



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



COMBINED TRIAL BALANCE
ALL FUNDS
AS OF SEPTEMBER 30, 2025

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	1,263,587	
Petty Cash	1-01-01-020	6,019,152	
Cash in Bank-Local Currency, Current Account	1-01-02-020	16,192,253,905	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	71,211,459	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	854,606	
Time Deposits-Local Currency	1-01-05-020	497,183,706	
Time Deposits-Foreign Currency	1-01-05-030	47,042,307	
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	4,620,236,861	
Allowance for Impairment-Accounts Receivable	1-03-01-012		4,169,689,852
Interests Receivable	1-03-01-050	7,100,569	
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	705,376,067	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		696,891,430
Due from Local Government Units	1-03-03-030	75,173,302	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		69,140,316
Due from Other Government Corporations	1-03-03-050	147,978,759	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		104,861,315
Due from Other Funds	1-03-04-050	42,343,499	
Due from Central Office/Home Head Office	1-03-04-060		
Receivables-Disallowances/Charges	1-03-99-010	115,695,553	
Due from Officers and Employees	1-03-99-020	7,179,045	
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	17	
Other Receivables	1-03-99-990	1,022,243,894	
Allowance for Impairment-Other Receivables	1-03-99-992		494,227,750
Agricultural and Marine Supplies for Distribution	1-04-02-050	4,460,905	
Property and Equipment for Distribution	1-04-02-090	24,120,239	
Raw Materials Inventory	1-04-03-010	45,591,159	
Work-in-Process Inventory	1-04-03-020	86,021,234	
Finished Goods Inventory	1-04-03-030	272,567,198	
Office Supplies Inventory	1-04-04-010	28,838,031	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020	600	
Drugs and Medicines Inventory	1-04-04-060	166,820	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	98,844	
Fuel, Oil and Lubricants Inventory	1-04-04-080	18,552,995	
Textbooks and Instructional Materials Inventory	1-04-04-100	7,240	
Military, Police and Traffic Supplies Inventory	1-04-04-110	46,791	
Construction Materials Inventory	1-04-04-130	14,805,504	
Electrical Supplies and Materials Inventory	1-04-04-190	128,467	
Housekeeping/Cleaning Supplies	1-04-04-230	48,927	



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Other Supplies and Materials Inventory	1-04-04-990	14,014,616	
Semi-Expendable Office Equipment	1-04-05-020	1,393,493	
Semi-Expendable Information and Communications Technology E	1-04-05-030	2,473,078	
Semi-Expendable Communications Equipment	1-04-05-070	145,080	
Semi-Expendable Medical Equipment	1-04-05-100	93,430	
Semi-Expendable Sports Equipment	1-04-05-120	23,442	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	407,150	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	534,746	
Semi-Expendable Furniture and Fixtures	1-04-06-010	1,308,219	
Investment Property, Land	1-05-01-010	2,082,569	
Investment Property, Buildings	1-05-01-020	2,997,081	
Land	1-06-01-010	4,320,845,657	
Land Improvements, Aquaculture Structures	1-06-02-010	2,137,816	
Accumulated Depreciation-Land Improvements, Aquaculture Stru	1-06-02-011		2,015,505
Land Improvements, Reforestation Projects	1-06-02-020	56,034,392	
Other Land Improvements	1-06-02-990	20,457,654,577	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		13,196,737,273
Road Networks	1-06-03-010	1,569,427,713	
Accumulated Depreciation-Road Networks	1-06-03-011		229,885,140
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	268,151,319,954	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		79,993,333,183
Accumulated Impairment Losses-Water Supply Systems	1-06-03-042		58,354,367
Power Supply Systems	1-06-03-050	3,663,266,175	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		529,287,444
Communications Networks	1-06-03-060	43,467,582	
Accumulated Depreciation-Communications Networks	1-06-03-061		2,343,305
Other Infrastructure Assets	1-06-03-990	840,048,399	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		98,442,384
Buildings	1-06-04-010	4,925,708,478	
Accumulated Depreciation-Buildings	1-06-04-011		1,454,976,381
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		1,779,041
Other Structures	1-06-04-990	756,093,084	
Accumulated Depreciation-Other Structures	1-06-04-991		198,537,209
Office Equipment	1-06-05-020	554,624,229	
Accumulated Depreciation-Office Equipment	1-06-05-021		322,037,962
Accumulated Impairment Losses-Office Equipment	1-06-05-022		176,067
Information and Communications Technology Equipment	1-06-05-030	1,148,644,113	
Accumulated Depreciation-Information and Communications Tech	1-06-05-031		651,552,224
Accumulated Impairment Losses-Information and Communicatio	1-06-05-032		726,235
Agricultural and Forestry Equipment	1-06-05-040	519,766,975	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		4,235,120
Communications Equipment	1-06-05-070	113,374,522	



