



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

REVISED COMBINED TRIAL BALANCE

ALL FUNDS

As of January 31, 2023

ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010		9,028,199
Petty Cash	1-01-01-020	4,175,484	
Cash in Bank-Local Currency, Current Account	1-01-02-020	16,424,984,268	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	50,435,759	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	854,606	
Cash, Treasury/Agency Deposit, Regular	deleted / 1-01-04-010	25,946	
Time Deposits-Local Currency	1-01-05-020	461,938,544	
Time Deposits-Foreign Currency	1-01-05-030	45,161,558	
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
Accounts Receivable	1-03-01-010	5,417,069,411	
Allowance for Impairment-Accounts Receivable	1-03-01-012		5,198,401,834
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	904,600	
Allowance for Impairment- Operating Lease Receivable	1-03-02-012		292,340
Due from National Government Agencies	1-03-03-010	721,384,694	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		690,791,434
Due from Local Government Units	1-03-03-030	84,191,049	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		69,801,129
Due from Other Government Corporations	1-03-03-050	21,390,471,029	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	30,675,130	
Due from Regional/Branch Offices	1-03-04-070	56,573	
Receivables-Disallowances/Charges	1-03-99-010	87,468,923	
Due from Officers and Employees	1-03-99-020	7,479,723	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,660,089
Other Receivables	1-03-99-990	1,906,863,617	
Allowance for Impairment-Other Receivables	1-03-99-992		498,339,066
Property and Equipment for Distribution	1-04-02-090	17,304,916	
Office Supplies Inventory	1-04-04-010	7,638,913	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	33,514	
Fuel, Oil and Lubricants Inventory	1-04-04-080	1,977,195	
Construction Materials Inventory	1-04-04-130	13,700,976	
Other Supplies and Materials Inventory	1-04-04-990	770,398	
Semi-Expendable Office Equipment	1-04-05-020	874,695	
Semi-Expendable Information and Communications Technology Equipment	1-04-05-030	3,046,988	
Semi-Expendable Communications Equipment	1-04-05-070	92,669	
Semi-Expendable Disaster Response and Rescue Equipment	1-04-05-080	17,500	
Semi-Expendable Military, Police and Security Equipment	1-04-05-090	532,220	
Semi-Expendable Medical Equipment	1-04-05-100	22,450	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	283,355	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	292,058	
Semi-Expendable Furniture and Fixtures	1-04-06-010	2,458,219	
Land	1-06-01-010	4,073,840,428	
Land Improvements, Aquaculture Structures	1-06-02-010	2,197,816	
Accumulated Depreciation-Land Improvements, Aquaculture Structures	1-06-02-011		1,645,420
Other Land Improvements	1-06-02-990	25,462,741,063	



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Accumulated Depreciation-Other Land Improvements	1-06-02-991		16,045,896,506
Road Networks	1-06-03-010	495,065,028	
Accumulated Depreciation-Road Networks	1-06-03-011		73,721,448
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	219,040,324,841	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		48,323,952,453
Power Supply Systems	1-06-03-050	5,533,078,320	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		264,340,091
Communications Networks	1-06-03-060	2,374,199	
Other Infrastructure Assets	1-06-03-990	406,689,530	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		31,190,540
Buildings	1-06-04-010	3,601,492,083	
Accumulated Depreciation-Buildings	1-06-04-011		1,056,990,513
Other Structures	1-06-04-990	448,957,914	
Accumulated Depreciation-Other Structures	1-06-04-991		140,639,339
Office Equipment	1-06-05-020	488,081,623	
Accumulated Depreciation-Office Equipment	1-06-05-021		245,612,604
Accumulated Impairment Losses-Office Equipment	1-06-05-022	18,713,141	
Information and Communications Technology Equipment	1-06-05-030	744,529,382	
Accumulated Depreciation-Information and Communications Technology Equipment	1-06-05-031		325,605,079
Agricultural and Forestry Equipment	1-06-05-040	527,896,755	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		8,402,466
Communications Equipment	1-06-05-070	91,587,776	
Accumulated Depreciation-Communications Equipment	1-06-05-071		54,577,321
Construction and Heavy Equipment	1-06-05-080	1,312,833,562	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		724,408,417
Disaster Response and Rescue Equipment	1-06-05-090	7,316,071	
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091		6,084,587
Military, Police and Security Equipment	1-06-05-100	3,769,659	
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101		1,388,123
Medical Equipment	1-06-05-110	3,230,939	
Accumulated Depreciation-Medical Equipment	1-06-05-111		1,887,226
Printing Equipment	1-06-05-120	3,747,399	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,134,211
Sports Equipment	1-06-05-130	1,287,007	
Accumulated Depreciation-Sports Equipment	1-06-05-131		421,154
Technical and Scientific Equipment	1-06-05-140	812,119,151	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		302,818,725
Electrical Equipment	1-06-05-170	15,194,600	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		2,777,241
Other Machinery and Equipment	1-06-05-990	1,007,510,872	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		571,674,239
Motor Vehicles	1-06-06-010	841,338,956	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		490,840,207
Watercrafts	1-06-06-040	3,259,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,732,334
Other Transportation Equipment	1-06-06-990	37,798,698	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		26,355,390
Furniture and Fixtures	1-06-07-010	191,681,769	



