

NATIONAL IRRIGATION ADMINISTRATION
CONSOLIDATED TRIAL BALANCE - FINAL
As of March 31, 2017
FUND 501 CORPORATE OPERATING FUND

| PARTICULARS | ACCT CODE | GRAND TOTAL | |
|--|--------------|-------------------|-------------------|
| | | DEBIT | CREDIT |
| Cash-Collecting Officers | 1-01-01-010 | 9,283,417.06 | - |
| Petty Cash | 1-01-01-020 | 3,404,494.81 | - |
| Cash in Bank - Local Currency,Current Account | 1-01-02-020 | 13,205,179,548.50 | - |
| Cash in Bank - Local Currency,Savings Account | 1-01-02-030 | 146,639,491.61 | - |
| Cash in Bank - Local Currency,Time Deposits | 1-01-05-020 | 371,261,041.10 | - |
| Cash in Bank - Foreign Currency,Time Deposits | 1-01-05-030 | 34,258,074.10 | - |
| Accounts Receivable - ISF (Current & Back Accounts) | 1-03-01-010 | 22,065,203,452.39 | - |
| Due from Officers and Employees | 1-03-05-020 | 11,715,959.49 | - |
| Due from National Government Agencies | 1-03-03-010 | 796,947,472.00 | - |
| Due from Government Corporations | 1-03-03-050 | 13,466,760,257.68 | - |
| Due from Local Government Units | 1-03-03-030 | 107,539,530.33 | - |
| Due from Central Office | 1-03-04-060 | 1,843,155.83 | - |
| Due from Regional Offices | 1-03-04-070 | 503,207,605.20 | - |
| Due from Other Funds | 1-03-04-050 | 97,115,572.85 | - |
| Receivables - Disallowances/Charges | 1-03-05-010 | 26,447,657.61 | - |
| Advances to Officers and Employees | 1-99-01-040 | 13,014,930.07 | - |
| Advances to Special Disbursing Officer | 1-99-01-030 | 17,340,810.76 | - |
| Advances for Payroll | 1-99-01-020 | 6,378,300.60 | - |
| Other Receivables | 1-03-05-990 | 260,553,592.15 | - |
| Merchandise Inventory | 1-04-01-010 | 61,084,896.26 | - |
| Office Supplies Inventory | 1-04-04-010 | 47,068,194.39 | - |
| Fuel, Oil and Lubricants Inventory | 1-04-04-080 | 463,587.79 | - |
| Other Supplies and Materials Inventory | 1-04-04-990 | 165,617.25 | - |
| Semi-Expendable Other Machinery and Equipment | 1-04-05-010 | 680,129.50 | - |
| 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 | 1,184,990,537.44 | - |
| Other Prepayments | 1-99-02-990 | 5,232,615.16 | - |
| Guaranty Deposits | 1-99-03-020 | 21,043,161.93 | - |
| 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 | 66,390,053,929.71 | - |
| 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 | 57,495,696.84 | - |
| Buildings | 1-06-04-010 | 1,307,425,694.59 | - |
| Other Structures | 1-06-04-990 | 88,940,109.67 | - |
| Office Equipment | 1-06-05-220 | 111,963,696.67 | - |
| Medical Equipment | 1-06-05-110 | 872,882.00 | - |
| Furnitures and Fixtures | 1-06-07-010 | 104,672,432.61 | - |
| Information and Communication Technology Equipment | 1-06-05-030 | 95,355,970.41 | - |
| Books | 1-06-07-020 | 326,396.28 | - |
| Agricultural and Forestry Equipment | 1-06-05-040 | 736,735.44 | - |
| Communication Equipment | 1-06-05-070 | 49,841,179.18 | - |
| Construction & Heavy Equipment | 1-06-05-080 | 320,428,695.41 | - |
| Disaster Response and Rescue Equipment | 1-06-05-096 | 7,177,157.73 | - |
| Military, Police and Security Equipment | 1-06-05-100 | 2,273,335.80 | - |
| Sports Equipment | 1-06-05-130 | 338,982.75 | - |
| Technical and Scientific Equipment | 1-06-05-140 | 178,578,840.55 | - |
| Other Machineries and Equipment | 1-06-05-990 | 519,832,790.34 | - |
| Motor Vehicles | 1-06-06-010 | 204,452,730.28 | - |
| Watercrafts | 1-06-06-040 | 2,846,065.00 | - |
| Other Transportation Equipment | 1-06-06-990 | 15,105,739.01 | - |
| Other Property, Plant and Equipment | 1-06-98-990 | 566,653,458.32 | - |
| Road Networks | 1-06-03-010 | 197,678,464.65 | - |
| Water Supply Systems | 1-06-03-040 | 14,191,063,556.79 | - |
| Other Assets | 1-99-99-990 | 60,032,807.49 | - |
| Allowance for Impairment-Accounts Receivable | 1-03-01-011 | - | 1,308,797,838.56 |
| 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 | - | 66,478,307.00 |
| Acc. Depn - Furniture & Fixtures | 1-06-07-011 | - | 30,087,177.07 |
| Acc. Depn - Information and Communication Technology Equipment | 1-06-05-031 | - | 44,675,660.50 |
| 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 | - | 29,294,221.38 |
| 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 | - | 78,402,190.44 |

