

NATIONAL FOOD AUTHORITY
QUEZON CITY

NATIONAL CONSOLIDATED TRIAL BALANCE
December 31, 2016

NT 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							
102	CASH-COLLECTING OFFICERS	10,335,844.21		2,438,827,056.44	2,431,873,377.11	17,289,523.54	
103	CASH-DISBURSING OFFICERS	66,385,458.48		127,117,851.14	192,756,312.85	746,996.77	
106	CASH-PAYROLL FUND	143,543.83		37,078,637.87	37,217,181.62	5,000.08	
111	CASH IN BANK-LC-CURRENT ACCOUNT	617,650,312.45		2,160,520,875.15	1,996,893,451.80	781,277,735.80	
112	CASH IN BANK-LC-SAVINGS ACCOUNT	648,818,747.39		4,328,000,469.56	4,133,776,271.71	843,042,945.24	
113	CASH IN BANK-LC-TIME DEPOSIT	154,819,630.90		0.00	0.00	154,819,630.90	
116	CASH IN BANK-FOREIGN CURRENCY,SAVINGS ACC	151,192,278.80		7,933,461.77	0.00	159,125,740.57	
	SUB-TOTAL (PESO)	1,649,345,816.06	0.00	9,099,478,351.93	8,792,516,595.09	1,956,307,572.90	0.00
RECEIVABLES							
121	ACCOUNTS RECEIVABLES	824,945,750.26		577,869,565.60	10,167,804.14	1,392,647,511.72	
301	ALLOWANCE FOR DOUBTFUL ACCOUNTS		715,042,716.05	988,318.54	6,628,283.26		720,682,680.77
123	DUE FR OFFICERS & EMPLOYEES	266,978,518.27		59,735,473.03	67,665,732.40	259,048,258.90	
126	LOANS RECEIVABLES	39,548,719.06		0.00	491,289.24	39,057,429.82	
INTER-AGENCY RECEIVABLES							
136	DUE FR NGAs	69,343,104.47		4,904,370.93	6,560,295.40	67,687,180.00	
137	DUE FR GOCCs	158,817,644.13		265.68	531.36	158,817,378.45	
138	DUE FR LGUs	14,763,692.56		708,029.24	708,029.24	14,763,692.56	
INTRA-AGENCY RECEIVABLES							
141	DUE FR CENTRAL OFFICE-(HOA)	125,487,732,038.60		2,095,286,653.08	3,225,379,653.13	124,357,639,038.55	
142	DUE FROM REGIONAL OFFICE	34,523,201,752.18		497,918,950.95	3,061,459,068.23	31,959,661,634.90	
143	DUE FR OPERATING UNITS-PROVINCE	121,470,516,261.60		716,615,254.51	859,172,312.28	121,327,959,203.83	
TRANSACTIONS WITHIN THE REGION							
142RBT	DUE FR REGIONAL OFFICE-(ROTA)	599,298,445.21		53,666,619.07	95,661,747.72	557,303,316.56	
143RBT	DUE FR OPERATING UNITS-(BOTA)	15,522,273,177.30		443,242,896.65	650,795,695.85	15,314,720,378.10	
143R	DUE FR OPERATING UNITS-(ROCA)	14,277,095,208.05		730,914,186.95	1,238,606,547.31	13,769,402,847.69	

