

Philippine Crop Insurance Corporation			
PRO FORMA TRIAL BALANCE			
(Converted to NGAS)			
As of September 30, 2017			
For the Nine-Months Ended September 30, 2017			
Account		Consolidated	
Code	Account Title	Debit	Credit
102	Cash with Collecting officers	349,630.12	12,882.12
103	Working Fund	27,280.00	41,232.91
104	Petty Cash Fund	173,000.00	-
106	Payroll Fund	-	-
111	Cash in Bank -Local Currency, Current Account	-	-
111a	Cash in Bank-Local Currency, CA-GAF	562,336,599.03	27,000.00
111b	Cash in Bank-Local Currency, CA-MA	37,953,843.90	-
111c	Cash in Bank-Local Currency, CA-IF	899,000,000.00	1,855,937,167.75
111d	Cash in Bank -Local Currency, CA-CF	93,754,756.58	-
111g	Cash in Bank -Local Currency, CA-UNDP	-	-
112	Cash in Bank LCSA-OSDA	7,926,991.79	789,531.60
113	Cash in Bank -Local Currency, Time Deposits	-	-
119	Marketable Securities	417,604,687.17	-
125	Premiums Receivable	-	-
125a	Premiums Receivable-Crop	-	-
125a1	Palay	-	-
125a1-1	Farmers	103,901.76	-
125a1-2	Lending Institution	1,926,353.23	-
125a1-3	National Government/PP/RSBSA	(530,989,152.65)	-
125a1-4	DA-Projects	-	-
125a1-5	DAR	-	-
125a2	Corn	-	-
125a2-1	Farmers	913,440.10	-
125a2-2	Lending Institution	295,538.29	-
125a2-3	National Government	300,767,952.09	-
125a2-4	National Government-DAR	42,201.73	-
125b	Premiums Receivable-Non-Crop	-	-
125b1	Fire	1,498,100.39	1,464,342.73
125b2	Property Floater	3,552,989.68	-
125b3	Commercial Car	96,741.28	-
125b4	Contractors' All Risk	-	-
125b5	NCI-DAR	-	-
125b6	NCI-Government Share	704,501.71	-
125b7	NCI-Marine	1,500.00	-
125b8	NCI-Fisheries	-	-
125b9	NCI-Fisheries-Government Share	1,777,923.00	-
125c	Premiums Receivable-HVCC	27,495,241.81	-
125c-1	HVCC-DAR	204,122.06	-
125c-2	HVCC-Government Share	61,170,012.55	-
125d	Premiums Receivable-Term Insurance	-	-
125d1	AP3	445.59	-
125d2	LRP2	15,199.47	-
125d3	ADS2	597,519.00	-
125d4	AP3-DAR	56,297.00	-
125d5	LRPP-DAR	-	-
125d6	ADS2-DAR	214,330.50	-
125d7	ADS2-DA Project	15,660.00	-
125e	Premiums Receivable-Livestock Insurance	49,796,041.10	-
125e-1	Livestock-DAR	781,231.55	-
125e-2	Livestock-Government Share	71,710,846.60	-
125f	Fishery-Government Share	1,713,842.67	-
129	Interest Receivables	-	-
129a	Bonds	9,884,075.38	-
142	Due from NGAs	-	-
142a	DBM	-	-

Account Code	Account Title	Consolidated	
		Debit	Credit
142b	Others	400,000.00	-
142b1	Due from Other NGA-Dept. of Agriculture	-	-
143	Due from Other NGA - Procurement Service	581,285.08	-
145	Due from Central/Home Office	-	-
145a	Regional Office No. 1	237,600,497.45	-
145b	Regional Office No. 2	243,919,937.36	-
145c	Regional Office No. 3	117,545,304.38	-
145d	Regional Office No. 3A	188,147,023.06	-
145e	Regional Office No. 4	335,274,899.39	-
145f	Regional Office No. 5	-	-
145g	Regional Office No. 6	779,160,319.40	-
145h	Regional Office No. 7	160.00	-
145i	Regional Office No. 8	219,058,004.72	-
145j	Regional Office No. 9	118,698,068.45	-
145k	Regional Office No. 10	216,541,530.16	-
145l	Regional Office No. 11	-	-
145m	Regional Office No. 12	182,466,431.91	-
148	Due from Regional/Branch Offices	-	-
