



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

TRIAL BALANCE
Fund 501 COB
As at June 30, 2024

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Petty Cash	1-01-01-020	207,015.20	-
Cash in Bank-Local Currency, Current Account	1-01-02-020	167,613,158.87	-
Accounts Receivable	1-03-01-010	4,132,857.00	-
Allowance for Impairment-Accounts Receivable	1-03-01-012	-	2,654,926.77
Due from Other Funds	1-03-04-050	1,400.00	-
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	-	247,224,460.28
Water Supply Systems	1-06-03-040	2,200,401,915.35	-
Accumulated Depreciation-Water Supply Systems	1-06-03-041	-	862,805,629.42
Buildings	1-06-04-010	164,433,546.24	-
Accumulated Depreciation-Buildings	1-06-04-011	-	26,069,787.82
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	-	29,044,055.55
Office Equipment	1-05-05-020	16,609,752.92	-
Accumulated Depreciation-Office Equipment	1-05-05-021	-	10,533,477.68
Information and Communication Technology Equipment	1-05-05-030	9,073,444.43	-
Accumulated Depreciation-Information and Communication Technology Equipment	1-05-05-031	-	4,848,242.91
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	40,729,591.19	-
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081	-	17,702,580.21
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	-	4,547,941.89
Motor Vehicles	1-06-06-010	45,938,617.34	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011	-	34,679,379.70
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	-	7,130,785.36
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	472,961,240.42	-
Computer Software	1-08-01-020	1,598,184.00	-
Accumulated Amortization-Computer Software	1-08-01-021	-	854,007.52
Advances to Contractors/Sub-Contractors	1-99-02-010	1,990,408.25	-
Guaranty Deposits	1-99-03-020	2,304,566.30	-
Accounts Payable	2-01-01-010	-	1,678,203.73
Due to Officers and Employees	2-01-01-020	-	3,659,938.18
Due to BIR	2-02-01-010	-	440,514.55
Due to GSIS	2-02-01-020	-	2,078,546.13
Due to Pag-IBIG	2-02-01-030	-	160,059.02
Due to PhilHealth	2-02-01-040	-	125,033.62
Due to Government Corporations	2-02-01-060	-	18,266,714.97
Due to Treasurer of the Philippines	2-02-01-090	-	491.18
Due to SSS	2-02-01-110	-	2,480.00
Due to Central/Home/Head Office	2-03-01-060	-	2,171,585,091.17
Guaranty/Security Deposits Payable	2-04-01-040	-	7,382,020.57
Trust Liabilities-Disallowances/Charges	2-04-01-080	-	23,200.00
Other Deferred Credits	2-05-01-990	-	4,132,857.00
Leave Benefits Payable	2-06-01-020	-	1,258,103.47
Other Payables	2-99-99-990	-	15,170,633.64



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ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Other Service Income	4-02-01-990	-	1,831,687.88
Rent/Lease Income	4-02-02-050	-	499,471.41
Waterworks System Fees	4-02-02-090	-	1,554,767.32
Income from Hostels/Dormitories and Other Like Facilities	4-02-02-130	-	725,187.50
Interest Income	4-02-02-210	-	2,140.97
Subsidy from Central Office	4-03-01-060	-	326,313,609.25
Gain on Sale of Unserviceable Property	4-05-01-170	-	122,115.00
Miscellaneous Income	4-06-99-990	-	1,542,308.24
Salaries and Wages-Regular	5-01-01-010	36,444,100.05	-
Salaries and Wages-Casual/Contractual	5-01-01-020	24,077,688.18	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010	4,074,470.77	-
Representation Allowance (RA)	5-01-02-020	236,500.00	-
Clothing/Uniform Allowance	5-01-02-040	2,454,000.00	-
Honoraria	5-01-02-100	366,522.68	-
Longevity Pay	5-01-02-120	25,000.00	-
Mid Year Bonus	5-01-02-160	10,274,452.60	-
Other Bonuses and Allowances	5-01-02-990	35,853.00	-
Retirement and Life Insurance Premiums	5-01-03-010	7,308,792.08	-
Pag-IBIG Contributions	5-01-03-020	364,000.00	-
PhilHealth Contributions	5-01-03-030	1,469,485.88	-
Employees Compensation Insurance Premiums	5-01-03-040	212,231.75	-
Traveling Expenses-Local	5-02-01-010	676,701.00	-
Traveling Expenses-Foreign	5-02-01-020	68,101.07	-
Training Expenses	5-02-02-010	1,713,252.35	-
Office Supplies Expenses	5-02-03-010	990,986.72	-
Drugs and Medicines Expenses	5-02-03-070	19,395.50	-
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	34,486.25	-
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,608,883.73	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	357,333.50	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	292,446.66	-
Housekeeping/Cleaning Supplies Expense	5-02-03-280	241,586.41	-
Other Supplies and Materials Expenses	5-02-03-990	543,257.15	-
Water Expenses	5-02-04-010	241,205.50	-
Electricity Expenses	5-02-04-020	4,304,053.58	-
Postage and Courier Services	5-02-05-010	2,180.00	-
Telephone Expenses	5-02-05-020	160,833.00	-
Internet Subscription Expenses	5-02-05-030	875,102.13	-
Awards/Rewards Expenses	5-02-06-010	135,000.00	-
Legal Services	5-02-11-010	1,800.00	-
Auditing Services	5-02-11-020	280,921.11	-
Other Professional Services	5-02-11-040	11,045.75	-
Other General Services	5-02-12-040	79,700.00	-
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	5,260.13	-
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	52,550.00	-
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	610,563.44	-
Repairs and Maintenance-Transportation Equipment	5-02-13-060	662,299.32	-
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	5,980.00	-
Taxes, Duties and Licenses	5-02-15-010	639,857.06	-
Fidelity Bond Premiums	5-02-15-020	391,500.00	-
Insurance/Reinsurance Expenses	5-02-15-030	422,896.90	-
Labor and Wages	5-02-16-010	6,175,497.16	-
Printing and Publication Expenses	5-02-99-020	17,877.80	-
Representation Expenses	5-02-99-030	1,239,584.58	-
Transportation and Delivery Expenses	5-02-99-040	580.00	-
Rent/Lease Expenses	5-02-99-050	200,993.75	-
Membership Dues and Contributions to Organizations	5-02-99-060	30,000.00	-
Subscription Expenses	5-02-99-070	78,950.00	-
Major Events and Conventions Expenses	5-02-99-180	1,313,828.00	-
Other Maintenance and Operating Expenses	5-02-99-990	6,991,668.39	-
Bank Charges	5-03-01-040	13,200.00	-
Depreciation-Land Improvements	5-05-01-020	22,769,555.09	-
Depreciation-Infrastructure Assets	5-05-01-030	73,341,772.42	-
Depreciation-Buildings and Other Structures	5-05-01-040	1,641,927.17	-



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ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Depreciation-Machinery and Equipment	5-05-01-050	1,202,956.25	-
Depreciation-Transportation Equipment	5-05-01-060	1,495,369.32	-
Depreciation-Furniture, Fixtures and Books	5-05-01-070	75,174.58	-
Amortization-Intangible Assets	5-05-02-010	94,263.04	-
Total		3,814,282,230.99	3,814,282,230.99

Certified Correct:

EMILY G. ECHAVARRIA
Chief Corporate Accountant B

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