

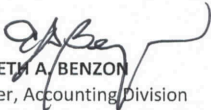
NATIONAL IRRIGATION ADMINISTRATION
CONSOLIDATED TRIAL BALANCE - POST CLOSING
As at December 31, 2017
FUND 501 CORPORATE OPERATING FUND

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Cash-Collecting Officers	1-01-01-010	116,032,529.74	-
Petty Cash	1-01-01-020	2,015,252.96	-
Cash in Bank - Local Currency,Current Account	1-01-02-020	7,253,293,143.81	-
Cash in Bank - Local Currency,Savings Account	1-01-02-030	112,221,826.97	-
Cash in Bank - Local Currency,Time Deposits	1-01-05-020	375,486,904.70	-
Cash in Bank - Foreign Currency,Time Deposits	1-01-05-030	38,968,580.92	-
Accounts Receivable - ISF (Current & Back Accounts)	1-03-01-010	-	-
- Accounts Receivable (ISF)	1-03-01-010A	135,186,009.41	-
- Accounts Receivable (ISFBack Account	1-03-01-010B	13,745,470,394.69	-
- Accounts Receivable (Pump/CIP/CIS)-Current (Due)	1-03-01-010C	2,325,494,585.91	-
- Accounts Receivable (Pump/CIP/CIS)-NonCurrent(Not due)	1-03-01-010D	5,960,180,543.42	-
- Accounts Receivable - Others	1-03-01-010E	138,077,620.02	-
Due from Officers and Employees	1-03-05-020	10,299,996.42	-
Due from National Government Agencies	1-03-03-010	772,009,024.30	-
Due from Government Corporations	1-03-03-050	13,467,122,812.54	-
Due from Local Government Units	1-03-03-030	64,000,292.75	-
Due from Regional Offices	1-03-04-070	492,696,203.74	-
Due from Other Funds	1-03-04-050	162,831,371.06	-
Receivables - Disallowances/Charges	1-03-05-010	32,473,776.01	-
Advances to Officers and Employees	1-99-01-040	11,184,467.47	-
Advances to Special Disbursing Officer	1-99-01-030	18,612,129.91	-
Advances for Operating Expenses	1-99-01-010	788,899.67	-
Advances for Payroll	1-99-01-020	2,828,074.25	-
Loans Receivables - others	1-03-01-990	1,238.00	-
Other Receivables	1-03-05-990	251,589,874.25	-
Merchandise Inventory	1-04-01-010	59,558,586.27	-
Office Supplies Inventory	1-04-04-010	46,349,512.30	-
Fuel, Oil and Lubricants Inventory	1-04-04-080	1,345,377.87	-
Other Supplies and Materials Inventory	1-04-04-990	1,221,311.83	-
Semi-Expendable Other Machinery and Equipment	1-04-05-010	85,760.00	-
Semi-Expendable Office Equipment	1-04-05-020	120,414.00	-
Semi-Expendable Information and Communication Technology Equipment	1-04-05-030	67,508.60	-
Semi-Expendable Medical Equipment	1-04-05-100	8,500.00	-
Semi-Expendable Furniture and Fixtures	1-04-06-010	621,017.04	-
Prepaid Rent	1-99-02-020	7,507,733.68	-
Deposit on Letters of Credit	1-99-03-010	197,087.86	-
Advances to Contractors	1-99-02-010	2,848,599,492.29	-
Other Prepayments	1-99-02-990	5,232,615.16	-
Guaranty Deposits	1-99-03-020	26,007,676.33	-
Investments in Stocks	1-02-99-010	11,207,000.00	-
Investments in Bonds-Local	1-02-02-050	1,600.00	-
Other Investments	1-02-99-990	-	-
Other Investments - CE CASECNAN	1-02-99-990A	69,331,188,875.58	-
Other Investments - Other marketable securities	1-02-99-990B	15,900.00	-
Land	1-06-01-010	5,628,717,673.35	-
Other Land Improvements	1-06-02-990	17,877,776,284.64	-
Power Supply Systems	1-06-03-050	62,972,538.96	-
Buildings	1-06-04-010	1,242,870,318.06	-
Other Structures	1-06-04-990	190,422,611.94	-
Office Equipment	1-06-05-220	135,404,750.91	-
Medical Equipment	1-06-05-110	951,096.00	-
Furnitures and Fixtures	1-06-07-010	111,970,484.83	-
Information and Communication Technology Equipment	1-06-05-030	140,773,105.69	-
Books	1-06-07-020	303,839.18	-
Agricultural and Forestry Equipment	1-06-05-040	6,859,446.44	-
Communication Equipment	1-06-05-070	50,296,473.17	-
Construction & Heavy Equipment	1-06-05-080	332,582,958.02	-
Disaster Response and Rescue Equipment	1-06-05-090	7,168,713.73	-
Military, Police and Security Equipment	1-06-05-100	2,433,170.20	-
Sports Equipment	1-06-05-130	495,526.75	-
Technical and Scientific Equipment	1-06-05-140	196,532,548.98	-
Other Machineries and Equipment	1-06-05-990	536,747,008.48	-
Motor Vehicles	1-06-06-010	226,077,290.41	-
Watercrafts	1-06-06-040	2,846,065.00	-
Other Transportation Equipment	1-06-06-990	14,117,980.12	-
Other Property, Plant and Equipment	1-06-98-990	568,910,482.02	-
Road Networks	1-06-03-010	200,277,510.66	-
Water Supply Systems	1-06-03-040	20,296,187,022.26	-
Construction in Progress - Infrastructure Assets	1-06-10-020	39,057,447,599.42	-
Work/Zoo Animals	1-06-98-010	549,228.90	-

