



Republic of the Philippines  
**NATIONAL IRRIGATION ADMINISTRATION**  
Edsa, Diliman, Quezon City



**COMBINED TRIAL BALANCE**  
**ALL FUNDS**  
**AS OF JANUARY 31, 2024**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	1,395,871	
Petty Cash	1-01-01-020	3,671,518	
Cash in Bank-Local Currency, Current Account	1-01-02-020	19,503,441,376	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	49,718,097	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	854,606	
Time Deposits-Local Currency	1-01-05-020	470,346,787	
Time Deposits-Foreign Currency	1-01-05-030	44,755,593	
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	5,434,828,125	
Allowance for Impairment-Accounts Receivable	1-03-01-012		4,997,683,758
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	721,175,350	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		690,799,975
Due from Local Government Units	1-03-03-030	84,046,262	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		67,654,013
Due from Other Government Corporations	1-03-03-050	1,998,568,372	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	34,008,601	
Receivables-Disallowances/Charges	1-03-99-010	99,717,651	
Due from Officers and Employees	1-03-99-020	7,254,908	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,694,386
Other Receivables	1-03-99-990	1,006,972,027	
Allowance for Impairment-Other Receivables	1-03-99-992		530,841,684
Property and Equipment for Distribution	1-04-02-090	18,993,822	
Office Supplies Inventory	1-04-04-010	17,203,574	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	76,265	
Fuel, Oil and Lubricants Inventory	1-04-04-080	1,522,046	
Textbooks and Instructional Materials Inventory	1-04-04-100	16,796	
Construction Materials Inventory	1-04-04-130	30,676,233	
Other Supplies and Materials Inventory	1-04-04-990	5,357,777	
Semi-Expendable Office Equipment	1-04-05-020	1,040,432	
Semi-Expendable Information and Communications Technology	1-04-05-030	2,526,978	
Semi-Expendable Communications Equipment	1-04-05-070	368,909	
Semi-Expendable Military, Police and Security Equipment	1-04-05-090	327,520	
Allowance for Impairment-Semi-Expendable Military, Police and Security Equipment	1-04-05-092		160,758
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	720,497	
Semi-Expendable Construction Equipment	1-04-05-140	13,000	
Semi-Expendable Electrical Equipment	1-04-05-170	6,000	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	206,500	
Semi-Expendable Furniture and Fixtures	1-04-06-010	1,187,569	
Investment Property, Land	1-05-01-010	2,082,569	
Land	1-06-01-010	4,133,607,434	
Land Improvements, Aquaculture Structures	1-06-02-010	2,137,816	
Accumulated Depreciation-Land Improvements, Aquaculture Structures	1-06-02-011		1,830,462
Other Land Improvements	1-06-02-990	24,339,189,107	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		15,388,590,888





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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Road Networks	1-06-03-010	798,838,733	
Accumulated Depreciation-Road Networks	1-06-03-011		108,316,493
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	228,450,614,930	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		56,966,012,172
Accumulated Impairment Losses-Water Supply Systems	1-06-03-042		10,254,367
Power Supply Systems	1-06-03-050	5,568,878,064	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		337,430,241
Communications Networks	1-06-03-060	2,374,199	
Accumulated Depreciation-Communications Networks	1-06-03-061		451,098
Other Infrastructure Assets	1-06-03-990	354,458,695	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		34,425,347
Buildings	1-06-04-010	4,094,980,615	
Accumulated Depreciation-Buildings	1-06-04-011		1,223,289,398
Accumulated Impairment Losses-Buildings	1-06-04-012		613,390
Other Structures	1-06-04-990	482,134,555	
Accumulated Depreciation-Other Structures	1-06-04-991		157,557,100
Office Equipment	1-06-05-020	497,747,238	
Accumulated Depreciation-Office Equipment	1-06-05-021		254,037,556
Accumulated Impairment Losses-Office Equipment	1-06-05-022		35,667
Information and Communications Technology Equipment	1-06-05-030	867,259,632	
Accumulated Depreciation-Information and Communications Tec	1-06-05-031		441,323,277
Accumulated Impairment Losses-Information and Communication	1-06-05-032		114,074
Agricultural and Forestry Equipment	1-06-05-040	521,306,535	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		4,604,074
Communications Equipment	1-06-05-070	122,579,710	
Accumulated Depreciation-Communications Equipment	1-06-05-071		52,957,928
Construction and Heavy Equipment	1-06-05-080	2,223,350,252	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		880,540,972
Disaster Response and Rescue Equipment	1-06-05-090	5,279,144	
Accumulated Depreciation-Disaster Response and Rescue Equip	1-06-05-091		4,027,758
Military, Police and Security Equipment	1-06-05-100	3,556,222	
Accumulated Depreciation-Military, Police and Security Equipme	1-06-05-101		1,162,204
Medical Equipment	1-06-05-110	2,825,529	
Accumulated Depreciation-Medical Equipment	1-06-05-111		1,856,778
Printing Equipment	1-06-05-120	4,078,775	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,941,678
Sports Equipment	1-06-05-130	2,177,812	
Accumulated Depreciation-Sports Equipment	1-06-05-131		570,107
Technical and Scientific Equipment	1-06-05-140	988,879,017	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		348,317,364
Accumulated Impairment Losses-Technical and Scientific Equipm	1-06-05-142		478,491
Kitchen Equipment	1-06-05-160	195,600	
Accumulated Depreciation-Kitchen Equipment	1-06-05-161		37,164
Electrical Equipment	1-06-05-170	27,010,475	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		7,320,278
Other Machinery and Equipment	1-06-05-990	1,121,353,355	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		620,837,897
Motor Vehicles	1-06-06-010	910,285,315	





