



Republic of the Philippines  
National Irrigation Administration  
Edsa, Diliman, Quezon City

REVISED COMBINED TRIAL BALANCE  
ALL FUNDS  
As of April 30, 2023

ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	2,258,953	
Petty Cash	1-01-01-020	5,009,616	
Cash in Bank-Local Currency, Current Account	1-01-02-020	23,668,687,174	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	46,958,779	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	157,754,233	
Cash, Treasury/Agency Deposit, Regular	deleted / 1-01-04-010	25,946	
Time Deposits-Local Currency	1-01-05-020	463,473,905	
Time Deposits-Foreign Currency	1-01-05-030	43,812,134	
Investments in Stocks	1-02-99-010	1,225,000	
Allowance for Impairment-Investments in Stocks	1-02-99-012		1,225,000
Other Investment	1-02-99-990	15,900	
Allowance for Impairment-Other Investments	1-02-99-992		15,900.00
Accounts Receivable	1-03-01-010	5,381,547,710	
Allowance for Impairment-Accounts Receivable	1-03-01-012		5,177,823,774
Loans Receivables-Others	1-03-01-990	3,842,915	
Allowance for Impairment-Loans Receivable-Others	1-03-01-992		3,797,994
Operating Lease Receivable	1-03-02-010	421,600	
Allowance for Impairment- Operating Lease Receivable	1-03-02-012		292,340
Due from National Government Agencies	1-03-03-010	721,478,967	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		690,791,434
Due from Local Government Units	1-03-03-030	80,500,306	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		69,801,129
Due from Other Government Corporations	1-03-03-050	21,388,619,739	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	30,634,722	
Receivables-Disallowances/Charges	1-03-99-010	87,412,750	
Due from Officers and Employees	1-03-99-020	7,764,548	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,660,089
Other Receivables	1-03-99-990	1,837,092,161	
Allowance for Impairment-Other Receivables	1-03-99-992		498,329,703
Property and Equipment for Distribution	1-04-02-090	11,946,481	
Office Supplies Inventory	1-04-04-010	11,438,980	
Drugs and Medicines Inventory	1-04-04-060	1,633	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	33,514	
Fuel, Oil and Lubricants Inventory	1-04-04-080	5,250,392	
Textbooks and Instructional Materials Inventory	1-04-04-100	18,534	
Construction Materials Inventory	1-04-04-130	13,310,453	
Other Supplies and Materials Inventory	1-04-04-990	2,533,892	
Semi-Expendable Office Equipment	1-04-05-020	1,714,272	
Semi-Expendable Information and Communications Technology Equipment	1-04-05-030	3,900,022	
Semi-Expendable Agricultural and Forestry Equipment	1-04-05-040	38,064	
Semi-Expendable Communications Equipment	1-04-05-070	32,300	
Semi-Expendable Disaster Response and Rescue Equipment	1-04-05-080	17,500	
Semi-Expendable Military, Police and Security Equipment	1-04-05-090	687,933	
Semi-Expendable Medical Equipment	1-04-05-100	14,194	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	411,235	
Semi-Expendable Construction Equipment	1-04-05-140	37,206	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	1,078,435	
Semi-Expendable Furniture and Fixtures	1-04-06-010	3,796,379	
Semi-Expendable Books	1-04-06-020	16,000	





