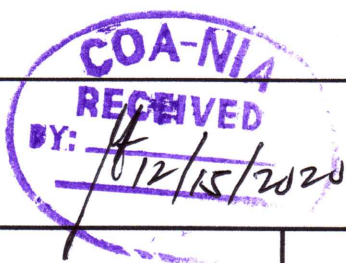


**NATIONAL IRRIGATION ADMINISTRATION  
COMBINED TRIAL BALANCE  
ALL FUNDS  
AS AT SEPTEMBER 30, 2020**



PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	4,291,994.33	-
Petty Cash	1-01-01-020	4,814,827.10	-
Cash in Bank - Local Currency,Current Account	1-01-02-020	8,096,681,909.91	-
Cash in Bank - Local Currency,Savings Account	1-01-02-030	86,509,040.72	-
Cash in Bank - Local Currency,Time Deposits	1-01-05-020	445,720,359.95	-
Cash in Bank - Foreign Currency,Savings Account	1-01-03-030	25,392.81	-
Cash in Bank - Foreign Currency,Time Deposits	1-01-05-030	40,509,910.73	-
Cash, Treasury/Agency Deposit, Regular	1-01-04-010	4,673,373.40	-
Cash - National Treasury, MDS	1 01 04 040	31,181,903.00	-
Accounts Receivable - ISF (Current & Back Accounts)	1-03-01-010	-	-
Accounts Receivable (ISF)	1-03-01-010A	846,559,911.85	-
Accounts Receivable (ISF Back Account)	1-03-01-010B	5,215,027,207.64	-
Accounts Receivable (Pump/CIP/CIS)-Current (Due)	1-03-01-010C	742,216,953.11	-
Accounts Receivable (Pump/CIP/CIS)-NonCurrent(Not due)	1-03-01-010D	2,633,273,582.52	-
Accounts Receivable - Others	1-03-01-010E	60,618,169.22	-
Due from Officers and Employees	1-03-05-020	6,685,480.22	-
Due from National Government Agencies	1-03-03-010	825,768,484.18	-
Due from Government Corporations	1-03-03-050	112,428,021.20	-
Due from Local Government Units	1-03-03-030	176,194,714.65	-
Due from Central Office	1-03-04-060	3,579,561.33	-
Due from Regional Offices	1-03-04-070	16,334,776,474.16	-
Due from Other Funds	1-03-04-050	3,100,985,041.49	-
Receivables - Disallowances/Charges	1-03-05-010	61,586,292.10	-
Advances to Officers and Employees	1-99-01-040	13,583,056.61	-
Advances to Special Disbursing Officer	1-99-01-030	3,863,503.83	-
Advances for Operating Expenses	1-99-01-010	912,623.83	-
Advances for Payroll	1-99-01-020	10,093,304.04	-
Interest Receivables	1-03-01-050	10,752.65	-
Loans Receivables - others	1-03-01-990	4,968,071.38	-
Other Receivables	1-03-05-990	270,921,724.30	-
Property and Equipment for Distribution	1-04-02-090	207,573,593.49	-
Office Supplies Inventory	1-04-04-010	6,695,572.56	-
Fuel, Oil and Lubricants Inventory	1-04-04-080	7,267,735.80	-
Other Supplies and Materials Inventory	1-04-04-990	354,315.65	-
Semi-Expendable Other Machinery and Equipment	1-04-05-010	115,360.00	-
Semi-Expendable Office Equipment	1-04-05-020	265,174.75	-
Semi-Expendable Information and Communication Technology Equipment	1-04-05-030	337,621.60	-
