

NATIONAL IRRIGATION ADMINISTRATION  
Edsa, Diliman, Quezon City  
TRIAL BALANCE  
ALL FUNDS  
FOR THE PERIOD ENDED SEPTEMBER 31, 2021

Account Title	Acct. Code	All Funds	
		Debit	Credit
Cash and Cash Equivalents			
Cash on Hand			
Cash-Collecting Officers	1-01-01-010	4,034,808	-
Petty Cash	1-01-01-020	5,247,844	-
Cash in Bank - Local Currency			
Cash in Bank - Local Currency,Current Account	1-01-02-020	10,283,030,188	-
Cash in Bank - Local Currency,Savings Account	1-01-02-030	43,008,536	-
Cash in Bank - Foreign Currency			
Cash in Bank - Foreign Currency,Savings Account	1-01-03-030	2,951,757	-
Cash Equivalents			
Time Deposits - Local Currency	1-01-05-020	453,288,037	-
Time Deposits - Foreign Currency	1-01-05-030	40,467,989	-
Cash, Treasury/Agency Deposit, Regular	deleted / 1-01-04-010	1,631,321	-
Cash - National Treasury, MDS	deleted / 1-01-04-040	338,073	-
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	85,639,117,688	-
Other Investments - Other marketable securities	1-02-99-990B	3,834,595,219	-
Receivables			
Loan and Receivable Accounts			
Accounts Receivable			
Accounts Receivable (ISF)	1-03-01-010		
Accounts Receivable (ISF Back Account)	1-03-01-010A	2,457,473,037	-
Accounts Receivable (Pump/CIP/CIS)-Current (Due)	1-03-01-010B	3,224,102,815	-
Accounts Receivable (Pump/CIP/CIS)-NonCurrent(Not due)	1-03-01-010C	675,012,232	-
Accounts Receivable - Others	1-03-01-010D	939,091,191	-
Allowance for Impairment-Accounts Receivable	1-03-01-010E	60,617,878	-
Interest Receivables	1-03-01-012		2,492,972,657
Loans Receivable	1-03-01-050	10,753	-
Lease Receivable	1-03-01-990	4,997,662	-
Inter-Agency Receivables			
Due from National Government Agencies	1-03-03-010	826,160,185	-
Due from Local Government Units	1-03-03-030	164,282,034	-
Due from Other Government Corporations	1-03-03-050	124,762,480	-
Intra-Agency Receivables			
Due from Other Funds	1-03-04-050	35,776,415	-
Due from Central Office	1-03-04-060	2,828,320	-
Due from Regional Offices	1-03-04-070	74,308	-
Other Receivables			
Receivables - Disallowances/Charges	1-03-99-010	77,802,265	-
Due from Officers and Employees	1-03-99-020	6,792,227	-
Allowance for Impairment-Due from Officers and Employees	1-03-99-022	-	95,466
Other Receivables	1-03-99-990	249,738,609	-
Allowance for Impairment-Other Receivables	1-03-99-992	-	15,671,303
Inventories			
Inventories Held for Sale			
Inventories Held for Distribution			
Property and Equipment for Distribution	1-04-02-090	68,484,094	-
Inventory Held for Consumption			
Office Supplies Inventory	1-04-04-010	8,799,425	-
Non-Accountable Forms Inventory	1-04-04-030	11,840	-
Drugs and Medicines Inventory	1-04-04-060	60,200	-
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	24,440	-
Fuel, Oil and Lubricants Inventory	1-04-04-080	7,947,116	-
Agricultural and Marine Supplies Inventory	1-04-04-090	232,965	-
Construction Materials Inventory	1-04-04-130	23,733,747	-
Other Supplies and Materials Inventory	1-04-04-990	851,301	-
Semi-Expendable Machinery and Equipment			
Semi-Expendable Machinery	1-04-05-010	13,800	-
Semi-Expendable Office Equipment	1-04-05-020	874,842	-
Semi-Expendable Information and Communications Technology Equipment	1-04-05-030	959,188	-
Semi-Expendable Communications Equipment	1-04-05-070	140,704	-
Semi-Expendable Medical Equipment	1-04-05-100	11,456	-
