2023 Q1 Trial Balance

REPUBLIC OF THE PHILIPPINES
NATIONAL IRRIGATION ADMINISTRATION
REGIONAL OFFICE NO. III (CENTRAL LUZON)
TAMBUBONG , SAN RAFAEL, BULACAN

**TRIAL BALANCE**
**Fund 501 COB**
As at March 31, 2023

| ACCOUNT TITLE | ACCOUNT | DEBIT | CREDIT |
|---|---|---|---|
| Petty Cash | 1-01-01-020 | 228,692.24 | - |
| Cash in Bank-Local Currency, Current Account | 1-01-02-020 | 225,188,314.71 | - |
| Accounts Receivable | 1-03-01-010 | 4,600,522.04 | - |
| Allowance for Impairment-Accounts Receivable | 1-03-01-012 | - | 2,654,926.77 |
| Due from Other Funds | 1-03-04-050 | 49,657.38 | - |
| Semi-Expendable Information and Communication Technology Equipment | 1-04-05-030 | 4,650.00 | - |
| Semi-Expendable Furniture and Fixtures | 1-04-06-010 | 36,595.00 | - |
| Land | 1-06-01-010 | 5,050,124.91 | - |
| Other Land Improvements | 1-06-02-990 | 471,836,620.17 | - |
| Accumulated Depreciation-Other Land Improvements | 1-06-02-991 | - | 294,706,642.09 |
| Water Supply Systems | 1-06-03-040 | 1,521,879,427.20 | - |
| Accumulated Depreciation-Water Supply Systems | 1-06-03-041 | - | 469,655,578.95 |
| Buildings | 1-06-04-010 | 181,373,525.19 | - |
| Accumulated Depreciation-Buildings | 1-06-04-011 | - | 17,487,458.73 |
| Machinery | 1-06-05-010 | 30,654,299.71 | - |
| Accumulated Depreciation-Machinery | 1-06-05-011 | - | 29,013,005.55 |
| Office Equipment | 1-05-05-020 | 9,278,866.16 | - |
| Accumulated Depreciation-Office Equipment | 1-05-05-021 | - | 5,827,779.91 |
| Information and Communication Technology Equipment | 1-05-05-030 | 3,182,036.82 | - |
| Accumulated Depreciation-Information and Communication Technology Equipment | 1-05-05-031 | - | 1,294,684.74 |
| Communication Equipment | 1-05-05-070 | 202,178.69 | - |
| Accumulated Depreciation-Communication Equipment | 1-05-05-071 | - | 173,316.62 |
| Construction and Heavy Equipment | 1-06-05-080 | 28,852,572.80 | - |
| Accumulated Depreciation-Construction and Heavy Equipment | 1-06-05-081 | - | 13,335,296.80 |
| Disaster Response and Rescue Equipment | 1-06-05-090 | 23,762.00 | - |
| Accumulated Depreciation-Disaster Response and Rescue Equipment | 1-06-05-091 | - | 22,573.90 |
| Military, Police and Security Equipment | 1-06-05-100 | 368,460.00 | - |