148a	Regional Office No. 1	44,179,452.73	-
148b	Regional Office No. 2	78,309,042.17	36,928,827.95
148c	Regional Office No. 3	27,008,080.14	-
148d	Regional Office No. 3A	37,407,688.69	-
148e	Regional Office No. 4	133,606,340.18	35,608,665.21
148f	Regional Office No. 5	69,638,360.65	-
148g	Regional Office No. 6	185,884,553.34	-
148h	Regional Office No. 7	73,323,455.42	16,609,647.21
148i	Regional Office No. 8	130,404,471.21	5,628,744.00
148j	Regional Office No. 9	126,815,374.64	11,787,791.94
148k	Regional Office No. 10	159,726,538.11	41,083,304.83
148l	Regional Office No. 11	193,989,069.65	-
148m	Regional Office No. 12	280,571,675.72	-
150	Due from Other Funds	2,480,012.01	-
151	Advances to Officers and Employees	1,080,488.93	-
152	Due from Officers and Employees	125,027.72	2,543.81
155	Receivable-Disallowances/Charges	12,391,954.35	-
159	Other Receivables	28,660.82	-
159a	CALF Guarantee Receivable	58,354,878.21	-
159b	STD-Claims Paid	43,402,370.76	-

Account Code	Account Title	Consolidated	
		Debit	Credit
159c	STD-3rd IBRD Project	85,510.51	-
159d	Adjudicated Claims	3,724,228.97	-
159e	PLI	367,620.01	-
159f	Banks	540,738.88	-
159g	STD Advances on Claims	178,527.83	-
159h	Car Plan	-	-
159i	Doc. Stamps	-	-
159i1	Fire	-	-
159i2	Property Floater	18,760.56	-
159i3	Commercial Car	12,092.86	-
159i4	Contractors' All Risk	-	-
159i5	HVCC	-	-
159j	Premium Tax	-	-
159j1	Fire	73,896.81	-
159j2	Property Floater	13,667.97	-
159j3	Commercial Car	9,469.73	-
159j4	Contractors' All Risk	-	-
159j5	HVCC	-	-
159k	Local Government Tax	-	-
159k1	Fire	9,508.82	-
159k2	Property Floater	1,487.60	-
159k3	Commercial Car	589.21	-
159k4	Contractors' All Risk	-	-
159l	Other Taxes	-	-
159l1	Fire	22,785.73	-
159l2	Property floater	-	-
159l3	Commercial car	-	-
159l4		-	-
159m	Claims on Banks Unremitted	2,286,633.74	-
159n	Reinsurer's Inward	1,161.40	-
159o	Other Receivables-Miscellaneous	2,715,696.12	-
159o1	Other Receivables-Miscellaneous-UNDP	0.01	-
159p	Other Receivables-Philccap	-	-
161	Treasury Bills	-	-
161a	Proper	-	-
161b	Sinking Fund	-	-
161c	Gintong Ani Program	-	-
163	Bonds	3,717,555,108.03	-
181	Office Supplies Inventory	3,845,541.00	-
201	Prepaid Rent	361,960.52	-
202	Prepaid Insurance	359,780.13	-
203	Prepaid Travelling Exp-Others	31,848.00	-
209	Other Prepaid Expenses	-	-
209a	Proper	-	-
209b	Sinking Fund	-	-
209c	GAP	-	-
209d	Others	78,127.92	-
209e	Premium-Bonds	-	-
210	Guaranty Deposits	1,372,867.94	-
213	Other Current Assets	305,060.26	-
220	Other Long Term Receivables	-	-
220a	Premium Receivable-NG (Arrearages)	-	-
220a1	Palay	139,043,365.67	-
220a1-1	Farmers	-	-
220a2	Corn	29,715,129.82	-

Account Code	Account Title	Consolidated	
		Debit	Credit
220a2-1	Farmers	-	-
220b	National Government-Long Term	-	-
220c	Lending Institutions	-	-
220c-1	Palay	-	-
220c-2	Corn	-	-
220d	Farmers	-	-
220d-1	Palay	130,848,348.77	-
220d-2	Corn	16,057,832.89	-
220e	Due from Other Funds	74,770.20	-
221	Investments in Treasury bills	-	-
222	Investments in Stocks (CISP,PLDT, Eastern Visayas)	475,700.00	-
235	Other Long-Term Investments (APRACA,PLI, Club Filipino)	1,640,000.00	-
