

<b>Philippine Crop Insurance Corporation</b>			
<b>PRO FORMA TRIAL BALANCE</b>			
<b>(Converted to NGAS)</b>			
<b>As of March 31, 2017</b>			
<b>For the Two-Months Ended March 31, 2017</b>			
<b>Account</b>		<b>Consolidated</b>	
<b>Code</b>	<b>Account Title</b>	<b>Debit</b>	<b>Credit</b>
102	Cash with Collecting officers	243,162.61	-
103	Working Fund	225,262.51	-
104	Petty Cash Fund	173,000.00	-
106	Payroll Fund	-	-
111	Cash in Bank -Local Currency, Current Account	-	-
111a	Cash in Bank-Local Currency, Current Account-G	158,852,745.61	-
111b	Cash in Bank-Local Currency, Current Account-M	31,555,349.39	-
111c	Cash in Bank-Local Currency, Current Account-IF	49,863,463.46	-
111d	Cash in Bank -Local Currency, Current Account-C	98,325,455.64	-
111g	Cash in Bank -Local Currency, Current Account-U	-	-
112	Cash in Bank LCSA-OSDA	2,077,578.27	-
113	Cash in Bank -Local Currency, Time Deposits	-	-
119	Marketable Securities	501,032,426.10	-
125	Premiums Receivable	-	-
125a	Premiums Receivable-Crop	-	-
125a1	Palay	-	-
125a1-1	Farmers	18,479.14	-
125a1-2	Lending Institution	1,841,190.58	-
125a1-3	National Government/PP/RSBSA	190,597,085.00	7,000.00
125a1-4	DA-Projects	-	-
125a1-5	DAR	5,167,855.22	-
125a2	Corn	-	-
125a2-1	Farmers	373.74	-
125a2-2	Lending Institution	306,140.29	-
125a2-3	National Government	119,591,885.27	-
125a2-4	National Government-DAR	42,201.73	-
125b	Premiums Receivable-Non-Crop	-	-
125b1	Fire	199,350.39	210,336.73
125b2	Property Floater	2,005,910.54	-
125b3	Commercial Car	96,741.28	-
125b4	Contractors' All Risk	-	-
125b5	NCI-DAR	-	-
125b6	NCI-Government Share	313,536.75	-
125b7	NCI-Marine	1,500.00	-
125b8	NCI-Fisheries	-	-
125b9	NCI-Fisheries-Government Share	68,280.00	-
125c	Premiums Receivable-HVCC	27,421,330.57	-
125c-1	HVCC-DAR	204,122.06	-
125c-2	HVCC-Government Share	3,809,466.60	-
125d	Premiums Receivable-Term Insurance	-	-
125d1	AP3	495.59	-
125d2	LRP2	14,456.84	-
125d3	ADS2	69,259.00	-
125d4	AP3-DAR	56,297.00	-
125d5	LRPP-DAR	-	-
125d6	ADS2-DAR	214,330.50	-

Account Code	Account Title	Consolidated	
		Debit	Credit
125d7	ADS2-DA Project	15,660.00	-
125e	Premiums Receivable-Livestock Insurance	44,434,809.85	-
125e-1	Livestock-DAR	781,231.55	-
125e-2	Livestock-Government Share	4,941,410.94	-
125f	Fishery-Government Share	365,878.63	-
129	<b>Interest Receivables</b>	-	-
129a	Bonds	9,755,753.31	-
142	<b>Due from NGAs</b>	-	-
142a	DBM	-	-
142b	Others	2,961.92	-
142b1	Due from Other NGA-Dept. of Agriculture	-	-
145	<b>Due from Central/Home Office</b>	-	-
145a	Regional Office No. 1	93,570,532.56	-
145b	Regional Office No. 2	67,522,033.09	-
145c	Regional Office No. 3	18,638,162.77	-
145d	Regional Office No. 3A	34,829,034.44	-
145e	Regional Office No. 4	171,805,346.80	-
145f	Regional Office No. 5	-	-
145g	Regional Office No. 6	634,407,743.68	-
145h	Regional Office No. 7	-	-
145i	Regional Office No. 8	140,594,704.64	-
145j	Regional Office No. 9	46,034,968.29	-
145k	Regional Office No. 10	87,079,318.42	-
145l	Regional Office No. 11	-	-
145m	Regional Office No. 12	66,844,812.12	-
148	<b>Due from Regional/Branch Offices</b>	-	-
148a	Regional Office No. 1	32,385,277.77	-
148b	Regional Office No. 2	24,792,780.15	-
148c	Regional Office No. 3	7,616,233.86	-
148d	Regional Office No. 3A	11,058,371.26	-
148e	Regional Office No. 4	69,679,127.49	-
148f	Regional Office No. 5	44,500,966.29	-
148g	Regional Office No. 6	69,164,030.71	-
148h	Regional Office No. 7	19,243,667.27	-
148i	Regional Office No. 8	35,260,655.16	-
148j	Regional Office No. 9	59,117,007.74	-
148k	Regional Office No. 10	45,721,043.94	-
148l	Regional Office No. 11	65,581,595.18	-
148m	Regional Office No. 12	86,914,452.59	-
150	<b>Due from Other Funds</b>	1,728,075.97	-
151	<b>Advances to Officers and Employees</b>	1,377,303.34	6,425.00
152	<b>Due from Officers and Employees</b>	122,622.49	7,673.94
155	<b>Receivable-Disallowances/Charges</b>	12,576,653.23	-
159	<b>Other Receivables</b>	8,984.38	-
159a	CALF Guarantee Receivable	58,354,878.21	-
159b	STD-Claims Paid	43,578,842.07	-
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	-	-