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Accumulated Depreciation-Motor Vehicles	1-06-06-011		595,899,111
Watercrafts	1-06-06-040	3,259,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,837,195
Other Transportation Equipment	1-06-06-990	33,262,024	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		24,872,702
Furniture and Fixtures	1-06-07-010	183,030,443	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		44,029,326
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	36,000,941	
Construction in Progress-Infrastructure Assets	1-06-98-020	95,012,987,672	
Construction in Progress-Buildings and Other Structures	1-06-98-030	519,125,675	
Construction in Progress-Furniture and Fixtures	1-06-98-060	86,300	
Other Property, Plant and Equipment	1-06-99-990	3,135,830,981	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		630,759,688
Computer Software	1-08-01-020	249,428,452	
Accumulated Amortization-Computer Software	1-08-01-021		46,309,613
Other Intangible Assets	1-08-01-990	1,246,840	
Advances for Operating Expenses	1-99-01-010	5,745,320	
Advances for Payroll	1-99-01-020	3,964,389	
Advances to Special Disbursing Officer	1-99-01-030	2,123,900	
Advances to Officers and Employees	1-99-01-040	9,058,095	
Advances to Contractors/Sub-Contractors	1-99-02-010	3,328,538,749	
Prepaid Insurance	1-99-02-050	1,935,305	
Prepaid Subscription	1-99-02-100	10,715,039	
Other Prepayments	1-99-02-990	6,184,243	
Guaranty Deposits	1-99-03-020	43,777,766	
Other Deposits	1-99-03-990	4,108,233	
Other Assets	1-99-99-990	46,698,837	
Accumulated Impairment Losses-Other Assets	1-99-99-992		42,103,795
Accounts Payable	2-01-01-010		701,540,201
Due to Officers and Employees	2-01-01-020		360,121,634
Due to BIR	2-02-01-010		192,506,149
Due to GSIS	2-02-01-020		66,912,928
Due to Pag-IBIG	2-02-01-030		10,067,745
Due to PhilHealth	2-02-01-040		12,218,313
Due to NGAs	2-02-01-050		3,330,818,479
Due to Other Government Corporations	2-02-01-060		143,938,877
Due to LGUs	2-02-01-070		5,096,694
Due to Treasurer of the Philippines	2-02-01-090		75,310,927,592
Due to SSS	2-02-01-110		502,284
Trust Liabilities	2-04-01-010		64,716,219
Guaranty/Security Deposits Payable	2-04-01-040		2,791,743,176
Trust Liabilities-Disallowances/Charges	2-04-01-080		19,234,502
Other Deferred Credits	2-05-01-990		5,147,565,673
Other Unearned Revenue/Income	2-05-02-990		4,800
Leave Benefits Payable	2-06-01-020		934,045,574
Other Provisions	2-06-01-990		222,593,870
Dividends Payable	2-99-99-090		2,100,000,770