Semi-Expendable Medical Equipment	1-04-05-100	42,000.00	-
Semi-Expendable Printing Equipment	1-04-05-110	44,113.00	-
Semi-Expendable Furniture and Fixtures	1-04-06-010	810,124.00	-
Deposit on Letters of Credit	1-99-03-010	81,518.21	-
Advances to Contractors	1-99-02-010	6,098,298,841.28	-
Other Prepayments	1-99-02-990	8,729,279.35	-
Guaranty Deposits	1-99-03-020	26,683,585.46	-
Investments in Stocks	1-02-99-010	1,225,000.00	-
Investment Property, Land	1-05-01-010	1,500,000.00	-
Other Investments	1-02-99-990	-	-
Other Investments - CE CASECNAN	1-02-99-990A	78,153,374,610.49	-
Land	1-06-01-010	3,890,179,413.04	-
Other Land Improvements	1-06-02-990	28,521,139,997.75	-
Road Networks	1-06-03-010	236,954,891.90	-
Water Supply System	1-06-03-040	132,431,484,568.62	-
Power Supply Systems	1-06-03-050	122,299,645.73	-
Other Infrastructure Assets	1-06-03-990	191,835,451.00	-
Buildings	1-06-04-010	2,412,839,212.76	-
Hostels and Dormitories	1-06-04-060	190,000.00	-
Other Structures	1-06-04-990	181,686,035.99	-
Machinery	1 06 05 010	432,855,388.68	-
Office Equipment	1-06-05-020	290,275,218.84	-
Information and Communication Technology Equipment	1-06-05-030	523,879,678.70	-
Agricultural and Forestry Equipment	1-06-05-040	518,545,950.53	-
Communication Equipment	1-06-05-070	95,787,681.87	-
Construction & Heavy Equipment	1-06-05-080	1,029,546,779.20	-
Disaster Response and Rescue Equipment	1-06-05-090	8,280,850.62	-
Military, Police and Security Equipment	1-06-05-100	46,839,470.70	-
Medical Equipment	1 06 05 110	2,613,979.00	-
Sports Equipment	1-06-05-130	1,084,892.13	-
Technical and Scientific Equipment	1-06-05-140	404,954,637.66	-
Other Equipment	1-06-05-990	563,550,487.18	-
Motor Vehicles	1-06-06-010	645,065,564.88	-
Watercrafts	1-06-06-040	3,339,415.00	-
Other Transportation Equipment	1-06-06-990	31,459,237.11	-
Furnitures and Fixtures	1-06-07-010	192,094,460.21	-
Books	1-06-07-020	568,317.35	-
Leased Assets, Machinery and Equipment	1-06-08-030	383,480.00	-
Other Property, Plant and Equipment	1-06-98-990	629,373,659.97	-
Construction in Progress - Land Improvements	1 06 99 010	37,955,379.28	-
Construction in Progress - Infrastructure Assets	1 06 99 020	147,673,108,180.00	-
Construction in Progress-Buildings and Other Structures	1 06 99 030	100,186,229.17	-
Construction in Progress-Furniture and Fixtures	1 06 99 060	303,993.30	-
Computer Software	1-08-01-020	1,593,978.12	-
Other Assets	1-99-99-990	76,837,103.41	-



