31 | 371,300,000.00 | 3,905,357,947.89 | | 40,620,633,060.20 |

| ACCOUNT CODE | ACCOUNT TITLE | BEGINNING BALANCE | | CURRENT TRANSACTIONS | | ENDING BALANCE | |
|--------------|-------------------------------------|-------------------|----------------------|----------------------|-------------------|----------------|----------------------|
| | | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) |
| 20101050 | INTEREST PAYABLE | | 3,630,364,570.07 | 3,630,364,570.07 | 4,145,040,525.39 | | 4,145,040,525.39 |
| | SUB-TOTAL (PESO) | 0.00 | 49,495,048,621.96 | 12,559,870,696.78 | 13,723,620,454.31 | 0.00 | 50,658,798,379.49 |
| | LOANS PAYABLE | | | | | | |
| 20102040 | LOANS PAYABLE-DOMESTIC | | 62,705,119,394.93 | 135,000,000.00 | 0.00 | | 62,570,119,394.93 |
| 20102050 | LOANS PAYABLE-FOREIGN | | 83,810,061.55 | 0.00 | 5,962,468.14 | | 89,772,529.69 |
| | SUB-TOTAL (PESO) | 0.00 | 62,788,929,456.48 | 135,000,000.00 | 5,962,468.14 | 0.00 | 62,659,891,924.62 |
| | INTER-AGENCY PAYABLES | | | | | | |
| 20201010 | DUE TO BIR | | 71,814,209.85 | 72,334,105.43 | 26,057,617.07 | | 25,537,721.49 |
| 20201020 | DUE TO GSIS | | 74,769,371.75 | 31,786,493.25 | 29,476,946.96 | | 72,459,825.46 |
| 20201030 | DUE TO PAG-IBIG | | 1,099,678.76 | 5,713,681.53 | 5,653,383.93 | | 1,039,381.16 |
| 20201040 | DUE TO PHILHEALTH | | 518,331.98 | 1,560,375.12 | 1,542,347.43 | | 500,304.29 |
| 20201050 | DUE TO NGAs | | 5,498,284,915.44 | 5,052,634,155.57 | 1,230,218,543.14 | | 1,675,869,303.01 |
| 20201060 | DUE TO GOVERNMENT CORPORATIONS | | 48,031,213.21 | 196,662.82 | 6,056,756.94 | | 53,891,307.33 |
| 20201070 | DUE TO LGUs | | 19,701,514.31 | 6,183,021.76 | 390,649.44 | | 13,909,141.99 |
| 20201090 | DUE TO TREASURER OF THE PHILIPPINES | | 45,501,881,784.29 | 675.00 | 517,101,016.35 | | 46,018,982,125.64 |
| | SUB-TOTAL (PESO) | 0.00 | 51,216,101,019.59 | 5,170,409,170.48 | 1,816,497,261.26 | 0.00 | 47,862,189,110.37 |
| | INTRA-AGENCY PAYABLES | | | | | | |
| 20301040 | DUE TO OPERATING UNITS | | 135,312,988,647.08 | 9,859,897,371.37 | 3,986,593,048.52 | | 129,439,684,324.23 |
| 20301060 | DUE TO CENTRAL/HOME/HEAD OFFICE | | 147,774,020,629.28 | 74,526,622,874.17 | 81,336,884,119.72 | | 154,584,281,874.83 |
| 20301070 | DUE TO REGIONAL/BRANCH OFFICE | | 12,731,637,383.60 | 6,540,924,223.39 | 9,960,117,249.09 | | 16,150,830,409.30 |
| | SUB-TOTAL (PESO) | 0.00 | 295,818,646,659.96 | 90,927,444,468.93 | 95,283,594,417.33 | 0.00 | 300,174,796,608.36 |
| | OTHER LIABILITY ACCOUNTS | | | | | | |
| 20401010 | TRUST LIABILITIES | | 378,183,501.27 | 33,856,397.49 | 37,873,533.02 | | 382,200,636.80 |
| 20401040 | GUARANTY/SECURITY DEPOSITS PAYABLE | | 52,776,125.96 | 11,994,738.36 | 32,743,812.49 | | 73,525,200.09 |
| 20401050 | CUSTOMERS' DEPOSIT PAYABLE | | 419,176,524.27 | 422,795,059.91 | 221,711,101.86 | | 218,092,566.22 |
| | SUB-TOTAL (PESO) | 0.00 | 850,136,151.50 | 468,646,195.76 | 292,328,447.37 | 0.00 | 673,818,403.11 |
| | DEFERRED CREDITS | | | | | | |
| 20501990 | OTHER DEFERRED CREDITS | | 174,946,507.50 | 56,999,899.33 | 74,105,244.58 | | 192,051,852.75 |
| | SUB-TOTAL (PESO) | 0.00 | 174,946,507.50 | 56,999,899.33 | 74,105,244.58 | 0.00 | 192,051,852.75 |
| | EQUITY | | | | | | |
| 30101010 | ACCUMULATED SURPLUS/(DEFICIT) | | (151,907,343,931.98) | 38,849,599,278.84 | 37,007,683,193.25 | | (153,749,260,017.57) |
| 30801030 | SUBSCRIBED SHARE CAPITAL | | 5,000,000,328.84 | 0.00 | 0.00 | | 5,000,000,328.84 |
| 30301010 | INCOME AND EXPENSE SUMMARY | | | 0.00 | 0.00 | | |
| | SUB-TOTAL (PESO) | 0.00 | (146,907,343,603.14) | 38,849,599,278.84 | 37,007,683,193.25 | 0.00 | (148,749,259,688.73) |

