



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



COMBINED TRIAL BALANCE
ALL FUNDS
AS OF MARCH 31, 2024

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	1,824,593	
Petty Cash	1-01-01-020	4,951,500	
Cash in Bank-Local Currency, Current Account	1-01-02-020	23,711,980,283	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	50,730,516	
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	5,395,183,685	
Allowance for Impairment-Accounts Receivable	1-03-01-012		4,935,356,139
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	720,914,219	
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	1,998,713,945	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	32,277,694	
Receivables-Disallowances/Charges	1-03-99-010	98,921,317	
Due from Officers and Employees	1-03-99-020	7,340,231	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,694,386
Other Receivables	1-03-99-990	1,021,754,930	
Allowance for Impairment-Other Receivables	1-03-99-992		530,596,076
Property and Equipment for Distribution	1-04-02-090	29,593,717	
Office Supplies Inventory	1-04-04-010	17,145,525	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	75,665	
Fuel, Oil and Lubricants Inventory	1-04-04-080	4,027,747	
Textbooks and Instructional Materials Inventory	1-04-04-100	15,831	
Construction Materials Inventory	1-04-04-130	50,284,971	
Other Supplies and Materials Inventory	1-04-04-990	7,011,758	
Semi-Expendable Office Equipment	1-04-05-020	1,579,144	
Semi-Expendable Information and Communications Technology	1-04-05-030	2,442,503	
Semi-Expendable Communications Equipment	1-04-05-070	271,909	
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		171,129
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	211,512	
Semi-Expendable Construction Equipment	1-04-05-140	13,000	
Semi-Expendable Kitchen Equipment	1-04-05-160	4,169	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	547,000	
Semi-Expendable Furniture and Fixtures	1-04-06-010	1,259,616	
Investment Property, Land	1-05-01-010	2,082,569	



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Land	1-06-01-010	4,145,641,580	
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	24,584,413,569	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		15,408,609,137
Road Networks	1-06-03-010	857,274,626	
Accumulated Depreciation-Road Networks	1-06-03-011		128,075,469
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	229,342,748,251	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		57,514,631,572
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		338,559,041
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		36,569,491
Buildings	1-06-04-010	4,107,377,195	
Accumulated Depreciation-Buildings	1-06-04-011		1,235,527,632
Accumulated Impairment Losses-Buildings	1-06-04-012		613,390
Hostels and Dormitories	1-06-04-060	1,137,020	
Other Structures	1-06-04-990	494,000,366	
Accumulated Depreciation-Other Structures	1-06-04-991		161,301,622
Office Equipment	1-06-05-020	500,587,734	
Accumulated Depreciation-Office Equipment	1-06-05-021		258,873,004
Accumulated Impairment Losses-Office Equipment	1-06-05-022		397,943
Information and Communications Technology Equipment	1-06-05-030	876,358,053	
Accumulated Depreciation-Information and Communications Technology Equipment	1-06-05-031		454,613,546
Accumulated Impairment Losses-Information and Communications Technology Equipment	1-06-05-032		114,074
Agricultural and Forestry Equipment	1-06-05-040	520,928,637	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		4,451,715
Communications Equipment	1-06-05-070	124,139,606	
Accumulated Depreciation-Communications Equipment	1-06-05-071		54,437,133
Construction and Heavy Equipment	1-06-05-080	2,300,967,474	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		895,203,003
Disaster Response and Rescue Equipment	1-06-05-090	5,279,144	
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091		4,042,259
Military, Police and Security Equipment	1-06-05-100	3,779,842	
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101		1,225,945
Medical Equipment	1-06-05-110	2,825,529	
Accumulated Depreciation-Medical Equipment	1-06-05-111		1,925,153
Printing Equipment	1-06-05-120	3,564,275	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,598,402
Sports Equipment	1-06-05-130	2,385,812	



