

Republic of the Philippines
 DAVAO DEL NORTE
 BRAULIO E. DUJALI

TRIAL BALANCE
 For the period ended June 30, 2012

SPECIAL EDUCATION FUND

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash in Vault	101	P 739,425.64	
Payroll Fund	106	20,090.00	
Cash in Bank - Local Currency, Current Account	111	1,171,649.77	
Accounts Receivable	121	62.10	
Due from Officers and Employees	123	5.40	
Special Education Tax Receivable	128	965,163.26	
Advances to Officers and Employees	148	8,720.00	
Land	201	164,200.00	
Electrification, Power and Energy Structures	205	62,193.44	
School Buildings	212	1,707,662.65	
Other Structures	215	418,994.54	
Office Equipment	221	388,594.50	
Furniture and Fixtures	222	188,256.10	
IT Equipment and Software	223	446,878.70	
Communication Equipment	229	8,000.00	
Firefighting Equipment and Accessories	231	48,000.00	
Sports Equipment	235	10,016.00	
Other Machineries and Equipment	240	194,750.43	
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 36,849.61
Accumulated Depreciation - School Buildings	312		611,697.01
Accumulated Depreciation - Other Structures	315		82,773.10
Accumulated Depreciation - Office Equipment	321		215,987.87
Accumulated Depreciation - Furniture and Fixtures	322		113,997.59
Accumulated Depreciation - IT Equipment	323		239,915.96
Accumulated Depreciation - Communication Equipment	329		2,280.00
Accumulated Depreciation - Sports Equipment	335		2,575.54
Accumulated Depreciation - Other Machineries and Equipment	340		32,209.20
Accumulated Depreciation - Motor Vehicles	341		81,522.86
Accumulated Depreciation - Other Prop., Plant and Equip.	350		18,591.53
Accounts Payable	401		72,186.00
Due to Officers and Employees	403		17,152.00
Due to BIR	412		4,305.78
Due to LGUs	418		408,141.40

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Due to Other Funds	424		300.49
Other Payables	439		2,863.00
Deffered Special Education Tax Income	452		1,030,279.60
Other Deferred Credits	455		44,712.62
Government Equity	501		2,461,275.11
Special Education Tax	591		1,703,927.70
Fines and Penalties - Local Taxes	599		268,581.90
Honoraria	720	243,244.45	
Traveling Expenses - Local	751	3,150.00	
Training Expenses	753	19,400.00	
Scholarship Expenses	754	6,000.00	
Office Supplies Expenses	755	6,360.10	
Gasoline, Oil and Lubricants Expenses	761	125,060.99	
Telephone Expenses - Mobile	773	8,500.00	
Printing and Binding Expenses	781	5,001.00	
Representation Expenses	783	5,100.00	
General Services	795	63,000.00	
Repairs and Maintenance - Office Equipment	821	890.00	
Repairs and Maintenance - Motor Vehicles	841	39,305.00	
Discount on Special Education Tax	955	115,681.30	
Other Maintenance and Operating Expenses	969	46,500.00	
TOTAL >>>		P 7,452,125.87	P 7,452,125.87

PREPARED BY:


ARLENE F. BILOG
 Administrative Aide IV

CERTIFIED CORRECT:


ERNAN M. FUNA, CPA
 Municipal Accountant