



Republic of the Philippines
National Irrigation Administration
Edsa, Diliman, Quezon City

REVISED COMBINED TRIAL BALANCE

ALL FUNDS

As of May 31, 2023

ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	3,225,288	
Petty Cash	1-01-01-020	5,341,355	
Cash in Bank-Local Currency, Current Account	1-01-02-020	24,560,523,058	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	50,235,797	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	123,402,055	
Cash, Treasury/Agency Deposit, Regular	deleted / 1-01-04-010	25,946	
Time Deposits-Local Currency	1-01-05-020	464,193,503	
Time Deposits-Foreign Currency	1-01-05-030	44,872,312	
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		15,900.00
Accounts Receivable	1-03-01-010	5,330,446,172	
Allowance for Impairment-Accounts Receivable	1-03-01-012		5,163,165,833
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	420,000	
Allowance for Impairment- Operating Lease Receivable	1-03-02-012		292,340
Due from National Government Agencies	1-03-03-010	721,318,270	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		690,791,434
Due from Local Government Units	1-03-03-030	80,500,306	
Allowance for Impairment-Due from Local Government Units	1-03-03-032		69,801,129
Due from Other Government Corporations	1-03-03-050	106,548,296	
Allowance for Impairment-Due from Other Government Corporations	1-03-03-052		33,089,208
Due from Other Funds	1-03-04-050	30,609,366	
Receivables-Disallowances/Charges	1-03-99-010	87,083,178	
Due from Officers and Employees	1-03-99-020	7,462,745	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,660,089
Other Receivables	1-03-99-990	1,815,607,087	
Allowance for Impairment-Other Receivables	1-03-99-992		499,542,649
Property and Equipment for Distribution	1-04-02-090	10,052,581	
Office Supplies Inventory	1-04-04-010	12,804,628	
Drugs and Medicines Inventory	1-04-04-060	1,633	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	80,468	
Fuel, Oil and Lubricants Inventory	1-04-04-080	2,454,767	
Textbooks and Instructional Materials Inventory	1-04-04-100	18,534	
Construction Materials Inventory	1-04-04-130	15,279,283	
Other Supplies and Materials Inventory	1-04-04-990	3,467,108	
Semi-Expendable Office Equipment	1-04-05-020	1,795,544	
Semi-Expendable Information and Communications Technology Equipment	1-04-05-030	4,060,214	
Semi-Expendable Agricultural and Forestry Equipment	1-04-05-040	38,064	
Semi-Expendable Communications Equipment	1-04-05-070	76,850	
Semi-Expendable Disaster Response and Rescue Equipment	1-04-05-080	17,500	
Semi-Expendable Military, Police and Security Equipment	1-04-05-090	687,933	
Semi-Expendable Medical Equipment	1-04-05-100	14,194	
Semi-Expendable Sports Equipment	1-04-05-120	16,959	
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	1,001,335	
Semi-Expendable Construction Equipment	1-04-05-140	37,206	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	970,388	
Semi-Expendable Furniture and Fixtures	1-04-06-010	4,407,065	



Republic of the Philippines
National Irrigation Administration
Edsa, Diliman, Quezon City