**NATIONAL IRRIGATION ADMINISTRATION**  
**COMBINED TRIAL BALANCE**  
**ALL FUNDS**  
**AS AT SEPTEMBER 30, 2020**

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Allowance for Impairment-Accounts Receivable	1-03-01-011	-	3,570,739,339.00
Accumulated Depreciation      Other Land Improvements	1-06-02-991	-	13,216,190,419.95
Accumulated Depreciation      Road Networks	1-06-03-011	-	547,083.36
Accumulated Depreciation      Water Supply Systems	1-06-03-041	-	21,358,913,193.61
Accumulated Depreciation      Power Supply Systems	1-06-03-051	-	44,623,424.87
Accumulated Depreciation      Other Infrastructure Assets	1-06-03-991	-	1,417,509.11
Accumulated Depreciation      Buildings	1-06-04-011	-	727,172,304.70
Accumulated Depreciation      Other Structures	1-06-04-991	-	50,621,561.65
Accumulated Depreciation      Machinery	1 06 05 011	-	248,773,691.53
Accumulated Depreciation      Office Equipment	1-06-05-021	-	172,214,837.99
Accumulated Depreciation      Information and Communication Technology Equipment	1-06-05-031	-	230,670,240.87
Accumulated Depreciation      Agricultural and Forestry Equipment	1-06-05-041	-	767,501.32
Accumulated Depreciation      Communication Equipmt	1-06-05-071	-	49,269,831.95
Accumulated Depreciation      Construction & Heavy Equipment	1-06-05-081	-	510,664,686.92
Accumulated Depreciation      Disaster Response and Rescue Equipment	1-06-05-091	-	6,703,947.37
Accumulated Depreciation      Military, Police and Security Equipment	1-06-05-101	-	2,296,451.93
Accumulated Depreciation      Medical Equipment	1-06-05-111	-	889,374.82
Accumulated Depreciation      Sports Equipment	1-06-05-131	-	286,926.66
Accumulated Depreciation      Technical & Scientific Equipment	1-06-05-141	-	171,334,448.01
Accumulated Depreciation      Other Equipment	1-06-05-991	-	310,018,511.13
Accumulated Depreciation      Motor Vehicles	1-06-06-011	-	349,250,760.76
Accumulated Depreciation      Watercrafts	1-06-06-041	-	2,290,601.62
Accumulated Depreciation      Other Transportation Equipmt	1-06-06-991	-	18,542,776.56
Accumulated Depreciation      Furniture & Fixtures	1-06-07-011	-	50,736,860.80
Accumulated Depreciation      Books	1-06-07-021	-	16,544.25
Accumulated Depreciation      Leased Assets, Machinery and Equipment	1 06 08 031	-	1,191.47
Accumulated Depreciation      Other Property Plant & Eqpt.	1-06-98-991	-	532,842,144.74
Accumulated Impairment Losses      Other Assets	1 99 99 991	-	16,321,727.51
LIABILITIES			
Accounts Payable	2-01-01-010	-	5,884,971,664.43
