

OFFICE OF THE AUDITOR

T E S D A

RECEIVED BY: *May*DATE: *2-10-22*TIME: *4:30p*

PRE-CLOSING TRIAL BALANCE
ALL FUNDS
AS OF DECEMBER 31, 2021

| <u>ACCOUNT TITLE</u> | <u>ACCOUNT CODE</u> | <u>DEBIT</u> | <u>CREDIT</u> |
|---|---------------------|------------------|---------------|
| Petty Cash | 10101020 | 1,708,807.04 | |
| Cash in Bank - Local Currency, Current Account | 10102020 | 2,138,115,136.32 | |
| Cash - Treasury/Agency Deposit, Regular | 10104010 | 1,741,317,287.81 | |
| Cash - Treasury/Agency Deposit, Trust | 10104030 | 1,574,830.44 | |
| Investments in Treasury Bills-Local | 10202010 | | |
| Investments in Treasury Bonds-Local | 10202030 | 270,835,139.06 | |
| Accounts Receivable | 10301010 | 17,828,539.11 | |
| Due from National Government Agencies | 10303010 | 354,555,662.74 | |
| Due from Government-Owned and/or Controlled Corporations | 10303020 | 1,267,107,481.93 | |
| Due from Regional Offices | 10304030 | 455,014,185.12 | |
| Due from Operating Units | 10304040 | 2,476,381.00 | |
| Receivables - Disallowances/Charges | 10305010 | 1,212,569.76 | |
| Due from other Funds | 10304050 | 1,999,312.76 | |
| Due from Officers and Employees | 10305020 | 10,409.00 | |
| Other Receivables | 10305990 | 7,525,651.94 | |
| Other Supplies and Materials for Distribution | 10402990 | 159,761,466.76 | |
| Office Supplies Inventory | 10404010 | 309,903.52 | |
| Accountable Forms, Plates and Stickers Inventory | 10404020 | 11,328,233.76 | |
| Textbooks and Instructional Materials Inventory | 10404100 | 341,410.00 | |
| Construction Materials Inventory | 10404130 | 55,562.72 | |
| Other Supplies and Materials Inventory | 10404990 | 3,360,453.80 | |
| Semi-Expendable Information and Communications Technology Equipment | 10405030 | 30,658.00 | |
| Land | 10601010 | 300,000,000.00 | |
| Buildings | 10604010 | 148,333,621.46 | |
| Accumulated Depreciation - Buildings | 10604011 | | 97,526,882.20 |
| Other Structures | 10604990 | 18,259,962.22 | |
| Accumulated Depreciation - Other Structures | 10604991 | | 8,403,794.84 |
| Office Equipment | 10605020 | 10,969,804.66 | |
| Accumulated Depreciation - Office Equipment | 10605021 | | 8,526,084.08 |
| Information and Communication Technology Equipment | 10605030 | 97,505,926.35 | |
| Accumulated Depreciation - Information and Communication Technology Equipment | 10605031 | | 72,051,276.60 |

