



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



COMBINED TRIAL BALANCE
ALL FUNDS
AS OF JUNE 30, 2024

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	2,122,653	
Petty Cash	1-01-01-020	5,534,942	
Cash in Bank-Local Currency, Current Account	1-01-02-020	34,879,114,220	
Cash in Bank-Local Currency, Savings Account	1-01-02-030	54,928,730	
Cash in Bank-Foreign Currency, Savings Account	1-01-03-030	854,606	
Time Deposits-Local Currency	1-01-05-020	473,412,112	
Time Deposits-Foreign Currency	1-01-05-030	45,411,527	
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	5,256,762,973	
Allowance for Impairment-Accounts Receivable	1-03-01-012		4,800,627,538
Loans Receivables-Others	1-03-01-990	3,642,915	
Allowance for Impairment-Loans Receivable-Others	1-03-01-992		3,797,994
Due from National Government Agencies	1-03-03-010	724,996,576	
Allowance for Impairment-Due from National Government Agencies	1-03-03-012		690,799,975
Due from Local Government Units	1-03-03-030	84,037,024	
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	39,576,140	
Receivables-Disallowances/Charges	1-03-99-010	100,894,107	
Due from Officers and Employees	1-03-99-020	7,363,504	
Allowance for Impairment -Due from Officers and Employees	1-03-99-022		4,682,794
Other Receivables	1-03-99-990	1,041,959,111	
Allowance for Impairment-Other Receivables	1-03-99-992		530,450,765
Agricultural and Marine Supplies for Distribution	1-04-02-050	62,166,460	
Property and Equipment for Distribution	1-04-02-090	43,179,168	
Office Supplies inventory	1-04-04-010	21,958,356	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	59,706	
Fuel, Oil and Lubricants Inventory	1-04-04-080	2,378,348	
Agricultural and Marine Supplies Inventory	1-04-04-090	5,907,744	
Textbooks and Instructional Materials Inventory	1-04-04-100	12,066	
Construction Materials Inventory	1-04-04-130	56,663,858	
Housekeeping/Cleaning Supplies	1-04-04-230	21,957	
Other Supplies and Materials Inventory	1-04-04-990	9,674,185	
Semi-Expendable Office Equipment	1-04-05-020	2,581,537	
Semi-Expendable Information and Communications Technology	1-04-05-030	3,078,453	
Semi-Expendable Agricultural and Forestry Equipment	1-04-05-040	24,000	
Semi-Expendable Communications Equipment	1-04-05-070	271,909	
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		186,686
Semi-Expendable Medical Equipment	1-04-05-100	11,928	
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	692,284	
Semi-Expendable Construction Equipment	1-04-05-140	29,750	



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Semi-Expendable Kitchen Equipment	1-04-05-160	4,169	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	1,393,904	
Semi-Expendable Furniture and Fixtures	1-04-06-010	1,883,861	
Investment Property, Land	1-05-01-010	2,082,569	
Land	1-06-01-010	4,160,871,061	
Land Improvements, Aquaculture Structures	1-06-02-010	2,137,816	
Accumulated Depreciation-Land Improvements, Aquaculture Structures	1-06-02-011		1,830,462
Other Land Improvements	1-06-02-990	24,512,655,634	
Accumulated Depreciation-Other Land Improvements	1-06-02-991		15,448,414,786
Road Networks	1-06-03-010	897,686,840	
Accumulated Depreciation-Road Networks	1-06-03-011		148,161,606
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	235,679,864,697	
Accumulated Depreciation- Water Supply Systems	1-06-03-041		60,197,018,833
Accumulated Impairment Losses-Water Supply Systems	1-06-03-042		10,254,367
Power Supply Systems	1-06-03-050	5,569,928,566	
Accumulated Depreciation-Power Supply Systems	1-06-03-051		341,654,685
Communications Networks	1-06-03-060	2,374,199	
Accumulated Depreciation-Communications Networks	1-06-03-061		676,647
Other Infrastructure Assets	1-06-03-990	354,458,695	
Accumulated Depreciation-Other Infrastructure Assets	1-06-03-991		39,785,002
Buildings	1-06-04-010	4,140,560,390	
Accumulated Depreciation-Buildings	1-06-04-011		1,265,758,856
Accumulated Impairment Losses-Buildings	1-06-04-012		613,390
Hostels and Dormitories	1-06-04-060	1,137,020	
Other Structures	1-06-04-990	526,744,490	
Accumulated Depreciation-Other Structures	1-06-04-991		171,819,349
Office Equipment	1-06-05-020	505,621,052	
Accumulated Depreciation-Office Equipment	1-06-05-021		271,092,021
Accumulated Impairment Losses-Office Equipment	1-06-05-022		29,325
Information and Communications Technology Equipment	1-06-05-030	910,224,835	
Accumulated Depreciation-Information and Communications Technology Equipment	1-06-05-031		478,651,549
Accumulated Impairment Losses-Information and Communications Technology Equipment	1-06-05-032		132,851
Agricultural and Forestry Equipment	1-06-05-040	518,891,087	
Accumulated Depreciation-Agricultural and Forestry Equipment	1-06-05-041		4,409,029
Communications Equipment	1-06-05-070	123,807,603	
Accumulated Depreciation-Communications Equipment	1-06-05-071		55,922,640
Construction and Heavy Equipment	1-06-05-080	2,280,715,906	
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081		935,923,855
Disaster Response and Rescue Equipment	1-06-05-090	5,279,144	
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091		4,067,685
Military, Police and Security Equipment	1-06-05-100	4,142,842	
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101		1,405,086
Medical Equipment	1-06-05-110	2,825,529	
Accumulated Depreciation-Medical Equipment	1-06-05-111		2,026,795
Printing Equipment	1-06-05-120	3,564,275	
Accumulated Depreciation-Printing Equipment	1-06-05-121		1,636,957