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Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		50,067,120
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	37,246,840	
Construction in Progress-Infrastructure Assets	1-06-98-020	104,974,534.180	
Construction in Progress-Buildings and Other Structures	1-06-98-030	607,174,241	
Other Property, Plant and Equipment	1-06-99-990	3,149,148,032	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		628,508,686
Computer Software	1-08-01-020	123,601,514	
Accumulated Amortization-Computer Software	1-08-01-021		23,954,926
Advances for Operating Expenses	1-99-01-010	344,091	
Advances for Payroll	1-99-01-020	4,975,249	
Advances to Special Disbursing Officer	1-99-01-030	4,768,098	
Advances to Officers and Employees	1-99-01-040	8,590,030	
Advances to Contractors/Sub-Contractors	1-99-02-010	2,664,290,786	
Prepaid Rent	1-99-02-020	768,590	
Other Prepayments	1-99-02-990	15,247,096	
Guaranty Deposits	1-99-03-020	33,242,859	
Other Deposits	1-99-03-990	2,632,265	
Other Assets	1-99-99-990	48,021,391	
Accumulated Impairment Losses-Other Assets	1-99-99-992		42,806,177
Accounts Payable	2-01-01-010		1,741,757,427
Due to Officers and Employees	2-01-01-020		60,032,430
Due to BIR	2-02-01-010		162,546,092
Due to GSIS	2-02-01-020		50,834,034
Due to Pag-IBIG	2-02-01-030		10,658,686
Due to PhilHealth	2-02-01-040		8,448,073
Due to NGAs	2-02-01-050		3,349,600,010
Due to Other Government Corporations	2-02-01-060		165,491,465
Due to LGUs	2-02-01-070		6,975,605
Due to Treasurer of the Philippines	2-02-01-090		92,595,178,025
Due to SSS	2-02-01-110		399,232
Due to Regional/Branch Offices	2-03-01-070		57,442
Trust Liabilities	2-04-01-010		49,723,245
Guaranty/Security Deposits Payable	2-04-01-040		2,944,738,839
Trust Liabilities-Disallowances/Charges	2-04-01-080		33,670,319
Other Deferred Credits	2-05-01-990		5,086,179,732
Leave Benefits Payable	2-06-01-020		1,047,413,873
Other Provisions	2-06-01-990		49,563,920
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		254,574,506
Accumulated Surplus/(Deficit)	3-01-01-010		232,286,873,986
Contributed Capital	3-01-01-030		5,559,191,865
Clearance and Certification Fees	4-02-01-040		42,100
Inspection Fees	4-02-01-100		40,500
Fines and Penalties-Service Income	4-02-01-140		14,251
Rent/lease Income	4-02-02-050		2,530,933



