


CITY OF NAGA
PRECLOSING TRIAL BALANCE
As of June 30, 2013

	Account Code	SPECIAL EDUCATION FUND	
		Debit	Credit
Cash - Disbursing Officers	103	1,833,177.19	
Cash in Bank - Local Currency, Current Account	111	3,852,419.26	
Cash in Bank - Local Currency, Savings Account	112	16,544,252.70	
Due from Officers and Employees	123	408,236.44	
Special Education Tax Receivable	128	18,368,319.39	
Due from NGAs	136	2,991,564.17	
Due from NGOs/POs	139	1,116,179.73	
Due from Other Funds	144	72,765,815.86	
Other Receivables	149	124,933.59	
Food Supplies Inventory	158	4,100,000.00	
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		4,961,012.25
Electrification, Power and Energy Structures	205	228,250.00	
School Buildings	212	56,921,871.12	
Accumulated Depreciation - School Buildings	312		5,661,218.78
Other Structures	215	4,767,397.71	
Accumulated Depreciation - Other Structures	315		729,106.58
Office Equipment	221	3,156,856.81	
Accumulated Depreciation - Office Equipment	321		595,209.44
Furniture and Fixtures	222	5,195,468.55	
Accumulated Depreciation - Furniture and Fixtures	322		1,152,567.75
IT Equipment and Software	223	8,583,449.10	
Accumulated Depreciation - IT Equipment	323		6,027,008.89
Library Books	224	8,268,883.35	
Accumulated Depreciation - Library Books	324		2,898,805.29
Communication Equipment	229	38,700.30	
Accumulated Depreciation - Communication Equipment	329		28,620.78
Medical, Dental and Laboratory Equipment	233	26,800.00	
Sports Equipment	235	405,001.00	
Accumulated Depreciation - Sports Equipment	335		26,417.56
Technical and Scientific Equipment	236	438,034.00	
Accumulated Depreciation - Technical and Scientific Equipment	336		249,606.68
Motor Vehicles	241	750,000.00	
Accumulated Depreciation - Motor Vehicles	341		675,000.00
Other Property, Plant and Equipment	250	5,008,999.77	
Accumulated Depreciation - Other Property, Plant and Equipment	350		1,489,328.53
Other Assets	290	569,104.30	
Accounts Payable	401		1,120,448.92
Due to Officers and Employees	403		145,948.60
Due to BIR	412		467,834.18
Due to GSIS	413		49,885.08
Due to PAG-IBIG	414		48,307.05
Due to PHILHEALTH	415		1,475.00
Due to Other Funds	424		102,868.26
Guaranty Deposits Payable	426		366,772.64
Other Payables	439		226,985.00
Deferred Special Education Tax Income	452		18,368,319.39
Other Deferred Credits	455		4,943,988.97
Government Equity	501		155,794,002.14
Special Education Tax	591		65,305,327.09
Interest Income	664		172,488.50
Miscellaneous Income	678		557.70
Prior Year's Adjustment	684	4,548,699.16	
Salaries and Wages - Contractual	706	4,614,339.21	

CITY OF NAGA
 PRECLOSING TRIAL BALANCE
 As of June 30, 2013

	Account Code	SPECIAL EDUCATION FUND	
		Debit	Credit
Other Bonuses and Allowances	719	1,528,891.00	
Traveling Expenses - Local	751	437,974.03	
Training Expenses	753	283,500.00	
Office Supplies Expenses	755	395,252.71	
Other Supplies Expenses	765	1,895,841.28	
Telephone Expenses - Landline	772	26,473.13	
Telephone Expenses - Mobile	773	3,997.89	
Internet Expenses	774	117,310.51	
Rent Expenses	782	174,910.00	
Consultancy Services	793	150,000.00	
Repairs and Maintenance - School Buildings	812	1,050,791.90	
Subsidy to NGOs/POs	876	45,000.00	
Taxes, Duties and Licenses	891	34,497.70	
Insurance Expenses	893	42,660.00	
Discount on Special Education Tax	955	18,354,881.31	
Other Maintenance and Operating Expenses	969	14,927,513.63	
Bank Charges	971	3,500.00	
Total		271,609,111.05	271,609,111.05

Certified Correct:


 PACIENCIA S.J. TABINAS
 City Accountant 