



Republic of the Philippines
DEPARTMENT OF AGRICULTURE
NATIONAL IRRIGATION ADMINISTRATION
REGIONAL OFFICE NO. III (CENTRAL LUZON)

TRIAL BALANCE
Fund 501 COB
As at March 31, 2024

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Petty Cash	1-01-01-020	214,245.20	-
Cash in Bank-Local Currency, Current Account	1-01-02-020	97,654,867.74	-
Accounts Receivable	1-03-01-010	4,187,393.20	-
Allowance for Impairment-Accounts Receivable	1-03-01-012	-	2,654,926.77
Due from Other Funds	1-03-04-050	47,010.16	-
Due from Officers and Employees	1-03-99-020	4,128.94	-
Other Receivables	1-03-99-990	800.00	-
Land	1-06-01-010	140,330,504.91	-
Other Land Improvements	1-06-02-990	252,845,506.67	-
Accumulated Depreciation-Other Land Improvements	1-06-02-991	-	235,350,426.96
Water Supply Systems	1-06-03-040	2,200,401,915.35	-
Accumulated Depreciation-Water Supply Systems	1-06-03-041	-	826,134,743.21
Buildings	1-06-04-010	164,433,546.24	-
Accumulated Depreciation-Buildings	1-06-04-011	-	25,248,787.59
Accumulated Impairment Losses-Buildings	1-06-04-012	-	613,390.00
Machinery	1-06-05-010	30,654,299.71	-
Accumulated Depreciation-Machinery	1-06-05-011	-	29,038,880.55
Office Equipment	1-05-05-020	16,453,742.92	-
Accumulated Depreciation-Office Equipment	1-05-05-021	-	10,436,949.48
Information and Communication Technology Equipment	1-05-05-030	9,073,444.43	-
Accumulated Depreciation-Information and Communication Technology Equipment	1-05-05-031	-	4,632,405.93
Communication Equipment	1-05-05-070	976,258.90	-
Accumulated Depreciation-Communication Equipment	1-05-05-071	-	829,502.67
Construction and Heavy Equipment	1-06-05-080	49,323,190.42	-
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081	-	25,699,734.77
Technical and Scientific Equipment	1-06-05-140	3,925,161.75	-
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141	-	3,371,718.53
Other Machinery and Equipment	1-06-05-990	21,816,957.77	-
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991	-	4,482,635.64
Motor Vehicles	1-06-06-010	45,993,065.47	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011	-	33,983,420.76
Other Transportation Equipment	1-06-06-990	3,040,967.47	-
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991	-	2,736,870.72
Furniture and Fixtures	1-06-07-010	13,157,103.50	-
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011	-	7,093,198.07
Other Property, Plant and Equipment	1-06-99-990	83,500.00	-
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991	-	80,299.16
Construction in Progress-Infrastructure Assets	1-06-98-020	467,276,089.46	-
Computer Software	1-08-01-020	1,598,184.00	-
Accumulated Amortization-Computer Software	1-08-01-021	-	826,780.76
Advances to Special Disbursing Officer	1-99-01-030	87,836.00	-
Advances to Officers and Employees	1-99-01-040	49,900.00	-
Advances to Contractors/Sub-Contractors	1-99-02-010	3,454,294.32	-
Guaranty Deposits	1-99-03-020	2,304,566.30	-
Accounts Payable	2-01-01-010	-	2,462,370.41
Due to Officers and Employees	2-01-01-020	-	9,649,892.50
Due to BIR	2-02-01-010	-	1,608,266.78
Due to GSIS	2-02-01-020	-	2,310,064.32
Due to Pag-IBIG	2-02-01-030	-	208,586.25
Due to PhilHealth	2-02-01-040	-	329,319.48
Due to Government Corporations	2-02-01-060	-	14,001,914.97
Due to Treasurer of the Philippines	2-02-01-090	-	491.18
Due to Other Funds	2-03-01-050	-	127,316.25
Due to Central/Home/Head Office	2-03-01-060	-	2,184,450,901.24
Trust Liabilities	2-04-01-010	-	81,627.50
Guaranty/Security Deposits Payable	2-04-01-040	-	8,055,036.31



