

NATIONAL IRRIGATION ADMINISTRATION
CONSOLIDATED TRIAL BALANCE
As of September 30, 2016
FUND 501 - CORPORATE OPERATING FUND

PARTICULARS	ACCT CODE	DEBIT	CREDIT
Cash-Collecting Officers	102	15,103,768.28	-
Working Fund	103	17,569,095.03	-
Petty Cash Fund	104	3,280,040.03	-
Payroll Fund	106	2,889,550.38	-
Cash in Bank - Local Currency,Current Account	111	5,557,373,408.71	-
Cash in Bank - Local Currency,Savings Account	112	241,956,295.28	-
Cash in Bank - Local Currency,Time Deposits	113	368,012,988.43	-
Cash in Bank - Foreign Currency,Savings Account	116	-	-
Cash in Bank - Foreign Currency,Time Deposits	117	36,077,060.73	-
Accounts Receivable - ISF (Current & Back Accounts)	121	21,727,908,737.99	-
Due from Officers and Employees	123	11,905,801.49	-
Loan Receivable	126	-	-
Due from National Treasury	131	(85,059,289.77)	-
Due from NGAs	136	796,732,037.98	-
Due from GOCCs	137	13,460,428,205.75	-
Due from LGUs	138	97,896,985.11	-
Due from Central Office	141	62,081,062.80	-
Due from Regional Offices	142	2,833,050,436.65	-
Due from Other Funds	144	60,326,653.55	-
Receivables - Disallowances/Charges	146	27,969,154.92	-
Advances to Officers and Employees	148	14,429,826.38	-
Rent/Lease Receivables		-	-
Other Receivables	149	203,290,125.88	-
Merchandise Inventory	154	60,610,044.53	-
Office Supplies Inventory	155	45,950,250.70	-
Accountable Forms Inventory	156	-	-
Medical, Dental & Laboratory Supplies Inventory	160	-	-
Gasoline, Oil and Lubricants Inventory	161	3,592,270.99	-
Textbooks and Instructional Materials Inventory	163	-	-
Other Supplies Inventory	165	122,438.00	-
Spare Parts Inventory	167	43,179.25	-
Construction Materials Inventory	168	-	-
Prepaid Rent	177	7,547,861.18	-
Prepaid Insurance	178	-	-
Deposit on Letters of Credit	180	197,087.86	-
Advances to Contractors	181	986,982,047.50	-
Deferred Charges	182	(120,614.60)	-
Other Prepaid Expenses	185	5,232,615.16	-
Guaranty Deposits	186	21,093,161.93	-
Other Current Assets	189	(218,268,339.73)	-
Investments in Stocks	192	11,207,000.00	-
Investments in Bonds	193	1,600.00	-
Other Investments & Marketable Securities	197	66,389,588,389.71	-
Land	201	5,627,456,133.37	-
Land Improvements	202	18,023,147,277.70	-
Office Buildings	211	1,257,133,341.23	-
Other Structures	215	142,884,564.26	-
Office Equipment	221	101,590,501.04	-
Medical, Dental & Laboratory Equipments	233	872,882.00	-
Furnitures and Fixtures	222	101,703,093.76	-
IT Equipment and Software	223	85,617,312.63	-
Library Books	224	324,671.28	-
Machineries	226	380,187,123.34	-
Agricultural, Fishery and Forestry Equipment	227	797,738.00	-
Communication Equipment	229	49,649,939.92	-
Construction & Heavy Equipment	230	314,575,835.71	-
Firefighting Equipment and Accessories	231	7,186,007.73	-
Military and Police Equipment	234	2,178,505.80	-
Sports Equipment	235	338,982.75	-
Technical and Scientific Equipment	236	175,178,516.30	-
Other Machineries and Equipment	240	138,268,458.87	-
Motor Vehicles	241	206,706,360.12	-
Aircraft and Aircraft Ground Equipment	243	-	-
Watercrafts	244	2,846,065.00	-
Other Transportation Equipment / Other Equipment	248	14,297,627.92	-
Other Property, Plant and Equipment	250	561,984,546.90	-
Roads, Highways & Bridges	251	197,678,464.65	-
Artesian Wells, Reservoirs, Pumping Stations & Conduits	254	560,741,559.97	-
Irrigation, Canals and Laterals	255	12,419,154,371.89	-

