



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



COMBINED TRIAL BALANCE
ALL FUNDS
AS OF JULY 31, 2024

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	2,495,914	
Petty Cash	1-01-01-020	5,773,694	
Cash in Bank-Local Currency, Current Account	1-01-02-020	34,473,957,564	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	55,588,124	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	854,606	
Time Deposits-Local Currency	1-01-05-020	473,412,114	
Time Deposits-Foreign Currency	1-01-05-030	46,551,927	
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	5,207,533,369	
Allowance for Impairment-Accounts Receivable	1-03-01-012		4,751,978,976
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	725,276,102	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		690,799,975
Due from Local Government Units	1-03-03-030	78,193,792	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		67,654,013
Due from Other Government Corporations	1-03-03-050	105,639,129	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	12,701,186	
Receivables-Disallowances/Charges	1-03-99-010	100,583,751	
Due from Officers and Employees	1-03-99-020	7,269,577	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,670,761
Other Receivables	1-03-99-990	1,064,953,736	
Allowance for Impairment-Other Receivables	1-03-99-992		529,424,362
Agricultural and Marine Supplies for Distribution	1-04-02-050	92,031,119	
Property and Equipment for Distribution	1-04-02-090	49,655,489	
Raw Materials Inventory	1-04-03-010	260,720	
Office Supplies Inventory	1-04-04-010	21,698,451	
Drugs and Medicines Inventory	1-04-04-060	94,810	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	72,206	
Fuel, Oil and Lubricants Inventory	1-04-04-080	6,377,780	
Agricultural and Marine Supplies Inventory	1-04-04-090	17,807,882	
Textbooks and Instructional Materials Inventory	1-04-04-100	12,066	
Construction Materials Inventory	1-04-04-130	62,826,092	
Housekeeping/Cleaning Supplies	1-04-04-230	18,125	
Other Supplies and Materials Inventory	1-04-04-990	9,741,490	
Semi-Expendable Office Equipment	1-04-05-020	2,699,984	
Semi-Expendable Information and Communications Technology	1-04-05-030	3,790,291	
Semi-Expendable Agricultural and Forestry Equipment	1-04-05-040	24,000	
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		191,872
Semi-Expendable Medical Equipment	1-04-05-100	16,878	
Semi-Expendable Printing Equipment	1-04-05-110	189,612	
Semi-Expendable Sports Equipment	1-04-05-120	16,388	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	612,204	



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Semi-Expandable Construction Equipment	1-04-05-140	84,520	
Semi-Expandable Kitchen Equipment	1-04-05-160	4,169	
Semi-Expandable Other Machinery and Equipment	1-04-05-990	1,244,876	
Semi-Expandable Furniture and Fixtures	1-04-06-010	1,919,870	
Investment Property, Land	1-05-01-010	2,082,569	
Land	1-06-01-010	4,165,911,636	
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	24,514,817,419	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		15,450,929,770
Road Networks	1-06-03-010	930,791,571	
Accumulated Depreciation-Road Networks	1-06-03-011		150,150,496
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	233,590,919,561	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		60,464,505,298
Accumulated Impairment Losses-Water Supply Systems	1-06-03-042		10,254,367
Power Supply Systems	1-06-03-050	5,570,759,666	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		341,861,403
Communications Networks	1-06-03-060	2,374,199	
Accumulated Depreciation-Communications Networks	1-06-03-061		676,647
Other Infrastructure Assets	1-06-03-990	354,458,695	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		40,856,369
Buildings	1-06-04-010	4,180,890,852	
Accumulated Depreciation-Buildings	1-06-04-011		1,270,619,078
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	536,254,981	
Accumulated Depreciation-Other Structures	1-06-04-991		173,106,525
Office Equipment	1-06-05-020	508,221,311	
Accumulated Depreciation-Office Equipment	1-06-05-021		271,301,567
Accumulated Impairment Losses-Office Equipment	1-06-05-022		29,325
Information and Communications Technology Equipment	1-06-05-030	924,193,487	
Accumulated Depreciation-Information and Communications Technology Equipment	1-06-05-031		480,890,443
Accumulated Impairment Losses-Information and Communications Technology Equipment	1-06-05-032		263,492
Agricultural and Forestry Equipment	1-06-05-040	519,661,887	
Accumulated Depreciation Agricultural and Forestry Equipment	1-06-05-041		4,471,483
Communications Equipment	1-06-05-070	125,028,603	
Accumulated Depreciation-Communications Equipment	1-06-05-071		50,553,702
Construction and Heavy Equipment	1-06-05-080	3,094,873,713	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		975,693,631
Disaster Response and Rescue Equipment	1-06-05-090	5,279,144	
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091		4,076,161
Military, Police and Security Equipment	1-06-05-100	4,142,842	
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101		1,416,040
Medical Equipment	1-06-05-110	2,825,529	
Accumulated Depreciation-Medical Equipment	1-06-05-111		2,060,060
Printing Equipment	1-06-05-120	2,198,375	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,649,809