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Trust Liabilities-Disallowances/Charges	2-04-01-080	-	6,200.00
Other Deferred Credits	2-05-01-990	-	4,187,393.20
Leave Benefits Payable	2-06-01-020	-	4,032,708.80
Other Payables	2-99-99-990	-	16,842,949.82
Other Service Income	4-02-01-990	-	1,831,687.88
Rent/Lease Income	4-02-02-050	-	81,968.55
Waterworks System Fees	4-02-02-090	-	1,500,231.12
Income from Hostels/Dormitories and Other Like Facilities	4-02-02-130	-	259,127.50
Interest Income	4-02-02-210	-	1,085.58
Subsidy from Central Office	4-03-01-060	-	168,718,838.89
Miscellaneous Income	4-06-99-990	-	483,575.12
Salaries and Wages-Regular	5-01-01-010	16,698,705.70	-
Salaries and Wages-Casual/Contractual	5-01-01-020	12,454,626.58	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010	2,058,986.61	-
Representation Allowance (RA)	5-01-02-020	130,000.00	-
Clothing/Uniform Allowance	5-01-02-040	1,834,000.00	-
Honoraria	5-01-02-100	347,982.10	-
Other Bonuses and Allowances	5-01-02-990	4,105,523.99	-
Retirement and Life Insurance Premiums	5-01-03-010	3,123,394.69	-
Pag-IBIG Contributions	5-01-03-020	139,100.00	-
PhilHealth Contributions	5-01-03-030	592,515.29	-
Employees Compensation Insurance Premiums	5-01-03-040	99,631.75	-
Terminal Leave Benefits	5-01-04-030	639,904.09	-
Traveling Expenses-Local	5-02-01-010	379,349.00	-
Traveling Expenses-Foreign	5-02-01-020	68,101.07	-
Training Expenses	5-02-02-010	162,530.45	-
Office Supplies Expenses	5-02-03-010	308,948.50	-
Drugs and Medicines Expenses	5-02-03-070	16,118.00	-
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	34,486.25	-
Fuel, Oil and Lubricants Expenses	5-02-03-090	524,498.08	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	110,120.00	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	222,799.00	-
Other Supplies and Materials Expenses	5-02-03-990	63,539.55	-
Water Expenses	5-02-04-010	98,219.27	-
Electricity Expenses	5-02-04-020	1,696,523.31	-
Telephone Expenses	5-02-05-020	68,814.23	-
Internet Subscription Expenses	5-02-05-030	396,836.25	-
Auditing Services	5-02-11-020	36,544.95	-
Other Professional Services	5-02-11-040	8,945.75	-
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	31,800.00	-
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	45,900.00	-
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	37,000.00	-
Repairs and Maintenance-Transportation Equipment	5-02-13-060	122,226.72	-
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	5,980.00	-
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	5,410.00	-
Taxes, Duties and Licenses	5-02-15-010	312,591.96	-
Fidelity Bond Premiums	5-02-15-020	117,750.00	-
Insurance/Reinsurance Expenses	5-02-15-030	185,609.47	-
Labor and Wages	5-02-16-010	3,169,410.84	-
Printing and Publication Expenses	5-02-99-020	1,260.00	-
Representation Expenses	5-02-99-030	671,259.28	-
Rent/Lease Expenses	5-02-99-050	43,500.00	-
Membership Dues and Contributions to Organizations	5-02-99-060	30,000.00	-
Subscription Expenses	5-02-99-070	31,580.00	-
Major Events and Conventions Expenses	5-02-99-180	1,360,228.00	-
Other Maintenance and Operating Expenses	5-02-99-990	2,613,233.07	-
Bank Charges	5-03-01-040	1,200.00	-
Depreciation-Land Improvements	5-05-01-020	10,895,521.77	-
Depreciation-Infrastructure Assets	5-05-01-030	36,670,886.21	-
Depreciation-Buildings and Other Structures	5-05-01-040	820,926.94	-
Depreciation-Machinery and Equipment	5-05-01-050	611,417.44	-



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Depreciation-Transportation Equipment	5-05-01-060	747,684.66	-
Depreciation-Furniture, Fixtures and Books	5-05-01-070	37,587.29	-
Amortization-Intangible Assets	5-05-02-010	67,036.28	-
Total		3,634,446,225.22	3,634,446,225.22

Certified Correct:

EMILY G. ECHAVARRIA
Chief Corporate Accountant B