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PARTICULARS	ACCT CODE	DEBIT	CREDIT
CIP - Agency Assets	264	838,327,299.74	-
CIP - Roads, Highways and Bridges	266	60,942,709.02	-
CIP - Artesian Wells, Res, Pmpg Stations & Conduits	269	6,130,000.00	-
CIP - Irrigation, Canals and Laterals	270	18,958,726,963.23	-
CIP - Other Public Infrastructures	273	732,183,800.72	-
CIP - Reforestation - Upland	274	26,325,036.42	-
Work/Other Animals	281	547,908.90	-
Other Assets	290	271,081,715.03	-
Allowance for Doubtful Accounts	301	-	1,247,461,254.11
Allowance for Inventory Variance	306	-	93,179.20
Acc. Depn - Land Improvements	302	-	11,105,792,958.92
Acc. Depn - Office Buildings	311	-	256,233,102.02
Acc. Depn - Other Structures	315	-	44,498,301.18
Acc. Depn - Office Equipment	321	-	70,223,140.75
Acc. Depn - Furniture & Fixtures	322	-	26,157,247.49
Acc. Depn - IT Equipment	323	-	39,757,203.47
Acc. Depn - Library Books (closed to R/E)	324	-	44,023.00
Acc. Depn - Machineries	326	-	258,114,319.32
Acc. Depn - Agri., Fishery & Forestry Eqpt	327	-	528,109.80
Acc. Depn - Communication Equipmt	329	-	25,283,287.49
Acc. Depn - Construction & Heavy Equipment	330	-	265,300,184.59
Acc. Depn - Firefighting Eqpt & Access	331	-	5,468,820.76
Acc. Depn - Military and Police Eqpt.	334	-	898,071.19
Acc. Depn - Medical and Dental Equipment	333	-	542,922.58
Acc. Depn - Sports Equipment	335	-	40,774.42
Acc. Depn - Technical & Scientific Equipment	336	-	60,294,798.39
Acc. Depn - Other Machineries & Equipment	340	-	69,166,679.80
Acc. Depn - Motor Vehicles	341	-	144,806,764.32
Acc. Depn - Aircraft & Aircraft Ground Eqpt.	343	-	-
Acc. Depn - Watercrafts	344	-	857,827.80
Acc. Depn - Other Transportation Equipmt	348	-	10,320,923.35
Acc. Depn - Other Property Plant & Eqpt.	350	-	501,064,333.65
LIABILITIES			
Accounts Payable	401	-	1,820,004,613.91
Notes Payable	402	-	128,022.47
Due to Officers and Employees	403	-	11,944,049.81
Due to National Treasury	411	-	65,293,403,695.82
Due to BIR	412	-	146,008,088.23
Due to GSIS	413	-	25,923,328.91
Due to PAG-IBIG	414	-	6,930,592.07
Due to PHILHEALTH	415	-	5,245,198.72
Due to Other NGAs	416	-	13,127,105,927.68
Due to Other GOCCs	417	-	830,526,323.56
Due to LGUs	418	-	9,122,904.14
Due to Central Office	421	-	2,627,215,191.02
Due to Regional Office	422	-	63,710,446.26
Due to Other Funds	424	-	197,977,181.38
Guaranty Deposits Payable	426	-	303,760,106.60
Performance/Bidders Bonds Payable	427	-	33,954,124.14
Other Payables	439	-	1,332,635,421.22
Loans Payable - Domestic	444	-	9,285,086,475.21
Loans Payable - Foreign	445	-	271,254,058.75
Other Long-Term Liabilities	450	-	-
Deferred Credits	454	-	783,214,626.87
Deferred Credits (ISF)	454-1	-	12,218,997,874.63
Deferred Credits (PA/CIS/CIP)	454-2	-	5,994,198,129.97
Other Deferred Credits	455	-	2,898,969,276.61
EQUITY			
Government Equity	501	-	33,232,540,151.98
Capital Stock	502	-	5,559,191,864.58
Retained Earnings	510	-	(11,199,564,486.58)
Income and Expense Summary	512	-	-
Irrigation Service Fee (ISF)	625	-	-
Irrigation Service Fee-Principal (Current Account)	625-1	-	901,185,167.64

