

CITY OF NAGA

TRIAL BALANCE

As of September 30, 2014

	Account Code	SPECIAL EDUCATION FUND	
		Debit	Credit
Cash - Disbursing Officers	103	802,067.07	
Cash in Bank - Local Currency, Current Account	111	36,591,992.50	
Due from Officers and Employees	123	480,295.95	
Special Education Tax Receivable	128	46,353,781.95	
Due from NGAs	136	2,991,564.17	
Due from NGOs/POs	139	1,116,179.73	
Due from Other Funds	144	74,383,497.80	
Other Receivables	149	124,933.59	
Food Supplies Inventory	158	4,520,000.00	
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	64,629,528.36	
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	3,295,306.81	
Accumulated Depreciation - Office Equipment	321		658,436.79
Furniture and Fixtures	222	5,249,294.55	
Accumulated Depreciation - Furniture and Fixtures	322		1,249,723.89
IT Equipment and Software	223	8,980,666.70	
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		286,975.04
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	5,832,021.05	
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		169,770.33
Due to BIR	412		108,324.85
Due to GSIS	413		49,885.08
Due to PAG-IBIG	414		42,307.05
Due to Other Funds	424		38,773.81
Guaranty Deposits Payable	426		246,106.27
Other Payables	439		317,970.00
Deferred Special Education Tax Income	452		46,353,781.95
Other Deferred Credits	455		868,936.38
Government Equity	501		164,826,676.11
Special Education Tax	591		77,975,229.26
Interest Income	664		29,548.09

**CITY OF NAGA**  
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As of September 30, 2014

	Account Code	SPECIAL EDUCATION FUND	
		Debit	Credit
Miscellaneous Income	678		39.53
Prior Year's Adjustment	684		5,561,872.24
Salaries and Wages - Contractual	706	7,234,010.84	
Other Bonuses and Allowances	719	4,867,275.11	
Honoraria	720	265,500.00	
Traveling Expenses - Local	751	468,482.76	
Training Expenses	753	624,100.00	
Office Supplies Expenses	755	42,734.40	
Gasoline, Oil and Lubricants Expenses	761	2,628.67	
Other Supplies Expenses	765	384,191.50	
Water Expenses	766	3,118.65	
Electricity Expenses	767	1,642.21	
Telephone Expenses - Landline	772	32,944.00	
Telephone Expenses - Mobile	773	2,009.00	
Internet Expenses	774	220,579.93	
Membership Dues and Contributions to Organizations	778	877,910.00	
Rent Expenses	782	113,890.00	
General Services	795	30,000.00	
Repairs and Maintenance - School Buildings	812	3,230,722.13	
Repairs and Maintenance - Office Equipment	821	24,027.00	
Repairs and Maintenance - Motor Vehicles	841	1,200.00	
Repairs and Maintenance - Other Property, Plant and Equipment	850	29,476.00	
Subsidy to Local Government Units	874	220,500.00	
Subsidy to NGOs/POs	876	72,000.00	
Confidential Expenses	881	5,909.61	
Discount on Special Education Tax	955	13,028,971.82	
Other Maintenance and Operating Expenses	969	15,723,995.60	
<b>Total</b>		<b>325,312,162.37</b>	<b>325,312,162.37</b>

Certified Correct:

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