

NATIONAL IRRIGATION ADMINISTRATION
Edsa, Diliman, Quezon City

TRIAL BALANCE
ALL FUNDS
FOR THE PERIOD ENDED JUNE 30, 2021

			All Funds	
			Debit	Credit
Cash and Cash Equivalents				
Cash on Hand				
Cash-Collecting Officers	1-01-01-010	4,611,043	-	
Petty Cash	1-01-01-020	5,204,604	-	
Cash in Bank - Local Currency				
Cash in Bank - Local Currency,Current Account	1-01-02-020	9,811,624,016	-	
Cash in Bank - Local Currency,Savings Account	1-01-02-030	43,751,450	-	
Cash in Bank - Foreign Currency				
Cash in Bank - Foreign Currency,Savings Account	1-01-03-030	22,943,110	-	
Cash Equivalents				
Time Deposits - Local Currency	1-01-05-020	452,239,031	-	
Time Deposits - Foreign Currency	1-01-05-030	38,951,483	-	
Cash, Treasury/Agency Deposit, Regular	deleted / 1-01-04-01	1,035,060	-	
Cash - National Treasury, MDS	deleted / 1-01-04-04	467,883	-	
Investments				
Financial Assets-Others				
Investments in Stocks	1-02-99-010	1,225,000	-	
Other Investments	1-02-99-990			
Other Investments - CE CASECNAN	1-02-99-990A	23,147,187,275	-	
Other Investments - Other marketable securities	1-02-99-990B	65,568,372,021	-	
Receivables				
Loan and Receivable Accounts				
Accounts Receivable	1-03-01-010			
Accounts Receivable (ISF)	1-03-01-010A	2,429,539,579	-	
Accounts Receivable (ISF Back Account)	1-03-01-010B	3,315,070,459	-	
Accounts Receivable (Pump/CIP/CIS)-Current (Due)	1-03-01-010C	713,466,867	-	
Accounts Receivable (Pump/CIP/CIS)-NonCurrent(Not due)	1-03-01-010D	939,361,585	-	
Accounts Receivable - Others	1-03-01-010E	60,617,878	-	
Allowance for Impairment-Accounts Receivable	1-03-01-012	-		2,492,228,266
Interest Receivables	1-03-01-050	10,753	-	
Loans Receivable	1-03-01-990	4,997,662	-	
Inter-Agency Receivables				
Due from National Government Agencies	1-03-03-010	837,687,847	-	
Due from Local Government Units	1-03-03-030	162,335,251	-	
Due from Other Government Corporations	1-03-03-050	108,856,133	-	
Intra-Agency Receivables				
Due from Other Funds	1-03-04-050	2,900,392,212	-	
Due from Central Office	1-03-04-060	2,826,320	-	
Due from Regional Offices	1-03-04-070	15,926,034,015	-	
Other Receivables				
Receivables - Disallowances/Charges	1-03-99-010	79,475,956	-	
Due from Officers and Employees	1-03-99-020	6,668,857	-	
Other Receivables	1-03-99-990	283,840,960	-	
Allowance for Impairment-Other Receivables	1-03-99-992	-		19,500,862
Inventories				
Inventories Held for Distribution				
Property and Equipment for Distribution	1-04-02-090	70,636,206	-	
Inventory Held for Consumption				
Office Supplies Inventory	1-04-04-010	6,238,921	-	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	39,000	-	
Fuel, Oil and Lubricants Inventory	1-04-04-080	1,095,233	-	
Agricultural and Marine Supplies Inventory	1-04-04-090	232,965	-	
Construction Materials Inventory	1-04-04-130	15,118,480	-	
Other Supplies and Materials Inventory	1-04-04-990	479,514	-	
Semi-Expendable Machinery and Equipment				
Semi-Expendable Machinery	1-04-05-010	34,330	-	
Semi-Expendable Office Equipment	1-04-05-020	649,462	-	
Semi-Expendable Information and Communications Technology Equipment	1-04-05-030	735,054	-	
Semi-Expendable Communications Equipment	1-04-05-070	127,250	-	
Semi-Expendable Medical Equipment	1-04-05-100	12,757	-	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	192,100	-	