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	TRANSACTIONS OUTSIDE THE REGION						
143H	DUE FR OPERATING UNITS-(HOCA)	13,479,127,724.50		1,092,267,353.78	658,061,248.31	13,913,333,829.97	
	OLD ACCOUNTS						
141CB	DUE FR CENTRAL OFFICE-(COCA)	19,827,232,799.05		2,716,048,131.35	0.00	22,543,280,930.40	
142CB	DUE FR REGIONAL OFFICE-(BOCA)	2,847,049,331.69		0.00	0.00	2,847,049,331.69	
142RP	DUE FR REGIONAL OFFICE-(ROA)	3,844,554,136.12		541,324,036.35	541,324,036.35	3,844,554,136.12	
143RP	DUE FR OPERATING UNITS-(POA)	6,238,725,776.12		0.00	0.00	6,238,725,776.12	
	OTHER RECEIVABLES			0.00	0.00		
146	RECEIVABLES-DISALLOWANCES/CHARGES	22,593,030.54		370,223.59	618,241.83	22,345,012.30	
148	ADV TO OFFICERS & EMP	5,362,098.22		3,585,634.69	7,113,714.80	1,834,018.11	
149	OTHER RECEIVABLES	151,331,396.88		11,152,040.77	4,269,160.66	158,214,276.99	
	SUB-TOTAL (PESO)	359,670,490,604.81	715,042,716.05	9,546,598,004.76	10,434,683,391.51	358,788,045,182.78	720,682,680.77
	INVENTORIES						
151	RAW MATERIAL INVENTORY	2,296,435,584.83		363,185,951.28	707,374,160.28	1,952,247,375.83	
152	WORK-IN-PROCESS INVENTORY	94,523,412.58		534,525,762.18	564,647,316.39	64,401,858.37	
154	MERCHANDISE INVENTORY	12,828,261,424.85		29,188,662,942.90	28,862,070,017.99	13,154,854,349.76	
301A	ALLOWANCE FOR INVENTORY VARIANCE		102,977,232.16	4,556,415.93	16,482,151.53		114,902,967.76
	SUPPLIES			0.00	0.00		
155	OFFICE SUPPLIES INVENTORY	14,939,881.63		3,485,330.19	3,055,475.10	15,369,736.72	
156	ACCOUNTABLE FORMS	23,225,408.38		3,413,775.43	4,290,024.39	22,349,159.42	
159	DRUGS AND MEDICINE INVENTORY	342,703.65		995,721.43	775,750.64	562,674.44	
160	MEDICAL,DENTAL & LABORATORY SUPPLIES INVTY	1,967,035.70		1,414,645.91	419,829.61	2,961,852.00	
161	GASOLINE,OIL & LUBRICANTS INVTY	447,622.01		1,052,672.89	433,142.72	1,067,152.18	
162	AGRICULTURAL SUPPLIES	36,468,137.26		11,589,332.04	8,084,438.54	39,973,030.76	
165	OTHER SUPPLIES INVENTORY	324,761,545.47		16,804,868.21	28,046,564.90	313,519,848.78	
166	CONFISCATED/ABANDONED/SEIZED GOODS	1,242.00		0.00	0.00	1,242.00	
167	SPARE PARTS INVENTORY	12,857,860.53		258,891.38	288,706.13	12,828,045.78	
168	CONSTRUCTION MATERIALS INVENTORY	10,649,381.75		69,206.00	100,692.55	10,617,895.20	

