

**Region 5, Province of Camarines Norte**

**Municipality of Daet**

Unadjusted/Pre-Closing Trial Balance

June 30, 2011

Account Title	Account Code	Total		GENERAL
		Debit	Credit	Debit
Cash in Vault	101	7,325,883.53		6,779,089.52
Cash - Disbursing Officers	103	644,400.00		354,400.00
Petty Cash Fund	104	10,000.00		10,000.00
Payroll Fund	106	96,700.00		96,700.00
Cash in Bank - Local Currency, Current Account	111	22,332,965.52		17,537,129.41
Accounts Receivable	121	0.00		0.00
Due from Officers and Employees	123	106,702.43		102,326.39
Loans Receivable - Others	126	422,141.67		48,300.00
Real Property Tax Receivable	127	11,115,514.59		11,115,514.59
Special Education Tax Receivable	128	11,502,887.16		-
Due from NGAs	136	55,035.80		24,555.45
Due from GOCCs	137	11,000.00		-
Due from LGUs	138	1,803,554.97		1,334,834.36
Due from Other Funds	144	1,020,417.78		303,165.79
Receivables - Disallowances/Charges	146	149,469.00		149,469.00
Advances to Officers and Employees	148	289,602.51		251,015.51
Other Receivables	149	184,227.87		102,086.92
Accountable Forms Inventory	156	13,048,773.90		13,048,773.90
Food Supplies Inventory	158	67,500.00		67,500.00
Drugs and Medicines Inventory	159	596,896.00		596,896.00
Medical, Dental and Laboratory Supplies Inventory	160	67,784.00		67,784.00
Livestock Inventory	169	4,000.00		4,000.00
Other Prepaid Expenses	185	12,775.23		5,744.20
Guaranty Deposits	186	500,000.00		500,000.00
Other Current Assets	189	436,786.86		436,786.86
Land	201	5,539,751.98		5,106,931.00
Land Improvements	202	1,570,745.25		1,570,745.25
Accumulated Depreciation – Land Improvements	302		167,181.90	
Electrification, Power and Energy Structures	205	928,299.60		928,299.60
Accumulated Depreciation - Electrification, Power and	305		400,554.65	
Office Buildings	211	10,841,654.23		10,755,493.86
Accumulated Depreciation - Office Buildings	311		122,272.06	
School Buildings	212	786,423.00		-
Accumulated Depreciation - School Buildings	312		105,321.12	
Hospitals and Health Centers	213	5,555.20		5,555.20
Markets and Slaughterhouses	214	93,421,504.46		93,421,504.46
Accumulated Depreciation - Markets and Slaughterhou	314		15,159,768.64	
Other Structures	215	31,803,610.86		31,251,593.75
Accumulated Depreciation - Other Structures	315		7,991,489.44	
Office Equipment	221	3,112,891.64		2,289,368.64
Accumulated Depreciation - Office Equipment	321		1,060,139.58	
Furniture and Fixtures	222	6,035,117.63		5,392,753.95
Accumulated Depreciation - Furniture and Fixtures	322		381,109.24	
IT Equipment and Software	223	5,610,492.15		4,265,469.15
Accumulated Depreciation - IT Equipment	323		1,614,890.61	
Library Books	224	61,325.20		61,325.20
Accumulated Depreciation - Library Books	324		2,277.75	
Agricultural, Fishery and Forestry Equipment	227	38,285.00		-
Communication Equipment	229	1,263,118.20		1,243,118.20
Accumulated Depreciation - Communication Equipmen	329		420,829.80	
Construction and Heavy Equipment	230	19,797,222.96		19,797,222.96
Accumulated Depreciation - Construction and Heavy E	330		3,713,854.30	
Firefighting Equipment and Accessories	231	54,000.00		54,000.00
Accumulated Depreciation - Firefighting Equipment and	331		35,871.43	
Medical, Dental and Laboratory Equipment	233	133,270.00		128,700.00
Military and Police Equipment	234	52,000.00		52,000.00
Accumulated Depreciation - Military and Police Equipm	334		10,920.00	
Sports Equipment	235	275,233.50		95,926.50
Accumulated Depreciation - Sports Equipment	335		75,870.50	