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| PARTICULARS | ACCT CODE | GRAND TOTAL | |
|---|--------------|-------------|---------------------|
| | | DEBIT | CREDIT |
| Acc. Depn - Other Machinery and Equipment | 1-06-05-991 | - | 350,795,552.37 |
| Acc. Depn - Motor Vehicles | 1-06-06-011 | - | 149,622,483.47 |
| 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 | - | 545,251,790.52 |
| LIABILITIES | | | |
| Accounts Payable | 2-01-01-010 | - | 2,795,627,298.38 |
| Notes Payable | 2-01-01-040 | - | 128,022.47 |
| Due to Officers and Employees | 2-01-01-020 | - | 15,857,968.28 |
| Due to Treasurer of the Philippines | 2-02-01-090 | - | 65,381,408,753.50 |
| Due to BIR | 2-02-01-010 | - | 157,596,233.64 |
| Due to GSIS | 2-02-01-020 | - | 25,315,321.36 |
| Due to PAG-IBIG | 2-02-01-030 | - | 6,741,285.79 |
| Due to PHILHEALTH | 2-02-01-040 | - | 5,083,586.98 |
| Due to NGAs | 2-02-01-050 | - | 13,381,118,284.85 |
| Due to Government Corporations | 2-02-01-060 | - | 817,941,384.69 |
| Due to LGUs | 2-02-01-070 | - | 22,855,701.75 |
| Due to Central Office | 2-03-01-060 | - | 65,335,278.32 |
| Due to Regional Office | 2-03-01-070 | - | 2,825,645.08 |
| Due to Other Funds | 2-03-01-050 | - | 193,929,084.28 |
| Guaranty/Security Deposits Payable | 2-04-01-040 | - | 364,422,176.55 |
| Bail Bonds Payable | 2-04-01-030 | - | 33,921,224.10 |
| Other Payables | 2-99-99-990 | - | 1,456,897,340.00 |
| Loans Payable - Domestic | 2-01-02-040 | - | 9,285,086,475.21 |
| Loans Payable - Foreign | 2-01-02-050 | - | 271,254,058.75 |
| Other Deferred Credits | 2-05-01-990 | - | 22,262,975,705.02 |
| EQUITY | | | |
| Accumulated Surplus/(Deficit) | 3-01-01-010 | - | 51,557,097,665.28 |
| Capital Stock | 3-08-01-010 | - | 5,559,191,864.58 |
| Retained Earnings | 3-07-01-010 | - | (11,541,923,646.67) |
| Irrigation Service Fee (ISF) | 4-02-01-990 | - | - |
| Irrigation Service Fee-Principal (Current Account) | 4-02-01-990A | - | 15,330,301.42 |
| Irrigation Service Fee-Principal (Back Account) | 4-02-01-990B | - | 45,109,827.07 |
| ISF-Principal (BA) - Incentive Policy (MC#79 s. 2007) | 4-02-01-990D | - | 13,888,955.01 |
| Management Fee | 4-02-02-340 | - | 7,012.70 |
| CIS Amortization and Equity | 4-02-01-990 | - | 756,742.89 |
| CIS Amortization - Principal (Current Account) | 4-02-01-990E | - | 2,938,603.48 |
| CIS Amortization - Principal (Back Account) | 4-02-01-990F | - | 975,753.72 |
| CIP/CIS Equity | 4-02-01-990G | - | 8,243,271.35 |
| Pump Amortization and Equity | 4-02-01-990 | - | 127,954.40 |
| Pump Amortization - Principal (Current Account) | 4-02-01-990H | - | 482,262.00 |
| Pump Equity - (Current Account) | 4-02-01-990J | - | 7,227,540.95 |
| Pump Equity - (Back Account) | 4-02-01-990K | - | 202,522.20 |
| Fines & Penalties - Service Income | 4-02-01-140 | - | - |
| ISF - Back Account - Penalty | 4-02-01-140A | - | 4,760,323.13 |
| CIS Amortization - Interest and Penalty | 4-02-01-140C | - | 250,352.43 |
| Other fines and penalties | 4-02-01-140D | - | 1,396,785.65 |
| Rent Income | 4-02-02-050 | - | - |
| - Equipment Rental | 4-02-02-050A | - | 1,883,578.54 |
| Equipment Rental - Internal (CA) | 4-02-02-050B | - | 2,980,594.29 |
| Equipment Rental - External (CA) | 4-02-02-050C | - | 163,610.84 |
| Equipment Rental - Internal (BA) | 4-02-02-050D | - | 1,750,963.31 |
| - Income from NIA Facilities/Dormitory Operation | 4-02-02-130A | - | 20,190,734.00 |
| - Use of DCIEC Facilities/Equipments | 4-02-02-130B | - | 717,687.04 |
| - Rental of Motor Vehicles | 4-02-02-130C | - | 10,928.00 |
| Subsidy Income from National Government | 4-03-01-010 | - | 10,963,983,694.39 |
| Subsidy from Central Office | 4-03-01-060 | - | 3,494,831,215.26 |
| Subsidy from Regional Office | 4-03-01-070 | - | 21,356,441.94 |
| Income from Grants and Donations in Cash | 4-04-02-010 | - | 85,760.00 |
| Interest Income | 4-02-02-210 | - | 3,046,290.35 |
| Miscellaneous Income | 4-06-03-990 | - | - |
| Bid Documents | 4-06-03-990A | - | 8,135,749.95 |
| Sale of Goods and Materials | 4-06-03-990B | - | 3,402.20 |
| Hauling/Milling/Drying | 4-06-03-990C | - | 1,562,776.81 |
| Disallowance | 4-06-03-990D | - | 169,980.51 |
| Printing/Xerox/Radio | 4-06-03-990F | - | 289.50 |
| Laboratory Analysis - Soil and Water Sample | 4-06-03-990I | - | 12,300.00 |
| NHFMC | 4-06-03-990J | - | 154.42 |
| Contract Price Adjustment / Liquidated Damages | 4-06-03-990K | - | 418,266.14 |