Account Code	Account Title	Consolidated	
		Debit	Credit
<b>159i</b>	<b>Doc. Stamps</b>	-	-
159i1	Fire	-	-
159i2	Property Floater	18,760.56	-
159i3	Commercial Car	12,092.86	-
159i4	Contractors' All Risk	-	-
159i5	HVCC	-	-
<b>159j</b>	<b>Premium Tax</b>	-	-
159j1	Fire	73,896.81	-
159j2	Property Floater	13,667.97	-
159j3	Commercial Car	9,469.73	-
159j4	Contractors' All Risk	-	-
159j5	HVCC	-	-
<b>159k</b>	<b>Local Government Tax</b>	-	-
159k1	Fire	9,508.82	9.91
159k2	Property Floater	1,487.60	-
159k3	Commercial Car	589.21	-
159k4	Contractors' All Risk	-	-
<b>159l</b>	<b>Other Taxes</b>	-	-
159l1	Fire	22,785.73	39.63
159l2	Property floater	-	-
159l3	Commercial car	-	-
159l4		71	-
159m	Claims on Banks Unremitted	2,286,633.74	-
159n	Reinsurer's Inward	1,161.40	-
159o	Other Receivables-Miscellaneous	2,457,911.97	-
159o1	Other Receivables-Miscellaneous-UNDP	397,212.26	-
159p	Other Receivables-Philccap	-	-
<b>161</b>	<b>Treasury Bills</b>	-	-
161a	Proper	-	-
161b	Sinking Fund	-	-
161c	Gintong Ani Program	-	-
<b>163</b>	<b>Bonds</b>	1,312,202,353.13	-
<b>181</b>	<b>Office Supplies Inventory</b>	3,112,082.62	-
<b>201</b>	<b>Prepaid Rent</b>	309,328.52	-
<b>202</b>	<b>Prepaid Insurance</b>	228,156.84	-
<b>209</b>	<b>Other Prepaid Expenses</b>	-	-
209a	Proper	-	-
209b	Sinking Fund	-	-
209c	GAP	-	-
209d	Others	83,814.50	-
209e	Premium-Bonds	-	-
<b>210</b>	<b>Guaranty Deposits</b>	1,305,267.94	-
<b>213</b>	<b>Other Current Assets</b>	289,976.16	-
<b>220</b>	<b>Other Long Term Receivables</b>	-	-
220a	Premium Receivable-NG (Arrearages)	-	-
220a1	Palay	139,043,365.67	-
220a1-1	Farmers	-	-
220a2	Corn	29,715,129.82	-
220a2-1	Farmers	-	-
220b	National Government-Long Term	-	-
220c	Lending Institutions	-	-
220c-1	Palay	-	-

Account Code	Account Title	Consolidated	
		Debit	Credit
220c-2	Corn	-	-
220d	Farmers	-	-
220d-1	Palay	130,848,348.77	-
220d-2	Corn	16,057,832.89	-
220e	Due from Other Funds	-	-
221	Investments in Treasury bills	-	-
222	Investments in Stocks (CISP,PLDT, Eastern Vis	475,700.00	-
235	Other Long-Term Investments (APRACA,PLI,	1,640,000.00	-
	Building	12,718,783.10	-
252	Leasehold Improvements, Buildings	10,558,379.52	-
253	Equipment	-	-
253a	Office Equipment	12,257,586.24	-
253b	IT Equipment	27,983,796.16	-
253c	IT Software	6,129,259.75	-
254	Furniture and Fixtures	5,548,160.04	-
256	Land Transportation	44,548,674.85	-
260	Other Property, Plant and Equipment	2,718,536.75	26,465.00
299	Other Assets	415,198.88	-
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
352	Accumulated Depreciation-Leasehold Improvemen	-	5,013,284.16
353	Accumulated Depreciation-Equipment	-	-
353a	Office Equipment	-	6,262,030.13
353b	IT Equipment	-	13,548,147.50
353c	IT Software	-	-
354	Accumulated Depreciation-Furniture & Fixture	-	3,589,101.60
356	Accumulated Depreciation-Land Transportatio	-	23,521,420.03
360	Accumulated Depreciation-Other PPE	-	1,474,459.11
361	CALF Recoveries	-	6,458,760.61
403	Insurance Claims Payable/Accrued (Due to Mer	-	-
403a	Crop	-	-
403a1	Palay	1,253,062.00	44,194,895.50
403a1-1	Palay-DAR	-	427,020.00
403a2	Corn	-	1,802,150.00
403a2-1	Corn-DAR	-	-
403b	Non-Crop	-	-
403b1	Fire	-	5,501,655.57
403b2	Property Floater	-	17,135.71
403b3	Commercial Car	-	-
403b4	Contractors' All Risk	-	-
403b5	NCI-DAR	-	-
403b6	Marine	-	-
403b7	NCI-Fisheries	-	175,000.00
403c	HVCC	-	9,052,032.21
403c1	HVCC-DAR	-	5,000.00