Account Title	Account Code	Total		GENERAL
		Debit	Credit	Debit
Other Machineries and Equipment	240	1,036,111.80		1,020,611.80
Accumulated Depreciation - Other Machineries and Equipment	340		436,461.84	
Motor Vehicles	241	12,008,557.54		12,008,557.54
Accumulated Depreciation - Motor Vehicles	341		2,857,506.02	
Watercrafts	244	32,650.00		32,650.00
Accumulated Depreciation - Watercrafts	344		5,387.26	
Other Transportation Equipment	248	17,100.00		17,100.00
Accumulated Depreciation - Other Transportation Equipment	348		10,260.00	
Other Property, Plant and Equipment	250	2,915,951.71		2,063,313.74
Accumulated Depreciation - Other Property, Plant and Equipment	350		8,778.00	
Other Public Infrastructures	260	311,800.22		311,800.22
Construction in Progress - Roads, Highways and Bridges	266	3,825,581.29		3,825,581.29
Accounts Payable	401		100,932.94	
Due to Officers and Employees	403		80,455.85	
Due to BIR	412		554,429.53	
Due to GSIS	413		1,442,148.87	
Due to PAG-IBIG	414		139,693.67	
Due to PHILHEALTH	415		48,325.73	
Due to Other NGAs	416		1,598,619.57	
Due to Other GOCCs	417		25,494.72	
Due to LGUs	418		2,711,867.96	
Due to Other Funds	424		1,917,374.81	
Guaranty Deposits Payable	426		320,980.93	
Performance/Bidders/Bail Bonds Payable	427		405,785.15	
Other Payables	439		3,170,578.92	
Loans Payable - Domestic	444		42,640,041.38	
Other Long - Term Liabilities	450		2,419.01	
Deferred Real Property Tax Income	451		11,115,514.60	
Deferred Special Education Tax Income	452		11,502,887.16	
Other Deferred Credits	455		12,773,474.57	
Government Equity	501		124,896,983.02	
Amusement Tax	581		2,000.00	
Business Tax	582		14,055,483.52	
Community Tax	583		2,005,233.31	
Occupation Tax	585		47,886.80	
Real Property Tax	588		2,739,112.61	
Special Education Tax	591		3,304,604.27	
Fines and Penalties - Local Taxes	599		796,823.40	
Fees on Weights and Measures	601		65,926.25	
Franchising and Licensing Fees	603		894,770.00	
Permit Fees	605		2,994,914.91	
Registration Fees	606		322,275.00	
Fines and Penalties - Permits and Licenses	609		216,569.19	
Clearance and Certification Fees	613		1,481,149.00	
Garbage Fees	616		1,061,320.00	
Inspection Fees	617		1,065,462.00	
Medical, Dental and Laboratory Fees	619		421,320.00	
Toll and Terminal Fees	623		523,910.00	
Other Service Income	628		1,908,102.93	
Fines and Penalties - Service Income	629		119,607.00	
Income from Markets	636		1,773,661.90	
Income from Slaughterhouses	637		1,467,968.00	
Rent Income	642		2,425,619.73	
Sales Revenue	643		6,477.00	
Other Business Income	648		422,000.00	
Fines and Penalties - Business Income	649		45,042.80	
Income from Grants and Donations	662		30,000.00	
Interest Income	664		31,931.53	
Internal Revenue Allotment	665		51,736,602.00	
Miscellaneous Income	678		4,645.98	
Prior Years' Adjustments	684	970,544.52		1,063,779.29
Salaries and Wages - Regular	701	18,117,831.45		18,117,831.45
Personnel Economic Relief Allowance ( PERA)	711	2,650,545.45		2,650,545.45

