



CITY GOVERNMENT OF KIDAPAWAN

General Fund

Trial Balance

As of May 31, 2012

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		23,606,105.00
Accumulated Depreciation - Other Property, Plant and Equipment	350		4,162,474.72
Accounts Payable	401		64,236,822.75
Due to Officers and Employees	403		4,559,164.54
Due to BIR	412		180,933.39
Due to GSIS	413		444,889.60
Due to PAG-IBIG	414		2,002.21
Due to PHILHEALTH	415		19,917.19
Due to Other NGAs	416		10,801,915.04
Due to LGUs	418		4,668,078.11
Due to Other Funds	424		20,695,195.00
Guaranty Deposits Payable	426		3,435,092.56
Performance/Bidders/Bail Bonds Payable	427		402,661.26
Other Payables	439		7,938,536.68
Loans Payable - Domestic	444		104,151,171.02
Deferred Real Property Tax Income	451		28,471,694.42
Other Deferred Credits	455		377,119.13
Government Equity	501		376,560,521.11
Professional Tax	564		174,045.00
Amusement Tax	581		34,254.00
Business Taxes	582		23,160,256.81
Community Tax	583		2,927,798.12
Franchise Tax	584		961,296.11
Occupation Tax	585		440,422.50
Property Transfer Tax	587		839,669.43
Real Property Tax	588		9,133,178.94
Tax on Delivery, Trucks and Vans	592		193,270.00
Tax on Sand, Gravel and Other Quarry Products	593		3,628.50
Other Local Taxes	598		103,131.00
Fines and Penalties - Local Taxes	599		861,013.66
Fees on Weights and Measures	601		49,825.00
Permit Fees	605		2,337,627.34
Registration Fees	606		520,805.00
Other Permits and Licenses	608		34,705.00
Affiliation Fees	611		5,890.00
Clearance and Certification Fees	613		605,180.41
Inspection Fees	617		160,670.00
Medical, Dental, and Laboratory Fees	619		171,145.00
Toll and Terminal Fees	623		58,168.00
Income from Markets	636		8,326,684.15
Income from Slaughterhouses	637		159,536.50
Income from Transportation Systems	638		3,038,419.22
Landing and Parking Fees	640		666,133.37
Rent Income	642		674,884.20
Other Business Income	648		893,824.68
Internal Revenue Allotment	665		141,442,147.00
Gain/Loss on Sale of Disposed Assets	682		9,900.00
Prior Years' Adjustments	684		3,123,317.09
Salaries and Wages - Regular	701	35,150,194.62	
Salaries and Wages - Casual	705	9,347,002.81	
Personnel Economic Relief Allowance (PERA)	711	6,652,804.29	
Representation Allowance (RA)	713	1,103,425.00	
Transportation Allowance (TA)	714	343,425.00	
Clothing/Uniform Allowance	715	44,000.00	
Subsistence, Laundry and Quarter Allowance	716	596,779.76	
Hazard Pay	721	793,077.10	
Longevity Pay	722	255,000.00	
Overtime and Night Pay	723	448,961.15	