



Republic of the Philippines
 DEPARTMENT OF AGRICULTURE
NATIONAL IRRIGATION ADMINISTRATION
 EDSA, DILIMAN, QUEZON CITY

COMBINED TRIAL BALANCE
ALL FUNDS
As of October 31, 2023

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	1,318,561	
Petty Cash	1-01-01-020	5,668,190	
Cash in Bank-Local Currency, Current Account	1-01-02-020	26,335,340,870	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	55,555,089	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	854,606	
Time Deposits-Local Currency	1-01-05-020	467,767,275	
Time Deposits-Foreign Currency	1-01-05-030	45,868,479	
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	5,320,967,053	
Allowance for Impairment-Accounts Receivable	1-03-01-012		5,041,538,705
Loans Receivables-Others	1-03-01-990	3,842,915	
Allowance for Impairment-Loans Receivable-Others	1-03-01-992		3,797,994
Operating Lease Receivable	1-03-02-010	392,000	
Allowance for Impairment- Operating Lease Receivable	1-03-02-012		220,600
Due from National Government Agencies	1-03-03-010	716,964,929	
Allowance for Impairment-Due from National Government	1-03-03-012		690,791,434
Due from Local Government Units	1-03-03-030	85,421,078	
Allowance for Impairment-Due from Local Government Un	1-03-03-032		68,158,102
Due from Other Government Corporations	1-03-03-050	104,545,507	
Allowance for Impairment-Due from Other Government Co	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	33,486,981	
Receivables-Disallowances/Charges	1-03-99-010	113,037,903	
Due from Officers and Employees	1-03-99-020	7,514,135	
Allowance for Impairment -Due from Officers and Emplo	1-03-99-022		4,660,089
Other Receivables	1-03-99-990	1,839,290,917	
Allowance for Impairment-Other Receivables	1-03-99-992		499,566,428
Property and Equipment for Distribution	1-04 02 090	28,418,544	
Office Supplies Inventory	1-04-04-010	17,880,579	
Drugs and Medicines Inventory	1-04-04-060	3,551	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	123,840	
Fuel, Oil and Lubricants Inventory	1-04-04-080	8,015,787	
Textbooks and instructional Materials Inventory	1-04-04-100	18,534	
Construction Materials Inventory	1-04-04-130	16,312,715	
Other Supplies and Materials Inventory	1-04-04-990	4,972,551	
Semi-Expendable Office Equipment	1-04-05-020	2,191,184	
Semi-Expendable Information and Communications Technr	1-04-05-030	6,733,518	
Semi-Expendable Communications Equipment	1-04-05-070	664,670	
Semi-Expendable Disaster Response and Rescue Equipm	1-04-05-080	15,600	
Semi-Expendable Military, Police and Security Equipment	1-04-05-090	859,740	
Allowance for Impairment-Semi-Expendable Military, Polic	1-04-05-092		75,193
Semi-Expendable Medical Equipment	1-04-05-100	15,108	
Semi-Expendable Sports Equipment	1-04-05-120	16,959	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	1,564,762	
Semi-Expendable Construction Equipment	1-04-05-140	37,206	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	2,522,154	
Semi-Expendable Furniture and Fixtures	1-04-06-010	4,478,922	
Land	1-06-01-010	4,121,921,526	
Land Improvements, Aquaculture Structures	1-06-02-010	2,137,816	
Accumulated Depreciation-Land Improvements, Aquaculture Structures	1-06-02-011		1,645,420
Other Land Improvements	1-06-02-990	25,149,983,713	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		16,109,555,905
Road Networks	1-06-03-010	665,742,320	
Accumulated Depreciation-Road Networks	1-06-03-011		89,435,032
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	232,884,808,755	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		55,053,181,795
Power Supply Systems	1-06-03-050	5,540,251,444	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		329,677,936
Communications Networks	1-06-03-060	2,374,199	
Accumulated Depreciation-Communications Networks	1-06-03-061		338,323
Other Infrastructure Assets	1-06-03-990	339,591,656	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		30,038,568
Buildings	1-06-04-010	3,844,391,579	
Accumulated Depreciation-Buildings	1-06-04-011		1,146,072,787
Other Structures	1-06-04-990	471,401,634	
Accumulated Depreciation-Other Structures	1-06-04-991		156,105,574
Office Equipment	1-06-05-020	487,420,994	
Accumulated Depreciation-Office Equipment	1-06-05-021		269,708,313
Accumulated Impairment Losses-Office Equipment	1-06-05-022		35,667
Information and Communications Technology Equipment	1-06-05-030	820,003,442	
Accumulated Depreciation-Information and Communications Technology Equipment	1-06-05-031		408,940,626
Agricultural and Forestry Equipment	1-06-05-040	523,245,655	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		6,395,469
Communications Equipment	1-06-05-070	114,888,630	
Accumulated Depreciation-Communications Equipment	1-06-05-071		55,643,975
Construction and Heavy Equipment	1-06-05-080	1,465,156,904	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		795,478,329
Disaster Response and Rescue Equipment	1-06-05-090	7,229,273	
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091		6,078,240
Military, Police and Security Equipment	1-06-05-100	3,552,007	
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101		1,365,026
Medical Equipment	1-06-05-110	3,197,139	
Accumulated Depreciation-Medical Equipment	1-06-05-111		2,174,940
Printing Equipment	1-06-05-120	3,864,275	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,463,202
Sports Equipment	1-06-05-130	2,028,582	
Accumulated Depreciation-Sports Equipment	1-06-05-131		391,327
Technical and Scientific Equipment	1-06-05-140	896,351,317	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		348,195,635
Kitchen Equipment	1-06-05-160	195,600	
Electrical Equipment	1-06-05-170	15,194,600	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		3,390,830
Other Machinery and Equipment	1-06-05-990	1,078,663,247	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		612,773,196

