



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

REVISED COMBINED TRIAL BALANCE
ALL FUNDS
As of March 31, 2023

ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	2,092,050	
Petty Cash	1-01-01-020	5,028,363	
Cash in Bank-Local Currency, Current Account	1-01-02-020	21,792,014,409	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	45,544,960	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	129,907,385	
Cash, Treasury/Agency Deposit, Regular	deleted / 1-01-04-010	25,946	
Cash - National Treasury, MDS	deleted / 1-01-04-040	1	
Time Deposits-Local Currency	1-01-05-020	463,277,852	
Time Deposits-Foreign Currency	1-01-05-030	44,518,853	
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	5,409,034,470	
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	423,200	
Allowance for Impairment- Operating Lease Receivable	1-03-02-012		292,340
Due from National Government Agencies	1-03-03-010	719,972,259	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		689,512,634
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	21,387,633,645	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	30,467,504	
Receivables-Disallowances/Charges	1-03-99-010	87,711,453	
Due from Officers and Employees	1-03-99-020	7,871,836	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,660,089
Other Receivables	1-03-99-990	1,839,329,965	
Allowance for Impairment-Other Receivables	1-03-99-992		498,329,703
Property and Equipment for Distribution	1-04-02-090	10,704,981	
Office Supplies Inventory	1-04-04-010	11,939,636	
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	2,252,579	
Textbooks and Instructional Materials Inventory	1-04-04-100	18,534	
Construction Materials Inventory	1-04-04-130	15,457,300	
Other Supplies and Materials Inventory	1-04-04-990	2,205,380	
Semi-Expendable Office Equipment	1-04-05-020	1,714,521	
Semi-Expendable Information and Communications Technology Equipment	1-04-05-030	4,483,614	
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	978,446	
Semi-Expendable Furniture and Fixtures	1-04-06-010	2,841,640	
Semi-Expendable Books	1-04-06-020	16,000	



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Land	1-06-01-010	4,115,408,200	
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	25,406,529,903	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		16,081,360,667
Road Networks	1-06-03-010	510,506,642	
Accumulated Depreciation-Road Networks	1-06-03-011		78,375,073
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	222,557,200,845	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		50,426,108,553
Power Supply Systems	1-06-03-050	5,538,719,767	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		265,906,245
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	3,629,194,006	
Accumulated Depreciation-Buildings	1-06-04-011		1,067,325,663
Other Structures	1-06-04-990	460,320,280	
Accumulated Depreciation-Other Structures	1-06-04-991		146,489,028
Office Equipment	1-06-05-020	497,204,357	
Accumulated Depreciation-Office Equipment	1-06-05-021		251,216,514
Accumulated Impairment Losses-Office Equipment	1-06-05-022		35,667
Information and Communications Technology Equipment	1-06-05-030	778,176,817	
Accumulated Depreciation-Information and Communications Technology Equipment	1-06-05-031		350,228,532
Agricultural and Forestry Equipment	1-06-05-040	527,896,755	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		8,469,972
Communications Equipment	1-06-05-070	115,913,443	
Accumulated Depreciation-Communications Equipment	1-06-05-071		54,056,848
Construction and Heavy Equipment	1-06-05-080	1,315,482,362	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		739,106,374
Disaster Response and Rescue Equipment	1-06-05-090	7,298,071	
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091		6,085,750
Military, Police and Security Equipment	1-06-05-100	3,843,096	
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101		1,267,820
Medical Equipment	1-06-05-110	3,197,139	
Accumulated Depreciation-Medical Equipment	1-06-05-111		1,930,599
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		394,243
Technical and Scientific Equipment	1-06-05-140	828,677,617	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		318,194,544
Electrical Equipment	1-06-05-170	15,194,600	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		2,965,941
Other Machinery and Equipment	1-06-05-990	1,001,568,213	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		577,695,597
Motor Vehicles	1-06-06-010	844,268,267	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		500,710,084
Watercrafts	1-06-06-040	3,259,690	



