

Republic of the Philippines
Department of Social Welfare and Development
National Capital Region

Consolidated Trial Balance

Cluster 01, 06 and 07

As of August 31, 2018

| Particular | Account Code | Debit | Credit |
|--|--------------|-------------------|--------------|
| Cash Collecting Officer | 10101010-00 | 8,977,795.00 | |
| Petty Cash | 10101020-00 | 1,319,009.29 | |
| Cash-LCCA (LBP) | 10102020-24 | 288,628,900.50 | |
| Cash-Treasury/Agency Deposit, Regular | 10104010-00 | 230,841,634.62 | |
| Cash-Treasury/Agency Deposit, Trust | 10104030-00 | 2,773,136.17 | |
| Cash-MDS, Regular | 10104040-00 | 294,637,330.35 | |
| Cash-MDS, Trust | 10104060-00 | 326,187.90 | |
| Loans Receivable | 10301990-00 | 3,229,677.50 | |
| Due from NGAs | 10303010-00 | 15,971,192.50 | |
| Due from GOCCs | 10303020-00 | 108,444,514.67 | |
| Due from LGUs | 10303030-00 | 229,757,796.38 | |
| Due from Regional Office | 10304030-00 | 1,593,255.45 | |
| Receivables/Disallowances/Charges | 10305010-00 | 3,879,003.12 | |
| Due from Officers & Employees | 10305020-00 | 150,610.11 | |
| Due from NGOs/Pos | 10305030-00 | 178,540,541.63 | |
| Other Receivables | 10305990-00 | 1,418,861.04 | |
| Welfare Goods for Distribution | 10402020-00 | 4,491,936.01 | |
| Other Supplies and Materials for Distribution | 10402990-00 | 1,458,650.04 | |
| Office Supplies Inventory | 10404010-00 | 3,942,400.31 | |
| Accountable Forms Inventory | 10404020-00 | 154,250.00 | |
| Food Supplies Inventory | 10404050-00 | 16,124,066.75 | |
| Drugs and Medicines Inventory | 10404060-00 | 36,745.43 | |
| Medical/Dental/Lab Supplies Inventory | 10404070-00 | 241,431.92 | |
| Textbook and Instructional Materials Inventory | 10404100-00 | 6,091.00 | |
| Other Supplies Inventory | 10404990-00 | 14,995,169.43 | |
| Semi expendable-office equipment | 10405020-00 | 235,995.68 | |
| Semi-expendable ICT | 10405030-00 | 1,170,998.32 | |
| Semi expendable Communication Equipment | 10405070-00 | 498,813.24 | |
| Semi expendable medical equipment | 10405100-00 | 21,000.00 | |
| Semi expendable printing equipment | 10405110-00 | 40,695.00 | |
| Semi expendable other machine & equipment | 10405190-00 | 203,424.63 | |
| Semi expendable furniture and fixture | 10406010-00 | 160,414.52 | |
| Land | 10601010-00 | 12,339,215,856.25 | |
| Other Land Improvements | 10602990-00 | 4,453,731.79 | |
| Accumulated Dep'n.-Land Improvements | 10602991-00 | | 3,738,141.45 |
| Building | 10604010-00 | 188,278,146.60 | |

