

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

| PARTICULARS | ACCT CODE | TOTAL | |
|---|-----------|-------------------|--------|
| | | DEBIT | CREDIT |
| Cash-Collecting Officers | 102 | 41,315,809.87 | - |
| Working Fund | 103 | 18,461,042.76 | - |
| Petty Cash Fund | 104 | 3,010,081.42 | - |
| Payroll Fund | 106 | 1,670,479.14 | - |
| Cash in Bank - Local Currency,Current Account | 111 | 1,475,653,177.55 | - |
| Cash in Bank - Local Currency,Savings Account | 112 | 455,820,000.96 | - |
| Cash in Bank - Local Currency,Time Deposits | 113 | 377,535,309.73 | - |
| Cash In Bank - Foreign Currency,Savings Account | 116 | - | - |
| Cash in Bank - Foreign Currency,Time Deposits | 117 | 38,860,774.75 | - |
| Accounts Receivable | 121 | - | - |
| - Accounts Receivable (ISF) | 121-1C | 10,559,215,469.08 | - |
| - Accounts Receivable (ISFBack Account) | 121-1B | 2,040,609,413.23 | - |
| - Accounts Receivable (Pump/CIP/CIS)-Current (Due) | 121-2 | 2,643,967,751.23 | - |
| - Accounts Receivable (Pump/CIP/CIS)-NonCurrent(Not | 121-3 | 4,844,680,511.93 | - |
| - Accounts Receivable - Others | 121-4 | 130,802,604.92 | - |
| Due from Officers and Employees | 123 | 12,300,132.57 | - |
| Loan Receivable | 126 | - | - |
| Due from National Treasury | 131 | (85,059,289.77) | - |
| Due from NGAs | 136 | 796,658,182.77 | - |
| Due from GOCCs | 137 | 13,462,051,514.04 | - |
| Due from LGUs | 138 | 138,397,845.90 | - |
| Due from Central Office | 141 | 62,081,062.80 | - |
| Due from Regional Offices | 142 | 1,802,369,554.82 | - |
| Due from Other Funds | 144 | 34,269,418.47 | - |
| Receivables - Disallowances/Charges | 146 | 19,913,998.09 | - |
| Advances to Officers and Employees | 148 | 10,005,687.29 | - |
| Rent/Lease Receivables | | - | - |
| Other Receivables | 149 | 239,860,536.04 | - |
| Merchandise Inventory | 154 | 61,084,532.18 | - |
| Office Supplies Inventory | 155 | 47,005,196.86 | - |
| Accountable Forms Inventory | 156 | - | - |
| Medical, Dental & Laboratory Supplies Inventory | 160 | - | - |
| Gasoline, Oil and Lubricants Inventory | 161 | 2,437,117.12 | - |
| Textbooks and Instructional Materials Inventory | 163 | - | - |
| Other Supplies Inventory | 165 | 122,438.00 | - |
| 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 | 178,000,653.53 | - |
| 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 | 60,894,395,462.97 | - |
| 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 | 97,342,376.64 | - |
| Medical, Dental & Laboratory Equipments | 233 | 748,522.00 | - |
| Furnitures and Fixtures | 222 | 92,083,186.64 | - |
| IT Equipment and Software | 223 | 67,282,036.79 | - |
| Library Books | 224 | 328,720.43 | - |
| Machineries | 226 | 333,994,297.16 | - |
| Agricultural, Fishery and Forestry Equipment | 227 | 1,391,372.04 | - |
| Communication Equipment | 229 | 54,184,473.68 | - |
| Construction & Heavy Equipment | 230 | 337,542,532.59 | - |
| Firefighting Equipment and Accessories | 231 | 7,180,056.25 | - |
| Military and Police Equipment | 234 | 2,059,402.80 | - |
| Sports Equipment | 235 | 240,327.75 | - |
| Technical and Scientific Equipment | 236 | 167,836,818.99 | - |
| Other Machineries and Equipment | 240 | 134,975,630.65 | - |