Account Code	Account Title	Consolidated	
		Debit	Credit
403d	<b>Term Insurance</b>	-	-
403d1	AP3	-	(20,000.00)
403d2	LRP2	-	-
403d3	ADS2	-	742,747.50
403d4	AP3-DAR	-	-
403d5	LRP2-DAR	-	-
403d6	ADS2-DAR	-	-
403e	Livestock	-	1,917,294.00
403e-1	Livestock-DAR	-	-
403f	Death benefit	-	50,000.00
403g	Fishery	-	792,399.57
406	<b>Dividends Payable</b>	-	-
407	<b>Insurance/Reinsurance Payable</b>	-	-
409	<b>Interest Payable</b>	-	-
411	<b>Guaranty Deposits Payable</b>	-	365,850.76
413	<b>Tax Refunds Payable</b>	-	-
422	<b>Due to BIR</b>	-	-
422a	Withholding Tax	-	1,915,677.54
422b	<b>Documentary Stamps</b>	-	-
422b1	<b>Non-Crop</b>	-	-
422b1-1	Fire	229.29	118,150.28
422b1-2	Property Floater	-	6,992.54
422b1-3	Commercial Car	-	18,633.48
422b1-4	Contractors' All Risk	-	159,248.04
422b2	High Value Commercial Crops	-	444,700.39
422b3	<b>Term Insurance</b>	-	-
422b3-1	AP3	-	9,869.27
422b3-2	LRP2	-	(491.16)
422b3-3	ADS2	-	2,362.18
422b4	Livestock	-	174,390.57
422b5	Fishery	-	15,659.70
422c	<b>Premium Tax</b>	-	-
422c1	<b>Non-Crop</b>	-	-
422c1-1	Fire	-	174,913.55
422c1-2	Property Floater	-	1,828.10
422c1-3	Commercial Car	-	(5,952.60)
422c1-4	Contractors' All Risk	-	37,762.50
422c2	High Value Commercial Crops	-	186,014.47
422c3	<b>Term Insurance</b>	-	-
422c3-1	AP3	-	25,967.03
422c3-2	LRP2	-	85,063.39
422c3-3	ADS2	-	24,571.15
422c4	Livestock	-	140,473.49
422c5	Fishery	-	180.00
422d	<b>Other Taxes Payable</b>	-	-
422d1	Fire Insurance	-	132,908.13
422d2	Property Floater	-	10,282.48
422d3	Commercial Car Insurance	-	155.50
422d4	Contractors' All Risk	-	-
423	<b>Due to GSIS</b>	-	-
423a	Life and Retirement Premiums	0.01	811,190.47
423b	SIF	-	15,120.00

