

NATIONAL IRRIGATION ADMINISTRATION
CONSOLIDATED TRIAL BALANCE
AS OF MARCH, 2015
FUND 501 - CORPORATE OPERATING BUDGET

PARTICULARS	ACCT CODE		
		DEBIT	CREDIT
Cash-Collecting Officers	102	26,541,158.13	-
Working Fund	103	17,751,993.33	-
Petty Cash Fund	104	2,802,625.05	-
Payroll Fund	106	1,169,397.66	-
Cash in Bank - Local Currency,Current Account	111	1,760,081,844.61	-
Cash in Bank - Local Currency,Savings Account	112	227,265,926.81	-
Cash in Bank - Local Currency,Time Deposits	113	375,830,707.64	-
Cash in Bank - Foreign Currency,Time Deposits	117	38,860,774.75	-
Accounts Receivable	121	-	-
- Accounts Receivable (ISF)	121-1C	9,867,938,713.41	-
- Accounts Receivable (ISFBack Account	121-1B	2,048,684,789.18	-
- Accounts Receivable (Pump/CIP/CIS)-Current (Due)	121-2	2,433,333,278.60	-
- Accounts Receivable (Pump/CIP/CIS)-NonCurrent(Not	121-3	4,822,799,005.12	-
- Accounts Receivable - Others	121-4	136,266,944.84	-
Due from Officers and Employees	123	12,451,586.69	-
Due from National Treasury	131	(85,059,289.77)	-
Due from NGAs	136	794,307,705.05	-
Due from GOCCs	137	13,498,275,976.54	-
Due from LGUs	138	138,397,845.90	-
Due from Central Office	141	62,081,062.80	-
Due from Regional Offices	142	1,802,143,570.70	-
Due from Other Funds	144	35,948,502.20	-
Receivables - Disallowances/Charges	146	19,775,937.09	-
Advances to Officers and Employees	148	6,929,095.91	-
Other Receivables	149	246,081,573.23	-
Merchandise Inventory	154	61,084,532.18	-
Office Supplies Inventory	155	47,152,578.04	-
Gasoline, Oil and Lubricants Inventory	161	2,424,187.13	-
Other Supplies Inventory	165	122,438.00	-
Spare Parts Inventory	167	47,229.25	-
Prepaid Rent	177	7,547,861.18	-
Deposit on Letters of Credit	180	197,087.86	-
Advances to Contractors	181	96,790,151.45	-
Deferred Charges	182	(120,614.60)	-
Other Prepaid Expenses	185	5,233,333.66	-
Guaranty Deposits	186	22,187,549.95	-
Other Current Assets	189	(218,379,228.01)	-
Investments in Stocks	192	11,207,000.00	-
Investments in Bonds	193	1,600.00	-
Other Investments & Marketable Securities	197	60,890,502,525.95	-
Land	201	5,623,920,597.89	-
Land Improvements	202	17,723,661,257.29	-
Office Buildings	211	1,185,643,238.00	-
Other Structures	215	305,788,330.47	-
Office Equipment	221	89,341,347.35	-
Medical, Dental & Laboratory Equipments	233	750,587.00	-
Furnitures and Fixtures	222	90,884,498.47	-
IT Equipment and Software	223	66,640,827.28	-
Library Books	224	243,093.68	-
Machineries	226	333,133,436.53	-
Agricultural, Fishery and Forestry Equipment	227	903,000.50	-
Communication Equipment	229	47,498,062.32	-
Construction & Heavy Equipment	230	349,777,590.29	-
Firefighting Equipment and Accessories	231	7,180,056.25	-
Military and Police Equipment	234	2,234,297.80	-
Sports Equipment	235	63,367.75	-
Technical and Scientific Equipment	236	154,862,915.95	-
Other Machineries and Equipment	240	134,732,938.65	-
Motor Vehicles	241	206,768,701.99	-
Watercrafts	244	2,839,565.00	-
Other Transportation Equipment	248	13,694,277.42	-
Other Property, Plant and Equipment	250	563,009,436.90	-

