

NATIONAL IRRIGATION ADMINISTRATION
COMBINED TRIAL BALANCE
ALL FUNDS (Corporate fund, General fund & Special Fund)
As at March 31, 2019

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	5,973,832.72	-
Petty Cash	1-01-01-020	4,267,520.05	-
Cash in Bank - Local Currency,Current Account	1-01-02-020	6,577,189,826.57	-
Cash in Bank - Local Currency,Savings Account	1-01-02-030	81,575,861.29	-
Cash in Bank - Local Currency,Time Deposits	1-01-05-020	386,255,698.51	-
Cash in Bank - Foreign Currency,Savings Account	1-01-03-030	857,260.60	-
Cash in Bank - Foreign Currency,Time Deposits	1-01-05-030	41,432,476.34	-
Cash, Treasury/Agency Deposit, Regular	1-01-04-010	1,457,474.41	-
Cash - National Treasury, MDS	1 01 04 040	4,454,236.63	-
Accounts Receivable - ISF (Current & Back Accounts)	1-03-01-010	-	-
- Accounts Receivable (ISF)	1-03-01-010A	66,349,281.08	-
- Accounts Receivable (ISFBack Account	1-03-01-010B	13,640,516,739.11	-
- Accounts Receivable (Pump/CIP/CIS)-Current (Due)	1-03-01-010C	499,455,016.44	-
- Accounts Receivable (Pump/CIP/CIS)-NonCurrent(Not due)	1-03-01-010D	7,075,640,006.14	-
- Accounts Receivable - Others	1-03-01-010E	134,678,990.11	-
Due from Officers and Employees	1-03-05-020	12,014,430.42	-
Due from National Government Agencies	1-03-03-010	855,856,195.41	-
Due from Government Corporations	1-03-03-050	13,440,434,000.95	-
Due from Local Government Units	1-03-03-030	179,700,819.45	-
Due from Central Office	1-03-04-060	28,181,078.59	-
Due from Other Funds	1-03-04-050	28,844,540.27	-
Receivables - Disallowances/Charges	1-03-05-010	61,868,995.95	-
Advances to Officers and Employees	1-99-01-040	27,042,326.75	-
Advances to Special Disbursing Officer	1-99-01-030	21,521,370.21	-
Advances for Operating Expenses	1-99-01-010	1,304,124.08	-
Advances for Payroll	1-99-01-020	8,520,424.11	-
Loans Receivables - others	1-03-01-990	4,924,652.42	-
Other Receivables	1-03-05-990	408,362,630.32	-
Merchandise Inventory	1-04-01-010	59,316,843.77	-
Office Supplies Inventory	1-04-04-010	30,455,215.34	-
Fuel, Oil and Lubricants Inventory	1-04-04-080	5,614,498.04	-
Construction Materials Inventory	1-04-04-130	45,676.96	-
Other Supplies and Materials Inventory	1-04-04-990	177,613,066.00	-
Semi-Expendable Other Machinery and Equipment	1-04-05-010	90,460.00	-
Semi-Expendable Office Equipment	1-04-05-020	414,201.00	-
Semi-Expendable Information and Communication Technology Equipment	1-04-05-030	387,918.00	-
Semi-Expendable Communication Equipment	1-04-05-070	6,370.00	-
Semi-Expendable Printing Equipment	1-04-05-110	30,387.00	-
Semi-Expendable Sports Equipment	1-04-05-120	10,710.00	-
Semi-Expendable Furniture and Fixtures	1-04-06-010	1,003,715.00	-
Semi-Expendable Books	1-04-06-020	735.00	-
Prepaid Rent	1-99-02-020	7,510,433.68	-
Deposit on Letters of Credit	1-99-03-010	199,787.86	-
Advances to Contractors	1-99-02-010	5,471,778,921.76	-
Other Prepayments	1-99-02-990	8,666,344.47	-
Guaranty Deposits	1-99-03-020	26,591,969.86	-
Investments in Stocks	1-02-99-010	1,207,000.00	-
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	72,711,387,972.78	-
Other Investments - Other marketable securities	1-02-99-990B	15,900.00	-
Land	1-06-01-010	5,809,437,364.58	-
Other Land Improvements	1-06-02-990	32,654,015,312.76	-
Power Supply Systems	1-06-03-050	83,664,054.61	-
Buildings	1-06-04-010	1,535,713,405.02	-
Other Structures	1-06-04-990	120,945,906.40	-
Office Equipment	1-06-05-220	301,012,372.13	-
Medical Equipment	1-06-05-110	975,136.00	-
Furnitures and Fixtures	1-06-07-010	161,603,343.05	-
Information and Communication Technology Equipment	1-06-05-030	367,810,544.84	-
Books	1-06-07-020	609,590.18	-
Agricultural and Forestry Equipment	1-06-05-040	524,325,438.53	-
Marine and Fishery Equipment	1-06-05-050	190,000.00	-
Communication Equipment	1-06-05-070	85,244,621.77	-
Construction & Heavy Equipment	1-06-05-080	699,206,083.04	-
Disaster Response and Rescue Equipment	1-06-05-090	8,196,566.93	-
Military, Police and Security Equipment	1-06-05-100	3,526,273.70	-

