

NATIONAL IRRIGATION ADMINISTRATION
COMBINED TRIAL BALANCE
ALL FUNDS (Corporate fund, General fund & Special Fund)
AS AT SEPTEMBER 30, 2019

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	5,340,950.24	-
Petty Cash	1-01-01-020	4,347,671.78	-
Cash in Bank - Local Currency,Current Account	1-01-02-020	14,455,397,232.43	-
Cash in Bank - Local Currency,Savings Account	1-01-02-030	56,051,515.87	-
Cash in Bank - Local Currency,Time Deposits	1-01-05-020	394,812,776.73	-
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	41,104,696.01	-
Cash, Treasury/Agency Deposit, Regular	1-01-04-010	5,417,502.48	-
Cash - National Treasury, MDS	1 01 04 040	8,821,228.74	-
Accounts Receivable - ISF (Current & Back Accounts)	1-03-01-010	1,144,868,661.10	-
- Accounts Receivable (ISF)	1-03-01-010A	9,955,810.10	-
- Accounts Receivable (ISFBack Account)	1-03-01-010B	13,041,381,448.91	-
- Accounts Receivable (Pump/CIP/CIS)-Current (Due)	1-03-01-010C	332,727,880.00	-
- Accounts Receivable (Pump/CIP/CIS)-NonCurrent(Not due)	1-03-01-010D	5,503,112,814.45	-
- Accounts Receivable - Others	1-03-01-010E	134,079,729.51	-
Due from Officers and Employees	1-03-05-020	12,347,986.41	-
Due from National Government Agencies	1-03-03-010	842,297,075.75	-
Due from Government Corporations	1-03-03-050	13,440,311,133.52	-
Due from Local Government Units	1-03-03-030	178,199,832.74	-
Due from Central Office	1-03-04-060	143,238,173.95	-
Due from Regional Offices	1-03-04-070	3,097,914.04	-
Due from Other Funds	1-03-04-050	27,465,152.18	-
Receivables - Disallowances/Charges	1-03-05-010	69,010,049.90	-
Advances to Officers and Employees	1-99-01-040	24,667,534.58	-
Advances to Special Disbursing Officer	1-99-01-030	21,196,335.42	-
Advances for Operating Expenses	1-99-01-010	1,078,844.17	-
Advances for Payroll	1-99-01-020	10,093,238.15	-
Loans Receivables - others	1-03-01-990	4,924,652.42	-
Other Receivables	1-03-05-990	369,075,523.14	-
Merchandise Inventory	1-04-01-010	68,153,822.96	-
Office Supplies Inventory	1-04-04-010	32,105,130.89	-
Fuel, Oil and Lubricants Inventory	1-04-04-080	5,904,243.37	-
Construction Materials Inventory	1-04-04-130	71,916.96	-
Other Supplies and Materials Inventory	1-04-04-990	163,725,079.98	-
Other Supplies Inventory	1-04-04-990A	25,930.75	-
Semi-Expendable Other Machinery and Equipment	1-04-05-010	85,760.00	-
Semi-Expendable Office Equipment	1-04-05-020	381,006.00	-
Semi-Expendable Information and Communication Technology Equipment	1-04-05-030	657,073.22	-
Semi-Expendable Agricultural and Forestry Equipment	1-04-05-040	78,200.00	-
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 Technical and Scientific Equipment	1-04-05-130	135,072.34	-
Semi-Expendable Furniture and Fixtures	1-04-06-010	655,115.00	-
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	6,385,688,277.20	-
Other Prepayments	1-99-02-990	8,666,344.47	-
Guaranty Deposits	1-99-03-020	26,644,469.86	-
Investments in Stocks	1-02-99-010	1,207,000.00	-
Investments in Bonds-Local	1-02-02-050	1,600.00	-
Investment Property	1-02-99-990	13,488,172.47	-
Other Investments	1-02-99-990	-	-
Other Investments - CE CASECNAN	1-02-99-990A	75,180,038,315.66	-
Other Investments - Other marketable securities	1-02-99-990B	15,900.00	-
Land	1-06-01-010	5,782,054,139.59	-
Other Land Improvements	1-06-02-990	32,150,439,299.80	-
Power Supply Systems	1-06-03-050	89,136,478.65	-
Buildings	1-06-04-010	2,225,130,186.81	-
Other Structures	1-06-04-990	125,071,875.88	-
Office Equipment	1-06-05-220	310,173,215.13	-
Medical Equipment	1-06-05-110	942,979.00	-
Furnitures and Fixtures	1-06-07-010	167,939,837.39	-
Information and Communication Technology Equipment	1-06-05-030	378,143,166.77	-

