



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



**COMBINED TRIAL BALANCE**  
**ALL FUNDS**  
**AS OF FEBRUARY 29, 2024**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	1,316,135	
Petty Cash	1-01-01-020	4,715,000	
Cash in Bank-Local Currency, Current Account	1-01-02-020	24,144,162,962	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	50,099,574	
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	45,378,731	
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	5,420,626,198	
Allowance for Impairment-Accounts Receivable	1-03-01-012		4,965,285,476
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	721,671,670	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		690,799,975
Due from Local Government Units	1-03-03-030	84,037,024	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		67,654,013
Due from Other Government Corporations	1-03-03-050	1,998,674,372	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	30,906,447	
Receivables-Disallowances/Charges	1-03-99-010	98,831,921	
Due from Officers and Employees	1-03-99-020	7,307,770	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,694,386
Other Receivables	1-03-99-990	1,012,511,061	
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	16,870,368	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	75,665	
Fuel, Oil and Lubricants Inventory	1-04-04-080	1,585,177	
Textbooks and Instructional Materials Inventory	1-04-04-100	15,831	
Construction Materials Inventory	1-04-04-130	38,833,195	
Other Supplies and Materials Inventory	1-04-04-990	5,157,832	
Semi-Expendable Office Equipment	1-04-05-020	1,468,792	
Semi-Expendable Information and Communications Technology	1-04-05-030	2,718,454	
Semi-Expendable Agricultural and Forestry Equipment	1-04-05-040	11,130	
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		165,943
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	189,512	
Semi-Expendable Construction Equipment	1-04-05-140	13,000	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	564,803	
Semi-Expendable Furniture and Fixtures	1-04-06-010	971,149	
Investment Property, Land	1-05-01-010	2,082,569	
Land	1-06-01-010	4,139,610,947	
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	24,580,124,124	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		15,391,583,482
Road Networks	1-06-03-010	854,362,488	
Accumulated Depreciation-Road Networks	1-06-03-011		126,458,041
Flood Control Systems	1-06-03-020	2,416,696	





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Accumulated Depreciation-Flood Control Systems	1-06-03-021		2,295,861
Water Supply Systems	1-06-03-040	231,018,945,835	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		57,349,320,493
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		337,636,959
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		35,496,714
Buildings	1-06-04-010	4,085,395,844	
Accumulated Depreciation-Buildings	1-06-04-011		1,227,674,338
Accumulated Impairment Losses-Buildings	1-06-04-012		613,390
Other Structures	1-06-04-990	490,565,520	
Accumulated Depreciation-Other Structures	1-06-04-991		159,472,875
Office Equipment	1-06-05-020	502,034,719	
Accumulated Depreciation-Office Equipment	1-06-05-021		255,313,182
Accumulated Impairment Losses-Office Equipment	1-06-05-022		397,943
Information and Communications Technology Equipment	1-06-05-030	872,863,984	
Accumulated Depreciation-Information and Communications Tec	1-06-05-031		445,908,248
Accumulated Impairment Losses-Information and Communication	1-06-05-032		114,074
Agricultural and Forestry Equipment	1-06-05-040	521,210,837	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		4,520,400
Communications Equipment	1-06-05-070	123,516,804	
Accumulated Depreciation-Communications Equipment	1-06-05-071		53,572,786
Construction and Heavy Equipment	1-06-05-080	2,249,150,252	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		880,416,213
Disaster Response and Rescue Equipment	1-06-05-090	5,279,144	
Accumulated Depreciation-Disaster Response and Rescue Equip	1-06-05-091		4,033,784
Military, Police and Security Equipment	1-06-05-100	3,556,222	
Accumulated Depreciation-Military, Police and Security Equipme	1-06-05-101		1,170,578
Medical Equipment	1-06-05-110	2,825,529	
Accumulated Depreciation-Medical Equipment	1-06-05-111		1,890,044
Printing Equipment	1-06-05-120	4,078,775	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,954,530
Sports Equipment	1-06-05-130	2,385,812	
Accumulated Depreciation-Sports Equipment	1-06-05-131		576,918
Technical and Scientific Equipment	1-06-05-140	1,033,414,920	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		350,677,646
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		7,364,772
Other Machinery and Equipment	1-06-05-990	1,122,460,759	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		621,343,031
Motor Vehicles	1-06-06-010	917,663,205	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		598,151,839
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	185,741,880	