	Land	1,428,879.68	-
	Building	16,183,707.42	-
254	Leasehold Improvements, Buildings	10,911,515.71	-
255	Equipment	-	-
255a	Office Equipment	15,957,151.16	-
255b	IT Equipment	32,304,335.98	-
255c	IT Software	6,129,259.75	-
254	Furniture and Fixtures	7,889,856.89	-
256	Land Transportation	46,116,586.84	-
260	Other Property, Plant and Equipment	3,111,957.83	-
270	Semi-Expendable Exp.-Furniture & Fixtures	78,149.00	-
299	Other Assets	887,242.69	-
320	Allowance for Doubtful Accounts	-	-
320a	CALF Guarantee Receivable	-	51,896,117.60
320b	STD-Claims Paid	-	43,578,842.07
320c	STD-3rd IBRD Project	-	85,510.51
320d	Adjudicated Claims	-	3,724,228.97
320e	Others	-	3,740,130.70
320f	Banks	-	540,738.88
320g	STD-Advances on Claims	-	178,527.83
320m	Claims on Banks Unremitted	-	2,284,896.16
354	Accumulated Depreciation-Leasehold Improvements, Buildings	-	5,452,077.97
355	Accumulated Depreciation-Equipment	-	-
355a	Office Equipment	-	7,307,230.11
355b	IT Equipment	-	15,119,656.01
355c	IT Software	-	-
354	Accumulated Depreciation-Furniture & Fixtures	-	3,726,771.21
356	Accumulated Depreciation-Land Transportation	-	24,719,044.59
360	Accumulated Depreciation-Other PPE	-	1,582,004.66
361	CALF Recoveries	-	6,458,760.61
403	Insurance Claims Payable/Accrued (Due to Members)	-	-
403a	Crop	-	-
403a1	Palay	35,316,942.00	48,806,736.76
403a1-1	Palay-DAR	111,485.00	100,000.00
403a2	Corn	470,220.00	1,240,974.00
403a2-1	Corn-DAR	-	-
403b	Non-Crop	-	-
403b1	Fire	-	5,501,655.57
403b2	Property Floater	6,864.29	-
403b3	Commercial Car	-	-
403b4	Contractors' All Risk	-	-
403b5	NCI-DAR	-	-
403b6	Marine	-	-
403b7	NCI-Fisheries	-	161,500.00
403c	HVCC	125,708.40	176,544.00
403c1	HVCC-DAR	-	-
403d	Term Insurance	-	-
403d1	AP3	70,000.00	225,000.00
403d2	LRP2	-	-

Account Code	Account Title	Consolidated	
		Debit	Credit
403d3	ADS2	310,000.00	-
403d4	AP3-DAR	-	-
403d5	LRP2-DAR	-	-
403d6	ADS2-DAR	-	-
403e	Livestock	188,000.00	1,184,348.50
403e-1	Livestock-DAR	-	-
403f	Death benefit	10,000.00	-
403g	Fishery	-	638,274.57
406	Dividends Payable	-	-
407	Insurance/Reinsurance Payable	-	-
409	Interest Payable	-	-
411	Guaranty Deposits Payable	-	365,850.76
413	Tax Refunds Payable	-	-
422	Due to BIR	-	-
422a	Withholding Tax	32,682.24	1,951,979.52
422b	Documentary Stamps	-	-
422b1	Non-Crop	-	-
422b1-1	Fire	73,552.57	306,702.92
422b1-2	Property Floater	6,981.88	16,500.29
422b1-3	Commercial Car	-	173,106.52
422b1-4	Contractors' All Risk	-	-
422b2	High Value Commercial Crops	-	217,499.39
422b3	Term Insurance	-	-
422b3-1	AP3	-	2,307.72
422b3-2	LRP2	-	1,842.10
422b3-3	ADS2	-	11,785.24
422b4	Livestock	-	77,624.92
422b5	Fishery	-	497,378.29
422c	Premium Tax	-	-
422c1	Non-Crop	-	-
422c1-1	Fire	-	281,921.25
422c1-2	Property Floater	10,290.00	25,672.87
422c1-3	Commercial Car	5,952.60	-
422c1-4	Contractors' All Risk	-	35,742.50
422c2	High Value Commercial Crops	-	99,876.93
422c3	Term Insurance	-	-
422c3-1	AP3	-	20,049.66
422c3-2	LRP2	-	20,982.20
422c3-3	ADS2	-	30,707.67
422c4	Livestock	8,777.35	276,714.76
422c5	Fishery	-	715.18
422d	Other Taxes Payable	-	-
