

NATIONAL IRRIGATION ADMINISTRATION
CONSOLIDATED TRIAL BALANCE
FUND 501 CORPORATE OPERATING FUND
As at March 31, 2018

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	8,955,922.39	-
Petty Cash	1-01-01-020	3,867,252.32	-
Cash in Bank - Local Currency,Current Account	1-01-02-020	9,840,129,887.37	-
Cash in Bank - Local Currency,Savings Account	1-01-02-030	97,217,890.92	-
Cash in Bank - Local Currency,Time Deposits	1-01-05-020	376,884,914.94	-
Cash in Bank - Foreign Currency,Time Deposits	1-01-05-030	38,857,263.59	-
Accounts Receivable - ISF (Current & Back Accounts)	1-03-01-010	-	-
- Accounts Receivable (ISF)	1-03-01-010A	142,337,334.99	-
- Accounts Receivable (ISFBack Account)	1-03-01-010B	13,714,376,405.00	-
- Accounts Receivable (Pump/CIP/CIS)-Current (Due)	1-03-01-010C	544,473,423.67	-
- Accounts Receivable (Pump/CIP/CIS)-NonCurrent(Not due)	1-03-01-010D	7,739,535,748.65	-
- Accounts Receivable - Others	1-03-01-010E	130,278,909.61	-
Due from Officers and Employees	1-03-05-020	10,372,058.55	-
Due from National Government Agencies	1-03-03-010	772,631,415.79	-
Due from Government Corporations	1-03-03-050	13,461,533,755.74	-
Due from Local Government Units	1-03-03-030	63,292,467.86	-
Due from Central Office	1-03-04-060	1,611,360.00	-
Due from Regional Offices	1-03-04-070	494,314,563.90	-
Due from Other Funds	1-03-04-050	172,534,255.97	-
Receivables - Disallowances/Charges	1-03-05-010	32,231,080.70	-
Advances to Officers and Employees	1-99-01-040	11,481,879.35	-
Advances to Special Disbursing Officer	1-99-01-030	18,612,094.70	-
Advances for Operating Expenses	1-99-01-010	249,953.67	-
Advances for Payroll	1-99-01-020	1,422,627.89	-
Loans Receivables - others	1-03-01-990	1,238.00	-
Other Receivables	1-03-05-990	215,723,125.21	-
Merchandise Inventory	1-04-01-010	59,558,586.27	-
Office Supplies Inventory	1-04-04-010	46,375,456.77	-
Fuel, Oil and Lubricants Inventory	1-04-04-080	761,477.87	-
Other Supplies and Materials Inventory	1-04-04-990	466,779.49	-
Semi-Expendable Other Machinery and Equipment	1-04-05-010	85,760.00	-
Semi-Expendable Office Equipment	1-04-05-020	158,824.00	-
Semi-Expendable Information and Communication Technology Equipment	1-04-05-030	67,508.60	-
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	1,518.00	-
Semi-Expendable Furniture and Fixtures	1-04-06-010	621,017.04	-
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	2,887,270,095.20	-
Other Prepayments	1-99-02-990	5,232,615.16	-
Guaranty Deposits	1-99-03-020	26,007,676.33	-
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	71,071,129,593.21	-
Other Investments - Other marketable securities	1-02-99-990B	15,900.00	-
Land	1-06-01-010	5,628,717,673.35	-
Other Land Improvements	1-06-02-990	17,877,776,284.64	-
Power Supply Systems	1-06-03-050	62,972,538.96	-
Buildings	1-06-04-010	1,351,451,576.21	-
Other Structures	1-06-04-990	101,445,501.54	-
Office Equipment	1-06-05-220	139,503,190.77	-
Medical Equipment	1-06-05-110	951,096.00	-
Furnitures and Fixtures	1-06-07-010	113,352,318.50	-
Information and Communication Technology Equipment	1-06-05-030	161,003,979.66	-
Books	1-06-07-020	292,484.18	-
Agricultural and Forestry Equipment	1-06-05-040	6,498,491.44	-
Communication Equipment	1-06-05-070	50,760,024.63	-
Construction & Heavy Equipment	1-06-05-080	325,426,366.52	-
Disaster Response and Rescue Equipment	1-06-05-090	7,151,323.73	-
Military, Police and Security Equipment	1-06-05-100	2,408,370.20	-
Sports Equipment	1-06-05-130	495,526.75	-
Technical and Scientific Equipment	1-06-05-140	198,528,980.62	-
Other Machineries and Equipment	1-06-05-990	165,862,599.92	-
Motor Vehicles	1-06-06-010	230,070,763.53	-
Watercrafts	1-06-06-040	2,846,065.00	-
Other Transportation Equipment	1-06-06-990	17,119,309.40	-
Other Property, Plant and Equipment	1-06-98-990	571,436,941.02	-
Road Networks	1-06-03-010	202,293,655.88	-
Water Supply Systems	1-06-03-040	20,936,648,534.00	-
Construction in Progress - Infrastructure Assets	1-06-10-020	40,906,779,520.50	-

