



Republic of the Philippines  
Department of Environment and Natural Resources  
**ENVIRONMENTAL MANAGEMENT BUREAU**  
Regional Office No. VIII  
DENR 8 Compound, Brgy. 2, Jones Extension, Tacloban City  
Tel No: (053) 832-1088 / (053) 832-2319  
Email Address: embr8\_records@emb.gov.ph



March 14, 2022

**MS. CELIA S. TERADO**  
State Auditor III  
Audit Team Leader- EMB R8  
NGS R8, Cluster 8, Team No. 31

ENVIRONMENTAL MANAGEMENT BUREAU  
RELEASED BY:   
DATE: 3/14/2022  
TIME: 3:52pm

Dear Madam:

Greetings!

In compliance to the directive of the State Auditor for the submission of the monthly, quarterly and year-end financial reports in order to facilitate the audit thereof and to determine whether the same is in accordance with generally accepted accounting and auditing standards, we are submitting the following reports for **January and February 2022** for the following funds, to wit:

- a. Fund 101
- b. Fund 152 (NWQMF)
- c. Fund 153 (AWQMF)
- d. Fund 155 (AQMF)
- e. ERF
- f. Fund Consolidated

Please acknowledge upon receipt thereof.

Thank you.

Very truly yours,

By:   
**ENGR. REYNALDO B. BARRA**  
OIC - Regional Director  
DENR-EMB 8, Tacloban City

**ENVIRONMENTAL MANAGEMENT BUREAU RVIII**

**TRIAL BALANCE**

**For the Month Ended January 31, 2022**

**FUND 101 (01-1-01-101) (RA)**

<b>PARTICULARS</b>	<b>Account Code</b>	<b>Debit</b>	<b>Credit</b>
Cash-Collecting Officers	1 01 01 010 00	474,610.00	
Petty Cash	1 01 01 020 00	40,357.39	
Cash in Bank-Local Currency-Current Account	1 01 02 020 16	819,514.99	
Cash-Treasury/Agency Deposit, Regular	1 01 04 010 00	29,350.00	
Cash-National Treasury, Modified Disbursement System (MDS)	1 01 04 040 00	181,280.49	
Cash-Tax Remittance Advice	1 01 04 070 00	-	
Due from National Government Agencies	1 03 03 010 00	296,582.80	
Due from Local Government Units	1 03 03 030 00	23,052,896.36	
Receivables-Disallowance/Charges	1 03 05 010 00	34,518.00	
Due from Officers and Employees	1 03 05 020 00	-	
Other Receivables	1 03 05 990 00	-	
Advances for Operating Expenses	1 99 01 010 00	-	
Advances for Payroll	1 99 01 020 00	-	
Advances to Special Disbursing Officer	1 99 01 030 00	174,560.00	
Advances to Officers and Employees	1 99 01 040 00	1,063.50	
Prepaid Rent	1 99 02 020 00	9,000.00	
Prepaid Insurance	1 99 02 050 00	396,433.68	
Prepaid Registration	1 99 02 030 00	1,870.58	
Property and Equipment for Distribution	1 04 02 090 00	-	
Office Supplies Inventory	1 04 04 010 00	320,997.99	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 00	654,320.60	
Other Supplies and Materials Inventory	1 04 04 990 00	259,954.84	
Semi Expendable-Office Equipment	1 04 05 020 00	1,150.00	
Semi Expendable-Information and Communication Technology Equipment	1 04 05 030 00	615,909.66	
Semi Expendable- Communication Equipment	1 04 05 070 00	-	
Semi Expendable-Technical and Scientific Equipment	1 04 05 130 00	197,700.00	
Semi Expendable-Furniture and Fixtures	1 04 06 010 00	194,759.00	
Semi Expendable-Other Machineries and Equipment	1 04 05 990 00	9,600.00	
Buildings	1 06 04 010 00	81,220,060.37	
Machineries	1 06 05 010 00	-	
Office Equipment	1 06 05 020 00	2,274,865.00	
Information and Communication Technology Equipment	1 06 05 030 00	15,717,931.08	
Communication Equipment	1 06 05 070 00	508,367.00	
Technical and Scientific Equipment	1 06 05 140 00	24,986,169.85	
Other Machineries & Equipment	1 06 05 990 00	-	
Motor Vehicles	1 06 06 010 00	12,054,672.00	
Furniture and Fixtures	1 06 07 010 00	4,016,079.50	
Accumulated Depreciation-Buildings	1 06 04 011 00		11,145,377.66
Accumulated Depreciation-Office Equipment	1 06 05 021 00		1,228,031.05
Accumulated Depreciation-Information and Comm. Tech. Equipment	1 06 05 031 00		6,939,742.04
Accumulated Depreciation-Communication Equipment	1 06 05 071 00		163,632.53
Accumulated Depreciation-Technical & Scientific Equip.	1 06 05 141 00		7,109,050.65
Accumulated Depreciation-Other Machineries and Equip.	1 06 05 991 00		-
Accumulated Depreciation-Motor Vehicles	1 06 06 011 00		8,736,229.46
Accumulated Depreciation- Furniture and Fixtures	1 06 07 011 00		905,498.10
Accounts Payable	2 01 01 010 00		3,186,528.27
Due to Officers and Employees	2 01 01 020 00		91,676.33
Due to BIR	2 02 01 010 00		890,043.87
Due to GSIS-Life and Retirement	2 02 01 020 01		21,151.92
Due to GSIS-Salary Loan	2 02 01 020 03		5,274.17
Due to GSIS-Policy Loan	2 02 01 020 04		2,293.35
Due to PAGIBIG-PAGIBIG Premiums	2 02 01 030 01		16,662.52
Due to PAGIBIG-Multi Purpose Loan	2 02 01 030 02		1,454.57
Due to PHILHEALTH	2 02 01 040 00		3,452.40
Due to GOCCs	2 02 01 060 00		(12,388.15)
Due to Local Government Units	2 02 01 070 00		30,000.00
Due to Central Office	2 03 01 010 00		86,382.54
Trust Liabilities	2 04 01 010 00		270,000.00
Other Payables	2 99 99 990 00		289,759.27
Accumulated Surplus/(Deficit)	3 01 01 010 00		124,837,534.02
Balance to be Forwarded		168,544,574.68	165,947,386.57



