



MEMORANDUM

TO : REGIONAL EXECUTIVE DIRECTOR
DENR Regions 1 – 13, NCR & CAR

DIRECTOR
Ecosystem Research Development Bureau

FROM : THE UNDERSECRETARY
Finance, Information Systems and Climate Change

SUBJECT : DERECOGNITION IN THE BOOKS OF ACCOUNTS OF VARIOUS
REFORESTATION PROJECTS WHICH WERE DESTROYED
AND/OR IMPAIRED BY FIRE OR OTHER CASUALTY OR FORCE
MAJEURE

DATE : JUL 15 2021

Based on financial records submitted to the Commission on Audit (COA), which includes Regular and FAPS, there was an **increase** of P6.208 Billion (67%) and P13.428 Billion (124%) in the Land Improvement – Reforestation Projects¹ and Construction in Progress (CIP) – Land Improvements, Reforestation², respectively, from CY 2016 – CY 2020 as shown in **Annex “A”**.

The **increase** in the aforementioned assets was due to the implementation of the Executive Order (E.O.) No. 193 dated November 12, 2015³.

For calendar year 2020, the sum of P505 Million Accumulated Impairment Losses - Reforestation Projects⁴ was recognized by DENR Region 3, 4A, 5 and 12 in compliance to the Section 36, Chapter 10 of the Government Accounting Manual (GAM) for NGAs. The rest of the regional offices have not yet recognized any impairment losses as of CY 2020 as shown in **Annex “B”**.

Pursuant to Presidential Decree (PD) No. 1445⁵ dated 11 June 1978, Section 73, as discussed in the letter of Ms. Marites A. Odtojan, Supervising Auditor to the DENR Secretary Roy A. Cimatu dated 02 June 2021 (*copy attached*), reforestation projects which were destroyed and/or impaired by fire or other casualty or force majeure cannot be derecognized⁶ without the approved Relief from Accountability granted by the Commission on Audit (COA).

To ensure the fair presentation of the accounts in the financial statements, the Commission on Audit, recommended the following:

1. The request/petition for relief from accountability shall be filed by the Accountable Officer to the COA or the auditor concerned within thirty (30) days from the occurrence of the incidence together with all the documentary requirements required under COA Memorandum No. 92-751

1 **Land Improvement – Reforestation Projects** refers to the cost of completed reforestation projects after the duration of the planting activities (three years) that has passed the performance evaluation by a third party identified by DENR and was properly turned over and accepted by DENR (emphasis of Financial and Management Service (FMS)).

2 **Construction in Progress – Land Improvements, Reforestation** refers to the accumulated cost or other appropriate value of land improvements, reforestation which are still in the process of construction or acquisition (GAM Volume III). This represents the cost of ongoing/unfinished reforestation project and no turnover/acceptance from the DENR. This includes contracts with People’s Organizations, Civil Society Organizations and Local Government Units (emphasis of FMS).

3 **Executive Order No. 193, series of 2015** titled “Expanding the Coverage of the National Greening Program” (ENGP). This will rehabilitate all the remaining unproductive, denuded and degraded forestlands estimated at 7.1 million hectares from 2016 to 2028.

4 **Accumulated Impairment Losses - Reforestation Projects** refers to the difference between the land reforestation projects recoverable amount and its carrying amount at a specific accounting period. (GAM Volume III)

5 **PD 1445 Section 73. Credit for loss incurring in transit or due to casualty or force majeure.** (1) When loss of government funds or property occurs while they are in transit or the loss caused by fire, theft, or other casualty or force majeure, the officer accountable therefor or having the custody thereof shall immediately notify the Commission or the auditor concerned and, within thirty days or such longer period as the Commission or auditor may in the particular case allow, shall present his application for relief with the available supporting evidence. Whenever warranted by the evidence credit for loss shall be allowed. An officer who fails to comply with this requirement shall not be relieved of liability or allowed credit for any loss in the statement of his accounts.

6 **Derecognition** is the process of removing a previously financial asset, liability or equity from the financial position. (Section 11, Chapter 7 of GAM Volume I)

2. For reforestation projects that were impaired by force majeure (fortuitous events beyond the control of man e.g. typhoon, flood, landslides, earthquakes, and the like), an impairment loss shall be taken up for the trees as soon as it is discovered that the trees in the area have been damaged as provided for in Section 36, Chapter 10 of the Government Accounting Manual (GAM) for NGAs.
3. In addition, the COA also requested an **inventory of all reforestation projects** (*Annex "C"*) that were totally and/or partially destroyed/impaired either by fire or other casualty or force majeure by Regions and by the PENROs and to indicate the status, as of 31 December 2020, as to whether request for relief have been granted, filed but no decision yet by COA and no request have filed to date. For those filed but no decision yet, provide with the proof of request/petition.

In compliance to the audit requirement, you are hereby directed to strictly observe the COA recommendation and direct all the PENROs and CENROs concerned to immediately file a request/petition for relief from Accountability before COA on all reforestation projects that were destroyed either by fire or other casualty or force majeure.

The report containing the action taken or to be taken (*Annex "C"*) shall be submitted to the Undersecretary for Finance, Information Systems and Climate Change **not later than August 16, 2021**.

For your information and strict compliance.


ATTY. ANALIZA REBUELTA-TEH

- cc. Undersecretary for Field Operations and Environment
Undersecretary for Legal, Administration, Human Resources and Legislative Affairs
Undersecretary for Policy, Planning and International Affairs
Assistant Secretary for Policy, Planning and Foreign Assisted and Special Projects,
Concurrent Director, Forest Management Bureau
Assistant Secretary for Field Operations - Luzon
Assistant Secretary for Field Operations – Visayas
Assistant Secretary for Field Operations-Mindanao and Legislative Affairs

Department of Environment and Natural Resources
Balances of Land Improvements - Reforestation Projects
For the Period Fiscal Year(FY) 2016 to 2020

A) Reforestation Assets for the FY2016 to FY2020

Year	Reference	Land Improvement, Reforestation Projects (LI-RP)	Increased over CY2016	Accumulated Impairment losses -Land Improvement - Reforestation	% over Reforestation Projects	Construction in Progress - Land Improvements(CIP-LI), Reforestation	Increased over CY2016	Total of Land Improvement (including CIP-LI, Reforestation)	Remarks
		Amount		Amount		Amount		Amount	
2016	Item 10 of the FY 2017 - Notes to Financial Statement (Annex A4)	9,202,414,992.03				10,817,114,867.07		20,019,529,859.10	
2017	Item 10 of the FY 2017 - Notes to Financial Statement (Annex A4)	10,061,892,248.39	9%	(69,394,594.03)	1%	18,235,849,412.36	69%	28,297,741,660.75	Based on records, impairment losses were started to recognized in FY2017
2018	Trial Balance for FY2018 (Annex A3)	10,620,214,779.16	15%	(224,182,312.35)	2%	23,018,205,592.76	113%	33,638,420,371.92	
2019	Trial Balance for FY2019 (Annex A2)	11,556,669,310.57	26%	(336,316,751.66)	3%	25,461,050,361.61	135%	37,017,719,672.18	
2020	Trial Balance for FY2020 (Annex A1)	15,410,511,788.37	67%	(505,871,731.81)	3%	24,245,808,889.65	124%	39,656,320,678.02	

B) Increased of Reforestation Asset from FY2020 over FY2016

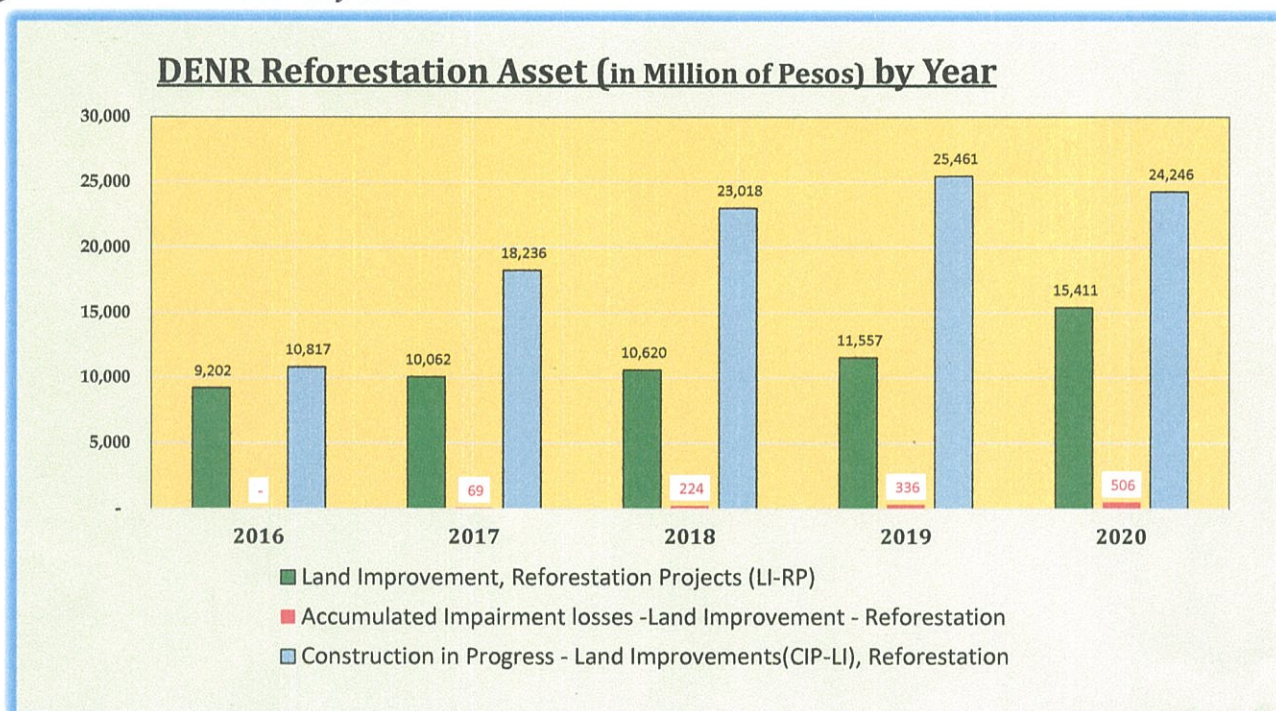
A) Increase in LI-RP

Calendar Year 2020 =	15,410,511,788.37
Calendar Year 2016 =	9,202,414,992.03
Increase in LI-RP =	6,208,096,796.34

B) Increase in CIP-LIR

Calendar Year 2020 =	24,245,808,889.65
Calendar Year 2016 =	10,817,114,867.07
Increase in LI-RP =	13,428,694,022.58

C) Reforestation Asset Chart by Year

**Note:**

- Land Improvement – Reforestation Projects** refers to the cost of **completed** reforestation projects after the duration of the planting activities (three years) that has passed the performance evaluation by a third party identified by DENR and was properly turned over and accepted by DENR (emphasis of Financial and Management Service (FMS)).
- Accumulated Impairment Losses - Reforestation Projects** refers to the difference between the land reforestation projects recoverable amount and its carrying amount at a specific accounting period. (GAM Volume III)
- Construction in Progress – Land Improvements, Reforestation** refers to the accumulated cost or other appropriate value of land improvements, reforestation which are **still in the process** of construction or acquisition (GAM Volume III). This represents the cost of ongoing/unfinished reforestation project and no turnover/acceptance from the DENR. This includes contracts with People's Organizations, Civil Society Organizations and Local Government Units (emphasis of FMS).

