

**NATIONAL IRRIGATION ADMINISTRATION
 COMBINED TRIAL BALANCE
 ALL FUNDS (Corporate fund, General fund & Special Fund)
 AS AT JUNE 30, 2019
 FUND 501 CORPORATE OPERATING FUND**

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	5,531,118.17	-
Petty Cash	1-01-01-020	4,456,551.65	-
Cash in Bank - Local Currency,Current Account	1-01-02-020	7,348,089,730.80	-
Cash in Bank - Local Currency,Savings Account	1-01-02-030	89,354,199.09	-
Cash in Bank - Local Currency,Time Deposits	1-01-05-020	390,309,727.35	-
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	40,907,705.37	-
Cash, Treasury/Agency Deposit, Regular	1-01-04-010	3,486,764.83	-
Cash - National Treasury, MDS	1 01 04 040	4,454,236.73	-
Accounts Receivable - ISF (Current & Back Accounts)	1-03-01-010	4,680,598,868.92	-
- Accounts Receivable (ISF)	1-03-01-010A	387,691,825.74	-
- Accounts Receivable (ISFBack Account	1-03-01-010B	7,852,310,385.39	-
- Accounts Receivable (Pump/CIP/CIS)-Current (Due)	1-03-01-010C	493,547,036.18	-
- Accounts Receivable (Pump/CIP/CIS)-NonCurrent(Not due)	1-03-01-010D	5,843,624,871.64	-
- Accounts Receivable - Others	1-03-01-010E	101,774,379.70	-
Due from Officers and Employees	1-03-05-020	13,436,462.71	-
Due from National Government Agencies	1-03-03-010	844,207,416.79	-
Due from Government Corporations	1-03-03-050	13,435,066,311.38	-
Due from Local Government Units	1-03-03-030	177,800,889.53	-
Due from Central Office	1-03-04-060	1,033,041,937.50	-
Due from Other Funds	1-03-04-050	21,071,706.86	-
Receivables - Disallowances/Charges	1-03-05-010	59,545,964.56	-
Advances to Officers and Employees	1-99-01-040	25,976,296.75	-
Advances to Special Disbursing Officer	1-99-01-030	20,290,636.89	-
Advances for Operating Expenses	1-99-01-010	1,254,927.33	-
Advances for Payroll	1-99-01-020	9,041,779.24	-
Loans Receivables - others	1-03-01-990	4,924,652.42	-
Other Receivables	1-03-05-990	378,822,797.48	-
Merchandise Inventory	1-04-01-010	59,316,843.77	-
Office Supplies Inventory	1-04-04-010	30,476,285.51	-
Fuel, Oil and Lubricants Inventory	1-04-04-080	2,576,470.37	-
Construction Materials Inventory	1-04-04-130	45,676.96	-
Other Supplies and Materials Inventory	1-04-04-990	163,137,794.81	-
Other Supplies Inventory	1-04-04-990A	622,345.76	-
Semi-Expendable Other Machinery and Equipment	1-04-05-010	90,460.00	-
Semi-Expendable Office Equipment	1-04-05-020	405,206.00	-
Semi-Expendable Information and Communication Technology Equipment	1-04-05-030	408,362.00	-
Semi-Expendable Communication Equipment	1-04-05-070	10,170.00	-
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	1,012,315.00	-
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	5,877,208,659.52	-
Other Prepayments	1-99-02-990	8,666,344.47	-
Guaranty Deposits	1-99-03-020	37,447,443.70	-
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	65,520,596,326.13	-
Other Investments - CE CASECNAN	1-02-99-990A	8,921,205,507.71	-
Other Investments - Other marketable securities	1-02-99-990B	15,900.00	-
Land	1-06-01-010	5,763,536,088.98	-
Other Land Improvements	1-06-02-990	32,700,264,208.91	-
Power Supply Systems	1-06-03-050	84,638,415.18	-
Buildings	1-06-04-010	1,575,368,240.19	-
Other Structures	1-06-04-990	120,235,875.96	-
Office Equipment	1-06-05-220	304,797,810.49	-
Medical Equipment	1-06-05-110	972,536.00	-
Furnitures and Fixtures	1-06-07-010	164,276,965.82	-
Information and Communication Technology Equipment	1-06-05-030	374,713,020.26	-
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	84,975,650.30	-