REVISED COMBINED TRIAL BALANCE
ALL FUNDS
As of May 31, 2023

ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Semi-Expendable Books	1-04-06-020	12,000	
Land	1-06-01-010	4,116,824,637	
Land Improvements, Aquaculture Structures	1-06-02-010	2,197,816	
Accumulated Depreciation-Land Improvements, Aquaculture Structures	1-06-02-011		1,702,420
Other Land Improvements	1-06-02-990	25,408,639,086	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		16,110,736,866
Road Networks	1-06-03-010	508,516,583	
Accumulated Depreciation-Road Networks	1-06-03-011		80,132,481
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	226,254,508,275	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		51,465,370,661
Power Supply Systems	1-06-03-050	5,538,289,692	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		326,953,190
Communications Networks	1-06-03-060	2,374,199	
Accumulated Depreciation-Communications Networks	1-06-03-061		112,774
Other Infrastructure Assets	1-06-03-990	418,801,799	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		33,132,090
Buildings	1-06-04-010	3,652,687,421	
Accumulated Depreciation-Buildings	1-06-04-011		1,098,948,610
Other Structures	1-06-04-990	482,288,693	
Accumulated Depreciation-Other Structures	1-06-04-991		148,624,771
Office Equipment	1-06-05-020	503,259,398	
Accumulated Depreciation-Office Equipment	1-06-05-021		256,497,588
Accumulated Impairment Losses-Office Equipment	1-06-05-022		35,667
Information and Communications Technology Equipment	1-06-05-030	780,308,393	
Accumulated Depreciation-Information and Communications Technology Equipment	1-06-05-031		361,911,312
Agricultural and Forestry Equipment	1-06-05-040	527,896,755	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		8,473,534
Communications Equipment	1-06-05-070	115,024,532	
Accumulated Depreciation-Communications Equipment	1-06-05-071		53,067,806
Construction and Heavy Equipment	1-06-05-080	1,322,278,907	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		745,863,998
Disaster Response and Rescue Equipment	1-06-05-090	7,228,435	
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091		6,091,158
Military, Police and Security Equipment	1-06-05-100	3,375,414	
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101		1,206,991
Medical Equipment	1-06-05-110	3,197,139	
Accumulated Depreciation-Medical Equipment	1-06-05-111		1,997,131
Printing Equipment	1-06-05-120	3,747,399	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,247,822
Sports Equipment	1-06-05-130	1,605,837	
Accumulated Depreciation-Sports Equipment	1-06-05-131		395,699
Technical and Scientific Equipment	1-06-05-140	843,125,004	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		318,483,685
Electrical Equipment	1-06-05-170	15,194,600	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		2,997,600
Other Machinery and Equipment	1-06-05-990	1,004,318,813	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		608,354,484
Motor Vehicles	1-06-06-010	844,330,617	



Republic of the Philippines
National Irrigation Administration
Edsa, Diliman, Quezon City

REVISED COMBINED TRIAL BALANCE
ALL FUNDS
As of May 31, 2023

ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Accumulated Depreciation-Motor Vehicles	1-06-06-011		515,255,701
Watercrafts	1-06-06-040	3,259,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,812,418
Other Transportation Equipment	1-06-06-990	37,798,698	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		26,892,110
Furniture and Fixtures	1-06-07-010	191,885,683	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		52,719,453
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 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	32,204,533	
Construction in Progress-Infrastructure Assets	1-06-98-020	102,629,341,047	
Construction in Progress-Buildings and Other Structures	1-06-98-030	680,261,024	
Other Property, Plant and Equipment	1-06-99-990	3,153,593,624	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		628,800,241
Computer Software	1-08-01-020	124,092,109	
Accumulated Amortization-Computer Software	1-08-01-021		29,901,982
Advances for Operating Expenses	1-99-01-010	620,233	
Advances for Payroll	1-99-01-020	3,875,360	
Advances to Special Disbursing Officer	1-99-01-030	14,332,113	
Advances to Officers and Employees	1-99-01-040	13,429,593	
Advances to Contractors/Sub-Contractors	1-99-02-010	2,595,209,427	
Prepaid Rent	1-99-02-020	768,590	
Other Prepayments	1-99-02-990	16,617,571	
Guaranty Deposits	1-99-03-020	33,292,859	
Other Deposits	1-99-03-990	4,002,796	
Other Assets	1-99-99-990	46,813,375	
Accumulated Impairment Losses-Other Assets	1-99-99-992		42,137,971
Accounts Payable	2-01-01-010		757,974,697
Due to Officers and Employees	2-01-01-020		44,317,608
Due to BIR	2-02-01-010		210,951,248
Due to GSIS	2-02-01-020		51,315,504
Due to Pag-IBIG	2-02-01-030		10,327,656
Due to PhilHealth	2-02-01-040		10,762,881
Due to NGAs	2-02-01-050		3,345,529,847
Due to Other Government Corporations	2-02-01-060		166,023,229
Due to LGUs	2-02-01-070		6,591,666
Due to Treasurer of the Philippines	2-02-01-090		72,381,431,823
Due to SSS	2-02-01-110		581,771
Due to Other Funds	2-03-01-050		0
Trust Liabilities	2-04-01-010		74,800,789
Guaranty/Security Deposits Payable	2-04-01-040		2,870,254,336
Trust Liabilities-Disallowances/Charges	2-04-01-080		33,957,729
Other Deferred Credits	2-05-01-990		4,955,120,111
Leave Benefits Payable	2-06-01-020		948,586,112
Other Provisions	2-06-01-990		79,019,472
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		349,301,108



