

NATIONAL IRRIGATION ADMINISTRATION
CONSOLIDATED PRE-CLOSING TRIAL BALANCE
As of December 31, 2014
FUND 501 – Corporate Fund

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Cash-Collecting Officers	102	82,334,551.00	-
Cash Disbursing Officer	103	16,366,296.20	-
Petty Cash Fund	104	1,880,797.84	-
Payroll Fund	106	1,137,357.72	-
Cash in Bank - Local Currency, Current Account	111	1,712,165,739.73	-
Cash in Bank - Local Currency, Savings Account	112	404,369,092.22	-
Cash in Bank - Local Currency, Time Deposits	113	375,945,078.66	-
Cash in Bank - Foreign Currency, Savings Account	116	-	-
Cash in Bank - Foreign Currency, Time Deposits	117	38,684,022.04	-
Accounts Receivable	121	-	-
- Accounts Receivable (ISF)	121-1C	9,924,043,173.91	-
- Accounts Receivable (ISFBack Account	121-1B	1,921,792,987.56	-
- Accounts Receivable (Pump/CIP/CIS)-Current (Due)	121-2	2,409,552,866.31	-
- Accounts Receivable (Pump/CIP/CIS)-NonCurrent (Not due)	121-3	4,792,428,783.75	-
- Accounts Receivable - Others	121-4	136,266,944.84	-
Due from Officers and Employees	123	12,298,436.58	-
Loan Receivable	126	-	-
Due from National Treasury	131	(85,059,289.77)	-
Due from NGAs	136	792,835,709.99	-
Due from GOCCs	137	13,479,475,716.80	-
Due from LGUs	138	138,397,845.90	-
Due from Central Office	141	-	-
Due from Regional Offices	142	527,227,836.79	-
Due from Other Funds	144	38,828,331.19	-
Receivables - Disallowances/Charges	146	9,970,790.31	-
Advances to Officers and Employees	148	7,303,715.91	-
Rent/Lease Receivables		-	-
Other Receivables	149	261,912,554.85	-
Merchandise Inventory	154	61,084,532.18	-
Office Supplies Inventory	155	47,081,036.04	-
Accountable Forms Inventory	156	-	-
Medical, Dental & Laboratory Supplies Inventory	160	-	-
Gasoline, Oil and Lubricants Inventory	161	2,317,334.69	-
Textbooks and Instructional Materials Inventory	163	-	-
Other Supplies Inventory	165	135,438.00	-
Spare Parts Inventory	167	47,229.25	-
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	102,411,592.44	-

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Deferred Charges	182	(120,614.60)	-
Other Prepaid Expenses	185	5,233,333.66	-
Guaranty Deposits	186	21,272,504.70	-
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	60,166,018,696.13	-
Land	201	5,624,497,602.89	-
Land Improvements	202	18,017,514,824.74	-
Office Buildings	211	1,193,458,833.20	-
Other Structures	215	303,275,875.21	-
Office Equipment	221	88,931,081.45	-
Medical, Dental & Laboratory Equipments	233	688,919.00	-
Furnitures and Fixtures	222	90,743,978.47	-
IT Equipment and Software	223	65,912,050.87	-
Library Books	224	247,588.68	-
Machineries	226	333,129,773.53	-
Agricultural, Fishery and Forestry Equipment	227	903,000.50	-
Communication Equipment	229	47,498,062.32	-
Construction & Heavy Equipment	230	362,972,233.68	-
Firefighting Equipment and Accessories	231	7,180,056.25	-
Military and Police Equipment	234	2,267,928.80	-
Sports Equipment	235	63,367.75	-
Technical and Scientific Equipment	236	149,143,915.95	-
Other Machineries and Equipment	240	134,737,798.65	-
Motor Vehicles	241	210,756,097.22	-
Aircraft and Aircraft Ground Equipment	243	23,310,249.66	-
Watercrafts	244	2,839,565.00	-
Other Transportation Equipment	248	13,701,545.92	-
Other Property, Plant and Equipment	250	562,994,836.90	-
Roads, Highways & Bridges	251	185,824,041.81	-
Artesian Wells, Reservoirs, Pumping Stations & Conduits	254	89,591,853.16	-
Irrigation, Canals and Laterals	255	4,318,885,755.64	-
CIP - Agency Assets	264	859,779,907.73	-
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	9,250,557,208.04	-
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	338,509,299.18	-
Allowance for Doubtful Accounts	301	-	751,644,265.93
Allowance for Inventory Variance	306	-	93,179.20

