**NATIONAL IRRIGATION ADMINISTRATION-CAR**
**TRIAL BALANCE**
**As at September 30, 2023**
**FUND 501 COB**

| PARTICULARS | ACCOUNT CODE | DEBIT | CREDIT |
|---|---|---|---|
| Cash-Collecting Officers | 1-01-01-010 | 1,532.00 | - |
| Petty Cash | 1-01-01-020 | 20,000.00 | - |
| Cash in Bank - Local Currency,Current Account | 1-01-02-020 | 160,306,260.54 | - |
| Cash in Bank - Local Currency,Savings Account | 1-01-02-030 | 25,074,035.08 | - |
| Accounts Receivable - ISF (Current & Back Accounts) | 1-03-01-010 | 4,132,857.86 | - |
| Accounts Receivable (ISF) | 1-03-01-010A | *59,783.12* | - |
| Accounts Receivable (ISF Back Account) | 1-03-01-010B | *4,073,074.74* | - |
| *Allowance for Impairment-Accounts Receivable* | 1-03-01-012 | - | 4,020,906.14 |
| Due from National Government Agencies | 1-03-03-010 | 1,115,294.61 | - |
| *Allowance for Impairment-Due from National Government Agencies* | 1-03-03-012 | - | 1,115,294.61 |
| Receivables - Disallowances/Charges | 1-03-99-010 | 9,631,989.86 | - |
| Water Supply Systems | 1-06-03-040 | 724,912,228.15 | - |
| *Accumulated Depreciation-Water Supply System* | 1-06-03-041 | - | 585,484,682.57 |
| Buildings | 1-06-04-010 | 116,400,529.81 | - |
| *Accumulated Depreciation-Buildings* | 1-06-04-011 | - | 25,570,219.00 |
| Other Structures | 1-06-04-990 | 4,899,417.94 | - |
| *Accumulated Depreciation-Other Structures* | 1-06-04-991 | - | 25,858.04 |
| Machinery | 1-06-05-010 | 995,770.70 | - |
| *Accumulated Depreciation-Machinery* | 1-06-05-011 | - | 15,766.36 |
| Office Equipment | 1-06-05-020 | 502,899.00 | - |
| *Accumulated Depreciation-Office Equipment* | 1-06-05-021 | - | 100,281.06 |
| Information and Communications Technology Equipment | 1-06-05-030 | 2,136,166.78 | - |
| *Accumulated Depreciation-Info. and Comm'ns. Tech. Equip.* | 1-06-05-031 | - | 1,138,243.62 |
| Communications Equipment | 1-06-05-070 | 506,026.21 | - |
| *Accumulated Depreciation-Communications Equipment* | 1-06-05-071 | - | 480,724.90 |
| Construction and Heavy Equipment | 1-06-05-080 | 2,382,218.14 | - |
| *Accumulated Depreciation-Construction and Heavy Equipment* | 1-06-05-081 | - | 2,263,107.24 |
| Technical and Scientific Equipment | 1-06-05-140 | 2,009,300.00 | - |
| *Accumulated Depreciation-Technical and Scientific Equipment* | 1-06-05-141 | - | 1,908,835.00 |
| Electrical Equipment | 1-06-05-170 | 1,999,500.00 | - |
| *Accumulated Depreciation-Electrical Equipment* | 1-06-05-171 | - | 253,270.08 |
| Motor Vehicles | 1-06-06-010 | 36,985,565.42 | - |
| *Accumulated Depreciation-Motor Vehicles* | 1-06-06-011 | - | 25,650,184.92 |
| Furniture and Fixtures | 1-06-07-010 | 596,044.22 | - |
| *Accumulated Depreciation-Furniture and Fixtures* | 1-06-07-011 | - | 385,924.29 |
| Construction in Progress-Buildings and Other Structures | 1-06-98-030 | 16,450,589.44 | - |
| Computer Software | 1-08-01-020 | 240,000.00 | - |
| *Accumulated Amortization-Computer Software* | 1-08-01-021 | - | 105,000.00 |
| Advances for Operating Expenses | 1-99-01-010 | 7,901.29 | - |
| Advances to Officers and Employees | 1-99-01-040 | 112,247.17 | - |
| Advances to Contractors | 1-99-02-010 | 678,701.72 | - |
| Accounts Payable | 2-01-01-010 | - | 2,321,656.49 |
| Due to Officers and Employees | 2-01-01-020 | - | 895,123.27 |
| Due to BIR | 2-02-01-010 | - | 549,084.94 |
| Due to GSIS | 2-02-01-020 | - | 481,244.48 |
| Due to PAG-IBIG | 2-02-01-030 | - | 32,767.98 |
| Due to PHILHEALTH | 2-02-01-040 | - | 28,647.41 |
| Due to LGUs | 2-02-01-070 | - | 649,681.47 |
| Due to Treasurer of the Philippines | 2-02-01-090 | - | 34,689.81 |
| Due to SSS | 2-02-01-110 | - | 2,710.00 |
| Due to Central Office | 2-03-01-060 | - | 279,668,589.74 |
| Trust Liabilities | 2-04-01-010 | - | 1,318,392.67 |
| Guaranty/Security Deposits Payable | 2-04-01-040 | - | 4,615,348.35 |
| Other Deferred Credits | 2-05-01-990 | - | 4,132,857.86 |
| Deferred Credits (ISF) | 2-05-01-990A | - | *4,132,857.86* |
| Leave Benefits Payable | 2-06-01-020 | - | 22,136,097.08 |