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ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Land	1-06-01-010	4,118,175,198	
Land Improvements, Aquaculture Structures	1-06-02-010	2,197,816	
Accumulated Depreciation-Land Improvements, Aquaculture Structures	1-06-02-011		1,702,420
Other Land Improvements	1-06-02-990	25,448,426,724	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		16,103,494,453
Road Networks	1-06-03-010	508,516,583	
Accumulated Depreciation-Road Networks	1-06-03-011		79,253,777
Flood Control Systems	1-06-03-020	2,416,696	
Accumulated Depreciation-Flood Control Systems	1-06-03-021		2,295,861
Water Supply Systems	1-06-03-040	223,844,632,162	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		50,856,565,548
Power Supply Systems	1-06-03-050	5,538,289,692	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		265,517,875
Communications Networks	1-06-03-060	2,374,199	
Accumulated Depreciation-Communications Networks	1-06-03-061		112,774
Other Infrastructure Assets	1-06-03-990	418,801,799	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		33,132,090
Buildings	1-06-04-010	3,646,635,056	
Accumulated Depreciation-Buildings	1-06-04-011		1,096,890,573
Other Structures	1-06-04-990	472,428,512	
Accumulated Depreciation-Other Structures	1-06-04-991		147,716,149
Office Equipment	1-06-05-020	501,818,232	
Accumulated Depreciation-Office Equipment	1-06-05-021		255,315,108
Accumulated Impairment Losses-Office Equipment	1-06-05-022		35,667
Information and Communications Technology Equipment	1-06-05-030	777,642,654	
Accumulated Depreciation-Information and Communications Technology Equipment	1-06-05-031		358,120,896
Agricultural and Forestry Equipment	1-06-05-040	527,896,755	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		8,471,753
Communications Equipment	1-06-05-070	113,816,322	
Accumulated Depreciation-Communications Equipment	1-06-05-071		53,319,323
Construction and Heavy Equipment	1-06-05-080	1,322,278,907	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		742,551,173
Disaster Response and Rescue Equipment	1-06-05-090	7,228,435	
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091		6,089,355
Military, Police and Security Equipment	1-06-05-100	3,375,414	
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101		1,206,991
Medical Equipment	1-06-05-110	3,197,139	
Accumulated Depreciation-Medical Equipment	1-06-05-111		1,963,865
Printing Equipment	1-06-05-120	3,747,399	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,247,822
Sports Equipment	1-06-05-130	1,605,837	
Accumulated Depreciation-Sports Equipment	1-06-05-131		394,971
Technical and Scientific Equipment	1-06-05-140	836,030,852	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		315,075,726
Electrical Equipment	1-06-05-170	15,194,600	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		2,981,771
Other Machinery and Equipment	1-06-05-990	1,012,462,179	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		570,638,653
Motor Vehicles	1-06-06-010	844,210,617	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		512,912,754





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ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Watercrafts	1-06-06-040	3,259,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,812,418
Other Transportation Equipment	1-06-06-990	37,798,698	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		26,890,638
Furniture and Fixtures	1-06-07-010	190,698,392	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		52,338,110
Books	1-06-07-020	550,902	
Accumulated Depreciation-Books	1-06-07-021		305,007
Leased Assets, Machinery and Equipment	1-06-08-030	383,480	
Accumulated Depreciation-Leased Assets, Machinery and Equipment	1-06-08-031		4,255
Works of Arts and Archeological Specimens	1-06-11-020	169,000	
Construction in Progress-Land Improvements	1-06-98-010	32,204,533	
Construction in Progress-Infrastructure Assets	1-06-98-020	102,466,428,365	
Construction in Progress-Buildings and Other Structures	1-06-98-030	659,374,115	
Other Property, Plant and Equipment	1-06-99-990	3,153,593,624	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		628,706,454
Computer Software	1-08-01-020	124,072,109	
Accumulated Amortization-Computer Software	1-08-01-021		28,093,007
Advances for Operating Expenses	1-99-01-010	643,383	
Advances for Payroll	1-99-01-020	3,442,812	
Advances to Special Disbursing Officer	1-99-01-030	13,539,649	
Advances to Officers and Employees	1-99-01-040	14,549,507	
Advances to Contractors/Sub-Contractors	1-99-02-010	2,543,098,747	
Prepaid Rent	1-99-02-020	768,590	
Other Prepayments	1-99-02-990	9,498,974	
Guaranty Deposits	1-99-03-020	33,292,859	
Other Deposits	1-99-03-990	2,907,079	
Other Assets	1-99-99-990	46,813,375	
Accumulated Impairment Losses-Other Assets	1-99-99-992		42,137,971
Accounts Payable	2-01-01-010		738,432,413
Due to Officers and Employees	2-01-01-020		44,016,333
Due to BIR	2-02-01-010		166,998,015
Due to GSIS	2-02-01-020		49,829,511
Due to Pag-IBIG	2-02-01-030		10,355,558
Due to PhilHealth	2-02-01-040		8,435,061
Due to NGAs	2-02-01-050		3,346,504,685
Due to Other Government Corporations	2-02-01-060		166,011,303
Due to LGUs	2-02-01-070		6,597,025
Due to Treasurer of the Philippines	2-02-01-090		92,604,402,994
Due to SSS	2-02-01-110		597,019
Trust Liabilities	2-04-01-010		73,625,031
Guaranty/Security Deposits Payable	2-04-01-040		2,870,888,665
Trust Liabilities-Disallowances/Charges	2-04-01-080		33,618,237
Other Deferred Credits	2-05-01-990		5,023,820,751
Leave Benefits Payable	2-06-01-020		981,551,620
Other Provisions	2-06-01-990		49,579,320
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		345,965,239
Accumulated Surplus/(Deficit)	3-01-01-010		229,692,789,647
Contributed Capital	3-01-01-030		5,559,191,865