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Accumulated Depreciation-Communications Equipment	1-06-05-071		45,957,748
Construction and Heavy Equipment	1-06-05-080	4,380,797,705	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		1,467,840,893
Accumulated Impairment Losses-Constriction and Heavy Equipm	1-06-05-082		1,542,205
Disaster Response and Rescue Equipment	1-06-05-090	4,881,077	
Accumulated Depreciation-Disaster Response and Rescue Equip	1-06-05-091		3,194,238
Military, Police and Security Equipment	1-06-05-100	11,253,231	
Accumulated Depreciation-Military, Police and Security Equipmer	1-06-05-101		4,149,804
Medical Equipment	1-06-05-110	3,304,418	
Accumulated Depreciation-Medical Equipment	1-06-05-111		2,475,725
Printing Equipment	1-06-05-120	3,309,463	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,391,519
Sports Equipment	1-06-05-130	3,766,185	
Accumulated Depreciation-Sports Equipment	1-06-05-131		1,237,549
Technical and Scientific Equipment	1-06-05-140	1,781,907,842	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		554,118,747
Accumulated Impairment Losses-Technical and Scientific Equipm	1-06-05-142		290,002
Kitchen Equipment	1-06-05-160	195,600	
Accumulated Depreciation-Kitchen Equipment	1-06-05-161		54,198
Electrical Equipment	1-06-05-170	21,211,844	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		8,538,055
Accumulated Impairment Losses-Electrical Equipment	1-06-05-172		5,164
Other Machinery and Equipment	1-06-05-990	1,188,740,326	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		608,279,861
Accumulated Impairment Losses-Other Machinery and Equipmer	1-06-05-992		322,053
Motor Vehicles	1-06-06-010	1,126,695,646	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		769,714,876
Accumulated Impairment Losses-Motor Vehicles	1-06-06-012		1,090,362
Watercrafts	1-06-06-040	3,121,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,763,909
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	175,621,137	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		44,583,561
Accumulated Impairment Losses-Furniture and Fixtures	1-06-07-012		31,548
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 Spec	1-06-11-021		44,360
Construction in Progress-Land Improvements	1-06-98-010	43,512,144	
Construction in Progress-Infrastructure Assets	1-06-98-020	122,236,217,822	
Construction in Progress-Buildings and Other Structures	1-06-98-030	895,300,878	
Construction in Progress-Furniture and Fixtures	1-06-98-060	185,980	
Other Property, Plant and Equipment	1-06-99-990	3,171,623,512	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		626,659,786
Computer Software	1-08-01-020	266,663,544	