| PARTICULARS | ACCT CODE | GRAND TOTAL | |
|---|--------------|---------------------------|---------------------------|
| | | DEBIT | CREDIT |
| Scrap of Fixed Assets | 4-06-03-990L | - | 1,419,279.00 |
| Salaries & Wages - Regular | 5-01-01-010 | 215,799,714.31 | - |
| Salaries and Wages-Casual/Contractual | 5-01-01-020 | 21,702,883.09 | - |
| Personnel Economic Relief Allowance (PERA) | 5-01-02-010 | 22,819,507.75 | - |
| Representation Allowance (RA) | 5-01-02-020 | 2,324,441.36 | - |
| Transportation Allowance (TA) | 5-01-02-030 | 1,703,045.50 | - |
| Clothing/Uniform Allowance | 5-01-02-040 | 18,200,500.00 | - |
| Productivity Incentive Allowance | 5-01-02-080 | 1,800,000.00 | - |
| Other Bonuses and Allowances | 5-01-02-990 | 1,974,851.86 | - |
| Honoraria | 5-01-02-100 | 86,616.00 | - |
| Overtime and Night Pay | 5-01-02-130 | 1,578,546.49 | - |
| Year End Bonus | 5-01-02-140 | 12,921.00 | - |
| Retirement and Life Insurance Premiums | 5-01-03-010 | 24,893,313.49 | - |
| PAG-IBIG Contributions | 5-01-03-020 | 1,060,344.43 | - |
| PHILHEALTH Contributions | 5-01-03-030 | 2,569,569.25 | - |
| Employees Compensation Insurance Premiums | 5-01-03-040 | 992,186.40 | - |
| Retirement Gratuity | 5-01-04-020 | 1,708,693.60 | - |
| Terminal Leave Benefits | 5-01-04-030 | 10,902,890.56 | - |
| Other Personnel Benefits | 5-01-04-990 | 1,254,358.11 | - |
| Travelling Expenses - Local | 5-02-01-010 | 6,183,348.38 | - |
| Travelling Expenses - Foreign | 5-02-01-020 | 638,827.03 | - |
| Training Expenses | 5-02-02-010 | 4,319,029.28 | - |
| Office Supplies Expenses | 5-02-03-010 | 5,069,311.92 | - |
| Accountable Forms Expenses | 5-02-03-020 | 51,320.00 | - |
| Food Supplies Expense | 5-02-03-050 | 39,155.00 | - |
| Drugs and Medicines Expenses | 5-02-03-070 | 206,283.25 | - |
| Medical, Dental & Laboratory Supplies Expenses | 5-02-03-080 | 24,201.50 | - |
| Fuel, Oil and Lubricants Expenses | 5-02-03-090 | 9,446,164.00 | - |
| Other Supplies and Materials Expenses | 5-02-03-990 | 2,139,928.08 | - |
| Water Expenses | 5-02-04-010 | 1,096,405.63 | - |
| Electricity Expenses | 5-02-04-020 | 13,789,158.49 | - |
| Postage and Courier Services | 5-02-05-010 | 235,058.02 | - |
| Telephone Expenses | 5-02-05-020 | 2,736,071.31 | - |
| Internet Subscription Expenses | 5-02-05-030 | 539,468.37 | - |
| Cable, Satellite, Telegraph, and Radio Expenses | 5-02-05-040 | 26,362.17 | - |
