

**NATIONAL IRRIGATION ADMINISTRATION  
CONSOLIDATED TRIAL BALANCE  
AS OF SEPTEMBER 30, 2015  
FUND 501 - CORPORATE OPERATING BUDGET**

PARTICULARS	ACCT CODE	DEBIT	CREDIT
Cash-Collecting Officers	102	15,321,601.67	-
Working Fund	103	16,763,770.24	-
Petty Cash Fund	104	3,098,293.44	-
Payroll Fund	106	45,976,019.95	-
Cash in Bank - Local Currency,Current Account	111	1,080,934,643.03	-
Cash in Bank - Local Currency,Savings Account	112	375,428,039.20	-
Cash in Bank - Local Currency,Time Deposits	113	378,604,162.43	-
Cash in Bank - Foreign Currency,Savings Account	116	-	-
Cash in Bank - Foreign Currency,Time Deposits	117	39,158,809.15	-
Accounts Receivable	121	-	-
- Accounts Receivable (ISF)	121-1C	10,567,624,271.05	-
- Accounts Receivable (ISFBack Account	121-1B	2,032,013,835.65	-
- Accounts Receivable (Pump/CIP/CIS)-Current (Due)	121-2	2,670,878,997.84	-
- Accounts Receivable (Pump/CIP/CIS)-NonCurrent(No	121-3	4,771,111,390.25	-
- Accounts Receivable - Others	121-4	414,958,365.92	-
Due from Officers and Employees	123	11,848,021.73	-
Loan Receivable	126	-	-
Due from National Treasury	131	-	85,059,289.77
Due from NGAs	136	805,523,087.75	-
Due from GOCCs	137	13,457,719,380.66	-
Due from LGUs	138	138,198,434.39	-
Due from Central Office	141	62,081,062.80	-
Due from Regional Offices	142	1,801,686,116.18	-
Due from Other Funds	144	49,578,824.91	-
Receivables - Disallowances/Charges	146	19,794,167.05	-
Advances to Officers and Employees	148	10,505,593.02	-
Rent/Lease Receivables		-	-
Other Receivables	149	264,461,706.95	-
Merchandise Inventory	154	61,084,532.18	-
Office Supplies Inventory	155	46,473,977.24	-
Accountable Forms Inventory	156	-	-
Medical, Dental & Laboratory Supplies Inventory	160	-	-
Gasoline, Oil and Lubricants Inventory	161	4,157,702.62	-
Textbooks and Instructional Materials Inventory	163	-	-
Other Supplies Inventory	165	241,438.00	-
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	436,500,006.01	-
Deferred Charges	182	-	120,614.60
Other Prepaid Expenses	185	5,233,333.66	-
Guaranty Deposits	186	22,700,178.30	-
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	60,894,395,462.97	-
Land	201	5,623,920,597.89	-
Land Improvements	202	17,723,661,257.29	-
Office Buildings	211	1,198,861,659.55	-
Other Structures	215	309,976,330.47	-
Office Equipment	221	98,052,683.64	-
Medical, Dental & Laboratory Equipments	233	750,587.00	-
Furnitures and Fixtures	222	91,664,969.47	-
IT Equipment and Software	223	68,906,187.06	-
Library Books	224	328,720.43	-
Machineries	226	334,504,952.93	-
Agricultural, Fishery and Forestry Equipment	227	908,900.50	-
Communication Equipment	229	47,636,407.67	-
Construction & Heavy Equipment	230	344,748,924.09	-
Firefighting Equipment and Accessories	231	7,180,056.25	-
Military and Police Equipment	234	2,234,297.80	-

NATIONAL IRRIGATION ADMINISTRATION  
CONSOLIDATED TRIAL BALANCE  
AS OF SEPTEMBER 30, 2015  
FUND 501 - CORPORATE OPERATING BUDGET