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Work/Zoo Animals	1-06-98-010	549,228.90	-
Other Assets	1-99-99-990	1,895,348.89	-
Allowance for Impairment-Accounts Receivable	1-03-01-011	-	1,528,756,347.43
Allowance for Impairment-Merchandise Inventory	1-04-01-011	-	93,179.20
Allowance for Impairment-Other Assets		-	12,179,083.59
Acc. Depn - Power Supply Systems	1-06-03-051	-	30,717,827.69
Acc. Depn - Other Land Improvements	1-06-02-991	-	12,236,878,372.95
Acc. Depn - Buildings	1-06-04-011	-	284,147,835.49
Acc. Depn - Other Structures	1-06-04-991	-	36,960,465.81
Acc. Depn - Office Equipment	1-06-05-221	-	73,207,119.79
Acc. Depn - Furniture & Fixtures	1-06-07-011	-	30,171,231.46
Acc. Depn - Information and Communication Technology Equipment	1-06-05-031	-	54,947,013.43
Acc. Depn - Books	1-06-07-021	-	28,937.35
Acc. Depn - Agricultural and Forestry Equipment	1-06-05-041	-	173,056.23
Acc. Depn - Communication Equipt	1-06-05-071	-	31,542,177.84
Acc. Depn - Construction & Heavy Equipment	1-06-05-081	-	209,943,097.51
Acc. Depn - Disaster Response and Rescue Equipment	1-06-05-091	-	6,185,209.63
Acc. Depn - Military, Police and Security Equipment	1-06-05-101	-	1,481,085.20
Acc. Depn - Medical Equipment	1-06-05-111	-	630,213.16
Acc. Depn - Sports Equipment	1-06-05-131	-	100,046.43
Acc. Depn - Technical & Scientific Equipment	1-06-05-141	-	88,939,676.97
Acc. Depn - Other Machinery and Equipment	1-06-05-991	-	411,308,951.91
Acc. Depn - Motor Vehicles	1-06-06-011	-	162,232,422.94
Acc. Depn - Watercrafts	1-06-06-041	-	1,375,170.04
Acc. Depn - Other Transportation Equipt	1-06-06-991	-	10,429,353.18
Acc. Depn - Other Property Plant & Eqpt.	1-06-98-991	-	534,147,541.78
Acc. Depn - Water Supply Systems	1-06-03-041	-	78,497,362.29
Acc. Depn - Other Assets	1-99-99-991	-	17,344,886.74
LIABILITIES			
Accounts Payable	2-01-01-010	-	1,906,261,913.53
Notes Payable	2-01-01-040	-	128,022.47
Due to Officers and Employees	2-01-01-020	-	38,036,604.22
Due to Treasurer of the Philippines	2-02-01-090	-	65,381,838,452.35
Due to BIR	2-02-01-010	-	213,336,245.92
Due to GSIS	2-02-01-020	-	40,268,476.69
Due to PAG-IBIG	2-02-01-030	-	9,777,960.22
Due to PHILHEALTH	2-02-01-040	-	5,926,642.52
Due to NGAs	2-02-01-050	-	13,385,926,746.34
Due to Government Corporations	2-02-01-060	-	564,119,823.59
Due to LGUs	2-02-01-070	-	17,212,728.31
Due to Central Office	2-03-01-060	-	43,127,967.23
Due to Regional Office	2-03-01-070	-	(0.00)
Due to Other Funds	2-03-01-050	-	297,305,845.19
Guaranty/Security Deposits Payable	2-04-01-040	-	495,684,922.77
Bail Bonds Payable	2-04-01-030	-	30,026,078.39
Other Payables	2-99-99-990	-	1,922,616,239.81
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	-	5,973,795,869.49
Deferred Credits (ISF)	2-05-01-990A	-	8,852,009,009.64
Deferred Credits (PA/CIS/CIP)	2-05-01-990B	-	7,532,953,344.59
Other Deferred Credits	2-05-01-990C	-	706,155,551.18
EQUITY			
Accumulated Surplus/(Deficit)	3-01-01-010	-	78,119,999,294.91
Capital Stock	3-08-01-010	-	5,559,191,864.58
Retained Earnings	3-07-01-010	-	(11,974,396,239.18)
Income and Expense Summary	3-03-01-010	-	-
Irrigation Service Fee (ISF)	4-02-01-990	-	-
Irrigation Service Fee-Principal (Current Account)	4-02-01-990A	-	3,082,386.33
Irrigation Service Fee-Principal (Back Account)	4-02-01-990B	-	24,680,862.89
Irrigation Service Fee-Principal (Back Account) - CAP	4-02-01-990C	-	142,294.17
ISF-Principal (BA) - Incentive Policy (MC#79 s. 2007)	4-02-01-990D	-	5,426,388.34
Management Fee	4-02-02-340	-	-
CIS Amortization and Equity	4-02-01-990	-	-
CIS Amortization - Principal (Current Account)	4-02-01-990E	-	742,730.24



