

Republic of the Philippines
CIVIL SERVICE COMMISSION
 Consolidated Pre-Closing Trial Balance
 As of December 31, 2012

ACCOUNTS	Code	DEBIT Totals	CREDIT Totals
Cash - Collecting Officers	102	1,261,819.26	
Petty Cash Fund	104	279,411.46	
Payroll Fund	106	166,380.34	
Cash in Treasury	108	2,400.54	
Cash in Bank - Local Currency, Current Account	111	325,573,443.04	
Cash in Bank - Local Currency Savings Account	112	1,289,851.94	
Cash in Bank - Local Currency, Time Deposits	113	1,492,460.17	
Accounts Receivable	121	457,143.30	
Due from Officers & Employees	123	2,588.23	
Due from NGA's	136	27,895,547.61	
Due from GOCC's	137	2,480.00	
Due from LGUs	138	808,846.20	
Due from Central Office	141	5,467,608.28	
Due from Regional Offices	142	24,975,683.69	
Due from Other Funds	144	4,234,277.00	
Receivables Dis-allowances/Charges	146	1,664,557.55	
Advances to Officers and Employees	148	1,057,590.80	
Other Receivables	149	6,811,333.43	
Office Supplies Inventory	155	4,355,982.05	
Accountable Forms Inventory	156	5,517,295.80	
Gasoline, Oil & Lubricants, Inventory	161	10,727.48	
Textbooks and Instructional Materials Inventory	163	46,901.12	
Other Supplies Inventory	165	641,231.69	
Spare Parts Inventory	167	145,041.24	
Construction Materials Inventory	168	116,090.68	
Prepaid Rent	177	1,080.00	
Prepaid Insurance	178	1,293,011.80	
Other Prepaid Expenses	185	549,377.54	
Guaranty Deposits	186	136,005.40	
Land	201	29,671,598.62	
Land Improvements	202	7,153,426.30	
Office Buildings	211	175,779,892.86	
Other Structures	215	9,358,669.52	
Office Equipment	221	41,139,293.96	
Furniture & Fixtures	222	26,575,090.64	
IT Equipment & Software	223	157,541,655.64	
Library Books	224	950,103.28	
Machineries	226	1,880,711.00	
Communication Equipment	229	10,425,290.35	
Firefighting Equipment and Accessories	231	367,803.56	
Medical, Dental and Laboratory Equipment	233	93,729.43	
Military and Police Equipment	234	178,520.00	
Sports Equipment	235	160,402.97	
Other Machineries & Equipment	240	18,847,278.14	
Motor Vehicles	241	25,613,999.53	
Other Property, Plant & Equipment	250	386,426.50	
Construction in Progress - Agency Assets	264	19,789,337.09	
Construction in Progress - Other Public Infra	273	361,211.45	
Other Assets	290	13,461,196.51	
Allowance for Doubtful Accounts	301		1,049.00
Accumulated Depreciation -Land Improvements	302		2,182,746.29
Accumulated Depreciation -Office Bldgs.	311		30,593,629.82
Accumulated Depreciation - Other Structures	315		7,058,899.62

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Accumulated Depreciation -Office Equipment	321		28,392,609.05
Accumulated Depreciation -Furniture & Fixture	322		14,817,090.89
Accumulated Depreciation -IT Equipment	323		101,928,872.06
Accumulated Depreciation -Library Books	324		803,807.78
Accumulated Depreciation- Machineries	326		959,303.33
Accumulated Depreciation-Communication Equipment	329		4,932,677.00
Accumulated Depreciation- Firefighting Equipment	331		294,279.20
Accumulated Depreciation- Med., Dental & Lab. Equipment	333		39,128.38
Accumulated Depreciation- Military and Police Equipment	334		145,548.00
Accumulated Depreciation -Sports Equipment	335		92,033.09
Accumulated Depreciation -Other Machineries & Equipment	340		8,834,292.82
Accumulated Depreciation -Motor Vehicles	341		16,991,063.67
Accumulated Depreciation -Other Property, Plant & Equipment	350		234,678.72
Accounts Payable	401		6,221,520.27
Due to Officers and Employees	403		938,633.26
Due to BIR	412		987,087.63
Due to GSIS	413		580,963.09
Due to PAG-IBIG	414		82,760.67
Due to PHILHEALTH	415		28,465.00
Due to Other NGAs	416		26,515.62
Due to Central Office	421		24,076,741.31
Due to Regional Offices/Staff Bureaus	422		5,504,910.92
Due to Others Fund	424		2,986,657.41
Guaranty Deposits Payable	426		97,225.98
Performance/Bidders/Bail Bonds Payable	427		68,067.00
Other Payables	439		5,114,185.41
Other Deferred Credits	455		46,062.65
Government Equity	501		629,082,136.68
Permit Fees	605		2,500.00
Registration Fees	606		207,400.00
Comprehensive Examination Fee	614		7,059,249.41
Processing Fees	621		125,926,393.87
Seminar Fees	622		94,067,137.44
Other Service Income	628		7,797,256.81
Fines and Penalties - Service Income	629		60,634.16
Income from Dormitory Operations	635		79,560.00
Subsidy Income from National Government	651		903,557,935.02
Subsidy Income from Central Office	653		70,873,284.04
Income from Grants & Donations	662		32,591.90
Interest Income	664		1,094,406.52
Miscellaneous Income	678		7,796,932.31
Other Fines & Penalties	679		1,277,458.41
Gain/Loss on Sale of Disposed Assets	682	93,984.00	
Prior Years Adjustment	684	17,194,687.59	
Salaries & Wages - Regular Pay	701	596,764,041.73	
Salaries & Wages - Casual	705	407,376.10	
Personal Relief Allowance (PERA)	711	25,284,497.64	
Additional Compensation (ADCOM)	712	1,650,863.77	
Representation Allowance (RA)	713	16,991,097.89	
Transportation Allowance (TA)	714	15,680,820.93	
Clothing/Uniform Allowance	715	4,311,000.00	
Subsistence, Laundry & Quarter All.	716	85,800.00	
Productivity Incentive Allowance	717	3,531,500.00	

