

TRIAL BALANCE
 For the period ended July 31, 2013

GENERAL FUND

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Payroll Fund	106	P 44,079.05	
Cash in Bank - Local Currency, Current Account	111	11,585,896.38	
Accounts Receivable	121	579.10	
Due from Officers and Employees	123	680.79	
Real Property Tax Receivable	127	51,710,148.27	
Receivables - Disallowances/ Charges	146	2,480.00	
Advances to Officers and Employees	148	433,556.00	
Guaranty Deposits	186	4,439,306.96	
Land	201	2,745,291.53	
Land Improvements	202	521,075.05	
Electrification, Power and Energy Structures	205	282,842.83	
Office Buildings	211	7,489,723.63	
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	1,675,628.61	
Office Equipment	221	1,272,901.17	
Furniture and Fixtures	222	2,016,105.00	
IT Equipment and Software	223	4,012,411.27	
Machineries	226	51,510.00	
Communication Equipment	229	1,274,531.95	
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	969,438.50	
Roads, Highways and Bridges	251	6,363,086.94	
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
Accumulated Depreciation - School Buildings	312		1,386,845.36

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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		599,625.10
Due to Officers and Employees	403		48,856.03
Due to BIR	412		107,367.69
Due to GSIS	413		85,667.50
Due to PAG-IBIG	414		25,257.14
Due to PHILHEALTH	415		74,810.33
Due to Other NGAs	416		213,026.01
Due to LGUs	418		118,019.50
Due to Other Funds	424		19,677.30
Other Payables	439		291,579.65
Loans Payable - Domestic	444		6,159,208.96
Deffered Real Property Tax Income	451		51,701,885.42
Other Deferred Credits	455		48,455.37
Government Equity	501		73,354,542.75
Business Tax	582		2,560,213.54
Community Tax	583		193,189.20
Real Property Tax	588		1,103,916.79
Fines and Penalties - Local Taxes	599		82,250.78
Fees on Weights and Measures	601		5,520.00
Permit Fees	605		952,798.40
Registration Fees	606		2,035.00
Fines and Penalties - Permits and Licenses	609		2,469.30
Clearance and Certification Fees	613		906,434.00

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Other Service Income	628		582,020.38
Interest Income	664		17,071.59
Internal Revenue Allotment	665		29,358,672.00
Miscellaneous Income	678		528,483.83
Other Fines and Penalties	679		11,696.65
Prior Years' Adjustments	684		(2,742,525.33)
Salaries and Wages - Regular	701	9,626,915.19	
Salaries and Wages - Contractual	706	26,520.00	
Personnel Economic Relief Allowance (PERA)	711	970,000.00	
Representation Allowance (RA)	713	810,000.00	
Transportation Allowance (TA)	714	727,125.00	
Clothing/Uniform Allowance	715	422,000.00	
Productivity Incentive Allowance	717	108,000.00	
Honoraria	720	475,150.00	
Cash Gift	724	197,563.50	
Year End Bonus	725	655,067.85	
Life and Retirement Insurance Contributions	731	1,165,524.56	
PAG-IBIG Contributions	732	48,500.00	
PHILHEALTH Contributions	733	130,262.50	
ECC Contributions	734	44,744.03	
Terminal Leave Benefits	742	793,276.35	
Health Workers Benefits	743	304,400.25	
Other Personnel Benefits	749	1,293,812.20	
Traveling Expenses - Local	751	600,441.56	
Training Expenses	753	469,431.72	
Office Supplies Expenses	755	135,917.40	
Accountable Forms Expenses	756	17,955.75	
Animal/Zoological Supplies Expenses	757	12,240.00	
Drugs and Medicines Expenses	759	295,856.00	
Gasoline, Oil and Lubricants Expenses	761	513,125.20	
Agricultural Supplies Expenses	762	29,088.00	
Other Supplies Expenses	765	176,847.10	
Water Expenses	766	89,785.70	
Electricity Expenses	767	1,254,827.71	
Postage and Deliveries	771	300.00	
Telephone Expenses - Landline	772	28,624.42	
Telephone Expenses - Mobile	773	264,164.73	
Internet Expenses	774	76,480.00	

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Membership Dues and Contributions to Organizations	778	195,800.00	
Advertising Expenses	780	6,500.00	
Printing and Binding Expenses	781	67,845.20	
Representation Expenses	783	286,203.23	
Survey Expenses	787	27,061.61	
Auditing Services	792	4,612.00	
General Services	795	2,467,301.18	
Repairs and Maintenance - Office Buildings	811	58,368.00	
Repairs and Maintenance - School Buildings	812	98,403.00	
Repairs and Maintenance - Furniture and Fixtures	822	18,099.99	
Repairs and Maintenance - IT Equipment and Software	823	82,115.55	
Repairs and Maintenance - Motor Vehicles	841	141,993.00	
Repairs and Maintenance - Roads, Highways and Bridges	851	193,082.98	
Repairs and Maintenance - Waterways, Aqueducts, Seawalls,	857	9,558.00	
Subsidy to Government Owned and Controlled Corporations	875	400,000.00	
Donations	878	51,000.00	
Miscellaneous Expenses	884	25,000.00	
Insurance Expenses	893	248,218.38	
Discount on Real Property Taxes	954	84,473.19	
Other Maintenance and Operating Expenses	969	1,287,322.01	
Debt Service Subsidy to GOCCs	973	17,294.64	
Interest Expenses	975	284,897.84	
TOTAL >>>		P 193,580,250.57	P 193,580,250.57

PREPARED BY:


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