REPUBLIC OF THE PHILIPPINES
NATIONAL IRRIGATION ADMINISTRATION
CORDILLERA ADMINISTRATIVE REGION
Wangal, La Trinidad, Benguet

POST-CLOSING TRIAL BALANCE
As at December 31, 2021
FUND 101 LFPs

PARTICULARS			ACCOUNT CODE	CAR 101 LFPs DEBIT	CAR 101 LFPs CREDIT
Due from Officers and Employees			1-03-05-020	8,265.50	
Due from Local Government Units			1-03-03-030	16,064,567.77	
Due from Other Funds			1-03-04-050	1,642,284.04	
Receivables - Disallowances/Charges			1-03-99-010	145,316.83	
Other Receivables			1-03-05-990	82,459.28	
Advances to Contractors			1-99-02-010	5,498,851.63	
Water Supply System			1-06-03-040	829,230,965.32	
Buildings			1-06-04-010	130,289.87	
Office Equipment			1-06-05-020	48,850.00	
Information and Communication Technology Equipment			1-06-05-030	1,576,349.50	
Furnitures and Fixtures			1-06-07-010	46,550.00	
Other Property, Plant and Equipment			1-06-99-990	252,221.92	
Construction in Progress - Infrastructure Assets			1 06 98 020	3,014,996,917.65	
Accumulated Depreciation	Water Supply Systems		1-06-03-041		366,159,373.88
Accumulated Depreciation	Buildings		1-06-04-011		117,586.61
Accumulated Depreciation	Office Equipment		1-06-05-021		46,407.50
Accumulated Depreciation	Information and Communication Technology Equipment		1-06-05-031		1,497,532.02
Accumulated Depreciation	Furniture & Fixtures		1-06-07-011		44,222.50
Accumulated Depreciation	Other Property Plant & Eqpt.		1-06-99-991		239,610.82
LIABILITIES					
Guaranty/Security Deposits Payable			2 04 01 040		1,628,428.04
EQUITY					
Accumulated Surplus/(Deficit)			3-01-01-010		3,499,990,727.94
Grand Total				3,869,723,889.31	3,869,723,889.31

CERTIFIED CORRECT:

EDWIN E. MABLI
Senior Accounting Processor B

REPUBLIC OF THE PHILIPPINES
NATIONAL IRRIGATION ADMINISTRATION
CORDILLERA ADMINISTRATIVE REGION
Wangal, La Trinidad, Benguet

PRE-CLOSING TRIAL BALANCE
As at December 31, 2021
FUND 101 LFPs

PARTICULARS			ACCOUNT CODE	CAR 101 LFPs DEBIT	CAR 101 LFPs CREDIT
Due from Officers and Employees			1-03-05-020	8,265.50	
Due from Local Government Units			1-03-03-030	16,064,567.77	
Due from Other Funds			1-03-04-050	1,642,284.04	
Receivables - Disallowances/Charges			1-03-99-010	145,316.83	
Other Receivables			1-03-05-990	82,459.28	
Advances to Contractors			1-99-02-010	5,498,851.63	
Water Supply System			1-06-03-040	829,230,965.32	
Buildings			1-06-04-010	130,289.87	
Office Equipment			1-06-05-020	48,850.00	
Information and Communication Technology Equipment			1-06-05-030	1,576,349.50	
Furnitures and Fixtures			1-06-07-010	46,550.00	
Other Property, Plant and Equipment			1-06-99-990	252,221.92	
Construction in Progress - Infrastructure Assets			1 06 98 020	3,014,996,917.65	
Accumulated Depreciation	Water Supply Systems		1-06-03-041		366,159,373.88
Accumulated Depreciation	Buildings		1-06-04-011		117,586.61
Accumulated Depreciation	Office Equipment		1-06-05-021		46,407.50
Accumulated Depreciation	Information and Communication Technology Equipment		1-06-05-031		1,497,532.02
Accumulated Depreciation	Furniture & Fixtures		1-06-07-011		44,222.50
Accumulated Depreciation	Other Property Plant & Eqpt.		1-06-99-991		239,610.82
LIABILITIES					
Guaranty/Security Deposits Payable			2 04 01 040		1,628,428.04
EQUITY					
Accumulated Surplus/(Deficit)			3-01-01-010		3,541,458,464.98
Depreciation Expense-Water Supply System			5-05-01-030	41,461,548.27	
Depreciation Expense- Buildings			5-05-01-040	6,188.77	
Grand Total				3,911,191,626.35	3,911,191,626.35

CERTIFIED CORRECT:

EDWIN E. MABLI
Senior Accounting Processor B