422d1	Fire Insurance	-	192,148.98
422d2	Property Floater	-	10,282.48
422d3	Commercial Car Insurance	-	155.50
422d4	Contractors' All Risk	-	-
423	Due to GSIS	-	-
423a	Life and Retirement Premiums	31,751.08	814,536.31
423b	SIF	300.00	12,220.00
423c	Loans	24,770.35	388,962.02
423d	Optional Insurance	-	9,587.51
424	Due to Pag-ibig	-	-
424a	Contribution	-	103,772.95
424b	Loans	1,686.55	22,933.20
425	Due to Philhealth	575.00	83,748.16
426	Due to Other NGAs	200,000.00	53,259,041.23
426a	ACPC-GAP	-	-
426b	ACPC-CALF	-	478,791.37
426c	COA	-	11,521,222.21
428	Due to LGUs	-	-
428a	Non-Crop	-	-
428a1	Fire	-	187,780.05
428a2	Property Floater	-	1,800.27
428a3	Commercial Car	-	1,855.16
428a4	Contractors' All Risk	-	82,075.73

Account Code	Account Title	Consolidated	
		Debit	Credit
428a5	Fishery	-	-
430	Due to Central/Home Office	-	-
430a	Regional Office No. 1	-	44,035,715.51
430b	Regional Office No. 2	628,673.12	77,555,420.38
430c	Regional Office No. 3	-	27,063,642.72
430d	Regional Office No. 3A	-	37,255,829.70
430e	Regional Office No. 4	37,452,887.81	133,245,128.30
430f	Regional Office No. 5	109,476,950.18	-
430g	Regional Office No. 6	-	583,811,817.17
430h	Regional Office No. 7	321,618,894.54	-
430i	Regional Office No. 8	6,638,440.32	149,214,471.21
430j	Regional Office No. 9	13,303,552.75	126,488,966.48
430k	Regional Office No. 10	10,825.45	154,774,490.93
430l	Regional Office No. 11	-	41,158,664.13
430m	Regional Office No. 12	-	280,464,670.72
433	Due to Regional/Branch Office	-	-
433a	Regional Office No. 1	-	218,891,525.45
433b	Regional Office No. 2	-	193,528,454.96
433c	Regional Office No. 3	-	111,762,616.14
433d	Regional Office No. 3A	-	106,791,508.03
433e	Regional Office No. 4	-	304,755,546.91
433f	Regional Office No. 5	-	136,247,070.91
433g	Regional Office No. 6	-	363,421,530.25
433h	Regional Office No. 7	-	331,770,522.28
433i	Regional Office No. 8	-	202,507,850.31
433j	Regional Office No. 9	-	107,798,618.31
433k	Regional Office No. 10	-	159,327,927.38
433l	Regional Office No. 11	-	123,685,767.49
433m	Regional Office No. 12	-	164,961,773.30
435	Due to Other Funds	-	-
435a	SRTF	0.20	312,365.02
435b	CALF Trust Fund	-	96,351.21
435c	Other Liabilities-AGF	-	-
436	Due to Officers and Employees	-	228,965.87
438	Performance/Bidders/Bail Bonds Payable	-	838,138.14
439	Other Payables	-	-
439a	Accrued Expenses	13,687.50	356,629.32
439b	Service Fee Payable	23,068.94	1,238,525.27
439c	Other Payables-Provident Fund	55,627.03	850,623.18
439d	NHMF	-	3,681.51
439e	Employees Association	1,685.00	57,318.80
439f	Return Premium Payable	-	-
439f1	Palay	-	-
439f1-1	Farmers	-	592,060.24
439f1-2	Lending Institutions	-	3,469,267.83
439f2	Corn	-	-
439f2-1	Farmers	39.73	4,318.46
439f2-2	Lending Institutions	-	876,600.97
439f3	Livestock	-	53,019.04
439f4	HVCC	-	17,583.22
439f5	Term Insurance	-	45,714.02
439g	Creditors	19,668.80	552,459.18
439h	Accrued Payroll	-	25,891.48
439i	No Claim Bonus Payable	-	-
439j	Others (includes the 56M unused DA proj.)	-	20,669,330.85
465	Reserve for Unearned Premiums	-	-
465a	Crops	-	-
465a1	Palay	-	-

Account Code	Account Title	Consolidated	
