



Provincial Government of Isabela
Consolidated All Funds
Post-Closing Trial Balance
As of December 31, 2017

(With Comparative Figures for CY 2016)

Account Title	Account Code	2017		2016	
		Debit	Credit	Debit	Credit
Cash Local Treasury	1-01-01-010	596,481.13		1,378,484.35	
Cash in Bank - Local Currency, Current Account	1-01-02-010	2,940,578,249.30		1,814,976,690.88	
Cash in Bank - Local Currency, Savings Account	1-01-02-020	389,040,865.30		376,588,450.70	
Other Investments	1-02-05-990	10,000,000.00		10,000,000.00	
Loans Receivable - Others	1-03-01-990	220,484,254.46		220,733,909.46	
Due from National Government Agencies	1-03-03-010	6,479,894.50		6,487,748.47	
Due from Government-Owned and/or Controlled Corporations	1-03-03-020	4,890,234.61		4,890,234.61	
Due from Local Government Units	1-03-03-030	145,960,930.44		690,005,456.27	
Due from Other Funds	1-03-04-050	59,424,706.22		31,712,555.45	
Advances for Operating Expenses	1-03-05-010	106,500.00		346,767.61	
Advances for Payroll	1-03-05-020			284,132.07	
Advances to Special Disbursing Officer	1-03-05-030	208,583,019.71		462,056,067.86	
Advances for Officers and Employees	1-03-05-040	22,266,978.09		20,126,175.70	
Receivables - Disallowances/Charges	1-03-06-010	4,067,380.02		4,067,767.27	
Due from Officers and Employees	1-03-06-020	3,716,140.77		3,797,689.76	
Due from Non-Government Organizations/People's Organizations	1-03-06-030	5,655,943.66		5,655,943.66	
Other Receivables	1-03-06-990	813,528.94		1,338,191.32	
Office Supplies Inventory	1-04-04-010	5,974,606.33		5,185,979.59	
Accountable Forms, Plates and Stickers	1-04-04-020	1,669,084.85		1,865,639.17	
Food Supplies Inventory	1-04-04-050	7,240,251.00		3,036,036.00	
Drugs and Medicines Inventory	1-04-04-060	27,146,948.32		69,060,953.01	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	619,450.00		16,857,861.97	
Fuel, Oil and Lubricants Inventory	1-04-04-080	550,409.76		547,200.00	
Agricultural and Marine Supplies Inventory	1-04-04-090	998,871.00		998,871.00	
Construction Materials Inventory	1-04-04-130	1,495,600.00		1,495,600.00	
Other Supplies and Materials Inventory	1-04-04-990	32,124,610.00		31,066,610.00	
Advances to Contractors	1-05-01-010	151,594,605.11		226,373,701.85	
Other Prepayments	1-05-01-990	50,000.00		50,000.00	
Land	1-07-01-010	4,878,813.21		4,878,813.21	
Other Land Improvements	1-07-02-990	38,394,874.66		35,017,424.10	
Accumulated Depreciation - Other Land Improvements	1-07-02-991		19,230,608.56		17,861,171.32
Road Networks	1-07-03-010	297,623,500.97		161,543,755.53	
Accumulated Depreciation - Road Networks	1-07-03-011		2,647,376.65		
Water Supply Systems	1-07-03-040	4,854,560.00		259,560.00	
Power Supply Systems	1-07-03-050	15,808,273.37		15,808,273.37	
Accumulated Depreciation - Power Supply Systems	1-07-03-051		2,595,890.35		2,127,164.23
Parks, Plazas and Monuments	1-07-03-090	27,775,950.06		16,590,285.06	
Accumulated Depreciation - Parks, Plazas and Monuments	1-07-03-091		249,199.92		
Other Infrastructure Assets	1-07-03-990	85,379,816.77		56,779,269.37	
Accumulated Depreciation - Other Infrastructure Assets	1-07-03-991		831,187.41		
Buildings	1-07-04-010	307,131,109.14		297,789,012.18	

