

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

| ACCOUNT TITLE  | ACCOUNT CODE (NGAS) | ACCOUNT CODE (PPSAS) | DEBIT            | CREDIT         | DEBIT/CREDIT     |
|--|---------------------|----------------------|------------------|----------------|------------------|
| Petty Cash   | 104                 | 1010102000           | 55,000.00        | -              | 55,000.00        |
| Cash in Bank-Local Currency, Current Account - RO                                | 111RO               | 1010202000RO         | 66,155,320.96    | -              | 66,155,320.96    |
| Cash in Bank-Local Currency, Current Account - RO Subsidy /Capital Outlay        | 111ROSCO            | 1010202000ROSCO      | 85,410.24        | -              | 85,410.24        |
| Cash in Bank-Local Currency, Current Account - RO Back Accounts                  | 111ROBA             | 1010202000ROBA       | 13,654,063.13    | -              | 13,654,063.13    |
| Cash in Bank-Local Currency, Current Account - FO                                | 111FO               | 1010202000FO         | 40,977,851.92    | -              | 40,977,851.92    |
| Cash in Bank-Local Currency, Savings Accounts-FO-LBP                             | 112FOLBP            | 1010203001           | 2,130,636.43     | -              | 2,130,636.43     |
| Accounts Receivable  | 121                 | 1030101000           | 1,144,868,661.10 | -              | 1,144,868,661.10 |
| Allowance for Impairment-Accounts Receivable                                     | 301                 | 1030101100           | (50,297,394.09)  | -              | (50,297,394.09)  |
| Receivables-Disallowances/Charges  | 146                 | 1030501000           | 562,738.56       | -              | 562,738.56       |
| Semi-Expendable Information and Communications Technology Equipment              | 169-3               | 1040503000           | 38,433.00        | -              | 38,433.00        |
| Semi-Expendable Sports Equipment   | 169-12              | 1040512000           | 10,710.00        | -              | 10,710.00        |
| Semi-Expendable Furniture and Fixtures   | 169-15              | 1040601000           | 12,000.00        | -              | 12,000.00        |
| Land   | 201                 | 1060101000           | 1,116,174.40     | -              | 1,116,174.40     |
| Other Land Improvements  | 202                 | 1060299000           | 88,144,489.06    | -              | 88,144,489.06    |
| Accumulated Depreciation-Other Land Improvements                                 | 302                 | 1060299100           | (46,774,002.87)  | -              | (46,774,002.87)  |
| Water Supply Systems   | 255                 | 1060304000           | 87,175,564.12    | -              | 87,175,564.12    |
| Buildings  | 211                 | 1060401000           | 38,441,339.68    | -              | 38,441,339.68    |
| Accumulated Depreciation-Buildings   | 311                 | 1060401100           | (5,349,201.92)   | -              | (5,349,201.92)   |
| Other Structures   | 215                 | 1060499000           | 1,078,646.24     | -              | 1,078,646.24     |
| Accumulated Depreciation-Other Structures  | 315                 | 1060499100           | (323,593.89)     | -              | (323,593.89)     |
| Office Equipment   | 221                 | 1060502000           | 4,768,421.29     | -              | 4,768,421.29     |
| Accumulated Depreciation-Office Equipment  | 321                 | 1060502100           | (2,582,619.13)   | -              | (2,582,619.13)   |
| Information and Communications Technology Equipment                              | 223                 | 1060503000           | 2,727,573.04     | -              | 2,727,573.04     |
| Accumulated Depreciation-Information and Communications Technology Equipment     | 323                 | 1060503100           | (2,109,360.58)   | -              | (2,109,360.58)   |
| Communication Equipment  | 229                 | 1060507000           | 341,642.28       | -              | 341,642.28       |
| Accumulated Depreciation-Communication Equipment                                 | 329                 | 1060507100           | (278,229.89)     | -              | (278,229.89)     |
| Construction and Heavy Equipment   | 230                 | 1060508000           | 13,828,710.93    | -              | 13,828,710.93    |
| Accumulated Depreciation-Construction and Heavy Equipment                        | 330                 | 1060508100           | (12,445,839.84)  | -              | (12,445,839.84)  |
