

**CITY OF NAGA**  
**TRIAL BALANCE**  
**As of JUNE, 2016**

**SPECIAL EDUCATION FUND: 200**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	-	
Cash in Bank-Local Currency, Current Account	1-01-02-010	16,041,213.57	
Cash in Bank-Local Currency, Savings Account	1-01-02-020	100,569,219.45	
Special Education Tax Receivable	1-03-01-030	72,931,717.46	
Due from National Government Agencies	1-03-03-010	2,842,004.17	
Due from Other Funds	1-03-04-050	41,191,529.11	
Advances for Payroll	1-03-05-020	0.02	
Advances to Special Disbursing Officer	1-03-05-030	2,683,324.90	
Advances for Officers and Employees	1-03-05-040	744,278.88	
Due from Officers and Employees	1-03-06-020	2,920.66	
Due from Non-Government Organizations/Peoples Organizations	1-03-06-030	1,116,179.73	
Other Receivables	1-03-06-990	604,618.99	
Food Supplies for Distribution	1-04-02-010	1,800,000.00	
Advances to Contractors	10-501-010	214,917.29	
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
<i>Power Supply Systems</i>	1-07-03-050	410,203.00	
<i>Other Infrastructure Assets</i>	1-07-03-990	321,500.00	
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	9,503,835.21	
<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	866,363.80	
<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 &amp; 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	
<i>Construction In Progress-Bldgs &amp; Other Structures</i>	1-07-10-030	4,727,372.21	
Other Property,Plant and Equipment	1-07-99-990	7,317,431.55	
<i>Accumulated Depreciation - Other Property Plant and Equipment</i>	1-07-99-991		2,673,159.76
Accounts Payable	2-01-01-010		560,696.39
Due to Officers and Employees	2-01-01-020		319,654.71
Due to BIR	2-02-01-010		15,349.81
Due to GSIS	2-02-01-020		8,771.28
Due to PAG-IBIG	2-02-01-030		39,980.00
Due to NGA's	2-02-01-050		7,920.00
Due to GOCCs	2-02-01-060		163,075.00
Due to Other Funds	2-03-01-010		1,630,895.29
Guaranty/Security Deposits Payable	2-04-01-040		411,557.82
Deferred Special Education Tax	2-05-01-020		72,931,717.46
Other Deferred Credits	2-05-01-990		37,678,268.64
Other Payables	2-99-99-990		438,231.00
Government Equity	3-01-01-010		206,888,555.18

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Prior Period Adjustment	3-01-01-020	588,612.72	
Special Education Tax	4-01-02-050		30,440,722.20
Discount on Special Education Tax	4-01-02-051	1,507,147.47	
Interest Income	4-02-02-220		370,943.54
Miscellaneous Income	4-06-01-010		168.00
Salaries and Wages - Contractual	5-01-01-020	2,823,409.09	
Honoraria	5-01-02-100	1,260,400.00	
Overtime and Night Pay	5-01-02-130	181,047.06	
Other Bonuses and Allowances	5-01-02-990	1,720,483.29	
Travelling Expenses - Local	5-02-01-010	271,169.80	
Training Expenses	5-02-02-010	358,200.00	
Office Supplies Expense	5-02-03-010	139,627.00	
Food Supplies Expenses	5-02-03-050	131,100.00	
Drugs and Medicines Expenses	5-02-03-070	34,479.24	
Other Supplies and Materials Expense	5-02-03-990	1,287,899.00	
Water Expenses	5-02-04-010	41,198.44	
Telephone Expenses	5-02-05-020	11,537.95	
Internet Subscription Expense	5-02-05-030	112,687.17	
Awards/Rewards Expense	5-02-06-010	382,107.00	
Prizes	5-02-06-020	334,750.00	
Repairs and Maintenance-Buildings and Other Structure	5-02-13-040	2,055,889.20	
Subsidy to NGA's	5-02-14-020	301,100.00	
Taxes, Duties & Licences	5-02-16-010	71,545.25	
Rent Expense	5-02-99-050	291,052.00	
Donations	5-02-99-080	37,500.00	
Other Maintenance and Operating Expenses	5-02-99-990	6,106,201.80	
Other Financial Charges		-	
<b>TOTALS</b>		<b>389,433,296.70</b>	<b>389,433,296.70</b>

Certified Correct:

  
PACIENCIA S.J. TABINAS  
City Accountant 8/7/2016