



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



COMBINED TRIAL BALANCE
ALL FUNDS
AS OF MARCH 31, 2025

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	1,800,606	
Petty Cash	1-01-01-020	6,015,471	
Cash in Bank-Local Currency, Current Account	1-01-02-020	31,570,689,271	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	65,360,044	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	854,606	
Time Deposits-Local Currency	1-01-05-020	485,683,618	
Time Deposits-Foreign Currency	1-01-05-030	47,580,633	
Cash - National Treasury, MDS	deleted/1-01-04-040	0	
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	5,007,867,341	
Allowance for Impairment-Accounts Receivable	1-03-01-012		4,550,465,865
Interests Receivable	1-03-01-050	5,804,547	
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	722,791,361	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		721,237,080
Due from Local Government Units	1-03-03-030	78,693,997	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		69,240,934
Due from Other Government Corporations	1-03-03-050	147,844,540	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		104,861,315
Due from Other Funds	1-03-04-050	45,520,506	
Receivables-Disallowances/Charges	1-03-99-010	113,991,725	
Due from Officers and Employees	1-03-99-020	7,232,137	
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	985,659,375	
Allowance for Impairment-Other Receivables	1-03-99-992		496,832,921
Agricultural and Marine Supplies for Distribution	1-04-02-050	18,295,619	
Property and Equipment for Distribution	1-04-02-090	30,003,001	
Raw Materials Inventory	1-04-03-010	49,666,336	
Work-in-Process Inventory	1-04-03-020	189,765,408	
Finished Goods Inventory	1-04-03-030	341,964,966	
Office Supplies Inventory	1-04-04-010	20,064,210	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020	3,600	
Drugs and Medicines Inventory	1-04-04-060	28,253	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	122,363	
Fuel, Oil and Lubricants Inventory	1-04-04-080	7,112,425	
Textbooks and Instructional Materials Inventory	1-04-04-100	12,066	



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Construction Materials Inventory	1-04-04-130	34,254,541	
Electrical Supplies and Materials Inventory	1-04-04-190	32,559	
Other Supplies and Materials Inventory	1-04-04-990	11,585,075	
Semi-Expendable Office Equipment	1-04-05-020	1,475,099	
Semi-Expendable Information and Communications Technology	1-04-05-030	3,618,736	
Semi-Expendable Communications Equipment	1-04-05-070	198,000	
Semi-Expendable Medical Equipment	1-04-05-100	23,610	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	730,350	
Semi-Expendable Kitchen Equipment	1-04-05-160	2,445	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	1,068,415	
Semi-Expendable Furniture and Fixtures	1-04-06-010	951,190	
Investment Property, Land	1-05-01-010	2,082,569	
Land	1-06-01-010	4,311,313,502	
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	20,510,001,577	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		12,755,823,337
Road Networks	1-06-03-010	1,240,269,150	
Accumulated Depreciation-Road Networks	1-06-03-011		201,272,383
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	257,401,951,767	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		74,597,436,718
Accumulated Impairment Losses-Water Supply Systems	1-06-03-042		10,254,367
Power Supply Systems	1-06-03-050	3,645,562,234	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		466,203,611
Communications Networks	1-06-03-060	43,467,582	
Accumulated Depreciation-Communications Networks	1-06-03-061		1,938,976
Other Infrastructure Assets	1-06-03-990	465,695,162	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		67,774,577
Buildings	1-06-04-010	4,603,863,983	
Accumulated Depreciation-Buildings	1-06-04-011		1,389,926,184
Accumulated Impairment Losses-Buildings	1-06-04-012		613,390
Hostels and Dormitories	1-06-04-060	5,882,083	
Accumulated Depreciation-Hostels and Dormitories	1-06-04-061		1,855,041
Other Structures	1-06-04-990	597,221,862	
Accumulated Depreciation-Other Structures	1-06-04-991		180,537,650
Office Equipment	1-06-05-020	547,807,003	
Accumulated Depreciation-Office Equipment	1-06-05-021		302,050,662
Accumulated Impairment Losses-Office Equipment	1-06-05-022		97,297
Information and Communications Technology Equipment	1-06-05-030	1,077,635,231	