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Waterworks System Fees	4-02-02-090		33,380,064
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		2,761,076
Interest Income	4-02-02-210		406,497
Management Fees	4-02-02-340		32,725,500
Subsidy from National Government	4-03-01-010		523,631,682
Donations in Kind	4-04-02-020		36,540
Gain on Sale of Unserviceable Property	4-05-01-170		65,619
Miscellaneous Income	4-06-99-990		4,038,325
Salaries and Wages-Regular	5-01-01-010	103,300,966	
Salaries and Wages-Casual/Contractual	5-01-01-020	91,999,003	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	14,499,650	
Representation Allowance (RA)	5-01-02-020	631,386	
Transportation Allowance (TA)	5-01-02-030	437,750	
Honoraria	5-01-02-100	1,019,259	
Overtime and Night Pay	5-01-02-130	166,631	
Mid-Year Bonus	5-01-02-160	36,619	
Other Bonuses and Allowances	5-01-02-990	6,852,425	
Retirement and Life Insurance Premiums	5-01-03-010	12,131,974	
Pag-IBIG Contributions	5-01-03-020	467,480	
PhilHealth Contributions	5-01-03-030	2,068,752	
Employees Compensation Insurance Premiums	5-01-03-040	375,789	
Pension Benefits	5-01-04-010	1,024,608	
Retirement Gmtuity	5-01-04-020	32,900	
Terminal Leave Benefits	5-01-04-030	1,091,432	
Other Personnel Benefits	5-01-04-990	29,600	
Traveling Expenses-local	5-02-01-010	4,480,526	
Traveling Expenses-Foreign	5-02-01-020	20,508	
Training Expenses	5-02-02-010	15,147,660	
Office Supplies Expenses	5-02-03-010	3,880,469	
Accountable Forms Expenses	5-02-03-020	3,600	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	8,850	
Fuel, Oil and Lubricants Expenses	5-02-03-090	11,777,528	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	1,941,531	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	267,085	
Electrical Supplies and Materials Expenses	5-02-03-260	7,310	
Other Supplies and Materials Expenses	5-02-03-990	3,068,894	
Water Expenses	5-02-04-010	310,502	
Electricity Expenses	5-02-04-020	11,520,317	
Other Utility Expenses	5-02-04-990	5,039	
Postage and Courier Services	5-02-05-010	91,224	
Telephone Expenses	5-02-05-020	376,449	
Internet Subscription Expenses	5-02-05-030	399,331	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	16,901	
Awards/Rewards Expenses	5-02-06-010	87,100	
Prizes	5-02-06-020	163,000	
Survey Expenses	5-02-07-010	7,887	
Legal Services	5-02-11-010	4,422	
Auditing Services	5-02-11-020	468,596	
Consultancy Services	5-02-11-030	100,000	
Other Professional Services	5-02-11-990	32,842	




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Security Services	5-02-12-030	82,401	
Other General Services	5-02-12-990	50,643	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	28,556,380	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	391,239	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	624,316	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	2,470,828	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	13,434	
Repairs and Maintenance-Leased Assets	5-02-13-080	85,812	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	6,000	
Taxes, Duties and Licenses	5-02-15-010	492,197	
Fidelity Bond Premiums	5-02-15-020	348,625	
Insurance/Reinsurance Expenses	5-02-15-030	1,704,843	
Labor and Wages	5-02-16-010	8,611,299	
Printing and Publication Expenses	5-02-99-020	42,255	
Representation Expenses	5-02-99-030	2,109,654	
Transportation and Delivery Expenses	5-02-99-040	140,315	
Rent/Lease Expenses	5-02-99-050	1,962,845	
Membership Dues and Contributions to Organizations	5-02-99-060	15,000	
Subscription Expenses	5-02-99-070	531,790	
Major Events and Conventions Expenses	5-02-99-180	300,000	
Legal Defense Expense	5-02-99-210	10,000	
Other Maintenance and Operating Expenses	5-02-99-990	23,549,088	
Bank Charges	5-03-01-040	34,278	
Depreciation-Land Improvements	5-05-01-020	7,060,528	
Depreciation-Infrastructure Assets	5-05-01-030	203,907,065	
Depreciation-Buildings and Other Structures	5-05-01-040	2,119,600	
Depreciation-Machinery and Equipment	5-05-01-050	9,809,846	
Depreciation-Transportation Equipment	5-05-01-060	1,815,992	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	259,945	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	62,702	
Amortization-Intangible Assets	5-05-02-010	1,808,975	
Loss on Foreign Exchange (FOREX)	5-05-04-010	22	
Other Discounts	5-05-05-010	4,410	
TOTAL		424,134,370,529	424,134,370,529

CERTIFIED CORRECT:


SHARILYN A. BLAZA
Manager, Accounting Division
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acc. f

NOTED BY:


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