

Department of Social Welfare and Development  
Field Office No. 5  
Magnolia St. PBN-Buraguis, Legazpi City

**POST-CLOSING TRIAL BALANCE**

As of December 31, 2016

**ALL FUND CLUSTERS**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	10101010	1,351,885.09	-
Petty Cash	10101020	395,000.00	-
Cash in Bank-Local Currency, Current Account	10102020	316,994,049.94	-
Loans Receivable-Others	10301990	7,365,229.46	-
Due from National Government Agencies	10303010	62,618,472.15	-
Due from Government-Owned and/or Controlled Corporations	10303020	12,730,172.18	-
Due fom Local Government Units	10303030	790,636,560.35	-
Receivables -Disallowances/Charges	10305010	721,995.22	-
Due from Non-Government Organizations/People's Organizations	10305030	416,500,009.42	-
Welfare Goods for Distribution	10402020	95,466,658.68	-
Office Supplies Inventory	10404010	13,158,615.98	-
Accountable Forms, Plates and Stickers Inventory	10404020	67,408.70	-
Food Supplies Inventory	10404050	22,946,692.00	-
Drugs and Medicines Inventory	10404060	398,174.71	-
Medical, Dental and Laboratory Supplies Inventory	10404070	106,173.04	-
Fuel, Oil and Lubricants Inventory	10404080	20,752.00	-
Textbooks and Instructional Materials Inventory	10404100	228,445.00	-
Construction Materials Inventory	10404130	2,192,185.67	-
Other Supplies and Materials Inventory	10404990	26,712,708.25	-
Accumulated Impairment Losses-Land	10601010	4,425,120.00	-
Other Land Improvements	10602990	250,000.00	-
Accumulated Depreciation-Other Land Improvements	10602991	-	237,500.00
Power Supply Systems	10603050	245,404.60	-
Accumulated Depreciation-Power Supply Systems	10603051	-	233,134.35
Buildings	10604010	28,828,648.48	-
Accumulated Depreciation-Buildings	10604011	-	14,811,318.92
Machinery	10605010	4,227,965.24	-
Accumulated Depreciation-Machinery	10605011	-	3,309,843.09
Office Equipment	10605020	10,068,996.68	-
Accumulated Depreciation-Office Equipment	10605021	-	6,945,881.27
Information and Communication Technology Equipment	10605030	85,540,717.32	-
Accumulated Depreciation-Information and Communications Technology Equipment	10605031	-	50,347,792.38
Communication Equipment	10605070	718,449.67	-
Accumulated Depreciation-Communication Equipment	10605071	-	585,429.74
Disaster Response and Rescue Equipment	10605090	124,914.00	-
Accumulated Depreciation-Disaster Response and Rescue Equipment	10605091	-	111,995.42

Department of Social Welfare and Development  
Field Office No. 5  
Magnolia St. PBN-Buraguis, Legazpi City

**POST-CLOSING TRIAL BALANCE**

As of December 31, 2016

**ALL FUND CLUSTERS**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Medical Equipment	10605110	569,955.00	-
Accumulated Depreciation-Medical Equipment	10605111	-	533,668.28
Sports Equipment	10605130	22,275.00	-
Accumulated Depreciation-Sports Equipment	10605131	-	21,161.25
Technical and Scientific Equipment	10605140	3,146,386.54	-
Accumulated Depreciation-Technical and Scientific Equipment	10605141	-	2,075,502.09
Other Machinery and Equipment	10605990	3,210,414.65	-
Accumulated Depreciation-Other Machinery and Equipment	10605991	-	2,010,817.62
Motor Vehicles	10606010	16,110,289.03	-
Accumulated Depreciation-Motor Vehicles	10606011	-	9,573,194.06
Furniture and Fixtures	10607010	7,219,493.10	-
Accumulated Depreciation-Furniture and Fixtures	10607011	-	3,449,291.30
Books	10607020	148,098.10	-
Accumulated Depreciation-Books	10607021	-	140,554.70
Other Property, Plant and Equipment	10698990	311,600.00	-
Accumulated Depreciation-Other Property, Plant and Equipment	10698991	-	149,062.42
Advances to Special Disbursing Officer	19901030	391,749,238.13	-
Advances to Officers and Employees	19901040	33,377.34	-
Accounts Payable	20101010	-	32,408,903.35
Due to BIR	20201010	-	4,030,434.40
Due to GSIS	20201020	-	36,956.88
Due to Pag-IBIG	20201030	-	280,353.89
Due to PhilHealth	20201040	-	277,676.91
Due to NGAs	20201050	-	2,816,350.86
Due to LGUs	20201070	-	1,534,850.00
Due to Central Office	20301010	-	11,477,042.39
Guaranty/Security Deposits Payable	20401040	-	1,538,607.06
Other Payables	29999990	-	74,726,901.49

**Certified Correct:**

**MICHAEL GEROME B. BELLENA, CPA**  
Supervising Administrative Officer