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Acc. Depn - Land Improvements	302	-	13,106,151,982.61
Acc. Depn - Office Buildings	311	-	244,677,455.09
Acc. Depn - Other Structures	315	-	66,401,711.12
Acc. Depn - Office Equipment	321	-	63,472,093.60
Acc. Depn - Furniture & Fixtures	322	-	19,396,166.76
Acc. Depn - IT Equipment	323	-	35,012,584.62
Acc. Depn - Library Books (closed to R/E)	324	-	50,691.04
Acc. Depn - Machineries	326	-	214,176,066.22
Acc. Depn - Agri., Fishery & Forestry Eqpt	327	-	655,917.45
Acc. Depn - Communication Eqpt	329	-	21,799,722.00
Acc. Depn - Construction & Heavy Equipment	330	-	293,996,012.81
Acc. Depn - Firefighting Eqpt & Access	331	-	5,027,514.71
Acc. Depn - Military and Police Eqpt.	334	-	941,450.18
Acc. Depn - Medical and Dental Equipment	333	-	475,789.06
Acc. Depn - Sports Equipment	335	-	31,021.44
Acc. Depn - Technical & Scientific Equipment	336	-	46,221,508.46
Acc. Depn - Other Machineries & Equipment	340	-	62,880,929.48
Acc. Depn - Motor Vehicles	341	-	133,051,236.79
Acc. Depn - Aircraft & Aircraft Ground Eqpt.	343	-	-
Acc. Depn - Watercrafts	344	-	599,619.60
Acc. Depn - Other Transportation Eqpt	348	-	10,248,609.71
Acc. Depn - Other Property Plant & Eqpt.	350	-	512,416,297.23
<u>LIABILITIES</u>			
Accounts Payable	401	-	1,592,086,558.30
Notes Payable	402	-	128,022.47
Due to Officers and Employees	403	-	21,617,875.71
Due to National Treasury	411	-	60,634,534,162.18
Due to BIR	412	-	56,851,263.10
Due to GSIS	413	-	13,633,192.76
Due to PAG-IBIG	414	-	4,624,621.34
Due to PHILHEALTH	415	-	4,181,261.88
Due to Other NGAs	416	-	13,098,190,767.70
Due to Other GOCCs	417	-	145,312,604.91
Due to LGUs	418	-	5,797,122.88
Due to Central Office	421	-	137,579,752.33
Due to Regional Office	422	-	1,663,350.78
Due to Other Funds	424	-	191,847,426.87
Guaranty Deposits Payable	426	-	116,090,625.39
Performance/Bidders Bonds Payable	427	-	30,450,132.22
Other Payables	439	-	1,080,408,539.13
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	-	-