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Accumulated Amortization-Computer Software	1-08-01-021		82,412,183
Advances for Operating Expenses	1-99-01-010	294,545	
Advances for Payroll	1-99-01-020	3,599,952	
Advances to Special Disbursing Officer	1-99-01-030	8,742,255	
Advances to Officers and Employees	1-99-01-040	14,539,746	
Advances to Contractors/Sub-Contractors	1-99-02-010	6,310,071,365	
Prepaid Insurance	1-99-02-050	8,810,813	
Prepaid Subscription	1-99-02-100	239,670,277	
Other Prepayments	1-99-02-990	5,292,850	
Guaranty Deposits	1-99-03-020	55,551,189	
Other Deposits	1-99-03-990	7,180,410	
Other Assets	1-99-99-990	33,761,624	
Accumulated Impairment Losses-Other Assets	1-99-99-992		28,721,608
Accounts Payable	2-01-01-010		1,812,535,200
Due to Officers and Employees	2-01-01-020		147,426,546
Due to BIR	2-02-01-010		250,192,705
Due to GSIS	2-02-01-020		49,504,065
Due to Pag -IBIG	2-02-01-030		10,580,283
Due to PhilHealth	2-02-01-040		7,112,637
Due to NGAs	2-02-01-050		3,589,557,438
Due to Other Government Corporations	2-02-01-060		154,666,255
Due to LGUs	2-02-01-070		3,296,349
Due to Treasurer of the Philippines	2-02-01-090		64,781,312,337
Due to SSS	2-02-01-110		948,815
Due to Other Funds	2-03-01-050		
Due to Regional/Branch Offices	2-03-01-070		
Trust Liabilities	2-04-01-010		179,760,179
Guaranty/Security Deposits Payable	2-04-01-040		4,430,649,174
Trust Liabilities-Disallowances/Charges	2-04-01-080		17,583,348
Other Deferred Credits	2-05-01-990		4,283,936,874
Leave Benefits Payable	2-06-01-020		685,724,679
Other Provisions	2-06-01-990		229,022,888
Other Payables	2-99-99-990		97,059,060
Accumulated Surplus/(Deficit)	3-01-01-010		266,642,365,604
Contributed Capital	3-01-01-030		5,559,191,865
Permit Fees	4-02-01-010		2,000
Clearance and Certification Fees	4-02-01-040		982,800
Inspection Fees	4-02-01-100		2,911,380
Verification and Authentication Fees	4-02-01-110		685,000
Processing Fees	4-02-01-130		46,250
Fines and Penalties-Service Income	4-02-01-140		501,569
Participation Fees	4-02-01-190		1,500
Other Service Income	4-02-01-990		5,236,649
Rent/lease Income	4-02-02-050		45,614,200
Waterworks System Fees	4-02-02-090		505,149,462
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		12,092,992



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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Sales Revenue	4-02-02-160		357,621,684
Interest Income	4-02-02-210		14,573,464
Fines and Penalties-Business Income	4-02-02-230		82,506
Subsidy from National Government	4-03-01-010		28,161,599,767
Donations in Kind	4-04-02-020		4,015,000
Gain on Foreign Exchange (FOREX)	4-05-01-010		1,593,743
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		288,810,789
Gain on Sale of Unserviceable Property	4-05-01-170		1,102,309
Proceeds from Insurance/Indemnities	4-06-99-010		119,341
Miscellaneous Income	4-06-99-990		56,456,625
Salaries and Wages-Regular	5-01-01-010	1,024,107,098	
Salaries and Wages-Casual/Contractual	5-01-01-020	1,181,954,118	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	153,869,531	
Representation Allowance (RA)	5-01-02-020	13,234,683	
Transportation Allowance (TA)	5-01-02-030	5,294,775	
Clothing/Uniform Allowance	5-01-02-040	65,695,000	
Subsistence Allowance	5-01-02-050	22,308	
Honoraria	5-01-02-100	558,117	
Longevity Pay	5-01-02-120	4,925,000	
Overtime and Night Pay	5-01-02-130	8,641,471	
Mid-Year Bonus	5-01-02-160	256,427,839	
Directors and Committee Members' Fees	5-01-02-170	384,000	
Other Bonuses and Allowances	5-01-02-990	903,718	
Retirement and Life Insurance Premiums	5-01-03-010	247,596,871	
Pag-IBIG Contributions	5-01-03-020	16,055,799	
PhilHealth Contributions	5-01-03-030	54,430,037	
Employees Compensation Insurance Premiums	5-01-03-040	7,367,020	
Terminal Leave Benefits	5-01-04-030	20,762,238	
Other Personnel Benefits	5-01-04-990	639,119	
Traveling Expenses-Local	5-02-01-010	172,458,897	
Traveling Expenses-Foreign	5-02-01-020	690,924	
Training Expenses	5-02-02-010	200,256,809	
Office Supplies Expenses	5-02-03-010	78,137,298	
Accountable Forms Expenses	5-02-03-020	1,884,192	
Food Supplies Expenses	5-02-03-050	1,500	
Drugs and Medicines Expenses	5-02-03-070	3,172,869	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	1,187,713	
Fuel, Oil and Lubricants Expenses	5-02-03-090	238,358,672	
Agricultural and Marine Supplies Expenses	5-02-03-100	31,737,736	
Textbooks and Instructional Materials Expenses	5-02-03-110	4,827	
Military, Police and Traffic Supplies Expenses	5-02-03-120	9,450	
Linens and Beddings Expenses	5-02-03-140	216,824	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	72,697,411	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	25,024,495	
Electrical Supplies and Materials Expenses	5-02-03-260	1,973,531	