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Sports Equipment	1-06-05-130	720,623.23	-
Technical and Scientific Equipment	1-06-05-140	273,337,694.12	-
Other Machineries and Equipment	1-06-05-990	76,820,638.68	-
Machinery	1-06-05-990A	455,299,219.26	-
Other Machineries and Equipment	1-06-05-990B	394,576,205.34	-
Motor Vehicles	1-06-06-010	401,973,050.95	-
Watercrafts	1-06-06-040	3,320,895.00	-
Other Transportation Equipment	1-06-06-990	42,807,155.85	-
Other Property, Plant and Equipment	1-06-98-990	601,220,070.31	-
Road Networks	1-06-03-010	202,293,655.88	-
Water Supply Systems	1-06-03-040	87,309,958,427.18	-
Artesian Wells, Reservoirs, Pumping Stations & Conduits	1-06-03-040A	690,036,815.74	-
Irrigation, Canals and Laterals	1-06-03-040B	5,287,556,095.72	-
Other Public Infrastructures	1-06-03-040C	141,338,330.02	-
Reforestation-UPLAND	1-06-03-040D	12,277,775.05	-
Construction in Progress - Infrastructure Assets	1-06-10-020	37,978,279,877.69	-
CIP - Land Improvements	1-06-10-020A	20,273,940.38	-
CIP - Building & Other Structures	1-06-10-020B	24,471,542.18	-
CIP - Agency Assets	1-06-10-020C	645,540,756.77	-
CIP - Roads, Highways and Bridges	1-06-10-020D	112,706,882.16	-
CIP - Artesian Wells, Res, Pmpg Stations & Conduits	1-06-10-020E	13,423,613.20	-
CIP - Irrigation, Canals and Laterals	1-06-10-020F	111,640,517,502.21	-
CIP - Other Public Infrastructures	1-06-10-020G	930,301,494.82	-
CIP - Reforestation - Upland	1-06-10-020H	18,335,806.21	-
Works of Arts and Archeological Specimens	1-06-11-020	169,000.00	-
Other Service Concession Assets	1-06-12-990	94,542.00	-
Work/Zoo Animals	1-06-98-010	549,228.90	-
Other Assets	1-99-99-990	32,755,705.64	-
Other Current Assets	1-99-99-990A	(229,280,342.17)	-
Other Assets-unserviceable assets	1-99-99-990B	303,122,338.41	-
Allowance for Impairment-Accounts Receivable	1-03-01-011	-	4,046,295,261.78
Allowance for Impairment-Merchandise Inventory	1-04-01-011	-	93,179.20
Allowance for Impairment-Office Supplies Inventory	1-04-04-011	-	27,029,397.98
Acc. Depn - Power Supply Systems	1-06-03-051	-	37,117,627.84
Acc. Depn - Other Land Improvements	1-06-02-991	-	12,943,073,090.51
Acc. Depn - Buildings	1-06-04-011	-	347,221,051.17
Acc. Depn - Other Structures	1-06-04-991	-	43,915,114.14
Acc. Depn - Office Equipment	1-06-05-221	-	138,282,186.58
Acc. Depn - Furniture & Fixtures	1-06-07-011	-	45,817,858.55
Acc. Depn - Information and Communication Technology Equipment	1-06-05-031	-	164,516,625.58
Acc. Depn - Books	1-06-07-021	-	45,481.60
Acc. Depn - Agricultural and Forestry Equipment	1-06-05-041	-	1,394,567.55
Acc. Depn - Marine and Fishery Equipment	1-06-05-051	-	13,978.58
Acc. Depn - Communication Equipt	1-06-05-071	-	40,800,540.56
Acc. Depn - Construction & Heavy Equipment	1-06-05-081	-	406,038,974.11
Acc. Depn - Disaster Response and Rescue Equipment	1-06-05-091	-	6,900,820.99
Acc. Depn - Military, Police and Security Equipment	1-06-05-101	-	2,171,414.24
Acc. Depn - Medical Equipment	1-06-05-111	-	705,251.14
Acc. Depn - Sports Equipment	1-06-05-131	-	680,707.48
Acc. Depn - Technical & Scientific Equipment	1-06-05-141	-	119,633,166.87
Acc. Depn - Other Machinery and Equipment	1-06-05-991	-	33,256,730.06
Acc. Depn - Machinery	1-06-05-991A	-	283,628,874.77
Acc. Depn -Other Machineries and Equipment	1-06-05-991B	-	227,792,672.57
Acc. Depn - Motor Vehicles	1-06-06-011	-	284,568,314.38
Acc. Depn - Watercrafts	1-06-06-041	-	1,944,216.58
Acc. Depn - Other Transportation Equipt	1-06-06-991	-	16,020,844.44
Acc. Depn - Other Property Plant & Eqpt.	1-06-98-991	-	530,111,622.15
Acc. Depn - Road Networks	1-06-03-011	-	41,630,767.90
Acc. Depn - Water Supply Systems	1-06-03-041	-	2,645,038,923.79
Acc. Depn - Other Assets	1-99-99-991	-	22,262,984.87
		-	-
		-	-
LIABILITIES			
Accounts Payable	2-01-01-010	-	12,893,738,612.74
Notes Payable	2-01-01-040	-	128,022.47

