

NATIONAL IRRIGATION ADMINISTRATION
CONSOLIDATED TRIAL BALANCE (Preliminary)
AS OF DECEMBER, 2013 - Pre - Closing
FUND 501 - Corporate Fund (Regular & NDC Account)

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PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Cash-Collecting Officers	102	85,869,797.82	-
Working Fund	103	19,615,566.29	-
Petty Cash Fund	104	1,696,968.55	-
Payroll Fund	106	6,439,983.16	-
Cash in Bank - Local Currency,Current Account	111	1,825,763,114.08	-
Cash in Bank - Local Currency,Savings Account	112	349,480,403.96	-
Cash in Bank - Local Currency,Time Deposits	113	420,154,327.07	-
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	10,577,655,028.17	-
- Accounts Receivable (ISFBack Account)	121-1B	722,854,222.19	-
- Accounts Receivable (Pump/CIP/CIS)-Current (Due)	121-2	2,289,122,613.75	-
- Accounts Receivable (Pump/CIP/CIS)-NonCurrent(NC)	121-3	4,345,943,129.47	-
- Accounts Receivable - Others	121-4	145,684,473.37	-
Due from Officers and Employees	123	15,591,409.86	-
Loan Receivable	126	-	-
Due from National Treasury	131	(85,059,289.77)	-
Due from NGAs	136	788,383,471.40	-
Due from GOCCs	137	13,548,151,128.63	-
Due from LGUs	138	149,477,543.42	-
Due from Central Office	141	71,341,880.51	-
Due from Regional Offices	142	476,641,023.55	-
Due from Other Funds	144	39,492,249.48	-
Receivables - Disallowances/Charges	146	10,460,825.24	-
Advances to Officers and Employees	148	8,817,266.37	-
Rent/Lease Receivables		-	-
Other Receivables	149	267,429,082.41	-
Merchandise Inventory	154	63,481,756.96	-
Office Supplies Inventory	155	45,738,937.33	-
Accountable Forms Inventory	156	-	-
Medical, Dental & Laboratory Supplies Inventory	160	-	-
Gasoline, Oil and Lubricants Inventory	161	1,242,296.63	-
Textbooks and Instructional Materials Inventory	163	-	-
Other Supplies Inventory	165	145,376.00	-
Spare Parts Inventory	167	227,249.25	-
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	111,598,928.80	-
Deferred Charges	182	(120,614.60)	-
Other Prepaid Expenses	185	5,234,559.49	-
Guaranty Deposits	186	19,691,391.95	-
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	56,265,453,984.82	-
Land	201	5,631,592,230.75	-
Land Improvements	202	17,938,542,843.94	-
Office Buildings	211	1,158,411,602.35	-
Other Structures	215	100,003,999.79	-
Office Equipment	221	85,751,655.25	-
Medical, Dental & Laboratory Equipments	233	653,054.00	-
Furnitures and Fixtures	222	93,585,195.92	-
IT Equipment and Software	223	55,253,847.36	-
Library Books	224	239,941.53	-
Machineries	226	359,999,870.07	-
Agricultural, Fishery and Forestry Equipment	227	764,901.00	-
Communication Equipment	229	46,455,726.16	-
Construction & Heavy Equipment	230	341,901,939.21	-
Firefighting Equipment and Accessories	231	7,177,631.25	-
Military and Police Equipment	234	2,158,131.80	-
Sports Equipment	235	41,767.75	-
Technical and Scientific Equipment	236	143,980,913.70	-
Other Machineries and Equipment	240	134,346,975.33	-
Motor Vehicles	241	173,914,421.14	-
Aircraft and Aircraft Ground Equipment	243	-	-
Watercrafts	244	2,854,197.00	-
Other Transportation Equipment	248	13,494,689.92	-
Other Property, Plant and Equipment	250	563,007,316.90	-
Roads, Highways & Bridges	251	171,793,688.46	-
Artesian Wells, Reservoirs, Pumping Stations & Conduits	254	74,851,969.82	-
Irrigation, Canals and Laterals	255	4,200,706,424.30	-
CIP - Agency Assets	264	852,216,597.14	-

