

**PRE-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	-
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	-
Accountable Forms, Plates and Stickers Inventory	10404020	17,708,494.01	-
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	-
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	-


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<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
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	-
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	-	529,643,333.11
Other Service Income	40201990	-	9,993,563.44
Rent/Lease Income	40202050	-	122,534.00
Income from Hostels/Dormitories and Other Like Facilities	40202130	-	4,265,444.64
Interest Income	40202210	-	4,763,614.19
Other Business Income	40202990	-	166,100.00
Subsidy from National Government	40301010	-	11,414,164,781.03
Miscellaneous Income	40609990	-	1,532,067.34
Salaries and Wages - Regular	50101010	211,270,641.03	-
Salaries and Wages - Casual/Contractual	50101020	2,562,791.52	-
Personal Economic Relief Allowance (PERA)	50102010	8,577,234.27	-
Representation Allowance (RA)	50102020	3,695,500.00	-
Transportation Allowance (TA)	50102030	3,120,500.00	-
Clothing/Uniform Allowance	50102040	2,148,000.00	-
Honoraria	50102100	9,944,528.59	-
Hazard Pay	50102110	411,390.28	-
Overtime and Night Pay	50102130	1,615,882.01	-
Year End Bonus	50102140	992,115.55	-
Cash Gift	50102150	312,250.00	-
Other Bonuses and Allowances	50102990	53,581,682.28	-
Retirement and Life Insurance Premiums	50103010	24,473,914.17	-

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Pag-IBIG Contributions	50103020	393,600.00	-
PhilHealth Contributions	50103030	4,005,230.95	-
Employees Compensation Insurance Premiums	50103040	893,907.66	-
Terminal Leave Benefits	50104030	18,074,245.21	-
Other Personnel Benefits	50104990	9,644,174.33	-
Traveling Expenses - Local	50201010	6,703,618.52	-
Traveling Expenses - Foreign	50201020	16,586,916.60	-
Training Expenses	50202010	3,981,760.03	-
Scholarship Grants/Expenses	50202020	10,496,278.07	-
Office Supplies Expenses	50203010	9,080,567.77	-
Accountable Forms Expenses	50203020	1,341,206.02	-
Drugs and Medicines Expenses	50203070	269,500.00	-
Medical, Dental and Laboratory Supplies Expenses	50203080	84,613.59	-
Fuel, Oil and Lubricants Expenses	50203090	3,753,454.32	-
Semi-Expendable Machinery and Equipment Expenses	50203210	39,648,762.36	-
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	9,502,865.43	-
Other Supplies and Materials Expenses	50203990	14,345,659.97	-
Water Expenses	50204010	6,282,893.57	-
Electricity Expenses	50204020	21,823,031.33	-
Postage and Courier Services	50205010	410,029.14	-
Telephone Expenses	50205020	2,896,367.77	-
Internet Subscription Expenses	50205030	2,855,188.62	-
Cable, Satellite, Telegraph and Radio Expenses	50205040	47,581.22	-
Awards/Rewards Expenses	50206010	1,577,585.80	-
Research, Exploration and Development Expenses	50207020	3,500,000.00	-
Extraordinary and Miscellaneous Expenses	50210030	2,110,314.73	-
Consultancy Services	50211030	4,784,640.92	-
Other Professional Services	50211990	57,350,087.15	-
Janitorial Services	50212020	21,962,847.89	-
Security Services	50212030	25,492,348.03	-
Other General Services	50212990	252,156.74	-
Repairs and Maintenance - Buildings and Other Structures	50213040	6,273,227.27	-
Repairs and Maintenance - Machinery and Equipment	50213050	82,126.41	-
Repairs and Maintenance - Transportation Equipment	50213060	743,323.30	-
Repairs and Maintenance - Semi-Expendable Mar	50213210	3,416.00	-
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	53,160.28	-
Subsidy to Regional Offices/Staff Bureaus	50214070	9,378,270,790.07	-
Taxes, Duties and Licenses	50215010	58,180.00	-
Fidelity Bond Premiums	50215020	649,391.25	-
Insurance Expenses	50215030	24,187,891.31	-
Printing and Publication Expenses	50299020	1,596,251.12	-
Transportation and Delivery Expenses	50299040	600,955.99	-
Rent/Lease Expenses	50299050	2,722,598.22	-
Membership Dues and Contributions to Organizations	50299060	470,884.80	-
Subscription Expenses	50299070	31,252,884.44	-
Other Maintenance and Operating Expenses	50299990	22,535,859.70	-
Bank Charges	50301040	20,060.80	-

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Depreciation - Buildings and Other Structures	50501040	3,566,142.12	-
Depreciation - Machinery and Equipment	50501050	14,370,374.06	-
Depreciation - Transportation Equipment	50501060	5,409,060.02	-
Depreciation - Furniture, Fixtures and Books	50501070	230,668.42	-
Depreciation - Other Property, Plant and Equipment	50501990	397,470.48	-
Amortization - Intangible Assets	50502010	7,977,777.60	-
TOTAL		<u>13,873,155,556.52</u>	<u>13,873,155,556.52</u>

Certified Correct:


GARRIEL M. SAUGON
 Chief Accountant
 Accounting Division-FMS