Semi-Expendable Other Equipment	1-04-05-990	128,698	-	
Semi-Expendable Furniture, Fixtures and Books				
Semi-Expendable Furniture and Fixtures	1-04-06-010	2,453,436	-	
Property, Plant and Equipment				
Land				
Land	1-06-01-010	4,136,900,342	-	
Land Improvements				
Other Land Improvements	1-06-02-990	28,004,410,164	-	
Accumulated Depreciation-Other Land Improvements	1-06-02-991	-		13,889,185,799
Infrastructure Assets				
Road Networks	1-06-03-010	299,453,750	-	
Accumulated Depreciation-Road Networks	1-06-03-011	-		7,133,223
Water Supply Systems	1-06-03-040	153,900,641,505	-	
Accumulated Depreciation-Water Supply System	1-06-03-041	-		26,820,161,912
Power Supply Systems	1-06-03-050	129,152,045	-	
Accumulated Depreciation-Power Supply Systems	1-06-03-051	-		57,429,552
Other Infrastructure Assets	1-06-03-990	504,435,469	-	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991	-		11,351,104
Buildings and Other Structures				
Buildings	1-06-04-010	2,626,947,646	-	
Accumulated Depreciation-Buildings	1-06-04-011	-		796,493,078
Other Structures	1-06-04-990	201,005,501	-	
Accumulated Depreciation-Other Structures	1-06-04-991	-		65,477,689
Machinery and Equipment				
Machinery	1-06-05-010	387,531,459	-	
Accumulated Depreciation-Machinery	1-06-05-011	-		269,841,083
Office Equipment	1-06-05-020	445,155,738	-	
Accumulated Depreciation-Office Equipment	1-06-05-021	-		224,217,148
Information and Communications Technology Equipment	1-06-05-030	680,025,260	-	
Accumulated Depreciation-Information and Communications Technology Equipment	1-06-05-031	-		328,999,163
Agricultural and Forestry Equipment	1-06-05-040	518,537,020	-	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041	-		1,017,611
Communications Equipment	1-06-05-070	104,298,532	-	
Accumulated Depreciation-Communications Equipment	1-06-05-071	-		66,280,637
Construction and Heavy Equipment	1-06-05-080	1,107,697,751	-	

			All Funds	
			Debit	Credit
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081	-	-	580,621,087
Disaster Response and Rescue Equipment	1-06-05-090	8,044,238	-	-
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091	-	-	6,541,600
Military, Police and Security Equipment	1-06-05-100	9,812,351	-	-
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101	-	-	3,215,003
Medical Equipment	1-06-05-110	3,069,760	-	-
Accumulated Depreciation-Medical Equipment	1-06-05-111	-	-	1,177,548
Printing Equipment	1-06-05-120	1,223,240	-	-
Accumulated Depreciation-Printing Equipment	1-06-05-121	-	-	78,193
Sports Equipment	1-06-05-130	1,495,802	-	-
Accumulated Depreciation-Sports Equipment	1-06-05-131	-	-	450,938
Technical and Scientific Equipment	1-06-05-140	576,885,112	-	-
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141	-	-	216,364,726
Electrical Equipment	1-06-05-170	700,000	-	-
Accumulated Depreciation-Electrical Equipment	1-06-05-171	-	-	-
Other Machinery and Equipment	1-06-05-990	561,760,119	-	-
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991	-	-	273,822,427
Transportation Equipment				
Motor Vehicles	1-06-06-010	633,444,774	-	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011	-	-	366,552,188
Watercrafts	1-06-06-040	3,364,805	-	-
Accumulated Depreciation-Watercrafts	1-06-06-041	-	-	2,704,686
Other Transportation Equipment	1-06-06-990	37,337,877	-	-
