

NATIONAL IRRIGATION ADMINISTRATION
CONSOLIDATED TRIAL BALANCE - FINAL
As of June 30, 2017
FUND 501 CORPORATE OPERATING FUND

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	9,868,105.19	-
Petty Cash	1-01-01-020	3,591,944.06	-
Cash in Bank - Local Currency,Current Account	1-01-02-020	12,978,235,120.76	-
Cash in Bank - Local Currency,Savings Account	1-01-02-030	158,823,035.30	-
Cash in Bank - Local Currency,Time Deposits	1-01-05-020	384,249,368.17	-
Cash in Bank - Foreign Currency,Time Deposits	1-01-05-030	38,320,103.26	-
Accounts Receivable - ISF (Current & Back Accounts)	1-03-01-010	21,937,087,126.04	-
Due from Officers and Employees	1-03-05-020	12,572,602.82	-
Due from National Government Agencies	1-03-03-010	796,766,814.43	-
Due from Government Corporations	1-03-03-050	13,461,372,319.71	-
Due from Local Government Units	1-03-03-030	109,970,838.72	-
Due from Central Office	1-03-04-060	1,861,155.83	-
Due from Regional Offices	1-03-04-070	506,906,626.35	-
Due from Other Funds	1-03-04-050	118,536,956.30	-
Receivables - Disallowances/Charges	1-03-05-010	26,109,564.85	-
Advances to Officers and Employees	1-99-01-040	21,844,309.27	-
Advances to Special Disbursing Officer	1-99-01-030	17,914,065.62	-
Advances for Payroll	1-99-01-020	7,951,927.02	-
Other Receivables	1-03-05-990	248,225,005.82	-
Merchandise Inventory	1-04-01-010	60,968,287.93	-
Office Supplies Inventory	1-04-04-010	46,966,291.03	-
Fuel, Oil and Lubricants Inventory	1-04-04-080	494,811.93	-
Other Supplies and Materials Inventory	1-04-04-990	829,522.25	-
Prepaid Rent	1-99-02-020	7,547,861.18	-
Deposit on Letters of Credit	1-99-03-010	197,087.86	-
Advances to Contractors	1-99-02-010	1,555,693,220.35	-
Other Prepayments	1-99-02-990	5,232,615.16	-
Guaranty Deposits	1-99-03-020	26,043,161.93	-
Investments in Stocks	1-02-99-010	11,207,000.00	-
Investments in Bonds-Local	1-02-02-050	1,600.00	-
Other Investments	1-02-99-990	-	-
Other Investments - CE CASECNAN	1-02-99-990A	68,065,155,471.51	-
Other Investments - Other marketable securities	1-02-99-990B	15,900.00	-
Land	1-06-01-010	5,627,884,249.35	-
Other Land Improvements	1-06-02-990	18,023,197,030.70	-
Power Supply Systems	1-06-03-050	57,495,626.84	-
Buildings	1-06-04-010	1,307,567,404.59	-
Other Structures	1-06-04-990	93,240,751.88	-
Office Equipment	1-06-05-220	114,954,428.13	-