| Membership Dues & Contns to Organizations | 5-02-99-060 | 25,450.00 | - |
| Advertising, Promotional and Marketing Expenses | 5-02-99-010 | 121,083.20 | - |
| Printing and Publication Expenses | 5-02-99-020 | 190,434.72 | - |
| Rent/Lease Expenses | 5-02-99-050 | 429,912.86 | - |
| Representation Expenses | 5-02-99-030 | 1,887,098.26 | - |
| Transportation and Delivery Expenses | 5-02-99-040 | 37,513.52 | - |
| Subscription Expenses | 5-02-99-990 | 7,885.49 | - |
| Survey Expense | 5-02-07-010 | 91,228.50 | - |
| Legal Services | 5-02-11-010 | 96,456.00 | - |
| Auditing Services | 5-02-11-020 | 1,062,537.21 | - |
| Consulting Services | 5-02-11-030 | 435,483.87 | - |
| Other General Services | 5-02-12-990 | 84,581.83 | - |
| Janitorial Services | 5-02-12-020 | 2,563,410.22 | - |
| Security Services | 5-02-12-030 | 2,161,872.80 | - |
| Other Professional Services | 5-02-11-990 | 35,758.61 | - |
| Rep & Main. Infrastructure Assets | 5-02-13-030 | 5,412,528.39 | - |
| Rep & Main. Buildings and Other Structures | 5-02-13-040 | 2,176,580.68 | - |
| Rep & Main. Machinery and Equipment | 5-02-13-050 | 1,712,587.95 | - |
| Rep & Main. Transportation Equipment | 5-02-13-060 | 3,845,316.01 | - |
| Rep & Main. Furnitures & Fixtures | 5-02-13-070 | 108,420.00 | - |
| Rep & Main. Other Property, Plant & Equipment | 5-02-13-990 | 34,790.00 | - |
| Subsidy to Regional Offices | 5-02-14-070 | 3,672,024,242.10 | - |
| Subsidy to Operating Units | 5-02-14-080 | 129,484.44 | - |
| Taxes, Duties and Licenses | 5-02-15-010 | 1,635,632.80 | - |
| Fidelity Bond Premiums | 5-02-15-020 | 1,027,472.90 | - |
| Insurance Expenses | 5-02-15-030 | 2,114,116.14 | - |
| Depreciation - Machinery and Equipment | 5-05-01-050 | 96,981.99 | - |
| Depreciation - Other Transportation Equipment | 5-05-01-060 | 63,238.50 | - |
| Depreciation - Furniture and Fixtures, books | 5-05-01-070 | 6,315.82 | - |
| Extraordinary and Miscellaneous Expenses | 5-02-10-030 | 204,816,283.36 | - |
| Other Discount (10% discount on ISF) | 5-05-05-010 | 717,403.08 | - |
| Other Maintenance & Operating Expenses | 5-02-99-990 | 20,567,987.12 | - |
| Bank Charges | 5-03-01-040 | 16,300.00 | - |
| Interest Expenses | 5-03-01-020 | 512,806.71 | - |
| Grand Total | | 191,697,723,241.40 | 191,697,723,241.40 |

CERTIFIED CORRECT:


ELIZABETH A. BENZON
Acting Manager, Accounting Division

NOTED :


ESTRELLA E. ICASIANO
Deputy Administrator for
Administrative & Finance Sector