		Debit	Credit
465a1-1	Borrowing Farmers	37,592,915.96	125,338,699.04
465a1-2	Self Financed	-	328,934,933.98
465a2	Corn	-	-
465a2-1	Borrowing Farmers	38,129,861.32	8,091,036.24
465a2-2	Self Financed	853,630.67	102,290,101.85
465b	NCI	-	-
465b1	Fire	-	4,714,589.53
465b2	Property Floater	14,714.93	2,097,947.51
465b3	Commercial Car	-	264,077.80
465b4	Contractors' All Risk	-	3,288,870.40
465b5	Fishing Boat	-	1,225,532.00
465b6	Fisheries	-	1,892,076.14
465c	HVCC	-	88,490,056.74
465d	Term Insurance	-	-
465d1	AP3	-	3,617,516.86
465d2	LRP2	-	10,733,031.81
465d3	ADS2	-	43,884,249.27
465e	Livestock Insurance	-	182,921,085.68
465f	Fishery	-	1,996,642.56
475	Other Deferred Credits	-	-
475a	Trust Liability Premiums/Other Deferred Income	-	5,744,875.32
475a1	Palay	548,761.35	18,038,904.21
475a2	Corn	172,768.74	3,536,360.32
475a3	NCI	188,298.49	302,827.25
475a4	HVCC	257,425.64	8,318,225.06
475a5	Term Insurance	636,364.78	3,062,507.38
475a6	Livestock	-	6,251,763.12
475a7	Fishery	25,619.17	405,979.46
475a8	UNDP	-	-
475b	Deferred Premium Income	-	1,398,421,274.66
475c	Gain/Loss on Valuation of Securities	-	147,800.00
475d	Others	-	7,166,871.75
500	Capital	-	-
500a	Authorized Capital Stock	-	2,000,000,000.00
500b	Unissued Capital Stock	1,161,247,100.00	-
503	Share Capital	-	-
156	Subscriptions Receivable	249,045,584.58	-
504	Share Premium	-	-
505	Subscribed Share Capital	-	761,247,100.00
507	Appropriation Reserve	-	-
510	Accumulated Profits (Losses)	-	-
510a	Appropriated	-	-
510b	Unappropriated	-	49,941,640.69
511	Contributed Surplus	-	159,451,430.53
511a	Reserve for Indemnity Fluctuation	-	-
511b	Dividends	-	-
512	Prior Years' Adjustments	159,161,798.68	33,772,872.98
513	Income and Expense Summary	-	-
577	Commission Income	-	-
577a	Non-Crop	-	-
577a1	Fire	-	6,768.96
577a2	Property Floater	-	-
577a3	Commercial Car	-	-
577a4	Contractors' All Risk	-	-
577a5	Marine	-	-
577b	HVCC	-	-
577c	Livestock	-	-
577e	Fishery	-	-
585	Guarantee Fees	-	-
595	Insurance Premiums	-	-
595a	Crop	-	-
595a1	Palay	-	-

Account Code	Account Title	Consolidated	
		Debit	Credit
595a1-1	Borrowing Farmers	-	70,649,041.58
595a1-2	Self-Financed Farmers	-	16,763,985.90
595a1-3	Lending Institutions	-	37,291,495.84
595a1-4	National Government	-	-
595a1-4a	Borrowing Farmers/RSBSA	-	863,291,478.64
595a1-4b	Self-Financed Farmers	-	140,921,014.16
595a1-4c	DA Projects	-	113,496,149.09
595a1-4c1	DA Projects-WARA	-	4,126,193.93
595a1-4c1	Palay-Yolanda	-	6,062,435.80
595a1-4c2	Palay-UNDP/WIBI	-	67,936.00
595a1-4d	DAR/APCP	-	36,194,747.72
595a2	Corn	-	-
595a2-1	Borrowing Farmers	-	15,365,240.07
595a2-2	Self-Financed Farmers	-	7,261,617.38
595a2-3	Lending Institutions	-	11,015,451.50
595a2-4	National Government/PP/RSBSA	-	-
595a2-4a	Borrowing Farmers	-	181,756,669.07
595a2-4b	Self-Financed Farmers	-	64,749,399.85
595a2-4b1	Corn-Yolanda	-	952,300.00
595a2-4b2	Corn-WACA	-	-
595a2-4b3	DA Project	-	68,600.00
595a2-4b4	WIBI	-	70,902.00
595a2-4c	DAR/APCP	-	4,555,631.63
595b	Non-Crop	-	-
595b1	Fire	-	4,305,362.74
595b2	Property Floater	-	795,622.52
595b3	Commercial Car	-	1,678,800.00
