

NATIONAL IRRIGATION ADMINISTRATION
CONSOLIDATED TRIAL BALANCE
As of March 31, 2014
FUND 501 – Corporate Fund

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Cash-Collecting Officers	102	6,373,891.87	-
Working Fund	103	19,614,358.26	-
Petty Cash Fund	104	2,301,240.98	-
Payroll Fund	106	9,465,932.16	-
Cash in Bank - Local Currency,Current Account	111	1,366,900,404.02	-
Cash in Bank - Local Currency,Savings Account	112	324,944,794.17	-
Cash in Bank - Local Currency,Time Deposits	113	421,931,902.63	-
Cash in Bank - Foreign Currency,Savings Account	116	-	-
Cash in Bank - Foreign Currency,Time Deposits	117	35,512,989.50	-
Accounts Receivable	121	-	-
- Accounts Receivable (ISF)	121-1C	10,640,128,821.13	-
- Accounts Receivable (ISFBack Account	121-1B	780,033,221.38	-
- Accounts Receivable (Pump/CIP/CIS)-Current (Due)	121-2	2,333,438,987.30	-
- Accounts Receivable (Pump/CIP/CIS)-NonCurrent (Not due)	121-3	3,820,376,827.47	-
- Accounts Receivable - Others	121-4	740,845,342.80	-
Due from Officers and Employees	123	14,931,173.99	-
Loan Receivable	126	-	-
Due from National Treasury	131	(85,059,289.77)	-
Due from NGAs	136	790,861,175.73	-
Due from GOCCs	137	13,557,221,594.57	-
Due from LGUs	138	143,230,036.82	-
Due from Central Office	141	(1,467,368.66)	-
Due from Regional Offices	142	525,916,234.00	-
Due from Other Funds	144	36,713,269.57	-
Receivables - Disallowances/Charges	146	10,049,181.92	-
Advances to Officers and Employees	148	8,691,257.87	-
Rent/Lease Receivables		-	-
Other Receivables	149	264,225,774.71	-
Merchandise Inventory	154	61,313,758.91	-
Office Supplies Inventory	155	46,005,085.60	-
Accountable Forms Inventory	156	-	-
Medical, Dental & Laboratory Supplies Inventory	160	-	-
Gasoline, Oil and Lubricants Inventory	161	1,020,297.38	-
Textbooks and Instructional Materials Inventory	163	-	-
Other Supplies Inventory	165	145,376.00	-
Spare Parts Inventory	167	176,609.25	-
Construction Materials Inventory	168	-	-
Prepaid Rent	177	7,547,861.18	-
Prepaid Insurance	178	-	-
Deposit on Letters of Credit	180	197,087.86	-
Advances to Contractors	181	99,479,914.34	-
Deferred Charges	182	(120,614.60)	-
Other Prepaid Expenses	185	5,233,333.66	-
Guaranty Deposits	186	19,691,391.95	-
Other Current Assets	189	(218,379,228.01)	-
Investments in Stocks	192	11,207,000.00	-

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Investments in Bonds	193	1,600.00	-
Other Investments & Marketable Securities	197	57,335,806,452.58	-
Land	201	5,628,451,207.89	-
Land Improvements	202	17,728,718,373.61	-
Office Buildings	211	1,157,848,536.39	-
Other Structures	215	288,062,297.64	-
Office Equipment	221	84,194,092.43	-
Medical, Dental & Laboratory Equipments	233	655,119.00	-
Furnitures and Fixtures	222	88,501,285.79	-
IT Equipment and Software	223	58,756,967.07	-
Library Books	224	247,667.68	-
Machineries	226	332,163,860.59	-
Agricultural, Fishery and Forestry Equipment	227	906,990.50	-
Communication Equipment	229	46,603,019.96	-
Construction & Heavy Equipment	230	370,878,464.09	-
Firefighting Equipment and Accessories	231	7,172,085.25	-
Military and Police Equipment	234	2,247,197.80	-
