



**NATIONAL IRRIGATION ADMINISTRATION**  
**REGIONAL OFFICE IV-B MIMAROPA**  
**TRIAL BALANCE Fund 501 CARP**  
 As of October 31, 2016

ASSETS	Account Code	Debit	Credit
<b>Current Assets</b>			
Cash	111 R.O.	890,584.76	
	111 F.O.	630,505.93	
<b>Prepayments</b>			
Advances to Contractors	181	1,162,026.27	
<b>Non-Current Assets</b>			
Communication Equipment	229	7,900.00	
Construction in Progress-Irrigation, Canals & Laterals	270	11,482,842.85	
<b>LIABILITIES &amp; EQUITY</b>			
<b>Current Liabilities</b>			
<b>Inter Agency Payable</b>			
Due to BIR	412		82,256.86
Due to GISIS	413		27,407.55
Due to PAG-IBIG	414		1,253.92
Due to PHILHEALTH	415		2,587.50
Due to Other GOCCs	417		2,289.11
Due to Other Funds	424		181,865.86
Other Payables	439		182,703.12
<b>EQUITY</b>			
Government Equity	501		8,366,792.90
Retained Earnings	510		(235,866.99)
<b>INCOME</b>			
Subsidy Income from Central Office	653		9,363,000.46
<b>EXPENSE</b>			
Salaries & Wages(Regular Pay)	701	1,913,016.49	
Salaries & Wages(Casual)	705	216,046.71	
Salaries & Wages(Contractual)	706	79,760.00	
Personal Economic Relief Allow.(PEIRA)	711	202,777.04	
Clothing Allowance	715	35,000.00	
Cash Gift	724	22,500.00	
Year End Bonus	725	224,154.68	
Life & Ret. Insurance Contribution	731	271,968.29	
Pag-ibig Contribution	732	9,600.00	
Philhealth Contribution	733	27,532.14	
ECC Contribution	734	9,600.00	
Other Personnel Benefits	749	117,462.80	
Travelling Expenses- Local	751	111,935.05	
Training Expenses	753	325,379.79	
Office Supplies Expenses	755	15,336.30	
Accountable Forms Expenses	756	3,600.00	
Gasoline, Oil and Lubricants Expenses	761	4,099.20	
Other Supplies Expenses	765	31,387.00	
Water Expenses	766	8,675.00	
Electricity Expense	767	59,680.86	
Postage and Deliveries	771	5,420.00	
Telephone Expenses- Mobile	773	8,816.07	
Internet Expenses	774	13,246.06	
Cable, Satellite, Telegraph and Radio Expenses	775	2,280.00	
Printing and Binding Expenses	781	1,903.00	
Representation Expense	783	500.00	
Transportation and Delivery Expense	784	24,711.00	
Legal Services	791	300.00	
Repairs and Maintenance - Office Buildings	811	4,503.00	
Repairs and Maintenance - Furnitures & Fixtures	822	360.00	
Repairs and Maintenance - IT Equipment & Software	823	4,100.00	
Repairs and Maintenance -Other Transportation Equipment	848	14,487.00	
Extraordinary Expenses	883	21,812.00	
Miscellaneous Expenses	884	8,481.00	
<b>TOTAL</b>		<b>17,974,290.29</b>	<b>17,974,290.29</b>

Prepared by:

Reviewed by:

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

**KIRSTY CAROLINE S. SANSANDEZ-ACERON**  
 Acting Division Manager - A/FD

Approved by:

**FRANCIS RAMON A. BUGACIA, CESE**  
 Acting Regional Manager



NATIONAL IRRIGATION ADMINISTRATION  
REGION IV-B, Calapan City, Oriental Mindoro  
STATEMENT OF CASH FLOW  
Fund 501 CARP  
For the Month- Ended As of October 31, 2016

