



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



COMBINED TRIAL BALANCE
ALL FUNDS
AS OF AUGUST 31, 2024

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	410,867	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	652,080	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Equipment	5-02-13-220	56,227	
Repairs and Maintenance-Others	5-02-13-980	12,749,001	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	366,089	
Taxes, Duties and Licenses	5-02-15-010	7,966,384	
Fidelity Bond Premiums	5-02-15-020	9,554,860	
Insurance/Reinsurance Expenses	5-02-15-030	32,404,762	
Labor and Wages	5-02-16-010	230,102,727	
Advertising, Promotional and Marketing Expenses	5-02-99-010	1,195,483	
Printing and Publication Expenses	5-02-99-020	2,816,918	
Representation Expenses	5-02-99-030	112,949,357	
Transportation and Delivery Expenses	5-02-99-040	1,231,704	
Rent/Lease Expenses	5-02-99-050	51,202,049	
Membership Dues and Contributions to Organizations	5-02-99-060	128,684	
Subscription Expenses	5-02-99-070	23,096,922	
Donations	5-02-99-080	6,357,415	
Litigation/Acquired Assets Expenses	5-02-99-090	44,619	
Fees and Commission Expenses	5-02-99-150	6,938	
Major Events and Conventions Expenses	5-02-99-180	19,839,446	
Legal Defense Expense	5-02-99-210	10,000	
Other Maintenance and Operating Expenses	5-02-99-990	1,504,216,925	
Interest Expenses	5-03-01-020	797,235,968	
Bank Charges	5-03-01-040	187,460	
Other Financial Charges	5-03-01-990	16,530	
Depreciation-Land Improvements	5-05-01-020	67,176,893	
Depreciation-Infrastructure Assets	5-05-01-030	3,993,385,776	
Depreciation-Buildings and Other Structures	5-05-01-040	70,800,238	
Depreciation-Machinery and Equipment	5-05-01-050	239,847,806	
Depreciation-Transportation Equipment	5-05-01-060	34,113,046	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	5,167,382	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	1,425,942	
Amortization-Intangible Assets	5-05-02-010	15,107,333	
Impairment Loss-Loans and Receivables	5-05-03-020	4,149,540	
Impairment Loss-Property, Plant and Equipment	5-05-03-090	5,512,046	
Impairment Loss-Other Assets	5-05-03-990	41,486	
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	360,814	
TOTAL		456,023,384,690	456,023,384,690

CERTIFIED CORRECT:

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

MHE
NPM-6

NOTED BY:

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



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Retirement and Life Insurance Premiums	5-01-03-010	211,774,398	
Pag-IBIG Contributions	5-01-03-020	13,412,628	
PhilHealth Contributions	5-01-03-030	47,083,593	
Employees Compensation Insurance Premiums	5-01-03-040	6,798,636	
Terminal Leave Benefits	5-01-04-030	16,297,659	
Other Personnel Benefits	5-01-04-990	281,973	
Travelling Expenses-Local	5-02-01-010	161,147,175	
Traveling Expenses-Foreign	5-02-01-020	1,240,038	
Training Expenses	5-02-02-010	159,987,940	
Office Supplies Expenses	5-02-03-010	64,646,875	
Accountable Forms Expenses	5-02-03-020	469,405	
Non-Accountable Forms Expenses	5-02-03-030	21,500	
Drugs and Medicines Expenses	5-02-03-070	2,145,386	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	1,196,055	
Fuel, Oil and Lubricants Expenses	5-02-03-090	205,525,512	
Agricultural and Marine Supplies Expenses	5-02-03-100	583,221,373	
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	143,112	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	50,808,249	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	14,149,576	
Electrical Supplies and Materials Expenses	5-02-03-260	2,231,352	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	64,340	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	1,638,810	
Other Supplies and Materials Expenses	5-02-03-990	52,341,681	
Water Expenses	5-02-04-010	10,486,779	
Electricity Expenses	5-02-04-020	301,762,536	
Other Utility Expenses	5-02-04-990	116,057	
Postage and Courier Services	5-02-05-010	1,488,104	
Telephone Expenses	5-02-05-020	9,422,828	
Internet Subscription Expenses	5-02-05-030	12,296,222	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	217,748	
Awards/Rewards Expenses	5-02-06-010	7,015,068	
Prizes	5-02-06-020	143,950	
Survey Expenses	5-02-07-010	485,791	
Research, Exploration and Development Expenses	5-02-07-020	46,318,391	
Extraordinary and Miscellaneous Expenses	5-02-10-030	168,369	
Legal Services	5-02-11-010	602,688	
Auditing Services	5-02-11-020	63,998,686	
Consultancy Services	5-02-11-030	12,318,720	
Other Professional Services	5-02-11-990	2,188,423	
Environment/Sanitary Services	5-02-12-010	1,240	
Janitorial Services	5-02-12-020	8,098,901	
Security Services	5-02-12-030	622,955	
Other General Services	5-02-12-990	1,958,486	
Repairs and Maintenance-Land Improvements	5-02-13-020	683,600	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	1,602,395,788	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	20,940,662	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	40,871,457	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	77,465,999	



