

**NATIONAL FOOD AUTHORITY**  
**NATIONAL CONSOLIDATED TRIAL BALANCE (GL Accounts)**  
**For the Years Ended December 31, 2023 and 2022**  
(Unaudited)

Account Codes and Titles	2023			2022 (As Restated)		
	Branch	Central	Total	Branch	Central	Total
<b>Assets</b>						
<b>Cash &amp; Cash Equivalents</b>						
10101010 Cash-Collecting Officers	1,720,129.35	33,836.11	1,753,965.46	862,856.18	107,474.33	970,330.51
10101020 Petty Cash	464,155.84	-	464,155.84	500,898.00	-	500,898.00
10102020 Cash in Bank-Local Currency, Current Account	496,320,220.32	9,269,095,639.73	9,765,415,860.05	509,568,033.75	1,801,182,767.35	2,310,750,801.10
10102030 Cash in Bank-Local Currency, Savings Account	104,288,595.12	1,621,940,082.61	1,726,228,677.73	39,943,690.02	1,470,105,228.88	1,510,048,918.90
10103030 Cash in Bank-Foreign Currency, Savings Account	-	105,700,986.71	105,700,986.71	-	106,863,432.94	106,863,432.94
<b>Sub-Total</b>	<b>602,793,100.63</b>	<b>10,996,770,545.16</b>	<b>11,599,563,645.79</b>	<b>550,875,477.95</b>	<b>3,378,258,903.50</b>	<b>3,929,134,381.45</b>
<b>Investments</b>						
10207010 Sinking Fund	-	-	-	-	-	-
10211010 Investment in Time Deposits-Local Currency	-	177,548,879.43	177,548,879.43	-	173,485,842.99	173,485,842.99
10299010 Investment In Stocks	47,630.00	501,324,657.01	501,372,287.01	47,630.00	501,324,657.01	501,372,287.01
10299012 Allowance for Impairment-Investment In Stocks	35,130.00	82,657.01	117,787.01	35,130.00	82,657.01	117,787.01
10299990 Other Investments	-	236,904,645.00	236,904,645.00	-	228,814,838.80	228,814,838.80
10299992 Allowance for Impairment-Other Investments	-	-	-	-	-	-
<b>Sub-Total</b>	<b>82,760.00</b>	<b>915,860,838.45</b>	<b>915,943,598.45</b>	<b>82,760.00</b>	<b>903,707,995.81</b>	<b>903,790,755.81</b>
<b>Receivables</b>						
<b>Loans and Receivables Account</b>						
10301010 Accounts Receivable	486,961,549.36	66,023,969.33	552,985,518.69	481,578,603.94	66,046,299.33	547,624,903.27
10301012 Allowance for Impairment-Accounts Receivables	478,423,660.32	66,023,969.33	544,447,629.65	430,334,162.15	65,883,310.01	496,217,472.16
10301990 Loans Receivable-Others	29,572,833.52	-	29,572,833.52	29,886,858.52	-	29,886,858.52
10301992 Allowance for Impairment-Loans Receivable-Others	19,637,373.42	-	19,637,373.42	13,139,866.47	-	13,139,866.47
<b>Sub-Total</b>	<b>1,014,595,416.62</b>	<b>132,047,938.66</b>	<b>1,146,643,355.28</b>	<b>954,939,491.08</b>	<b>131,929,609.34</b>	<b>1,086,869,100.42</b>
<b>Lease Receivables</b>						
10302010 Operating Lease Receivable	-	352,344.52	352,344.52	-	347,956.97	347,956.97
10302012 Allowance for Impairment - Operating Lease Receivable	92,071.17	-	92,071.17	-	-	-
<b>Sub-Total</b>	<b>92,071.17</b>	<b>352,344.52</b>	<b>444,415.69</b>	<b>-</b>	<b>347,956.97</b>	<b>347,956.97</b>
<b>Inter-Agency Receivables</b>						
10303010 Due from National Government Agencies	689,320,208.41	7,084,470.98	696,404,679.39	689,315,527.04	7,088,444.73	696,403,971.77
10303012 Allowance for Impairment-Due from National Government Agencies	125,758,346.96	-	125,758,346.96	5,477,930.91	-	5,477,930.91
10303030 Due from Local Government Units	9,117,556.76	5,524,391.32	14,641,948.08	9,117,556.76	5,524,391.32	14,641,948.08
10303032 Allowance for Impairment-Due from Local Government Units	8,409,527.52	-	8,409,527.52	-	-	-
10303050 Due from Other Government Corporations	68,762,767.91	94,607,852.28	163,370,620.19	93,186,554.57	94,607,852.28	187,794,406.85
10303052 Allowance for Impairment-Due from Other Government Corporations	-	-	-	-	-	-
<b>Sub-Total</b>	<b>901,368,407.56</b>	<b>107,216,714.58</b>	<b>1,008,585,122.14</b>	<b>797,097,569.28</b>	<b>107,220,688.33</b>	<b>904,318,257.61</b>
<b>Other Receivables</b>						
10399010 Receivables-Disallowances/Charges	58,731,139.45	363,839.17	59,094,978.62	72,054,809.63	364,339.17	72,419,148.80
10399020 Due from Officers & Employees	1,771,704,188.02	1,129,929.78	1,772,834,117.80	1,691,835,586.18	1,939,891.30	1,693,775,477.48
