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 EL NIÑO

PARTICULARS			ACCOUNT CODE	CAR 102 EL NIÑO DEBIT	CAR 102 EL NIÑO CREDIT
Due from Officers and Employees			1-03-05-020	10,052.84	
Other Receivables			1-03-05-990	344,535.50	
Water Supply System			1-06-03-040	15,872,436.79	
Other Property, Plant and Equipment			1-06-99-990	471,725.00	
Allowance for Impairment-Other Receivables			1-03-99-992		344,535.50
Allowance for Impairment-Due from OE			1-03-99-022		10,052.84
Accumulated Depreciation	Water Supply Systems		1-06-03-041		14,285,193.12
Accumulated Depreciation	Other Property Plant & Eqpt.		1-06-99-991		448,138.75
LIABILITIES					-
EQUITY					
Accumulated Surplus/(Deficit)			3-01-01-010		1,610,829.92
Grand Total				16,698,750.13	16,698,750.13

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 EL NIÑO

PARTICULARS			ACCOUNT CODE	CAR 102 EL NIÑO DEBIT	CAR 102 EL NIÑO CREDIT
Due from Officers and Employees			1-03-05-020	10,052.84	
Other Receivables			1-03-05-990	344,535.50	
Water Supply System			1-06-03-040	15,872,436.79	
Other Property, Plant and Equipment			1-06-99-990	471,725.00	
Allowance for Impairment-Other Receivables			1-03-99-992		344,535.50
Allowance for Impairment-Due from OE			1-03-99-022		10,052.84
Accumulated Depreciation	Water Supply Systems		1-06-03-041		14,285,193.12
Accumulated Depreciation	Other Property Plant & Eqpt.		1-06-99-991		448,138.75
LIABILITIES					-
EQUITY					
Accumulated Surplus/(Deficit)			3-01-01-010		2,404,451.76
Depreciation Expense-Water Supply System			5-05-01-030	793,621.84	
Grand Total				17,492,371.97	17,492,371.97

Certified correct:

EDWIN E. MABLI
Senior Accounting Processor B