Account Title	Account Code	Total		GENERAL
		Debit	Credit	Debit
Representation Allowance (RA)	713	890,250.00		890,250.00
Transportation Allowance (TA)	714	858,750.00		858,750.00
Clothing/Uniform Allowance	715	892,000.00		892,000.00
Subsistence, Laundry and Quarter Allowance	716	341,250.00		341,250.00
Productivity Incentive Allowance	717	414,000.00		414,000.00
Honoraria	720	320,000.00		-
Hazard Pay	721	590,028.00		590,028.00
Overtime and Night Pay	723	39,998.96		39,998.96
Cash Gift	724	542,500.00		542,500.00
Year End Bonus	725	1,488,684.50		1,488,684.50
Life and Retirement Insurance Contributions	731	2,174,850.96		2,174,850.96
PAG-IBIG Contributions	732	132,600.00		132,600.00
PHILHEALTH Contributions	733	217,600.00		217,600.00
ECC Contributions	734	120,234.75		120,234.75
Terminal Leave Benefits	742	1,647,913.37		1,647,913.37
Traveling Expenses - Local	751	872,791.94		776,331.94
Training Expenses	753	472,234.50		392,984.50
Office Supplies Expenses	755	1,426,092.65		1,352,292.65
Accountable Forms Expenses	756	680.00		680.00
Food Supplies Expenses	758	14,996.90		14,996.90
Drugs and Medicines Expenses	759	13,300.00		13,300.00
Medical, Dental and Laboratory Supplies Expenses	760	136,154.54		136,154.54
Gasoline, Oil and Lubricants Expenses	761	2,031,469.96		2,031,469.96
Agricultural Supplies Expenses	762	14,400.00		14,400.00
Textbooks and Instructional Materials Expenses	763	44,940.00		44,940.00
Other Supplies Expenses	765	784,629.30		769,234.30
Water Expenses	766	184,373.41		182,273.91
Electricity Expenses	767	3,274,269.61		3,268,615.61
Postage and Deliveries	771	34,400.00		34,400.00
Telephone Expenses - Landline	772	143,361.39		140,366.39
Telephone Expenses - Mobile	773	101,604.97		101,604.97
Internet Expenses	774	46,725.93		46,725.93
Cable, Satellite, Telegraph, and Radio Expenses	775	193,090.00		185,500.00
Membership Dues and Contributions to Organizations	778	106,473.00		106,473.00
Advertising Expenses	780	227,100.00		227,100.00
Printing and Binding Expenses	781	300.00		300.00
Rent Expenses	782	10,000.00		10,000.00
Subscriptions Expenses	786	6,730.00		6,730.00
Auditing Services	792	125,013.00		125,013.00
Consultancy Services	793	1,519,493.09		1,519,493.09
Janitorial Services	796	3,000.00		3,000.00
Security Services	797	374,962.50		374,962.50
Other Professional Services	799	53,000.00		53,000.00
Repairs and Maintenance - Electrification, Power and En	805	362,691.64		362,691.64
Repairs and Maintenance - Office Buildings	811	488,125.50		488,125.50
Repairs and Maintenance - School Buildings	812	136,276.00		-
Repairs and Maintenance - Markets and Slaughterhouses	814	139,862.20		139,862.20
Repairs and Maintenance - Other Structures	815	630,636.50		584,243.50
Repairs and Maintenance - Office Equipment	821	37,200.00		37,200.00
Repairs and Maintenance - Furniture and Fixtures	822	86,650.00		86,650.00
Repairs and Maintenance - IT Equipment and Software	823	68,708.60		59,118.60
Repairs and Maintenance - Other Machineries and Equip	840	181,300.00		181,300.00
Repairs and Maintenance - Motor Vehicles	841	1,018,115.11		1,018,115.11
Repairs and Maintenance - Parks, Plazas and Monumen	852	3,450.00		3,450.00
Repairs and Maintenance - Flood Controls	856	49,739.20		49,739.20
Repairs and Maintenance - Other Public Infrastructures	860	5,942,772.00		5,942,772.00
Subsidy to Local Government Units	874	1,542,287.14		1,542,287.14
Subsidy to NGOs/POs	876	275,380.00		275,380.00
Subsidy to Other Funds	877	458,494.00		458,494.00
Donations	878	125,600.00		125,600.00
Confidential Expenses	881	45,000.00		45,000.00
Extraordinary Expenses	883	82,965.00		82,965.00
Taxes, Duties and Licenses	891	34,202.89		34,202.89