**ENVIRONMENTAL MANAGEMENT BUREAU RVIII**

**TRIAL BALANCE**

**For the Month Ended January 31, 2022**

**FUND 101 (01-1-01-101) (RA)**

<b>PARTICULARS</b>	<b>Account Code</b>	<b>Debit</b>	<b>Credit</b>
Balance Forwarded		168,544,574.68	165,947,386.57
Revenue and Expense Summary	3 03 01 010 00		-
Clearance and Certification Fees	4 02 01 040 00		13,200.00
Supervision and Enforcement Regulation Fees	4 02 01 070 00		20,420.00
Other Service Income	4 02 01 990 00		7,500.00
Seminar/Training Fees	4 02 02 040 00		
Subsidy from National Government	4 03 01 010 00		7,894,366.71
Other Gains	4 05 01 990 00		
Salaries and Wages-Regular	5 01 01 010 01	2,917,873.00	
Personnel Economic Relief Allowance-Civilian	5 01 02 010 01	142,000.00	
Representation Allowance	5 01 02 020 00	10,000.00	
Clothing/Uniform Allowance-Civilian	5 01 02 040 01		
Subsistence Allowance-Magna Carta Benefits for Science and Technology	5 01 02 050 02		
Laundry Allowance-Magna Carta Benefits for Science and Technology	5 01 02 060 03		
HP- Magna Carta Benefits for Science and Technology under R. A 8439	5 01 02 110 04		
Productivity Enhancement Incentive-Civilian	5 01 02 990 12		
Transportation Allowance	5 01 02 030 01	10,000.00	
Honoraria-Civilian	5 01 02 100 01		
Hazard Pay	5 01 02 110 02		
Longevity Pay	5 01 02 120 01		
Bonus-Civilian	5 01 02 140 01		
Cash Gift-Civilian	5 01 02 150 01		
Other Bonuses and Allowances	5 01 02 990 00		
Mid-Year Bonus-Civilian	5 01 02 160 01		
Anniversary Bonus-Civilian	5 01 02 990 38		
Collective Negotiation Agreement Incentive-Civilian	5 01 02 990 11		
Performance Based Bonus-Civilian	5 01 02 990 14		
Life and Retirement Insurance Premiums	5 01 03 010 00	347,487.36	
PAGIBIG Contributions-Civilian	5 01 03 020 01	7,100.00	
PHILHEALTH Contributions	5 01 03 030 01	40,790.29	
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 01	7,100.00	
Terminal Leave Benefits-Civilian	5 01 04 030 01		
Lump-Sum for Step Increments-Length of Service	5 01 04 990 10		
Loyalty Award-Civilian	5 01 04 990 15		
Other Personnel Benefits	5 01 04 990 99		
Travelling Expenses-Local	5 02 01 010 00	14,120.00	
ICT Training Expenses	5 02 02 010 01		
Training Expenses	5 02 02 010 02		
Information and Communication Technology Office Supplies Expenses	5 02 03 010 01	2,236.60	
Office Supplies Expenses	5 02 03 010 02	13,873.50	
Accountable Forms, Plates and Stickers Expenses	5 02 03 020 00		
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 00		
Fuel, Oil and Lubricants Expenses	5 02 03 090 00		
Textbooks and Instructional Materials Expenses	5 02 03 110 01		
Semi Expendable-Office Equipment Expenses	5 02 03 210 02		
Semi Expendable-Information and Communication Technology Equipment	5 02 03 210 03		
Semi Expendable-Communication Equipment Expenses	5 02 03 210 07		
Semi Expendable-Technical and Scientific Equipment	5 02 03 210 13		
Semi Expendable-Other Machinery and Equipment	5 02 03 210 99		
Semi Expendable-Furniture and Fixtures	5 02 03 220 01		
Other Supplies and Materials Expenses	5 02 03 990 00	45,593.00	
Water Expenses	5 02 04 010 00		
Electricity Expenses	5 02 04 020 00	27,284.29	
Postage and Courier Services	5 02 05 010 00	50,039.08	
Telephone Expenses-Mobile	5 02 05 020 01	7,700.00	
Telephone Expenses-Landline	5 02 05 020 02		
Internet Subscription Expenses	5 02 05 030 00	1,500.00	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 01		
Awards/Rewards	5 02 06 010 01		
Prizes	5 02 06 020 00		
Balance to be Forwarded		172,189,271.80	173,882,873.28

**ENVIRONMENTAL MANAGEMENT BUREAU RVIII**

**TRIAL BALANCE**

**For the Month Ended January 31, 2022**

**FUND 101 (01-1-01-101) (RA)**

<b>PARTICULARS</b>	<b>Account Code</b>	<b>Debit</b>	<b>Credit</b>
Balance Forwarded		172,189,271.80	173,882,873.28
Extraordinary and Miscellaneous Expenses	5 02 10 030 00		
Consultancy Service Expenses	5 02 11 030 00		
Other Professional Services	5 02 11 990 00		
Janitorial Services	5 02 12 020 00		
Security Services	5 02 12 030 00		
Other General Services	5 02 12 990 99		
Other General Services-ICT Services	5 02 12 990 01		
Repair and Maintenance-Office Equipment	5 02 13 050 02		
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 00		
Repair and Maintenance-ICT Equipment	5 02 13 050 03		
Repair and Maintenance-Motor Vehicles	5 02 13 060 01		
Repair and Maintenance-Technical and Scientific Equipment	5 02 13 050 14		
Financial Assistance to NGAs	5 02 14 020 00		
Financial Assistance to Local Government Units	5 02 14 030 00	1,017,590.43	
Taxes, Duties and Licenses	5 02 15 010 01		
Fidelity Bond Premium	5 02 15 020 00		
Insurance Expense	5 02 15 030 00	80,012.76	
Advertising Expenses	5 02 99 010 00	49,000.00	
Printing and Publication Expenses	5 02 99 020 00		
Representation Expenses	5 02 99 030 00	10,000.00	
Transportation and Delivery Expenses	5 02 99 040 00		
Rents-Building and Structure	5 02 99 050 01		
Rents-Motor Vehicles	5 02 99 050 03	18,000.00	
Rents-Equipment	5 02 99 050 04		
ICT Software Subscription Expense	5 02 99 070 01		
Fidelity Bond Premium	5 02 15 020 00		
Insurance Expense	5 02 15 030 00		
Donations	5 02 99 080 00		
Other Maintenance and Operating Expenses	5 02 99 990 99	49,298.03	
Depreciation Expense-Building	5 05 01 040 00		
Depreciation Expense-Machinery and Equipment	5 05 01 050 00	310,198.35	
Depreciation Expense-Transportation Equipment	5 05 01 060 00	136,332.60	
Depreciation Expense-Furniture and Fixtures and Books	5 05 01 070 00	23,169.31	
<b>GRAND TOTAL</b>		<b>173,882,873.28</b>	<b>173,882,873.28</b>

Certified Correct :

**PASTOR M. MONTEJO**  
Chief, Accounting Section

**ENVIRONMENTAL MANAGEMENT BUREAU RVIII**  
**TRIAL BALANCE**  
**For the Month Ended January 31, 2022**  
**AWQMF (Fund 03-1-04-386)**

PARTICULARS	Account Code	Debit	Credit
Cash- Collecting Officers	1 01 01 010 00	141.21	
Cash- Treasury/Agency Deposit, Special Account	1 01 04 020 00	22,774.57	
Accumulated Surplus/(Deficit)	3 01 01 010 00		-
Supervision and Regulation Enforcement Fees	4 02 01 070 00		22,915.78
Other Service Income	4 02 01 990 99		-
<b>GRAND TOTAL</b>		22,915.78	22,915.78


Certified Correct :

  
**PASTOR I. MONTEJO**  
Chief, Accounting Section

**ENVIRONMENTAL MANAGEMENT BUREAU RVIII**  
**TRIAL BALANCE**  
**For the Month Ended January 31, 2022**  
**NWQMF (Fund 03-1-04-385)**

<b>PARTICULARS</b>	<b>Account Code</b>	<b>Debit</b>	<b>Credit</b>
Cash- Collecting Officers	1 01 01 010 00	121,789.94	
Cash- Treasury/Agency Deposit, Special Account	1 01 04 020 00	254,770.00	
Accumulated Surplus/(Deficit)	3 01 01 010 00		1,759.94
Supervision and Regulation Enforcement Fees	4 02 01 070 00		374,800.00
Other Service Income	4 02 01 990 99		-
<b>GRAND TOTAL</b>		<b>376,559.94</b>	<b>376,559.94</b>

Certified Correct :

  
**PASTOR L. MONTEJO**  
Chief, Accounting Section



**ENVIRONMENTAL MANAGEMENT BUREAU RVIII**  
**TRIAL BALANCE**  
**For the Month Ended January 31, 2022**  
**AQMF (Fund 03-1-04-357)**

