



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

TRIAL BALANCE
Fund 501 COB
As at September 30, 2023

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT	DEBIT/CREDIT
Petty Cash	1-01-01-020	330,000.00	-	330,000.00
Cash in Bank-Local Currency, Current Account	1-01-02-020	147,164,336.77	-	147,164,336.77
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	22,060.78	-	22,060.78
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	-	339,068,855.47	339,068,855.47
Water Supply Systems	1-06-03-040	1,529,716,578.20	-	1,529,716,578.20
Accumulated Depreciation-Water Supply Systems	1-06-03-041	-	524,699,901.27	524,699,901.27
Buildings	1-06-04-010	173,536,374.19	-	173,536,374.19
Accumulated Depreciation-Buildings	1-06-04-011	-	20,126,138.28	20,126,138.28
Machinery	1-06-05-010	30,654,299.71	-	30,654,299.71
Accumulated Depreciation-Machinery	1-06-05-011	-	29,028,530.55	29,028,530.55
Office Equipment	1-05-05-020	9,588,134.56	-	9,588,134.56
Accumulated Depreciation-Office Equipment	1-05-05-021	-	6,487,504.85	6,487,504.85
Information and Communication Technology Equipment	1-05-05-030	5,699,515.82	-	5,699,515.82
Accumulated Depreciation-Information and Communication Technology Equipment	1-05-05-031	-	1,596,077.73	1,596,077.73
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
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	-	113,454.98	113,454.98
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	-	32,376,614.04	32,376,614.04
Furniture and Fixtures	1-06-07-010	11,474,689.46	-	11,474,689.46
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011	-	6,629,633.24	6,629,633.24
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	-	76,541.66	76,541.66
Construction in Progress-Infrastructure Assets	1-06-98-020	298,749,673.73	-	298,749,673.73
Computer Software	1-08-01-020	853,774.00	-	853,774.00
Accumulated Amortization-Computer Software	1-08-01-021	-	692,708.20	692,708.20
Advances to Special Disbursing Officer	1-99-01-030	425,489.20	-	425,489.20
Advances to Officers and Employees	1-99-01-040	98,250.00	-	98,250.00
Advances to Contractors/Sub-Contractors	1-99-02-010	1,496,416.92	-	1,496,416.92
Guaranty Deposits	1-99-03-020	2,304,566.30	-	2,304,566.30
Accounts Payable	2-01-01-010	-	10,103,481.02	10,103,481.02
Due to Officers and Employees	2-01-01-020	-	2,733,853.72	2,733,853.72
Due to BIR	2-02-01-010	-	1,491,773.19	1,491,773.19
Due to GSIS	2-02-01-020	-	1,077,682.00	1,077,682.00
Due to Pag-IBIG	2-02-01-030	-	203,028.06	203,028.06
Due to PhilHealth	2-02-01-040	-	180,034.74	180,034.74
Due to Government Corporations	2-02-01-060	-	264,714.97	264,714.97
Due to Treasurer of the Philippines	2-02-01-090	-	491.18	491.18
Due to Other Funds	2-03-01-050	-	3,161.00	3,161.00
Due to Central/Home/Head Office	2-03-01-060	-	1,578,281,681.86	1,578,281,681.86
Guaranty/Security Deposits Payable	2-04-01-040	-	11,026,151.25	11,026,151.25
Trust Liabilities-Disallowances/Charges	2-04-01-080	-	1,215,075.02	1,215,075.02
Other Deferred Credits	2-05-01-990	-	4,600,522.04	4,600,522.04
Leave Benefits Payable	2-06-01-020	-	2,465,411.44	2,465,411.44
Other Payables	2-99-99-990	-	11,325,081.90	11,325,081.90
Rent/Lease Income	4-02-02-050	-	8,000.00	8,000.00
Waterworks System Fees	4-02-02-090	-	349,805.50	349,805.50
Income from Hostels/Dormitories and Other Like Facilities	4-02-02-130	-	252,406.25	252,406.25
Interest Income	4-02-02-210	-	2,783.55	2,783.55
Subsidy from Central Office	4-03-01-060	-	509,938,311.12	509,938,311.12
Gain on Sale of Unserviceable Property	4-05-01-170	-	248,219.40	248,219.40
Miscellaneous Income	4-06-99-990	-	9,971,805.81	9,971,805.81
Salaries and Wages-Regular	5-01-01-010	54,332,234.65	-	54,332,234.65
Salaries and Wages-Casual/Contractual	5-01-01-020	39,501,832.88	-	39,501,832.88
Personnel Economic Relief Allowance (PERA)	5-01-02-010	6,630,811.33	-	6,630,811.33
Representation Allowance (RA)	5-01-02-020	387,500.00	-	387,500.00
Clothing/Uniform Allowance	5-01-02-040	2,220,000.00	-	2,220,000.00
Honoraria	5-01-02-100	74,144.00	-	74,144.00
Longevity Pay	5-01-02-120	100,000.00	-	100,000.00
Overtime and Night Pay	5-01-02-130	80,561.74	-	80,561.74



