

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

PRE-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

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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
Government Equity	30101010	-	1,313,225,705.35
Registration Fees	40201020	-	2,500.00
Clearance and Certification Fees	40201040	-	274,800.00
Licensing Fees	40201060	-	33,000.00
Affiliation Fees	40202020	-	26,000.00
Interest Income	40202210	-	589,305.13
Other Business Income	40202990	-	224,000.00

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Subsidy from National Government	40301010	-	2,885,262,478.63
Subsidy from Other National Government Agencies	40301020	-	824,850,811.74
Other Gains	40501990	-	279,445.33
Salaries and Wages-Regular	50101010	37,058,362.63	-
Salaries and Wages-Casual/Contractual	50101020	238,181,836.52	-
Personal Economic Relief Allowance (PERA)	50102010	19,222,272.73	-
Representation Allowance (RA)	50102020	431,375.00	-
Transportation Allowance (TA)	50102030	249,395.00	-
Clothing/Uniform Allowance	50102040	4,610,000.00	-
Subsistence Allowance (SA)	50102050	3,123,725.00	-
Laundry Allowance (LA)	50102060	1,125.00	-
Quarters Allowance (QA)	50102070	30,000.00	-
Honoraria	50102100	197,000.00	-
Hazard Pay (HP)	50102110	595,272.81	-
Overtime and Night Pay	50102130	936,985.45	-
Cash Gift	50102150	4,110,000.00	-
Other Bonuses and Allowances	50102990	46,073,500.30	-
Retirement and Life Insurance Premiums	50103010	32,463,121.85	-
Pag-IBIG Contributions	50103020	1,485,125.00	-
PhilHealth Contributions	50103030	3,504,637.73	-
Employees Compensation Insurance Premiums (ECIP)	50103040	1,207,881.60	-
Other Personnel Benefits	50104990	8,690,000.00	-
Traveling Expenses-Local	50201010	65,221,984.74	-
Training Expenses	50202010	83,406,538.27	-
Scholarship Grants/Expenses	50202020	7,243.73	-
Office Supplies Expenses	50203010	25,200,026.57	-
Accountable Forms Expenses	50203020	15,160.00	-
Food Supplies Expenses	50203050	4,235,778.78	-
Welfare Goods Expense	50203060	300,000.00	-
Drugs and Medicines Expenses	50203070	196,806.48	-
Medical, Dental and Laboratory Supplies Expenses	50203080	66,432.65	-
Fuel, Oil and Lubricants Expenses	50203090	668,005.69	-
Other Supplies and Materials Expenses	50203990	4,160,472.51	-
Water Expenses	50204010	414,137.38	-
Electricity Expenses	50204020	3,262,507.34	-

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Postage and Courier Services	50205010	1,561,376.00	-
Telephone Expenses	50205020	13,482,706.08	-
Internet Subscription Expenses	50205030	1,233,880.90	-
Cable, Satellite, Telegraph and Radio Expenses	50205040	16,680.00	-
Extraordinary and Miscellaneous Expenses	50210030	117,600.00	-
Legal Services	50211010	165,000.00	-
Consultancy Services	50211030	6,823,058.69	-
Other Professional Services	50211990	407,914,679.56	-
Janitorial Services	50212020	276,332.85	-
Security Services	50212030	5,058,248.13	-
Other General Services	50212990	1,900.00	-
Repairs and Maintenance-Buildings and Other Structures	50213040	665,094.91	-
Repairs and Maintenance-Machinery and Equipment	50213050	125,208.00	-
Repairs and Maintenance-Transportation Equipment	50213060	889,930.94	-
Subsidies-Others	50214990	1,626,502,817.53	-
Taxes, Duties and Licenses	50215010	61,119.21	-
Fidelity Bond Premiums	50215020	1,140,750.00	-
Insurance Expenses	50215030	496,967.28	-
Labor and Wages	50216010	223,545.00	-
Advertising Expenses	50299010	30,680.00	-
Printing and Publication Expenses	50299020	247,989.50	-
Representation Expenses	50299030	101,885.25	-
Transportation and Delivery Expenses	50299040	162,261.78	-
Rent/Lease Expenses	50299050	6,722,928.67	-
Subscription Expenses	50299070	973.00	-
Other Maintenance and Operating Expenses	50299990	7,209,908.07	-
Bank Charges	50301040	49,757,105.55	-
Depreciation-Land Improvements	50501020	315,693.54	-
Depreciation-Infrastructure Assets	50501030	33,079.68	-
Depreciation-Buildings and Other Structures	50501040	263,077.95	-
Depreciation-Machinery and Equipment	50501050	12,657,587.88	-
Depreciation-Transportation Equipment	50501060	1,063,016.57	-
Depreciation-Furniture, Fixtures and Books	50501070	516,893.72	-
Depreciation-Other Property, Plant and Equipment	50501990	56,860.63	-
		5,248,432,270.30	5,248,432,270.30

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Certified Correct:			
MICHAEL GEROME B. BELLENA, CPA Supervising Administrative Officer			