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Due to NGAS	2-02-01-050		3,315,885,747
Due to Other Government Corporations	2-02-01-060		176,031,334
Due to LGUs	2-02-01-070		4,995,136
Due to Treasurer of the Philippines	2-02-01-090		74,171,619,222
Due to SSS	2-02-01-110		586,280
Trust Liabilities	2-04-01-010		171,364,069
Guaranty/Security Deposits Payable	2-04-01-040		3,306,047,502
Trust Liabilities-Disallowances/Charges	2-04-01-080		16,040,802
Other Deferred Credits	2-05-01-990		4,803,519,433
Leave Benefits Payable	2-06-01-020		829,732,243
Other Provisions	2-06-01-990		258,577,643
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		117,652,094
Accumulated Surplus/(Deficit)	3-01-01-010		222,550,810,135
Contributed Capital	3-01-01-030		5,559,191,865
Clearance and Certification Fees	4-02-01-040		992,150
Legal Fees	4-02-01-090		16,500
Inspection Fees	4-02-01-100		1,338,650
Verification and Authentication Fees	4-02-01-110		602,250
Processing Fees	4-02-01-130		33,250
Fines and Penalties-Service Income	4-02-01-140		729,594
Other Service Income	4-02-01-990		2,323,569
Rent/lease Income	4-02-02-050		41,160,353
Waterworks System Fees	4-02-02-090		208,204,375
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		16,478,243
Sales Revenue	4-02-02-160		456,460
Interest Income	4-02-02-210		7,781,772
Fines and Penalties-Business Income	4-02-02-230		19,098
Subsidy from National Government	4-03-01-010		48,867,703,500
Gain on Foreign Exchange (FOREX)	4-05-01-010		2,778,395
Gain on Initial Recognition of Agricultural Produce	4-05-01-120		694,500
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		30,189,444
Salaries and Wages-Regular	5-01-01-010	954,748,445	
Salaries and Wages-Casual/Contractual	5-01-01-020	1,030,436,505	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	145,187,216	
Representation Allowance (RA)	5-01-02-020	7,736,825	
Transportation Allowance (TA)	5-01-02-030	4,627,384	
Clothing/Uniform Allowance	5-01-02-040	64,295,414	
Subsistence Allowance	5-01-02-050	278,872	
Honoraria	5-01-02-100	103,999	
Hazard Pay	5-01-02-110	159,800	
Longevity Pay	5-01-02-120	4,262,359	
Overtime and Night Pay	5-01-02-130	5,562,029	
Year-End Bonus	5-01-02-140	42,586	
Cash Gift	5-01-02-150	8,000	
Mid-Year Bonus	5-01-02-160	257,085,681	
Directors and Committee Members' Fees	5-01-02-170	281,000	
Other Bonuses and Allowances	5-01-02-990	1,115,813	



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Printing Equipment	1-06-05-120	2,198,375	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,663,566
Sports Equipment	1-06-05-130	3,079,162	
Accumulated Depreciation-Sports Equipment	1-06-05-131		641,650
Technical and Scientific Equipment	1-06-05-140	1,250,751,204	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		388,793,983
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		7,469,462
Other Machinery and Equipment	1-06-05-990	1,138,256,661	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		633,620,585
Motor Vehicles	1-06-06-010	967,721,458	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		621,249,735
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	183,811,718	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		44,329,113
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	104,685,307,701	
Construction in Progress-Buildings and Other Structures	1-06-98-030	618,686,043	
Construction in Progress-Furniture and Fixtures	1-06-98-060	86,300	
Other Property, Plant and Equipment	1-06-99-990	3,130,492,767	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		631,845,726
Computer Software	1-08-01-020	257,147,041	
Accumulated Amortization-Computer Software	1-08-01-021		60,476,419
Other Intangible Assets	1-08-01-990	878,000	
Advances for Operating Expenses	1-99-01-010	607,095	
Advances for Payroll	1-99-01-020	3,597,973	
Advances to Special Disbursing Officer	1-99-01-030	13,679,973	
Advances to Officers and Employees	1-99-01-040	15,726,801	
Advances to Contractors/Sub-Contractors	1-99-02-010	5,718,604,530	
Prepaid Insurance	1-99-02-050	8,449,874	
Prepaid Subscription	1-99-02-100	9,019,363	
Other Prepayments	1-99-02-990	7,164,172	
Guaranty Deposits	1-99-03-020	53,491,156	
Other Deposits	1-99-03-990	6,593,391	
Other Assets	1-99-99-990	47,594,052	
Accumulated Impairment Losses-Other Assets	1-99-99-992		42,674,749
Accounts Payable	2-01-01-010		235,984,512
Due to Officers and Employees	2-01-01-020		265,358,944
Due to BIR	2-02-01-010		305,785,499
Due to GSIS	2-02-01-020		57,870,005
Due to Pag-IBIG	2-02-01-030		12,153,141
Due to PhilHealth	2-02-01-040		10,547,147