Account Code	Account Title	Consolidated	
		Debit	Credit
423c	Loans	-	375,477.52
423d	Optional Insurance	-	53,851.49
424	<b>Due to Pag-ibig</b>	-	-
424a	Contribution	-	82,514.67
424b	Loans	1,821.47	31,288.59
425	<b>Due to Philhealth</b>	-	108,228.00
426	<b>Due to Other NGAs</b>	-	58,915,724.78
426a	ACPC-GAP	-	-
426b	ACPC-CALF	-	478,791.37
426c	COA	-	11,521,222.21
428	<b>Due to LGUs</b>	-	-
428a	Non-Crop	-	-
428a1	Fire	-	147,675.22
428a2	Property Floater	-	2,430.20
428a3	Commercial Car	-	1,855.16
428a4	Contractors' All Risk	-	-
428a5	Fishery	-	101,890.73
430	<b>Due to Central/Home Office</b>	-	-
430a	Regional Office No. 1	-	32,371,101.32
430b	Regional Office No. 2	-	23,198,000.00
430c	Regional Office No. 3	-	8,156,972.08
430d	Regional Office No. 3A	-	10,991,343.43
430e	Regional Office No. 4	-	69,275,871.08
430f	Regional Office No. 5	20,642,070.65	-
430g	Regional Office No. 6	-	479,270,920.62
430h	Regional Office No. 7	265,545,819.53	-
430i	Regional Office No. 8	-	35,199,887.71
430j	Regional Office No. 9	-	63,841,101.59
430k	Regional Office No. 10	-	40,653,823.94
430l	Regional Office No. 11	-	24,463,809.59
430m	Regional Office No. 12	-	86,836,817.82
433	<b>Due to Regional/Branch Office</b>	-	-
433a	Regional Office No. 1	-	92,822,011.32
433b	Regional Office No. 2	-	65,310,472.96
433c	Regional Office No. 3	-	14,781,926.27
433d	Regional Office No. 3A	-	24,221,411.44
433e	Regional Office No. 4	-	146,608,979.07
433f	Regional Office No. 5	-	64,637,174.25
433g	Regional Office No. 6	-	223,079,328.24
433h	Regional Office No. 7	-	273,656,340.25
433i	Regional Office No. 8	-	127,921,789.76
433j	Regional Office No. 9	-	44,898,716.40
433k	Regional Office No. 10	-	81,913,438.02
433l	Regional Office No. 11	-	25,754,688.15
433m	Regional Office No. 12	-	57,996,283.21
435	<b>Due to Other Funds</b>	-	-
435a	SRTF	0.20	280,450.26
435b	CALF Trust Fund	-	96,351.21
435c	Other Liabilities-AGF	-	-
436	<b>Due to Officers and Employees</b>	-	227,006.92
438	<b>Performance/Bidders/Bail Bonds Payable</b>	-	838,138.14
439	<b>Other Payables</b>	-	-

Account Code	Account Title	Consolidated	
		Debit	Credit
439a	Accrued Expenses	19,966.00	799,616.30
439b	Service Fee Payable	-	1,147,204.42
439c	Other Payables-Provident Fund	6,495.42	1,065,469.91
439d	NHMF	-	1,681.51
439e	Employees Association	1,705.00	32,021.00
439f	<b>Return Premium Payable</b>	-	-
439f1	<b>Palay</b>	-	-
439f1-1	Farmers	-	622,141.43
439f1-2	Lending Institutions	-	3,304,562.06
439f2	<b>Corn</b>	-	-
439f2-1	Farmers	-	24,359.07
439f2-2	Lending Institutions	-	1,012,501.90
439f3	Livestock	-	17,689.52
439f4	HVCC	-	17,583.22
439f5	Term Insurance	-	248,529.79
439g	Creditors	-	386,236.85
439h	Accrued Payroll	-	45,010.94
439i	No Claim Bonus Payable	-	-
439j	Others (includes the 56M unused DA proj.)	43,564.79	18,334,240.86
465	<b>Reserve for Unearned Premiums</b>	-	-
465a	<b>Crops</b>	-	-
465a1	<b>Palay</b>	-	-
465a1-1	Borrowing Farmers	-	18,653,289.06
465a1-2	Self Financed	-	194,585,851.17
465a2	<b>Corn</b>	-	-
465a2-1	Borrowing Farmers	-	(8,194,646.53)
465a2-2	Self Financed	6,332,068.26	91,476,306.49
465b	<b>NCI</b>	-	-
465b1	Fire	-	4,419,053.03
465b2	Property Floater	-	1,558,172.91
465b3	Commercial Car	-	264,077.80
465b4	Contractors' All Risk	-	-
465b5	Fishing Boat	-	3,605,910.40
465b6	Fisheries	-	953,656.66
465c	HVCC	-	79,303,769.74
465d	<b>Term Insurance</b>	-	-
465d1	AP3	-	2,930,737.06
465d2	LRP2	-	9,952,679.10
465d3	ADS2	-	34,080,275.33
465e	Livestock Insurance	-	170,800,078.78
465f	Fishery	-	1,481,007.26
475	<b>Other Deferred Credits</b>	-	-
475a	<b>Trust Liability Premiums/Other Deferred Incom</b>	-	4,997,625.97
475a1	Palay	-	22,095,887.28
475a2	Corn	-	2,287,431.95
475a3	NCI	-	(182,366.23)
475a4	HVCC	-	1,025,717.58
475a5	Term Insurance	-	1,760,287.00
475a6	Livestock	-	4,471,952.24
475a7	Fishery	-	389,131.46
475a8	UNDP	-	-
475b	Deferred Premium Income	-	524,441,321.04

