



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



COMBINED PRE-CLOSING TRIAL BALANCE
ALL FUNDS
AS OF APRIL 30, 2024

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	2,510,196	
Petty Cash	1-01-01-020	4,750,613	
Cash in Bank-Local Currency, Current Account	1-01-02-020	31,972,727,515	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	51,994,339	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	854,606	
Time Deposits-Local Currency	1-01-05-020	473,412,112	
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	5,388,769,114	
Allowance for Impairment-Accounts Receivable	1-03-01-012		4,920,420,918
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	725,489,908	
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	104,751,740	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	33,124,783	
Receivables-Disallowances/Charges	1-03-99-010	102,400,759	
Due from Officers and Employees	1-03-99-020	7,356,953	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,693,754
Other Receivables	1-03-99-990	1,009,542,768	
Allowance for Impairment-Other Receivables	1-03-99-992		530,596,076
Property and Equipment for Distribution	1-04-02-090	45,712,086	
Office Supplies Inventory	1-04-04-010	19,209,735	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	69,165	
Fuel, Oil and Lubricants Inventory	1-04-04-080	3,115,839	
Textbooks and Instructional Materials Inventory	1-04-04-100	15,831	
Construction Materials Inventory	1-04-04-130	52,944,231	
Housekeeping/Cleaning Supplies	1-04-04-230	25,646	
Other Supplies and Materials Inventory	1-04-04-990	7,404,132	
Semi-Expendable Office Equipment	1-04-05-020	1,804,207	
Semi-Expendable Information and Communications Technology	1-04-05-030	2,380,762	
Semi-Expendable Communications Equipment	1-04-05-070	304,509	
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		176,315
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	330,064	
Semi-Expendable Kitchen Equipment	1-04-05-160	4,169	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	346,754	
Semi-Expendable Furniture and Fixtures	1-04-06-010	1,472,425	
Investment Property, Land	1-05-01-010	2,082,569	
Land	1-06-01-010	4,145,641,580	



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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		15,411,172,401
Road Networks	1-06-03-010	887,985,867	
Accumulated Depreciation-Road Networks	1-06-03-011		139,588,741
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	230,181,936,991	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		57,810,350,072
Accumulated Impairment Losses-Water Supply Systems	1-06-03-042		10,254,367
Power Supply Systems	1-06-03-050	5,569,928,566	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		338,896,609
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		37,640,858
Buildings	1-06-04-010	4,141,103,556	
Accumulated Depreciation-Buildings	1-06-04-011		1,238,095,073
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	497,280,583	
Accumulated Depreciation-Other Structures	1-06-04-991		163,005,532
Office Equipment	1-06-05-020	502,153,069	
Accumulated Depreciation-Office Equipment	1-06-05-021		264,061,264
Accumulated Impairment Losses-Office Equipment	1-06-05-022		35,667
Information and Communications Technology Equipment	1-06-05-030	886,687,651	
Accumulated Depreciation-Information and Communications Technology Equipment	1-06-05-031		459,852,995
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		4,454,170
Communications Equipment	1-06-05-070	124,435,948	
Accumulated Depreciation-Communications Equipment	1-06-05-071		55,104,469
Construction and Heavy Equipment	1-06-05-080	2,288,779,053	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		900,879,045
Disaster Response and Rescue Equipment	1-06-05-090	5,279,144	
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091		4,050,735
Military, Police and Security Equipment	1-06-05-100	3,942,842	
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101		1,311,744
Medical Equipment	1-06-05-110	2,825,529	
Accumulated Depreciation-Medical Equipment	1-06-05-111		1,958,419
Printing Equipment	1-06-05-120	3,564,275	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,611,254
Sports Equipment	1-06-05-130	2,385,812	
Accumulated Depreciation-Sports Equipment	1-06-05-131		590,842
Technical and Scientific Equipment	1-06-05-140	1,069,090,365	



