



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

COMBINED TRIAL BALANCE
ALL FUNDS
AS OF SEPTEMBER 30, 2024

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	2,891,346	
Petty Cash	1-01-01-020	5,887,714	
Cash in Bank-Local Currency, Current Account	1-01-02-020	33,685,604,274	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	57,179,648	
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	45,578,532	
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	5,103,849,582	
Allowance for Impairment-Accounts Receivable	1-03-01-012		4,647,232,421
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	732,963,463	
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	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	34,594,625	
Receivables-Disallowances/Charges	1-03-99-010	99,887,644	
Due from Officers and Employees	1-03-99-020	7,309,757	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,670,761
Due from Non-Government Organizations/Civil Society Organizations	1-03-99-030	53,160,000	
Other Receivables	1-03-99-990	772,866,388	
Allowance for Impairment-Other Receivables	1-03-99-992		529,175,038
Agricultural and Marine Supplies for Distribution	1-04-02-050	109,180,464	
Property and Equipment for Distribution	1-04-02-090	36,809,600	
Raw Materials Inventory	1-04-03-010	53,695,256	
Work-in-Process Inventory	1-04-03-020	87,421,155	
Finished Goods Inventory	1-04-03-030	5,107,924	
Office Supplies Inventory	1-04-04-010	19,785,795	
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	108,564	
Fuel, Oil and Lubricants Inventory	1-04-04-080	8,073,036	
Textbooks and Instructional Materials Inventory	1-04-04-100	12,066	
Construction Materials Inventory	1-04-04-130	65,660,164	
Linens and Beddings	1-04-04-170	143,750	
Electrical Supplies and Materials Inventory	1-04-04-190	48,392	
Housekeeping/Cleaning Supplies	1-04-04-230	31,347	
Other Supplies and Materials Inventory	1-04-04-990	11,262,692	



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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Semi-Expendable Office Equipment	1-04-05-020	3,134,561	
Semi-Expendable Information and Communications Technology	1-04-05-030	3,621,588	
Semi-Expendable Agricultural and Forestry Equipment	1-04-05-040	154,000	
Semi-Expendable Communications Equipment	1-04-05-070	22,500	
Semi-Expendable Disaster Response and Rescue Equipment	1-04-05-080	47,400	
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		202,244
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	1,428,081	
Semi-Expendable Construction Equipment	1-04-05-140	5,270	
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	2,175,332	
Investment Property, Land	1-05-01-010	2,082,569	
Land	1-06-01-010	4,176,376,761	
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	15,065,385	
Other Land Improvements	1-06-02-990	20,311,892,906	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		12,638,543,087
Road Networks	1-06-03-010	996,463,107	
Accumulated Depreciation-Road Networks	1-06-03-011		135,386,868
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	244,614,968,328	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		65,725,775,969
Accumulated Impairment Losses-Water Supply Systems	1-06-03-042		10,254,367
Power Supply Systems	1-06-03-050	5,579,562,344	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		345,392,922
Communications Networks	1-06-03-060	2,374,199	
Accumulated Depreciation-Communications Networks	1-06-03-061		789,421
Other Infrastructure Assets	1-06-03-990	353,848,695	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		43,440,926
Buildings	1-06-04-010	4,198,419,770	
Accumulated Depreciation-Buildings	1-06-04-011		1,306,839,584
Accumulated Impairment Losses-Buildings	1-06-04-012		613,390
Hostels and Dormitories	1-06-04-060	5,882,083	
Accumulated Depreciation-Hostels and Dormitories	1-06-04-061		1,402,526
Other Structures	1-06-04-990	550,931,595	
Accumulated Depreciation-Other Structures	1-06-04-991		166,804,524
Office Equipment	1-06-05-020	526,482,543	
Accumulated Depreciation-Office Equipment	1-06-05-021		278,331,292
Accumulated Impairment Losses-Office Equipment	1-06-05-022		29,325



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Information and Communications Technology Equipment	1-06-05-030	957,347,089	
Accumulated Depreciation-Information and Communications Te	1-06-05-031		498,473,206
Accumulated Impairment Losses-Information and Communicati	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		4,476,392
Communications Equipment	1-06-05-070	125,210,047	
Accumulated Depreciation-Communications Equipment	1-06-05-071		57,087,748
Construction and Heavy Equipment	1-06-05-080	3,085,657,379	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		1,024,505,523
Disaster Response and Rescue Equipment	1-06-05-090	5,181,494	
Accumulated Depreciation-Disaster Response and Rescue Equ	1-06-05-091		3,875,552
Military, Police and Security Equipment	1-06-05-100	4,604,842	
Accumulated Depreciation-Military, Police and Security Equipm	1-06-05-101		1,478,051
Medical Equipment	1-06-05-110	2,825,529	
Accumulated Depreciation-Medical Equipment	1-06-05-111		2,128,436
Printing Equipment	1-06-05-120	2,198,375	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,677,322
Sports Equipment	1-06-05-130	3,167,735	
Accumulated Depreciation-Sports Equipment	1-06-05-131		756,689
Technical and Scientific Equipment	1-06-05-140	1,306,333,976	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		418,045,903
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		7,534,139
Other Machinery and Equipment	1-06-05-990	1,301,311,115	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		638,627,365
Motor Vehicles	1-06-06-010	977,723,955	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		637,712,226
Watercrafts	1-06-06-040	3,259,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,861,973
Other Transportation Equipment	1-06-06-990	20,377,927	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		12,339,661
Furniture and Fixtures	1-06-07-010	179,849,987	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		42,906,326
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	106,081,036,605	
Construction in Progress-Buildings and Other Structures	1-06-98-030	669,110,521	
Construction in Progress-Furniture and Fixtures	1-06-98-060	86,300	
Other Property, Plant and Equipment	1-06-99-990	3,122,242,122	
Accumulated Depreciation-Other Property, Plant and Equipmen	1-06-99-991		626,052,726