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Sports Equipment	1-06-05-130	2,591,162	
Accumulated Depreciation-Sports Equipment	1-06-05-131		625,059
Technical and Scientific Equipment	1-06-05-140	1,113,277,460	
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141		382,200,728
Kitchen Equipment	1-06-05-160	195,600	
Accumulated Depreciation-Kitchen Equipment	1-06-05-161		37,164
Electrical Equipment	1-06-05-170	75,123,351	
Accumulated Depreciation-Electrical Equipment	1-06-05-171		7,340,490
Other Machinery and Equipment	1-06-05-990	1,138,521,206	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991		633,405,888
Motor Vehicles	1-06-06-010	967,827,781	
Accumulated Depreciation-Motor Vehicles	1-06-06-011		614,133,784
Watercrafts	1-06-06-040	3,259,690	
Accumulated Depreciation-Watercrafts	1-06-06-041		2,853,714
Other Transportation Equipment	1-06-06-990	29,571,324	
Accumulated Depreciation-Other Transportation Equipment	1-06-06-991		22,311,122
Furniture and Fixtures	1-06-07-010	182,509,888	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011		44,269,953
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	40,184,017	
Construction in Progress-Infrastructure Assets	1-06-98-020	99,036,375,043	
Construction in Progress-Buildings and Other Structures	1-06-98-030	544,567,067	
Construction in Progress-Furniture and Fixtures	1-06-98-060	148,952	
Other Property, Plant and Equipment	1-06-99-900	3,135,385,562	
Accumulated Depreciation-Other Property, Plant and Equipment	1-06-99-991		631,324,477
Computer Software	1-08-01-020	255,928,188	
Accumulated Amortization-Computer Software	1-08-01-021		55,983,416
Other Intangible Assets	1-08-01-990	878,000	
Advances for Operating Expenses	1-99-01-010	793,963	
Advances for Payroll	1-99-01-020	6,845,623	
Advances to Special Disbursing Officer	1-99-01-030	9,286,815	
Advances to Officers and Employees	1-99-01-040	14,859,896	
Advances to Contractors/Sub-Contractors	1-99-02-010	4,802,880,368	
Prepaid Insurance	1-99-02-050	8,072,988	
Prepaid Subscription	1 99 02 100	9,291,442	
Other Prepayments	1-99-02-990	7,448,266	
Guaranty Deposits	1-99-03-020	54,417,948	
Other Deposits	1-99-03-990	6,150,147	
Other Assets	1-99-99-990	45,979,366	
Accumulated Impairment Losses-Other Assets	1-99-99-992		42,103,795
Accounts Payable	2-01-01-010		795,723,434
Due to Officers and Employees	2-01-01-020		269,354,049
Due to BIR	2-02-01-010		294,967,560
Due to GSIS	2-02-01-020		59,798,464
Due to Pag -IBIG	2-02-01-030		12,083,083
Due to PhilHealth	2-02-01-040		10,804,411