Account Code	Account Title	Consolidated	
		Debit	Credit
475c	Gain/Loss on Valuation of Securities	-	147,800.00
475d	Others	-	7,058,160.59
500	<b>Capital</b>	-	-
500a	Authorized Capital Stock	-	2,000,000,000.00
500b	Unissued Capital Stock	1,161,247,100.00	-
503	<b>Share Capital</b>	-	-
156	<b>Subscriptions Receivable</b>	249,045,584.58	-
504	<b>Share Premium</b>	-	-
505	<b>Subscribed Share Capital</b>	-	761,247,100.00
507	<b>Appropriation Reserve</b>	-	-
510	<b>Accumulated Profits (Losses)</b>	-	-
510a	Appropriated	-	-
510b	Unappropriated	-	72,500,172.69
511	<b>Contributed Surplus</b>	-	159,451,430.53
511a	Reserve for Indemnity Fluctuation	-	-
511b	Dividends	-	-
512	<b>Prior Years' Adjustments</b>	1,844,056.70	(5,124,421.07)
513	<b>Income and Expense Summary</b>	-	-
577	<b>Commission Income</b>	-	-
577a	<b>Non-Crop</b>	-	-
577a1	Fire	-	-
577a2	Property Floater	-	-
577a3	Commercial Car	-	-
577a4	Contractors' All Risk	-	-
577a5	Marine	-	-
577b	HVCC	-	-
577c	Livestock	-	-
577e	Fishery	-	-
585	<b>Guarantee Fees</b>	-	-
595	<b>Insurance Premiums</b>	-	-
595a	<b>Crop</b>	-	-
595a1	<b>Palay</b>	-	-
595a1-1	Borrowing Farmers	-	10,025,392.20
595a1-2	Self-Financed Farmers	-	3,340,480.43
595a1-3	Lending Institutions	-	5,612,192.21
595a1-4	National Government	-	-
595a1-4a	Borrowing Farmers	-	124,609,302.27
595a1-4b	Self-Financed Farmers	-	18,903,914.59
595a1-4c	DA Projects	-	30,978,604.92
595a1-4c1	DA Projects-WARA	-	3,650,949.48
595a1-4c1	Palay-Yolanda	-	-
595a1-4c2	Palay-UNDP/WIBI	-	51,881.50
595a1-4d	DAR	-	9,011,272.23
595a2	<b>Corn</b>	-	-
595a2-1	Borrowing Farmers	-	5,597,286.16
595a2-2	Self-Financed Farmers	-	659,305.36
595a2-3	Lending Institutions	-	4,895,815.16
595a2-4	<b>National Government/PP/RSBSA</b>	-	-
595a2-4a	Borrowing Farmers	-	47,058,965.72
595a2-4b	Self-Financed Farmers	-	939,616.88
595a2-4b1	Corn-Yolanda	-	-
595a2-4b2	Corn-WACA	-	-



Account Code	Account Title	Consolidated	
		Debit	Credit
595a2-4b3	DA Project	-	40,000.00
595a2-4b4	WIBI	-	-
595a2-4c	DAR	-	369,190.73
<b>595b</b>	<b>Non-Crop</b>	-	-
595b1	Fire	-	292,738.25
595b2	Property Floater	-	180,583.55
595b3	Commercial Car	-	-
595b4	Contractors' All Risk	-	-
595b5	Marine	-	-
595b6	NCI-DAR	-	-
595b7	NCI-National Government	-	885,862.61
595b8	NCI-Yolanda	-	-
595b9	NCI-Fisheries	-	792,600.00
595b10	NCI-Government Share-Fisheries	-	25,680.00
595c	HVCC	-	5,342,357.41
595c-1	HVCC-DAR	-	3,701,750.24
595c-2	HVCC-National Government/PP	-	18,633,950.81
595c-3	HVCC-Yolanda	-	-
<b>595d</b>	<b>Term Insurance</b>	-	-
595d1	AP3	-	2,227,992.97
595d2	LRP2	-	3,558,293.43
595d3	ADS2	-	7,402,578.49
595d4	AP3-DAR	-	-
595d5	LRP2-DAR	-	32,212.50
595d6	ADS2-DAR	-	-
595d7	ADS2-DA Project	-	17,400.00
595d8	ADS2-NG-Yolanda	-	-
595e	Livestock	-	4,784,149.64
595e-1	Livestock-DAR	-	77,433.18
595e-2	Livestock-National Government/PP	-	15,958,181.04
595e-3	Livestock-National Government-Yolanda	-	-
<b>595f</b>	<b>Fishery</b>	-	178,732.28
595f-1	Fishery-DAR	-	80,577.01
595f-2	Fishery-National Government	-	194,467.19
595f-3	Fishery -Yolanda	-	-
<b>605</b>	<b>Other Fines and Penalties</b>	-	799.60
<b>673</b>	<b>Interest Income</b>	-	-
<b>673a</b>	<b>Short-term Investment</b>	-	-
673a1	Proper	-	12,951.85
673a2	Sinking Fund	-	-
673a3	GAP	-	-
673a4	Bonds	-	8,442,899.93
673b	Local Banks	-	650,490.66
<b>674</b>	<b>Dividend Income</b>	-	23,652.07
<b>679</b>	<b>Miscellaneous Income</b>	-	50,517.66
<b>681</b>	<b>Gain on Sale of Assets</b>	-	-
<b>691</b>	<b>Discount on Insurance Premiums</b>	-	-
<b>691a</b>	<b>Crop</b>	-	-
<b>691a1</b>	<b>Palay</b>	-	-
691a1-1	Borrowing Farmers	46,874,248.34	-
691a1-2	Self Financed Farmers	966,568.11	-
691a1-3	Lending Institutions	24,509.63	-

