



Republic of the Philippines
OFFICE OF THE PRESIDENT
NATIONAL IRRIGATION ADMINISTRATION
 Edsa, Diliman, Quezon City



COMBINED TRIAL BALANCE
ALL FUNDS
AS OF JUNE 30, 2025

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	7,785,482	
Petty Cash	1-01-01-020	6,003,006	
Cash in Bank-Local Currency, Current Account	1-01-02-020	18,148,890,816	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	68,408,154	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	854,606	
Time Deposits-Local Currency	1-01-05-020	489,822,836	
Time Deposits-Foreign Currency	1-01-05-030	45,570,765	
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	4,786,332,082	
Allowance for Impairment-Accounts Receivable	1-03-01-012		4,339,916,176
Interests Receivable	1-03-01-050	6,449,017	
Allowance for Impairment-Interests Receivable	1-03-01-052		1,980,609
Loans Receivables-Others	1-03-01-990	3,842,915	
Allowance for Impairment-Loans Receivable-Others	1-03-01-992		3,797,994
Due from National Government Agencies	1-03-03-010	698,365,671	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		699,581,360
Due from Local Government Units	1-03-03-030	76,048,948	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		69,140,316
Due from Other Government Corporations	1-03-03-050	147,825,872	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		104,861,315
Due from Other Funds	1-03-04-050	46,723,866	
Receivables-Disallowances/Charges	1-03-99-010	117,533,732	
Due from Officers and Employees	1-03-99-020	7,228,345	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,642,236
Due from Non-Government Organizations/Civil Society Organizations	1-03-99-030	7,695,288	
Other Receivables	1-03-99-990	988,800,458	
Allowance for Impairment-Other Receivables	1-03-99-992		496,750,527
Agricultural and Marine Supplies for Distribution	1-04-02-050	5,380,699	
Property and Equipment for Distribution	1-04-02-090	28,983,085	
Raw Materials Inventory	1-04-03-010	51,880,546	
Work-in-Process Inventory	1-04-03-020	183,322,403	
Finished Goods Inventory	1-04-03-030	404,640,613	
Office Supplies Inventory	1-04-04-010	26,370,953	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020	3,600	
Drugs and Medicines Inventory	1-04-04-060	43,222	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	155,873	
Fuel, Oil and Lubricants Inventory	1-04-04-080	11,632,016	
Textbooks and Instructional Materials Inventory	1-04-04-100	12,066	
Construction Materials Inventory	1-04-04-130	48,251,347	
Linens and Beddings	1-04-04-170	94,329	
Electrical Supplies and Materials Inventory	1-04-04-190	117,540	



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Other Supplies and Materials Inventory	1-04-04-990	13,598,180	
Semi-Expendable Office Equipment	1-04-05-020	1,183,201	
Semi-Expendable Information and Communications Technology	1-04-05-030	1,928,777	
Semi-Expendable Communications Equipment	1-04-05-070	141,784	
Semi-Expendable Medical Equipment	1-04-05-100	23,610	
Semi-Expendable Sports Equipment	1-04-05-120	25,418	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	38,000	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	727,710	
Semi-Expendable Furniture and Fixtures	1-04-06-010	1,692,516	
Investment Property, Land	1-05-01-010	2,082,569	
Land	1-06-01-010	4,311,804,715	
Land Improvements, Aquaculture Structures	1-06-02-010	2,137,816	
Accumulated Depreciation-Land Improvements, Aquaculture Structures	1-06-02-011		2,015,505
Land Improvements, Reforestation Projects	1-06-02-020	52,034,392	
Other Land Improvements	1-06-02-990	20,443,774,304	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		12,780,641,159
Road Networks	1-06-03-010	1,566,490,981	
Accumulated Depreciation-Road Networks	1-06-03-011		213,231,493
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	261,327,040,252	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		78,463,462,907
Accumulated Impairment Losses-Water Supply Systems	1-06-03-042		15,254,367
Power Supply Systems	1-06-03-050	3,653,836,008	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		498,915,082
Communications Networks	1-06-03-060	43,467,582	
Accumulated Depreciation-Communications Networks	1-06-03-061		2,253,279
Other Infrastructure Assets	1-06-03-990	743,571,105	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		88,389,864
Buildings	1-06-04-010	4,731,794,678	
Accumulated Depreciation-Buildings	1-06-04-011		1,420,689,798
Accumulated Impairment Losses-Buildings	1-06-04-012		680,877
Hostels and Dormitories	1-06-04-060	5,397,245	
Accumulated Depreciation-Hostels and Dormitories	1-06-04-061		1,534,774
Other Structures	1-06-04-990	643,265,797	
Accumulated Depreciation-Other Structures	1-06-04-991		189,451,538
Office Equipment	1-06-05-020	549,047,287	
Accumulated Depreciation-Office Equipment	1-06-05-021		308,505,043
Accumulated Impairment Losses-Office Equipment	1-06-05-022		174,935
Information and Communications Technology Equipment	1-06-05-030	1,113,837,320	
Accumulated Depreciation-Information and Communications Technology Equipment	1-06-05-031		616,888,160
Accumulated Impairment Losses-Information and Communications Technology Equipment	1-06-05-032		713,416
Agricultural and Forestry Equipment	1-06-05-040	519,766,975	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		4,263,081