Sports Equipment	235	41,767.75	-
Technical and Scientific Equipment	236	143,096,038.36	-
Other Machineries and Equipment	240	132,894,218.75	-
Motor Vehicles	241	197,678,140.19	-
Aircraft and Aircraft Ground Equipment	243	-	-
Watercrafts	244	2,847,697.00	-
Other Transportation Equipment	248	13,463,782.54	-
Other Property, Plant and Equipment	250	563,007,316.90	-
Roads, Highways & Bridges	251	173,323,830.98	-
Artesian Wells, Reservoirs, Pumping Stations & Conduits	254	79,800,970.91	-
Irrigation, Canals and Laterals	255	4,145,762,022.73	-
CIP - Agency Assets	264	855,292,773.02	-
CIP - Roads, Highways and Bridges	266	18,134,034.75	-
CIP - Artesian Wells, Res, Pmpg Stations & Conduits	269	6,130,000.00	-
CIP - Irrigation, Canals and Laterals	270	8,379,019,337.13	-
CIP - Other Public Infrastructures	273	131,548,304.71	-
CIP - Reforestation - Upland	274	19,712,249.32	-
Work/Other Animals	281	547,908.90	-
Other Assets	290	585,693,489.98	-
Allowance for Doubtful Accounts	301	-	873,421,983.11
Allowance for Inventory Variance	306	-	317,805.93
Acc. Depn - Land Improvements	302	-	13,061,156,444.91
Acc. Depn - Office Buildings	311	-	242,621,230.92
Acc. Depn - Other Structures	315	-	57,010,356.48
Acc. Depn - Office Equipment	321	-	59,120,090.80
Acc. Depn - Furniture & Fixtures	322	-	17,460,058.41
Acc. Depn - IT Equipment	323	-	28,739,799.71
Acc. Depn - Library Books (closed to R/E)	324	-	53,594.64
Acc. Depn - Machineries	326	-	194,002,657.96
Acc. Depn - Agri., Fishery & Forestry Eqpt	327	-	637,107.45
Acc. Depn - Communication Equipmt	329	-	18,179,240.82
Acc. Depn - Construction & Heavy Equipment	330	-	294,859,537.42
Acc. Depn - Firefighting Eqpt & Access	331	-	4,670,425.11
Acc. Depn - Military and Police Eqpt.	334	-	817,460.98
Acc. Depn - Medical and Dental Equipment	333	-	412,656.13

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Acc. Depn - Sports Equipment	335	-	33,120.31
Acc. Depn - Technical & Scientific Equipment	336	-	35,389,779.06
Acc. Depn - Other Machineries & Equipment	340	-	61,405,151.43
Acc. Depn - Motor Vehicles	341	-	124,894,643.18
Acc. Depn - Aircraft & Aircraft Ground Eqpt.	343	-	-
Acc. Depn - Watercrafts	344	-	354,580.20
Acc. Depn - Other Transportation Equipt	348	-	10,754,107.33
Acc. Depn - Other Property Plant & Eqpt.	350	-	419,306,300.38
		-	-
<u>LIABILITIES</u>		-	-
		-	-
Accounts Payable	401	-	1,230,470,656.79
Notes Payable	402	-	128,022.47
Due to Officers and Employees	403	-	34,705,087.54
Due to National Treasury	411	-	57,880,019,383.53
Due to BIR	412	-	51,259,940.94
Due to GSIS	413	-	21,558,810.25
Due to PAG-IBIG	414	-	5,233,485.92
Due to PHILHEALTH	415	-	4,806,640.82
Due to Other NGAs	416	-	13,123,737,164.57
Due to Other GOCCs	417	-	150,852,569.18
Due to LGUs	418	-	10,096,021.88
Due to Central Office	421	-	171,801,474.42
Due to Other Funds	424	-	182,339,730.35
Guaranty Deposits Payable	426	-	95,590,548.01
Performance/Bidders Bonds Payable	427	-	31,428,905.34
Other Payables	439	-	1,056,939,407.42
Loans Payable - Domestic	444	-	11,235,086,475.21
Loans Payable - Foreign	445	-	271,254,058.75
