

Republic of the Philippines  
 DAVAO DEL NORTE  
 BRAULIO E. DUJALI

**TRIAL BALANCE**  
 For the period ended December 31, 2012

**SPECIAL EDUCATION FUND**

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Payroll Fund	106	P 100.00	
Cash in Bank - Local Currency, Current Account	111	1,496,530.88	
Accounts Receivable	121	62.10	
Advances to Officers and Employees	148	3,080.00	
Land	201	164,200.00	
Electrification, Power and Energy Structures	205	62,193.44	
School Buildings	212	1,707,662.65	
Other Structures	215	463,467.79	
Office Equipment	221	388,594.50	
Furniture and Fixtures	222	201,256.10	
IT Equipment and Software	223	467,078.70	
Communication Equipment	229	13,500.00	
Firefighting Equipment and Accessories	231	48,000.00	
Sports Equipment	235	21,851.00	
Other Machineries and Equipment	240	344,775.43	
Motor Vehicles	241	190,220.00	
Other Property, Plant and Equipment	250	24,155.50	
Construction in Progress - Agency Assets	264	7,895.00	
Accumulated Depreciation - Elect., Power and Energy Stu.	305		P 42,447.02
Accumulated Depreciation - School Buildings	312		688,541.83
Accumulated Depreciation - Other Structures	315		106,975.79
Accumulated Depreciation - Office Equipment	321		263,557.19
Accumulated Depreciation - Furniture and Fixtures	322		128,379.17
Accumulated Depreciation - IT Equipment	323		279,671.49
Accumulated Depreciation - Communication Equipment	329		3,041.25
Accumulated Depreciation - Firefighting Equip and Accesories	331		4,320.00
Accumulated Depreciation - Sports Equipment	335		4,370.53
Accumulated Depreciation - Other Machineries and Equipment	340		75,006.53
Accumulated Depreciation - Motor Vehicles	341		105,979.71
Accumulated Depreciation - Other Prop., Plant and Equip.	350		20,390.63
Accounts Payable	401		575,234.92
Due to Officers and Employees	403		52,352.00
Due to BIR	412		12,363.73
Due to Other Funds	424		1,330.77

**TRIAL BALANCE**  
 For the period ended December 31, 2012

**SPECIAL EDUCATION FUND**

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Other Payables	439		612.00
Deffered Special Education Tax Income	452		65,116.34
Other Deferred Credits	455		42,869.28
Government Equity	501		2,456,523.05
Special Education Tax	591		2,944,699.09
Fines and Penalties - Local Taxes	599		393,992.52
Clothing/Uniform Allowance	715	57,000.00	
Honoraria	720	670,977.10	
Cash Gift	724	48,000.00	
Traveling Expenses - Local	751	59,075.00	
Training Expenses	753	53,100.00	
Scholarship Expenses	754	84,197.50	
Office Supplies Expenses	755	21,600.40	
Gasoline, Oil and Lubricants Expenses	761	255,326.38	
Other Supplies Expenses	765	41,211.50	
Telephone Expenses - Mobile	773	20,000.00	
Printing and Binding Expenses	781	14,113.00	
Representation Expenses	783	89,063.00	
General Services	795	232,999.10	
Repairs and Maintenance - Office Equipment	821	8,890.00	
Repairs and Maintenance - IT Equipment and Software	823	19,017.00	
Repairs and Maintenance - Other Machineries and Equipment	840	11,805.00	
Repairs and Maintenance - Motor Vehicles	841	101,475.00	
Insurance Expenses	893	8,088.12	
Depreciation - Electrification, Power and Energy Structures	905	5,597.41	
Depreciation - School Buildings	912	76,844.82	
Depreciation - Other Structures	915	19,450.64	
Depreciation - Office Equipment	921	47,569.32	
Depreciation - Furniture and Fixtures	922	14,381.57	
Depreciation - IT Equipment	923	39,755.53	
Depreciation - Communication Equipment	929	761.25	
Depreciation - Firefighting Equipment and Accessories	931	4,320.00	
Depreciation - Sports Equipment	935	1,794.99	
Depreciation - Other Machineries and Equipment	940	42,797.33	

**TRIAL BALANCE**  
For the period ended December 31, 2012

**SPECIAL EDUCATION FUND**

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Depreciation - Motor Vehicles	941	24,456.85	
Depreciation - Other Property, Plant and Equipment	950	1,799.10	
Discount on Special Education Tax	955	210,561.99	
Other Maintenance and Operating Expenses	969	377,122.85	
<b>TOTAL &gt;&gt;&gt;</b>		<b>P 8,267,774.84</b>	<b>P 8,267,774.84</b>

PREPARED BY:

  
**ARLENE F. BILOG**  
Administrative Aide IV

CERTIFIED CORRECT:

  
**ERNAN M. FUNA CPA**  
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