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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	1,045,784	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	3,182,369	
Other Supplies and Materials Expenses	5-02-03-990	46,103,636	
Water Expenses	5-02-04-010	11,832,877	
Electricity Expenses	5-02-04-020	241,385,018	
Other Utility Expenses	5-02-04-990	5,911	
Postage and Courier Services	5-02-05-010	1,433,441	
Telephone Expenses	5-02-05-020	9,715,096	
Internet Subscription Expenses	5-02-05-030	16,059,476	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	202,353	
Awards/Rewards Expenses	5-02-06-010	8,043,708	
Prizes	5-02-06-020	73,400	
Survey Expenses	5-02-07-010	1,677,960	
Research, Exploration and Development Expenses	5-02-07-020	85,706,451	
Demolition and Relocation Expenses	5-02-08-010	77,395	
Extraordinary and Miscellaneous Expenses	5-02-10-030	311,613	
Legal Services	5-02-11-010	545,276	
Auditing Services	5-02-11-020	78,058,574	
Consultancy Services	5-02-11-030	27,511,932	
Other Professional Services	5-02-11-990	3,233,690	
Environment/Sanitary Services	5-02-12-010	2,400	
Janitorial Services	5-02-12-020	10,707,910	
Security Services	5-02-12-030	1,940,045	
Other General Services	5-02-12-990	177,918	
Repairs and Maintenance-Land Improvements	5-02-13-020	867,425	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	1,739,211,007	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	32,803,363	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	43,240,533	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	109,100,571	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	580,818	
Repairs and Maintenance-Semi-Expendable Machinery and Equip	5-02-13-210	606,405	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures a	5-02-13-220	8,700	
Repairs and Maintenance-Others	5-02-13-980	109,499	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	651,984	
Assistance to Non-Government Organizations/Civil Society Orgar	5-02-14-050	2,427,583	
Taxes, Duties and Licenses	5-02-15-010	13,728,552	
Fidelity Bond Premiums	5-02-15-020	13,290,646	
Insurance/Reinsurance Expenses	5-02-15-030	55,084,201	
Labor and Wages	5-02-16-010	336,951,630	
Advertising, Promotional and Marketing Expenses	5-02-99-010	1,155,414	
Printing and Publication Expenses	5-02-99-020	1,460,302	
Representation Expenses	5-02-99-030	80,664,574	
Transportation and Delivery Expenses	5-02-99-040	3,923,066	
Rent/Lease Expenses	5-02-99-050	48,480,521	
Membership Dues and Contributions to Organizations	5-02-99-060	62,000	
Subscription Expenses	5-02-99-070	17,380,620	



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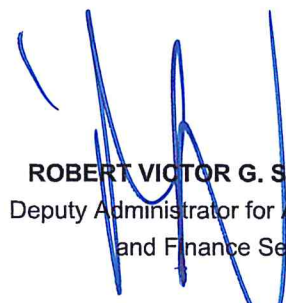
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Donations	5-02-99-080	18,078,004	
Documentary Stamps Expenses	5-02-99-140	300	
Major Events and Conventions Expenses	5-02-99-180	31,806,844	
Other Maintenance and Operating Expenses	5-02-99-990	1,420,275,357	
Bank Charges	5-03-01-040	56,764	
Cost of Sales	5-04-02-010	331,678,736	
Depreciation-Land Improvements	5-05-01-020	48,102,498	
Depreciation-Infrastructure Assets	5-05-01-030	6,061,074,672	
Depreciation-Buildings and Other Structures	5-05-01-040	120,868,298	
Depreciation-Machinery and Equipment	5-05-01-050	457,776,989	
Depreciation-Transportation Equipment	5-05-01-060	57,770,273	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	7,217,079	
Depreciation-Heritage Assets	5-05-01-100	36,295	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	1,984,932	
Amortization-Intangible Assets	5-05-02-010	16,552,763	
Impairment Loss-Loans and Receivables	5-05-03-020	394,797	
Impairment Loss-Other Receivables	5-05-03-060	146,336	
Impairment Loss-Property, Plant and Equipment	5-05-03-090	626,547	
Impairment Loss-Other Assets	5-05-03-990	9,647	
Loss on Foreign Exchange (FOREX)	5-05-04-010	2,164,875	
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	189,467,612	
Other Discounts	5-05-05-010	422,664	
TOTAL		488,953,984,267	488,953,984,267

CERTIFIED CORRECT:


 for: **SHARILYN A. BLUZA, CPA, MBA**
 Manager, Accounting Division

NOTED BY:


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