595b4	Contractors' All Risk	-	-
595b5	Marine	-	-
595b6	NCI-DAR	-	20,925.00
595b7	NCI-National Government/PP	-	2,426,600.33
595b8	NCI-Yolanda	-	27,000.00
595b9	NCI-Fisheries	-	826,100.00
595b10	NCI-Government Share-Fisheries	-	3,744,529.74
595c	HVCC	-	13,000,827.83
595c-1	HVCC-DAR/APCP	-	18,693,925.62
595c-2	HVCC-National Government/PP/RSBSA	-	118,849,056.16
595c-3	HVCC-(Yolanda)/DA	-	353,728.00
595d	Term Insurance	-	-
595d1	AP3	-	6,544,762.94
595d2	LRP2	-	11,514,633.55
595d3	ADS2	-	38,753,292.75
595d4	AP3-DAR	-	-
595d5	LRP2-DAR	-	66,476.25
595d6	ADS2-DAR	-	-
595d7	ADS2-DA Project	-	17,400.00
595d8	ADS2-NG-Yolanda	-	15,375.00
595e	Livestock	-	18,029,824.32
595e-1	Livestock-DAR/APCP	-	317,734.79
595e-2	Livestock-National Government/PP	-	114,047,726.35
595e-3	Livestock-National Government-Yolanda	-	296,344.00
595f	Fishery	-	540,182.55
595f-1	Fishery-DAR	-	387,457.92
595f-2	Fishery-National Government/PP/RSBSA	-	1,214,076.73
595f-3	Fishery -Yolanda	-	-
605	Other Fines and Penalties	-	3,299.20
673	Interest Income	-	-
673a	Short-term Investment	-	-
673a1	Proper	-	41,788.42
673a2	Sinking Fund	-	-
673a3	GAP	-	-
673a4	Bonds	-	24,788,314.82
673b	Local Banks	-	4,672,213.70
674	Dividend Income	-	-
679	Miscellaneous Income	-	2,076,771.99
681	Gain on Sale of Assets	-	31,795.47
691	Discount on Insurance Premiums	-	-
691a	Crop	-	-
691a1	Palay	-	-
691a1-1	Borrowing Farmers/DAR/APCP/DA	-	-

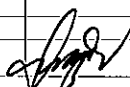
Account	Account Title	Consolidated	
		Debit	Credit
691a1-2	Self Financed Farmers	-	-
691a1-3	Lending Institutions	-	-
691a1-4	National Government-PP/RSBSA	-	-
691a2	Corn	-	-
691a2-1	Borrowing Farmers	-	-
691a2-2	Self Financed Farmers	-	-
691a2-3	Lending Institutions	-	-
691a2-4	National Government	-	-
691b	Non-Crop	-	-
691b1	Fire	-	-
691b2	Property Floater	-	-
691b3	Commercial Car	-	-
691b4	Contractors' All Risk	-	-
691b5	NCI-Yolanda	-	-
691b6	NCI-National Government	-	-
691b7	NCI-Fisheries	-	-
691b8	NCI-Government Share-Fisheries	-	-
691c	HVCC/DAR-APCP/BF-SFF	-	-
691c-1	HVCC-National Government/PP	-	-
691c-2	HVCC-Yolanda	-	-
691d	Term Insurance	-	-
691d1	AP3	-	-
691d2	LRP2	(0.00)	-
691d3	ADS2	-	-
691d4	Term Insurance-Government	-	-
691e	Livestock/APCP/DAR/DA	-	-
691f	Livestock-National Government/PP/RSBSA	-	-
691g	Livestock-Yolanda	-	-
695a1	Fishery	-	-
695a2	Fishery-National Government	-	-
693	Premium Refunds	-	-
693a	Crop	-	-
693a1	Palay	-	-
693a1-1	Borrowing Farmers	160,152.24	-
693a1-2	Self Financed Farmers	-	-
693a2	Corn	-	-
693a2-1	Borrowing Farmers	62,752.00	-
693a2-2	Self Financed Farmers	4,061.60	-
693b	Non-Crop	-	-
693b1	Fire	-	-
693b2	Property Floater	-	-
693b3	Commercial Car	-	-
693b4	Contractors' All Risk	-	-
693b5	NCI-Fisheries	-	-
693c	HVCC	-	-
693d	Term Insurance	-	-
693d1	AP3	-	-
693d2	LRP2	-	-
693d3	ADS2	-	-
693e	Livestock	-	-
701	Salaries and Wages- Regular	58,209,232.43	-
711	Personnel Economic Relief Allowance (PERA)	3,641,089.86	-
712	Additional Compensation (ADCOM)	-	-
713	Representation Allowance (RA)	3,776,622.72	-
714	Transportation Allowance (TA)	3,565,395.46	-