Republic of the Philippines
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
Visayas Avenue, Dilliman, Quezon City

CONSOLIDATED PRE-CLOSING TRIAL BALANCE
ALL FUNDS
As of December 31, 2020

Account Title	Account Code	Debit	Credit
Cash-Collecting Officers	10101010	589,771.83	
Petty Cash	10101020	2,278,054.27	
Cash in Bank-Local Currency, Current Account	10102020	717,635,369.29	
Cash in Bank-Local Currency, Savings Account	10102030	170,530.24	
Cash in Bank-Foreign Currency, Current Account	10103020	109,758.60	
Cash in Bank-Foreign Currency, Savings Account	10103030	990,144.72	
Cash-Treasury/Agency Deposit, Regular	10104010	1,167,545,669.48	
Cash-Treasury/Agency Deposit, Special Account	10104020	237,892,583.32	
Cash-Treasury/Agency Deposit, Trust	10104030	123,259,462.79	
Other Investments	10203990	1,494,840.00	
Accounts Receivable	10301010	30,539.47	
Operating Lease Receivable	10302010	30,117,897.84	
Allowance for Impairment-Operating Lease Receivable	10302012		10,053,896.82
Finance Lease Receivable	10302020	156.00	
Due from National Government Agencies	10303010	3,698,821,102.58	
Due from Government-Owned or Controlled Corporations	10303020	123,333,728.84	
Due from Local Government Units	10303030	88,302,335.25	
Due from Bureaus	10304020	10,388,690.23	
Due from Regional Offices	10304030	38,216,023.05	
Due from Operating/Field Units	10304040	27,541,443.83	
Due from Other Funds	10304050	643,543.64	
Receivables-Disallowances/Charges	10399010	128,605,931.35	
Due from Officers and Employees	10399020	98,949,613.89	
Due from Non-Government Organizations/Civil Society Organizations	10399030	450,794,720.77	
Other Receivables	10399990	69,383,924.99	
Allowance for Impairment-Other Receivables	10399992		195,990.00
Agricultural and Marine Supplies for Distribution	10402050	35,766,473.15	
Agricultural Produce for Distribution	10402060	1,167,978.27	
Property and Equipment for Distribution	10402090	1,243,276.00	
Other Supplies and Materials for Distribution	10402990	7,207,590.70	
Office Supplies Inventory	10404010	97,517,974.23	
Accountable Forms, Plates and Stickers Inventory	10404020	9,825,071.38	
Drugs and Medicines Inventory	10404060	419,426.50	
Medical, Dental and Laboratory Supplies Inventory	10404070	411,863.20	
Fuel, Oil and Lubricants Inventory	10404080	77,569.14	
Agricultural and Marine Supplies Inventory	10404090	68,707,132.77	
Textbooks and Instructional Materials Inventory	10404100	15,861.90	
Construction Materials Inventory	10404130	5,952,328.82	
Other Supplies and Materials Inventory	10404990	38,003,972.52	
Semi-Expendable Machinery	10405010	609,141.09	
Semi-Expendable Office Equipment	10405020	14,753,050.51	
Semi-Expendable Information and Communications Technology Equipment	10405030	32,275,769.28	
Semi-Expendable Agricultural and Forestry Equipment	10405040	1,139,081.50	
Semi-Expendable Marine and Fishery Equipment	10405050	2,051,456.80	
Semi-Expendable Communications Equipment	10405070	3,533,936.61	
Semi-Expendable Disaster Response and Rescue Equipment	10405080	1,059,859.97	

Account Title	Account Code	Debit	Credit
Semi-Expendable Medical Equipment	10405100	176,675.00	
Semi-Expendable Printing Equipment	10405110	8,405.00	
Semi-Expendable Sports Equipment	10405120	92,120.00	
Semi-Expendable Technical and Scientific Equipment	10405130	6,705,068.42	
Semi-Expendable Other Equipment	10405990	4,819,778.95	
Semi-Expendable Furniture and Fixtures	10406010	24,080,823.17	
Semi-Expendable Books	10406020	77,367.20	
Investment Property, Land	10501010	187,127,168.18	
Land	10601010	278,532,260.50	
Land Improvements, Aquaculture Structures	10602010	61,100,779.89	
Accumulated Depreciation-Land Improvements, Aquaculture Structures	10602011		25,919,095.67
Land Improvements, Reforestation Projects	10602020	15,410,511,788.37	
Accumulated Impairment Losses-Land Improvements, Reforestation Projects	10602022		505,871,731.81
Other Land Improvements	10602990	458,231,003.98	
Accumulated Depreciation-Other Land Improvements	10602991		115,253,851.80
Road Networks	10603010	185,981,933.61	
Accumulated Depreciation-Road Networks	10603011		12,352,737.75
Flood Control Systems	10603020	54,220,478.21	
Accumulated Depreciation-Flood Control Systems	10603021		10,255,616.65
Water Supply Systems	10603040	391,181,671.22	
Accumulated Depreciation-Water Supply Systems	10603041		53,720,208.84
Power Supply Systems	10603050	8,898,478.99	
Accumulated Depreciation-Power Supply Systems	10603051		2,866,441.33
Communications Networks	10603060	2,013,125.81	
Accumulated Depreciation-Communications Networks	10603061		271,317.43
Parks, Plazas and Monuments	10603090	112,012.50	
Other Infrastructure Assets	10603990	318,341,134.54	
Accumulated Depreciation-Other Infrastructure Assets	10603991		45,691,753.04
Buildings	10604010	3,925,130,120.10	
Accumulated Depreciation-Buildings	10604011		1,185,674,169.79
Accumulated Impairment Losses-Buildings	10604012		1,329,763.25
Hostels and Dormitories	10604060	2,081,748.76	
Accumulated Depreciation-Hostels and Dormitories	10604061		758,162.44
Other Structures	10604990	630,954,737.31	
Accumulated Depreciation-Other Structures	10604991		176,520,248.60
Machinery	10605010	6,459,099.72	
Accumulated Depreciation-Machinery	10605011		3,864,528.26
Office Equipment	10605020	540,530,632.01	
Accumulated Depreciation-Office Equipment	10605021		344,598,553.32
Accumulated Impairment Losses-Office Equipment	10605022		277,289.62
Information and Communications Technology Equipment	10605030	2,146,999,209.68	
Accumulated Depreciation-Information and Communications Technology Equipment	10605031		1,387,886,412.30
Accumulated Impairment Losses-Information and Communications Technology Equipment	10605032		1,148,901.45
Agricultural and Forestry Equipment	10605040	201,482,519.11	
Accumulated Depreciation-Agricultural and Forestry Equipment	10605041		114,789,175.55
Accumulated Impairment Losses-Agricultural and Forestry Equipment	10605042		1,850.08
Marine and Fishery Equipment	10605050	9,895,118.43	
Accumulated Depreciation-Marine and Fishery Equipment	10605051		3,864,774.34
Communications Equipment	10605070	111,820,108.30	
Accumulated Depreciation-Communications Equipment	10605071		74,361,730.16

Account Title	Account Code	Debit	Credit
Accumulated Impairment Losses-Communications Equipment	10605072		98,808.55
Construction and Heavy Equipment	10605080	20,385,199.00	
Accumulated Depreciation-Construction and Heavy Equipment	10605081		11,441,117.39
Disaster Response and Rescue Equipment	10605090	11,900,244.70	
Accumulated Depreciation-Disaster Response and Rescue Equipment	10605091		6,351,914.51
Military, Police and Security Equipment	10605100	2,477,579.00	
Accumulated Depreciation-Military, Police and Security Equipment	10605101		1,333,492.90
Medical Equipment	10605110	5,984,095.60	
Accumulated Depreciation-Medical Equipment	10605111		1,654,627.95
Printing Equipment	10605120	145,000.00	
Sports Equipment	10605130	1,835,794.50	
Accumulated Depreciation-Sports Equipment	10605131		1,484,510.54
Technical and Scientific Equipment	10605140	691,941,237.20	
Accumulated Depreciation-Technical and Scientific Equipment	10605141		349,436,641.13
Accumulated Impairment Losses-Technical and Scientific Equipment	10605142		264,303.71
Other Equipment	10605990	172,264,912.23	
Accumulated Depreciation-Other Equipment	10605991		99,586,687.52
Motor Vehicles	10606010	1,263,833,202.63	
Accumulated Depreciation-Motor Vehicles	10606011		734,267,587.96
Accumulated Impairment Losses-Motor Vehicles	10606012		74,069.68
Aircrafts and Aircrafts Ground Equipment	10606030	70,476,311.34	
Accumulated Depreciation-Aircrafts and Aircrafts Ground Equipment	10606031		28,680,994.05
Watercrafts	10606040	109,941,339.91	
Accumulated Depreciation-Watercrafts	10606041		43,230,492.30
Other Transportation Equipment	10606990	10,782,314.60	
Accumulated Depreciation-Other Transportation Equipment	10606991		4,575,744.05
Furniture and Fixtures	10607010	227,568,600.66	
Accumulated Depreciation-Furniture and Fixtures	10607011		134,005,848.47
Accumulated Impairment Losses-Furniture and Fixtures	10607012		1,058.94
Books	10607020	1,548,117.25	
Accumulated Depreciation-Books	10607021		913,278.88
Accumulated Impairment Losses-Books	10607022		3,064.25
Leased Asset, Machinery and Equipment	10608030	1,687,692.00	
Accumulated Depreciation-Leased Asset, Machinery and Equipment	10608031		212,020.60
Leased Asset Improvements, Land	10609010	887,000.00	
Accumulated Depreciation-Leased Asset Improvements, Land	10609011		842,650.00
Leased Asset Improvements, Buildings and Other Structures	10609020	5,989,102.48	
Accumulated Depreciation-Leased Asset Improvements, Buildings and Other Structures	10609021		100,731.23
Construction in Progress-Land Improvements	10698010	24,245,808,889.65	
Construction in Progress-Infrastructure Assets	10698020	921,144,992.54	
Construction in Progress-Buildings and Other Structures	10698030	878,569,998.22	
Work/Zoo and/or Other Animals	10699010	559,044.51	
Other Property, Plant and Equipment	10699990	119,069,105.15	
Accumulated Depreciation-Other Property, Plant and Equipment	10699991		58,329,747.03