10399022 Allowance for Impairment-Due from Officers & Employees	665,935,505.80	-	665,935,505.80	562,485,109.47	-	562,485,109.47
10399990 Other Receivables	1,898,348,950.34	42,004,158.31	1,940,353,108.65	1,617,304,015.39	42,006,217.63	1,659,310,233.02
10399992 Allowance for Impairment-Other Receivables	779,734,384.75	42,004,158.31	821,738,543.06	595,106,083.45	42,006,217.63	637,112,301.08
<b>Sub-Total</b>	<b>5,174,454,168.36</b>	<b>85,502,085.57</b>	<b>5,259,956,253.93</b>	<b>4,538,785,604.12</b>	<b>86,316,665.73</b>	<b>4,625,102,269.85</b>

Account Codes and Titles	2023			2022 (As Restated)		
	Branch	Central	Total	Branch	Central	Total
<b>Intra-Agency Receivables</b>						
<b>Intra-Agency Receivables</b>						
10304040 Due from Operating/Field Units	5,811,554,141.81	746,104,496.66	6,557,658,638.47	9,847,678,564.04	745,196,364.79	10,592,874,928.83
10304060 Due from Central/Home/Head Office	4,839,520,750.20	-	4,839,520,750.20	5,020,717,885.80	(77,064.00)	5,020,640,821.80
10304070 Due from Regional Office	572,940,462.49	2,125,234,565.18	2,698,175,027.67	543,894,816.37	2,249,154,017.57	2,793,048,833.94
<b>Sub-Total</b>	<b>11,224,015,354.50</b>	<b>2,871,339,061.84</b>	<b>14,095,354,416.34</b>	<b>15,412,291,266.21</b>	<b>2,994,273,318.36</b>	<b>18,406,564,584.57</b>
<b>Inventories</b>						
10401010 Merchandise Inventory	779,198,407.11	-	779,198,407.11	2,014,438,570.20	-	2,014,438,570.20
10401012 Allowance for Impairment-Merchandise Inventory	3,963,754.60	-	3,963,754.60	4,255,148.13	-	4,255,148.13
10403010 Raw Materials Inventory	1,091,385,489.10	-	1,091,385,489.10	1,738,627,022.18	-	1,738,627,022.18
10403012 Allowance for Impairment-Raw Materials Inventory	27,358,830.06	-	27,358,830.06	7,465,977.12	-	7,465,977.12
10403020 Work-in-Process Inventory	2,104,892.19	-	2,104,892.19	119,863,948.41	-	119,863,948.41
10403022 Allowance for Impairment-Work-in-Process Inventory	-	-	-	-	-	-
10404010 Office Supplies Inventory	6,290,628.11	1,285,575.62	7,576,203.73	5,816,180.63	1,199,031.72	7,015,212.35
10404012 Allowance for Impairment-Office Supplies Inventory	-	-	-	-	-	-
10404020 Accountable Forms, Plates and Stickers Inventory	14,417,163.59	6,831,042.69	21,248,206.28	13,242,639.18	8,015,358.93	21,257,998.11
10404022 Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory	97.64	-	97.64	97.64	-	97.64
10404030 Non-Accountable Forms	28,762.81	-	28,762.81	29,558.81	-	29,558.81
10404032 Allowance for Impairment-Non-Accountable Forms	-	-	-	-	-	-
10404060 Drugs and Medicine Inventory	213,806.93	188,552.92	402,359.85	264,791.81	188,552.92	453,344.73
10404062 Allowance for Impairment-Drugs and Medicine Inventory	-	-	-	-	-	-
10404070 Medical, Dental & Laboratory Supplies Inventory	132,797.14	8,869.69	141,666.83	140,780.55	8,869.69	149,650.24
10404072 Allowance for Impairment-Medical, Dental & Laboratory Supplies Inventory	-	-	-	-	-	-
10404080 Fuel, Oil and Lubricants Inventory	494,731.55	485,314.83	980,046.38	494,933.15	488,515.99	983,449.14
10404082 Allowance for Impairment-Fuel, Oil and Lubricants Inventory	-	-	-	-	-	-
10404090 Agricultural and Marine Supplies Inventory	41,810,306.19	-	41,810,306.19	43,466,443.07	-	43,466,443.07
10404092 Allowance for Impairment-Agricultural and Marine Supplies Inventory	10,945.12	-	10,945.12	13.32	-	13.32
10404130 Construction Materials Inventory	-	-	-	3,227,249.99	-	3,227,249.99
10404132 Allowance for Impairment-Construction Materials Inventory	-	-	-	-	-	-
10404170 Linens and Beddings	134,457.25	-	134,457.25	134,457.25	-	134,457.25
10404172 Allowance for Impairment-Linens and Beddings	-	-	-	-	-	-
10404190 Electrical Supplies and Materials	133,368.53	11,559.43	144,927.96	131,222.70	11,890.12	143,112.82
10404192 Allowance for Impairment-Electrical Supplies and Materials	-	-	-	-	-	-
10404230 Housekeeping/Cleaning Supplies	368,908.17	-	368,908.17	351,816.02	-	351,816.02