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As at March 31, 2019

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Due to Officers and Employees	2-01-01-020	-	37,753,251.82
Due to Treasurer of the Philippines	2-02-01-090	-	65,337,888,695.45
Due from National Treasury	2-02-01-090A	-	45,217,731.67
Due to BIR	2-02-01-010	-	401,148,793.17
Due to GSIS	2-02-01-020	-	39,758,410.88
Due to PAG-IBIG	2-02-01-030	-	10,026,931.55
Due to PHILHEALTH	2-02-01-040	-	7,287,336.76
Due to NGAs	2-02-01-050	-	13,543,834,294.74
Due to Government Corporations	2-02-01-060	-	306,217,448.79
Due to LGUs	2-02-01-070	-	25,066,000.52
Due to Central Office	2-03-01-060	-	49,474,616.11
Due to Regional Office	2-03-01-070	-	1,130,774,715.94
Due to Other Funds	2-03-01-050	-	180,663,351.03
Guaranty/Security Deposits Payable	2-04-01-040	-	1,209,725,473.61
Costumers Deposit Payable	2-04-01-050	-	1,639,157.60
Bail Bonds Payable	2-04-01-030	-	30,447,863.86
Other Payables	2-99-99-990	-	2,994,553,258.64
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	-	8,074,850,446.45
Deferred Credits (ISF)	2-05-01-990A	-	6,762,788,758.07
Deferred Credits (PA/CIS/CIP)	2-05-01-990B	-	6,925,473,672.60
Other Deferred Credits	2-05-01-990C	-	408,675,576.38
		-	-
		-	-
EQUITY		-	-
		-	-
Accumulated Surplus/(Deficit)	3-01-01-010	-	268,921,075,831.06
Capital Stock	3-08-01-010	-	5,559,191,864.58
Retained Earnings	3-07-01-010	-	(13,119,438,808.69)
Grand Total		411,842,304,089.72	411,842,304,089.72

CERTIFIED CORRECT:


HELEN T. LAOYAN
Acting Manager, Accounting Division

NOTED :


EDITHA D. MORALES
Manager, Financial Management Dept.