

REPUBLIC OF THE PHILIPPINES
PROVINCE OF DAVAO DEL NORTE
MUNICIPALITY OF BRAULIO E. DUJALI

PRE/POST CLOSING TRIAL BALANCE
For the Period ended December 31, 2011

GENERAL FUND

ACCOUNT TITLE	Account Code	DEBIT BALANCE	CREDIT BALANCE
Cash - Disbursing Officers	103	1,094,000.00	
Petty Cash Fund	104	17,965.60	
Payroll Fund	106	9,461.73	
Cash in Bank - Local Currency, Current Account	111	4,570,808.50	
Real Property Tax Receivable	127	3,963,395.22	
Advances to Officers and Employees	148	154,372.96	
Guanranty Deposits	186	4,239,306.96	
Land	201	2,745,291.53	
Land Improvements	202	26,200.00	23,580.00
Electrification, Power and Energy Structures	205	282,842.83	
Accumulated Depreciation - Elect., Power & Energy Struct.	305		44,547.75
Office Building	211	7,311,795.00	
Accumulated Depreciation - Office Building	311		1,647,272.50
School Buildings	212	3,969,749.12	
Accumulated Depreciation - School Buildings	312		1,208,206.65
Hospitals and Health Centers	213	1,266,565.31	
Accumulated Depreciation - Hospitals and Health	313		414,438.82
Markets and Slaughterhouses	214	2,000,000.00	
Accumulated Depreciation - Markets and Slaughterhouses	314		630,000.00
Others Structures	215	1,331,880.49	
Accumulated Depreciation - Other Structures	315		326,868.42
Office Equipment	221	1,037,626.36	
Accumulated Depreciation - Office Equipment	321		722,789.88
Furniture and Fixtures	222	1,813,937.00	
Accumulated Depreciation - Furniture and Fixtures	322		538,086.13
IT Equipment and Software	223	3,498,904.14	
Accumulated Depreciation - IT Equipment	323		1,968,414.64
Machineries	226	51,510.00	
Accumulated Depreciation - Machineries	326		43,193.70
Communication Equipment	229	1,086,697.95	
Accumulated Depreciation - Communication Equipment	329		424,921.36
Construction and Heavy Equipment	230	21,129,443.29	
Accum. Depreciation - Construction and Heavy Equipment	330		14,339,232.04
Firefighting Equipment & Accessories	231	61,140.00	
Accum. Depreciation - Firefighting Equipment & Accessories	331		5,502.60
Medical, Dental and Laboratory Equipment	233	36,000.00	
Accum. Depreciation - Medical, Dental & Laboratory Equipment	333		32,400.00
Other Machineries and Equipment	240	80,675.00	
Accumulated Depreciation - Other Machineries and Equipment	340		17,158.88

ACCOUNT TITLE	Account Code	DEBIT BALANCE	CREDIT BALANCE
Motor Vehicles	241	2,371,677.00	
Accumulated Depreciation - Motor Vehicles	341		1,327,094.05
Other Property, Plant and Equipment	250	890,942.50	
Accum. Depreciatio - Other Property, Plant and Equipment	350		640,559.99
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	21,758,938.64	
Construction in Progress - Parks, Plazas and Monuments	267	249,275.00	
Other Assets	290		
Accounts Payable	401		775,025.97
Due to Officers and Employees	403		77,112.78
Due to BIR	412		158,613.24
Due to GSIS	413		105,244.53
Due to PAG-IBIG	414		21,898.31
Due to PHILHEALTH	415		3,845.33
Due to Other NGAs	416		99,450.43
Due to LGUs	418		537,346.90
Due to Other Funds	424		19,277.27
Other Payables	439		139,628.61
Loans Payable - Domestic	444		10,159,686.63
Deffered Real Property Tax Income	451		3,955,132.37
Other Deferred Credits	455		47,516.29
Government Equity	501		55,537,243.91
Business Tax	582		2,650,823.15
Community Tax	583		242,673.78
Real Property Tax	588		1,922,650.27
Fines Penalties - Local Taxes	599		142,218.61
Fees on Weights and Measures	601		21,834.00
Permit Fees	605		773,258.56
Registration Fees	606		1,775.00
Clearance and Certification Fees	613		959,611.00
Other Service Income	628		751,468.56
Interest Income	664		27,576.36
Internal Revenue Allotment	665		44,229,567.00
Miscellaneous Income	678		729,511.00
Other Fines and Penalties	679		22,742.86
Salaries and Wages - Regular	701	11,957,420.94	
Salaries and Wages - Constructual	706	80,640.00	
Personal Economic Relief Allowance (PERA)	711	1,602,000.00	
Representation Allowance (RA)	713	1,167,744.57	
Transporation Allowance (TA)	714	1,037,994.57	
Clothing/Uniform Allowance	715	272,000.00	
Productivity Incentive Allowance	717	112,000.00	
Honoraria	720	803,900.00	
Cash Gift	724	359,188.50	
Year End Bonus	725	971,129.50	
Life and Retirement Insurance Contributions	731	1,442,993.01	
PAG-IBIG Contributions	732	79,925.00	
PHILHEALTH Contributions	733	143,037.50	