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PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
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	7,917,081,658.84	-
CIP - Other Public Infrastructures	273	131,036,004.71	-
CIP - Reforestation - Upland	274	19,712,249.32	-
Work/Other Animals	281	547,908.90	-
Other Assets	290	517,288,120.70	-
Allowance for Doubtful Accounts	301	-	868,365,178.07
Allowance for Inventory Variance	306	-	317,805.93
Acc. Depn - Land Improvements	302	-	13,099,127,652.42
Acc. Depn - Office Buildings	311	-	241,027,860.64
Acc. Depn - Other Structures	315	-	24,203,482.68
Acc. Depn - Office Equipment	321	-	60,603,114.61
Acc. Depn - Furniture & Fixtures	322	-	22,132,721.34
Acc. Depn - IT Equipment	323	-	25,711,241.22
Acc. Depn - Library Books (closed to R/E)	324	-	46,641.10
Acc. Depn - Machineries	326	-	219,103,722.08
Acc. Depn - Agri., Fishery & Forestry Eqpt	327	-	593,561.40
Acc. Depn - Communication Equipt	329	-	18,169,908.57
Acc. Depn - Construction & Heavy Equipment	330	-	269,570,861.30
Acc. Depn - Firefighting Eqpt & Access	331	-	4,675,416.51
Acc. Depn - Military and Police Eqpt.	334	-	658,196.98
Acc. Depn - Medical and Dental Equipment	333	-	412,548.13
Acc. Depn - Sports Equipment	335	-	32,654.53
Acc. Depn - Technical & Scientific Equipment	336	-	36,182,788.64
Acc. Depn - Other Machineries & Equipment	340	-	61,729,147.87
Acc. Depn - Motor Vehicles	341	-	124,605,098.16
Acc. Depn - Aircraft & Aircraft Ground Eqpt.	343	-	-
Acc. Depn - Watercrafts	344	-	360,430.20
Acc. Depn - Other Transportation Equipt	348	-	10,752,781.87
Acc. Depn - Other Property Plant & Eqpt.	350	-	403,122,902.68
LIABILITIES			
Accounts Payable	401	-	1,365,154,788.63
Notes Payable	402	-	128,022.47
Due to Officers and Employees	403	-	35,115,713.60
Due to National Treasury	411	-	56,809,566,262.72
Due to BIR	412	-	48,462,947.23
Due to GSIS	413	-	14,998,410.02
Due to PAG-IBIG	414	-	3,806,187.59
Due to PHILHEALTH	415	-	3,955,206.66
Due to Other NGAs	416	-	13,122,591,393.70
Due to Other GOCCs	417	-	144,737,963.35
Due to LGUs	418	-	8,038,685.25
Due to Central Office	421	-	49,461,945.89
Due to Other Funds	424	-	196,743,525.36
Guaranty Deposits Payable	426	-	106,375,563.90
Performance/Bidders Bonds Payable	427	-	32,089,143.38
Other Payables	439	-	1,120,649,247.35
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	-	12,454,202,197.50
Deferred Credits (PA/CIS/CIP)	454-2	-	4,509,216,393.13
Other Deferred Credits	455	-	1,618,959,919.89
EQUITY			
Government Equity	501	-	19,271,020,991.75
Capital Stock	502	-	5,559,191,864.58
Retained Earnings	510	-	(11,628,539,183.76)
Income and Expense Summary	512	-	-
Irrigation Service Fee (ISF)	625	-	-
Irrigation Service Fee-Principal (Current Account)	625-1	-	1,422,953,243.25
Irrigation Service Fee-Principal (Back Account)	625-2	-	195,388,786.77
Irrigation Service Fee-Principal (Back Account)-CAP	625-3	-	-
ISF-Principal (BA) - Incentive Policy (MC#79 s. 2007)	625-4	-	29,414,405.56
Management Fee	626	-	28,462,937.47
CIS Amortization and Equity	627-1	-	-
CIS Amortization - Principal (Current Account)	627-1A	-	63,317,350.00
CIS Amortization - Principal (Back Account)	627-1B	-	6,151,532.65
CIP/CIS Equity	627-1C	-	259,986,497.19
Pump Amortization and Equity	627-2	-	-