PARTICULARS	Account Code	Debit	Credit
Cash-Collecting Officers	1 01 01 010 00	2,170.00	
Cash in Bank-Local Currency-Current Account	1 01 02 020 00	1,135,911.60	
Cash-Treasury/Agency Deposit, Special	1 01 04 020 00	87,700.00	
Cash-Tax Remittance Advice	1 01 04 070 00	-	
Due from Central Office	1 03 04 010 00	4,997,958.00	
Office Supplies Inventory	1 04 04 010 00	144,155.20	
Other Supplies Inventory	1 04 04 990 00	-	
Semi-Expendable-Information and Communications Technology Equipment	1 04 05 030 00	2,995.00	
Semi-Expendable-Technical and Scientific Equipment	1 04 05 130 00	27,000.00	
Semi-Expendable-Furniture and Fixtures	1 04 06 010 00	42,070.00	
Advances to Officers and Employees	1 99 01 040 00	-	
Prepaid Registration	1 99 02 030 00	1,989.17	
Prepaid Insurance	1 99 02 050 00	7,393.54	
Office Equipment	1 06 05 020 00	-	
Information and Communication Technology Equipment	1 06 05 030 00	213,200.00	
Communication Equipment	1 06 05 070 00	-	
Technical and Scientific Equipment	1 06 05 140 00	6,181,623.39	
Furniture and Fixtures	1 06 07 010 00	49,395.00	
Accumulated Depreciation-Information and Comm. Tech. Equipment	1 06 05 031 00		38,753.68
Accumulated Depreciation-Communication Equipment	1 06 05 071 00		-
Accumulated Depreciation-Technical and Scientific Equipment	1 06 05 141 00		1,779,323.87
Accumulated Depreciation- Furniture and Fixtures	1 06 07 011 00		19,161.12
Accounts Payable	2 01 01 010 00		68,499.82
Due to Officers and Employees	2 01 01 020 00		560.00
Due to BIR	2 02 01 010 00		10,741.35
Accumulated Surplus/(Deficit)	3 01 01 010 00		10,973,260.85
Supervision and Regulation Enforcement Fees	4 02 01 070 00		89,870.00
Fines and Penalties-Service Income	4 02 01 140 00		
Subsidy from National Government	4 03 01 010 00		66,035.81
Subsidy from Other National Government Agencies	4 03 01 020 00		
Travelling Expenses	5 02 01 010 00		
Training Expenses	5 02 02 010 00		
Office Supplies Expense	5 02 03 010 00		
Medical, Dental and Laboratory Supplies Expense	5 02 03 080 00		
Semi Expendable ICT Equipment Expenses	5 02 03 210 03		
Other Supplies and Materials Expenses	5 02 03 990 00		
Other Professional Services	5 02 11 990 00	5,000.00	
Repair and Maintenance-Technical and Scientific Equipment	5 02 13 050 14		
Insurance Expense	5 02 15 030 00	672.14	
Representation Expenses	5 02 99 030 00	125,174.00	
Other General Services	5 02 12 990 99		
Advertising Expenses	5 02 99 010 00		
Other Maintenance and Operating Expenses	5 02 99 999 00	180.83	
Depreciation Expense-Machinery and Equipment	5 05 01 050 00	21,227.59	
Depreciation Expense-Furniture and Fixtures	5 05 01 070 00	391.04	
<b>GRAND TOTAL</b>		<b>13,046,206.50</b>	<b>13,046,206.50</b>

Certified Correct:

**PASTOR I. MONTEJO**  
Chief, Accounting Section

**ENVIRONMENTAL MANAGEMENT BUREAU RVIII**

**TRIAL BALANCE**

**For the Month Ended January 31, 2022**

**ERF (Fund 06-2-07-521) (RA)**

<b>PARTICULARS</b>	<b>Account Code</b>	<b>Debit</b>	<b>Credit</b>
Cash-Collecting Officer	1 01 01 010 00	85,000.00	
Cash in Bank-Local Currency-Current Account	1 01 02 020 16	2,125,743.29	
Cash- National Treasury Deposit, Special	1 01 04 020 00	-	
Advances to Officers and Employees	1 99 01 040 00	-	
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 00	-	
Semi-Expendable Furniture and Fixtures	1 04 06 010 00	9,395.00	
Information and Communication Technology Equipment	1 06 05 030 00	858,001.00	
Accumulated Depreciation-Information and Comm. Tech. Equipment	1 06 05 031 00		227,636.31
Accounts Payable	2 01 01 010 00		-
Due to BIR	2 02 01 010 00		6,790.70
Due to PAGIBIG-Premium	2 02 01 030 01		550.00
Due to GOCCs	2 02 01 060 00		62.00
Accumulated Surplus/(Deficit)	3 01 01 010 00		2,906,469.43
Fines and Penalties-Service Income	4 02 01 140 00		65,000.00
Travelling Expenses	5 02 01 010 00		
Training Expenses	5 02 02 010 00		
Office Supplies Expense	5 02 03 010 02		
Semi-Expendable-ICT Equipment Expenses	5 02 03 210 03		
Postage and Courier Services	5 02 05 010 00	100,598.44	
Other Professional Services	5 02 11 990 00	24,000.00	
Repair and Maintenance-Motor Vehicles	5 02 13 060 01		
Other Maintenance and Operating Expenses	5 02 99 990 99		
Depreciation Expense-Machinery and Equipment	5 05 01 050 00	3,770.71	
<b>GRAND TOTAL</b>		<b>3,206,508.44</b>	<b>3,206,508.44</b>

Certified Correct :

**PASTOR L. MONTEJO**  
Chief, Accounting Section



## ENVIRONMENTAL MANAGEMENT BUREAU RVIII

## TRIAL BALANCE

For the Month Ended January 31, 2022

Consolidated

PARTICULARS	Account Code	Debit	Credit
Cash-Collecting Officers	1 01 01 010 00	683,711.15	
Petty Cash	1 01 01 020 00	40,357.39	
Cash-Treasury/Agency Deposit, Regular	1 01 04 010 00	29,350.00	
Cash-Treasury/Agency Deposit, Special	1 01 04 020 00	365,244.57	
Cash-National Treasury, Modified Disbursement System (MDS)	1 01 04 040 00	181,280.49	
Cash-Tax Remittance Advice	1 01 04 070 00	-	
Cash in Bank-Local Currency-Current Account	1 01 02 020 16	4,081,169.88	
Due from National Government Agencies	1 03 03 010 00	296,582.80	
Due from Local Government Units	1 03 03 030 00	23,052,896.36	
Due from Central Office	1 03 04 010 00	4,997,958.00	
Receivables-Disallowance/Charges	1 03 05 010 00	34,518.00	
Due from Officers and Employees	1 03 05 020 00	-	
Advances for Operating Expenses	1 99 01 010 00	-	
Advances for Payroll	1 99 01 020 00	-	
Advances to Special Disbursing Officer	1 99 01 030 00	174,560.00	
Advances to Officers and Employees	1 99 01 040 00	1,063.50	
Other Receivables	1 03 05 990 00	-	
Property and Equipment for Distribution	1 04 02 090 00	-	
Office Supplies Inventory	1 04 04 010 00	465,153.19	
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 00	-	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 00	654,320.60	
Other Supplies and Materials Inventory	1 04 04 990 00	259,954.84	
Semi Expendable-Office Equipment	1 04 05 020 00	1,150.00	
Semi Expendable-Information and Communication Technology Equipment	1 04 05 030 00	618,904.66	
Semi Expendable-Communication Equipment	1 04 05 070 00	-	
Semi Expendable-Technical and Scientific Equipment	1 04 05 130 00	224,700.00	
Semi Expendable-Furniture and Fixtures	1 04 06 010 00	246,224.00	
Semi Expendable-Other Machineries and Equipment	1 04 05 990 00	9,600.00	
Prepaid Rent	1 99 02 020 00	9,000.00	
Prepaid Registration	1 99 02 030 00	3,859.75	
Prepaid Insurance	1 99 02 050 00	403,827.22	
Buildings	1 06 04 010 00	81,220,060.37	
Machineries	1 06 05 010 00	-	
Office Equipment	1 06 05 020 00	2,274,865.00	
Furniture and Fixtures	1 06 07 010 00	4,065,474.50	
Information and Communication Technology Equipment	1 06 05 030 00	16,789,132.08	
Communication Equipment	1 06 05 070 00	508,367.00	
Technical and Scientific Equipment	1 06 05 140 00	31,167,793.24	
Other Machineries & Equipment	1 06 05 990 00	-	
Motor Vehicles	1 06 06 010 00	12,054,672.00	
Accumulated Depreciation-Buildings	1 06 04 011 00		11,145,377.66
Accumulated Depreciation-Office Equipment	1 06 05 021 00		1,228,031.05
Accumulated Depreciation- Furniture and Fixtures	1 06 07 011 00		924,659.22
Accumulated Depreciation-Information and Comm. Tech. Equipment	1 06 05 031 00		7,206,132.03
Accumulated Depreciation-Communication Equipment	1 06 05 071 00		163,632.53
Accumulated Depreciation-Technical & Scientific Equip.	1 06 05 141 00		8,888,374.52
Accumulated Depreciation-Other Machineries and Equip.	1 06 05 991 00		-
Accumulated Depreciation-Motor Vehicles	1 06 06 011 00		8,736,229.46
Accounts Payable	2 01 01 010 00		3,255,028.09
Due to Officers and Employees	2 01 01 020 00		92,236.33
Due to BIR	2 02 01 010 00		907,575.92
Due to GSIS-Life and Retirement	2 02 01 020 01		21,151.92
Due to GSIS-Salary Loan	2 02 01 020 03		5,274.17
Due to GSIS-Policy Loan	2 02 01 020 04		2,293.35
Due to PAGIBIG-PAGIBIG Premiums	2 02 01 030 01		17,212.52
Due to PAGIBIG-Multi Purpose Loan	2 02 01 030 02		1,454.57
Due to PHILHEALTH	2 02 01 040 00		3,452.40
Due to NGAs	2 02 01 050 00		-
Due to GOCCs	2 02 01 060 00		(12,326.15)
Due to Local Government Units	2 02 01 070 00		30,000.00
Due to Central Office	2 03 01 010 00		86,382.54
Trust Liabilities	2 04 01 010 00		270,000.00
Other Payables	2 99 99 990 00		289,759.27
Accumulated Surplus/(Deficit)	3 01 01 010 00		138,719,024.24
Revenue and Expense Summary	3 03 01 010 00		-
Permit Fees	4 02 01 010 00		
Registration Fees	4 02 01 020 00		
Clearance and Certification Fee	4 02 01 040 00		13,200.00
Supervision and Regulation Enforcement Fees/	4 02 01 070 00		508,005.78
Processing Fees	4 02 01 130 00		
Fines and Penalties-Service Income	4 02 01 140 00		65,000.00
Other Service Income	4 02 01 990 00		7,500.00
Seminar/Training Fees	4 02 02 040 00		
<b>SUBTOTAL FORWARDED</b>		<b>184,915,750.59</b>	<b>182,574,661.42</b>

