



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



TRIAL BALANCE
Fund 501 COB
As at March 31, 2025

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Petty Cash	1-01-01-020	349,876.74	-
Cash in Bank-Local Currency, Current Account	1-01-02-020	228,899,140.69	-
Accounts Receivable	1-03-01-010	4,610,296.14	-
Allowance for Impairment-Accounts Receivable	1-03-01-012	-	3,089,506.66
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	2,549,837,880.63	-
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	11,732,310.43	-
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	9,976,589.40	-
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	94,436,413.24	-
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	1,566,200.00	-
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	83,164,338.12	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011	-	28,954,608.42
Accumulated Impairment Losses-Motor Vehicles	1-06-06-012	-	579,729.06
Furniture and Fixtures	1-06-07-010	1,797,840.00	-
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	274,843,416.40	-
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	23.00	-
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	-	4,630,339.69
Due to Officers and Employees	2-01-01-020	-	2,589,470.29
Due to BIR	2-02-01-010	-	2,046,082.25
Due to GSIS	2-02-01-020	-	1,884,317.69
Due to Pag-IBIG	2-02-01-030	-	103,708.70
Due to PhilHealth	2-02-01-040	-	601.64
Due to Government Corporations	2-02-01-060	-	33,352,121.49
Due to Treasurer of the Philippines	2-02-01-090	-	1,097.51
Due to SSS	2-02-01-110	-	20,530.00
Due to Other Funds	2-03-01-050	-	353,918.37



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ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Due to Central/Home/Head Office	2-03-01-060	-	2,421,985,813.23
Guaranty/Security Deposits Payable	2-04-01-040	-	5,558,687.71
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	-	5,973,887.53
Other Payables	2-99-99-990	-	11,691,311.51
Other Service Income	4-02-01-990	-	2,252,387.93
Rent/Lease Income	4-02-02-050	-	41,203.75
Income from Hostels/Dormitories and Other Like Facilities	4-02-02-130	-	406,352.50
Subsidy from Central Office	4-03-01-060	-	165,501,311.75
Gain on Sale of Unserviceable Property	4-05-01-170	-	545,500.00
Miscellaneous Income	4-06-99-990	-	1,158,389.16
Salaries and Wages-Regular	5-01-01-010	19,080,062.18	-
Salaries and Wages-Casual/Contractual	5-01-01-020	12,658,104.70	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010	2,135,137.81	-
Representation Allowance (RA)	5-01-02-020	125,000.00	-
Overtime and Night Pay	5-01-02-130	144,510.90	-
Other Bonuses and Allowances	5-01-02-990	52,752.00	-
Retirement and Life Insurance Premiums	5-01-03-010	3,763,660.50	-
Pag-IBIG Contributions	5-01-03-020	187,000.00	-
PhilHealth Contributions	5-01-03-030	807,614.59	-
Employees Compensation Insurance Premiums	5-01-03-040	104,200.00	-
Terminal Leave Benefits	5-01-04-030	54,418.42	-
Traveling Expenses-Local	5-02-01-010	137,692.00	-
Training Expenses	5-02-02-010	527,612.50	-
Office Supplies Expenses	5-02-03-010	812,578.96	-
Accountable Forms Expenses	5-02-03-020	3,000.00	-
Drugs and Medicines Expenses	5-02-03-070	950.00	-
Fuel, Oil and Lubricants Expenses	5-02-03-090	2,159,790.31	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	107,348.02	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	31,200.00	-
Housekeeping/Cleaning Supplies Expense	5-02-03-280	111,173.82	-
Other Supplies and Materials Expenses	5-02-03-990	322,265.45	-
Water Expenses	5-02-04-010	112,177.03	-
Electricity Expenses	5-02-04-020	1,803,501.06	-
Postage and Courier Services	5-02-05-010	1,135.00	-
Telephone Expenses	5-02-05-020	43,307.59	-
Internet Subscription Expenses	5-02-05-030	321,063.18	-
Legal Services	5-02-11-010	200.00	-
Auditing Services	5-02-11-020	142,079.84	-
Other Professional Services	5-02-11-040	1,900.00	-
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	2,556,467.59	-
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	1,021,255.00	-
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	38,149.00	-
Repairs and Maintenance-Transportation Equipment	5-02-13-060	531,541.45	-
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	25,105.00	-
Taxes, Duties and Licenses	5-02-15-010	46,940.22	-
Fidelity Bond Premiums	5-02-15-020	163,500.00	-
Insurance/Reinsurance Expenses	5-02-15-030	507,286.80	-
Labor and Wages	5-02-16-010	4,825,390.63	-
Printing and Publication Expenses	5-02-99-020	13,974.00	-
Representation Expenses	5-02-99-030	1,092,390.50	-
Rent/Lease Expenses	5-02-99-050	232,786.25	-
Subscription Expenses	5-02-99-070	66,290.00	-
Major Events and Conventions Expenses	5-02-99-180	32,185.00	-
Other Maintenance and Operating Expenses	5-02-99-990	22,122,244.07	-
Bank Charges	5-03-01-040	6,000.00	-
Total		3,749,863,962.87	3,749,863,962.87

Certified Correct:

EMILY S. ECHAVARRIA
Chief Corporate Accountant