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Irrigation Service Fee-Principal (Back Account)	625-2	-	127,797,353.36
Irrigation Service Fee-Principal (Back Account)-CAP	625-3	-	11,019.25
ISF-Principal (BA) - Incentive Policy (MC#79 s. 2007)	625-4	-	75,431,262.36
Management Fee	626	-	54,099,113.15
CIS Amortization and Equity	627-1	-	-
CIS Amortization - Principal (Current Account)	627-1A	-	26,625,006.06
CIS Amortization - Principal (Back Account)	627-1B	-	3,615,663.42
CIP/CIS Equity	627-1C	-	69,198,761.60
Pump Amortization and Equity	627-2	-	-
Pump Amortization - Principal (Current Account)	627-2A	-	1,816,731.36
Pump Amortization - Principal (Back Account)	627-2B	-	17,512.50
Pump Equity - (Current Account)	627-2C	-	21,871,122.61
Pump Equity - (Back Account)	627-2D	-	716,362.00
Fines & Penalties - Service Income	629	-	-
ISF - Back Account - Penalty	629-1	-	28,536,769.21
Pump Amortization - Interest and Penalty	629-2	-	-
CIS Amortization - Interest and Penalty	629-3	-	282,036.97
Rent Income	642	-	-
- Equipment Rental	642-1	-	705,877.92
Equipment Rental - Internal (CA)	642-1A	-	38,358,421.88
Equipment Rental - External (CA)	642-1B	-	1,707,313.82
Equipment Rental - Internal (BA)	642-1C	-	3,270,900.14
Equipment Rental - External (BA)	642-1D	-	71,650.51
- Income from NIA Facilities/Dormitory Operation	642-2	-	27,564,043.81
- Use of DCIEC Facilities/Equipments	642-3	-	1,030,618.10
- Rental of Motor Vehicles	642-4	-	18,546.00
Subsidy Income from National Government	651	-	15,680,761,795.26
Subsidy Income from LGUs	656	-	-
Subsidy from Central Office	653	-	7,798,307,100.30
Subsidy from Regional Office	654	-	-
Subsidy from Other Funds	-	-	-
Income from Grants and Donations	662	-	300.00
Interest Income	664	-	10,381,626.77
Generation Income	-	-	-
Dividend Income	-	-	-
Miscellaneous Income	678	-	-
Bid Documents	678-1	-	21,273,626.48
Sale of Goods and Materials	678-2	-	692,552.00
Hauling/Milling/Drying	678-3	-	49,341.00
Disallowance	678-4	-	549,125.87
Payment for Lost Items	678-5	-	1,005.40
Printing/Xerox/Radio	678-6	-	24,615.00
Gain on Sale of Palay	678-7	-	-
Income from NIA Housing	678-8	-	46,178.49
Laboratory Analysis - Soil and Water Sample	678-9	-	336,970.00
NHFMIC	678-10	-	550.07
Contract Price Adjustment / Liquidated Damages	678-11	-	203,529.69
Scrap of Fixed Assets	678-12	-	477,606.80
Other Miscellaneous Income	678-13	-	267,341,582.38
Other Fines and Penalties	679	-	376,385.57
Gain/Loss on Foreign Exchange	681	-	2,289,829.61
Gain/Loss on Sale of Disposed Assets	682	-	-
Prior Years' Adjustments	684	-	-
Salaries & Wages - Regular	701	657,968,341.81	-
Salaries & Wages - Casual	705	55,305,420.50	-
Salaries & Wages - Contractual	706	125,722.30	-
Personnel Economic Relief Allowance (PERA)	711	68,712,164.38	-
Additional Compensation (ADCOM)	712	576,750.00	-
Representation Allowance (RA)	713	6,626,325.00	-
Transportation Allowance (TA)	714	5,269,500.00	-
Clothing/Uniform Allowance	715	19,122,500.00	-
Subsistence, Laundry and Quarter Allowance	716	-	-
Productivity Incentive Allowance	717	69,137.00	-
Other Bonuses and Allowances	719	-	-
Medical Allowance	719-1	2,395,610.76	-
Meal Allowance	719-2	749,957.17	-
Children Allowance	719-3	213,785.83	-
C N A Incentive Allowance	719-4	1,275,914.76	-

