

Republic of the Philippines
 DAVAO DEL NORTE
 BRAULIO E. DUJALI

TRIAL BALANCE
 For the period ended September 30, 2012

SPECIAL EDUCATION FUND

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash in Vault	101	P 30.30	
Payroll Fund	106	22,050.00	
Cash in Bank - Local Currency, Current Account	111	2,049,030.17	
Accounts Receivable	121	62.10	
Due from Officers and Employees	123	5.42	
Special Education Tax Receivable	128	(87,279.28)	
Receivables - Disallowances/ Charges	146	220.00	
Advances to Officers and Employees	148	25,860.00	
Land	201	164,200.00	
Electrification, Power and Energy Structures	205	62,193.44	
School Buildings	212	1,707,662.65	
Other Structures	215	423,852.54	
Office Equipment	221	388,594.50	
Furniture and Fixtures	222	188,256.10	
IT Equipment and Software	223	460,678.70	
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		20,198.05
Due to LGUs	418		437,770.12
Due to Other Funds	424		3,330.77

TRIAL BALANCE
 For the period ended September 30, 2012

SPECIAL EDUCATION FUND

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Other Payables	439		2,863.00
Deffered Special Education Tax Income	452		(22,162.94)
Other Deferred Credits	455		46,825.60
Government Equity	501		2,461,275.11
Special Education Tax	591		2,241,237.92
Fines and Penalties - Local Taxes	599		339,969.67
Honoraria	720	422,477.66	
Traveling Expenses - Local	751	7,805.00	
Training Expenses	753	24,200.00	
Scholarship Expenses	754	6,000.00	
Office Supplies Expenses	755	9,168.10	
Gasoline, Oil and Lubricants Expenses	761	164,719.90	
Other Supplies Expenses	765	17,920.00	
Telephone Expenses - Mobile	773	8,500.00	
Printing and Binding Expenses	781	10,041.00	
Representation Expenses	783	36,484.00	
General Services	795	102,000.00	
Repairs and Maintenance - Office Equipment	821	890.00	
Repairs and Maintenance - IT Equipment and Software	823	10,761.00	
Repairs and Maintenance - Motor Vehicles	841	55,645.00	
Insurance Expenses	893	8,088.12	
Discount on Special Education Tax	955	155,940.02	
Other Maintenance and Operating Expenses	969	129,952.20	
TOTAL >>>		P 7,059,045.57	P 7,059,045.57

PREPARED BY:


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CERTIFIED CORRECT:


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