| Accumulated Depreciation-Military, Police and Security Equipment | 1-06-05-101 | - | 88,583.93 |
| Technical and Scientific Equipment | 1-06-05-140 | 1,839,812.93 | - |
| Accumulated Depreciation-Technical and Scientific Equipment | 1-06-05-141 | - | 1,511,054.59 |
| Other Machinery and Equipment | 1-06-05-990 | 15,435,491.94 | - |
| Accumulated Depreciation-Other Machinery and Equipment | 1-06-05-991 | - | 1,594,386.83 |
| Motor Vehicles | 1-06-06-010 | 41,841,090.78 | - |
| Accumulated Depreciation-Motor Vehicles | 1-06-06-011 | - | 28,434,404.43 |
| Furniture and Fixtures | 1-06-07-010 | 11,513,289.46 | - |
| Accumulated Depreciation-Furniture and Fixtures | 1-06-07-011 | - | 6,563,116.25 |
| Other Property, Plant and Equipment | 1-06-99-990 | 83,500.00 | - |
| Accumulated Depreciation-Other Property, Plant and Equipment | 1-06-99-991 | - | 65,269.16 |
| Construction in Progress-Infrastructure Assets | 1-06-98-020 | 228,917,323.78 | - |
| Computer Software | 1-08-01-020 | 853,774.00 | - |
| Accumulated Amortization-Computer Software | 1-08-01-021 | - | 491,599.36 |
| Advances to Special Disbursing Officer | 1-99-01-030 | 92,826.00 | - |
| Advances to Officers and Employees | 1-99-01-040 | 144,000.00 | - |
| Advances to Contractors/Sub-Contractors | 1-99-02-010 | 6,864,455.98 | - |
| Guaranty Deposits | 1-99-03-020 | 2,304,566.30 | - |
| Accounts Payable | 2-01-01-010 | - | 13,065,178.43 |
| Due to Officers and Employees | 2-01-01-020 | - | 4,042,026.31 |
| Due to BIR | 2-02-01-010 | - | 2,549,224.25 |
| Due to GSIS | 2-02-01-020 | - | 1,344,413.11 |
| Due to Pag-IBIG | 2-02-01-030 | - | 324,763.54 |
| Due to PhilHealth | 2-02-01-040 | - | 213,362.87 |
| Due to Government Corporations | 2-02-01-060 | - | 264,714.97 |
| Due to Central/Home/Head Office | 2-03-01-060 | - | 1,592,608,883.66 |
| Guaranty/Security Deposits Payable | 2-04-01-040 | - | 10,547,072.56 |
| Trust Liabilities-Disallowances/Charges | 2-04-01-080 | - | 1,339,475.02 |
| Other Deferred Credits | 2-05-01-990 | - | 4,600,522.04 |
| Leave Benefits Payable | 2-06-01-020 | - | 6,405,455.19 |
| Other Payables | 2-99-99-990 | - | 9,684,460.44 |
| Rent/Lease Income | 4-02-02-050 | - | 8,000.00 |