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Commutable Allowance/Fringe Benefits	719-5	163,500.00	-
Fiscals Assistance	719-6	97,500.00	-
Anniversary Bonus	719-7	-	-
Grocery Allowance	719-8	-	-
PIB	719-9	652.00	-
Educational Assistance	719-10	-	-
Performance Bonus	719-11	60,300.00	-
Honoraria	720	1,150,485.95	-
Hazard Pay	721	-	-
Longevity Pay	722	1,928,978.89	-
Overtime and Night Pay	723	5,589,230.37	-
Cash Gift	724	9,552,768.17	-
Year End Bonus	725	79,545,895.96	-
Life and Retirement Insurance Contributions	731	83,859,459.16	-
PAG-IBIG Contributions	732	3,523,458.82	-
PHILHEALTH Contributions	733	7,638,502.77	-
ECC Contributions	734	3,366,191.67	-
Retirement Benefits - Civilian	740	4,141,185.20	-
Terminal Leave Benefits	742	128,017,591.48	-
Other Personnel Benefits	749	1,334,634.84	-
Travelling Expenses - Local	751	21,825,887.70	-
Travelling Expenses - Foreign	752	1,610,484.30	-
Training Expenses	753	20,541,604.31	-
Scholarship Expenses	754	6,043.50	-
Office Supplies Expenses	755	16,992,958.51	-
Accountable Forms Expenses	756	246,067.12	-
Food Supplies Expense	758	-	-
Drugs and Medicines Expenses	759	108,557.50	-
Medical, Dental & Laboratory Supplies Expenses	760	6,973.50	-
Gasoline, Oil and Lubricants Expenses	761	31,702,665.73	-
Textbooks and Instructional Materials Expenses	763	3,136.60	-
Military and Police Supplies Expenses	764	-	-
Other Supplies Expenses	765	13,536,919.37	-
Water Expenses	766	3,728,093.80	-
Electricity Expenses	767	108,908,068.18	-
Cooking Gas Expense	768	-	-
Postage and Deliveries	771	498,063.30	-
Telephone Expenses - Landline	772	6,062,138.17	-
Telephone Expenses - Mobile	773	2,285,657.39	-
Internet Expenses	774	1,663,421.64	-
Cable, Satellite, Telegraph, and Radio Expenses	775	134,304.51	-
Membership Dues & Contns to Organizations	778	20,650.00	-
Awards and Indemnities	779	-	-
Advertising Expenses	780	805,276.60	-
Printing and Binding Expenses	781	942,799.51	-
Rent Expenses	782	3,832,737.80	-
Representation Expenses	783	3,577,326.05	-
Generation Expenses	-	-	-
Transportation and Delivery Expenses	784	324,218.00	-
Storage Expenses	785	-	-
Subscription Expenses	786	707,338.48	-
Survey Expense	787	53,570.00	-
Rewards and Other Claims	788	360,000.00	-
Legal Services	791	634,048.08	-
Auditing Services	792	38,946,577.92	-
Consulting Services	793	1,804,871.00	-
General Services	795	129,558.50	-
Janitorial Services	796	2,688,057.29	-
Security Services	797	1,744,667.64	-
Other Professional Services	799	517,528.20	-
Rep & Main. Land Improvements	802	4,471.00	-
Rep & Main. Electrification, Power & Energy	805	8,633.63	-
Rep & Main. Office Buildings	811	5,906,451.00	-
Rep & Main. Other Structures	815	1,276,465.59	-
Rep & Main. Office Equipment	821	1,288,062.27	-
Rep & Main. Furnitures & Fixtures	822	72,667.00	-
Rep & Main. IT Equipment & Software	823	92,864.70	-
Rep & Main. Machineries	826	886,123.60	-