## ENVIRONMENTAL MANAGEMENT BUREAU RVIII

## TRIAL BALANCE

For the Month Ended January 31, 2022

Consolidated

PARTICULARS	Account Code	Debit	Credit
<b>SUBTOTAL FORWARDED</b>		<b>184,915,750.59</b>	<b>182,574,661.42</b>
Subsidy from National Government	4 03 01 010 00		7,960,402.52
Subsidy from Other National Agencies	4 03 01 020 00		
Gain on Sale of Property, Plant and Equipment	4 05 01 040 00		
Other Gains	4 05 01 990 00		
Salaries & Wages-Regular	5 01 01 010 00	2,917,873.00	
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 01	142,000.00	
Representation Allowance (RA)	5 01 02 020 00	10,000.00	
Transportation Allowance (TA)	5 01 02 030 00	10,000.00	
Clothing/Uniform Allowance-Civilian	5 01 02 040 01		
Subsistence Allowance-Magna Carta Benefits for Science and Technology	5 01 02 050 02		
Laundry Allowance-Magna Carta Benefits for Science and Technology	5 01 02 060 03		
HP- Magna Carta Benefits for Science and Technology under R.A. 8439	5 01 02 110 04		
Productivity Enhancement Incentive- Civilian	5 01 02 990 12		
Longevity Pay	5 01 02 120 01		
Bonus-Civilian	5 01 02 140 01		
Honoraria	5 01 02 100 00		
Hazard Pay	5 01 02 110 02		
Cash Gift	5 01 02 150 01		
Other Bonuses and Allowances	5 01 02 990 00		
Mid-Year Bonus-Civilian	5 01 02 160 01		
Anniversary Bonus-Civilian	5 01 02 990 38		
Collective Negotiation Agreement Incentive-Civilian	5 01 02 990 11		
Performance Based Bonus-Civilian	5 01 02 990 14		
Retirement and Life Insurance Premiums	5 01 03 010 00	347,487.36	
PAG-IBIG Contributions-Civilian	5 01 03 020 01	7,100.00	
PHILHEALTH Contributions-Civilian	5 01 03 030 01	40,790.29	
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 01	7,100.00	
Terminal Leave Benefits	5 01 04 030 00		
Lump-Sum for Step Increments-Length of Service	5 01 04 990 10		
Loyalty Award-Civilian	5 01 04 990 15		
Other Personnel Benefits	5 01 04 990 99		
Traveling Expenses-Local	5 02 01 010 00	14,120.00	
Traveling Expenses-Foreign	5 02 01 020 00		
ICT Training Expenses	5 02 02 010 01		
Training Expenses	5 02 02 010 02		
Information and Communication Technology Office Supplies Expenses	5 02 03 010 01	2,236.60	
Office Supplies Expense	5 02 03 010 02	13,873.50	
Accountable Forms, Plates and Stickers Expenses	5 02 03 020 00		
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 00		
Fuel, Oil and Lubricants Expenses	5 02 03 090 00		
Textbook and Instructional Materials Expenses	5 02 03 110 01		
Semi Expendable-Office Equipment Expenses	5 02 03 210 02		
Semi Expendable-Information and Communication Technology Equipment	5 02 03 210 03		
Semi Expendable-Communication Equipment Expense	5 02 03 210 07		
Semi Expendable-Technical and Scientific Equipment	5 02 03 210 13		
Semi Expendable-Other Machineries and Equipment	5 02 03 210 99		
Semi-Expendable-Furniture and Fixtures	5 02 03 220 01		
Other Supplies and Materials Expenses	5 02 03 990 00	45,593.00	
Water Expenses	5 02 04 010 00		
Electricity Expenses	5 02 04 020 00	27,284.29	
Postage and Courier Services	5 02 05 010 00	150,637.52	
Telephone Expenses-Mobile	5 02 05 020 01	7,700.00	
Telephone Expenses-Landline	5 02 05 020 02		
Internet Subscription Expenses	5 02 05 030 00	1,500.00	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 01		
Awards/Rewards	5 02 06 010 01		
Prizes	5 02 06 020 00		
Financial Assistance to National Government Agencies	5 02 14 020 00		
Financial Assistance to Local Government Units	5 02 14 030 00	1,017,590.43	
Advertising Expenses	5 02 99 010 00	49,000.00	
Printing and Publication Expenses	5 02 99 020 00		
Representation Expenses	5 02 99 030 00	135,174.00	
Transportation and Delivery Expenses	5 02 99 040 00		
Rents-Buildings and Structure	5 02 99 050 01		
Rents-Motor Vehicles	5 02 99 050 03	18,000.00	
Rents-Equipment	5 02 99 050 04		
ICT Software Subscription Expense	5 02 99 070 01		
Subscription Expenses	5 02 99 070 99		
Donations	5 02 99 080 00		
Janitorial Services	5 02 12 020 00		
Security Services	5 02 12 030 00		
Library and Other Reading Materials Subscription Expenses	5 02 99 070 04		
<b>SUBTOTAL FORWARDED</b>		<b>189,880,810.58</b>	<b>190,535,063.94</b>

## ENVIRONMENTAL MANAGEMENT BUREAU RVIII


## TRIAL BALANCE

For the Month Ended January 31, 2022

Consolidated

PARTICULARS	Account Code	Debit	Credit
<b>SUBTOTAL FORWARDED</b>		<b>189,880,810.58</b>	<b>190,535,063.94</b>
Consultancy Service Expenses	5 02 11 030 00		
Other Professional Services	5 02 11 990 00	29,000.00	
Extraordinary and Miscellaneous Expenses	5 02 10 030 00		
Other General Services	5 02 12 990 99		
Other General Services-ICT Services	5 02 12 990 01		
Repairs and Maintenance-Machinery and Equipment	5 02 13 050 00		
Repairs and Maintenance-Office Equipment	5 02 13 050 02		
Repairs and Maintenance-ICT Equipment	5 02 13 050 03		
Repairs and Maintenance-Motor Vehicles	5 02 13 060 01		
Repairs and Maintenance- Technical and Scientific Equipment	5 02 013 050 14		
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 00		
Taxes, Duties and Licenses	5 02 15 010 01		
Fidelity Bond Premiums	5 02 15 020 00		
Insurance Expenses	5 02 15 030 00	80,684.90	
Other Maintenance and Operating Expenses	5 02 99 990 99	49,478.86	
Depreciation Expense-Building	5 05 01 040 00		
Depreciation Expense-Machinery and Equipment	5 05 01 050 00	335,196.65	
Depreciation Expense-Transportation Equipment	5 05 01 060 00	136,332.60	
Depreciation Expense-Furniture and Fixtures and Books	5 05 01 070 00	23,560.35	
<b>GRAND TOTAL</b>		<b>190,535,063.94</b>	<b>190,535,063.94</b>

