


REPUBLIC OF THE PHILIPPINES  
**NATIONAL IRRIGATION ADMINISTRATION**  
 CORDILLERA ADMINISTRATIVE REGION

Wangal, La Trinidad, Benguet

**TRIAL BALANCE**  
 As at March 31, 2022  
 FUND 101 LFPs

PARTICULARS	ACCOUNT CODE	CAR 101 LFPs	
		DEBIT	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	1,052,290,835.99	
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	2,791,937,046.98	
Accumulated Depreciation Water Supply Systems	1-06-03-041		473,015,550.08
Accumulated Depreciation Buildings	1-06-04-011		119,133.80
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
<b>LIABILITIES</b>			
Guaranty/Security Deposits Payable	2 04 01 040		1,628,428.04
<b>EQUITY</b>			
Accumulated Surplus/(Deficit)	3-01-01-010		3,406,288,187.19
Depreciation Expense-Water Supply System	5-05-01-030	13,153,635.45	
Depreciation Expense- Buildings	5-05-01-040	1,547.19	
<b>Grand Total</b>		<b>3,882,879,071.95</b>	<b>3,882,879,071.95</b>

CERTIFIED CORRECT:

  
**EDWIN MABLI**  
 Senior Accounting Processor B