



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

**COMBINED TRIAL BALANCE**  
**ALL FUNDS**  
**As of November 30, 2023**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	2,663,559	
Petty Cash	1-01-01-020	5,645,057	
Cash in Bank-Local Currency, Current Account	1-01-02-020	25,769,369,914	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	56,253,272	
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	5,181,665,126	
Allowance for Impairment-Accounts Receivable	1-03-01-012		4,902,199,600
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	712,535,472	
Allowance for Impairment-Due from National Government Agen	1-03-03-012		690,791,434
Due from Local Government Units	1-03-03-030	84,794,989	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		68,158,102
Due from Other Government Corporations	1-03-03-050	104,965,404	
Allowance for Impairment-Due from Other Government Corpora	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	4,705,015	
Receivables-Disallowances/Charges	1 03 99 010	110,860,606	
Due from Officers and Employees	1-03-99-020	7,503,395	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,660,089
Other Receivables	1-03-99-990	1,842,428,101	
Allowance for Impairment-Other Receivables	1-03-99-992		490,271,110
Property and Equipment for Distribution	1-04-02-090	20,244,235	
Office Supplies Inventory	1-04-04-010	16,790,341	
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	8,159,871	
Textbooks and Instructional Materials Inventory	1-04-04-100	18,534	
Construction Materials Inventory	1-04-04-130	16,289,600	
Other Supplies and Materials Inventory	1-04-04-990	4,764,649	
Semi-Expendable Office Equipment	1-04-05-020	3,047,776	
Semi-Expendable Information and Communications Technology	1-04-05-030	6,003,463	
Semi-Expendable Communications Equipment	1-04-05-070	881,135	
Semi-Expendable Disaster Response and Rescue Equipment	1-04-05-080	46,850	
Semi-Expendable Military, Police and Security Equipment	1-04-05-090	859,740	
Allowance for Impairment-Semi-Expendable Military, Police and	1-04-05-092		75,193



ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Semi-Expendable Medical Equipment	1-04-05-100	15,108	
Semi-Expendable Sports Equipment	1-04-05-120	16,959	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	828,972	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	2,206,134	
Semi-Expendable Furniture and Fixtures	1-04-06-010	6,445,784	
Land	1-06-01-010	4,143,399,357	
Land Improvements, Aquaculture Structures	1-06-02-010	2,137,816	
Accumulated Depreciation-Land Improvements, Aquaculture St	1-06-02-011		1,645,420
Other Land Improvements	1-06-02-990	24,750,263,655	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		15,736,604,381
Road Networks	1-06-03-010	701,392,320	
Accumulated Depreciation-Road Networks	1-06-03-011		90,437,210
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	230,389,342,177	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		54,263,007,730
Power Supply Systems	1-06-03-050	5,540,779,094	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		329,873,832
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	337,393,576	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		28,821,102
Buildings	1-06-04-010	3,871,488,849	
Accumulated Depreciation-Buildings	1-06-04-011		1,138,900,054
Other Structures	1-06-04-990	483,989,285	
Accumulated Depreciation-Other Structures	1-06-04-991		158,723,073
Office Equipment	1-06-05-020	492,936,320	
Accumulated Depreciation-Office Equipment	1-06-05-021		266,517,824
Accumulated Impairment Losses-Office Equipment	1-06-05-022		35,667
Information and Communications Technology Equipment	1-06-05-030	828,800,937	
Accumulated Depreciation-Information and Communications Te	1-06-05-031		412,837,649
Agricultural and Forestry Equipment	1-06-05-040	522,915,155	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		6,083,275
Communications Equipment	1-06-05-070	119,322,845	
Accumulated Depreciation-Communications Equipment	1-06-05-071		55,364,139
Construction and Heavy Equipment	1-06-05-080	1,464,489,799	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		803,808,455
Disaster Response and Rescue Equipment	1-06-05-090	7,229,273	
Accumulated Depreciation-Disaster Response and Rescue Equ	1-06-05-091		6,085,162
Military, Police and Security Equipment	1-06-05-100	3,064,547	
Accumulated Depreciation-Military, Police and Security Equipm	1-06-05-101		1,201,850
Medical Equipment	1-06-05-110	3,197,139	
Accumulated Depreciation-Medical Equipment	1-06-05-111		2,208,206
Printing Equipment	1-06-05-120	3,864,275	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,476,053
Sports Equipment	1-06-05-130	2,028,582	
Accumulated Depreciation-Sports Equipment	1-06-05-131		392,055
Technical and Scientific Equipment	1-06-05-140	926,729,929	



