

NATIONAL IRRIGATION ADMINISTRATION

CONSOLIDATED TRIAL BALANCE

As of June 30, 2016

FUND 501 - CORPORATE OPERATING FUND -Revised

PARTICULARS	ACCT CODE	DEBIT	CREDIT
Cash-Collecting Officers	102	39,744,469.46	-
Working Fund	103	16,783,198.68	-
Petty Cash Fund	104	3,642,947.41	-
Payroll Fund	106	2,986,997.35	-
Cash in Bank - Local Currency,Current Account	111	6,630,403,662.69	-
Cash in Bank - Local Currency,Savings Account	112	247,088,269.86	-
Cash in Bank - Local Currency,Time Deposits	113	382,983,762.24	-
Cash in Bank - Foreign Currency,Savings Account	116	-	-
Cash in Bank - Foreign Currency,Time Deposits	117	35,968,181.39	-
Accounts Receivable - ISF (Current & Back Accounts)	121	21,236,019,650.15	-
Due from Officers and Employees	123	14,229,890.77	-
Loan Receivable	126	-	-
Due from National Treasury	131	(85,059,289.77)	-
Due from NGAs	136	799,482,023.02	-
Due from GOCCs	137	13,460,442,757.96	-
Due from LGUs	138	97,018,281.96	-
Due from Central Office	141	62,081,062.80	-
Due from Regional Offices	142	2,831,746,663.10	-
Due from Other Funds	144	73,868,727.60	-
Receivables - Disallowances/Charges	146	23,030,630.12	-
Advances to Officers and Employees	148	15,327,490.18	-
Rent/Lease Receivables		-	-
Other Receivables	149	221,621,751.57	-
Merchandise Inventory	154	60,634,394.53	-
Office Supplies Inventory	155	46,002,801.01	-
Accountable Forms Inventory	156	-	-
Medical, Dental & Laboratory Supplies Inventory	160	-	-
Gasoline, Oil and Lubricants Inventory	161	3,635,770.99	-
Textbooks and Instructional Materials Inventory	163	-	-
Other Supplies Inventory	165	122,438.00	-
Spare Parts Inventory	167	43,179.25	-
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	865,739,999.18	-
Deferred Charges	182	(120,614.60)	-
Other Prepaid Expenses	185	5,233,333.66	-
Guaranty Deposits	186	21,761,130.05	-
Other Current Assets	189	(218,260,139.73)	-
Investments in Stocks	192	11,207,000.00	-
Investments in Bonds	193	1,600.00	-
Other Investments & Marketable Securities	197	66,362,613,617.88	-
Land	201	5,627,426,602.87	-
Land Improvements	202	18,023,147,277.70	-
Office Buildings	211	1,244,387,578.29	-
Other Structures	215	84,069,858.94	-
Office Equipment	221	102,297,213.25	-
Medical, Dental & Laboratory Equipments	233	872,882.00	-
Furnitures and Fixtures	222	99,709,252.97	-
IT Equipment and Software	223	79,795,061.76	-
Library Books	224	320,994.28	-
Machineries	226	370,520,173.19	-
Agricultural, Fishery and Forestry Equipment	227	428,103.00	-
Communication Equipment	229	47,899,706.33	-
Construction & Heavy Equipment	230	307,419,244.21	-
Firefighting Equipment and Accessories	231	7,172,117.73	-
Military and Police Equipment	234	2,038,945.80	-
Sports Equipment	235	324,482.75	-
Technical and Scientific Equipment	236	174,008,062.40	-
Other Machineries and Equipment	240	136,635,220.87	-
Motor Vehicles	241	205,843,425.00	-

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FUND 501 - CORPORATE OPERATING FUND -Revised

