

**CITY OF NAGA**  
**TRIAL BALANCE**  
As of June 30, 2014

|   | Account Code | SPECIAL EDUCATION FUND |                |
|---|--------------|------------------------|----------------|
|   |              | Debit                  | Credit         |
| Cash - Disbursing Officers  | 103          | 1,095,641.57           |                |
| Cash in Bank - Local Currency, Current Account                      | 111          | 30,469,121.46          |                |
| Due from Officers and Employees                                     | 123          | 578,835.95             |                |
| Special Education Tax Receivable                                    | 128          | 51,206,277.81          |                |
| Due from NGAs   | 136          | 2,991,564.17           |                |
| Due from NGOs/POs   | 139          | 1,116,179.73           |                |
| Due from Other Funds  | 144          | 85,748,297.42          |                |
| 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          | 64,504,898.36          |                |
| 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          | 3,295,306.61           |                |
| Accumulated Depreciation - Office Equipment                         | 321          |                        | 658,436.79     |
| Furniture and Fixtures  | 222          | 5,240,794.55           |                |
| Accumulated Depreciation - Furniture and Fixtures                   | 322          |                        | 1,249,723.89   |
| IT Equipment and Software   | 223          | 8,802,890.10           |                |
| Accumulated Depreciation - IT Equipment                             | 323          |                        | 6,426,153.34   |
| Library Books   | 224          | 8,295,133.35           |                |
| 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          |                        | 288,975.04     |
| Other Machineries and Equipment                                     | 240          | 46,420.00              |                |
| Motor Vehicles  | 241          | 750,000.00             |                |
| Accumulated Depreciation - Motor Vehicles                           | 341          |                        | 675,000.00     |
| Other Property, Plant and Equipment                                 | 250          | 5,790,886.05           |                |
| Accumulated Depreciation - Other Property, Plant and Equipment      | 350          |                        | 1,788,116.30   |
| Other Public Infrastructures  | 260          | 350,399.00             |                |
| Other Assets  | 290          | 569,104.30             |                |
| Accounts Payable  | 401          |                        | 118,713.39     |
| Due to Officers and Employees                                       | 403          |                        | 126,054.20     |
| Due to BIR  | 412          |                        | 151,284.51     |
| Due to GSIS   | 413          |                        | 49,885.08      |
| Due to PAG-IBIG   | 414          |                        | 35,627.05      |
| Due to Other Funds  | 424          |                        | 38,773.61      |
| Guaranty Deposits Payable   | 426          |                        | 246,106.27     |
| Other Payables  | 439          |                        | 311,870.00     |
| Deferred Special Education Tax Income                               | 452          |                        | 51,206,277.81  |
| Other Deferred Credits  | 455          |                        | 750,679.90     |
| Government Equity   | 501          |                        | 164,826,676.11 |
| Special Education Tax   | 591          |                        | 72,425,334.22  |
| Interest Income   | 664          |                        | 14,423.02      |
| Miscellaneous Income  | 678          |                        | 39.53          |
| Prior Year's Adjustment   | 684          |                        | 5,621,527.24   |
| Salaries and Wages - Contractual                                    | 706          | 5,394,489.61           |                |

CITY OF NAGA  
 TRIAL BALANCE  
 As of June 30, 2014

|   | Account Code | SPECIAL EDUCATION FUND |                       |
|---|--------------|------------------------|-----------------------|
|   |              | Debit                  | Credit                |
| Other Bonuses and Allowances                                  | 719          | 1,397,122.61           |                       |
| Honoraria   | 720          | 265,500.00             |                       |
| Traveling Expenses - Local                                    | 751          | 272,947.76             |                       |
| Training Expenses   | 753          | 22,300.00              |                       |
| Office Supplies Expenses                                      | 755          | 38,750.40              |                       |
| Gasoline, Oil and Lubricants Expenses                         | 761          | 2,628.67               |                       |
| Other Supplies Expenses                                       | 765          | 74,031.50              |                       |
| Water Expenses  | 766          | 2,684.05               |                       |
| Electricity Expenses  | 767          | 1,642.21               |                       |
| Telephone Expenses - Landline                                 | 772          | 23,453.00              |                       |
| Telephone Expenses - Mobile                                   | 773          | 2,009.00               |                       |
| Internet Expenses   | 774          | 165,029.93             |                       |
| Rent Expenses   | 782          | 107,390.00             |                       |
| General Services  | 795          | 30,000.00              |                       |
| Repairs and Maintenance - School Buildings                    | 812          | 2,429,797.50           |                       |
| Repairs and Maintenance - Motor Vehicles                      | 841          | 1,200.00               |                       |
| Repairs and Maintenance - Other Property, Plant and Equipment | 850          | 29,476.00              |                       |
| Subsidy to NGOs/POs   | 876          | 46,000.00              |                       |
| Taxes, Duties and Licenses                                    | 891          | 2,884.60               |                       |
| Discount on Special Education Tax                             | 955          | 12,932,422.20          |                       |
| Other Maintenance and Operating Expenses                      | 969          | 13,978,900.65          |                       |
| <b>Total</b>  |              | <b>324,527,500.17</b>  | <b>324,527,500.17</b> |

Certified Correct:

*MM*  
 PACIENCIA S.J. TABINAS  
 City Accountant *pw*