Certified Correct :



PASTOR L. MONTEJO  
Chief, Accounting Section



**ENVIRONMENTAL MANAGEMENT BUREAU RVIII**

**TRIAL BALANCE**

**For the Month Ended February 28, 2022**

**FUND 101 (01-1-01-101) (RA)**

<b>PARTICULARS</b>	<b>Account Code</b>	<b>Debit</b>	<b>Credit</b>
Cash-Collecting Officers	1 01 01 010 00	43,550.00	
Petty Cash	1 01 01 020 00	40,357.39	
Cash in Bank-Local Currency-Current Account	1 01 02 020 16	757,382.99	
Cash-Treasury/Agency Deposit, Regular	1 01 04 010 00	587,705.00	
Cash-National Treasury, Modified Disbursement System (MDS)	1 01 04 040 00	212.45	
Cash-Tax Remittance Advice	1 01 04 070 00	-	
Due from National Government Agencies	1 03 03 010 00	296,582.80	
Due from Local Government Units	1 03 03 030 00	23,047,396.36	
Receivables-Disallowance/Charges	1 03 05 010 00	34,518.00	
Due from Officers and Employees	1 03 05 020 00	-	
Other Receivables	1 03 05 990 00	-	
Advances for Operating Expenses	1 99 01 010 00	-	
Advances for Payroll	1 99 01 020 00	-	
Advances to Special Disbursing Officer	1 99 01 030 00	100,025.00	
Advances to Officers and Employees	1 99 01 040 00	1,063.50	
Prepaid Rent	1 99 02 020 00	9,000.00	
Prepaid Insurance	1 99 02 050 00	335,444.27	
Prepaid Registration	1 99 02 030 00	2,175.05	
Property and Equipment for Distribution	1 04 02 090 00	-	
Office Supplies Inventory	1 04 04 010 00	320,997.99	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 00	654,320.60	
Other Supplies and Materials Inventory	1 04 04 990 00	259,954.84	
Semi Expendable-Office Equipment	1 04 05 020 00	1,150.00	
Semi Expendable-Information and Communication Technology Equipment	1 04 05 030 00	615,909.66	
Semi Expendable- Communication Equipment	1 04 05 070 00	-	
Semi Expendable-Technical and Scientific Equipment	1 04 05 130 00	197,700.00	
Semi Expendable-Furniture and Fixtures	1 04 06 010 00	194,759.00	
Semi Expendable-Other Machineries and Equipment	1 04 05 990 00	9,600.00	
Buildings	1 06 04 010 00	81,220,060.37	
Machineries	1 06 05 010 00	-	
Office Equipment	1 06 05 020 00	2,274,865.00	
Information and Communication Technology Equipment	1 06 05 030 00	15,717,931.08	
Communication Equipment	1 06 05 070 00	508,367.00	
Technical and Scientific Equipment	1 06 05 140 00	24,986,169.85	
Other Machineries & Equipment	1 06 05 990 00	-	
Motor Vehicles	1 06 06 010 00	12,054,672.00	
Furniture and Fixtures	1 06 07 010 00	4,016,079.50	
Accumulated Depreciation-Buildings	1 06 04 011 00		11,145,377.66
Accumulated Depreciation-Office Equipment	1 06 05 021 00		1,257,706.33
Accumulated Depreciation-Information and Comm. Tech. Equipment	1 06 05 031 00		7,087,049.58
Accumulated Depreciation-Communication Equipment	1 06 05 071 00		169,824.41
Accumulated Depreciation-Technical & Scientific Equip.	1 06 05 141 00		7,236,074.30
Accumulated Depreciation-Other Machineries and Equip.	1 06 05 991 00		-
Accumulated Depreciation-Motor Vehicles	1 06 06 011 00		8,872,562.06
Accumulated Depreciation- Furniture and Fixtures	1 06 07 011 00		928,667.41
Accounts Payable	2 01 01 010 00		2,609,528.27
Due to Officers and Employees	2 01 01 020 00		91,676.33
Due to BIR	2 02 01 010 00		890,134.71
Due to GSIS-Life and Retirement	2 02 01 020 01		302,626.47
Due to GSIS-Salary Loan	2 02 01 020 03		119,547.76
Due to GSIS-Policy Loan	2 02 01 020 04		244,788.07
Due to PAGIBIG-PAGIBIG Premiums	2 02 01 030 01		16,662.52
Due to PAGIBIG-Multi Purpose Loan	2 02 01 030 02		1,454.57
Due to PHILHEALTH	2 02 01 040 00		3,396.57
Due to GOCCs	2 02 01 060 00		(11,878.15)
Due to Local Government Units	2 02 01 070 00		30,000.00
Due to Central Office	2 03 01 010 00		86,382.54
Trust Liabilities	2 04 01 010 00		270,000.00
Other Payables	2 99 99 990 00		294,934.27
Accumulated Surplus/(Deficit)	3 01 01 010 00		124,837,534.02
Balance to be Forwarded		168,287,949.70	166,484,049.70

**ENVIRONMENTAL MANAGEMENT BUREAU RVIII**

**TRIAL BALANCE**

**For the Month Ended February 28, 2022**

**FUND 101 (01-1-01-101) (RA)**

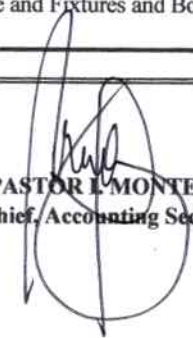
<b>PARTICULARS</b>	<b>Account Code</b>	<b>Debit</b>	<b>Credit</b>
Balance Forwarded		168,287,949.70	166,484,049.70
Revenue and Expense Summary	3 03 01 010 00		-
Clearance and Certification Fees	4 02 01 040 00		67,200.00
Supervision and Enforcement Regulation Fees	4 02 01 070 00		83,230.00
Other Service Income	4 02 01 990 00		10,650.00
Seminar/Training Fees	4 02 02 040 00		
Subsidy from National Government	4 03 01 010 00		13,379,563.67
Other Gains	4 05 01 990 00		
Salaries and Wages-Regular	5 01 01 010 01	6,397,125.96	
Personnel Economic Relief Allowance-Civilian	5 01 02 010 01	282,363.64	
Representation Allowance	5 01 02 020 00	20,000.00	
Clothing/Uniform Allowance-Civilian	5 01 02 040 01	420,000.00	
Subsistence Allowance-Magna Carta Benefits for Science and Technology	5 01 02 050 02		
Laundry Allowance-Magna Carta Benefits for Science and Technology	5 01 02 060 03		
HP- Magna Carta Benefits for Science and Technology under R. A 8439	5 01 02 110 04		
Productivity Enhancement Incentive-Civilian	5 01 02 990 12		
Transportation Allowance	5 01 02 030 01	20,000.00	
Honoraria-Civilian	5 01 02 100 01	62,132.00	
Hazard Pay	5 01 02 110 02		
Longevity Pay	5 01 02 120 01		
Bonus-Civilian	5 01 02 140 01		
Cash Gift-Civilian	5 01 02 150 01		
Other Bonuses and Allowances	5 01 02 990 00		
Mid-Year Bonus-Civilian	5 01 02 160 01		
Anniversary Bonus-Civilian	5 01 02 990 38		
Collective Negotiation Agreement Incentive-Civilian	5 01 02 990 11		
Performance Based Bonus-Civilian	5 01 02 990 14		
Life and Retirement Insurance Premiums	5 01 03 010 00	359,384.36	
PAGIBIG Contributions-Civilian	5 01 03 020 01	14,100.00	
PHILHEALTH Contributions	5 01 03 030 01	84,422.60	
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 01	7,100.00	
Terminal Leave Benefits-Civilian	5 01 04 030 01		
Lump-Sum for Step Increments-Length of Service	5 01 04 990 10		
Loyalty Award-Civilian	5 01 04 990 15		
Other Personnel Benefits	5 01 04 990 99		
Travelling Expenses-Local	5 02 01 010 00	81,539.00	
ICT Training Expenses	5 02 02 010 01		
Training Expenses	5 02 02 010 02		
Information and Communication Technology Office Supplies Expenses	5 02 03 010 01	2,236.60	
Office Supplies Expenses	5 02 03 010 02	30,903.50	
Accountable Forms, Plates and Stickers Expenses	5 02 03 020 00		
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 00		
Fuel, Oil and Lubricants Expenses	5 02 03 090 00		
Textbooks and Instructional Materials Expenses	5 02 03 110 01		
Semi Expendable-Office Equipment Expenses	5 02 03 210 02		
Semi Expendable-Information and Communication Technology Equipment	5 02 03 210 03		
Semi Expendable-Communication Equipment Expenses	5 02 03 210 07		
Semi Expendable-Technical and Scientific Equipment	5 02 03 210 13		
Semi Expendable-Other Machinery and Equipment	5 02 03 210 99		
Semi Expendable-Furniture and Fixtures	5 02 03 220 01		
Other Supplies and Materials Expenses	5 02 03 990 00	246,893.00	
Water Expenses	5 02 04 010 00	5,168.19	
Electricity Expenses	5 02 04 020 00	120,445.10	
Postage and Courier Services	5 02 05 010 00	58,029.58	
Telephone Expenses-Mobile	5 02 05 020 01	35,443.00	
Telephone Expenses-Landline	5 02 05 020 02	1,640.35	
Internet Subscription Expenses	5 02 05 030 00	109,316.35	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 01	450.00	
Awards/Rewards	5 02 06 010 01		
Prizes	5 02 06 020 00		
Balance to be Forwarded		176,646,642.93	180,024,693.37