PARTICULARS	ACCT CODE	DEBIT	CREDIT
Aircraft and Aircraft Ground Equipment	243	-	-
Watercrafts	244	2,846,065.00	-
Other Transportation Equipment / Other Equipment	248	14,174,926.60	-
Other Property, Plant and Equipment	250	663,559,416.36	-
Roads, Highways & Bridges	251	197,145,785.43	-
Artesian Wells, Reservoirs, Pumping Stations & Conduits	254	381,503,010.74	-
Irrigation, Canals and Laterals	255	8,595,018,127.46	-
CIP - Agency Assets	264	837,820,265.14	-
CIP - Roads, Highways and Bridges	266	60,942,709.02	-
CIP - Artesian Wells, Res, Pmpg Stations & Conduits	269	6,130,000.00	-
CIP - Irrigation, Canals and Laterals	270	16,999,677,444.38	-
CIP - Other Public Infrastructures	273	151,416,767.10	-
CIP - Reforestation - Upland	274	10,340,132.49	-
Work/Other Animals	281	547,908.90	-
Other Assets	290	285,656,354.04	-
Allowance for Doubtful Accounts	301	-	1,247,461,254.11
Allowance for Inventory Variance	306	-	93,179.20
Acc. Depn - Land Improvements	302	-	11,105,792,958.92
Acc. Depn - Office Buildings	311	-	256,233,102.02
Acc. Depn - Other Structures	315	-	24,075,353.05
Acc. Depn - Office Equipment	321	-	70,139,020.71
Acc. Depn - Furniture & Fixtures	322	-	26,156,356.91
Acc. Depn - IT Equipment	323	-	39,628,222.12
Acc. Depn - Library Books (closed to R/E)	324	-	44,023.00
Acc. Depn - Machineries	326	-	258,112,929.65
Acc. Depn - Agri., Fishery & Forestry Eqpt	327	-	528,109.80
Acc. Depn - Communication Equipt	329	-	25,415,045.84
Acc. Depn - Construction & Heavy Equipment	330	-	265,300,184.59
Acc. Depn - Firefighting Eqpt & Access	331	-	5,468,820.76
Acc. Depn - Military and Police Eqpt.	334	-	898,071.19
Acc. Depn - Medical and Dental Equipment	333	-	542,922.58
Acc. Depn - Sports Equipment	335	-	40,774.42
Acc. Depn - Technical & Scientific Equipment	336	-	60,293,635.89
Acc. Depn - Other Machineries & Equipment	340	-	69,161,071.69
Acc. Depn - Motor Vehicles	341	-	144,741,401.82
Acc. Depn - Aircraft & Aircraft Ground Eqpt.	343	-	-
Acc. Depn - Watercrafts	344	-	857,827.80
Acc. Depn - Other Transportation Equipt	348	-	10,320,923.35
Acc. Depn - Other Property Plant & Eqpt.	350	-	521,487,281.78
LIABILITIES			
Accounts Payable	401	120,591.43	1,928,651,862.73
Notes Payable	402	-	128,022.47
Due to Officers and Employees	403	-	12,605,670.07
Due to National Treasury	411	-	65,292,885,727.43
Due to BIR	412	-	125,225,406.24
Due to GSIS	413	-	27,752,666.55
Due to PAG-IBIG	414	-	6,625,676.54
Due to PHILHEALTH	415	-	5,296,169.07
Due to Other NGAs	416	-	13,150,044,161.49
Due to Other GOCCs	417	-	828,749,589.15
Due to LGUs	418	-	9,859,356.58
Due to Central Office	421	-	2,610,864,007.59
Due to Regional Office	422	-	64,001,920.49
Due to Other Funds	424	-	235,578,353.81
Guaranty Deposits Payable	426	-	251,727,267.40
Performance/Bidders Bonds Payable	427	-	33,891,577.97
Other Payables	439	-	1,321,109,687.74
Loans Payable - Domestic	444	-	10,260,086,475.21
Loans Payable - Foreign	445	-	271,254,058.75
Other Long-Term Liabilities	450	-	-
Deferred Credits	454	-	-
Deferred Credits (ISF)	454-1	-	12,807,167,645.54
Deferred Credits (PA/CIS/CIP)	454-2	-	5,706,102,548.30
Other Deferred Credits	455	-	2,902,228,895.41

