

NATIONAL IRRIGATION ADMINISTRATION  
CONSOLIDATED TRIAL BALANCE  
FUND 501 CORPORATE OPERATING FUND  
AS AT SEPTEMBER 30, 2018

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	8,822,777.49	-
Petty Cash	1-01-01-020	4,450,670.16	-
Cash in Bank - Local Currency,Current Account	1-01-02-020	11,059,621,188.95	-
Cash in Bank - Local Currency,Savings Account	1-01-02-030	213,470,616.11	-
Cash in Bank - Local Currency,Time Deposits	1-01-05-020	380,836,635.15	-
Cash in Bank - Foreign Currency,Time Deposits	1-01-05-030	41,809,938.28	-
Accounts Receivable - ISF (Current & Back Accounts)	1-03-01-010	-	-
- Accounts Receivable (ISF)	1-03-01-010A	67,514,691.08	-
- Accounts Receivable (ISFBack Account	1-03-01-010B	13,902,852,078.89	-
- Accounts Receivable (Pump/CIP/CIS)-Current (Due)	1-03-01-010C	595,443,594.08	-
- Accounts Receivable (Pump/CIP/CIS)-NonCurrent(Not due)	1-03-01-010D	7,786,099,853.91	-
- Accounts Receivable - Others	1-03-01-010E	129,981,110.57	-
Due from Officers and Employees	1-03-05-020	10,428,649.16	-
Due from National Government Agencies	1-03-03-010	772,704,547.23	-
Due from Government Corporations	1-03-03-050	13,461,825,910.34	-
Due from Local Government Units	1-03-03-030	61,295,806.61	-
Due from Central Office	1-03-04-060	474,980.00	-
Due from Regional Offices	1-03-04-070	512,505,057.56	-
Due from Other Funds	1-03-04-050	242,212,584.08	-
Receivables - Disallowances/Charges	1-03-05-010	35,592,764.22	-
Advances to Officers and Employees	1-99-01-040	16,590,723.33	-
Advances to Special Disbursing Officer	1-99-01-030	19,497,089.16	-
Advances for Operating Expenses	1-99-01-010	1,966,551.33	-
Advances for Payroll	1-99-01-020	2,467,260.44	-
Loans Receivables - others	1-03-01-990	1,238.00	-
Other Receivables	1-03-05-990	213,527,420.81	-
Merchandise Inventory	1-04-01-010	59,558,586.27	-
Office Supplies Inventory	1-04-04-010	46,674,977.69	-
Fuel, Oil and Lubricants Inventory	1-04-04-080	5,914,084.04	-
Construction Materials Inventory	1-04-04-130	38,980.00	-
Other Supplies and Materials Inventory	1-04-04-990	1,412,353.69	-
Semi-Expendable Other Machinery and Equipment	1-04-05-010	104,040.00	-
Semi-Expendable Office Equipment	1-04-05-020	298,366.90	-
Semi-Expendable Information and Communication Technology Equipment	1-04-05-030	115,358.60	-
Semi-Expendable Communication Equipment	1-04-05-070	13,960.00	-
Semi-Expendable Printing Equipment	1-04-05-110	46,700.00	-
Semi-Expendable Technical and Scientific Equipment	1-04-05-130	1,518.00	-
Semi-Expendable Furniture and Fixtures	1-04-06-010	755,377.04	-
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	3,848,685,515.68	-
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	72,409,570,274.03	-
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	63,046,757.96	-
Buildings	1-06-04-010	1,362,026,185.21	-
Other Structures	1-06-04-990	104,091,619.63	-
Office Equipment	1-06-05-220	151,692,361.89	-
Medical Equipment	1-06-05-110	971,836.00	-
Furnitures and Fixtures	1-06-07-010	119,370,045.71	-
Information and Communication Technology Equipment	1-06-05-030	179,327,535.37	-
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	53,574,020.69	-
Construction & Heavy Equipment	1-06-05-080	2,066,275,647.78	-
Disaster Response and Rescue Equipment	1-06-05-090	7,151,323.73	-
Military, Police and Security Equipment	1-06-05-100	2,463,320.20	-
Sports Equipment	1-06-05-130	495,526.75	-
Technical and Scientific Equipment	1-06-05-140	207,864,155.62	-
Other Machineries and Equipment	1-06-05-990	544,057,477.16	-
Motor Vehicles	1-06-06-010	231,879,549.33	-
Watercrafts	1-06-06-040	2,846,065.00	-
Other Transportation Equipment	1-06-06-990	18,579,309.40	-
Other Property, Plant and Equipment	1-06-98-990	571,677,741.02	-
Road Networks	1-06-03-010	202,293,655.88	-

