

Republic of the Philippines  
 DAVAO DEL NORTE  
 BRAULIO E. DUJALI

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

**SPECIAL EDUCATION FUND**

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Payroll Fund	106	P 19,500.00	
Cash in Bank - Local Currency, Current Account	111	576,215.96	
Accounts Receivable	121	62.10	
Due from Officers and Employees	123	141.11	
Special Education Tax Receivable	128	2,597,021.01	
Advances to Officers and Employees	148	36,420.00	
Land	201	164,200.00	
Electrification, Power and Energy Structures	205	62,193.44	
School Buildings	212	1,707,662.65	
Other Structures	215	414,390.78	
Office Equipment	221	388,594.50	
Furniture and Fixtures	222	178,721.10	
IT Equipment and Software	223	417,178.70	
Communication Equipment	229	8,000.00	
Sports Equipment	235	10,016.00	
Other Machineries and Equipment	240	148,200.43	
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 30,785.75
Accumulated Depreciation - School Buildings	312		534,852.18
Accumulated Depreciation - Other Structures	315		71,534.69
Accumulated Depreciation - Office Equipment	321		160,926.04
Accumulated Depreciation - Furniture and Fixtures	322		97,912.68
Accumulated Depreciation - IT Equipment	323		212,837.23
Accumulated Depreciation - Communication Equipment	329		1,560.00
Accumulated Depreciation - Sports Equipment	335		1,287.77
Accumulated Depreciation - Other Machineries and Equipment	340		12,658.75
Accumulated Depreciation - Motor Vehicles	341		57,065.99
Accumulated Depreciation - Other Prop., Plant and Equip.	350		16,792.42
Accounts Payable	401		24,186.00
Due to BIR	412		6,302.85
Due to PHILHEALTH	415		500.00
Due to LGUs	418		65,414.59
Due to Other Funds	424		549.13
Deffered Special Education Tax Income	452		2,662,137.35
Other Deferred Credits	455		18,075.10
Government Equity	501		2,480,467.74

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

**SPECIAL EDUCATION FUND**

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Special Education Tax	591		1,891,826.25
Fines and Penalties - Local Taxes	599		158,960.94
Prior Years' Adjustments	684		( 50,113.86)
Clothing/Uniform Allowance	715	52,500.00	
Honoraria	720	434,534.17	
Traveling Expenses - Local	751	28,982.21	
Training Expenses	753	16,350.00	
Scholarship Expenses	754	39,835.00	
Office Supplies Expenses	755	12,914.00	
Gasoline, Oil and Lubricants Expenses	761	154,655.10	
Other Supplies Expenses	765	18,818.00	
Telephone Expenses - Mobile	773	14,200.00	
Printing and Binding Expenses	781	21,660.00	
Representation Expenses	783	28,605.00	
General Services	795	46,561.72	
Repairs and Maintenance - School Buildings	812	165,119.46	
Repairs and Maintenance - IT Equipment and Software	823	29,670.00	
Repairs and Maintenance - Other Machineries and Equipment	840	2,540.00	
Repairs and Maintenance - Motor Vehicles	841	65,240.00	
Insurance Expenses	893	7,959.57	
Discount on Special Education Tax	955	148,777.25	
Other Maintenance and Operating Expenses	969	216,809.83	
<b>TOTAL &gt;&gt;&gt;</b>		<b>P 8,456,519.59</b>	<b>P 8,456,519.59</b>

PREPARED BY:

  
**ARLENE FRUTO BILOG**  
 Administrative Aide IV

CERTIFIED CORRECT:

  
**SOL P. CAGUNDA**  
 Acting Municipal Accountant