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991	-	-	25,656,155
Furniture, Fixtures and Books				
Furniture and Fixtures	1-06-07-010	198,826,026	-	-
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011	-	-	68,215,015
Books	1-06-07-020	568,317	-	-
Accumulated Depreciation-Books	1-06-07-021	-	-	16,544
Leased Assets				
Leased Asset, Machinery and Equipment	1-06-08-030	424,384	-	-
Accumulated Depreciation-Leased Asset, Machinery and Equipment	1-06-08-031	-	-	2,723
Leased Asset, Transportation Equipment	1-06-08-040	5,531,925	-	-
Accumulated Depreciation-Leased Asset, Transportation Equipment	1-06-08-041	-	-	-
Heritage Assets				
Works of Arts and Archeological Specimens	1-06-11-020	169,000	-	-
Accumulated Depreciation-Works of Arts and Archeological Specimens	1-06-11-021	-	-	-
Construction in Progress				
Construction in Progress-Land Improvements	1-06-98-010	38,559,378	-	-
Construction in Progress-Infrastructure Assets	1-06-98-020	139,778,938,438	-	-
Construction in Progress-Buildings and Other Structures	1-06-98-030	116,946,442	-	-
Construction in Progress-Furniture and Fixtures	1-06-98-060	340,493	-	-
Other Property, Plant and Equipment				
Other Property, Plant and Equipment	1-06-99-990	623,506,676	-	-
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991	-	-	543,133,641
Intangible Assets				
Intangible Assets				
Computer Software	1-08-01-020	7,223,618	-	-
Accumulated Amortization-Computer Software	1-08-01-021	-	-	830,869
Other Assets				
Advances				
Advances for Operating Expenses	1-99-01-010	400,172	-	-
Advances for Payroll	1-99-01-020	8,493,854	-	-
Advances to Special Disbursing Officer	1-99-01-030	5,922,968	-	-
Advances to Officers and Employees	1-99-01-040	12,059,641	-	-
Prepayments				
Advances to Contractors	1-99-02-010	5,447,693,217	-	-
Prepaid Rent	1-99-02-020	-	-	-
Other Prepayments	1-99-02-990	7,960,366	-	-
Deposits				
Guaranty Deposits	1-99-03-020	26,314,007	-	-
Other Deposits	1-99-03-990	2,700	-	-
Other Assets				
Other Assets	1-99-99-990	-	-	-
Other Current Assets	1-99-99-990A	907,636	-	-
Other Assets-unserviceable assets	1-99-99-990B	88,523,167	-	-
Accumulated Impairment Losses-Other Assets	1-99-99-992	-	-	43,725,537
LIABILITIES				
Financial Liabilities				
Payables				
Accounts Payable	2-01-01-010	-	-	3,706,179,260
Due to Officers and Employees	2-01-01-020	-	-	136,023,001
Finance Lease Payable	2-01-01-070	-	-	1,138,641
Inter-Agency Payables				
Inter-Agency Payables				
Due to BIR	2-02-01-010	-	-	304,848,671
Due to GSIS	2-02-01-020	-	-	48,130,502
Due to PAG-IBIG	2-02-01-030	-	-	11,664,625
Due to PHILHEALTH	2-02-01-040	-	-	5,461,908
Due to NGAs	2-02-01-050	-	-	2,130,325,806
Due to other Government Corporations	2-02-01-060	-	-	164,293,733
Due to LGUs	2-02-01-070	-	-	15,231,284
Due to Treasurer of the Philippines	2-02-01-090	-	-	70,695,007,317
Due to SSS	2-02-01-110	-	-	268,315
Intra-Agency Payables				
Intra-Agency Payables				
Due to Other Funds	2-03-01-050	-	-	2,867,936,907
Due to Central Office	2-03-01-060	-	-	16,537,171,772
Due to Regional Office	2-03-01-070	-	-	2,214,020
Trust Liabilities				
Trust Liabilities				
Trust Liabilities	2-04-01-010	-	-	6,717,518
Guaranty/Security Deposits Payable	2-04-01-040	-	-	2,697,075,536
Trust Liabilities - Trust Liabilities-Disallowances/Charges	2-04-01-080	-	-	6,378,635
