NATIONAL IRRIGATION ADMINISTRATION-CAR
POST-CLOSING TRIAL BALANCE
As at December 31, 2021
FUND 501 COB

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash in Bank - Local Currency,Current Account	1-01-02-020	37,267,263.72	-
Cash in Bank - Local Currency,Savings Account	1-01-02-030	20,190,093.53	-
Accounts Receivable - ISF (Current & Back Accounts)	1-03-01-010	4,679,638.46	-
Accounts Receivable (ISF)	1-03-01-010A	*162,770.07*	-
Accounts Receivable (ISF Back Account)	1-03-01-010B	*4,516,868.39*	-
Allowance for Impairment-Accounts Receivable	1-03-01-012	-	230,726.52
Due from Other Funds	1-03-04-050	233,329.91	-
Receivables - Disallowances/Charges	1-03-99-010	14,726,557.92	-
Other Receivables	1-03-99-990	1,662,348.33	-
Water Supply Systems	1-06-03-040	511,938,991.51	-
Accumulated Depreciation-Water Supply System	1-06-03-041	-	466,700,148.41
Buildings	1-06-04-010	79,225,641.79	-
Accumulated Depreciation-Buildings	1-06-04-011	-	20,295,428.30
Office Equipment	1-06-05-020	337,674.80	-
Accumulated Depreciation-Office Equipment	1-06-05-021	-	303,840.71
Information and Communications Technology Equipment	1-06-05-030	1,481,102.98	-
Accumulated Depreciation-Info. and Comm'ns. Tech. Equip.	1-06-05-031	-	1,159,870.20
Communications Equipment	1-06-05-070	603,466.21	-
Accumulated Depreciation-Communications Equipment	1-06-05-071	-	573,292.90
Construction and Heavy Equipment	1-06-05-080	2,382,218.14	-
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081	-	2,263,107.24
Military, Police and Security Equipment	1-06-05-100	327,520.00	-
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101	-	46,671.66
Technical and Scientific Equipment	1-06-05-140	2,009,300.00	-
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141	-	1,908,835.00
Motor Vehicles	1-06-06-010	36,729,065.42	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011	-	21,123,924.68
Furniture and Fixtures	1-06-07-010	1,642,144.22	-
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011	-	541,793.63
Construction in Progress-Buildings and Other Structures	1-06-98-030	4,218,723.57	-
Computer Software	1-08-01-020	90,000.00	-
Advances to Contractors	1-99-02-010	5,583,610.92	-
Accounts Payable	2-01-01-010	-	8,121,837.10
Due to Officers and Employees	2-01-01-020	-	788,461.39
Due to BIR	2-02-01-010	-	478,744.64
Due to NGAs	2-02-01-050	-	569,128.98
Due to LGUs	2-02-01-070	-	11,804,570.65
Due to Treasurer of the Philippines	2-02-01-090	-	15,119.16
Due to SSS	2-02-01-110	-	1,300.00
Due to Other Funds	2-03-01-050	-	1,675,573.04
Due to Central Office	2-03-01-060	-	151,669,152.66
Other Deferred Credits	2-05-01-990	-	4,679,638.46
Deferred Credits (ISF)	2-05-01-990A	-	*4,679,638.46*
Leave Benefits Payable	2-06-01-020	-	6,217,501.49
Other Payables	2-99-99-990	-	24,160,024.61
TOTAL		725,328,691.43	725,328,691.43

Prepared by:

ALPHAEUS I. VALENTIN
Sr. Financial Planning Analyst

Certified correct:

