

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

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	8,764,444.35	-
Petty Cash	1-01-01-020	3,647,663.69	-
Cash in Bank - Local Currency,Current Account	1-01-02-020	9,883,110,357.34	-
Cash in Bank - Local Currency,Savings Account	1-01-02-030	159,503,601.45	-
Cash in Bank - Local Currency,Time Deposits	1-01-05-020	374,140,810.07	-
Cash in Bank - Foreign Currency,Time Deposits	1-01-05-030	38,105,958.97	-
Accounts Receivable - ISF (Current & Back Accounts)	1-03-01-010	22,019,878,886.45	-
Due from Officers and Employees	1-03-05-020	11,430,793.53	-
Due from National Government Agencies	1-03-03-010	786,257,949.57	-
Due from Government Corporations	1-03-05-050	13,461,479,800.79	-
Due from Local Government Units	1-03-03-030	103,565,852.72	-
Due from Central Office	1-03-04-060	1,861,155.83	-
Due from Regional Offices	1-03-04-070	508,349,915.69	-
Due from Other Funds	1-03-04-050	132,450,251.12	-
Receivables - Disallowances/Charges	1-03-05-010	27,017,592.83	-
Advances to Officers and Employees	1-99-01-040	21,216,948.06	-
Advances to Special Disbursing Officer	1-99-01-030	19,307,476.99	-
Advances for Operating Expenses	1-99-01-010	1,307,951.00	-
Advances for Payroll	1-99-01-020	5,472,421.39	-
Other Receivables	1-03-05-990	243,517,568.72	-
Merchandise Inventory	1-04-01-010	59,488,794.81	-
Office Supplies Inventory	1-04-04-010	46,755,410.39	-
Fuel, Oil and Lubricants Inventory	1-04-04-080	2,042,253.01	-
Other Supplies and Materials Inventory	1-04-04-990	919,552.83	-
Semi-Expendable Furniture and Fixtures	1-04-06-010	15,170.00	-
Prepaid Rent	1-99-02-020	7,507,733.68	-
Deposit on Letters of Credit	1-99-03-010	197,087.86	-
Advances to Contractors	1-99-02-010	2,796,861,784.76	-
Other Prepayments	1-99-02-990	5,232,615.16	-
Guaranty Deposits	1-99-03-020	26,007,676.32	-
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	68,583,837,538.28	-
Other Investments - Other marketable securities	1-02-99-990B	15,900.00	-
Land	1-06-01-010	5,628,033,079.35	-
Other Land Improvements	1-06-02-990	18,037,010,216.62	-
Power Supply Systems	1-06-03-050	57,495,696.84	-
Buildings	1-06-04-010	1,312,137,776.53	-
Other Structures	1-06-04-990	99,688,103.23	-
Office Equipment	1-06-05-220	119,529,179.02	-
Medical Equipment	1-06-05-110	872,882.00	-
Furnitures and Fixtures	1-06-07-010	107,302,286.13	-
Information and Communication Technology Equipment	1-06-05-030	109,711,550.61	-
Books	1-06-07-020	332,216.28	-
Agricultural and Forestry Equipment	1-06-05-040	659,030.44	-
Communication Equipment	1-06-05-070	50,626,960.58	-
Construction & Heavy Equipment	1-06-05-080	323,242,150.87	-
Disaster Response and Rescue Equipment	1-06-05-090	7,214,113.73	-
Military, Police and Security Equipment	1-06-05-100	2,331,568.80	-
Sports Equipment	1-06-05-130	352,545.75	-
Technical and Scientific Equipment	1-06-05-140	193,427,190.55	-
Other Machineries and Equipment	1-06-05-990	534,310,870.37	-
Motor Vehicles	1-06-06-010	211,055,268.51	-
Watercrafts	1-06-06-040	2,846,065.00	-
Other Transportation Equipment	1-06-06-990	14,419,504.55	-
Other Property, Plant and Equipment	1-06-98-990	566,881,058.32	-
Road Networks	1-06-03-010	197,678,464.65	-
Water Supply Systems	1-06-03-040	18,454,832,751.70	-
Construction in Progress - Infrastructure Assets	1-06-10-020	33,418,468,604.65	-
Work/Zoo Animals	1-06-98-010	547,908.90	-
Other Assets	1-99-99-990	72,358,329.07	-
Allowance for Impairment-Accounts Receivable	1-03-01-011	-	1,333,688,474.75
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	-	11,641,573,267.58
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	-	66,546,385.96
Acc. Depn - Furniture & Fixtures	1-06-07-011	-	30,083,503.96
Acc. Depn - Information and Communication Technology Equipment	1-06-05-031	-	44,777,915.06
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	-	29,308,707.41
Acc. Depn - Construction & Heavy Equipment	1-06-05-081	-	267,032,523.06
Acc. Depn - Disaster Response and Rescue Equipment	1-06-05-091	-	5,814,817.22
Acc. Depn - Military, Police and Security Equipment	1-06-05-101	-	1,140,050.46
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	-	73,669,557.22