| <i>Particular</i> | <i>Account Code</i> | <i>Debit</i> | <i>Credit</i> |
|--|---------------------|-----------------------|-----------------------|
| <i>Accumulated Dep'n.-Office Building</i> | <i>10604011-00</i> | | <i>112,443,020.61</i> |
| <i>Other Structures</i> | <i>10604990-00</i> | <i>31,571,167.76</i> | |
| <i>Accumulated Dep'n.-Other Structures</i> | <i>10604991-00</i> | | <i>15,205,309.97</i> |
| <i>Machinery</i> | <i>10605010-00</i> | <i>8,680,612.67</i> | |
| <i>Accumulated Dep'n.-Machinery</i> | <i>10605011-00</i> | | <i>8,085,199.94</i> |
| <i>Office Equipment Inventory</i> | <i>10605020-00</i> | <i>10,397,661.41</i> | |
| <i>Accumulated Dep'n.-Office Equipment</i> | <i>10605021-00</i> | | <i>7,251,245.27</i> |
| <i>ICT Equipment</i> | <i>10605030-00</i> | <i>58,036,333.24</i> | |
| <i>Accumulated Dep'n.-ICT Equipment</i> | <i>10605031-00</i> | | <i>39,089,495.09</i> |
| <i>Communication Equipment</i> | <i>10605070-00</i> | <i>7,032,067.70</i> | |
| <i>Accumulated Dep'n.-Communication Equipment</i> | <i>10605071-00</i> | | <i>5,418,297.57</i> |
| <i>Firefighting Equipment & Accessories</i> | <i>10605090-01</i> | <i>334,805.00</i> | |
| <i>Accumulated Dep'n.-Disaster Response & Rescue E</i> | <i>10605091-00</i> | | <i>334,405.22</i> |
| <i>Medical Equipment</i> | <i>10605110-00</i> | <i>2,383,680.75</i> | |
| <i>Accumulated Dep'n.-Medical Equipment</i> | <i>10605111-00</i> | | <i>1,322,980.59</i> |
| <i>Sports Equipment</i> | <i>10605130-00</i> | <i>171,280.00</i> | |
| <i>Accumulated Dep'n.-Sports Equipment</i> | <i>10605131-00</i> | | <i>167,565.69</i> |
| <i>Technical & Scientific Equipment</i> | <i>10605140-00</i> | <i>1,168,639.35</i> | |
| <i>Accumulated Dep'n.-Technical & Scientific Equipm</i> | <i>10605141-00</i> | | <i>1,110,207.38</i> |
| <i>Other Machinery & Equipment</i> | <i>10605990-00</i> | <i>12,755,545.20</i> | |
| <i>Accumulated Dep'n.-Other Machinery & Equipment</i> | <i>10605991-00</i> | | <i>9,157,573.52</i> |
| <i>Motor Vehicle</i> | <i>10606010-00</i> | <i>21,853,279.79</i> | |
| <i>Accumulated Dep'n.-Motor Vehicles</i> | <i>10606011-00</i> | | <i>15,310,135.79</i> |
| <i>Other Transportation Equipment</i> | <i>10606990-00</i> | <i>20,000.00</i> | |
| <i>Accumulated Dep'n.-Other Transportation Equipm</i> | <i>10606991-00</i> | | <i>19,000.00</i> |
| <i>Furniture & Fixture</i> | <i>10607010-00</i> | <i>4,627,791.98</i> | |
| <i>Accumulated Dep'n.-Furniture & Fixtures</i> | <i>10607011-00</i> | | <i>3,099,075.13</i> |
| <i>Books</i> | <i>10607020-00</i> | <i>46,196.00</i> | |
| <i>Accumulated Dep'n.-Books</i> | <i>10607021-00</i> | | <i>46,080.51</i> |
| <i>Construction in Progress-Building & Other Structu</i> | <i>10610030-00</i> | <i>69,560,406.16</i> | |
| <i>Other Property, Plant & Equipment</i> | <i>10699990-00</i> | <i>4,646,434.23</i> | |
| <i>Accumulated Dep'n.-Other Property, Plant & Equip</i> | <i>10699991-00</i> | | <i>4,643,437.83</i> |
| <i>Advances to SDO</i> | <i>19901030-00</i> | <i>405,253,896.69</i> | |
| <i>Advances to Officers & Employees</i> | <i>19901040-00</i> | <i>88,920.46</i> | |
| <i>Advances to Contractors</i> | <i>19902010-00</i> | <i>4,703,507.68</i> | |
| <i>Guaranty Deposits</i> | <i>19903020-00</i> | <i>195,710.00</i> | |
| <i>Other Assets</i> | <i>19999990-00</i> | <i>494,062.29</i> | |
| <i>Accounts Payable</i> | <i>20101010-00</i> | | <i>48,005,653.19</i> |
| <i>Due to Officers & Employees</i> | <i>20101020-00</i> | | <i>5,525,904.09</i> |
| <i>Due to BIR</i> | <i>20201010-00</i> | | <i>142,993.89</i> |
| <i>Due to GSIS</i> | <i>20201020-00</i> | | <i>15,987.58</i> |
| <i>Due to PAG-IBIG</i> | <i>20201030-00</i> | | <i>19,190.17</i> |
| <i>Due to PHILHEALTH</i> | <i>20201040-00</i> | | <i>187,200.31</i> |
| <i>Due to NGAs</i> | <i>20201050-00</i> | | <i>3,568,334.58</i> |

