

**NATIONAL IRRIGATION ADMINISTRATION**  
**CONSOLIDATED TRIAL BALANCE**  
**As of December 31, 2016**  
**FUND 501 - CORPORATE OPERATING FUND - FINAL**

PARTICULARS	ACCT CODE	DEBIT	CREDIT
Cash-Collecting Officers	102	122,127,253.39	-
Working Fund	103	16,433,731.96	-
Petty Cash Fund	104	1,987,637.21	-
Payroll Fund	106	7,797,905.37	-
Cash in Bank - Local Currency,Current Account	111	5,295,703,570.97	-
Cash in Bank - Local Currency,Savings Account	112	161,637,477.95	-
Cash in Bank - Local Currency,Time Deposits	113	369,656,006.91	-
Cash in Bank - Foreign Currency,Time Deposits	117	36,189,791.56	-
Accounts Receivable - ISF (Current & Back Accounts)	121	22,387,610,844.36	-
Due from Officers and Employees	123	11,464,379.09	-
Due from National Treasury	131	(85,059,289.77)	-
Due from NGAs	136	796,519,465.26	-
Due from GOCCs	137	13,460,679,936.82	-
Due from LGUs	138	101,909,485.11	-
Due from Central Office	141	1,333,155.83	-
Due from Regional Offices	142	492,679,203.74	-
Due from Other Funds	144	91,478,387.87	-
Receivables - Disallowances/Charges	146	27,171,035.55	-
Advances to Officers and Employees	148	15,387,479.92	-
Other Receivables	149	278,912,955.89	-
Merchandise Inventory	154	61,569,309.53	-
Office Supplies Inventory	155	46,338,167.56	-
Gasoline, Oil and Lubricants Inventory	161	2,121,242.79	-
Other Supplies Inventory	165	122,438.00	-
Spare Parts Inventory	167	43,179.25	-
Prepaid Rent	177	7,547,861.18	-
Deposit on Letters of Credit	180	197,087.86	-
Advances to Contractors	181	1,129,656,584.66	-
Other Prepaid Expenses	185	5,232,615.16	-
Guaranty Deposits	186	21,093,161.93	-
Other Current Assets	189	(218,268,339.73)	-
Investments in Stocks	192	11,207,000.00	-
Investments in Bonds	193	1,600.00	-
Other Investments & Marketable Securities	197	66,389,939,601.71	-
Land	201	5,627,847,507.20	-
Land Improvements	202	18,023,197,030.70	-
Electrification, Power & Energy Structures	205	56,645,696.84	-
Office Buildings	211	1,300,040,414.80	-
Other Structures	215	86,966,928.29	-
Office Equipment	221	109,908,260.68	-
Medical, Dental & Laboratory Equipments	233	872,882.00	-
Furnitures and Fixtures	222	103,600,906.64	-
IT Equipment and Software	223	88,603,183.53	-
Library Books	224	326,396.28	-
Machineries	226	373,651,802.69	-
Agricultural, Fishery and Forestry Equipment	227	736,735.44	-
Communication Equipment	229	49,971,088.25	-
Construction & Heavy Equipment	230	327,752,513.34	-
Firefighting Equipment and Accessories	231	7,177,157.73	-
Military and Police Equipment	234	2,273,335.80	-
Sports Equipment	235	338,982.75	-
Technical and Scientific Equipment	236	178,864,740.89	-
Other Machineries and Equipment	240	133,082,570.44	-
Motor Vehicles	241	204,760,817.99	-
Watercrafts	244	2,846,065.00	-
Other Transportation Equipment / Other Equipment	248	14,375,984.80	-
Other Property, Plant and Equipment	250	566,653,458.32	-
Roads, Highways & Bridges	251	197,678,464.65	-
Artesian Wells, Reservoirs, Pumping Stations & Conduits	254	744,414,877.70	-
Irrigation, Canals and Laterals	255	12,793,721,894.74	-
CIP - Agency Assets	264	839,469,803.90	-
CIP - Roads, Highways and Bridges	266	80,442,709.02	-
CIP - Artesian Wells, Res, Pmpg Stations & Conduits	269	9,839,072.00	-
CIP - Irrigation, Canals and Laterals	270	24,100,609,065.72	-
CIP - Other Public Infrastructures	273	172,364,154.77	-
CIP - Reforestation - Upland	274	12,885,410.22	-
Work/Other Animals	281	547,908.90	-
Other Assets	290	300,592,211.79	-