**CASH FLOW FROM OPERATING ACTIVITIES:**

Cash Inflows		
Receipt of Intra-Agency Fund Transfer		P
<i>Receipt of funds from CO/Bureaus/Ros/Ous for implementation of program</i>		352,562.63
<i>Receipt of funds for other intra-agency transactions</i>		
Collection of Income/Revenues		
<i>Collection of Income/Revenues</i>		
Other Receipt		
<i>Receipt of Refund of cash advance</i>		
<i>Receipt of Refund from Excess Payment</i>		
<b>Total Cash Inflows</b>		<b><u>352,562.63</u></b>
<b>Cash Outflows</b>		
Payment of Expenses		P
<i>Payment of maintenance and other operating expenses</i>		77,812.45
Payment of Accounts Payables		285,923.34
Payment of Other Payables		
Grant of Cash Advances		
<i>Advances to Officers and Employees</i>		3,520.00
Release of other Intra-agency Fund Transfer		
Remittance to National Treasury		
Prepayments		
<i>Advances to Contractors</i>		254,582.89
Remittances of Personal Benefit Contributions and Mandatory Deductions		
<i>Remittances of taxes withheld not covered by TRA</i>		20,670.77
<i>Remittance of Various Salary Deductions</i>		28,353.26
Adjustments		
<i>Reversion of Unused/lapsed NCA/NTA</i>		
<i>Adjustments of cash shortage</i>		
<b>Total Cash Outflows</b>		<b><u>670,862.71</u></b>
<b>Net Cash Provided by (used in) Operating Activities</b>		<b><u>(318,300.08)</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Cash Inflows		
Cash Outflows		
<i>Purchase of Properties and Equipment</i>		916,667.16
<i>Construction in Progress - Irrigation Canal &amp; Laterals</i>		(916,667.16)
<b>Total Cash Outflows</b>		<b><u>(916,667.16)</u></b>
<b>Net Cash Provided by (used in) Investing Activities</b>		<b><u>(1,234,967.24)</u></b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		<b><u>2,756,057.93</u></b>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>		<b><u>1,521,090.69</u></b>
<b>Cash and Cash Equivalents, October 31, 2016</b>		

Prepared by:

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Acting Regional Manager



NATIONAL IRRIGATION ADMINISTRATION  
REGION IV-B, Calapan City, Oriental Mindoro  
STATEMENT OF CASH FLOW  
Fund 501 CARP

As of October 31, 2016

**CASH FLOW FROM OPERATING ACTIVITIES:**

Cash Inflows		
Receipt of Intra-Agency Fund Transfer		P
<i>Receipt of funds from CO/Bureaus/Ros/Ous for implementation of program</i>		9,419,300.46
<i>Receipt of funds for other intra-agency transactions</i>		340,331.52
Collection of Income/Revenues		
<i>Collection of Income/Revenues</i>		2,289.11
Other Receipt		
<i>Receipt of Refund of cash advance</i>		1,461.00
<i>Receipt of Refund from Excess Payment</i>		6,561.09
<b>Total Cash Inflows</b>		<b>9,769,943.18</b>
<b>Cash Outflows</b>		
Payment of Expenses		P
<i>Payment of maintenance and other operating expenses</i>		2,536,846.57
Payment of Accounts Payables		1,298,649.68
Payment of Other Payables		548,791.26
Grant of Cash Advances		
<i>Advances to Officers and Employees</i>		9,520.00
Release of other Intra-agency Fund Transfer		306,647.99
Remittance to National Treasury		923.96
Prepayments		
<i>Advances to Contractors</i>		1,323,882.96
Remittances of Personal Benefit Contributions and Mandatory Deductions		
<i>Remittances of taxes withheld not covered by TRA</i>		532,036.56
<i>Remittance of Various Salary Deductions</i>		514,641.16
Adjustments		
<i>Reversion of Unused/lapsed NCA/NTA</i>		56,300.00
<i>Adjustments of cash shortage</i>		7,128,240.14
<b>Total Cash Outflows</b>		<b>7,128,240.14</b>
<b>Net Cash Provided by (used in) Operating Activities</b>		<b>2,641,703.04</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Cash Inflows		
Cash Outflows		
<i>Purchase of Properties and Equipment</i>		7,900.00
<i>Construction in Progress - Irrigation Canal &amp; Laterals</i>		6,447,714.50
<b>Total Cash Outflows</b>		<b>(6,455,614.50)</b>
<b>Net Cash Provided by (used in) Investing Activities</b>		<b>(6,455,614.50)</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		<b>(3,813,911.46)</b>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>		<b>5,335,002.15</b>
<b>Cash and Cash Equivalents, January 1, 2016</b>		<b>1,521,090.69</b>
<b>Cash and Cash Equivalents, October 31, 2016</b>		<b>1,521,090.69</b>

Prepared by:

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