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Semi-Expendable Sports Equipment	1-04-05-120	16,388	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	879,084	
Semi-Expendable Construction Equipment	1-04-05-140	176,270	
Semi-Expendable Kitchen Equipment	1-04-05-160	4,169	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	1,608,116	
Semi-Expendable Furniture and Fixtures	1-04-06-010	2,214,272	
Investment Property, Land	1-05-01-010	2,082,569	
Land	1-06-01-010	4,166,025,361	
Land Improvements, Aquaculture Structures	1-06-02-010	2,137,816	
Accumulated Depreciation-Land Improvements, Aquaculture Structures	1-06-02-011		1,830,462
Land Improvements, Reforestation Projects	1-06-02-020	6,644,112	
Other Land Improvements	1-06-02-990	24,518,755,103	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		15,431,956,536
Road Networks	1-06-03-010	930,791,571	
Accumulated Depreciation-Road Networks	1-06-03-011		134,927,739
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	236,761,897,599	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		60,827,150,527
Accumulated Impairment Losses-Water Supply Systems	1-06-03-042		10,254,367
Power Supply Systems	1-06-03-050	5,579,188,241	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		343,250,486
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		41,927,736
Buildings	1-06-04-010	4,190,832,771	
Accumulated Depreciation-Buildings	1-06-04-011		1,275,715,909
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	535,678,636	
Accumulated Depreciation-Other Structures	1-06-04-991		174,253,144
Office Equipment	1-06-05-020	521,516,446	
Accumulated Depreciation-Office Equipment	1-06-05-021		273,990,361
Accumulated Impairment Losses-Office Equipment	1-06-05-022		29,325
Information and Communications Technology Equipment	1-06-05-030	930,689,342	
Accumulated Depreciation-Information and Communications Technology Equipment	1-06-05-031		481,719,333
Accumulated Impairment Losses-Information and Communications Technology Equipment	1-06-05-032		256,970
Agricultural and Forestry Equipment	1-06-05-040	519,661,887	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		4,473,937
Communications Equipment	1-06-05-070	125,267,803	
Accumulated Depreciation-Communications Equipment	1-06-05-071		57,143,218
Construction and Heavy Equipment	1-06-05-080	3,089,721,803	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		974,762,022
Disaster Response and Rescue Equipment	1-06-05-090	5,279,144	
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091		4,084,636
Military, Police and Security Equipment	1-06-05-100	4,142,842	
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101		1,426,995
Medical Equipment	1-06-05-110	2,825,529	
Accumulated Depreciation-Medical Equipment	1-06-05-111		2,093,326



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Cash-Collecting Officers	1-01-01-010	2,777,191	
Petty Cash	1-01-01-020	5,857,149	
Cash in Bank-Local Currency, Current Account	1-01-02-020	33,678,008,962	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	298,681,804	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	854,606	
Time Deposits-Local Currency	1-01-05-020	477,408,008	
Time Deposits-Foreign Currency	1-01-05-030	47,659,241	
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	5,133,897,562	
Allowance for Impairment-Accounts Receivable	1-03-01-012		4,676,525,087
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	723,052,425	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		690,799,975
Due from Local Government Units	1-03-03-030	84,757,590	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		67,654,013
Due from Other Government Corporations	1-03-03-050	104,696,700	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050		52,949,743
Receivables-Disallowances/Charges	1-03-99-010	100,292,789	
Due from Officers and Employees	1-03-99-020	7,228,890	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,670,761
Other Receivables	1-03-99-990	1,066,420,471	
Allowance for Impairment-Other Receivables	1-03-99-992		529,424,362
Merchandise Inventory	1-04-01-010	694,500	
Agricultural and Marine Supplies for Distribution	1-04-02-050	99,970,058	
Property and Equipment for Distribution	1-04-02-090	37,442,159	
Raw Materials Inventory	1-04-03-010	260,720	
Work-in-Process Inventory	1-04-03-020	4,205,565	
Office Supplies Inventory	1-04-04-010	21,653,284	
Food Supplies Inventory	1-04-04-050	55,100	
Drugs and Medicines Inventory	1-04-04-060	175,153	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	92,222	
Fuel, Oil and Lubricants Inventory	1-04-04-080	6,879,482	
Agricultural and Marine Supplies Inventory	1-04-04-090	4,605,115	
Textbooks and Instructional Materials Inventory	1-04-04-100	12,066	
Construction Materials Inventory	1-04-04-130	64,076,281	
Electrical Supplies and Materials Inventory	1-04-04-190	51,390	
Housekeeping/Cleaning Supplies	1-04-04-230	10,042	
Other Supplies and Materials Inventory	1-04-04-990	9,746,873	
Semi-Expendable Office Equipment	1-04-05-020	2,664,153	
Semi-Expendable Information and Communications Technology	1-04-05-030	3,470,871	
Semi-Expendable Agricultural and Forestry Equipment	1-04-05-040	24,000	
Semi-Expendable Communications Equipment	1-04-05-070	291,909	
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		197,058
Semi-Expendable Printing Equipment	1-04-05-110	189,612	