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Other Payables	2-99-99-990		189,004,497
Accumulated Surplus/(Deficit)	3-01-01-010		226,597,829,031
Contributed Capital	3-01-01-030		5,559,191,865
Clearance and Certification Fees	4-02-01-040		103,100
Inspection Fees	4-02-01-100		57,500
Processing Fees	4-02-01-130		2,250
Fines and Penalties-Service Income	4-02-01-140		17,782
Rent/lease Income	4-02-02-050		4,165,447
Waterworks System Fees	4-02-02-090		34,558,627
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		2,028,714
Interest Income	4-02-02-210		236,237
Subsidy from National Government	4-03-01-010		3,010,426
Gain on Foreign Exchange (FOREX)	4-05-01-010		32
Miscellaneous Income	4-06-99-990		5,730,064
Salaries and Wages-Regular	5-01-01-010	115,421,957	
Salaries and Wages-Casual/Contractual	5-01-01-020	97,308,927	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	15,444,368	
Representation Allowance (RA)	5-01-02-020	576,250	
Transportation Allowance (TA)	5-01-02-030	275,818	
Clothing/Uniform Allowance	5-01-02-040	48,000	
Honoraria	5-01-02-100	11,982	
Overtime and Night Pay	5-01-02-130	858	
Year-End Bonus	5-01-02-140	20,539	
Cash Gift	5-01-02-150	4,750	
Other Bonuses and Allowances	5-01-02-990	4,452,329	
Retirement and Life Insurance Premiums	5-01-03-010	12,600,915	
Pag-IBIG Contributions	5-01-03-020	589,054	
PhilHealth Contributions	5-01-03-030	2,688,761	
Employees Compensation Insurance Premiums	5-01-03-040	398,158	
Terminal Leave Benefits	5-01-04-030	1,415,360	
Traveling Expenses-Local	5-02-01-010	5,645,399	
Traveling Expenses-Foreign	5-02-01-020	68,101	
Training Expenses	5-02-02-010	8,778,552	
Office Supplies Expenses	5-02-03-010	3,091,438	
Accountable Forms Expenses	5-02-03-020	38,160	
Drugs and Medicines Expenses	5-02-03-070	992	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	155,069	
Fuel, Oil and Lubricants Expenses	5-02-03-090	3,952,097	
Agricultural and Marine Supplies Expenses	5-02-03-100	141,439	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	3,456,437	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	797,822	
Electrical Supplies and Materials Expenses	5-02-03-260	128,956	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	8,443	
Other Supplies and Materials Expenses	5-02-03-990	1,454,609	
Water Expenses	5-02-04-010	665,017	
Electricity Expenses	5-02-04-020	13,957,308	
Postage and Courier Services	5-02-05-010	14,788	
Telephone Expenses	5-02-05-020	217,326	
Internet Subscription Expenses	5-02-05-030	691,267	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	6,008	



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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Research, Exploration and Development Expenses	5-02-07-020	2,862,777	
Extraordinary and Miscellaneous Expenses	5-02-10-030	922	
Legal Services	5-02-11-010	30,400	
Auditing Services	5-02-11-020	110,194	
Consultancy Services	5-02-11-030	126,100	
Other Professional Services	5-02-11-990	55,416	
Environment/Sanitary Services	5-02-12-010	1,240	
Other General Services	5-02-12-990	27,406	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	46,794,935	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	722,519	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	1,008,094	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	2,777,562	
Repairs and Maintenance-Others	5-02-13-980	198,000	
Taxes, Duties and Licenses	5-02-15-010	1,008,478	
Fidelity Bond Premiums	5-02-15-020	297,619	
Insurance/Reinsurance Expenses	5-02-15-030	2,537,336	
Labor and Wages	5-02-16-010	8,546,458	
Printing and Publication Expenses	5-02-99-020	92,580	
Representation Expenses	5-02-99-030	4,303,146	
Transportation and Delivery Expenses	5-02-99-040	75,465	
Rent/Lease Expenses	5-02-99-050	1,405,468	
Membership Dues and Contributions to Organizations	5-02-99-060	21,464	
Subscription Expenses	5-02-99-070	731,197	
Major Events and Conventions Expenses	5-02-99-180	353,354	
Other Maintenance and Operating Expenses	5-02-99-990	12,760,056	
Bank Charges	5-03-01-040	4,910	
Other Financial Charges	5-03-01-990	2,400	
Depreciation-Land Improvements	5-05-01-020	2,915,318	
Depreciation-Infrastructure Assets	5-05-01-030	267,302,323	
Depreciation-Buildings and Other Structures	5-05-01-040	4,846,765	
Depreciation-Machinery and Equipment	5-05-01-050	13,470,948	
Depreciation-Transportation Equipment	5-05-01-060	1,533,076	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	444,760	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	149,983	
Amortization-Intangible Assets	5-05-02-010	1,757,465	
Impairment Loss-Other Assets	5-05-03-990	5,186	
Other Discounts	5-05-05-010	3,328	
<b>TOTAL</b>		<b>408,387,273,311</b>	<b>408,387,273,311</b>

CERTIFIED CORRECT:

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

MMF - f  
WPM - f

NOTED BY:

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