

NATIONAL IRRIGATION ADMINISTRATION  
CONSOLIDATED TRIAL BALANCE  
FUND 501 CORPORATE OPERATING FUND  
As at June 30, 2018

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	9,169,849.53	-
Petty Cash	1-01-01-020	4,316,808.62	-
Cash in Bank - Local Currency,Current Account	1-01-02-020	10,391,468,148.92	-
Cash in Bank - Local Currency,Savings Account	1-01-02-030	220,607,331.15	-
Cash in Bank - Local Currency,Time Deposits	1-01-05-020	378,669,746.26	-
Cash in Bank - Foreign Currency,Time Deposits	1-01-05-030	40,691,059.98	-
Accounts Receivable - ISF (Current & Back Accounts)	1-03-01-010	-	-
- Accounts Receivable (ISF)	1-03-01-010A	64,930,958.43	-
- Accounts Receivable (ISFBack Account)	1-03-01-010B	13,788,791,393.62	-
- Accounts Receivable (Pump/CIP/CIS)-Current (Due)	1-03-01-010C	544,365,163.65	-
- Accounts Receivable (Pump/CIP/CIS)-NonCurrent(Not due)	1-03-01-010D	7,841,088,940.26	-
- Accounts Receivable - Others	1-03-01-010E	130,151,281.45	-
Due from Officers and Employees	1-03-05-020	10,605,688.57	-
Due from National Government Agencies	1-03-03-010	775,315,178.58	-
Due from Government Corporations	1-03-03-050	13,467,105,653.94	-
Due from Local Government Units	1-03-03-030	61,587,155.51	-
Due from Central Office	1-03-04-060	-	-
Due from Regional Offices	1-03-04-070	509,682,235.71	-
Due from Other Funds	1-03-04-050	196,517,564.09	-
Receivables - Disallowances/Charges	1-03-05-010	34,433,198.08	-
Advances to Officers and Employees	1-99-01-040	16,836,924.04	-
Advances to Special Disbursing Officer	1-99-01-030	19,662,746.43	-
Advances for Operating Expenses	1-99-01-010	1,552,906.89	-
Advances for Payroll	1-99-01-020	2,570,625.53	-
Loans Receivables - others	1-03-01-990	1,238.00	-
Other Receivables	1-03-05-990	223,749,014.55	-
Merchandise Inventory	1-04-01-010	59,558,586.27	-
Office Supplies Inventory	1-04-04-010	46,052,032.46	-
Fuel, Oil and Lubricants Inventory	1-04-04-080	4,135,134.04	-
Construction Materials Inventory	1-04-04-130	38,980.00	-
Other Supplies and Materials Inventory	1-04-04-990	1,809,996.36	-
Semi-Expendable Other Machinery and Equipment	1-04-05-010	105,760.00	-
Semi-Expendable Office Equipment	1-04-05-020	212,947.90	-
Semi-Expendable Information and Communication Technology Equipment	1-04-05-030	111,008.60	-
Semi-Expendable Communication Equipment	1-04-05-070	13,960.00	-
Semi-Expendable Printing Equipment	1-04-05-110	9,000.00	-
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	1,518.00	-
Semi-Expendable Furniture and Fixtures	1-04-06-010	664,927.04	-
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	3,184,178,207.07	-
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	71,853,719,357.17	-
Other Investments - Other marketable securities	1-02-99-990B	15,900.00	-
Land	1-06-01-010	5,628,794,313.35	-
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	1,356,858,996.48	-
Other Structures	1-06-04-990	104,024,212.63	-
Office Equipment	1-06-05-220	143,953,740.46	-
Medical Equipment	1-06-05-110	951,096.00	-
Furnitures and Fixtures	1-06-07-010	116,136,729.50	-
Information and Communication Technology Equipment	1-06-05-030	170,126,162.05	-
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	52,272,779.63	-
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	203,207,480.62	-
Other Machineries and Equipment	1-06-05-990	543,379,121.16	-
Motor Vehicles	1-06-06-010	231,009,549.33	-
Watercrafts	1-06-06-040	2,846,065.00	-
Other Transportation Equipment	1-06-06-990	17,119,309.40	-

