

**CITY OF NAGA**  
**TRIAL BALANCE**

As of March 31, 2014

	Account Code	SPECIAL EDUCATION FUND	
		Debit	Credit
Cash - Disbursing Officers	103	2,016,757.94	
Cash in Bank - Local Currency - Current Account	111	33,627,011.54	
Due from Officers and Employees	123	686,873.51	
Special Education Tax Receivable	128	106,642,800.81	
Due from NGAs	136	2,991,564.17	
Due from NGOs/POs	139	1,116,179.73	
Due from Other Funds	144	83,119,434.55	
Other Receivables	149	124,933.59	
Food Supplies Inventory	158	2,825,000.00	
Other Supplies Inventory	165	330,000.00	
Advances to Contractors	181	1,650.61	
Land Improvements	202	6,177,712.64	
Accumulated Depreciation - Land Improvements	302		5,534,934.39
Electrification, Power and Energy Structures	205	228,250.00	
School Buildings	212	64,040,415.36	
Accumulated Depreciation - School Buildings	312		7,265,580.35
Other Structures	215	4,767,397.71	
Accumulated Depreciation - Other Structures	315		981,913.96
Office Equipment	221	3,296,306.81	
Accumulated Depreciation - Office Equipment	321		658,436.79
Furniture and Fixtures	222	5,240,794.55	
Accumulated Depreciation - Furniture and Fixtures	322		1,249,723.69
IT Equipment and Software	223	8,878,472.10	
Accumulated Depreciation - IT Equipment	323		6,426,153.34
Library Books	224	8,296,133.35	
Accumulated Depreciation - Library Books	324		3,645,055.03
Communication Equipment	229	38,700.30	
Accumulated Depreciation - Communication Equipment	329		29,467.22
Medical, Dental and Laboratory Equipment	233	26,800.00	
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		1,340.00
Sports Equipment	235	433,611.00	
Accumulated Depreciation - Sports Equipment	335		61,531.72
Technical and Scientific Equipment	236	438,034.00	
Accumulated Depreciation - Technical and Scientific Equipment	336		286,975.04
Other Machineries and Equipment	240	23,100.00	
Motor Vehicles	241	750,000.00	
Accumulated Depreciation - Motor Vehicles	341		675,000.00
Other Property, Plant and Equipment	250	5,754,126.05	
Accumulated Depreciation - Other Property, Plant and Equipment	350		1,788,116.30
Other Assets	290	569,104.30	
Accounts Payable	401		196,220.40
Due to Officers and Employees	403		112,348.60
Due to BIR	412		639,384.98
Due to GSIS	413		49,895.08
Due to PAG-IBIG	414		48,151.05
Due to Other Funds	424		38,773.81
Guaranty Deposits Payable	426		335,162.07
Other Payables	439		374,120.00
Deferred Special Education Tax Income	452		106,642,800.81
Other Deferred Credits	455		28,739,895.99
Government Equity	501		164,826,676.11
Special Education Tax	591		15,316,371.33
Interest Income	664		14,423.02
Miscellaneous Income	678		39.53
Prior Year's Adjustment	684		5,576,398.40
Salaries and Wages - Contractual	706	2,139,980.53	
Traveling Expenses - Local	751	70,481.32	

**CITY OF NAGA**  
**TRIAL BALANCE**  
As of March 31, 2014

	Account Code	SPECIAL EDUCATION FUND	
		Debit	Credit
Training Expenses	753	117,000.00	
Office Supplies Expenses	755	10,416.00	
Other Supplies Expenses	765	360,616.50	
Water Expenses	766	2,664.05	
Electricity Expenses	767	1,642.21	
Telephone Expenses - Landline	772	10,372.00	
Telephone Expenses - Mobile	773	2,009.00	
Internet Expenses	774	61,120.93	
General Services	795	30,000.00	
Repairs and Maintenance - School Buildings	812	801,591.50	
Subsidy to NGOs/POs	876	15,000.00	
Taxes, Duties and Licenses	891	2,884.60	
Discount on Special Education Tax	955	878,954.80	
Other Maintenance and Operating Expenses	959	4,470,961.16	
<b>Total</b>		<b>351,414,879.22</b>	<b>351,414,879.22</b>

Certified Correct:

  
**PACIENCIA S. TABINAS**  
City Accountant