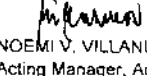
NATIONAL IRRIGATION ADMINISTRATION			
CONSOLIDATED TRIAL BALANCE (Preliminary)			
AS OF DECEMBER, 2013 - Pre - Closing			
FUND 501 - Corporate Fund (Regular & NDC Account)			
PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Pump Amortization - Principal (Current Account)	627-2A	-	967,710.20
Pump Amortization - Principal (Back Account)	627-2B	-	60,000.00
Pump Equity - (Current Account)	627-2C	-	18,757,626.24
Pump Equity - (Back Account)	627-2D	-	1,384,148.60
Fines & Penalties - Service Income	629	-	-
ISF - Back Account - Penalty	629-1	-	24,502,766.16
Pump Amortization - Interest and Penalty	629-2	-	41,812.48
CIS Amortization - Interest and Penalty	629-3	-	435,260.93
Rent Income	642	-	-
- Equipment Rental	642-1	-	32,663,799.41
Equipment Rental - Internal (CA)	642-1A	-	117,704,191.66
Equipment Rental - External (CA)	642-1B	-	3,166,081.82
Equipment Rental - Internal (BA)	642-1C	-	1,990,087.65
Equipment Rental - External (BA)	642-1D	-	88,553.78
- Income from NIA Facilities/Dormitory Operation	642-2	-	10,095,310.76
- Use of DCIEC Facilities/Equipments	642-3	-	3,240,500.73
- Rental of Motor Vehicles	642-4	-	72,110.00
Subsidy Income from National Government	651	-	2,903,367,784.00
Subsidy Income from LGUs	656	-	-
Subsidy from Central Office	653	-	1,856,877,129.92
Subsidy from Regional Office	-	-	-
Subsidy from Other Funds	-	-	-
Income from Grants and Donations	662	-	-
Interest Income	664	-	23,704,067.86
Generation Income	-	-	-
Dividend Income	-	-	-
Miscellaneous Income	678	-	-
Bid Documents	678-1	-	41,583,706.77
Sale of Goods and Materials	678-2	-	52,500.00
Hauling/Milling/Drying	678-3	-	117,288.41
Disallowance	678-4	-	931,256.97
Payment for Lost Items	678-5	-	10,379.00
Printing/Xerox/Radio	678-6	-	29,818.50
Gain on Sale of Palay	678-7	-	-
Income from NIA Housing	678-8	-	5,000.00
Laboratory Analysis - Soil and Water Sample	678-9	-	670,900.00
NHFMC	678-10	-	1,440.27
Contract Price Adjustment	678-11	-	2,384,518.31
Scrap of Fixed Assets	678-12	-	177,670.50
Other Miscellaneous Income	678-13	-	660,133,045.36
Other Fines and Penalties	679	-	816,822.01
Gain/Loss on Foreign Exchange	681	-	(2,329,874.81)
Gain/Loss on Sale of Disposed Assets	682	-	(259,179.61)
Prior Years' Adjustments	684	-	(54,367,716.70)
Salaries & Wages - Regular	701	858,606,956.36	-
Salaries & Wages - Casual	705	12,458,100.77	-
Salaries & Wages - Contractual	706	43,049,668.11	-
Personnel Economic Relief Allowance (PERA)	711	83,301,445.71	-
Additional Compensation (ADCOM)	712	1,479,000.00	-
Representation Allowance (RA)	713	9,072,112.12	-
Transportation Allowance (TA)	714	7,868,100.14	-
Clothing/Uniform Allowance	715	18,134,999.00	-
Subsistence, Laundry and Quarter Allowance	716	-	-
Productivity Incentive Allowance	717	7,825,876.00	-
Other Bonuses and Allowances	719	1,633,500.00	-
Medical Allowance	719-1	4,055,415.88	-
Meal Allowance	719-2	1,200,216.35	-
Children Allowance	719-3	530,460.54	-
C N A Incentive Allowance	719-4	18,601,125.00	-
Commutable Allowance/Fringe Benefits	719-5	88,000.00	-
Fiscals Assistance	719-6	392,000.00	-
Anniversary Bonus	719-7	10,692,300.00	-
Grocery Allowance	719-8	-	-
PIB	719-9	15,514,350.00	-
Educational Assistance	719-10	-	-
Performance Bonus	719-11	5,000.00	-
Honoraria	720	3,382,810.83	-
Hazard Pay	721	80,400.00	-
Longevity Pay	722	3,759,251.53	-
Overtime and Night Pay	723	4,958,493.05	-
Cash Gift	724	21,803,034.98	-
Year End Bonus	725	73,252,252.78	-
Life and Retirement Insurance Contributions	731	105,700,864.63	-
PAG-IBIG Contributions	732	4,476,905.83	-
PHILHEALTH Contributions	733	9,547,733.29	-
ECC Contributions	734	4,397,444.68	-

