

## National Irrigation Administration

## Region 1

Urdaneta City

## TRIAL BALANCE

FUND 501 COB

As of June 30, 2019

ACCOUNT TITLE	ACCOUNT CODE (NGAS)	ACCOUNT CODE (PPSAS)	DEBIT	CREDIT
Cash-Collecting Officers	102	1010101000	(350.00)	-
Petty Cash	104	1010102000	45,000.00	-
Cash in Bank-Local Currency, Current Account - RO	111RO	1010202000RO	76,315,742.00	-
Cash in Bank-Local Currency, Current Account - RO Subsidy / Capital Outlay	111ROSCO	1010202000ROSCO	3,262,374.06	-
Cash in Bank-Local Currency, Current Account - RO Back Accounts	111ROBA	1010202000ROBA	11,900,578.99	-
Cash in Bank-Local Currency, Current Account - FO	111FO	1010202000FO	25,521,517.74	-
Accounts Receivable	121	1030101000	1,144,851,497.90	-
Allowance for Impairment-Accounts Receivable	301	1030101100	(50,297,394.09)	-
Due from Other Funds	144	1030405000	800,000.00	-
Receivables-Disallowances/Charges	146	1030501000	562,738.56	-
Due from Officers and Employees	123	1030502000	20,000.00	-
Semi-Expendable Information and Communications Technology Equipment	169-3	1040503000	7,738.00	-
Semi-Expendable Sports Equipment	169-12	1040512000	10,710.00	-
Semi-Expendable Furniture and Fixtures	169-15	1040601000	12,000.00	-
Land	201	1060101000	1,116,174.40	-
Other Land Improvements	202	1060299000	88,144,489.06	-
Accumulated Depreciation-Other Land Improvements	302	1060299100	(46,774,002.87)	-
Water Supply Systems	255	1060304000	87,175,564.12	-
Buildings	211	1060401000	28,629,339.47	-
Accumulated Depreciation-Buildings	311	1060401100	(5,349,201.92)	-
Other Structures	215	1060499000	1,078,646.24	-
Accumulated Depreciation-Other Structures	315	1060499100	(323,593.89)	-
Office Equipment	221	1060502000	3,634,971.29	-
Accumulated Depreciation-Office Equipment	321	1060502100	(2,582,619.13)	-
Information and Communications Technology Equipment	223	1060503000	2,727,573.04	-
Accumulated Depreciation-Information and Communications Technology Equipment	323	1060503100	(2,109,360.58)	-
Communication Equipment	229	1060507000	341,642.28	-
Accumulated Depreciation-Communication Equipment	329	1060507100	(278,229.89)	-
Construction and Heavy Equipment	230	1060508000	13,828,710.93	-
Accumulated Depreciation-Construction and Heavy Equipment	330	1060508100	(12,445,839.84)	-
Disaster Response and Rescue Equipment	231	1060509000	117,678.00	-
Accumulated Depreciation-Disaster Response and Rescue Equipment	331	1060509100	(105,910.20)	-
Sports Equipment	235	1060513000	162,686.00	-
Technical and Scientific Equipment	236	1060514000	1,341,589.99	-
Accumulated Depreciation-Technical and Scientific Equipment	336	1060514100	(977,093.33)	-
Other Machinery and Equipment	240	1060599000	25,997,482.89	-
Accumulated Depreciation-Other Machinery and Equipment	340	1060599100	(23,301,859.73)	-
Motor Vehicles	241	1060601000	13,656,170.21	-
Accumulated Depreciation-Motor Vehicles	341	1060601100	(11,657,746.08)	-
Other Transportation Equipment	248	1060699000	61,372.41	-
Accumulated Depreciation-Other Transportation Equipment	348	1060699100	(46,235.17)	-
Furniture and Fixtures	222	1060701000	3,751,783.22	-
Accumulated Depreciation-Furniture and Fixtures	322	1060701100	(1,388,401.10)	-
Construction in Progress-Infrastructure Assets (Irrigation, Canals and Laterals)	270	1069902099	588,503,541.78	-
Advances to Contractors	181	1990201000	612,668.44	-
Guaranty Deposits	186	1990302000	52,500.00	-
Other Assets	290	1999999000	18,546,067.66	-
Accounts Payable	401	2010101000	-	6,536,999.82
Due to the Treasurer of the Philippines	411	2020109000	-	46,459.05
Due to BIR	412	2020101000	-	2,033,636.15
Due to GSIS	413	2020102000	-	4,292,567.19
Due to Pag-IBIG	414	2020103000	-	141,996.08
Due to PhilHealth	415	2020104000	-	39,925.38
Due to Central Office	421	2030101000	-	767,848,838.60
Guaranty/Security Deposits Payable	426	2040104000	-	1,324,673.61
Other Deferred Credits (Irrigation Service Fee)	454-1	2050199000	-	744,606,031.76
Other Deferred Credits (PA/CIS/CIP Equity)	454-2	2050199000	-	392,796,685.62
Other Unearned Revenue	455	2050299000	-	910,073.79
Other Payables	439	2999999000	-	23,683,858.05
Accumulated Surplus/(Deficit) (Government Equity)	501	3010101000	-	3,321,156.36
Other Service Income - Irrigation Service Fee (Back Account)	625-2	4020199099	-	17,163.20
Equipment Rental - Internal (CA)	642-1A	4020205001	-	1,409,599.91
Income from Hostels/Dormitories and Other Like Facilities	642-2	4020213000	-	60,329.90