10404232 Allowance for Impairment-Housekeeping/Cleaning Supplies	-	-	-	-	-	-
10404990 Other Supplies Inventory	277,223,472.53	247,644.11	277,471,116.64	275,496,698.12	338,613.38	275,835,311.50
10404992 Allowance for Impairment-Other Supplies Inventory	-	-	-	-	-	-
10405020 Semi-Expendable Office Equipment	1,647,210.92	-	1,647,210.92	1,596,537.32	-	1,596,537.32
10405022 Allowance for Impairment-Semi-Expendable Office Equipment	-	-	-	-	-	-
10405030 Semi-Expendable Information and Communications Technology Equipment	939,532.76	-	939,532.76	1,783,647.24	-	1,783,647.24
10405032 Allowance for Impairment-Semi-Expendable Information and Communications Technology Equipment	-	-	-	-	-	-
10405070 Semi-Expendable Communication Equipment	48,735.00	-	48,735.00	243,495.00	-	243,495.00
10405072 Allowance for Impairment-Semi-Expendable Communication Equipment	-	-	-	-	-	-
10405080 Semi-Expendable Disaster Response and Rescue Equipment	41,399.90	-	41,399.90	41,399.90	-	41,399.90
10405082 Allowance for Impairment-Semi-Expendable Disaster Response and Rescue Equipment	-	-	-	-	-	-
10405100 Semi-Expendable Medical Equipment	-	-	-	112,795.75	-	112,795.75
10405102 Allowance for Impairment-Semi-Expendable Medical Equipment	-	-	-	-	-	-
10405120 Semi-Expendable Sports Equipment	14,795.75	-	14,795.75	-	-	-
10405122 Allowance for Impairment-Semi-Expendable Sports Equipment	-	-	-	-	-	-
10405130 Semi-Expendable Technical and Scientific Equipment	405,597.34	-	405,597.34	1,027,245.98	-	1,027,245.98
10405132 Allowance for Impairment-Semi-Expendable Technical and Scientific Equipment	-	-	-	-	-	-
10405160 Semi-Expendable Kitchen Equipment	12,472.80	-	12,472.80	14,194.80	-	14,194.80
10405162 Allowance for Impairment-Semi-Expendable Kitchen Equipment	-	-	-	-	-	-

Account Codes and Titles	2023			2022 (As Restated)		
	Branch	Central	Total	Branch	Central	Total
10405170 Semi-Expendable Electrical Equipment	-	-	-	-	-	-
10405172 Allowance for Impairment-Semi-Expendable Electrical Equipment	-	-	-	-	-	-
10405990 Semi-Expendable Other Machinery and Equipment	416,091.55	-	416,091.55	(328,493.56)	-	(328,493.56)
10405992 Allowance for Impairment-Semi-Expendable Other Machinery and Equipment	-	-	-	-	-	-
10406010 Semi-Expendable Furniture, Fixtures	558,441.70	-	558,441.70	464,065.50	-	464,065.50
10406012 Allowance for Impairment-Semi-Expendable Furniture, Fixtures	-	-	-	-	-	-
10406020 Semi-Expendable Books	-	-	-	-	-	-
10406022 Allowance for Impairment-Semi-Expendable Books	-	-	-	-	-	-
<b>Sub-Total</b>	<b>2,249,355,096.34</b>	<b>9,058,559.29</b>	<b>2,258,413,655.63</b>	<b>4,232,402,436.21</b>	<b>10,250,832.75</b>	<b>4,242,653,268.96</b>
<b>Investment Property, Land</b>						
10501010 Investment Property, Land	18,002,980.30	-	18,002,980.30	18,002,980.30	-	18,002,980.30
10501012 Accumulated Impairment Losses-Investment Property, Land	-	-	-	-	-	-
10501020 Investment Property, Buildings	3,136,652.37	-	3,136,652.37	-	-	-
10501021 Accumulated Depreciation-Investment Property, Buildings	2,381,365.06	-	2,381,365.06	-	-	-
<b>Sub-Total</b>	<b>23,520,997.73</b>	<b>-</b>	<b>23,520,997.73</b>	<b>18,002,980.30</b>	<b>-</b>	<b>18,002,980.30</b>
<b>Land &amp; Land Improvements</b>						
10601010 Land	104,398,963.88	198,042,540.24	302,441,504.12	100,802,888.88	198,058,040.24	298,860,929.12
10601012 Accumulated Impairment Losses-Land	-	-	-	-	-	-
10602990 Other Land Improvements	399,583,351.11	832,888.00	400,416,239.11	376,149,405.97	832,888.00	376,982,293.97
10602991 Accumulated Depreciation-Other Land Improvements	228,338,615.03	382,434.57	228,721,049.60	215,013,473.83	303,310.17	215,316,784.00
10602992 Accumulated Impairment Losses-Other Land Improvements	23,680.07	-	23,680.07	-	-	-
<b>Sub-Total</b>	<b>732,344,610.09</b>	<b>199,257,862.81</b>	<b>931,602,472.90</b>	<b>691,965,768.68</b>	<b>199,194,238.41</b>	<b>891,160,007.09</b>
<b>Buildings and Other Structures</b>						