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As at December 31, 2017
FUND 501 CORPORATE OPERATING FUND

PARTICULARS	ACCT CODE	GRAND TOTAL	
		DEBIT	CREDIT
Other Assets	1-99-99-990	60,208,529.07	-
Allowance for Impairment-Accounts Receivable	1-03-01-011	-	1,528,756,347.43
Allowance for Impairment-Merchandise Inventory	1-04-01-011	-	93,179.20
Acc. Depn - Power Supply Systems	1-06-03-051	-	30,717,827.69
Acc. Depn - Other Land Improvements	1-06-02-991	-	12,258,065,635.73
Acc. Depn - Buildings	1-06-04-011	-	284,978,007.56
Acc. Depn - Other Structures	1-06-04-991	-	36,960,465.81
Acc. Depn - Office Equipment	1-06-05-221	-	74,276,967.94
Acc. Depn - Furniture & Fixtures	1-06-07-011	-	30,374,540.73
Acc. Depn - Information and Communication Technology Equipment	1-06-05-031	-	55,969,685.80
Acc. Depn - Books	1-06-07-021	-	28,937.35
Acc. Depn - Agricultural and Forestry Equipment	1-06-05-041	-	529,411.23
Acc. Depn - Communication Equipt	1-06-05-071	-	32,026,788.00
Acc. Depn - Construction & Heavy Equipment	1-06-05-081	-	261,575,217.47
Acc. Depn - Disaster Response and Rescue Equipment	1-06-05-091	-	6,191,199.63
Acc. Depn - Military, Police and Security Equipment	1-06-05-101	-	1,475,212.83
Acc. Depn - Medical Equipment	1-06-05-111	-	630,213.16
Acc. Depn - Sports Equipment	1-06-05-131	-	100,046.43
Acc. Depn - Technical & Scientific Equipment	1-06-05-141	-	89,829,244.62
Acc. Depn - Other Machinery and Equipment	1-06-05-991	-	193,781,606.22
Acc. Depn - Machinery	1-06-05-991A	-	114,407,477.03
Acc. Depn -Other Machineries and Equipment	1-06-05-991B	-	59,182,163.08
Acc. Depn - Motor Vehicles	1-06-06-011	-	162,871,397.04
Acc. Depn - Watercrafts	1-06-06-041	-	1,375,170.04
Acc. Depn - Other Transportation Equipt	1-06-06-991	-	10,561,775.16
Acc. Depn - Other Property Plant & Eqpt.	1-06-98-991	-	534,147,541.78
Acc. Depn - Water Supply Systems	1-06-03-041	-	43,487,946.47
Acc. Depn - Other Assets	1-99-99-991	-	15,658,390.32
LIABILITIES			
Accounts Payable	2-01-01-010	-	2,996,846,889.88
Notes Payable	2-01-01-040	-	128,022.47
Due to Officers and Employees	2-01-01-020	-	197,427,994.78
Due to Treasurer of the Philippines	2-02-01-090	-	65,383,067,875.82
Due to BIR	2-02-01-010	-	258,641,747.00
Due to GSIS	2-02-01-020	-	18,343,133.99
Due to PAG-IBIG	2-02-01-030	-	5,567,717.15
Due to PHILHEALTH	2-02-01-040	-	4,797,513.67
Due to NGAs	2-02-01-050	-	13,396,593,536.98
Due to Government Corporations	2-02-01-060	-	561,681,492.58
Due to LGUs	2-02-01-070	-	12,250,672.08
Due to Central Office	2-03-01-060	-	60,487,170.69
Due to Other Funds	2-03-01-050	-	272,351,367.80
Guaranty/Security Deposits Payable	2-04-01-040	-	260,412,126.88
Bail Bonds Payable	2-04-01-030	-	269,141,539.16
Other Payables	2-99-99-990	-	1,879,835,615.76
Loans Payable - Domestic	2-01-02-040	-	8,310,086,475.21
Loans Payable - Foreign	2-01-02-050	-	271,254,058.75
Other Deferred Credits	2-05-01-990	-	23,103,165,664.56
EQUITY			
Accumulated Surplus/(Deficit)	3-01-01-010	-	78,083,322,527.15
Capital Stock	3-08-01-010	-	5,559,191,864.58
Retained Earnings	3-07-01-010	-	(11,952,545,623.76)
Grand Total		204,780,101,778.93	204,780,101,778.93

CERTIFIED CORRECT:


ELIZABETH A. BENZON
Acting Manager, Accounting Division

NOTED :


EDITHA D. MORALES
Acting Manager, Financial Management Dept.