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Other Property, Plant and Equipment	1-06-98-990	571,653,441.02	-
Road Networks	1-06-03-010	202,293,655.88	-
Water Supply Systems	1-06-03-040	24,212,035,432.80	-
Construction in Progress - Infrastructure Assets	1-06-10-020	45,415,015,397.41	-
Work/Zoo Animals	1-06-98-010	549,228.90	-
Other Assets	1-99-99-990	74,074,109.08	-
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	-	12,241,274,852.13
Acc. Depn - Buildings	1-06-04-011	-	284,382,387.18
Acc. Depn - Other Structures	1-06-04-991	-	36,960,465.81
Acc. Depn - Office Equipment	1-06-05-221	-	73,312,094.86
Acc. Depn - Furniture & Fixtures	1-06-07-011	-	30,188,298.03
Acc. Depn - Information and Communication Technology Equipment	1-06-05-031	-	55,155,918.82
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	-	31,545,531.17
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	-	1,482,395.44
Acc. Depn - Medical Equipment	1-06-05-111	-	630,213.16
Acc. Depn - Sports Equipment	1-06-05-131	-	100,046.42
Acc. Depn - Technical & Scientific Equipment	1-06-05-141	-	88,969,763.22
Acc. Depn - Other Machinery and Equipment	1-06-05-991	-	411,319,441.12
Acc. Depn - Motor Vehicles	1-06-06-011	-	163,203,814.62
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	-	81,388,331.50
Acc. Depn - Other Assets	1-99-99-991	-	17,344,886.74
<b>LIABILITIES</b>			
Accounts Payable	2-01-01-010	-	1,722,411,626.42
Notes Payable	2-01-01-040	-	128,022.47
Due to Officers and Employees	2-01-01-020	-	41,768,776.14
Due to Treasurer of the Philippines	2-02-01-090	-	65,381,761,635.48
Due to BIR	2-02-01-010	-	270,401,757.01
Due to GSIS	2-02-01-020	-	34,552,434.64
Due to PAG-IBIG	2-02-01-030	-	9,943,382.94
Due to PHILHEALTH	2-02-01-040	-	5,999,071.48
Due to NGAs	2-02-01-050	-	13,338,392,675.42
Due to Government Corporations	2-02-01-060	-	339,531,246.15
Due to LGUs	2-02-01-070	-	19,408,534.85
Due to Central Office	2-03-01-060	-	58,235,826.83
Due to Regional Office	2-03-01-070	-	178,000.00
Due to Other Funds	2-03-01-050	-	288,774,242.48
Guaranty/Security Deposits Payable	2-04-01-040	-	524,510,515.91
Bail Bonds Payable	2-04-01-030	-	34,799,253.69
Other Payables	2-99-99-990	-	1,980,810,661.56
Loans Payable - Domestic	2-01-02-040	-	7,335,086,475.21
Loans Payable - Foreign	2-01-02-050	-	271,254,058.75
Other Deferred Credits	2-05-01-990	-	6,143,063,027.54
Deferred Credits (ISF)	2-05-01-990A	-	8,851,348,585.27
Deferred Credits (PA/CIS/CIP)	2-05-01-990B	-	7,760,179,758.98
Other Deferred Credits	2-05-01-990C	-	411,826,216.39
<b>EQUITY</b>			
Accumulated Surplus/(Deficit)	3-01-01-010	-	77,647,872,947.69
Capital Stock	3-08-01-010	-	5,559,191,864.58
Retained Earnings	3-07-01-010	-	(11,973,755,255.33)
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	-	10,138,421.26
Irrigation Service Fee-Principal (Back Account)	4-02-01-990B	-	33,234,099.17
Irrigation Service Fee-Principal (Back Account) - CAP	4-02-01-990C	-	1,482,070.66
ISF-Principal (BA) - Incentive Policy (MC#79 s. 2007)	4-02-01-990D	-	4,338,906.48