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Communications Equipment	1-06-05-070	112,547,918	
Accumulated Depreciation-Communications Equipment	1-06-05-071		42,802,131
Construction and Heavy Equipment	1-06-05-080	3,978,699,164	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		1,298,410,569
Accumulated Impairment Losses-Constriction and Heavy Equip	1-06-05-082		1,491,911
Disaster Response and Rescue Equipment	1-06-05-090	4,881,077	
Accumulated Depreciation-Disaster Response and Rescue Equ	1-06-05-091		3,186,033
Military, Police and Security Equipment	1-06-05-100	11,253,231	
Accumulated Depreciation-Military, Police and Security Equipm	1-06-05-101		4,013,149
Medical Equipment	1-06-05-110	3,304,418	
Accumulated Depreciation-Medical Equipment	1-06-05-111		2,430,968
Printing Equipment	1-06-05-120	3,257,990	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,283,712
Sports Equipment	1-06-05-130	3,766,185	
Accumulated Depreciation-Sports Equipment	1-06-05-131		1,174,285
Technical and Scientific Equipment	1-06-05-140	1,736,894,143	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		466,116,101
Accumulated Impairment Losses-Technical and Scientific Equip	1-06-05-142		286,094
Kitchen Equipment	1-06-05-160	195,600	
Accumulated Depreciation-Kitchen Equipment	1-06-05-161		54,198
Electrical Equipment	1-06-05-170	21,493,569	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		8,308,628
Other Machinery and Equipment	1-06-05-990	1,180,358,874	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		590,074,787
Accumulated Impairment Losses-Other Machinery and Equipm	1-06-05-992		288,438
Motor Vehicles	1-06-06-010	1,089,169,246	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		708,661,723
Accumulated Impairment Losses-Motor Vehicles	1-06-06-012		1,075,364
Watercrafts	1-06-06-040	3,121,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,755,650
Other Transportation Equipment	1-06-06-990	15,041,140	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		11,697,869
Furniture and Fixtures	1-06-07-010	165,979,284	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		43,621,393
Books	1-06-07-020	502,616	
Accumulated Depreciation-Books	1-06-07-021		469,971
Works of Arts and Archeological Specimens	1-06-11-020	678,400	
Accumulated Depreciation-Works of Arts and Archeological Sp	1-06-11-021		32,262
Construction in Progress-Land Improvements	1-06-98-010	46,954,348	
Construction in Progress-Infrastructure Assets	1-06-98-020	120,526,867,784	
Construction in Progress-Buildings and Other Structures	1-06-98-030	985,109,818	
Construction in Progress-Furniture and Fixtures	1-06-98-060	185,980	
Other Property, Plant and Equipment	1-06-99-990	3,171,527,982	
Accumulated Depreciation-Other Property, Plant and Equipmen	1-06-99-991		626,084,101