Account Title	Account Code	Debit	Credit
Breeding Stocks	10701010	182,324.00	
Aquaculture	10701040	1,061,029.59	
Other Consumable Biological Assets	10702990	321,700.00	
Computer Software	10801020	47,138,323.21	
Accumulated Amortization-Computer Software	10801021		11,806,193.90
Development in Progress-Computer Software	10898020	70,950,000.00	
Advances for Operating Expenses	19901010	3,791,441.44	
Advances for Payroll	19901020	8,945,586.86	
Advances to Special Disbursing Officer	19901030	28,085,353.54	
Advances to Officers and Employees	19901040	10,133,665.82	
Advances to Contractors	19902010	302,999,101.21	
Prepaid Rent	19902020	940,000.00	
Prepaid Registration	19902030	195,529.00	
Prepaid Insurance	19902050	11,261,813.62	
Other Prepayments	19902990	38,351,081.31	
Guaranty Deposits	19903020	39,941,491.01	
Other Deposits	19903990	1,206,472.12	
Confiscated Property/Assets	19999040	306,987,166.33	
Accumulated Impairment Losses-Confiscated Property/Assets	19999042		1,003,287.99
Other Assets	19999990	266,179,387.76	
Accumulated Impairment Losses-Other Assets	19999992		172,109.49
Accounts Payable	20101010		948,020,088.32
Due to Officers and Employees	20101020		132,727,132.76
Finance Lease Payable	20101070		540,000.00
Tax Refunds Payable	20103010		191,113.84
Due to BIR	20201010		65,566,115.15
Due to GSIS	20201020		14,549,586.85
Due to Pag-IBIG	20201030		4,992,907.97
Due to PhilHealth	20201040		1,823,695.64
Due to NGAs	20201050		95,100,104.00
Due to GOCCs	20201060		13,153,877.27
Due to LGUs	20201070		9,234,811.83
Due to Central Office	20301010		3,408,888.55
Due to Bureaus	20301020		14,568,111.40
Due to Regional Offices	20301030		23,898,536.05
Due to Operating Units	20301040		709,190.16
Due to Other Funds	20301050		1,073,898.24
Trust Liabilities	20401010		55,537,447.72
Bail Bonds Payable	20401030		155,000.00
Guaranty/Security Deposits Payable	20401040		1,100,337,658.14
Customers' Deposits Payable	20401050		6,410,893.84
Other Deferred Credits	20501990		86,126,501.74
Other Unearned Revenue	20502990		984,056.09
Other Payables	29999990		239,157,250.40
Accumulated Surplus/(Deficit)	30101010		50,159,181,745.52
Tax on Forest Products	40103060		20,165,782.06
Permit Fees	40201010		40,142,919.49
Registration Fees	40201020		6,943,142.70
Clearance and Certification Fees	40201040		17,347,796.42
Licensing Fees	40201060		10,290.00
Supervision and Regulation Enforcement Fees	40201070		18,185,192.71
Legal Fees	40201090		77,041.42
Inspection Fees	40201100		4,355,234.21
Verification and Authentication Fees	40201110		3,809,528.08
Processing Fees	40201130		3,871,150.95
Fines and Penalties-Service Income	40201140		4,026,837.68

Account Title	Account Code	Debit	Credit
Other Service Income	40201990		275,697,687.37
Rent/Lease Income	40202050		535,420,324.50
Facilities	40202130		1,117,193.40
Income from Printing and Publication	40202150		4,215.00
Sales Revenue	40202160		5,586,430.00
Interest Income	40202210		1,076,408.16
Share in the Profit of Joint Ventures	40202220		210,419,969.06
Fines and Penalties-Business Income	40202230		531,267.77
Other Business Income	40202990		9,647,934.06
Subsidy from National Government	40301010		15,828,972,181.61
Assistance from Other National Government Agencies	40301020		4,659.11
Subsidy from Central Office	40301060		840,742,190.23
Subsidy from Regional Office/Staff Bureau	40301070		10,898,491.86
Share from National Wealth	40401010		544,922.00
Donations in Cash	40402010		1,340,000.00
Donations in Kind	40402020		1,471,769.95
Gain on Foreign Exchange (FOREX)	40501010		7,519.92
Gain on Sale of Property, Plant and Equipment	40501040		579,215.44
Gain on Sale of Unserviceable Property	40501130		973,344.12
Other Gains	40501990		5,538,833.87
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Property	40601010		285,000.00
Proceeds from Insurance/Indemnities	40699010		3,524.81
Miscellaneous Income	40699990		32,608,540.33
Salaries and Wages-Regular	50101010	4,896,749,699.85	
Salaries and Wages-Casual/Contractual	50101020	73,345,007.13	
Personal Economic Relief Allowance (PERA)	50102010	356,164,946.98	
Representation Allowance (RA)	50102020	44,476,611.39	
Transportation Allowance (TA)	50102030	28,294,580.98	
Clothing/Uniform Allowance	50102040	92,598,962.50	
Quarters Allowance	50102070	120,500.00	
Productivity Incentive Allowance	50102080	4,888,500.00	
Honoraria	50102100	3,947,410.38	
Hazard Pay	50102110	36,780,044.83	
Longevity Pay	50102120	2,233,500.00	
Overtime and Night Pay	50102130	5,137,169.03	
Year-End Bonus	50102140	461,664,166.51	
Cash Gift	50102150	75,010,414.00	
Mid-Year Bonus	50102160	180,935,525.22	
Other Bonuses and Allowances	50102990	617,265,596.56	
Retirement and Life Insurance Premiums	50103010	160,305,973.88	
Pag-IBIG Contributions	50103020	19,792,365.09	
PhilHealth Contributions	50103030	68,204,061.81	
Employees Compensation Insurance Premiums	50103040	20,761,905.45	
Terminal Leave Benefits	50104030	289,350,008.98	
Other Personnel Benefits	50104990	212,610,536.58	
Traveling Expenses-Local	50201010	404,265,366.68	
Traveling Expenses-Foreign	50201020	126,150.53	
Training Expenses	50202010	166,933,168.88	
Scholarship Grants/Expenses	50202020	1,494,445.92	
Office Supplies Expenses	50203010	175,935,510.38	
Accountable Forms Expenses	50203020	7,789,597.73	
Non-Accountable Forms Expenses	50203030	4,840.00	
Animal/Zoological Supplies Expenses	50203040	4,811,150.93	
Food Supplies Expenses	50203050	49,388.00	
Drugs and Medicines Expenses	50203070	3,084,995.03	
Medical, Dental and Laboratory Supplies Expenses	50203080	5,489,492.51	

Account Title	Account Code	Debit	Credit
Fuel, Oil and Lubricants Expenses	50203090	99,531,971.16	
Agricultural and Marine Supplies Expenses	50203100	6,456,433.00	
Textbooks and Instructional Materials Expenses	50203110	11,384.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	87,331,299.55	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	21,969,039.36	
Other Supplies and Materials Expenses	50203990	168,500,749.92	
Water Expenses	50204010	25,690,704.75	
Electricity Expenses	50204020	156,679,449.61	
Gas/Heating Expenses	50204030	15,153.00	
Other Utility Expenses	50204990	78,550.00	
Postage and Courier Expenses	50205010	8,995,443.62	
Telephone Expenses	50205020	88,511,947.25	
Internet Subscription Expenses	50205030	56,702,281.50	
Cable, Satellite, Telegraph and Radio Expenses	50205040	1,953,115.16	
Awards/Rewards Expenses	50206010	769,680.00	
Prizes	50206020	509,809.00	
Survey Expenses	50207010	12,906,616.77	
Desilting, Drilling and Dredging Expenses	50208020	157,250.00	
Confidential Expenses	50210010	17,775,000.00	
Intelligence Expenses	50210020	11,000.00	
Extraordinary and Miscellaneous Expenses	50210030	5,984,438.11	
Legal Services	50211010	4,789,819.26	
Auditing Services	50211020	1,940,609.18	
Consultancy Services	50211030	94,434,143.10	
Other Professional Services	50211990	1,502,489,395.93	
Environment/Sanitary Services	50212010	30,894,797.49	
Janitorial Services	50212020	70,691,696.11	
Security Services	50212030	139,447,952.89	
Other General Services	50212990	419,225,887.47	
Repairs and Maintenance-Land Improvements	50213020	48,508,387.60	
Repairs and Maintenance-Infrastructure Assets	50213030	1,975,521.53	
Repairs and Maintenance-Buildings and Other Structures	50213040	72,103,936.87	
Repairs and Maintenance-Machinery and Equipment	50213050	23,802,054.00	
Repairs and Maintenance-Transportation Equipment	50213060	68,773,023.46	
Repairs and Maintenance-Furniture and Fixtures	50213070	1,024,946.04	
Repairs and Maintenance-Leased Assets	50213080	26,638.00	
Repairs and Maintenance-Leased Assets Improvements	50213090	3,864.00	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	50213210	472,283.00	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	50213220	32,423.40	
Repairs and Maintenance-Other Property, Plant and Equipment	50213990	121,562.00	
Assistance to Local Government Units	50214030	15,050,000.00	
Assistance to Non-Government Organizations/Civil Society Organizations	50214050	49,260,227.46	
Subsidy to Regional Offices/Staff Bureaus	50214070	96,599,162.26	
Subsidy to Operating Units	50214080	766,750,263.85	
Taxes, Duties and Licenses	50215010	3,468,591.34	
Fidelity Bond Premiums	50215020	5,832,129.93	
Insurance Expenses	50215030	37,707,220.65	
Labor and Wages	50216010	88,598,620.50	
Advertising, Promotional and Marketing Expenses	50299010	16,493,596.37	
Printing and Publication Expenses	50299020	16,974,382.48	
Representation Expenses	50299030	116,612,987.93	
Transportation and Delivery Expenses	50299040	6,580,119.28	
Rent/Lease Expenses	50299050	62,685,771.34	

Account Title	Account Code	Debit	Credit
Membership Dues and Contributions to Organizations	50299060	2,240,222.48	
Subscription Expenses	50299070	16,931,516.79	
Donations	50299080	3,398,071.50	
Bank Transaction Fee	50299220	12,392.79	
Other Maintenance and Operating Expenses	50299990	253,884,362.98	
Depreciation-Land Improvements	50501020	15,116,314.22	
Depreciation-Infrastructure Assets	50501030	27,099,906.45	
Depreciation-Buildings and Other Structures	50501040	130,697,021.35	
Depreciation-Machinery and Equipment	50501050	370,818,272.22	
Depreciation-Transportation Equipment	50501060	120,989,039.92	
Depreciation-Furniture, Fixtures and Books	50501070	19,407,136.42	
Depreciation-Leased Assets	50501080	149,661.60	
Depreciation-Leased Assets Improvements	50501090	70,220.87	
Depreciation-Other Property, Plant and Equipment	50501990	6,905,589.81	
Amortization-Intangible Assets	50502010	4,809,994.54	
Impairment Loss-Other Receivables	50503060	96,000.00	
Impairment Loss-Inventories	50503070	76,085.25	
Impairment Loss-Property, Plant and Equipment	50503090	170,308,833.21	
Impairment Loss-Other Assets	50503990	638,061.53	
Loss on Foreign Exchange (FOREX)	50504010	5,126,104.08	
Loss on Sale of Property, Plant and Equipment	50504040	2,374,478.69	
Loss on Sale of Assets	50504080	103,093.61	
Loss of Assets	50504090	113,485,821.06	
Loss on Sale of Unserviceable Property	50504250	109,950.00	
Total		76,427,254,333.15	76,427,254,333.15

Certified Correct:


DINA M. NILLOSAN
 Department Chief Accountant *W*

Republic of the Philippines
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
Visayas Avenue, Diliman, Quezon City
CONSOLIDATED PRE-CLOSING TRIAL BALANCE
One Fund Concept
As of December 31, 2019

Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	10101010	1,812,891.15	
Petty Cash	10101020	3,102,236.09	
Cash in Bank - Local Currency, Current Account	10102020	631,079,384.39	
Cash in Bank - Local Currency, Savings Account	10102030	368,750.83	
Cash in Bank - Foreign Currency, Current Account	10103020	109,758.60	
Cash in Bank - Foreign Currency, Savings Account	10103030	221,779,665.69	
Cash - Treasury/Agency Deposit, Regular	10104010	1,325,219,590.09	
Cash - Treasury/Agency Deposit, Special Account	10104020	202,314,097.98	
Cash - Treasury/Agency Deposit, Trust	10104030	102,804,206.03	
Other Investments	10203990	1,494,840.00	
Accounts Receivable	10301010	41,397.63	
Operating Lease Receivable	10302010	30,695,525.77	
Allowance for Impairment - Operating Lease Receivable	10302011		10,053,896.82
Due from National Government Agencies	10303010	3,888,427,761.61	
Due from Government-Owned and/or Controlled Corporations	10303020	159,295,478.78	
Due from Local Government Units	10303030	143,578,169.31	
Due from Bureaus	10304020	10,851,303.32	
Due from Regional Offices	10304030	29,562,908.85	
Due from Operating Units	10304040	24,986,782.27	
Due from Other Funds	10304050	1,136,581.73	
Receivables - Disallowances/Charges	10305010	132,276,526.52	
Due from Officers and Employees	10305020	99,053,730.06	
Due from Non-Government Organizations/People's Organizations	10305030	735,385,662.25	
Other Receivables	10305990	87,889,500.91	
Allowance for Impairment - Other Receivables	10305991		99,990.00
Agricultural and Marine Supplies for Distribution	10402050	43,943,436.79	
Agricultural Produce for Distribution	10402060	66,703,968.70	
Other Supplies and Materials for Distribution	10402990	21,849,094.50	
Office Supplies Inventory	10404010	110,715,623.05	
Accountable Forms, Plates and Stickers Inventory	10404020	2,914,497.21	
Non-Accountable Forms Inventory	10404030	84,680.00	
Animal/Zoological Supplies Inventory	10404040	6,072.00	
Drugs and Medicines Inventory	10404060	3,000.00	
Medical, Dental and Laboratory Supplies Inventory	10404070	23,095.00	
Fuel, Oil and Lubricants Inventory	10404080	1,075,246.94	
Agricultural and Marine Supplies Inventory	10404090	66,369,421.01	
Textbooks and Instructional Materials Inventory	10404100	14,659.80	

Account Title	Account Code	Debit	Credit
Construction Materials Inventory	10404130	8,893,149.22	
Other Supplies and Materials Inventory	10404990	39,086,102.95	
Semi-Expendable Machinery	10405010	600,429.00	
Semi-Expendable Office Equipment	10405020	16,498,753.98	
Semi-Expendable Information and Communications Technology Equipment	10405030	44,708,849.74	
Semi-Expendable Agricultural and Forestry Equipment	10405040	1,202,201.50	
Semi-Expendable Marine and Fishery Equipment	10405050	3,436,719.60	
Semi-Expendable Communications Equipment	10405070	4,386,708.59	
Semi-Expendable Disaster Response and Rescue Equipment	10405080	600,334.25	
Semi-Expendable Medical Equipment	10405100	192,220.00	
Semi-Expendable Printing Equipment	10405110	25,215.00	
Semi-Expendable Sports Equipment	10405120	74,720.00	
Semi-Expendable Technical and Scientific Equipment	10405130	5,597,260.73	
Semi-Expendable Other Machinery and Equipment	10405190	3,724,568.61	
Semi-Expendable Furniture and Fixtures	10406010	32,284,695.63	
Semi-Expendable Books	10406020	128,335.20	
Land	10601010	213,873,041.99	
Land Improvements, Aquaculture Structures	10602010	61,100,779.89	
Accumulated Depreciation - Land Improvements, Aquaculture Structures	10602011		20,757,406.36
Land Improvements, Reforestation Projects	10602020	11,556,669,310.57	
Accumulated Impairment Losses - Land Improvements, Reforestation Projects	10602021		336,316,751.66
Other Land Improvements	10602990	397,303,051.78	
Accumulated Depreciation - Other Land Improvements	10602991		86,523,518.30
Road Networks	10603010	19,769,019.12	
Accumulated Depreciation - Road Networks	10603011		8,787,755.66
Flood Control Systems	10603020	51,652,749.79	
Accumulated Depreciation - Flood Control Systems	10603021		10,642,032.57
Water Supply Systems	10603040	252,857,284.31	
Accumulated Depreciation - Water Supply Systems	10603041		19,999,099.39
Power Supply Systems	10603050	8,661,326.59	
Accumulated Depreciation - Power Supply Systems	10603051		2,739,246.23
Communication Networks	10603060	1,923,125.81	
Accumulated Depreciation - Communication Networks	10603061		175,693.82
Parks, Plazas and Monuments	10603090	112,012.50	
Other Infrastructure Assets	10603990	280,310,928.96	
Accumulated Depreciation - Other Infrastructure Assets	10603991		8,477,251.01
Buildings	10604010	3,479,959,293.22	
Accumulated Depreciation - Buildings	10604011		1,005,031,229.38
Hostels and Dormitories	10604060	2,081,748.76	
Accumulated Depreciation - Hostels and Dormitories	10604061		665,712.28
Other Structures	10604990	598,533,420.64	
Accumulated Depreciation - Other Structures	10604991		145,164,085.91

Account Title	Account Code	Debit	Credit
Machinery	10605010	6,619,761.97	
Accumulated Depreciation - Machinery	10605011		3,360,910.76
Office Equipment	10605020	516,922,657.13	
Accumulated Depreciation - Office Equipment	10605021		300,261,499.96
Accumulated Impairment Losses - Office Equipment	10605022		8,850.01
Information and Communication Technology Equipment	10605030	2,037,457,650.25	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		1,247,641,133.90
Accumulated Impairment Losses - Information and Communication Technology Equipment	10605032		464,519.87
Agricultural and Forestry Equipment	10605040	143,294,711.23	
Accumulated Depreciation - Agricultural and Forestry Equipment	10605041		72,082,624.76
Marine and Fishery Equipment	10605050	13,947,503.18	
Accumulated Depreciation - Marine and Fishery Equipment	10605051		1,479,424.39
Communication Equipment	10605070	110,773,016.53	
Accumulated Depreciation - Communication Equipment	10605071		67,246,845.03
Accumulated Impairment Losses - Communication Equipment	10605072		83,831.98
Construction and Heavy Equipment	10605080	21,795,537.00	
Accumulated Depreciation - Construction and Heavy Equipment	10605081		10,221,066.21
Disaster Response and Rescue Equipment	10605090	9,998,727.72	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		3,996,598.40
Military, Police and Security Equipment	10605100	2,198,579.00	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		819,439.54
Medical Equipment	10605110	4,201,095.60	
Accumulated Depreciation - Medical Equipment	10605111		1,821,366.59
Sports Equipment	10605130	1,821,994.50	
Accumulated Depreciation - Sports Equipment	10605131		1,228,200.18
Technical and Scientific Equipment	10605140	642,633,348.22	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		289,612,532.06
Accumulated Impairment Losses - Technical and Scientific Equipment	10605142		28,901.30
Other Machinery and Equipment	10605990	165,371,359.55	
Accumulated Depreciation - Other Machinery and Equipment	10605991		78,829,710.91
Motor Vehicles	10606010	1,172,259,427.61	
Accumulated Depreciation - Motor Vehicles	10606011		646,346,274.92
Accumulated Impairment Losses - Motor Vehicles	10606012		75,072.63
Aircrafts and Aircrafts Ground Equipment	10606030	70,476,311.34	

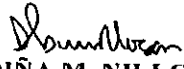
Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment	10606031		25,328,502.09
Watercrafts	10606040	88,978,967.52	
Accumulated Depreciation - Watercrafts	10606041		36,126,228.82
Other Transportation Equipment	10606990	10,081,213.00	
Accumulated Depreciation - Other Transportation Equipment	10606991		4,462,338.93
Furniture and Fixtures	10607010	229,428,582.46	
Accumulated Depreciation - Furniture and Fixtures	10607011		118,701,379.52
Books	10607020	1,726,625.50	
Accumulated Depreciation - Books	10607021		973,473.73
Leased Assets, Machinery and Equipment	10608030	9,841,127.00	
Accumulated Depreciation - Leased Assets, Machinery and Equipment	10608031		62,359.00
Leased Assets Improvements, Land	10609010	887,000.00	
Accumulated Depreciation - Leased Assets Improvements, Land	10609011		772,429.13
Leased Assets Improvements, Buildings	10609020	299,899.95	
Accumulated Depreciation - Leased Assets Improvements, Buildings	10609021		100,731.23
Work/Zoo Animals	10698010	835,544.51	
Other Property, Plant and Equipment	10698990	120,074,529.49	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		56,136,449.47
Construction in Progress - Land Improvements	10699010	25,461,050,361.61	
Construction in Progress - Infrastructure Assets	10699020	1,144,442,946.79	
Construction in Progress - Buildings and Other Structures	10699030	1,154,682,837.01	
Construction in Progress - Leased Assets Improvements	10699050	5,689,202.53	
Breeding Stocks	10701010	182,324.00	
Livestock	10701020	16,000.00	
Accumulated Impairment Losses - Livestock	10701021		16,000.00
Aquaculture	10701040	1,382,729.59	
Agricultural Produce Held for Consumption/Sale/Distribution	10702030	261,709.50	
Computer Software	10801020	31,401,338.00	
Accumulated Amortization - Computer Software	10801021		1,535,126.25
Advances for Operating Expenses	19901010	5,254,772.20	
Advances for Payroll	19901020	22,725,286.03	
Advances to Special Disbursing Officer	19901030	49,438,813.07	
Advances to Officers and Employees	19901040	10,190,485.58	
Advances to Contractors	19902010	327,681,428.40	
Prepaid Rent	19902020	775,400.35	
Prepaid Registration	19902030	336,442.22	
Prepaid Insurance	19902050	10,379,207.41	
Other Prepayments	19902990	36,778,230.03	
Guaranty Deposits	19903020	41,048,946.68	