Other Long-Term Liabilities	450	-	-
Deferred Credits	454	-	-
Deferred Credits (ISF)	454-1	-	12,575,199,923.36
Deferred Credits (PA/CIS/CIP)	454-2	-	4,605,418,554.38
Other Deferred Credits	455	-	1,640,163,774.16
		-	-
		-	-
<u>EQUITY</u>		-	-
		-	-
Government Equity	501	-	21,235,859,334.36
Capital Stock	502	-	5,559,191,864.58
Retained Earnings	510	-	(12,375,389,961.39)
Income and Expense Summary	512	-	-
Irrigation Service Fee (ISF)	625	-	-
Irrigation Service Fee-Principal (Current Account)	625-1	-	164,081,308.22
Irrigation Service Fee-Principal (Back Account)	625-2	-	38,878,438.05
Irrigation Service Fee-Principal (Back Account)-CAP	625-3	-	39,501.76
ISF-Principal (BA) - Incentive Policy (MC#79 s. 2007)	625-4	-	9,923,845.52
Management Fee	626	-	82,268.62
CIS Amortization and Equity	627-1	-	56,501.20
CIS Amortization - Principal (Current Account)	627-1A	-	4,602,374.05
CIS Amortization - Principal (Back Account)	627-1B	-	687,340.84
CIP/CIS Equity	627-1C	-	9,838,048.32

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Pump Amortization and Equity	627-2	-	-
Pump Amortization - Principal (Current Account)	627-2A	-	-
Pump Amortization - Principal (Back Account)	627-2B	-	-
Pump Equity - (Current Account)	627-2C	-	3,197,684.06
Pump Equity - (Back Account)	627-2D	-	62,631.00
Fines & Penalties - Service Income	629	-	-
ISF - Back Account - Penalty	629-1	-	5,451,473.79
Pump Amortization - Interest and Penalty	629-2	-	-
CIS Amortization - Interest and Penalty	629-3	-	7,336.77
Rent Income	642	-	-
- Equipment Rental	642-1	-	1,909,233.53
Equipment Rental - Internal (CA)	642-1A	-	6,951,431.82
Equipment Rental - External (CA)	642-1B	-	272,246.77
Equipment Rental - Internal (BA)	642-1C	-	1,080,136.31
Equipment Rental - External (BA)	642-1D	-	3,931.04
- Income from NIA Facilities/Dormitory Operation	642-2	-	2,217,546.04
- Use of DCIEC Facilities/Equipments	642-3	-	1,149,276.31
- Rental of Motor Vehicles	642-4	-	13,660.00
Subsidy Income from National Government	651	-	243,100,000.00
Subsidy Income from LGUs	656	-	-
Subsidy from Central Office	653	-	390,970,108.65
Subsidy from Regional Office		-	-
Subsidy from Other Funds		-	-
Income from Grants and Donations	662	-	-
Interest Income	664	-	3,494,957.92
Generation Income		-	-
Dividend Income		-	-
Miscellaneous Income	678	-	-
Bid Documents	678-1	-	11,988,731.90
Sale of Goods and Materials	678-2	-	1,581,737.50
Hauling/Milling/Drying	678-3	-	22,982.00
Disallowance	678-4	-	198,590.50
Payment for Lost Items	678-5	-	-
Printing/Xerox/Radio	678-6	-	1,600.00
Gain on Sale of Palay	678-7	-	-
Income from NIA Housing	678-8	-	-
Laboratory Analysis - Soil and Water Sample	678-9	-	70,690.00
NHFMC	678-10	-	344.52
Contract Price Adjustment	678-11	-	1,150,623.08
Scrap of Fixed Assets	678-12	-	18,688.00
Other Miscellaneous Income	678-13	-	120,401,942.70
Other Fines and Penalties	679	-	111,797.93
Gain/Loss on Foreign Exchange	681	-	-
Gain/Loss on Sale of Disposed Assets	682	-	321,169.00
Prior Years' Adjustments	684	-	(6,329,419.33)
Salaries & Wages - Regular	701	205,066,263.19	-
Salaries & Wages - Casual	705	5,503,975.45	-
Salaries & Wages - Contractual	706	-	-