| <i>Particular</i> | <i>Account Code</i> | <i>Debit</i> | <i>Credit</i> |
|--|---------------------|---------------|-------------------|
| <i>Due to GOCCs</i> | 20201060-00 | | 531,322.88 |
| <i>Due to LGUs</i> | 20201070-00 | | 41,958.00 |
| <i>Due to Central Office</i> | 20301010-00 | | 278,132,919.54 |
| <i>Trust Liabilities-DRRM</i> | 20401020-00 | | 22,298.00 |
| <i>Guaranty/Security Deposits Payable</i> | 20401040-00 | | 7,512,038.72 |
| <i>Other Payables</i> | 29999990-00 | | 29,094,186.83 |
| <i>Accumulated Surplus/(Deficit)</i> | 30101010-00 | | 13,022,854,044.10 |
| <i>Income from Other Permit Fee</i> | 40201010-99 | | 32,000.00 |
| <i>Income from Other Registration Fee</i> | 40201020-00 | | 56,000.00 |
| <i>Income from Other Clearance Fee</i> | 40201040-01 | | 3,934,200.00 |
| <i>Other Service Income</i> | 40201990-99 | | 439,883.16 |
| <i>Interest Income</i> | 40202210-00 | | 4,588.23 |
| <i>Other Business Income</i> | 40202990-99 | | 3,786,490.06 |
| <i>Subsidy from NG</i> | 40301010-00 | | 2,503,065,122.78 |
| <i>Subsidy from Central Office</i> | 40301060-00 | | 601,066.30 |
| <i>Income from Grants & Donations in Cash</i> | 40402010-00 | | 4,859,599.17 |
| <i>Income from Grants and Donatins in Kind</i> | 40402020-00 | | 46,201,315.09 |
| <i>Miscellaneous Income</i> | 40609990-00 | | 34,019.13 |
| <i>Salaries & Wages-Regular</i> | 50101010-01 | 85,643,147.20 | |
| <i>Salaries & Wages-Casual</i> | 50101020-00 | 371,284.93 | |
| <i>Salaries & Wages-Casual/Contractual</i> | 50101020-00 | 97,669,047.52 | |
| <i>Personel Economic Relief Allowance</i> | 50102010-01 | 15,138,723.61 | |
| <i>Representation Allowance</i> | 50102020-00 | 574,000.00 | |
| <i>Transportation Allowance</i> | 50102030-01 | 505,500.00 | |
| <i>Clothing/Uniform Allowance</i> | 50102040-01 | 5,598,000.00 | |
| <i>Subsistence Allowance-Public Health Workers</i> | 50102050-03 | 199,000.00 | |
| <i>Subsistence Allowance-Public Social Workers</i> | 50102050-04 | 1,145,850.00 | |
| <i>Laundry Allowance-Public Health Workers</i> | 50102060-04 | 40,950.00 | |
| <i>Overtime Pay</i> | 50102130-01 | 528,627.08 | |
| <i>Year-end Bonus</i> | 50102140-01 | 11,754,029.00 | |
| <i>Retirement & Life Insurance Premium</i> | 50103010-00 | 29,954,717.00 | |
| <i>PAG-IBIG Contribution Expense</i> | 50103020-01 | 577,600.00 | |
| <i>PHILHEALTH Contribution Expense</i> | 50103030-01 | 2,216,520.29 | |
| <i>ECIP Contribution</i> | 50103040-01 | 670,100.00 | |
| <i>Other Personnel Benefits Expense</i> | 50104990-99 | 4,675,333.90 | |
| <i>Travelling Expense-local</i> | 50201010-00 | 3,391,178.08 | |
| <i>Training Expense</i> | 50202010-00 | 11,829,412.87 | |
| <i>Office Supplies Expense</i> | 50203010-00 | 4,915,729.58 | |
| <i>Accountable Forms Expense</i> | 50203020-00 | 18,450.00 | |
| <i>Food Supplies Expense</i> | 50203050-00 | 38,730,392.40 | |
| <i>Welfare Goods Expense</i> | 50203060-00 | 16,545,896.12 | |
| <i>Drugs & Medicines Expense</i> | 50203070-00 | 11,749,327.17 | |
| <i>Med./Dental/Lab. Supplies Expense</i> | 50203080-00 | 261,605.85 | |
| <i>Fuel, Oil and Lubricant Expense</i> | 50203090-00 | 2,333,852.79 | |

