

Republic of the Philippines
 DAVAO DEL NORTE
 BRAULIO E. DUJALI

TRIAL BALANCE
 For the period ended September 30, 2012

GENERAL FUND

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash in Vault	101	P 30.30	
Cash - Disbursing Officers	103	1,294,000.00	
Petty Cash Fund	104	12,270.60	
Payroll Fund	106	33,781.98	
Cash in Bank - Local Currency, Current Account	111	12,482,330.97	
Accounts Receivable	121	60.00	
Due from Officers and Employees	123	471.01	
Real Property Tax Receivable	127	1,532,299.86	
Receivables - Disallowances/ Charges	146	9,550.00	
Advances to Officers and Employees	148	198,903.19	
Guaranty Deposits	186	4,239,306.96	
Land	201	2,745,291.53	
Land Improvements	202	112,881.86	
Electrification, Power and Energy Structures	205	282,842.83	
Office Buildings	211	7,318,195.00	
School Buildings	212	3,969,749.12	
Hospitals and Health Centers	213	1,266,565.31	
Markets and Slaughterhouses	214	2,000,000.00	
Other Structures	215	1,342,980.49	
Office Equipment	221	1,243,786.17	
Furniture and Fixtures	222	1,864,287.00	
IT Equipment and Software	223	3,632,592.14	
Machineries	226	51,510.00	
Communication Equipment	229	1,161,936.95	
Construction and Heavy Equipment	230	21,129,443.29	
Firefighting Equipment and Accessories	231	61,140.00	
Medical, Dental and Laboratory Equipment	233	51,200.00	
Other Machineries and Equipment	240	161,173.00	
Motor Vehicles	241	2,431,427.00	
Watercrafts	244	70,000.00	
Other Property, Plant and Equipment	250	890,942.50	
Roads, Highways and Bridges	251	5,183,716.33	
Parks, Plazas and Monuments	252	12,781,319.09	
Artesian Wells, Reservoirs, Pumping Stations and Conduits	254	13,690.30	
Construction in Progress - Agency Assets	264	22,405,154.54	
Construction in Progress - Parks, Plazas and Monuments	267	249,275.00	
Accumulated Depreciation - Land Improvements	302		P 23,580.00
Accumulated Depreciation - Elect., Power and Energy Stu.	305		44,547.75

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Accumulated Depreciation - Office Building	311		1,647,272.50
Accumulated Depreciation - School Buildings	312		1,208,206.65
Accumulated Depreciation - Hospital and Health Centers	313		414,438.82
Accumulated Depreciation - Markets and Slaughterhouses	314		630,000.00
Accumulated Depreciation - Other Structures	315		326,868.42
Accumulated Depreciation - Office Equipment	321		722,789.88
Accumulated Depreciation - Furniture and Fixtures	322		538,086.13
Accumulated Depreciation - IT Equipment	323		1,968,414.64
Accumulated Depreciation - Machineries	326		43,193.70
Accumulated Depreciation - Communication Equipment	329		424,921.36
Accumulated Depreciation - Construction and Heavy Equipment	330		14,339,232.04
Accumulated Depreciation - Firefighting Equip and Accesories	331		5,502.60
Accumulated Depreciation - Medical, Dental and Lab. Equip.	333		32,400.00
Accumulated Depreciation - Other Machineries and Equipment	340		17,158.88
Accumulated Depreciation - Motor Vehicles	341		1,327,094.05
Accumulated Depreciation - Other Prop., Plant and Equip.	350		640,559.99
Accounts Payable	401		137,773.78
Due to Officers and Employees	403		314.90
Due to BIR	412		139,145.59
Due to GSIS	413		109,602.26
Due to PAG-IBIG	414		22,955.97
Due to PHILHEALTH	415		5,270.33
Due to Other NGAs	416		152,398.59
Due to LGUs	418		575,803.74
Due to Other Funds	424		18,277.62
Other Payables	439		1,033,448.22
Loans Payable - Domestic	444		8,224,447.79
Deffered Real Property Tax Income	451		1,524,037.01
Other Deferred Credits	455		58,434.59
Government Equity	501		63,486,643.60
Business Tax	582		2,717,730.11
Community Tax	583		192,913.14
Real Property Tax	588		1,796,014.56
Fines and Penalties - Local Taxes	599		269,724.19
Fees on Weights and Measures	601		14,360.00
Permit Fees	605		1,031,138.55
Registration Fees	606		1,880.00
Fines and Penalties - Permits and Licenses	609		9,053.22