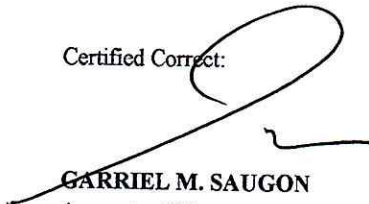
| <u>ACCOUNT TITLE</u> | <u>ACCOUNT CODE</u> | <u>DEBIT</u> | <u>CREDIT</u> |
|---|---------------------|----------------|----------------|
| Communication Equipment | 10605070 | 16,980,485.17 | |
| Accumulated Depreciation - Communication Equipment | 10605071 | | 12,204,886.17 |
| Disaster Response and Rescue Equipment | 10605090 | 908,322.31 | |
| Accumulated Depreciation - Disaster Response and Rescue Equipment | 10605091 | | 193,694.80 |
| Medical Equipment | 10605110 | 154,000.00 | |
| Accumulated Depreciation - Medical Equipment | 10605111 | | 37,081.64 |
| Other Machinery and Equipment | 10605990 | 21,610,911.51 | |
| Accumulated Depreciation - Other Machinery and Equipment | 10605991 | | 18,203,054.39 |
| Motor Vehicles | 10606010 | 40,116,811.60 | |
| Accumulated Depreciation - Motor Vehicles | 10606011 | | 21,586,096.99 |
| Furniture and Fixtures | 10607010 | 8,807,890.03 | |
| Accumulated Depreciation - Furniture and Fixtures | 10607011 | | 4,398,069.32 |
| Books | 10607020 | 85,293.69 | |
| Accumulated Depreciation - Books | 10607021 | | 81,640.00 |
| Other Property, Plant and Equipment | 10698990 | 7,191,910.00 | |
| Accumulated Depreciation - Other Property, Plant and Equipment | 10698991 | | 4,160,717.96 |
| Computer Software | 10801020 | 39,888,888.00 | |
| Advances to Special Disbursing Officer | 19901030 | 688,800.00 | |
| Advances to Officers and Employees | 19901040 | 125,516.39 | |
| Advances to Contractors | 19902010 | 866,483.16 | |
| 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 | | 10,090,136.47 |
| Due to Officers and Employees | 20101020 | | 6,402,532.02 |
| Due to BIR | 20201010 | | 16,777,016.63 |
| Due to GSIS | 20201020 | | 56,479.33 |
| Due to Pag-IBIG | 20201030 | | 397,608.01 |
| Due to Philhealth | 20201040 | | 4,094.01 |
| Due to NGAs | 20201050 | | 90,738,873.73 |
| Due to GOCCs | 20201060 | | 2,117,835.41 |
| Due to Regional Offices | 20301030 | | 647,362,060.62 |
| Due to Operating Units | 20301040 | | 1,997,815.00 |
| Due to Other Funds | 20301050 | | 19,342,883.16 |

| <u>ACCOUNT TITLE</u> | <u>ACCOUNT CODE</u> | <u>DEBIT</u> | <u>CREDIT</u> |
|---|---------------------|----------------|-------------------|
| Trust Liabilities | 20401010 | | 3,632,869,410.43 |
| Guaranty/Security Deposits Payable | 20401040 | | 5,577,333.16 |
| Other Deferred Credits | 20501990 | | 142,800.00 |
| Other Unearned Revenue | 20502990 | | 3,905,300.00 |
| Other Payables | 29999990 | | 20,170,795.75 |
| Accumulated Surplus/(Deficit) | 30101010 | | 3,049,986,642.32 |
| Other Service Income | 40201990 | | 12,182,875.66 |
| Rent/Lease Income | 40202050 | | |
| Income from Hostels/Dormitories and Other Like Facilities | 40202130 | | 2,437,359.72 |
| Interest Income | 40202210 | | 62,350,622.24 |
| Other Business Income | 40202990 | | 715,700.00 |
| Subsidy from National Government | 40301010 | | 10,109,630,579.64 |
| Income from Grants and Donations in Cash | 40402010 | | |
| Income from Grants and Donations in Kind | 40402020 | | 3,704,931.41 |
| Miscellaneous Income | 40609990 | | 1,328,640.09 |
| Salaries and Wages - Regular | 50101010 | 183,817,285.46 | |
| Salaries and Wages - Casual/Contractual | 50101020 | 591,300.73 | |
| Personal Economic Relief Allowance (PERA) | 50102010 | 8,031,777.07 | |
| Representation Allowance (RA) | 50102020 | 3,547,593.75 | |
| Transportation Allowance (TA) | 50102030 | 3,064,750.00 | |
| Clothing/Uniform Allowance | 50102040 | 2,040,000.00 | |
| Productivity Incentive Allowance | 50102080 | | |
| Honoraria | 50102100 | 14,450,185.07 | |
| Hazard Pay | 50102110 | 10,078,538.72 | |
| Longevity Pay | 50102120 | | |
| Overtime and Night Pay | 50102130 | 932,051.83 | |
| Year End Bonus | 50102140 | 14,946,432.70 | |
| Cash Gift | 50102150 | 1,824,750.00 | |
| Other Bonuses and Allowances | 50102990 | 24,697,359.00 | |
| Retirement and Life Insurance Premiums | 50103010 | 21,178,637.66 | |
| Pag-IBIG Contributions | 50103020 | 372,000.00 | |
| PhilHealth Contributions | 50103030 | 2,287,161.94 | |
| Employees Compensation Insurance Premiums | 50103040 | 402,000.00 | |
| Terminal Leave Benefits | 50104030 | 17,604,983.32 | |
| Other Personnel Benefits | 50104990 | 3,918,000.00 | |
| Traveling Expenses - Local | 50201010 | 4,560,723.88 | |
| Traveling Expenses - Foreign | 50201020 | 27,416.16 | |
| Training Expenses | 50202010 | 5,023,963.53 | |
| Scholarship Grants/Expenses | 50202020 | 957,600.00 | |
| Office Supplies Expenses | 50203010 | 5,410,175.26 | |
| Accountable Forms Expenses | 50203020 | 280,000.00 | |
| Drugs and Medicines Expenses | 50203070 | | |
| Medical, Dental and Laboratory Supplies Expenses | 50203080 | 719,952.00 | |
| Fuel, Oil and Lubricants Expenses | 50203090 | 4,616,150.01 | |
| Textbooks and Instructional Materials Expense | 50203110 | 149,021.76 | |
| Chemical and Filtering Supplies Expenses | 50203130 | | |
| Semi-Expendable Machinery and Equipment Expenses | 50203210 | 3,165,365.61 | |

