

CITY GOVERNMENT OF KIDAPAWAN

General Fund

Pre-Closing Trial Balance

December 31, 2011

Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Sports Equipment	335		277,536.15
Accumulated Depreciation - Other Machineries and Equipment	340		597,152.92
Accumulated Depreciation - Motor Vehicles	341		23,927,945.00
Accumulated Depreciation - Other Property, Plant and Equipment	350		4,162,474.72
Accounts Payable	401		83,212,049.62
Due to Officers and Employees	403		7,787,265.83
Due to BIR	412		1,402,774.67
Due to GSIS	413		442,326.52
Due to PAG-IBIG	414		974,034.12
Due to PHILHEALTH	415		18,904.69
Due to Other NGAs	416		10,084,235.94
Due to Other GOCCs	417		2,172.22
Due to LGUs	418		98,784.46
Guaranty Deposits Payable	426		4,353,192.01
Performance/Bidders/Bail Bonds Payable	427		398,552.96
Other Payables	439		10,718,868.71
Loans Payable - Domestic	444		121,229,080.89
Deferred Real Property Tax Income	451		32,424,029.76
Other Deferred Credits	455		9,021,782.81
Government Equity	501		296,789,887.57
Professional Tax	564		209,102.50
Amusement Tax	581		79,261.75
Business Taxes	582		28,941,447.59
Community Tax	583		3,175,741.39
Franchise Tax	584		2,035,270.95
Occupation Tax	585		413,366.00
Property Transfer Tax	587		1,445,189.47
Real Property Tax	588		16,064,252.14
Tax on Delivery, Trucks and Vans	592		222,460.00
Tax on Sand, Gravel and Other Quarry Products	593		7,125.00
Other Local Taxes	598		142,883.00
Fines and Penalties - Local Taxes	599		1,132,974.42
Fees on Weights and Measures	601		104,562.50
Permit Fees	605		2,101,229.88
Registration Fees	606		1,218,896.93
Other Permits and Licenses	608		127,520.00
Affiliation Fees	611		12,330.00
Clearance and Certification Fees	613		1,098,749.36
Inspection Fees	617		177,581.24
Medical, Dental, and Laboratory Fees	619		318,678.00
Toll and Terminal Fees	623		119,538.75
Income from Markets	636		19,778,050.95
Income from Slaughterhouses	637		394,187.00
Income from Transportation Systems	638		7,497,148.39
Landing and Parking Fees	640		637,741.25
Rent Income	642		592,581.00
Other Business Income	648		1,021,500.75
Interest Income	664		1,073,894.16
Internal Revenue Allotment	665		432,669,914.00
Share from National Wealth	669		2,557,473.00
Miscellaneous Income	678		802,743.54
Gain/Loss on Sale of Disposed Assets	682		30,430.00
Prior Years' Adjustments	684	26,130,599.19	
Salaries and Wages - Regular	701	78,444,781.57	
Salaries and Wages - Casual	705	21,779,308.32	
Personnel Economic Relief Allowance (PERA)	711	15,666,236.02	
Representation Allowance (RA)	713	2,610,885.00	
Transportation Allowance (TA)	714	772,350.00	
Clothing/Uniform Allowance	715	2,684,000.00	
Subsistence, Laundry and Quarter Allowance	716	1,713,015.86	