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Clearance and Certification Fees	613		1,438,653.00
Other Service Income	628		748,369.93
Interest Income	664		22,685.08
Internal Revenue Allotment	665		32,129,109.00
Miscellaneous Income	678		564,880.41
Other Fines and Penalties	679		6,000.00
Prior Years' Adjustments	684		(211,710.44)
Salaries and Wages - Regular	701	10,395,804.94	
Salaries and Wages - Contractual	706	49,980.00	
Personnel Economic Relief Allowance (PERA)	711	1,206,000.00	
Representation Allowance (RA)	713	870,750.00	
Transportation Allowance (TA)	714	779,625.00	
Clothing/Uniform Allowance	715	268,000.00	
Productivity Incentive Allowance	717	108,000.00	
Honoraria	720	439,200.00	
Cash Gift	724	165,000.00	
Year End Bonus	725	568,206.50	
Life and Retirement Insurance Contributions	731	1,247,704.32	
PAG-IBIG Contributions	732	60,300.00	
PHILHEALTH Contributions	733	117,275.00	
ECC Contributions	734	53,182.86	
Terminal Leave Benefits	742	311,674.90	
Health Workers Benefits	743	385,078.20	
Other Personnel Benefits	749	79,760.80	
Traveling Expenses - Local	751	698,444.80	
Training Expenses	753	990,706.50	
Office Supplies Expenses	755	170,848.12	
Accountable Forms Expenses	756	42,787.25	
Food Supplies Expenses	758	4,152.50	
Drugs and Medicines Expenses	759	179,153.71	
Medical, Dental and Laboratory Supplies Expenses	760	48,600.00	
Gasoline, Oil and Lubricants Expenses	761	634,889.45	
Agricultural Supplies Expenses	762	18,005.00	
Other Supplies Expenses	765	199,708.75	
Water Expenses	766	220,738.22	
Electricity Expenses	767	1,001,879.03	
Telephone Expenses - Landline	772	18,326.55	
Telephone Expenses - Mobile	773	247,697.05	

TRIAL BALANCE
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GENERAL FUND

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Internet Expenses	774	89,600.00	
Membership Dues and Contributions to Organizations	778	67,000.00	
Advertising Expenses	780	10,400.00	
Printing and Binding Expenses	781	154,696.50	
Representation Expenses	783	425,675.50	
Survey Expenses	787	14,865.00	
Rewards and Other Claims	788	9,000.00	
General Services	795	2,955,065.19	
Repairs and Maintenance - Office Buildings	811	68,499.00	
Repairs and Maintenance - School Buildings	812	8,100.00	
Repairs and Maintenance - Other Structures	815	4,040.00	
Repairs and Maintenance - Office Equipment	821	18,366.66	
Repairs and Maintenance - IT Equipment and Software	823	85,461.72	
Repairs and Maintenance - Communication Equipment	829	750.00	
Repairs and Maintenance - Motor Vehicles	841	261,436.30	
Repairs and Maintenance - Roads, Highways and Bridges	851	120,386.25	
Subsidy to Government Owned and Controlled Corporations	875	280,000.00	
Donations	878	133,000.00	
Miscellaneous Expenses	884	18,200.00	
Fidelity Bond Premiums	892	14,175.00	
Insurance Expenses	893	260,523.67	
Discount on Real Property Taxes	954	124,751.85	
Other Maintenance and Operating Expenses	969	971,175.51	
Debt Service Subsidy to GOCCs	973	17,294.63	
Interest Expenses	975	655,575.60	
TOTAL >>>		P 140,573,622.15	P 140,573,622.15

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