

**CITY OF NAGA
TRIAL BALANCE
As of June 30, 2017**

SPECIAL EDUCATION FUND: 200

ACCOUNT TITLE	ACCOUNT	SEF	
		DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	10,638,774.09	
Cash in Bank-Local Currency, Savings Account	1-01-02-020	126,462,269.13	
Accounts Receivables	1-03-01-010	0.04	
Special Education Tax Receivable	1-03-01-030	51,172,925.34	
Due from National Government Agencies	1-03-03-010	2,842,004.17	
Due from Other Funds	1-03-04-050	45,362,718.54	
Advances for Payroll	1-03-05-020	2,002.58	
Advances to Special Disbursing Officer	1-03-05-030	1,388,914.02	
Advances for Officers and Employees	1-03-05-040	1,238,550.14	
Due from Officers and Employees	1-03-06-020	2,920.57	
Due from Non-Government Organizations/Peoples	1-03-06-030	1,114,846.30	
Other Receivables	1-03-06-990	604,618.99	
Food Supplies for Distribution	1-04-02-010	1,800,000.00	
Property & Equipment for Distribution	1-04-02-090	406,512.00	
Other Supplies and Materials Inventory	1-04-04-990	361,955.00	
Other Land Improvements	1-07-02-990	6,522,410.64	
<i>Accumulated Depreciation-Other Land Improvement</i>	1-07-02-991		5,353,845.53
<i>Sewer System</i>	1-07-03-030	1,590,588.75	
<i>Accumulated Depreciation-Sewer System</i>	1-07-03-031		53,019.63
<i>Other Infrastructure Assets</i>	1-07-03-990	427,784.00	
<i>Accumulated Depreciation-Other Infrastructure</i>	1-07-03-991		21,433.33
School Buildings	1-07-04-020	74,463,594.96	
<i>Accumulated Depreciation - School Buildings</i>	1-07-04-021		13,964,149.77
Other Structures	1-07-04-990	22,783,453.71	
<i>Accumulated Depreciation - Other Structures</i>	1-07-04-991		2,840,137.00
Office Equipment	1-07-05-020	4,099,034.81	
<i>Accumulated Depreciation - Office Equipment</i>	1-07-05-021		922,551.20
Information and Communication Technology	1-07-05-030	9,821,093.72	
<i>Accumulated Depreciation-Information and</i>	1-07-05-031		7,523,433.33
Communication Equipment	1-07-05-070	38,700.30	
<i>Accumulated Depreciation - Communication Equipmen</i>	1-07-05-071		36,925.21
Medical Equipment	1-07-05-110	519,800.00	
<i>Accumulated Depreciation - Medical Equipt.</i>	1-07-05-111		120,052.62
Sports Equipment	1-07-05-130	900,963.80	
<i>Accumulated Depreciation -Sports Equipment</i>	1-07-05-131		250,878.81
Technical and Scientific Equipments	1-07-05-140	455,034.00	
<i>Accumulated Depreciation -Technical and Scientific</i>	1-07-05-141		430,362.51
Other Machinery and Equipment	1-07-05-990	2,474,708.00	
<i>Accumulated Depreciation -Other Machinery and Equi</i>	1-07-05-991		402,701.68
Motor Vehicles	1-07-06-010	75,000.00	
Furnitures and Fixtures	1-07-07-010	5,450,216.20	
<i>Accumulated Depreciation - Furniture & Fixtures</i>	1-07-07-011		2,023,932.97
Books	1-07-07-020	8,295,133.35	
<i>Accumulated Depreciation - Books</i>	1-07-07-021		6,036,031.77
Other Property, Plant and Equipment	1-07-99-990	7,394,431.55	
<i>Accumulated Depreciation - Other Property Plant and</i>	1-07-99-991		3,035,718.96
Accounts Payable	2-01-01-010		1,201,300.92
Due to Officers and Employees	2-01-01-020		338,196.25
Due to BIR	2-02-01-010		326,459.17
Due to GSIS	2-02-01-020		8,771.28
Due to PAG-IBIG	2-02-01-030		46,532.00
Due to GOCCs -SSS	2-02-01-060		229,405.00
Due to Other Funds	2-03-01-010		935,430.36
Guaranty/Security Deposits Payable	2-04-01-040		310,962.65
Deferred Special Education Tax	2-05-01-020		51,172,925.34
Other Deferred Credits	2-05-01-990		41,708,037.27
Other Payables	2-99-99-990		518,231.00
Government Equity	3-01-01-010		235,636,019.44
Prior Period Adjustment	3-01-01-020	1,130,127.38	
Special Education Tax	4-01-02-050		34,234,714.53
Discount on Special Education Tax	4-01-02-051	1,759,121.65	
Interest Income	4-02-02-220		641,466.48

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Salaries and Wages - Contractual	5-01-01-020	3,099,020.73	
Honoraria	5-01-02-100	1,587,000.00	
Travelling Expenses - Local	5-02-01-010	962,892.06	
Training Expenses	5-02-02-010	283,820.00	
Office Supplies Expense	5-02-03-010	35,597.25	
Fuel, Oil and Lubricants Expenses	5-02-03-090	3,386.42	
Other Supplies and Materials Expense	5-02-03-990	12,245.00	
Telephone Expenses	5-02-05-020	71,308.81	
Internet Subscription Expense	5-02-05-030	78,639.00	
Awards/Rewards Expense	5-02-06-010	15,000.00	
Prizes	5-02-06-020	91,000.00	
Repairs and Maintenance-Buildings and Other Structure	5-02-13-040	3,954,930.08	
Subsidy to NGA's	5-02-14-020	14,970.00	
Taxes, Duties & Licences	5-02-16-010	128,293.30	
Fidelity Bond Premiums	5-02-16-020	5,253.75	
Printing and Publication Expenses	5-02-99-020	49,350.50	
Rent Expense	5-02-99-050	274,040.00	
Donations	5-02-99-080	440,500.00	
Other Maintenance and Operating Expenses	5-02-99-990	7,614,421.38	
Bank Charges	5-03-01-040	1,750.00	
TOTALS		410,323,626.01	410,323,626.01


PACIENCIA S.J. TABINAS
 City Accountant