715	Clothing/Uniform Allowance	1,030,000.00	-
716	Subsistence, Laundry and Quarters Allowance	67,500.00	-
717	Productivity Incentive Allowance (PIA)	-	-
719	Honoraria	5,000.00	-
720	Hazard Pay	-	-
721	Loyalty/Longevity Pay	539,993.45	-
722	Overtime and Night Pay	234,869.41	-
723	Incentive Pay	-	-
724	Cash Gift	0.03	-

Account Code	Account Title	Consolidated	
		Debit	Credit
725	Year End Bonus	-	-
726	Mid-year Bonus	6,663,835.00	-
729	Other Bonuses and Allowances	-	-
732	Retirement Benefits-Civilian	3,080,927.00	-
734	Vacation and Sick Leave Benefits	5,362,341.98	-
737	Relocation and Transfer Expenses	52,035.20	-
738	Fringe Benefits	-	-
738a	Mcal Allowance	452,572.58	-
738b	Childrens Allowance	8,377.54	-
738c	Rice Subsidy	1,726,806.00	-
738d	Medical, Dental and Hospitalization Allowance	688,156.86	-
740	Other Personnel Benefits	-	-
741	Life and Retirement Insurance Contributions	7,136,195.55	-
742	Pag-Ibig Contributions	184,132.17	-
743	Philhealth Contributions	614,646.36	-
744	ECC Contributions	184,682.17	-
745	Provident Fund Contributions	5,019,646.54	-
751	Travelling Expenses-Local	18,170,363.90	-
752	Travelling Expenses-Foreign	-	-
753	Training Expenses	4,202,566.81	-
754	Scholarship Expenses	-	-
755	Water Expenses	442,051.91	-
756	Electricity Expenses	4,698,892.08	-
758	Cultural and Athletic Expenses	47,983.67	-
759	Gender and Development Expenses	2,008,175.15	-
760	Postage and Deliveries	664,470.64	-
761	Telephone Expenses-Landline	824,556.17	-
762	Telephone Expenses-Mobile	929,203.76	-
763	Internet Expenses	1,369,669.91	-
764	Cable, Satellite, Telegraph and Radio Expenses	38,749.46	-
765	Advertising Expenses	448,763.94	-
766	Promotional and Marketing Expenses	2,229,265.57	-
769	Indemnities and Other Claims	-	-
771	Honoraria	244,933.33	-
772	Taxes and Duties	69,596.53	-
773	Licenses	113,906.60	-
777	Fidelity Bond Premiums	288,455.44	-
778	Insurance Expense	389,477.36	-
779	Reinsurance Premium	-	-
779a	Excess of Loss	-	-
779a1	Palay	-	-
779a1-1	Borrowing Farmers	-	-
779a1-2	Self-Financed Farmers	-	-
779a2	Corn	-	-
779a2-1	Borrowing Farmers	-	-
779a2-2	Self-Financed Farmers	-	-
779b	Facultative	-	-
779b1	NCI	-	-
779b1-1	Fire	-	-
779b1-2	Property Floater	-	-
779b1-3	Commercial Car	-	-
779b1-4	Contractors' All Risk	-	-
779b15	Marine	-	-
779b2	HVCC	-	-
779c	Treaty	-	-
779c1	NCI	-	-
779c1-1	Fire	386,409.61	-
779c1-2	Property Floater	-	-
779c1-3	Commercial Car	-	-
779c1-4	Contractors' All Risk	-	-
779c2	HVCC	-	-
779c3	Livestock	-	-
779c5	Marine	-	-
781	Office supplies Expense	7,214,698.38	-
789	Fuel, Oil, Lubricant Expenses	2,493,397.28	-
795	Other Supplies Expense	767,430.40	-


Account Code	Account Title	Consolidated	
		Debit	Credit
796	Insurance Benefits	-	-
796a	Losses Direct Business	-	-
796a1	Crop	-	-
796a1-1	Palay	-	-
796a1-1-1	Borrowing Farmers	453,050,270.00	45.00
796a1-1-2	Self-Financed Farmers	102,392,664.00	-
796a1-1-3	Palay-DAR	11,267,650.00	-
796a1-2	Corn	-	-
796a1-2-1	Borrowing Farmers	132,953,404.00	-
796a1-2-2	Self-Financed Farmers	30,994,505.00	-
796a1-2-3	Corn-DAR	88,305.00	-
796a2	Non-Crop	-	-