Personnel Economic Relief Allowance (PERA)	711	19,547,021.60	-
Additional Compensation (ADCOM)	712	399,750.00	-
Representation Allowance (RA)	713	2,156,875.00	-
Transportation Allowance (TA)	714	1,763,918.60	-

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Clothing/Uniform Allowance	715	14,865,857.75	-
Subsistence, Laundry and Quarter Allowance	716	5,040.00	-
Productivity Incentive Allowance	717	5,288,000.00	-
Other Bonuses and Allowances	719	-	-
Medical Allowance	719-1	901,285.52	-
Meal Allowance	719-2	270,288.50	-
Children Allowance	719-3	108,332.18	-
C N A Incentive Allowance	719-4	-	-
Commutable Allowance/Fringe Benefits	719-5	106,500.00	-
Fiscals Assistance	719-6	-	-
Anniversary Bonus	719-7	-	-
Grocery Allowance	719-8	-	-
PIB	719-9	949,000.00	-
Educational Assistance	719-10	-	-
Performance Bonus	719-11	52,000.00	-
Honoraria	720	506,500.69	-
Hazard Pay	721	-	-
Longevity Pay	722	2,462.50	-
Overtime and Night Pay	723	1,064,770.47	-
Cash Gift	724	5,000.00	-
Year End Bonus	725	30,999.00	-
Life and Retirement Insurance Contributions	731	21,990,451.24	-
PAG-IBIG Contributions	732	1,060,852.72	-
PHILHEALTH Contributions	733	2,028,251.39	-
ECC Contributions	734	855,219.26	-
Retirement Benefits - Civilian	740	-	-
Terminal Leave Benefits	742	6,485,371.62	-
Other Personnel Benefits	749	2,221,603.39	-
Travelling Expenses - Local	751	3,509,355.74	-
Travelling Expenses - Foreign	752	-	-
Training Expenses	753	734,745.57	-
Scholarship Expenses	754	-	-
Office Supplies Expenses	755	1,769,923.75	-
Accountable Forms Expenses	756	46,850.00	-
Food Supplies Expense	758	-	-
Drugs and Medicines Expenses	759	265.00	-
Medical, Dental & Laboratory Supplies Expenses	760	-	-
Gasoline, Oil and Lubricants Expenses	761	8,020,380.13	-
Textbooks and Instructional Materials Expenses	763	-	-
Military and Police Supplies Expenses	764	6,894.00	-
Other Supplies Expenses	765	1,032,384.11	-
Water Expenses	766	907,974.12	-
Electricity Expenses	767	5,465,658.96	-
Cooking Gas Expense	768	-	-
Postage and Deliveries	771	26,921.74	-
Telephone Expenses - Landline	772	1,162,409.82	-
Telephone Expenses - Mobile	773	558,420.41	-
Internet Expenses	774	251,637.08	-
Cable, Satellite, Telegraph, and Radio Expenses	775	22,271.25	-
Membership Dues & Contns to Organizations	778	32,775.00	-
Awards and Indemnities	779	(20,000.00)	-
Advertising Expenses	780	106,846.00	-

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Printing and Binding Expenses	781	98,510.72	-
Rent Expenses	782	284,330.68	-
Representation Expenses	783	517,455.00	-
Generation Expenses		-	-
Transportation and Delivery Expenses	784	59,051.47	-
Storage Expenses	785	-	-
Subscription Expenses	786	34,069.34	-
Survey Expense	787	-	-
Rewards and Other Claims	788	-	-
Legal Services	791	105,500.73	-
Auditing Services	792	25,872,472.19	-
Consulting Services	793	930,647.85	-
General Services	795	20,600.00	-
Janitorial Services	796	1,141,068.56	-
Security Services	797	231,776.24	-
Other Professional Services	799	115,350.00	-
Rep & Main. Land Improvements	802	10,500.00	-
Rep & Main. Electrification, Power & Energy	805	-	-