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Sports Equipment	1-06-05-130	2,591,162	
Accumulated Depreciation-Sports Equipment	1-06-05-131		631,141
Technical and Scientific Equipment	1-06-05-140	1,241,483,780	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		385,870,785
Kitchen Equipment	1-06-05-160	195,600	
Accumulated Depreciation-Kitchen Equipment	1-06-05-161		37,164
Electrical Equipment	1-06-05-170	25,123,351	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		7,404,785
Other Machinery and Equipment	1-06-05-990	1,136,997,741	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		633,722,406
Motor Vehicles	1-06-06-010	969,863,118	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		618,496,064
Watercrafts	1-06-06-040	3,259,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,853,714
Other Transportation Equipment	1-06-06-990	32,298,602	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		22,311,122
Furniture and Fixtures	1-06-07-010	182,173,553	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		44,058,917
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	40,185,417	
Construction in Progress-Infrastructure Assets	1-06-98-020	101,799,073,920	
Construction in Progress-Buildings and Other Structures	1-06-98-030	570,007,924	
Construction in Progress-Furniture and Fixtures	1-06-98-060	86,300	
Other Property, Plant and Equipment	1-06-99-990	3,134,928,924	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		631,669,610
Computer Software	1-08-01-020	255,470,090	
Accumulated Amortization-Computer Software	1-08-01-021		57,835,782
Other Intangible Assets	1-08-01-990	878,000	
Advances for Operating Expenses	1-99-01-010	699,770	
Advances for Payroll	1-99-01-020	6,775,062	
Advances to Special Disbursing Officer	1-99-01-030	12,236,748	
Advances to Officers and Employees	1-99-01-040	12,590,062	
Advances to Contractors/Sub-Contractors	1-99-02-010	5,196,412,729	
Prepaid Insurance	1-99-02-050	8,484,911	
Prepaid Subscription	1-99-02-100	9,170,736	
Other Prepayments	1-99-02-990	7,338,503	
Guaranty Deposits	1-99-03-020	54,270,824	
Other Deposits	1-99-03-990	6,150,147	
Other Assets	1-99-99-990	45,979,366	
Accumulated Impairment Losses-Other Assets	1-99-99-992		42,103,795
Accounts Payable	2-01-01-010		325,885,851
Due to Officers and Employees	2-01-01-020		266,881,827
Due to BIR	2-02-01-010		352,543,072
Due to GSIS	2-02-01-020		54,714,298
Due to Pag -IBIG	2-02-01-030		11,531,175
Due to PhilHealth	2-02-01-040		10,292,241
Due to NGAs	2-02-01-050		3,324,498,735