IAN L. PAIS
Financial Planning Specialist B

NATIONAL IRRIGATION ADMINISTRATION-CAR
PRE-CLOSING TRIAL BALANCE
As at December 31, 2021
FUND 501 COB

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash in Bank - Local Currency,Current Account	1-01-02-020	37,267,263.72	-
Cash in Bank - Local Currency,Savings Account	1-01-02-030	20,190,093.53	-
Accounts Receivable - ISF (Current & Back Accounts)	1-03-01-010	4,679,638.46	-
Accounts Receivable (ISF)	1-03-01-010A	*162,770.07*	-
Accounts Receivable (ISF Back Account)	1-03-01-010B	*4,516,868.39*	-
Allowance for Impairment-Accounts Receivable	1-03-01-012	-	230,726.52
Due from Other Funds	1-03-04-050	233,329.91	-
Receivables - Disallowances/Charges	1-03-99-010	14,726,557.92	-
Other Receivables	1-03-99-990	1,662,348.33	-
Water Supply Systems	1-06-03-040	511,938,991.51	-
Accumulated Depreciation-Water Supply System	1-06-03-041	-	466,700,148.41
Buildings	1-06-04-010	79,225,641.79	-
Accumulated Depreciation-Buildings	1-06-04-011	-	20,295,428.30
Office Equipment	1-06-05-020	337,674.80	-
Accumulated Depreciation-Office Equipment	1-06-05-021	-	303,840.71
Information and Communications Technology Equipment	1-06-05-030	1,481,102.98	-
Accumulated Depreciation-Info. and Comm'ns. Tech. Equip.	1-06-05-031	-	1,159,870.20
Communications Equipment	1-06-05-070	603,466.21	-
Accumulated Depreciation-Communications Equipment	1-06-05-071	-	573,292.90
Construction and Heavy Equipment	1-06-05-080	2,382,218.14	-
Accumulated Depreciation-Construction and Heavy Equipment	1-06-05-081	-	2,263,107.24
Military, Police and Security Equipment	1-06-05-100	327,520.00	-
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101	-	46,671.66
Technical and Scientific Equipment	1-06-05-140	2,009,300.00	-
Accumulated Depreciation-Technical and Scientific Equipment	1-06-05-141	-	1,908,835.00
Motor Vehicles	1-06-06-010	36,729,065.42	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011	-	21,123,924.68
Furniture and Fixtures	1-06-07-010	1,642,144.22	-
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011	-	541,793.63
Construction in Progress-Buildings and Other Structures	1-06-98-030	4,218,723.57	-
Computer Softwa	1-08-01-020	90,000.00	-
Advances to Contractors	1-99-02-010	5,583,610.92	-
Accounts Payable	2-01-01-010	-	8,121,837.10
Due to Officers and Employees	2-01-01-020	-	788,461.39
Due to BIR	2-02-01-010	-	478,744.64
Due to NGAs	2-02-01-050	-	569,128.98
Due to LGUs	2-02-01-070	-	11,804,570.65
Due to Treasurer of the Philippines	2-02-01-090	-	15,119.16
Due to SSS	2-02-01-110	-	1,300.00
Due to Other Funds	2-03-01-050	-	1,675,573.04
Due to Central Office	2-03-01-060	-	143,923,807.27
Other Deferred Credits	2-05-01-990	-	4,679,638.46
Deferred Credits (ISF)	2-05-01-990A	-	*4,679,638.46*
Leave Benefits Payable	2-06-01-020	-	6,217,501.49
Other Payables	2-99-99-990	-	24,160,024.61
Rent/Lease Income	4-02-02-050	-	108,878.15
Income from NIA Facilities/Dormitory Operation	4-02-02-050E	-	*108,878.15*
Interest Income	4-02-02-210	-	15,582.16
Subsidy from Central Office	4-03-01-060	-	153,834,913.41
Miscellaneous Income	4-06-99-990	-	1,684,130.21
Other Miscellaneous Income	4-06-99-990V	-	*1,684,130.21*
Salaries & Wages - Regular	5-01-01-010	40,762,066.52	-
Salaries and Wages-Casual/Contractual	5-01-01-020	27,990,121.00	-
Casual	5-01-01-020A	*27,990,121.00*	-
Personal Economic Relief Allowance (PERA)	5-01-02-010	5,208,135.49	-
Representation Allowance (RA)	5-01-02-020	346,875.00	-
Transportation Allowance (TA)	5-01-02-030	346,875.00	-
Clothing/Uniform Allowance	5-01-02-040	1,320,000.00	-
Productivity Incentive Allowance	5-01-02-080	1,163,000.00	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Longevity Pay	5-01-02-120	65,000.00	-
Year-End Bonus	5-01-02-140	6,043,617.73	-
Cash Gift	5-01-02-150	1,175,000.00	-
Mid-Year Bonus	5-01-02-160	5,572,860.34	-
Other Bonuses and Allowances	5-01-02-990	2,374,206.22	-
Medical Allowance	*5-01-02-990A*	*36,116.09*	-
