

Republic of the Philippines
National Irrigation Administration
 (PAMBANSANG PANGASIWAAN NG PATUBIG)
 CARAGA REGION XIII

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TRIAL BALANCE
FOR THE PERIOD ENDING FEBRUARY 28, 2017
FUND 501 COB

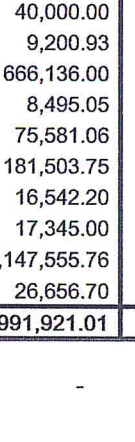
PARTICULARS	ACCT CODE		DEBIT	CREDIT
ASSETS				
Cash-Collecting Officers	102	1-01-01-010	6,162,942.05	
Petty Cash Fund	104	1-01-01-020	121,950.00	
Payroll Fund	106	1-99-01-020	39,272.41	
Cash in Bank - Local Currency,Current Account	111	1-01-02-020	21,912,435.34	
Cash in Bank - Local Currency,Savings Account	112	1-01-02-030	3,545,856.55	
Accounts Receivable	121	1-03-01-010	280,584,087.44	
- Accounts Receivable (ISF)	121-1C			
- Accounts Receivable (ISFBack Account)	121-1B			
- Accounts Receivable (Pump/CIP/CIS)-Current (Due)	121-2	1-03-01-010	13,782,107.89	
- Accounts Receivable (Pump/CIP/CIS)-NonCurrent(Not du	121-3	1-03-01-010	553,702,648.17	
Due from NGAs	136	1-03-03-010	183,666.03	
Due from GOCCs	137	1-03-03-050	10,699.68	
Due from Other Funds	144	1-03-04-050	1,956,219.14	
Receivables - Disallowances/Charges	146	1-03-05-010	9,494,376.99	
Advances to Officers and Employees	148	1-99-01-040	407,308.99	
Other Receivables	149	1-03-05-990	24,838,883.12	
Merchandise Inventory	154	1-04-01-010	880,538.12	
Advances to Contractors	181	1-99-02-010	1,069,025.54	
Land Improvements	202	1-06-02-990	183,896,902.35	
Office Equipment	221	1-06-05-020	26,630.00	
Furnitures and Fixtures	222	1-06-07-010	1,218,471.45	
Military and Police Equipment	234	1-06-05-100	236,300.00	
Motor Vehicles	241	1-06-06-010	2,237,600.00	
CIP - Agency Assets	264	1-06-99-020	211,966,092.09	
CIP - Irrigation, Canals and Laterals	270	1-06-10-020	171,700,111.18	
Allowance for Doubtful Accounts	301	1-03-01-011		61,339,068.12
Accumulated Depreciation - Land Improvements	302	1-06-02-991		5,899,885.60
Accumulated Depreciation - Furniture & Fixtures	322	1-06-07-011		1,218,471.45
LIABILITIES				
Accounts Payable	401	2-01-01-010		779,445.82
Due to BIR	412	2-02-01-010		2,864,292.04
Due to GSIS	413	2-02-01-020		471,615.84
Due to PAG-IBIG	414	2-02-01-030		207,959.80
Due to PHILHEALTH	415	2-02-01-040		77,516.51
Due to Other NGAs	416	2-02-01-050		880,164.63
Due to Other GOCCs	417	2-02-01-060		116,634.10
Due to LGUs	418	2-02-01-070		851,342.94
Due to Central Office	421	2-03-01-060		581,347,661.54
Due to Other Funds	424	2-03-01-050		534,681.64
Performance/Bidders Bonds Payable	427	2-04-01-040		1,246,045.19
Other Payables	439	2-99-99-990		201,947.67
Deferred Credits (ISF)	454-1	2-05-02-990		283,957,104.53
Deferred Credits (PA/CIS/CIP)	454-2	2-05-02-990		566,161,896.36

<u>EQUITY</u>				
Irrigation Service Fee (ISF)	625			
Irrigation Service Fee-Principal (Current Account)	625-1			59,356.00
Irrigation Service Fee-Principal (Back Account)	625-2			391,862.01
CIS Amortization - Principal (Current Account)	627-1A			22,050.00
CIS Amortization - Principal (Back Account)	627-1B			14,779.88
CIP/CIS Equity	627-1C			71,296.22
Pump Equity - (CA)	627-2C			53,902.00
ISF - Back Account - Penalty	629-1	4-01-01-430		1,069.25
- Equipment Rental	642-1	4-02-.02-.050		118,469.01
Subsidy from Central Office	653	4-03-01-060		(5,922,397.14)
Other Miscellaneous Income	678-13	4-02-02-200		25,800.00
Salaries & Wages - Regular	701	5-01-01-010	5,757,076.46	
Salaries & Wages - Casual	705	5-01-01-020	577,362.26	
Personnel Economic Relief Allowance (PERA)	711	5-01-01-010	586,000.00	
Representation Allowance (RA)	713	5-01-02-020	65,000.00	
Transportation Allowance (TA)	714	5-01-02-030	65,000.00	
Clothing/Uniform Allowance	715	5-01-02-040	765,000.00	
Medical Allowance	719-1	5-01-02-990	18,000.00	
Meal Allowance	719-2	5-01-02-990	5,898.00	
Children Allowance	719-3	5-01-02-990	1,980.00	
Performance Bonus	719-11	5-01-02-990	555,000.00	
Overtime and Night Pay	723	5-01-02-130	21,998.68	
Life and Retirement Insurance Contributions	731	5-01-03-010	991,596.62	
PAG-IBIG Contributions	732	5-01-03-020	35,600.00	
PHILHEALTH Contributions	733	5-01-03-030	68,312.50	
ECC Contributions	734	5-01-03-040	39,579.25	
Terminal Leave Benefits-Monetization	742	5-01-04-030	17,443.06	
Travelling Expenses - Local	751	5-02-01-010	37,523.96	
Training Expense	753	5-02-02-010	21,000.00	
Other Supplies Expenses	765	5-02-03-990	16,878.00	
Electricity Expenses	767	5-02-04-020	135,333.01	
Postage and Deliveries	771	5-02-05-010	2,243.00	
Telephone Expenses - Landline	772	5-02-05-020	7,155.23	
Telephone Expenses - Mobile	773	5-02-05-020	17,800.00	
Advertising Expense	780	5-02-99-010	20,000.00	
Legal Services	791	5-02-11-010	40,000.00	
Auditing Services	792	5-02-11-020	9,200.93	
Repair & Maintenance - Motor Vehicles	841	5-02-13-060	666,136.00	
Extraordinary Expenses	883	5-02-10-030	8,495.05	
Miscellaneous Expenses	884	5-02-10-030	75,581.06	
Fidelity Bond Premiums	892	5-02-15-020	181,503.75	
Insurance Expenses	893	5-02-15-030	16,542.20	
Other Maintenance & Operating Expenses - Collection Expense	964	5-02-99-990	17,345.00	
Other Maintenance & Operating Expenses - IA SHARE	965	5-02-99-990	2,147,555.76	
Other Maintenance & Operating Expenses - Canal Maintenance	969	5-02-99-990	26,656.70	
Grand Total			1,502,991,921.01	1,502,991,921.01

Prepared by:

Certified Correct:


LYDIA H. CORAL
 Corporate Accounts Analyst


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 Chief Corporate Accountant B