

TRIAL BALANCE
Special Education Fund
As of January, 2012

Account Titles	Account Code	Debit	Credit
	102	345.74	
Cash- Collecting Officer	103	17,759,097.48	
Cash- Disbursing Officers	111	6,050,174.31	
Cash in Bank-Local Currency PVB-SEF Collection			6,050,174.31
Due from Officers and Employees	123	974,564.95	
Special Education Tax Receivable	128	71,250,507.63	
Due from Other Funds	144	16,714,061.35	
Receivables- Disallowances/Charges	146	56,000.00	
Other Receivables	149	19,500.00	
Land Improvement	202	96,086.32	
Office Buildings	211	8,498,390.92	
School Buildings	212	9,619,602.77	
Office Equipment	221	970,452.00	
Furniture and Fixtures	222	3,031,170.83	
Library Books	224	3,501,718.60	
Other Machineries & Equipment	240	239,000.00	
Other Property, Plant & Equipment	250	583,220.30	
Other Assets	280	2,417,227.80	
Accumulated Depreciation -Office building	311		3,084,915.82
Accumulated Depreciation School building	312		2,289,177.13
Accumulated Depreciation -Office Equipment	321		388,502.04
Accumulated Depreciation Office Furniture	322		1,531,345.30
Accumulated Depreciation Library Books	324		2,100,029.17
Accumulated Depreciation -Other Machineries & Eqpt.	340		169,815.00
Accounts Payable	401		5,218,649.24
Due to Officers & Employees	403		86,700.00
Due to BIR	412		638,158.44
Due to GSIS	413		96,610.06
Due to other Funds	424		4,191,108.08
Other Payables	439		256,069.90
Deferred Real Property Tax Income	451		71,250,507.63
Other Deferred Credits	455		96,730.43
Government Equity	501		45,864,251.70
Special Education Fund	591		5,118,553.56
Fines & Penalties-Tax Revenue	599		339,123.41
Prior Year's Adjustment	684		912.18
General Services	795	549,000.00	
Donations	878	99,891.00	
Depreciation-Office Building	911	25,495.17	
Depreciation-School Building	912	28,858.84	
Depreciation-Office Equipment	921	7,315.52	
Depreciation-Furnitures & Fixtures	922	21,762.54	
Depreciation-Library Books	924	26,262.89	
Depreciation-Other Machineries & Eqpt.	940	1,792.50	
Discount on Special Education Tax	955	159,659.63	
Grand Total		142,701,159.09	142,701,159.09

CERTIFIED CORRECT:

Nanette A. Dario
NANETTE A. DARIO

City Accountant

February 28, 2012

Date

TRIAL BALANCE
Special Education Fund
As of February, 2012

Account Titles	Account Code	Debit	Credit
Cash- Collecting Officer	102	345.74	
Cash- Disbursing Officers	103	17,759,097.48	
Cash in Bank-Local Currency	111	8,882,924.16	
PVB-SEF Collection	8,882,924.16		
Due from Officers and Employees	123	974,564.86	
Special Education Tax Receivable	128	67,226,512.66	
Due from Other Funds	144	16,714,061.35	
Receivables- Disallowances/Charges	148	56,000.00	
Other Receivables	149	19,500.00	
Land Improvement	202	96,086.32	
Office Buildings	211	8,498,380.92	
School Buildings	212	9,619,602.77	
Office Equipment	221	970,452.00	
Furniture and Fixtures	222	3,031,170.83	
Library Books	224	3,501,718.60	
Other Machineries & Equipment	240	239,000.00	
Other Property, Plant & Equipment	250	583,220.30	
Other Assets	289	2,417,227.80	
Accumulated Depreciation -Office building	311		3,110,410.88
Accumulated Depreciation School building	312		2,318,035.97
Accumulated Depreciation -Office Equipment	321		395,817.58
Accumulated Depreciation Office Furniture	322		1,553,107.84
Accumulated Depreciation Library Books	324		2,126,292.06
Accumulated Depreciation -Other Machineries & Eqpt.	340		171,607.50
Accounts Payable	401		5,218,649.24
Due to Officers & Employees	403		86,700.00
Due to BIR	412		640,593.74
Due to GSIS	413		96,610.08
Due to other Funds	424		4,191,108.08
Other Payables	439		246,079.90
Deferred Real Property Tax Income	451		67,226,512.66
Other Deferred Credits	465		146,212.39
Government Equity	501		45,864,251.70
Special Education Fund	591		9,635,173.28
Fines & Penalties-Tax Revenue	599		716,370.25
Prior Year's Adjustment	684		912.18
Salaries & Wages-casual	705	1,514,700.00	
Other Bonuses and Allowances	719	1,500.00	
Honoraria	720	60,000.00	
Training Expenses	753	50,000.00	
Office Supplies Expenses	755	77,810.00	
Drugs & Medicines Expenses	758	5,000.00	
Other Supplies Expenses	765	30,000.00	
General Services	768	549,000.00	
Donations	878	484,881.00	
Depreciation-Office Building	911	50,990.34	
Depreciation-School Building	912	57,717.68	
Depreciation-OfficeEquipment	921	14,631.04	
Depreciation-Furnitures & Fixtures	922	43,525.08	
Depreciation-Library Books	924	52,523.78	
Depreciation-Other Machineries & Eqpt.	940	3,586.00	
Discount on Special Education Tax	955	264,253.60	
Other Maintenance and Operating expenses	989	95,000.00	
Grand Total		143,925,005.40	143,925,005.40

CERTIFIED CORRECT:


NANETTE A. DARIO
 City Accountant

March 15, 2012

Date

GOVERNMENT OF PUERTO PRINCESA
BALANCE SHEET
 As of March 31, 2012
SPECIAL EDUCATION FUND

ASSETS

CURRENT ASSETS

Cash

Cash Collecting Officer	345.74	
Cash Disbursing Officers	17,272,097.48	
Cash in Bank Local Currency Current Accounts	15,073,414.40	32,345,857.62

Receivables

Due from Officers and Employees	974,564.95	
Special Education Tax Receivables	60,554,574.04	
Due from Other Funds	16,714,061.35	
Receivables-Dis allowances/Charges	56,000.00	
Other Receivables	19,500.00	<u>78,318,700.34</u>

Total Current Assets 110,664,557.96

Fixed Assets

Land Improvements	96,086.32	96,086.32
Office Buildings	8,498,390.92	-
Less: Accumulated Depreciation-Office Building	3,135,906.16	5,362,484.76
School Buildings	9,619,602.77	
Less: Accumulated Depreciation-School Building	2,346,894.81	7,272,707.96
Office Equipment	<u>1,070,279.50</u>	
Less: Accumulated Depreciation-Other Equipment	403,133.08	667,146.42
Furniture and Fixtures	3,031,170.83	-
Less: Accumulated Depreciation-Furniture & Fixture	1,574,870.38	1,456,300.45
Library Books	<u>3,501,718.60</u>	
Less: Accumulated Depreciation-Library Books	2,152,554.95	1,349,163.65
Other Machinerisa and Equipment	239,000.00	
Less: Accumulated Depr. Other Mach & Equipment	<u>173,400.00</u>	65,600.00
Other Property, Plant & Equipment	583,220.30	
Less: Accumulated Depr.-Other Property, Plan & Equipt.		583,220.30
Other Assets	<u>2,417,227.80</u>	2,417,227.80

Total Fixed Assets 19,269,937.66

Total Assets 129,934,495.62

Liability and Equity

Current Liabilites

Accounts Payable	5,218,649.24	
Due to officers & Employees	68,700.00	
Due to BIR	819,679.82	
Due to GSIS	96,610.06	
Due to Other Funds	4,191,108.08	
Other Payables	276,036.75	10,670,783.95

Deferred Credits		
Deferred Real Property Special Education Tax	60,554,574.04	
Other Deferred Credits	<u>146,809.59</u>	<u>60,701,383.63</u>

Total Liabilities 71,372,167.58

Equity

Government Equity	45,864,251.70	
Retained Operating Surplus	<u>12,698,076.34</u>	
Total Equity		58,562,328.04

Total Liabilities & Equity 129,934,495.62

Certified Correct.