| <i>Particular</i> | <i>Account Code</i> | <i>Debit</i> | <i>Credit</i> |
|--|---------------------|-----------------------|---------------|
| <i>Textbook & Instructional Materials Expense</i> | <i>50203110-01</i> | <i>8,039.26</i> | |
| <i>Semi Expendable Machinery expenses</i> | <i>50203210-01</i> | <i>429,192.96</i> | |
| <i>Semi expendable-Office Equipment expenses</i> | <i>50203210-02</i> | <i>414,570.67</i> | |
| <i>Semi expendable ICT Equipment expenses</i> | <i>50203210-03</i> | <i>11,806,930.54</i> | |
| <i>Semi expendable Communication Equipment Expenses</i> | <i>50203210-07</i> | <i>144,811.16</i> | |
| <i>Semi expendable Disaster Reponse Rescue Equipment</i> | <i>50203210-08</i> | <i>356,419.20</i> | |
| <i>Semi expendable medical equipment expense</i> | <i>50203210-10</i> | <i>543,661.61</i> | |
| <i>Semi expendable printing equipment expense</i> | <i>50203210-11</i> | <i>8,193.00</i> | |
| <i>Semi expendable Sports Equipment Expense</i> | <i>50203210-12</i> | <i>19,470.58</i> | |
| <i>Semi expendable other machine & equipment expenses</i> | <i>50203210-99</i> | <i>2,107,806.90</i> | |
| <i>Semi expendable-Furniture and Fixture expenses</i> | <i>50213220-01</i> | <i>2,436,545.46</i> | |
| <i>Semi Expendables Books expenses</i> | <i>50203220-02</i> | <i>2,540.40</i> | |
| <i>Other Supplies Expense</i> | <i>50203990-00</i> | <i>20,190,251.38</i> | |
| <i>Water Expense</i> | <i>50204010-00</i> | <i>9,674,692.98</i> | |
| <i>Electricity Expense</i> | <i>50204020-00</i> | <i>8,849,916.78</i> | |
| <i>Postage & Deliveries Expense</i> | <i>50205010-00</i> | <i>120,742.00</i> | |
| <i>Telephone Expense-Mobile</i> | <i>50205020-02</i> | <i>2,283,658.72</i> | |
| <i>Telephone Expense-Landline</i> | <i>50205020-01</i> | <i>1,232,629.93</i> | |
| <i>Internet Expense</i> | <i>50205030-00</i> | <i>397,724.38</i> | |
| <i>Extra Ordinary & Misc. Expense</i> | <i>50210030-00</i> | <i>49,000.00</i> | |
| <i>Other Professional Service</i> | <i>50211990-00</i> | <i>174,020,200.48</i> | |
| <i>Janitorial Service Expense</i> | <i>50212020-00</i> | <i>2,461,731.20</i> | |
| <i>Security Service Expense</i> | <i>50212030-00</i> | <i>19,487,657.12</i> | |
| <i>Repair & Maintenance-Office Building</i> | <i>50213040-01</i> | <i>1,054,873.51</i> | |
| <i>Repair & Maintenance-Other Structure</i> | <i>50213040-99</i> | <i>239,825.00</i> | |
| <i>Repair & Maintenance-Machinery</i> | <i>50213050-01</i> | <i>2,500.00</i> | |
| <i>Repair & Maintenance-Office Equipment</i> | <i>50213050-02</i> | <i>13,682.00</i> | |
| <i>Repair & Maintenance-ICT Equipment</i> | <i>50213050-03</i> | <i>134,359.26</i> | |
| <i>Repair & Maintenance-Other Machineries & Equip</i> | <i>50213050-99</i> | <i>55,002.00</i> | |
| <i>Repair & Maintenance-Motor Vehicle</i> | <i>50213060-01</i> | <i>393,885.81</i> | |
| <i>Repair & Maintenance-Furniture & Fixture</i> | <i>50213070-00</i> | <i>217,927.04</i> | |
| <i>Repair & Maintenance-Other Pproperty, Plant & E</i> | <i>50213990-99</i> | <i>11,544.00</i> | |
| <i>Subsidies-Others</i> | <i>50214990-00</i> | <i>943,077,110.15</i> | |
| <i>Fidelity Bond Premium</i> | <i>50215020-00</i> | <i>1,553,347.25</i> | |
| <i>Insurance Expense</i> | <i>50215030-00</i> | <i>2,485,717.59</i> | |
| <i>Labor and Wages</i> | <i>50216010-00</i> | <i>23,917,093.15</i> | |
| <i>Advertising Expense</i> | <i>50299010-00</i> | <i>29,568.00</i> | |
| <i>Printing & Binding Expense</i> | <i>50299020-00</i> | <i>278,258.50</i> | |
| <i>Representation Expense</i> | <i>50299030-00</i> | <i>923,301.46</i> | |
| <i>Rent Expense</i> | <i>50299050-00</i> | <i>188,511.58</i> | |
| <i>Other Maintenance & Operating Expense</i> | <i>50299990-00</i> | <i>1,945,578.75</i> | |
| <i>Bank Charges</i> | <i>50301040-00</i> | <i>725,868.00</i> | |
| <i>Depreciation-Land Improvements</i> | <i>50501020-99</i> | <i>21,983.56</i> | |
| <i>Depreciation-Office Buildings</i> | <i>50501040-01</i> | <i>7,867,067.47</i> | |