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Due to NGAs	2-02-01-050		3,329,820,227
Due to Other Government Corporations	2-02-01-060		161,689,654
Due to LGUs	2-02-01-070		4,995,136
Due to Treasurer of the Philippines	2-02-01-090		74,170,597,940
Due to SSS	2-02-01-110		607,628
Trust Liabilities	2-04-01-010		160,574,120
Guaranty/Security Deposits Payable	2-04-01-040		3,121,207,296
Trust Liabilities-Disallowances/Charges	2-04-01-080		17,709,973
Other Deferred Credits	2-05-01-990		4,906,976,972
Other Unearned Revenue/Income	2-05-02-990		4,800
Leave Benefits Payable	2-06-01-020		867,720,930
Other Provisions	2-06-01-990		185,105,961
Dividends Payable	2-99-99-090		2,108,308,776
Other Payables	2-99-99-990		129,955,181
Accumulated Surplus/(Deficit)	3-01-01-010		223,946,171,095
Contributed Capital	3-01-01-030		5,559,191,865
Clearance and Certification Fees	4-02-01-040		777,700
Inspection Fees	4-02-01-100		968,100
Verification and Authentication Fees	4-02-01-110		310,750
Processing Fees	4-02-01-130		27,750
Fines and Penalties-Service Income	4-02-01-140		460,525
Other Service Income	4-02-01-990		2,323,569
Rent/lease Income	4-02-02-050		27,229,916
Waterworks System Fees	4-02-02-090		181,564,825
Income from Hostels Dormitories and Other Like Facilities	4-02-02-130		11,738,889
Interest Income	4-02-02-210		3,636,611
Fines and Penalties-Business Income	4-02-02-230		19,098
Subsidy from National Government	4-03-01-010		36,667,253,627
Gain on Foreign Exchange (FOREX)	4-05-01-010		694,089
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		20,487,246
Salaries and Wages-Regular	5-01-01-010	724,195,756	
Salaries and Wages-Casual/Contractual	5-01-01-020	755,636,478	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	104,181,216	
Representation Allowance (RA)	5-01-02-020	5,516,950	
Transportation Allowance (TA)	5-01-02-030	3,201,884	
Clothing/Uniform Allowance	5-01-02-040	62,874,414	
Subsistence Allowance	5-01-02-050	272,664	
Honoraria	5-01-02-100	450,259	
Hazard Pay	5-01-02-110	4,800	
Longevity Pay	5-01-02-120	2,409,000	
Overtime and Night Pay	5-01-02-130	4,219,202	
Year-End Bonus	5-01-02-140	23,321	
Cash Gift	5-01-02-150	4,750	
Mid-Year Bonus	5-01-02-160	256,781,454	
Directors and Committee Members' Fees	5-01-02-170	171,000	
Other Bonuses and Allowances	5-01-02-990	836,630	