REPUBLIC OF THE PHILIPPINES
NATIONAL IRRIGATION ADMINISTRATION
REGIONAL OFFICE NO. III (CENTRAL LUZON)
TAMBUBONG , SAN RAFAEL, BULACAN

**TRIAL BALANCE**
**Fund 501 COB**
As at March 31, 2023

| ACCOUNT TITLE | ACCOUNT | DEBIT | CREDIT |
|---|---|---|---|
| Waterworks System Fees | 4-02-02-090 | - | 29,000.00 |
| Income from Hostels/Dormitories and Other Like Facilities | 4-02-02-130 | - | 142,811.25 |
| Subsidy from Central Office | 4-03-01-060 | - | 345,500,771.52 |
| Gain on Sale of Unserviceable Property | 4-05-01-170 | - | 65,619.40 |
| Miscellaneous Income | 4-06-99-990 | - | 3,215,798.70 |
| Salaries and Wages-Regular | 5-01-01-010 | 18,118,438.26 | - |
| Salaries and Wages-Casual/Contractual | 5-01-01-020 | 13,206,673.28 | - |
| Personnel Economic Relief Allowance (PERA) | 5-01-02-010 | 2,200,529.79 | - |
| Representation Allowance (RA) | 5-01-02-020 | 155,000.00 | - |
| Clothing/Uniform Allowance | 5-01-02-040 | 546,000.00 | - |
| Subsistence Allowance | 5-01-02-050 | 7,620.00 | - |
| Honoraria | 5-01-02-100 | 971,879.00 | - |
| Overtime and Night Pay | 5-01-02-130 | 80,561.74 | - |
| Other Bonuses and Allowances | 5-01-02-990 | 30,638.91 | - |
| Retirement and Life Insurance Premiums | 5-01-03-010 | 4,243,267.03 | - |
| Pag-IBIG Contributions | 5-01-03-020 | 106,000.00 | - |
| PhilHealth Contributions | 5-01-03-030 | 606,534.65 | - |
| Employees Compensation Insurance Premiums | 5-01-03-040 | 119,609.93 | - |
| Traveling Expenses-Local | 5-02-01-010 | 384,782.82 | - |
| Training Expenses | 5-02-02-010 | 1,246,633.43 | - |
| Office Supplies Expenses | 5-02-03-010 | 364,168.07 | - |
| Accountable Forms Expenses | 5-02-03-020 | 19,200.00 | - |
| Drugs and Medicines Expenses | 5-02-03-070 | 25,760.00 | - |
| Medical, Dental and Laboratory Supplies Expenses | 5-02-03-080 | 28,000.00 | - |
| Fuel, Oil and Lubricants Expenses | 5-02-03-090 | 2,001,921.79 | - |
| Housekeeping/Cleaning Supplies Expense | 5-02-03-280 | 51,356.25 | - |
| Other Supplies and Materials Expenses | 5-02-03-990 | 260,713.50 | - |
| Water Expenses | 5-02-04-010 | 91,095.30 | - |
| Electricity Expenses | 5-02-04-020 | 1,506,513.40 | - |
| Other Utility Expenses | 5-02-04-040 | 5,039.00 | - |
| Postage and Courier Services | 5-02-05-010 | 770.00 | - |
| Telephone Expenses | 5-02-05-020 | 217,097.90 | - |
| Internet Subscription Expenses | 5-02-05-030 | 308,603.60 | - |
| Auditing Services | 5-02-11-020 | 21,448.00 | - |
| Other Professional Services | 5-02-11-040 | 3,100.00 | - |
| Repairs and Maintenance-Infrastructure Assets | 5-02-13-030 | 847,000.00 | - |
| Repairs and Maintenance-Machinery and Equipment | 5-02-13-050 | 183,009.00 | - |
| Repairs and Maintenance-Transportation Equipment | 5-02-13-060 | 744,804.20 | - |
| Repairs and Maintenance-Semi-Expendable Machinery and Equipment | 5-02-13-210 | 31,500.00 | - |
| Taxes, Duties and Licenses | 5-02-15-010 | 32,048.34 | - |
| Fidelity Bond Premiums | 5-02-15-020 | 216,900.00 | - |
| Insurance/Reinsurance Expenses | 5-02-15-030 | 95,622.34 | - |
| Labor and Wages | 5-02-16-010 | 2,085,223.05 | - |
| Printing and Publication Expenses | 5-02-99-020 | 24,525.00 | - |
| Rent/Lease Expenses | 5-02-99-050 | 15,886,413.00 | - |
| Subscription Expenses | 5-02-99-070 | 63,160.00 | - |
| Other Maintenance and Operating Expenses | 5-02-99-990 | 9,026,835.10 | - |
| Bank Charges | 5-03-01-040 | 4,800.00 | - |
| **Total** | | **2,868,871,231.87** | **2,868,871,231.87** |

Certified Correct:

**EMILY G. ECHAVARRIA**
Chief Corporate Accountant B

Republic of the Philippines

**National Irrigation Administration**

Regional Office No. III (Central Luzon)