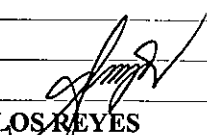
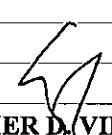
Account Code	Account Title	Consolidated	
		Debit	Credit
691a1-4	National Government	10,502,703.03	-
691a2	<b>Corn</b>	-	-
691a2-1	Borrowing Farmers	3,785,353.57	-
691a2-2	Self Financed Farmers	127,498.68	-
691a2-3	Lending Institutions	1,635,133.16	-
691a2-4	National Government	1,512,657.30	-
691b	<b>Non-Crop</b>	-	-
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	<b>HVCC</b>	22,800.00	-
691c-1	HVCC-National Government	3,678,950.24	-
691c-2	HVCC-Yolanda	-	-
691d	<b>Term Insurance</b>	-	-
691d1	AP3	-	-
691d2	LRP2	206,660.93	-
691d3	ADS2	4,183,920.00	-
691d4	Term Insurance-Government	-	-
691e	<b>Livestock</b>	28,116.21	-
691f	Livestock-National Government	77,433.18	-
691g	Livestock-Yolanda	-	-
695a1	<b>Fishery</b>	-	-
695a2	Fishery-National Government	-	-
693	<b>Premium Refunds</b>	-	-
693a	<b>Crop</b>	-	-
693a1	<b>Palay</b>	-	-
693a1-1	Borrowing Farmers	-	-
693a1-2	Self Financed Farmers	-	-
693a2	<b>Corn</b>	-	-
693a2-1	Borrowing Farmers	62,752.00	-
693a2-2	Self Financed Farmers	1,176.60	-
693b	<b>Non-Crop</b>	-	-
693b1	Fire	-	-
693b2	Property Floater	-	-
693b3	Commercial Car	-	-
693b4	Contractors' All Risk	-	-
693b5	NCI-Fisheries	-	-
693c	<b>HVCC</b>	-	-
693d	<b>Term Insurance</b>	-	-
693d1	AP3	-	-
693d2	LRP2	-	-
693d3	ADS2	-	-
693e	<b>Livestock</b>	-	-
701	<b>Salaries and Wages- Regular</b>	18,663,712.07	-
711	<b>Personnel Economic Relief Allowance (PERA)</b>	1,185,639.44	-
712	<b>Additional Compensation (ADCOM)</b>	-	-

Account Code	Account Title	Consolidated	
		Debit	Credit
713	Representation Allowance (RA)	1,244,450.00	-
714	Transportation Allowance (TA)	1,172,450.00	-
715	Clothing/Uniform Allowance	1,025,000.00	-
716	Subsistence, Laundry and Quarters Allowance	17,500.00	-
717	Productivity Incentive Allowance (PIA)	-	-
719	Honoraria	5,000.00	-
720	Hazard Pay	-	-
721	Loyalty/Longevity Pay	194,284.97	-
722	Overtime and Night Pay	106,224.92	-
723	Incentive Pay	-	-
724	Cash Gift	-	-
725	Year End Bonus	-	-
726	Mid-year Bonus	-	-
729	Other Bonuses and Allowances	-	-
732	Retirement Benefits-Civilian	-	-
734	Vacation and Sick Leave Benefits	1,135,540.83	-
737	Relocation and Transfer Expenses	-	-
738	Fringe Benefits	-	-
738a	Meal Allowance	148,880.16	-
738b	Childrens Allowance	2,851.45	-
738c	Rice Subsidy	588,750.00	-
738d	Medical, Dental and Hospitalization Allowance	150,634.36	-
740	Other Personnel Benefits	34,031.00	-
741	Life and Retirement Insurance Contributions	2,329,046.48	-
742	Pag-Ibig Contributions	61,254.84	-
743	Philhealth Contributions	201,902.42	-
744	ECC Contributions	60,554.84	-
745	Provident Fund Contributions	1,608,992.99	-
751	Travelling Expenses-Local	5,377,725.13	-
752	Travelling Expenses-Foreign	-	-
753	Training Expenses	896,281.86	-
754	Scholarship Expenses	-	-
755	Water Expenses	114,283.37	-
756	Electricity Expenses	1,058,682.46	-
758	Cultural and Athletic Expenses	6,019.00	-
759	Gender and Development Expenses	192,626.77	-
760	Postage and Deliveries	248,078.05	-
761	Telephone Expenses-Landline	247,745.82	-
762	Telephone Expenses-Mobile	243,653.22	-
763	Internet Expenses	145,316.62	-
764	Cable, Satellite, Telegraph and Radio Expenses	12,542.68	-
765	Advertising Expenses	20,394.00	-
766	Promotional and Marketing Expenses	1,093,921.54	-
769	Indemnities and Other Claims	823.33	-
771	Honoraria	110,333.33	-
772	Taxes and Duties	6,912.14	-
773	Licenses	50,890.91	-
777	Fidelity Bond Premiums	163,790.88	-
778	Insurance Expense	94,756.77	-
779	Reinsurance Premium	-	-
779a	Excess of Loss	-	-
779a1	Palay	-	-

