



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

**COMBINED TRIAL BALANCE**  
**ALL FUNDS**  
**As of June 30, 2023**

ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	2,355,733	
Petty Cash	1-01-01-020	5,345,985	
Cash in Bank-Local Currency, Current Account	1-01-02-020	24,797,086,511	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	51,819,446	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	100,160,216	
Cash, Treasury/Agency Deposit, Regular	deleted / 1-01-04-010	25,946	
Time Deposits-Local Currency	1-01-05-020	464,902,453	
Time Deposits-Foreign Currency	1-01-05-030	45,289,182	
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	5,414,631,221	
Allowance for Impairment-Accounts Receivable	1-03-01-012		5,246,883,521
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	400,000	
Allowance for Impairment- Operating Lease Receivable	1-03-02-012		292,340
Due from National Government Agencies	1-03-03-010	721,092,214	
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	104,721,086	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	27,637,381	
Due from Regional/Branch Offices	1-03-04-070		
Receivables-Disallowances/Charges	1-03-99-010	95,346,044	
Due from Officers and Employees	1-03-99-020	7,467,625	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,660,089
Other Receivables	1-03-99-990	1,819,508,161	
Allowance for Impairment-Other Receivables	1-03-99-992		499,469,244
Property and Equipment for Distribution	1-04-02-090	10,052,581	
Office Supplies Inventory	1-04-04-010	14,647,699	
Drugs and Medicines Inventory	1-04-04-060	3,551	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	84,706	
Fuel, Oil and Lubricants Inventory	1-04-04-080	1,842,646	
Textbooks and Instructional Materials Inventory	1-04-04-100	18,534	
Construction Materials Inventory	1-04-04-130	15,718,523	
Other Supplies and Materials Inventory	1-04-04-990	3,271,447	
Semi-Expendable Office Equipment	1-04-05-020	1,745,681	
Semi-Expendable Information and Communications Technology Equipment	1-04-05-030	3,736,330	
Semi-Expendable Agricultural and Forestry Equipment	1-04-05-040	38,064	
Semi-Expendable Communications Equipment	1-04-05-070	83,444	
Semi-Expendable Military, Police and Security Equipment	1-04-05-090	687,933	
Semi-Expendable Medical Equipment	1-04-05-100	15,108	
Semi-Expendable Sports Equipment	1-04-05-120	16,959	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	1,067,410	
Semi-Expandable Construction Equipment	1-04-05-140	37,206	





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ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Semi-Expendable Other Machinery and Equipment	1-04-05-990	1,112,489	
Semi-Expendable Furniture and Fixtures	1-04-06-010	4,484,657	
Land	1-06-01-010	4,121,418,654	
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	25,410,075,385	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		16,161,890,974
Road Networks	1-06-03-010	514,216,463	
Accumulated Depreciation-Road Networks	1-06-03-011		83,455,139
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	227,506,953,452	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		52,238,581,178
Power Supply Systems	1-06-03-050	5,538,289,692	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		328,136,111
Communications Networks	1-06-03-060	2,374,199	
Accumulated Depreciation-Communications Networks	1-06-03-061		225,549
Other Infrastructure Assets	1-06-03-990	418,801,799	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		35,682,354
Buildings	1-06-04-010	3,675,206,258	
Accumulated Depreciation-Buildings	1-06-04-011		1,109,990,293
Other Structures	1-06-04-990	495,375,996	
Accumulated Depreciation-Other Structures	1-06-04-991		153,019,659
Office Equipment	1-06-05-020	504,424,753	
Accumulated Depreciation-Office Equipment	1-06-05-021		264,083,967
Accumulated Impairment Losses-Office Equipment	1-06-05-022		35,667
Information and Communications Technology Equipment	1-06-05-030	786,936,368	
Accumulated Depreciation-Information and Communications Technology Equipmen	1-06-05-031		379,788,606
Agricultural and Forestry Equipment	1-06-05-040	527,830,875	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		8,498,871
Communications Equipment	1-06-05-070	115,219,532	
Accumulated Depreciation-Communications Equipment	1-06-05-071		54,460,833
Construction and Heavy Equipment	1-06-05-080	1,323,169,603	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		756,459,532
Disaster Response and Rescue Equipment	1-06-05-090	7,228,435	
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091		6,092,961
Military, Police and Security Equipment	1-06-05-100	3,375,414	
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101		1,242,253
Medical Equipment	1-06-05-110	3,197,139	
Accumulated Depreciation-Medical Equipment	1-06-05-111		2,036,137
Printing Equipment	1-06-05-120	3,747,399	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,290,511
Sports Equipment	1-06-05-130	1,605,837	
Accumulated Depreciation-Sports Equipment	1-06-05-131		413,536
Technical and Scientific Equipment	1-06-05-140	882,089,803	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		328,130,968
Electrical Equipment	1-06-05-170	15,194,600	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		3,170,471





