

Republic of the Philippines
 DAVAO DEL NORTE
 BRAULIO E. DUJALI

TRIAL BALANCE
 For the period ended June 30, 2013

GENERAL FUND

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Payroll Fund	106	P 30,321.07	
Cash in Bank - Local Currency, Current Account	111	11,218,480.64	
Accounts Receivable	121	579.10	
Due from Officers and Employees	123	680.29	
Real Property Tax Receivable	127	51,837,516.31	
Receivables - Disallowances/ Charges	146	2,480.00	
Advances to Officers and Employees	148	626,388.00	
Guaranty Deposits	186	4,239,306.96	
Land	201	2,745,291.53	
Land Improvements	202	521,075.05	
Electrification, Power and Energy Structures	205	282,842.83	
Office Buildings	211	7,477,723.63	
School Buildings	212	3,969,749.12	
Hospitals and Health Centers	213	1,304,703.24	
Markets and Slaughterhouses	214	2,000,000.00	
Other Structures	215	1,527,693.61	
Office Equipment	221	1,272,901.17	
Furniture and Fixtures	222	2,006,805.00	
IT Equipment and Software	223	3,900,776.27	
Machineries	226	51,510.00	
Communication Equipment	229	1,274,531.95	
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	
Sports Equipment	235	1,565.00	
Other Machineries and Equipment	240	218,768.00	
Motor Vehicles	241	2,496,327.00	
Watercrafts	244	70,000.00	
Other Property, Plant and Equipment	250	969,438.50	
Roads, Highways and Bridges	251	6,143,893.64	
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	24,522,700.98	
Construction in Progress - Parks, Plazas and Monuments	267	249,275.00	
Accumulated Depreciation - Land Improvements	302		P 32,330.58
Accumulated Depreciation - Elect., Power and Energy Stu.	305		70,003.60
Accumulated Depreciation - Office Building	311		1,977,078.83
Accumulated Depreciation - School Buildings	312		1,386,845.36

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Accumulated Depreciation - Hospital and Health Centers	313		471,470.07
Accumulated Depreciation - Markets and Slaughterhouses	314		720,000.00
Accumulated Depreciation - Other Structures	315		387,136.05
Accumulated Depreciation - Office Equipment	321		813,657.78
Accumulated Depreciation - Furniture and Fixtures	322		692,660.25
Accumulated Depreciation - IT Equipment	323		2,361,769.87
Accumulated Depreciation - Machineries	326		46,359.00
Accumulated Depreciation - Communication Equipment	329		512,425.55
Accumulated Depreciation - Construction and Heavy Equipment	330		15,356,541.94
Accumulated Depreciation - Firefighting Equip and Accesories	331		11,005.20
Accumulated Depreciation - Medical, Dental and Lab. Equip.	333		33,768.00
Accumulated Depreciation - Other Machineries and Equipment	340		27,907.08
Accumulated Depreciation - Motor Vehicles	341		1,570,725.38
Accumulated Depreciation - Watercrafts	344		6,000.00
Accumulated Depreciation - Other Prop., Plant and Equip.	350		690,341.15
Accounts Payable	401		604,525.10
Due to Officers and Employees	403		48,856.03
Due to BIR	412		25,417.37
Due to GSIS	413		86,237.93
Due to PAG-IBIG	414		25,255.14
Due to PHILHEALTH	415		42,285.33
Due to Other NGAs	416		205,025.28
Due to LGUs	418		493,829.51
Due to Other Funds	424		19,677.30
Other Payables	439		146,664.27
Loans Payable - Domestic	444		6,159,208.96
Deffered Real Property Tax Income	451		51,829,253.46
Other Deferred Credits	455		47,769.10
Government Equity	501		73,354,542.75
Business Tax	582		1,966,604.47
Community Tax	583		183,664.41
Real Property Tax	588		1,043,497.54
Fines and Penalties - Local Taxes	599		63,458.49
Fees on Weights and Measures	601		5,520.00
Permit Fees	605		914,047.20
Registration Fees	606		1,210.00
Fines and Penalties - Permits and Licenses	609		2,322.30
Clearance and Certification Fees	613		830,138.00

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Other Service Income	628		537,351.63
Interest Income	664		17,071.59
Internal Revenue Allotment	665		25,164,576.00
Miscellaneous Income	678		445,201.83
Other Fines and Penalties	679		11,696.65
Prior Years' Adjustments	684		(2,711,808.91)
Salaries and Wages - Regular	701	8,222,040.18	
Personnel Economic Relief Allowance (PERA)	711	828,000.00	
Representation Allowance (RA)	713	713,250.00	
Transportation Allowance (TA)	714	640,500.00	
Clothing/Uniform Allowance	715	422,000.00	
Productivity Incentive Allowance	717	108,000.00	
Honoraria	720	404,300.00	
Cash Gift	724	195,313.50	
Year End Bonus	725	638,277.00	
Life and Retirement Insurance Contributions	731	996,607.04	
PAG-IBIG Contributions	732	41,400.00	
PHILHEALTH Contributions	733	114,000.00	
ECC Contributions	734	38,244.83	
Health Workers Benefits	743	260,651.50	
Other Personnel Benefits	749	1,271,267.60	
Traveling Expenses - Local	751	477,609.56	
Training Expenses	753	360,151.72	
Office Supplies Expenses	755	99,223.95	
Accountable Forms Expenses	756	17,955.75	
Drugs and Medicines Expenses	759	295,856.00	
Gasoline, Oil and Lubricants Expenses	761	340,038.80	
Agricultural Supplies Expenses	762	40,838.40	
Other Supplies Expenses	765	151,157.30	
Water Expenses	766	82,550.71	
Electricity Expenses	767	1,229,928.77	
Postage and Deliveries	771	300.00	
Telephone Expenses - Landline	772	5,504.42	
Telephone Expenses - Mobile	773	263,436.45	
Internet Expenses	774	66,480.00	
Membership Dues and Contributions to Organizations	778	195,800.00	
Advertising Expenses	780	4,500.00	
Printing and Binding Expenses	781	53,774.20	

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Representation Expenses	783	245,096.50	
Survey Expenses	787	38,061.61	
Auditing Services	792	3,775.00	
General Services	795	2,066,437.90	
Repairs and Maintenance - Office Buildings	811	58,368.00	
Repairs and Maintenance - School Buildings	812	98,403.00	
Repairs and Maintenance - IT Equipment and Software	823	68,945.55	
Repairs and Maintenance - Motor Vehicles	841	98,205.00	
Repairs and Maintenance - Roads, Highways and Bridges	851	152,100.26	
Repairs and Maintenance - Waterways, Aqueducts, Seawalls,	857	9,558.00	
Subsidy to Government Owned and Controlled Corporations	875	400,000.00	
Donations	878	35,000.00	
Miscellaneous Expenses	884	25,000.00	
Insurance Expenses	893	244,126.20	
Discount on Real Property Taxes	954	82,771.05	
Other Maintenance and Operating Expenses	969	1,224,009.62	
Debt Service Subsidy to GOCCs	973	17,294.64	
Interest Expenses	975	284,897.84	
TOTAL >>>		P 188,731,124.42	P 188,731,124.42

PREPARED BY:


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