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Accumulated Depreciation-Information and Communications Te	1-06-05-031		589,935,840
Accumulated Impairment Losses-Information and Communicati	1-06-05-032		384,236
Agricultural and Forestry Equipment	1-06-05-040	519,766,975	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		4,207,340
Communications Equipment	1-06-05-070	114,917,145	
Accumulated Depreciation-Communications Equipment	1-06-05-071		42,692,470
Construction and Heavy Equipment	1-06-05-080	3,181,958,164	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		1,246,195,632
Accumulated Impairment Losses-Constriction and Heavy Equip	1-06-05-082		150,763
Disaster Response and Rescue Equipment	1-06-05-090	5,140,277	
Accumulated Depreciation-Disaster Response and Rescue Equ	1-06-05-091		3,384,535
Military, Police and Security Equipment	1-06-05-100	8,461,172	
Accumulated Depreciation-Military, Police and Security Equipm	1-06-05-101		3,114,781
Medical Equipment	1-06-05-110	3,304,418	
Accumulated Depreciation-Medical Equipment	1-06-05-111		2,386,211
Printing Equipment	1-06-05-120	3,257,990	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,216,317
Sports Equipment	1-06-05-130	3,407,735	
Accumulated Depreciation-Sports Equipment	1-06-05-131		896,128
Technical and Scientific Equipment	1-06-05-140	1,635,879,587	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		462,347,812
Accumulated Impairment Losses-Technical and Scientific Equip	1-06-05-142		48,349
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		8,044,076
Other Machinery and Equipment	1-06-05-990	1,202,852,626	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		600,528,594
Accumulated Impairment Losses-Other Machinery and Equipm	1-06-05-992		31,431
Motor Vehicles	1-06-06-010	1,025,211,229	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		694,884,174
Accumulated Impairment Losses-Motor Vehicles	1-06-06-012		584,606
Watercrafts	1-06-06-040	3,121,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,749,174
Other Transportation Equipment	1-06-06-990	15,112,940	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		11,766,079
Furniture and Fixtures	1-06-07-010	166,170,977	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		42,104,936
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	169,000	
Construction in Progress-Land Improvements	1-06-98-010	44,567,033	



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Construction in Progress-Infrastructure Assets	1-06-98-020	108,223,210,069	
Construction in Progress-Buildings and Other Structures	1-06-98-030	807,083,060	
Construction in Progress-Furniture and Fixtures	1-06-98-060	185,980	
Other Property, Plant and Equipment	1-06-99-990	3,176,649,889	
Accumulated Depreciation-Other Property, Plant and Equipmen	1-06-99-991		628,155,217
Computer Software	1-08-01-020	259,407,757	
Accumulated Amortization-Computer Software	1-08-01-021		71,392,435
Advances for Operating Expenses	1-99-01-010	316,716	
Advances for Payroll	1-99-01-020	3,451,636	
Advances to Special Disbursing Officer	1-99-01-030	15,044,378	
Advances to Officers and Employees	1-99-01-040	11,801,701	
Advances to Contractors/Sub-Contractors	1-99-02-010	4,661,993,349	
Prepaid Rent	1-99-02-020	36,000	
Prepaid Insurance	1-99-02-050	9,167,567	
Prepaid Subscription	1-99-02-100	17,819,877	
Other Prepayments	1-99-02-990	5,292,850	
Guaranty Deposits	1-99-03-020	51,719,762	
Other Deposits	1-99-03-990	6,909,454	
Other Assets	1-99-99-990	33,825,435	
Accumulated Impairment Losses-Other Assets	1-99-99-992		28,721,608
Accounts Payable	2-01-01-010		1,538,186,404
Due to Officers and Employees	2-01-01-020		155,902,489
Due to BIR	2-02-01-010		293,109,363
Due to GSIS	2-02-01-020		57,587,715
Due to Pag -IBIG	2-02-01-030		11,292,337
Due to PhilHealth	2-02-01-040		7,582,333
Due to NGAs	2-02-01-050		3,539,939,960
Due to Other Government Corporations	2-02-01-060		177,724,174
Due to LGUs	2-02-01-070		5,005,924
Due to Treasurer of the Philippines	2-02-01-090		64,785,209,798
Due to SSS	2-02-01-110		746,947
Trust Liabilities	2-04-01-010		163,160,769
Guaranty/Security Deposits Payable	2-04-01-040		3,389,075,272
Trust Liabilities-Disallowances/Charges	2-04-01-080		16,551,972
Other Deferred Credits	2-05-01-990		4,623,156,127
Leave Benefits Payable	2-06-01-020		788,848,220
Other Provisions	2-06-01-990		223,551,777
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		102,385,320
Accumulated Surplus/(Deficit)	3-01-01-010		267,360,307,262
Contributed Capital	3-01-01-030		5,559,191,865
Clearance and Certification Fees	4-02-01-040		348,350