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ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Other Machinery and Equipment	1-06-05-990	1,008,410,613	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		614,137,388
Motor Vehicles	1-06-06-010	847,173,281	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		523,940,580
Watercrafts	1-06-06-040	3,259,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,820,677
Other Transportation Equipment	1-06-06-990	37,993,448	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		27,442,819
Furniture and Fixtures	1-06-07-010	194,276,147	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		54,997,625
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	102,271,504,484	
Construction in Progress-Buildings and Other Structures	1-06-98-030	725,469,407	
Other Property, Plant and Equipment	1-06-99-990	3,153,505,974	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		629,112,718
Computer Software	1-08-01-020	124,654,109	
Accumulated Amortization-Computer Software	1-08-01-021		31,855,306
Advances for Operating Expenses	1-99-01-010	1,361,033	
Advances for Payroll	1-99-01-020	4,372,591	
Advances to Special Disbursing Officer	1-99-01-030	8,908,221	
Advances to Officers and Employees	1-99-01-040	29,957,424	
Advances to Contractors/Sub-Contractors	1-99-02-010	2,737,081,359	
Prepaid Rent	1-99-02-020	1,220,330	
Other Prepayments	1-99-02-990	16,662,577	
Guaranty Deposits	1-99-03-020	33,292,859	
Other Deposits	1-99-03-990	4,037,283	
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		736,324,988
Due to Officers and Employees	2-01-01-020		46,420,080
Due to BIR	2-02-01-010		200,707,471
Due to GSIS	2-02-01-020		54,279,740
Due to Pag -iBiG	2-02-01-030		10,791,201
Due to PhilHealth	2-02-01-040		11,180,604
Due to NGAs	2-02-01-050		3,343,892,415
Due to Other Government Corporations	2-02-01-060		166,013,720
Due to LGUs	2-02-01-070		6,591,666
Due to Treasurer of the Philippines	2-02-01-090		72,385,674,844
Due to SSS	2-02-01-110		490,797
Due to Other Funds	2-03-01-050		0
Trust Liabilities	2-04-01-010		79,179,174
Guaranty/Security Deposits Payable	2-04-01-040		2,669,391,135
Trust Liabilities-Disallowances/Charges	2-04-01-080		29,496,493





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ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Other Deferred Credits	2-05-01-990		5,038,089,322
Leave Benefits Payable	2-06-01-020		931,704,460
Other Provisions	2-06-01-990		69,678,162
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		339,060,510
Accumulated Surplus/(Deficit)	3-01-01-010		227,669,721,769
Contributed Capital	3-01-01-030		5,559,191,865
Permit Fees	4-02-01-010		1,000
Clearance and Certification Fees	4-02-01-040		253,650
Inspection Fees	4-02-01-100		699,700
Verification and Authentication Fees	4-02-01-110		305,200
Fines and Penalties-Service Income	4-02-01-140		1,064,839
Other Service Income	4-02-01-990		251,313
Rent/lease Income	4-02-02-050		17,572,467
Waterworks System Fees	4-02-02-090		274,712,183
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		11,887,129
Interest Income	4-02-02-210		3,666,744
Fines and Penalties-Business Income	4-02-02-230		5,511
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		22,393,283,262
Donations in Kind	4-04-02-020		2,831,204
Gain on Foreign Exchange (FOREX)	4-05-01-010		2,090,448
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		46,718,189
Salaries and Wages-Regular	5-01-01-010	669,553,542	
Salaries and Wages-Casual/Contractual	5-01-01-020	660,400,461	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	98,748,384	
Representation Allowance (RA)	5-01-02-020	5,126,298	
Transportation Allowance (TA)	5-01-02-030	3,421,900	
Clothing/Uniform Allowance	5-01-02-040	49,665,864	
Subsistence Allowance	5-01-02-050	27,060	
Honoraria	5-01-02-100	1,298,563	
Longevity Pay	5-01-02-120	4,605,000	
Overtime and Night Pay	5-01-02-130	4,547,308	
Year-End Bonus	5-01-02-140	12,313,209	
Cash Gift	5-01-02-150	77,000	
Mid-Year Bonus	5-01-02-160	221,119,908	
Directors and Committee Members' Fees	5-01-02-170	60,000	
Other Bonuses and Allowances	5-01-02-990	26,959,111	
Retirement and Life Insurance Premiums	5-01-03-010	150,695,300	
Pag-IBIG Contributions	5-01-03-020	4,892,004	
PhilHealth Contributions	5-01-03-030	26,391,517	
Employees Compensation Insurance Premiums	5-01-03-040	4,681,271	
Retirement Grtuity	5-01-04-020	1,390,719	
Terminal Leave Benefits	5-01-04-030	8,105,730	
Other Personnel Benefits	5-01-04-990	617,630	