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PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Books	1-06-07-020	580,812.35	-
Agricultural and Forestry Equipment	1-06-05-040	523,599,978.53	-
Marine and Fishery Equipment	1-06-05-050	190,000.00	-
Communication Equipment	1-06-05-070	86,102,841.38	-
Construction & Heavy Equipment	1-06-05-080	843,771,445.04	-
Disaster Response and Rescue Equipment	1-06-05-090	7,928,705.22	-
Military, Police and Security Equipment	1-06-05-100	3,446,770.70	-
Sports Equipment	1-06-05-130	798,773.23	-
Technical and Scientific Equipment	1-06-05-140	317,795,945.00	-
Other Machineries and Equipment	1-06-05-990	1,489,817.44	-
Machinery	1-06-05-990A	410,893,628.06	-
Other Machineries and Equipment	1-06-05-990B	469,486,021.50	-
Motor Vehicles	1-06-06-010	531,334,616.08	-
Watercrafts	1-06-06-040	3,320,895.00	-
Other Transportation Equipment	1-06-06-990	33,632,345.47	-
Other Property, Plant and Equipment	1-06-98-990	603,359,212.19	-
Road Networks	1-06-03-010	208,395,414.72	-
Water Supply Systems	1-06-03-040	89,305,846,118.33	-
Irrigation, Canals and Laterals	1-06-03-040B	6,528,213,323.45	-
Other Public Infrastructures	1-06-03-040C	721,716,378.12	-
Reforestation-UPLAND	1-06-03-040D	15,739,635.05	-
Construction in Progress - Infrastructure Assets	1-06-99-020	114,633,206,120.89	-
CIP - Land Improvements	1-06-99-020	16,812,080.38	-
CIP - Building & Other Structures	1-06-99-020	24,471,542.18	-
CIP - Agency Assets	1-06-99-020	660,978,763.64	-
CIP - Roads, Highways and Bridges	1-06-99-020	112,706,882.16	-
CIP - Artesian Wells, Res, Pmpg Stations & Conduits	1-06-99-020	13,423,613.20	-
CIP - Irrigation, Canals and Laterals	1-06-99-020	33,753,811,059.47	-
CIP - Other Public Infrastructures	1-06-99-020	930,301,494.82	-
CIP - Reforestation - Upland	1-06-99-020	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	-
Other Assets	1-99-99-990	107,497,160.30	-
Other Current Assets	1-99-99-990A	-	-
Other Assets-unserviceable assets	1-99-99-990B	-	-
Allowance for impairment-Accounts Receivable	1-03-01-011	-	6,526,509,497.56
Allowance for Impairment-Merchandise Inventory	1-04-01-011	-	93,179.20
Acc. Depn Power Supply Systems	1-06-03-051	-	37,117,627.84
Acc. Depn Other Land Improvements	1-06-02-991	-	12,907,674,270.48
Acc. Depn Buildings	1-06-04-011	-	712,291,145.58
Acc. Depn Other Structures	1-06-04-991	-	42,840,474.14
Acc. Depn Office Equipment	1-06-05-221	-	134,204,955.29
Acc. Depn Furniture & Fixtures	1-06-07-011	-	44,691,742.51
Acc. Depn Information and Communication Technology Equipment	1-06-05-031	-	156,175,855.09
Acc. Depn Books	1-06-07-021	-	19,581.55
Acc. Depn Agricultural and Forestry Equipment	1-06-05-041	-	1,565,864.55
Acc. Depn Marine and Fishery Equipment	1-06-05-051	-	13,978.58
Acc. Depn Communication Equipt	1-06-05-071	-	40,071,585.90
Acc. Depn Construction & Heavy Equipment	1-06-05-081	-	415,358,386.43
Acc. Depn Disaster Response and Rescue Equipment	1-06-05-091	-	6,592,582.20
Acc. Depn Military, Police and Security Equipment	1-06-05-101	-	2,101,111.32
Acc. Depn Medical Equipment	1-06-05-111	-	668,280.49
Acc. Depn Sports Equipment	1-06-05-131	-	667,657.74
Acc. Depn Technical & Scientific Equipment	1-06-05-141	-	119,450,863.94
Acc. Depn Other Machinery and Equipment	1-06-05-991	-	40,117,950.23
Acc. Depn - Machinery	1-06-05-991A	-	279,890,773.04
Acc. Depn -Other Machineries and Equipment	1-06-05-991B	-	192,261,724.07
Acc. Depn Motor Vehicles	1-06-06-011	-	289,084,667.80
Acc. Depn Watercrafts	1-06-06-041	-	1,949,466.58
Acc. Depn Other Transportation Equipt	1-06-06-991	-	15,940,059.16
Acc. Depn Other Property Plant & Eqpt.	1-06-98-991	-	530,950,994.64
Acc. Depn Road Networks	1-06-03-011	-	41,030,767.90
Acc. Depn Water Supply Systems	1-06-03-041	-	2,671,055,707.33
Acc. Depn Other Assets	1-99-99-991	-	35,918,429.26