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As of June 30, 2016
FUND 501 - CORPORATE OPERATING FUND -Revised

PARTICULARS	ACCT CODE	DEBIT	CREDIT
EQUITY			
Government Equity	501	-	33,496,847,334.35
Capital Stock	502	-	5,559,191,864.58
Retained Earnings	510	-	(11,204,436,610.11)
Income and Expense Summary	512	-	-
Irrigation Service Fee (ISF)	625	-	-
Irrigation Service Fee-Principal (Current Account)	625-1	-	820,346,098.26
Irrigation Service Fee-Principal (Back Account)	625-2	-	92,855,741.36
Irrigation Service Fee-Principal (Back Account)-CAP	625-3	-	5,878.94
ISF-Principal (BA) - Incentive Policy (MC#79 s. 2007)	625-4	-	63,562,335.40
Management Fee	626	-	54,099,113.15
CIS Amortization and Equity	627-1	-	-
CIS Amortization - Principal (Current Account)	627-1A	-	22,462,129.05
CIS Amortization - Principal (Back Account)	627-1B	-	3,013,967.45
CIP/CIS Equity	627-1C	-	39,205,139.26
Pump Amortization and Equity	627-2	-	-
Pump Amortization - Principal (Current Account)	627-2A	-	828,480.69
Pump Amortization - Principal (Back Account)	627-2B	-	-
Pump Equity - (Current Account)	627-2C	-	11,524,773.01
Pump Equity - (Back Account)	627-2D	-	591,844.00
Fines & Penalties - Service Income	629	-	-
ISF - Back Account - Penalty	629-1	-	23,073,622.19
Pump Amortization - Interest and Penalty	629-2	-	13,000.00
CIS Amortization - Interest and Penalty	629-3	-	257,026.50
Rent Income	642	-	-
- Equipment Rental	642-1	-	4,285,372.98
Equipment Rental - Internal (CA)	642-1A	-	16,627,256.29
Equipment Rental - External (CA)	642-1B	-	995,865.46
Equipment Rental - Internal (BA)	642-1C	-	2,803,021.63
Equipment Rental - External (BA)	642-1D	-	71,650.51
- Income from NIA Facilities/Dormitory Operation	642-2	-	12,703,929.19
- Use of DCIEC Facilities/Equipments	642-3	-	437,518.10
- Rental of Motor Vehicles	642-4	-	15,814.00
Subsidy Income from National Government	651	-	8,199,912,456.57
Subsidy Income from LGUs	656	-	-
Subsidy from Central Office	653	-	4,516,428,804.15
Subsidy from Regional Office	654	-	-
Subsidy from Other Funds	-	-	-
Income from Grants and Donations	662	-	300.00
Interest Income	664	-	4,977,021.82
Generation Income	-	-	-
Dividend Income	-	-	-
Miscellaneous Income	678	-	-
Bid Documents	678-1	-	15,630,640.40
Sale of Goods and Materials	678-2	-	51,050.00
Hauling/Milling/Drying	678-3	-	18,066.00
Disallowance	678-4	-	260,543.72
Payment for Lost Items	678-5	-	-
Printing/Xerox/Radio	678-6	-	22,867.00
Gain on Sale of Palay	678-7	-	-
Income from NIA Housing	678-8	-	39,200.00
Laboratory Analysis - Soil and Water Sample	678-9	-	171,680.00
NHFMFC	678-10	-	419.68
Contract Price Adjustment / Liquidated Damages	678-11	-	113,007.85
Scrap of Fixed Assets	678-12	-	477,606.80
Other Miscellaneous Income	678-13	-	180,010,385.43
Other Fines and Penalties	679	-	54,097.82
Gain/Loss on Foreign Exchange	681	-	2,307,989.81
Gain/Loss on Sale of Disposed Assets	682	-	-
Prior Years' Adjustments	684	-	1,523,590.36
Salaries & Wages - Regular	701	442,309,514.34	-
Salaries & Wages - Casual	705	36,399,689.75	-
Salaries & Wages - Contractual	706	125,722.30	-
Personnel Economic Relief Allowance (PERA)	711	45,808,619.23	-
Additional Compensation (ADCOM)	712	319,500.00	-
Representation Allowance (RA)	713	4,507,075.00	-
Transportation Allowance (TA)	714	3,498,250.00	-