Account Code	Account Title	Consolidated	
		Debit	Credit
779a1-1	Borrowing Farmers	-	-
779a1-2	Self-Financed Farmers	-	-
779a2	<b>Corn</b>	-	-
779a2-1	Borrowing Farmers	-	-
779a2-2	Self-Financed Farmers	-	-
779b	<b>Facultative</b>	-	-
779b1	NCI	-	-
779b1-1	Fire	-	-
779b1-2	Property Floater	-	-
779b1-3	Commercial Car	-	-
779b1-4	Contractors' All Risk	-	-
779b15	Marine	-	-
779b2	HVCC	-	-
779c	<b>Treaty</b>	-	-
779c1	NCI	-	-
779c1-1	Fire	-	-
779c1-2	Property Floater	-	-
779c1-3	Commercial Car	-	-
779c1-4	Contractors' All Risk	-	-
779c2	HVCC	-	-
779c3	Livestock	-	-
779c5	Marine	-	-
781	<b>Office supplies Expense</b>	2,340,217.21	-
789	<b>Fuel, Oil, Lubricant Expenses</b>	628,382.67	-
795	<b>Other Supplies Expense</b>	292,386.25	-
796	<b>Insurance Benefits</b>	-	-
796a	<b>Losses Direct Business</b>	-	-
796a1	<b>Crop</b>	-	-
796a1-1	Palay	-	-
796a1-1-1	Borrowing Farmers	126,217,473.68	45.00
796a1-1-2	Self-Financed Farmers	15,483,633.00	-
796a1-1-3	Palay-DAR	4,102,749.00	-
796a1-2	<b>Corn</b>	-	-
796a1-2-1	Borrowing Farmers	48,885,867.00	-
796a1-2-2	Self-Financed Farmers	4,422,524.00	-
796a1-2-3	Corn-DAR	70,648.00	-
796a2	<b>Non-Crop</b>	-	-
796a2-1	Fire	-	-
796a2-2	Property Floater	-	-
796a2-3	Commercial Car	-	-
796a2-4	Contractors' All Risk	-	-
796a2-5	Marine	-	-
796a2-6	NCI-DAR	-	-
796a2-7	NCI-Fisheries	13,500.00	-
796a3	HVCC	7,871,521.15	-
796a3-1	HVCC-DAR	28,768.00	-
796a4	<b>Term Insurance</b>	-	-
796a4-1	AP3	1,297,966.09	-
796a4-2	LRP2	1,079,959.80	-
796a4-3	ADS2	635,463.75	-
796a4-4	AP3-DAR	55,000.00	-
796a4-5	LRP2-DAR	-	-

Account Code	Account Title	Consolidated	
		Debit	Credit
796a4-6	ADS2-DAR	-	-
796a5	Livestock	1,996,975.80	-
796a5-1	Livestock-DAR	-	-
796a6	Fishery	9,879.00	-
796a6-1	Fishery-DAR	-	-
796b	<b>Losses Direct Business - Accrued Claims</b>	-	-
796b1	<b>Crop</b>	-	-
796b1-1	<b>Palay</b>	-	-
796b1-1-1	Borrowing Farmers	10,000.00	-
796b1-1-2	Self-Financed Farmers	-	-
796b1-2	<b>Corn</b>	-	-
796b1-2-1	Borrowing Farmers	-	-
796b1-2-2	Self-Financed Farmers	-	-
796b2	<b>Non-Crop</b>	-	-
796b2-1	Fire	-	-
796b2-2	Property Floater	-	-
796b2-3	Commercial Car	-	-
796b2-4	Contractors' All Risk	-	-
796b3	HVCC	-	-
796b4	<b>Term Insurance</b>	-	-
796b4-1	AP3	-	-
796b4-2	LPR2	-	-
796b4-3	ADS2	213,000.00	-
796b5	Livestock	-	-
	<b>Losses Direct Business - Death Benefit</b>	-	-
796c1	Palay	220,000.00	-
796c2	Corn	170,000.00	-
796d	<b>No Claim Bonus</b>	-	-
796d1	Palay	40,000.00	-
796d2	Corn	-	-
796d3	Fishery	-	-
796d4	HVCC	-	-
814	<b>Delivery Expenses</b>	79,326.69	-
815	<b>Rent Expense</b>	3,039,934.24	-
816	<b>Representation Expense</b>	783,637.78	-
818	<b>Subscription Expenses</b>	23,465.10	-
822	<b>Membership Dues and Contributions to Organiz</b>	-	-
826	<b>Auditing Services</b>	515,295.48	-
827	<b>Commission/Brokers Services</b>	-	-
827a	<b>Crop</b>	-	-
827a1	Palay	2,013,566.88	-
827a2	Corn	336,430.03	-
827b	<b>Non-Crop</b>	-	-
827b1	Fire	9,184.11	-
827b2	Property Floater	33,774.99	-
827b3	Commercial Car	-	-
827b4	Marine	-	-
827b5	NCI-Fisheries	-	-
827c	HVCC	94,601.37	-
827d	<b>Term Insurance (CLTI)</b>	-	-
827d1	AP3	109,365.78	-

