



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

TRIAL BALANCE
Fund 501 COB
As at September 30, 2024

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Petty Cash	1-01-01-020	320,000.00	-
Cash in Bank-Local Currency, Current Account	1-01-02-020	285,266,708.03	-
Accounts Receivable	1-03-01-010	4,419,285.08	-
Allowance for Impairment-Accounts Receivable	1-03-01-012	-	2,654,926.77
Other Receivables	1-03-99-990	800.00	-
Land	1-06-01-010	140,330,504.91	-
Other Land Improvements	1-06-02-990	38,052,453.13	-
Accumulated Depreciation-Other Land Improvements	1-06-02-991	-	16,072,635.22
Water Supply Systems	1-06-03-040	2,366,920,784.00	-
Accumulated Depreciation-Water Supply Systems	1-06-03-041	-	919,930,530.77
Buildings	1-06-04-010	164,433,546.24	-
Accumulated Depreciation-Buildings	1-06-04-011	-	26,890,788.05
Accumulated Impairment Losses-Buildings	1-06-04-012	-	613,390.00
Machinery	1-06-05-010	29,983,962.00	-
Accumulated Depreciation-Machinery	1-06-05-011	-	28,412,409.73
Office Equipment	1-05-05-020	17,407,301.92	-
Accumulated Depreciation-Office Equipment	1-05-05-021	-	10,671,933.55
Information and Communication Technology Equipment	1-05-05-030	9,073,444.43	-
Accumulated Depreciation-Information and Communication Technology Equipment	1-05-05-031	-	5,064,079.89
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	-	17,869,344.92
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	-	4,613,248.14
Motor Vehicles	1-06-06-010	45,938,617.34	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011	-	35,427,064.36
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	-	7,168,372.65
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	485,236,270.49	-
Computer Software	1-08-01-020	1,598,184.00	-
Accumulated Amortization-Computer Software	1-08-01-021	-	953,151.90
Advances to Officers and Employees	1-99-01-040	40,000.00	-
Advances to Contractors/Sub-Contractors	1-99-02-010	557,655.06	-
Guaranty Deposits	1-99-03-020	2,304,566.30	-
Other Assets	1-99-99-990	670,337.71	-
Accumulated Impairment Losses-Other Assets	1-99-99-992	-	636,820.82
Accounts Payable	2-01-01-010	-	661,827.94
Due to Officers and Employees	2-01-01-020	-	3,667,437.72
Due to BIR	2-02-01-010	-	703,865.70
Due to GSIS	2-02-01-020	-	1,075,713.85
Due to Pag-IBIG	2-02-01-030	-	27,857.05
Due to PhilHealth	2-02-01-040	-	21,827.97
Due to Government Corporations	2-02-01-060	-	32,563,514.97
Due to Treasurer of the Philippines	2-02-01-090	-	8,821.87
Due to SSS	2-02-01-110	-	14,279.00
Due to Central/Home/Head Office	2-03-01-060	-	2,314,730,671.59
Guaranty/Security Deposits Payable	2-04-01-040	-	6,817,230.94
Trust Liabilities-Disallowances/Charges	2-04-01-080	-	23,200.00
Other Deferred Credits	2-05-01-990	-	4,419,285.08
Leave Benefits Payable	2-06-01-020	-	2,045,710.67