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Management Fee	4-02-02-340	-	2,910,968.29
CIS Amortization and Equity	4-02-01-990	-	-
CIS Amortization - Principal (Current Account)	4-02-01-990E	-	840,730.24
CIS Amortization - Principal (Back Account)	4-02-01-990F	-	1,999,076.72
CIP/CIS Equity	4-02-01-990G	-	3,947,872.46
Pump Amortization and Equity	4-02-01-990	-	-
Pump Amortization - Principal (Current Account)	4-02-01-990H	-	15,000.00
Pump Equity - (Current Account)	4-02-01-990J	-	148,922.41
Pump Equity - (Back Account)	4-02-01-990K	-	392,860.57
Fines & Penalties - Service Income	4-02-01-140	-	-
ISF - Back Account - Penalty	4-02-01-140A	-	3,887,047.72
CIS Amortization - Interest and Penalty	4-02-01-140C	-	11,155.00
Other fines and penalties	4-02-01-140D	-	761,315.07
Rent Income	4-02-02-050	-	4,650.00
- Equipment Rental	4-02-02-050A	-	-
Equipment Rental - Internal (CA)	4-02-02-050B	-	17,065,822.76
Equipment Rental - External (CA)	4-02-02-050C	-	469,363.17
Equipment Rental - Internal (BA)	4-02-02-050D	-	3,128,514.11
Equipment Rental - External (BA)	4-02-02-050E	-	13,740.00
- Income from NIA Facilities/Dormitory Operation	4-02-02-130A	-	20,129,156.73
- Use of DCIEC Facilities/Equipments	4-02-02-130B	-	1,153,506.95
- Rental of Motor Vehicles	4-02-02-130C	-	24,400.00
Subsidy Income from National Government	4-03-01-010	-	19,516,906,177.00
Subsidy from Central Office	4-03-01-060	-	11,067,080,610.92
Subsidy from Regional Office	4-03-01-070	-	48,873,510.94
Interest Income	4-02-02-210	-	7,273,769.79
Miscellaneous Income	4-06-03-990	-	1,396,300.08
Bid Documents	4-06-03-990A	-	5,361,668.06
Hauling/Milling/Drying	4-06-03-990C	-	63,661.00
Disallowance	4-06-03-990D	-	5,503,996.96
Printing/Xerox/Radio	4-06-03-990F	-	15,036.00
Income from NIA Housing	4-06-03-990H	-	66,520.00
Laboratory Analysis - Soil and Water Sample	4-06-03-990I	-	300.00
NHFMC	4-06-03-990J	-	758.95
Contract Price Adjustment / Liquidated Damages	4-06-03-990K	-	1,528,875.81
Scrap of Fixed Assets	4-06-03-990L	-	5,616,956.85
BHEP	4-06-03-990M	-	41,340,126.88
SNAP	4-06-03-990N	-	93,999,180.38
FGHP	4-06-03-990O	-	54,668,020.58
NPC	4-06-03-990P	-	46,356,232.57
Other Miscellaneous Income	4-06-03-990Q	-	33,263,693.95
Gain on Foreign Exchange (FOREX)	4-05-01-010	-	1,624,781.88
Gain on Sale of Property, Plant and Equipment	4-05-01-040	-	2,464,530.00
Salaries & Wages - Regular	5-01-01-010	536,117,702.31	-
Salaries and Wages-Casual/Contractual	5-01-01-020	61,501,211.25	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010	48,678,108.01	-
Representation Allowance (RA)	5-01-02-020	4,969,602.27	-
Transportation Allowance (TA)	5-01-02-030	4,261,871.62	-
Clothing/Uniform Allowance	5-01-02-040	24,487,341.50	-
Subsistence Allowance	5-01-02-050	12,480.00	-
Productivity Incentive Allowance	5-01-02-080	115,000.00	-
Other Bonuses and Allowances	5-01-02-990	17,173,169.51	-
Honoraria	5-01-02-100	695,582.15	-
Longevity Pay	5-01-02-120	1,735,000.00	-
Overtime and Night Pay	5-01-02-130	7,508,878.93	-
Cash Gift	5-01-02-150	5,431,534.06	-
Year End Bonus	5-01-02-140	96,916,572.25	-
Retirement and Life Insurance Premiums	5-01-03-010	65,024,987.63	-
PAG-IBIG Contributions	5-01-03-020	2,193,702.94	-
PHILHEALTH Contributions	5-01-03-030	7,121,278.60	-
Employees Compensation Insurance Premiums	5-01-03-040	2,420,533.25	-
Retirement Gratuity	5-01-04-020	4,023,128.69	-
Terminal Leave Benefits	5-01-04-030	41,170,262.98	-
Other Personnel Benefits	5-01-04-990	753,179.00	-
Travelling Expenses - Local	5-02-01-010	22,469,029.85	-
Travelling Expenses - Foreign	5-02-01-020	536,627.34	-
Training Expenses	5-02-02-010	22,548,878.73	-
Office Supplies Expenses	5-02-03-010	12,977,508.14	-
Accountable Forms Expenses	5-02-03-020	67,747.10	-
Food Supplies Expense	5-02-03-050	73,554.54	-