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	SUB-TOTAL (PESO)	15,644,881,240.64	102,977,232.16	30,130,015,515.77	30,196,068,270.77	15,590,754,221.24	114,902,967.76
	PREPAYMENTS						
177	PREPAID RENT	3,788,926.75		10,125.00	5,906.25	3,793,145.50	
178	PREPAID INSURANCE	1,954,845.95		243,713.73	707,881.79	1,490,677.89	
181	ADVANCES TO CONTRACTORS	9,537,733.66		4,273,158.23	819,381.69	12,991,510.20	
185	OTHER PREPAID EXPENSES	81,517.88		0.00	6,311.38	75,206.50	
	SUB-TOTAL (PESO)	15,363,024.24	0.00	4,526,996.96	1,539,481.11	18,350,540.09	0.00
	OTHER CURRENT ASSETS						
186	GUARANTY DEPOSITS	57,043,724.17		121,600.00	173,684.86	56,991,639.31	
189	OTHER CURRENT ASSETS	254,158,265.97		104,662,319.37	73,481,367.35	285,339,217.99	
	SUB-TOTAL (PESO)	311,201,990.14	0.00	104,783,919.37	73,655,052.21	342,330,857.30	0.00
	INVESTMENTS						
192	INVESTMENT IN STOCKS	500,755,187.01		0.00	0.00	500,755,187.01	
198	SINKING FUND	4,391,302,557.65		16,586,453.24	0.00	4,407,889,010.89	
197	OTHER INVESTMENTS	615,428,093.58		3,594,755.69	0.00	619,022,849.27	
	SUB-TOTAL (PESO)	5,507,485,838.24	0.00	20,181,208.93	0.00	5,527,667,047.17	0.00
	PROPERTY, PLANT and EQUIPMENT						
	LAND & LAND IMPROVEMENTS						
201	LAND	314,820,369.99		0.00	450,000.00	314,370,369.99	
202	LAND IMPROVEMENTS	223,872,012.53		4,359,423.82	2,299,781.67	225,931,654.68	
302	ACCUM DEP-LAND IMPROVEMENTS		141,012,671.59	1,450,459.65	2,690,809.86		142,253,021.80
	SUB-TOTAL (PESO)	538,692,382.52	141,012,671.59	5,809,883.47	5,440,591.53	540,302,024.67	142,253,021.80
	BUILDINGS						
211	OFFICE BUILDINGS	609,041,812.72		5,153,971.70	536,561.40	613,659,223.02	
311	ACCUM DEP-OFFICE BUILDINGS		420,103,764.75	2,486,542.89	6,392,934.12		424,010,155.98
215	OTHER STRUCTURES	1,850,430,546.67		10,782,104.43	4,612,869.72	1,856,599,781.38	
315	ACCUM DEP-OTHER STRUCTURES		964,739,940.88	11,194,168.57	23,053,803.22		976,599,575.53
	SUB-TOTAL (PESO)	2,459,472,359.39	1,384,843,705.63	29,616,787.59	34,596,168.46	2,470,259,004.40	1,400,609,731.51

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LEASEHOLD IMPROVEMENTS							
218	LEASEHOLD IMPROVEMENT-LAND	23,665,262.81		356,366.00	49,183.54	23,972,445.27	
318	ACCUM DEP-LEASEHOLD IMP-LAND		18,101,257.04	90,380.26	51,351.33		18,062,228.11
219	LEASEHOLD IMPROVEMENT-BLDG	14,392,619.74		0.00	17,153.51	14,375,466.23	
319	ACCUM DEP-LEASEHOLD IMP-BUILDING		6,218,882.17	15,438.16	198,576.91		6,402,020.92
	SUB-TOTAL (PESO)	38,057,882.55	24,320,139.21	462,184.42	316,265.29	38,347,911.50	24,464,249.03
OFFICE EQUIPMENT, FURNITURE AND FIXTURES							
221	OFFICE EQUIPMENT	153,558,794.31		20,912,507.82	30,014,149.92	144,457,152.21	
321	ACCUM DEP-OFFICE EQUIPMENT		96,184,775.54	21,163,247.16	3,142,054.11		78,163,582.49
222	FURNITURE AND FIXTURES	53,850,572.00		6,264,501.39	32,381,369.82	27,733,703.57	
322	ACCUM DEP-FURNITURE & FIXTURES		32,306,414.34	18,335,454.73	493,135.84		14,464,095.45
223	IT EQUIPMENT AND SOFTWARE	238,827,265.96		1,034,637.62	25,672,773.10	214,189,130.48	
323	ACCUM DEP-IT EQUIPMENT		184,740,997.31	19,219,270.39	5,906,736.45		171,428,463.37
224	LIBRARY BOOKS	1,106,935.36		0.00	422,365.97	684,569.39	
324	ACCUM DEP-LIBRARY BOOKS		960,505.63	387,809.94	977.60		573,673.29
	SUB-TOTAL (PESO)	447,343,567.63	314,192,692.82	87,317,429.05	98,033,562.81	387,064,555.65	264,629,814.60
MACHINERIES AND EQUIPMENT							
226	MACHINERIES	1,006,613,981.02		8,842,945.58	7,766,778.18	1,007,690,148.42	
326	ACCUM DEP-MACHINERIES		773,129,472.52	11,358,225.10	24,089,374.16		785,860,621.58
229	COMMUNICATION EQUIPMENT	44,612,326.97		3,047,053.03	9,919,123.33	37,740,256.67	
329	ACCUM DEP-COMMUNICATION EQUIPMENT		28,256,199.21	6,036,002.53	809,185.04		23,029,381.72
231	FIREFIGHTING EQUIPMENT AND ACCESSORIES	3,994,766.00		382,300.00	2,974,526.67	1,402,539.33	
331	ACCUM DEP-FIREFIGHTING EQUIP AND ACCESSORIES		2,724,540.46	2,043,083.85	71,433.08		752,889.69
233	MEDICAL,DENTAL & LABORATORY EQUIPMENT	3,283,926.67		58,950.00	829,994.64	2,512,882.03	
333	ACCUM DEP-MEDICAL,DENTAL & LAB.EQPT.		1,905,371.69	431,195.25	62,947.84		1,537,124.28
235	SPORTS EQUIPMENT	285,347.75		57,999.00	146,018.95	197,327.80	
335	ACCUM DEP-SPORTS EQUIPMENT		234,204.27	116,103.80	731.94		118,832.41
236	TECHNICAL AND SCIENTIFIC EQUIPMENT	302,806,430.71		3,665,671.72	13,309,153.11	293,162,949.32	

