



REPUBLIC OF THE PHILIPPINES
NATIONAL IRRIGATION ADMINISTRATION
 REGIONAL OFFICE NO. III (CENTRAL LUZON)

PRE-CLOSING TRIAL BALANCE
 CONSOLIDATED
 As of December 31, 2022

| ACCOUNT TITLE | DEBIT | CREDIT |
|---|-------------------|------------------|
| Cash-Collecting Officers | 27,705.71 | - |
| Petty Cash | 418,790.74 | - |
| Cash in Bank-Local Currency, Current Account | 202,659,969.24 | - |
| Accounts Receivable | 4,600,522.04 | - |
| Allowance for Impairment-Accounts Receivable | - | 2,654,926.77 |
| Due from Officers and Employees | 5,225.64 | - |
| Property and Equipment for Distribution | 3,439,585.00 | - |
| Semi-Expendable Office Equipment | 96,900.00 | - |
| Semi-Expendable Information and Communication Technology Equipment | 81,805.00 | - |
| Semi-Expendable Furniture and Fixtures | 424,830.00 | - |
| Land | 141,540,967.52 | - |
| Other Land Improvements | 471,610,770.17 | - |
| Accumulated Depreciation-Other Land Improvements | - | 294,732,489.61 |
| Water Supply Systems | 12,056,983,782.37 | - |
| Accumulated Depreciation-Water Supply Systems | - | 2,423,653,287.04 |
| Buildings | 187,988,525.19 | - |
| Accumulated Depreciation-Buildings | - | 22,396,984.44 |
| Other Structures | 197,800.00 | - |
| Accumulated Depreciation-Other Structures | - | 5,480.71 |
| Machinery | 32,744,275.21 | - |
| Accumulated Depreciation-Machinery | - | 29,261,190.14 |
| Office Equipment | 33,798,588.75 | - |
| Accumulated Depreciation-Office Equipment | - | 14,963,365.60 |
| Information and Communication Technology Equipment | 50,197,054.51 | - |
| Accumulated Depreciation-Information and Communication Technology Equipment | - | 15,411,004.53 |
| Agricultural and Forestry Equipment | 377,897.72 | - |
| Accumulated Depreciation-Agricultural and Forestry Equipment | - | 130,458.12 |
| Communication Equipment | 1,830,767.90 | - |
| Accumulated Depreciation-Communication Equipment | - | 1,163,415.29 |
| Construction and Heavy Equipment | 66,326,425.42 | - |
| Accumulated Depreciation-Construction and Heavy Equipment | - | 32,217,380.82 |
| Disaster Response and Rescue Equipment | 23,762.00 | - |
| Accumulated Depreciation-Disaster Response and Rescue Equipment | - | 22,573.90 |
| Military, Police and Security Equipment | 368,460.00 | - |
| Accumulated Depreciation-Military, Police and Security Equipment | - | 88,583.93 |
| Medical Equipment | 241,700.00 | - |
| Accumulated Depreciation-Medical Equipment | - | 3,826.92 |
| Technical and Scientific Equipment | 33,661,107.75 | - |
| Accumulated Depreciation-Technical and Scientific Equipment | - | 5,821,839.00 |
| Electrical Equipment | 6,612,282.73 | - |
| Accumulated Depreciation-Electrical Equipment | - | 332,316.72 |
| Other Machinery and Equipment | 30,631,979.77 | - |
| Accumulated Depreciation-Other Machinery and Equipment | - | 6,482,076.22 |
| Motor Vehicles | 41,841,090.78 | - |
| Accumulated Depreciation-Motor Vehicles | - | 28,434,404.43 |
| Other Transportation Equipment | 3,058,967.47 | - |
| Accumulated Depreciation-Other Transportation Equipment | - | 2,740,148.22 |



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NATIONAL IRRIGATION ADMINISTRATION
 REGIONAL OFFICE NO. III (CENTRAL LUZON)

PRE-CLOSING TRIAL BALANCE
 CONSOLIDATED
 As of December 31, 2022

| ACCOUNT TITLE | DEBIT | CREDIT |
|--|------------------|-------------------|
| Furniture and Fixtures | 23,331,289.16 | - |
| Accumulated Depreciation-Furniture and Fixtures | - | 8,778,566.16 |
| Construction in Progress-Infrastructure Assets | 4,430,855,202.78 | - |
| Other Property, Plant and Equipment | 210,000.00 | - |
| Accumulated Depreciation-Other Property, Plant and Equipment | - | 96,247.08 |
| Computer Software | 6,428,024.00 | - |
| Accumulated Amortization-Computer Software | - | 2,204,657.69 |
| Advances to Contractors/Sub-Contractors | 41,252,135.72 | - |
| Guaranty Deposits | 2,304,566.30 | - |
| Accounts Payable | - | 204,057,282.66 |
| Due to Officers and Employees | - | 16,577,679.92 |
| Due to BIR | - | 19,741,598.22 |
| Due to GSIS | - | 1,483,079.33 |
| Due to Pag-IBIG | - | 338,965.74 |
| Due to PhilHealth | - | 394,638.34 |
| Due to Government Corporations | - | 264,714.97 |
| Due to Treasurer of the Philippines | - | 404.71 |
| Due to Central/Home/Head Office | - | 1,327,824,655.63 |
| Trust Liabilities-Disallowances/Charges | - | 1,265,175.02 |
| Guaranty/Security Deposits Payable | - | 84,037,331.86 |
| Other Deferred Credits | - | 4,600,522.04 |
| Leave Benefits Payable | - | 10,921,434.51 |
| Other Payables | - | 5,316,397.87 |
| Accumulated Surplus/(Deficit) | - | 11,095,897,963.35 |
| Rent/Lease Income | - | 702,559.21 |
| Waterworks System Fees | - | 377,069.70 |
| Income from Hostels/Dormitories and Other Like Facilities | - | 17,887.50 |
| Interest Income | - | 5,762.80 |
| Subsidy from Central Office | - | 3,278,859,585.47 |
| Subsidy from National Government | - | 1,367,797.85 |
| Gain on Sale of Unserviceable Property | - | 391,464.24 |
| Miscellaneous Income | - | 25,021,646.00 |
| Salaries and Wages-Regular | 77,410,444.08 | - |
| Salaries and Wages-Casual/Contractual | 62,489,655.57 | - |
| Personnel Economic Relief Allowance (PERA) | 9,908,049.57 | - |
| Representation Allowance (RA) | 477,500.00 | - |
| Clothing/Uniform Allowance | 2,502,000.00 | - |
| Subsistence Allowance | 138,211.29 | - |
| Productivity Incentive Allowance | 336,500.00 | - |
| Honoraria | 648,019.89 | - |
| Longevity Pay | 150,000.00 | - |
| Overtime and Night Pay | 399,967.12 | - |
| Year End Bonus | 11,850,731.11 | - |
| Cash Gift | 2,093,500.00 | - |
| Mid Year Bonus | 11,293,029.66 | - |
| Other Bonuses and Allowances | 6,791,602.19 | - |
| Retirement and Life Insurance Premiums | 17,377,023.62 | - |



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| ACCOUNT TITLE | DEBIT | CREDIT |
|---|---------------|--------|
| Pag-IBIG Contributions | 488,700.00 | - |
| PhilHealth Contributions | 2,453,454.56 | - |
| Employees Compensation Insurance Premiums | 705,554.27 | - |
| Terminal Leave Benefits | 9,539,736.41 | - |
| Traveling Expenses-Local | 10,766,148.91 | - |
| Traveling Expenses-Foreign | 146,407.96 | - |
| Training Expenses | 28,756,526.83 | - |
| Office Supplies Expenses | 4,973,984.93 | - |
| Accountable Forms Expenses | 6,000.00 | - |
| Food Supplies Expenses | 1,740.00 | - |
| Drugs and Medicines Expenses | 626,580.50 | - |
| Medical, Dental and Laboratory Supplies Expenses | 760,355.50 | - |
| Fuel, Oil and Lubricants Expenses | 42,278,596.11 | - |
| Textbooks and Instructional Materials Expenses | 8,000.00 | - |
| Chemical and Filtering Supplies Expenses | 649,950.00 | - |
| Linens and Beddings Expenses | 271,560.00 | - |
| Semi-Expendable Machinery and Equipment Expenses | 7,013,897.92 | - |
| Semi-Expendable Furniture, Fixtures and Books Expenses | 3,466,359.20 | - |
| Electrical Supplies and Materials Expenses | 1,405.50 | - |
| Housekeeping/Cleaning Supplies Expense | 232,841.30 | - |
| Other Supplies and Materials Expenses | 7,752,863.47 | - |
| Water Expenses | 625,707.45 | - |
| Electricity Expenses | 8,934,369.48 | - |
| Other Utility Expenses | 2,100.00 | - |
| Postage and Courier Services | 7,910.50 | - |
| Telephone Expenses | 462,567.07 | - |
| Internet Subscription Expenses | 1,247,969.54 | - |
| Cable, Satellite, Telegraph and Radio Expenses | 1,900.00 | - |
| Awards/Rewards Expenses | 301,560.00 | - |
| Research, Exploration and Development Expenses | 1,235,967.66 | - |
| Legal Services | 3,500.00 | - |
| Auditing Services | 205,112.32 | - |
| Other Professional Services | 1,154,624.00 | - |
| Other General Services | 12,433.75 | - |
| Repairs and Maintenance-Infrastructure Assets | 6,123,203.00 | - |
| Repairs and Maintenance-Buildings and Other Structures | 8,687,906.99 | - |
| Repairs and Maintenance-Machinery and Equipment | 11,299,294.13 | - |
| Repairs and Maintenance-Transportation Equipment | 10,018,555.37 | - |
| Repairs and Maintenance-Furniture and Fixtures | 4,500.00 | - |
| Repairs and Maintenance-Semi-Expendable Machinery and Equipment - Machinery | 329,610.00 | - |
| Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books | 21,500.00 | - |
| Taxes, Duties and Licenses | 1,160,222.33 | - |
| Fidelity Bond Premiums | 870,410.48 | - |
| Insurance/Reinsurance Expenses | 1,321,997.01 | - |
| Labor and Wages | 42,553,166.03 | - |
| Advertising, Promotional and Marketing Expenses | 26,000.00 | - |
| Printing and Publication Expenses | 210,824.37 | - |



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|--|-------------------|-------------------|
| Transportation and Delivery Expenses | 342.00 | - |
| Rent/Lease Expenses | 32,475,257.91 | - |
| Membership Dues and Contributions to Organizations | 5,000.00 | - |
| Subscription Expenses | 338,689.00 | - |
| Major Events and Conventions Expenses | 142,490.00 | - |
| Other Maintenance and Operating Expenses | 63,824,607.77 | - |
| Bank Charges | 43,800.00 | - |
| Depreciation-Land Improvements | 47,287,026.77 | - |
| Depreciation-Infrastructure Assets | 503,404,440.90 | - |
| Depreciation-Buildings and Other Structures | 3,578,149.87 | - |
| Depreciation-Machinery and Equipment | 16,125,086.85 | - |
| Depreciation-Transportation Equipment | 3,673,491.98 | - |
| Depreciation-Furniture, Fixtures and Books | 1,455,473.26 | - |
| Depreciation-Other Property, Plant and Equipment | 39,065.00 | - |
| Amortization-Intangible Assets | 905,353.43 | - |
| Total | 18,971,060,840.28 | 18,971,060,840.28 |

Certified Correct:


EMILY G. ECHAVARRIA
Chief Corporate Accountant B
1166-1166



REPUBLIC OF THE PHILIPPINES
NATIONAL IRRIGATION ADMINISTRATION
 REGIONAL OFFICE NO. III (CENTRAL LUZON)

POST-CLOSING TRIAL BALANCE
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| Due to BIR | - | 19,741,598.22 |
| Due to GSIS | - | 1,483,079.33 |
| Due to Pag-IBIG | - | 338,965.74 |
| Due to PhilHealth | - | 394,638.34 |
| Due to Government Corporations | - | 264,714.97 |
| Due to Treasurer of the Philippines | - | 404.71 |
| Due to Central/Home/Head Office | - | 1,598,996,943.11 |
| Guaranty/Security Deposits Payable | - | 84,037,331.86 |
| Trust Liabilities-Disallowances/Charges | - | 1,265,175.02 |
| Other Deferred Credits | - | 4,600,522.04 |
| Leave Benefits Payable | - | 10,921,434.51 |
| Other Payables | - | 5,316,397.87 |
| Accumulated Surplus/(Deficit) | - | 13,036,581,364.95 |
| Total | 17,876,172,756.59 | 17,876,172,756.59 |

Certified Correct:

EMILY G. ECHAVARRIA
Chief Corporate Accountant B