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		DEBIT	CREDIT
Roads, Highways & Bridges	251	185,824,041.81	-
Artesian Wells, Reservoirs, Pumping Stations & Conduits	254	89,591,853.16	-
Irrigation, Canals and Laterals	255	4,168,097,645.76	-
CIP - Agency Assets	264	862,142,976.34	-
CIP - Roads, Highways and Bridges	266	40,000,792.48	-
CIP - Artesian Wells, Res, Pmpg Stations & Conduits	269	6,130,000.00	-
CIP - Irrigation, Canals and Laterals	270	9,384,571,810.94	-
CIP - Other Public Infrastructures	273	155,665,244.96	-
CIP - Reforestation - Upland	274	22,624,251.44	-
Work/Other Animals	281	547,908.90	-
Other Assets	290	345,162,415.51	-
Allowance for Doubtful Accounts	301	-	906,439,180.87
Allowance for Inventory Variance	306	-	93,179.20
Acc. Land Improvements	302	-	13,106,151,982.61
Acc. Office Buildings	311	-	244,677,455.09
Acc. Other Structures	315	-	66,401,711.12
Acc. Office Equipment	321	-	63,522,541.42
Acc. Furniture & Fixtures	322	-	19,408,164.27
Acc. IT Equipment	323	-	35,134,027.50
Acc. Library Books (closed to R/E)	324	-	50,691.04
Acc. Machineries	326	-	214,166,518.18
Acc. Agri.,Fishery & Forestry Eqpt	327	-	655,917.45
Acc. Communication Eqipt	329	-	21,780,576.00
Acc. Construction & Heavy Equipment	330	-	293,996,012.81
Acc. Firefighting Eqpt & Access	331	-	5,027,514.71
Acc. Military and Police Eqpt.	334	-	941,450.18
Acc. Medical and Dental Equipment	333	-	475,789.06
Acc. Sports Equipment	335	-	31,021.44
Acc. Technical & Scientific Equipment	336	-	46,279,693.46
Acc. Other Machineries & Equipment	340	-	62,884,716.68
Acc. Motor Vehicles	341	-	133,128,749.29
Acc. Watercrafts	344	-	599,619.60
Acc. Other Transportation Eqipt	348	-	10,248,609.71
Acc. Other Property Plant & Eqpt.	350	-	512,416,297.23
LIABILITIES			
Accounts Payable	401	-	1,464,239,902.95
Notes Payable	402	-	128,022.47
Due to Officers and Employees	403	-	20,831,514.25
Due to National Treasury	411	-	61,287,706,110.00
Due to BIR	412	-	53,647,775.88
Due to GSIS	413	-	18,916,707.41
Due to PAG-IBIG	414	-	5,688,054.79
Due to PHILHEALTH	415	-	4,633,546.65
Due to Other NGAs	416	-	13,098,190,767.70
Due to Other GOCCs	417	-	146,553,272.45
Due to LGUs	418	-	5,777,420.98
Due to Central Office	421	-	1,433,358,646.26
Due to Regional Office	422	-	64,407,870.46
Due to Other Funds	424	-	214,536,856.75
Guaranty Deposits Payable	426	-	137,800,952.58
Performance/Bidders Bonds Payable	427	-	29,532,645.40
Other Payables	439	-	1,035,845,534.46
Loans Payable - Domestic	444	-	11,235,086,475.21
Loans Payable - Foreign	445	-	271,254,058.75
Deferred Credits	454	-	-
Deferred Credits (ISF)	454-1	-	13,058,995,419.76
Deferred Credits (PA/CIS/CIP)	454-2	-	4,779,157,634.87
Other Deferred Credits	455	-	1,731,522,363.45