PARTICULARS	ACCT CODE	DEBIT	CREDIT
Sports Equipment	235	63,367.75	-
Technical and Scientific Equipment	236	167,848,818.89	-
Other Machineries and Equipment	240	134,975,630.65	-
Motor Vehicles	241	208,926,995.51	-
Aircraft and Aircraft Ground Equipment	243	-	-
Watercrafts	244	2,839,565.00	-
Other Transportation Equipment / Other Equipment	248	13,838,351.82	-
Other Property, Plant and Equipment	250	563,130,086.90	-
Roads, Highways & Bridges	251	185,824,041.81	-
Artesian Wells, Reservoirs, Pumping Stations & Conduits	254	89,578,367.31	-
Irrigation, Canals and Laterals	255	8,052,004,995.25	-
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	10,730,684,190.49	-
CIP - Other Public Infrastructures	273	157,050,769.81	-
CIP - Reforestation - Upland	274	22,948,471.44	-
Work/Other Animals	281	547,908.90	-
Other Assets	290	345,716,504.43	-
Allowance for Doubtful Accounts	301	-	906,439,180.87
<b>Allowance for Inventory Variance</b>	<b>306</b>	-	93,179.20
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	-	63,648,633.85
Acc. Depn - Furniture & Fixtures	322	-	19,436,282.65
Acc. Depn - IT Equipment	323	-	35,354,700.44
Acc. Depn - Library Books (closed to R/E)	324	-	50,691.04
Acc. Depn - Machineries	326	-	214,036,513.46
Acc. Depn - Agri., Fishery & Forestry Eqpt	327	-	655,917.45
Acc. Depn - Communication Eqipt	329	-	21,768,604.06
Acc. Depn - Construction & Heavy Equipment	330	-	289,443,879.19
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	-	46,254,110.96
Acc. Depn - Other Machineries & Equipment	340	-	62,892,291.08
Acc. Depn - Motor Vehicles	341	-	133,476,057.60
Acc. Depn - Aircraft & Aircraft Ground Eqpt.	343	-	-
Acc. Depn - Watercrafts	344	-	599,619.60
Acc. Depn - Other Transportation Eqipt	348	-	10,250,172.71
Acc. Depn - Other Property Plant & Eqpt.	350	-	512,416,297.23
		-	-
<b>LIABILITIES</b>		-	-
Accounts Payable	401	-	1,720,845,399.17
Notes Payable	402	-	128,022.47
Due to Officers and Employees	403	-	22,601,102.38
Due to National Treasury	411	-	61,195,316,295.00
Due to BIR	412	-	67,393,908.76
Due to GSIS	413	-	24,938,056.81
Due to PAG-IBIS	414	-	7,370,991.23
Due to PHILHEALTH	415	-	5,154,292.57
Due to Other NGAs	416	-	13,100,283,543.43
Due to Other GOCCs	417	-	149,891,420.98
Due to LGUs	418	-	7,381,615.10
Due to Central Office	421	-	1,929,629,422.76
Due to Regional Office	422	-	64,212,247.66
Due to Other Funds	424	-	213,252,980.90
Guaranty Deposits Payable	426	-	131,154,776.42
Performance/Bidders Bonds Payable	427	-	30,882,646.41
Other Payables	439	-	1,130,464,170.63
Loans Payable - Domestic	444	-	11,235,086,475.21

NATIONAL IRRIGATION ADMINISTRATION  
CONSOLIDATED TRIAL BALANCE  
AS OF SEPTEMBER 30, 2015  
FUND 501 - CORPORATE OPERATING BUDGET