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Due to Other Government Corporations	2-02-01-060		161,681,165
Due to LGUs	2-02-01-070		4,995,136
Due to Treasurer of the Philippines	2-02-01-090		74,173,719,239
Due to SSS	2-02-01-110		501,119
Trust Liabilities	2-04-01-010		163,646,044
Guaranty/Security Deposits Payable	2-04-01-040		3,220,316,211
Trust Liabilities-Disallowances/Charges	2-04-01-080		16,023,618
Other Deferred Credits	2-05-01-990		4,876,704,337
Leave Benefits Payable	2-06-01-020		849,322,741
Other Provisions	2-06-01-990		209,216,403
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		122,116,251
Accumulated Surplus/(Deficit)	3-01-01-010		220,247,705,665
Contributed Capital	3-01-01-030		5,559,191,865
Clearance and Certification Fees	4-02-01-040		881,450
Legal Fees	4-02-01-090		16,500
Inspection Fees	4-02-01-100		1,136,600
Verification and Authentication Fees	4-02-01-110		380,750
Processing Fees	4-02-01-130		30,500
Fines and Penalties-Service Income	4-02-01-140		711,399
Other Service Income	4-02-01-990		2,323,569
Rent/lease Income	4-02-02-050		37,100,545
Waterworks System Fees	4-02-02-090		192,664,952
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		14,084,062
Interest Income	4-02-02-210		3,614,581
Fines and Penalties-Business Income	4-02-02-230		19,098
Subsidy from National Government	4-03-01-010		43,862,741,755
Gain on Foreign Exchange (FOREX)	4-05-01-010		1,834,490
Gain on Sale of Unserviceable Property	4-05-01-170		158,439
Proceeds from Insurance/Indemnities	4-06-99-010		43,631
Miscellaneous Income	4-06-99-990		24,274,978
Salaries and Wages-Regular	5-01-01-010	837,610,050	
Salaries and Wages-Casual/Contractual	5-01-01-020	894,670,358	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	126,312,278	
Representation Allowance (RA)	5-01-02-020	6,649,325	
Transportation Allowance (TA)	5-01-02-030	4,003,884	
Clothing/Uniform Allowance	5-01-02-040	63,763,414	
Subsistence Allowance	5-01-02-050	278,872	
Honoraria	5-01-02-100	448,740	
Hazard Pay	5-01-02-110	159,800	
Longevity Pay	5-01-02-120	4,114,000	
Overtime and Night Pay	5-01-02-130	4,998,733	
Year-End Bonus	5-01-02-140	42,586	
Cash Gift	5-01-02-150	8,000	
Mid-Year Bonus	5-01-02-160	256,960,089	
Directors and Committee Members' Fees	5-01-02-170	231,000	
Other Bonuses and Allowances	5-01-02-990	978,629	
Retirement and Life Insurance Premiums	5-01-03-010	184,262,504	
Pag-IBIG Contributions	5-01-03-020	11,606,941	



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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
PhilHealth Contributions	5-01-03-030	40,578,144	
Employees Compensation Insurance Premiums	5-01-03-040	5,719,544	
Terminal Leave Benefits	5-01-04-030	14,244,369	
Other Personnel Benefits	5-01-04-990	251,973	
Traveling Expenses-Local	5-02-01-010	137,418,239	
Traveling Expenses-Foreign	5-02-01-020	1,002,596	
Training Expenses	5-02-02-010	130,467,123	
Office Supplies Expenses	5-02-03-010	56,145,101	
Accountable Forms Expenses	5-02-03-020	397,960	
Non-Accountable Forms Expenses	5-02-03-030	10,999	
Drugs and Medicines Expenses	5-02-03-070	1,761,598	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	1,128,991	
Fuel, Oil and Lubricants Expenses	5-02-03-090	174,106,699	
Agricultural and Marine Supplies Expenses	5-02-03-100	365,863,640	
Textbooks and Instructional Materials Expenses	5-02-03-110	14,250	
Chemical and Filtering Supplies Expenses	5-02-03-130	55,800	
Linens and Beddings Expenses	5-02-03-140	125,430	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	42,772,437	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	12,440,028	
Electrical Supplies and Materials Expenses	5-02-03-260	2,176,682	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	64,340	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	1,467,305	
Other Supplies and Materials Expenses	5-02-03-990	38,759,012	
Water Expenses	5-02-04-010	8,797,654	
Electricity Expenses	5-02-04-020	248,523,852	
Other Utility Expenses	5-02-04-990	111,287	
Postage and Courier Services	5-02-05-010	1,341,266	
Telephone Expenses	5-02-05-020	8,055,932	
Internet Subscription Expenses	5-02-05-030	10,588,738	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	197,054	
Awards/Rewards Expenses	5-02-06-010	4,446,468	
Prizes	5-02-06-020	78,950	
Survey Expenses	5-02-07-010	312,391	
Research, Exploration and Development Expenses	5-02-07-020	40,159,532	
Extraordinary and Miscellaneous Expenses	5-02-10-030	147,767	
Legal Services	5-02-11-010	334,010	
Auditing Services	5-02-11-020	54,613,970	
Consultancy Services	5-02-11-030	12,598,720	
Other Professional Services	5-02-11-990	1,573,289	
Environment/Sanitary Services	5-02-12-010	1,240	
Janitorial Services	5-02-12-020	6,651,301	
Security Services	5-02-12-030	207,652	
Other General Services	5-02-12-990	1,630,385	
Repairs and Maintenance-Land Improvements	5-02-13-020	683,600	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	1,437,698,268	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	16,151,207	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	37,070,961	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	64,453,583	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	383,719	