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ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT	DEBIT/CREDIT
Mid Year Bonus	5-01-02-160	10,678,462.36	-	10,678,462.36
Other Bonuses and Allowances	5-01-02-990	1,171,825.91	-	1,171,825.91
Retirement and Life Insurance Premiums	5-01-03-010	12,174,664.34	-	12,174,664.34
Pag-IBIG Contributions	5-01-03-020	351,500.00	-	351,500.00
PhilHealth Contributions	5-01-03-030	1,885,474.51	-	1,885,474.51
Employees' Compensation Insurance Premiums	5-01-03-040	353,209.93	-	353,209.93
Traveling Expenses-Local	5-02-01-010	2,783,212.22	-	2,783,212.22
Training Expenses	5-02-02-010	4,513,032.21	-	4,513,032.21
Office Supplies Expenses	5-02-03-010	1,591,339.24	-	1,591,339.24
Drugs and Medicines Expenses	5-02-03-070	27,188.00	-	27,188.00
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	387,593.68	-	387,593.68
Fuel, Oil and Lubricants Expenses	5-02-03-090	5,990,973.21	-	5,990,973.21
Linens and Beddings Expenses	5-02-03-140	1,120.00	-	1,120.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	413,765.00	-	413,765.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	726,637.52	-	726,637.52
Housekeeping/Cleaning Supplies Expense	5-02-03-280	315,007.22	-	315,007.22
Other Supplies and Materials Expenses	5-02-03-990	1,215,203.86	-	1,215,203.86
Water Expenses	5-02-04-010	387,465.67	-	387,465.67
Electricity Expenses	5-02-04-020	5,700,589.29	-	5,700,589.29
Other Utility Expenses	5-02-04-040	5,039.00	-	5,039.00
Postage and Courier Services	5-02-05-010	5,660.00	-	5,660.00
Telephone Expenses	5-02-05-020	380,099.83	-	380,099.83
Internet Subscription Expenses	5-02-05-030	1,231,717.92	-	1,231,717.92
Awards/Rewards Expenses	5-02-06-010	275,000.00	-	275,000.00
Survey Expenses	5-02-07-010	20,500.00	-	20,500.00
Legal Services	5-02-11-010	1,250.00	-	1,250.00
Auditing Services	5-02-11-020	168,567.74	-	168,567.74
Other Professional Services	5-02-11-040	3,100.00	-	3,100.00
Other General Services	5-02-12-040	71,190.00	-	71,190.00
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	1,020,859.00	-	1,020,859.00
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	1,197,808.08	-	1,197,808.08
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	4,739,734.56	-	4,739,734.56
Repairs and Maintenance-Transportation Equipment	5-02-13-060	4,832,911.40	-	4,832,911.40
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	32,140.00	-	32,140.00
Taxes, Duties and Licenses	5-02-15-010	199,292.68	-	199,292.68
Fidelity Bond Premiums	5-02-15-020	758,538.70	-	758,538.70
Insurance/Reinsurance Expenses	5-02-15-030	1,033,936.41	-	1,033,936.41
Labor and Wages	5-02-16-010	9,739,713.59	-	9,739,713.59
Printing and Publication Expenses	5-02-99-020	90,507.00	-	90,507.00
Representation Expenses	5-02-99-030	4,286,832.49	-	4,286,832.49
Transportation and Delivery Expenses	5-02-99-040	4,292.00	-	4,292.00
Rent/Lease Expenses	5-02-99-050	30,801,833.00	-	30,801,833.00
Subscription Expenses	5-02-99-070	142,110.00	-	142,110.00
Major Events and Conventions Expenses	5-02-99-180	182,880.00	-	182,880.00
Other Maintenance and Operating Expenses	5-02-99-990	21,163,383.66	-	21,163,383.66
Bank Charges	5-03-01-040	31,800.00	-	31,800.00
Depreciation-Land Improvements	5-05-01-020	44,362,213.38	-	44,362,213.38
Depreciation-Infrastructure Assets	5-05-01-030	55,044,322.32	-	55,044,322.32
Depreciation-Buildings and Other Structures	5-05-01-040	2,638,679.55	-	2,638,679.55
Depreciation-Machinery and Equipment	5-05-01-050	1,001,513.98	-	1,001,513.98
Depreciation-Transportation Equipment	5-05-01-060	3,942,209.61	-	3,942,209.61
Depreciation-Furniture, Fixtures and Books	5-05-01-070	66,516.99	-	66,516.99
Depreciation-Other Property, Plant and Equipment	5-05-01-990	11,272.50	-	11,272.50
Amortization-Intangible Assets	5-05-02-010	201,108.84	-	201,108.84
Total		3,125,908,416.90	3,125,908,416.90	6,251,816,833.80

Certified Correct:


EMILY E. ECHAVARRIA
Chief Corporate Accountant B