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**CONSOLIDATED TRIAL BALANCE**  
**As of December 31, 2016**  
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PARTICULARS	ACCT CODE	DEBIT	CREDIT
Allowance for Doubtful Accounts	301	-	1,289,453,589.30
<b>Allowance for Inventory Variance</b>	<b>306</b>	-	93,179.20
Acc. Depn - Electrification, Power & Energy Structures	305	-	25,492,951.92
Acc. Depn - Land Improvements	302	-	11,641,573,267.59
Acc. Depn - Office Buildings	311	-	269,758,700.99
Acc. Depn - Other Structures	315	-	30,791,476.33
Acc. Depn - Office Equipment	321	-	66,777,061.78
Acc. Depn - Furniture & Fixtures	322	-	30,092,062.45
Acc. Depn - IT Equipment	323	-	45,761,808.06
Acc. Depn - Library Books (closed to R/E)	324	-	44,102.17
Acc. Depn - Machineries	326	-	273,964,695.50
Acc. Depn - Agri., Fishery & Forestry Eqpt	327	-	520,250.07
Acc. Depn - Communication Equipt	329	-	29,482,911.35
Acc. Depn - Construction & Heavy Equipment	330	-	251,770,396.19
Acc. Depn - Firefighting Eqpt & Access	331	-	5,818,061.22
Acc. Depn - Military and Police Eqpt.	334	-	1,138,740.22
Acc. Depn - Medical and Dental Equipment	333	-	614,706.61
Acc. Depn - Sports Equipment	335	-	72,418.56
Acc. Depn - Technical & Scientific Equipment	336	-	78,495,455.44
Acc. Depn - Other Machineries & Equipment	340	-	79,441,580.76
Acc. Depn - Motor Vehicles	341	-	149,559,244.97
Acc. Depn - Watercrafts	344	-	1,110,186.00
Acc. Depn - Other Transportation Equipt	348	-	10,465,200.76
Acc. Depn - Other Property Plant & Eqpt.	350	-	545,251,790.52
<b>LIABILITIES</b>			
Accounts Payable	401	-	3,066,205,322.87
Notes Payable	402	-	128,022.47
Due to Officers and Employees	403	-	17,037,204.06
Due to National Treasury	411	-	65,296,348,083.12
Due to BIR	412	-	183,896,230.50
Due to GSIS	413	-	14,982,843.94
Due to PAG-IBIG	414	-	5,043,926.63
Due to PHILHEALTH	415	-	4,720,419.96
Due to Other NGAs	416	-	13,334,005,667.22
Due to Other GOCCs	417	-	805,542,699.78
Due to LGUs	418	-	9,169,552.55
Due to Central Office	421	-	64,830,862.19
Due to Regional Office	422	-	2,864,051.27
Due to Other Funds	424	-	196,247,788.89
Guaranty Deposits Payable	426	-	352,910,147.55
Performance/Bidders Bonds Payable	427	-	34,182,092.72
Other Payables	439	-	1,445,473,699.11
Loans Payable - Domestic	444	-	9,285,086,475.21
Loans Payable - Foreign	445	-	271,254,058.75
Deferred Credits	454	-	
Deferred Credits (ISF)	454-1	-	14,560,235,193.05
Deferred Credits (PA/CIS/CIP)	454-2	-	6,292,517,687.74
Other Deferred Credits	455	-	1,716,654,068.75
<b>EQUITY</b>			
Government Equity	501	-	51,727,287,579.93
Capital Stock	502	-	5,559,191,864.58
Retained Earnings	510	-	(11,511,877,422.07)
<b>Grand Total</b>		<b>177,561,481,958.70</b>	<b>177,561,481,958.70</b>

CERTIFIED CORRECT:

  
**ELIZABETH A. BENZON**  
Acting Manager, Accounting Division

NOTED BY:

  
**ESTRELLA E. ICASIANO**  
Deputy Administrator for  
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