

**CITY GOVERNMENT OF KIDAPAWAN**

General Fund

**Pre-Closing Trial Balance**

December 31, 2011

Account Title	Account Code	Debit	Credit
Productivity Incentive Allowance	717	1,118,000.00	
Hazard Pay	721	2,272,015.54	
Longevity Pay	722	485,000.00	
Overtime and Night Pay	723	1,847,910.90	
Cash Gift	724	3,295,750.00	
Year End Bonus	725	8,549,747.05	
Life and Retirement Insurance Contributions	731	12,213,593.68	
PAG-IBIG Contributions	732	2,035,639.56	
PHILHEALTH Contributions	733	1,158,462.50	
ECC Contributions	734	711,625.22	
Terminal Leave Benefits	742	1,119,455.21	
Other Personnel Benefits	749	33,807,331.71	
Travelling Expenses - Local	751	3,828,600.45	
Training Expenses	753	1,445,943.92	
Scholarship Expenses	754	391,562.50	
Office Supplies Expenses	755	9,141,140.68	
Accountable Forms Expenses	756	507,969.00	
Animal/Zoological Supplies Expenses	757	597,902.40	
Food Supplies Expenses	758	249,395.86	
Drugs and Medicines Expenses	759	2,251,895.50	
Medical, Dental and Laboratory Supplies Expenses	760	2,175,701.00	
Gasoline, Oil and Lubricants Expenses	761	16,242,468.13	
Other Supplies Expenses	765	4,675,360.42	
Water Expenses	766	1,844,756.30	
Electricity Expenses	767	12,921,158.35	
Postage and Deliveries	771	3,185.00	
Telephone Expenses - Landline	772	572,924.26	
Telephone Expenses - Mobile	773	1,397,000.00	
Internet Expenses	774	346,630.57	
Membership Dues and Contributions to Organizations	778	60,000.00	
Advertising Expenses	780	462,939.50	
Rent Expenses	782	449,936.00	
Representation Expenses	783	106,704.20	
Subscriptions Expenses	786	46,068.00	
Rewards and Other Claims	788	140,000.00	
Auditing Services	792	792,943.73	
Consultancy Services	793	66,600.00	
General Services	795	29,252,020.54	
Janitorial Services	796	4,459,456.28	
Security Services	797	13,269,044.21	
Other Professional Services	799	10,479,210.93	
Repairs and Maintenance - Office Buildings	811	857,553.94	
Repairs and Maintenance - Markets and Slaughterhouses	814	56,416.50	
Repairs and Maintenance - Office Equipment	821	14,650.00	
Repairs and Maintenance - IT Equipment and Software	823	56,160.00	
Repairs and Maintenance - Construction and Heavy Equipment	830	4,352,542.62	
Repairs and Maintenance - Firefighting Equipment and Accessories	831	15,000.00	
Repairs and Maintenance - Medical, Dental and Laboratory Equipment	833	81,000.00	
Repairs and Maintenance - Motor Vehicles	841	1,778,754.63	
Repairs and Maintenance - Roads, Highways and Bridges	851	210,612.00	
Subsidy to Local Government Units	874	4,000,000.00	
Donations	878	41,404,487.76	
Confidential Expenses	881	12,524,790.00	
Miscellaneous Expenses	884	16,160,000.00	
Fidelity Bond Premiums	892	222,937.50	
Insurance Expenses	893	1,728,316.28	
Depreciation - Office Buildings	911	4,155.66	
Depreciation - Office Equipment	921	49,661.13	
Depreciation - Furniture and Fixtures	922	5,426.31	
Depreciation - IT Equipment	923	232,823.95	