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Motor Vehicles	1-06-06-010	869,450,280	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		548,731,894
Watercrafts	1-06-06-040	3,259,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,828,936
Other Transportation Equipment	1-06-06-990	37,821,084	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		27,680,311
Furniture and Fixtures	1-06-07-010	197,136,931	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		56,738,390
Books	1-06-07-020	550,902	
Accumulated Depreciation-Books	1-06-07-021		305,007
Leased Assets, Machinery and Equipment	1-06-08-030	383,480	
Accumulated Depreciation-Leased Assets, Machinery and	1-06-08-031		4,255
Works of Arts and Archeological Specimens	1-06-11-020	169,000	
Construction in Progress-Land Improvements	1-06-98-010	170,882,126	
Construction in Progress-Infrastructure Assets	1-06-98-020	106,084,024,728	
Construction in Progress-Buildings and Other Structures	1-06-98-030	682,675,204	
Construction in Progress-Furniture and Fixtures	1-06-98-060	86,300	
Other Property, Plant and Equipment	1-06-99-990	3,153,734,474	
Accumulated Depreciation-Other Property, Plant and Equi	1-06-99-991		629,638,535
Computer Software	1-08-01-020	130,345,683	
Accumulated Amortization-Computer Software	1-08-01-021		41,574,673
Other Intangible Assets	1-08-01-990	878,000	
Advances for Operating Expenses	1-99-01-010	874,149	
Advances for Payroll	1-99-01-020	3,564,390	
Advances to Special Disbursing Officer	1-99-01-030	8,982,909	
Advances to Officers and Employees	1-99-01-040	17,826,525	
Advances to Contractors/Sub-Contractors	1-99-02-010	2,866,420,069	
Prepaid Rent	1-99-02-020	45,960	
Prepaid Insurance	1-99-02-050	5,134,126	
Other Prepayments	1-99-02-990	12,930,083	
Guaranty Deposits	1-99-03-020	35,292,791	
Other Deposits	1-99-03-990	4,108,233	
Other Assets	1-99-99-990	46,819,855	
Accumulated Impairment Losses-Other Assets	1-99-99-992		42,126,307
Accounts Payable	2-01-01-010		784,999,452
Due to Officers and Employees	2-01-01-020		40,886,077
Due to BIR	2-02-01-010		224,077,850
Due to GSIS	2-02-01-020		49,147,652
Due to Pag -IBIG	2-02-01-030		11,163,513
Due to PhilHealth	2-02-01-040		9,059,847
Due to NGAs	2-02-01-050		3,338,812,132
Due to Other Government Corporations	2-02-01-060		164,606,354
Due to LGUs	2-02-01-070		5,701,805
Due to Treasurer of the Philippines	2-02-01-090		72,391,681,956
Due to SSS	2-02-01-110		628,682
Trust Liabilities	2-04-01-010		82,329,452
Guaranty/Security Deposits Payable	2-04-01-040		2,861,423,701
Trust Liabilities-Disallowances/Charges	2-04-01-080		17,070,709
Other Deferred Credits	2-05-01-990		4,968,402,971
Leave Benefits Payable	2-06-01-020		869,631,243
Other Provisions	2-06-01-990		78,922,554
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		266,129,540