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Inspection Fees	4-02-01-100		881,630
Verification and Authentication Fees	4-02-01-110		216,500
Processing Fees	4-02-01-130		10,750
Fines and Penalties-Service Income	4-02-01-140		325,110
Other Service Income	4-02-01-990		2,252,388
Rent/lease Income	4-02-02-050		7,706,344
Waterworks System Fees	4-02-02-090		170,429,095
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		6,923,503
Sales Revenue	4-02-02-160		197,305,000
Interest Income	4-02-02-210		1,096,450
Subsidy from National Government	4-03-01-010		8,434,796,898
Gain on Foreign Exchange (FOREX)	4-05-01-010		282,676
Gain on Initial Recognition of Agricultural Produce	4-05-01-120		56,746,706
Gain on Sale of Unserviceable Property	4-05-01-170		545,500
Proceeds from Insurance/Indemnities	4-06-99-010		115,000
Miscellaneous Income	4-06-99-990		12,779,455
Salaries and Wages-Regular	5-01-01-010	342,167,141	
Salaries and Wages-Casual/Contractual	5-01-01-020	390,660,344	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	49,933,852	
Representation Allowance (RA)	5-01-02-020	5,132,316	
Transportation Allowance (TA)	5-01-02-030	1,623,000	
Clothing/Uniform Allowance	5-01-02-040	58,888,100	
Subsistence Allowance	5-01-02-050	6,671	
Honoraria	5-01-02-100	122,172	
Overtime and Night Pay	5-01-02-130	861,495	
Year-End Bonus	5-01-02-140	1,488	
Mid-Year Bonus	5-01-02-160	1,488	
Directors and Committee Members' Fees	5-01-02-170	108,000	
Other Bonuses and Allowances	5-01-02-990	322,464	
Retirement and Life Insurance Premiums	5-01-03-010	71,299,145	
Pag-IBIG Contributions	5-01-03-020	4,985,024	
PhilHealth Contributions	5-01-03-030	16,190,902	
Employees Compensation Insurance Premiums	5-01-03-040	2,121,360	
Terminal Leave Benefits	5-01-04-030	8,706,180	
Other Personnel Benefits	5-01-04-990	631,571	
Traveling Expenses-Local	5-02-01-010	35,758,904	
Traveling Expenses-Foreign	5-02-01-020	219,125	
Training Expenses	5-02-02-010	52,022,155	
Office Supplies Expenses	5-02-03-010	18,702,207	
Accountable Forms Expenses	5-02-03-020	212,332	
Drugs and Medicines Expenses	5-02-03-070	399,638	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	113,171	