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Deferred Credits (ISF)	454-1	-	13,027,988,822.97
Deferred Credits (PA/CIS/CIP)	454-2	-	4,702,477,535.89
Other Deferred Credits	455	-	1,687,544,884.40
<u>EQUITY</u>			
Government Equity	501	-	21,185,859,334.36
Capital Stock	502	-	5,559,191,864.58
Retained Earnings	510	-	(12,049,979,293.64)
Income and Expense Summary	512	-	-
Irrigation Service Fee (ISF)	625	-	-
Irrigation Service Fee-Principal (Current Account)	625-1	-	1,585,332,581.68
Irrigation Service Fee-Principal (Back Account)	625-2	-	210,860,005.06
Irrigation Service Fee-Principal (Back Account)-CAP	625-3	-	-
ISF-Principal (BA) - Incentive Policy (MC#79 s. 2007)	625-4	-	125,297,168.12
Management Fee	626	-	35,745,098.60
CIS Amortization and Equity	627-1	-	-
CIS Amortization - Principal (Current Account)	627-1A	-	71,001,489.69
CIS Amortization - Principal (Back Account)	627-1B	-	6,863,586.98
CIP/CIS Equity	627-1C	-	125,383,464.65
Pump Amortization and Equity	627-2	-	-
Pump Amortization - Principal (Current Account)	627-2A	-	364,393.00
Pump Amortization - Principal (Back Account)	627-2B	-	-
Pump Equity - (Current Account)	627-2C	-	20,708,499.80
Pump Equity - (Back Account)	627-2D	-	373,267.00
Fines & Penalties - Service Income	629	-	-
ISF - Back Account - Penalty	629-1	-	24,018,184.16
Pump Amortization - Interest and Penalty	629-2	-	950.00
CIS Amortization - Interest and Penalty	629-3	-	563,006.64
Rent Income	642	-	-
- Equipment Rental	642-1	-	4,912,886.01
Equipment Rental - Internal (CA)	642-1A	-	97,632,776.48
Equipment Rental - External (CA)	642-1B	-	1,998,358.52
Equipment Rental - Internal (BA)	642-1C	-	1,217,980.07
Equipment Rental - External (BA)	642-1D	-	111,148.39
- Income from NIA Facilities/Dormitory Operation	642-2	-	18,322,745.56
- Use of DCIEC Facilities/Equipments	642-3	-	3,817,713.35
- Rental of Motor Vehicles	642-4	-	63,856.80
Subsidy Income from National Government	651	-	1,660,958,700.00
Subsidy Income from LGUs	656	-	-
Subsidy from Central Office	653	-	-
Subsidy from Regional Office	-	-	-
Subsidy from Other Funds	-	-	-
Income from Grants and Donations	662	-	-
Interest Income	664	-	16,723,870.02

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Generation Income		-	-
Dividend Income		-	-
Miscellaneous Income	678	-	-
Bid Documents	678-1	-	28,676,913.23
Sale of Goods and Materials	678-2	-	1,641,819.50
Hauling/Milling/Drying	678-3	-	139,488.00
Disallowance	678-4	-	577,377.29
Payment for Lost Items	678-5	-	10,828.74
Printing/Xerox/Radio	678-6	-	24,062.00
Gain on Sale of Palay	678-7	-	-
Income from NIA Housing	678-8	-	-
Laboratory Analysis - Soil and Water Sample	678-9	-	497,740.00
NHFMC	678-10	-	1,297.57
Contract Price Adjustment	678-11	-	4,874,475.29
Scrap of Fixed Assets	678-12	-	915,714.26
Other Miscellaneous Income	678-13	-	428,406,718.56
Other Fines and Penalties	679	-	537,262.83
Gain/Loss on Foreign Exchange	681	-	2,702,457.90
Gain/Loss on Sale of Disposed Assets	682	-	495,819.00
Prior Years' Adjustments	684	-	147,427,175.37
Salaries & Wages - Regular	701	866,948,571.65	-
Salaries & Wages - Casual	705	26,662,576.26	-
Salaries & Wages - Contractual	706	25,169.00	-
Personnel Economic Relief Allowance (PERA)	711	85,123,497.54	-
Additional Compensation (ADCOM)	712	1,643,704.54	-
Representation Allowance (RA)	713	9,364,897.84	-
Transportation Allowance (TA)	714	7,864,187.71	-
Clothing/Uniform Allowance	715	17,961,379.92	-
Subsistence, Laundry and Quarter Allowance	716	-	-
Productivity Incentive Allowance	717	9,070,100.00	-
Other Bonuses and Allowances	719	1,619,864.00	-
Medical Allowance	719-1	3,915,662.54	-
Meal Allowance	719-2	1,184,572.76	-
Children Allowance	719-3	454,011.46	-
C N A Incentive Allowance	719-4	-	-
Commutable Allowance/Fringe Benefits	719-5	175,500.00	-
Fiscals Assistance	719-6	122,000.00	-
Anniversary Bonus	719-7	-	-
Grocery Allowance	719-8	-	-
PIB	719-9	14,117,030.00	-
Educational Assistance	719-10	-	-
Performance Bonus	719-11	-	-
Honoraria	720	2,391,695.97	-
Hazard Pay	721	-	-
Longevity Pay	722	3,529,350.25	-
Overtime and Night Pay	723	6,328,476.71	-