Semi-Expendable Printing Equipment	1-04-05-110	12,400	-
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	83,500	-
Semi-Expendable Other Equipment	1-04-05-990	292,055	-
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Furniture and Fixtures	1-04-06-010	2,700,402	-
Investment Property			
Land and Buildings			
Construction in Progress			
Property, Plant and Equipment			
Land			
Land	1-06-01-010	4,021,151,381	-
Land Improvements			
Land Improvements, Aquaculture Structures	1-06-02-010	119,940	-
Other Land Improvements	1-06-02-990	27,687,571,834	-
Accumulated Depreciation-Other Land Improvements	1-06-02-991	-	16,212,460,735
Infrastructure Assets			
Road Networks	1-06-03-010	304,353,342	-
Accumulated Depreciation-Road Networks	1-06-03-011	-	23,403,342
Water Supply Systems	1-06-03-040	161,111,550,121	-
Accumulated Depreciation-Water Supply System	1-06-03-041	-	32,267,430,315
Power Supply Systems	1-06-03-050	129,152,045	-
Accumulated Depreciation-Power Supply Systems	1-06-03-051	-	58,609,408
Other Infrastructure Assets	1-06-03-990	504,435,469	-
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991	-	17,799,912
Buildings and Other Structures			
Buildings	1-06-04-010	2,699,532,770	-
Accumulated Depreciation-Buildings	1-06-04-011	-	837,997,043
Other Structures	1-06-04-990	206,270,620	-
Accumulated Depreciation-Other Structures	1-06-04-991	-	73,022,612
Machinery and Equipment			
Machinery	1-06-05-010	388,950,746	-
Accumulated Depreciation-Machinery	1-06-05-011	-	270,353,947
Office Equipment	1-06-05-020	467,034,185	-
Accumulated Depreciation-Office Equipment	1-06-05-021	-	235,335,606
Information and Communications Technology Equipment	1-06-05-030	710,575,286	-
Accumulated Depreciation-Information and Communications Technology Equipment	1-06-05-031	-	349,155,006
Agricultural and Forestry Equipment	1-06-05-040	518,615,620	-
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041	-	1,102,832
Communications Equipment	1-06-05-070	106,038,736	-
Accumulated Depreciation-Communications Equipment	1-06-05-071	-	67,607,576
Construction and Heavy Equipment	1-06-05-080	1,273,311,375	-
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081	-	601,466,436
Disaster Response and Rescue Equipment	1-06-05-090	8,044,238	-
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091	-	6,557,326
Military, Police and Security Equipment	1-06-05-100	10,063,956	-
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101	-	3,394,326

Account Title	Acct. Code	All Funds	
		Debit	Credit
Medical Equipment	1-06-05-110	3,401,780	-
Accumulated Depreciation-Medical Equipment	1-06-05-111	-	1,288,839
Printing Equipment	1-06-05-120	1,397,290	-
Accumulated Depreciation-Printing Equipment	1-06-05-121	-	119,688
Sports Equipment	1-06-05-130	1,495,802	-
Accumulated Depreciation-Sports Equipment	1-06-05-131	-	476,248
Technical and Scientific Equipment	1-06-05-140	588,187,917	-
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141	-	227,166,829
Electrical Equipment	1-06-05-170	700,000	-
Other Machinery and Equipment	1-06-05-990	559,430,060	-
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991	-	274,338,492
Transportation Equipment			
Motor Vehicles	1-06-06-010	763,343,905	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011	-	378,387,313
Watercrafts	1-06-06-040	3,364,805	-
Accumulated Depreciation-Watercrafts	1-06-06-041	-	2,777,329