**ENVIRONMENTAL MANAGEMENT BUREAU RVIII**  
**TRIAL BALANCE**  
**For the Month Ended February 28, 2022**  
**FUND 101 (01-1-01-101) (RA)**

<b>PARTICULARS</b>	<b>Account Code</b>	<b>Debit</b>	<b>Credit</b>
Balance Forwarded		176,646,642.93	180,024,693.37
Extraordinary and Miscellaneous Expenses	5 02 10 030 00	9,700.00	
Consultancy Service Expenses	5 02 11 030 00		
Other Professional Services	5 02 11 990 00	901,868.67	
Janitorial Services	5 02 12 020 00		
Security Services	5 02 12 030 00	103,500.00	
Other General Services	5 02 12 990 99		
Other General Services-ICT Services	5 02 12 990 01		
Repair and Maintenance-Office Equipment	5 02 13 050 02		
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 00		
Repair and Maintenance-ICT Equipment	5 02 13 050 03		
Repair and Maintenance-Motor Vehicles	5 02 13 060 01		
Repair and Maintenance-Technical and Scientific Equipment	5 02 13 050 14		
Financial Assistance to NGAs	5 02 14 020 00		
Financial Assistance to Local Government Units	5 02 14 030 00	1,017,590.43	
Taxes, Duties and Licenses	5 02 15 010 01		
Fidelity Bond Premium	5 02 15 020 00		
Insurance Expense	5 02 15 030 00	160,927.26	
Advertising Expenses	5 02 99 010 00	49,000.00	
Printing and Publication Expenses	5 02 99 020 00		
Representation Expenses	5 02 99 030 00	17,000.00	
Transportation and Delivery Expenses	5 02 99 040 00		
Rents-Building and Structure	5 02 99 050 01		
Rents-Motor Vehicles	5 02 99 050 03	18,000.00	
Rents-Equipment	5 02 99 050 04		
ICT Software Subscription Expense	5 02 99 070 01		
Fidelity Bond Premium	5 02 15 020 00		
Insurance Expense	5 02 15 030 00		
Donations	5 02 99 080 00		
Other Maintenance and Operating Expenses	5 02 99 990 99	161,063.56	
Depreciation Expense-Building	5 05 01 040 00		
Depreciation Expense-Machinery and Equipment	5 05 01 050 00	620,396.70	
Depreciation Expense-Transportation Equipment	5 05 01 060 00	272,665.20	
Depreciation Expense-Furniture and Fixtures and Books	5 05 01 070 00	46,338.62	
<b>GRAND TOTAL</b>		<b>180,024,693.37</b>	<b>180,024,693.37</b>

Certified Correct :


  
**PASTOR E. MONTEJO**  
 Chief, Accounting Section



**ENVIRONMENTAL MANAGEMENT BUREAU RVIII**  
**TRIAL BALANCE**  
**For the Month Ended February 28, 2022**  
**NWQMF (Fund 03-1-04-385)**

<b>PARTICULARS</b>	<b>Account Code</b>	<b>Debit</b>	<b>Credit</b>
Cash- Collecting Officers	1 01 01 010 00	59,854.94	
Cash- Treasury/Agency Deposit, Special Account	1 01 04 020 00	834,490.00	
Accumulated Surplus/(Deficit)	3 01 01 010 00		1,759.94
Supervision and Regulation Enforcement Fees	4 02 01 070 00		892,585.00
Other Service Income	4 02 01 990 99		-
<b>GRAND TOTAL</b>		<b>894,344.94</b>	<b>894,344.94</b>

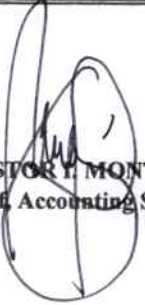
Certified Correct :

  
**PASTOR I. MONTEJO**  
Chief, Accounting Section

**ENVIRONMENTAL MANAGEMENT BUREAU RVIII**  
**TRIAL BALANCE**  
**For the Month Ended February 28, 2022**  
**AWQMF (Fund 03-1-04-386)**

PARTICULARS	Account Code	Debit	Credit
Cash- Collecting Officers	1 01 01 010 00	277.80	
Cash- Treasury/Agency Deposit, Special Account	1 01 04 020 00	108,330.90	
Accumulated Surplus/(Deficit)	3 01 01 010 00		-
Supervision and Regulation Enforcement Fees	4 02 01 070 00		108,608.70
Other Service Income	4 02 01 990 99		-
<b>GRAND TOTAL</b>		<b>108,608.70</b>	<b>108,608.70</b>

Certified Correct :