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336	ACCUM DEP-TECH. AND SCIENTIFIC EQUIPT.		201,593,051.32	9,645,932.85	3,692,949.17		195,640,067.64
	SUB-TOTAL (PESO)	1,361,596,779.12	1,007,842,839.47	45,685,462.71	63,672,216.11	1,342,706,103.57	1,006,938,917.32
	TRANSPORTATION EQUIPMENT						
241	MOTOR VEHICLE	395,871,419.90		8,592,320.00	6,194,559.99	398,269,179.91	
341	ACCUM DEP-MOTOR VEHICLE		266,347,922.38	8,620,768.32	14,370,189.65		272,097,343.71
244	WATERCRAFTS	0.00		0.00	0.00	0.00	
344	ACCUM DEP-WATERCRAFTS		2.00	0.00	0.00		2.00
248	OTHER TRANSPORTATION EQUIPMENT	714,826.00		0.00	54,038.00	660,788.00	
348	ACCUM DEP-OTHER TRANSP EQUIPMENT		706,500.00	54,028.00	300.00		652,772.00
	SUB-TOTAL (PESO)	396,586,245.90	267,054,424.38	17,267,116.32	20,619,087.64	398,929,967.91	272,750,117.71
	OTHER PROPERTY, PLANT AND EQUIPMENT						
250	OTHER PROPERTY PLANT	14,028,530.87		171,802.25	4,887,191.07	9,313,142.05	
350	ACCUM DEP-OTHER PROPERTY, PLANT AND EQUIP		11,149,922.95	4,288,082.10	135,447.12		6,997,287.97
	SUB-TOTAL (PESO)	14,028,530.87	11,149,922.95	4,459,884.35	5,022,638.19	9,313,142.05	6,997,287.97
	CONSTRUCTION IN PROGRESS						
264	CONSTRUCTION IN PROGRESS	41,823,631.71		89,569,658.38	59,390,550.84	72,002,739.25	
	SUB-TOTAL (PESO)	41,823,631.71	0.00	89,569,658.38	59,390,550.84	72,002,739.25	0.00
	OTHER ASSETS						
285	RESTRICTED FUND/ASSETS	54,802,783.10		0.00	0.00	54,802,783.10	
290	OTHER ASSETS	4,067,150,127.70		1,621,062,645.10	1,613,412,649.24	4,074,800,123.56	
	SUB-TOTAL (PESO)	4,121,952,910.80	0.00	1,621,062,645.10	1,613,412,649.24	4,129,602,906.66	0.00
	LIABILITIES						
	CURRENT LIABILITIES						
	PAYABLE ACCOUNTS						
401	ACCOUNTS PAYABLES		4,009,523,238.75	2,819,600,624.28	1,180,826,564.60		2,370,749,179.07