Notes Payable	2-01-01-040	-	128,022.47
Due to Officers and Employees	2-01-01-020	-	105,075,974.76
Due to Treasurer of the Philippines	2-02-01-090	-	62,320,835,938.48
Due to BIR	2-02-01-010	-	358,976,448.08
Due to GSIS	2-02-01-020	-	39,327,540.27
Due to PAG-IBIG	2-02-01-030	-	14,916,236.69
Due to PHILHEALTH	2-02-01-040	-	8,333,703.37
Due to NGAs	2-02-01-050	-	4,128,619,223.30
Due to Government Corporations	2-02-01-060	-	182,769,689.02
Due to LGUs	2-02-01-070	-	11,759,937.40
Due to SSS	2-02-01-110	-	141,810.00
Due to Central Office	2-03-01-060	-	16,494,581,248.61
Due to Regional Office	2-03-01-070	-	4,313,391.96
Due to Other Funds	2-03-01-050	-	3,149,570,292.43
Trust Liabilities	2-04-01-010	-	1,948,102.17
Guaranty/Security Deposits Payable	2-04-01-040	-	1,932,286,515.70
Leave Benefits Payable	2-06-01-020	-	77,124,076.21
Other Payables	2-99-99-990	-	3,293,919,914.71
Other Deferred Credits	2-05-01-990	-	9,694.00
Deferred Credits (ISF)	2-05-01-990A	-	5,014,820,740.40
Deferred Credits (PA/CIS/CIP)	2-05-01-990B	-	3,229,755,654.17
Other Deferred Credits	2-05-01-990C	-	1,903,629,299.58
Other Provision	2-06-01-990	-	7,663,987.98
EQUITY			
Accumulated Surplus/(Deficit)	3-01-01-010	-	272,560,035,191.70
Capital Stock	3-08-01-010	-	5,559,191,864.58
Retained Earnings	3-07-01-010	-	(1,000,518,931.49)
Clearance & Certification Fees	4-02-01-040	-	237,000.00
Inspection Fee	4-02-01-100	-	16,500.00
Irrigation Service Fee (ISF)	4-02-01-990	-	13,416,596.45
Management Fee	4-02-02-340	-	9,937,100.00
CIS Amortization and Equity	4-02-01-990	-	1,770,525.32
Pump Amortization and Equity	4-02-01-990	-	87,600.00
Fines & Penalties - Service Income	4-02-01-140	-	275,433.81
Rent Income	4-02-02-050	-	2,311,202.28
- Equipment Rental	4-02-02-050A	-	30,017,830.41
- Income from NIA Facilities/Dormitory Operation	4-02-02-130A	-	5,978,722.62
- Use of DCIEC Facilities/Equipments	4-02-02-130B	-	8,389,365.04
- Rental of Motor Vehicles	4-02-02-130C	-	5,040.00
Subsidy Income from National Government	4-03-01-010	-	25,041,573,868.55
Subsidy from Central Office	4-03-01-060	-	3,670,647,935.28
Subsidy from Regional Office	4-03-01-070	-	122,038,816.03
Income from Grants and Donations in Kind	4-04-02-020	-	6,416,934.04
Interest Income	4-02-02-210	-	6,884,631.93
Sale of Unserviceable Property	4-06-01-020	-	208,000.00
Miscellaneous Income	4-06-03-990	-	1,437,370.71
Bid Documents	4-06-03-990A	-	9,506,853.01
Hauling/Milling/Drying	4-06-03-990C	-	351,651.20
Disallowance	4-06-03-990D	-	60,000.00
Payment for Lost Items	4-06-03-990E	-	1,239.50