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

| PARTICULARS | ACCT CODE | TOTAL | |
|---|--------------|------------------|-------------------|
| | | DEBIT | CREDIT |
| Motor Vehicles | 241 | 208,588,115.51 | - |
| Aircraft and Aircraft Ground Equipment | 243 | - | - |
| Watercrafts | 244 | 2,839,565.00 | - |
| Other Transportation Equipment / Other Equipment | 248 | 13,877,601.82 | - |
| Other Property, Plant and Equipment | 250 | 563,016,986.90 | - |
| Roads, Highways & Bridges | 251 | 185,824,041.81 | - |
| Artesian Wells, Reservoirs, Pumping Stations & Conduits | 254 | 89,578,367.31 | - |
| Irrigation, Canals and Laterals | 255 | 4,240,186,615.31 | - |
| 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 | 9,650,162,811.74 | - |
| CIP - Other Public Infrastructures | 273 | 155,665,244.96 | - |
| CIP - Reforestation - Jpland | 274 | 22,624,251.44 | - |
| Work/Other Animals | 281 | 547,908.90 | - |
| Other Assets | 290 | 350,276,579.25 | - |
| Allowance for Doubtful Accounts | 301 | - | 906,439,180.87 |
| Allowance for Inventory Variance | 306 | - | 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 | - | 63,632,974.75 |
| Acc. Depn - Furniture & Fixtures | 322 | - | 19,436,044.15 |
| Acc. Depn - IT Equipment | 323 | - | 35,354,239.64 |
| Acc. Depn - Library Books (closed to R/E) | 324 | - | 50,691.04 |
| Acc. Depn - Machineries | 326 | - | 214,131,416.28 |
| Acc. Depn - Agri., Fishery & Forestry Eqpt | 327 | - | 655,917.45 |
| Acc. Depn - Communication Eqpt | 329 | - | 21,768,604.06 |
| Acc. Depn - Construction & Heavy Equipment | 330 | - | 294,014,498.77 |
| 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 | - | 62,888,503.88 |
| Acc. Depn - Motor Vehicles | 341 | - | 133,443,252.60 |
| Acc. Depn - Aircraft & Aircraft Ground Eqpt. | 343 | - | - |
| Acc. Depn - Watercrafts | 344 | - | 599,619.60 |
| Acc. Depn - Other Transportation Eqpt | 348 | - | 10,250,172.71 |
| Acc. Depn - Other Property Plant & Eqpt. | 350 | - | 512,416,297.23 |
| | | - | - |
| LIABILITIES | | - | - |
| | | - | - |
| Accounts Payable | 401 | - | 1,753,664,288.34 |
| Notes Payable | 402 | - | 128,022.47 |
| Due to Officers and Employees | 403 | - | 22,449,343.31 |
| Due to National Treasury | 411 | - | 61,252,706,110.00 |
| Due to BIR | 412 | - | 55,556,347.69 |
| Due to GSIS | 413 | - | 21,192,195.91 |
| Due to PAG-IBIG | 414 | - | 6,163,860.87 |
| Due to PHILHEALTH | 415 | - | 4,932,427.83 |
| Due to Other NGAs | 416 | - | 13,098,608,139.84 |
| Due to Other GOCCs | 417 | - | 148,489,640.34 |
| Due to LGUs | 418 | - | 8,032,749.57 |
| Due to Central Office | 421 | - | 1,443,017,928.20 |
| Due to Regional Office | 422 | - | 64,438,231.78 |
| Due to Other Funds | 424 | - | 213,034,058.20 |
| Guaranty Deposits Payable | 426 | - | 142,128,117.97 |
| Performance/Bidders Bonds Payable | 427 | - | 31,133,196.10 |
| Other Payables | 439 | - | 1,009,849,369.07 |
| 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 | - | 13,775,256,110.38 |
| Deferred Credits (PA/CIS/CIP) | 454-2 | - | 4,989,658,522.44 |
| Other Deferred Credits | 455 | - | 1,675,793,921.99 |