Account Title	Account Code	Total		GENERAL
		Debit	Credit	Debit
Fidelity Bond Premiums	892	150.00		150.00
Insurance Expenses	893	889,333.15		889,333.15
Depreciation - Land Improvements	902	27,668.70		27,668.70
Depreciation - Electrification, Power and Energy Structures	905	41,773.44		41,773.44
Depreciation - Office Buildings	911	50,117.72		50,117.72
Depreciation - Markets and Slaughterhouses	914	1,391,250.13		1,391,250.13
Depreciation - Other Structures	915	929,229.01		929,229.01
Depreciation - Office Equipment	921	102,852.60		102,852.60
Depreciation - Furniture and Fixtures	922	52,872.00		52,872.00
Depreciation - IT Equipment	923	223,550.70		223,550.70
Depreciation - Library Books	924	485.10		485.10
Depreciation - Communication Equipment	929	58,245.24		58,245.24
Depreciation - Construction and Heavy Equipment	930	891,325.02		891,325.02
Depreciation - Firefighting Equipment and Accessories	931	3,471.42		3,471.42
Depreciation - Military and Police Equipment	934	2,340.00		2,340.00
Depreciation - Sports Equipment	935	4,316.70		4,316.70
Depreciation - Other Machineries and Equipment	940	69,979.66		69,979.66
Depreciation - Motor Vehicles	941	635,914.44		635,914.44
Depreciation - Watercrafts	944	1,469.28		1,469.28
Depreciation - Other Transportation Equipment	948	1,539.00		1,539.00
Depreciation - Other Property, Plant and Equipment	950	3,898.14		3,898.14
Discount on Real Property Taxes	954	244,931.66		244,931.66
Discount on Special Education Tax	955	188,465.53		-
Other Maintenance and Operating Expenses	969	4,666,808.61		4,109,934.61
Bank Charges	971	7,000.00		7,000.00
Interest Expenses	975	1,892,287.74		1,892,287.74
Total		<u>341,999,171.66</u>	<u>341,999,171.66</u>	<u>315,903,986.37</u>
Please verify the ff: if not 0				
Dr vs Cr		-		-

**Region 5, Province of Camarines Norte**

**Municipality of Daet**

Unadjusted/Pre-Closing Trial Balance

June 30, 2011

Account Title	Account Code	GENERAL FUND		SPECIAL EDUCATION FUND		TRUST	
		Credit	Debit	Credit	Debit		
Cash in Vault	101		45,626.72			501,167.29	
Cash - Disbursing Officers	103		-			290,000.00	
Petty Cash Fund	104		-			-	
Payroll Fund	106		-			-	
Cash in Bank - Local Currency, Current Account	111		2,477,620.46			2,318,215.65	
Accounts Receivable	121		-			-	
Due from Officers and Employees	123		2,840.74			1,535.30	
Loans Receivable - Others	126		-			373,841.67	
Real Property Tax Receivable	127		-			-	
Special Education Tax Receivable	128		11,502,887.16			-	
Due from NGAs	136		-			30,480.35	
Due from GOCCs	137		-			11,000.00	
Due from LGUs	138		-			468,720.61	
Due from Other Funds	144		411,837.56			305,414.43	
Receivables - Disallowances/Charges	146		-			-	
Advances to Officers and Employees	148		37,378.00			1,209.00	
Other Receivables	149		600.00			81,540.95	
Accountable Forms Inventory	156		-			-	
Food Supplies Inventory	158		-			-	
Drugs and Medicines Inventory	159		-			-	
Medical, Dental and Laboratory Supplies Inventory	160		-			-	
Livestock Inventory	169		-			-	
Other Prepaid Expenses	185		7,031.03			-	
Guaranty Deposits	186		-			-	
Other Current Assets	189		-			-	
Land	201		-			432,820.98	
Land Improvements	202		-			-	
Accumulated Depreciation – Land Improvements	302	167,181.90	-			-	
Electrification, Power and Energy Structures	205		-			-	
Accumulated Depreciation - Electrification, Power and	305	400,554.65	-			-	
Office Buildings	211		86,160.37			-	
Accumulated Depreciation - Office Buildings	311	122,272.06	-			-	
School Buildings	212		786,423.00			-	
Accumulated Depreciation - School Buildings	312			105,321.12		-	
Hospitals and Health Centers	213		-			-	
Markets and Slaughterhouses	214		-			-	
Accumulated Depreciation - Markets and Slaughterhou	314	15,159,768.64	-			-	
Other Structures	215		552,017.11			-	
Accumulated Depreciation - Other Structures	315	7,981,303.25		10,186.19		-	
Office Equipment	221		823,523.00			-	
Accumulated Depreciation - Office Equipment	321	959,039.58		101,100.00		-	
Furniture and Fixtures	222		612,863.68			29,500.00	
Accumulated Depreciation - Furniture and Fixtures	322	340,937.14		40,172.10		-	
IT Equipment and Software	223		1,297,213.00			47,810.00	
Accumulated Depreciation - IT Equipment	323	1,481,596.81		133,293.80		-	
Library Books	224		-			-	
Accumulated Depreciation - Library Books	324	2,277.75	-			-	
Agricultural, Fishery and Forestry Equipment	227		38,285.00			-	
Communication Equipment	229		15,000.00			5,000.00	
Accumulated Depreciation - Communication Equipmen	329	417,679.80		3,150.00		-	
Construction and Heavy Equipment	230		-			-	
Accumulated Depreciation - Construction and Heavy E	330	3,713,854.30	-			-	
Firefighting Equipment and Accessories	231		-			-	
Accumulated Depreciation - Firefighting Equipment and	331	35,871.43	-			-	
Medical, Dental and Laboratory Equipment	233		4,570.00			-	
Military and Police Equipment	234		-			-	
Accumulated Depreciation - Military and Police Equipm	334	10,920.00	-			-	
Sports Equipment	235		179,307.00			-	
Accumulated Depreciation - Sports Equipment	335	44,605.83		31,264.67		-	