| ACCOUNT CODE | ACCOUNT TITLE | BEGINNING BALANCE | | CURRENT TRANSACTIONS | | ENDING BALANCE | |
|--------------------------------|--|-------------------|-------------------|----------------------|------------------|----------------|-------------------|
| | | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) |
| GENERAL INCOME ACCOUNTS | | | | | | | |
| PERMITS AND LICENSES | | | | | | | |
| 40201010 | PERMIT FEES | | 28,500.00 | 0.00 | 0.00 | | 28,500.00 |
| 40201020 | REGISTRATION FEES | | 125,604,023.01 | 2,933,843.28 | 566,778.62 | | 123,236,958.35 |
| 40201030 | REGISTRATION PLATES, TAGS AND STICKERS | | 951,502.00 | 1,200.00 | 80,540.00 | | 1,030,842.00 |
| 40201060 | LICENSE FEES | | 45,417,264.98 | 17,545.00 | 3,421,528.78 | | 48,821,248.76 |
| 40201130 | PROCESSING FEES | | 2,031,644.13 | 0.00 | 550.00 | | 2,032,194.13 |
| 40201140 | FINES AND PENALTIES - SERVICE INCOME | | 96,342,142.47 | 342,744.23 | 49,387,891.43 | | 145,387,289.67 |
| | SUB-TOTAL (PESO) | 0.00 | 270,375,076.59 | 3,295,332.51 | 53,457,288.83 | 0.00 | 320,537,032.91 |
| CLEARANCE/CERTIFICATION | | | | | | | |
| 40201040 | CLEARANCE AND CERTIFICATION FEES | | 1,449,290,184.99 | 23,844.00 | 80,170,300.80 | | 1,529,436,641.79 |
| | SUB-TOTAL (PESO) | 0.00 | 1,449,290,184.99 | 23,844.00 | 80,170,300.80 | 0.00 | 1,529,436,641.79 |
| SERVICE INCOME | | | | | | | |
| 40202130 | INCOME FROM DORMS, HOSTELS AND OTHER FACILITIES | | 0.00 | 0.00 | 0.00 | | 0.00 |
| 40201990 | OTHER SERVICE INCOME | | 34,273,523.57 | 438,991.36 | 2,991,238.00 | | 36,825,770.21 |
| | SUB-TOTAL (PESO) | 0.00 | 34,273,523.57 | 438,991.36 | 2,991,238.00 | 0.00 | 36,825,770.21 |
| BUSINESS INCOME | | | | | | | |
| 40202160 | SALES REVENUE | | 14,700,007,486.28 | 533,164,366.21 | 2,026,788,770.08 | | 16,193,631,890.15 |
| 40202290 | OTHER BUSINESS INCOME | | 183,383.60 | 0.00 | 11,175.31 | | 194,558.91 |
| 40202230 | FINES AND PENALTIES-BUSINESS INCOME | | 620,793.92 | 46,650.00 | 8,531.00 | | 582,674.92 |
| | SUB-TOTAL (PESO) | 0.00 | 14,700,811,663.80 | 533,211,016.21 | 2,026,808,476.39 | 0.00 | 16,194,409,123.98 |
| SUBSIDY INCOME | | | | | | | |
| 40301010 | SUBSIDY FROM NATIONAL GOVERNMENT | | 7,000,000,000.00 | 0.00 | 5,785,154,970.60 | | 12,785,154,970.60 |
| | SUB-TOTAL (PESO) | 0.00 | 7,000,000,000.00 | 0.00 | 5,785,154,970.60 | 0.00 | 12,785,154,970.60 |
| OTHER INCOME | | | | | | | |
| 40202190 | FIDELITY INSURANCE INCOME | | 0.00 | 0.00 | 0.00 | | 0.00 |
| 40202200 | DIVIDEND INCOME | | 0.00 | 0.00 | 0.00 | | 0.00 |
| 40202210 | INTEREST INCOME | | 2,229,032.66 | 46,960.89 | 33,782,478.02 | | 35,964,549.79 |
| 40202290 | OTHER BUSINESS INCOME | | 0.00 | 0.00 | 0.00 | | 0.00 |
| 40402010 | INCOME FROM GRANTS AND DONATIONS IN CASH | | 5,711.53 | 0.00 | 519.23 | | 6,230.76 |
| 40402020 | INCOME FROM GRANTS AND DONATIONS IN KIND | | 5,409.25 | 0.00 | 31,907.75 | | 37,317.00 |
| 40601010 | SALE OF GARNISHED/ CONFISCATED/ABANDONED/SEIZED GOODS AND PROPERTY | | 0.00 | 0.00 | 0.00 | | 0.00 |
| 40601020 | SALE OF UNSERVICEABLE PROPERTY | | 1,614,056.04 | 214,521.73 | 487,506.97 | | 1,887,041.28 |