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PARTICULARS	ACCT CODE	GRAND TOTAL	
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Water Supply Systems	1-06-03-040	23,610,703,141.84	-
Construction in Progress - Infrastructure Assets	1-06-10-020	50,279,507,243.71	-
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	-	1,528,318,908.41
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	-	12,245,671,331.31
Acc. Depn - Buildings	1-06-04-011	-	284,605,914.12
Acc. Depn - Other Structures	1-06-04-991	-	36,960,465.81
Acc. Depn - Office Equipment	1-06-05-221	-	73,475,120.77
Acc. Depn - Furniture & Fixtures	1-06-07-011	-	30,199,342.07
Acc. Depn - Information and Communication Technology Equipment	1-06-05-031	-	55,515,205.99
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	-	31,551,707.09
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	-	1,483,705.68
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	-	89,048,542.65
Acc. Depn - Other Machinery and Equipment	1-06-05-991	-	411,330,565.44
Acc. Depn - Motor Vehicles	1-06-06-011	-	163,456,669.62
Acc. Depn - Watercrafts	1-06-06-041	-	1,375,170.04
Acc. Depn - Other Transportation Equipt	1-06-06-991	-	10,868,569.85
Acc. Depn - Other Property Plant & Eqpt.	1-06-98-991	-	534,147,541.78
Acc. Depn - Water Supply Systems	1-06-03-041	-	84,810,295.69
Acc. Depn - Other Assets	1-99-99-991	-	17,344,886.74
<b>LIABILITIES</b>			
Accounts Payable	2-01-01-010	-	1,687,142,460.53
Notes Payable	2-01-01-040	-	128,022.47
Due to Officers and Employees	2-01-01-020	-	51,024,611.96
Due to Treasurer of the Philippines	2-02-01-090	-	65,381,809,961.12
Due to BIR	2-02-01-010	-	297,661,141.39
Due to GSIS	2-02-01-020	-	36,235,111.60
Due to PAG-IBIG	2-02-01-030	-	8,984,516.27
Due to PHILHEALTH	2-02-01-040	-	5,826,451.64
Due to NGAs	2-02-01-050	-	13,380,117,688.60
Due to Government Corporations	2-02-01-060	-	339,498,016.34
Due to LGUs	2-02-01-070	-	27,669,185.69
Due to Central Office	2-03-01-060	-	48,077,716.87
Due to Regional Office	2-03-01-070	-	178,000.00
Due to Other Funds	2-03-01-050	-	410,694,206.73
Guaranty/Security Deposits Payable	2-04-01-040	-	568,643,700.75
Bail Bonds Payable	2-04-01-030	-	33,886,049.49
Other Payables	2-99-99-990	-	2,046,410,614.09
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	-	6,129,069,326.30
Deferred Credits (ISF)	2-05-01-990A	-	8,970,969,288.18
Deferred Credits (PA/CIS/CIP)	2-05-01-990B	-	7,623,045,740.32
Other Deferred Credits	2-05-01-990C	-	546,075,745.48
<b>EQUITY</b>			
Accumulated Surplus/(Deficit)	3-01-01-010	-	78,201,224,214.81
Capital Stock	3-08-01-010	-	5,559,191,864.58
Retained Earnings	3-07-01-010	-	(11,976,408,610.86)
Irrigation Service Fee (ISF)	4-02-01-990	-	-
Irrigation Service Fee-Principal (Current Account)	4-02-01-990A	-	10,778,160.46
Irrigation Service Fee-Principal (Back Account)	4-02-01-990B	-	39,153,168.11
Irrigation Service Fee-Principal (Back Account) - CAP	4-02-01-990C	-	1,104,528.59
ISF-Principal (BA) - Incentive Policy (MC#79 s. 2007)	4-02-01-990D	-	8,883,426.67
Management Fee	4-02-02-340	-	4,609,401.50
CIS Amortization and Equity	4-02-01-990	-	-
CIS Amortization - Principal (Current Account)	4-02-01-990E	-	846,230.24
CIS Amortization - Principal (Back Account)	4-02-01-990F	-	2,259,856.06