Account Title	Account Code	GENERAL FUND		SPECIAL EDUCATION FUND		TRUST
		Credit	Debit	Credit	Debit	
Other Machineries and Equipment	240		15,500.00			-
Accumulated Depreciation - Other Machineries and Eq	340	433,439.34		3,022.50		-
Motor Vehicles	241		-			-
Accumulated Depreciation - Motor Vehicles	341	2,857,506.02				-
Watercrafts	244		-			-
Accumulated Depreciation - Watercrafts	344	5,387.26				-
Other Transportation Equipment	248		-			-
Accumulated Depreciation - Other Transportation Equip	348	10,260.00				-
Other Property, Plant and Equipment	250		207,542.62			645,095.35
Accumulated Depreciation - Other Property, Plant and	350	8,778.00				-
Other Public Infrastructures	260		-			-
Construction in Progress - Roads, Highways and Bridges	266		-			-
Accounts Payable	401	74,368.85		2,000.00		
Due to Officers and Employees	403	80,455.85				
Due to BIR	412	434,004.85		17,532.71		
Due to GSIS	413	1,442,148.87				
Due to PAG-IBIG	414	139,693.67				
Due to PHILHEALTH	415	48,325.73				
Due to Other NGAs	416	1,075,914.94		79,085.61		
Due to Other GOCCs	417	25,494.72				
Due to LGUs	418	985,172.70		754,415.02		
Due to Other Funds	424	1,584,401.23		46,862.81		
Guaranty Deposits Payable	426	38,531.28		24,847.15		
Performance/Bidders/Bail Bonds Payable	427	-				
Other Payables	439	1,602,172.59		77,451.69		
Loans Payable - Domestic	444	42,640,041.38				
Other Long - Term Liabilities	450	2,419.01				
Deferred Real Property Tax Income	451	11,115,514.60				
Deferred Special Education Tax Income	452	-		11,502,887.16		
Other Deferred Credits	455	12,734,531.46		38,943.11		
Government Equity	501	119,406,173.37		3,931,266.45		
Amusement Tax	581	2,000.00				
Business Tax	582	14,055,483.52				
Community Tax	583	2,005,233.31				
Occupation Tax	585	47,886.80				
Real Property Tax	588	2,739,112.61				
Special Education Tax	591	-		3,304,604.27		
Fines and Penalties - Local Taxes	599	452,406.05		344,417.35		
Fees on Weights and Measures	601	65,926.25				
Franchising and Licensing Fees	603	894,770.00				
Permit Fees	605	2,994,914.91				
Registration Fees	606	322,275.00				
Fines and Penalties - Permits and Licenses	609	216,569.19				
Clearance and Certification Fees	613	1,481,149.00				
Garbage Fees	616	1,061,320.00				
Inspection Fees	617	1,065,462.00				
Medical, Dental and Laboratory Fees	619	421,320.00				
Toll and Terminal Fees	623	523,910.00				
Other Service Income	628	1,908,102.93				
Fines and Penalties - Service Income	629	119,607.00				
Income from Markets	636	1,773,661.90				
Income from Slaughterhouses	637	1,467,968.00				
Rent Income	642	2,425,619.73				
Sales Revenue	643	6,477.00				
Other Business Income	648	422,000.00				
Fines and Penalties - Business Income	649	45,042.80				
Income from Grants and Donations	662	30,000.00				
Interest Income	664	31,931.53				
Internal Revenue Allotment	665	51,736,602.00				
Miscellaneous Income	678	4,635.98		10.00		
Prior Years' Adjustments	684			93,234.77		
Salaries and Wages - Regular	701					
Personnel Economic Relief Allowance ( PERA)	711					