10604010 Buildings	3,087,119,622.34	746,128,006.85	3,833,247,629.19	2,966,820,341.77	745,254,006.85	3,712,074,348.62
10604011 Accumulated Depreciation-Buildings	1,660,513,400.82	261,324,900.42	1,921,838,301.24	1,585,785,267.38	244,198,773.42	1,829,984,040.80
10604012 Accumulated Impairment Losses-Buildings	5,359.04	-	5,359.04	5,359.04	-	5,359.04
10604990 Other Structures	126,467,912.51	5,745,564.91	132,213,477.42	122,768,604.78	5,745,564.91	128,514,169.69
10604991 Accumulated Depreciation-Other Structures	78,211,287.20	1,613,626.06	79,824,913.26	75,571,194.08	1,453,986.10	77,025,180.18
10604992 Accumulated Impairment Losses-Other Structures	-	-	-	-	-	-
<b>Sub-Total</b>	<b>4,952,317,581.91</b>	<b>1,014,812,098.24</b>	<b>5,967,129,680.15</b>	<b>4,750,950,767.05</b>	<b>996,652,331.28</b>	<b>5,747,603,098.33</b>
<b>Machinery &amp; Equipment</b>						
10605020 Office Equipment	43,838,824.45	15,859,749.24	59,698,573.69	38,091,924.14	15,202,589.24	53,294,513.38
10605021 Accumulated Depreciation-Office Equipment	26,108,849.56	13,552,026.14	39,660,875.70	25,686,082.92	13,199,731.33	38,885,814.25
10605022 Accumulated Impairment Losses-Office Equipment	33,250.00	-	33,250.00	10,459.69	-	10,459.69
10605030 Information and Communication Technology Equipment	23,960,666.37	28,735,938.78	52,696,605.15	26,305,796.86	28,682,138.78	54,987,935.64
10605031 Accumulated Depreciation-Information and Communication Technology Equipment	14,776,086.40	22,285,686.72	37,061,773.12	14,814,175.91	20,851,660.50	35,665,836.41
10605032 Accumulated Impairment Losses-Information and Communication Technology Equipment	62,540.28	-	62,540.28	54,268.94	-	54,268.94
10605070 Communication Equipment	14,621,568.88	11,542,179.18	26,163,748.06	13,367,920.75	11,542,179.18	24,910,099.93
10605071 Accumulated Depreciation-Communication Equipment	7,076,628.51	7,767,723.92	14,844,352.43	6,536,799.25	6,769,349.60	13,306,148.85
10605072 Accumulated Impairment Losses-Communication Equipment	89,431.25	-	89,431.25	-	-	-
10605090 Disaster Response and Rescue Equipment	464,316.00	-	464,316.00	386,316.00	-	386,316.00
10605091 Accumulated Depreciation-Disaster Response and Rescue Equipment	36,700.08	-	36,700.08	-	-	-
10605092 Accumulated Impairment Losses-Disaster Response and Rescue Equipment	-	-	-	-	-	-
10605110 Medical Equipment	-	1,974,000.00	1,974,000.00	-	1,974,000.00	1,974,000.00
10605111 Accumulated Depreciation-Medical Equipment	-	1,579,161.31	1,579,161.31	-	1,486,203.79	1,486,203.79
10605112 Accumulated Impairment Losses-Medical Equipment	-	-	-	-	-	-
10605130 Sports Equipment	219,449.00	-	219,449.00	219,449.00	-	219,449.00
10605131 Accumulated Depreciation-Sports Equipment	94,723.92	-	94,723.92	65,986.45	-	65,986.45
10605132 Accumulated Impairment Losses-Sports Equipment	-	-	-	-	-	-
10605140 Technical and Scientific Equipment	82,596,669.30	9,761,508.66	92,358,177.96	64,344,123.88	9,436,508.66	73,780,632.54
10605141 Accumulated Depreciation-Technical and Scientific Equipment	46,333,738.22	7,121,976.89	53,455,715.11	42,501,153.79	6,439,469.41	48,940,623.20


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10605142 Accumulated Impairment Losses-Technical and Scientific Equipment	-	-	-	-	-	-
10605160 Kitchen Equipment	-	-	-	-	-	-
10605161 Accumulated Depreciation-Kitchen Equipment	-	-	-	-	-	-
10605162 Accumulated Impairment Losses-Kitchen Equipment	-	-	-	-	-	-
10605170 Electrical Equipment	412,386.00	-	412,386.00	1,126,292.47	-	1,126,292.47
10605171 Accumulated Depreciation-Electrical Equipment	124,291.91	-	124,291.91	763,326.42	-	763,326.42
10605172 Accumulated Impairment Losses-Electrical Equipment	-	-	-	-	-	-
10605990 Other Machinery & Equipment	940,802,454.28	745,949.45	941,548,403.73	979,984,604.04	745,949.45	980,730,553.49
10605991 Accumulated Depreciation-Other Machinery & Equipment	687,241,371.19	696,048.62	687,937,419.81	718,740,576.29	682,686.12	719,423,262.41