Tambubong , San Rafael, Bulacan

**TRIAL BALANCE**

**Fund 501 LFPs**

As at March 31, 2023

| ACCOUNT TITLE | ACCOUNT | DEBIT | CREDIT |
|---|---|---|---|
| Petty Cash | 1-01-01-020 | 56,328.50 | - |
| Cash in Bank-Local Currency, Current Account | 1-01-02-020 | 678,548,464.86 | - |
| Due from Officers and Employees | 1-03-99-020 | - 0.01 | - |
| Property and Equipment for Distribution | 1-04-02-090 | 1,711,200.00 | - |
| Semi-Expendable Office Equipment | 1-04-05-020 | 328,950.00 | - |
| Semi-Expendable Information and Communication Technology Equipment | 1-04-05-030 | 111,505.00 | - |
| Semi-Expendable Communication Equipment | 1-04-05-070 | 28,500.00 | - |
| Semi-Expendable Technical and Scientific Equipment | 1-04-05-130 | 127,880.00 | - |
| Semi-Expendable Construction Equipment | 1-04-05-140 | 37,206.00 | - |
| Semi-Expendable Furniture and Fixtures | 1-04-06-010 | 646,680.00 | - |
| Land | 1-06-01-010 | 1,210,462.61 | - |
| Other Land Improvements | 1-06-02-990 | 1,769,150.00 | - |
| Accumulated Depreciation-Other Land Improvements | 1-06-02-991 | - | 67,864.83 |
| Water Supply Systems | 1-06-03-040 | 9,109,760,402.30 | - |
| Accumulated Depreciation-Water Supply Systems | 1-06-03-041 | - | 1,478,500,823.47 |
| Buildings | 1-06-04-010 | 1,315,000.00 | - |
| Accumulated Depreciation-Buildings | 1-06-04-011 | - | 160,346.54 |
| Other Structures | 1-06-04-990 | 197,800.00 | - |
| Accumulated Depreciation-Other Structures | 1-06-04-991 | - | 7,829.58 |
| Machinery | 1-06-05-010 | 2,089,975.50 | - |
| Accumulated Depreciation-Machinery | 1-06-05-011 | - | 297,821.51 |
| Office Equipment | 1-05-05-020 | 20,957,776.51 | - |
| Accumulated Depreciation-Office Equipment | 1-05-05-021 | - | 5,886,212.78 |
| Information and Communication Technology Equipment | 1-05-05-030 | 44,243,199.58 | - |
| Accumulated Depreciation-Information and Communication Technology Equipment | 1-05-05-031 | - | 12,805,520.24 |
| Agricultural and Forestry Equipment | 1-06-05-040 | 282,200.00 | - |
| Accumulated Depreciation-Agricultural and Forestry Equipment | 1-06-05-041 | - | 51,032.42 |
| Communication Equipment | 1-05-05-070 | 854,509.00 | - |
| Accumulated Depreciation-Communication Equipment | 1-05-05-071 | - | 374,501.80 |
| Construction and Heavy Equipment | 1-06-05-080 | 24,415,000.00 | - |
| Accumulated Depreciation-Construction and Heavy Equipment | 1-06-05-081 | - | 7,708,972.91 |
| Medical Equipment | 1-06-05-110 | 241,700.00 | - |
| Accumulated Depreciation-Medical Equipment | 1-06-05-111 | - | 9,567.29 |
| Technical and Scientific Equipment | 1-06-05-140 | 29,735,946.00 | - |
| Accumulated Depreciation-Technical and Scientific Equipment | 1-06-05-141 | - | 3,160,334.01 |
| Electrical Equipment | 1-06-05-170 | 6,612,282.73 | - |
| Accumulated Depreciation-Electrical Equipment | 1-06-05-171 | - | 489,358.43 |
| Other Machinery and Equipment | 1-06-05-990 | 13,041,522.00 | - |
| Accumulated Depreciation-Other Machinery and Equipment | 1-06-05-991 | - | 2,445,997.80 |
| Other Transportation Equipment | 1-06-06-990 | 18,000.00 | - |
| Accumulated Depreciation-Other Transportation Equipment | 1-06-06-991 | - | 3,847.50 |
| Furniture and Fixtures | 1-06-07-010 | 11,462,864.66 | - |
| Accumulated Depreciation-Furniture and Fixtures | 1-06-07-011 | - | 2,119,293.88 |
| Other Property, Plant and Equipment | 1-06-99-990 | 126,500.00 | - |
| Accumulated Depreciation-Other Property, Plant and Equipment | 1-06-99-991 | - | 36,986.67 |
| Construction in Progress-Infrastructure Assets | 1-06-98-020 | 4,291,161,436.23 | - |
| Computer Software | 1-08-01-020 | 5,814,250.00 | - |
| Accumulated Amortization-Computer Software | 1-08-01-021 | - | 1,713,058.33 |
| Advances to Special Disbursing Officer | 1-99-01-030 | 111,358.60 | - |
| Advances to Officers and Employees | 1-99-01-040 | 30,000.00 | - |
| Advances to Contractors/Sub-Contractors | 1-99-02-010 | 22,754,355.96 | - |
| Accounts Payable | 2-01-01-010 | - | 59,376,562.53 |
| Due to Officers and Employees | 2-01-01-020 | - | 35,921.90 |
| Due to BIR | 2-02-01-010 | - | 4,137,621.65 |

Republic of the Philippines

**National Irrigation Administration**

Regional Office No. III (Central Luzon)

Tambubong , San Rafael, Bulacan

**TRIAL BALANCE**

**Fund 501 LFPs**

As at March 31, 2023

| ACCOUNT TITLE | ACCOUNT | DEBIT | CREDIT |
|---|---|---|---|
| Due to GSIS | 2-02-01-020 | - | 46,709.15 |
| Due to Pag-IBIG | 2-02-01-030 | - | 83,805.24 |
| Due to PhilHealth | 2-02-01-040 | - | 96,999.22 |
| Guaranty/Security Deposits Payable | 2-04-01-040 | - | 53,836,674.54 |
| Trust Liabilities-Disallowances/Charges | 2-04-01-080 | - | 14,600.00 |
| Other Payables | 2-99-99-990 | - | 1,377.98 |
| Accumulated Surplus/(Deficit) | 3-01-01-010 | - | 12,039,939,733.02 |
| Subsidy from Central Office | 4-03-01-060 | - | 778,071,773.51 |
| Salaries and Wages-Regular | 5-01-01-010 | 8,816.04 | - |
| Salaries and Wages-Casual/Contractual | 5-01-01-020 | 1,959,142.05 | - |
| Personnel Economic Relief Allowance (PERA) | 5-01-02-010 | 190,181.78 | - |
| Clothing/Uniform Allowance | 5-01-02-040 | 6,000.00 | - |
| Honoraria | 5-01-02-100 | 20,000.00 | - |
| Overtime and Night Pay | 5-01-02-130 | 132,036.38 | - |
| Other Bonuses and Allowances | 5-01-02-990 | 795.00 | - |
| Retirement and Life Insurance Premiums | 5-01-03-010 | 298,922.22 | - |
| Pag-IBIG Contributions | 5-01-03-020 | 8,700.00 | - |
| PhilHealth Contributions | 5-01-03-030 | 39,913.06 | - |
| Employees Compensation Insurance Premiums | 5-01-03-040 | 11,200.00 | - |
| Traveling Expenses-Local | 5-02-01-010 | 768,930.39 | - |
| Training Expenses | 5-02-02-010 | 4,011,999.76 | - |
| Office Supplies Expenses | 5-02-03-010 | 1,026,886.24 | - |
| Medical, Dental and Laboratory Supplies Expenses | 5-02-03-080 | 29,000.00 | - |
| Fuel, Oil and Lubricants Expenses | 5-02-03-090 | 1,367,316.05 | - |
| Semi-Expendable Machinery and Equipment Expenses | 5-02-03-210 | 35,180.00 | - |
| Other Supplies and Materials Expenses | 5-02-03-990 | 1,145,647.08 | - |
| Electricity Expenses | 5-02-04-020 | 3,375,056.39 | - |
| Postage and Courier Services | 5-02-05-010 | 285.00 | - |
| Telephone Expenses | 5-02-05-020 | 15,500.00 | - |
| Legal Services | 5-02-11-010 | 2,000.00 | - |
| Other Professional Services | 5-02-11-040 | 6,000.00 | - |
| Repairs and Maintenance-Infrastructure Assets | 5-02-13-030 | 1,207,667.50 | - |
| Repairs and Maintenance-Buildings and Other Structures | 5-02-13-040 | 193,755.00 | - |
| Repairs and Maintenance-Machinery and Equipment | 5-02-13-050 | 313,483.00 | - |
| Repairs and Maintenance-Transportation Equipment | 5-02-13-060 | 897,919.64 | - |
| Repairs and Maintenance-Semi-Expendable Machinery and Equipment | 5-02-13-210 | 1,500.00 | - |
| Taxes, Duties and Licenses | 5-02-15-010 | 1,050.00 | - |
| Labor and Wages | 5-02-16-010 | 8,455,942.73 | - |
| Printing and Publication Expenses | 5-02-99-020 | 24,096.00 | - |
| Rent/Lease Expenses | 5-02-99-050 | 2,948,652.21 | - |
| Subscription Expenses | 5-02-99-070 | 259,200.00 | - |
| Major Events and Conventions Expenses | 5-02-99-180 | 286,760.00 | - |
| Other Maintenance and Operating Expenses | 5-02-99-990 | 2,721,355.19 | - |
| Bank Charges | 5-03-01-040 | 12,000.00 | - |
| Depreciation-Land Improvements | 5-05-01-020 | 42,017.31 | - |
| Depreciation-Infrastructure Assets | 5-05-01-030 | 144,729,838.95 | - |
| Depreciation-Buildings and Other Structures | 5-05-01-040 | 23,169.70 | - |
| Depreciation-Machinery and Equipment | 5-05-01-050 | 4,819,510.48 | - |
| Depreciation-Transportation Equipment | 5-05-01-060 | 570.00 | - |
| Depreciation-Furniture, Fixtures and Books | 5-05-01-070 | 274,738.80 | - |
| Depreciation-Other Property, Plant and Equipment | 5-05-01-990 | 6,008.75 | - |
| **Total** | | **14,451,481,148.73** | **14,451,481,148.73** |

