

NATIONAL IRRIGATION ADMINISTRATION  
CONSOLIDATED TRIAL BALANCE  
AS OF DECEMBER 31, 2015  
FUND 501 - CORPORATE OPERATING BUDGET

PARTICULARS	ACCT CODE	DEBIT	CREDIT
Cash-Collecting Officers	102	116,241,854.20	
Working Fund	103	16,529,540.49	
Petty Cash Fund	104	2,008,477.63	
Payroll Fund	106	43,978,347.17	
Cash in Bank - Local Currency,Current Account	111	2,735,445,713.05	
Cash in Bank - Local Currency,Savings Account	112	389,170,024.65	
Cash in Bank - Local Currency,Time Deposits	113	380,099,518.65	
Cash in Bank - Foreign Currency,Savings Account	116		
Cash in Bank - Foreign Currency,Time Deposits	117	39,278,103.73	
Accounts Receivable - ISF (Current & Back Accounts)	121	20,939,122,540.61	
Due from Officers and Employees	123	13,373,901.30	
Loan Receivable	126		
Due from National Treasury	131	(85,059,289.77)	
Due from NGAs	136	796,868,196.94	
Due from GOCCs	137	13,472,061,140.56	
Due from LGUs	138	85,093,281.96	
Due from Central Office	141	62,475,442.80	
Due from Regional Offices	142	492,905,749.77	
Due from Other Funds	144	58,976,425.48	
Receivables - Disallowances/Charges	146	21,636,589.90	
Advances to Officers and Employees	148	12,608,209.50	
Rent/Lease Receivables			
Other Receivables	149	288,354,101.15	
Merchandise Inventory	154	60,778,694.53	
Office Supplies Inventory	155	46,635,152.13	
Accountable Forms Inventory	156		
Medical, Dental & Laboratory Supplies Inventory	160		
Gasoline, Oil and Lubricants Inventory	161	3,494,429.99	
Textbooks and Instructional Materials Inventory	163		
Other Supplies Inventory	165	134,638.00	
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	506,304,904.69	
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	5,627,426,602.87	
Land Improvements	202	18,023,147,277.70	
Office Buildings	211	1,239,883,588.14	
Other Structures	215	136,676,069.81	
Office Equipment	221	101,375,454.74	
Medical, Dental & Laboratory Equipments	233	748,522.00	
Furnitures and Fixtures	222	97,723,871.58	
IT Equipment and Software	223	71,955,766.52	
Library Books	224	320,994.28	
Machineries	226	362,792,237.94	
Agricultural, Fishery and Forestry Equipment	227	882,066.00	
Communication Equipment	229	47,772,077.87	
Construction & Heavy Equipment	230	316,689,049.50	
Firefighting Equipment and Accessories	231	7,189,507.73	
Military and Police Equipment	234	2,057,337.80	
Sports Equipment	235	315,457.75	
Technical and Scientific Equipment	236	170,988,454.40	
Other Machineries and Equipment	240	136,569,494.11	
Motor Vehicles	241	205,437,690.44	
Aircraft and Aircraft Ground Equipment	243		
Watercrafts	244	2,846,065.00	
Other Transportation Equipment / Other Equipment	248	14,373,009.20	
Other Property, Plant and Equipment	250	563,200,436.90	
Roads, Highways & Bridges	251	185,824,041.81	
Artesian Wells, Reservoirs, Pumping Stations & Conduits	254	211,131,094.31	
Irrigation, Canals and Laterals	255	4,452,112,461.60	
CIP - Agency Assets	264	837,545,265.14	
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	12,565,193,258.51	
CIP - Other Public Infrastructures	273	172,932,363.67	


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PARTICULARS	ACCT CODE	DEBIT	CREDIT
CIP - Reforestation - Upland	274	24,691,667.54	
Work/Other Animals	281	547,908.90	
Other Assets	290	271,789,511.26	
Allowance for Doubtful Accounts	301		1,220,438,865.61
Allowance for Inventory Variance	306		93,179.20
Acc. Depn - Land Improvements	302		11,105,792,958.92
Acc. Depn - Office Buildings	311		255,203,083.48
Acc. Depn - Other Structures	315		44,498,301.18
Acc. Depn - Office Equipment	321		70,577,625.27
Acc. Depn - Furniture & Fixtures	322		26,239,938.93
Acc. Depn - IT Equipment	323		40,283,089.27
Acc. Depn - Library Books (closed to R/E)	324		44,023.00
Acc. Depn - Machineries	326		260,099,403.78
Acc. Depn - Agri.,Fishery & Forestry Eqpt	327		631,316.40
Acc. Depn - Communication Equipt	329		25,585,788.24
Acc. Depn - Construction & Heavy Equipment	330		266,315,043.96
Acc. Depn - Firefighting Eqpt & Access	331		5,480,220.76
Acc. Depn - Military and Police Eqpt.	334		913,678.99
Acc. Depn - Medical and Dental Equipment	333		542,922.58
Acc. Depn - Sports Equipment	335		40,774.42
Acc. Depn - Technical & Scientific Equipment	336		60,943,858.84
Acc. Depn - Other Machineries & Equipment	340		69,152,686.69
Acc. Depn - Motor Vehicles	341		142,451,476.39
Acc. Depn - Aircraft & Aircraft Ground Eqpt.	343		
Acc. Depn - Watercrafts	344		857,827.80
Acc. Depn - Other Transportation Equipt	348		10,336,712.65
Acc. Depn - Other Property Plant & Eqpt.	350		501,064,333.65
<b>LIABILITIES</b>			
Accounts Payable	401		2,237,669,162.81
Notes Payable	402		128,022.47
Due to Officers and Employees	403		14,538,485.12
Due to National Treasury	411		61,187,723,878.90
Due to BIR	412		104,021,179.07
Due to GSIS	413		19,997,696.34
Due to PAG-IBIG	414		5,253,712.70
Due to PHILHEALTH	415		4,492,579.76
Due to Other NGAs	416		13,102,520,857.31
Due to Other GOCCs	417	-	141,151,346.61
Due to LGUs	418		8,065,068.10
Due to Central Office	421		106,385,005.29
Due to Regional Office	422		64,761,738.14
Due to Other Funds	424		234,772,431.56
Guaranty Deposits Payable	426		187,022,997.87
Performance/Bidders Bonds Payable	427		34,434,675.98
Other Payables	439		1,098,122,640.66
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		13,911,648,210.92
Deferred Credits (PA/CIS/CIP)	454-2		5,533,568,257.79
Other Deferred Credits	455		1,708,378,401.65
<b>EQUITY</b>			
Government Equity	501		28,414,271,891.52
Capital Stock	502		5,559,191,864.58
Retained Earnings	510		(11,176,371,747.07)
Grand Total		147,140,676,002.04	147,140,676,002.04

CERTIFIED CORRECT:

NOTED BY:

  
EDITHA D. MORALES  
Acting Manager, Financial Management Department  


  
ESTRELLA E. ICASIANO  
Deputy Administrator for Administrative  
& Finance Sector