Other Transportation Equipment	1-06-06-990	37,306,877	-
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991	-	26,216,362
Furniture, Fixtures and Books			
Furniture and Fixtures	1-06-07-010	204,717,160	-
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011	-	68,658,834
Books	1-06-07-020	568,317	-
Accumulated Depreciation-Books	1-06-07-021	-	321,551
Leased Assets			
Leased Asset, Machinery and Equipment	1-06-08-030	383,480	-
Accumulated Depreciation-Leased Asset, Machinery and Equipment	1-06-08-031	-	3,234
Leased Assets Improvements			
Heritage Assets			
Works of Arts and Archeological Specimens	1-06-11-020	169,000	-
Service Concession Tangible Assets			
Construction in Progress			
Construction in Progress-Land Improvements	1-06-98-010	38,559,378	-
Construction in Progress-Infrastructure Assets	1-06-98-020	139,761,382,641	-
Construction in Progress-Buildings and Other Structures	1-06-98-030	133,306,244	-
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	625,029,753	-
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991	-	546,162,158
Intangible Assets			
Intangible Assets			
Computer Software	1-08-01-020	7,819,566	-
Accumulated Amortization-Computer Software	1-08-01-021	-	1,363,606
Service Concession-Intangible Assets			
Other Assets			
Advances			
Advances for Operating Expenses	1-99-01-010	402,281	-
Advances for Payroll	1-99-01-020	7,048,757	-
Advances to Special Disbursing Officer	1-99-01-030	5,016,820	-
Advances to Officers and Employees	1-99-01-040	11,585,068	-
Prepayments			
Advances to Contractors	1-99-02-010	4,891,816,617	-
Prepaid Rent	1-99-02-020	2,606,399	-
Other Prepayments	1-99-02-990	7,960,366	-
Deposits			
Guaranty Deposits	1-99-03-020	28,382,306	-
Other Deposits	1-99-03-990	2,700	-
Other Assets			
Other Assets	1-99-99-990	-	-
Other Current Assets	1-99-99-990A	3,985,920	-
Other Assets-unserviceable assets	1-99-99-990B	85,472,182	-
Accumulated Impairment Losses-Other Assets	1-99-99-992	-	43,725,537
LIABILITIES			
Financial Liabilities			
Payables			
Accounts Payable	2-01-01-010	-	2,638,363,784
Due to Officers and Employees	2-01-01-020	-	125,910,492
Bills/Bonds/Loans Payable			
Other Financial Liabilities			
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR	2-02-01-010	-	226,453,146
Due to GSIS	2-02-01-020	-	38,910,074
Due to PAG-IBIG	2-02-01-030	-	10,149,226
Due to PHILHEALTH	2-02-01-040	-	5,643,494
Due to NGAs	2-02-01-050	-	2,111,283,775
Due to other Government Corporations	2-02-01-060	-	164,358,819
Due to LGUs	2-02-01-070	-	21,813,326
Due to Treasurer of the Philippines	2-02-01-090	-	70,703,657,663
Due to SSS	2-02-01-110	-	443,340
Intra-Agency Payables			
Intra-Agency Payables			
Due to Other Funds	2-03-01-050	-	263,541,412
Due to Central Office	2-03-01-060	-	2,212,820
Due to Regional Office	2-03-01-070	-	-
Trust Liabilities			
Trust Liabilities			
Guaranty/Security Deposits Payable	2-04-01-010	-	8,116,214
Trust Liabilities - Trust Liabilities-Disallowances/Charges	2-04-01-040	-	2,998,207,271
Deferred Credits/Unearned Revenue	2-04-01-080	-	12,579,512
Deferred Credits			
Other Deferred Credits	2-05-01-990	-	-
Deferred Credits (ISF)	2-05-01-990A	-	5,270,905,918
Deferred Credits (PA/CIS/CIP)	2-05-01-990B	-	1,703,451,752
Other Deferred Credits	2-05-01-990C	-	1,030,478,730
Unearned Revenue			
Provisions			
Provisions			
