REPUBLIC OF THE PHILIPPINES
NATIONAL IRRIGATION ADMINISTRATION
CORDILLERA ADMINISTRATION REGION

# TRIAL BALANCE
## FUND 501 LFPs
## March 31, 2022

| ACCOUNT TITLE | UACS CODE | DEBIT | CREDIT |
|---|---|---|---|
| Cash in Bank - Local Currency,Current Account | 1-01-02-020 | 75,012,855.57 | |
| Due from Local Government Units | 1-03-03-030 | 3,182,094.46 | |
| Due from Other Funds | 1-03-04-050 | 53,630.00 | |
| Other Receivables | 1-03-99-990 | 52,504.13 | |
| Water Supply Systems | 1-06-03-040 | 3,044,077,340.76 | |
| Accumulated Depreciation-Water Supply System | 1-06-03-041 | | 98,746,344.95 |
| Machinery | 1-06-05-010 | 94,940.00 | |
| Office Equipment | 1-06-05-020 | 9,509,095.18 | |
| Accumulated Depreciation-Office Equipment | 1-06-05-021 | | 2,302,719.62 |
| Information and Communications Technology Equipr | 1-06-05-030 | 23,053,247.22 | |
| Accumulated Depreciation-Information and Commun | 1-06-05-031 | | 6,646,962.73 |
| Communications Equipment | 1-06-05-070 | 1,646,956.79 | |
| Construction and Heavy Equipment | 1-06-05-080 | 19,219,723.00 | |
| Accumulated Depreciation-Construction and Heavy E | 1-06-05-081 | | 5,553,168.34 |
| Technical and Scientific Equipment | 1-06-05-140 | 3,133,802.00 | |
| Other Machinery and Equipment | 1-06-05-990 | 432,826.00 | |
| Accumulated Depreciation-Other Machinery and Equ | 1-06-05-991 | | 10,030.83 |
| Furniture and Fixtures | 1-06-07-010 | 187,986.00 | |
| Accumulated Depreciation-Furniture and Fixtures | 1-06-07-011 | | 24,866.20 |
| Construction in Progress-Infrastructure Assets | 1-06-98-020 | 3,569,722,062.88 | |
| Other Property, Plant and Equipment | 1-06-99-990 | 4,670,535.00 | |
| Accumulated Depreciation-Other Property, Plant and | 1-06-99-991 | | 1,774,803.29 |
| Advances to Contractors | 1-99-02-010 | 166,823,200.20 | |
| Accounts Payable | 2-01-01-010 | | 36,987,694.53 |
| Due to Officers and Employees | 2-01-01-020 | | 28,706.28 |
| Due to BIR | 2-02-01-010 | | 7,179,244.77 |
| Due to GSIS | 2-02-01-020 | | 6,757.32 |
| Due to PAG-IBIG | 2-02-01-030 | | 79,611.15 |
| Due to PHILHEALTH | 2-02-01-040 | | 34,876.12 |
| Due to LGUs | 2-02-01-070 | | 374,481.10 |
| Due to Treasurer of the Philippines | 2-02-01-090 | | 7,093,910.27 |
| Due to SSS | 2-02-01-110 | | 59,635.90 |
| Due to Other Funds | 2-03-01-050 | | 22,379.95 |
| Guaranty/Security Deposits Payable | 2-04-01-040 | | 113,337,642.59 |
| Leave Benefits Payable | 2-06-01-020 | | 876,943.48 |
| Other Payables | 2-99-99-990 | | 7,276,337.25 |
| Accumulated Surplus/(Deficit) | 3-01-01-010 | | 6,213,628,087.60 |

| ACCOUNT TITLE | UACS CODE | DEBIT | CREDIT |
|---|---|---|---|
| Subsidy from Central Office | 4-03-01-060 | | 425,745,099.00 |
| Salaries and Wages-Casual/Contractual | 5-01-01-020 | 3,549,425.68 | |
| Personal Economic Relief Allowance (PERA) | 5-01-02-010 | 355,037.30 | |
| Clothing/Uniform Allowance | 5-01-02-040 | 336,000.00 | |
| Pag-IBIG Contributions | 5-01-03-020 | 12,600.00 | |
| PhilHealth Contributions | 5-01-03-030 | 36,517.15 | |
| Terminal Leave Benefits | 5-01-04-030 | 417,453.07 | |
| Traveling Expenses-Local | 5-02-01-010 | 64,743.00 | |
| Training Expenses | 5-02-02-010 | 110,749.75 | |
| Office Supplies Expenses | 5-02-03-010 | 70,136.00 | |
| Fuel, Oil and Lubricants Expenses | 5-02-03-090 | 156,889.95 | |
| Semi-Expendable Machinery and Equipment Expens | 5-02-03-210 | 11,400.00 | |
| Other Supplies and Materials Expenses | 5-02-03-990 | 95,435.00 | |
| Electricity Expenses | 5-02-04-020 | 103,029.63 | |
| Internet Subscription Expenses | 5-02-05-030 | 20,440.00 | |
| Repairs and Maintenance-Buildings and Other Struc | 5-02-13-040 | - | |
| Repairs and Maintenance-Transportation Equipment | 5-02-13-060 | 2,410.00 | |
| Labor and Wages | 5-02-16-010 | 1,575,237.55 | |
| **TOTAL** | | **6,927,790,303.27** | **6,927,790,303.27** |

Prepared by:

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