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402	NOTES PAYABLE		35,175,508,566.52	1,226,288,530.66	2,457,678,696.96		36,406,898,732.82
403	DUE TO OFFICERS AND EMPLOYEES		61,126,823.78	58,400,748.19	205,802,298.67		208,528,374.26
409	INTEREST PAYABLE		1,935,689,498.37	1,935,689,498.37	2,269,918,692.57		2,269,918,692.57
	SUB-TOTAL (PESO)	0.00	41,181,848,127.42	6,039,979,401.50	6,114,226,252.80	0.00	41,256,094,978.72
	INTER-AGENCY PAYABLES						
411	DUE TO NATIONAL TREASURY		32,992,764,846.23	675.00	87,839,757.28		33,080,603,928.51
412	DUE TO BIR		51,372,581.04	83,070,017.66	62,831,317.83		31,133,881.21
413	DUE TO GSIS		65,137,968.92	26,766,717.63	25,132,461.02		63,503,712.31
414	DUE TO PAG-IBIG		1,463,582.14	5,444,648.42	5,359,641.69		1,378,575.41
415	DUE TO PHILHEALTH		468,967.29	1,233,137.50	1,224,487.50		460,317.29
416	DUE TO OTHER NGAs		2,639,770,993.64	28,209,507,526.94	26,150,128,505.28		580,391,971.98
417	DUE TO OTHER GOCCs		32,088,042.89	2,771,034.03	8,673,866.50		37,990,875.36
418	DUE TO LGUs		12,678,045.69	106,893.02	45,597.00		12,616,749.67
	SUB-TOTAL (PESO)	0.00	35,795,745,027.84	28,328,900,650.20	26,341,235,634.10	0.00	33,808,080,011.74
	INTRA-AGENCY PAYABLES						
421	DUE TO CENTRAL OFFICE-(HOA)		162,301,523,123.74	4,320,881,920.19	1,250,510,343.70		159,231,151,547.25
422	DUE TO REGIONAL OFFICE		5,242,510,233.00	651,710.50	47,700,513.40		5,289,559,035.90
423	DUE TO OPERATING UNITS-PROVINCE		114,175,635,297.89	443,281,489.92	2,146,016,502.73		115,878,370,310.70
	SUB-TOTAL (PESO)	0.00	281,719,668,654.63	4,764,815,120.61	3,444,227,359.83	0.00	280,399,080,893.85
	TRANSACTIONS WITHIN THE REGION						
422RBT	DUE TO REGIONAL OFFICE-(ROTA)		12,690,087,061.68	1,103,352,500.12	948,413,445.91		12,535,148,007.47
423RBT	DUE TO OPERATING UNITS-(BOTA)		4,118,974,390.61	1,249,722,463.31	50,367,205.24		2,919,619,132.54
423R	DUE TO OPERATING UNITS-(ROCA)		14,975,282,776.48	1,836,971,596.58	1,318,757,943.59		14,457,069,123.49
	SUB-TOTAL (PESO)	0.00	31,784,344,228.77	4,190,046,560.01	2,317,538,594.74	0.00	29,911,836,263.50
	TRANSACTIONS OUTSIDE THE REGION						
423H	DUE TO OPERATING UNITS-(HOCA)		13,874,377,680.27	848,929,250.83	721,740,437.55		13,747,188,866.99
	SUB-TOTAL (PESO)	0.00	13,874,377,680.27	848,929,250.83	721,740,437.55	0.00	13,747,188,866.99
	OLD ACCOUNTS						