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Rep & Main. Communication Eqpt	829	500.00	-
Rep & Main. Constn & Heavy Eqpt	830	8,357,383.12	-
Rep & Main. Firefighting Eqpt & Accessories	831	104,598.00	-
Rep & Main. Sports Equipment	835	-	-
Rep & Main. Technical & Scientific Eqpt	836	650.00	-
Rep & Main. Other Machineries & Eqpt	840	1,915,682.73	-
Rep & Main. Motor Vehicles	841	25,661,779.01	-
Rep & Main. Watercrafts	844	141,200.00	-
Rep & Main. Other Transportation Eqpt	848	6,064,461.92	-
Rep & Main. Other Property, Plant & Equipment	850	478,450.00	-
Rep & Main. Artesian Wells, Res, Pmpng Stns & Conduits	854	1,494,361.00	-
Rep & Main. Irrigation, Canals & Lat	855	22,936,448.35	-
Rep & Main. Reforestation-Upland	861	448,000.00	-
Subsidy to Regional Offices	872	7,707,516,526.87	-
Subsidy to Operating Units	873	1,772,827.90	-
Subsidy to LGUs	874	-	-
Donations	878	26,400.00	-
Extraordinary Expenses	883	200,856.19	-
Miscellaneous Expenses	884	52,636.50	-
-Sports	884-1	989,930.09	-
-Contribution Civic/Charitable Institution	884-2	-	-
-Other Miscellaneous Expenses	884-3	5,344,370.02	-
Taxes, Duties and Licenses	891	38,757,995.98	-
Fidelity Bond Premiums	892	1,959,141.38	-
Insurance Expenses	893	5,269,947.64	-
Bad Debts Expenses	901	12,323,138.53	-
Depreciation - Land Improvements	902	-	-
Depreciation - Office Buildings	911	-	-
Depreciation - Other Structures	915	-	-
Depreciation - Office Equipment	921	28,995.02	-
Depreciation - Furniture and Fixtures	922	11,098.45	-
Depreciation - IT Equipment	923	82,251.11	-
Depreciation - Library Books	924	2,077.20	-
Depreciation - Machineries	926	1,644.36	-
Depreciation - Agricultural, Fishery & Forestry Equipment	927	2,816.10	-
Depreciation - Communication Equipment	929	298.80	-
Depreciation - Construction & Heavy Equipment	930	-	-
Depreciation - Firefighting Eqpt. & Accessories	931	-	-
Depreciation - Medical and Dental Equipment	933	-	-
Depreciation - Military and Police Equipment	934	-	-
Depreciation - Sports Equipment	935	-	-
Depreciation - Technical & Scientific Equipment	936	-	-
Depreciation - Other Machineries & Equipment	940	2,512.59	-
Depreciation - Motor Vehicles	941	485,407.50	-
Depreciation - Aircraft and Aircraft Ground Eqpt.	943	-	-
Depreciation - Watercrafts	944	-	-
Depreciation - Other Transportation Equipment	948	-	-
Depreciation - Other Property Plant and Equipment	950	-	-
Obsolescence - IT Software	951	-	-
Collection/Viability Bonus	963	42,748,817.79	-
Collection Expenses	964	793,800.13	-
Irrigator's Share	965	167,859,037.27	-
10% Discount on ISF	966	64,457,168.81	-
Loss on Sale of Palay	967	-	-
Motorcycle Allowance	968	178,491.20	-
Other Maintenance & Operating Expenses	969	183,874.79	-
-Other Maintenance and Operating Expenses	969-1	10,902,739.36	-
-Laboratory Analysis of Soil & Water Sample	969-2	258,131.70	-
-Contractual Services	969-3	19,672,188.33	-
-Job Order	969-4	24,561,030.40	-
Bank Charges	971	523,899,704.02	-
Interest Expenses	975	2,893,292.68	-
Grand Total		184,179,476,389.91	184,179,476,389.91

CERTIFIED CORRECT:


ELIZABETH A. BENZON
Acting Manager, Accounting Division

NOTED BY:


EDITHA D. MORALES
Acting Manager, Financial Management Department