| <u>ACCOUNT TITLE</u> | <u>ACCOUNT CODE</u> | <u>DEBIT</u> | <u>CREDIT</u> |
|---|---------------------|------------------|---------------|
| Semi-Expendable Furniture, Fixtures and Books Expenses | 50203220 | 1,199,031.60 | |
| Other Supplies and Materials Expenses | 50203990 | 3,956,684.51 | |
| Water Expenses | 50204010 | 7,309,312.41 | |
| Electricity Expenses | 50204020 | 16,558,192.26 | |
| Postage and Courier Services | 50205010 | 1,264,166.91 | |
| Telephone Expenses | 50205020 | 3,821,822.91 | |
| Internet Subscription Expenses | 50205030 | 3,375,165.72 | |
| Cable, Satellite, Telegraph and Radio Expenses | 50205040 | 72,202.92 | |
| Awards/Rewards Expenses | 50206010 | 494,000.00 | |
| Prizes | 50206020 | 319,500.00 | |
| Research, Exploration and Development Expenses | 50207020 | 275,000.00 | |
| Extraordinary and Miscellaneous Expenses | 50210030 | 1,850,060.51 | |
| Legal Services | 50211010 | | |
| Consultancy Services | 50211030 | 9,513,090.11 | |
| Other Professional Services | 50211990 | 93,612,603.74 | |
| Environment/Sanitary Services | 50212010 | | |
| Janitorial Services | 50212020 | 23,317,968.51 | |
| Security Services | 50212030 | 23,084,805.12 | |
| Other General Services | 50212990 | 5,266,835.02 | |
| Repairs and Maintenance - Buildings and Other Structures | 50213040 | 2,947,439.67 | |
| Repairs and Maintenance - Machinery and Equipment | 50213050 | 22,941.28 | |
| Repairs and Maintenance - Transportation Equipment | 50213060 | 1,057,243.58 | |
| Repairs and Maintenance - Other Property, Plant and Equipment | 50213990 | 115,927.68 | |
| Subsidy to Regional Offices/Staff Bureaus | 50214070 | 9,355,772,295.40 | |
| Subsidy to Operating Units | 50214080 | 1,807,834.34 | |
| Taxes, Duties and Licenses | 50215010 | 78,255.54 | |
| Fidelity Bond Premiums | 50215020 | 1,053,458.52 | |
| Insurance Expenses | 50215030 | 20,959,957.70 | |
| Advertising Expenses | 50299010 | | |
| Printing and Publication Expenses | 50299020 | 2,741,808.53 | |
| Representation Expenses | 50299030 | 4,032.00 | |
| Transportation and Delivery Expenses | 50299040 | 654,632.00 | |
| Rent/Lease Expenses | 50299050 | 242,849.00 | |
| Membership Dues and Contributions to Organizations | 50299060 | 1,388,029.75 | |
| Subscription Expenses | 50299070 | 2,970,335.49 | |
| Donations | 50299080 | | |
| Other Maintenance and Operating Expenses | 50299990 | 8,342,708.56 | |
| Bank Charges | 50301040 | 35,739.85 | |
| Depreciation - Buildings and Other Structures | 50501040 | 3,566,142.12 | |
| Depreciation - Machinery and Equipment | 50501050 | 11,587,361.80 | |
| Depreciation - Transportation Equipment | 50501060 | 2,881,747.70 | |
| Depreciation - Furniture, Fixtures and Books | 50501070 | 229,379.28 | |