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Cash Gift	724	23,616,176.60	-
Year End Bonus	725	70,737,443.56	-
Life and Retirement Insurance Contributions	731	110,037,066.09	-
PAG-IBIG Contributions	732	4,572,100.54	-
PHILHEALTH Contributions	733	10,261,558.76	-
ECC Contributions	734	4,400,041.57	-
Retirement Benefits - Civilian	740	9,269,800.15	-
Terminal Leave Benefits	742	165,308,342.06	-
Other Personnel Benefits	749	7,166,566.57	-
Travelling Expenses - Local	751	25,394,206.45	-
Travelling Expenses - Foreign	752	-	-
Training Expenses	753	6,416,412.20	-
Scholarship Expenses	754	-	-
Office Supplies Expenses	755	16,431,497.80	-
Accountable Forms Expenses	756	517,307.00	-
Food Supplies Expense	758	-	-
Drugs and Medicines Expenses	759	79,436.65	-
Medical, Dental & Laboratory Supplies Expenses	760	98,069.90	-
Gasoline, Oil and Lubricants Expenses	761	66,913,719.92	-
Textbooks and Instructional Materials Expenses	763	-	-
Military and Police Supplies Expenses	764	6,894.00	-
Other Supplies Expenses	765	14,208,387.40	-
Water Expenses	766	4,130,876.09	-
Electricity Expenses	767	83,290,673.68	-
Cooking Gas Expense	768	-	-
Postage and Deliveries	771	207,520.81	-
Telephone Expenses - Landline	772	7,668,397.13	-
Telephone Expenses - Mobile	773	3,282,174.48	-
Internet Expenses	774	1,984,422.94	-
Cable, Satellite, Telegraph, and Radio Expenses	775	130,534.61	-
Membership Dues & Contns to Organizations	778	163,516.99	-
Awards and Indemnities	779	1,150,000.00	-
Advertising Expenses	780	643,137.60	-
Printing and Binding Expenses	781	1,481,962.28	-
Rent Expenses	782	4,075,753.54	-
Representation Expenses	783	3,816,482.45	-
Generation Expenses		-	-
Transportation and Delivery Expenses	784	598,086.69	-
Storage Expenses	785	-	-
Subscription Expenses	786	224,584.46	-
Survey Expense	787	-	-
Rewards and Other Claims	788	175,340.46	-
Legal Services	791	594,460.57	-
Auditing Services	792	32,461,019.08	-
Consultancy Services	793	3,889,061.82	-
General Services	795	164,800.00	-