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ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Permit Fees	4-02-01-010		1,000
Clearance and Certification Fees	4-02-01-040		173,050
Inspection Fees	4-02-01-100		500,250
Verification and Authentication Fees	4-02-01-110		162,700
Fines and Penalties-Service Income	4-02-01-140		262,121
Rent/lease Income	4-02-02-050		8,875,058
Waterworks System Fees	4-02-02-090		241,095,183
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		8,686,781
Interest Income	4-02-02-210		2,068,124
Fines and Penalties-Business Income	4-02-02-230		4,023
Management Fees	4-02-02-340		32,725,500
Other Business Income	4-02-02-990		28,094
Subsidy from National Government	4-03-01-010		14,645,999,262
Donations in Kind	4-04-02-020		36,540
Gain on Foreign Exchange (FOREX)	4-05-01-010		617,113
Gain on Sale of Property, Plant and Equipment	4-05-01-040		20,987
Gain on Sale of Unserviceable Property	4-05-01-170		321,859
Miscellaneous Income	4-06-99-990		17,281,375
Salaries and Wages-Regular	5-01-01-010	441,007,642	
Salaries and Wages-Casual/Contractual	5-01-01-020	424,731,108	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	63,938,332	
Representation Allowance (RA)	5-01-02-020	3,453,298	
Transportation Allowance (TA)	5-01-02-030	2,232,650	
Clothing/Uniform Allowance	5-01-02-040	49,373,000	
Subsistence Allowance	5-01-02-050	17,700	
Honoraria	5-01-02-100	1,227,747	
Longevity Pay	5-01-02-120	10,000	
Overtime and Night Pay	5-01-02-130	1,951,537	
Year-End Bonus	5-01-02-140	65,982	
Cash Gift	5-01-02-150	5,000	
Directors and Committee Members' Fees	5-01-02-170	15,000	
Other Bonuses and Allowances	5-01-02-990	7,330,874	
Retirement and Life Insurance Premiums	5-01-03-010	94,869,418	
Pag-IBIG Contributions	5-01-03-020	3,155,053	
PhilHealth Contributions	5-01-03-030	17,070,009	
Employees Compensation Insurance Premiums	5-01-03-040	3,130,247	
Retirement Gmtuity	5-01-04-020	1,390,719	
Terminal Leave Benefits	5-01-04-030	4,732,457	
Other Personnel Benefits	5-01-04-990	617,630	
Traveling Expenses-local	5-02-01-010	43,962,901	
Traveling Expenses-Foreign	5-02-01-020	56,406	
Training Expenses	5-02-02-010	65,723,035	
Office Supplies Expenses	5-02-03-010	27,045,313	
Accountable Forms Expenses	5-02-03-020	150,000	
Food Supplies Expenses	5-02-03-050	6,945	
Drugs and Medicines Expenses	5-02-03-070	1,275,986	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	674,813	
Fuel, Oil and Lubricants Expenses	5-02-03-090	70,809,330	
Agricultural and Marine Supplies Expenses	5-02-03-100	493,970	





