



**NATIONAL IRRIGATION ADMINISTRATION**  
**REGIONAL OFFICE IV-B MIMAROPA**  
**TRIAL BALANCE Fund 158 CARP**  
**As of October 31, 2016**

ASSETS	Account Code	Debit	Credit
<b>Current Assets</b>			
<b>Cash</b>			
Cash in Bank-Local Currency, Current Account	111 F.O.	2,575,301.02	
<b>Accounts Receivables</b>			
Due from Other Funds	144	181,865.86	
Advances to Contractors	181	0.30	
<b>Non-Current Assets</b>			
Other Structures	215	816,975.76	
Office Equipment	221	19,700.00	8,411.90
Accumulated Depreciation – Office Equipment	321		
Furnitures and Fixtures	222	93,269.58	
Accumulated Depreciation – Furnitures and Fixtures	322		27,372.09
IT Equipment and Software	223	150,110.00	
Accumulated Depreciation – IT Equipment and Software	323		27,760.75
Construction in Progress-Irrigation, Canals & Laterals	270	40,687,727.78	
Other Asset	290	3.00	
<b>LIABILITIES &amp; EQUITY</b>			
<b>Current Liabilities</b>			
<b>Inter Agency Payable</b>			
Due to BIR	412		19,122.74
Due to GSIS	413		(352.26)
Due to PAG-IBIG	414		1,002.76
Due to PHILHEALTH	415		575.00
<b>EQUITY</b>			
Government Equity	501		44,320,501.79
Retained Earnings	510		576.46
<b>INCOME</b>			
Subsidy Income from National Government	651		245,834.70
<b>EXPENSE</b>			
Salaries & Wages(Regular Pay)	701	89,290.25	
Personal Economic Relief Allow.(PERA)	711	10,090.89	
Cash Gift	724	2,500.00	
Year End Bonus	725	8,627.50	
Life & Ret. Insurance Contribution	731	13,031.49	
Pag-ibig Contribution	732	500.00	
Philhealth Contribution	733	1,312.50	
ECC Contribution	734	500.00	
<b>TOTAL</b>		<b>44,650,805.93</b>	<b>44,650,805.93</b>

Prepared by:

  
**STELLA MARIE T. LLAVE**  
 Sr. Accounting Processor A

Reviewed by:

  
**KIRSTY CAROLYN M. HERNANDEZ-ACERON**  
 Acting Division Manager - AED

Approved by:

  
**ENGR. RAYMON A. BUGACIA, CESE**  
 Acting Regional Manager



NATIONAL IRRIGATION ADMINISTRATION  
REGION IV-B, Calapan City, Oriental Mindoro  
STATEMENT OF CASH FLOW  
Fund 158 CARP

As of October 31, 2016

**CASH FLOW FROM OPERATING ACTIVITIES:**

**Cash Inflows**

Receipt of Inter-Agency Fund Transfer	P	21,178.93
<i>Receipt of funds for other inter-agency transactions</i>		
Other Receipt		5,900.73
<i>Receipt of Refund of Excess Payment</i>		
<b>Total Cash Inflows</b>		<u><b>27,079.66</b></u>

**Cash Outflows**

Payment of Expenses		123,119.52
<i>Payment of maintenance and other operating expenses</i>		
Payment of Accounts Payables		944.24
Release of other Intra-agency Fund Transfer		156,755.22
Grant of Cash Advances		
<i>Advances to Officers and Employees</i>		
<i>Cash Advances to Inter-agency /Due from other funds</i>		
Remittance of Withholding Tax except thru TRA		181,865.86
<i>Remittance of Various Salary Deductions</i>		
Payment of Other Payables		26,217.17
<b>Total Cash Outflows</b>		<u><b>502,602.01</b></u>

**Net Cash Provided by (used in) Operating Activities**

**(475,522.35)**

**CASH FLOWS FROM INVESTING ACTIVITIES**

**Cash Inflows**

<b>Cash Outflows</b>		765,914.78
Purchase of Properties and Equipment		
Construction in Progress - Irrigation Canal & Laterals		688,923.51
<b>Total Cash Outflows</b>		<u><b>(1,454,838.29)</b></u>

**Net Cash Provided by (used in) Investing Activities**

**(1,454,838.29)**

**Increase (Decrease) in Cash and Cash Equivalents**

**(1,930,360.64)**

**Effects of Exchange Rate Changes on Cash and Cash Equivalents**

**4,505,661.66**

**Cash and Cash Equivalents, January 1, 2016**

**2,575,301.02**

**Cash and Cash Equivalents, October 31, 2016**

Prepared by:

STELLA  T. LLAVE  
Sr. Accounting Processor A

Reviewed by:

KIRSTY  HERNANDEZ-ACERON  
Acting Divisional Manager - AFD

Approved by:

  
ENGR. RAMON A. BUGACIA, CESE  
Acting Regional Manager



NATIONAL IRRIGATION ADMINISTRATION  
REGION IV-B, Calapan City, Oriental Mindoro  
STATEMENT OF CASH FLOW  
Fund 158 CARP

For the Month- Ended October 31, 2016

**CASH FLOW FROM OPERATING ACTIVITIES:**

Cash Inflows  
Total Cash Inflows

\_\_\_\_\_  
\_\_\_\_\_

Cash Outflows

Payment of Expenses	P
<i>Payment of maintenance and other operating expenses</i>	
Payment of Accounts Payables	944.24
Remittance of Withholding Tax except thru TRA	
<i>Remittance of Various Salary Deductions</i>	
Payment of Other Payables	
Total Cash Outflows	P _____ 944.24

Net Cash Provided by (used in) Operating Activities

\_\_\_\_\_  
(944.24)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Cash Inflows

Cash Outflows	
Purchase of Properties and Equipment	
Construction in Progress - Irrigation Canal & Laterals	20,090.93
Total Cash Outflows	_____ <u><u>(20,090.93)</u></u>

Net Cash Provided by (used in) Investing Activities

\_\_\_\_\_  
(20,090.93)

Increase (Decrease) in Cash and Cash Equivalents  
Effects of Exchange Rate Changes on Cash and Cash Equivalents  
Cash and Cash Equivalents, September 30, 2016  
Cash and Cash Equivalents, October 31, 2016

(21,035.17)  
2,596,336.19  
2,575,301.02

Prepared by:

STELLA M.  T. LLAVE  
Sr. Accounting Processor A

Reviewed by:

KIRSTY CAROL  HERNANDEZ-ACERON  
Acting Division Manager - AFD

Approved by:

  
ENGR. RAMON A. BUGACIA, CESE  
Acting Regional Manager