PARTICULARS	ACCT CODE	DEBIT	CREDIT
Loans Payable - Foreign	445	-	271,254,058.75
Other Long-Term Liabilities	450	-	-
Deferred Credits	454	-	-
Deferred Credits (ISF)	454-1	-	13,837,659,573.79
Deferred Credits (PA/CIS/CIP)	454-2	-	5,168,505,272.14
Other Deferred Credits	455	-	1,673,507,196.14
		-	-
		-	-
<b>EQUITY</b>			
Government Equity	501	-	22,476,192,386.34
Capital Stock	502	-	5,559,191,864.58
Retained Earnings	510	12,895,112,077.88	-
Income and Expense Summary	512	-	-
Irrigation Service Fee (ISF)	625	-	-
Irrigation Service Fee-Principal (Current Account)	625-1	-	979,577,188.04
Irrigation Service Fee-Principal (Back Account)	625-2	-	130,607,465.77
Irrigation Service Fee-Principal (Back Account)-CAP	625-3	-	-
ISF-Principal (BA) - Incentive Policy (MC#79 s. 2007)	625-4	-	88,628,748.46
Management Fee	626	2,035,127.98	-
CIS Amortization and Equity	627-1	-	-
CIS Amortization - Principal (Current Account)	627-1A	-	32,974,768.18
CIS Amortization - Principal (Back Account)	627-1B	-	11,493,910.90
CIP/CIS Equity	627-1C	-	49,689,904.88
Pump Amortization and Equity	627-2	-	-
Pump Amortization - Principal (Current Account)	627-2A	-	1,985,939.73
Pump Amortization - Principal (Back Account)	627-2B	-	-
Pump Equity - (Current Account)	627-2C	-	10,897,637.80
Pump Equity - (Back Account)	627-2D	-	-
Fines & Penalties - Service Income	629	-	-
ISF - Back Account - Penalty	629-1	-	30,353,979.69
Pump Amortization - Interest and Penalty	629-2	-	495,062.32
CIS Amortization - Interest and Penalty	629-3	-	305,174.39
Rent Income	642	-	-
- Equipment Rental	642-1	-	1,419,619.92
Equipment Rental - Internal (CA)	642-1A	-	25,539,048.44
Equipment Rental - External (CA)	642-1B	-	952,229.20
Equipment Rental - Internal (BA)	642-1C	-	1,270,728.80
Equipment Rental - External (BA)	642-1D	-	46,246.14
- Income from NIA Facilities/Dormitory Operation	642-2	-	11,805,816.75
- Use of DCIEC Facilities/Equipments	642-3	-	1,389,572.24
- Rental of Motor Vehicles	642-4	-	29,432.00
Subsidy Income from National Government	651	-	5,064,179,988.24
Subsidy Income from LGUs	656	-	-
Subsidy from Central Office	653	-	867,678,021.74
Subsidy from Regional Office		-	-
Subsidy from Other Funds		-	-
Income from Grants and Donations	662	-	936,133.33
Interest Income	664	-	13,126,592.31
Generation Income		-	-
Dividend Income		-	-
Miscellaneous Income	678	-	-
Bid Documents	678-1	-	7,168,273.56
Sale of Goods and Materials	678-2	-	700.00
Baling/Milling/Drying	678-3	-	71,184.00
Disposal Allowance	678-4	-	1,048,975.62
Payment for Lost Items	678-5	-	2,677.50
Printing/Xerox/Radio	678-6	-	5,349.00
Gain on Sale of Palay	678-7	-	-
Income from NIA Housing	678-8	-	136,400.00
Laboratory Analysis - Soil and Water Sample	678-9	-	249,900.00
NHFMC	678-10	-	910.17
Contract Price Adjustment / Liquidated Damages	678-11	-	1,321,512.78
Scrap of Fixed Assets	678-12	-	152,415.50

**NATIONAL IRRIGATION ADMINISTRATION  
CONSOLIDATED TRIAL BALANCE  
AS OF SEPTEMBER 30, 2015  
FUND 501 - CORPORATE OPERATING BUDGET**