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CIS Amortization - Principal (Back Account)	4-02-01-990F	-	1,611,869.5
CIP/CIS Equity	4-02-01-990G	-	1,957,582.0
Pump Amortization and Equity	4-02-01-990	-	-
Pump Amortization - Principal (Current Account)	4-02-01-990H	-	15,000.0
Pump Equity - (Current Account)	4-02-01-990J	-	148,922.4
Pump Equity - (Back Account)	4-02-01-990K	-	163,536.4
Fines & Penalties - Service Income	4-02-01-140	-	5,058.9
ISF - Back Account - Penalty	4-02-01-140A	-	2,950,127.2
CIS Amortization - Interest and Penalty	4-02-01-140C	-	11,155.0
Other fines and penalties	4-02-01-140D	-	408,980.1
Rent Income	4-02-02-050	-	-
- Equipment Rental	4-02-02-050A	-	-
Equipment Rental - Internal (CA)	4-02-02-050B	-	8,621,369.7
Equipment Rental - External (CA)	4-02-02-050C	-	200,439.1
Equipment Rental - Internal (BA)	4-02-02-050D	-	2,301,874.2
Equipment Rental - External (BA)	4-02-02-050E	-	73,603.6
- Income from NIA Facilities/Dormitory Operation	4-02-02-130A	-	14,553,338.5
- Use of DCIEC Facilities/Equipments	4-02-02-130B	-	588,975.7
- Rental of Motor Vehicles	4-02-02-130C	-	10,928.0
Subsidy Income from National Government	4-03-01-010	-	8,329,311,900.0
Subsidy from Central Office	4-03-01-060	-	3,177,772,844.0
Subsidy from Regional Office	4-03-01-070	-	29,095,579.5
Interest Income	4-02-02-210	-	5,243,924.1
Miscellaneous Income	4-06-03-990	-	-
Bid Documents	4-06-03-990A	-	3,893,575.4
Hauling/Milling/Drying	4-06-03-990C	-	6,590.0
Disallowance	4-06-03-990D	-	639,773.9
Printing/Xerox/Radio	4-06-03-990F	-	8,719.0
Income from NIA Housing	4-06-03-990H	-	20,900.0
Laboratory Analysis - Soil and Water Sample	4-06-03-990I	-	300.0
NHFCM	4-06-03-990J	-	287.3
Contract Price Adjustment / Liquidated Damages	4-06-03-990K	-	712,528.6
Scrap of Fixed Assets	4-06-03-990L	-	5,081,295.2
BHEP	4-06-03-990M	-	25,015,772.7
SNAP	4-06-03-990N	-	56,014,129.0