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

| PARTICULARS | ACCT CODE | TOTAL | |
|---|--------------|----------------|---------------------|
| | | DEBIT | CREDIT |
| EQUITY | | | |
| Government Equity | 501 | - | 22,474,319,053.93 |
| Capital Stock | 502 | - | 5,559,191,864.58 |
| Retained Earnings | 510 | - | (12,873,450,836.47) |
| Income and Expense Summary | 512 | - | - |
| Irrigation Service Fee (ISF) | 625 | - | - |
| Irrigation Service Fee-Principal (Current Account) | 625-1 | - | 872,469,576.17 |
| Irrigation Service Fee-Principal (Back Account) | 625-2 | - | 96,431,256.50 |
| Irrigation Service Fee-Principal (Back Account)-CAP | 625-3 | - | - |
| ISF-Principal (BA) - Incentive Policy (MC#79 s. 2007) | 625-4 | - | 71,601,704.64 |
| Management Fee | 626 | - | (2,035,127.98) |
| CIS Amortization and Equity | 627-1 | - | - |
| CIS Amortization - Principal (Current Account) | 627-1A | - | 24,506,374.14 |
| CIS Amortization - Principal (Back Account) | 627-1B | - | 10,968,213.38 |
| CIP/CIS Equity | 627-1C | - | 21,558,550.98 |
| Pump Amortization and Equity | 627-2 | - | - |
| Pump Amortization - Principal (Current Account) | 627-2A | - | 139,000.00 |
| Pump Amortization - Principal (Back Account) | 627-2B | - | - |
| Pump Equity - (Current Account) | 627-2C | - | 2,831,451.99 |
| Pump Equity - (Back Account) | 627-2D | - | - |
| Fines & Penalties - Service Income | 629 | - | - |
| ISF - Back Account - Penalty | 629-1 | - | 20,407,150.61 |
| Pump Amortization - Interest and Penalty | 629-2 | - | 493,530.00 |
| CIS Amortization - Interest and Penalty | 629-3 | - | 267,717.50 |
| Rent Income | 642 | - | - |
| - Equipment Rental | 642-1 | - | 781,393.64 |
| Equipment Rental - Internal (CA) | 642-1A | - | 13,152,933.03 |
| Equipment Rental - External (CA) | 642-1B | - | 682,194.12 |
| 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 | - | 8,083,685.39 |
| - Use of DCIEC Facilities/Equipments | 642-3 | - | 840,171.96 |
| - Rental of Motor Vehicles | 642-4 | - | 29,432.00 |
| Subsidy Income from National Government | 651 | - | 598,374,686.00 |
| Subsidy Income from LGUs | 656 | - | - |
| Subsidy from Central Office | 653 | - | 346,233,398.09 |
| Subsidy from Regional Office | | - | - |
| Subsidy from Other Funds | | - | - |
| Income from Grants and Donations | 662 | - | 936,133.33 |
| Interest Income | 664 | - | 6,942,366.41 |
| Generation Income | | - | - |
| Dividend Income | | - | - |
| Miscellaneous Income | 678 | - | - |
| Bid Documents | 678-1 | - | 9,108,920.23 |
| Sale of Goods and Materials | 678-2 | - | 700.00 |
| Hauling/Milling/Drying | 678-3 | - | 27,075.00 |
| Disallowance | 678-4 | - | 322,626.76 |
| Payment for Lost Items | 678-5 | - | 2,677.50 |
| Printing/Xerox/Radio | 678-6 | - | 4,508.00 |
| Gain on Sale of Palay | 678-7 | - | - |
| Income from NIA Housing | 678-8 | - | 111,400.00 |
| Laboratory Analysis - Soil and Water Sample | 678-9 | - | 132,455.00 |
| NHFMC | 678-10 | - | 622.80 |
| Contract Price Adjustment / Liquidated Damages | 678-11 | - | 540,498.05 |
| Scrap of Fixed Assets | 678-12 | - | 26,905.00 |
| Other Miscellaneous Income | 678-13 | - | 167,511,062.23 |
| Other Fines and Penalties | 679 | - | 35,530,246.35 |
| Gain/Loss on Foreign Exchange | 681 | - | 3,810,763.76 |
| Gain/Loss on Sale of Disposed Assets | 682 | - | - |
| Prior Years' Adjustments | 684 | - | - |
| Salaries & Wages - Regular | 701 | 443,266,213.97 | - |
| Salaries & Wages - Casual | 705 | 29,984,544.04 | - |
| Salaries & Wages - Contractual | 706 | 492,679.98 | - |
| Personnel Economic Relief Allowance (PERA) | 711 | 44,109,705.87 | - |