| PARTICULARS | ACCOUNT CODE | DEBIT | CREDIT |
|---|---|---|---|
| Other Payables | 2-99-99-990 | - | 345,990.23 |
| Rent/Lease Income | 4-02-02-050 | - | 175,400.00 |
| *Income from NIA Facilities/Dormitory Operation* | 4-02-02-050E | - | *175,400.00* |
| Interest Income | 4-02-02-210 | - | 37,852.31 |
| Subsidy from Central Office | 4-03-01-060 | - | 261,799,119.03 |
| Miscellaneous Income | 4-06-99-990 | - | 872,901.67 |
| *Printing/Xerox/Radio* | 4-06-99-990F | - | *382.00* |
| *Contract Price Adjustment / Liquidated Damages* | 4-06-99-990K | - | *7,875.67* |
| *Scrap of Fixed Assets* | 4-06-99-990L | - | *70,000.00* |
| *MHEPP* | 4-06-99-990P | - | *537,012.00* |
| *Filing Fee/Certification* | 4-06-99-990U | - | *257,232.00* |
| *Other Miscellaneous Income* | 4-06-99-990V | - | *400.00* |
| Salaries & Wages - Regular | 5-01-01-010 | 34,377,829.07 | - |
| Salaries and Wages-Casual/Contractual | 5-01-01-020 | 25,788,479.89 | - |
| *Casual* | 5-01-01-020A | *25,788,479.89* | - |
| Personal Economic Relief Allowance (PERA) | 5-01-02-010 | 4,291,000.30 | - |
| Representation Allowance (RA) | 5-01-02-020 | 213,125.00 | - |
| Transportation Allowance (TA) | 5-01-02-030 | 213,125.00 | - |
| Clothing/Uniform Allowance | 5-01-02-040 | 1,416,000.00 | - |
| Longevity Pay | 5-01-02-120 | 120,000.00 | - |
| Mid-Year Bonus | 5-01-02-160 | 6,966,144.78 | - |
| Other Bonuses and Allowances | 5-01-02-990 | 738,036.45 | - |
| *Medical Allowance* | 5-01-02-990A | *31,277.45* | - |
| *Meal Allowance* | 5-01-02-990B | *4,126.00* | - |
| *Children Allowance* | 5-01-02-990C | *633.00* | - |
| *Anniversary Bonus* | 5-01-02-990G | *702,000.00* | - |
| Retirement and Life Insurance Premiums | 5-01-03-010 | 6,884,662.04 | - |
| Pag-IBIG Contributions | 5-01-03-020 | 209,500.00 | - |
| PhilHealth Contributions | 5-01-03-030 | 1,217,941.85 | - |
| Employees Compensation Insurance Premiums | 5-01-03-040 | 195,500.00 | - |
| Terminal Leave Benefits | 5-01-04-030 | 7,600.34 | - |
| Traveling Expenses-Local | 5-02-01-010 | 2,399,631.29 | - |
| Training Expenses | 5-02-02-010 | 1,390,880.17 | - |
| Office Supplies Expenses | 5-02-03-010 | 780,617.85 | - |
| Accountable Forms Expenses | 5-02-03-020 | 3,600.00 | - |
| Drugs and Medicines Expenses | 5-02-03-070 | 3,275.00 | - |
| Medical, Dental and Laboratory Supplies Expenses | 5-02-03-080 | 3,875.00 | - |
| Fuel, Oil and Lubricants Expenses | 5-02-03-090 | 1,111,411.07 | - |
| Textbooks and Instructional Materials Expenses | 5-02-03-110 | 595.00 | - |
| Military, Police and Traffic Supplies Expenses | 5-02-03-120 | 20,012.50 | - |
| Semi-Expendable Machinery and Equipment Expense | 5-02-03-210 | 91,628.00 | - |
| Semi-Expendable Furniture, Fixtures and Books Expense | 5-02-03-220 | 9,613.00 | - |
| Electrical Supplies and Materials Expenses | 5-02-03-260 | 5,355.00 | - |
| Housekeeping/Cleaning Supplies Expense | 5-02-03-280 | 51,530.00 | - |
| Other Supplies and Materials Expenses | 5-02-03-990 | 145,800.00 | - |
| Water Expense | 5-02-04-010 | 70,809.56 | - |
| Electricity Expenses | 5-02-04-020 | 2,578,922.71 | - |
| Other Utility Expenses | 5-02-04-990 | 3,720.00 | - |
| Postage and Courier Expenses | 5-02-05-010 | 6,582.00 | - |
| Telephone Expenses | 5-02-05-020 | 201,082.33 | - |
| *Mobile* | 5-02-05-020A | *99,320.84* | - |
| *Landline* | 5-02-05-020B | *101,761.49* | - |
| Internet Subscription Expenses | 5-02-05-030 | 547,593.40 | - |
| Awards/Rewards Expenses | 5-02-06-010 | 113,445.00 | - |
| Legal Services | 5-02-11-010 | 2,400.00 | - |
| Repairs and Maintenance-Infrastructure Assets | 5-02-13-030 | 5,128,708.00 | - |
| *Water Supply Systems* | 5--02-13-030B | *5,128,708.00* | - |
| Repairs and Maintenance-Buildings and Other Structures | 5-02-13-040 | 627,201.35 | - |
| *Buildings* | 5-02-13-040A | *627,201.35* | - |
| Repairs and Maintenance-Machinery and Equipment | 5-02-13-050 | 304,350.00 | - |
| *Office Equipment* | 5-02-13-050B | *1,650.00* | - |