Medical Equipment	1-06-05-110	872,882.00	-
Furnitures and Fixtures	1-06-07-010	104,653,616.25	-
Information and Communication Technology Equipment	1-06-05-030	100,808,481.39	-
Books	1-06-07-020	332,996.28	-
Agricultural and Forestry Equipment	1-06-05-040	659,030.44	-
Communication Equipment	1-06-05-070	49,981,869.18	-
Construction & Heavy Equipment	1-06-05-080	319,901,381.41	-
Disaster Response and Rescue Equipment	1-06-05-090	7,177,157.73	-
Military, Police and Security Equipment	1-06-05-100	2,273,335.80	-
Sports Equipment	1-06-05-130	367,045.75	-
Technical and Scientific Equipment	1-06-05-140	179,442,490.55	-
Other Machineries and Equipment	1-06-05-990	520,695,202.84	-
Motor Vehicles	1-06-06-010	208,696,918.51	-
Watercrafts	1-06-06-040	2,846,065.00	-
Other Transportation Equipment	1-06-06-990	15,107,839.01	-
Other Property, Plant and Equipment	1-06-98-990	566,747,058.32	-
Road Networks	1-06-03-010	197,678,464.65	-
Water Supply Systems	1-06-03-040	17,130,556,454.24	-
Construction in Progress - Infrastructure Assets	1-06-10-020	29,364,908,620.92	-
Work/Zoo Animals	1-06-98-010	547,908.90	-
Other Assets	1-99-99-990	60,036,649.09	-
Allowance for Impairment-Accounts Receivable	1-03-01-011	-	1,328,231,848.01
Allowance for Impairment-Merchandise Inventory	1-04-01-011	-	93,179.20
Acc. Depn - Power Supply Systems	1-06-03-051	-	25,492,951.92
Acc. Depn - Other Land Improvements	1-06-02-991	-	11,641,573,267.59
Acc. Depn - Buildings	1-06-04-011	-	269,758,700.99
Acc. Depn - Other Structures	1-06-04-991	-	30,791,476.33
Acc. Depn - Office Equipment	1-06-05-221	-	66,516,043.63
Acc. Depn - Furniture & Fixtures	1-06-07-011	-	30,087,444.26
Acc. Depn - Information and Communication Technology Equipment	1-06-05-031	-	44,728,043.03
Acc. Depn - Books	1-06-07-021	-	44,102.17
Acc. Depn - Agricultural and Forestry Equipment	1-06-05-041	-	520,250.07
Acc. Depn - Communication Equipmt	1-06-05-071	-	29,301,508.16
Acc. Depn - Construction & Heavy Equipment	1-06-05-081	-	251,885,578.73
Acc. Depn - Disaster Response and Rescue Equipment	1-06-05-091	-	5,889,284.83
Acc. Depn - Military, Police and Security Equipment	1-06-05-101	-	1,138,740.22
Acc. Depn - Medical Equipment	1-06-05-111	-	614,706.61
Acc. Depn - Sports Equipment	1-06-05-131	-	72,418.56
Acc. Depn - Technical & Scientific Equipment	1-06-05-141	-	78,414,625.44