NATIONAL IRRIGATION ADMINISTRATION  
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AS AT SEPTEMBER 30, 2020


PARTICULARS		ACCT CODE	GRAND TOTAL	
			DEBIT	CREDIT
	Printing/Xerox/Radio	4-06-03-990F	-	154,994.00
	Income from NIA Housing	4-06-03-990H	-	3,372,293.29
	NHFCM	4-06-03-990J	-	469.65
	Contract Price Adjustment / Liquidated Damages	4-06-03-990K	-	1,960,247.50
	Scrap of Fixed Assets	4-06-03-990L	-	378,786.19
	Land Development	4-06-03-990M	-	3,302,677.63
	BHEP	4-06-03-990N	-	26,169,283.27
	SNAP	4-06-03-990O	-	86,580,859.58
	MHEPP	4-06-03-990P	-	7,874,587.01
	FGHP	4-06-03-990Q	-	85,073,441.88
	NPC	4-06-03-990R	-	46,213,297.20
	Other Miscellaneous Income	4-06-03-990S	-	21,132,353.98
	Gain on Foreign Exchange (FOREX)	4-05-01-010	-	174,106.34
	Gain on Sale of Property, Plant and Equipment	4-05-01-040	-	111,800.00
	Loss on Foreign Exchange (FOREX)	5-05-04-010	847,285.45	-
	Salaries & Wages - Regular	5-01-01-010	871,675,053.27	-
	Salaries and Wages-Casual/Contractual	5-01-01-020	110,571,533.21	-
	Casual	5-01-01-020A	515,115,300.09	-
	Contractual	5-01-01-020B	11,044,516.08	-
	Labor & Wages	5-02-16-010	62,055,810.19	-
	Personnel Economic Relief Allowance (PERA)	5-01-02-010	99,022,391.76	-
	Additional Compensation (ADCOM)	5-01-02-010A	15,826,312.70	-
	Representation Allowance (RA)	5-01-02-020	7,608,287.10	-
	Transportation Allowance (TA)	5-01-02-030	5,290,772.73	-
	Clothing/Uniform Allowance	5-01-02-040	58,169,409.99	-
	Productivity Incentive Allowance/PEI	5-01-02-080	332,000.00	-
	Other Bonuses and Allowances	5-01-02-990	2,333,048.72	-
	Medical Allowance	5-01-02-990A	1,026,774.94	-
	Meal Allowance	5-01-02-990B	975,159.64	-
	Children Allowance	5-01-02-990C	58,871.00	-
	Commutable Allowance/Fringe Benefits	5-01-02-990E	255,000.00	-
	Fiscals Assistance	5-01-02-990F	70,000.00	-
	Performance Bonus/SRI	5-01-02-990K	70,000.00	-
	Honoraria	5-01-02-100	499,884.31	-
	Hazard Pay	5-01-02-110	29,980,841.86	-
	Longevity Pay	5-01-02-120	3,776,728.86	-
	Overtime and Night Pay	5-01-02-130	7,414,627.64	-
	Cash Gift	5-01-02-150	190,000.00	-
	Year End Bonus	5-01-02-140	111,658,416.92	-
	Mid-Year Bonus	5-01-02-160	29,144,148.79	-
	Retirement and Life Insurance Premiums	5-01-03-010	160,360,358.93	-
	PAG-IBIG Contributions	5-01-03-020	5,186,194.40	-
	PHILHEALTH Contributions	5-01-03-030	20,260,207.63	-
	Employees Compensation Insurance Premiums	5-01-03-040	5,475,154.38	-
	Retirement Gratuity	5-01-04-020	1,342,993.52	-
	Terminal Leave Benefits	5-01-04-030	16,848,099.32	-
	Other Personnel Benefits	5-01-04-990	7,729,780.58	-
	Travelling Expenses - Local	5-02-01-010	31,010,315.55	-
	Travelling Expenses - Foreign	5-02-01-020	162,358.67	-
	Training Expenses	5-02-02-010	82,986,379.41	-
	Office Supplies Expenses	5-02-03-010	39,507,547.07	-
	Accountable Forms Expenses	5-02-03-020	236,439.00	-
	Food Supplies Expense	5-02-03-050	208,285.10	-
	Welfare Goods Expense	5-02-03-060	49,500.00	-
	Drugs and Medicines Expenses	5-02-03-070	2,045,841.85	-
	Medical, Dental & Laboratory Supplies Expenses	5-02-03-080	3,682,480.15	-
	Fuel, Oil and Lubricants Expenses	5-02-03-090	82,031,813.29	-
	Other Supplies and Materials Expenses	5-02-03-990	25,615,731.38	-
	Semi-Expandable-Machinery and Equipment Expenses	5 02 03 210	4,696,563.84	-
	Semi-Expandable Furniture, Fixtures and Books Expenses	5 02 03 220	1,640,033.70	-
	Water Expenses	5-02-04-010	6,250,034.45	-
	Electricity Expenses	5-02-04-020	137,636,303.11	-
	Other Utility Expenses	5-02-04-990	62,847.20	-
	Postage and Courier Services	5-02-05-010	891,681.64	-
	Telephone Expenses	5-02-05-020	10,174,314.66	-
	Internet Subscription Expenses	5-02-05-030	6,092,499.21	-
	Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040	889,025.14	-
	Membership Dues & Contns to Organizations	5-02-99-060	193,620.00	-
	Awards/Rewards Expenses	5-02-06-010	1,158,960.00	-
	Research, Exploriation and Development Expenses	5-02-07-020	293,471.25	-
	Advertising, Promotional and Marketing Expenses	5-02-99-010	279,683.07	-
	Printing and Publication Expenses	5-02-99-020	3,870,104.60	-
	Rent/Lease Expenses	5-02-99-050	20,892,744.18	-
	Representation Expenses	5-02-99-030	11,112,338.72	-
	Transportation and Delivery Expenses	5-02-99-040	482,672.24	-
	Subscription Expenses	5-02-99-990	473,196.82	-
	Survey Expense	5-02-07-010	735,550.10	-
	Desilting, Drilling and Dredging Expenses	5-02-08-010	2,239,956.71	-
	Legal Services	5-02-11-010	285,792.24	-
	Auditing Services	5-02-11-020	69,173,360.73	-
	Consulting Services	5-02-11-030	4,500,000.00	-
	Environment/Sanitary Services	5-02-12-010	32,250.00	-
	Other General Services	5-02-12-990	281,613.75	-
	Janitorial Services	5-02-12-020	8,910,951.54	-




