



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

POST-CLOSING TRIAL BALANCE
Fund 501 COB
As at December 31, 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	189,346,695.44	-
Accounts Receivable	1-03-01-010	4,610,296.14	-
Allowance for Impairment-Accounts Receivable	1-03-01-012	-	3,089,506.66
Operating Lease Receivable	1-03-02-010	15,245.61	-
Due from Other Funds	1-03-04-050	9,570.00	-
Land	1-06-01-010	139,853,869.10	-
Other Land Improvements	1-06-02-990	39,052,307.16	-
Accumulated Depreciation-Other Land Improvements	1-06-02-991	-	17,069,303.52
Water Supply Systems	1-06-03-040	2,568,473,001.60	-
Accumulated Depreciation-Water Supply Systems	1-06-03-041	-	882,473,724.98
Buildings	1-06-04-010	202,252,819.60	-
Accumulated Depreciation-Buildings	1-06-04-011	-	27,407,354.81
Accumulated Impairment Losses-Buildings	1-06-04-012	-	613,390.00
Office Equipment	1-05-05-020	11,465,310.43	-
Accumulated Depreciation-Office Equipment	1-05-05-021	-	7,636,422.12
Accumulated Impairment Losses-Office Equipment	1-05-05-022	-	18,781.50
Information and Communication Technology Equipment	1-05-05-030	9,738,819.40	-
Accumulated Depreciation-Information and Communication Technology Equipment	1-05-05-031	-	6,247,574.52
Accumulated Impairment Losses-Information and Communication Technology Equipment	1-05-05-032	-	69,818.50
Construction and Heavy Equipment	1-06-05-080	94,486,413.24	-
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081	-	84,534,179.24
Accumulated Impairment Losses-Construction and Heavy Equipment	1-06-05-082	-	150,762.61
Military, Police and Security Equipment	1-06-05-100	1,427,100.00	-
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101	-	539,141.63
Technical and Scientific Equipment	1-06-05-140	3,175,200.00	-
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141	-	2,881,593.04
Accumulated Impairment Losses-Technical and Scientific Equipment	1-06-05-142	-	19,648.50
Other Machinery and Equipment	1-06-05-990	21,915,958.98	-
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991	-	20,783,234.53
Accumulated Impairment Losses-Other Machinery and Equipment	1-06-05-992	-	28,931.40
Motor Vehicles	1-06-06-010	81,101,109.89	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011	-	29,763,567.34
Accumulated Impairment Losses-Motor Vehicles	1-06-06-012	-	579,729.06
Furniture and Fixtures	1-06-07-010	1,739,340.00	-
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011	-	1,051,029.49
Other Property, Plant and Equipment	1-06-99-990	284,640.00	-
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991	-	31,547.60
Construction in Progress-Infrastructure Assets	1-06-98-020	240,055,822.39	-
Computer Software	1-08-01-020	1,598,184.00	-
Accumulated Amortization-Computer Software	1-08-01-021	-	953,151.90
Guaranty Deposits	1-99-03-020	2,304,566.30	-
Other Assets	1-99-99-990	867,671.57	-
Accounts Payable	2-01-01-010	-	35,418,576.80
Due to Officers and Employees	2-01-01-020	-	6,775,282.52
Due to BIR	2-02-01-010	-	3,244,620.57
Due to GSIS	2-02-01-020	-	1,311,220.70
Due to Pag-IBIG	2-02-01-030	-	29,184.56
Due to PhilHealth	2-02-01-040	-	26,007.77
Due to Government Corporations	2-02-01-060	-	22,712,121.49
Due to Treasurer of the Philippines	2-02-01-090	-	2,137.90
Due to SSS	2-02-01-110	-	8,320.00
Due to Other Funds	2-03-01-050	-	581,500.00
Due to Central/Home/Head Office	2-03-01-060	-	2,429,880,154.08



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ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Guaranty/Security Deposits Payable	2-04-01-040	-	5,129,094.03
Trust Liabilities-Disallowances/Charges	2-04-01-080	-	23,200.00
Other Deferred Credits	2-05-01-990	-	4,610,296.14
Leave Benefits Payable	2-06-01-020	-	6,028,234.90
Other Payables	2-99-99-990	-	12,371,596.44
Total		3,614,093,940.85	3,614,093,940.85

Certified Correct:

EMILY G. ECHAVARRIA
Chief Corporate Accountant B
RPN1-88