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<u>EQUITY</u>			
Government Equity	501	-	22,470,485,530.90
Capital Stock	502	-	5,559,191,864.58
Retained Earnings	510	-	(12,867,866,656.96)
Irrigation Service Fee (ISF)	625	-	-
Irrigation Service Fee-Principal (Current Account)	625-1	-	185,748,535.17
Irrigation Service Fee-Principal (Back Account)	625-2	-	38,741,230.14
Irrigation Service Fee-Principal (Back Account)-CAP	625-3	-	-
ISF-Principal (BA) - Incentive Policy (MC#79 s. 2007)	625-4	-	18,037,014.14
Management Fee	626	-	-
CIS Amortization and Equity	627-1	-	-
CIS Amortization - Principal (Current Account)	627-1A	-	5,394,193.50
CIS Amortization - Principal (Back Account)	627-1B	-	611,024.84
CIP/CIS Equity	627-1C	-	9,253,648.00
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	-	1,543,816.73
Pump Equity - (Back Account)	627-2D	-	-
Fines & Penalties - Service Income	629	-	-
ISF - Back Account - Penalty	629-1	-	3,826,701.33
Pump Amortization - Interest and Penalty	629-2	-	-
CIS Amortization - Interest and Penalty	629-3	-	64,828.67
Rent Income	642	-	-
- Equipment Rental	642-1	-	294,784.31
Equipment Rental - Internal (CA)	642-1A	-	5,930,119.88
Equipment Rental - External (CA)	642-1B	-	357,576.42
Equipment Rental - Internal (BA)	642-1C	-	709,522.19
Equipment Rental - External (BA)	642-1D	-	9,261.90
- Income from NIA Facilities/Dormitory Operation	642-2	-	4,300,744.71
- Use of DCIEC Facilities/Equipments	642-3	-	259,965.47
- Rental of Motor Vehicles	642-4	-	13,040.00
Subsidy Income from National Government	651	-	406,864,000.00
Subsidy from Central Office	653	-	86,023,964.88
Interest Income	664	-	4,504,612.27
Miscellaneous Income	678	-	-
Bid Documents	678-1	-	3,896,568.28
Sale of Goods and Materials	678-2	-	-
Hauling/Milling/Drying	678-3	-	3,902.00
Disallowance	678-4	-	172,898.75
Payment for Lost Items	678-5	-	2,677.50
Printing/Xerox/Radio	678-6	-	2,774.50
Gain on Sale of Palay	678-7	-	-
Income from NIA Housing	678-8	-	-
Laboratory Analysis - Soil and Water Sample	678-9	-	73,540.00
NHFM	678-10	-	232.91
Contract Price Adjustment	678-11	-	325,462.71
Scrap of Fixed Assets	678-12	-	3,605.00
Other Miscellaneous Income	678-13	-	70,048,565.51
Other Fines and Penalties	679	-	8,016.63
Gain/Loss on Foreign Exchange	681	-	176,752.71
Gain/Loss on Sale of Disposed Assets	682	-	-
Prior Years' Adjustments	684	-	-
Salaries & Wages - Regular	701	213,290,048.02	-
Salaries & Wages - Casual	705	10,168,196.36	-
Salaries & Wages - Contractual	706	11,073.10	-
Personnel Economic Relief Allowance (PERA)	711	21,098,661.83	-
Additional Compensation (ADCOM)	712	1,361,507.00	-
Representation Allowance (RA)	713	2,123,875.00	-
Transportation Allowance (TA)	714	1,790,375.00	-
Clothing/Uniform Allowance	715	100,000.00	-
Subsistence, Laundry and Quarter Allowance	716	-	-

