

**REPUBLIC OF THE PHILIPPINES**  
**Province of Bohol**  
**Municipality of Jagna**  
**PRE CLOSING TRIAL BALANCE**  
**As of DECEMBER 31, 2010**  
**GENERAL FUND - CONSOLIDATED**

CODE: 07-151-27	ACCOUNT TITLE	CODE	AMOUNT	
			DEBIT	CREDIT
	Petty Cash Fund	104	19,941.14	
	Cash in Bank - Local Currency, Current Account	111	15,888,199.94	
	Real Property Tax Receivable	127	182,989.43	
	Due from NGAs	136	1,179,793.24	
	Due from Other Funds	144	103,145.93	
	Advances to Officers and Employees	148	1,720,715.92	
	Other Receivables	149	418,637.83	
	Office Supplies Inventory	155	112,423.15	
	Accountable Forms Inventory	156	63,101.04	
	Livestock Inventory	169	387,000.00	
	Prepaid Insurance	178	377,311.30	
	Land	201	3,819,999.20	
	Land Improvements	202	30,516.05	
	Office Buildings	211	8,600,000.00	
	Hospitals and Health Centers	213	2,300,000.00	
	Markets and Slaughterhouses	214	6,996,137.99	
	Other Structures	215	8,327,957.05	
	Office Equipment	221	1,575,394.99	
	Furniture and Fixtures	222	4,311,220.54	
	IT Equipment and Software	223	2,887,471.27	
	Library Books	224	169,000.00	
	Machineries	226	80,504.00	
	Agricultural, Fishery & Forestry Equipment	227	521,519.46	
	Communication Equipment	229	880,882.83	
	Construction and Heavy Equipment	230	6,285,000.00	
	Firefighting Equipment and Accessories	231	110,344.00	
	Medical, Dental and Laboratory Equipment	233	118,128.02	
	Other Machineries and Equipment	240	468,666.00	
	Motor Vehicles	241	6,276,617.00	
	Other Property, Plant & Equipment	250	79,255.75	
	Roads, Highways, and Bridges	251	100,260.00	
	Artesian Wells, Reservoirs, Pumping Stations, etc	254	1,920,374.33	
	Irrigation, Canals and Laterals	255	35,721.25	
	Other Public Infrastructures	260	108,955.00	
	Reforestation Upland	261	1,709.40	
	Construction in Progress - Agency Assets	264	91,057,709.93	
	Construction in Progress - Roads, Highways and Bridges	266	1,977,694.59	
	Construction in Progress - Parks, Plazas and Monuments	267	456,180.75	
	Construction in Progress - Artesian Wells, Reservoirs, ...	269	324,228.00	
	Construction in Progress - Irrigation Canals and Laterals	270	10,000.00	
	Construction in Progress - Waterways, Aqueducts, Seawalls, Riverwalls, etc.	272	44,505.49	
	Construction in Progress - Other Public Infrastructures	273	48,847.60	
	Other Assets	290	15,000.00	
	Accum. Dep- Office Buildings	311		6,480,000.00
	Accum. Dep- Hospitals and Health Centers	313		1,260,000.00
	Accum. Dep- Markets and Slaughterhouses	314		6,296,524.19
	Accum. Dep- Other Structures	315		7,210,800.00
	Accum. Dep- Office Equipment	321		787,547.09
	Accum. Dep. - Furniture and Fixtures	322		830,149.34
	Accum. Dep. - IT Equipment	323		1,201,999.32
	Accum. Dep. - Machineries	326		37,045.48
	Accum. Dep - Agricultural, Fishery and Forestry Equip.	327		147,807.19
	Accum. Dep. - Communication Equipment	329		431,009.10
	Accum. Dep. - Construction and Heavy Equipment	330		2,099,150.00
	Accum. Dep. - Firefighting Equipment and Accessories	331		1,192.50
	Accum. Dep. - Medical, Dental and Laboratory Equipment	333		99,115.21
	Accum. Dep. - Other Machinery and Equipment	340		117,380.51
	Accum. Dep. - Motor Vehicles	341		3,752,012.20
	Accounts Payable	401		209,101.30
	Interest Payable	409		315,252.50
	Due to BIR	412		489,382.99
	Due to Other NGA's	416		1,216,950.13
	Due to LGUs	418		152,709.09
	Due to Other funds	424		410,271.08
	Other Payables	439		175,662.25
	Loans Payable - Domestic	444		37,330,719.35
	Deferred Real Property Tax Income	451		182,989.43
	Other Deferred Credits	455		510,073.97
	Government Equity	501		88,931,994.71
	Business Taxes	582		2,548,432.75
	Community Tax	583		413,222.50
	Franchise Tax	584		76,500.00
	Real Property Tax	588		946,158.69
	Other Local Taxes	598		4,203,840.48
	Fines and Penalties - Local Taxes	599		153,310.43
	Fees on Weights and Measures	601		10,060.00
	Permit Fees	605		817,746.55
	Registration Fees	606		349,548.00
	Fines and Penalties - Permits and Licenses	609		223,380.55
	Clearance and Certification Fees	613		418,376.35
	Garbage Fees	616		401,002.00
	Medical, Dental and Laboratory Fees	619		370,655.00
	Income from Markets	636		3,998,337.00
	Income from Slaughterhouses	637		280,410.00
	Income from Waterworks Systems	639		1,634,145.65
	Landing & Parking Fees	640		410,120.00
	Rent Income	642		209,359.50
	Subsidy from Other Funds	657		700,000.00
	Interest Income	664		250,525.09
	Internal Revenue Allotment	664		50,329,515.00