| ACCOUNT CODE | ACCOUNT TITLE | BEGINNING BALANCE | | CURRENT TRANSACTIONS | | ENDING BALANCE | |
|---------------------------|-------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| | | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) | DEBIT(PESOS) | CREDIT (PESOS) |
| 40603010 | PROCEEDS FROM INSURANCE/INDEMNITIES | | 17,615,107.23 | 0.00 | 0.00 | | 17,615,107.23 |
| 40603990 | MISCELLANEOUS INCOME | | 55,276,669.13 | 1,837,755.93 | 34,563,239.94 | | 88,002,153.14 |
| | SUB-TOTAL (PESO) | 0.00 | 76,745,985.84 | 2,099,238.55 | 68,865,651.91 | 0.00 | 143,512,399.20 |
| GAIN/LOSS ACCOUNTS | | | | | | | |
| 40501010 | GAIN ON FOREIGN EXCHANGE | | 18,925,036.26 | 303,040.51 | 134,073,433.10 | | 152,695,428.85 |
| 50504010 | LOSS ON FOREIGN EXCHANGE | 125,662,044.58 | | 28,396,025.44 | 8,434.00 | 154,049,636.02 | |
| 40501040 | GAIN ON DISPOSED ASSETS | | 5,971,514.21 | 0.00 | 256,068.37 | | 6,227,582.58 |
| 50504080 | LOSS ON DISPOSED ASSETS | 0.00 | | 3,119,675.29 | 0.00 | 3,119,675.29 | |
| | SUB-TOTAL (PESO) | 125,662,044.58 | 24,896,550.47 | 31,818,741.24 | 134,337,935.47 | 157,169,311.31 | 158,923,011.43 |
| 50402010 | COST OF SALES | 18,281,706,755.19 | | 2,505,773,342.99 | 616,417,706.96 | 20,171,062,391.22 | |
| | SUB-TOTAL (PESO) | 18,281,706,755.19 | 0.00 | 2,505,773,342.99 | 616,417,706.96 | 20,171,062,391.22 | 0.00 |
| A | ADMINISTRATIVE EXPENSES | 942,041,931.34 | | 612,887,962.40 | 733,112.10 | 1,554,196,781.64 | |
| | SUB-TOTAL (PESO) | 942,041,931.34 | 0.00 | 612,887,962.40 | 733,112.10 | 1,554,196,781.64 | 0.00 |
| B | OPERATING EXPENSES | 7,771,217,017.04 | | 4,844,060,563.81 | 3,714,264,309.69 | 8,901,013,271.16 | |
| | SUB-TOTAL (PESO) | 7,771,217,017.04 | 0.00 | 4,844,060,563.81 | 3,714,264,309.69 | 8,901,013,271.16 | 0.00 |
| | GRAND TOTAL (PESO) | 341,070,055,421.37 | 341,070,055,421.37 | 234,031,657,900.01 | 234,031,657,900.01 | 348,615,838,741.88 | 348,615,838,741.88 |
| | | | (0.00) | | 0.00 | | (0.00) |

CERTIFIED CORRECT:

CELIA P. CARDEÑO
Division Chief, NAD

NOTED BY:

ERLINDA E. BALDERAS
Department Manager, ASD