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PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Retirement Benefits - Civilian	740	11,393,287.85	-
Terminal Leave Benefits	742	241,783,142.36	-
Other Personnel Benefits	749	436,506,386.78	-
Travelling Expenses - Local	751	18,342,900.64	-
Travelling Expenses - Foreign	752	-	-
Training Expenses	753	4,976,561.61	-
Scholarship Expenses	754	5,000.00	-
Office Supplies Expenses	755	17,681,484.18	-
Accountable Forms Expenses	756	1,729,418.08	-
Food Supplies Expense	758	-	-
Drugs and Medicines Expenses	759	283,178.00	-
Medical, Dental & Laboratory Supplies Expenses	760	134,062.84	-
Gasoline, Oil and Lubricants Expenses	761	44,030,695.07	-
Textbooks and Instructional Materials Expenses	763	105,284.31	-
Military and Police Supplies Expenses	764	14,796.00	-
Other Supplies Expenses	765	14,380,150.37	-
Water Expenses	766	4,035,147.14	-
Electricity Expenses	767	84,290,353.93	-
Cooking Gas Expense	768	-	-
Postage and Deliveries	771	278,657.44	-
Telephone Expenses - Landline	772	7,773,416.98	-
Telephone Expenses - Mobile	773	2,504,636.62	-
Internet Expenses	774	3,170,522.77	-
Cable, Satellite, Telegraph, and Radio Expenses	775	91,871.82	-
Membership Dues & Contns to Organizations	778	62,106.66	-
Awards and Indemnities	779	20,000.00	-
Advertising Expenses	780	941,610.52	-
Printing and Binding Expenses	781	2,536,625.27	-
Rent Expenses	782	1,261,529.20	-
Representation Expenses	783	2,576,354.29	-
Generation Expenses		-	-
Transportation and Delivery Expenses	784	664,647.43	-
Storage Expenses	785	-	-
Subscription Expenses	786	187,314.64	-
Survey Expense	787	-	-
Rewards and Other Claims	788	-	-
Legal Services	791	266,819.13	-
Auditing Services	792	45,654,389.99	-
Consulting Services	793	1,633,644.27	-
General Services	795	392,153.26	-
Janitorial Services	796	10,358,485.45	-
Security Services	797	1,232,320.72	-
Other Professional Services	799	16,530.00	-
Rep & Main. Land Improvements	802	145,522.25	-
Rep & Main. Electrification, Power & Energy	805	-	-
Rep & Main. Office Buildings	811	27,211,326.46	-
Rep & Main. Other Structures	815	4,974,872.86	-
Rep & Main. Office Equipment	821	633,657.49	-
Rep & Main. Furnitures & Fixtures	822	51,420.00	-
Rep & Main. IT Equipment & Software	823	148,899.26	-
Rep & Main. Machinerics	826	151,606.58	-
Rep & Main. Communication Eqpt	829	72,632.00	-
Rep & Main. Constn & Heavy Eqpt	830	7,758,291.77	-
Rep & Main. Firefighting Eqpt & Accessories	831	211,839.00	-
Rep & Main. Sports Equipment	835	-	-
Rep & Main. Technical & Scientific Eqpt	836	387,507.00	-
Rep & Main. Other Machinerics & Eqpt	840	4,337,627.62	-
Rep & Main. Motor Vehicles	841	25,319,169.91	-
Rep & Main. Watercrafts	844	-	-
Rep & Main. Other Transportation Eqpt	848	5,021,813.13	-
Rep & Main. Other Property, Plant & Equipment	850	-	-
Rep & Main. Artesian Wells, Res. Pmpng Stns & Conduits	854	1,746,565.00	-
Rep & Main. Irrigation, Canals & Lat	855	170,416,324.67	-
Subsidy to Regional Offices	872	1,691,680,198.91	-
Subsidy to Operating Units	873	-	-
Subsidy to LGUs	874	-	-
Donations	878	-	-
Extraordinary Expenses	883	356,562.53	-
Miscellaneous Expenses	884	-	-
-Sports	884-1	994,722.00	-
-Contribution Civic/Charitable Institution	884-2	-	-
-Other Miscellaneous Expenses	884-3	10,658,082.11	-
Taxes, Duties and Licenses	891	6,942,920.00	-
Fidelity Bond Premiums	892	1,210,568.98	-
Insurance Expenses	893	4,498,660.67	-
Bad Debts Expenses	901	94,061,768.73	-