Deferred Credits/Unearned Revenue				
Deferred Credits				
Other Deferred Credits	2-05-01-990	-	-	-
Deferred Credits (ISF)	2-05-01-990A	-	-	5,328,376,041
Deferred Credits (PA/CIS/CIP)	2-05-01-990B	-	-	1,741,934,437
Other Deferred Credits	2-05-01-990C	-	-	1,036,282,207
Provisions				
Provisions				
Pension Benefits Payable	2-06-01-010	-	-	-
Leave Benefits Payable	2-06-01-020	-	-	1,087,699,386
Other Provisions	2-06-01-990	-	-	14,418,778

		All Funds	
		Debit	Credit
Other Payables			
Other Payables			
Other Payables	2-99-99-990	-	1,732,342,787
EQUITY			
Government Equity			
Government Equity			
Accumulated Surplus/(Deficit)	3-01-01-010	-	268,979,719,668
Government Equity	3-01-01-020	-	20,034,733,391
Retained Earnings/(Deficit)			
Retained Earnings/(Deficit)	3-07-01-010	-	962,602,443
Stockholders' Equity			
Share Capital	3-08-01-010	-	5,559,191,865
REVENUE/INCOME AND EXPENSES			
Revenue/Income			
Service and Business Income			
Service Income			
Permit Fees	4-02-01-010	-	2,000
Clearance and Certification Fees	4-02-01-040	-	223,339
Inspection Fees	4-02-01-100	-	333,500
Fines and Penalties-Service Income	4-02-01-140	-	
ISF - Back Account - Penalty	4-02-01-140A	-	265,666
Other fines and penalties	4-02-01-140D	-	512,666
Other Service Income	4-02-01-990	-	140,000
Business Income			
Rent/Lease Income	4-02-02-050		
Equipment Rental			
Equipment Rental - Internal (CA)	4-02-02-050A	-	23,687,810
Equipment Rental - External (CA)	4-02-02-050B	-	5,685,700
Equipment Rental - Internal (BA)	4-02-02-050C	-	764,771
Income from NIA Facilities/Dormitory Operation	4-02-02-050E	-	2,958,291
Use of DCIEC Facilities/Equipments	4-02-02-050F	-	6,458,919
Rental of Motor Vehicles	4-02-02-050G	-	23,778
Other Rental/Lease Income	4-02-02-050H	-	425,218
Waterworks System Fees	4-02-02-090		
Irrigation Service Fee (ISF)			
Irrigation Service Fee-Principal (Current Account)	4-02-02-090A	-	9,915,831
Irrigation Service Fee-Principal (Back Account)	4-02-02-090B	-	2,503,388
CIS Amortization and Equity			
CIP/CIS Equity	4-02-02-090G	-	20,564
Income from Hostels/Dormitories and Other Like Facilities	4-02-02-130	-	697,173
Interest Income	4-02-02-210	-	2,579,496
Assistance and Subsidy			
Assistance and Subsidy from			
Assistance and Subsidy from National Government	4-03-01-010	-	20,384,777,259
Gains			
Gains			
Gain on Foreign Exchange (FOREX)	4-05-01-010	-	1,604,663
Gain on Sale of Property, Plant and Equipment	4-05-01-040	-	4,640
Gain on Sale of Unserviceable Property	4-05-01-170	-	1,912,294
Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	4-06-99-990		
Bid Documents	4-06-99-990A	-	6,965,183
Hauling/Milling/Drying	4-06-99-990C	-	9,381
Disallowance	4-06-99-990D	-	24,000
Payment for Lost Items	4-06-99-990E	-	850
Printing/Xerox/Radio	4-06-99-990F	-	18,601
Income from NIA Housing	4-06-99-990H	-	112,700
NHMC	4-06-99-990J	-	177
Contract Price Adjustment / Liquidated Damages	4-06-99-990K	-	1,679,696
Scrap of Fixed Assets	4-06-99-990L	-	2,167,430
Land Development	4-06-99-990M	-	2,217,759
BHEP	4-06-99-990N	-	32,402,262
SNAP	4-06-99-990O	-	122,223,440
MHEPP	4-06-99-990P	-	4,394,633
FGHP	4-06-99-990Q	-	62,802,214
NPC	4-06-99-990R	-	34,721,071
Drainage Fee	4-06-99-990S	-	540,939
Recovery Cost	4-06-99-990T	-	2,548,854
Filing Fee/Certification	4-06-99-990U	-	2,708,891
Other Miscellaneous Income	4-06-99-990V	-	20,071,937