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PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
LIABILITIES			
Accounts Payable	2-01-01-010	-	6,123,455,728.13
Notes Payable	2-01-01-040	-	1,159,783.79
Due to Officers and Employees	2-01-01-020	-	34,938,089.80
Due to Treasurer of the Philippines	2-02-01-090	-	65,339,293,515.02
Due from National Treasury	2-02-01-090A	-	45,232,624.32
Due to BIR	2-02-01-010	-	352,110,933.85
Due to GSIS	2-02-01-020	-	40,957,314.60
Due to PAG-IBIG	2-02-01-030	-	10,812,852.63
Due to PHILHEALTH	2-02-01-040	-	7,433,255.57
Due to NGAs	2-02-01-050	-	13,488,891,645.25
Due to Government Corporations	2-02-01-060	-	302,633,125.11
Due to LGUs	2-02-01-070	-	22,030,494.85
Due to Central Office	2-03-01-060	-	(829,639,783.63)
Due to Regional Office	2-03-01-070	-	1,092,528.80
Due to Other Funds	2-03-01-050	-	125,295,163.03
Guaranty/Security Deposits Payable	2-04-01-040	-	1,279,815,329.07
Costumers Deposit Payable	2-04-01-050	-	1,457,537.64
Performance/Bidders Bonds Payable	2-04-01-030	-	24,199,988.61
Other Payables	2-99-99-990	-	4,112,141,710.31
Loans Payable - Domestic	2-01-02-040	-	975,000,000.00
Other Deferred Credits	2-05-01-990	-	2,935,728,746.51
Deferred Credits (ISF)	2-05-01-990A	-	6,578,769,456.18
Deferred Credits (PA/CIS/CIP)	2-05-01-990B	-	6,014,939,405.29
Other Deferred Credits	2-05-01-990C	-	5,427,911,020.38
EQUITY			
Accumulated Surplus/(Deficit)	3-01-01-010	-	263,089,556,717.43
Share Capital	3-08-01-010	-	5,559,191,864.58
Retained Earnings	3-07-01-010	-	(6,314,890,766.09)
Irrigation Service Fee (ISF)	4-02-01-990	-	-
Irrigation Service Fee-Principal (Current Account)	4-02-01-990A	-	6,541,036.25
Irrigation Service Fee-Principal (Back Account)	4-02-01-990B	-	5,841,508.18
ISF-Principal (BA) - Incentive Policy (MC#79 s. 2007)	4-02-01-990D	-	96,493.48
Management Fee	4-02-02-340	-	14,833,425.16
CIS Amortization and Equity	4-02-01-990	-	-
CIS Amortization - Principal (Current Account	4-02-01-990E	-	277,123.01
CIS Amortization - Principal (Back Account)	4-02-01-990F	-	524,841.12
CIP/CIS Equity	4-02-01-990G	-	218,100.00
Pump Amortization and Equity	4-02-01-990	-	5,000.00
Fines & Penalties - Service Income	4-02-01-140	-	68,318.62
ISF - Back Account - Penalty	4-02-01-140A	-	1,103,993.11
Other fines and penalties	4-02-01-140D	-	588,631.66
Rent Income	4-02-02-050	-	-
- Equipment Rental	4-02-02-050A	-	53,651,333.54
- Income from NIA Facilities/Dormitory Operation	4-02-02-130A	-	14,155,594.10
- Use of DCIEC Facilities/Equipments	4-02-02-130B	-	100,000.00
- Rental of Motor Vehicles	4-02-02-130C	-	36,443.42
Subsidy Income from National Government	4-03-01-010	-	30,420,524,453.63
Subsidy from Central Office	4-03-01-060	-	1,792,325,857.76
Subsidy from Regional Office	4-03-01-070	-	121,721,558.66
Income from Grants and Donations in Kind	4-04-02-020	-	6,000.00
Interest Income	4-02-02-210	-	14,509,552.73

