



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



COMBINED TRIAL BALANCE
ALL FUNDS
AS OF MAY 31, 2024

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	2,110,513	
Petty Cash	1-01-01-020	5,579,519	
Cash in Bank-Local Currency, Current Account	1-01-02-020	34,552,505,292	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	51,254,999	
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	45,411,527	
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	5,264,378,324	
Allowance for Impairment-Accounts Receivable	1-03-01-012		4,804,863,274
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	725,391,801	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		690,799,975
Due from Local Government Units	1-03-03-030	83,843,827	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		67,654,013
Due from Other Government Corporations	1-03-03-050	104,893,982	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	37,891,471	
Receivables-Disallowances/Charges	1-03-99-010	102,080,291	
Due from Officers and Employees	1-03-99-020	7,051,592	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,693,754
Other Receivables	1-03-99-990	1,035,389,637	
Allowance for Impairment-Other Receivables	1-03-99-992		530,446,265
Agricultural and Marine Supplies for Distribution	1-04-02-050	29,913,666	
Property and Equipment for Distribution	1-04-02-090	45,762,186	
Office Supplies Inventory	1-04-04-010	20,964,880	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	69,165	
Fuel, Oil and Lubricants Inventory	1-04-04-080	7,194,298	
Agricultural and Marine Supplies Inventory	1-04-04-090	34,679,789	
Textbooks and Instructional Materials Inventory	1-04-04-100	15,831	
Construction Materials Inventory	1-04-04-130	54,882,525	
Housekeeping/Cleaning Supplies	1-04-04-230	23,361	
Other Supplies and Materials Inventory	1-04-04-990	10,292,931	
Semi-Expendable Office Equipment	1-04-05-020	2,245,809	
Semi-Expendable Information and Communications Technology	1-04-05-030	3,042,999	
Semi-Expendable Agricultural and Forestry Equipment	1-04-05-040	24,000	
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		181,501
Semi-Expendable Printing Equipment	1-04-05-110	189,612	
Semi-Expendable Sports Equipment	1-04-05-120	12,188	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	360,864	
Semi-Expendable Kitchen Equipment	1-04-05-160	4,169	



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AS OF MAY 31, 2024

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Semi-Expendable Other Machinery and Equipment	1-04-05-990	406,184	
Semi-Expendable Furniture and Fixtures	1-04-06-010	2,189,265	
Investment Property, Land	1-05-01-010	2,082,569	
Land	1-06-01-010	4,155,490,058	
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	24,513,808,222	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		15,391,210,371
Road Networks	1-06-03-010	887,985,867	
Accumulated Depreciation-Road Networks	1-06-03-011		141,206,168
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	233,448,178,338	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		58,785,914,691
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		339,103,327
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		38,712,225
Buildings	1-06-04-010	4,139,363,696	
Accumulated Depreciation-Buildings	1-06-04-011		1,246,342,018
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	526,744,400	
Accumulated Depreciation-Other Structures	1-06-04-991		165,129,311
Office Equipment	1-06-05-020	502,745,553	
Accumulated Depreciation-Office Equipment	1-06-05-021		266,733,222
Accumulated Impairment Losses-Office Equipment	1-06-05-022		35,667
Information and Communications Technology Equipment	1-06-05-030	899,558,891	
Accumulated Depreciation-Information and Communications Technology Equipment	1-06-05-031		462,066,075
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		4,456,624
Communications Equipment	1-06-05-070	124,369,226	
Accumulated Depreciation-Communications Equipment	1-06-05-071		55,504,584
Construction and Heavy Equipment	1-06-05-080	2,281,711,965	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		899,851,939
Disaster Response and Rescue Equipment	1-06-05-090	5,279,144	
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091		4,059,210
Military, Police and Security Equipment	1-06-05-100	3,942,842	
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101		1,322,698
Medical Equipment	1-06-05-110	2,825,529	
Accumulated Depreciation-Medical Equipment	1-06-05-111		1,991,685
Printing Equipment	1-06-05-120	3,564,275	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,624,106



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ALL FUNDS
AS OF MAY 31, 2024

