



**Provincial Government of Isabela  
Consolidated All Funds  
Pre-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 - LCCA	1-01-02-010	2,940,578,249.30		1,814,976,690.88	
Cash in Bank - LCSA	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 Controllec	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/Peopl	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 Invento	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 Improve	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 Syster	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 Mc	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	1-07-03-991		831,187.41		
Buildings	1-07-04-010	307,131,109.14		297,789,012.18	
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	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 Eq	1-07-05-030	166,629,865.60		128,185,068.23	
Accumulated Depreciation - Information and Cor	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 For	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 Equ	1-07-05-071		6,883,481.30		5,500,063.67

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(With Comparative Figures for CY 2016)

Account Title	Account Code	2017		2016	
		Debit	Credit	Debit	Credit
Construction and Heavy Equipment	1-07-05-080	631,060,335.62		599,824,801.70	
Accumulated Depreciation - Construction and He	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 a	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 S	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 Scient	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 an	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 Airconf	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 Fixtur	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 St	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, Plan	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
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		238,099,908.32		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 Ma	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		214,798,748.31		174,289,181.15
Government Equity	3-01-01-010		4,129,609,178.37		4,144,041,164.76
Prior Period Adjustment	3-01-01-020	438,414,291.06		86,301,880.28	
Real Property Tax- Basic	4-01-02-040		51,211,764.98		37,506,810.84
Discount on Real Property Tax- Basic	4-01-02-041	3,220,982.09			
Special Education Tax	4-01-02-050		68,524,250.04		53,582,436.08
Discount on Special Education Tax	4-01-02-051	4,135,929.35			
Real Property Transfer Tax	4-01-02-080		8,171,592.92		6,277,211.80
Tax on Sand, Gravel and Other Quarry Products	4-01-03-040		13,552,631.61		9,356,152.88
Tax on Delivery Trucks and Vans	4-01-03-050		3,532,840.00		4,534,734.21
Amusement Tax	4-01-03-060		45,715.00		45,510.00
Franchise Tax	4-01-03-070		1,962,254.95		1,574,691.12
Printing and Publication Tax	4-01-03-080		13,020.65		2,084.10
Other Taxes	4-01-04-990		1,241,850.00		1,279,531.00
Tax Revenue - Fines and Penalties - Property Tax	4-01-05-020		1,998,220.09		
Tax Revenue - Fines and Penalties - Other Taxes	4-01-05-040				1,657,081.77
Share from Internal Revenue Collections (IRA)	4-01-06-010				
			2,490,192,785.00		2,212,878,397.00

**Provincial Government of Isabela**  
**Consolidated All Funds**  
**Pre-Closing Trial Balance**  
**As of December 31, 2017**  
(With Comparative Figures for CY 2016)

Account Title	Account Code	2017		2016	
		Debit	Credit	Debit	Credit
Share from National Wealth	4-01-06-030		497,625.90		3,574,454.13
Permit Fees	4-02-01-010		1,102,500.00		1,014,444.00
Clearance and Certification Fees	4-02-01-040		397,300.00		272,350.00
Occupation Fees	4-02-01-140		393,145.00		260,773.50
Fines and Penalties - Service Income	4-02-01-980		2,983.20		650.00
Other Service Income	4-02-01-990		14,947,205.36		167,476,479.42
Rent Income	4-02-02-050		6,104,652.00		1,862,139.00
Income from Printing and Publication	4-02-02-170		27,709.40		
Sales Revenue	4-02-02-180		27,854,736.95		20,019,449.52
Hospital Fees	4-02-02-200		212,051,233.97		209,094,699.46
Interest Income	4-02-02-220		12,934,070.16		12,983,715.13
Share in the Profit of Joint Venture	4-02-02-260		1,162,842.41		
Other Business Income	4-02-02-990		100,680.00		
Share from PCSO	4-04-01-020		3,521,981.00		
Fines and Penalties - Business Income	4-02-02-980				1,250.95
Subsidy from National Government	4-03-01-010				130,028,617.49
Grants and Donations in Cash	4-04-02-010		1,522,000.00		1,508,000.00
Miscellaneous Income	4-06-01-010		1,846,670.62		964,134.52
Salaries and Wages - Regular	5-01-01-010	288,133,661.96		271,616,691.16	
Salaries and Wages - Casual/Contractual	5-01-01-020	140,038,746.27		131,592,754.45	
Personal Economic Relief Allowance (PERA)	5-01-02-010	23,195,318.13		23,303,363.57	
Representation Allowance (RA)	5-01-02-020	5,261,750.00		5,285,750.00	
Transportation Allowance (TA)	5-01-02-030	820,000.00		795,000.00	
Clothing/Uniform Allowance	5-01-02-040	4,850,000.00		4,895,000.00	
Subsistence Allowance	5-01-02-050	7,006,378.35		7,789,797.83	
Laundry Allowance	5-01-02-060	725,550.00			
Honoraria	5-01-02-100				
Hazard Pay	5-01-02-110	8,024,285.52		7,906,329.03	
Overtime and Night Pay	5-01-02-130	9,411,854.47		7,148,658.82	
Year End Bonus	5-01-02-140	24,507,192.00		22,632,598.50	
Cash Gift	5-01-02-150	5,716,500.00		5,580,000.00	
Other Bonuses and Allowances	5-01-02-990	23,743,842.00		25,241,735.00	
Retirement and Life Insurance Premiums	5-01-03-010	34,449,418.46		32,425,321.59	
Pag-IBIG Contributions	5-01-03-020	1,160,000.00		1,174,575.00	
PhilHealth Contributions	5-01-03-030	2,924,325.00		2,840,687.50	
Employees Compensation Insurance Premiums	5-01-03-040	1,159,528.63		1,165,558.59	
Terminal Leave Benefits	5-01-04-030	17,987,709.04		21,450,222.19	
Other Personnel Benefits	5-01-04-990	13,554,500.00		5,559,000.00	
Travelling Expenses - Local	5-02-01-010	29,591,928.19		27,777,740.77	
Travelling Expenses - Foreign	5-02-01-020	377,338.57		679,080.93	
Training Expenses	5-02-02-010	4,998,384.03		3,570,203.69	
Scholarship Grants/Expenses	5-02-02-020	22,947,240.00			
Office Supplies Expenses	5-02-03-010	23,474,237.61		24,568,199.74	
Accountable Forms Expenses	5-02-03-020	183,360.00		376,886.23	
Food Supplies Expenses	5-02-03-050	28,670,834.35		71,430,735.08	
Drugs and Medicines Expenses	5-02-03-070	111,770,128.14		76,319,862.93	
Medical, Dental and Laboratory Supplies Expense	5-02-03-080	86,888,008.57		58,478,448.67	
Fuel, Oil and Lubricants Expenses	5-02-03-090	42,239,457.10		39,228,652.52	
Textbooks and Instructional Materials Expenses	5-02-03-110	997,120.00			
Agricultural and Marine Supplies Expenses	5-02-03-100			1,335,621.00	
Other Supplies and Materials Expenses	5-02-03-990	10,379,834.14			
Other Supplies and Materials Expenses	5-02-03-990			5,259,912.14	
Water Expenses	5-02-04-010	2,463,715.87		2,038,547.92	
Electricity Expenses	5-02-04-020	26,838,941.20		26,217,457.58	
Postage and Courier Services	5-02-05-010	314,871.45		105,899.50	
Telephone Expenses	5-02-05-020	10,244,109.30		9,915,985.03	
Internet Subscription Expenses	5-02-05-030	94,502.22		88,243.73	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	3,168,418.15		2,176,562.17	
Awards/Rewards Expenses	5-02-06-010	430,000.00			
Printing and Publication Expenses	5-02-99-020	1,366,120.70		1,768,301.85	