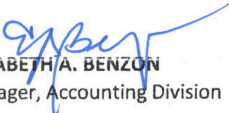
NATIONAL IRRIGATION ADMINISTRATION  
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PARTICULARS	ACCT CODE	GRAND TOTAL	
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CIP/CIS Equity	4-02-01-990G	-	6,119,045.99
Pump Amortization and Equity	4-02-01-990	-	-
Pump Amortization - Principal (Current Account)	4-02-01-990H	-	39,900.00
Pump Equity - (Current Account)	4-02-01-990J	-	124,022.41
Pump Equity - (Back Account)	4-02-01-990K	-	397,860.57
Fines & Penalties - Service Income	4-02-01-140	-	-
ISF - Back Account - Penalty	4-02-01-140A	-	6,206,011.02
CIS Amortization - Interest and Penalty	4-02-01-140C	-	11,155.00
Other fines and penalties	4-02-01-140D	-	833,828.40
Rent Income	4-02-02-050	-	-
- Equipment Rental	4-02-02-050A	-	-
Equipment Rental - Internal (CA)	4-02-02-050B	-	31,439,444.15
Equipment Rental - External (CA)	4-02-02-050C	-	450,786.65
Equipment Rental - Internal (BA)	4-02-02-050D	-	3,370,163.15
Equipment Rental - External (BA)	4-02-02-050E	-	7,212.52
- Income from NIA Facilities/Dormitory Operation	4-02-02-130A	-	30,981,239.63
- Use of DCIEC Facilities/Equipments	4-02-02-130B	-	1,335,426.65
- Rental of Motor Vehicles	4-02-02-130C	-	24,400.00
Subsidy Income from National Government	4-03-01-010	-	28,512,829,311.00
Subsidy from Central Office	4-03-01-060	-	19,311,444,456.84
Subsidy from Regional Office	4-03-01-070	-	73,703,068.09
Interest Income	4-02-02-210	-	12,120,766.54
Miscellaneous Income	4-06-03-990	-	-
Bid Documents	4-06-03-990A	-	5,878,658.35
Hauling/Milling/Drying	4-06-03-990C	-	84,461.00
Disallowance	4-06-03-990D	-	5,662,486.10
Payment for Lost Items	4-06-03-990E	-	12,000.00
Printing/Xerox/Radio	4-06-03-990F	-	18,490.00
Income from NIA Housing	4-06-03-990H	-	78,147.50
Laboratory Analysis - Soil and Water Sample	4-06-03-990I	-	300.00
NHFMC	4-06-03-990J	-	1,073.55
Contract Price Adjustment / Liquidated Damages	4-06-03-990K	-	2,329,097.00
Scrap of Fixed Assets	4-06-03-990L	-	6,381,756.85