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PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
		Miscellaneous Income	4-06-03-990
Bid Documents	4-06-03-990A	-	12,104,152.07
Sale of Goods and Materials	4-06-03-990B	-	11,777.00
Hauling/Milling/Drying	4-06-03-990C	-	40,117.00
Disallowance	4-06-03-990D	-	54,450.00
Printing/Xerox/Radio	4-06-03-990F	-	6,897.00
Income from NIA Housing	4-06-03-990H	-	36,660.00
NHFMC	4-06-03-990J	-	1,184.27
Contract Price Adjustment / Liquidated Damages	4-06-03-990K	-	1,724,073.92
Scrap of Fixed Assets	4-06-03-990L	-	1,625,839.03
Other Miscellaneous Income	4-06-03-990M	-	380,236,442.13
Gain on Foreign Exchange (FOREX)	4-05-01-010	-	15,228,593.90
Loss on Foreign Exchange (FOREX)	5-05-04-010	2,130,000.11	-
Loss on Sale of Property, Plant and Equipment	5-05-04-040	21,568.42	-
Salaries & Wages - Regular	5-01-01-010	868,715,208.02	-
Salaries and Wages-Casual/Contractual	5-01-01-020	133,785,904.06	-
Casual	5-01-01-020A	9,232,003.85	-
Contractual	5-01-01-020B	3,162,245.58	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010	77,702,885.84	-
Representation Allowance (RA)	5-01-02-020	7,054,456.52	-
Transportation Allowance (TA)	5-01-02-030	6,102,374.97	-
Clothing/Uniform Allowance	5-01-02-040	26,173,575.00	-
Subsistence Allowance	5-01-02-050	20,040.00	-
Productivity Incentive Allowance	5-01-02-080	799,138.47	-
Other Bonuses and Allowances	5-01-02-990	1,364,020.20	-
Medical Allowance	5-01-02-990A	1,556,168.10	-
Meal Allowance	5-01-02-990B	482,816.15	-
Children Allowance	5-01-02-990C	102,615.51	-
C N A Incentive Allowance	5-01-02-990D	3,481,321.61	-
Commutable Allowance/Fringe Benefits	5-01-02-990E	168,000.00	-
Fiscals Assistance	5-01-02-990F	197,500.00	-
Anniversary Bonus	5-01-02-990G	11,000.00	-
Performance Bonus	5-01-02-990K	467,500.00	-
Honoraria	5-01-02-100	492,517.02	-
Longevity Pay	5-01-02-120	2,805,000.00	-
Overtime and Night Pay	5-01-02-130	9,400,804.60	-
Cash Gift	5-01-02-150	2,280,545.98	-
Year End Bonus	5-01-02-140	111,070,594.27	-
Retirement and Life Insurance Premiums	5-01-03-010	114,055,959.43	-
PAG-IBIG Contributions	5-01-03-020	3,873,754.28	-
PHILHEALTH Contributions	5-01-03-030	12,044,996.12	-
Employees Compensation Insurance Premiums	5-01-03-040	3,743,358.76	-
Retirement Gratuity	5-01-04-020	955,699.97	-
Terminal Leave Benefits	5-01-04-030	64,026,703.13	-
Other Personnel Benefits	5-01-04-990	4,305,023.20	-
Travelling Expenses - Local	5-02-01-010	49,820,677.50	-
Travelling Expenses - Foreign	5-02-01-020	6,094,331.30	-
Training Expenses	5-02-02-010	43,422,316.45	-
Office Supplies Expenses	5-02-03-010	28,952,681.44	-
Accountable Forms Expenses	5-02-03-020	368,642.00	-
Food Supplies Expense	5-02-03-050	176,525.75	-
Drugs and Medicines Expenses	5-02-03-070	362,274.79	-
Medical, Dental & Laboratory Supplies Expenses	5-02-03-080	2,943,776.68	-
Fuel, Oil and Lubricants Expenses	5-02-03-090	59,107,231.04	-
Other Supplies and Materials Expenses	5-02-03-990	19,976,011.46	-
Semi-Expandable-Machinery and Equipment Expenses	5 02 03 210	1,647,554.25	-
Semi-Expandable Furniture, Fixtures and Books Expenses	5 02 03 220	4,234,772.33	-
Water Expenses	5-02-04-010	6,292,694.36	-
Electricity Expenses	5-02-04-020	138,992,887.14	-
Other Utility Expenses	5-02-04-990	27,476.47	-
Postage and Courier Services	5-02-05-010	1,504,185.28	-
Telephone Expenses	5-02-05-020	401,742.02	-
Landline	5-02-05-020A	9,853,683.43	-
Mobile	5-02-05-020B	2,233,816.46	-
Internet Subscription Expenses	5-02-05-030	4,290,326.74	-
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040	819,963.04	-

