



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 Techn	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	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 Communication	1-06-05-031		408,940,626
Agricultural and Forestry Equipment	1-06-05-040	523,245,655	
Accumulated Depreciation-Agricultural and Forestry Equip	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 Equip	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	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 Eq	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 Equip	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 Equipmen	1-06-05-991		612,773,196



ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
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 Equipment	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		72,381,681,956
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	51,724,260	
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	



ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
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	24,066,703	
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	
<b>TOTAL</b>		<b>441,548,565,569</b>	<b>441,548,565,569</b>

CERTIFIED CORRECT:

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

HMF - ft  
WPM - ft

NOTED BY:

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