BHEP	4-06-03-990M	-	57,845,487.35
SNAP	4-06-03-990N	-	134,391,277.52
FGHP	4-06-03-990O	-	69,339,645.19
NPC	4-06-03-990P	-	53,221,287.60
Other Miscellaneous Income	4-06-03-990Q	-	46,330,102.88
Gain on Foreign Exchange (FOREX)	4-05-01-010	-	2,672,787.50
Gain on Sale of Property, Plant and Equipment	4-05-01-040	-	2,464,530.00
Salaries & Wages - Regular	5-01-01-010	813,159,954.27	-
Salaries and Wages-Casual/Contractual	5-01-01-020	106,258,929.54	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010	75,125,402.45	-
Representation Allowance (RA)	5-01-02-020	7,594,405.82	-
Transportation Allowance (TA)	5-01-02-030	6,571,996.62	-
Clothing/Uniform Allowance	5-01-02-040	25,076,170.00	-
Subsistence Allowance	5-01-02-050	228,225.00	-
Productivity Incentive Allowance	5-01-02-080	110,000.00	-
Other Bonuses and Allowances	5-01-02-990	5,558,715.43	-
Medical Allowance	5-01-02-990A	1,842,200.52	-
Meal Allowance	5-01-02-990B	563,414.47	-
Children Allowance	5-01-02-990C	124,647.36	-
Commutable Allowance/Fringe Benefits	5-01-02-990E	156,000.00	-
Fiscals Assistance	5-01-02-990F	152,500.00	-
Anniversary Bonus	5-01-02-990G	10,929,000.00	-
PIB	5-01-02-990I	3,980,120.00	-
Honoraria	5-01-02-100	766,731.25	-
Longevity Pay	5-01-02-120	2,831,000.00	-
Overtime and Night Pay	5-01-02-130	12,411,814.50	-
Cash Gift	5-01-02-150	5,593,034.06	-
Year End Bonus	5-01-02-140	98,409,653.83	-
Retirement and Life Insurance Premiums	5-01-03-010	103,833,886.57	-
PAG-IBIG Contributions	5-01-03-020	3,670,398.20	-
PHILHEALTH Contributions	5-01-03-030	11,480,689.58	-
Employees Compensation Insurance Premiums	5-01-03-040	3,758,979.99	-
Retirement Gratuity	5-01-04-020	5,362,938.22	-
Terminal Leave Benefits	5-01-04-030	65,108,013.59	-
Other Personnel Benefits	5-01-04-990	1,224,244.53	-
Travelling Expenses - Local	5-02-01-010	38,152,560.61	-
Travelling Expenses - Foreign	5-02-01-020	1,413,080.82	-
Training Expenses	5-02-02-010	43,049,686.01	-
Office Supplies Expenses	5-02-03-010	23,451,301.54	-