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PARTICULARS	ACCT CODE	GRAND TOTAL	
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Drugs and Medicines Expenses	5-02-03-070	34,737.65	-
Fuel, Oil and Lubricants Expenses	5-02-03-090	25,209,934.12	-
Other Supplies and Materials Expenses	5-02-03-990	11,626,393.21	-
Semi-Expandable-Machinery and Equipment Expenses	5 02 03 210	179,883.90	-
Semi-Expandable Furniture, Fixtures and Books Expenses	5 02 03 220	582,989.40	-
Water Expenses	5-02-04-010	3,102,164.91	-
Electricity Expenses	5-02-04-020	86,104,868.83	-
Other Utility Expenses	5-02-04-990	3,175.00	-
Postage and Courier Services	5-02-05-010	939,749.95	-
Telephone Expenses	5-02-05-020	7,555,878.57	-
Internet Subscription Expenses	5-02-05-030	2,013,904.98	-
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040	184,402.49	-
Membership Dues & Contns to Organizations	5-02-99-060	135,452.75	-
Awards/Rewards Expenses	5-02-06-010	306,600.00	-
Advertising, Promotional and Marketing Expenses	5-02-99-010	311,666.72	-
Printing and Publication Expenses	5-02-99-020	2,807,656.50	-
Rent/Lease Expenses	5-02-99-050	2,750,657.15	-
Representation Expenses	5-02-99-030	5,566,028.78	-
Transportation and Delivery Expenses	5-02-99-040	203,649.34	-
Subscription Expenses	5-02-99-990	139,976.04	-
Survey Expense	5-02-07-010	83,107.00	-
Legal Services	5-02-11-010	651,391.27	-
Auditing Services	5-02-11-020	17,317,024.71	-
Consulting Services	5-02-11-030	12,521,544.56	-
Other General Services	5-02-12-990	129,620.08	-
Janitorial Services	5-02-12-020	4,520,802.19	-
Security Services	5-02-12-030	1,776,888.00	-
Other Professional Services	5-02-11-990	422,377.51	-
Rep & Main. Land Improvements	5-02-13-020	102,880.50	-
Rep & Main. Infrastructure Assets	5-02-13-030	11,117,437.84	-
Rep & Main. Buildings and Other Structures	5-02-13-040	5,651,721.66	-
Rep & Main. Machinery and Equipment	5-02-13-050	6,512,159.58	-
Rep & Main. Transportation Equipment	5-02-13-060	16,743,162.35	-
Rep & Main. Furnitures & Fixtures	5-02-13-070	71,063.50	-
Rep & Main. Other Property,Plant & Equipment	5-02-13-990	207,794.94	-
Subsidy to Regional Offices	5-02-14-070	9,785,847,270.94	-
Subsidy to Operating Units	5-02-14-080	52,151,016.45	-
Taxes, Duties and Licenses	5-02-15-010	3,023,202.79	-
Fidelity Bond Premiums	5-02-15-020	2,513,423.54	-
Insurance Expenses	5-02-15-030	6,164,585.47	-
Impairment Loss-Loans and Receivables	5-05-03-020	61,815.90	-
Depreciation - Land Improvements	5-05-01-020	8,792,958.37	-
Depreciation-Infrastructure Assets	5-05-01-030	4,363,122.95	-
Depreciation - Buildings & Other Structures	5-05-01-040	490,652.91	-
Depreciation - Machinery and Equipment	5-05-01-050	543,351.40	-
Depreciation - Other Transportation Equipment	5-05-01-060	119,886.87	-
Depreciation - Furniture and Fixtures, books	5-05-01-070	13,102.13	-
Extraordinary and Miscellaneous Expenses	5-02-10-030	368,540.29	-
Other Discount (10% discount on ISF)	5-05-05-010	321,264.21	-
Other Maintenance & Operating Expenses	5-02-99-990	76,259,294.78	-
Bank Charges	5-03-01-040	12,110.00	-
Interest Expenses	5-03-01-020	524,872,030.27	-
Grand Total		232,948,464,894.77	232,948,464,894.77

CERTIFIED CORRECT:

  
ELIZABETH A. BENZON  
Acting Manager, Accounting Division

NOTED :

  
EDITHA D. MORALES  
Acting Manager, Financial Management Dept.