Leave Benefits Payable	2-06-01-020	-	1,065,863,660
Other Provisions	2-06-01-990	-	13,495,315
Other Payables			
Other Payables	2-99-99-990	-	1,344,420,598
EQUITY			
Government Equity			
Government Equity			
Accumulated Surplus/(Deficit)	3-01-01-010	-	283,215,961,423
Government Equity	3-01-01-020	-	14,025,442
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	-	3,000
Clearance and Certification Fees	4-02-01-040	-	293,689
Inspection Fees	4-02-01-100	-	432,000
Fines and Penalties-Service Income	4-02-01-140	-	-
ISF - Back Account - Penalty	4-02-01-140A	-	378,345
Other fines and penalties	4-02-01-140B	-	544,165
Other Service Income	4-02-01-990	-	140,000



Account Title		Acct. Code	All Funds	
			Debit	Credit
Business Income				
	Rent/Lease Income	4-02-02-050		
	Equipment Rental			
	Equipment Rental - Internal (CA)	4-02-02-050A	-	37,307,768
	Equipment Rental - External (CA)	4-02-02-050B	-	6,020,324
	Equipment Rental - Internal (BA)	4-02-02-050C	-	764,771
	Income from NIA Facilities/Dormitory Operation	4-02-02-050E	-	5,044,402
	Use of DCIEC Facilities/Equipments	4-02-02-050F	-	8,670,797
	Rental of Motor Vehicles	4-02-02-050G	-	241,267
	Other Rental/Lease Income	4-02-02-050H	-	249,672
	Waterworks System Fees	4-02-02-090		
	Irrigation Service Fee (ISF)			
	Irrigation Service Fee-Principal (Current Account)	4-02-02-090A	-	12,598,912
	Irrigation Service Fee-Principal (Back Account)	4-02-02-090B	-	4,039,238
	CIS Amortization and Equity			
	CIP/CIS Equity	4-02-02-090G	-	105,295
	Pump Amortization and Equity			
	Income from Hostels/Dormitories and Other Like Facilities	4-02-02-130	-	1,093,837
	Interest Income	4-02-02-210	-	4,075,022
	Fines and Penalties-Business Income	4-02-02-230	-	339
	Management Fee	4-02-02-340	-	3,850,000
Assistance and Subsidy				
Assistance and Subsidy from				
Assistance and Subsidy from National Government		4-03-01-010	-	31,612,352,951
Shares, Shares, Grants and Donations				
Gains				
Gains				
Gain on Foreign Exchange (FOREX)		4-05-01-010	-	3,565,786
Gain on Sale of Property, Plant and Equipment		4-05-01-040	-	4,640
Gain on Sale of Unserviceable Property		4-05-01-170	-	2,876,494
Non-Operating Income				
Sale of Assets				
Miscellaneous Income				
Miscellaneous Income				
	Bid Documents	4-06-99-990		
	Sale of Goods and Materials	4-06-99-990A	-	8,411,901
	Hauling/Milling/Drying	4-06-99-990B	-	282,370
	Disallowance	4-06-99-990C	-	9,935
	Payment for Lost Items	4-06-99-990D	-	71,878
	Printing/Xerox/Radio	4-06-99-990E	-	850
	Income from NIA Housing	4-06-99-990F	-	25,987
	Laboratory Analysis - Soil and Water Sample	4-06-99-990H	-	536,480
	NHFMCI	4-06-99-990I	-	3,966,747
	Contract Price Adjustment / Liquidated Damages	4-06-99-990J	-	227
	Scrap of Fixed Assets	4-06-99-990K	-	1,459,423
	Land Development	4-06-99-990L	-	4,306,527
	BHEP	4-06-99-990M	-	2,483,283
	SNAP	4-06-99-990N	-	49,486,235
	MHEPP	4-06-99-990O	-	122,223,440
	FGHP	4-06-99-990P	-	7,422,927
	NPC	4-06-99-990Q	-	90,155,798
	Drainage Fee	4-06-99-990R	-	45,008,055
	Recovery Cost	4-06-99-990S	-	516,177
	Filing Fee/Certification	4-06-99-990T	-	2,951,224
	Other Miscellaneous Income	4-06-99-990U	-	4,645,563
		4-06-99-990V	-	19,744,375
Expenses				
Personnel Services				
Salaries and Wages				
Salaries & Wages - Regular				
Salaries and Wages-Casual/Contractual		5-01-01-010	889,817,926	-
Casual		5-01-01-020		