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421CB	DUE TO CENTRAL OFFICE-(COCA)		22,671,913,441.19	0.00	0.00		22,671,913,441.19
422RP	DUE TO REGIONAL OFFICE-(ROA)		4,743,838,623.64	574,177,669.34	586,488,937.95		4,756,149,892.25
423RP	DUE TO OPERATING UNITS-(POA)		5,189,330,983.63	0.00	0.00		5,189,330,983.63
	SUB-TOTAL (PESO)	0.00	32,605,083,048.46	574,177,669.34	586,488,937.95	0.00	32,617,394,317.07
	OTHER LIABILITY ACCOUNTS						
426	GUARANTY DEPOSITS PAYABLE		8,422,844.94	501,310.20	32,811.83		7,954,346.57
427	PERFORMANCE/BIDDERS/BAIL BONDS PAYABLE		134,320,614.43	13,633,516.99	16,257,712.11		136,944,809.55
439	OTHER PAYABLES		372,592,544.11	33,245,552.24	34,072,187.21		373,419,179.08
	SUB-TOTAL (PESO)	0.00	515,336,003.48	47,380,379.43	50,362,711.15	0.00	518,318,335.20
	LONG-TERM LIABILITIES						
444	LOANS PAYABLE-DOMESTIC		96,059,619,394.93	135,000,000.00	0.00		95,924,619,394.93
445	LOANS PAYABLE-FOREIGN		109,980,783.86	0.00	8,675,298.84		118,656,082.70
	SUB-TOTAL (PESO)	0.00	96,169,600,178.79	135,000,000.00	8,675,298.84	0.00	96,043,275,477.63
	DEFERRED CREDITS						
455	OTHER DEFERRED CREDITS		610,366,156.45	241,171,378.50	229,745,170.08		598,939,948.03
	SUB-TOTAL (PESO)	0.00	610,366,156.45	241,171,378.50	229,745,170.08	0.00	598,939,948.03
	EQUITY						
501	GOVERNMENT EQUITY		5,429,565,592.45	9,830,866,217.93	11,738,447,255.11		7,337,146,629.63
504	SUBSCRIBED CAPITAL STOCKS		5,000,000,328.84	0.00	0.00		5,000,000,328.84
510	RETAINED EARNINGS		(155,967,907,926.79)	148,553,354.65	117,670,344.98		(155,998,790,936.46)
512	INCOME AND EXPENSE SUMMARY			0.00	0.00		
	SUB-TOTAL (PESO)	0.00	(145,538,342,005.50)	9,979,419,572.58	11,856,117,600.09	0.00	(143,661,643,977.99)
	GENERAL INCOME ACCOUNTS						
	PERMITS AND LICENSES						
606	REGISTRATION & LICENSE FEES		158,734,806.07	176.00	1,347,665.98		160,082,296.05
609	FINES AND PENALTIES-REG & LICENSE FEES		8,719,508.95	0.00	134,086.30		8,853,595.25
	SUB-TOTAL (PESO)	0.00	167,454,315.02	176.00	1,481,752.28	0.00	168,935,891.30
	CLEARANCE/CERTIFICATION						