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

| PARTICULARS | ACCT CODE | TOTAL | |
|---|--------------|---------------|--------|
| | | DEBIT | CREDIT |
| Additional Compensation (ADCOM) | 712 | 1,744,459.56 | - |
| Representation Allowance (RA) | 713 | 4,439,045.00 | - |
| Transportation Allowance (TA) | 714 | 3,490,125.00 | - |
| Clothing/Uniform Allowance | 715 | 12,661,000.00 | - |
| Subsistence, Laundry and Quarter Allowance | 716 | - | - |
| Productivity Incentive Allowance | 717 | 7,629,000.00 | - |
| Other Bonuses and Allowances | 719 | 44,988.82 | - |
| Medical Allowance | 719-1 | 1,727,922.75 | - |
| Meal Allowance | 719-2 | 539,826.01 | - |
| Children Allowance | 719-3 | 189,059.00 | - |
| C N A Incentive Allowance | 719-4 | 25,000.00 | - |
| Commutable Allowance/Fringe Benefits | 719-5 | 96,111.00 | - |
| Fiscals Assistance | 719-6 | 44,750.00 | - |
| Anniversary Bonus | 719-7 | - | - |
| Grocery Allowance | 719-8 | - | - |
| PIB | 719-9 | 250,000.00 | - |
| Educational Assistance | 719-10 | - | - |
| Performance Bonus | 719-11 | 52,000.00 | - |
| Honoraria | 720 | 376,940.29 | - |
| Hazard Pay | 721 | - | - |
| Longevity Pay | 722 | 390,000.00 | - |
| Overtime and Night Pay | 723 | 4,386,395.59 | - |
| Cash Gift | 724 | 11,410,923.16 | - |
| Year End Bonus | 725 | 37,922,220.68 | - |
| Life and Retirement Insurance Contributions | 731 | 53,324,692.20 | - |
| PAG-IBIG Contributions | 732 | 2,305,235.88 | - |
| PHILHEALTH Contributions | 733 | 4,987,496.02 | - |
| ECC Contributions | 734 | 2,131,187.65 | - |
| Retirement Benefits - Civilian | 740 | 7,102,964.62 | - |
| Terminal Leave Benefits | 742 | 21,606,838.66 | - |
| Other Personnel Benefits | 749 | 944,384.69 | - |
| Travelling Expenses - Local | 751 | 11,289,031.37 | - |
| Travelling Expenses - Foreign | 752 | - | - |
| Training Expenses | 753 | 4,051,600.84 | - |
| Scholarship Expenses | 754 | - | - |
| Office Supplies Expenses | 755 | 9,469,151.17 | - |
| Accountable Forms Expenses | 756 | 172,730.00 | - |
| Food Supplies Expense | 758 | - | - |
| Drugs and Medicines Expenses | 759 | 89,085.50 | - |
| Medical, Dental & Laboratory Supplies Expenses | 760 | 10,869.50 | - |
| Gasoline, Oil and Lubricants Expenses | 761 | 22,441,284.52 | - |
| Textbooks and Instructional Materials Expenses | 763 | (85,626.75) | - |
| Military and Police Supplies Expenses | 764 | - | - |
| Other Supplies Expenses | 765 | 4,478,433.71 | - |
| Water Expenses | 766 | 2,369,996.24 | - |
| Electricity Expenses | 767 | 84,640,170.91 | - |
| Cooking Gas Expense | 768 | - | - |
| Postage and Deliveries | 771 | 147,603.58 | - |
| Telephone Expenses - Landline | 772 | 3,152,598.79 | - |
| Telephone Expenses - Mobile | 773 | 1,456,323.97 | - |
| Internet Expenses | 774 | 911,367.51 | - |
| Cable, Satellite, Telegraph, and Radio Expenses | 775 | 89,751.19 | - |
| Membership Dues & Contns to Organizations | 778 | 28,000.00 | - |
| Awards and Indemnities | 779 | - | - |
| Advertising Expenses | 780 | 473,178.12 | - |
| Printing and Binding Expenses | 781 | 985,885.44 | - |
| Rent Expenses | 782 | 1,163,850.51 | - |
| Representation Expenses | 783 | 1,520,096.77 | - |
| Generation Expenses | - | - | - |
| Transportation and Delivery Expenses | 784 | 359,864.34 | - |
| Storage Expenses | 785 | - | - |
| Subscription Expenses | 786 | 65,380.02 | - |
| Survey Expense | 787 | - | - |
| Rewards and Other Claims | 788 | - | - |
| Legal Services | 791 | 246,856.00 | - |
| Auditing Services | 792 | 2,344,720.10 | - |
| Consulting Services | 793 | 900,000.00 | - |

