

TRIAL BALANCE
 For the period ended April 30, 2013

GENERAL FUND

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Petty Cash Fund	104	P 150.60	
Payroll Fund	106	2,802.01	
Cash in Bank - Local Currency, Current Account	111	11,579,062.64	
Accounts Receivable	121	279.10	
Due from Officers and Employees	123	655.29	
Real Property Tax Receivable	127	52,788,867.17	
Receivables - Disallowances/ Charges	146	2,480.00	
Advances to Officers and Employees	148	484,045.64	
Guaranty Deposits	186	4,239,306.96	
Land	201	2,745,291.53	
Land Improvements	202	521,075.05	
Electrification, Power and Energy Structures	205	282,842.83	
Office Buildings	211	7,436,245.23	
School Buildings	212	3,969,749.12	
Hospitals and Health Centers	213	1,304,703.24	
Markets and Slaughterhouses	214	2,000,000.00	
Other Structures	215	1,482,943.61	
Office Equipment	221	1,265,201.17	
Furniture and Fixtures	222	1,972,812.00	
IT Equipment and Software	223	3,833,931.27	
Machineries	226	51,510.00	
Communication Equipment	229	1,266,935.95	
Construction and Heavy Equipment	230	21,129,443.29	
Firefighting Equipment and Accessories	231	61,140.00	
Medical, Dental and Laboratory Equipment	233	51,200.00	
Sports Equipment	235	1,565.00	
Other Machineries and Equipment	240	218,768.00	
Motor Vehicles	241	2,496,327.00	
Watercrafts	244	70,000.00	
Other Property, Plant and Equipment	250	964,440.50	
Roads, Highways and Bridges	251	5,792,498.49	
Parks, Plazas and Monuments	252	12,781,319.09	
Artesian Wells, Reservoirs, Pumping Stations and Conduits	254	13,690.30	
Construction in Progress - Agency Assets	264	24,522,700.98	
Construction in Progress - Parks, Plazas and Monuments	267	249,275.00	
Accumulated Depreciation - Land Improvements	302		P 32,330.58
Accumulated Depreciation - Elect., Power and Energy Stu.	305		70,003.60
Accumulated Depreciation - Office Building	311		1,977,078.83

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Accumulated Depreciation - School Buildings	312		1,386,845.36
Accumulated Depreciation - Hospital and Health Centers	313		471,470.07
Accumulated Depreciation - Markets and Slaughterhouses	314		720,000.00
Accumulated Depreciation - Other Structures	315		387,136.05
Accumulated Depreciation - Office Equipment	321		813,657.78
Accumulated Depreciation - Furniture and Fixtures	322		692,660.25
Accumulated Depreciation - IT Equipment	323		2,361,769.87
Accumulated Depreciation - Machineries	326		46,359.00
Accumulated Depreciation - Communication Equipment	329		512,425.55
Accumulated Depreciation - Construction and Heavy Equipment	330		15,356,541.94
Accumulated Depreciation - Firefighting Equip and Accesories	331		11,005.20
Accumulated Depreciation - Medical, Dental and Lab. Equip.	333		33,768.00
Accumulated Depreciation - Other Machineries and Equipment	340		27,907.08
Accumulated Depreciation - Motor Vehicles	341		1,570,725.38
Accumulated Depreciation - Watercrafts	344		6,000.00
Accumulated Depreciation - Other Prop., Plant and Equip.	350		690,341.15
Accounts Payable	401		611,065.10
Due to Officers and Employees	403		48,856.03
Due to BIR	412		13,980.58
Due to GSIS	413		85,226.34
Due to PAG-IBIG	414		24,009.41
Due to PHILHEALTH	415		17,965.33
Due to Other NGAs	416		200,794.72
Due to LGUs	418		193,385.78
Due to Other Funds	424		19,677.30
Other Payables	439		203,626.87
Loans Payable - Domestic	444		6,825,955.24
Deffered Real Property Tax Income	451		52,780,604.32
Other Deferred Credits	455		47,769.10
Government Equity	501		73,354,542.75
Business Tax	582		1,901,047.25
Community Tax	583		168,148.51
Real Property Tax	588		658,255.80
Fines and Penalties - Local Taxes	599		44,318.53
Fees on Weights and Measures	601		3,600.00
Permit Fees	605		856,304.10
Registration Fees	606		745.00
Fines and Penalties - Permits and Licenses	609		2,322.30

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Clearance and Certification Fees	613		707,836.00
Other Service Income	628		456,745.20
Interest Income	664		10,299.54
Internal Revenue Allotment	665		16,776,384.00
Miscellaneous Income	678		307,200.13
Other Fines and Penalties	679		4,196.65
Prior Years' Adjustments	684		(2,646,876.91)
Salaries and Wages - Regular	701	5,426,365.79	
Personnel Economic Relief Allowance (PERA)	711	544,000.00	
Representation Allowance (RA)	713	519,750.00	
Transportation Allowance (TA)	714	467,250.00	
Clothing/Uniform Allowance	715	422,000.00	
Productivity Incentive Allowance	717	108,000.00	
Honoraria	720	230,500.00	
Life and Retirement Insurance Contributions	731	658,974.56	
PAG-IBIG Contributions	732	27,200.00	
PHILHEALTH Contributions	733	81,475.00	
ECC Contributions	734	25,246.43	
Health Workers Benefits	743	173,154.00	
Other Personnel Benefits	749	1,236,178.40	
Traveling Expenses - Local	751	305,962.56	
Training Expenses	753	216,680.00	
Office Supplies Expenses	755	40,600.85	
Accountable Forms Expenses	756	17,955.75	
Drugs and Medicines Expenses	759	161,291.00	
Gasoline, Oil and Lubricants Expenses	761	160,623.61	
Agricultural Supplies Expenses	762	9,220.00	
Other Supplies Expenses	765	86,624.65	
Water Expenses	766	70,685.62	
Electricity Expenses	767	1,008,969.91	
Postage and Deliveries	771	300.00	
Telephone Expenses - Landline	772	5,504.42	
Telephone Expenses - Mobile	773	133,036.45	
Internet Expenses	774	66,480.00	
Membership Dues and Contributions to Organizations	778	194,300.00	
Advertising Expenses	780	2,000.00	
Printing and Binding Expenses	781	6,317.20	
Representation Expenses	783	205,279.50	

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Survey Expenses	787	16,547.61	
Auditing Services	792	1,280.00	
General Services	795	1,334,689.18	
Repairs and Maintenance - IT Equipment and Software	823	31,447.55	
Repairs and Maintenance - Motor Vehicles	841	21,440.00	
Repairs and Maintenance - Roads, Highways and Bridges	851	73,080.25	
Repairs and Maintenance - Waterways, Aqueducts, Seawalls,	857	9,558.00	
Donations	878	2,000.00	
Insurance Expenses	893	199,845.41	
Discount on Real Property Taxes	954	50,319.23	
Other Maintenance and Operating Expenses	969	768,562.12	
Bank Charges	971	6,188.60	
Interest Expenses	975	135,868.95	
TOTAL >>>		P 180,846,010.66	P 180,846,010.66

PREPARED BY:


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CERTIFIED CORRECT:


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