  
**PASTOR Y. MONTEJO**  
Chief, Accounting Section

**ENVIRONMENTAL MANAGEMENT BUREAU RVIII**

**TRIAL BALANCE**

**For the Month Ended February 28, 2022**

**AQMF (Fund 03-1-04-357)**

<b>PARTICULARS</b>	<b>Account Code</b>	<b>Debit</b>	<b>Credit</b>
Cash-Collecting Officers	1 01 01 010 00	152,270.00	
Cash in Bank-Local Currency-Current Account	1 01 02 020 00	1,135,911.60	
Cash-Treasury/Agency Deposit, Special	1 01 04 020 00	337,030.00	
Cash-Tax Remittance Advice	1 01 04 070 00	-	
Due from Central Office	1 03 04 010 00	4,997,958.00	
Office Supplies Inventory	1 04 04 010 00	144,155.20	
Other Supplies Inventory	1 04 04 990 00	-	
Semi-Expendable-Information and Communications Technology Equipment	1 04 05 030 00	2,995.00	
Semi-Expendable-Technical and Scientific Equipment	1 04 05 130 00	27,000.00	
Semi-Expendable-Furniture and Fixtures	1 04 06 010 00	42,070.00	
Advances to Officers and Employees	1 99 01 040 00	-	
Prepaid Registration	1 99 02 030 00	1,788.34	
Prepaid Insurance	1 99 02 050 00	6,721.40	
Office Equipment	1 06 05 020 00	-	
Information and Communication Technology Equipment	1 06 05 030 00	213,200.00	
Communication Equipment	1 06 05 070 00	-	
Technical and Scientific Equipment	1 06 05 140 00	6,181,623.39	
Furniture and Fixtures	1 06 07 010 00	49,395.00	
Accumulated Depreciation-Information and Comm. Tech. Equipment	1 06 05 031 00		39,225.51
Accumulated Depreciation-Communication Equipment	1 06 05 071 00		-
Accumulated Depreciation-Technical and Scientific Equipment	1 06 05 141 00		1,800,079.63
Accumulated Depreciation- Furniture and Fixtures	1 06 07 011 00		19,552.16
Accounts Payable	2 01 01 010 00		68,499.82
Due to Officers and Employees	2 01 01 020 00		560.00
Due to BIR	2 02 01 010 00		0.45
Accumulated Surplus/(Deficit)	3 01 01 010 00		10,973,260.85
Supervision and Regulation Enforcement Fees	4 02 01 070 00		489,280.00
Fines and Penalties-Service Income	4 02 01 140 00		
Subsidy from National Government	4 03 01 010 00		76,776.71
Subsidy from Other National Government Agencies	4 03 01 020 00		
Travelling Expenses	5 02 01 010 00		
Training Expenses	5 02 02 010 00		
Office Supplies Expense	5 02 03 010 00		
Medical, Dental and Laboratory Supplies Expense	5 02 03 080 00		
Semi Expendable ICT Equipment Expenses	5 02 03 210 03		
Other Supplies and Materials Expenses	5 02 03 990 00		
Other Professional Services	5 02 11 990 00	5,000.00	
Repair and Maintenance-Technical and Scientific Equipment	5 02 13 050 14		
Insurance Expense	5 02 15 030 00	1,344.28	
Representation Expenses	5 02 99 030 00	125,174.00	
Other General Services	5 02 12 990 99		
Advertising Expenses	5 02 99 010 00		
Other Maintenance and Operating Expenses	5 02 99 999 00	361.66	
Depreciation Expense-Machinery and Equipment	5 05 01 050 00	42,455.18	
Depreciation Expense-Furniture and Fixtures	5 05 01 070 00	782.08	
<b>GRAND TOTAL</b>		<b>13,467,235.13</b>	<b>13,467,235.13</b>

Certified Correct:

**PASTOR L. MONTEJO**  
Chief, Accounting Section



**ENVIRONMENTAL MANAGEMENT BUREAU RVIII**  
**TRIAL BALANCE**  
**For the Month Ended February 28, 2022**  
**ERF (Fund 06-2-07-521) (RA)**

PARTICULARS	Account Code	Debit	Credit
Cash-Collecting Officer	1 01 01 010 00	95,000.00	
Cash in Bank-Local Currency-Current Account	1 01 02 020 16	2,035,816.24	
Cash- National Treasury Deposit, Special	1 01 04 020 00	-	
Advances to Officers and Employees	1 99 01 040 00	-	
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 00	-	
Semi-Expendable-Furniture and Fixtures	1 04 06 010 00	9,395.00	
Information and Communication Technology Equipment	1 06 05 030 00	858,001.00	
Accumulated Depreciation-Information and Comm. Tech. Equipment	1 06 05 031 00		231,407.02
Accounts Payable	2 01 01 010 00		-
Due to BIR	2 02 01 010 00		-
Due to PAGIBIG-Premium	2 02 01 030 01		550.00
Due to GOCCs	2 02 01 060 00		62.00
Accumulated Surplus/(Deficit)	3 01 01 010 00		2,906,469.43
Fines and Penalties-Service Income	4 02 01 140 00		125,000.00
Travelling Expenses	5 02 01 010 00	-	
Training Expenses	5 02 02 010 00		
Office Supplies Expense	5 02 03 010 02		
Semi-Expendable-ICT Equipment Expenses	5 02 03 210 03	-	
Postage and Courier Services	5 02 05 010 00	100,598.44	
Other Professional Services	5 02 11 990 00	157,136.35	
Repair and Maintenance-Motor Vehicles	5 02 13 060 01		
Other Maintenance and Operating Expenses	5 02 99 990 99	-	
Depreciation Expense-Machinery and Equipment	5 05 01 050 00	7,541.42	
<b>GRAND TOTAL</b>		<b>3,263,488.45</b>	<b>3,263,488.45</b>

Certified Correct :

  
**PASTOR L. MONTEJO**  
**Chief, Accounting Section**

## ENVIRONMENTAL MANAGEMENT BUREAU RVIII

## TRIAL BALANCE

For the Month Ended February 28, 2022

Consolidated

PARTICULARS	Account Code	Debit	Credit
Cash-Collecting Officers	1 01 01 010 00	350,952.74	
Petty Cash	1 01 01 020 00	40,357.39	
Cash-Treasury/Agency Deposit, Regular	1 01 04 010 00	587,705.00	
Cash-Treasury/Agency Deposit, Special	1 01 04 020 00	1,279,850.90	
Cash-National Treasury, Modified Disbursement System (MDS)	1 01 04 040 00	212.45	
Cash-Tax Remittance Advice	1 01 04 070 00	-	
Cash in Bank-Local Currency-Current Account	1 01 02 020 16	3,929,110.83	
Due from National Government Agencies	1 03 03 010 00	296,582.80	
Due from Local Government Units	1 03 03 030 00	23,047,396.36	
Due from Central Office	1 03 04 010 00	4,997,958.00	
Receivables-Disallowance/Charges	1 03 05 010 00	34,518.00	
Due from Officers and Employees	1 03 05 020 00	-	
Advances for Operating Expenses	1 99 01 010 00	-	
Advances for Payroll	1 99 01 020 00	-	
Advances to Special Disbursing Officer	1 99 01 030 00	100,025.00	
Advances to Officers and Employees	1 99 01 040 00	1,063.50	
Other Receivables	1 03 05 990 00	-	
Property and Equipment for Distribution	1 04 02 090 00	-	
Office Supplies Inventory	1 04 04 010 00	465,153.19	
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 00	-	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 00	654,320.60	
Other Supplies and Materials Inventory	1 04 04 990 00	259,954.84	
Semi Expendable-Office Equipment	1 04 05 020 00	1,150.00	
Semi Expendable-Information and Communication Technology Equipment	1 04 05 030 00	618,904.66	
Semi Expendable-Communication Equipment	1 04 05 070 00	-	
Semi Expendable-Technical and Scientific Equipment	1 04 05 130 00	224,700.00	
Semi Expendable-Furniture and Fixtures	1 04 06 010 00	246,224.00	
Semi Expendable-Other Machineries and Equipment	1 04 05 990 00	9,600.00	
Prepaid Rent	1 99 02 020 00	9,000.00	
Prepaid Registration	1 99 02 030 00	3,963.39	
Prepaid Insurance	1 99 02 050 00	342,165.67	
Buildings	1 06 04 010 00	81,220,060.37	
Machineries	1 06 05 010 00	-	
Office Equipment	1 06 05 020 00	2,274,865.00	
Furniture and Fixtures	1 06 07 010 00	4,065,474.50	
Information and Communication Technology Equipment	1 06 05 030 00	16,789,132.08	
Communication Equipment	1 06 05 070 00	508,367.00	
Technical and Scientific Equipment	1 06 05 140 00	31,167,793.24	
Other Machineries & Equipment	1 06 05 990 00	-	
Motor Vehicles	1 06 06 010 00	12,054,672.00	
Accumulated Depreciation-Buildings	1 06 04 011 00		11,145,377.66
Accumulated Depreciation-Office Equipment	1 06 05 021 00		1,257,706.33
Accumulated Depreciation- Furniture and Fixtures	1 06 07 011 00		948,219.57
Accumulated Depreciation-Information and Comm. Tech. Equipment	1 06 05 031 00		7,357,682.11
Accumulated Depreciation-Communication Equipment	1 06 05 071 00		169,824.41
Accumulated Depreciation-Technical & Scientific Equip.	1 06 05 141 00		9,036,153.93
Accumulated Depreciation-Other Machineries and Equip.	1 06 05 991 00		-
Accumulated Depreciation-Motor Vehicles	1 06 06 011 00		8,872,562.06
Accounts Payable	2 01 01 010 00		2,678,028.09
Due to Officers and Employees	2 01 01 020 00		92,236.33
Due to BIR	2 02 01 010 00		890,135.16
Due to GSIS-Life and Retirement	2 02 01 020 01		302,626.47
Due to GSIS-Salary Loan	2 02 01 020 03		119,547.76
Due to GSIS-Policy Loan	2 02 01 020 04		244,788.07
Due to PAGIBIG-PAGIBIG Premiums	2 02 01 030 01		17,212.52
Due to PAGIBIG-Multi Purpose Loan	2 02 01 030 02		1,454.57
Due to PHILHEALTH	2 02 01 040 00		3,396.57
Due to NGAs	2 02 01 050 00		-
Due to GOCCs	2 02 01 060 00		(11,816.15)
Due to Local Government Units	2 02 01 070 00		30,000.00
Due to Central Office	2 03 01 010 00		86,382.54
Trust Liabilities	2 04 01 010 00		270,000.00
Other Payables	2 99 99 990 00		294,934.27
Accumulated Surplus/(Deficit)	3 01 01 010 00		138,719,024.24
Revenue and Expense Summary	3 03 01 010 00		-
Permit Fees	4 02 01 010 00		
Registration Fees	4 02 01 020 00		
Clearance and Certification Fee	4 02 01 040 00		67,200.00
Supervision and Regulation Enforcement Fees/	4 02 01 070 00		1,573,703.70
Processing Fees	4 02 01 130 00		
Fines and Penalties-Service Income	4 02 01 140 00		125,000.00
Other Service Income	4 02 01 990 00		10,650.00
Seminar/Training Fees	4 02 02 040 00		
<b>SUBTOTAL FORWARDED</b>		<b>185,581,233.51</b>	<b>184,302,030.21</b>