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Computer Software	1-08-01-020	264,510,912	
Accumulated Amortization-Computer Software	1-08-01-021		76,865,785
Advances for Operating Expenses	1-99-01-010	1,038,139	
Advances for Payroll	1-99-01-020	3,834,926	
Advances to Special Disbursing Officer	1-99-01-030	13,682,983	
Advances to Officers and Employees	1-99-01-040	16,465,349	
Advances to Contractors/Sub-Contractors	1-99-02-010	6,693,182,469	
Prepaid Rent	1-99-02-020	18,000	
Prepaid Insurance	1-99-02-050	9,832,911	
Prepaid Subscription	1-99-02-100	15,752,036	
Other Prepayments	1-99-02-990	5,292,850	
Guaranty Deposits	1-99-03-020	55,526,469	
Other Deposits	1-99-03-990	6,909,454	
Other Assets	1-99-99-990	33,756,223	
Accumulated Impairment Losses-Other Assets	1-99-99-992		28,721,608
Accounts Payable	2-01-01-010		1,926,875,013
Due to Officers and Employees	2-01-01-020		149,296,394
Due to BIR	2-02-01-010		462,904,538
Due to GSIS	2-02-01-020		51,132,425
Due to Pag -IBIG	2-02-01-030		10,525,173
Due to PhilHealth	2-02-01-040		8,280,153
Due to NGAs	2-02-01-050		3,311,294,892
Due to Other Government Corporations	2-02-01-060		167,314,382
Due to LGUs	2-02-01-070		3,359,698
Due to Treasurer of the Philippines	2-02-01-090		64,783,475,359
Due to SSS	2-02-01-110		817,573
Trust Liabilities	2-04-01-010		225,535,615
Guaranty/Security Deposits Payable	2-04-01-040		4,192,796,311
Trust Liabilities-Disallowances/Charges	2-04-01-080		17,809,400
Other Deferred Credits	2-05-01-990		4,437,071,597
Leave Benefits Payable	2-06-01-020		736,073,867
Other Provisions	2-06-01-990		227,163,946
Other Payables	2-99-99-990		106,732,339
Accumulated Surplus/(Deficit)	3-01-01-010		267,212,437,002
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		634,050
Inspection Fees	4-02-01-100		2,135,780
Verification and Authentication Fees	4-02-01-110		411,500
Processing Fees	4-02-01-130		23,250
Fines and Penalties-Service Income	4-02-01-140		450,673
Participation Fees	4-02-01-190		1,500
Other Service Income	4-02-01-990		2,785,137
Rent/lease Income	4-02-02-050		24,364,364



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Waterworks System Fees	4-02-02-090		328,363,396
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		9,526,066
Sales Revenue	4-02-02-160		312,851,989
Interest Income	4-02-02-210		6,223,451
Fines and Penalties-Business Income	4-02-02-230		295
Subsidy from National Government	4-03-01-010		18,128,907,767
Donations in Kind	4-04-02-020		4,015,000
Gain on Foreign Exchange (FOREX)	4-05-01-010		282,676
Gain on Sale of Property, Plant and Equipment	4-05-01-040		903,165
Gain on Initial Recognition of Agricultural Produce	4-05-01-120		152,042,428
Gain on Sale of Unserviceable Property	4-05-01-170		893,555
Proceeds from Insurance/Indemnities	4-06-99-010		119,341
Miscellaneous Income	4-06-99-990		37,057,878
Salaries and Wages-Regular	5-01-01-010	682,741,847	
Salaries and Wages-Casual/Contractual	5-01-01-020	771,585,086	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	99,937,867	
Representation Allowance (RA)	5-01-02-020	10,359,658	
Transportation Allowance (TA)	5-01-02-030	3,391,275	
Clothing/Uniform Allowance	5-01-02-040	63,686,000	
Subsistence Allowance	5-01-02-050	12,363	
Honoraria	5-01-02-100	255,717	
Longevity Pay	5-01-02-120	3,370,000	
Overtime and Night Pay	5-01-02-130	4,226,146	
Year-End Bonus	5-01-02-140	1,128,589	
Mid-Year Bonus	5-01-02-160	255,200,307	
Directors and Committee Members' Fees	5-01-02-170	237,000	
Other Bonuses and Allowances	5-01-02-990	581,233	
Retirement and Life Insurance Premiums	5-01-03-010	161,794,216	
Pag-IBIG Contributions	5-01-03-020	10,542,333	
PhilHealth Contributions	5-01-03-030	35,074,041	
Employees Compensation Insurance Premiums	5-01-03-040	4,854,114	
Terminal Leave Benefits	5-01-04-030	16,145,962	
Other Personnel Benefits	5-01-04-990	721,414	
Traveling Expenses-Local	5-02-01-010	95,525,979	
Traveling Expenses-Foreign	5-02-01-020	787,020	
Training Expenses	5-02-02-010	118,961,560	
Scholarship Grants/Exposes	5-02-02-020	24,400	
Office Supplies Expenses	5-02-03-010	50,943,776	
Accountable Forms Expenses	5-02-03-020	424,742	
Food Supplies Expenses	5-02-03-050	1,500	
Drugs and Medicines Expenses	5-02-03-070	1,762,609	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	640,563	
Fuel, Oil and Lubricants Expenses	5-02-03-090	149,553,265	
Agricultural and Marine Supplies Expenses	5-02-03-100	30,170,182	