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Computer Software	1-08-01-020	258,448,331	
Accumulated Amortization-Computer Software	1-08-01-021		62,640,848
Other Intangible Assets	1-08-01-990	878,000	
Advances for Operating Expenses	1-99-01-010	445,345	
Advances for Payroll	1-99-01-020	4,158,414	
Advances to Special Disbursing Officer	1-99-01-030	12,422,902	
Advances to Officers and Employees	1-99-01-040	13,245,909	
Advances to Contractors/Sub-Contractors	1-99-02-010	5,891,994,279	
Prepaid Rent	1-99-02-020	72,000	
Prepaid Insurance	1-99-02-050	7,273,138	
Prepaid Subscription	1-99-02-100	8,358,887	
Other Prepayments	1-99-02-990	7,747,050	
Guaranty Deposits	1-99-03-020	53,499,423	
Other Deposits	1-99-03-990	6,909,454	
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		262,107,561
Due to Officers and Employees	2-01-01-020		204,793,003
Due to BIR	2-02-01-010		267,920,284
Due to GSIS	2-02-01-020		58,752,562
Due to Pag -IBIG	2-02-01-030		12,571,116
Due to PhilHealth	2-02-01-040		10,787,892
Due to NGAs	2-02-01-050		3,305,105,901
Due to Other Government Corporations	2-02-01-060		176,057,944
Due to LGUs	2-02-01-070		4,964,436
Due to Treasurer of the Philippines	2-02-01-090		74,170,550,126
Due to SSS	2-02-01-110		484,617
Trust Liabilities	2-04-01-010		173,510,352
Guaranty/Security Deposits Payable	2-04-01-040		3,429,665,768
Trust Liabilities-Disallowances/Charges	2-04-01-080		16,636,690
Other Deferred Credits	2-05-01-990		4,529,155,215
Leave Benefits Payable	2-06-01-020		823,889,023
Other Provisions	2-06-01-990		257,394,854
Dividends Payable	2-99-99-090		2,108,308,776
Other Payablos	2-99-99-990		108,538,604
Accumulated Surplus/(Deficit)	3-01-01-010		222,979,457,696
Contributed Capital	3-01-01-030		5,559,191,865
Clearance and Certification Fees	4-02-01-040		1,093,800
Legal Fees	4-02-01-090		16,500
Inspection Fees	4-02-01-100		1,542,650
Verification and Authentication Fees	4-02-01-110		714,750
Processing Fees	4-02-01-130		40,000
Fines and Penalties-Service Income	4-02-01-140		733,266
Other Service Income	4-02-01-990		4,516,623



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Rent/lease Income	4-02-02-050		49,476,087
Waterworks System Fees	4-02-02-090		506,671,455
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		18,539,140
Sales Revenue	4-02-02-160		35,965,934
Interest Income	4-02-02-210		7,985,138
Fines and Penalties-Business Income	4-02-02-230		19,098
Subsidy from National Government	4-03-01-010		54,363,325,991
Gain on Foreign Exchange (FOREX)	4-05-01-010		2,778,395
Gain on Initial Recognition of Agricultural Produce	4-05-01-120		52,729,805
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		36,942,020
Salaries and Wages-Regular	5-01-01-010	1,074,494,760	
Salaries and Wages-Casual/Contractual	5-01-01-020	1,162,880,282	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	163,356,495	
Representation Allowance (RA)	5-01-02-020	8,839,450	
Transportation Allowance (TA)	5-01-02-030	5,304,384	
Clothing/Uniform Allowance	5-01-02-040	64,630,914	
Subsistence Allowance	5-01-02-050	285,042	
Honoraria	5-01-02-100	189,118	
Hazard Pay	5-01-02-110	4,800	
Longevity Pay	5-01-02-120	4,426,101	
Overtime and Night Pay	5-01-02-130	7,383,836	
Year-End Bonus	5-01-02-140	42,586	
Cash Gift	5-01-02-150	8,000	
Mid-Year Bonus	5-01-02-160	257,272,658	
Directors and Committee Members' Fees	5-01-02-170	276,000	
Other Bonuses and Allowances	5-01-02-990	1,271,692	
Retirement and Life Insurance Premiums	5-01-03-010	240,636,789	
Pag-IBIG Contributions	5-01-03-020	15,349,071	
PhilHealth Contributions	5-01-03-030	53,321,205	
Employees Compensation Insurance Premiums	5-01-03-040	7,671,602	
Terminal Leave Benefits	5-01-04-030	19,799,538	
Other Personnel Benefits	5-01-04-990	344,230	
Traveling Expenses-Local	5-02-01-010	188,809,614	
Traveling Expenses-Foreign	5-02-01-020	1,308,022	
Training Expenses	5-02-02-010	187,459,172	
Office Supplies Expenses	5-02-03-010	78,910,565	
Accountable Forms Expenses	5-02-03-020	506,515	
Non-Accountable Forms Expenses	5-02-03-030	21,500	
Drugs and Medicines Expenses	5-02-03-070	2,340,315	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	1,229,987	
Fuel, Oil and Lubricants Expenses	5-02-03-090	239,755,179	
Agricultural and Marine Supplies Expenses	5-02-03-100	696,294,313	