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ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Textbooks and Instructional Materials Expenses	5-02-03-110	19,470	
Military, Police and Traffic Supplies Expenses	5-02-03-120	20,013	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	16,470,581	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	6,074,509	
Electrical Supplies and Materials Expenses	5-02-03-260	110,570	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	85,265	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	169,791	
Other Supplies and Materials Expenses	5-02-03-990	18,548,727	
Water Expenses	5-02-04-010	3,579,733	
Electricity Expenses	5-02-04-020	130,637,667	
Other Utility Expenses	5-02-04-990	13,417	
Postage and Courier Services	5-02-05-010	1,118,846	
Telephone Expenses	5-02-05-020	3,257,975	
Internet Subscription Expenses	5-02-05-030	4,282,298	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	150,438	
Awards/Rewards Expenses	5-02-06-010	281,945	
Prizes	5-02-06-020	234,000	
Survey Expenses	5-02-07-010	508,796	
Research, Exploration and Development Expenses	5-02-07-020	316,700	
Generation, Transmission and Distribution Expenses	5-02-09-010	9,100	
Extraordinary and Miscellaneous Expenses	5-02-10-030	175,921	
Legal Services	5-02-11-010	78,192	
Auditing Services	5-02-11-020	23,902,618	
Consultancy Services	5-02-11-030	100,000	
Other Professional Services	5-02-11-990	329,421	
Janitorial Services	5-02-12-020	2,763,684	
Security Services	5-02-12-030	1,498,128	
Other General Services	5-02-12-990	390,762	
Repairs and Maintenance-Land Improvements	5-02-13-020	238,128	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	205,799,549	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	6,076,462	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	6,351,247	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	17,984,745	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	410,132	
Repairs and Maintenance-Leased Assets	5-02-13-080	126,042	
Repairs and Maintenance-Leased Assets Improvements	5-02-13-090	2,200	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	63,480	
Repairs and Maintenance-Others	5-02-13-980	259,613	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	10,418	
Taxes, Duties and Licenses	5-02-15-010	4,971,457	
Fidelity Bond Premiums	5-02-15-020	3,848,569	
Insurance/Reinsurance Expenses	5-02-15-030	11,707,795	
Labor and Wages	5-02-16-010	87,438,828	
Advertising, Promotional and Marketing Expenses	5-02-99-010	86,651	
Printing and Publication Expenses	5-02-99-020	1,171,236	
Representation Expenses	5-02-99-030	20,618,073	
Transportation and Delivery Expenses	5-02-99-040	665,092	
Rent/Lease Expenses	5-02-99-050	26,138,750	
Membership Dues and Contributions to Organizations	5-02-99-060	108,950	
Subscription Expenses	5-02-99-070	2,434,033	



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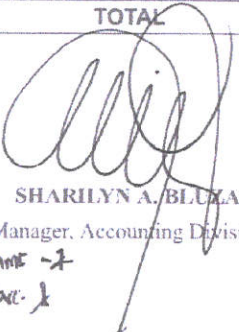
**REVISED COMBINED TRIAL BALANCE**

**ALL FUNDS**

As of April 30, 2023

ACCOUNT TITTLE	ACCOUNT NAME	DEBIT	CREDIT
Documentary Stamps Expenses	5-02-99-140	788,534	
Major Events and Conventions Expenses	5-02-99-180	1,285,310	
Legal Defense Expense	5-02-99-210	10,300	
Other Maintenance and Operating Expenses	5-02-99-990	161,630,232	
Bank Charges	5-03-01-040	88,408	
Depreciation-Land Improvements	5-05-01-020	64,440,038	
Depreciation-Infrastructure Assets	5-05-01-030	1,887,958,251	
Depreciation-Buildings and Other Structures	5-05-01-040	22,930,352	
Depreciation-Machinery and Equipment	5-05-01-050	92,490,904	
Depreciation-Transportation Equipment	5-05-01-060	15,252,246	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	2,270,579	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	580,904	
Amortization-Intangible Assets	5-05-02-010	7,361,916	
Loss on Foreign Exchange (FOREX)	5-05-04-010	23,948,516	
Other Discounts	5-05-05-010	190,639	
<b>TOTAL</b>		<b>437,518,693,384</b>	<b>437,518,693,384</b>

CERTIFIED CORRECT:

  
**SHARILYN A. BLAZA**  
Manager, Accounting Division  
mme -2  
buc -1

NOTED BY:

  
**RALPH LAUREN A. DU**  
Deputy Administrator for Administrative  
and Finance Sector