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CITY OF NAGA
TRIAL BALANCE
As of MARCH, 2016

SPECIAL EDUCATION FUND: 200

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	(0.00)	
Cash in Bank-Local Currency, Current Account	1-01-02-010	17,143,365.80	
Cash in Bank-Local Currency, Savings Account	1-01-02-020	30,428,998.80	
Special Education Tax Receivable	1-03-01-030	80,794,007.29	
Due from National Government Agencies	1-03-03-010	2,842,004.17	
Due from Other Funds	1-03-04-050	97,578,832.14	
Advances for Payroll	1-03-05-020	0.02	
Advances to Special Disbursing Officer	1-03-05-030	2,504,822.50	
Advances for Officers and Employees	1-03-05-040	756,312.48	
Due from Officers and Employees	1-03-06-020	2,996.83	
Due from Non-Government Organizations/Peoples Organizations	1-03-06-030	1,116,179.73	
Other Receivables	1-03-06-990	565,023.61	
Food Supplies for Distribution	1-04-02-010	1,800,000.00	
Land Improvements, Aquaculture Structure	1-07-02-010	154,205.00	
Other Land Improvements	1-07-02-990	6,368,205.64	
<i>Accumulated Depreciation-Other Land Improvement</i>	1-07-02-991		5,249,030.04
School Buildings	1-07-04-020	68,481,377.38	
<i>Accumulated Depreciation - School Buildings</i>	1-07-04-021		11,687,182.77
Other Structures	1-07-04-990	8,684,537.68	
<i>Accumulated Depreciation - Other Structures</i>	1-07-04-991		1,995,450.60
Office Equipment	1-07-05-020	3,336,749.81	
<i>Accumulated Depreciation - Office Equipment</i>	1-07-05-021		832,581.17
Information and Communication Technology Equipment	1-07-05-030	9,472,601.72	
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	1-07-05-031		7,210,296.33
Communication Equipment	1-07-05-070	38,700.30	
<i>Accumulated Depreciation - Communication Equipment</i>	1-07-05-071		36,078.77
Medical Equipment	1-07-05-110	519,800.00	
<i>Accumulated Depreciation - Medical Equipt.</i>	1-07-05-111		72,080.62
Sports Equipment	1-07-05-130	806,363.80	
<i>Accumulated Depreciation -Sports Equipment</i>	1-07-05-131		177,731.65
Technical and Scientific Equipments	1-07-05-140	455,034.00	
<i>Accumulated Depreciation -Technical and Scientific Equipments</i>	1-07-05-141		376,544.13
Other Machinery and Equipment	1-07-05-990	2,064,505.00	
<i>Accumulated Depreciation -Other Machinery and Equipment</i>	1-07-05-991		119,429.89
Motor Vehicles	1-07-06-010	75,000.00	
Furnitures and Fixtures	1-07-07-010	5,431,710.55	
<i>Accumulated Depreciation - Furniture & Fixtures</i>	1-07-07-011		1,890,285.98
Books	1-07-07-020	8,295,133.35	
<i>Accumulated Depreciation - Books</i>	1-07-07-021		5,206,938.67
<i>Construction In Progress-Infrastructure Assets</i>	1-07-10-020	802,500.47	
Other Property, Plant and Equipment	1-07-99-990	7,280,531.55	
<i>Accumulated Depreciation - Other Property Plant and Equipment</i>	1-07-99-991		2,673,159.76
Accounts Payable	2-01-01-010		950,575.44
Due to Officers and Employees	2-01-01-020		326,214.90
Due to BIR	2-02-01-010		16,249.83
Due to GSIS	2-02-01-020		8,771.28
Due to PAG-IBIG	2-02-01-030		18,280.00
Due to NGA's	2-02-01-050		7,920.00
Due to GOCCs	2-02-01-060		67,045.00
Due to Other Funds	2-03-01-010		861,843.00
Guaranty/Security Deposits Payable	2-04-01-040		411,557.82
Deferred Special Education Tax	2-05-01-020		80,794,007.29
Other Deferred Credits	2-05-01-990		37,556,743.91
Other Payables	2-99-99-990		440,481.00
Government Equity	3-01-01-010		206,888,555.18
Prior Period Adjustment	3-01-01-020	478,862.72	
Special Education Tax	4-01-02-050		20,362,207.14

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Discount on Special Education Tax	4-01-02-051	1,212,616.27	
Interest Income	4-02-02-220		182,450.60
Miscellaneous Income	4-06-01-010		168.00
Salaries and Wages - Contractual	5-01-01-020	1,265,017.46	
Honoraria	5-01-02-100	32,000.00	
Overtime and Night Pay	5-01-02-130	163,188.82	
Travelling Expenses - Local	5-02-01-010	70,119.20	
Training Expenses	5-02-02-010	192,500.00	
Food Supplies Expenses	5-02-03-050	131,100.00	
Other Supplies and Materials Expense	5-02-03-990	1,002,388.00	
Water Expenses	5-02-04-010	41,198.44	
Telephone Expenses	5-02-05-020	9,141.95	
Internet Subscription Expense	5-02-05-030	57,831.19	
Prizes	5-02-06-020	334,750.00	
Repairs and Maintenance-Buildings and Other Structure	5-02-13-040	425,145.00	
Taxes, Duties & Licences	5-02-16-010	36,490.10	
Rent Expense	5-02-99-050	186,900.00	
Other Maintenance and Operating Expenses	5-02-99-990	2,981,112.00	
Other Financial Charges			
TOTALS		386,419,860.77	386,419,860.77

Certified Correct:


 PACIENCIA S.J. TABINAS
 City Accountant *g. s. Tabinas*