Account Title	Account Code	AL FUND	SPECIAL EDUCATION FUND		TRUST
		Credit	Debit	Credit	Debit
Representation Allowance (RA)	713		-	-	
Transportation Allowance (TA)	714		-	-	
Clothing/Uniform Allowance	715		-	-	
Subsistence, Laundry and Quarter Allowance	716		-	-	
Productivity Incentive Allowance	717		-	-	
Honoraria	720		320,000.00		
Hazard Pay	721		-		
Overtime and Night Pay	723		-		
Cash Gift	724		-		
Year End Bonus	725		-		
Life and Retirement Insurance Contributions	731		-		
PAG-IBIG Contributions	732		-		
PHILHEALTH Contributions	733		-		
ECC Contributions	734		-		
Terminal Leave Benefits	742		-		
Traveling Expenses - Local	751		96,460.00		
Training Expenses	753		79,250.00		
Office Supplies Expenses	755		73,800.00		
Accountable Forms Expenses	756		-		
Food Supplies Expenses	758		-		
Drugs and Medicines Expenses	759		-		
Medical, Dental and Laboratory Supplies Expenses	760		-		
Gasoline, Oil and Lubricants Expenses	761		-		
Agricultural Supplies Expenses	762		-		
Textbooks and Instructional Materials Expenses	763		-		
Other Supplies Expenses	765		15,395.00		
Water Expenses	766		2,099.50		
Electricity Expenses	767		5,654.00		
Postage and Deliveries	771		-		
Telephone Expenses - Landline	772		2,995.00		
Telephone Expenses - Mobile	773		-		
Internet Expenses	774		-		
Cable, Satellite, Telegraph, and Radio Expenses	775		7,590.00		
Membership Dues and Contributions to Organizations	778		-		
Advertising Expenses	780		-		
Printing and Binding Expenses	781		-		
Rent Expenses	782		-		
Subscriptions Expenses	786		-		
Auditing Services	792		-		
Consultancy Services	793		-		
Janitorial Services	796		-		
Security Services	797		-		
Other Professional Services	799		-		
Repairs and Maintenance - Electrification, Power and En	805		-		
Repairs and Maintenance - Office Buildings	811		-		
Repairs and Maintenance - School Buildings	812		136,276.00		
Repairs and Maintenance - Markets and Slaughterhouse	814		-		
Repairs and Maintenance - Other Structures	815		46,393.00		
Repairs and Maintenance - Office Equipment	821		-		
Repairs and Maintenance - Furniture and Fixtures	822		-		
Repairs and Maintenance - IT Equipment and Software	823		9,590.00		
Repairs and Maintenance - Other Machineries and Equip	840		-		
Repairs and Maintenance - Motor Vehicles	841		-		
Repairs and Maintenance - Parks, Plazas and Monumen	852		-		
Repairs and Maintenance - Flood Controls	856		-		
Repairs and Maintenance - Other Public Infrastructures	860		-		
Subsidy to Local Government Units	874		-		
Subsidy to NGOs/POs	876		-		
Subsidy to Other Funds	877		-		
Donations	878		-		
Confidential Expenses	881		-		
Extraordinary Expenses	883		-		
Taxes, Duties and Licenses	891		-		