Account Title	Account Code	Debit	Credit
Other Deposits	19903990	417,394.66	
Confiscated Property/Assets	19999040	253,041,470.18	
Accumulated Impairment Losses - Confiscated Property/Assets	19999041		332,813.96
Other Assets	19999990	444,183,193.48	
Accumulated Impairment Losses - Other Assets	19999991		369,970.51
Accounts Payable	20101010		1,124,751,261.47
Due to Officers and Employees	20101020		65,047,923.45
Tax Refunds Payable	20103010		24,275.50
Due to BIR	20201010		95,603,484.26
Due to GSIS	20201020		11,457,322.05
Due to Pag-IBIG	20201030		4,578,943.45
Due to PhilHealth	20201040		1,718,885.53
Due to NGAs	20201050		102,848,087.14
Due to GOCCs	20201060		3,039,785.01
Due to LGUs	20201070		5,390,298.83
Due to Central Office	20301010		5,558,212.37
Due to Bureaus	20301020		14,046,031.75
Due to Regional Offices	20301030		19,401,595.81
Due to Operating Units	20301040		765,585.24
Due to Other Funds	20301050		1,296,668.64
Trust Liabilities	20401010		10,562,645.71
Guaranty/Security Deposits Payable	20401040		971,487,455.54
Customers' Deposits Payable	20401050		5,955,893.84
Other Deferred Credits	20501990		84,872,686.08
Other Payables	29999990		322,655,621.88
Accumulated Surplus/(Deficit)	30101010		43,789,581,619.71
Tax on Forest Products	40103060		16,351,596.45
Permit Fees	40201010		47,900,941.18
Registration Fees	40201020		6,114,036.65
Clearance and Certification Fees	40201040		21,311,027.30
Supervision and Regulation Enforcement Fees	40201070		27,791,175.09
Legal Fees	40201090		59,120.00
Inspection Fees	40201100		5,426,113.99
Verification and Authentication Fees	40201110		2,911,213.65
Processing Fees	40201130		4,325,480.66
Fines and Penalties - Service Income	40201140		8,093,990.26
Other Service Income	40201990		283,963,204.86
Seminar/Training Fees	40202040		266,000.00
Rent/Lease Income	40202050		413,833,763.95
Income from Hostels/Dormitories and Other Like Facilities	40202130		3,837,694.23
Income from Printing and Publication	40202150		18,810.00
Sales Revenue	40202160		10,148,342.00
Interest Income	40202210		4,298,868.85
Share in the Profit of Joint Venture	40202220		600,800,598.96
Fines and Penalties - Business Income	40202230		409,057.72

Account Title	Account Code	Debit	Credit
Other Business Income	40202990		12,380,818.38
Subsidy from National Government	40301010		20,616,328,401.66
Subsidy from Other National Government Agencies	40301020		278,477.33
Subsidy from Central Office	40301060		1,139,850,524.11
Subsidy from Regional Office/Staff Bureau	40301070		149,438,350.48
Share from National Wealth	40401010		930,487.43
Income from Grants and Donations in Cash	40402010		1,200.00
Income from Grants and Donations in Kind	40402020		15,100,764.64
Gain on Foreign Exchange (FOREX)	40501010		84,430.08
Gain on Sale of Property, Plant and Equipment	40501040		1,170,603.09
Other Gains	40501990		9,627,415.52
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	40601010		2,603,282.01
Sale of Unserviceable Property	40601020		1,482,664.33
Proceeds from Insurance/Indemnities	40609010		652,475.71
Miscellaneous Income	40609990		10,707,084.89
Salaries and Wages - Regular	50101010	4,803,583,286.71	
Salaries and Wages - Casual/Contractual	50101020	52,418,673.63	
Personal Economic Relief Allowance (PERA)	50102010	370,520,916.10	
Representation Allowance (RA)	50102020	44,241,337.49	
Transportation Allowance (TA)	50102030	30,659,461.72	
Clothing/Uniform Allowance	50102040	91,468,650.00	
Quarters Allowance	50102070	148,000.00	
Productivity Incentive Allowance	50102080	3,873,000.00	
Honoraria	50102100	6,404,198.36	
Longevity Pay	50102120	3,793,700.00	
Overtime and Night Pay	50102130	7,017,376.88	
Year End Bonus	50102140	440,716,387.71	
Cash Gift	50102150	79,532,468.75	
Other Bonuses and Allowances	50102990	954,977,311.02	
Retirement and Life Insurance Premiums	50103010	570,766,262.59	
Pag-IBIG Contributions	50103020	20,242,927.20	
PhilHealth Contributions	50103030	57,463,161.30	
Employees Compensation Insurance Premiums	50103040	22,770,042.91	
Retirement Gratuity	50104020	3,744,815.00	
Terminal Leave Benefits	50104030	139,572,486.31	
Other Personnel Benefits	50104990	228,937,585.40	
Traveling Expenses - Local	50201010	677,694,765.10	
Traveling Expenses - Foreign	50201020	6,999,403.56	
Training Expenses	50202010	612,199,668.56	
Scholarship Grants/Expenses	50202020	2,798,902.59	
Office Supplies Expenses	50203010	168,086,997.62	
Accountable Forms Expenses	50203020	21,887,522.36	
Non-Accountable Forms Expenses	50203030	43,395.00	
Animal/Zoological Supplies Expenses	50203040	4,272,191.74	
Food Supplies Expenses	50203050	858,734.60	
Drugs and Medicines Expenses	50203070	163,781.70	

Account Title	Account Code	Debit	Credit
Insurance Expenses	50215030	31,670,039.71	
Labor and Wages	50216010	37,493,654.81	
Advertising Expenses	50299010	12,506,386.80	
Printing and Publication Expenses	50299020	18,185,966.10	
Representation Expenses	50299030	183,097,830.15	
Transportation and Delivery Expenses	50299040	6,337,983.93	
Rent/Lease Expenses	50299050	68,302,893.67	
Membership Dues and Contributions to Organizations	50299060	586,100.00	
Subscription Expenses	50299070	14,890,739.96	
Donations	50299080	11,031,087.49	
Other Maintenance and Operating Expenses	50299990	247,480,024.55	
Bank Charges	50301040	91,105.44	
Other Financial Charges	50301990	2,000.00	
Depreciation - Land Improvements	50501020	11,900,882.01	
Depreciation - Infrastructure Assets	50501030	17,298,790.87	
Depreciation - Buildings and Other Structures	50501040	104,367,390.06	
Depreciation - Machinery and Equipment	50501050	299,510,153.98	
Depreciation - Transportation Equipment	50501060	107,580,435.48	
Depreciation - Furniture, Fixtures and Books	50501070	15,241,975.00	
Depreciation - Leased Assets	50501080	70,392.58	
Depreciation - Other Property, Plant and Equipment	50501990	7,144,546.30	
Amortization - Intangible Assets	50502010	1,500,000.00	
Impairment Loss - Loans and Receivables	50503020	416,158.37	
Impairment Loss - Inventories	50503070	89,848.19	
Impairment Loss - Property, Plant and Equipment	50503090	8,590,730.17	
Impairment Loss - Biological Assets	50503100	16,000.00	
Impairment Loss - Other Assets	50503990	7,186,724.30	
Loss on Foreign Exchange (FOREX)	50504010	20,891,725.54	
Loss on Sale of Property, Plant and Equipment	50504040	1,082,892.45	
Loss on Sale of Assets	50504080	109,527.82	
Loss of Assets	50504090	849,756.84	
Other Losses	50504990	575,031.68	
Total		74,685,102,574.15	74,685,102,574.15

Certified Correct:


DIÑA M. NILLOSAN
 Department Chief Accountant

Republic of the Philippines
 DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
 Visayas Avenue, Diliman, Quezon City
 CONSOLIDATED PRE-CLOSING TRIAL BALANCE
 One Fund Concept
 As of December 31, 2018

Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	10101010	2,893,624.75	
Petty Cash	10101020	3,456,657.98	
Cash in Bank - Local Currency, Current Account	10102020	515,819,076.05	
Cash in Bank - Local Currency, Savings Account	10102030	3,339,821.93	
Cash in Bank - Foreign Currency, Savings Account	10103030	156,360,720.51	
Cash - Treasury/Agency Deposit, Regular	10104010	1,427,328,106.65	
Cash - Treasury/Agency Deposit, Special Account	10104020	147,870,504.38	
Cash - Treasury/Agency Deposit, Trust	10104030	74,817,182.75	
Other Investments	10203990	1,494,840.00	
Accounts Receivable	10301010	30,562,194.79	
Allowance for Impairment - Accounts Receivable	10301011		9,637,738.45
Operating Lease Receivable	10302010	75,064.02	
Due from National Government Agencies	10303010	2,207,240,434.47	
Due from Government-Owned and/or Controlled Corporations	10303020	143,554,081.89	
Due from Local Government Units	10303030	231,216,876.55	
Due from Bureaus	10304020	5,964,864.99	
Due from Regional Offices	10304030	41,047,438.26	
Due from Operating Units	10304040	24,396,964.11	
Due from Other Funds	10304050	428,378.94	
Receivables - Disallowances/Charges	10305010	130,810,215.80	
Due from Officers and Employees	10305020	19,446,720.37	
Due from Non-Government Organizations/People's Organizations	10305030	33,902,906.10	
Other Receivables	10305990	84,511,002.85	
Allowance for Impairment - Other Receivables	10305991		162,737.70
Agricultural and Marine Supplies for Distribution	10402050	950,151.91	
Agricultural Produce for Distribution	10402060	139,565,523.35	
Other Supplies and Materials for Distribution	10402990	1,360,090.00	
Office Supplies Inventory	10404010	104,033,283.70	
Accountable Forms, Plates and Stickers Inventory	10404020	13,918,394.70	
Non-Accountable Forms Inventory	10404030	440,540.00	
Animal/Zoological Supplies Inventory	10404040	12,295.20	
Medical, Dental and Laboratory Supplies Inventory	10404070	25,213.05	
Fuel, Oil and Lubricants Inventory	10404080	528,188.95	
Agricultural and Marine Supplies Inventory	10404090	138,516,126.37	
Textbooks and Instructional Materials Inventory	10404100	14,659.80	
Construction Materials Inventory	10404130	7,562,722.93	
Other Supplies and Materials Inventory	10404990	43,904,598.29	
Semi-Expendable Machinery	10405010	140,586.00	
Semi-Expendable Office Equipment	10405020	15,749,676.43	
Semi-Expendable Information and Communications Technology Equipment	10405030	37,760,476.90	
Semi-Expendable Agricultural and Forestry Equipment	10405040	10,427,704.50	
Semi-Expendable Marine and Fishery Equipment	10405050	2,688,740.60	
Semi-Expendable Communications Equipment	10405070	6,069,355.64	
Semi-Expendable Disaster Response and Rescue Equipment	10405080	449,804.25	
Semi-Expendable Medical Equipment	10405100	178,150.00	
Semi-Expendable Printing Equipment	10405110	679,280.00	
Semi-Expendable Sports Equipment	10405120	116,516.90	
Semi-Expendable Technical and Scientific Equipment	10405130	4,768,357.82	