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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		26,889,166
Furniture and Fixtures	1-06-07-010	195,101,581	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		51,246,818
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	102,146,609,237	
Construction in Progress-Buildings and Other Structures	1-06-98-030	639,647,011	
Construction in Progress-Leased Assets	1-06-98-040	25,417	
Other Property, Plant and Equipment	1-06-99-990	3,153,819,396	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		628,750,702
Computer Software	1-08-01-020	124,072,109	
Accumulated Amortization-Computer Software	1-08-01-021		26,216,996
Advances for Operating Expenses	1-99-01-010	640,783	
Advances for Payroll	1-99-01-020	3,529,079	
Advances to Special Disbursing Officer	1-99-01-030	11,919,562	
Advances to Officers and Employees	1-99-01-040	10,244,833	
Advances to Contractors/Sub-Contractors	1-99-02-010	2,487,432,026	
Prepaid Rent	1-99-02-020	768,590	
Other Prepayments	1-99-02-990	9,566,672	
Guaranty Deposits	1-99-03-020	33,242,859	
Other Deposits	1-99-03-990	2,907,079	
Other Assets	1-99-99-990	47,861,591	
Accumulated Impairment Losses-Other Assets	1-99-99-992		42,817,842
Accounts Payable	2-01-01-010		965,115,000
Due to Officers and Employees	2-01-01-020		50,648,810
Due to BIR	2-02-01-010		163,183,162
Due to GSIS	2-02-01-020		48,190,126
Due to Pag-IBIG	2-02-01-030		10,294,837
Due to PhilHealth	2-02-01-040		8,626,642
Due to NGAs	2-02-01-050		3,346,663,222
Due to Other Government Corporations	2-02-01-060		165,724,960
Due to LGUs	2-02-01-070		6,597,025
Due to Treasurer of the Philippines	2-02-01-090		92,603,360,480
Due to SSS	2-02-01-110		668,791
Trust Liabilities	2-04-01-010		67,944,034
Guaranty/Security Deposits Payable	2-04-01-040		2,874,371,881
Trust Liabilities-Disallowances/Charges	2-04-01-080		33,303,520
Other Deferred Credits	2-05-01-990		5,130,563,702
Leave Benefits Payable	2-06-01-020		994,970,938
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		283,020,210
Accumulated Surplus/(Deficit)	3-01-01-010		229,454,870,939
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		148,450
Inspection Fees	4-02-01-100		406,000
Verification and Authentication Fees	4-02-01-110		143,700
Fines and Penalties-Service Income	4-02-01-140		91,112
Rent/lease Income	4-02-02-050		6,616,743
Waterworks System Fees	4-02-02-090		114,194,455
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		6,531,789
Interest Income	4-02-02-210		1,840,081
Fines and Penalties-Business Income	4-02-02-230		4,023
Management Fees	4-02-02-340		32,725,500
Subsidy from National Government	4-03-01-010		10,644,966,263
Donations in Kind	4-04-02-020		36,540
Gain on Foreign Exchange (FOREX)	4-05-01-010		617,113
Gain on Sale of Unserviceable Property	4-05-01-170		101,859
Miscellaneous Income	4-06-99-990		14,048,269
Salaries and Wages-Regular	5-01-01-010	330,262,414	
Salaries and Wages-Casual/Contractual	5-01-01-020	331,771,678	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	48,543,265	
Representation Allowance (RA)	5-01-02-020	2,545,036	
Transportation Allowance (TA)	5-01-02-030	1,648,025	
Clothing/Uniform Allowance	5-01-02-040	45,623,533	
Subsistence Allowance	5-01-02-050	12,900	
Honoraria	5-01-02-100	1,227,747	
Longevity Pay	5-01-02-120	10,000	
Overtime and Night Pay	5-01-02-130	1,212,814	
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	7,364,493	
Retirement and Life Insurance Premiums	5-01-03-010	70,766,687	
Pag-IBIG Contributions	5-01-03-020	2,301,876	
PhilHealth Contributions	5-01-03-030	12,421,977	
Employees Compensation Insurance Premiums	5-01-03-040	2,192,400	
Retirement Gmtuity	5-01-04-020	1,301,384	
Terminal Leave Benefits	5-01-04-030	3,812,845	
Other Personnel Benefits	5-01-04-990	592,630	
Traveling Expenses-local	5-02-01-010	30,176,681	
Traveling Expenses-Foreign	5-02-01-020	20,508	
Training Expenses	5-02-02-010	48,682,072	
Office Supplies Expenses	5-02-03-010	14,666,973	
Accountable Forms Expenses	5-02-03-020	117,600	
Food Supplies Expenses	5-02-03-050	6,945	
Drugs and Medicines Expenses	5-02-03-070	262,840	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	564,259	
Fuel, Oil and Lubricants Expenses	5-02-03-090	52,548,112	
Agricultural and Marine Supplies Expenses	5-02-03-100	237,500	
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	12,494,616	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	5,425,860	