Account Code	Account Title	Consolidated	
		Debit	Credit
827d2	LRP2	1,100,066.45	-
827d3	ADS2	704,699.97	-
827e	Livestock	71,689.74	-
827f	Fishery	166.01	-
828	Consultancy Services	526,500.00	-
829	Council/Board Members/Directors Allowances	372,000.00	-
832	Janitorial Services	478,370.23	-
834	Security Services	987,469.07	-
835	Other Professional Services	16,915,746.66	-
837	Extraordinary and Miscellaneous Expenses	436,672.55	-
852	Repairs and Maintenance-Leasehold Improvem	163,506.88	-
853	Repairs and Maintenance-Equipment	-	-
853a	Office Equipment	38,974.46	-
853b	IT Equipment	78,729.39	-
854	Repairs and Maintenance-Furnitures and Fixtu	7,890.00	-
856	Repairs and Maintenance-Land Transportation	570,100.24	-
858	Repairs and Maintenance-OPPE	-	-
880	Donations	3,600.00	-
889	Other MOOE	464,423.74	-
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	372,520.00	-
897b	Corn	1,600.00	-
898	Honoraria/Incentive to Agricultural Technician	-	-
898a	Palay	-	-
898b	Corn	-	-
952	Depreciation-Leasehold Improvements-Building	89,351.93	-
953	Depreciation-Equipment	-	-
953a	Office Equipment	233,384.66	-
953b	IT Equipment	533,559.46	-
954	Depreciation -Furniture and Fixtures	88,739.14	-
956	Depreciation-Land Transportation	663,941.29	-
960	Depreciation-Other Property, Plant and Equipm	41,976.78	-
970	Premium Reserve	-	-
970a	Crop	-	-
970a1	Palay	-	-
970a1-1	Borrowing Farmer	(727,400.37)	23,009,703.26
970a1-2	Self Financed Farmer	5,837,560.14	115,630,917.77
970a2	Corn	-	-
970a2-1	Borrowing Farmer	11,201,830.55	30,122,425.89
970a2-2	Self Financed Farmer	(3,253,245.47)	36,030,058.59
970b	Non Crop	-	-
970b1	Fire	90,642.64	7,854.00
970b2	Property Floater	53,817.89	56,844.98
970b3	Commercial Car	-	-

Account Code	Account Title	Consolidated	
		Debit	Credit
970b4	Contractors' All Risk	-	-
970b5	Marine	-	-
970b6	NCI-Fisheries	312,024.66	4,006.00
970c	HVCC	2,694,894.59	6,490.54
970d	<b>Term Insurance</b>	-	-
970d1	AP3	525,231.25	54,595.40
970d2	LRP2	508,419.00	93,512.96
970d3	ADS2	1,630,012.18	12,179.00
970e	Livestock	2,150,314.38	1,687,099.70
970f	Fishery	(20,659.75)	-
971	Provision for Indemnity Fluctuation	-	-
975	<b>Loss on Sale of Assets</b>	-	-
977	<b>Impairment Loss</b>	-	-
991	<b>Bank Charges</b>	260,157.47	-
995	<b>Interest Expenses</b>	-	-
997	<b>Doubtful Account Expense</b>	-	-
999	<b>Other Financial Charges</b>	96,676.75	-
999a	<b>Other Financial Charges-Bad Debt Expense</b>	-	-
	<b>Total</b>	<b>7,162,313,155.74</b>	<b>7,162,313,155.74</b>
Prepared by:		Reviewed by:	
			
FLERIDA J. DELOS REYES OIC, Accounting Division		NOMER D. VIRAY Manager, Finance Department	