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PARTICULARS	ACCT CODE	GRAND TOTAL	
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Accountable Forms Expenses	5-02-03-020	99,427.10	-
Food Supplies Expense	5-02-03-050	141,110.24	-
Drugs and Medicines Expenses	5-02-03-070	729,339.40	-
Medical, Dental & Laboratory Supplies Expenses	5-02-03-080	14,475.10	-
Fuel, Oil and Lubricants Expenses	5-02-03-090	46,113,685.72	-
Other Supplies and Materials Expenses	5-02-03-990	20,183,968.13	-
Semi-Expandable-Machinery and Equipment Expenses	5 02 03 210	288,836.90	-
Semi-Expandable Furniture, Fixtures and Books Expenses	5 02 03 220	622,307.23	-
Water Expenses	5-02-04-010	5,038,029.22	-
Electricity Expenses	5-02-04-020	134,188,227.87	-
Other Utility Expenses	5-02-04-990	7,935.85	-
Postage and Courier Services	5-02-05-010	1,255,165.98	-
Telephone Expenses	5-02-05-020	11,693,976.56	-
Internet Subscription Expenses	5-02-05-030	3,369,166.69	-
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040	316,286.67	-
Membership Dues & Contns to Organizations	5-02-99-060	146,852.75	-
Awards/Rewards Expenses	5-02-06-010	731,600.00	-
Advertising, Promotional and Marketing Expenses	5-02-99-010	499,966.32	-
Printing and Publication Expenses	5-02-99-020	3,164,411.60	-
Rent/Lease Expenses	5-02-99-050	6,804,306.00	-
Representation Expenses	5-02-99-030	9,603,497.18	-
Transportation and Delivery Expenses	5-02-99-040	326,040.43	-
Subscription Expenses	5-02-99-990	800,389.04	-
Survey Expense	5-02-07-010	83,107.00	-
Legal Services	5-02-11-010	838,558.97	-
Auditing Services	5-02-11-020	18,885,357.38	-
Consulting Services	5-02-11-030	5,183,728.57	-
Other General Services	5-02-12-990	191,420.08	-
Janitorial Services	5-02-12-020	9,463,227.89	-
Security Services	5-02-12-030	4,533,822.62	-
Other Professional Services	5-02-11-990	933,039.70	-
Rep & Main. Land Improvements	5-02-13-020	102,880.50	-
Rep & Main. Infrastructure Assets	5-02-13-030	16,500,348.60	-
Rep & Main. Buildings and Other Structures	5-02-13-040	9,714,709.93	-
Rep & Main. Machinery and Equipment	5-02-13-050	14,618,602.08	-
Rep & Main. Transportation Equipment	5-02-13-060	33,020,657.38	-
Rep & Main. Furnitures & Fixtures	5-02-13-070	493,673.90	-
Rep & Main. Other Property,Plant & Equipment	5-02-13-990	475,774.94	-
Subsidy to Regional Offices	5-02-14-070	19,307,098,031.33	-
Subsidy to Operating Units	5-02-14-080	73,703,068.09	-
Donations	5-02-99-080	13,000.00	-
Taxes, Duties and Licenses	5-02-15-010	4,551,691.12	-
Fidelity Bond Premiums	5-02-15-020	4,138,964.00	-
Insurance Expenses	5-02-15-030	9,036,499.02	-
Impairment Loss-Loans and Receivables	5-05-03-020	61,815.90	-
Depreciation - Land Improvements	5-05-01-020	13,189,437.55	-
Depreciation-Infrastructure Assets	5-05-01-030	7,439,579.79	-
Depreciation - Buildings & Other Structures	5-05-01-040	967,785.00	-
Depreciation - Machinery and Equipment	5-05-01-050	1,086,043.00	-
Depreciation - Other Transportation Equipment	5-05-01-060	400,612.07	-
Depreciation - Furniture and Fixtures, books	5-05-01-070	21,851.17	-
Extraordinary and Miscellaneous Expenses	5-02-10-030	515,548.24	-
Other Discount (10% discount on ISF)	5-05-05-010	329,555.70	-
Other Maintenance & Operating Expenses	5-02-99-990	2,816,655.34	-
Other Maintenance and Operating Expenses	5-02-99-990A	24,153,016.35	-
Contractual Services	5-02-99-990C	15,157,575.51	-
Job Order	5-02-99-990D	18,740,073.50	-
Collection Expenses	5-02-99-990F	24,665.00	-
Irrigator's Share	5-02-99-990G	85,487,432.96	-
Motorcycle Allowance	5-02-99-990H	16,842.00	-
Sports	5-02-10-030A	1,279,850.24	-
Other Miscellaneous Expenses	5-02-10-030C	16,223,162.57	-
Extraordinary Expenses	5-02-10-030D	5,303,703.65	-
Bank Charges	5-03-01-040	14,680.67	-
Interest Expenses	5-03-01-020	525,362,991.32	-
Grand Total		251,289,494,610.78	251,289,494,610.78

CERTIFIED CORRECT:

  
ELIZABETH A. BENZON  
Acting Manager, Accounting Division

NOTED :

  
EDITHA D. MORALES  
Acting Manager, Financial Management Dept.