Republic of the Philippines
National Irrigation Administration
Edsa, Diliman, Quezon City

REVISED COMBINED TRIAL BALANCE
ALL FUNDS
As of May 31, 2023

ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Accumulated Surplus/(Deficit)	3-01-01-010		228,625,262,688
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		226,350
Inspection Fees	4-02-01-100		610,000
Verification and Authentication Fees	4-02-01-110		247,700
Fines and Penalties-Service Income	4-02-01-140		456,285
Rent/lease Income	4-02-02-050		14,658,479
Waterworks System Fees	4-02-02-090		262,795,403
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		10,430,552
Interest Income	4-02-02-210		2,792,130
Fines and Penalties-Business Income	4-02-02-230		4,023
Management Fees	4-02-02-340		32,725,500
Other Business Income	4-02-02-990		28,094
Subsidy from National Government	4-03-01-010		18,869,505,262
Donations in Kind	4-04-02-020		36,540
Gain on Foreign Exchange (FOREX)	4-05-01-010		1,673,579
Gain on Sale of Property, Plant and Equipment	4-05-01-040		20,987
Gain on Sale of Unserviceable Property	4-05-01-170		321,859
Miscellaneous Income	4-06-99-990		40,670,394
Salaries and Wages-Regular	5-01-01-010	554,935,639	
Salaries and Wages-Casual/Contractual	5-01-01-020	546,238,096	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	81,449,300	
Representation Allowance (RA)	5-01-02-020	4,317,298	
Transportation Allowance (TA)	5-01-02-030	2,827,900	
Clothing/Uniform Allowance	5-01-02-040	49,658,614	
Subsistence Allowance	5-01-02-050	23,220	
Honoraria	5-01-02-100	1,280,963	
Longevity Pay	5-01-02-120	10,000	
Overtime and Night Pay	5-01-02-130	3,812,224	
Year-End Bonus	5-01-02-140	5,956,439	
Cash Gift	5-01-02-150	69,500	
Mid-Year Bonus	5-01-02-160	223,242,193	
Directors and Committee Members' Fees	5-01-02-170	60,000	
Other Bonuses and Allowances	5-01-02-990	7,537,157	
Retirement and Life Insurance Premiums	5-01-03-010	123,195,038	
Pag-IBIG Contributions	5-01-03-020	4,044,153	
PhilHealth Contributions	5-01-03-030	21,917,531	
Employees Compensation Insurance Premiums	5-01-03-040	4,029,998	
Retirement Gmtuity	5-01-04-020	1,390,719	
Terminal Leave Benefits	5-01-04-030	6,537,897	
Other Personnel Benefits	5-01-04-990	617,630	
Traveling Expenses-local	5-02-01-010	66,378,990	
Traveling Expenses-Foreign	5-02-01-020	56,406	
Training Expenses	5-02-02-010	85,416,082	
Office Supplies Expenses	5-02-03-010	34,038,406	
Accountable Forms Expenses	5-02-03-020	186,000	
Food Supplies Expenses	5-02-03-050	6,945	
Drugs and Medicines Expenses	5-02-03-070	1,636,125	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	889,616	



Republic of the Philippines
National Irrigation Administration
Edsa, Diliman, Quezon City