Account Title	Account Code	Debit	Credit
Semi-Expendable Other Machinery and Equipment	10405190	3,528,918.35	
Semi-Expendable Furniture and Fixtures	10406010	32,621,789.33	
Semi-Expendable Books	10406020	76,320.20	
Land	10601010	188,101,006.49	
Land Improvements, Aquaculture Structures	10602010	64,877,436.06	
Accumulated Depreciation - Land Improvements, Aquaculture Structures	10602011		20,652,906.40
Land Improvements, Reforestation Projects	10602020	10,620,214,779.16	
Accumulated Impairment Losses - Land Improvements, Reforestation Other Land Improvements	10602021		224,182,312.35
Accumulated Depreciation - Other Land Improvements	10602990	381,078,255.40	
Road Networks	10603010	21,845,165.69	
Accumulated Depreciation - Road Networks	10603011		7,127,971.71
Flood Control Systems	10603020	51,652,749.79	
Accumulated Depreciation - Flood Control Systems	10603021		6,133,308.70
Water Supply Systems	10603040	164,020,602.09	
Accumulated Depreciation - Water Supply Systems	10603041		11,450,664.98
Power Supply Systems	10603050	8,439,538.71	
Accumulated Depreciation - Power Supply Systems	10603051		2,337,153.00
Communication Networks	10603060	1,164,925.81	
Accumulated Depreciation - Communication Networks	10603061		120,359.86
Parks, Plazas and Monuments	10603090	112,012.50	
Other Infrastructure Assets	10603990	188,548,841.63	
Accumulated Depreciation - Other Infrastructure Assets	10603991		5,851,552.42
Buildings	10604010	3,188,689,205.86	
Accumulated Depreciation - Buildings	10604011		912,513,030.55
Hostels and Dormitories	10604060	2,081,748.76	
Accumulated Depreciation - Hostels and Dormitories	10604061		574,522.12
Other Structures	10604990	558,807,228.21	
Accumulated Depreciation - Other Structures	10604991		129,628,847.29
Machinery	10605010	6,579,761.97	
Accumulated Depreciation - Machinery	10605011		2,834,285.00
Office Equipment	10605020	490,972,851.52	
Accumulated Depreciation - Office Equipment	10605021		270,775,390.74
Accumulated Impairment Losses - Office Equipment	10605022		57,970.02
Information and Communication Technology Equipment	10605030	1,783,230,564.47	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		1,132,234,143.69
Accumulated Impairment Losses - Information and Communication Technology Equipment	10605032		708,905.83
Agricultural and Forestry Equipment	10605040	162,204,775.28	
Accumulated Depreciation - Agricultural and Forestry Equipment	10605041		60,080,162.84
Marine and Fishery Equipment	10605050	50,112,165.98	
Accumulated Depreciation - Marine and Fishery Equipment	10605051		787,854.01
Communication Equipment	10605070	105,450,895.49	
Accumulated Depreciation - Communication Equipment	10605071		62,470,140.08
Accumulated Impairment Losses - Communication Equipment	10605072		108,721.37
Construction and Heavy Equipment	10605080	12,692,337.00	
Accumulated Depreciation - Construction and Heavy Equipment	10605081		5,839,171.39
Disaster Response and Rescue Equipment	10605090	8,689,060.70	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		2,839,211.66
Military, Police and Security Equipment	10605100	2,198,579.00	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		420,671.47
Medical Equipment	10605110	2,519,960.60	
Accumulated Depreciation - Medical Equipment	10605111		1,819,020.15
Printing Equipment	10605120	48,000.00	

Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Printing Equipment	10605121		4,342.87
Sports Equipment	10605130	1,811,257.50	
Accumulated Depreciation - Sports Equipment	10605131		912,152.89
Technical and Scientific Equipment	10605140	535,303,555.81	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		246,800,458.76
Accumulated Impairment Losses - Technical and Scientific Equipment	10605142		80,670.26
Other Machinery and Equipment	10605990	154,486,444.48	
Accumulated Depreciation - Other Machinery and Equipment	10605991		57,807,114.94
Motor Vehicles	10606010	1,036,859,354.76	
Accumulated Depreciation - Motor Vehicles	10606011		558,365,985.63
Accumulated Impairment Losses - Motor Vehicles	10606012		75,072.63
Aircrafts and Aircrafts Ground Equipment	10606030	70,476,311.34	
Accumulated Depreciation - Aircrafts and Aircrafts Ground	10606031		21,976,010.13
Watercrafts	10606040	79,429,352.17	
Accumulated Depreciation - Watercrafts	10606041		30,800,938.15
Other Transportation Equipment	10606990	9,248,713.00	
Accumulated Depreciation - Other Transportation Equipment	10606991		3,633,463.97
Furniture and Fixtures	10607010	199,303,984.90	
Accumulated Depreciation - Furniture and Fixtures	10607011		106,960,043.51
Accumulated Impairment Losses - Furniture and Fixtures	10607012		1,850.00
Books	10607020	1,714,932.00	
Accumulated Depreciation - Books	10607021		871,896.27
Leased Assets, Machinery and Equipment	10608030	8,672,035.00	
Leased Assets Improvements, Land	10609010	887,000.00	
Accumulated Depreciation - Leased Assets Improvements, Land	10609011		772,429.13
Leased Assets Improvements, Buildings	10609020	299,899.95	
Accumulated Depreciation - Leased Assets Improvements, Buildings	10609021		100,731.23
Work/Zoo Animals	10698010	855,544.51	
Other Property, Plant and Equipment	10698990	126,205,561.13	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		60,835,161.34
Construction in Progress - Land Improvements	10699010	23,018,205,592.76	
Construction in Progress - Infrastructure Assets	10699020	1,868,285,440.41	
Construction in Progress - Buildings and Other Structures	10699030	1,032,859,708.58	
Construction in Progress - Leased Assets Improvements	10699050	4,120,418.53	
Breeding Stocks	10701010	182,324.00	
Livestock	10701020	16,000.00	
Aquaculture	10701040	1,061,029.59	
Livestock Held for Consumption/Sale/Distribution	10702010	80,000.00	
Agricultural Produce Held for Consumption/Sale/Distribution	10702030	261,709.50	
Aquaculture	10702040	321,700.00	
Computer Software	10801020	16,401,883.00	
Accumulated Amortization - Computer Software	10801021		3,633.75
Advances for Operating Expenses	19901010	3,909,512.81	
Advances for Payroll	19901020	18,762,024.67	
Advances to Special Disbursing Officer	19901030	45,939,823.47	
Advances to Officers and Employees	19901040	10,447,144.98	
Advances to Contractors	19902010	442,215,391.18	
Prepaid Rent	19902020	375,400.35	
Prepaid Registration	19902030	417,184.23	
Prepaid Insurance	19902050	11,577,431.67	
Other Prepayments	19902990	17,958,188.19	
Guaranty Deposits	19903020	41,863,648.65	
Other Deposits	19903990	10,922.54	
Confiscated Property/Assets	19999040	216,461,433.16	
Other Assets	19999990	324,671,913.95	

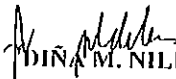
Account Title	Account Code	Debit	Credit
Accumulated Impairment Losses - Other Assets	19999991		900,142.69
Accounts Payable	20101010		1,874,608,891.43
Due to Officers and Employees	20101020		52,808,987.51
Finance Lease Payable	20101070		600,114.00
Tax Refunds Payable	20103010		60,192.10
Due to BIR	20201010		80,493,736.99
Due to GSIS	20201020		10,178,416.43
Due to Pag-IBIG	20201030		4,879,688.84
Due to PhilHealth	20201040		2,010,679.66
Due to NGAs	20201050		103,392,528.95
Due to GOCC's	20201060		2,875,626.51
Due to LGUs	20201070		7,557,306.83
Due to Central Office	20301010		9,008,748.08
Due to Bureaus	20301020		8,680,082.76
Due to Regional Offices	20301030		13,814,213.79
Due to Operating Units	20301040		791,884.54
Due to Other Funds	20301050		1,171,528.60
Trust Liabilities	20401010		8,336,059.17
Guaranty/Security Deposits Payable	20401040		828,940,822.42
Customers' Deposits Payable	20401050		6,134,929.55
Other Deferred Credits	20501990		4,324,581.87
Other Unearned Revenue	20502990		93,994.30
Other Payables	29999990		335,273,389.86
Accumulated Surplus/(Deficit)	30101010		38,208,972,547.25
Tax on Forest Products	40103060		11,457,303.61
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	40105030		982.60
Permit Fees	40201010		40,503,625.80
Registration Fees	40201020		7,773,822.55
Registration Plates, Tags and Stickers Fees	40201030		437.50
Clearance and Certification Fees	40201040		18,145,081.35
Licensing Fees	40201060		461.50
Supervision and Regulation Enforcement Fees	40201070		42,712,223.88
Legal Fees	40201090		70,239.50
Inspection Fees	40201100		5,328,421.50
Verification and Authentication Fees	40201110		2,670,263.17
Processing Fees	40201130		3,445,901.44
Fines and Penalties - Service Income	40201140		17,689,960.62
Other Service Income	40201990		189,123,065.17
Seminar/Training Fees	40202040		1,146,200.00
Rent/Lease Income	40202050		274,507,873.77
Income from Hostels/Dormitories and Other Like Facilities	40202130		3,658,905.00
Income from Printing and Publication	40202150		4,165.00
Sales Revenue	40202160		8,987,970.00
Interest Income	40202210		1,217,630.66
Share in the Profit of Joint Venture	40202220		871,679,205.57
Fines and Penalties - Business Income	40202230		1,370,540.32
Other Business Income	40202990		11,437,097.96
Subsidy from National Government	40301010		19,476,719,843.07
Subsidy from Other National Government Agencies	40301020		11,933,020.00
Subsidy from Central Office	40301060		838,531,952.48
Subsidy from Regional Office/Staff Bureau	40301070		12,258,722.64
Share from National Wealth	40401010		1,462,363.49
Income from Grants and Donations in Cash	40402010		2,960,500.00
Income from Grants and Donations in Kind	40402020		40,375,862.44
Gain on Foreign Exchange (FOREX)	40501010		7,414,727.01
Gain on Sale of Property, Plant and Equipment	40501040		213,161.71

Account Title	Account Code	Debit	Credit
Other Gains	40501990		2,688,014.84
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	40601010		506,498.50
Sale of Unserviceable Property	40601020		704,070.28
Proceeds from Insurance/Indemnities	40609010		2,974,561.56
Miscellaneous Income	40609990		33,741,875.44
Salaries and Wages - Regular	50101010	4,437,259,876.98	
Salaries and Wages - Casual/Contractual	50101020	47,516,685.92	
Personal Economic Relief Allowance (PERA)	50102010	367,055,187.97	
Representation Allowance (RA)	50102020	44,402,594.18	
Transportation Allowance (TA)	50102030	32,844,042.71	
Clothing/Uniform Allowance	50102040	92,710,287.64	
Quarters Allowance	50102070	164,000.00	
Productivity Incentive Allowance	50102080	6,245,166.67	
Honoraria	50102100	6,000,253.06	
Longevity Pay	50102120	5,272,451.33	
Overtime and Night Pay	50102130	3,137,709.63	
Year End Bonus	50102140	423,121,370.90	
Cash Gift	50102150	74,929,838.00	
Other Bonuses and Allowances	50102990	723,238,003.85	
Retirement and Life Insurance Premiums	50103010	525,818,621.33	
Pag-IBIG Contributions	50103020	19,373,985.46	
Philhealth Contributions	50103030	54,771,280.05	
Employees Compensation Insurance Premiums	50103040	19,178,911.35	
Retirement Gratuity	50104020	469,147.08	
Terminal Leave Benefits	50104030	132,321,959.85	
Other Personnel Benefits	50104990	121,215,446.18	
Traveling Expenses - Local	50201010	725,940,369.33	
Traveling Expenses - Foreign	50201020	11,027,074.98	
Training Expenses	50202010	704,938,679.11	
Scholarship Grants/Expenses	50202020	14,632,029.14	
Office Supplies Expenses	50203010	192,264,080.39	
Accountable Forms Expenses	50203020	6,153,987.79	
Non-Accountable Forms Expenses	50203030	42,175.00	
Animal/Zoological Supplies Expenses	50203040	3,459,624.01	
Food Supplies Expenses	50203050	10,535.00	
Drugs and Medicines Expenses	50203070	500,306.55	
Medical, Dental and Laboratory Supplies Expenses	50203080	8,141,639.75	
Fuel, Oil and Lubricants Expenses	50203090	123,695,938.09	
Agricultural and Marine Supplies Expenses	50203100	44,861,465.55	
Textbooks and Instructional Materials Expenses	50203110	35,635.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	89,101,537.33	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	25,924,694.71	
Other Supplies and Materials Expenses	50203990	168,341,621.80	
Water Expenses	50204010	25,761,318.01	
Electricity Expenses	50204020	185,485,523.92	
Gas/Heating Expenses	50204030	8,930.00	
Other Utility Expenses	50204990	742.00	
Postage and Courier Services	50205010	9,173,814.64	
Telephone Expenses	50205020	63,975,366.86	
Internet Subscription Expenses	50205030	32,143,348.57	
Cable, Satellite, Telegraph and Radio Expenses	50205040	2,451,333.80	
Awards/Rewards Expenses	50206010	567,855.00	
Prizes	50206020	296,690.00	
Survey Expenses	50207010	169,010,600.65	
Research, Exploration and Development Expenses	50207020	1,130,950.00	