Account Title	Account Code	AL FUND	SPECIAL EDUCATION FUND		TRUST
		Credit	Debit	Credit	Debit
Fidelity Bond Premiums	892		-		
Insurance Expenses	893		-		
Depreciation - Land Improvements	902		-		
Depreciation - Electrification, Power and Energy Structures	905		-		
Depreciation - Office Buildings	911		-		
Depreciation - Markets and Slaughterhouses	914		-		
Depreciation - Other Structures	915		-		
Depreciation - Office Equipment	921		-		
Depreciation - Furniture and Fixtures	922		-		
Depreciation - IT Equipment	923		-		
Depreciation - Library Books	924		-		
Depreciation - Communication Equipment	929		-		
Depreciation - Construction and Heavy Equipment	930		-		
Depreciation - Firefighting Equipment and Accessories	931		-		
Depreciation - Military and Police Equipment	934		-		
Depreciation - Sports Equipment	935		-		
Depreciation - Other Machineries and Equipment	940		-		
Depreciation - Motor Vehicles	941		-		
Depreciation - Watercrafts	944		-		
Depreciation - Other Transportation Equipment	948		-		
Depreciation - Other Property, Plant and Equipment	950		-		
Discount on Real Property Taxes	954		-		
Discount on Special Education Tax	955		188,465.53		
Other Maintenance and Operating Expenses	969		556,874.00		
Bank Charges	971				
Interest Expenses	975				
Total		<u>315,903,986.37</u>	<u>20,645,068.48</u>	<u>20,645,068.48</u>	<u>5,543,351.58</u>
Please verify the ff: if not 0					
Dr vs Cr			-		-

Certified Correct:

**CAROLINE MAISIE J. ROBLES**  
Municipal Accountant

**Region 5, Province of Camarines Norte**

**Municipality of Daet**

Unadjusted/Pre-Closing Trial Balance

June 30, 2011

Account Title	Account Code	FUND
		Credit
Cash in Vault	101	
Cash - Disbursing Officers	103	
Petty Cash Fund	104	
Payroll Fund	106	
Cash in Bank - Local Currency, Current Account	111	
Accounts Receivable	121	
Due from Officers and Employees	123	
Loans Receivable - Others	126	
Real Property Tax Receivable	127	
Special Education Tax Receivable	128	
Due from NGAs	136	
Due from GOCCs	137	
Due from LGUs	138	
Due from Other Funds	144	
Receivables - Disallowances/Charges	146	
Advances to Officers and Employees	148	
Other Receivables	149	
Accountable Forms Inventory	156	
Food Supplies Inventory	158	
Drugs and Medicines Inventory	159	
Medical, Dental and Laboratory Supplies Inventory	160	
Livestock Inventory	169	
Other Prepaid Expenses	185	
Guaranty Deposits	186	
Other Current Assets	189	
Land	201	
Land Improvements	202	
Accumulated Depreciation – Land Improvements	302	
Electrification, Power and Energy Structures	205	
Accumulated Depreciation - Electrification, Power and	305	
Office Buildings	211	
Accumulated Depreciation - Office Buildings	311	
School Buildings	212	
Accumulated Depreciation - School Buildings	312	
Hospitals and Health Centers	213	
Markets and Slaughterhouses	214	
Accumulated Depreciation - Markets and Slaughterhou	314	
Other Structures	215	
Accumulated Depreciation - Other Structures	315	
Office Equipment	221	
Accumulated Depreciation - Office Equipment	321	
Furniture and Fixtures	222	
Accumulated Depreciation - Furniture and Fixtures	322	
IT Equipment and Software	223	
Accumulated Depreciation - IT Equipment	323	
Library Books	224	
Accumulated Depreciation - Library Books	324	
Agricultural, Fishery and Forestry Equipment	227	
Communication Equipment	229	
Accumulated Depreciation - Communication Equipmen	329	
Construction and Heavy Equipment	230	
Accumulated Depreciation - Construction and Heavy E	330	
Firefighting Equipment and Accessories	231	
Accumulated Depreciation - Firefighting Equipment and	331	
Medical, Dental and Laboratory Equipment	233	
Military and Police Equipment	234	
Accumulated Depreciation - Military and Police Equipm	334	
Sports Equipment	235	
Accumulated Depreciation - Sports Equipment	335	

