

Republic of the Philippines  
 DAVAO DEL NORTE  
 BRAULIO E. DUJALI

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

**GENERAL FUND**

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash - Disbursing Officers	103	P 1,294,000.00	
Petty Cash Fund	104	12,270.60	
Payroll Fund	106	68,261.97	
Cash in Bank - Local Currency, Current Account	111	11,577,257.92	
Accounts Receivable	121	60.00	
Due from Officers and Employees	123	244.01	
Real Property Tax Receivable	127	2,418,649.02	
Receivables - Disallowances/ Charges	146	9,550.00	
Advances to Officers and Employees	148	239,217.67	
Guaranty Deposits	186	4,239,306.96	
Land	201	2,745,291.53	
Land Improvements	202	64,650.00	
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	1,109,686.17	
Furniture and Fixtures	222	1,864,287.00	
IT Equipment and Software	223	3,567,322.14	
Machineries	226	51,510.00	
Communication Equipment	229	1,161,936.95	
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	155,175.00	
Motor Vehicles	241	2,431,427.00	
Watercrafts	244	70,000.00	
Other Property, Plant and Equipment	250	890,942.50	
Roads, Highways and Bridges	251	5,103,318.84	
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	22,364,386.54	
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		137,773.78
Due to Officers and Employees	403		314.90
Due to BIR	412		126,862.39
Due to GSIS	413		109,554.81
Due to PAG-IBIG	414		21,898.41
Due to PHILHEALTH	415		5,270.33
Due to Other NGAs	416		146,459.91
Due to LGUs	418		83,727.63
Due to Other Funds	424		23,007.27
Other Payables	439		1,039,116.32
Loans Payable - Domestic	444		8,826,194.07
Deffered Real Property Tax Income	451		2,410,386.17
Other Deferred Credits	455		57,667.82
Government Equity	501		63,486,643.60
Business Tax	582		2,243,477.60
Community Tax	583		184,635.40
Real Property Tax	588		1,436,611.80
Fines and Penalties - Local Taxes	599		245,555.20
Fees on Weights and Measures	601		7,920.00
Permit Fees	605		1,003,252.27
Registration Fees	606		1,725.00
Fines and Penalties - Permits and Licenses	609		9,053.22
Clearance and Certification Fees	613		1,403,883.00

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Other Service Income	628		698,269.77
Interest Income	664		22,685.08
Internal Revenue Allotment	665		28,559,208.00
Miscellaneous Income	678		518,074.91
Other Fines and Penalties	679		6,000.00
Prior Years' Adjustments	684		( 211,710.44)
Salaries and Wages - Regular	701	9,237,886.94	
Salaries and Wages - Contractual	706	49,980.00	
Personnel Economic Relief Allowance (PERA)	711	1,072,000.00	
Representation Allowance (RA)	713	774,000.00	
Transportation Allowance (TA)	714	693,000.00	
Clothing/Uniform Allowance	715	268,000.00	
Productivity Incentive Allowance	717	108,000.00	
Honoraria	720	374,150.00	
Cash Gift	724	165,000.00	
Year End Bonus	725	568,206.50	
Life and Retirement Insurance Contributions	731	1,108,754.16	
PAG-IBIG Contributions	732	53,600.00	
PHILHEALTH Contributions	733	104,162.50	
ECC Contributions	734	47,213.52	
Terminal Leave Benefits	742	311,674.90	
Health Workers Benefits	743	341,118.70	
Other Personnel Benefits	749	75,411.50	
Traveling Expenses - Local	751	600,167.80	
Training Expenses	753	745,310.00	
Office Supplies Expenses	755	136,429.32	
Accountable Forms Expenses	756	42,787.25	
Drugs and Medicines Expenses	759	45,533.71	
Gasoline, Oil and Lubricants Expenses	761	538,030.64	
Agricultural Supplies Expenses	762	18,005.00	
Other Supplies Expenses	765	182,197.10	
Water Expenses	766	219,713.93	
Electricity Expenses	767	1,001,879.03	
Telephone Expenses - Landline	772	18,326.55	
Telephone Expenses - Mobile	773	240,376.24	
Internet Expenses	774	89,600.00	
Membership Dues and Contributions to Organizations	778	67,000.00	
Advertising Expenses	780	2,000.00	

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Printing and Binding Expenses	781	141,182.50	
Representation Expenses	783	398,586.50	
Survey Expenses	787	14,865.00	
Rewards and Other Claims	788	8,000.00	
General Services	795	2,612,945.60	
Repairs and Maintenance - Office Buildings	811	68,499.00	
Repairs and Maintenance - Other Structures	815	2,800.00	
Repairs and Maintenance - Office Equipment	821	4,200.00	
Repairs and Maintenance - IT Equipment and Software	823	53,702.72	
Repairs and Maintenance - Communication Equipment	829	750.00	
Repairs and Maintenance - Motor Vehicles	841	248,606.30	
Repairs and Maintenance - Roads, Highways and Bridges	851	98,086.25	
Subsidy to Government Owned and Controlled Corporations	875	280,000.00	
Donations	878	119,000.00	
Miscellaneous Expenses	884	15,000.00	
Fidelity Bond Premiums	892	3,525.00	
Insurance Expenses	893	260,276.67	
Discount on Real Property Taxes	954	93,331.53	
Other Maintenance and Operating Expenses	969	864,888.51	
Debt Service Subsidy to GOCCs	973	17,294.63	
Interest Expenses	975	462,777.88	
<b>TOTAL &gt;&gt;&gt;</b>		<b>P 136,957,785.63</b>	<b>P 136,957,785.63</b>

PREPARED BY:

  
**ARLENE F. BILOG**  
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CERTIFIED CORRECT:

  
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