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Sports Equipment	1-06-05-130	2,385,812	
Accumulated Depreciation-Sports Equipment	1-06-05-131		596,925
Technical and Scientific Equipment	1-06-05-140	1,072,979,535	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		365,069,803
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		7,259,984
Other Machinery and Equipment	1-06-05-990	1,138,053,569	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		627,760,121
Motor Vehicles	1-06-06-010	967,662,516	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		602,119,822
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	31,373,024	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		22,377,622
Furniture and Fixtures	1-06-07-010	182,863,890	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		44,338,890
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	40,184,017	
Construction in Progress-Infrastructure Assets	1-06-98-020	96,328,059,357	
Construction in Progress-Buildings and Other Structures	1-06-98-030	528,226,819	
Construction in Progress-Furniture and Fixtures	1-06-98-060	86,300	
Other Property, Plant and Equipment	1-06-99-990	3,135,749,495	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		631,601,459
Computer Software	1-08-01-020	253,790,548	
Accumulated Amortization-Computer Software	1-08-01-021		53,920,776
Other Intangible Assets	1-08-01-990	878,000	
Advances for Operating Expenses	1-99-01-010	665,778	
Advances for Payroll	1-99-01-020	8,628,712	
Advances to Special Disbursing Officer	1-99-01-030	10,303,001	
Advances to Officers and Employees	1-99-01-040	12,134,255	
Advances to Contractors/Sub-Contractors	1-99-02-010	4,306,269,359	
Prepaid Insurance	1-99-02-050	7,410,419	
Prepaid Subscription	1-99-02-100	9,916,287	
Other Prepayments	1-99-02-990	7,531,257	
Guaranty Deposits	1-99-03-020	55,683,274	
Other Deposits	1-99-03-990	4,437,101	
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		394,950,688
Due to Officers and Employees	2-01-01-020		270,834,002
Due to BIR	2-02-01-010		267,062,133
Due to GSIS	2-02-01-020		59,872,463
Due to Pag -IBIG	2-02-01-030		11,763,290



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AS OF MAY 31, 2024

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Due to PhilHealth	2-02-01-040		10,619,729
Due to NGAs	2-02-01-050		3,348,872,910
Due to Other Government Corporations	2-02-01-060		165,507,091
Due to LGUs	2-02-01-070		4,995,136
Due to Treasurer of the Philippines	2-02-01-090		74,170,256,082
Due to SSS	2-02-01-110		586,449
Trust Liabilities	2-04-01-010		156,000,861
Guaranty/Security Deposits Payable	2-04-01-040		2,860,994,088
Trust Liabilities-Disallowances/Charges	2-04-01-080		19,123,349
Other Deferred Credits	2-05-01-990		4,981,400,429
Other Unearned Revenue/Income	2-05-02-990		4,800
Leave Benefits Payable	2-06-01-020		876,916,173
Other Provisions	2-06-01-990		193,513,033
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		130,391,743
Accumulated Surplus/(Deficit)	3-01-01-010		224,845,222,320
Contributed Capital	3-01-01-030		5,559,191,865
Clearance and Certification Fees	4-02-01-040		689,650
Inspection Fees	4-02-01-100		814,600
Verification and Authentication Fees	4-02-01-110		214,250
Processing Fees	4-02-01-130		22,500
Fines and Penalties-Service Income	4-02-01-140		454,897
Other Service Income	4-02-01-990		1,831,688
Rent/lease Income	4-02-02-050		20,116,756
Waterworks System Fees	4-02-02-090		173,012,553
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		9,857,924
Interest Income	4-02-02-210		3,492,737
Fines and Penalties-Business Income	4-02-02-230		14,267
Subsidy from National Government	4-03-01-010		28,941,465,935
Gain on Foreign Exchange (FOREX)	4-05-01-010		694,089
Gain on Sale of Unserviceable Property	4-05-01-170		116,995
Proceeds from Insurance/Indemnities	4-06-99-010		43,631
Miscellaneous Income	4-06-99-990		16,038,703
Salaries and Wages-Regular	5-01-01-010	605,868,345	
Salaries and Wages-Casual/Contractual	5-01-01-020	634,553,585	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	86,885,068	
Representation Allowance (RA)	5-01-02-020	4,390,950	
Transportation Allowance (TA)	5-01-02-030	2,405,884	
Clothing/Uniform Allowance	5-01-02-040	62,475,414	
Subsistence Allowance	5-01-02-050	13,151	
Honoraria	5-01-02-100	394,245	
Overtime and Night Pay	5-01-02-130	3,528,443	
Year-End Bonus	5-01-02-140	3,945,090	
Cash Gift	5-01-02-150	4,750	
Mid-Year Bonus	5-01-02-160	252,728,497	
Directors and Committee Members' Fees	5-01-02-170	132,000	
Other Bonuses and Allowances	5-01-02-990	693,970	



