

**NATIONAL IRRIGATION ADMINISTRATION
REGION 1
TRIAL BALANCE
As at December 31, 2020 (POST CLOSING)
FUND 501 COB**

PARTICULARS			ACCOUNT	REGULAR COB	
			CODE	DEBIT	CREDIT
ASSETS					
Petty Cash			1-01-01-020	25,000.00	
Cash in Bank - Local Currency,Current Account			1-01-02-020	70,642,971.78	
Accounts Receivable - ISF (Current & Back Accounts)	663,831,314.52		1-03-01-010	663,831,314.52	
Accounts Receivable (ISF Back Account)	663,831,314.52		1-03-01-010B		
Due from Other Funds			1-03-04-050	246,541.00	
Receivables - Disallowances/Charges			1-03-05-010	549,600.06	
Advances for Payroll			1-99-01-020	10,000.00	
Advances to Contractors			1-99-02-010	3,807,366.30	
Guaranty Deposits			1-99-03-020	52,500.00	
Land			1-06-01-010	1,116,174.40	
Other Land Improvements			1-06-02-990	154,330,544.37	
Water Supply System			1-06-03-040	117,479,695.94	
Buildings			1-06-04-010	78,366,283.03	
Other Structures			1-06-04-990	1,078,646.24	
Office Equipment			1-06-05-220	5,652,624.66	
Information and Communication Technology Equipment			1-06-05-030	4,708,943.78	
Communication Equipment			1-06-05-070	516,991.88	
Construction & Heavy Equipment			1-06-05-080	13,828,710.93	
Disaster Response and Rescue Equipment			1-06-05-090	256,678.00	
Military, Police and Security Equipment			1-06-05-100	409,400.00	
Sports Equipment			1-06-05-130	162,686.00	
Technical and Scientific Equipment			1-06-05-140	1,341,589.99	
Other Equipment			1-06-05-990	29,161,746.21	
Motor Vehicles			1-06-06-010	21,463,185.84	
Other Transportation Equipment			1-06-06-990	61,372.41	
Furnitures and Fixtures			1-06-07-010	11,168,156.19	
Construction in Progress - Infrastructure Assets			1 06 99 020	560,943,469.77	
Other Assets	18,801,466.30		1-99-99-990	18,801,466.30	
Other Assets-unserviceable assets	18,801,466.30		1-99-99-990B		
Allowance for Impairment-Accounts Receivable			1-03-01-011		473,658,841.13
Accumulated Depreciat	Other Land Improvements		1-06-02-991		105,919,160.98
Accumulated Depreciat	Water Supply Systems		1-06-03-041		32,407,033.55
Accumulated Depreciat	Buildings		1-06-04-011		10,206,304.31
Accumulated Depreciat	Other Structures		1-06-04-991		323,593.89
Accumulated Depreciat	Office Equipment		1-06-05-021		4,268,729.25
Accumulated Depreciat	Information and Communication Technology Equipment		1-06-05-031		3,310,054.51
Accumulated Depreciat	Communication Equipt		1-06-05-071		479,196.00
Accumulated Depreciat	Construction & Heavy Equipment		1-06-05-081		12,445,839.84
Accumulated Depreciat	Disaster Response and Rescue Equipment		1-06-05-091		118,529.37
Accumulated Depreciat	Military, Police and Security Equipment		1-06-05-101		12,651.46
Accumulated Depreciat	Sports Equipment		1-06-05-131		9,396.45
Accumulated Depreciat	Technical & Scientific Equipment		1-06-05-141		1,009,235.00
Accumulated Depreciat	Other Equipment		1-06-05-991		24,414,510.79
Accumulated Depreciat	Motor Vehicles		1-06-06-011		13,041,221.80
Accumulated Depreciat	Other Transportation Equipt		1-06-06-991		46,235.17
Accumulated Depreciat	Furniture & Fixtures		1-06-07-011		2,108,160.51

LIABILITIES					
Accounts Payable			2-01-01-010		48,411,323.74
Due to Officers and Employees			2-01-01-020		21,411.27
Due to Treasurer of the Philippines			2-02-01-090		6,323.88
Due to BIR			2-02-01-010		304,722.27
Due to GSIS			2-02-01-020		19,525.77
Due to PAG-IBIG			2-02-01-030		1,247.40
Due to PHILHEALTH			2-02-01-040		933.93
Due to Central Office			2-03-01-060		328,217,274.45
Guaranty/Security Deposits Payable			2-04-01-040		824,389.35
Other Payables			2-99-99-990		23,567,725.02
Other Deferred Credits		657,279,469.29	2-05-01-990		657,279,469.29
	Deferred Credits (ISF)	488,594,579.73	2-05-01-990A		
	Deferred Credits (PA/CIS/CIP)	167,787,954.27	2-05-01-990B		
	Other Deferred Credits	896,935.29	2-05-01-990C		
EQUITY					
Accumulated Surplus/(Deficit)			3-01-01-010		17,580,619.22
Grand Total					1,760,013,659.60
					1,760,013,659.60

Prepared by:

Certified Correct:

GRACE LINA T. LANGIT
Senior Accounting Processor A

RHODA S. ECHANES
Officer-in-Charge, Finance Section