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Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		43,705,162
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	36,964,676	
Construction in Progress-Infrastructure Assets	1-06-98-020	93,708,843,620	
Construction in Progress-Buildings and Other Structures	1-06-98-030	503,344,086	
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		630,976,267
Computer Software	1-08-01-020	250,492,084	
Accumulated Amortization-Computer Software	1-08-01-021		48,133,536
Other Intangible Assets	1-08-01-990	878,000	
Advances for Operating Expenses	1-99-01-010	286,835	
Advances for Payroll	1-99-01-020	4,779,887	
Advances to Special Disbursing Officer	1-99-01-030	5,126,942	
Advances to Officers and Employees	1-99-01-040	9,588,758	
Advances to Contractors/Sub-Contractors	1-99-02-010	3,283,594,943	
Prepaid Insurance	1-99-02-050	4,265,146	
Prepaid Subscription	1-99-02-100	10,396,386	
Other Prepayments	1-99-02-990	7,319,541	
Guaranty Deposits	1-99-03-020	51,819,630	
Other Deposits	1-99-03-990	4,108,233	
Other Assets	1-99-99-990	46,714,464	
Accumulated Impairment Losses-Other Assets	1-99-99-992		42,103,795
Accounts Payable	2-01-01-010		585,965,584
Due to Officers and Employees	2-01-01-020		356,280,640
Due to BIR	2-02-01-010		166,384,826
Due to GSIS	2-02-01-020		67,856,525
Due to Pag -IBIG	2-02-01-030		11,167,919
Due to PhilHealth	2-02-01-040		12,592,861
Due to NGAs	2-02-01-050		3,330,163,013
Due to Other Government Corporations	2-02-01-060		143,653,217
Due to LGUs	2-02-01-070		5,010,267
Due to Treasurer of the Philippines	2-02-01-090		75,313,615,041
Due to SSS	2-02-01-110		550,340
Trust Liabilities	2-04-01-010		68,155,265
Guaranty/Security Deposits Payable	2-04-01-040		2,747,292,343
Trust Liabilities-Disallowances/Charges	2-04-01-080		19,591,551
Other Deferred Credits	2-05-01-990		5,141,621,838
Other Unearned Revenue/Income	2-05-02-990		4,800
Leave Benefits Payable	2-06-01-020		918,024,725
Other Provisions	2-06-01-990		218,918,542
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		186,584,149
Accumulated Surplus/(Deficit)	3-01-01-010		226,424,567,057
Contributed Capital	3-01-01-030		5,559,191,865
Clearance and Certification Fees	4-02-01-040		253,900
Inspection Fees	4-02-01-100		273,850
Verification and Authentication Fees	4-02-01-110		54,000
Processing Fees	4-02-01-130		7,000
Fines and Penalties-Service Income	4-02-01-140		18,204
Other Service Income	4-02-01-990		1,831,688





