


**CITY OF NAGA  
TRIAL BALANCE  
As of June, 2019**

**SPECIAL EDUCATION FUND: 200**

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	-	
Cash in Bank-Local Currency, Current Account	1-01-02-010	53,105,701.24	
Cash in Bank-Local Currency, Time Deposits	1-02-01-010	118,956,835.59	
Accounts Receivables	1-03-01-010	0.08	
Special Education Tax Receivable	1-03-01-030	184,845,025.67	
Due from National Government Agencies	1-03-03-010	2,842,333.20	
Due from Other Funds	1-03-04-050	5,371,091.70	
Advances for Payroll	1-03-05-020	1,028,848.30	
Advances to Special Disbursing Officer	1-03-05-030	6,182,306.50	
Advances for Officers and Employees	1-03-05-040	587,208.16	
Due from Officers and Employees	1-03-06-020	2,920.57	
Due from Non-Government Organizations/Peoples	1-03-06-030	1,114,128.40	
Other Receivables	1-03-06-990	581,270.23	
Food Supplies for Distribution	1-04-02-010	-	
Textbooks & Instructional Materials for Distribution	1-04-02-070	538,750.00	
Property & Equipment for Distribution	1-04-02-090	1,699,500.00	
Drugs and Medicines Inventory	1-04-04-060	71,326.50	
Textbooks & Instructional Materials Inventory	1-04-04-100	262,500.00	
Other Supplies and Materials Inventory	1-04-04-990	1,155,152.00	
Advances to Contractors	1-05-01-010	2,775,029.43	
Prepaid Insurance	1-05-01-050	7,101.37	
Other Land Improvements	1-07-02-990	7,323,555.70	
<i>Accumulated Depreciation-Other Land</i>	1-07-02-991		5,657,440.29
<i>Flood Control Systems</i>	1-07-03-020	7,513,154.86	
<i>Accumulated Depreciation- Flood Control</i>	1-07-03-021		159,563.35
<i>Sewer System</i>	1-07-03-030	1,590,588.75	
<i>Accumulated Depreciation-Sewer System</i>	1-07-03-031		355,231.49
<i>Other Infrastructure Assets</i>	1-07-03-990	14,922,382.47	
<i>Accumulated Depreciation-Other Infrastructure</i>	1-07-03-991		236,020.64
School Buildings	1-07-04-020	82,373,362.62	
<i>Accumulated Depreciation - School Buildings</i>	1-07-04-021		19,122,653.61
Other Structures	1-07-04-990	52,536,919.54	
<i>Accumulated Depreciation - Other Structures</i>	1-07-04-991		5,227,035.51
Office Equipment	1-07-05-020	4,192,591.65	
<i>Accumulated Depreciation - Office Equipment</i>	1-07-05-021		1,306,436.99
Information and Communication Technology	1-07-05-030	10,248,235.72	
<i>Accumulated Depreciation-Information and</i>	1-07-05-031		8,143,975.55
Communication Equipment	1-07-05-070	38,700.30	
<i>Accumulated Depreciation - Communication Equip</i>	1-07-05-071		37,012.13
Medical Equipment	1-07-05-110	519,800.00	
<i>Accumulated Depreciation - Medical Equipt.</i>	1-07-05-111		215,996.62
Sports Equipment	1-07-05-130	3,225,187.80	
<i>Accumulated Depreciation -Sports Equipment</i>	1-07-05-131		540,481.98
Technical and Scientific Equipments	1-07-05-140	455,034.00	
<i>Accumulated Depreciation -Technical and</i>	1-07-05-141		432,282.30
Other Machinery and Equipment	1-07-05-990	2,522,383.00	
<i>Accumulated Depreciation -Other Machinery and</i>	1-07-05-991		1,101,416.65
Motor Vehicles	1-07-06-010	75,000.00	
Furnitures and Fixtures	1-07-07-010	5,482,574.20	
<i>Accumulated Depreciation - Furniture &amp; Fixtures</i>	1-07-07-011		2,279,559.47
Books	1-07-07-020	8,295,133.35	
<i>Accumulated Depreciation - Books</i>	1-07-07-021		6,051,431.77
<i>Construction In Progress-Bldgs &amp; Other Structure</i>	1-07-10-030	7,730,236.03	
Other Property, Plant and Equipment	1-07-99-990	7,700,031.55	
<i>Accumulated Depreciation - Other Property Plant</i>	1-07-99-991		3,611,026.25
Accounts Payable	2-01-01-010		7,878,217.57
Due to Officers and Employees	2-01-01-020		365,766.25
Due to BIR	2-02-01-010		849,066.68

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Due to GSIS	2-02-01-020		8,771.28
Due to PAG-IBIG	2-02-01-030		318,080.43
Due to GOCCs -SSS	2-02-01-060		395,055.00
Due to Other Funds	2-03-01-010		3,692,564.17
Guaranty/Security Deposits Payable	2-04-01-040		696,204.32
Deferred Special Education Tax	2-05-01-020		184,845,025.67
Other Deferred Credits	2-05-01-990		1,456,395.79
Other Payables	2-99-99-990		448,214.06
Government Equity	3-01-01-010		285,495,346.67
Prior Period Adjustment	3-01-01-020	649,530.00	
Special Education Tax	4-01-02-050		81,855,506.57
Discount on Special Education Tax	4-01-02-051	1,518,870.10	
Fines & Penalties-Property Taxes	4-01-05-020		6,918,417.47
Interest Income	4-02-02-220		851,369.76
Salaries and Wages - Contractual	5-01-01-020	5,142,226.73	
Honoraria	5-01-02-100	7,000.00	
Travelling Expenses - Local	5-02-01-010	43,206.68	
Training Expenses	5-02-02-010	638,992.50	
Office Supplies Expense	5-02-03-010	351,868.77	
Drugs and Medicines Expenses	5-02-03-070	48,970.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,500.00	
Other Supplies and Materials Expense	5-02-03-990	2,465,097.85	
Water Expenses	5-02-04-010	4,058.86	
Electricity Expenses	5-02-04-020	22,825.10	
Internet Subscription Expense	5-02-05-030	306,673.20	
Prizes	5-02-06-020	2,225,450.00	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	2,754,163.91	
Subsidy to NGA's	5-02-14-020	387,808.00	
Subsidies - Others	5-02-14-990	3,122,800.00	
Taxes, Duties & Licences	5-02-16-010	170,273.96	
Fidelity Bond Premiums	5-02-16-020	22,500.00	
Printing and Publication Expenses	5-02-99-020	55,500.00	
Rent Expense	5-02-99-050	1,551,000.00	
Membership Dues and Contributions to Organizations	5-02-99-060	258,550.00	
Other Maintenance and Operating Expenses	5-02-99-990	10,928,250.15	
Bank Charges	5-03-01-040	2,550.00	
<b>TOTALS</b>		<b>630,551,566.29</b>	<b>630,551,566.29</b>

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