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		DEBIT	CREDIT
Janitorial Services	796	8,496,829.16	-
Security Services	797	2,516,437.92	-
Other Professional Services	799	115,350.00	-
Rep & Main. Land Improvements	802	14,700.00	-
Rep & Main. Electrification, Power & Energy	805	-	-
Rep & Main. Office Buildings	811	5,198,920.07	-
Rep & Main. Other Structures	815	846,791.40	-
Rep & Main. Office Equipment	821	1,201,015.14	-
Rep & Main. Furnitures & Fixtures	822	247,900.00	-
Rep & Main. IT Equipment & Software	823	223,456.75	-
Rep & Main. Machineries	826	183,221.30	-
Rep & Main. Communication Eqpt	829	5,100.00	-
Rep & Main. Constn & Heavy Eqpt	830	15,303,033.96	-
Rep & Main. Firefighting Eqpt & Accessories	831	57,730.00	-
Rep & Main. Sports Equipment	835	-	-
Rep & Main. Technical & Scientific Eqpt	836	68,500.00	-
Rep & Main. Other Machineries & Eqpt	840	3,821,886.56	-
Rep & Main. Motor Vehicles	841	40,396,628.96	-
Rep & Main. Watercrafts	844	-	-
Rep & Main. Other Transportation Eqpt	848	6,000,666.72	-
Rep & Main. Other Property,Plant & Equipment	850	133,242.57	-
Rep & Main. Artesian Wells, Res, Pmpng Stns & Conduits	854	3,324,053.00	-
Rep & Main. Irrigation,Canals & Lat	855	111,054,051.58	-
Subsidy to Regional Offices	872	-	-
Subsidy to Operating Units	873	-	-
Subsidy to LGUs	874	-	-
Donations	878	21,500.00	-
Extraordinary Expenses	883	288,578.97	-
Miscellaneous Expenses	884	-	-
- Sports	884-1	91,599.00	-
- Contribution Civic/Charitable Institution	884-2	-	-
- Other Miscellaneous Expenses	884-3	4,810,556.89	-
Taxes, Duties and Licenses	891	32,705,410.34	-
Fidelity Bond Premiums	892	2,014,721.63	-
Insurance Expenses	893	6,431,479.63	-
Bad Debts Expenses	901	42,418,786.40	-
Depreciation - Land Improvements	902	28,995,362.19	-
Depreciation - Office Buildings	911	1,356,571.36	-
Depreciation - Other Structures	915	9,961,028.51	-
Depreciation - Office Equipment	921	4,790,796.27	-
Depreciation - Furniture and Fixtures	922	2,070,818.03	-
Depreciation - IT Equipment	923	6,558,055.11	-
Depreciation - Library Books	924	-	-
Depreciation - Machineries	926	20,734,545.39	-
Depreciation - Agricultural, Fishery & Forestry Equipment	927	18,810.00	-
Depreciation - Communication Equipment	929	3,596,723.37	-

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Depreciation - Construction & Heavy Equipment	930	3,247,346.34	-
Depreciation - Firefighting Eqpt. & Accessories	931	445,705.70	-
Depreciation - Medical and Dental Equipment	933	63,186.93	-
Depreciation - Military and Police Equipment	934	131,686.50	-
Depreciation - Sports Equipment	935	1,092.66	-
Depreciation - Technical & Scientific Equipment	936	10,698,303.94	-
Depreciation - Other Machineries & Equipment	940	4,460,615.39	-
Depreciation - Motor Vehicles	941	10,021,401.39	-
Depreciation - Aircraft and Aircraft Ground Eqpt.	943	-	-
Depreciation - Watercrafts	944	252,358.20	-
Depreciation - Other Transportation Equipment	948	61,068.24	-
Depreciation - Other Property Plant and Equipment	950	95,420,359.86	-
Obsolescence - IT Software / Loss of Assets	951	322,418.21	-
Collection/Viability Bonus	963	213,234,326.74	-
Collection Expenses	964	2,519,845.45	-
Irrigator's Share	965	218,354,769.54	-
10% Discount on ISF	966	117,052,115.42	-
Loss on Sale of Palay	967	-	-
Motorcycle Allowance	968	366,237.00	-
Other Maintenance & Operating Expenses	969	-	-
- Aircraft Maintenance	969-1	20,898,156.27	-
- Laboratory Analysis of Soil & Water Sample	969-2	903,156.40	-
- Contractual Services	969-3	32,488,845.15	-
- Job Order	969-4	25,877,609.57	-
Bank Charges	971	55,252.42	-
Interest Expenses	975	394,922,677.30	-
GRAND TOTAL		142,973,043,667.68	142,973,043,667.68