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Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		361,601,454
Kitchen Equipment	1-06-05-160	195,600	
Accumulated Depreciation-Kitchen Equipment	1-06-05-161		37,164
Electrical Equipment	1-06-05-170	24,294,164	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		7,193,719
Other Machinery and Equipment	1-06-05-990	1,128,975,046	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		628,997,922
Motor Vehicles	1-06-06-010	962,452,175	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		601,834,497
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	30,629,024	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		22,377,622
Furniture and Fixtures	1-06-07-010	182,682,092	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		43,876,070
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	96,231,693,772	
Construction in Progress-Buildings and Other Structures	1-06-98-030	487,747,230	
Construction in Progress-Furniture and Fixtures	1-06-98-060	86,300	
Other Property, Plant and Equipment	1-06-99-990	3,135,671,495	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		631,427,011
Computer Software	1-08-01-020	253,637,664	
Accumulated Amortization-Computer Software	1-08-01-021		52,198,023
Other Intangible Assets	1-08-01-990	878,000	
Advances for Operating Expenses	1-99-01-010	278,052	
Advances for Payroll	1-99-01-020	9,045,424	
Advances to Special Disbursing Officer	1-99-01-030	11,719,076	
Advances to Officers and Employees	1-99-01-040	17,321,899	
Advances to Contractors/Sub-Contractors	1-99-02-010	3,919,680,296	
Prepaid Insurance	1-99-02-050	5,938,885	
Prepaid Subscription	1-99-02-100	10,442,427	
Other Prepayments	1-99-02-990	7,603,166	
Guaranty Deposits	1-99-03-020	55,170,134	
Other Deposits	1-99-03-990	4,230,081	
Other Assets	1-99-99-990	45,994,993	
Accumulated Impairment Losses-Other Assets	1-99-99-992		42,103,795
Accounts Payable	2-01-01-010		592,391,184
Due to Officers and Employees	2-01-01-020		279,413,910
Due to BIR	2-02-01-010		210,944,125
Due to GSIS	2-02-01-020		78,152,418
Due to Pag -IBIG	2-02-01-030		11,813,024
Due to PhilHealth	2-02-01-040		12,509,838
Due to NGAs	2-02-01-050		3,324,984,059



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Due to Other Government Corporations	2-02-01-060		158,116,165
Due to LGUs	2-02-01-070		4,995,136
Due to Treasurer of the Philippines	2-02-01-090		74,169,214,519
Due to SSS	2-02-01-110		518,747
Trust Liabilities	2-04-01-010		151,701,218
Guaranty/Security Deposits Payable	2-04-01-040		2,755,207,746
Trust Liabilities-Disallowances/Charges	2-04-01-080		19,162,312
Other Deferred Credits	2-05-01-990		5,109,303,085
Other Unearned Revenue/Income	2-05-02-990		4,800
Leave Benefits Payable	2-06-01-020		883,582,857
Other Provisions	2-06-01-990		210,606,718
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		125,151,861
Accumulated Surplus/(Deficit)	3-01-01-010		224,393,542,037
Contributed Capital	3-01-01-030		5,559,191,865
Clearance and Certification Fees	4-02-01-040		527,100
Inspection Fees	4-02-01-100		639,100
Verification and Authentication Fees	4-02-01-110		151,000
Processing Fees	4-02-01-130		16,250
Fines and Penalties-Service Income	4-02-01-140		50,977
Other Service Income	4-02-01-990		1,831,688
Rent/lease Income	4-02-02-050		14,957,754
Waterworks System Fees	4-02-02-090		145,756,880
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		7,879,406
Interest Income	4-02-02-210		3,415,330
Fines and Penalties-Business Income	4-02-02-230		192
Subsidy from National Government	4-03-01-010		22,015,099,771
Gain on Foreign Exchange (FOREX)	4-05-01-010		618,391
Gain on Sale of Unserviceable Property	4-05-01-170		23,143
Proceeds from Insurance/Indemnities	4-06-99-010		43,631
Miscellaneous Income	4-06-99-990		12,642,515
Salaries and Wages-Regular	5-01-01-010	488,409,247	
Salaries and Wages-Casual/Contractual	5-01-01-020	497,913,571	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	68,188,381	
Representation Allowance (RA)	5-01-02-020	3,218,075	
Transportation Allowance (TA)	5-01-02-030	1,864,134	
Clothing/Uniform Allowance	5-01-02-040	61,390,000	
Subsistence Allowance	5-01-02-050	3,960	
Honoraria	5-01-02-100	394,245	
Overtime and Night Pay	5-01-02-130	1,653,568	
Year-End Bonus	5-01-02-140	50,146	
Cash Gift	5-01-02-150	4,750	
Mid-Year Bonus	5-01-02-160	30,007	
Directors and Committee Members' Fees	5-01-02-170	102,000	
Other Bonuses and Allowances	5-01-02-990	784,750	
Retirement and Life Insurance Premiums	5-01-03-010	95,719,766	