Expenses			
Personnel Services			
Salaries and Wages			
Salaries & Wages - Regular	5-01-01-010	596,788,803	-
Salaries and Wages-Casual/Contractual	5-01-01-020		
Casual	5-01-01-020A	493,811,904	-
Contractual	5-01-01-020B	13,438,862	-
Other Compensation			
Personal Economic Relief Allowance (PERA)	5-01-02-010	87,504,613	-
Representation Allowance (RA)	5-01-02-020	6,420,943	-
Transportation Allowance (TA)	5-01-02-030	4,156,466	-
Clothing/Uniform Allowance	5-01-02-040	46,381,025	-
Subsistence Allowance	5-01-02-050	17,250	-
Productivity Incentive Allowance	5-01-02-080	7,000	-
Honoraria	5-01-02-100	792,170	-
Hazard Pay	5-01-02-110	1,987,500	-
Longevity Pay	5-01-02-120	1,754,316	-
Overtime and Night Pay	5-01-02-130	9,720,043	-
Year-End Bonus	5-01-02-140	15,993,312	-
Cash Gift	5-01-02-150	72,000	-
Mid-Year Bonus	5-01-02-160	174,498,665	-
Directors and Committee Members' Fee	5-01-02-170	150,000	-
Other Bonuses and Allowances	5-01-02-990		
Medical Allowance	5-01-02-990A	801,380	-
Meal Allowance	5-01-02-990B	251,144	-
Children Allowance	5-01-02-990C	49,782	-
C N A Incentive Allowance	5-01-02-990D	4,440,350	-
Fiscals Assistance	5-01-02-990F	140,000	-
Performance Bonus/SRI	5-01-02-990K	729,000	-
Other Bonuses and Allowances	5-01-02-990L	456,411	-
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	5-01-03-010	122,350,768	-
Pag-IBIG Contributions	5-01-03-020	5,110,928	-

			All Funds	
			Debit	Credit
PhilHealth Contributions	5-01-03-030		15,297,570	-
Employees Compensation Insurance Premiums	5-01-03-040		4,199,311	-
Other Personnel Benefits				-
Terminal Leave Benefits	5-01-04-030		16,673,015	-
Other Personnel Benefits	5-01-04-990		1,589,252	-
Maintenance and Other Operating Expenses				-
Traveling Expenses				-
Traveling Expenses-Local	5-02-01-010		14,724,607	-
Training and Scholarship Expenses				-
Training Expenses	5-02-02-010		56,797,972	-
Scholarship Grants/Expenses	5-02-02-020		415,209	-
Supplies and Materials Expenses				-
Office Supplies Expenses	5-02-03-010		37,102,034	-
Accountable Forms Expenses	5-02-03-020		198,000	-
Food Supplies Expenses	5-02-03-050		67,650	-
Drugs and Medicines Expenses	5-02-03-070		2,969,694	-
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080		3,809,426	-
Fuel, Oil and Lubricants Expenses	5-02-03-090		69,205,648	-
Agricultural and Marine Supplies Expenses	5-02-03-100		262,065	-
Military, Police and Traffic Supplies Expenses	5-02-03-120		3,000	-
Chemical and Filtering Supplies Expenses	5-02-03-130		38,100	-
Linens and Beddings Expenses	5-02-03-140		87,984	-
Semi-Expendable Machinery and Equipment Expense	5-02-03-210		6,801,665	-
Semi-Expendable Furniture, Fixtures and Books Expense	5-02-03-220		2,818,788	-
Electrical Supplies and Materials Expenses	5-02-03-260		235,719	-
Supplies and Materials for Water System Operations Expense	5-02-03-270		264,922	-
Housekeeping/Cleaning Supplies Expense	5-02-03-280		111,286	-
Other Supplies and Materials Expenses	5-02-03-990		24,547,631	-
Utility Expense				-
Water Expense	5-02-04-010		4,239,875	-
Electricity Expenses	5-02-04-020		129,979,364	-
Gas/Heating Expenses	5-02-04-030		3,711	-
Other Utility Expenses	5-02-04-990		381,737	-
Communications Expenses				-
Postage and Courier Expenses	5-02-05-010		1,283,099	-
Telephone Expenses				-
Mobile	5-02-05-020A		1,908,800	-