10605992 Accumulated Impairment Losses-Other Machinery & Equipment	1,766,898.14	-	1,766,898.14	420,309.57	-	420,309.57
<b>Sub-Total</b>	<b>1,890,660,843.74</b>	<b>121,621,948.91</b>	<b>2,012,282,792.65</b>	<b>1,933,419,566.37</b>	<b>117,012,466.06</b>	<b>2,050,432,032.43</b>
<b>Transportation Equipment</b>						
10606010 Motor Vehicle	393,980,949.42	34,221,651.50	428,202,600.92	361,155,087.38	35,619,051.50	396,774,138.88
10606011 Accumulated Depreciation-Motor Vehicle	276,262,071.36	20,459,314.24	296,721,385.60	286,684,682.48	18,067,658.16	304,752,340.64
10606012 Accumulated Impairment Losses-Motor Vehicle	312,415.70	-	312,415.70	28,000.00	-	28,000.00
10606990 Other Transportation Equipment	76,000.00	316,800.00	392,800.00	76,000.00	316,800.00	392,800.00
10606991 Accumulated Depreciation-Other Transportation Equipment	68,400.00	269,758.67	338,158.67	68,400.00	263,412.71	331,812.71
10606992 Accumulated Impairment Losses-Other Transportation Equipment	-	-	-	-	-	-
<b>Sub-Total</b>	<b>670,699,836.48</b>	<b>55,267,524.41</b>	<b>725,967,360.89</b>	<b>648,012,169.86</b>	<b>54,266,922.37</b>	<b>702,279,092.23</b>
<b>Furniture, Fixtures &amp; Books</b>						
10607010 Furniture and Fixtures	12,815,850.59	3,573,858.46	16,389,709.05	9,506,660.67	3,121,858.46	12,628,519.13
10607011 Accumulated Depreciation-Furniture and Fixtures	4,127,188.73	1,390,535.31	5,517,724.04	3,489,652.97	1,185,026.40	4,674,679.37
10607012 Accumulated Impairment Losses-Furniture and Fixtures	-	-	-	-	-	-
10607020 Books	13,000.00	80,000.00	93,000.00	13,000.00	80,000.00	93,000.00
10607021 Accumulated Depreciation-Books	12,999.00	60,800.14	73,799.14	12,999.00	45,600.10	58,599.10
10607022 Accumulated Impairment Losses-Books	-	-	-	-	-	-
<b>Sub-Total</b>	<b>16,969,038.32</b>	<b>5,105,193.91</b>	<b>22,074,232.23</b>	<b>13,022,312.64</b>	<b>4,432,484.96</b>	<b>17,454,797.60</b>
<b>Leasehold Assets Improvements</b>						
10609010 Leased Assets Improvements, Land	25,145,302.53	-	25,145,302.53	25,145,302.53	-	25,145,302.53
10609011 Accumulated Depreciation-Leased Assets Improvements, Land	19,780,526.67	-	19,780,526.67	19,513,648.11	-	19,513,648.11
10609012 Accumulated Impairment Losses-Leased Assets Improvements, Land	-	-	-	-	-	-
10609020 Leased Assets Improvements, Buildings and Other Structures	4,885,367.46	-	4,885,367.46	4,885,367.46	-	4,885,367.46
10609021 Accumulated Depreciation-Leased Assets Improvements, Buildings and Other Structures	4,087,790.75	-	4,087,790.75	4,054,608.41	-	4,054,608.41
10609022 Accumulated Impairment Losses-Leased Assets Improvements, Buildings and Other Structures	-	-	-	-	-	-
<b>Sub-Total</b>	<b>53,898,987.41</b>	<b>-</b>	<b>53,898,987.41</b>	<b>53,598,926.51</b>	<b>-</b>	<b>53,598,926.51</b>
<b>Construction-In-Progress</b>						
10698010 Construction in Progress - Land Improvements	3,273,286.45	-	3,273,286.45	2,123,373.84	-	2,123,373.84
10698030 Construction in Progress - Buildings and Other Structures	78,580,065.41	-	78,580,065.41	89,171,053.91	-	89,171,053.91
10698060 Construction in Progress - Furniture and Fixtures and Equipment	4,906,863.14	-	4,906,863.14	10,407,257.89	-	10,407,257.89
<b>Sub-Total</b>	<b>86,760,215.00</b>	<b>-</b>	<b>86,760,215.00</b>	<b>101,701,685.64</b>	<b>-</b>	<b>101,701,685.64</b>
<b>Other Property, Plant &amp; Equipment</b>						
10699990 Other Property, Plant and Equipment	4,780,357.01	831,400.00	5,611,757.01	3,859,041.72	831,400.00	4,690,441.72
10699991 Accumulated Depreciation-Other Property, Plant and Equipment	3,174,248.85	751,948.91	3,926,197.76	3,125,630.18	738,173.87	3,863,804.05
10699992 Accumulated Impairment Losses-Other Property, Plant and Equipment	-	-	-	-	-	-
<b>Sub-Total</b>	<b>7,954,605.86</b>	<b>1,583,348.91</b>	<b>9,537,954.77</b>	<b>6,984,671.90</b>	<b>1,569,573.87</b>	<b>8,554,245.77</b>
<b>Development-In-Progress</b>						
10801020 Computer Software	-	22,829,220.94	22,829,220.94	-	13,220,332.94	13,220,332.94