 NANETTE A. DARIO
 City Accountant

City Government of Puerto Princesa
Statement of Income and Expenses
 For the month of March 31, 2012

Income

Special Education Tax Receivable	591	19,153,424.63	
Less: Discount on SEF	955	366,366.94	18,787,057.69
Fines and Penalties-Tax Revenue	599	1,117,294.25	1,117,294.25
Interest Income	664		-
Total Income			19,904,351.94

Less: Expenses

TOTAL PERSONAL SERVICES

MAINTENANCE AND OTHER OPERATING EXPENSES

Salaries & Wages	705	1,514,700.00	
Other Bonuses and allowances	719	1,500.00	
Honoraria	720	60,000.00	
Training and Seminar Expenses	753	50,000.00	
Office Supplies Expense	755	195,680.40	
	759	5,000.00	
Other Supplies expenses	765	2,295,954.00	
General Services	795	549,000.00	
Grants and Donations	878	484,891.00	-
Depreciation-Office Building	911	76,485.51	
Depreciation Expense- School Building	912	86,576.52	
Depreciation Expense- Office Equipment	921	21,946.56	
Depreciation Expense- Fur. and Fixtures	922	65,287.62	
Depreciation Expense- Library Books	924	78,788.67	
Depreciation Expense- Other Equipment	940	5,377.50	
Misc. and Other Operating Expenses	969	1,229,000.00	

TOTAL MOOE

Total Expenses 6,720,187.78

Total **6,720,187.78**

Total **13,184,164.16**

Add: Adjustment & Subsidy From
 Prior Years Adjustments

486,087.82

Less: Adjustments & Subsidies to
 Total

- 486,087.82

Net Income

12,698,076.34

Certified Correct:


 NANETTE A. DARIO
 City Accountant

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Special Education Fund
As of March, 2012

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Due from Other Funds	144	16,714,061.35	
Receivables- Disallowances/Charges	146	56,000.00	
Other Receivables	149	19,500.00	
Land Improvement	202	96,086.32	
Office Buildings	211	8,498,390.92	
School Buildings	212	9,619,602.77	
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Accumulated Depreciation School building	312		2,346,894.81
Accumulated Depreciation -Office Equipment	321		403,133.08
Accumulated Depreciation Office Furniture	322		1,574,870.38
Accumulated Depreciation Library Books	324		2,152,554.95
Accumulated Depreciation -Other Machineries & Eqpt.	340		173,400.00
Accounts Payable	401		5,218,649.24
Due to Officers & Employees	403		68,700.00
Due to BIR	412		819,679.82
Due to GSIS	413		96,610.06
Due to other Funds	424		4,191,108.08
Other Payables	439		276,036.75
Deferred Real Property Tax Income	451		60,554,574.04
Other Deferred Credits	455		146,809.59
Government Equity	501		45,864,251.70
Special Education Fund	591		19,153,424.63
Fines & Penalties-Tax Revenue	599		1,117,294.25
Prior Year's Adjustment	684	486,087.82	
Salaries & Wages-casual	705	1,514,700.00	
Other Bonuses and Allowances	719	1,500.00	
Honoraria	720	60,000.00	
Training Expenses	753	50,000.00	
Office Supplies Expenses	755	195,680.40	
Drugs & Medicnes Expenses	759	5,000.00	
Other Supplies Expenses	765	2,295,954.00	
General Services	795	549,000.00	
Donations	878	484,891.00	
Depreciation-Office Building	911	76,485.51	
Depreciation-School Building	912	86,576.52	
Depreciation-OfficeEquipment	921	21,946.56	
Depreciation-Furnitures & Fixtures	922	65,287.62	
Depreciation-Library Books	924	78,788.67	
Depreciation-Other Machineries & Eqpt.	940	5,377.50	
Discount on Special Education Tax	955	366,366.94	
Other Maintenance and Operating expenses	969	1,229,000.00	
Grand Total		147,293,897.54	147,293,897.54

CERTIFIED CORRECT:


NANETTE A. DARIO
City Accountant

April 16, 2012

Date