| Disaster Response and Rescue Equipment   | 231                 | 1060509000           | 117,678.00       | -              | 117,678.00       |
| Accumulated Depreciation-Disaster Response and Rescue Equipment                  | 331                 | 1060509100           | (105,910.20)     | -              | (105,910.20)     |
| Sports Equipment   | 235                 | 1060513000           | 162,686.00       | -              | 162,686.00       |
| Technical and Scientific Equipment   | 236                 | 1060514000           | 1,341,589.99     | -              | 1,341,589.99     |
| Accumulated Depreciation-Technical and Scientific Equipment                      | 336                 | 1060514100           | (977,093.33)     | -              | (977,093.33)     |
| Other Machinery and Equipment  | 240                 | 1060599000           | 25,997,482.89    | -              | 25,997,482.89    |
| Accumulated Depreciation-Other Machinery and Equipment                           | 340                 | 1060599100           | (23,301,859.73)  | -              | (23,301,859.73)  |
| Motor Vehicles   | 241                 | 1060601000           | 13,656,170.21    | -              | 13,656,170.21    |
| Accumulated Depreciation-Motor Vehicles  | 341                 | 1060601100           | (11,657,746.08)  | -              | (11,657,746.08)  |
| Other Transportation Equipment   | 248                 | 1060699000           | 61,372.41        | -              | 61,372.41        |
| Accumulated Depreciation-Other Transportation Equipment                          | 348                 | 1060699100           | (46,235.17)      | -              | (46,235.17)      |
| Furniture and Fixtures   | 222                 | 1060701000           | 3,865,699.02     | -              | 3,865,699.02     |
| Accumulated Depreciation-Furniture and Fixtures                                  | 322                 | 1060701100           | (1,388,401.10)   | -              | (1,388,401.10)   |
| Construction in Progress-Infrastructure Assets (Irrigation, Canals and Laterals) | 270                 | 1069902099           | 580,464,647.35   | -              | 580,464,647.35   |
| Advances for Payroll   | 106                 | 1990102000           | 10,000.00        | -              | 10,000.00        |
| Advances to Contractors  | 181                 | 1990201000           | 612,668.44       | -              | 612,668.44       |
| Guaranty Deposits  | 186                 | 1990302000           | 52,500.00        | -              | 52,500.00        |
| Other Assets   | 290                 | 1999999000           | 18,546,067.66    | -              | 18,546,067.66    |
| Accounts Payable   | 401                 | 2010101000           | -                | 4,302,428.16   | 4,302,428.16     |
| Due to the Treasurer of the Philippines  | 411                 | 2020109000           | -                | 71,733.39      | 71,733.39        |
| Due to BIR   | 412                 | 2020101000           | -                | 1,406,404.18   | 1,406,404.18     |
| Due to GSIS  | 413                 | 2020102000           | -                | 3,959,565.18   | 3,959,565.18     |
| Due to Pag-IBIG  | 414                 | 2020103000           | -                | 116,854.52     | 116,854.52       |
| Due to PhilHealth  | 415                 | 2020104000           | -                | 49,260.36      | 49,260.36        |
| Due to Central Office  | 421                 | 2030101000           | -                | 768,661,955.82 | 768,661,955.82   |
| Guaranty/Security Deposits Payable   | 426                 | 2040104000           | -                | 1,214,722.67   | 1,214,722.67     |
| Other Deferred Credits (Irrigation Service Fee)                                  | 454-1               | 2050199000           | -                | 744,623,194.96 | 744,623,194.96   |
| Other Deferred Credits (PA/CIS/CIP Equity)                                       | 454-2               | 2050199000           | -                | 392,796,685.62 | 392,796,685.62   |
| Other Unearned Revenue   | 455                 | 2050299000           | -                | 910,073.79     | 910,073.79       |
| Other Payables   | 439                 | 2999999000           | -                | 31,394,885.96  | 31,394,885.96    |
| Accumulated Surplus/(Deficit) (Government Equity)                                | 501                 | 3010101000           | -                | 3,321,156.36   | 3,321,156.36     |
| Other Service Income - Irrigation Service Fee (Back Account)                     | 625-2               | 4020199099           | -                | 17,163.20      | 17,163.20        |