Contractual		5-01-01-020A	782,757,600	-
		5-01-01-020B	20,278,010	-
Other Compensation				
Personal Economic Relief Allowance (PERA)		5-01-02-010	136,222,937	-
Representation Allowance (RA)		5-01-02-020	7,949,343	-
Transportation Allowance (TA)		5-01-02-030	5,914,489	-
Clothing/Uniform Allowance		5-01-02-040	47,575,025	-
Subsistence Allowance		5-01-02-050	29,640	-
Productivity Incentive Allowance		5-01-02-080	7,000	-
Honoraria		5-01-02-100	1,953,819	-
Hazard Pay		5-01-02-110	17,736,076	-
Longevity Pay		5-01-02-120	3,384,316	-
Overtime and Night Pay		5-01-02-130	12,334,552	-
Year-End Bonus		5-01-02-140	13,269,970	-
Cash Gift		5-01-02-150	134,000	-
Mid-Year Bonus		5-01-02-160	180,703,098	-
Directors and Committee Members' Fee		5-01-02-170	195,000	-
Other Bonuses and Allowances		5-01-02-990		
	Medical Allowance	5-01-02-990A	1,182,429	-
	Meal Allowance	5-01-02-990B	374,143	-
	Children Allowance	5-01-02-990C	68,723	-
	C N A Incentive Allowance	5-01-02-990D	4,445,850	-
	Fiscals Assistance	5-01-02-990F	220,000	-
	Performance Bonus/SRI	5-01-02-990K	658,500	-
	Other Bonuses and Allowances	5-01-02-990L	538,106	-
Personnel Benefit Contributions				
Retirement and Life Insurance Premiums		5-01-03-010	195,899,446	-
Pag-IBIG Contributions		5-01-03-020	7,370,667	-
PhilHealth Contributions		5-01-03-030	23,777,463	-
Employees Compensation Insurance Premiums		5-01-03-040	6,723,058	-
Other Personnel Benefits				
Terminal Leave Benefits		5-01-04-030	29,714,064	-
Other Personnel Benefits		5-01-04-990	1,919,462	-
Maintenance and Other Operating Expenses				
Traveling Expenses				
Traveling Expenses-Local		5-02-01-010	25,500,164	-
Traveling Expenses-Foreign		5-02-01-020	195,682	-
Training and Scholarship Expenses				
Training Expenses		5-02-02-010	93,267,444	-
Supplies and Materials Expenses				
Office Supplies Expenses		5-02-03-010	61,641,536	-
Accountable Forms Expenses		5-02-03-020	304,250	-
Food Supplies Expenses		5-02-03-050	67,934	-
Drugs and Medicines Expenses		5-02-03-070	5,354,724	-
Medical, Dental and Laboratory Supplies Expenses		5-02-03-080	7,674,934	-
Fuel, Oil and Lubricants Expenses		5-02-03-090	119,392,727	-
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	87,350	-
Linens and Beddings Expenses		5-02-03-140	142,750	-
Semi-Expendable Machinery and Equipment Expense		5-02-03-210	14,856,035	-
Semi-Expendable Furniture, Fixtures and Books Expense		5-02-03-220	6,163,474	-
Electrical Supplies and Materials Expenses		5-02-03-260	596,374	-
Supplies and Materials for Water System Operations Expense		5-02-03-270	276,254	-
Housekeeping/Cleaning Supplies Expense		5-02-03-280	262,366	-
Other Supplies and Materials Expenses		5-02-03-990	52,187,978	-
Utility Expense				
Water Expense		5-02-04-010	6,986,190	-
Electricity Expenses		5-02-04-020	227,463,955	-
Gas/Heating Expenses		5-02-04-030	5,386	-
Other Utility Expenses		5-02-04-990	114,506	-

Account Title	Acct. Code	All Funds	
		Debit	Credit
Communications Expenses			
Postage and Courier Expenses	5-02-05-010	1,751,177	-
Telephone Expenses			
Mobile	5-02-05-020A	3,022,553	-
Landline	5-02-05-020B	6,593,349	-
Internet Subscription Expenses	5-02-05-030	8,906,456	-
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	790,780	-
Awards/Rewards, Prizes and Indemnities			
Awards/Rewards Expenses	5-02-06-010	1,867,046	-