PARTICULARS	ACCT CODE	DEBIT	CREDIT
Other Miscellaneous Income	678-13	-	345,020,048.26
Other Fines and Penalties	679	-	201,756.85
Gain/Loss on Foreign Exchange	681	-	353,222.45
Gain/Loss on Sale of Disposed Assets	682	-	-
Prior Years' Adjustments	684	-	-
Salaries & Wages - Regular	701	667,446,523.47	-
Salaries & Wages - Casual	705	47,005,702.83	-
Salaries & Wages - Contractual	706	548,559.53	-
Personnel Economic Relief Allowance (PERA)	711	66,684,335.75	-
Additional Compensation (ADCOM)	712	2,176,448.19	-
Representation Allowance (RA)	713	6,531,545.00	-
Transportation Allowance (TA)	714	5,238,125.00	-
Clothing/Uniform Allowance	715	19,226,000.00	-
Subsistence, Laundry and Quarter Allowance	716	-	-
Productivity Incentive Allowance	717	8,647,913.00	-
Other Bonuses and Allowances	719	-	-
Medical Allowance	719-1	2,567,012.19	-
Meal Allowance	719-2	814,837.53	-
Children Allowance	719-3	273,692.27	-
C N A Incentive Allowance	719-4	25,120.00	-
Commutable Allowance/Fringe Benefits	719-5	126,000.00	-
Fiscals Assistance	719-6	290,250.00	-
Anniversary Bonus	719-7	-	-
Grocery Allowance	719-8	-	-
PIB	719-9	20,929,419.12	-
Educational Assistance	719-10	-	-
Performance Bonus	719-11	80,712.64	-
Honoraria	720	741,316.79	-
Hazard Pay	721	-	-
Longevity Pay	722	2,640,000.00	-
Overtime and Night Pay	723	6,827,191.18	-
Cash Gift	724	11,662,474.67	-
Year End Bonus	725	38,274,818.26	-
Life and Retirement Insurance Contributions	731	80,882,918.74	-
PAG-IBIG Contributions	732	3,398,634.67	-
PHILHEALTH Contributions	733	7,657,862.04	-
ECC Contributions	734	3,231,478.15	-
Retirement Benefits - Civilian	740	7,102,964.62	-
Terminal Leave Benefits	742	44,170,958.27	-
Other Personnel Benefits	749	1,221,827.58	-
Travelling Expenses - Local	751	19,744,088.51	-
Travelling Expenses - Foreign	752	300.00	-
Training Expenses	753	7,375,051.30	-
Scholarship Expenses	754	-	-
Office Supplies Expenses	755	14,019,218.05	-
Accountable Forms Expenses	756	255,840.00	-
Food Supplies Expense	758	-	-
Drugs and Medicines Expenses	759	164,214.35	-
Medical, Dental & Laboratory Supplies Expenses	760	24,653.00	-
Gasoline, Oil and Lubricants Expenses	761	40,835,078.89	-
Textbooks and Instructional Materials Expenses	763	-	59,126.75
Military and Police Supplies Expenses	764	-	-
Other Supplies Expenses	765	10,723,423.93	-
Water Expenses	766	3,709,064.47	-
Electricity Expenses	767	127,349,138.03	-
Cooking Gas Expense	768	-	-
Postage and Deliveries	771	286,858.72	-
Telephone Expenses - Landline	772	5,369,014.66	-
Telephone Expenses - Mobile	773	2,960,910.90	-
Internet Expenses	774	1,803,940.63	-
Cable, Satellite, Telegraph, and Radio Expenses	775	1,341,875.39	-
Membership Dues & Contns to Organizations	778	89,273.05	-
Awards and Indemnities	779	19,219.67	-
Advertising Expenses	780	656,602.92	-

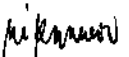
**NATIONAL IRRIGATION ADMINISTRATION  
CONSOLIDATED TRIAL BALANCE  
AS OF SEPTEMBER 30, 2015  
FUND 501 - CORPORATE OPERATING BUDGET**