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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	62,267,588	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	25,697,150	
Electrical Supplies and Materials Expenses	5-02-03-260	2,334,208	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	64,340	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	1,878,150	
Other Supplies and Materials Expenses	5-02-03-990	58,080,397	
Water Expenses	5-02-04-010	12,094,782	
Electricity Expenses	5-02-04-020	351,596,120	
Other Utility Expenses	5-02-04-990	116,057	
Postage and Courier Services	5-02-05-010	1,681,891	
Telephone Expenses	5-02-05-020	10,796,606	
Internet Subscription Expenses	5-02-05-030	14,217,138	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	248,869	
Awards/Rewards Expenses	5-02-06-010	8,113,153	
Prizes	5-02-06-020	437,535	
Survey Expenses	5-02-07-010	485,791	
Research, Exploration and Development Expenses	5-02-07-020	50,474,029	
Desilting, Drilling and Dredging Expenses	5-02-08-020	302,192	
Extraordinary and Miscellaneous Expenses	5-02-10-030	173,268	
Legal Services	5-02-11-010	643,721	
Auditing Services	5-02-11-020	64,872,036	
Consultancy Services	5-02-11-030	12,318,720	
Other Professional Services	5-02-11-990	2,257,543	
Environment/Sanitary Services	5-02-12-010	2,240	
Janitorial Services	5-02-12-020	9,394,250	
Security Services	5-02-12-030	978,626	
Other General Services	5-02-12-990	2,083,453	
Repairs and Maintenance-Land Improvements	5-02-13-020	683,600	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	1,827,347,574	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	24,338,049	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	47,380,854	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	89,140,993	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	412,405	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	667,130	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures	5-02-13-220	57,027	
Repairs and Maintenance-Others	5-02-13-980	14,196,887	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	436,989	
Taxes, Duties and Licenses	5-02-15-010	9,235,259	
Fidelity Bond Premiums	5-02-15-020	10,567,399	
Insurance/Reinsurance Expenses	5-02-15-030	37,017,168	
Labor and Wages	5-02-16-010	265,892,121	



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Advertising, Promotional and Marketing Expenses	5-02-99-010	1,293,966	
Printing and Publication Expenses	5-02-99-020	3,481,158	
Representation Expenses	5-02-99-030	128,368,405	
Transportation and Delivery Expenses	5-02-99-040	1,592,091	
Rent/Lease Expenses	5-02-99-050	55,053,288	
Membership Dues and Contributions to Organizations	5-02-99-060	128,684	
Subscription Expenses	5-02-99-070	23,939,356	
Donations	5-02-99-080	7,316,590	
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	25,245,134	
Legal Defense Expense	5-02-99-210	10,000	
Other Maintenance and Operating Expenses	5-02-99-990	1,935,941,743	
Interest Expenses	5-03-01-020	797,235,968	
Bank Charges	5-03-01-040	205,820	
Other Financial Charges	5-03-01-990	16,530	
Cost of Sales	5-04-02-010	5,073,541	
Depreciation-Land Improvements	5-05-01-020	33,582,907	
Depreciation-Infrastructure Assets	5-05-01-030	5,527,177,730	
Depreciation-Buildings and Other Structures	5-05-01-040	97,619,685	
Depreciation-Machinery and Equipment	5-05-01-050	324,763,290	
Depreciation-Transportation Equipment	5-05-01-060	43,328,819	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	6,468,462	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	1,597,521	
Amortization-Intangible Assets	5-05-02-010	17,271,762	
Impairment Loss-Loans and Receivables	5-05-03-020	4,149,540	
Impairment Loss-Property, Plant and Equipment	5-05-03-090	5,854,820	
Impairment Loss-Other Assets	5-05-03-990	46,672	
Loss on Foreign Exchange (FOREX)	5-05-04-010	2,199,852	
Loss of Assets	5-05-04-090	66,566	
Loss on Sale of Unserviceable Property	5-05-04-250	48,641	
Other Discounts	5-05-05-010	363,072	
TOTAL		464,326,249,028	464,326,249,028

CERTIFIED CORRECT:

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

HMF-
 WPH-
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NOTED BY:

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

MDC-
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