| Equipment Rental - Internal (CA)   | 642-1A              | 4020205001           | -                | 2,386,664.03   | 2,386,664.03     |
| Income from Hostels/Dormitories and Other Like Facilities                        | 642-2               | 4020213000           | -                | 96,270.72      | 96,270.72        |
| Subsidy from Central Office  | 653                 | 4030106000           | -                | 124,279,863.51 | 124,279,863.51   |
| Miscellaneous Income (Bid Documents)   | 678-1               | 4060999001           | -                | 27,650.00      | 27,650.00        |
| Miscellaneous Income (Scrap of Fixed Assets)                                     | 678-12              | 4060999012           | -                | 10,225.00      | 10,225.00        |
| Miscellaneous Income (Others)  | 678-13              | 4060999000           | -                | 126,423.60     | 126,423.60       |

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|---|---------------------|----------------------|-------------------------|-------------------------|-------------------------|
| Salaries and Wages-Regular  | 701                 | 5010101000           | 44,787,275.66           | -                       | 44,787,275.66           |
| Salaries and Wages-Casual/Contractual   | 705                 | 5010102000           | 603,196.08              | -                       | 603,196.08              |
| Other Compensation Personal Economic Relief Allowance (PERA)                                      | 711                 | 5010201000           | 3,653,421.51            | -                       | 3,653,421.51            |
| Representation Allowance (RA)   | 713                 | 5010202000           | 321,249.97              | -                       | 321,249.97              |
| Transportation Allowance (TA)   | 714                 | 5010203000           | 276,249.97              | -                       | 276,249.97              |
| Clothing/Uniform Allowance  | 715                 | 5010204000           | 1,200,000.00            | -                       | 1,200,000.00            |
| Longevity Pay   | 722                 | 5010212000           | 145,000.00              | -                       | 145,000.00              |
| Overtime and Night Pay  | 723                 | 5010213000           | 11,082.78               | -                       | 11,082.78               |
| Mid-Year/Year End Bonus   | 725                 | 5010214000           | 5,085,031.00            | -                       | 5,085,031.00            |
| Other Bonuses and Allowances - Productivity Enhancement Incentive-Civilian                        | 719-9               | 5010299012           | 230,000.00              | -                       | 230,000.00              |
| Other Bonuses and Allowances - Medical Allowance  | 719-1               | 5010299034           | 94,318.17               | -                       | 94,318.17               |
| Other Bonuses and Allowances - Meal Allowance   | 719-2               | 5010299035           | 29,784.00               | -                       | 29,784.00               |
| Other Bonuses and Allowances - Children Allowance   | 719-3               | 5010299036           | 3,578.18                | -                       | 3,578.18                |
| Retirement and Life Insurance Premiums  | 731                 | 5010301000           | 5,163,101.99            | -                       | 5,163,101.99            |
| Pag-IBIG Contributions  | 732                 | 5010302000           | 187,040.00              | -                       | 187,040.00              |
| PhilHealth Contributions  | 733                 | 5010303000           | 556,152.57              | -                       | 556,152.57              |
| Employees Compensation Insurance Premiums   | 734                 | 5010304000           | 177,200.00              | -                       | 177,200.00              |
| Terminal Leave Benefits   | 742                 | 5010403000           | 8,638,543.51            | -                       | 8,638,543.51            |
| Traveling Expenses-Local  | 751                 | 5020101000           | 183,674.08              | -                       | 183,674.08              |
| Training Expenses   | 753                 | 5020201000           | 1,203,962.04            | -                       | 1,203,962.04            |
| Office Supplies Expenses  | 755                 | 5020301000           | 288,063.44              | -                       | 288,063.44              |
