

Republic of the Philippines  
 DAVAO DEL NORTE  
 BRAULIO E. DUJALI

**TRIAL BALANCE**  
 For the period ended June 30, 2013

**SPECIAL EDUCATION FUND**

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash in Bank - Local Currency, Current Account	111	P 1,908,549.76	
Accounts Receivable	121	362.10	
Due from Officers and Employees	123	8.07	
Special Education Tax Receivable	128	51,593,207.33	
Advances to Officers and Employees	148	1,360.00	
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	218,756.10	
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	365,209.43	
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		148,326.00
Due to Officers and Employees	403		21,002.00
Due to BIR	412		15,678.09
Due to LGUs	418		409,778.34
Due to Other Funds	424		7,798.82
Other Payables	439		2,805.33
Deffered Special Education Tax Income	452		51,658,323.67

**TRIAL BALANCE**  
 For the period ended June 30, 2013

**SPECIAL EDUCATION FUND**

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Other Deferred Credits	455		43,327.53
Government Equity	501		3,132,062.91
Special Education Tax	591		1,304,371.56
Fines and Penalties - Local Taxes	599		79,323.13
Prior Years' Adjustments	684		( 12,140.65)
Honoraria	720	327,021.66	
Traveling Expenses - Local	751	10,462.00	
Training Expenses	753	6,900.00	
Office Supplies Expenses	755	8,289.55	
Gasoline, Oil and Lubricants Expenses	761	52,618.86	
Other Supplies Expenses	765	57,769.00	
Telephone Expenses - Mobile	773	8,500.00	
Printing and Binding Expenses	781	16,848.00	
Representation Expenses	783	26,677.00	
General Services	795	109,572.38	
Repairs and Maintenance - IT Equipment and Software	823	15,205.00	
Repairs and Maintenance - Motor Vehicles	841	10,939.00	
Insurance Expenses	893	6,788.12	
Discount on Special Education Tax	955	103,463.93	
Other Maintenance and Operating Expenses	969	126,012.00	
<b>TOTAL &gt;&gt;&gt;</b>		<b>P 58,533,337.87</b>	<b>P 58,533,337.87</b>

PREPARED BY:

*ARF*  
**ARLENE F. BLOG**  
 Administrative Aide IV

CERTIFIED CORRECT:

*[Signature]*  
**ERNAN M. FUNA, CPA**  
 Municipal Accountant