Meal Allowance	*5-01-02-990B*	*11,234.13*	-
Children Allowance	*5-01-02-990C*	*2,856.00*	-
Performance Bonus/SRI	*5-01-02-990K*	*2,324,000.00*	-
Retirement and Life Insurance Premiums	5-01-03-010	8,324,309.12	-
Pag-IBIG Contributions	5-01-03-020	278,800.00	-
PhilHealth Contributions	5-01-03-030	969,503.26	-
Employees Compensation Insurance Premiums	5-01-03-040	290,637.13	-
Terminal Leave Benefits	5-01-04-030	1,105,479.71	-
Other Personnel Benefits	5-01-04-990	93,069.84	-
Traveling Expenses-Local	5-02-01-010	258,648.00	-
Training Expenses	5-02-02-010	1,757,292.30	-
Office Supplies Expenses	5-02-03-010	1,425,740.00	-
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,501,177.65	-
Semi-Expendable Machinery and Equipment Expense	5-02-03-210	9,929.75	-
Semi-Expendable Furniture, Fixtures and Books Expense	5-02-03-220	292,500.00	-
Electrical Supplies and Materials Expenses	5-02-03-260	344,849.92	-
Supplies and Materials for Water System Operations Expense	5-02-03-270	11,932.00	-
Housekeeping/Cleaning Supplies Expense	5-02-03-280	10,250.00	-
Other Supplies and Materials Expenses	5-02-03-990	111,986.44	-
Water Expense	5-02-04-010	49,208.80	-
Electricity Expenses	5-02-04-020	1,934,820.66	-
Postage and Courier Expenses	5-02-05-010	5,121.00	-
Telephone Expenses	5-02-05-020	299,781.90	-
Mobile	*5-02-05-020A*	*236,515.30*	-
Landline	*5-02-05-020B*	*63,266.60*	-
Internet Subscription Expenses	5-02-05-030	397,859.01	-
Legal Services	5-02-11-010	20,600.00	-
Auditing Services	5-02-11-020	131,192.04	-
Environment/Sanitary Services	5-02-12-010	105,500.00	-
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	66,181.60	-
Buildings	*5-02-13-040A*	*6,510.00*	-
Other Structures	*5-02-13-040C*	*59,671.60*	-
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	368,409.10	-
Office Equipment	*5-02-13-050B*	*5,999.10*	-
ICT Equipment	*5-02-13-050C*	*650.00*	-
Construction and Heavy Equipment	*5-02-13-050G*	*361,760.00*	-
Repairs and Maintenance-Transportation Equipment	5-02-13-060	3,080,311.55	-
Motor Vehicles	*5-02-13-060A*	*3,080,311.55*	-
Taxes, Duties and Licenses	5-02-15-010	86,736.64	-
Fidelity Bond Premiums	5-02-15-020	84,191.25	-
Insurance Expenses	5-02-15-030	1,183,784.29	-
Advertising, Promotional and Marketing Expenses	5-02-99-010	15,810.00	-
Printing and Publication Expenses	5-02-99-020	131,546.00	-
Subscription Expenses	5-02-99-070	4,200.00	-
Other Maintenance and Operating Expense	5-02-99-990	22,425,097.11	-
Meals and Snacks	*5-02-99-990A*	*143,640.00*	-
Contractual Services	*5-02-99-990C*	*506,195.61*	-
Job Order	*5-02-99-990D*	*191,822.55*	-
Gratuity Pay	*5-02-99-990J*	*62,000.00*	-
Other Misc. Expense- APE	*5-02-99-990K*	*257,020.00*	-
Other Misc. Expense- IA Remuneration for Maintenance	*5-02-99-990L*	*8,447,065.50*	-
Other Misc. Expense- IA Remuneration for Operations	*5-02-99-990M*	*11,705,078.45*	-
Other Misc. Expense- COVID	*5-02-99-990N*	*587,728.00*	-
Other Misc. Expense- various expenses	*5-02-99-990O*	*524,547.00*	-
Bank Charges-Loans/Borrowings	5-03-01-040	15,000.00	-
Depreciation-Infrastructure Assets	5-05-01-030	4,085,024.64	-
Water Supply Systems	*5-05-01-030B*	*4,085,024.64*	-
Depreciation-Buildings and Other Structures	5-05-01-040	1,952,022.62	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Buildings	5-05-01-040A	*1,952,022.62*	-
Depreciation-Machinery and Equipment	5-05-01-050	67,265.32	-
Office Equipment	5-05-01-050B	*1,883.40*	-
Information and Communications Technology Equipment	5-05-01-050C	*34,267.48*	-
Military, Police and Security Equipment	5-05-01-050I	*31,114.44*	-
Depreciation-Transportation Equipment	5-05-01-060	2,075,437.30	-
Motor Vehicles	5-05-01-060A	*2,075,437.30*	-
Depreciation-Furniture, Fixtures and Books	5-05-01-070	128,620.20	-
Furniture and Fixtures	5-05-01-070A	*128,620.20*	-
Impairment Loss-Loans and Receivables	5-05-03-030	30,575.09	-
TOTAL		873,226,849.97	873,226,849.97

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