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Electrical Supplies and Materials Expenses	5-02-03-260	65,735	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	85,265	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	110,718	
Other Supplies and Materials Expenses	5-02-03-990	14,157,433	
Water Expenses	5-02-04-010	2,425,246	
Electricity Expenses	5-02-04-020	95,324,109	
Other Utility Expenses	5-02-04-990	12,727	
Postage and Courier Services	5-02-05-010	882,487	
Telephone Expenses	5-02-05-020	1,852,782	
Internet Subscription Expenses	5-02-05-030	2,922,922	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	111,525	
Awards/Rewards Expenses	5-02-06-010	89,945	
Prizes	5-02-06-020	234,000	
Survey Expenses	5-02-07-010	41,112	
Research, Exploration and Development Expenses	5-02-07-020	311,740	
Extraordinary and Miscellaneous Expenses	5-02-10-030	175,921	
Legal Services	5-02-11-010	64,852	
Auditing Services	5-02-11-020	16,351,632	
Consultancy Services	5-02-11-030	100,000	
Other Professional Services	5-02-11-990	217,297	
Janitorial Services	5-02-12-020	1,341,864	
Security Services	5-02-12-030	247,202	
Other General Services	5-02-12-990	333,871	
Repairs and Maintenance-Land Improvements	5-02-13-020	238,128	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	141,972,326	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	3,758,487	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	4,511,545	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	14,280,449	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	211,639	
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	60,530	
Repairs and Maintenance-Others	5-02-13-980	258,923	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	10,418	
Taxes, Duties and Licenses	5-02-15-010	3,687,368	
Fidelity Bond Premiums	5-02-15-020	3,292,610	
Insurance/Reinsurance Expenses	5-02-15-030	9,127,057	
Labor and Wages	5-02-16-010	57,072,772	
Advertising, Promotional and Marketing Expenses	5-02-99-010	17,000	
Printing and Publication Expenses	5-02-99-020	391,901	
Representation Expenses	5-02-99-030	14,182,434	
Transportation and Delivery Expenses	5-02-99-040	523,405	
Rent/Lease Expenses	5-02-99-050	23,355,167	
Membership Dues and Contributions to Organizations	5-02-99-060	30,000	
Subscription Expenses	5-02-99-070	1,662,563	
Documentary Stamps Expenses	5-02-99-140	362,216	
Major Events and Conventions Expenses	5-02-99-180	619,760	
Legal Defense Expense	5-02-99-210	10,000	
Other Maintenance and Operating Expenses	5-02-99-990	115,196,432	
Bank Charges	5-03-01-040	78,298	
Other Financial Charges	5-03-01-990	574	

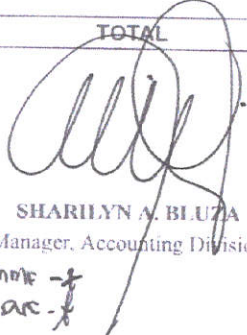


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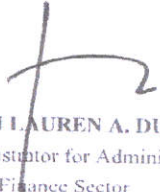
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Depreciation-Land Improvements	5-05-01-020	42,516,600	
Depreciation-Infrastructure Assets	5-05-01-030	1,561,034,389	
Depreciation-Buildings and Other Structures	5-05-01-040	17,609,043	
Depreciation-Machinery and Equipment	5-05-01-050	75,197,120	
Depreciation-Transportation Equipment	5-05-01-060	11,596,974	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	1,882,468	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	514,436	
Amortization-Intangible Assets	5-05-02-010	5,485,905	
Loss on Foreign Exchange (FOREX)	5-05-04-010	10,435,731	
Other Discounts	5-05-05-010	67,230	
TOTAL		432,921,604,394	432,921,604,394

CERTIFIED CORRECT:


SHARILYN A. BLAZA
Manager, Accounting Division
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NOTED BY:


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