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Fuel, Oil and Lubricants Expenses	5-02-03-090	58,540,348	
Agricultural and Marine Supplies Expenses	5-02-03-100	4,501,886	
Military, Police and Traffic Supplies Expenses	5-02-03-120	56,241	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	20,694,037	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	8,120,597	
Electrical Supplies and Materials Expenses	5-02-03-260	262,199	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	110,904	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	265,485	
Other Supplies and Materials Expenses	5-02-03-990	13,841,234	
Water Expenses	5-02-04-010	3,035,721	
Electricity Expenses	5-02-04-020	58,583,965	
Other Utility Expenses	5-02-04-990	21,576	
Postage and Courier Services	5-02-05-010	541,608	
Telephone Expenses	5-02-05-020	1,974,004	
Internet Subscription Expenses	5-02-05-030	4,408,933	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	47,693	
Awards/Rewards Expenses	5-02-06-010	815,508	
Prizes	5-02-06-020	65,000	
Survey Expenses	5-02-07-010	120,970	
Research, Exploration and Development Expenses	5-02-07-020	24,957,720	
Demolition and Relocation Expenses	5-02-08-010	77,395	
Extraordinary and Miscellaneous Expenses	5-02-10-030	45,712	
Legal Services	5-02-11-010	146,104	
Auditing Services	5-02-11-020	22,932,217	
Consultancy Services	5-02-11-030	771,336	
Other Professional Services	5-02-11-990	460,515	
Janitorial Services	5-02-12-020	1,622,622	
Security Services	5-02-12-030	437,470	
Other General Services	5-02-12-990	68,918	
Repairs and Maintenance-Land Improvements	5-02-13-020	431,702	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	316,115,913	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	6,543,489	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	5,467,404	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	15,679,610	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	100,452	
Repairs and Maintenance-Leased Assets	5-02-13-080	126,400	
Repairs and Maintenance-Semi-Expendable Machinery and Eq	5-02-13-210	181,985	
Repairs and Maintenance-Others	5-02-13-980	899,235	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	104,250	
Assistance/Subsidies/Contribution-Others	5-02-14-990	300,000	
Taxes, Duties and Licenses	5-02-15-010	4,028,184	
Fidelity Bond Premiums	5-02-15-020	3,838,053	



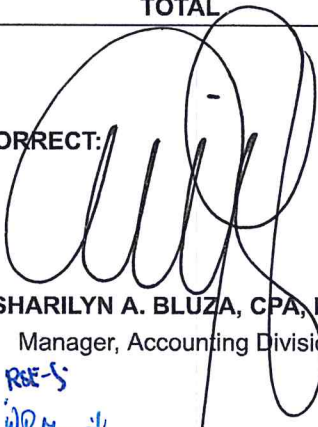
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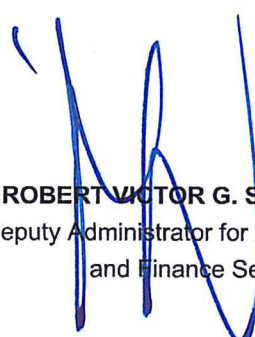
ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Insurance/Reinsurance Expenses	5-02-15-030	17,125,583	
Labor and Wages	5-02-16-010	107,523,316	
Advertising, Promotional and Marketing Expenses	5-02-99-010	224,499	
Printing and Publication Expenses	5-02-99-020	284,963	
Representation Expenses	5-02-99-030	27,428,948	
Transportation and Delivery Expenses	5-02-99-040	323,679	
Rent/Lease Expenses	5-02-99-050	16,262,805	
Membership Dues and Contributions to Organizations	5-02-99-060	47,000	
Subscription Expenses	5-02-99-070	4,673,750	
Donations	5-02-99-080	6,596,248	
Documentary Stamps Expenses	5-02-99-140	100	
Major Events and Conventions Expenses	5-02-99-180	5,326,150	
Other Maintenance and Operating Expenses	5-02-99-990	394,999,565	
Bank Charges	5-03-01-040	41,064	
Cost of Sales	5-04-02-010	72,172,046	
Depreciation-Land Improvements	5-05-01-020	17,226,835	
Depreciation-Infrastructure Assets	5-05-01-030	1,865,606,373	
Depreciation-Buildings and Other Structures	5-05-01-040	47,248,678	
Depreciation-Machinery and Equipment	5-05-01-050	148,469,631	
Depreciation-Transportation Equipment	5-05-01-060	24,920,102	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	2,524,910	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	777,127	
Amortization-Intangible Assets	5-05-02-010	5,533,014	
Impairment Loss-Loans and Receivables	5-05-03-020	394,797	
Impairment Loss-Other Receivables	5-05-03-060	32,445	
Impairment Loss-Property, Plant and Equipment	5-05-03-090	247,499	
Loss on Foreign Exchange (FOREX)	5-05-04-010	162	
Loss on Sale of Property, Plant and Equipment	5-05-04-040	2,641,222	
Loss of Assets	5-05-04-090	14,609	
Other Losses	5-05-04-990	3,288,934	
Other Discounts	5-05-05-010	41,614	
TOTAL		464,180,428,483	464,180,428,483

CERTIFIED CORRECT:



SHARILYN A. BLUZÁ, CPA, MBA
 Manager, Accounting Division
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NOTED BY:



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