Landline	5-02-05-020B		3,717,475	-
Internet Subscription Expenses	5-02-05-030		4,935,328	-
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040		543,602	-
Awards/Rewards, Prizes and Indemnities				-
Awards/Rewards Expenses	5-02-06-010		1,409,246	-
Prizes	5-02-06-020		53,500	-
Survey, Research, Exploration and Development Expense				-
Survey Expenses	5-02-07-010		677,171	-
Research, Exploration and Development Expenses	5-02-07-020		209,664	-
Confidential, Intelligence and Extraordinary Expenses				-
Confidential Expenses	5-02-10-010		12,515	-
Intelligence Expenses	5-02-10-020		81,048	-
Extraordinary and Miscellaneous Expenses	5-02-10-030		246,046	-
Professional Services				-
Legal Services	5-02-11-010		385,878	-
Auditing Services	5-02-11-020		918,629	-
Consultancy Services	5-02-11-030		3,300,000	-
Other Professional Services	5-02-11-990		2,591,332	-
General Services				-
Janitorial Services	5-02-12-020		4,947,154	-
Security Services	5-02-12-030		2,573,874	-
Other General Services	5-02-12-990		1,287,485	-
Repairs and Maintenance				-
Repairs and Maintenance Investment Property	5-02-13-010		4,369	-
Rep & Maintenance Land Improvements	5-02-13-020			-
Other Land Improvements	5-02-13-020C		11,463,287	-
Water Supply Systems	5-02-13-030B		339,017,218	-
Power Supply Systems	5-02-13-030C		56,924,084	-
Other Infrastructure Assets	5-02-13-030E		321,482,958	-
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040			-
Buildings	5-02-13-040A		13,932,972	-
Other Structures	5-02-13-040C		11,271,606	-
Repairs and Maintenance-Machinery and Equipment	5-02-13-050			-
Machinery	5-02-13-050A		2,628,480	-
Office Equipment	5-02-13-050B		2,248,318	-
ICT Equipment	5-02-13-050C		1,084,469	-
Marine and Fishery Equipment	5-02-13-050E		640	-
Communications Equipment	5-02-13-050F		533,423	-
Construction and Heavy Equipment	5-02-13-050G		6,168,662	-
Military, Police and Security Equipment	5-02-13-050I		5,375	-
Printing Equipment	5-02-13-050K		672	-
Technical and Scientific Equipment	5-02-13-050M		509,363	-
Other Equipment	5-02-13-050O		997,230	-
Repairs and Maintenance-Transportation Equipment	5-02-13-060			-
Motor Vehicles	5-02-13-060A		25,682,613	-
Other Transportation Equipment	5-02-13-060D		1,418,745	-
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070		212,369	-
Repairs and Maintenance-Leased Assets	5-02-13-080			-
ICT Machinery and Equipment	5-02-13-080D		350	-
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210		15,000	-
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	5-02-13-220		4,388	-
Repairs and Maintenance-Others	5-02-13-980		1,698,587	-
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990		2,260	-
Taxes, Insurance Premiums and Other Fees				-
Taxes, Duties and Licenses	5-02-15-010		5,293,716	-
Fidelity Bond Premiums	5-02-15-020		3,969,104	-
Insurance Expenses	5-02-15-030		11,362,283	-
Labor and Wages	5-02-16-010		71,770,780	-
Other Maintenance and Operating Expenses				-
Advertising, Promotional and Marketing Expenses	5-02-99-010		280,908	-
Printing and Publication Expenses	5-02-99-020		2,625,566	-
Representation Expenses	5-02-99-030		8,070,348	-
Transportation and Delivery Expenses	5-02-99-040		465,441	-
Rent/Lease Expenses	5-02-99-050		25,605,979	-
Membership Dues and Contributions to Organizations	5-02-99-060		47,676	-