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Acc. Depn - Other Machinery and Equipment	1-06-05-991	-	340,486,072.42
Acc. Depn - Motor Vehicles	1-06-06-011	-	149,718,717.47
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	-	545,251,790.51
LIABILITIES			
Accounts Payable	2-01-01-010	-	2,465,507,321.71
Notes Payable	2-01-01-040	-	128,022.47
Due to Officers and Employees	2-01-01-020	-	8,094,215.55
Due to Treasurer of the Philippines	2-02-01-090	-	65,381,591,758.41
Due to BIR	2-02-01-010	-	228,639,501.37
Due to GSIS	2-02-01-020	-	32,506,394.09
Due to PAG-IBIG	2-02-01-030	-	8,459,194.64
Due to PHILHEALTH	2-02-01-040	-	5,568,762.35
Due to NGAs	2-02-01-050	-	13,380,549,522.06
Due to Government Corporations	2-02-01-060	-	567,165,961.00
Due to LGUs	2-02-01-070	-	12,688,170.41
Due to Central Office	2-03-01-060	-	68,712,147.20
Due to Regional Office	2-03-01-070	-	2,854,504.98
Due to Other Funds	2-03-01-050	-	276,692,036.13
Guaranty/Security Deposits Payable	2-04-01-040	-	427,261,752.48
Bail Bonds Payable	2-04-01-030	-	33,164,824.17
Other Payables	2-99-99-990	-	1,573,034,244.88
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	-	22,224,626,574.45
EQUITY			
Accumulated Surplus/(Deficit)	3-01-01-010	-	51,486,061,376.70
Capital Stock	3-08-01-010	-	5,559,191,864.58
Retained Earnings	3-07-01-010	-	(11,563,821,160.18)
Irrigation Service Fee (ISF)	4-02-01-990	-	181,592,311.95
Management Fee	4-02-02-340	-	10,007,012.70
CIS Amortization and Equity	4-02-01-990	-	32,192,893.11
Pump Amortization and Equity	4-02-01-990	-	13,274,761.41
Fines & Penalties - Service Income	4-02-01-140	-	18,968,638.75
Other fines and penalties	4-02-01-140D	-	879,408.36
Rent Income	4-02-02-050	-	-
- Equipment Rental	4-02-02-050A	-	36,878,990.41
- Income from NIA Facilities/Dormitory Operation	4-02-02-130A	-	23,466,617.08
Subsidy Income from National Government	4-03-01-010	-	24,143,556,938.67
Subsidy from Central Office	4-03-01-060	-	13,549,200,524.95
Subsidy from Regional Office	4-03-01-070	-	47,752,009.72
Income from Grants and Donations in Kind	4-04-02-020	-	586,873,479.00
Interest Income	4-02-02-210	-	12,617,451.26
Miscellaneous Income	4-06-03-990	-	-
Bid Documents	4-06-03-990A	-	10,023,831.77
Sale of Goods and Materials	4-06-03-990B	-	3,402.20
Hauling/Milling/Drying	4-06-03-990C	-	18,962.00
Disallowance	4-06-03-990D	-	269,722.44
Printing/Xerox/Radio	4-06-03-990F	-	3,882.00
Laboratory Analysis - Soil and Water Sample	4-06-03-990I	-	37,101.32
NHFMC	4-06-03-990J	-	677.90
Contract Price Adjustment / Liquidated Damages	4-06-03-990K	-	680,755.67
Scrap of Fixed Assets	4-06-03-990L	-	2,396,913.63
Other Miscellaneous Income	4-06-03-990M	-	460,693,610.48
Gain on Foreign Exchange (FOREX)	4-05-01-010	-	1,842,539.54
Salaries and Wages - Regular	5-01-01-010	666,544,488.81	-
Salaries and Wages-Casual/Contractual	5-01-01-020	58,016,877.12	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010	70,021,681.52	-
Representation Allowance (RA)	5-01-02-020	6,730,246.09	-
Transportation Allowance (TA)	5-01-02-030	5,324,236.09	-
Clothing/Uniform Allowance	5-01-02-040	19,191,658.20	-
Other Bonuses and Allowances	5-01-02-990	13,420,949.92	-
Honoraria	5-01-02-100	230,234.33	-
Longevity Pay	5-01-02-120	2,265,000.00	-
Overtime and Night Pay	5-01-02-130	5,873,749.28	-
Cash Gift	5-01-02-150	17,524,760.04	-
Year End Bonus	5-01-02-140	64,396,320.72	-
Retirement and Life Insurance Premiums	5-01-03-010	81,881,936.36	-
PAG-IBIG Contributions	5-01-03-020	3,556,164.73	-
PHILHEALTH Contributions	5-01-03-030	7,950,850.50	-
Employees Compensation Insurance Premiums	5-01-03-040	3,338,673.28	-
Retirement Gratuity	5-01-04-020	1,708,693.60	-
Terminal Leave Benefits	5-01-04-030	37,115,430.58	-
Other Personnel Benefits	5-01-04-990	1,632,651.50	-
Travelling Expenses - Local	5-02-01-010	23,136,124.77	-