NATIONAL IRRIGATION ADMINISTRATION  
COMBINED TRIAL BALANCE  
ALL FUNDS  
AS AT SEPTEMBER 30, 2020

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Security Services	5-02-12-030	4,484,308.32	-
Other Professional Services	5-02-11-990	5,396,414.75	-
Rep & Main. Investment Property	5-02-13-010	57,644.00	-
Rep & Main. Land Improvements	5-02-13-020	1,592,465.39	-
Rep & Main. Infrastructure Assets	5-02-13-030	1,612,434,605.01	-
Rep & Main. Buildings and Other Structures	5-02-13-040	12,822,659.49	-
Rep & Main. Machinery and Equipment	5-02-13-050	22,134,082.70	-
Rep & Main. Transportation Equipment	5-02-13-060	45,211,925.00	-
Rep & Main. Furnitures & Fixtures	5-02-13-070	319,154.82	-
Rep & Main. Leased assets improvments	5-02-13-090	81,311.69	-
Rep & Main. Other Property,Plant & Equipment	5-02-13-990	2,536,961.10	-
Subsidy to Regional Offices	5-02-14-070	2,689,415,928.74	-
Subsidy to Operating Units	5-02-14-080	1,102,482,878.72	-
Donations	5-02-99-080	123,645,234.23	-
Taxes, Duties and Licenses	5-02-15-010	4,686,691.72	-
Fidelity Bond Premiums	5-02-15-020	5,515,717.48	-
Insurance Expenses	5-02-15-030	13,477,633.88	-
Members' Benefits	5-02-17-010	588,377.07	-
Impairment Loss--Other Assets	5 05 03 990	46,573.44	-
Depreciation - Land Improvements	5-05-01-020	13,411,241.97	-
Depreciation-Infrastructure Assets	5-05-01-030	2,324,759,594.05	-
Depreciation - Buildings & Other Structures	5-05-01-040	2,077,844.39	-
Depreciation - Machinery and Equipment	5-05-01-050	63,112,687.73	-
Depreciation - Other Transportation Equipment	5-05-01-060	7,214,959.57	-
Depreciation - Furniture and Fixtures, books	5-05-01-070	958,115.71	-
Depreciation - Other Property Plant and Equipment	5-05-01-990	238,644.79	-
Loss of Asset	5-05-04-090	20,500.06	-
Extraordinary and Miscellaneous Expenses	5-02-10-030	201,533.03	-
Other Discount (10% discount on ISF)	5-05-05-010	322,108.66	-
Documentary Stamps Expenses	5-02-99-140	90,325.00	-
Other Maintenance & Operating Expenses	5-02-99-990	60,444,910.91	-
Meals and Snacks	5-02-99-990A	9,801,996.36	-
Contractual Services	5-02-99-990C	36,024,733.06	-
Job Order	5-02-99-990D	75,600,111.19	-
Motorcycle Allowance	5-02-99-990G	14,335.00	-
Sports	5-02-99-990H	859,861.50	-
Other Misc. Expense- APE	5-02-99-990J	217,541.00	-
Other Misc. Expense- IA Remuneration for Maintenance	5-02-99-990K	65,799,856.81	-
Other Misc. Expense- IA Remuneration for Operations	5-02-99-990L	81,350,771.51	-
Other Misc. Expense- various expenses	5-02-99-990M	78,854,093.13	-
Bank Charges	5-03-01-040	59,962.00	-
Interest Expenses	5-03-01-020	53,702.19	-
Grand Total		456,142,374,539.14	456,142,374,539.14

CERTIFIED CORRECT:

  
**JULITA T. RONDON**  
Acting Manager, Accounting Division

NOTED :

  
**MGEN ROMEO G GAN (Ret)**  
Deputy Administrator for Administrative  
and Finance Sector