| <u>ACCOUNT TITLE</u> | <u>ACCOUNT CODE</u> | <u>DEBIT</u> | <u>CREDIT</u> |
|--|---------------------|---------------------------------|---------------------------------|
| Depreciation - Other Property, Plant and Equipment | 50501990 | 1,141,258.70 | |
| TOTAL | | <u><u>17,947,663,603.80</u></u> | <u><u>17,947,663,603.80</u></u> |

Certified Correct:


GARRIEL M. SAUGON
 Accountant IV
 OIC-Accounting Division-FMS

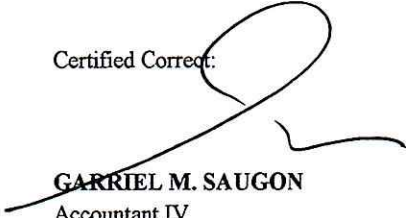
**POST-CLOSING TRIAL BALANCE
ALL FUNDS
AS OF DECEMBER 31, 2021**

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| Semi-Expendable Office Equipment | 10405020 | | |
| Semi-Expendable Information and Communications Technology Equipment | 10405030 | 30,658.00 | |
| Semi-Expendable Communications Equipment | 10405070 | - | |
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| Other Property, Plant and Equipment | 10698990 | 7,191,910.00 | |
| Accumulated Depreciation - Other Property, Plant and Equipment | 10698991 | | 4,160,717.96 |
| Computer Software | 10801020 | 39,888,888.00 | |
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| Due to GSIS | 20201020 | | 56,479.33 |
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| Due to GOCCs | 20201060 | | 2,117,835.41 |
| Due to Regional Offices | 20301030 | | 647,362,060.62 |
| Due to Operating Units | 20301040 | | 1,997,815.00 |
| Due to Other Funds | 20301050 | | 19,342,883.16 |
| Trust Liabilities | 20401010 | | 3,632,869,410.43 |

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|------------------------------------|---------------------|-------------------------|-------------------------|
| Guaranty/Security Deposits Payable | 20401040 | | 5,577,333.16 |
| Other Deferred Credits | 20501990 | | 142,800.00 |
| Other Unearned Revenue | 20502990 | | 3,905,300.00 |
| Other Payables | 29999990 | | 20,170,795.75 |
| Accumulated Surplus/(Deficit) | 30101010 | | 1,545,858,236.63 |
| TOTAL | | <u>6,251,184,489.35</u> | <u>6,251,184,489.35</u> |

Certified Correct:


GARRIEL M. SAUGON
 Accountant IV
 OIC-Accounting Division-FMS