Subscription Expenses	5-02-99-070		12,013,189	-
Donations	5-02-99-080		140,802,323	-
Documentary Stamp Tax Expense	5-02-99-140		74,443	-
Other Maintenance and Operating Expense	5-02-99-990			-
Meals and Snacks	5-02-99-990A		6,673,915	-
Contractual Services	5-02-99-990C		29,211,610	-

			All Funds	
			Debit	Credit
	Job Order	5-02-99-990D	93,561,416	-
	Sports	5-02-99-990H	859,831	-
	Gratuity Pay	5-02-99-990J	1,030,637	-
	Other Misc. Expense- APE	5-02-99-990K	22,888,811	-
	Other Misc. Expense- IA Remuneration for Maintenance	5-02-99-990L	37,582,489	-
	Other Misc. Expense- IA Remuneration for Operations	5-02-99-990M	50,106,481	-
	Other Misc. Expense- COVID 19 Expenses	5-02-99-990N	5,309,623	-
	Other Misc. Expense- various expenses	5-02-99-990O	16,070,158	-
Financial Expense				
Financial Expenses				
	Bank Charges-Loans/Borrowings	5-03-01-040	73,384	-
	Other Financial Charges	5-03-01-990	450	-
Non-Cash Expense				
Depreciation				
Depreciation-Land Improvements		5-05-01-020		
	Land Improvements, Aquaculture Structures	5-05-01-020A	69,945,361	-
	Other Land Improvements	5-05-01-020B	89,485,242	-
Depreciation-Infrastructure Assets		5-05-01-030		
	Road Networks	5-05-01-030A	44,469,960	-
	Water Supply Systems	5-05-01-030B	1,780,425,519	-
	Power Supply Systems	5-05-01-030C	4,866,086	-
	Other Infrastructure Assets	5-05-01-030E	3,985,957	-
Depreciation-Buildings and Other Structures		5-05-01-040		
	Buildings	5-05-01-040A	17,725,906	-
	Hostels and Dormitories	5-05-01-040B	10,429	-
	Other Structures	5-05-01-040C	5,040,290	-
Depreciation-Machinery and Equipment		5-05-01-050		
	Machinery	5-05-01-050A	1,902,230	-
	Office Equipment	5-05-01-050B	18,494,623	-
	Information and Communications Technology Equipment	5-05-01-050C	36,493,842	-
	Agricultural and Forestry Equipment	5-05-01-050D	1,067,619	-
	Communications Equipment	5-05-01-050F	3,921,173	-
	Construction and Heavy Equipment	5-05-01-050G	31,057,827	-
	Disaster Response and Rescue Equipment	5-05-01-050H	47,120	-
	Military, Police and Security Equipment	5-05-01-050I	336,806	-
	Medical Equipment	5-05-01-050J	194,468	-
	Printing Equipment	5-05-01-050K	79,855	-
	Sports Equipment	5-05-01-050L	982,201	-
	Technical and Scientific Equipment	5-05-01-050M	22,342,542	-
	Other Machinery and Equipment	5-05-01-050N	7,228,264	-
Depreciation-Transportation Equipment		5-05-01-060		
	Motor Vehicles	5-05-01-060A	14,140,154	-
	Aircrafts and Aircrafts Ground Equipment	5-05-01-060B	48,650	-
	Watercrafts	5-05-01-060C	145,285	-
	Other Transportation Equipment	5-05-01-060D	1,195,801	-
Depreciation-Furniture, Fixtures and Books		5-05-01-070		
	Furniture and Fixtures	5-05-01-070A	3,946,656	-
Depreciation-Leased Assets		5-05-01-080		
	Leased Asset, Machinery and Equipment	5-05-01-080C	1,021	-
Depreciation-Other Property, Plant and Equipment		5-05-01-990	1,463,172	-
Amortization				
Amortization-Intangible Assets		5-05-02-010	725,412	-
Impairment Loss				
Impairment Loss-Property, Plant and Equipment		5-05-03-090	356	-
Losses				
Loss on Foreign Exchange (FOREX)		5-05-04-010	304,589	-
Discounts and Rebates				
Other Discounts		5-05-05-010	346,738	-
	TOTAL		473,736,921,443	473,736,921,443

CERTIFIED CORRECT:

SHARILYN A. BLUZA
Acting Manager, Accounting Division

NOTED BY:

EDITHA D. MORALES, CPA, DPA
Manager, Financial Management Division