10801021 Accumulated Amortization-Computer Software	-	15,047,651.43	15,047,651.43	-	-	-
10801022 Accumulated Impairment Losses-Computer Software	-	-	-	-	13,194,287.69	13,194,287.69
10898990 Development in Progress - Other Intangible Assets	-	3,346,927.80	3,346,927.80	-	-	-

Account Codes and Titles		2023			2022 (As Restated)		
		Branch	Central	Total	Branch	Central	Total
10899980	Development in Progress - Other Intangible Assets	-	-	-	-	3,346,927.80	3,346,927.80
	<b>Sub-Total</b>	-	<b>41,223,800.17</b>	<b>41,223,800.17</b>	-	<b>29,761,548.43</b>	<b>29,761,548.43</b>
<b>Advances</b>							
19901010	Advances for Operating Expenses	-	-	-	-	-	-
19901020	Advances for Payroll	-	-	-	-	-	-
19901030	Advances to Special Disbursing Officers	3,133,925.24	-	3,133,925.24	4,125,768.75	-	4,125,768.75
19901040	Advances to Officers & Employees	156,423.48	12,045.25	168,468.73	-	-	-
	<b>Sub-Total</b>	<b>3,290,348.72</b>	<b>12,045.25</b>	<b>3,302,393.97</b>	<b>4,125,768.75</b>	-	<b>4,125,768.75</b>
<b>Prepayments</b>							
19902010	Advances to Contractors/Sub-Contractors	8,022,571.54	-	8,022,571.54	2,725,461.33	-	2,725,461.33
19902020	Prepaid Rent	27,440.00	3,737,370.00	3,764,810.00	27,440.00	3,897,037.20	3,924,477.20
19902050	Prepaid Insurance	1,754,777.58	1,713,616.22	3,468,393.80	1,507,262.18	48,280.53	1,555,542.71
19902080	Withholding Tax at Source	-	5,586,002.57	5,586,002.57	-	3,266,778.25	3,266,778.25
19902990	Other Prepayments	236,110.55	665,000.00	901,110.55	423,180.25	331,466.66	754,646.91
	<b>Sub-Total</b>	<b>10,040,899.67</b>	<b>11,701,988.79</b>	<b>21,742,888.46</b>	<b>4,683,343.76</b>	<b>7,543,562.64</b>	<b>12,226,906.40</b>
<b>Other Current Assets</b>							
19903020	Guaranty Deposits	34,279,703.31	18,478,662.78	52,758,366.09	34,563,757.76	24,507,000.78	59,070,758.54
	<b>Sub-Total</b>	<b>34,279,703.31</b>	<b>18,478,662.78</b>	<b>52,758,366.09</b>	<b>34,563,757.76</b>	<b>24,507,000.78</b>	<b>59,070,758.54</b>
<b>Other Assets</b>							
19999040	Confiscated Property/Assets	-	-	-	-	-	-
19999042	Accumulated Impairment Losses-Confiscated Property/Assets	-	-	-	-	-	-
19999990	Other Assets	799,380,149.11	5,852,972.73	805,233,121.84	782,122,074.89	5,852,972.73	787,975,047.62
19999992	Accumulated Impairment Losses-Other Assets	616,937,226.07	-	616,937,226.07	633,703,903.13	-	633,703,903.13
	<b>Sub-Total</b>	<b>1,416,317,375.18</b>	<b>5,852,972.73</b>	<b>1,422,170,347.91</b>	<b>1,415,825,978.02</b>	<b>5,852,972.73</b>	<b>1,421,678,950.75</b>
<b>Liabilities</b>							
<b>Payable Accounts</b>							
20101010	Accounts Payable	501,705,651.67	31,295,486.47	533,001,138.14	640,883,850.87	36,871,565.69	677,755,416.56
20101020	Due to Officers and Employees	74,206,393.10	103,300,654.72	177,507,047.82	254,871,678.01	133,091,688.07	387,963,366.08
20101040	Notes Payable	-	4,000,000,000.00	4,000,000,000.00	-	25,304,706,780.33	25,304,706,780.33
20101050	Interest Payable	-	961,960,912.25	961,960,912.25	-	622,296,823.78	622,296,823.78
	<b>Sub-Total</b>	<b>575,912,044.77</b>	<b>5,096,557,053.44</b>	<b>5,672,469,098.21</b>	<b>895,755,528.88</b>	<b>26,096,966,857.87</b>	<b>26,992,722,386.75</b>
<b>Loans Payable</b>							
20102040	Loans Payable-Domestic	116,625.00	3,300,619,394.93	3,300,736,019.93	116,625.00	5,640,619,394.93	5,640,736,019.93
20102050	Loans Payable-Foreign	-	21,276,611.13	21,276,611.13	-	33,891,325.18	33,891,325.18
	<b>Sub-Total</b>	<b>116,625.00</b>	<b>3,321,896,006.06</b>	<b>3,322,012,631.06</b>	<b>116,625.00</b>	<b>5,674,510,720.11</b>	<b>5,674,627,345.11</b>
<b>Inter-Agency Payables</b>							
20201010	Due to BIR	17,442,693.84	4,638,394.63	22,081,088.47	28,117,400.48	6,780,484.56	34,897,885.04
20201020	Due to GSIS	19,998,575.63	1,820,838.02	21,819,413.65	17,499,216.45	3,013,910.85	20,513,127.30
20201030	Due to PAG-IBIG	450,764.81	37,313.99	488,078.80	475,869.88	16,694.76	492,564.64
20201040	Due to PhilHealth	735,697.58	11,022.56	746,720.14	916,570.64	142,640.80	1,059,211.44