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Accumulated Surplus/(Deficit)	3-01-01-010		226,951,316,654
Contributed Capital	3-01-01-030		5,559,191,865
Permit Fees	4-02-01-010		1,000
Clearance and Certification Fees	4-02-01-040		503,850
Inspection Fees	4-02-01-100		1,315,000
Verification and Authentication Fees	4-02-01-110		511,250
Fines and Penalties-Service Income	4-02-01-140		1,770,930
Other Service Income	4-02-01-990		251,313
Rent/lease Income	4-02-02-050		44,103,647
Waterworks System Fees	4-02-02-090		406,316,088
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		19,021,099
Interest Income	4-02-02-210		6,725,499
Fines and Penalties-Business Income	4-02-02-230		6,511
Management Fees	4-02-02-340		32,725,500
Subsidy from National Government	4-03-01-010		37,060,492,789
Donations in Kind	4-04-02-020		16,376,220
Gain on Foreign Exchange (FOREX)	4-05-01-010		3,791,999
Gain on Sale of Property, Plant and Equipment	4-05-01-040		20,987
Gain on Sale of Unserviceable Property	4-05-01-170		674,847
Miscellaneous Income	4-06-99-990		47,315,311
Salaries and Wages-Regular	5-01-01-010	1,123,222,877	
Salaries and Wages-Casual/Contractual	5-01-01-020	1,148,338,470	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	169,112,087	
Representation Allowance (RA)	5-01-02-020	8,929,667	
Transportation Allowance (TA)	5-01-02-030	5,861,525	
Clothing/Uniform Allowance	5-01-02-040	51,724,250	
Subsistence Allowance	5-01-02-050	38,550	
Honoraria	5-01-02-100	680,346	
Longevity Pay	5-01-02-120	6,379,500	
Overtime and Night Pay	5-01-02-130	10,679,649	
Year-End Bonus	5-01-02-140	64,156	
Cash Gift	5-01-02-150	7,500	
Mid-Year Bonus	5-01-02-160	233,605,799	
Directors and Committee Members' Fees	5-01-02-170	105,000	
Other Bonuses and Allowances	5-01-02-990	33,342,723	
Retirement and Life Insurance Premiums	5-01-03-010	264,062,749	
Pag-IBIG Contributions	5-01-03-020	8,470,010	
PhilHealth Contributions	5-01-03-030	45,617,125	
Employees Compensation Insurance Premiums	5-01-03-040	8,292,258	
Retirement Gratuity	5-01-04-020	1,390,719	
Terminal Leave Benefits	5-01-04-030	14,298,367	
Other Personnel Benefits	5-01-04-990	768,747	
Traveling Expenses-Local	5-02-01-010	188,140,145	
Traveling Expenses-Foreign	5-02-01-020	98,477	
Training Expenses	5-02-02-010	199,947,563	
Office Supplies Expenses	5-02-03-010	71,219,400	
Accountable Forms Expenses	5-02-03-020	412,300	
Food Supplies Expenses	5-02-03-050	12,015	
Drugs and Medicines Expenses	5-02-03-070	3,564,273	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	2,061,708	
Fuel, Oil and Lubricants Expenses	5-02-03-090	224,179,283	
Agricultural and Marine Supplies Expenses	5-02-03-100	3,888,399	
Textbooks and Instructional Materials Expenses	5-02-03-110	20,065	