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	213,572	-
Demolition/Relocation and Desilting/Drilling/Dredging Expense			
Generation, Transmission and Distribution Expenses			
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	5-02-10-030	1,295,762	-
Professional Services			
Legal Services	5-02-11-010	593,548	-
Auditing Services	5-02-11-020	45,245,141	-
Consultancy Services	5-02-11-030	5,350,000	-
Other Professional Services	5-02-11-990	6,283,229	-
General Services			
Janitorial Services	5-02-12-020	7,504,535	-
Security Services	5-02-12-030	4,272,135	-
Other General Services	5-02-12-990	2,066,469	-
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	5,128,278	-
Repairs and Maintenance-Infrastructure Assets	5-02-13-030		
Water Supply Systems	5-02-13-030B	319,534,959	-
Power Supply Systems	5-02-13-030C	89,883,803	-
Other Infrastructure Assets	5-02-13-030E	581,487,671	-
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040		
Buildings	5-02-13-040A	24,151,019	-
Hostels and Dormitories	5-02-13-040B	94,923	-
Other Structures	5-02-13-040C	13,937,764	-
Repairs and Maintenance-Machinery and Equipment	5-02-13-050		
Machinery	5-02-13-050A	4,444,181	-
Office Equipment	5-02-13-050B	3,842,851	-
ICT Equipment	5-02-13-050C	1,956,056	-
Agricultural and Forestry Equipment	5-02-13-050D	475	-
Marine and Fishery Equipment	5-02-13-050E	727,780	-
Communications Equipment	5-02-13-050F	158,585	-
Construction and Heavy Equipment	5-02-13-050G	14,604,950	-
Disaster Response and Rescue Equipment	5-02-13-050H	290,079	-
Medical Equipment	5-02-13-050J	5,375	-
Printing Equipment	5-02-13-050K	672	-
Sports Equipment	5-02-13-050L	6,800	-
Technical and Scientific Equipment	5-02-13-050M	616,363	-
Other Equipment	5-02-13-050O	2,414,921	-
Repairs and Maintenance-Transportation Equipment	5-02-13-060		
Motor Vehicles	5-02-13-060A	55,874,301	-
Watercrafts	5-02-13-060C	40,700	-
Other Transportation Equipment	5-02-13-060D	2,508,721	-
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	518,809	-
Repairs and Maintenance-Leased Assets	5-02-13-080		
ICT Machinery and Equipment	5-02-13-080D	350	-
Repairs and Maintenance-Leased Assets Improvements	5-02-13-090		
Restoration and Maintenance-Heritage Assets	5-02-13-100		
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	15,600	-
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	5,781	-
Repairs and Maintenance-Others	5-02-13-980	6,167,750	-
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	996,985	-
Assistance/Subsidy/Contribution			
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	5-02-15-010	7,209,843	-
Fidelity Bond Premiums	5-02-15-020	6,119,049	-
Insurance Expenses	5-02-15-030	19,860,309	-
Labor and Wages	5-02-16-010	116,393,019	-
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expenses	5-02-99-010	380,242	-
Printing and Publication Expenses	5-02-99-020	3,460,074	-
Representation Expenses	5-02-99-030	16,192,005	-
Transportation and Delivery Expenses	5-02-99-040	798,408	-
Rent/Lease Expenses	5-02-99-050	42,989,399	-
Membership Dues and Contributions to Organizations	5-02-99-060	47,676	-
Subscription Expenses	5-02-99-070	14,669,197	-
Donations	5-02-99-080	149,060,023	-
Documentary Stamp Tax Expense	5-02-99-140	114,902	-
Other Maintenance and Operating Expense	5-02-99-990		
Meals and Snacks	5-02-99-990A	18,579,319	-
Laboratory Analysis of Soil & Water Sample	5-02-99-990B	2,350	-