| <i>Particular</i> | <i>Account Code</i> | <i>Debit</i> | <i>Credit</i> |
|---|---------------------|--------------------------|--------------------------|
| <i>Depreciation-Other Structure</i> | <i>50501040-99</i> | <i>1,096,339.82</i> | |
| <i>Depreciation-Machinery</i> | <i>50501050-01</i> | <i>82,865.92</i> | |
| <i>Depreciation-Office Equipment</i> | <i>50501050-02</i> | <i>591,172.51</i> | |
| <i>Depreciation-ICT Equipment</i> | <i>50501050-03</i> | <i>1,872,186.70</i> | |
| <i>Depreciation-Communication Equipment</i> | <i>50501050-07</i> | <i>166,828.48</i> | |
| <i>Depreciation-Other Machinery & Equipment</i> | <i>50501050-99</i> | <i>180,251.80</i> | |
| <i>Depreciation-Motor Vehicle</i> | <i>50501060-01</i> | <i>1,418,683.13</i> | |
| <i>Depreciation-Furniture & Fixtures</i> | <i>50501070-01</i> | <i>59,449.95</i> | |
| <i>Depreciation-Other Property, Plant & Equipment</i> | <i>50501990-99</i> | <i>82,644.47</i> | |
| <i>Loss on sale of Property, Plat and Equipments.</i> | <i>50504040-00</i> | <i>96,136.89</i> | |
| | | <i>16,185,109,487.36</i> | <i>16,185,109,487.36</i> |

Prepared by:

Certified by:

MA. FLORIDA R. FRANCISCO

ALICIA K. PAGADUAN

Admin. Asst. II

Chief, Finance Division