NPC	4-06-03-990P	-	15,723,244.8
Other Miscellaneous Income	4-06-03-990Q	-	21,035,598.1
Gain on Foreign Exchange (FOREX)	4-05-01-010	-	588,317.8
Loss on Foreign Exchange (FOREX)	5-05-04-010	705,957.94	-
Salaries & Wages - Regular	5-01-01-010	266,599,667.92	-
Salaries and Wages-Casual/Contractual	5-01-01-020	22,294,039.34	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010	23,734,798.51	-
Representation Allowance (RA)	5-01-02-020	2,470,352.27	-
Transportation Allowance (TA)	5-01-02-030	2,062,161.62	-
Clothing/Uniform Allowance	5-01-02-040	24,078,970.00	-
Subsistence Allowance	5-01-02-050	5,040.00	-
Productivity Incentive Allowance	5-01-02-080	120,000.00	-
Other Bonuses and Allowances	5-01-02-990	3,812,812.00	-
Medical Allowance	5-01-02-990A	638,986.26	-
Meal Allowance	5-01-02-990B	191,469.57	-
Children Allowance	5-01-02-990C	43,643.00	-
Commutable Allowance/Fringe Benefits	5-01-02-990E	66,000.00	-
Fiscals Assistance	5-01-02-990F	30,000.00	-
PIB	5-01-02-990I	3,980,120.00	-
Honoraria	5-01-02-100	683,321.46	-
Overtime and Night Pay	5-01-02-130	2,959,431.48	-
Cash Gift	5-01-02-150	(17,410.00)	-
Year End Bonus	5-01-02-140	7,169.38	-
Retirement and Life Insurance Premiums	5-01-03-010	25,216,515.10	-
PAG-IBIG Contributions	5-01-03-020	893,225.57	-
PHILHEALTH Contributions	5-01-03-030	3,237,457.13	-
Employees Compensation Insurance Premiums	5-01-03-040	1,003,348.07	-
Retirement Gratuity	5-01-04-020	4,023,128.69	-
Terminal Leave Benefits	5-01-04-030	15,743,130.73	-
Other Personnel Benefits	5-01-04-990	237,081.77	-
Travelling Expenses - Local	5-02-01-010	8,254,461.28	-
Travelling Expenses - Foreign	5-02-01-020	(7,958.08)	-
Training Expenses	5-02-02-010	9,327,551.21	-
Office Supplies Expenses	5-02-03-010	4,492,819.30	-
Accountable Forms Expenses	5-02-03-020	19,500.00	-
Food Supplies Expense	5-02-03-050	67,330.00	-