| Fuel, Oil and Lubricants Expenses   | 761                 | 5020309000           | 1,653,971.07            | -                       | 1,653,971.07            |
| Semi-Expendable Furniture, Fixtures and Books Expenses  | 769-2               | 5020322000           | 171,866.68              | -                       | 171,866.68              |
| Other Supplies and Materials Expenses   | 765                 | 5020399000           | 443,000.80              | -                       | 443,000.80              |
| Water Expenses  | 766                 | 5020401000           | 75,767.86               | -                       | 75,767.86               |
| Electricity Expenses  | 767                 | 5020402000           | 1,036,137.59            | -                       | 1,036,137.59            |
| Postage and Courier Expenses  | 771                 | 5020501000           | 190.00                  | -                       | 190.00                  |
| Telephone Expenses - Mobile   | 773                 | 5020502001           | 72,998.58               | -                       | 72,998.58               |
| Telephone Expenses - Landline   | 772                 | 5020502002           | 898,588.16              | -                       | 898,588.16              |
| Internet Subscription Expenses  | 774                 | 5020503000           | 97,362.83               | -                       | 97,362.83               |
| Cable, Satellite, Telegraph and Radio Expenses  | 775                 | 5020504000           | 3,883.22                | -                       | 3,883.22                |
| Auditing Services   | 792                 | 5021102000           | 208,133.05              | -                       | 208,133.05              |
| Consultancy Services  | 793                 | 5021103000           | 450,000.00              | -                       | 450,000.00              |
| Other Professional Services   | 799                 | 5021199000           | 188,000.00              | -                       | 188,000.00              |
| Repairs and Maintenance-Buildings and Other Structures - Buildings                                | 811                 | 5021304001           | 586,460.00              | -                       | 586,460.00              |
| Repairs and Maintenance-Machinery and Equipment - Machinery                                       | 826                 | 5021305001           | 1,300.00                | -                       | 1,300.00                |
| Repairs and Maintenance-Machinery and Equipment - Construction and Heavy Equipment                | 830                 | 5021305008           | 251,720.00              | -                       | 251,720.00              |
| Repairs and Maintenance-Transportation Equipment - Motor Vehicles                                 | 841                 | 5021306001           | 600,996.20              | -                       | 600,996.20              |
| Repairs and Maintenance-Furniture and Fixtures  | 822                 | 5021307000           | 600.00                  | -                       | 600.00                  |
| Repairs and Maintenance-Other Property, Plant and Equipment - Other Property, Plant and Equipment | 850                 | 5021399099           | 140,200.00              | -                       | 140,200.00              |
| Taxes, Duties and Licenses  | 891                 | 5021501000           | 20,046.68               | -                       | 20,046.68               |
| Fidelity Bond Premiums  | 892                 | 5021502000           | 26,887.50               | -                       | 26,887.50               |
| Insurance Expenses  | 893                 | 5021503000           | 146,068.22              | -                       | 146,068.22              |
| Other Maintenance and Operating Expenses  | 884                 | 5029999000           | 8,317.00                | -                       | 8,317.00                |
| Other Maintenance and Operating Expenses - Other Maintenance and Operating Expenses               | 969                 | 5029999002           | 52,475.56               | -                       | 52,475.56               |
| Other Maintenance and Operating Expenses (Irrigator's Share/Remuneration/Subsidy)                 | 965                 | 5029999098           | 6,349,024.55            | -                       | 6,349,024.55            |
| Bank Charges  | 971                 | 5030104000           | 26,800.00               | -                       | 26,800.00               |
| <b>Total</b>  |                     |                      | <b>2,079,773,181.03</b> | <b>2,079,773,181.03</b> | <b>4,159,546,362.06</b> |