ACCOUNT TITLE	Account Code	DEBIT BALANCE	CREDIT BALANCE
ECC Contributions	734	67,743.45	
Terminal Leave Benefits	742	41,003.60	
Health Workers Benefits	743	449,484.00	
Other Personal Benefits	749	815,400.00	
Traveling Expenses - Local	751	1,224,474.36	
Training Expenses	753	1,410,008.00	
Office Supplies Expenses	755	402,773.45	
Accountable Forms Expenses	756	34,673.25	
Animal/Zoological Expenses	757	17,532.00	
Food Supplies Expenses	758	9,540.00	
Drugs and Medicines Expenses	759	105,320.00	
Medical, Dental and Laboratory Supplies Expenses	760	124,794.40	
Gasoline, Oil and Lubricants Expenses	761	1,415,058.98	
Agricultural Supplies Expenses	762	60,905.00	
Other Supplies Expenses	765	224,958.20	
Water Expenses	766	206,898.32	
Electricity Expenses	767	1,338,342.76	
Cooking Gas Expenses	768	7,680.00	
Postage and Deliveries	771	345.00	
Telephone Expenses - Landline	772	24,306.01	
Telephone Expenses - Mobile	773	471,777.47	
Internet Expenses	774	133,737.56	
Membership Dues and Contributions to Organizations	778	172,350.00	
Advertising Expenses	780	50,800.00	
Printing and Binding Expenses	781	245,861.00	
Representation Expenses	783	640,986.10	
Survey Expenses	787	14,754.97	
Rewards and Other Claims	788	106,005.00	
Auditing Services	792	17,996.50	
General Services	795	4,119,143.49	
Repairs and Maintenance - Land Improvements	802	165,715.72	
Repairs and Maintenance - Office Buildings	811	196,327.27	
Repairs and Maintenance - Office Equipment	821	7,400.00	
Repairs and Maintenance - IT Equipment and Software	823	90,637.54	
Repairs and Maintenance - Motor Vehicles	841	818,665.22	
Repairs and Maint. - Waterways, Aqueducts, Seawalls,	857	47,913.71	
Donations	878	126,500.00	
Miscellaneous Expenses	884	15,000.00	
Fidelity Bond Premiums	892	13,012.50	
Insurance Expenses	893	254,573.90	
Depreciation - Elect., Power & Energy Structures	905	25,455.85	
Depreciation - Office Buildings	911	329,030.78	
Depreciation - School Buildings	912	178,638.71	
Depreciation - Hospital and Health Centers	913	56,995.44	
Depreciation - Markets and Slaughterhouse	914	90,000.00	
Depreciation - Other Structures	915	59,934.62	
Depreciation - Office Equipment	921	115,430.64	
Depreciation - Furniture and Fixtures	922	141,043.98	
Depreciation - IT Equipment	923	376,590.98	
Depreciation - Machineries	926	4,635.90	

ACCOUNT TITLE	Account Code	DEBIT BALANCE	CREDIT BALANCE
Depreciation - Communication Equipment	929	78,554.79	
Depreciation - Construction & Heavy Equipment	930	1,079,229.89	
Depreciation - Firefighting Equipment & Accessories	931	5,502.60	
Depreciation - Other Machineries and Equipment	940	5,130.01	
Depreciation - Motor Vehicles	941	274,555.06	
Depreciation - Other Property, Plant and Equipment	950	43,143.67	
Discount on Real Property Taxes	954	151,898.70	
Other Maintenance and Operating Expenses	969	3,564,532.77	
Commitment Fees	972	500,000.00	
Debt Service Subsidy to GOCCs	973	34,589.24	
Interest Expenses	975	1,159,289.99	
TOTAL		148,467,000.13	148,467,000.13

PREPARED BY:


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CERTIFIED CORRECT:


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