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Acc. Depn - Other Machinery and Equipment	1-06-05-991	-	350,804,196.89
Acc. Depn - Motor Vehicles	1-06-06-011	-	149,670,868.97
Acc. Depn - Watercrafts	1-06-06-041	-	1,110,186.00
Acc. Depn - Other Transportation Equip	1-06-06-991	-	10,465,200.75
Acc. Depn - Other Property Plant & Eqpt.	1-06-98-991	-	545,251,790.52
<u>LIABILITIES</u>			
Accounts Payable	2-01-01-010	-	2,608,760,785.70
Notes Payable	2-01-01-040	-	128,022.47
Due to Officers and Employees	2-01-01-020	-	29,047,902.46
Due to Treasurer of the Philippines	2-02-01-090	-	65,381,520,355.03
Due to BIR	2-02-01-010	-	200,219,954.58
Due to GSIS	2-02-01-020	-	27,006,252.56
Due to PAG-IBIG	2-02-01-030	-	8,520,369.53
Due to PHILHEALTH	2-02-01-040	-	5,220,796.50
Due to NGAs	2-02-01-050	-	13,365,262,276.78
Due to Government Corporations	2-02-01-060	-	810,096,927.92
Due to LGUs	2-02-01-070	-	14,360,339.20
Due to Central Office	2-03-01-060	-	36,910,897.68
Due to Regional Office	2-03-01-070	-	2,854,504.98
Due to Other Funds	2-03-01-050	-	231,304,740.75
Guaranty/Security Deposits Payable	2-04-01-040	-	376,932,720.25
Bail Bonds Payable	2-04-01-030	-	34,523,235.23
Other Payables	2-99-99-990	-	1,491,883,720.65
Loans Payable - Domestic	2-01-02-040	-	8,310,086,475.21
Loans Payable - Foreign	2-01-02-050	-	271,254,058.75
Other Deferred Credits	2-05-01-990	-	22,148,275,598.94
<u>EQUITY</u>			
Accumulated Surplus/(Deficit)	3-01-01-010	-	51,525,892,085.41
Capital Stock	3-08-01-010	-	5,559,191,864.58
Retained Earnings	3-07-01-010	-	(11,560,698,806.14)
Irrigation Service Fee (ISF)	4-02-01-990	-	147,616,454.51
Management Fee	4-02-02-340	-	7,012.70
CIS Amortization and Equity	4-02-01-990	-	24,826,762.48
Pump Amortization and Equity	4-02-01-990	-	11,448,414.22
Fines & Penalties - Service Income	4-02-01-140	-	15,063,268.52
Other fines and penalties	4-02-01-140D	-	309,076.67
Rent Income	4-02-02-050	-	-
- Equipment Rental	4-02-02-050A	-	16,488,663.11
- Income from NIA Facilities/Dormitory Operation	4-02-02-130A	-	12,120,354.77
Subsidy Income from National Government	4-03-01-010	-	19,827,367,477.37
Subsidy from Central Office	4-03-01-060	-	7,342,576,655.88
Subsidy from Regional Office	4-03-01-070	-	153,519,198.78
Income from Grants and Donations in Cash	4-04-02-010	-	85,760.00
Interest Income	4-02-02-210	-	17,016,542.36
Miscellaneous Income	4-06-03-990	-	-
Bid Documents	4-06-03-990A	-	12,552,400.55
Sale of Goods and Materials	4-06-03-990B	-	3,402.20
Hauling/Milling/Drying	4-06-03-990C	-	1,573,802.81
Disallowance	4-06-03-990D	-	223,466.36
Printing/Xerox/Radio	4-06-03-990F	-	2,850.00
Laboratory Analysis - Soil and Water Sample	4-06-03-990I	-	18,401.32
NHFCM	4-06-03-990J	-	284.81
Contract Price Adjustment / Liquidated Damages	4-06-03-990K	-	656,704.48
Scrap of Fixed Assets	4-06-03-990L	-	1,823,947.98
Other Miscellaneous Income	4-06-03-990M	-	254,627,098.69
Gain on Foreign Exchange (FOREX)	4-05-01-010	-	2,040,043.38
Salaries and Wages - Regular	5-01-01-010	443,266,865.74	-
Salaries and Wages-Casual/Contractual	5-01-01-020	38,060,584.64	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010	46,483,316.04	-
Representation Allowance (RA)	5-01-02-020	4,396,133.00	-
Transportation Allowance (TA)	5-01-02-030	3,495,883.00	-
Clothing/Uniform Allowance	5-01-02-040	18,993,000.00	-
Subsistence Allowance	5-01-02-050	10,245.00	-
Productivity Incentive Allowance	5-01-02-080	1,800,000.00	-
Other Bonuses and Allowances	5-01-02-990	11,827,996.90	-
Honoraria	5-01-02-100	102,400.17	-
Longevity Pay	5-01-02-120	770,000.00	-
Overtime and Night Pay	5-01-02-130	3,628,823.66	-
Cash Gift	5-01-02-150	17,555,978.04	-
Year End Bonus	5-01-02-140	63,623,604.43	-
Retirement and Life Insurance Premiums	5-01-03-010	53,234,976.00	-
PAG-IBIG Contributions	5-01-03-020	2,354,906.93	-
PHILHEALTH Contributions	5-01-03-030	5,328,031.75	-
Employees Compensation Insurance Premiums	5-01-03-040	2,135,332.60	-