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Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		350,040,450
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	1,095,896,428	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		616,815,684
Motor Vehicles	1-06-06-010	873,319,727	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		559,935,358
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	37,949,084	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		27,681,783
Furniture and Fixtures	1-06-07-010	196,063,265	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		55,869,081
Books	1-06-07-020	541,858	
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 Equipment	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	175,235,137	
Construction in Progress-Infrastructure Assets	1-06-98-020	105,474,420,115	
Construction in Progress-Buildings and Other Structures	1-06-98-030	640,223,567	
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		629,712,668
Computer Software	1-08-01-020	134,711,251	
Accumulated Amortization-Computer Software	1-08-01-021		43,465,936
Other Intangible Assets	1-08-01-990	878,000	
Advances for Operating Expenses	1-99-01-010	556,013	
Advances for Payroll	1-99-01-020	261,999	
Advances to Special Disbursing Officer	1-99-01-030	13,747,335	
Advances to Officers and Employees	1-99-01-040	14,676,187	
Advances to Contractors/Sub-Contractors	1-99-02-010	2,704,676,500	
Prepaid Rent	1-99-02-020	45,960	
Prepaid Insurance	1-99-02-050	5,073,994	
Other Prepayments	1-99-02-990	13,223,027	
Guaranty Deposits	1-99-03-020	35,242,791	
Other Deposits	1-99-03-990	4,108,233	
Other Assets	1-99-99-990	45,872,029	
Accumulated Impairment Losses-Other Assets	1-99-99-992		40,880,920
Accounts Payable	2-01-01-010		363,864,695
Due to Officers and Employees	2-01-01-020		41,161,349
Due to BIR	2-02-01-010		209,993,874
Due to GSIS	2-02-01-020		48,087,252
Due to Pag -IBIG	2-02-01-030		11,503,044
Due to PhilHealth	2-02-01-040		9,095,192
Due to NGAs	2-02-01-050		3,326,093,572
Due to Other Government Corporations	2-02-01-060		164,365,104



ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Due to LGUs	2-02-01-070		5,857,016
Due to Treasurer of the Philippines	2-02-01-090		72,437,392,151
Due to SSS	2-02-01-110		540,297
Trust Liabilities	2-04-01-010		80,560,743
Guaranty/Security Deposits Payable	2-04-01-040		2,832,841,726
Trust Liabilities-Disallowances/Charges	2-04-01-080		17,471,635
Other Deferred Credits	2-05-01-990		4,979,555,471
Leave Benefits Payable	2-06-01-020		863,933,759
Other Provisions	2-06-01-990		178,540,107
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		130,348,086
Accumulated Surplus/(Deficit)	3-01-01-010		222,704,435,406
Contributed Capital	3-01-01-030		5,559,191,865
Permit Fees	4-02-01-010		1,500
Clearance and Certification Fees	4-02-01-040		558,000
Inspection Fees	4-02-01-100		1,468,000
Verification and Authentication Fees	4-02-01-110		535,750
Fines and Penalties-Service Income	4-02-01-140		1,807,918
Other Service Income	4-02-01-990		251,313
Rent/lease Income	4-02-02-050		49,153,246
Waterworks System Fees	4-02-02-090		431,616,454
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		20,863,313
Interest Income	4-02-02-210		6,728,585
Fines and Penalties-Business Income	4-02-02-230		10,256
Management Fees	4-02-02-340		32,725,500
Subsidy from National Government	4-03-01-010		39,947,283,379
Donations in Kind	4-04-02-020		16,291,212
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		56,577,106
Salaries and Wages-Regular	5-01-01-010	1,233,932,111	
Salaries and Wages-Casual/Contractual	5-01-01-020	1,263,043,356	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	186,405,379	
Representation Allowance (RA)	5-01-02-020	9,749,667	
Transportation Allowance (TA)	5-01-02-030	6,389,525	
Clothing/Uniform Allowance	5-01-02-040	51,922,250	
Subsistence Allowance	5-01-02-050	42,960	
Honoraria	5-01-02-100	1,887,473	
Longevity Pay	5-01-02-120	6,379,500	
Overtime and Night Pay	5-01-02-130	12,162,674	
Year-End Bonus	5-01-02-140	228,092,803	
Cash Gift	5-01-02-150	55,204,952	
Mid-Year Bonus	5-01-02-160	233,031,836	
Directors and Committee Members' Fees	5-01-02-170	129,000	
Other Bonuses and Allowances	5-01-02-990	33,489,877	
Retirement and Life Insurance Premiums	5-01-03-010	292,443,361	
Pag-IBIG Contributions	5-01-03-020	9,359,321	



ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
PhilHealth Contributions	5-01-03-030	50,422,585	
Employees Compensation Insurance Premiums	5-01-03-040	9,562,520	
Retirement Gratuity	5-01-04-020	1,390,719	
Terminal Leave Benefits	5-01-04-030	16,206,160	
Other Personnel Benefits	5-01-04-990	2,257,765	
Traveling Expenses-Local	5-02-01-010	209,196,416	
Traveling Expenses-Foreign	5-02-01-020	488,056	
Training Expenses	5-02-02-010	225,723,322	
Office Supplies Expenses	5-02-03-010	80,594,832	
Accountable Forms Expenses	5-02-03-020	435,700	
Food Supplies Expenses	5-02-03-050	12,078	
Drugs and Medicines Expenses	5-02-03-070	3,639,337	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	2,067,496	
Fuel, Oil and Lubricants Expenses	5-02-03-090	247,587,299	
Agricultural and Marine Supplies Expenses	5-02-03-100	5,522,549	
Textbooks and Instructional Materials Expenses	5-02-03-110	20,065	
Military, Police and Traffic Supplies Expenses	5-02-03-120	177,916	
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	63,092,199	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	29,155,606	
Electrical Supplies and Materials Expenses	5-02-03-260	1,164,831	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	147,215	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	1,761,695	
Other Supplies and Materials Expenses	5-02-03-990	58,106,592	
Water Expenses	5-02-04-010	11,942,794	
Electricity Expenses	5-02-04-020	349,003,139	
Gas/Heating Expenses	5-02-04-030	2,042	
Other Utility Expenses	5-02-04-990	57,648	
Postage and Courier Services	5-02-05-010	2,317,865	
Telephone Expenses	5-02-05-020	14,568,378	
Internet Subscription Expenses	5-02-05-030	15,188,805	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	435,691	
Awards/Rewards Expenses	5-02-06-010	4,068,342	
Prizes	5-02-06-020	552,738	
Survey Expenses	5-02-07-010	604,288	
Research, Exploration and Development Expenses	5-02-07-020	33,123,545	
Generation, Transmission and Distribution Expenses	5-02-09-010	9,100	
Extraordinary and Miscellaneous Expenses	5-02-10-030	381,623	
Legal Services	5-02-11-010	414,539	
Auditing Services	5-02-11-020	71,941,122	
Consultancy Services	5-02-11-030	384,460	
Other Professional Services	5-02-11-990	3,792,749	
Janitorial Services	5-02-12-020	12,848,266	
Security Services	5-02-12-030	5,641,571	
Other General Services	5-02-12-990	1,511,441	
Repairs and Maintenance-Land Improvements	5-02-13-020	772,571	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	1,515,906,884	



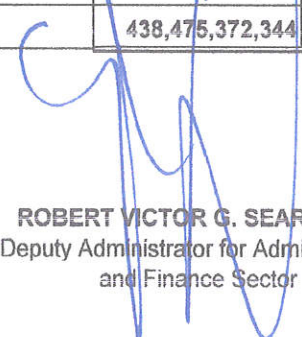
ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	35,259,207	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	52,144,688	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	92,984,367	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	602,720	
Repairs and Maintenance-Leased Assets	5-02-13-080	320,423	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	957,884	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures	5-02-13-220	46,467	
Repairs and Maintenance-Others	5-02-13-980	15,047,976	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	954,122	
Taxes, Duties and Licenses	5-02-15-010	18,578,770	
Fidelity Bond Premiums	5-02-15-020	10,851,991	
Insurance/Reinsurance Expenses	5-02-15-030	33,363,954	
Labor and Wages	5-02-16-010	270,944,676	
Advertising, Promotional and Marketing Expenses	5-02-99-010	417,241	
Printing and Publication Expenses	5-02-99-020	6,368,794	
Representation Expenses	5-02-99-030	116,052,221	
Transportation and Delivery Expenses	5-02-99-040	1,795,277	
Rent/Lease Expenses	5-02-99-050	52,822,425	
Membership Dues and Contributions to Organizations	5-02-99-060	115,000	
Subscription Expenses	5-02-99-070	11,878,292	
Donations	5-02-99-080	12,185,849	
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	14,568,068	
Legal Defense Expense	5-02-99-210	25,300	
Other Maintenance and Operating Expenses	5-02-99-990	668,927,176	
Bank Charges	5-03-01-040	276,748	
Depreciation-Land Improvements	5-05-01-020	188,958,238	
Depreciation-Infrastructure Assets	5-05-01-030	5,910,809,342	
Depreciation-Buildings and Other Structures	5-05-01-040	84,890,171	
Depreciation-Machinery and Equipment	5-05-01-050	285,410,120	
Depreciation-Transportation Equipment	5-05-01-060	54,023,459	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	7,780,336	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	1,659,050	
Amortization-Intangible Assets	5-05-02-010	21,527,704	
Impairment Loss-Loans and Receivables	5-05-03-020	55,767,514	
Impairment Loss-Other Receivables	5-05-03-060	3,533,226	
Impairment Loss-Property, Plant and Equipment	5-05-03-090	1,020,446	
Loss on Foreign Exchange (FOREX)	5-05-04-010	27,197,304	
Loss of Assets	5-05-04-090	60,200	
Other Discounts	5-05-05-010	498,625	
<b>TOTAL</b>		<b>438,475,372,344</b>	<b>438,475,372,344</b>

CERTIFIED CORRECT:

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

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NOTED BY:

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