

Republic of the Philippines  
 DAVAO DEL NORTE  
 BRAULIO E. DUJALI

**TRIAL BALANCE**  
 For the period ended June 30, 2012

**GENERAL FUND**

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash in Vault	101	P 755,501.95	
Cash - Disbursing Officers	103	1,294,000.00	
Petty Cash Fund	104	12,270.60	
Payroll Fund	106	190,045.25	
Cash in Bank - Local Currency, Current Account	111	9,835,577.90	
Accounts Receivable	121	60.00	
Due from Officers and Employees	123	163.99	
Real Property Tax Receivable	127	2,584,742.40	
Advances to Officers and Employees	148	289,267.51	
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	1,342,980.49	
Office Equipment	221	1,078,923.17	
Furniture and Fixtures	222	1,835,837.00	
IT Equipment and Software	223	3,515,604.14	
Machineries	226	51,510.00	
Communication Equipment	229	1,151,936.95	
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	2,431,427.00	
Other Property, Plant and Equipment	250	890,942.50	
Roads, Highways and Bridges	251	4,884,202.78	
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	21,852,584.87	
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

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Accumulated Depreciation - Office Building	311		1,647,272.50
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		139,033.78
Due to Officers and Employees	403		15,800.90
Due to BIR	412		162,138.22
Due to GSIS	413		109,554.85
Due to PAG-IBIG	414		21,439.41
Due to PHILHEALTH	415		5,270.33
Due to Other NGAs	416		134,326.96
Due to LGUs	418		496,776.93
Due to Other Funds	424		322,872.27
Other Payables	439		805,474.80
Loans Payable - Domestic	444		8,891,194.07
Deffered Real Property Tax Income	451		2,576,479.55
Other Deferred Credits	455		53,601.75
Government Equity	501		63,486,643.60
Business Tax	582		1,658,608.59
Community Tax	583		169,696.15
Real Property Tax	588		1,366,153.77
Fines and Penalties - Local Taxes	599		212,613.96
Fees on Weights and Measures	601		5,640.00
Permit Fees	605		935,180.89

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Registration Fees	606		950.00
Fines and Penalties - Permits and Licenses	609		8,110.20
Clearance and Certification Fees	613		1,261,818.00
Other Service Income	628		587,240.24
Interest Income	664		22,685.08
Internal Revenue Allotment	665		21,419,406.00
Miscellaneous Income	678		340,024.41
Other Fines and Penalties	679		6,000.00
Prior Years' Adjustments	684		389,259.56
Salaries and Wages - Regular	701	6,931,943.16	
Salaries and Wages - Contractual	706	49,980.00	
Personnel Economic Relief Allowance (PERA)	711	804,000.00	
Representation Allowance (RA)	713	580,500.00	
Transportation Allowance (TA)	714	519,750.00	
Clothing/Uniform Allowance	715	268,000.00	
Productivity Incentive Allowance	717	108,000.00	
Honoraria	720	317,200.00	
Cash Gift	724	165,000.00	
Year End Bonus	725	568,206.50	
Life and Retirement Insurance Contributions	731	831,828.24	
PAG-IBIG Contributions	732	40,200.00	
PHILHEALTH Contributions	733	78,037.50	
ECC Contributions	734	35,351.54	
Terminal Leave Benefits	742	311,674.90	
Health Workers Benefits	743	239,740.40	
Other Personnel Benefits	749	66,507.20	
Traveling Expenses - Local	751	449,712.80	
Training Expenses	753	605,360.00	
Office Supplies Expenses	755	92,440.87	
Accountable Forms Expenses	756	22,991.50	
Drugs and Medicines Expenses	759	45,533.71	
Gasoline, Oil and Lubricants Expenses	761	438,324.87	
Agricultural Supplies Expenses	762	4,990.00	
Other Supplies Expenses	765	107,013.90	
Water Expenses	766	144,400.96	
Electricity Expenses	767	1,001,879.03	

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Telephone Expenses - Landline	772	14,820.90	
Telephone Expenses - Mobile	773	214,320.32	
Internet Expenses	774	71,680.00	
Membership Dues and Contributions to Organizations	778	67,000.00	
Printing and Binding Expenses	781	116,374.00	
Representation Expenses	783	334,956.50	
Survey Expenses	787	2,355.00	
General Services	795	1,873,107.92	
Repairs and Maintenance - Office Buildings	811	65,199.00	
Repairs and Maintenance - Office Equipment	821	4,200.00	
Repairs and Maintenance - IT Equipment and Software	823	38,915.72	
Repairs and Maintenance - Motor Vehicles	841	223,326.30	
Repairs and Maintenance - Roads, Highways and Bridges	851	71,561.25	
Subsidy to Government Owned and Controlled Corporations	875	280,000.00	
Donations	878	72,000.00	
Miscellaneous Expenses	884	15,000.00	
Fidelity Bond Premiums	892	3,525.00	
Insurance Expenses	893	246,571.17	
Discount on Real Property Taxes	954	92,544.89	
Other Maintenance and Operating Expenses	969	658,793.96	
Debt Service Subsidy to GOCCs	973	17,294.63	
Interest Expenses	975	448,876.11	
<b>TOTAL &gt;&gt;&gt;</b>		<b>P 129,958,261.68</b>	<b>P 129,958,261.68</b>

PREPARED BY:

  
**ARLENE F. BILOG**  
 Administrative Aide IV

CERTIFIED CORRECT:

  
**ERNANI M. FUNA, CPA**  
 Municipal Accountant