Contractual Services	5-02-99-990C	52,476,776	-
Job Order	5-02-99-990D	145,755,841	-
Sports	5-02-99-990H	1,485,487	-
Gratuity Pay	5-02-99-990J	2,045,542	-
Other Misc. Expense- APE	5-02-99-990K	31,590,654	-
Other Misc. Expense- IA Remuneration for Maintenance	5-02-99-990L	72,988,435	-
Other Misc. Expense- IA Remuneration for Operations	5-02-99-990M	112,755,937	-
Other Misc. Expense- COVID 19 Expenses	5-02-99-990N	8,338,683	-
Other Misc. Expense- various expenses	5-02-99-990O	33,638,644	-
Financial Expense			
Financial Expenses			
Bank Charges-Loans/Borrowings	5-03-01-040	127,756	-
Other Financial Charges	5-03-01-990	881	-
Non-Cash Expense			
Depreciation			
Land Improvements, Aquaculture Structures	5-05-01-020A	69,978,634	-
Other Land Improvements	5-05-01-020B	136,988,727	-
Depreciation-Infrastructure Assets	5-05-01-030		
Road Networks	5-05-01-030A	3,063,027	-
Water Supply Systems	5-05-01-030B	2,916,412,908	-
Power Supply Systems	5-05-01-030C	6,045,942	-
Other Infrastructure Assets	5-05-01-030E	22,321,014	-
Depreciation-Buildings and Other Structures	5-05-01-040		
Buildings	5-05-01-040A	33,188,157	-
Hostels and Dormitories	5-05-01-040B	10,429	-
Other Structures	5-05-01-040C	7,634,608	-
Depreciation-Machinery and Equipment	5-05-01-050		
Machinery	5-05-01-050A	7,222,971	-
Office Equipment	5-05-01-050B	29,495,201	-
Information and Communications Technology Equipment	5-05-01-050C	58,028,158	-
Agricultural and Forestry Equipment	5-05-01-050D	198,194	-
Marine and Fishery Equipment	5-05-01-050E		
Communications Equipment	5-05-01-050F	6,731,525	-
Construction and Heavy Equipment	5-05-01-050G	48,260,670	-
Disaster Response and Rescue Equipment	5-05-01-050H	62,846	-
Military, Police and Security Equipment	5-05-01-050I	523,651	-
Medical Equipment	5-05-01-050J	307,421	-
Printing Equipment	5-05-01-050K	119,688	-
Sports Equipment	5-05-01-050L	99,684	-

Account Title	Acct. Code	All Funds	
		Debit	Credit
Technical and Scientific Equipment	5-05-01-050M	34,759,720	-
Electrical Equipment	5-05-01-050N	56,468	-
Other Machinery and Equipment	5-05-01-050O	10,733,795	-
Depreciation-Transportation Equipment	5-05-01-060		-
Motor Vehicles	5-05-01-060A	25,394,399	-
Aircrafts and Aircrafts Ground Equipment	5-05-01-060B	97,300	-
Watercrafts	5-05-01-060C	217,928	-
Other Transportation Equipment	5-05-01-060D	2,083,671	-
Depreciation-Furniture, Fixtures and Books	5-05-01-070		-
Furniture and Fixtures	5-05-01-070A	6,317,257	-
Depreciation-Leased Assets	5-05-01-080		-
Leased Asset, Machinery and Equipment	5-05-01-080C	1,532	-
Depreciation-Leased Assets Improvements	5-05-01-090		-
Depreciation-Heritage Assets	5-05-01-100		-
Depreciation-Service Concession Assets	5-05-01-110		-
Depreciation-Other Property, Plant and Equipment	5-05-01-990	1,936,632	-
Amortization			-
Amortization-Intangible Assets	5-05-02-010	1,258,149	-
Impairment Loss			-
Impairment Loss-Property, Plant and Equipment	5-05-03-090	356	-
Losses			-
Loss on Foreign Exchange (FOREX)	5-05-04-010	758,458	-
Discounts and Rebates			-
Other Discounts	5-05-05-010	379,749	-
TOTAL		465,723,274,058.57	465,723,274,058.57

CERTIFIED CORRECT:

SHARILYN A. BLUZA  
Acting Manager, Accounting Division  
AGYR - Bm

NOTED BY:

ENGR. FREDDIE M. TOQUERO Ph.D.  
OIC Deputy Administrator for Administrative  
and Finance Sector  
Edu