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Military, Police and Traffic Supplies Expenses	5-02-03-120	56,241	
Linens and Beddings Expenses	5-02-03-140	111,135	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	44,485,618	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	16,112,529	
Electrical Supplies and Materials Expenses	5-02-03-260	946,969	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	113,904	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	1,589,724	
Other Supplies and Materials Expenses	5-02-03-990	31,425,019	
Water Expenses	5-02-04-010	7,335,896	
Electricity Expenses	5-02-04-020	148,299,837	
Other Utility Expenses	5-02-04-990	21,576	
Postage and Courier Services	5-02-05-010	1,072,337	
Telephone Expenses	5-02-05-020	5,568,503	
Internet Subscription Expenses	5-02-05-030	10,421,026	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	153,327	
Awards/Rewards Expenses	5-02-06-010	2,035,008	
Prizes	5-02-06-020	108,400	
Survey Expenses	5-02-07-010	1,617,960	
Research, Exploration and Development Expenses	5-02-07-020	70,888,673	
Demolition and Relocation Expenses	5-02-08-010	77,395	
Extraordinary and Miscellaneous Expenses	5-02-10-030	168,999	
Legal Services	5-02-11-010	279,213	
Auditing Services	5-02-11-020	55,163,103	
Consultancy Services	5-02-11-030	5,723,221	
Other Professional Services	5-02-11-990	979,669	
Janitorial Services	5-02-12-020	6,828,681	
Security Services	5-02-12-030	1,093,676	
Other General Services	5-02-12-990	120,858	
Repairs and Maintenance-Land Improvements	5-02-13-020	72,211	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	904,539,745	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	17,413,140	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	23,753,674	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	55,796,282	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	306,547	
Repairs and Maintenance-Leased Assets	5-02-13-080	126,400	
Repairs and Maintenance-Semi-Expendable Machinery and Eq	5-02-13-210	455,245	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures	5-02-13-220	8,700	
Repairs and Maintenance-Others	5-02-13-980	6,995,143	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	168,803	
Assistance to Non-Government Organizations/Civil Society Org	5-02-14-050	177,583	
Assistance/Subsidies/Contribution-Others	5-02-14-990	1,800,000	
Taxes, Duties and Licenses	5-02-15-010	541,085,876	
Fidelity Bond Premiums	5-02-15-020	6,983,239	
Insurance/Reinsurance Expenses	5-02-15-030	35,387,794	



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Labor and Wages	5-02-16-010	222,058,614	
Advertising, Promotional and Marketing Expenses	5-02-99-010	724,138	
Printing and Publication Expenses	5-02-99-020	1,001,748	
Representation Expenses	5-02-99-030	56,745,776	
Transportation and Delivery Expenses	5-02-99-040	2,163,043	
Rent/Lease Expenses	5-02-99-050	27,869,534	
Membership Dues and Contributions to Organizations	5-02-99-060	47,000	
Subscription Expenses	5-02-99-070	11,493,264	
Donations	5-02-99-080	9,235,188	
Documentary Stamps Expenses	5-02-99-140	300	
Major Events and Conventions Expenses	5-02-99-180	15,303,678	
Other Maintenance and Operating Expenses	5-02-99-990	952,547,949	
Bank Charges	5-03-01-040	66,264	
Cost of Sales	5-04-02-010	124,670,057	
Depreciation-Land Improvements	5-05-01-020	32,736,187	
Depreciation-Infrastructure Assets	5-05-01-030	4,009,219,142	
Depreciation-Buildings and Other Structures	5-05-01-040	85,617,955	
Depreciation-Machinery and Equipment	5-05-01-050	302,850,210	
Depreciation-Transportation Equipment	5-05-01-060	39,138,811	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	4,946,347	
Depreciation-Heritage Assets	5-05-01-100	24,197	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	1,422,661	
Amortization-Intangible Assets	5-05-02-010	11,006,364	
Impairment Loss-Loans and Receivables	5-05-03-020	394,797	
Impairment Loss-Other Receivables	5-05-03-060	59,499	
Impairment Loss-Property, Plant and Equipment	5-05-03-090	5,629,421	
Impairment Loss-Other Assets	5-05-03-990	9,647	
Loss on Foreign Exchange (FOREX)	5-05-04-010	2,164,921	
Loss on Sale of Property, Plant and Equipment	5-05-04-040	8,509,055	
Loss of Assets	5-05-04-090	14,609	
Other Losses	5-05-04-990	13,653,310	
Other Discounts	5-05-05-010	398,629	
TOTAL		476,853,261,105	476,853,261,105

CERTIFIED CORRECT:

SHARILYN A. BLUZA, CPA, MBA
 Manager, Accounting Division

MHE
WPM

NOTED BY:

ROBERT VICTOR G. SEARES, JR
 Deputy Administrator for Administrative
 and Finance Sector