Account Title	Account Code	FUND
		Credit
Other Machineries and Equipment	240	
Accumulated Depreciation - Other Machineries and Equipment	340	
Motor Vehicles	241	
Accumulated Depreciation - Motor Vehicles	341	
Watercrafts	244	
Accumulated Depreciation - Watercrafts	344	
Other Transportation Equipment	248	
Accumulated Depreciation - Other Transportation Equipment	348	
Other Property, Plant and Equipment	250	
Accumulated Depreciation - Other Property, Plant and Equipment	350	
Other Public Infrastructures	260	
Construction in Progress - Roads, Highways and Bridges	266	
Accounts Payable	401	24,564.09
Due to Officers and Employees	403	
Due to BIR	412	102,891.97
Due to GSIS	413	-
Due to PAG-IBIG	414	-
Due to PHILHEALTH	415	-
Due to Other NGAs	416	443,619.02
Due to Other GOCCs	417	-
Due to LGUs	418	972,280.24
Due to Other Funds	424	286,110.77
Guaranty Deposits Payable	426	257,602.50
Performance/Bidders/Bail Bonds Payable	427	405,785.15
Other Payables	439	1,490,954.64
Loans Payable - Domestic	444	-
Other Long - Term Liabilities	450	-
Deferred Real Property Tax Income	451	-
Deferred Special Education Tax Income	452	-
Other Deferred Credits	455	-
Government Equity	501	1,559,543.20
Amusement Tax	581	
Business Tax	582	
Community Tax	583	
Occupation Tax	585	
Real Property Tax	588	
Special Education Tax	591	
Fines and Penalties - Local Taxes	599	
Fees on Weights and Measures	601	
Franchising and Licensing Fees	603	
Permit Fees	605	
Registration Fees	606	
Fines and Penalties - Permits and Licenses	609	
Clearance and Certification Fees	613	
Garbage Fees	616	
Inspection Fees	617	
Medical, Dental and Laboratory Fees	619	
Toll and Terminal Fees	623	
Other Service Income	628	
Fines and Penalties - Service Income	629	
Income from Markets	636	
Income from Slaughterhouses	637	
Rent Income	642	
Sales Revenue	643	
Other Business Income	648	
Fines and Penalties - Business Income	649	
Income from Grants and Donations	662	
Interest Income	664	
Internal Revenue Allotment	665	
Miscellaneous Income	678	
Prior Years' Adjustments	684	
Salaries and Wages - Regular	701	
Personnel Economic Relief Allowance ( PERA)	711	

Account Title	Account Code	FUND
		Credit
Representation Allowance (RA)	713	
Transportation Allowance (TA)	714	
Clothing/Uniform Allowance	715	
Subsistence, Laundry and Quarter Allowance	716	
Productivity Incentive Allowance	717	
Honoraria	720	
Hazard Pay	721	
Overtime and Night Pay	723	
Cash Gift	724	
Year End Bonus	725	
Life and Retirement Insurance Contributions	731	
PAG-IBIG Contributions	732	
PHILHEALTH Contributions	733	
ECC Contributions	734	
Terminal Leave Benefits	742	
Traveling Expenses - Local	751	
Training Expenses	753	
Office Supplies Expenses	755	
Accountable Forms Expenses	756	
Food Supplies Expenses	758	
Drugs and Medicines Expenses	759	
Medical, Dental and Laboratory Supplies Expenses	760	
Gasoline, Oil and Lubricants Expenses	761	
Agricultural Supplies Expenses	762	
Textbooks and Instructional Materials Expenses	763	
Other Supplies Expenses	765	
Water Expenses	766	
Electricity Expenses	767	
Postage and Deliveries	771	
Telephone Expenses - Landline	772	
Telephone Expenses - Mobile	773	
Internet Expenses	774	
Cable, Satellite, Telegraph, and Radio Expenses	775	
Membership Dues and Contributions to Organizations	778	
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