**Provincial Government of Isabela**  
**Consolidated All Funds**  
**Pre-Closing Trial Balance**  
**As of December 31, 2017**  
(With Comparative Figures for CY 2016)

Account Title	Account Code	2017		2016	
		Debit	Credit	Debit	Credit
Transportation and Delivery Expenses	5-02-99-040	130,191.00		74,390.00	
Confidential Expenses	5-02-10-010	30,000,000.00		200,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	548,514.00		487,382.00	
Auditing Services	5-02-11-020	67,223.97		49,280.65	
Other Professional Services	5-02-11-990	6,603,240.00		5,462,682.75	
Janitorial Services	5-02-12-020	5,957,192.16		5,366,921.45	
Security Services	5-02-12-030	16,572,073.55		18,178,879.97	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	1,212,124.69		736,097.93	
Repairs and Maintenance - Buildings and Other S	5-02-13-040	7,416,178.09		10,338,819.08	
Repairs and Maintenance - Machinery and Equip	5-02-13-050	13,568,085.94		12,811,370.43	
Repairs and Maintenance - Transportation Equip	5-02-13-060	18,650,135.97		21,265,331.14	
Repairs and Maintenance - Leased Assets	5-02-13-080	150,500.00			
Repairs and Maintenance - Other Property, Plant	5-02-13-990	66,430.00		1,167,090.00	
Subsidy to Local Government Units	5-02-14-030	203,600,000.00		152,250,000.00	
Taxes, Duties and Licenses	5-02-16-010	2,501,177.71		2,596,743.01	
Fidelity Bond Premiums	5-02-16-020	344,245.53		367,119.50	
Insurance Expenses	5-02-16-030	14,194,268.56		11,411,791.05	
Advertising Expenses	5-02-99-010	456,115.20		1,000,223.75	
Representation Expenses	5-02-99-030	39,820,482.78		36,372,092.95	
Rent Expenses	5-02-99-050	275,000.00			
Membership Dues and Contributions to Organiza	5-02-99-060	469,735.00		678,510.00	
Subscription Expenses	5-02-99-070	813,380.00		1,600,215.00	
Donations	5-02-99-080	322,619,942.46		456,307,529.89	
Other Maintenance and Operating Expenses	5-02-99-990	175,713,487.91		450,740,897.86	
Interest Expenses	5-03-01-020	76,976,337.10		41,312,695.35	
Bank Charges	5-03-01-040	400.00		200.00	
Other Financial Charges	5-03-01-990	86,792.90		3,205,994.89	
Depreciation - Land Improvements	5-05-01-020	1,369,437.24		1,435,478.41	
Depreciation - Infrastructure Assets	5-05-01-030	4,196,490.10		371,491.28	
Depreciation - Buildings and Other Structures	5-05-01-040	41,788,027.24		25,170,652.67	
Depreciation - Machinery and Equipment	5-05-01-050	127,328,706.41		86,338,970.33	
Depreciation - Transportation Equipment	5-05-01-060	28,396,019.48		24,685,094.35	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	1,476,273.07		1,355,157.09	
Depreciation - Other Property, Plant and Equipm	5-05-01-990	14,885,308.20		12,165,580.15	
Loss on Sale of Property, Plant and Equipment	5-05-04-040			9,665,000.71	
<b>TOTAL</b>		<b>11,895,091,132.16</b>	<b>11,895,091,132.16</b>	<b>10,498,484,158.06</b>	<b>10,498,484,158.06</b>

**CERTIFIED CORRECT :**

**Rosana E. Marquez**

*Asst. Provincial Accountant*

Date/Time P: 7/23/18 1:36 PM

FILENAME: FS/TrialBalance AllFunds/GF