<b>PARTICULARS</b>	<b>ACCT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Printing and Binding Expenses	781	1,278,014.00	-
Rent Expenses	782	1,962,153.44	-
Representation Expenses	783	3,755,430.93	-
Generation Expenses		-	-
Transportation and Delivery Expenses	784	624,408.80	-
Storage Expenses	785	-	-
Subscription Expenses	786	99,792.62	-
Survey Expense	787	-	-
Rewards and Other Claims	788	65,000.00	-
Legal Services	791	353,968.64	-
Auditing Services	792	3,794,093.17	-
Consulting Services	793	1,500,000.00	-
General Services	795	34,997.48	-
Janitorial Services	796	7,024,211.79	-
Security Services	797	2,161,687.84	-
Other Professional Services	799	359,436.17	-
Rep & Main. Land Improvements	802	4,896.00	-
Rep & Main. Electrification, Power & Energy	805	-	-
Rep & Main. Office Buildings	811	3,422,667.34	-
Rep & Main. Other Structures	815	715,751.12	-
Rep & Main. Office Equipment	821	555,080.60	-
Rep & Main. Furnitures & Fixtures	822	76,229.25	-
Rep & Main. IT Equipment & Software	823	252,181.23	-
Rep & Main. Machineries	826	1,859,487.10	-
Rep & Main. Communication Eqpt	829	3,600.00	-
Rep & Main. Constn & Heavy Eqpt	830	8,685,663.32	-
Rep & Main. Firefighting Eqpt & Accessories	831	-	-
Rep & Main. Sports Equipment	835	-	-
Rep & Main. Technical & Scientific Eqpt	836	-	-
Rep & Main. Other Machineries & Eqpt	840	2,142,854.13	-
Rep & Main. Motor Vehicles	841	24,227,907.83	-
Rep & Main. Watercrafts	844	107,054.17	-
Rep & Main. Other Transportation Eqpt	848	4,002,834.44	-
Rep & Main. Other Property, Plant & Equipment	850	8,500.00	-
Rep & Main. Artesian Wells, Res, Pmpng Stns & Conduits	854	66,910.00	-
Rep & Main. Irrigation, Canals & Lat	855	10,243,593.92	-
Subsidy to Regional Offices	872	844,723,770.01	-
Subsidy to Operating Units	873	-	-
Subsidy to LGUs	874	-	-
Donations	878	29,500.00	-
Extraordinary Expenses	883	171,086.60	-
Miscellaneous Expenses	884	-	-
-Sports	884-1	566,897.60	-
-Contribution Civic/Charitable Institution	884-2	-	-
-Other Miscellaneous Expenses	884-3	4,262,487.47	-
Taxes, Duties and Licenses	891	19,661,920.23	-
Fidelity Bond Premiums	892	1,970,607.39	-
Insurance Expenses	893	5,222,221.95	-
Bad Debts Expenses	901	-	-
Depreciation - Land Improvements	902	-	-
Depreciation - Office Buildings	911	-	-
Depreciation - Other Structures	915	-	-
Depreciation - Office Equipment	921	99,399.02	-
Depreciation - Furniture and Fixtures	922	51,541.38	-
Depreciation - IT Equipment	923	261,658.94	-
Depreciation - Library Books	924	-	-
Depreciation - Machineries	926	150,533.90	-
Depreciation - Agricultural, Fishery & Forestry Equipment	927	-	-
Depreciation - Communication Equipment	929	14,138.06	-
Depreciation - Construction & Heavy Equipment	930	18,485.96	-
Depreciation - Firefighting Eqpt. & Accessories	931	-	-
Depreciation - Medical and Dental Equipment	933	-	-
Depreciation - Military and Police Equipment	934	-	-
Depreciation - Sports Equipment	935	-	-


NATIONAL IRRIGATION ADMINISTRATION  
CONSOLIDATED TRIAL BALANCE  
AS OF SEPTEMBER 30, 2015  
FUND 501 - CORPORATE OPERATING BUDGET

PARTICULARS	ACCT CODE	DEBIT	CREDIT
Depreciation - Technical & Scientific Equipment	936	2,376.00	-
Depreciation - Other Machineries & Equipment	940	-	-
Depreciation - Motor Vehicles	941	512,600.83	-
Depreciation - Aircraft and Aircraft Ground Eqpt.	943	-	-
Depreciation - Watercrafts	944	-	-
Depreciation - Other Transportation Equipment	948	1,563.00	-
Depreciation - Other Property Plant and Equipment	950	2,389,515.19	-
Obsolescence - IT Software	951	-	-
Collection/Viability Bonus	963	739,923.89	-
Collection Expenses	964	2,370,684.24	-
Irrigator's Share	965	161,958,763.89	-
10% Discount on ISF	966	71,000,476.03	-
Loss on Sale of Palay	967	-	-
Motorcycle Allowance	968	150,687.64	-
Other Maintenance & Operating Expenses	969	-	-
-Other Maintenance and Operating Expenses	969-1	16,698,259.67	-
-Laboratory Analysis of Soil & Water Sample	969-2	326,576.20	-
-Contractual Services	969-3	25,170,899.26	-
-Job Order	969-4	22,903,330.47	-
Bank Charges	971	90,141.55	-
Interest Expenses	975	335,584,044.15	-
<b>Grand Total</b>		<b>163,747,436,481.03</b>	<b>163,747,436,481.03</b>

CERTIFIED CORRECT:

  
**NOBMI V. VILLANUEVA**  
Acting Manager, Accounting Division

NOTED BY:

  
**EDITHA D. MORALES**  
Acting Manager, Financial Management Dept.