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PARTICULARS	ACCT CODE	DEBIT	CREDIT
Clothing/Uniform Allowance	715	18,559,610.00	-
Subsistence, Laundry and Quarter Allowance	716	-	-
Productivity Incentive Allowance	717	119,137.00	-
Other Bonuses and Allowances	719	48,586.36	-
Medical Allowance	719-1	1,591,717.69	-
Meal Allowance	719-2	502,196.71	-
Children Allowance	719-3	147,430.33	-
C N A Incentive Allowance	719-4	(597,035.24)	-
Commutable Allowance/Fringe Benefits	719-5	61,500.00	-
Fiscals Assistance	719-6	70,500.00	-
Anniversary Bonus	719-7	-	-
Grocery Allowance	719-8	-	-
PIB	719-9	20,380.00	-
Educational Assistance	719-10	-	-
Performance Bonus	719-11	-	-
Honoraria	720	156,232.70	-
Hazard Pay	721	-	-
Longevity Pay	722	1,305,000.00	-
Overtime and Night Pay	723	3,184,538.97	-
Cash Gift	724	12,718,621.42	-
Year End Bonus	725	75,976,115.42	-
Life and Retirement Insurance Contributions	731	54,788,262.88	-
PAG-IBIG Contributions	732	2,439,358.82	-
PHILHEALTH Contributions	733	5,064,203.20	-
ECC Contributions	734	2,153,327.45	-
Retirement Benefits - Civilian	740	4,141,185.20	-
Terminal Leave Benefits	742	114,358,104.40	-
Other Personnel Benefits	749	1,105,859.04	-
Travelling Expenses - Local	751	14,749,543.46	-
Training Expenses	753	13,229,760.78	-
Office Supplies Expenses	755	11,061,348.38	-
Accountable Forms Expenses	756	177,120.00	-
Drugs and Medicines Expenses	759	11,615.00	-
Gasoline, Oil and Lubricants Expenses	761	17,788,093.56	-
Other Supplies Expenses	765	9,573,793.04	-
Water Expenses	766	2,369,976.17	-
Electricity Expenses	767	59,651,487.03	-
Cooking Gas Expense	768	-	-
Postage and Deliveries	771	258,750.11	-
Telephone Expenses - Landline	772	3,843,069.10	-
Telephone Expenses - Mobile	773	1,479,989.38	-
Internet Expenses	774	786,972.04	-
Cable, Satellite, Telegraph, and Radio Expenses	775	83,591.10	-
Membership Dues & Contns to Organizations	778	18,400.00	-
Awards and Indemnities	779	-	-
Advertising Expenses	780	482,951.20	-
Printing and Binding Expenses	781	781,123.16	-
Rent Expenses	782	2,226,604.92	-
Representation Expenses	783	2,281,528.50	-
Transportation and Delivery Expenses	784	292,697.00	-
Subscription Expenses	786	668,435.85	-
Survey Expense	787	53,570.00	-
Legal Services	791	480,085.00	-
Auditing Services	792	37,106,914.90	-
Consulting Services	793	1,404,871.00	-
General Services	795	104,500.00	-
Janitorial Services	796	3,066,138.79	-
Security Services	797	784,525.52	-
Other Professional Services	799	148,031.33	-
Rep & Main. Land Improvements	802	4,471.00	-
Rep & Main. Electrification, Power & Energy	805	-	-
Rep & Main. Office Buildings	811	3,621,532.80	-
Rep & Main. Other Structures	815	842,636.80	-
Rep & Main. Office Equipment	821	980,183.27	-
Rep & Main. Furnitures & Fixtures	822	16,884.00	-
Rep & Main. IT Equipment & Software	823	58,717.00	-
Rep & Main. Machinerries	826	41,808.40	-
Rep & Main. Communication Eqpt	829	-	-