REVISED COMBINED TRIAL BALANCE

ALL FUNDS

As of May 31, 2023

ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Fuel, Oil and Lubricants Expenses	5-02-03-090	101,151,807	
Agricultural and Marine Supplies Expenses	5-02-03-100	493,970	
Textbooks and Instructional Materials Expenses	5-02-03-110	20,065	
Military, Police and Traffic Supplies Expenses	5-02-03-120	20,013	
Chemical and Filtering Supplies Expenses	5-02-03-130	14,400	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	23,510,522	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	9,215,019	
Electrical Supplies and Materials Expenses	5-02-03-260	615,163	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	130,315	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	482,290	
Other Supplies and Materials Expenses	5-02-03-990	26,770,956	
Water Expenses	5-02-04-010	4,562,265	
Electricity Expenses	5-02-04-020	165,039,831	
Other Utility Expenses	5-02-04-990	14,953	
Postage and Courier Services	5-02-05-010	1,316,970	
Telephone Expenses	5-02-05-020	5,400,582	
Internet Subscription Expenses	5-02-05-030	5,996,153	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	189,044	
Awards/Rewards Expenses	5-02-06-010	445,945	
Prizes	5-02-06-020	234,000	
Survey Expenses	5-02-07-010	508,796	
Research, Exploration and Development Expenses	5-02-07-020	316,700	
Generation, Transmission and Distribution Expenses	5-02-09-010	9,100	
Extraordinary and Miscellaneous Expenses	5-02-10-030	205,323	
Legal Services	5-02-11-010	87,720	
Auditing Services	5-02-11-020	31,484,662	
Consultancy Services	5-02-11-030	100,000	
Other Professional Services	5-02-11-990	445,374	
Janitorial Services	5-02-12-020	2,648,489	
Security Services	5-02-12-030	2,198,003	
Other General Services	5-02-12-990	679,271	
Repairs and Maintenance-Land Improvements	5-02-13-020	469,071	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	301,341,171	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	9,675,558	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	12,765,681	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	28,081,209	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	415,132	
Repairs and Maintenance-Leased Assets	5-02-13-080	126,042	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5-02-13-210	213,503	
Repairs and Maintenance-Others	5-02-13-980	1,222,763	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	144,051	
Taxes, Duties and Licenses	5-02-15-010	6,005,521	
Fidelity Bond Premiums	5-02-15-020	4,565,244	
Insurance/Reinsurance Expenses	5-02-15-030	13,340,005	
Labor and Wages	5-02-16-010	109,506,611	
Advertising, Promotional and Marketing Expenses	5-02-99-010	139,269	
Printing and Publication Expenses	5-02-99-020	1,347,270	
Representation Expenses	5-02-99-030	31,581,112	
Transportation and Delivery Expenses	5-02-99-040	879,497	
Rent/Lease Expenses	5-02-99-050	34,494,883	



Republic of the Philippines
National Irrigation Administration
Edsa, Diliman, Quezon City

REVISED COMBINED TRIAL BALANCE
ALL FUNDS
As of May 31, 2023

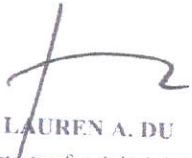
ACCOUNT TITLE	ACCOUNT NAME	DEBIT	CREDIT
Membership Dues and Contributions to Organizations	5-02-99-060	45,000	
Subscription Expenses	5-02-99-070	3,444,868	
Donations	5-02-99-080	1,896,900	
Litigation/Acquired Assets Expenses	5-02-99-090	6,321,287	
Documentary Stamps Expenses	5-02-99-140	853,034	
Major Events and Conventions Expenses	5-02-99-180	3,101,529	
Legal Defense Expense	5-02-99-210	10,300	
Other Maintenance and Operating Expenses	5-02-99-990	242,446,617	
Bank Charges	5-03-01-040	109,648	
Depreciation-Land Improvements	5-05-01-020	71,500,566	
Depreciation-Infrastructure Assets	5-05-01-030	2,496,017,659	
Depreciation-Buildings and Other Structures	5-05-01-040	26,044,043	
Depreciation-Machinery and Equipment	5-05-01-050	104,352,158	
Depreciation-Transportation Equipment	5-05-01-060	17,534,630	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	2,592,838	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	674,875	
Amortization-Intangible Assets	5-05-02-010	9,170,890	
Impairment Loss-Other Receivables	5-05-03-060	1,212,946	
Impairment Loss-Inventories	5-05-03-070	1,499,926	
Loss on Foreign Exchange (FOREX)	5-05-04-010	26,060,116	
Other Discounts	5-05-05-010	258,118	
TOTAL		421,226,659,970	421,226,659,970

CERTIFIED CORRECT:


SHARILYN A. BLAZA
Manager, Accounting Division

mme - 2
DUC. 2

NOTED BY:


RALPH LAUREN A. DU
Deputy Administrator for Administrative
and Finance Sector