20201050	Due to NGAs	814,561,655.52	223,169,879.09	1,037,731,534.61	1,000,659,228.08	224,260,058.46	1,224,919,286.54
20201060	Due to Other Government Corporations	20,049,431.34	11,479,579.23	31,529,010.57	20,060,081.91	20,775,653.67	40,835,735.58
20201070	Due to LGUs	67,841,217.32	-	67,841,217.32	25,713,906.20	-	25,713,906.20
20201090	Due to Treasurer of the Philippines	9,574,832.29	119,809,978,531.49	119,819,553,363.78	9,619,832.29	106,658,645,741.54	106,668,265,573.83
20201120	Value Added Tax Payable	-	-	-	-	-	-
	<b>Sub-Total</b>	<b>950,654,868.33</b>	<b>120,051,135,559.01</b>	<b>121,001,790,427.34</b>	<b>1,103,062,105.93</b>	<b>106,913,635,184.64</b>	<b>108,016,697,290.57</b>

Account Codes and Titles		2023			2022 (As Restated)		
		Branch	Central	Total	Branch	Central	Total
<b>Intra-Agency Payables</b>							
20301040	Due to Operating Units/Field Units	1,998,225,857.59	200,956,539.29	2,199,182,396.88	3,745,110,353.19	306,888,985.10	4,051,999,338.29
20301060	Due to Central/Home/Head Office	6,750,071,338.16	-	6,750,071,338.16	7,008,833,351.87	-	7,008,833,351.87
20301070	Due to Regional Offices	2,846,794,345.20	196,716,410.44	3,043,510,755.64	3,220,020,121.00	235,472,993.31	3,455,493,114.31
	<b>Sub-Total</b>	<b>11,595,091,540.95</b>	<b>397,672,949.73</b>	<b>11,992,764,490.68</b>	<b>13,973,963,826.06</b>	<b>542,361,978.41</b>	<b>14,516,325,804.47</b>
<b>Other Liability Accounts</b>							
20401010	Trust Liabilities	82,127,083.84	252,677,967.24	334,805,051.08	72,200,383.17	244,906,034.19	317,106,417.36
20401040	Guaranty/Security Deposits Payable	57,688,251.42	12,262,091.25	69,950,342.67	80,343,906.64	12,375,460.56	92,719,367.20
20401050	Customers' Deposits Payable	227,951,536.24	165,641,677.27	393,593,213.51	260,088,457.90	44,451,477.27	304,539,935.17
20401080	Trust Liabilities-Disallowance/Charges	27,384,699.90	6,056,483.55	33,441,183.45	29,235,078.87	5,825,394.13	35,060,473.00
	<b>Sub-Total</b>	<b>395,151,571.40</b>	<b>436,638,219.31</b>	<b>831,789,790.71</b>	<b>441,867,826.58</b>	<b>307,558,366.15</b>	<b>749,426,192.73</b>
<b>Deferred Credits</b>							
20501030	Output Tax	-	717,408.93	717,408.93	-	927,702.90	927,702.90
20501990	Other Deferred Credits	110,830,446.85	847,895.20	111,678,342.05	103,658,390.74	216,162.80	103,874,553.54
	<b>Sub-Total</b>	<b>110,830,446.85</b>	<b>1,565,304.13</b>	<b>112,395,750.98</b>	<b>103,658,390.74</b>	<b>1,143,865.70</b>	<b>104,802,256.44</b>
<b>Provisions</b>							
20601020	Leave Benefits Payable	492,216,159.07	122,435,944.66	614,652,103.73	432,700,110.14	100,394,794.63	533,094,904.77
	<b>Sub-Total</b>	<b>492,216,159.07</b>	<b>122,435,944.66</b>	<b>614,652,103.73</b>	<b>432,700,110.14</b>	<b>100,394,794.63</b>	<b>533,094,904.77</b>
<b>Equity</b>							
<b>Government Equity</b>							
30101010	Accumulated Surplus/(Deficit)	9,195,294,551.80	(138,585,874,621.58)	(129,390,580,069.78)	13,777,942,788.23	(142,976,025,264.22)	(129,198,082,475.99)
30101030	Contributed Capital	-	5,000,000,328.84	5,000,000,328.84	-	5,000,000,328.84	5,000,000,328.84
30301020	Revenue/ Income & Expense Summary	-	-	-	-	-	-
	<b>Sub-Total</b>	<b>9,195,294,551.80</b>	<b>(133,585,874,292.74)</b>	<b>(124,390,579,740.94)</b>	<b>13,777,942,788.23</b>	<b>(137,976,024,935.38)</b>	<b>(124,198,082,147.15)</b>
<b>Revenue/Income</b>							
<b>Service Income</b>							
40201010	Permit Fees	-	-	-	-	-	-
40201020	Registration Fees	-	-	-	-	-	-
40201030	Registration Plates, Tags and Stickers	-	-	-	-	-	-
40201040	Clearance and Certification Fees	-	-	-	2,650.00	24,330.00	26,980.00
40201060	Licensing Fees	-	-	-	-	-	-
40201130	Processing Fees	-	-	-	-	-	-
40201140	Fines and Penalties-Service Income	269,623.62	-	269,623.62	89,161.45	-	89,161.45
40201990	Other Service Income	32,315,044.75	451,010.00	32,766,054.75	20,560,908.76	521,465.30	21,082,374.06
	<b>Sub-Total</b>	<b>32,584,668.37</b>	<b>451,010.00</b>	<b>33,035,678.37</b>	<b>20,652,720.21</b>	<b>545,795.30</b>	<b>21,198,515.51</b>