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Productivity Incentive Allowance	717	7,109,000.00	-
Other Bonuses and Allowances	719	-	-
Medical Allowance	719-1	867,659.96	-
Meal Allowance	719-2	272,013.81	-
Children Allowance	719-3	101,872.00	-
C N A Incentive Allowance	719-4	-	-
Commutable Allowance/Fringe Benefits	719-5	-	-
Fiscals Assistance	719-6	13,750.00	-
Anniversary Bonus	719-7	-	-
Grocery Allowance	719-8	-	-
PIB	719-9	200,000.00	-
Educational Assistance	719-10	-	-
Performance Bonus	719-11	-	-
Honoraria	720	314,940.94	-
Hazard Pay	721	-	-
Longevity Pay	722	5,000.00	-
Overtime and Night Pay	723	1,762,041.44	-
Cash Gift	724	4,375.00	-
Year End Bonus	725	32,997.38	-
Life and Retirement Insurance Contributions	731	23,781,922.34	-
PAG-IBIG Contributions	732	1,159,706.90	-
PHILHEALTH Contributions	733	2,268,290.00	-
ECC Contributions	734	975,861.47	-
Retirement Benefits - Civilian	740	5,366,017.06	-
Terminal Leave Benefits	742	10,953,230.15	-
Other Personnel Benefits	749	845,434.28	-
Travelling Expenses - Local	751	3,953,223.12	-
Training Expenses	753	1,463,185.23	-
Office Supplies Expenses	755	2,284,648.77	-
Accountable Forms Expenses	756	72,690.00	-
Drugs and Medicines Expenses	759	72,145.50	-
Medical, Dental & Laboratory Supplies Expenses	760	10,444.50	-
Gasoline, Oil and Lubricants Expenses	761	6,941,239.71	-
Other Supplies Expenses	765	837,055.65	-
Water Expenses	766	989,426.78	-
Electricity Expenses	767	28,309,598.55	-
Postage and Deliveries	771	19,252.44	-
Telephone Expenses - Landline	772	1,688,210.62	-
Telephone Expenses - Mobile	773	656,185.91	-
Internet Expenses	774	386,349.98	-
Cable, Satellite, Telegraph, and Radio Expenses	775	27,429.75	-
Membership Dues & Contns to Organizations	778	15,000.00	-
Advertising Expenses	780	102,374.60	-
Printing and Binding Expenses	781	117,296.52	-
Rent Expenses	782	195,336.84	-
Representation Expenses	783	671,342.45	-
Transportation and Delivery Expenses	784	250,603.17	-
Storage Expenses	785	-	-
Subscription Expenses	786	19,325.00	-
Survey Expense	787	-	-
Rewards and Other Claims	788	-	-
Legal Services	791	110,300.00	-
Auditing Services	792	1,172,857.49	-
Consulting Services	793	380,000.00	-
General Services	795	69,667.65	-
Janitorial Services	796	2,325,295.08	-
Security Services	797	282,988.67	-
Other Professional Services	799	4,900.00	-
Rep l Office Buildings	811	4,932,407.86	-
Rep l Other Structures	815	47,959.00	-
Rep l Office Equipment	821	118,002.00	-
Rep l Furnitures & Fixtures	822	2,900.00	-
Rep l IT Equipment & Software	823	25,571.00	-

	CODE	DEBIT	CREDIT
Rep l Machineries	826	563,497.68	-
Rep l Constn & Heavy Eqpt	830	768,303.56	-
Rep l Other Machineries & Eqpt	840	902,644.26	-
Rep l Motor Vehicles	841	3,687,048.83	-
Rep l Watercrafts	844	25,771.00	-
Rep l Other Transportation Eqpt	848	371,251.00	-
Rep l Irrigation, Canals & Lat	855	(1,037,799.63)	-
Subsidy to Regional Offices	872	25,506,701.03	-
Extraordinary Expenses	883	20,755.67	-
Miscellaneous Expenses	884	-	-
-Sports	884-1	-	-
-Contribution Civic/Charitable Institution	884-2	-	-
-Other Miscellaneous Expenses	884-3	503,856.09	-
Taxes, Duties and Licenses	891	454,437.40	-
Fidelity Bond Premiums	892	624,950.60	-
Insurance Expenses	893	2,278,245.46	-
Depreciation - Motor Vehicles	941	82,372.50	-
Depreciation - Other Property Plant and Equipment	950	496,813.50	-
Obsolescence - IT Software	951	-	-
Collection/Viability Bonus	963	519,489.60	-
Collection Expenses	964	1,254,317.26	-
Irrigator's Share	965	42,677,631.62	-
10% Discount on ISF	966	14,145,966.14	-
Loss on Sale of Palay	967	-	-
Motorcycle Allowance	968	9,783.00	-
Other Maintenance & Operating Expenses	969	-	-
-Aircraft Maintenance	969-1	1,633,758.77	-
-Laboratory Analysis of Soil & Water Sample	969-2	-	-
-Contractual Services	969-3	4,751,008.94	-
-Job Order	969-4	5,604,048.82	-
Bank Charges	971	21,573.65	-
Interest Expenses	975	348,478.74	-
Grand Total		141,851,337,291.96	141,851,337,291.96

Certified Correct:


NOEMI V. VILLANUEVA

Acting Manager, Accounting Division

Noted:


REBECCA C. MALAZARTE

Acting Manager, Financial Management Dept.