796a2-1	Fire	22,500.00	-
796a2-2	Property Floater	4,500.00	-
796a2-3	Commercial Car	-	-
796a2-4	Contractors' All Risk	-	-
796a2-5	Marine	-	-
796a2-6	NCI-DAR/PP	-	-
796a2-7	NCI-Fisheries	57,739.00	-
796a3	HVCC/PPP	41,584,931.02	-
796a3-1	HVCC-DAR	105,619.00	-
796a4	Term Insurance	-	-
796a4-1	AP3	8,493,774.18	-
796a4-2	LRP2	3,282,076.80	-
796a4-3	ADS2	2,418,381.66	-
796a4-4	AP3-DAR	58,935.00	-
796a4-5	LRP2-DAR	-	-
796a4-6	ADS2-DAR	-	-
796a5	Livestock	8,645,160.80	-
796a5-1	Livestock-DAR	4,000.00	-
796a6	Fishery	7,590.00	-
796a6-1	Fishery-DAR	-	-
796b	Losses Direct Business - Accrued Claims	-	-
796b1	Crop	-	-
796b1-1	Palay	-	-
796b1-1-1	Borrowing Farmers	-	-
796b1-1-2	Self-Financed Farmers	-	-
796b1-2	Corn	-	-
796b1-2-1	Borrowing Farmers	-	-
796b1-2-2	Self-Financed Farmers	-	-
796b2	Non-Crop	-	-
796b2-1	Fire	-	-
796b2-2	Property Floater	-	-
796b2-3	Commercial Car	-	-
796b2-4	Contractors' All Risk	-	-
796b3	HVCC	-	-
796b4	Term Insurance	-	-
796b4-1	AP3	-	-
796b4-2	LPR2	-	-
796b4-3	ADS2	-	-
796b5	Livestock	-	-
	Losses Direct Business - Death Benefit	-	-
796c1	Palay	1,645,000.00	-
796c2	Corn	490,000.00	-
796d	No Claim Bonus	-	-
796d1	Palay	-	-
796d2	Corn	-	-
796d3	Fishery	-	-

Account Code	Account Title	Consolidated	
		Debit	Credit
880	Donations	1,400.00	-
889	Other MOOE	1,370,641.23	-
896	Loss Recoveries-Direct Business	-	-
896a	Crop	-	-
896a1	Palay	-	-
896a2	Corn	-	-
896b	Non Crop	-	-
896c	HVCC	-	-
896d	Term Insurance	-	-
896e	Livestock	-	-
897	Honoraria/Incentives to Claims Adjusters	-	-
897a	Palay	1,017,014.00	-
897b	Corn	10,300.00	-
898	Honoraria/Incentive to Agricultural Technicians	-	-
898a	Palay	-	-
898b	Corn	-	-
952	Depreciation-LI-Buildings/Building	528,145.74	-
953	Depreciation-Equipment	-	-
953a	Office Equipment	963,664.92	-
953b	IT Equipment	2,212,373.59	-
954	Depreciation -Furniture and Fixtures	361,975.21	-
956	Depreciation-Land Transportation	2,257,737.38	-
960	Depreciation-Other Property, Plant and Equipment	134,132.64	-
970	Premium Reserve	-	-
970a	Crop	-	-
970a1	Palay	-	-
970a1-1	Borrowing Farmer	17,548,895.66	(26,487,165.58)
970a1-2	Self Financed Farmer	97,232,772.85	48,220,502.61
970a2	Corn	-	-
970a2-1	Borrowing Farmer	187,731.98	41,586,609.97
970a2-2	Self Financed Farmer	3,522,353.95	28,702,858.90
970b	Non Crop	-	-
970b1	Fire	357,484.27	15,950.66
970b2	Property Floater	872,710.07	208,752.91
970b3	Commercial Car	-	-
970b4	Contractors' All Risk	-	-
970b5	Marine	-	-
970b6	NCI-Fisheries	2,158,936.14	4,006.00
970c	HVCC	24,782,935.06	386,108.31
970d	Term Insurance	-	-
970d1	AP3	1,253,231.42	39,400.58
970d2	LRP2	1,246,644.84	223,253.45
970d3	ADS2	11,473,790.85	-
970e	Livestock	25,793,655.19	4,742,526.39
970f	Fishery	527,479.70	26,596.15
971	Provision for Indemnity Fluctuation	-	-
975	Loss on Sale of Assets	60,538.14	-
977	Impairment Loss	-	-
991	Bank Charges	446,357.47	-
995	Interest Expenses	-	-
997	Doubtful Account Expense	-	-
999	Other Financial Charges	129,576.78	-
999a	Other Financial Charges-Bad Debt Expense	-	-
	Total	13,942,754,833.04	13,942,754,833.04

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