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Accumulated Depreciation-Sports Equipment	1-06-05-131		584,760
Technical and Scientific Equipment	1-06-05-140	1,060,609,020	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		357,050,184
Accumulated Impairment Losses-Technical and Scientific Equipment	1-06-05-142		488,498
Kitchen Equipment	1-06-05-160	195,600	
Accumulated Depreciation-Kitchen Equipment	1-06-05-161		37,164
Electrical Equipment	1-06-05-170	23,294,795	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		7,133,397
Other Machinery and Equipment	1-06-05-990	1,130,627,567	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		630,145,385
Accumulated Impairment Losses-Other Machinery and Equipment	1-06-05-992		67,292
Motor Vehicles	1-06-06-010	951,255,171	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		593,257,746
Watercrafts	1-06-06-040	3,259,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,845,455
Other Transportation Equipment	1-06-06-990	33,255,424	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		24,872,702
Furniture and Fixtures	1-06-07-010	183,855,959	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		43,841,770
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	94,615,280,627	
Construction in Progress-Buildings and Other Structures	1-06-98-030	488,749,384	
Construction in Progress-Furniture and Fixtures	1-06-98-060	86,300	
Other Property, Plant and Equipment	1-06-99-990	3,135,806,981	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		631,121,476
Computer Software	1-08-01-020	253,428,584	
Accumulated Amortization-Computer Software	1-08-01-021		50,354,631
Other Intangible Assets	1-08-01-990	878,000	
Advances for Operating Expenses	1-99-01-010	218,385	
Advances for Payroll	1-99-01-020	7,225,760	
Advances to Special Disbursing Officer	1-99-01-030	6,469,687	
Advances to Officers and Employees	1-99-01-040	11,305,286	
Advances to Contractors/Sub-Contractors	1-99-02-010	3,555,238,583	
Prepaid Insurance	1-99-02-050	6,043,716	
Prepaid Subscription	1-99-02-100	10,009,680	
Other Prepayments	1-99-02-990	7,641,439	
Guaranty Deposits	1-99-03-020	51,797,766	
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		634,616,495
Due to Officers and Employees	2-01-01-020		319,345,042



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Due to BIR	2-02-01-010		180,985,496
Due to GSIS	2-02-01-020		77,283,747
Due to Pag-IBIG	2-02-01-030		12,218,237
Due to PhilHealth	2-02-01-040		13,537,280
Due to NGAs	2-02-01-050		3,322,252,979
Due to Other Government Corporations	2-02-01-060		158,200,058
Due to LGUs	2-02-01-070		5,010,267
Due to Treasurer of the Philippines	2-02-01-090		75,275,485,566
Due to SSS	2-02-01-110		534,862
Trust Liabilities	2-04-01-010		139,540,877
Guaranty/Security Deposits Payable	2-04-01-040		2,750,616,242
Trust Liabilities-Disallowances/Charges	2-04-01-080		19,841,605
Other Deferred Credits	2-05-01-990		5,120,273,789
Other Unearned Revenue/Income	2-05-02-990		4,800
Leave Benefits Payable	2-06-01-020		903,404,528
Other Provisions	2-06-01-990		217,763,517
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		189,575,041
Accumulated Surplus/(Deficit)	3-01-01-010		224,499,179,335
Contributed Capital	3-01-01-030		5,559,191,865
Clearance and Certification Fees	4-02-01-040		393,600
Inspection Fees	4-02-01-100		480,600
Verification and Authentication Fees	4-02-01-110		109,500
Processing Fees	4-02-01-130		12,750
Fines and Penalties-Service Income	4-02-01-140		29,931
Other Service Income	4-02-01-990		1,831,688
Rent/lease Income	4-02-02-050		9,488,350
Waterworks System Fees	4-02-02-090		128,478,009
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		6,176,913
Interest Income	4-02-02-210		328,538
Subsidy from National Government	4-03-01-010		9,757,490,049
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		10,349,952
Salaries and Wages-Regular	5-01-01-010	357,395,600	
Salaries and Wages-Casual/Contractual	5-01-01-020	351,460,756	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	51,291,647	
Representation Allowance (RA)	5-01-02-020	2,343,075	
Transportation Allowance (TA)	5-01-02-030	1,333,884	
Clothing/Uniform Allowance	5-01-02-040	52,683,000	
Subsistence Allowance	5-01-02-050	3,960	
Honoraria	5-01-02-100	379,245	
Overtime and Night Pay	5-01-02-130	909,547	
Year-End Bonus	5-01-02-140	20,539	
Cash Gift	5-01-02-150	4,750	



