

Republic of the Philippines  
 DAVAO DEL NORTE  
 BRAULIO E. DUJALI

**TRIAL BALANCE**  
 For the period ended March 31, 2012

**GENERAL FUND**

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash in Vault	101	P 823,588.54	
Cash - Disbursing Officers	103	1,294,000.00	
Petty Cash Fund	104	12,270.60	
Payroll Fund	106	7,900.01	
Cash in Bank - Local Currency, Current Account	111	10,039,103.65	
Due from Officers and Employees	123	10.31	
Real Property Tax Receivable	127	3,873,845.25	
Advances to Officers and Employees	148	350,792.96	
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	7,318,195.00	
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	1,039,023.17	
Furniture and Fixtures	222	1,813,937.00	
IT Equipment and Software	223	3,498,904.14	
Machineries	226	51,510.00	
Communication Equipment	229	1,086,697.95	
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	2,371,677.00	
Other Property, Plant and Equipment	250	890,942.50	
Roads, Highways and Bridges	251	4,627,032.67	
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	21,817,469.87	
Construction in Progress - Parks, Plazas and Monuments	267	249,275.00	
Accumulated Depreciation - Land Improvements	302		P 23,580.00
Accumulated Depreciation - Elect., Power and Energy Stu.	305		44,547.75
Accumulated Depreciation - Office Building	311		1,647,272.50

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Accumulated Depreciation - School Buildings	312		1,208,206.65
Accumulated Depreciation - Hospital and Health Centers	313		414,438.82
Accumulated Depreciation - Markets and Slaughterhouses	314		630,000.00
Accumulated Depreciation - Other Structures	315		326,868.42
Accumulated Depreciation - Office Equipment	321		722,789.88
Accumulated Depreciation - Furniture and Fixtures	322		538,086.13
Accumulated Depreciation - IT Equipment	323		1,968,414.64
Accumulated Depreciation - Machineries	326		43,193.70
Accumulated Depreciation - Communication Equipment	329		424,921.36
Accumulated Depreciation - Construction and Heavy Equipment	330		14,339,232.04
Accumulated Depreciation - Firefighting Equip and Accesories	331		5,502.60
Accumulated Depreciation - Medical, Dental and Lab. Equip.	333		32,400.00
Accumulated Depreciation - Other Machineries and Equipment	340		17,158.88
Accumulated Depreciation - Motor Vehicles	341		1,327,094.05
Accumulated Depreciation - Other Prop., Plant and Equip.	350		640,559.99
Accounts Payable	401		160,828.78
Due to Officers and Employees	403		15,800.90
Due to BIR	412		50,915.47
Due to GSIS	413		93,937.39
Due to PAG-IBIG	414		22,289.19
Due to PHILHEALTH	415		2,820.33
Due to Other NGAs	416		110,288.86
Due to LGUs	418		1,063,518.49
Due to Other Funds	424		20,072.27
Other Payables	439		805,287.71
Loans Payable - Domestic	444		9,492,940.35
Deffered Real Property Tax Income	451		3,865,582.40
Other Deferred Credits	455		51,495.19
Government Equity	501		64,018,398.12
Business Tax	582		1,060,097.05
Community Tax	583		118,554.44
Real Property Tax	588		825,886.95
Fines and Penalties - Local Taxes	599		129,928.18
Fees on Weights and Measures	601		5,160.00
Permit Fees	605		784,958.64
Registration Fees	606		620.00



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Fines and Penalties - Permits and Licenses	609		4,111.70
Clearance and Certification Fees	613		937,784.00
Other Service Income	628		383,844.46
Interest Income	664		10,130.70
Internal Revenue Allotment	665		10,709,703.00
Miscellaneous Income	678		182,973.38
Other Fines and Penalties	679		1,000.00
Prior Years' Adjustments	684		410,191.56
Salaries and Wages - Regular	701	3,404,444.57	
Personnel Economic Relief Allowance (PERA)	711	398,000.00	
Representation Allowance (RA)	713	290,250.00	
Transportation Allowance (TA)	714	259,875.00	
Clothing/Uniform Allowance	715	268,000.00	
Productivity Incentive Allowance	717	108,000.00	
Honoraria	720	125,750.00	
Life and Retirement Insurance Contributions	731	409,032.36	
PAG-IBIG Contributions	732	19,900.00	
PHILHEALTH Contributions	733	38,525.00	
ECC Contributions	734	17,488.48	
Health Workers Benefits	743	118,213.50	
Other Personnel Benefits	749	43,253.60	
Traveling Expenses - Local	751	88,621.80	
Training Expenses	753	177,890.00	
Office Supplies Expenses	755	59,927.37	
Accountable Forms Expenses	756	13,865.50	
Gasoline, Oil and Lubricants Expenses	761	13,232.16	
Other Supplies Expenses	765	25,599.25	
Water Expenses	766	85,115.00	
Electricity Expenses	767	557,793.04	
Telephone Expenses - Landline	772	3,656.23	
Telephone Expenses - Mobile	773	43,657.77	
Internet Expenses	774	53,760.00	
Membership Dues and Contributions to Organizations	778	61,500.00	
Printing and Binding Expenses	781	35,450.00	
Representation Expenses	783	125,100.00	
Survey Expenses	787	620.00	

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General Services	795	809,549.94	
Repairs and Maintenance - Office Equipment	821	4,200.00	
Repairs and Maintenance - IT Equipment and Software	823	14,965.62	
Repairs and Maintenance - Motor Vehicles	841	20,349.00	
Subsidy to Government Owned and Controlled Corporations	875	280,000.00	
Donations	878	14,000.00	
Miscellaneous Expenses	884	15,000.00	
Insurance Expenses	893	53,408.62	
Discount on Real Property Taxes	954	56,614.29	
Other Maintenance and Operating Expenses	969	209,700.22	
Interest Expenses	975	238,799.06	
<b>TOTAL &gt;&gt;&gt;</b>		<b>P 119,693,386.92</b>	<b>P 119,693,386.92</b>

PREPARED BY:

  
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CERTIFIED CORRECT:

  
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