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Retirement and Life Insurance Premiums	5-01-03-010	157,414,539	
Pag-IBIG Contributions	5-01-03-020	9,573,537	
PhilHealth Contributions	5-01-03-030	34,181,827	
Employees Compensation Insurance Premiums	5-01-03-040	4,831,756	
Terminal Leave Benefits	5-01-04-030	15,141,749	
Other Personnel Benefits	5-01-04-990	246,973	
Traveling Expenses-Local	5-02-01-010	106,827,612	
Traveling Expenses-Foreign	5-02-01-020	84,038	
Training Expenses	5-02-02-010	99,543,356	
Office Supplies Expenses	5-02-03-010	47,667,595	
Accountable Forms Expenses	5-02-03-020	303,760	
Non Accountable Forms Expenses	5-02-03-030	11,957	
Drugs and Medicines Expenses	5-02-03-070	1,198,457	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	795,805	
Fuel, Oil and Lubricants Expenses	5-02-03-090	137,086,549	
Agricultural and Marine Supplies Expenses	5-02-03-100	140,972,727	
Textbooks and Instructional Materials Expenses	5-02-03-110	14,250	
Chemical and Filtering Supplies Expenses	5-02-03-130	66,800	
Linens and Beddings Expenses	5-02-03-140	67,573	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	36,536,283	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	10,169,535	
Electrical Supplies and Materials Expenses	5-02-03-260	1,214,078	
Supplies and Materials for Water Systems Operations Expense	5-02-03-270	64,340	
Housekeeping/Cleaning Supplies Expense	5-02-03-280	1,212,375	
Other Supplies and Materials Expenses	5-02-03-990	28,968,873	
Water Expenses	5-02-04-010	7,126,724	
Electricity Expenses	5-02-04-020	194,152,313	
Other Utility Expenses	5-02-04-990	6,398	
Postage and Courier Services	5-02-05-010	1,168,070	
Telephone Expenses	5-02-05-020	7,262,812	
Internet Subscription Expenses	5-02-05-030	8,896,309	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	173,293	
Awards/Rewards Expenses	5-02-06-010	3,180,368	
Prizes	5-02-06-020	59,950	
Survey Expenses	5-02-07-010	250,630	
Research, Exploration and Development Expenses	5-02-07-020	34,169,817	
Extraordinary and Miscellaneous Expenses	5-02-10-030	51,912	
Legal Services	5-02-11-010	316,590	
Auditing Services	5-02-11-020	45,386,031	
Consultancy Services	5-02-11-030	10,598,770	
Other Professional Services	5-02-11-990	846,672	
Environment/Sanitary Services	5-02-12-010	1,240	
Janitorial Services	5-02-12-020	5,333,102	
Other General Services	5-02-12-990	1,568,868	
Repairs and Maintenance-Land Improvements	5-02-13-020	3,600	
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	1,151,371,018	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	13,907,181	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	31,587,901	



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Repairs and Maintenance-Transportation Equipment	5-02-13-060	47,172,052	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	105,490	
Repairs and Maintenance-Semi-Expendable Machinery and Equ	5-02-13-210	432,215	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures a	5-02-13-220	51,777	
Repairs and Maintenance-Others	5-02-13-980	2,897,862	
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	833,272	
Taxes, Duties and Licenses	5-02-15-010	6,176,581	
Fidelity Bond Premiums	5-02-15-020	5,852,925	
Insurance/Reinsurance Expenses	5-02-15-030	21,741,997	
Labor and Wages	5-02-16-010	154,306,785	
Advertising, Promotional and Marketing Expenses	5-02-99-010	915,434	
Printing and Publication Expenses	5-02-99-020	2,328,338	
Representation Expenses	5-02-99-030	69,604,742	
Transportation and Delivery Expenses	5-02-99-040	859,458	
Rent/Lease Expenses	5-02-99-050	13,484,950	
Membership Dues and Contributions to Organizations	5-02-99-060	113,684	
Subscription Expenses	5-02-99-070	7,719,191	
Donations	5-02-99-080	4,596,060	
Litigation/Acquired Assets Expenses	5-02-99-090	44,619	
Major Events and Conventions Expenses	5-02-99-180	12,451,466	
Other Maintenance and Operating Expenses	5-02-99-990	980,058,265	
Interest Expenses	5-03-01-020	797,235,968	
Bank Charges	5-03-01-040	116,110	
Other Financial Charges	5-03-01-990	15,000	
Depreciation-Land Improvements	5-05-01-020	84,265,361	
Depreciation-Infrastructure Assets	5-05-01-030	3,486,650,886	
Depreciation-Buildings and Other Structures	5-05-01-040	60,632,867	
Depreciation-Machinery and Equipment	5-05-01-050	198,643,507	
Depreciation-Transportation Equipment	5-05-01-060	29,281,395	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	4,243,704	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	1,072,102	
Amortization-Intangible Assets	5-05-02-010	11,431,269	
Impairment Loss-Loans and Receivables	5-05-03-020	4,149,540	
Impairment Loss-Property, Plant and Equipment	5-05-03-090	5,512,594	
Impairment Loss-Other Assets	5-05-03-990	31,114	
Loss on Foreign Exchange (FOREX)	5-05-04-010	119,143	
Loss on Sale of Investment Property	5-05-04-030	5,135,042	
Loss of Assets	5-05-04-090	21,200	
Other Discounts	5-05-05-010	349,928	
TOTAL		444,984,294,593	444,984,294,593

CERTIFIED CORRECT:

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

MMF
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NOTED BY:

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