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Directors and Committee Members' Fees	5-01-02-170	72,000	
Other Bonuses and Allowances	5-01-02-990	4,731,050	
Retirement and Life Insurance Premiums	5-01-03-010	67,251,102	
Pag-IBIG Contributions	5-01-03-020	3,634,792	
PhilHealth Contributions	5-01-03-030	14,948,919	
Employees Compensation Insurance Premiums	5-01-03-040	2,107,486	
Terminal Leave Benefits	5-01-04-030	6,779,240	
Other Personnel Benefits	5-01-04-990	231,973	
Traveling Expenses-Local	5-02-01-010	38,357,001	
Traveling Expenses-Foreign	5-02-01-020	68,101	
Training Expenses	5-02-02-010	35,273,895	
Office Supplies Expenses	5-02-03-010	20,900,899	
Accountable Forms Expenses	5-02-03-020	142,560	
Drugs and Medicines Expenses	5-02-03-070	735,290	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	458,744	
Fuel, Oil and Lubricants Expenses	5-02-03-090	40,947,073	
Agricultural and Marine Supplies Expenses	5-02-03-100	104,239	
Textbooks and Instructional Materials Expenses	5-02-03-110	10,485	
Linens and Beddings Expenses	5-02-03-140	41,607	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	16,166,681	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	5,519,369	
Electrical Supplies and Materials Expenses	5-02-03-260	502,788	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	64,340	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	659,626	
Other Supplies and Materials Expenses	5-02-03-990	10,202,140	
Water Expenses	5-02-04-010	2,842,316	
Electricity Expenses	5-02-04-020	72,941,676	
Other Utility Expenses	5-02-04-990	24,866	
Postage and Courier Services	5-02-05-010	258,697	
Telephone Expenses	5-02-05-020	2,922,878	
Internet Subscription Expenses	5-02-05-030	3,498,455	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	77,679	
Awards/Rewards Expenses	5-02-06-010	60,000	
Prizes	5-02-06-020	15,000	
Survey Expenses	5-02-07-010	203,580	
Research, Exploration and Development Expenses	5-02-07-020	15,219,690	
Extraordinary and Miscellaneous Expenses	5-02-10-030	23,558	
Legal Services	5-02-11-010	162,227	
Auditing Services	5-02-11-020	1,064,502	
Consultancy Services	5-02-11-030	410,560	
Other Professional Services	5-02-11-990	414,619	
Environment/Sanitary Services	5-02-12-010	1,240	
Janitorial Services	5-02-12-020	1,264,519	
Other General Services	5-02-12-990	968,409	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	253,596,530	



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Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	5,456,648	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	14,190,520	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	13,145,068	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	67,743	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	25,310	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Equipment	5-02-13-220	16,277	
Repairs and Maintenance-Others	5-02-13-980	1,736,320	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	51,020	
Taxes, Duties and Licenses	5-02-15-010	3,208,233	
Fidelity Bond Premiums	5-02-15-020	2,764,847	
Insurance/Reinsurance Expenses	5-02-15-030	11,371,736	
Labor and Wages	5-02-16-010	66,109,777	
Advertising, Promotional and Marketing Expenses	5-02-99-010	166,706	
Printing and Publication Expenses	5-02-99-020	329,351	
Representation Expenses	5-02-99-030	26,925,023	
Transportation and Delivery Expenses	5-02-99-040	528,058	
Rent/Lease Expenses	5-02-99-050	4,467,145	
Membership Dues and Contributions to Organizations	5-02-99-060	134,759	
Subscription Expenses	5-02-99-070	3,950,575	
Donations	5-02-99-080	10,000	
Major Events and Conventions Expenses	5-02-99-180	3,424,751	
Other Maintenance and Operating Expenses	5-02-99-990	128,626,754	
Bank Charges	5-03-01-040	48,110	
Other Financial Charges	5-03-01-990	8,400	
Depreciation-Land Improvements	5-05-01-020	22,063,311	
Depreciation-Infrastructure Assets	5-05-01-030	1,523,802,104	
Depreciation-Buildings and Other Structures	5-05-01-040	21,376,029	
Depreciation-Machinery and Equipment	5-05-01-050	74,559,737	
Depreciation-Transportation Equipment	5-05-01-060	10,671,358	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	1,878,224	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	541,010	
Amortization-Intangible Assets	5-05-02-010	5,749,867	
Impairment Loss-Loans and Receivables	5-05-03-020	3,221,465	
Impairment Loss-Property, Plant and Equipment	5-05-03-090	132,903	
Impairment Loss-Other Assets	5-05-03-990	15,557	
Other Discounts	5-05-05-010	39,969	
TOTAL		416,590,377,673	416,590,377,673

CERTIFIED CORRECT:

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

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NOTED BY:

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