

CITY OF NAGA

TRIAL BALANCE

As of September 30, 2013

	Account Code	SPECIAL EDUCATION FUND	
		Debit	Credit
Cash - Disbursing Officers	103	1,694,709.10	
Cash in Bank - Local Currency, Current Account	111	5,600,276.05	
Cash in Bank - Local Currency, Savings Account	112	5,733,082.22	
Due from Officers and Employees	123	308,953.47	
Special Education Tax Receivable	128	12,186,530.85	
Due from NGAs	136	2,991,564.17	
Due from NGOs/POs	139	1,116,179.73	
Due from Other Funds	144	74,583,150.00	
Other Receivables	149	124,933.59	
Food Supplies Inventory	158	5,512,500.00	
Other Supplies Inventory	165	330,000.00	
Advances to Contractors	181	695,506.85	
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	5,220,503.55	
Accumulated Depreciation - Furniture and Fixtures	322		1,152,567.75
IT Equipment and Software	223	8,590,859.10	
Accumulated Depreciation - IT Equipment	323		6,027,008.89
Library Books	224	8,295,133.35	
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	5,330,935.05	
Accumulated Depreciation - Other Property, Plant and Equipment	350		1,489,328.53
Roads, Highways and Bridges	251	564,525.98	
Other Assets	290	569,104.30	
Accounts Payable	401		229,698.92
Due to Officers and Employees	403		129,148.60
Due to BIR	412		614,822.89
Due to GSIS	413		49,885.08
Due to PAG-IBIG	414		71,475.05
Due to PHILHEALTH	415		1,475.00
Due to Other Funds	424		102,868.26
Guaranty Deposits Payable	426		430,230.17
Other Payables	439		259,585.00
Deferred Special Education Tax Income	452		12,186,530.85
Other Deferred Credits	455		5,140,259.44
Government Equity	501		155,794,002.14
Special Education Tax	591		72,412,338.63
Interest Income	664		209,992.55
Miscellaneous Income	678		557.70
Prior Year's Adjustment	684	4,717,286.38	


CITY OF NAGA

TRIAL BALANCE

As of September 30, 2013

	Account Code	SPECIAL EDUCATION FUND	
		Debit	Credit
Salaries and Wages - Contractual	706	7,972,736.35	
Other Bonuses and Allowances	719	3,049,307.00	
Traveling Expenses - Local	751	508,513.00	
Training Expenses	753	368,700.00	
Office Supplies Expenses	755	441,207.71	
Textbooks and Instructional Materials Expenses	763	1,357,800.00	
Other Supplies Expenses	765	2,033,432.78	
Telephone Expenses - Landline	772	31,855.48	
Telephone Expenses - Mobile	773	7,993.78	
Internet Expenses	774	213,192.51	
Membership Dues and Contributions to Organizations	778	604,200.00	
Rent Expenses	782	205,010.00	
Consultancy Services	793	172,500.00	
General Services	795	67,500.00	
Repairs and Maintenance - School Buildings	812	2,181,511.40	
Subsidy to NGOs/POs	876	72,000.00	
Taxes, Duties and Licenses	891	41,998.52	
Insurance Expenses	893	42,660.00	
Discount on Special Education Tax	955	18,598,897.35	
Other Maintenance and Operating Expenses	969	17,075,899.61	
Bank Charges	971	3,500.00	
Total		272,126,772.81	272,126,772.81

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant 