



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

TRIAL BALANCE  
Fund 501 COB  
As at June 30, 2023

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT	DEBIT/CREDIT
Petty Cash	1-01-01-020	228,692.24	-	228,692.24
Cash in Bank-Local Currency, Current Account	1-01-02-020	173,814,037.25	-	173,814,037.25
Accounts Receivable	1-03-01-010	4,600,522.04	-	4,600,522.04
Allowance for Impairment-Accounts Receivable	1-03-01-012	-	2,654,926.77	2,654,926.77
Due from Other Funds	1-03-04-050	71,510.52	-	71,510.52
Semi-Expendable Office Equipment	1-04-05-020	79,650.00	-	79,650.00
Semi-Expendable Information and Communication Technology Equipment	1-04-05-030	147,676.00	-	147,676.00
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	37,500.00	-	37,500.00
Semi-Expendable Other Machinery and Equipment	1-04-05-990	36,000.00	-	36,000.00
Semi-Expendable Furniture and Fixtures	1-04-06-010	87,945.00	-	87,945.00
Land	1-06-01-010	5,050,124.91	-	5,050,124.91
Other Land Improvements	1-06-02-990	471,836,620.17	-	471,836,620.17
Accumulated Depreciation-Other Land Improvements	1-06-02-991	-	324,263,163.51	324,263,163.51
Water Supply Systems	1-06-03-040	1,521,879,427.20	-	1,521,879,427.20
Accumulated Depreciation-Water Supply Systems	1-06-03-041	-	506,351,793.83	506,351,793.83
Buildings	1-06-04-010	181,373,525.19	-	181,373,525.19
Accumulated Depreciation-Buildings	1-06-04-011	-	19,246,578.43	19,246,578.43
Machinery	1-06-05-010	30,654,299.71	-	30,654,299.71
Accumulated Depreciation-Machinery	1-06-05-011	-	29,023,355.55	29,023,355.55
Office Equipment	1-05-05-020	9,385,954.56	-	9,385,954.56
Accumulated Depreciation-Office Equipment	1-05-05-021	-	6,263,513.89	6,263,513.89
Information and Communication Technology Equipment	1-05-05-030	3,694,515.82	-	3,694,515.82
Accumulated Depreciation-Information and Communication Technology Equipment	1-05-05-031	-	1,444,492.71	1,444,492.71
Communication Equipment	1-05-05-070	202,178.69	-	202,178.69
Accumulated Depreciation-Communication Equipment	1-05-05-071	-	173,316.62	173,316.62
Construction and Heavy Equipment	1-06-05-080	28,852,572.80	-	28,852,572.80
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081	-	13,335,296.80	13,335,296.80
Disaster Response and Rescue Equipment	1-06-05-090	23,762.00	-	23,762.00
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091	-	22,573.90	22,573.90
Military, Police and Security Equipment	1-06-05-100	368,460.00	-	368,460.00
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101	-	105,164.63	105,164.63
Technical and Scientific Equipment	1-06-05-140	1,839,812.93	-	1,839,812.93
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141	-	1,511,054.59	1,511,054.59
Other Machinery and Equipment	1-06-05-990	15,435,491.94	-	15,435,491.94
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991	-	1,594,386.83	1,594,386.83
Motor Vehicles	1-06-06-010	41,841,090.78	-	41,841,090.78
Accumulated Depreciation-Motor Vehicles	1-06-06-011	-	31,062,544.17	31,062,544.17
Furniture and Fixtures	1-06-07-010	11,474,689.46	-	11,474,689.46
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011	-	6,607,460.91	6,607,460.91
Other Property, Plant and Equipment	1-06-99-990	83,500.00	-	83,500.00
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991	-	72,784.16	72,784.16
Construction in Progress-Infrastructure Assets	1-06-98-020	273,700,902.56	-	273,700,902.56
Computer Software	1-08-01-020	853,774.00	-	853,774.00
Accumulated Amortization-Computer Software	1-08-01-021	-	625,671.92	625,671.92
Advances to Special Disbursing Officer	1-99-01-030	380,274.24	-	380,274.24
Advances to Officers and Employees	1-99-01-040	165,675.00	-	165,675.00
Advances to Contractors/Sub-Contractors	1-99-02-010	4,895,747.67	-	4,895,747.67
Guaranty Deposits	1-99-03-020	2,304,566.30	-	2,304,566.30
Accounts Payable	2-01-01-010	-	4,799,536.69	4,799,536.69
Due to Officers and Employees	2-01-01-020	-	4,311,242.53	4,311,242.53
Due to BIR	2-02-01-010	-	2,988,944.93	2,988,944.93
Due to GSIS	2-02-01-020	-	888,558.81	888,558.81
Due to Pag-IBIG	2-02-01-030	-	264,474.15	264,474.15
Due to PhilHealth	2-02-01-040	-	187,864.64	187,864.64
Due to Government Corporations	2-02-01-060	-	264,714.97	264,714.97
Due to Other Funds	2-03-01-050	-	3,161.00	3,161.00
Due to Central/Home/Head Office	2-03-01-060	-	1,587,977,650.40	1,587,977,650.40
Guaranty/Security Deposits Payable	2-04-01-040	-	13,657,819.39	13,657,819.39
Trust Liabilities-Disallowances/Charges	2-04-01-080	-	1,416,075.02	1,416,075.02
Other Deferred Credits	2-05-01-990	-	4,600,522.04	4,600,522.04
Leave Benefits Payable	2-06-01-020	-	5,714,108.28	5,714,108.28
Other Payables	2-99-99-990	-	12,833,491.92	12,833,491.92
Rent/Lease Income	4-02-02-050	-	8,000.00	8,000.00
Waterworks System Fees	4-02-02-090	-	271,487.00	271,487.00
Income from Hostels/Dormitories and Other Like Facilities	4-02-02-130	-	198,327.50	198,327.50
Subsidy from Central Office	4-03-01-060	-	429,967,279.52	429,967,279.52
Gain on Sale of Unserviceable Property	4-05-01-170	-	65,619.40	65,619.40
Miscellaneous Income	4-06-99-990	-	4,420,494.24	4,420,494.24
Salaries and Wages-Regular	5-01-01-010	36,452,325.68	-	36,452,325.68
Salaries and Wages-Casual/Contractual	5-01-01-020	25,998,999.08	-	25,998,999.08
Personnel Economic Relief Allowance (PERA)	5-01-02-010	4,420,513.31	-	4,420,513.31
Representation Allowance (RA)	5-01-02-020	255,000.00	-	255,000.00
Clothing/Uniform Allowance	5-01-02-040	2,202,000.00	-	2,202,000.00





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TRIAL BALANCE  
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ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT	DEBIT/CREDIT
Subsistence Allowance	5-01-02-050	7,620.00	-	7,620.00
Honoraria	5-01-02-100	1,035,023.00	-	1,035,023.00
Longevity Pay	5-01-02-120	45,000.00	-	45,000.00
Overtime and Night Pay	5-01-02-130	80,561.74	-	80,561.74
Mid Year Bonus	5-01-02-160	10,642,511.36	-	10,642,511.36
Other Bonuses and Allowances	5-01-02-990	1,146,849.91	-	1,146,849.91
Retirement and Life Insurance Premiums	5-01-03-010	8,517,611.04	-	8,517,611.04
Pag-IBIG Contributions	5-01-03-020	229,000.00	-	229,000.00
PhilHealth Contributions	5-01-03-030	1,255,197.71	-	1,255,197.71
Employees Compensation Insurance Premiums	5-01-03-040	245,909.93	-	245,909.93
Traveling Expenses-Local	5-02-01-010	1,801,619.22	-	1,801,619.22
Training Expenses	5-02-02-010	3,551,794.93	-	3,551,794.93
Office Supplies Expenses	5-02-03-010	1,069,831.93	-	1,069,831.93
Accountable Forms Expenses	5-02-03-020	19,200.00	-	19,200.00
Drugs and Medicines Expenses	5-02-03-070	27,188.00	-	27,188.00
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	330,306.68	-	330,306.68
Fuel, Oil and Lubricants Expenses	5-02-03-090	4,358,604.01	-	4,358,604.01
Linens and Beddings Expenses	5-02-03-140	520.00	-	520.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	43,150.00	-	43,150.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	14,970.00	-	14,970.00
Housekeeping/Cleaning Supplies Expense	5-02-03-280	233,274.33	-	233,274.33
Other Supplies and Materials Expenses	5-02-03-990	581,946.89	-	581,946.89
Water Expenses	5-02-04-010	210,786.17	-	210,786.17
Electricity Expenses	5-02-04-020	3,207,091.63	-	3,207,091.63
Other Utility Expenses	5-02-04-040	5,039.00	-	5,039.00
Postage and Courier Services	5-02-05-010	770.00	-	770.00
Telephone Expenses	5-02-05-020	292,230.20	-	292,230.20
Internet Subscription Expenses	5-02-05-030	717,671.42	-	717,671.42
Awards/Rewards Expenses	5-02-06-010	130,000.00	-	130,000.00
Survey Expenses	5-02-07-010	20,500.00	-	20,500.00
Legal Services	5-02-11-010	450.00	-	450.00
Auditing Services	5-02-11-020	66,321.00	-	66,321.00
Other Professional Services	5-02-11-040	3,100.00	-	3,100.00
Other General Services	5-02-12-040	38,190.00	-	38,190.00
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	847,000.00	-	847,000.00
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	85,495.00	-	85,495.00
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	1,996,829.44	-	1,996,829.44
Repairs and Maintenance-Transportation Equipment	5-02-13-060	1,606,523.21	-	1,606,523.21
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	31,500.00	-	31,500.00
Taxes, Duties and Licenses	5-02-15-010	125,228.83	-	125,228.83
Fidelity Bond Premiums	5-02-15-020	345,900.00	-	345,900.00
Insurance/Reinsurance Expenses	5-02-15-030	812,195.96	-	812,195.96
Labor and Wages	5-02-16-010	4,843,828.09	-	4,843,828.09
Printing and Publication Expenses	5-02-99-020	32,845.00	-	32,845.00
Transportation and Delivery Expenses	5-02-99-040	4,292.00	-	4,292.00
Rent/Lease Expenses	5-02-99-050	30,282,413.00	-	30,282,413.00
Subscription Expenses	5-02-99-070	110,530.00	-	110,530.00
Other Maintenance and Operating Expenses	5-02-99-990	11,970,493.36	-	11,970,493.36
Bank Charges	5-03-01-040	4,800.00	-	4,800.00
Depreciation-Land Improvements	5-05-01-020	29,556,521.42	-	29,556,521.42
Depreciation-Infrastructure Assets	5-05-01-030	36,696,214.88	-	36,696,214.88
Depreciation-Buildings and Other Structures	5-05-01-040	1,759,119.70	-	1,759,119.70
Depreciation-Machinery and Equipment	5-05-01-050	612,472.65	-	612,472.65
Depreciation-Transportation Equipment	5-05-01-060	2,628,139.74	-	2,628,139.74
Depreciation-Furniture, Fixtures and Books	5-05-01-070	44,344.66	-	44,344.66
Depreciation-Other Property, Plant and Equipment	5-05-01-990	7,515.00	-	7,515.00
Amortization-Intangible Assets	5-05-02-010	134,072.56	-	134,072.56
Total		3,019,197,451.65	3,019,197,451.65	6,038,394,903.30

Certified Correct:

  
EMILIO G. ECHAVARRIA  
Chief Corporate Accountant B  