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Retirement Gratuity	5-01-04-020	1,708,693.60	-
Terminal Leave Benefits	5-01-04-030	20,413,528.73	-
Other Personnel Benefits	5-01-04-990	1,401,427.13	-
Travelling Expenses - Local	5-02-01-010	13,827,297.06	-
Travelling Expenses - Foreign	5-02-01-020	638,827.03	-
Training Expenses	5-02-02-010	11,570,325.83	-
Office Supplies Expenses	5-02-03-010	10,668,796.90	-
Accountable Forms Expenses	5-02-03-020	79,140.00	-
Food Supplies Expense	5-02-03-050	39,155.00	-
Drugs and Medicines Expenses	5-02-03-070	204,359.91	-
Medical, Dental & Laboratory Supplies Expenses	5-02-03-080	36,741.50	-
Fuel, Oil and Lubricants Expenses	5-02-03-090	18,474,705.74	-
Other Supplies and Materials Expenses	5-02-03-990	5,141,624.93	-
Semi-Expandable-Machinery and Equipment Expenses	5 02 03 210	5,140.00	-
Water Expenses	5-02-04-010	33,688,771.39	-
Electricity Expenses	5-02-04-020	19,633,061.77	-
Postage and Courier Services	5-02-05-010	594,825.89	-
Telephone Expenses	5-02-05-020	5,044,863.82	-
Internet Subscription Expenses	5-02-05-030	1,049,584.00	-
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040	66,915.93	-
Membership Dues & Contns to Organizations	5-02-99-060	63,450.00	-
Advertising, Promotional and Marketing Expenses	5-02-99-010	228,445.20	-
Printing and Publication Expenses	5-02-99-020	1,421,857.52	-
Rent/Lease Expenses	5-02-99-050	1,084,892.84	-
Representation Expenses	5-02-99-030	3,454,681.20	-
Transportation and Delivery Expenses	5-02-99-040	57,095.52	-
Subscription Expenses	5-02-99-990	501,004.49	-
Survey Expense	5-02-07-010	91,228.50	-
Legal Services	5-02-11-010	165,556.00	-
Auditing Services	5-02-11-020	2,246,065.89	-
Consulting Services	5-02-11-030	1,047,753.44	-
Other General Services	5-02-12-990	1,201,840.73	-
Janitorial Services	5-02-12-020	4,223,401.75	-
Security Services	5-02-12-030	2,161,872.80	-
Other Professional Services	5-02-11-990	117,323.48	-
Rep & Main. Infrastructure Assets	5-02-13-030	8,313,853.56	-
Rep & Main. Buildings and Other Structures	5-02-13-040	3,830,623.91	-
Rep & Main. Machinery and Equipment	5-02-13-050	5,196,812.56	-
Rep & Main. Transportation Equipment	5-02-13-060	11,883,685.58	-
Rep & Main. Furnitures & Fixtures	5-02-13-070	127,329.00	-
Rep & Main. Other Property,Plant & Equipment	5-02-13-990	592,945.48	-
Subsidy to Regional Offices	5-02-14-070	7,018,278,131.49	-
Subsidy to Operating Units	5-02-14-080	124,893,981.45	-
Taxes, Duties and Licenses	5-02-15-010	3,557,221.75	-
Fidelity Bond Premiums	5-02-15-020	1,673,582.96	-
Insurance Expenses	5-02-15-030	3,614,705.99	-
Depreciation - Machinery and Equipment	5-05-01-050	206,346.59	-
Depreciation - Other Transportation Equipment	5-05-01-060	111,663.00	-
Depreciation - Furniture and Fixtures, books	5-05-01-070	13,233.06	-
Extraordinary and Miscellaneous Expenses	5-02-10-030	7,095,186.44	-
Collection/Viability Bonus	5-02-10-030E	216,069,469.24	-
Collection Expenses	5-02-10-030F	7,840,462.27	-
Irrigator's Share	5-02-10-030G	42,054,238.11	-
Motorcycle Allowance	5-02-10-030I	37,737.50	-
Other Discount (10% discount on ISF)	5-05-05-010	1,159,687.74	-
Other Maintenance & Operating Expenses	5-02-99-990	42,876,834.05	-
Bank Charges	5-03-01-040	18,890.00	-
Interest Expenses	5-03-01-020	524,919,740.30	-
Grand Total		203,582,979,535.86	203,582,979,535.86

CERTIFIED CORRECT:


ELIZABETH A. BENZON
Acting Manager, Accounting Division

NOTED :


ESTRELLA E. ICASIANO
Deputy Administrator for
Administrative & Finance Sector

ASVR- Ben