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ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Traveling Expenses-local	5-02-01-010	96,761,814	
Traveling Expenses-Foreign	5-02-01-020	56,406	
Training Expenses	5-02-02-010	105,413,591	
Office Supplies Expenses	5-02-03-010	40,611,465	
Accountable Forms Expenses	5-02-03-020	232,800	
Food Supplies Expenses	5-02-03-050	11,385	
Drugs and Medicines Expenses	5-02-03-070	1,868,948	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	1,356,875	
Fuel, Oil and Lubricants Expenses	5-02-03-090	122,946,213	
Agricultural and Marine Supplies Expenses	5-02-03-100	768,870	
Textbooks and Instructional Materials Expenses	5-02-03-110	20,065	
Military, Police and Traffic Supplies Expenses	5-02-03-120	20,013	
Chemical and Filtering Supplies Expenses	5-02-03-130	14,400	
Linens and Beddings Expenses	5-02-03-140	520	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	28,570,327	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	11,339,376	
Electrical Supplies and Materials Expenses	5-02-03-260	631,412	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	130,315	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	662,405	
Other Supplies and Materials Expenses	5-02-03-990	32,885,725	
Water Expenses	5-02-04-010	5,240,783	
Electricity Expenses	5-02-04-020	206,920,376	
Other Utility Expenses	5-02-04-990	18,978	
Postage and Courier Services	5-02-05-010	1,423,354	
Telephone Expenses	5-02-05-020	6,703,466	
Internet Subscription Expenses	5-02-05-030	7,262,966	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	232,703	
Awards/Rewards Expenses	5-02-06-010	2,764,545	
Prizes	5-02-06-020	234,000	
Survey Expenses	5-02-07-010	529,296	
Research, Exploration and Development Expenses	5-02-07-020	5,404,293	
Generation, Transmission and Distribution Expenses	5-02-09-010	9,100	
Extraordinary and Miscellaneous Expenses	5-02-10-030	287,055	
Legal Services	5-02-11-010	110,611	
Auditing Services	5-02-11-020	39,488,610	
Consultancy Services	5-02-11-030	100,000	
Other Professional Services	5-02-11-990	915,639	
Janitorial Services	5-02-12-020	5,443,770	
Security Services	5-02-12-030	2,869,975	
Other General Services	5-02-12-990	699,644	
Repairs and Maintenance-Land Improvements	5-02-13-020	535,071	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	477,573,147	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	13,292,333	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	18,582,054	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	36,484,474	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	446,861	
Repairs and Maintenance-Leased Assets	5-02-13-080	243,744	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	287,669	



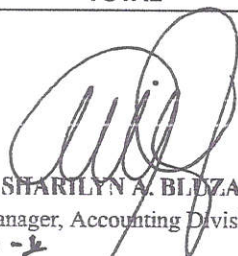


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ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Repairs and Maintenance-Others	5-02-13-980	1,983,851	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	144,051	
Taxes, Duties and Licenses	5-02-15-010	6,942,159	
Fidelity Bond Premiums	5-02-15-020	5,315,382	
Insurance/Reinsurance Expenses	5-02-15-030	17,368,913	
Labor and Wages	5-02-16-010	137,612,841	
Advertising, Promotional and Marketing Expenses	5-02-99-010	166,609	
Printing and Publication Expenses	5-02-99-020	1,480,565	
Representation Expenses	5-02-99-030	42,519,308	
Transportation and Delivery Expenses	5-02-99-040	1,032,601	
Rent/Lease Expenses	5-02-99-050	52,696,844	
Membership Dues and Contributions to Organizations	5-02-99-060	45,000	
Subscription Expenses	5-02-99-070	6,309,739	
Donations	5-02-99-080	1,896,900	
Litigation/Acquired Assets Expenses	5-02-99-090	6,327,993	
Documentary Stamps Expenses	5-02-99-140	853,034	
Major Events and Conventions Expenses	5-02-99-180	5,335,044	
Legal Defense Expense	5-02-99-210	10,300	
Other Maintenance and Operating Expenses	5-02-99-990	314,462,107	
Bank Charges	5-03-01-040	127,048	
Depreciation-Land Improvements	5-05-01-020	116,143,851	
Depreciation-Infrastructure Assets	5-05-01-030	3,416,035,293	
Depreciation-Buildings and Other Structures	5-05-01-040	41,243,436	
Depreciation-Machinery and Equipment	5-05-01-050	157,574,119	
Depreciation-Transportation Equipment	5-05-01-060	26,621,775	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	4,811,759	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	1,024,616	
Amortization-Intangible Assets	5-05-02-010	11,124,215	
Impairment Loss-Lease Receivables	5-05-03-030	55,758,442	
Impairment Loss-Other Receivables	5-05-03-060	1,422,254	
Impairment Loss-Inventories	5-05-03-070	1,499,926	
Loss on Foreign Exchange (FOREX)	5-05-04-010	26,060,116	
Other Discounts	5-05-05-010	390,883	
<b>TOTAL</b>		<b>424,642,092,791</b>	<b>424,642,092,791</b>

CERTIFIED CORRECT:

  
**SHARILYN A. BLAZA**  
Manager, Accounting Division  
MF - J  
DC - J

NOTED BY:

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