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

POST-CLOSING TRIAL BALANCE
As at December 31, 2021
FUND 102 CIDP/IOSP

PARTICULARS			ACCOUNT CODE	CAR 102 CIDP/IOSP DEBIT	CAR 102 CIDP/IOSP CREDIT
Due from Officers and Employees			1-03-05-020	85,412.75	
Other Receivables			1-03-05-990	110,047.16	
Water Supply System			1-06-03-040	95,121,044.71	
Buildings			1-06-04-010	1,623,370.75	
Information and Communication Technology Equipment			1-06-05-030	426,679.88	
Other Property, Plant and Equipment			1-06-99-990	213,935.75	
Allowance for Impairment-Other Receivables			1-03-99-992		110,047.16
Allowance for Impairment-Due from OE			1-03-99-022		85,412.75
Accumulated Depreciation	Water Supply Systems		1-06-03-041		90,364,992.56
Accumulated Depreciation	Buildings		1-06-04-011		1,465,092.09
Accumulated Depreciation	Information and Communication Technology Equipment		1-06-05-031		405,345.89
Accumulated Depreciation	Other Property Plant & Eqpt.		1-06-99-991		203,238.96
LIABILITIES					-
EQUITY					
Accumulated Surplus/(Deficit)			3-01-01-010		4,946,361.59
Grand Total				97,580,491.00	97,580,491.00

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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 102 CIDP/IOSP

PARTICULARS			ACCOUNT CODE	CAR 102 CIDP/IOSP DEBIT	CAR 102 CIDP/IOSP CREDIT
Due from Officers and Employees			1-03-05-020	85,412.75	
Other Receivables			1-03-05-990	110,047.16	
Water Supply System			1-06-03-040	95,121,044.71	
Buildings			1-06-04-010	1,623,370.75	
Information and Communication Technology Equipment			1-06-05-030	426,679.88	
Other Property, Plant and Equipment			1-06-99-990	213,935.75	
Allowance for Impairment-Other Receivables			1-03-99-992		110,047.16
Allowance for Impairment-Due from OE			1-03-99-022		85,412.75
Accumulated Depreciation	Water Supply Systems		1-06-03-041		90,364,992.56
Accumulated Depreciation	Buildings		1-06-04-011		1,465,092.09
Accumulated Depreciation	Information and Communication Technology Equipment		1-06-05-031		405,345.89
Accumulated Depreciation	Other Property Plant & Eqpt.		1-06-99-991		203,238.96
LIABILITIES					-
EQUITY					
Accumulated Surplus/(Deficit)			3-01-01-010		9,779,523.94
Depreciation Expense-Water Supply System			5-05-01-030	4,756,052.24	
Depreciation Expense-Buildings			5-05-01-040	77,110.11	
Grand Total				102,413,653.35	102,413,653.35

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Certified correct:

EDWIN E. MABLI
Senior Accounting Processor B