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Membership Dues & Contns to Organizations	5-02-99-060	36,700.00	-
Awards/Rewards Expenses	5-02-06-010	482,095.00	-
Advertising, Promotional and Marketing Expenses	5-02-99-010	120,849.80	-
Printing and Publication Expenses	5-02-99-020	5,356,446.96	-
Rent/Lease Expenses	5-02-99-050	8,531,964.29	-
Representation Expenses	5-02-99-030	15,547,354.00	-
Transportation and Delivery Expenses	5-02-99-040	222,664.61	-
Subscription Expenses	5-02-99-990	178,066.80	-
Survey Expense	5-02-07-010	253,840.00	-
Legal Services	5-02-11-010	956,470.08	-
Auditing Services	5-02-11-020	94,405,544.47	-
Consulting Services	5-02-11-030	6,375,000.00	-
Other General Services	5-02-12-990	31,979.00	-
Janitorial Services	5-02-12-020	8,703,942.86	-
Security Services	5-02-12-030	3,893,010.48	-
Other Professional Services	5-02-11-990	599,229.19	-
Rep & Mai Land Improvements	5-02-13-020	-	-
Land Improvements	5-02-13-020A	769,800.00	-
Rep & Mai Infrastructure Assets	5-02-13-030	45,735,450.58	-
Irrigation,Canals & Lat	5-02-13-030C	53,833,822.31	-
Rep & Mai Buildings and Other Structures	5-02-13-040	7,135,331.50	-
Office Buildings	5-02-13-040A	5,046,322.43	-
Other Structures	5-02-13-040B	4,424,315.07	-
Rep & Mai Machinery and Equipment	5-02-13-050	5,355,610.20	-
Office Equipment	5-02-13-050A	707,734.03	-
IT Equipment & Software	5-02-13-050B	320,884.25	-
Machineries	5-02-13-050C	439,539.05	-
Communication Eqpt	5-02-13-050D	9,900.00	-
Constn & Heavy Eqpt	5-02-13-050E	6,978,375.46	-
Firefighting Eqpt & Accessories	5-02-13-050F	20,800.00	-
Technical & Scientific Eqpt	5-02-13-050H	374,000.00	-
Other Machineries & Eqpt	5-02-13-050I	5,726,299.00	-
Rep & Mai Transportation Equipment	5-02-13-060	22,782,460.20	-
Motor Vehicles	5-02-13-060A	8,650,455.17	-
Other Transportation Eqpt	5-02-13-060C	625,630.00	-
Rep & Mai Furnitures & Fixtures	5-02-13-070	717,346.31	-
Rep & Mai Other Property,Plant & Equipment	5-02-13-990	1,123,510.00	-
Subsidy to Regional Offices	5-02-14-070	2,754,517,590.77	-
Subsidy to Operating Units	5-02-14-080	120,765,036.60	-
Donations	5-02-99-080	69,254.50	-
Taxes, Duties and Licenses	5-02-15-010	4,089,099.80	-
Fidelity Bond Premiums	5-02-15-020	4,331,450.45	-
Insurance Expenses	5-02-15-030	9,332,035.91	-
Impairment Loss-Loans and Receivables	5-05-03-020	2,839,134,676.16	-
Depreciation - Land Improvements	5-05-01-020	13,189,437.54	-
Depreciation-Infrastructure Assets	5-05-01-030	27,937,178.89	-
Depreciation - Buildings & Other Structures	5-05-01-040	363,126,725.88	-
Office Buildings	5-05-01-040A	342,283.47	-
Depreciation - Machinery and Equipment	5-05-01-050	2,750,772.21	-
Office Equipment	5-05-01-050A	1,395,138.77	-
IT Equipment	5-05-01-050B	1,252,975.64	-
Machineries	5-05-01-050C	63,372.13	-
Agricultural, Fishery & Forestry Equipment	5-05-01-050D	82,721.17	-
Communication Equipment	5-05-01-050E	262,440.79	-
Construction & Heavy Equipment	5-05-01-050F	194,850.00	-
Sports Equipment	5-05-01-050J	747,097.23	-
Technical & Scientific Equipment	5-05-01-050K	616,582.02	-
Other Machineries & Equipment	5-05-01-050L	37,185.63	-
Depreciation - Other Transportation Equipment	5-05-01-060	1,942,860.20	-
Other Transportation Equipment	5-05-01-060	56,285.71	-
Depreciation - Furniture and Fixtures, books	5-05-01-070	3,102,105.19	-
Furniture and Fixtures	5-05-01-070A	120,324.79	-
Depreciation - Other Property Plant and Equipment	5-05-01-990	523,734.51	-
Extraordinary and Miscellaneous Expenses	5-02-10-030	400,393.39	-