Account Title	Account Code	Debit	Credit
Demolition and Relocation Expenses	50208010	4,823.85	
Confidential Expenses	50210010	20,450,000.00	
Extraordinary and Miscellaneous Expenses	50210030	6,100,218.17	
Legal Services	50211010	8,843,232.18	
Auditing Services	50211020	3,320,762.92	
Consultancy Services	50211030	164,820,995.08	
Other Professional Services	50211990	1,336,949,626.53	
Environment/Sanitary Services	50212010	26,444.50	
Janitorial Services	50212020	53,388,655.31	
Security Services	50212030	94,108,761.76	
Other General Services	50212990	385,104,860.77	
Repairs and Maintenance - Land Improvements	50213020	36,727,272.88	
Repairs and Maintenance - Infrastructure Assets	50213030	1,015,159.60	
Repairs and Maintenance - Buildings and Other Structures	50213040	88,025,619.97	
Repairs and Maintenance - Machinery and Equipment	50213050	25,879,024.34	
Repairs and Maintenance - Transportation Equipment	50213060	73,665,560.37	
Repairs and Maintenance - Furniture and Fixtures	50213070	1,123,587.22	
Repairs and Maintenance - Leased Assets	50213080	1,272,466.40	
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	50213210	1,740,863.85	
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Equipment	50213220	950.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	397,048.01	
Financial Assistance to Local Government Units	50214030	682,250.00	
Financial Assistance to NGOs/POs	50214050	41,867,577.30	
Subsidy to Regional Offices/Staff Bureaus	50214070	78,471,307.94	
Subsidy to Operating Units	50214080	776,340,615.70	
Taxes, Duties and Licenses	50215010	2,158,604.58	
Fidelity Bond Premiums	50215020	4,841,953.16	
Insurance Expenses	50215030	30,866,362.45	
Labor and Wages	50216010	48,712,534.83	
Advertising Expenses	50299010	14,723,079.50	
Printing and Publication Expenses	50299020	29,926,309.37	
Representation Expenses	50299030	154,555,876.10	
Transportation and Delivery Expenses	50299040	10,092,903.62	
Rent/Lease Expenses	50299050	116,731,751.34	
Membership Dues and Contributions to Organizations	50299060	704,263.10	
Subscription Expenses	50299070	11,638,329.39	
Donations	50299080	11,070,800.55	
Other Maintenance and Operating Expenses	50299990	256,939,859.90	
Bank Charges	50301040	31,829.72	
Other Financial Charges	50301990	4,200.00	
Depreciation - Land Improvements	50501020	14,913,343.92	
Depreciation - Infrastructure Assets	50501030	15,720,666.01	
Depreciation - Buildings and Other Structures	50501040	91,364,305.49	
Depreciation - Machinery and Equipment	50501050	259,604,404.32	
Depreciation - Transportation Equipment	50501060	101,445,492.80	
Depreciation - Furniture, Fixtures and Books	50501070	12,976,107.28	
Depreciation - Leased Assets Improvements	50501090	772,429.13	
Depreciation - Other Property, Plant and Equipment	50501990	8,540,822.23	
Impairment Loss - Loans and Receivables	50503020	9,700,476.15	
Impairment Loss - Other Receivables	50503060	121,934.51	
Impairment Loss - Inventories	50503070	10,307,592.70	
Impairment Loss - Property, Plant and Equipment	50503090	36,497,460.93	
Impairment Loss - Other Assets	50503990	10,338,141.71	
Loss on Foreign Exchange (FOREX)	50504010	17,144,698.53	
Loss on Sale of Property, Plant and Equipment	50504040	1,065,339.98	

Account Title	Account Code	Debit	Credit
Loss on Sale of Assets	50504080	181,292.20	
Loss of Assets	50504090	96,123,763.81	
Other Losses	50504990	71,936.00	
Total		67,545,261,601.33	67,545,261,601.33

Certified Correct:


DINAH M. NILLOSAN
 Department Chief Accountant

Department of Environment and Natural Resources
Notes to Consolidated Financial Statements
For the year ended December 31, 2017

1. General Information/Agency Profile

- 1.1 The consolidated financial statements of the Department of Environment and Natural Resources were authorized for issue on April 13, 2018 as shown in the Statement of Management's Responsibility for Financial Statements, signed by Bresilda M. Gervacio, OIC, Assistant Secretary for Financial Management and Information Systems.
- 1.2 The Department of Environment and Natural Resources (DENR) had its beginnings in the old Department of Agriculture and Natural Resources (DANR). In May 1974, the DANR was split into two departments through P.D. 461 in recognition that natural resources and agriculture were broad and diversified concerns. As such, it was called Department of Natural Resources (DNR). In 1978, the DNR became Ministry of Natural Resources (MNR). In 1984, by virtue of Executive Order No. 967, the Bureau of Fisheries and Aquatic Resources (BFAR) was transferred from MNR to the Ministry of Agriculture.
- 1.3 The events of February 1986 brought radical changes that altered the character of the MNR. President Corazon C. Aquino issued Executive Order No. 131 on January 30, 1987 creating the Department of Energy, Environment and Natural Resources (DEENR). The DEENR was again reorganized into the present Department of Environment and Natural Resources (DENR) in June 1987 under Executive Order No. 192.
- 1.4 The Department is the primary government agency responsible for the conservation, management, development, and proper use of the country's environment and natural resources, specifically forest and grazing lands, mineral lands, including those in reservations and watershed areas, and lands of the public domain, as well as the licensing and regulation of all natural resources as may be provided for by law in order to ensure equitable sharing of the benefits derived there from for the welfare of the present and future generations of Filipinos.
- 1.5 To accomplish its mandate, the DENR is guided by the following objectives that will serve as the basis for policy formulation:

In Region 11, the account balance represents meter deposits to Power and Telephone Companies and power transformer deposit with Davao Light & Power Company for Land Management Services, Bangkal Office by the Regional Office.

8.3.1 Guaranty Deposits is broken down as follows:

Office / Region	Amount	
	2017	2016 (Restated)
4A	₱ 2,203,762.44	₱ 2,200,852.44
4B	1,491,183.33	491,183.33
5	159,084.34	86,207.32
7	206,054.84	
10	2,309,922.18	2,285,074.62
11	1,609,079.28	1,609,079.28
OSEC	10,780,522.23	6,515,052.28
NCR	1,230,024.09	
ERDB	1,661,107.78	1,462,000.00
FMB	7,809,471.00	6,416,296.40
BMB	876,397.60	476,397.60
Total	₱ 30,336,609.11	₱ 21,542,143.27

9. Other Investments

- Other Investments of ₱1,494,840.00 consists of preferred shares of MERALCO paid for the installation of power facilities for the DENR-DILG-DND-DECS and DOTC Housing Project in Tanay Rizal

10. Property, Plant and Equipment (PPE)

This account balance is composed of the following:

Accounts	Amount	
	2017	2016 (Restated)
Land	₱ 204,451,465.07	₱ 181,116,499.91
Land	204,451,465.07	181,116,499.91
Net Value	204,451,465.07	181,116,499.91
Land Improvements	10,310,911,624.22	9,521,315,072.39
Land Improvements - Aquaculture Structures	42,632,095.87	64,966,857.56
Accumulated Depreciation - Land Improvements - Aquaculture Structures	(20,443,906.48)	(20,443,906.48)
Net Value	22,188,189.39	44,522,951.08

Accounts	Amount	
	2017	2016 (Restated)
Land Improvements - Reforestation Projects	10,061,892,248.39	9,202,414,992.03
Accumulated Impairment Losses - Land Improvements - Reforestation Projects	(69,394,594.03)	-
Net Value	9,992,497,654.36	9,202,414,992.03
Other Land Improvements	351,658,294.52	319,758,800.39
Accumulated Depreciation - Other Land Improvements	(55,432,514.05)	(45,381,671.11)
Net Value	296,225,780.47	274,377,129.28
Infrastructure Assets	372,928,063.00	274,383,424.32
Road Networks	21,218,263.78	19,142,117.21
Accumulated Depreciation - Road Networks	(1,042,962.75)	-
Net Value	20,175,301.03	19,142,117.21
Flood Control Systems	51,652,749.79	47,317,168.69
Accumulated Depreciation - Flood Control Systems	(3,694,502.99)	(455,028.96)
Net Value	47,958,246.80	46,862,139.73
Water Supply Systems	150,643,673.43	78,876,782.78
Accumulated Depreciation - Water Supply Systems	(7,027,942.64)	(1,914,731.49)
Net Value	143,615,730.79	76,962,051.29
Power Supply Systems	7,589,783.71	7,018,438.71
Accumulated Depreciation - Power Supply Systems	(1,878,018.24)	(1,531,256.68)
Net Value	5,711,765.47	5,487,182.03
Communication Networks	996,118.48	996,118.48
Accumulated Depreciation - Communication Networks	(67,030.48)	-
Net Value	929,088.00	996,118.48
Parks, Plazas and Monuments	112,012.50	112,012.50
Net Value	112,012.50	112,012.50
Other Infrastructure Assets	157,185,528.98	126,281,717.32
Accumulated Depreciation - Other Infrastructure Assets	(2,759,610.57)	(1,459,914.24)
Net Value	154,425,918.41	124,821,803.08
Buildings and Other Structures	2,415,226,838.96	2,123,713,409.13