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PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Construction & Heavy Equipment	1-06-05-080	707,110,428.04	-
Disaster Response and Rescue Equipment	1-06-05-090	7,909,531.22	-
Military, Police and Security Equipment	1-06-05-100	3,552,648.70	-
Sports Equipment	1-06-05-130	812,623.23	-
Technical and Scientific Equipment	1-06-05-140	282,229,264.31	-
Other Machineries and Equipment	1-06-05-990	80,780,815.22	-
Machinery	1-06-05-990A	407,310,806.36	-
Other Machineries and Equipment	1-06-05-990B	406,198,427.25	-
Motor Vehicles	1-06-06-010	421,529,680.24	-
Watercrafts	1-06-06-040	3,320,895.00	-
Other Transportation Equipment	1-06-06-990	34,091,384.17	-
Other Property, Plant and Equipment	1-06-98-990	603,321,694.19	-
Road Networks	1-06-03-010	205,580,127.75	-
Water Supply Systems	1-06-03-040	90,250,533,140.28	-
Irrigation, Canals and Laterals	1-06-03-040B	5,455,567,288.97	-
Other Public Infrastructures	1-06-03-040C	137,127,761.71	-
Reforestation-UPLAND	1-06-03-040D	15,739,635.05	-
Construction in Progress - Infrastructure Assets	1-06-10-020	38,368,651,699.42	-
CIP - Land Improvements	1-06-10-020A	16,812,080.38	-
CIP - Building & Other Structures	1-06-10-020B	24,471,542.18	-
CIP - Agency Assets	1-06-10-020C	647,247,802.20	-
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	114,153,853,859.47	-
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	(65,501,731.80)	-
Other Current Assets	1-99-99-990A	(107,862,065.90)	-
Other Assets-unserviceable assets	1-99-99-990B	280,493,619.20	-
Allowance for Impairment-Accounts Receivable	1-03-01-011	-	3,637,169,882.15
Allowance for Impairment-Other Transportation Equipt	1 06 06 992	-	27,122,577.18
Acc. Depn - Power Supply Systems	1-06-03-051	-	37,117,627.84
Acc. Depn - Other Land Improvements	1-06-02-991	-	12,947,469,569.69
Acc. Depn - Buildings	1-06-04-011	-	348,578,735.96
Acc. Depn - Other Structures	1-06-04-991	-	42,840,474.14
Acc. Depn - Office Equipment	1-06-05-221	-	134,620,707.42
Acc. Depn - Furniture & Fixtures	1-06-07-011	-	45,062,373.05
Acc. Depn - Information and Communication Technology Equipment	1-06-05-031	-	159,799,658.51
Acc. Depn - Books	1-06-07-021	-	45,481.60
Acc. Depn - Agricultural and Forestry Equipment	1-06-05-041	-	1,750,922.55
Acc. Depn - Marine and Fishery Equipment	1-06-05-051	-	13,978.58
Acc. Depn - Communication Equipt	1-06-05-071	-	40,530,799.84
Acc. Depn - Construction & Heavy Equipment	1-06-05-081	-	415,228,035.22
Acc. Depn - Disaster Response and Rescue Equipment	1-06-05-091	-	6,619,775.28
Acc. Depn - Military, Police and Security Equipment	1-06-05-101	-	2,172,464.24
Acc. Depn - Medical Equipment	1-06-05-111	-	705,017.14
Acc. Depn - Sports Equipment	1-06-05-131	-	680,707.48
Acc. Depn - Technical & Scientific Equipment	1-06-05-141	-	119,087,832.75
Acc. Depn - Other Machinery and Equipment	1-06-05-991	-	51,959,500.49
Acc. Depn - Machinery	1-06-05-991A	-	261,194,498.93
Acc. Depn -Other Machineries and Equipment	1-06-05-991B	-	199,337,486.08
Acc. Depn - Motor Vehicles	1-06-06-011	-	285,310,883.12
Acc. Depn - Watercrafts	1-06-06-041	-	1,946,841.58
Acc. Depn - Other Transportation Equipt	1-06-06-991	-	16,205,743.48
Acc. Depn - Other Property Plant & Eqpt.	1-06-98-991	-	586,176,754.21
Acc. Depn - Road Networks	1-06-03-011	-	41,630,767.90
Acc. Depn - Water Supply Systems	1-06-03-041	-	2,601,358,629.28
Acc. Depn - Other Assets	1-99-99-991	-	8,397,404.86
		-	-

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 AS AT JUNE 30, 2019
 FUND 501 CORPORATE OPERATING FUND**

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
LIABILITIES		-	-
Accounts Payable	2-01-01-010	-	12,968,178,670.82
Notes Payable	2-01-01-040	-	128,022.47
Due to Officers and Employees	2-01-01-020	-	34,091,074.76
Due to Treasurer of the Philippines	2-02-01-090	-	65,337,897,873.83
Due from National Treasury	2-02-01-090A	-	45,225,180.28
Due to BIR	2-02-01-010	-	344,064,126.75
Due to GSIS	2-02-01-020	-	43,240,057.02
Due to PAG-IBIG	2-02-01-030	-	10,113,107.86
Due to PHILHEALTH	2-02-01-040	-	7,684,607.71
Due to NGAs	2-02-01-050	-	13,502,588,764.47
Due to Government Corporations	2-02-01-060	-	257,157,201.48
Due to LGUs	2-02-01-070	-	23,712,340.12
Due to Bureaus	2-03-01-020	-	-
Due to Central Office	2-03-01-060	-	51,969,656.51
Due to Regional Office	2-03-01-070	-	2,512,610,938.32
Due to Other Funds	2-03-01-050	-	221,930,804.66
Guaranty/Security Deposits Payable	2-04-01-040	-	1,225,613,457.11
Costumers Deposit Payable	2-04-01-050	-	1,639,157.60
Bail Bonds Payable	2-04-01-030	-	30,209,460.12
Other Payables	2-99-99-990	-	4,204,338,292.92
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	-	8,103,020,691.84
Deferred Credits (ISF)	2-05-01-990A	-	5,658,988,511.93
Deferred Credits (PA/CIS/CIP)	2-05-01-990B	-	6,263,428,039.28
Other Deferred Credits	2-05-01-990C	-	77,513,124.72
		-	-
		-	-
EQUITY		-	-
Accumulated Surplus/(Deficit)	3-01-01-010	-	276,023,086,008.05
Capital Stock	3-08-01-010	-	5,559,191,864.58
Retained Earnings	3-07-01-010	-	(13,115,050,127.94)
Grand Total		419,019,046,571.78	419,019,046,571.78

CERTIFIED CORRECT:


HELEN T. LAOYAN
 Acting Manager, Accounting Division

NOTED :


EDITHA D. MORALES
 Manager, Financial Management Dept.