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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Rent/lease Income	4-02-02-050		6,403,399
Waterworks System Fees	4-02-02-090		59,310,193
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		4,235,204
Interest Income	4-02-02-210		241,017
Subsidy from National Government	4-03-01-010		7,096,336,887
Gain on Foreign Exchange (FOREX)	4-05-01-010		618,391
Proceeds from Insurance/Indemnities	4-06-99-010		43,631
Miscellaneous Income	4-06-99-990		8,246,572
Salaries and Wages-Regular	5-01-01-010	232,026,891	
Salaries and Wages-Casual/Contractual	5-01-01-020	224,865,677	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	33,416,286	
Representation Allowance (RA)	5-01-02-020	1,431,250	
Transportation Allowance (TA)	5-01-02-030	807,318	
Clothing/Uniform Allowance	5-01-02-040	48,000	
Honoraria	5-01-02-100	11,982	
Overtime and Night Pay	5-01-02-130	300,864	
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	4,595,627	
Retirement and Life Insurance Premiums	5-01-03-010	40,788,524	
Pag-IBIG Contributions	5-01-03-020	1,863,336	
PhilHealth Contributions	5-01-03-030	8,756,352	
Employees Compensation Insurance Premiums	5-01-03-040	1,294,454	
Terminal Leave Benefits	5-01-04-030	3,924,819	
Other Personnel Benefits	5-01-04-990	231,973	
Traveling Expenses-Local	5-02-01-010	19,591,916	
Traveling Expenses-Foreign	5-02-01-020	68,101	
Training Expenses	5-02-02-010	21,896,579	
Office Supplies Expenses	5-02-03-010	13,558,048	
Accountable Forms Expenses	5-02-03-020	95,160	
Food Supplies Expenses	5-02-03-050	1,590	
Drugs and Medicines Expenses	5-02-03-070	614,288	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	213,317	
Fuel, Oil and Lubricants Expenses	5-02-03-090	20,222,171	
Agricultural and Marine Supplies Expenses	5-02-03-100	141,439	
Textbooks and Instructional Materials Expenses	5-02-03-110	965	
Linens and Beddings Expenses	5-02-03-140	4,851	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	9,342,907	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	3,506,317	
Electrical Supplies and Materials Expenses	5-02-03-260	37,048	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	64,340	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	580,295	
Other Supplies and Materials Expenses	5-02-03-990	5,087,720	
Water Expenses	5-02-04-010	1,681,140	
Electricity Expenses	5-02-04-020	41,658,745	
Postage and Courier Services	5-02-05-010	100,155	
Telephone Expenses	5-02-05-020	1,644,438	
Internet Subscription Expenses	5-02-05-030	2,220,401	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	32,368	
Awards/Rewards Expenses	5-02-06-010	60,000	
Prizes	5-02-06-020	15,000	
Survey Expenses	5-02-07-010	61,595	
Research, Exploration and Development Expenses	5-02-07-020	10,048,684	





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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Extraordinary and Miscellaneous Expenses	5-02-10-030	922	
Legal Services	5-02-11-010	95,550	
Auditing Services	5-02-11-020	518,867	
Consultancy Services	5-02-11-030	410,560	
Other Professional Services	5-02-11-990	217,868	
Environment/Sanitary Services	5-02-12-010	1,240	
Other General Services	5-02-12-990	692,420	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	123,068,328	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	2,296,151	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	2,444,660	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	7,461,863	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	17,979	
Repairs and Maintenance-Leased Assets	5-02-13-080	11,900	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	15,300	
Repairs and Maintenance-Others	5-02-13-980	1,342,920	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	47,620	
Taxes, Duties and Licenses	5-02-15-010	2,078,086	
Fidelity Bond Premiums	5-02-15-020	1,820,077	
Insurance/Reinsurance Expenses	5-02-15-030	6,545,683	
Labor and Wages	5-02-16-010	32,665,114	
Advertising, Promotional and Marketing Expenses	5-02-99-010	65,566	
Printing and Publication Expenses	5-02-99-020	148,135	
Representation Expenses	5-02-99-030	15,723,771	
Transportation and Delivery Expenses	5-02-99-040	341,133	
Rent/Lease Expenses	5-02-99-050	2,393,233	
Membership Dues and Contributions to Organizations	5-02-99-060	25,679	
Subscription Expenses	5-02-99-070	3,341,789	
Major Events and Conventions Expenses	5-02-99-180	2,493,834	
Other Maintenance and Operating Expenses	5-02-99-990	61,335,814	
Bank Charges	5-03-01-040	31,910	
Other Financial Charges	5-03-01-990	8,400	
Depreciation-Land Improvements	5-05-01-020	5,907,912	
Depreciation-Infrastructure Assets	5-05-01-030	536,354,542	
Depreciation-Buildings and Other Structures	5-05-01-040	10,532,608	
Depreciation-Machinery and Equipment	5-05-01-050	27,979,599	
Depreciation-Transportation Equipment	5-05-01-060	3,755,862	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	946,978	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	366,563	
Amortization-Intangible Assets	5-05-02-010	3,528,772	
Impairment Loss-Other Assets	5-05-03-990	10,371	
Other Discounts	5-05-05-010	3,745	
<b>TOTAL</b>		<b>416,626,053,210</b>	<b>415,525,053,210</b>

CERTIFIED CORRECT:

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

MHF  
DPH

NOTED BY:

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