| PARTICULARS | ACCOUNT CODE | DEBIT | CREDIT |
|---|---|---|---|
| ICT Equipment | 5-02-13-050C | *2,700.00* | - |
| Construction and Heavy Equipment | 5-02-13-050G | *300,000.00* | - |
| Repairs and Maintenance-Transportation Equipment | 5-02-13-060 | 2,009,460.13 | - |
| Motor Vehicles | 5-02-13-060A | *2,009,460.13* | - |
| Repairs and Maintenance-Semi-Expendable Machinery and Equipment | 5-02-13-210 | 18,605.00 | - |
| Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books | 5-02-13-220 | 270.00 | - |
| Taxes, Duties and Licenses | 5-02-15-010 | 70,965.50 | - |
| Fidelity Bond Premiums | 5-02-15-020 | 213,753.75 | - |
| Insurance Expenses | 5-02-15-030 | 233,004.59 | - |
| Advertising, Promotional and Marketing Expenses | 5-02-99-010 | 20,040.00 | - |
| Printing and Publication Expenses | 5-02-99-020 | 47,586.00 | - |
| Representation Expenses | 5-02-99-030 | 27,685.00 | - |
| Rent/Lease Expenses | 5-02-99-050 | 2,466.00 | - |
| Other Maintenance and Operating Expense | 5-02-99-990 | 6,568,328.65 | - |
| Contractual Services | 5-02-99-990C | *68,216.75* | - |
| Job Order | 5-02-99-990D | *30,000.00* | - |
| Sports | 5-02-99-990H | *360,760.00* | - |
| Other Misc. Expense- IA Remuneration for Maintenance | 5-02-99-990L | *297,854.06* | - |
| Other Misc. Expense- IA Remuneration for Operations | 5-02-99-990M | *5,766,952.84* | - |
| Other Misc. Expense- various expenses | 5-02-99-990O | *44,545.00* | - |
| Bank Charges-Loans/Borrowings | 5-03-01-040 | 13,800.00 | - |
| Depreciation-Infrastructure Assets | 5-05-01-030 | 4,374,727.30 | - |
| Water Supply Systems | 5-05-01-030C | *4,374,727.30* | - |
| Depreciation-Buildings and Other Structures | 5-05-01-040 | 2,449,848.58 | - |
| Buildings | 5-05-01-040A | *2,423,990.54* | - |
| Other Structures | 5-05-01-040C | *25,858.04* | - |
| Depreciation-Machinery and Equipment | 5-05-01-050 | 251,909.07 | - |
| Machinery | 5-05-01-050A | *15,766.36* | - |
| Office Equipment | 5-05-01-050B | *31,928.56* | - |
| Information and Communications Technology Equipment | 5-05-01-050C | *61,749.73* | - |
| Electrical Equipment | 5-05-01-050O | *142,464.42* | - |
| Depreciation-Transportation Equipment | 5-05-01-060 | 1,899,341.28 | - |
| Motor Vehicles | 5-05-01-060A | *1,899,341.28* | - |
| Depreciation-Furniture, Fixtures and Books | 5-05-01-070 | 21,930.57 | - |
| Furniture and Fixtures | 5-05-01-070A | *21,930.57* | - |
| Amortization-Intangible Assets | 5-05-02-010 | 45,000.00 | - |
| Impairment Loss-Loans and Receivables | 5-05-03-030 | 9,072.31 | - |
| TOTAL | | 1,228,616,452.62 | 1,228,616,452.62 |

*Prepared by:*

**ALPHAEUS I. VALENTIN**
Financial Planning Specialist B

*Certified correct:*

**IAN L. PAIS**
Chief Corporate Accountant B