



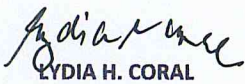
TRIAL BALANCE
FOR THE PERIOD ENDING JANUARY 31, 2017
FUND 501 COB

PARTICULARS	ACCT CODE	DEBIT	CREDIT
ASSETS			
Cash-Collecting Officers	102	6,199,101.39	
Petty Cash Fund	104	101,950.00	
Payroll Fund	106	39,272.41	
Cash in Bank - Local Currency,Current Account	111	23,508,053.32	
Cash in Bank - Local Currency,Savings Account	112	3,545,856.55	
Accounts Receivable	121	282,161,418.32	
- Accounts Receivable (ISF)	121-1C		
- Accounts Receivable (ISFBack Account)	121-1B		
- Accounts Receivable (Pump/CIP/CIS)-Current (Due)	121-2	13,920,285.99	
- Accounts Receivable (Pump/CIP/CIS)-NonCurrent(Not due)	121-3	553,702,648.17	
Due from NGAs	136	183,666.03	
Due from GOCCs	137	10,699.68	
Due from Other Funds	144	1,956,219.14	
Receivables - Disallowances/Charges	146	9,503,576.99	
Advances to Officers and Employees	148	387,842.95	
Other Receivables	149	25,386,725.93	
Merchandise Inventory	154	880,538.12	
Advances to Contractors	181	1,069,025.54	
Land Improvements	202	183,896,902.35	
Office Equipment	221	26,630.00	
Furnitures and Fixtures	222	1,218,471.45	
Military and Police Equipment	234	236,300.00	
Motor Vehicles	241	2,237,600.00	
CIP - Agency Assets	264	211,966,092.09	
CIP - Irrigation, Canals and Laterals	270	171,700,111.18	
Allowance for Doubtful Accounts	301		61,339,068.12
Accumulated Depreciation - Land Improvements	302		5,899,885.60
Accumulated Depreciation - Furniture & Fixtures	322		1,218,471.45
LIABILITIES			
Accounts Payable	401		821,112.49
Due to BIR	412		2,831,135.92
Due to GSIS	413		759,400.38
Due to PAG-IBIG	414		286,524.55
Due to PHILHEALTH	415		83,016.51
Due to Other NGAs	416		880,164.63
Due to Other GOCCs	417		116,634.10
Due to LGUs	418		851,342.94
Due to Central Office	421		581,347,661.54
Due to Other Funds	424		534,681.64
Performance/Bidders Bonds Payable	427		1,246,045.19
Other Payables	439		(129,936.72)
Deferred Credits (ISF)	454-1		285,534,435.41
Deferred Credits (PA/CIS/CIP)	454-2		566,300,074.46

EQUITY			
Irrigation Service Fee (ISF)	625		
Irrigation Service Fee-Principal (Current Account)	625-1		59,356.00
Irrigation Service Fee-Principal (Back Account)	625-2		222,109.88
CIS Amortization - Principal (Current Account)	627-1A		22,050.00
CIS Amortization - Principal (Back Account)	627-1B		1,800.00
ISF - Back Account - Penalty	629-1		949.20
- Equipment Rental	642-1		24,918.44
Subsidy from Central Office	653	10,362,833.00	
Other Miscellaneous Income	678-13		15,000.00
Salaries & Wages - Regular	701	2,872,137.04	
Salaries & Wages - Casual	705	298,960.61	
Personnel Economic Relief Allowance (PERA)	711	306,000.00	
Representation Allowance (RA)	713	32,500.00	
Transportation Allowance (TA)	714	32,500.00	
Clothing/Uniform Allowance	715	765,000.00	
Medical Allowance	719-1	9,000.00	
Meal Allowance	719-2	2,970.00	
Children Allowance	719-3	1,020.00	
Performance Bonus	719-11	555,000.00	
Life and Retirement Insurance Contributions	731	472,275.66	
PAG-IBIG Contributions	732	15,000.00	
PHILHEALTH Contributions	733	23,012.50	
ECC Contributions	734	17,879.25	
Travelling Expenses - Local	751	8,160.00	
Training Expense	753	7,000.00	
Other Supplies Expenses	765	16,333.00	
Electricity Expenses	767	38,774.70	
Telephone Expenses - Mobile	773	8,900.00	
Advertising Expense	780	15,000.00	
Legal Services	791	40,000.00	
Auditing Services	792	1,107.88	
Repair & Maintenance - Motor Vehicles	841	391,236.00	
Extraordinary Expenses	883	8,495.05	
Miscellaneous Expenses	884	73,889.06	
Collection Expense	964	12,345.00	
IA Share	965	18,366.40	
Canal Maintenance	969	21,218.98	
Grand Total		1,510,265,901.73	1,510,265,901.73

Prepared by:

Certified Correct:


LYDIA H. CORAL

Corporate Accounts Analyst


GODOFREDO P. ABUZO, IV
Chief Corporate Accountant B