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Accumulated Depreciation - Buildings	1-07-04-011	162,003,329.99	153,262,967.47
School Buildings	1-07-04-020	547,964,025.44	505,179,999.02
Accumulated Depreciation - School Buildings	1-07-04-021	175,059,200.76	158,875,842.64
Hospitals and Health Centers	1-07-04-030	387,811,912.32	387,811,912.32
Accumulated Depreciation - Hospitals and Health Cente	1-07-04-031	59,872,621.56	47,993,737.55
Other Structures	1-07-04-990	166,643,540.68	161,040,554.15
Accumulated Depreciation - Other Structures	1-07-04-991	22,165,489.65	17,180,067.06
Office Equipment	1-07-05-020	59,651,319.34	53,994,430.34
Accumulated Depreciation - Office Equipment	1-07-05-021	39,225,380.00	31,669,316.92
Information and Communication Technology Equipment	1-07-05-030	166,629,865.60	128,185,068.23
Accumulated Depreciation - Information and Communic	1-07-05-031	72,971,416.79	53,910,225.17
Agricultural and Forestry Equipment	1-07-05-040	161,240,153.70	161,242,953.70
Accumulated Depreciation - Agricultural and Forestry E	1-07-05-041	68,135,327.78	56,454,784.39
Communication Equipment	1-07-05-070	16,582,090.42	14,719,190.42
Accumulated Depreciation - Communication Equipment	1-07-05-071	6,883,481.30	5,500,063.67
Construction and Heavy Equipment	1-07-05-080	631,060,335.62	599,824,801.70
Accumulated Depreciation - Construction and Heavy Eq	1-07-05-081	172,032,379.89	121,880,267.49
Disaster Response and Rescue Equipment	1-07-05-090	4,172,877.50	3,877,877.50
Accumulated Depreciation - Disaster Response and Res	1-07-05-091	2,660,541.35	2,320,167.83
Military, Police and Security Equipment	1-07-05-100	4,220,198.47	4,220,198.47
Accumulated Depreciation - Military, Police and Security	1-07-05-101	4,009,188.53	4,009,188.53
Medical Equipment	1-07-05-110	407,739,596.10	398,295,489.73
Accumulated Depreciation - Medical Equipment	1-07-05-111	168,054,988.05	136,563,218.61
Sports Equipment	1-07-05-130	535,700.00	695,700.00
Accumulated Depreciation - Sports Equipment	1-07-05-131	181,695.52	282,804.00
Technical and Scientific Equipment	1-07-05-140	1,006,600.00	1,006,600.00
Accumulated Depreciation - Technical and Scientific Ec	1-07-05-141	646,608.47	556,920.89
Other Machinery and Equipment	1-07-05-990	59,829,847.76	57,242,524.76
Accumulated Depreciation - Other Machinery and Equip	1-07-05-991	27,351,974.95	22,959,340.93
Motor Vehicles	1-07-06-010	280,996,386.15	280,939,706.55
Accumulated Depreciation - Motor Vehicles	1-07-06-011	190,619,166.25	173,473,533.34
Aircrafts and Aircrafts Ground Equipment	1-07-06-030	350,000.00	350,000.00
Accumulated Depreciation - Aircrafts and Aircrafts Grou	1-07-06-031	332,500.00	332,500.00
Watercrafts	1-07-06-040	15,121,187.00	14,756,187.00
Accumulated Depreciation - Watercrafts	1-07-06-041	8,257,812.27	6,973,198.72
Furniture and Fixtures	1-07-07-010	18,264,057.57	17,578,457.57
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011	9,197,283.72	7,810,270.70
Books	1-07-07-020	1,579,796.77	1,579,796.77
Accumulated Depreciation - Books	1-07-07-021	1,433,534.82	1,344,274.77
Construction in Progress - Infrastructure Assets	1-07-10-020	1,116,453,022.79	581,192,146.10
Construction in Progress - Buildings and Other Structur	1-07-10-030	76,263,247.42	18,913,294.77
Other Property, Plant and Equipment	1-07-99-990	107,514,798.63	91,033,706.48
Accumulated Depreciation - Other Property, Plant and E	1-07-99-991	60,469,944.84	45,597,440.27
Breeding Stocks	1-08-01-010	5,350,303.00	3,941,503.00
Accounts Payable	2-01-01-010	147,466,486.18	156,062,936.64
Due to Officers and Employees	2-01-01-020	24,697,873.83	6,708,893.24

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Loans Payable - Domestic	2-01-02-040	1,953,257,028.42	1,445,110,183.92
Due to BIR	2-02-01-010	12,074,128.60	25,177,748.91
Due to GSIS	2-02-01-020	287,913.05	55,643.66
Due to Pag-IBIG	2-02-01-030	916,936.27	116,754.94
Due to PhilHealth	2-02-01-040	328,843.59	3,600.00
Due to NGAs	2-02-01-050	752,207,231.08	366,145,357.30
Due to GOCCs	2-02-01-060	100,684.35	2,619,731.75
Due to LGUs	2-02-01-070	238,098,158.32	32,813,810.87
Due to Other Funds	2-03-01-010	59,424,706.22	31,712,555.45
Trust Liabilities - Disaster Risk Reduction and Managem	2-04-01-020	111,096,657.37	91,364,210.34
Guaranty/Security Deposits Payable	2-04-01-040	48,692,417.61	75,548,120.71
Other Deferred Credits	2-05-01-990		20,000.00
Other Payables	2-99-99-990	211,636,714.48	174,289,181.15
Government Equity	3-01-01-010	4,433,553,395.23	4,610,586,014.05
TOTAL		9,270,957,303.98	8,087,273,209.43
		9,270,957,303.98	8,087,273,209.43

CERTIFIED CORRECT :

Rosana E. Marquez
Asst. Provincial Accountant