

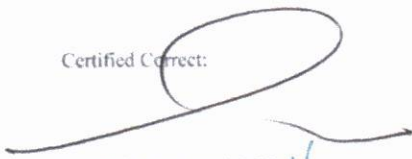
**POST-CLOSING TRIAL BALANCE
ALL FUNDS
AS OF DECEMBER 31, 2023**

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Petty Cash	10101020	1,198,662.44	-
Cash in Bank - Local Currency, Current Account	10102020	172,550,382.19	-
Investments in Treasury Bills-Local	10202010	75,999,028.14	-
Investments in Treasury Bonds-Local	10202030	147,523,220.18	-
Accounts Receivable	10301010	20,974,848.60	-
Due from National Government Agencies	10303010	102,621,617.93	-
Due from Government-Owned and/or Controlled Corporations	10303020	1,021,973.40	-
Due from Regional Offices	10304030	940,428,353.65	-
Due from Operating Units	10304040	2,476,381.00	-
Due from Other Funds	10304050	1,726,463.69	-
Receivables - Disallowances/Charges	10305010	30,556,169.76	-
Due from Officers and Employees	10305020	111,898.98	-
Other Receivables	10305990	7,121,663.94	-
Other Supplies and Materials for Distribution	10402990	8,283,334.16	-
Office Supplies Inventory	10404010	327,454.42	-
Inventory	10404020	17,708,494.01	-
Textbooks and Instructional Materials Inventory	10404100	341,410.00	-
Construction Materials Inventory	10404130	55,562.72	-
Other Supplies and Materials Inventory	10404990	3,508,272.39	-
Semi-Expendable Information and Communication Technology Equipment	10405030	288,399.00	-
Semi-Expendable Communications Equipment	10405070	14,599.00	-
Land	10601010	300,000,000.00	-
Buildings	10604010	148,333,621.46	-
Accumulated Depreciation - Buildings	10604011	-	103,396,615.72
Other Structures	10604990	18,259,962.22	-
Accumulated Depreciation - Other Structures	10604991	-	9,666,345.56
Office Equipment	10605020	9,024,654.48	-
Accumulated Depreciation - Office Equipment	10605021	-	5,782,671.16
Information and Communication Technology Equipment	10605030	152,875,102.50	-
Accumulated Depreciation - Information and Communication Technology Equipment	10605031	-	69,142,159.80
Communication Equipment	10605070	51,586,263.17	-
Accumulated Depreciation - Communication Equipment	10605071	-	9,460,274.71
Disaster Response and Rescue Equipment	10605090	1,202,045.22	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091	-	193,694.80
Medical Equipment	10605110	214,000.00	-

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<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Accumulated Depreciation - Medical Equipment	10605111	-	95,601.56
Other Machinery and Equipment	10605990	327,622,614.52	-
Accumulated Depreciation - Other Machinery and Equipment	10605991	-	15,630,206.85
Motor Vehicles	10606010	96,336,710.60	-
Accumulated Depreciation - Motor Vehicles	10606011	-	28,456,178.81
Furniture and Fixtures	10607010	7,070,555.32	-
Accumulated Depreciation - Furniture and Fixtures	10607011	-	2,327,753.32
Other Property, Plant and Equipment	10698990	7,169,910.00	-
Accumulated Depreciation - Other Property, Plant and Equipment	10698991	-	4,944,243.48
Construction in Progress - Buildings and Other Structures	10699030	198,311,765.97	-
Computer Software	10801020	41,888,878.00	-
Accumulated Amortization - Computer Software	10801021	-	15,955,555.20
Advances to Special Disbursing Officer	19901030	537,825.52	-
Advances to Officers and Employees	19901040	190,714.39	-
Advances to Contractors	19902010	8,249,487.99	-
Other Prepayments	19902990	229,400.00	-
Guaranty Deposits	19903020	64,750.00	-
Other Deposits	19903990	701,150.00	-
Other Assets	19999990	844,117,598.46	-
Accounts Payable	20101010	-	145,991,922.56
Due to Officers and Employees	20101020	-	34,845,413.50
Due to BIR	20201010	-	10,044,507.87
Due to Pag-IBIG	20201030	-	67,636.89
Due to Philhealth	20201040	-	310,446.74
Due to NGAs	20201050	-	715,177,474.85
Due to GOCCs	20201060	-	2,297,738.96
Due to Regional Offices	20301030	-	662,829,061.82
Due to Operating Units	20301040	-	1,802,335.00
Due to Other Funds	20301050	-	4,258,839.02
Trust Liabilities	20401010	-	16,681,851.03
Guaranty/Security Deposits Payable	20401040	-	6,565,789.99
Other Deferred Credits	20501990	-	142,800.00
Other Unearned Revenue	20502990	-	7,321,821.41
Other Payables	29999990	-	35,115,178.16
Accumulated Surplus/(Deficit)	30101010	-	1,840,321,080.65
TOTAL		3,748,825,199.42	3,748,825,199.42

Certified Correct:


GARRIEL M. SAUGON
 Chief Accountant
 Accounting Division-FMS