	Share from PAGCOR/PCSO	670		86,875.28
	Prior Years Adjustment	684	225,882.12	
	Salaries and Wages - Regular	701	13,647,986.76	
	Salaries and Wages - Casual	705	2,291,905.98	
	Salaries and Wages - Contractual	706	30,000.00	
	Personnel Economic Relief Allowance (PERA)	711	1,854,000.00	
	Representation Allowance (RA)	713	1,175,200.00	
	Transportation Allowance (TA)	714	1,051,440.00	
	Clothing/Uniform Allowance	715	332,000.00	
	Subsistence, Laundry and Quarter Allowance	716	248,625.00	
	Productivity Incentive Allowance	717	100,000.00	
	Honoraria	720	176,166.00	
	Hazard Pay	721	467,460.00	
	Cash Gift	724	421,000.00	
	Year End Bonus	725	1,268,942.00	
	Life and Retirement Insurance Contributions	731	1,561,156.32	
	PAG-IBIG Contributions	732	208,402.78	
	PHILHEALTH Contributions	733	336,587.50	
	ECC Contributions	734	81,979.65	
	Terminal Leave Benefits	742	1,203,136.86	
	Other Personnel Benefits	749	2,538,883.07	
	Travelling Expenses - Local	751	2,393,733.13	
	Training Expenses	753	447,879.90	
	Scholarship Expenses	754	42,500.00	
	Office Supplies Expenses	755	801,118.57	
	Accountable Forms Expenses	756	298,872.53	
	Food Supplies Expenses	758	31,136.85	
	Drugs and Medicines Expenses	759	448,588.80	
	Medical, Dental and Laboratory Supplies Expenses	760	232,144.98	
	Gasoline, Oil and Lubricants Expenses	761	1,680,820.46	
	Agricultural Supplies Expenses	762	220,612.23	
	Other Supplies Expenses	765	760,687.62	
	Electricity Expenses	767	2,764,292.32	
	Postage and Deliveries	771	100.00	
	Telephone Expenses - Landline	772	254,287.73	
	Telephone Expenses - Mobile	773	462,172.84	
	Internet Expenses	774	91,102.70	
	Advertising Expenses	780	252,780.00	
	Printing and Bindings	781	11,900.00	
	Rent Expenses	782	79,674.00	
	Representation Expenses	783	4,500.00	
	Subscriptions Expenses	786	48,041.00	
	Survey Expenses	787	26,400.00	
	Rewards and Other Claims	788	5,000.00	
	Legal Services	791	162,000.00	
	General Services	795	5,390,716.88	
	Other Professional Services	799	117,668.00	
	Repairs and Maintenance - Electrification....	805	21,500.00	
	Repairs and Maintenance - Office Buildings	811	420,561.35	
	Repairs & Maint.- Markets and Slaughterhouses	814	30,777.63	
	Repairs & Maint.- Other Structures	815	82,948.33	
	Repairs & Maint.- Office Equipment	821	23,745.00	
	Repairs and Maintenance - Furniture and Fixtures	822	17,000.00	
	Repairs and Maintenance - IT Equipment and Software	823	7,828.00	
	Repairs and Maintenance - Machineries	826	4,612.00	
	Repairs and Maintenance - Communication Equipment	829	5,776.00	
	Repairs and Maintenance - Construction and Heavy Equipment	830	20,170.00	
	Repairs and Maintenance - Other Machineries and Equipment	840	3,600.00	
	Repairs and Maintenance - Motor Vehicles	841	1,020,636.57	
	Repairs & Maint.-Roads, Highways & Bridges	851	40,512.25	
	Repairs and Maintenance - Parks, Plazas and Monuments	852	41,250.00	
	Repairs & Maint.-Artesian Wells, Reservoirs, Pumping Stations	854	45,592.50	
	Repairs & Maint.-Waterways, Aqueducts, Seawalls, ...	857	1,080.00	
	Subsidy to Local Government Units	874	579,237.50	
	Subsidy to Other Funds	877	900,000.00	
	Donations	878	1,092,863.50	
	Intelligence Expenses	882	7,999.00	
	Taxes, Duties & Licenses	891	61,985.02	
	Fidelity Bond Premiums	892	35,317.50	
	Insurance Expenses	893	975,547.00	
	Depreciation - Office Buildings	911	270,000.00	
	Depreciation - Hospitals and Health Centers	913	135,000.00	
	Depreciation - Other Structures	915	10,800.00	
	Depreciation - Office Equipment	921	193,003.82	
	Depreciation - Furniture & Fixtures	922	119,246.18	
	Depreciation - IT Equipment	923	420,100.17	
	Depreciation - Machineries	926	14,190.72	
	Depreciation- Agricultural, Fishery and Forestry Equip.	927	66,014.77	
	Depreciation- Communication Equipment	929	84,866.10	
	Depreciation - Construction and Heavy Equipment	930	502,625.00	
	Depreciation - Firefighting Equipment and Accessories	931	1,192.50	
	Depreciation - Medical, Dental and Laboratory Equipment	933	2,478.52	
	Depreciation - Other Machineries and Equipment	940	34,046.75	
	Depreciation - Motor Vehicles	941	505,844.29	
	Discount on Real Property Taxes	954	68,941.56	
	Other Maintenance and Operating Expenses	969	1,264,038.13	
	Interest Expenses	975	3,675,218.99	
	Other Financial Charges	979	57,719.11	
	<b>T O T A L</b>		<b>229,508,359.75</b>	<b>229,508,359.75</b>

Certified: **ZENaida A. GALORIO**  
Municipal Accountant