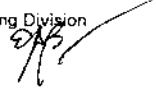
NATIONAL IRRIGATION ADMINISTRATION
CONSOLIDATED TRIAL BALANCE (Preliminary)
AS OF DECEMBER, 2013 - Pre - Closing
FUND 501 - Corporate Fund (Regular & NDC Account)

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Depreciation - Land Improvements	902	662,812,638.67	-
Depreciation - Office Buildings	911	9,448,775.66	-
Depreciation - Other Structures	915	7,568,730.11	-
Depreciation - Office Equipment	921	4,747,817.61	-
Depreciation - Furniture and Fixtures	922	1,125,471.18	-
Depreciation - IT Equipment	923	5,316,287.09	-
Depreciation - Library Books	924	2,592,020.09	-
Depreciation - Machineries	926	18,281,569.05	-
Depreciation - Agricultural, Fishery & Forestry Equipment	927	18,810.00	-
Depreciation - Communication Equipment	929	3,647,612.08	-
Depreciation - Construction & Heavy Equipment	930	3,821,716.31	-
Depreciation - Firefighting Eqpt. & Accessories	931	451,532.43	-
Depreciation - Medical and Dental Equipment	933	53,513.73	-
Depreciation - Military and Police Equipment	934	134,061.73	-
Depreciation - Sports Equipment	935	4,525.60	-
Depreciation - Technical & Scientific Equipment	936	7,252,313.39	-
Depreciation - Other Machineries & Equipment	940	3,366,093.42	-
Depreciation - Motor Vehicles	941	5,821,375.95	-
Depreciation - Aircraft and Aircraft Ground Eqpt.	943	-	-
Depreciation - Watercrafts	944	214,333.20	-
Depreciation - Other Transportation Equipment	948	180,796.44	-
Depreciation - Other Property Plant and Equipment	950	99,775,405.43	-
Obsolescence - IT Software	951	-	-
Collection/Viability Bonus	963	181,895,833.20	-
Collection Expenses	964	2,616,281.58	-
Irrigator's Share	965	251,838,753.34	-
10% Discount on ISF	966	92,840,269.45	-
Loss on Sale of Palay	967	353,586.00	-
Motorcycle Allowance	968	301,438.00	-
Other Maintenance & Operating Expenses	969	-	-
-Aircraft Maintenance	969-1	-	-
-Laboratory Analysis of Soil & Water Sample	969-2	1,845,632.19	-
-Contractual Services	969-3	64,104,842.97	-
-Job Order	969-4	20,435,399.85	-
Bank Charges	971	14,839.50	-
Interest Expenses	975	506,067,668.56	-
Grand Total		139,498,544,711.14	139,498,544,711.14

Certified Correct :


 NOEMI V. VILLANUEVA
 Acting Manager, Accounting Division





Noted by :


 REBECCA C. ALAZARTE
 Acting Manager, Financial Management Dept