

Republic of the Philippines  
 DAVAO DEL NORTE  
 BRAULIO E. DUJALI

**TRIAL BALANCE**  
 For the period ended October 31, 2011

**GENERAL FUND**

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash - Disbursing Officers	103	P 944,000.00	
Petty Cash Fund	104	17,965.60	
Payroll Fund	106	48,487.14	
Cash in Bank - Local Currency, Current Account	111	5,680,542.48	
Due from Officers and Employees	123	120.43	
Real Property Tax Receivable	127	4,814,404.39	
Advances to Officers and Employees	148	271,877.10	
Guaranty Deposits	186	4,239,306.96	
Land	201	2,745,291.53	
Land Improvements	202	26,200.00	
Electrification, Power and Energy Structures	205	282,842.83	
Office Buildings	211	7,311,795.00	
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	1,331,880.49	
Office Equipment	221	1,037,626.36	
Furniture and Fixtures	222	1,771,481.90	
IT Equipment and Software	223	3,001,449.14	
Machineries	226	114,510.00	
Communication Equipment	229	1,001,277.95	
Construction and Heavy Equipment	230	21,129,443.29	
Firefighting Equipment and Accessories	231	61,140.00	
Medical, Dental and Laboratory Equipment	233	36,000.00	
Other Machineries and Equipment	240	80,675.00	
Motor Vehicles	241	2,306,677.00	
Other Property, Plant and Equipment	250	890,942.50	
Roads, Highways and Bridges	251	4,103,889.86	
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	21,332,149.77	
Construction in Progress - Parks, Plazas and Monuments	267	249,275.00	
Accumulated Depreciation - Office Building	311		P 1,318,241.72
Accumulated Depreciation - School Buildings	312		1,029,567.94
Accumulated Depreciation - Hospital and Health Centers	313		357,443.38
Accumulated Depreciation - Markets and Slaughterhouses	314		540,000.00
Accumulated Depreciation - Other Structures	315		266,933.80
Accumulated Depreciation - Office Equipment	321		607,359.21

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Accumulated Depreciation - Furniture and Fixtures	322		396,912.15
Accumulated Depreciation - IT Equipment	323		1,583,838.28
Accumulated Depreciation - Machineries	326		38,557.80
Accumulated Depreciation - Communication Equipment	329		341,146.57
Accumulated Depreciation - Construction and Heavy Equipment	330		13,235,166.30
Accumulated Depreciation - Medical, Dental and Lab. Equip.	333		32,400.00
Accumulated Depreciation - Other Machineries and Equipment	340		12,028.87
Accumulated Depreciation - Motor Vehicles	341		1,052,538.08
Accumulated Depreciation - Other Prop., Plant and Equip.	350		597,415.87
Accounts Payable	401		677,711.22
Due to Officers and Employees	403		47,694.46
Due to BIR	412		135,254.38
Due to GSIS	413		368,766.79
Due to PAG-IBIG	414		23,577.85
Due to PHILHEALTH	415		8,845.33
Due to Other NGAs	416		86,242.69
Due to LGUs	418		85,469.12
Due to Other Funds	424		20,097.27
Other Payables	439		238,160.61
Loans Payable - Domestic	444		10,826,433.32
Deffered Real Property Tax Income	451		4,806,141.54
Other Deferred Credits	455		40,849.80
Government Equity	501		55,305,703.72
Business Tax	582		2,650,223.15
Community Tax	583		221,945.48
Real Property Tax	588		1,535,579.26
Fines and Penalties - Local Taxes	599		127,169.78
Fees on Weights and Measures	601		21,234.00
Permit Fees	605		740,176.38
Registration Fees	606		1,775.00
Clearance and Certification Fees	613		904,806.00
Other Service Income	628		617,977.07
Interest Income	664		20,531.71
Internal Revenue Allotment	665		36,857,970.00
Miscellaneous Income	678		658,177.50
Other Fines and Penalties	679		22,742.86
Prior Years' Adjustments	684		( 434,171.97)
Salaries and Wages - Regular	701	9,925,101.37	



**TRIAL BALANCE**  
 For the period ended October 31, 2011

**GENERAL FUND**

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Salaries and Wages - Contractual	706	80,640.00	
Salaries and Wages - Emergency	707	4,000.00	
Personnel Economic Relief Allowance (PERA)	711	1,332,000.00	
Representation Allowance (RA)	713	1,070,994.57	
Transportation Allowance (TA)	714	951,369.57	
Clothing/Uniform Allowance	715	272,000.00	
Productivity Incentive Allowance	717	108,000.00	
Honoraria	720	602,850.00	
Cash Gift	724	191,688.50	
Year End Bonus	725	468,863.00	
Life and Retirement Insurance Contributions	731	1,198,942.29	
PAG-IBIG Contributions	732	66,425.00	
PHILHEALTH Contributions	733	118,762.50	
ECC Contributions	734	56,183.95	
Terminal Leave Benefits	742	41,003.60	
Health Workers Benefits	743	412,027.00	
Other Personnel Benefits	749	120,000.00	
Traveling Expenses - Local	751	964,167.37	
Training Expenses	753	1,099,855.00	
Office Supplies Expenses	755	316,749.45	
Accountable Forms Expenses	756	17,394.00	
Animal/Zoological Supplies Expenses	757	17,532.00	
Drugs and Medicines Expenses	759	105,320.00	
Medical, Dental and Laboratory Supplies Expenses	760	25,070.00	
Gasoline, Oil and Lubricants Expenses	761	1,206,894.05	
Agricultural Supplies Expenses	762	60,905.00	
Other Supplies Expenses	765	162,320.65	
Water Expenses	766	198,751.99	
Electricity Expenses	767	1,306,879.63	
Cooking Gas Expenses	768	7,680.00	
Postage and Deliveries	771	345.00	
Telephone Expenses - Landline	772	17,652.02	
Telephone Expenses - Mobile	773	362,796.33	
Internet Expenses	774	123,737.56	
Membership Dues and Contributions to Organizations	778	78,100.00	
Advertising Expenses	780	35,800.00	
Printing and Binding Expenses	781	175,309.00	
Representation Expenses	783	555,786.10	

**TRIAL BALANCE**  
 For the period ended October 31, 2011

**GENERAL FUND**

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Rewards and Other Claims	788	33,525.00	
Auditing Services	792	17,996.50	
Consultancy Services	793	169.06	
General Services	795	3,402,087.30	
Repairs and Maintenance - Land Improvements	802	165,715.72	
Repairs and Maintenance - Office Buildings	811	188,072.52	
Repairs and Maintenance - Office Equipment	821	4,000.00	
Repairs and Maintenance - IT Equipment and Software	823	59,470.54	
Repairs and Maintenance - Motor Vehicles	841	746,668.22	
Donations	878	89,000.00	
Miscellaneous Expenses	884	10,000.00	
Fidelity Bond Premiums	892	13,012.50	
Insurance Expenses	893	248,482.78	
Discount on Real Property Taxes	954	118,907.33	
Other Maintenance and Operating Expenses	969	2,803,710.17	
Commitment Fees	972	500,000.00	
Debt Service Subsidy to GOCCs	973	17,294.62	
Interest Expenses	975	886,049.99	
<b>TOTAL &gt;&gt;&gt;</b>		<b>P 138,026,634.29</b>	<b>P 138,026,634.29</b>

PREPARED BY:

  
**ARLENE FRUTO BILOG**  
 Administrative Aide IV

CERTIFIED CORRECT:

  
**SOL P. CAGUNDA**  
 Acting Municipal Accountant