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Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	497,930	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Equipment	5-02-13-220	56,227	
Repairs and Maintenance-Others	5-02-13-980	4,123,262	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	5,501,739	
Taxes, Duties and Licenses	5-02-15-010	6,861,457	
Fidelity Bond Premiums	5-02-15-020	7,416,177	
Insurance/Reinsurance Expenses	5-02-15-030	27,274,707	
Labor and Wages	5-02-16-010	188,300,667	
Advertising, Promotional and Marketing Expenses	5-02-99-010	1,037,849	
Printing and Publication Expenses	5-02-99-020	2,464,564	
Representation Expenses	5-02-99-030	93,928,508	
Transportation and Delivery Expenses	5-02-99-040	961,774	
Rent/Lease Expenses	5-02-99-050	38,505,584	
Membership Dues and Contributions to Organizations	5-02-99-060	113,684	
Subscription Expenses	5-02-99-070	10,107,648	
Donations	5-02-99-080	6,324,445	
Litigation/Acquired Assets Expenses	5-02-99-090	44,619	
Major Events and Conventions Expenses	5-02-99-180	17,568,594	
Other Maintenance and Operating Expenses	5-02-99-990	1,240,164,637	
Interest Expenses	5-03-01-020	797,235,968	
Bank Charges	5-03-01-040	155,910	
Other Financial Charges	5-03-01-990	15,000	
Depreciation-Land Improvements	5-05-01-020	86,085,921	
Depreciation-Infrastructure Assets	5-05-01-030	3,738,286,524	
Depreciation-Buildings and Other Structures	5-05-01-040	66,646,280	
Depreciation-Machinery and Equipment	5-05-01-050	223,901,641	
Depreciation-Transportation Equipment	5-05-01-060	31,696,055	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	4,707,555	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	1,249,825	
Amortization-Intangible Assets	5-05-02-010	13,283,634	
Impairment Loss-Loans and Receivables	5-05-03-020	4,149,540	
Impairment Loss-Property, Plant and Equipment	5-05-03-090	5,512,594	
Impairment Loss-Other Assets	5-05-03-990	36,300	
Loss on Foreign Exchange (FOREX)	5-05-04-010	119,143	
Loss of Assets	5-05-04-090	21,200	
Other Discounts	5-05-05-010	348,189	
TOTAL		448,438,231,761	448,438,231,761

CERTIFIED CORRECT:

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

HMF-
WRM-

NOTED BY:

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



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Time Deposits-Foreign Currency	1-01-05-030	46,551,927	
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Allowance for Impairment-Other Investments	1-02-99-992		15,900
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Loans Receivables-Others	1-03-01-990	3,842,915	
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Due from Local Government Units	1-03-03-030	78,193,792	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		67,654,013
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Due from Officers and Employees	1-03-99-020	7,269,577	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,670,761
Other Receivables	1-03-99-990	1,064,953,736	
Allowance for Impairment-Other Receivables	1-03-99-992		529,424,362
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Property and Equipment for Distribution	1-04-02-090	49,665,489	
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Drugs and Medicines Inventory	1-04-04-060	94,810	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	72,206	
Fuel, Oil and Lubricants Inventory	1-04-04-080	6,377,780	
Agricultural and Marine Supplies Inventory	1-04-04-090	17,807,882	
Textbooks and Instructional Materials Inventory	1-04-04-100	12,066	
Construction Materials Inventory	1-04-04-130	62,826,092	
Housekeeping/Cleaning Supplies	1-04-04-230	18,125	
Other Supplies and Materials Inventory	1-04-04-990	9,741,490	
Semi-Expendable Office Equipment	1-04-05-020	2,699,984	
Semi-Expendable Information and Communications Technology	1-04-05-030	3,790,291	
Semi-Expendable Agricultural and Forestry Equipment	1-04-05-040	24,000	
Semi-Expendable Communications Equipment	1-04-05-070	271,908	
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		191,872
Semi-Expendable Medical Equipment	1-04-05-100	16,878	
Semi-Expendable Printing Equipment	1-04-05-110	189,612	
Semi-Expendable Sports Equipment	1-04-05-120	16,388	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	612,204	