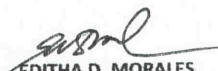
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FUND 501 CORPORATE OPERATING FUND

PARTICULARS	ACCT CODE	GRAND TOTAL	
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Travelling Expenses - Foreign	5-02-01-020	741,483.95	-
Training Expenses	5-02-02-010	22,412,436.49	-
Office Supplies Expenses	5-02-03-010	17,767,012.81	-
Accountable Forms Expenses	5-02-03-020	214,230.41	-
Food Supplies Expense	5-02-03-050	53,405.00	-
Drugs and Medicines Expenses	5-02-03-070	299,644.91	-
Medical, Dental & Laboratory Supplies Expenses	5-02-03-080	41,741.50	-
Fuel, Oil and Lubricants Expenses	5-02-03-090	28,705,228.52	-
Other Supplies and Materials Expenses	5-02-03-990	12,904,436.66	-
Semi-Expandable-Machinery and Equipment Expenses	5 02 03 210	5,140.00	-
Water Expenses	5-02-04-010	3,733,342.81	-
Electricity Expenses	5-02-04-020	98,387,057.47	-
Postage and Courier Services	5-02-05-010	791,380.74	-
Telephone Expenses	5-02-05-020	8,314,329.50	-
Internet Subscription Expenses	5-02-05-030	1,842,343.19	-
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040	759,855.87	-
Membership Dues & Contns to Organizations	5-02-99-060	77,788.31	-
Advertising, Promotional and Marketing Expenses	5-02-99-010	259,345.20	-
Printing and Publication Expenses	5-02-99-020	1,564,597.14	-
Rent/Lease Expenses	5-02-99-050	1,577,557.20	-
Representation Expenses	5-02-99-030	5,667,443.28	-
Transportation and Delivery Expenses	5-02-99-040	86,915.81	-
Subscription Expenses	5-02-99-990	558,658.90	-
Survey Expense	5-02-07-010	91,228.50	-
Awards/Rewards Expenses	5-02-06-010	170,000.00	-
Legal Services	5-02-11-010	407,116.00	-
Auditing Services	5-02-11-020	3,915,502.18	-
Consulting Services	5-02-11-030	2,083,559.89	-
Other General Services	5-02-12-990	1,344,949.22	-
Janitorial Services	5-02-12-020	6,712,181.56	-
Security Services	5-02-12-030	4,972,120.63	-
Other Professional Services	5-02-11-990	528,230.20	-
Rep & Main. Infrastructure Assets	5-02-13-030	16,795,766.51	-
Rep & Main. Buildings and Other Structures	5-02-13-040	8,320,959.10	-
Rep & Main. Machinery and Equipment	5-02-13-050	11,822,726.85	-
Rep & Main. Transportation Equipment	5-02-13-060	27,755,596.41	-
Rep & Main. Furnitures & Fixtures	5-02-13-070	142,285.85	-
Rep & Main. Other Property,Plant & Equipment	5-02-13-990	1,334,037.48	-
Subsidy to Regional Offices	5-02-14-070	13,110,183,272.78	-
Subsidy to Operating Units	5-02-14-080	427,744,349.61	-
Taxes, Duties and Licenses	5-02-15-010	5,526,967.79	-
Fidelity Bond Premiums	5-02-15-020	2,655,464.31	-
Insurance Expenses	5-02-15-030	5,129,517.05	-
Depreciation - Machinery and Equipment	5-05-01-050	285,182.92	-
Depreciation - Other Transportation Equipment	5-05-01-060	159,637.50	-
Depreciation - Furniture and Fixtures, books	5-05-01-070	12,998.62	-
Extraordinary and Miscellaneous Expenses	5-02-10-030	22,647,557.23	-
Collection/Viability Bonus	5-02-10-030E	251,224,002.50	-
Collection Expenses	5-02-10-030F	12,281,794.58	-
Irrigator's Share	5-02-10-030G	72,527,548.81	-
Motorcycle Allowance	5-02-10-030I	46,987.50	-
Other Discount (10% discount on ISF)	5-05-05-010	1,171,020.86	-
Other Maintenance & Operating Expenses	5-02-99-990	67,392,311.02	-
Bank Charges	5-03-01-040	12,961.25	-
Interest Expenses	5-03-01-020	525,439,516.88	-
Grand Total		214,761,306,345.41	214,761,306,345.41

CERTIFIED CORRECT:


ELIZABETH A. BENZON
 Acting Manager, Accounting Division

NOTED:


EDITHA D. MORALES
 Acting Manager, Financial Management Dept.

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