Certified Correct:

**EMILY G. ECHAVARRIA**
Chief Corporate Accountant B

Republic of the Philippines
# National Irrigation Administration
Regional Office No. III (Central Luzon)
Tambubong , San Rafael, Bulacan

**TRIAL BALANCE**
**501 CARP**
As at March 31, 2023

| ACCOUNT TITLE | ACCOUNT | DEBIT | CREDIT |
|---|---|---|---|
| Cash in Bank-Local Currency, Current Account | 1-01-02-020 | 17,184,938.26 | - |
| Due from Officers and Employees | 1-03-99-020 | 5,194.00 | - |
| Property and Equipment for Distribution | 1-04-02-090 | 1,728,385.00 | - |
| Water Supply Systems | 1-06-03-040 | 148,408,960.52 | - |
| Accumulated Depreciation-Water Supply Systems | 1-06-03-041 | - | 18,105,305.42 |
| Office Equipment | 1-05-05-020 | 482,930.00 | - |
| Accumulated Depreciation-Office Equipment | 1-05-05-021 | - | 154,252.31 |
| Information and Communication Technology Equipment | 1-05-05-030 | 1,910,755.00 | - |
| Accumulated Depreciation-Information and Communication Technology Equipment | 1-05-05-031 | - | 636,740.14 |
| Construction in Progress-Infrastructure Assets | 1-06-98-020 | 31,243,551.98 | - |
| Accounts Payable | 2-01-01-010 | - | 152,151.25 |
| Due to Officers and Employees | 2-01-01-020 | - | 28,150.91 |
| Due to BIR | 2-02-01-010 | - | 6,691.73 |
| Due to GSIS | 2-02-01-020 | - | 26,037.51 |
| Due to Pag-IBIG | 2-02-01-030 | - | 3,400.00 |
| Due to PhilHealth | 2-02-01-040 | - | 3,111.15 |
| Due to Other Funds | 2-03-01-050 | - | 157.38 |
| Guaranty/Security Deposits Payable | 2-04-01-040 | - | 1,496,127.38 |
| Trust Liabilities-Disallowances/Charges | 2-04-01-080 | - | 4,600.00 |
| Leave Benefits Payable | 2-06-01-020 | - | 2,246,562.52 |
| Other Payables | 2-99-99-990 | - | 3,055.00 |
| Accumulated Surplus/(Deficit) | 3-01-01-010 | - | 179,882,947.19 |
| Subsidy from Central Office | 4-03-01-060 | - | 1,345,226.49 |
| Salaries and Wages-Regular | 5-01-01-010 | 739,809.94 | - |
| Salaries and Wages-Casual/Contractual | 5-01-01-020 | 109,221.31 | - |
| Personnel Economic Relief Allowance (PERA) | 5-01-02-010 | 60,818.18 | - |
| Clothing/Uniform Allowance | 5-01-02-040 | 12,000.00 | - |
| Retirement and Life Insurance Premiums | 5-01-03-010 | 115,263.73 | - |
| Pag-IBIG Contributions | 5-01-03-020 | 3,000.00 | - |
| PhilHealth Contributions | 5-01-03-030 | 18,807.88 | - |
| Employees Compensation Insurance Premiums | 5-01-03-040 | 3,300.00 | - |
| Traveling Expenses-Local | 5-02-01-010 | 156,379.12 | - |
| Training Expenses | 5-02-02-010 | 24,000.00 | - |
| Water Expenses | 5-02-04-010 | 1,325.90 | - |
| Telephone Expenses | 5-02-05-020 | 3,000.00 | - |
| Internet Subscription Expenses | 5-02-05-030 | 11,357.47 | - |
| Printing and Publication Expenses | 5-02-99-020 | 492.20 | - |
| Other Maintenance and Operating Expenses | 5-02-99-990 | 112,301.00 | - |
| Depreciation-Infrastructure Assets | 5-05-01-030 | 1,631,641.38 | - |
| Depreciation-Machinery and Equipment | 5-05-01-050 | 113,700.05 | - |
| **Total** | | **204,081,132.92** | **204,081,132.92** |

Certified Correct:

**EMILY G. ECHAVARRIA**
Chief Corporate Accountant B