## ENVIRONMENTAL MANAGEMENT BUREAU RVIII

## TRIAL BALANCE

For the Month Ended February 28, 2022

Consolidated

PARTICULARS	Account Code	Debit	Credit
<b>SUBTOTAL FORWARDED</b>		<b>185,581,233.51</b>	<b>184,302,030.21</b>
Subsidy from National Government	4 03 01 010 00		13,456,340.38
Subsidy from Other National Agencies	4 03 01 020 00		
Salaries & Wages-Regular	5 01 01 010 00	6,397,125.96	
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 01	282,363.64	
Representation Allowance (RA)	5 01 02 020 00	20,000.00	
Transportation Allowance (TA)	5 01 02 030 00	20,000.00	
Clothing/Uniform Allowance-Civilian	5 01 02 040 01	420,000.00	
Subsistence Allowance-Magna Carta Benefits for Science and Technology	5 01 02 050 02		
Laundry Allowance-Magna Carta Benefits for Science and Technology	5 01 02 060 03		
HP- Magna Carta Benefits for Science and Technology under R.A. 8439	5 01 02 110 04		
Productivity Enhancement Incentive- Civilian	5 01 02 990 12		
Longevity Pay	5 01 02 120 01		
Bonus-Civilian	5 01 02 140 01		
Honoraria	5 01 02 100 00	62,132.00	
Hazard Pay	5 01 02 110 02		
Cash Gift	5 01 02 150 01		
Other Bonuses and Allowances	5 01 02 990 00		
Mid-Year Bonus-Civilian	5 01 02 160 01		
Anniversary Bonus-Civilian	5 01 02 990 38		
Collective Negotiation Agreement Incentive-Civilian	5 01 02 990 11		
Performance Based Bonus-Civilian	5 01 02 990 14		
Retirement and Life Insurance Premiums	5 01 03 010 00	359,384.36	
PAG-IBIG Contributions-Civilian	5 01 03 020 01	14,100.00	
PHILHEALTH Contributions-Civilian	5 01 03 030 01	84,422.60	
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 01	7,100.00	
Terminal Leave Benefits	5 01 04 030 00		
Lump-Sum for Step Increments-Length of Service	5 01 04 990 10		
Loyalty Award-Civilian	5 01 04 990 15		
Other Personnel Benefits	5 01 04 990 99		
Traveling Expenses-Local	5 02 01 010 00	81,539.00	
Traveling Expenses-Foreign	5 02 01 020 00		
ICT Training Expenses	5 02 02 010 01		
Training Expenses	5 02 02 010 02		
Information and Communication Technology Office Supplies Expenses	5 02 03 010 01	2,236.60	
Office Supplies Expense	5 02 03 010 02	30,903.50	
Accountable Forms, Plates and Stickers Expenses	5 02 03 020 00		
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 00		
Fuel, Oil and Lubricants Expenses	5 02 03 090 00		
Textbook and Instructional Materials Expenses	5 02 03 110 01		
Semi Expendable-Office Equipment Expenses	5 02 03 210 02		
Semi Expendable-Information and Communication Technology Equipment	5 02 03 210 03		
Semi Expendable-Communication Equipment Expense	5 02 03 210 07		
Semi Expendable-Technical and Scientific Equipment	5 02 03 210 13		
Semi Expendable-Other Machineries and Equipment	5 02 03 210 99		
Semi-Expendable-Furniture and Fixtures	5 02 03 220 01		
Other Supplies and Materials Expenses	5 02 03 990 00	246,893.00	
Water Expenses	5 02 04 010 00	5,168.19	
Electricity Expenses	5 02 04 020 00	120,445.10	
Postage and Courier Services	5 02 05 010 00	158,628.02	
Telephone Expenses-Mobile	5 02 05 020 01	35,443.00	
Telephone Expenses-Landline	5 02 05 020 02	1,640.35	
Internet Subscription Expenses	5 02 05 030 00	109,316.35	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 01	450.00	
Awards/Rewards	5 02 06 010 01		
Prizes	5 02 06 020 00		
Financial Assistance to National Government Agencies	5 02 14 020 00		
Financial Assistance to Local Government Units	5 02 14 030 00	1,017,590.43	
Advertising Expenses	5 02 99 010 00	49,000.00	
Printing and Publication Expenses	5 02 099 020 00		
Representation Expenses	5 02 099 030 00	142,174.00	
Transportation and Delivery Expenses	5 02 099 040 00		
Rents-Buildings and Structure	5 02 99 050 01		
Rents-Motor Vehicles	5 02 99 050 03	18,000.00	
Rents-Equipment	5 02 099 050 04		
ICT Software Subscription Expense	5 02 99 070 01		
Subscription Expenses	5 02 099 070 99		
Donations	5 02 99 080 00		
Janitorial Services	5 02 12 020 00		
Security Services	5 02 12 030 00	103,500.00	
Library and Other Reading Materials Subscription Expenses	5 02 99 070 04		
Consultancy Service Expenses	5 02 11 030 00		
Other Professional Services	5 02 11 990 00	1,064,005.02	
<b>SUBTOTAL FORWARDED</b>		<b>196,434,794.63</b>	<b>197,758,370.59</b>



## ENVIRONMENTAL MANAGEMENT BUREAU RVIII

## TRIAL BALANCE

For the Month Ended February 28, 2022

Consolidated

PARTICULARS	Account Code	Debit	Credit
<b>SUBTOTAL FORWARDED</b>		<b>196,434,794.63</b>	<b>197,758,370.59</b>
Extraordinary and Miscellaneous Expenses	5 02 10 030 00	9,700.00	
Other General Services	5 02 12 990 99		
Other General Services-ICT Services	5 02 12 990 01		
Repairs and Maintenance-Machinery and Equipment	5 02 13 050 00		
Repairs and Maintenance-Office Equipment	5 02 13 050 02		
Repairs and Maintenance-ICT Equipment	5 02 13 050 03		
Repairs and Maintenance-Motor Vehicles	5 02 13 060 01		
Repairs and Maintenance- Technical and Scientific Equipment	5 02 013 050 14		
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 00		
Taxes, Duties and Licenses	5 02 15 010 01		
Fidelity Bond Premiums	5 02 15 020 00		
Insurance Expenses	5 02 15 030 00	162,271.54	
Other Maintenance and Operating Expenses	5 02 99 990 99	161,425.22	
Depreciation Expense-Building	5 05 01 040 00		
Depreciation Expense-Machinery and Equipment	5 05 01 050 00	670,393.30	
Depreciation Expense-Transportation Equipment	5 05 01 060 00	272,665.20	
Depreciation Expense-Furniture and Fixtures and Books	5 05 01 070 00	47,120.70	
<b>GRAND TOTAL</b>		<b>197,758,370.59</b>	<b>197,758,370.59</b>

Certified Correct :



PASTOR Y. MONTEJO  
Chief, Accounting Section