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Rep & Main. Constn & Heavy Eqpt	830	2,558,357.26	-
Rep & Main. Firefighting Eqpt & Accessories	831	104,598.00	-
Rep & Main. Sports Equipment	835	-	-
Rep & Main. Technical & Scientific Eqpt	836	650.00	-
Rep & Main. Other Machineries & Eqpt	840	974,169.73	-
Rep & Main. Motor Vehicles	841	12,225,575.31	-
Rep & Main. Watercrafts	844	51,200.00	-
Rep & Main. Other Transportation Eqpt	848	3,790,223.88	-
Rep & Main. Other Property, Plant & Equipment	850	448,000.00	-
Rep & Main. Artesian Wells, Res, Pmpng Stns & Conduits	854	1,014,275.00	-
Rep & Main. Irrigation, Canals & Lat	855	16,227,097.42	-
Subsidy to Regional Offices	872	4,642,907,514.58	-
Subsidy to Operating Units	873	-	-
Subsidy to LGUs	874	-	-
Donations	878	14,000.00	-
Extraordinary Expenses	883	182,387.67	-
Miscellaneous Expenses	884	40,543.50	-
-Sports	884-1	503,482.74	-
-Contribution Civic/Charitable Institution	884-2	67,246.47	-
-Other Miscellaneous Expenses	884-3	3,084,716.33	-
Taxes, Duties and Licenses	891	37,794,135.09	-
Fidelity Bond Premiums	892	1,270,560.82	-
Insurance Expenses	893	4,006,945.12	-
Bad Debts Expenses	901	12,323,138.53	-
Depreciation - Land Improvements	902	-	-
Depreciation - Office Buildings	911	-	-
Depreciation - Other Structures	915	-	-
Depreciation - Office Equipment	921	3,388.38	-
Depreciation - Furniture and Fixtures	922	8,341.27	-
Depreciation - IT Equipment	923	50,604.28	-
Depreciation - Library Books	924	-	-
Depreciation - Machineries	926	2,331.89	-
Depreciation - Agricultural, Fishery & Forestry Equipment	927	-	-
Depreciation - Communication Equipment	929	2,816.10	-
Depreciation - Construction & Heavy Equipment	930	-	-
Depreciation - Firefighting Eqpt. & Accessories	931	-	-
Depreciation - Medical and Dental Equipment	933	-	-
Depreciation - Military and Police Equipment	934	-	-
Depreciation - Sports Equipment	935	-	-
Depreciation - Technical & Scientific Equipment	936	-	-
Depreciation - Other Machineries & Equipment	940	1,575.60	-
Depreciation - Motor Vehicles	941	420,045.00	-
Depreciation - Aircraft and Aircraft Ground Eqpt.	943	-	-
Depreciation - Watercrafts	944	-	-
Depreciation - Other Transportation Equipment	948	-	-
Depreciation - Other Property Plant and Equipment	950	-	-
Obsolescence - IT Software	951	-	-
Collection/Viability Bonus	963	60,250.00	-
Collection Expenses	964	520,844.35	-
Irrigator's Share	965	72,346,262.96	-
10% Discount on ISF	966	58,237,001.43	-
Loss on Sale of Palay	967	-	-
Motorcycle Allowance	968	108,583.20	-
Other Maintenance & Operating Expenses	969	42,479.25	-
-Other Maintenance and Operating Expenses	969-1	5,950,998.32	-
-Laboratory Analysis of Soil & Water Sample	969-2	507,208.32	-
-Contractual Services	969-3	13,507,907.51	-
-Job Order	969-4	15,122,075.42	-
Bank Charges	971	35,036.02	-
Interest Expenses	975	2,271,382.03	-
Grand Total		173,928,011,111.36	173,928,011,111.37

CERTIFIED CORRECT:


ELIZABETH A. BENZON
Acting Manager, Accounting Division

NOTED BY:


EDITHA D. MORALES
Acting Manager, Financial Management Department