**NATIONAL FOOD AUTHORITY
QUEZON CITY**

**NATIONAL CONSOLIDATED TRIAL BALANCE
December 31, 2016**

NT CODE	ACCOUNT TITLE	BEGINNING BALANCE		CURRENT TRANSACTIONS		ENDING BALANCE	
		DEBIT(PESOS)	CREDIT (PESOS)	DEBIT(PESOS)	CREDIT (PESOS)	DEBIT(PESOS)	CREDIT (PESOS)
613	CLEARANCE/CERTIFICATION		500.00	0.00	0.00		500.00
	SUB-TOTAL (PESO)	0.00	500.00	0.00	0.00	0.00	500.00
	SERVICE INCOME						
628	OTHER SERVICE INCOME		43,083,022.90	184,959.00	2,174,297.61		45,072,361.51
629	FINES AND PENALTIES-SERVICE INCOME		879,151.05	11,990.00	17,838.60		884,999.65
	SUB-TOTAL (PESO)	0.00	43,962,173.95	196,949.00	2,192,136.21	0.00	45,957,361.16
	BUSINESS INCOME						
643	SALES REVENUE		26,573,488,266.37	189,303,856.75	2,438,554,059.62		28,822,738,469.24
649	FINES AND PENALTIES-BUSINESS INCOME		447,865.30	0.00	19,697.79		467,563.09
	SUB-TOTAL (PESO)	0.00	26,573,936,131.67	189,303,856.75	2,438,573,757.41	0.00	28,823,206,032.33
	SUBSIDY INCOME						
651	SUBSIDY INCOME FROM NATL GOVERNMENT		4,250,000,000.00	0.00	6,396,651,890.00		10,646,651,890.00
	SUB-TOTAL (PESO)	0.00	4,250,000,000.00	0.00	6,396,651,890.00	0.00	10,646,651,890.00
	OTHER INCOME						
662	INCOME FROM GRANTS AND DONATIONS		32,996.71	0.00	1,179.23		34,175.94
663	INSURANCE INCOME		2,008,215.10	0.00	0.00		2,008,215.10
664	INTEREST INCOME		86,864,469.29	32,047.12	21,170,189.61		108,002,611.78
678	MISCELLANEOUS INCOME		66,521,075.23	2,268,231.81	9,017,188.51		73,270,031.93
679	OTHER FINES AND PENALTIES-SVLF		85,010,546.46	0.00	5,346,798.77		90,357,345.23
	SUB-TOTAL (PESO)	0.00	240,437,302.79	2,300,278.93	35,535,356.12	0.00	273,672,379.98
	GAIN/LOSS ACCOUNTS						
681	GAIN/LOSS ON FOREIGN EXCHANGE		14,550,102.07	118,121,264.43	20,222,529.40		(83,348,632.96)
682	GAIN/LOSS ON DISPOSED ASSETS		773,936,997.28	516,730.23	540,651,994.00		1,314,072,261.05
684	PRIOR YEARS ADJUSTMENTS		(753,206,555.35)	17,923,208,528.24	22,138,439,083.91		3,462,024,000.32
	SUB-TOTAL (PESO)	0.00	35,280,544.00	18,041,846,522.90	22,699,313,607.31	0.00	4,692,747,628.41
511	COST OF GOODS SOLD	22,760,560,190.83		9,380,499,530.95	33,086,395.25	32,107,973,326.53	
	SUB-TOTAL (PESO)	22,760,560,190.83	0.00	9,380,499,530.95	33,086,395.25	32,107,973,326.53	0.00

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NT CODE	ACCOUNT TITLE	BEGINNING BALANCE		CURRENT TRANSACTIONS		ENDING BALANCE	
		DEBIT(PESOS)	CREDIT (PESOS)	DEBIT(PESOS)	CREDIT (PESOS)	DEBIT(PESOS)	CREDIT (PESOS)
A	ADMINISTRATIVE EXPENSES						
	SUB-TOTAL (PESO)	726,690,439.24		174,732,963.75	3,224,000.17	898,199,402.82	
		726,690,439.24	0.00	174,732,963.75	3,224,000.17	898,199,402.82	0.00
B	OPERATING EXPENSES						
	SUB-TOTAL (PESO)	8,291,960,977.61		2,992,416,154.24	2,058,568,051.95	9,225,809,079.90	
		8,291,960,977.61	0.00	2,992,416,154.24	2,058,568,051.95	9,225,809,079.90	0.00
C	INVENTORY COST						
	SUB-TOTAL (PESO)	0.00	0.00	322,668,937.01	322,668,937.01	0.00	0.00
	GRAND TOTAL (PESO)	423,997,534,412.30	423,997,534,412.30	137,060,620,401.64	137,060,620,401.64	433,843,965,586.39	433,843,965,586.39
		CERTIFIED CORRECT:		NOTED BY:			
		<u>CELIA P. CARDEÑO</u> Division Chief, NAD		<u>GERRY J. AMBROSIO</u> Acting Department Manager, ASD			