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

TRIAL BALANCE
Fund 501 COB
As at September 30, 2024

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Other Payables	2-99-99-990	-	11,891,401.98
Other Service Income	4-02-01-990	-	4,024,741.89
Rent/Lease Income	4-02-02-050	-	526,886.44
Waterworks System Fees	4-02-02-090	-	1,700,368.82
Income from Hostels/Dormitories and Other Like Facilities	4-02-02-130	-	930,737.75
Subsidy from Central Office	4-03-01-060	-	539,199,548.11
Gain on Sale of Unserviceable Property	4-05-01-170	-	122,115.00
Miscellaneous Income	4-06-99-990	-	4,198,243.50
Salaries and Wages-Regular	5-01-01-010	55,875,835.10	-
Salaries and Wages-Casual/Contractual	5-01-01-020	36,401,195.17	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010	6,168,539.62	-
Representation Allowance (RA)	5-01-02-020	435,500.00	-
Clothing/Uniform Allowance	5-01-02-040	2,454,000.00	-
Honoraria	5-01-02-100	11,982.10	-
Longevity Pay	5-01-02-120	25,000.00	-
Mid Year Bonus	5-01-02-160	10,362,607.47	-
Other Bonuses and Allowances	5-01-02-990	52,456.00	-
Retirement and Life Insurance Premiums	5-01-03-010	11,509,813.04	-
Pag-IBIG Contributions	5-01-03-020	600,200.00	-
PhilHealth Contributions	5-01-03-030	2,337,482.76	-
Employees Compensation Insurance Premiums	5-01-03-040	328,231.75	-
Traveling Expenses-Local	5-02-01-010	925,756.00	-
Traveling Expenses-Foreign	5-02-01-020	68,101.07	-
Training Expenses	5-02-02-010	3,590,626.29	-
Office Supplies Expenses	5-02-03-010	2,271,677.90	-
Drugs and Medicines Expenses	5-02-03-070	20,605.50	-
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	215,436.25	-
Fuel, Oil and Lubricants Expenses	5-02-03-090	3,424,937.40	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	1,123,633.50	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	468,046.66	-
Loyalty Award - Civilian	5-01-04-099	20,000.00	-
Housekeeping/Cleaning Supplies Expense	5-02-03-280	368,286.41	-
Other Supplies and Materials Expenses	5-02-03-990	1,388,158.05	-
Water Expenses	5-02-04-010	368,511.56	-
Electricity Expenses	5-02-04-020	7,216,777.83	-
Postage and Courier Services	5-02-05-010	3,095.00	-
Telephone Expenses	5-02-05-020	233,267.17	-
Internet Subscription Expenses	5-02-05-030	1,280,237.56	-
Awards/Rewards Expenses	5-02-06-010	190,000.00	-
Legal Services	5-02-11-010	2,500.00	-
Auditing Services	5-02-11-020	302,939.11	-
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	237,010.13	-
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	1,955,338.00	-
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	1,259,194.44	-
Repairs and Maintenance-Transportation Equipment	5-02-13-060	4,066,652.61	-
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	143,050.00	-
Taxes, Duties and Licenses	5-02-15-010	692,749.82	-
Fidelity Bond Premiums	5-02-15-020	668,775.00	-
Insurance/Reinsurance Expenses	5-02-15-030	1,726,960.63	-
Labor and Wages	5-02-16-010	12,230,544.47	-
Printing and Publication Expenses	5-02-99-020	54,226.80	-
Representation Expenses	5-02-99-030	1,999,012.71	-
Transportation and Delivery Expenses	5-02-99-040	580.00	-
Rent/Lease Expenses	5-02-99-050	748,070.00	-
Membership Dues and Contributions to Organizations	5-02-99-060	30,000.00	-
Subscription Expenses	5-02-99-070	146,610.00	-
Major Events and Conventions Expenses	5-02-99-180	1,565,071.00	-
Other Maintenance and Operating Expenses	5-02-99-990	36,249,924.23	-
Bank Charges	5-03-01-040	23,400.00	-
Depreciation-Land Improvements	5-05-01-020	2,166,806.53	-



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

TRIAL BALANCE
Fund 501 COB
As at September 30, 2024

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Depreciation-Infrastructure Assets	5-05-01-030	114,175,630.35	-
Depreciation-Buildings and Other Structures	5-05-01-040	2,462,927.40	-
Depreciation-Machinery and Equipment	5-05-01-050	1,794,495.06	-
Depreciation-Transportation Equipment	5-05-01-060	2,243,053.98	-
Depreciation-Furniture, Fixtures and Books	5-05-01-070	112,761.87	-
Amortization-Intangible Assets	5-05-02-010	193,407.42	-
Total		4,013,372,375.69	4,013,372,375.69

Certified Correct:


EMILY G. ECHAVARRIA
Chief Corporate Accountant B