<b>Business Income</b>							
40202050	Rent/Lease Income	3,106,104.77	36,284,614.87	39,390,719.64	2,046,564.83	34,235,356.80	36,281,921.63
40202160	Sales Revenue	2,574,147,129.93	-	2,574,147,129.93	7,108,670,124.86	-	7,108,670,124.86
40202190	Fidelity Insurance Income	-	-	-	-	-	-
40202200	Dividend Income	-	-	-	-	50,000,000.00	50,000,000.00
40202210	Interest Income	424,044.34	11,999,075.79	12,423,120.13	375,394.06	4,221,152.85	4,596,546.91
40202230	Fines and Penalties-Business Income	60,471.50	-	60,471.50	10,500.00	-	10,500.00
40202990	Other Business Income	1,025,276.34	-	1,025,276.34	711,737.54	-	711,737.54
	<b>Sub-Total</b>	<b>2,578,763,026.88</b>	<b>48,283,690.66</b>	<b>2,627,046,717.54</b>	<b>7,111,814,321.29</b>	<b>88,456,509.65</b>	<b>7,200,270,830.94</b>
<b>Subsidy Income</b>							
40301010	Subsidy from National Government	-	22,187,640,000.00	22,187,640,000.00	-	9,204,142,000.00	9,204,142,000.00
	<b>Sub-Total</b>	<b>-</b>	<b>22,187,640,000.00</b>	<b>22,187,640,000.00</b>	<b>-</b>	<b>9,204,142,000.00</b>	<b>9,204,142,000.00</b>

Account Codes and Titles	2023			2022 (As Restated)		
	Branch	Central	Total	Branch	Central	Total
<b>Shares, Grants &amp; Donations In Cash</b>						
40402010 Donations in Cash	-	-	-	-	-	-
40402020 Donations in Kind	3,356,075.00	-	3,356,075.00	29,381,556.31	-	29,381,556.31
<b>Sub-Total</b>	<b>3,356,075.00</b>	<b>-</b>	<b>3,356,075.00</b>	<b>29,381,556.31</b>	<b>-</b>	<b>29,381,556.31</b>
<b>Gains</b>						
40501010 Gain on Foreign Exchange (FOREX)	-	2,002,695.06	2,002,695.06	-	12,006,220.84	12,006,220.84
40501040 Gain on Sale of Property, Plant, and Equipment	1,499,788.22	-	1,499,788.22	2,853,656.42	-	2,853,656.42
40501170 Gain on Sale of Unserviceable Property	1,878,412.63	-	1,878,412.63	3,703,855.70	-	3,703,855.70
<b>Sub-Total</b>	<b>3,378,200.85</b>	<b>2,002,695.06</b>	<b>5,380,895.91</b>	<b>6,557,512.12</b>	<b>12,006,220.84</b>	<b>18,563,732.96</b>
<b>Sale of Assets</b>						
40601010 Sale of Garnished/Confiscated/Abandoned/Seized Goods and Property	-	-	-	-	-	-
<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Miscellaneous Income</b>						
40699010 Proceeds from Insurance/Indemnities	-	-	-	4,627,975.34	-	4,627,975.34
40699990 Miscellaneous Income	56,136,815.83	175,524.26	56,312,340.09	86,135,307.21	5,863,410.13	91,998,717.34
<b>Sub-Total</b>	<b>56,136,815.83</b>	<b>175,524.26</b>	<b>56,312,340.09</b>	<b>90,763,282.55</b>	<b>5,863,410.13</b>	<b>96,626,692.68</b>
<b>Expenses</b>						
<b>Direct Cost</b>						
50402010 Cost of Sales	3,613,532,511.63	-	3,613,532,511.63	9,617,523,308.37	-	9,617,523,308.37
<b>Sub-Total</b>	<b>3,613,532,511.63</b>	<b>-</b>	<b>3,613,532,511.63</b>	<b>9,617,523,308.37</b>	<b>-</b>	<b>9,617,523,308.37</b>
<b>Losses</b>						
50504010 Loss on Foreign Exchange (FOREX)	-	-	-	-	-	-
50504040 Loss on Sale of Property Plant & Equipment	77,601.00	-	77,601.00	36,996.98	-	36,996.98
50504080 Loss on Sale of Asset	190,875.63	-	190,875.63	488,908.46	-	488,908.46
50504250 Loss on Sale of Unserviceable Property	36,288.32	-	36,288.32	158,181.04	-	158,181.04
<b>Sub-Total</b>	<b>304,764.95</b>	<b>-</b>	<b>304,764.95</b>	<b>684,086.48</b>	<b>-</b>	<b>684,086.48</b>
<b>A A Administrative Expenses</b>						
<b>Sub-Total</b>	<b>-</b>	<b>2,382,617,391.15</b>	<b>2,382,617,391.15</b>	<b>-</b>	<b>2,759,223,052.64</b>	<b>2,759,223,052.64</b>
<b>B B Operating Expenses</b>						
<b>Sub-Total</b>	<b>2,884,335,179.92</b>	<b>29,725,493.45</b>	<b>2,914,060,673.37</b>	<b>2,716,595,850.10</b>	<b>32,941,671.13</b>	<b>2,749,537,521.23</b>
<b>C C Inventory Cost</b>						
<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>63,553,470,470.20</b>	<b>37,085,988,083.16</b>	<b>100,639,458,553.36</b>	<b>86,486,372,141.08</b>	<b>22,816,824,564.14</b>	<b>109,303,196,705.22</b>

Certified Correct:

  
**JACQUELYN D. ARIÑO**  
 OIC, Department Manager, FD