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

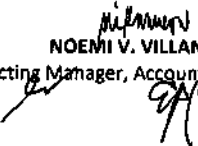
| PARTICULARS | ACCT CODE | TOTAL | |
|---|--------------|----------------|--------|
| | | DEBIT | CREDIT |
| General Services | 795 | 156,617.65 | - |
| Janitorial Services | 796 | 3,971,582.66 | - |
| Security Services | 797 | 1,534,154.65 | - |
| Other Professional Services | 799 | 187,485.60 | - |
| Rep & Main. Land Improvements | 802 | 2,990.00 | - |
| Rep & Main. Electrification, Power & Energy | 805 | - | - |
| Rep & Main. Office Buildings | 811 | 2,247,128.90 | - |
| Rep & Main. Other Structures | 815 | 602,651.12 | - |
| Rep & Main. Office Equipment | 821 | 275,618.60 | - |
| Rep & Main. Furnitures & Fixtures | 822 | 36,578.00 | - |
| Rep & Main. IT Equipment & Software | 823 | 124,761.00 | - |
| Rep & Main. Machineries | 826 | 1,003,547.08 | - |
| Rep & Main. Communication Eqpt | 829 | 2,350.00 | - |
| Rep & Main. Constn & Heavy Eqpt | 830 | 3,512,201.72 | - |
| Rep & Main. Firefighting Eqpt & Accessories | 831 | - | - |
| Rep & Main. Sports Equipment | 835 | - | - |
| Rep & Main. Technical & Scientific Eqpt | 836 | - | - |
| Rep & Main. Other Machineries & Eqpt | 840 | 1,210,654.26 | - |
| Rep & Main. Motor Vehicles | 841 | 13,144,294.57 | - |
| Rep & Main. Watercrafts | 844 | 57,577.65 | - |
| Rep & Main. Other Transportation Eqpt | 848 | 1,749,644.27 | - |
| Rep & Main. Other Property,Plant & Equipment | 850 | - | - |
| Rep & Main. Artesian Wells, Res, Pmpng Stns & Conduits | 854 | 62,710.00 | - |
| Rep & Main. Irrigation,Canals & Lat | 855 | 1,982,097.37 | - |
| Subsidy to Regional Offices | 872 | 352,591,086.54 | - |
| Subsidy to Operating Units | 873 | - | - |
| Subsidy to LGUs | 874 | - | - |
| Donations | 878 | 20,000.00 | - |
| Extraordinary Expenses | 883 | 71,820.69 | - |
| Miscellaneous Expenses | 884 | 17,296.00 | - |
| -Sports | 884-1 | 214,637.50 | - |
| -Contribution Civic/Charitable Institution | 884-2 | - | - |
| -Other Miscellaneous Expenses | 884-3 | 1,761,030.18 | - |
| Taxes, Duties and Licenses | 891 | 18,696,491.64 | - |
| Fidelity Bond Premiums | 892 | 1,084,211.76 | - |
| Insurance Expenses | 893 | 3,684,473.09 | - |
| 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 | - | - |
| Depreciation - Technical & Scientific Equipment | 936 | 2,376.00 | - |
| Depreciation - Other Machineries & Equipment | 940 | - | - |
| Depreciation - Motor Vehicles | 941 | 470,075.83 | - |
| 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 | 1,459,939.05 | - |
| Obsolescence - IT Software | 951 | - | - |
| Collection/Viability Bonus | 963 | 385,923.89 | - |
| Collection Expenses | 964 | 2,701,788.53 | - |
| Irrigator's Share | 965 | 64,457,048.85 | - |
| 10% Discount on ISF | 966 | 63,369,655.19 | - |
| Loss on Sale of Palay | 967 | - | - |
| Motorcycle Allowance | 968 | 58,183.00 | - |
| Other Maintenance & Operating Expenses | 969 | 44,620.00 | - |

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

| PARTICULARS | ACCT CODE | TOTAL | |
|---|--------------|---------------------------|---------------------------|
| | | DEBIT | CREDIT |
| -Aircraft Maintenance | 969-1 | 4,861,161.60 | - |
| -Laboratory Analysis of Soil & Water Sample | 969-2 | 153,894.64 | - |
| -Contractual Services | 969-3 | 13,055,234.63 | - |
| -Job Order | 969-4 | 13,640,427.33 | - |
| Bank Charges | 971 | 27,928.15 | - |
| Interest Expenses | 975 | 335,074,932.21 | - |
| Grand Total | | 144,441,313,862.36 | 144,441,313,862.36 |

(0.00)

CERTIFIED CORRECT:


 NOEMI V. VILLANUEVA
 Acting Manager, Accounting Division

NOTED BY:

REBECCA C. MALAZARTE
 Acting Manager, Financial Management Dept.