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Pag-IBIG Contributions	5-01-03-020	5,598,524	
PhilHealth Contributions	5-01-03-030	21,477,023	
Employees Compensation Insurance Premiums	5-01-03-040	2,973,886	
Pension Benefits	5-01-04-010	2,828,264	
Terminal Leave Benefits	5-01-04-030	9,098,452	
Other Personnel Benefits	5-01-04-990	236,973	
Traveling Expenses-Local	5-02-01-010	55,457,808	
Traveling Expenses-Foreign	5-02-01-020	84,038	
Training Expenses	5-02-02-010	53,115,409	
Office Supplies Expenses	5-02-03-010	30,029,906	
Accountable Forms Expenses	5-02-03-020	184,560	
Drugs and Medicines Expenses	5-02-03-070	853,863	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	501,496	
Fuel, Oil and Lubricants Expenses	5-02-03-090	74,897,022	
Agricultural and Marine Supplies Expenses	5-02-03-100	11,234,230	
Textbooks and Instructional Materials Expenses	5-02-03-110	10,485	
Linens and Beddings Expenses	5-02-03-140	56,553	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	22,492,216	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	6,338,676	
Electrical Supplies and Materials Expenses	5-02-03-260	550,452	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	64,340	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	882,795	
Other Supplies and Materials Expenses	5-02-03-990	17,203,404	
Water Expenses	5-02-04-010	4,296,845	
Electricity Expenses	5-02-04-020	114,093,405	
Other Utility Expenses	5-02-04-990	3,191	
Postage and Courier Services	5-02-05-010	762,811	
Telephone Expenses	5-02-05-020	4,371,602	
Internet Subscription Expenses	5-02-05-030	4,996,612	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	105,505	
Awards/Rewards Expenses	5-02-06-010	505,400	
Prizes	5-02-06-020	15,000	
Survey Expenses	5-02-07-010	203,580	
Research, Exploration and Development Expenses	5-02-07-020	20,448,374	
Extraordinary and Miscellaneous Expenses	5-02-10-030	23,558	
Legal Services	5-02-11-010	201,294	
Auditing Services	5-02-11-020	27,033,538	
Consultancy Services	5-02-11-030	3,664,400	
Other Professional Services	5-02-11-990	525,875	
Environment/Sanitary Services	5-02-12-010	1,240	
Janitorial Services	5-02-12-020	2,702,038	
Other General Services	5-02-12-990	1,154,442	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	376,691,712	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	8,428,742	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	19,594,632	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	24,743,033	



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Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	74,445	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	145,250	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures	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	449,705	
Taxes, Duties and Licenses	5-02-15-010	4,663,460	
Fidelity Bond Premiums	5-02-15-020	3,734,572	
Insurance/Reinsurance Expenses	5-02-15-030	13,733,664	
Labor and Wages	5-02-16-010	88,913,223	
Advertising, Promotional and Marketing Expenses	5-02-99-010	363,742	
Printing and Publication Expenses	5-02-99-020	556,679	
Representation Expenses	5-02-99-030	40,494,548	
Transportation and Delivery Expenses	5-02-99-040	675,176	
Rent/Lease Expenses	5-02-99-050	7,198,182	
Membership Dues and Contributions to Organizations	5-02-99-060	83,684	
Subscription Expenses	5-02-99-070	4,188,062	
Donations	5-02-99-080	460,000	
Litigation/Acquired Assets Expenses	5-02-99-090	44,619	
Major Events and Conventions Expenses	5-02-99-180	4,269,334	
Other Maintenance and Operating Expenses	5-02-99-990	231,164,593	
Interest Expenses	5-03-01-020	797,235,968	
Bank Charges	5-03-01-040	55,310	
Other Financial Charges	5-03-01-990	8,400	
Depreciation-Land Improvements	5-05-01-020	24,624,854	
Depreciation-Infrastructure Assets	5-05-01-030	1,839,535,727	
Depreciation-Buildings and Other Structures	5-05-01-040	25,224,552	
Depreciation-Machinery and Equipment	5-05-01-050	91,967,702	
Depreciation-Transportation Equipment	5-05-01-060	13,669,971	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	2,495,120	
Depreciation-Other Property, Plant and Equipment	5-05-01-090	508,952	
Amortization-Intangible Assets	5-05-02-010	7,943,997	
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	20,743	
Other Discounts	5-05-05-010	160,468	
TOTAL		427,858,120,524	427,858,120,524

CERTIFIED CORRECT:

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

MMF -
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NOTED BY:

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