Accounts	Amount	
	2017	2016 (Restated)
Buildings	2,907,775,253.35	2,600,071,352.66
Accumulated Depreciation - Buildings	(861,196,124.43)	(779,295,614.97)
Net Value	2,046,579,128.92	1,820,775,737.69
Hostels and Dormitories	2,081,748.76	2,081,748.76
Accumulated Depreciation - Hostels and Dormitories	(478,711.96)	(381,221.80)
Net Value	1,603,036.80	1,700,526.96
Other Structures	486,081,696.45	396,036,980.43
Accumulated Depreciation -Other Structures	(119,037,023.21)	(94,799,835.95)
Accumulated Impairment Losses - Other Structures		
Net Value	367,044,673.24	301,237,144.48
	-	
Machinery and Equipment	1,414,826,941.06	1,307,702,430.71
Machinery	9,377,611.00	5,019,911.00
Accumulated Depreciation -Machinery	(1,179,099.57)	(663,422.60)
Net Value	8,198,511.43	4,356,488.40
Office Equipment	462,564,104.27	472,565,494.51
Accumulated Depreciation -Office Equipment	(252,254,828.65)	(249,076,699.80)
Accumulated Impairment Losses - Office Equipment	(78,782.21)	-
Net Value	210,230,493.41	223,488,794.71
Information and Communication Technology Equipment	1,742,520,000.33	1,585,972,420.14
Accumulated Depreciation - Information and Communication Technology Equipment	(1,050,791,802.39)	(919,030,793.05)
Accumulated Impairment Losses - Information and Communication Tech. Equipment	(645,952.41)	-
Net Value	691,082,245.53	666,941,627.09
Agricultural and Forestry Equipment	127,890,597.70	93,899,719.56
Accumulated Depreciation - Agriculture and Forestry Equipment	(29,326,049.52)	(16,186,512.38)
Net Value	98,564,548.18	77,713,207.18
Marine and Fishery Equipment	5,720,628.73	1,393,434.00
Accumulated Depreciation - Marine and Fishery Equipment	(295,582.54)	(11,826.57)
Net Value	5,425,046.19	1,381,607.43
Communication Equipment	113,816,563.11	115,660,262.32

Accounts	Amount	
	2017	2016 (Restated)
Net Value	482,625,638.87	388,058,825.09
Aircrafts and Aircrafts Ground Equipment	70,572,802.41	70,572,802.41
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment	(18,667,452.69)	(10,056,624.35)
Net Value	51,905,349.72	60,516,178.06
Watercrafts	58,530,989.14	52,466,702.46
Accumulated Depreciation - Watercrafts	(26,526,137.51)	(25,109,313.46)
Net Value	32,004,851.63	27,357,389.00
Other Transportation Equipment	9,361,763.00	6,231,355.00
Accumulated Depreciation - Other Transportation Equipment	(3,590,390.65)	(3,513,517.13)
Net Value	5,771,372.35	2,717,837.87
	-	
Furniture, Fixture and Books	111,935,614.54	147,767,653.95
Furniture and Fixtures	209,559,427.58	252,480,686.23
Accumulated Depreciation - Furniture and Fixtures	(98,482,618.52)	(106,054,228.03)
Accumulated Impairment Losses - Watercrafts	(17,220.00)	
Net Value	111,059,589.06	146,426,458.20
Books	1,844,891.57	2,742,109.23
Accumulated Depreciation - Books	(968,866.09)	(1,400,913.48)
Net Value	876,025.48	1,341,195.75
	-	
Leased Assets Improvements	1,086,168.72	11,315,684.43
Leased Assets Improvements, Land	887,000.00	11,092,480.71
Net Value	887,000.00	11,092,480.71
Leased Assets Improvements, Buildings	299,899.95	349,899.95
Accumulated Depreciation - Leased Assets Improvements, Buildings	(100,731.23)	(126,696.23)
Net Value	199,168.72	223,203.72
	-	
Other Property, Plant and Equipment	63,659,926.00	62,996,486.25
Work/Zoo Animals	857,544.51	870,544.51
Net Value	857,544.51	870,544.51
Other Property, Plant and Equipment	126,662,029.30	122,004,854.12
Accumulated Depreciation - Other Property, Plant and Equipment	(63,859,647.81)	(59,878,912.38)
Net Value	62,802,381.49	62,125,941.74

Accounts	Amount	
	2017	2016 (Restated)
	-	
Construction in Progress	20,782,376,976.63	15,836,381,544.25
Construction in Progress - Land Improvements	18,235,849,412.36	10,817,114,867.07
Construction in Progress - Infrastructure Assets	1,736,963,993.51	4,245,730,253.10
Construction in Progress - Buildings and Other Structures	808,087,346.36	773,536,424.08
Construction in Progress - Leased Assets Improvements	1,476,224.40	-
TOTALS	₱ 36,249,710,830.77	₱ 29,945,342,435.36

10.1 Land

Office / Region	Amount	
	2017	2016 (Restated)
1	₱ 3,130,000.00	₱ 3,130,000.00
2	22,381,436.00	22,367,156.00
3	961,960.00	961,960.00
4A	7,779,244.96	7,779,244.96
4B	50,031,323.93	28,606,145.35
5	5,613,327.50	5,000,490.00
6	233,670.00	233,670.00
7	5,067,396.27	5,067,396.27
8	811,650.00	811,650.00
9	3,515,785.40	3,515,785.40
10	7,173,700.00	5,384,100.00
11	51,064,035.00	47,071,625.00
12	4,761,748.51	3,224,434.10
13	16,850,330.00	13,834,331.00
18/NIR	42,000.00	42,000.00
CAR	550,000.00	550,000.00
OSEC	15,552,027.50	15,552,027.50
FMB		9,052,654.33
LMB	8,931,830.00	8,931,830.00
BMB	-	
Total	₱ 204,451,465.07	₱ 181,116,499.91

In Region 1, the account balance of Land of ₱3,130,000.00 is comprised of (i) lot valued at ₱750,000.00 at Government Center, Sevilla, SFLU where the NLUDC Building is located; (ii) lot valued at ₱2,080,000.00 where CENRO Bangui and CENRO Laoag buildings are situated; and (iii) lot valued at ₱300,000.00 in Bantay, Ilocos Sur.

Department of Environment and Natural Resources
 Comparative Breakdown of Reforestation Projects
 As of December 31, 2020

DENR Implementing Offices	2020				2019				Remarks
	Land Improvements, Reforestation Projects	Accumulated Impairment losses - Land Improvement - Reforestation	Construction in Progress - Land Improvements (CIP- LI), Reforestation	Total of Land Improvement (including CIP-LI, Reforestation)	Land Improvements, Reforestation Projects	Accumulated Impairment losses - Land Improvement - Reforestation	Construction in Progress - Land Improvements (CIP- LI), Reforestation	Total of Land Improvement (including CIP-LI, Reforestation)	
	(1)	(2)	(3)	(4) = 1+3	(5)	(6)	(7)	(8) = 5+7	
Central Office	96,457,368.94	-	91,071,581.21	187,528,950.15	96,457,368.94		91,071,581.21	187,528,950.15	
Region 1	582,712,366.79	-	904,416,401.01	1,487,128,767.80	385,772,478.44		962,349,665.41	1,348,122,143.85	
Region 2	389,533,234.74	-	1,974,238,972.54	2,363,772,207.28	388,783,184.74		1,742,002,786.65	2,130,785,971.39	
Region 3	1,430,504,537.92	(22,279,022.00)	817,034,207.17	2,247,538,745.09	1,079,079,755.22	(22,279,022.00)	1,069,099,286.38	2,148,179,041.60	
Region 4A	963,101,804.10	(17,913,995.95)	1,001,151,366.89	1,964,253,170.99	520,696,880.76	(8,540,833.81)	1,398,371,832.22	1,919,068,712.98	
Region 4B	896,006,216.02		1,440,516,689.77	2,336,522,905.79	897,508,763.46		1,383,781,668.65	2,281,290,432.11	
Region 5	2,115,166,501.13	(332,562,017.54)	796,375,017.29	2,911,541,518.42	1,798,175,038.63	(172,380,199.53)	1,162,782,718.30	2,960,957,756.93	
Region 6	336,825,198.23		2,068,719,844.80	2,405,545,043.03	307,598,871.80		1,334,118,907.70	1,641,717,779.50	
Region 7	285,286,117.25		1,823,821,556.30	2,109,107,673.55	214,722,381.47		1,843,886,883.96	2,058,609,265.43	
Region 8	2,179,830,709.94		961,312,347.08	3,141,143,057.02	1,701,946,134.07		1,288,040,503.27	2,989,986,637.34	
Region 9	1,442,710,726.41		1,849,582,267.44	3,292,292,993.85	994,570,160.20		2,152,714,822.62	3,147,284,982.82	
Region 10	318,182,604.63		2,737,248,244.02	3,055,430,848.65	318,032,604.63		2,386,209,080.01	2,704,241,684.64	
Region 11	1,032,152,884.75		2,110,446,062.53	3,142,598,947.28	473,186,441.18		2,544,195,079.88	3,017,381,521.06	
Region 12	1,210,045,783.06	(133,116,696.32)	1,433,173,610.34	2,643,219,393.40	915,813,273.43	(133,116,696.32)	1,671,553,990.24	2,587,367,263.67	
Region 13	699,948,487.42		2,527,116,844.65	3,227,065,332.07	229,285,553.42		2,639,158,422.05	2,868,443,975.47	
NCR	74,081,600.25		2,775,063.00	76,856,663.25	67,546,517.75		45,300,754.40	112,847,272.15	
CAR	1,357,965,646.79		1,699,022,412.54	3,056,988,059.33	1,167,493,902.43		1,739,230,775.59	2,906,724,678.02	
ERDB			7,786,401.07	7,786,401.07			7,181,603.07	7,181,603.07	
Total	15,410,511,788.37	(505,871,731.81)	24,245,808,889.65	39,656,320,678.02	11,556,669,310.57	(336,316,751.66)	25,461,050,361.61	37,017,719,672.18	

Note:

- 1) The amounts are all based on the DENR Consolidated Trial balance As of December 31, 2020 (**Annex A1**) and As of December 31, 2019 (**Annex A2**), per Account Code, as follows:
 - a) **10602020** - Land Improvements, Reforestation Projects
 - b) **10602022** - Accumulated Impairment losses -Land Improvement - Reforestation
 - c) **10698010** - Construction in Progress - Land Improvements(CIP-LI), Reforestation
- 2) DENR Region 4a and 5 implemented recording of impairment loss beginning calendar year 2017 as indicated in the Notes to Financial Statement (Page 57) (**Annex A4**)
- 3) DENR Region 3 and 12 implemented recording of impairment loss beginning calendar year 2018 as indicated in the Consolidated Trial Balance as of December 31, 2018 (**Annex A3**)

Department of Environment and Natural Resources

Region: _____

**INVENTORY OF REFORESTATION PROJECTS
TOTALLY DESTROYED/IMPAIRED
AS OF DECEMBER 31, 2020**

No.	Office	Dated of Project Completion	Name of Project	Complete Location (Pls. state if geotagged)	Project Cost per Books	Amount of Loss/Impaired either for Impairment or requested for Relief	Status Relief (Granted/Pending/ no Request Filed)	Remarks (ActionTaken/ to be taken)

Prepared by:

Certified Correct

Accountable Unit

Agency Head/Authorized Representative