Rep & Main. Office Buildings	811	603,276.19	-
Rep & Main. Other Structures	815	18,532.00	-
Rep & Main. Office Equipment	821	79,459.00	-
Rep & Main. Furnitures & Fixtures	822	11,794.00	-
Rep & Main. IT Equipment & Software	823	18,933.00	-
Rep & Main. Machineries	826	8,259.00	-
Rep & Main. Communication Eqpt	829	-	-
Rep & Main. Constn & Heavy Eqpt	830	765,568.26	-
Rep & Main. Firefighting Eqpt & Accessories	831	-	-
Rep & Main. Sports Equipment	835	-	-
Rep & Main. Technical & Scientific Eqpt	836	-	-
Rep & Main. Other Machineries & Eqpt	840	24,954.00	-
Rep & Main. Motor Vehicles	841	2,362,093.66	-
Rep & Main. Watercrafts	844	-	-
Rep & Main. Other Transportation Eqpt	848	89,201.00	-
Rep & Main. Other Property, Plant & Equipment	850	-	-
Rep & Main. Artesian Wells, Res, Pmpng Stns & Conduits	854	-	-
Rep & Main. Irrigation, Canals & Lat	855	19,700,692.28	-
Subsidy to Regional Offices	872	487,065,649.31	-
Subsidy to Operating Units	873	-	-
Subsidy to LGUs	874	-	-
Donations	878	-	-
Extraordinary Expenses	883	98,528.72	-
Miscellaneous Expenses	884	-	-
-Sports	884-1	-	-
-Contribution Civic/Charitable Institution	884-2	-	-
-Other Miscellaneous Expenses	884-3	310,786.08	-
Taxes, Duties and Licenses	891	1,612,213.48	-
Fidelity Bond Premiums	892	410,608.17	-
Insurance Expenses	893	1,980,158.52	-
Bad Debts Expenses	901	-	-
Depreciation - Land Improvements	902	-	-
Depreciation - Office Buildings	911	-	-
Depreciation - Other Structures	915	-	-

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Depreciation - Office Equipment	921	27,490.08	-
Depreciation - Furniture and Fixtures	922	14,456.61	-
Depreciation - IT Equipment	923	39,599.68	-
Depreciation - Library Books	924	-	-
Depreciation - Machineries	926	3,688.41	-
Depreciation - Agricultural, Fishery & Forestry Equipment	927	-	-
Depreciation - Communication Equipment	929	9,118.50	-
Depreciation - Construction & Heavy Equipment	930	33,514.05	-
Depreciation - Firefighting Eqpt. & Accessories	931	-	-
Depreciation - Medical and Dental Equipment	933	54.00	-
Depreciation - Military and Police Equipment	934	-	-
Depreciation - Sports Equipment	935	232.89	-
Depreciation - Technical & Scientific Equipment	936	66.84	-
Depreciation - Other Machineries & Equipment	940	340.53	-
Depreciation - Motor Vehicles	941	139,553.03	-
Depreciation - Aircraft and Aircraft Ground Eqpt.	943	-	-
Depreciation - Watercrafts	944	-	-
Depreciation - Other Transportation Equipment	948	986.82	-
Depreciation - Other Property Plant and Equipment	950	440,213.09	-
Obsolescence - IT Software	951	-	-
Collection/Viability Bonus	963	48,957,197.10	-
Collection Expenses	964	78,807.57	-
Irrigator's Share	965	6,561,769.41	-
10% Discount on ISF	966	12,281,209.63	-
Loss on Sale of Palay	967	-	-
Motorcycle Allowance	968	11,948.00	-
Other Maintenance & Operating Expenses	969	-	-
-Aircraft Maintenance	969-1	-	-
-Laboratory Analysis of Soil & Water Sample	969-2	55,000.00	-
-Contractual Services	969-3	6,611,909.36	-
-Job Order	969-4	2,762,379.85	-
Bank Charges	971	5,627.65	-
Interest Expenses	975	1,583,528.46	-
Grand Total		135,320,980,763.89	135,320,980,763.89