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Fuel, Oil and Lubricants Expenses	5-02-03-090	9,594,048.25	-
Other Supplies and Materials Expenses	5-02-03-990	4,954,993.70	-
Semi-Expandable-Machinery and Equipment Expenses	5 02 03 210	58,433.90	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220	82,754.00	-
Water Expenses	5-02-04-010	1,415,537.79	-
Electricity Expenses	5-02-04-020	26,633,738.32	-
Other Utility Expenses	5-02-04-990	945.00	-
Postage and Courier Services	5-02-05-010	181,428.00	-
Telephone Expenses	5-02-05-020	564,636.29	-
Landline	5-02-05-020A	1,069,248.55	-
Mobile	5-02-05-020B	449,380.96	-
Internet Subscription Expenses	5-02-05-030	710,914.98	-
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040	68,873.32	-
Membership Dues & Contns to Organizations	5-02-99-060	26,352.75	-
Awards/Rewards Expenses	5-02-06-010	169,200.00	-
Advertising, Promotional and Marketing Expenses	5-02-99-010	75,833.12	-
Printing and Publication Expenses	5-02-99-020	224,013.00	-
Rent/Lease Expenses	5-02-99-050	819,496.73	-
Representation Expenses	5-02-99-030	1,961,679.67	-
Transportation and Delivery Expenses	5-02-99-040	110,333.47	-
Subscription Expenses	5-02-99-990	88,835.00	-
Survey Expense	5-02-07-010	83,107.00	-
Legal Services	5-02-11-010	260,100.00	-
Auditing Services	5-02-11-020	655,920.98	-
Consulting Services	5-02-11-030	1,365,425.00	-
Other General Services	5-02-12-990	67,820.08	-
Janitorial Services	5-02-12-020	1,808,710.43	-
Security Services	5-02-12-030	884,038.32	-
Other Professional Services	5-02-11-990	154,829.29	-
Rep & Main. Land Improvements	5-02-13-020	102,880.50	-
Rep & Main. Infrastructure Assets	5-02-13-030	1,305,902.98	-
Rep & Main. Buildings and Other Structures	5-02-13-040	3,127,111.80	-
Rep & Main. Machinery and Equipment	5-02-13-050	1,220,691.36	-
Rep & Main. Transportation Equipment	5-02-13-060	5,651,790.81	-
Rep & Main. Furnitures & Fixtures	5-02-13-070	6,955.00	-
Rep & Main. Other Property,Plant & Equipment	5-02-13-990	116,879.08	-
Subsidy to Regional Offices	5-02-14-070	3,190,389,647.19	-
Subsidy to Operating Units	5-02-14-080	29,095,579.59	-
Taxes, Duties and Licenses	5-02-15-010	1,976,546.39	-
Fidelity Bond Premiums	5-02-15-020	1,343,495.79	-
Insurance Expenses	5-02-15-030	3,755,563.38	-
Depreciation - Land Improvements	5-05-01-020	4,396,479.19	-
Depreciation-Infrastructure Assets	5-05-01-030	1,899,329.15	-
Depreciation - Buildings & Other Structures	5-05-01-040	238,059.94	-
Depreciation - Machinery and Equipment	5-05-01-050	224,948.79	-
Depreciation - Other Transportation Equipment	5-05-01-060	39,076.18	-
Depreciation - Furniture and Fixtures, books	5-05-01-070	5,877.06	-
Extraordinary and Miscellaneous Expenses	5-02-10-030	196,501.17	-
Other Discount (10% discount on ISF)	5-05-05-010	36,290.47	-
Other Maintenance & Operating Expenses	5-02-99-990	-	-
Other Maintenance and Operating Expenses	5-02-99-990A	4,317,655.13	-
Contractual Services	5-02-99-990C	5,052,079.85	-
Job Order	5-02-99-990D	2,944,680.52	-
Collection Expenses	5-02-99-990F	24,665.00	-
Irrigator's Share	5-02-99-990G	19,880,167.74	-
Sports	5-02-10-030A	17,502.95	-
Other Miscellaneous Expenses	5-02-10-030C	1,635,399.50	-
Extraordinary Expenses	5-02-10-030D	1,038,511.48	-
Bank Charges	5-03-01-040	4,868.75	-
Interest Expenses	5-03-01-020	491,328.80	-
Grand Total		215,284,924,267.39	215,284,924,267.39

CERTIFIED CORRECT:


ELIZABETH A. BENZON
Acting Manager, Accounting Division
AGVR - 

NOTED :


EDITHA D. MORALES
Acting Manager, Financial Management Dept.