



Republic of the Philippines
National Irrigation Administration
 (PAMBANSANG PANGASIWAAN NG PATUBOG)
 CARAGA REGION III

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TRIAL BALANCE
FOR THE PERIOD ENDING MAY 31, 2017
FUND 501 COB

PARTICULARS	ACCT CODE		DEBIT	CREDIT
ASSETS				
Cash-Collecting Officers	102	1-01-01-010	3,391,337.39	
Petty Cash Fund	104	1-01-01-020	127,482.20	
Payroll Fund	106	1-99-01-020	38,738.35	
Cash in Bank - Local Currency, Current Account	111	1-01-02-020	19,882,366.80	
Cash in Bank - Local Currency, Savings Account	112	1-01-02-030	3,545,856.55	
Accounts Receivable	121	1-03-01-010	280,047,636.37	
- Accounts Receivable (ISF)	121-1C			
- Accounts Receivable (ISFBack Account)	121-1B			
- Accounts Receivable (Pump/CIP/CIS)-Current (Due)	121-2	1-03-01-010	13,111,687.16	
- Accounts Receivable (Pump/CIP/CIS)-NonCurrent(Not due)	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	9,483,276.99	
Advances to Officers and Employees	148	1-99-01-040	686,352.95	
Other Receivables	149	1-03-05-990	24,509,342.00	
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	171,698,110.25	
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		2,772,414.82
Due to GSIS	413	2-02-01-020		969,075.56
Due to PAG-IBIG	414	2-02-01-030		374,886.82
Due to PHILHEALTH	415	2-02-01-040		77,054.01
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		605,213.84
Deferred Credits (ISF)	454-1	2-05-02-990		283,311,904.32
Deferred Credits (PA/CIS/CIP)	454-2	2-05-02-990		565,600,224.77

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EQUITY			
Irrigation Service Fee (ISF)	625		
Irrigation Service Fee-Principal (Current Account)	625-1		
Irrigation Service Fee-Principal (Back Account)	625-2		987,669.08
CIS Amortization - Principal (Current Account)	627-1A		
CIS Amortization - Principal (Back Account)	627-1B		45,204.86
CIP/CIS Equity	627-1C		267,569.02
Pump Equity - (CA)	627-2C		94,104.00
ISF - Back Account - Penalty	629-1	4-01-01-430	79,202.83
- Equipment Rental	642-1	4-02-02-050	357,151.43
Subsidy from Central Office	653	4-03-01-060	7,574,284.44
Miscellaneous Income - Printing/Xerox/Radio	678-6	4-02-02-200	2,400.00
Miscellaneous Income/Other Miscellaneous Income	678-13	4-02-02-200	44,300.00
Salaries & Wages - Regular	701	5-01-01-010	14,162,566.43
Salaries & Wages - Casual	705	5-01-01-020	1,505,193.48
Personnel Economic Relief Allowance (PERA)	711	5-01-01-010	1,503,000.00
Representation Allowance (RA)	713	5-01-02-020	180,500.00
Transportation Allowance (TA)	714	5-01-02-030	180,500.00
Clothing/Uniform Allowance	715	5-01-02-040	765,000.00
Medical Allowance	719-1	5-01-02-990	44,400.00
Meal Allowance	719-2	5-01-02-990	14,064.00
Children Allowance	719-3	5-01-02-990	4,830.00
Performance Bonus	719-11	5-01-02-990	555,000.00
Overtime and Night Pay	723	5-01-02-130	44,132.84
Year end Bonus	725	5-01-02-150	2,725,089.64
Life and Retirement Insurance Contributions	731	5-01-03-010	1,891,430.39
PAG-IBIG Contributions	732	5-01-03-020	70,000.00
PHILHEALTH Contributions	733	5-01-03-030	179,275.00
ECC Contributions	734	5-01-03-040	76,879.25
Terminal Leave Benefits	742	5-01-04-030	282,131.04
Terminal Leave Benefits-Monetization	742	5-01-04-030	227,006.23
Travelling Expenses - Local	751	5-02-01-010	194,086.96
Training Expense	753	5-02-02-010	21,000.00
Office Supplies Expenses	755	5-02-03-010	1,800.00
Fuel, Oil and Lubricants	761	5-02-03-090	66,327.70
Other Supplies Expenses	765	5-02-03-990	30,705.00
Water Expenses	766	5-02-04-010	3,780.00
Electricity Expenses	767	5-02-04-020	268,820.81
Postage and Deliveries	771	5-02-05-010	2,243.00
Telephone Expenses - Landline	772	5-02-05-020	35,085.99
Telephone Expenses - Mobile	773	5-02-05-020	55,500.00
Advertising Expense	780	5-02-99-010	20,000.00
Representation Expenses	783	5-02-99-030	15,178.25
Legal Services	791	5-02-11-010	40,000.00
Auditing Services	792	5-02-11-020	101,506.35
Repairs & Maintenance - Machinery and Equipment	841	5-02-13-050	20,962.00
Repairs & Maintenance - Transportation Equipment	841	5-02-13-060	823,874.00
Extraordinary Expenses	883	5-02-10-030	35,726.83
Miscellaneous Expenses	884	5-02-10-030	78,819.71
Fidelity Bond Premiums	892	5-02-15-020	304,503.75
Insurance Expenses	893	5-02-15-030	75,478.48
Other Maintenance & Operating Expenses-Viability Incentive Grant	963	5-02-99-990	4,671,126.66
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			1,517,376,060.83

Prepared by:

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 Corporate Accounts Analyst

Certified Correct:

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 Chief Corporate Accountant B