NATIONAL IRRIGATION ADMINISTRATION
 COMBINED TRIAL BALANCE
 ALL FUNDS (Corporate fund, General fund & Special Fund)
 AS AT SEPTEMBER 30, 2019

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Other Discount (10% discount on ISF)	5-05-05-010	223,606.45	-
Other Maintenance & Operating Expenses	5-02-99-990	1,722,812.78	-
Other Maintenance and Operating Expenses	5-02-99-990A	35,991,577.11	-
Contractual Services	5-02-99-990C	41,045,624.78	-
Job Order	5-02-99-990D	14,572,937.25	-
Irrigator's Share	5-02-99-990G	125,087,090.11	-
Motorcycle Allowance	5-02-99-990H	21,830.00	-
Sports	5-02-10-030A	3,074,313.57	-
Other Miscellaneous Expenses	5-02-10-030C	13,714,995.20	-
Extraordinary Expenses	5-02-10-030D	31,805.84	-
Bank Charges	5-03-01-040	77,683.09	-
Interest Expenses	5-03-01-020	19,928.07	-
Grand Total		432,854,998,091.91	432,854,998,091.91

CERTIFIED CORRECT:

NOTED :


HELEN T. LAOYAN
 Acting Manager, Accounting Division


EDITHA D. MORALES
 Manager, Financial Management Dept.