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Military, Police and Traffic Supplies Expenses	5-02-03-120	175,726	
Chemical and Filtering Supplies Expenses	5-02-03-130	95,740	
Linens and Beddings Expenses	5-02-03-140	1,120	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	52,776,341	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	24,068,703	
Electrical Supplies and Materials Expenses	5-02-03-260	1,164,801	
Supplies and Materials for Water Systems Operations Exp	5-02-03-270	147,215	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	1,698,209	
Other Supplies and Materials Expenses	5-02-03-990	55,308,289	
Water Expenses	5-02-04-010	10,691,240	
Electricity Expenses	5-02-04-020	343,863,078	
Gas/Heating Expenses	5-02-04-030	2,042	
Other Utility Expenses	5-02-04-990	54,536	
Postage and Courier Services	5-02-05-010	2,178,766	
Telephone Expenses	5-02-05-020	13,127,434	
Internet Subscription Expenses	5-02-05-030	13,748,372	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	406,423	
Awards/Rewards Expenses	5-02-06-010	4,038,342	
Prizes	5-02-06-020	331,638	
Survey Expenses	5-02-07-010	604,288	
Research, Exploration and Development Expenses	5-02-07-020	26,789,320	
Generation, Transmission and Distribution Expenses	5-02-09-010	9,100	
Extraordinary and Miscellaneous Expenses	5-02-10-030	377,180	
Legal Services	5-02-11-010	387,167	
Auditing Services	5-02-11-020	64,111,456	
Consultancy Services	5-02-11-030	384,460	
Other Professional Services	5-02-11-990	3,621,405	
Janitorial Services	5-02-12-020	11,294,581	
Security Services	5-02-12-030	5,559,171	
Other General Services	5-02-12-990	1,239,681	
Repairs and Maintenance-Land Improvements	5-02-13-020	772,571	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	1,359,403,910	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	31,041,680	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	45,348,145	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	83,125,009	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	505,460	
Repairs and Maintenance-Leased Assets	5-02-13-080	792,208	
Repairs and Maintenance-Leased Assets Improvements	5-02-13-090	3,709	
Repairs and Maintenance-Semi-Expendable Machinery and	5-02-13-210	942,884	
Repairs and Maintenance-Semi-Expendable Furniture, Fix	5-02-13-220	46,467	
Repairs and Maintenance-Others	5-02-13-980	13,884,062	
Repairs and Maintenance-Other Property, Plant and Equip	5-02-13-990	1,020,255	
Taxes, Duties and Licenses	5-02-15-010	10,634,421	
Fidelity Bond Premiums	5-02-15-020	10,010,016	
Insurance/Reinsurance Expenses	5-02-15-030	31,759,278	
Labor and Wages	5-02-16-010	247,592,163	
Advertising, Promotional and Marketing Expenses	5-02-99-010	383,388	
Printing and Publication Expenses	5-02-99-020	6,039,764	
Representation Expenses	5-02-99-030	104,059,787	
Transportation and Delivery Expenses	5-02-99-040	1,734,995	
Rent/Lease Expenses	5-02-99-050	67,594,590	
Membership Dues and Contributions to Organizations	5-02-99-060	75,000	
Subscription Expenses	5-02-99-070	11,274,278	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Donations	5-02-99-080	3,561,540	
Litigation/Acquired Assets Expenses	5-02-99-090	6,936,388	
Documentary Stamps Expenses	5-02-99-140	853,034	
Major Events and Conventions Expenses	5-02-99-180	12,725,235	
Legal Defense Expense	5-02-99-210	20,300	
Other Maintenance and Operating Expenses	5-02-99-990	588,047,013	
Bank Charges	5-03-01-040	267,198	
Depreciation-Land Improvements	5-05-01-020	181,636,071	
Depreciation-Infrastructure Assets	5-05-01-030	5,733,710,277	
Depreciation-Buildings and Other Structures	5-05-01-040	81,383,117	
Depreciation-Machinery and Equipment	5-05-01-050	265,787,759	
Depreciation-Transportation Equipment	5-05-01-060	47,892,876	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	7,483,110	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	1,584,918	
Amortization-Intangible Assets	5-05-02-010	19,636,440	
Impairment Loss-Loans and Receivables	5-05-03-020	55,767,514	
Impairment Loss-Other Receivables	5-05-03-060	4,745,428	
Impairment Loss-Property, Plant and Equipment	5-05-03-090	690,871	
Loss on Foreign Exchange (FOREX)	5-05-04-010	27,197,304	
Other Discounts	5-05-05-010	470,328	
TOTAL		441,548,565,569	441,548,565,569

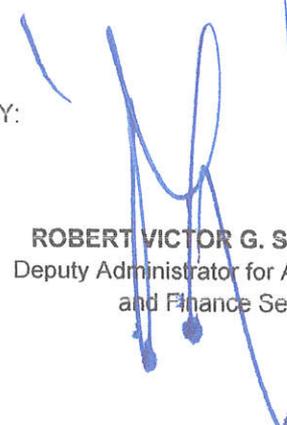
CERTIFIED CORRECT:



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