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**TRIAL BALANCE**  
FUND 501 COB  
As of June 30, 2019

ACCOUNT TITLE	ACCOUNT CODE (NGAS)	ACCOUNT CODE (PPSAS)	DEBIT	CREDIT
Subsidy from Central Office	653	4030106000	-	92,923,617.54
Miscellaneous Income (Scrap of Fixed Assets)	678-12	4060999012	-	5,325.00
Miscellaneous Income (Others)	678-13	4060999000	-	72,610.00
Salaries and Wages-Regular	701	5010101000	30,608,745.71	-
Salaries and Wages-Casual/Contractual	705	5010102000	403,074.73	-
Other Compensation Personal Economic Relief Allowance (PERA)	711	5010201000	2,474,694.54	-
Representation Allowance (RA)	713	5010202000	207,499.97	-
Transportation Allowance (TA)	714	5010203000	192,499.97	-
Clothing/Uniform Allowance	715	5010204000	1,194,000.00	-
Longevity Pay	722	5010212000	35,000.00	-
Mid-Year/Year End Bonus	725	5010214000	5,085,031.00	-
Other Bonuses and Allowances - Productivity Enhancement Incentive-Civilian	719-9	5010299012	230,000.00	-
Other Bonuses and Allowances - Medical Allowance	719-1	5010299034	66,518.17	-
Other Bonuses and Allowances - Meal Allowance	719-2	5010299035	20,949.00	-
Other Bonuses and Allowances - Children Allowance	719-3	5010299036	2,408.18	-
Retirement and Life Insurance Premiums	731	5010301000	3,453,313.55	-
Pag-IBIG Contributions	732	5010302000	131,186.93	-
PhilHealth Contributions	733	5010303000	364,076.87	-
Employees Compensation Insurance Premiums	734	5010304000	117,400.00	-
Terminal Leave Benefits	742	5010403000	5,765,161.34	-
Traveling Expenses-Local	751	5020101000	94,866.50	-
Training Expenses	753	5020201000	1,203,962.04	-
Office Supplies Expenses	755	5020301000	182,375.40	-
Fuel, Oil and Lubricants Expenses	761	5020309000	958,588.07	-
Semi-Expendable Machinery and Equipment Expenses	769-1	5020321000	7,738.00	-
Semi-Expendable Furniture, Fixtures and Books Expenses	769-2	5020322000	171,866.68	-
Other Supplies and Materials Expenses	765	5020399000	296,250.80	-
Water Expenses	766	5020401000	30,065.49	-
Electricity Expenses	767	5020402000	656,635.51	-
Postage and Courier Expenses	771	5020501000	190.00	-
Telephone Expenses - Mobile	773	5020502001	37,176.00	-
Telephone Expenses - Landline	772	5020502002	551,434.87	-
Internet Subscription Expenses	774	5020503000	78,232.22	-
Cable, Satellite, Telegraph and Radio Expenses	775	5020504000	2,211.00	-
Auditing Services	792	5021102000	120,050.65	-
Consultancy Services	793	5021103000	295,000.00	-
Other Professional Services	799	5021199000	188,000.00	-
Repairs and Maintenance-Buildings and Other Structures - Buildings	811	5021304001	497,510.00	-
Repairs and Maintenance-Machinery and Equipment - Machinery	826	5021305001	1,300.00	-
Repairs and Maintenance-Machinery and Equipment - Construction and Heavy Equipment	830	5021305008	200,750.00	-
Repairs and Maintenance-Transportation Equipment - Motor Vehicles	841	5021306001	305,599.00	-
Repairs and Maintenance-Furniture and Fixtures	822	5021307000	600.00	-
Taxes, Duties and Licenses	891	5021501000	6,738.12	-
Fidelity Bond Premiums	892	5021502000	22,500.00	-
Insurance Expenses	893	5021503000	68,316.35	-
Other Maintenance and Operating Expenses	884	5029999000	1,569.00	-
Other Maintenance and Operating Expenses - Other Maintenance and Operating Expenses	884-3	5029999002	11,021.35	-
Other Maintenance and Operating Expenses - Other Maintenance and Operating Expenses	969	5029999002	33,572.21	-
Other Maintenance and Operating Expenses (Irrigator's Share/Remuneration/Subsidy)	965	5029999098	532,356.93	-
Bank Charges	971	5030104000	10,800.00	-
<b>Total</b>			<b>2,042,071,547.01</b>	<b>2,042,071,547.01</b>

Prepared by:

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