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Retirement and Life Insurance Premiums	5-01-03-010	127,220,433	
Pag-IBIG Contributions	5-01-03-020	7,626,882	
PhilHealth Contributions	5-01-03-030	27,736,031	
Employees Compensation Insurance Premiums	5-01-03-040	3,947,989	
Terminal Leave Benefits	5-01-04-030	14,125,155	
Other Personnel Benefits	5-01-04-990	241,973	
Traveling Expenses-Local	5-02-01-010	82,889,519	
Traveling Expenses-Foreign	5-02-01-020	84,038	
Training Expenses	5-02-02-010	76,912,059	
Office Supplies Expenses	5-02-03-010	39,055,748	
Accountable Forms Expenses	5-02-03-020	221,560	
Non-Accountable Forms Expenses	5-02-03-030	6,000	
Drugs and Medicines Expenses	5-02-03-070	1,157,304	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	589,519	
Fuel, Oil and Lubricants Expenses	5-02-03-090	104,660,248	
Agricultural and Marine Supplies Expenses	5-02-03-100	12,091,893	
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	30,212,939	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	7,593,773	
Electrical Supplies and Materials Expenses	5-02-03-260	1,037,978	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	64,340	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	1,070,795	
Other Supplies and Materials Expenses	5-02-03-990	23,350,317	
Water Expenses	5-02-04-010	5,659,937	
Electricity Expenses	5-02-04-020	151,509,993	
Other Utility Expenses	5-02-04-990	5,418	
Postage and Courier Services	5-02-05-010	920,600	
Telephone Expenses	5-02-05-020	5,779,746	
Internet Subscription Expenses	5-02-05-030	6,782,196	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	143,754	
Awards/Rewards Expenses	5-02-06-010	699,900	
Prizes	5-02-06-020	59,950	
Survey Expenses	5-02-07-010	250,630	
Research, Exploration and Development Expenses	5-02-07-020	26,296,458	
Extraordinary and Miscellaneous Expenses	5-02-10-030	45,728	
Legal Services	5-02-11-010	275,910	
Auditing Services	5-02-11-020	27,634,777	
Consultancy Services	5-02-11-030	7,344,930	
Other Professional Services	5-02-11-990	652,560	
Environment/Sanitary Services	5-02-12-010	1,240	
Janitorial Services	5-02-12-020	4,025,338	
Other General Services	5-02-12-990	1,356,816	
Repairs and Maintenance-Land Improvements	5-02-13-020	3,600	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	541,059,379	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	11,936,145	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	26,859,140	



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Repairs and Maintenance-Transportation Equipment	5-02-13-060	36,966,174	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	102,440	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	367,833	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures	5-02-13-220	51,777	
Repairs and Maintenance-Others	5-02-13-980	1,966,680	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	766,644	
Taxes, Duties and Licenses	5-02-15-010	5,522,330	
Fidelity Bond Premiums	5-02-15-020	5,127,834	
Insurance/Reinsurance Expenses	5-02-15-030	17,691,339	
Labor and Wages	5-02-16-010	122,535,672	
Advertising, Promotional and Marketing Expenses	5-02-99-010	884,874	
Printing and Publication Expenses	5-02-99-020	2,103,015	
Representation Expenses	5-02-99-030	56,686,857	
Transportation and Delivery Expenses	5-02-99-040	753,357	
Rent/Lease Expenses	5-02-99-050	9,515,457	
Membership Dues and Contributions to Organizations	5-02-99-060	98,684	
Subscription Expenses	5-02-99-070	6,450,107	
Donations	5-02-99-080	2,017,241	
Litigation/Acquired Assets Expenses	5-02-99-090	44,619	
Major Events and Conventions Expenses	5-02-99-180	7,109,488	
Other Maintenance and Operating Expenses	5-02-99-990	581,037,544	
Interest Expenses	5-03-01-020	797,235,968	
Bank Charges	5-03-01-040	86,510	
Other Financial Charges	5-03-01-990	15,000	
Depreciation-Land Improvements	5-05-01-020	27,184,802	
Depreciation-Infrastructure Assets	5-05-01-030	2,222,734,860	
Depreciation-Buildings and Other Structures	5-05-01-040	36,866,049	
Depreciation-Machinery and Equipment	5-05-01-050	110,336,547	
Depreciation-Transportation Equipment	5-05-01-060	16,382,013	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	2,826,027	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	692,156	
Amortization-Intangible Assets	5-05-02-010	9,368,628	
Impairment Loss-Loans and Receivables	5-05-03-020	3,221,465	
Impairment Loss-Property, Plant and Equipment	5-05-03-090	4,001,504	
Impairment Loss-Other Assets	5-05-03-990	25,929	
Loss on Foreign Exchange (FOREX)	5-05-04-010	119,143	
Other Discounts	5-05-05-010	217,651	
TOTAL		435,969,361,026	435,969,361,026

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