

CITY OF NAGA
SEF - Trial Balance
As of September 30, 2016

Account Title	Account Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	10102-010	6,952,750.71	
Cash in Bank - Local Currency, Savings Account	10102-020	100,709,829.95	
Special Education Tax Receivable	10301-030	65,837,429.70	
Due from National Government Agencies	10303-010	2,842,004.17	
Due from Other Funds	10304-050	38,558,093.90	
Advances for Payroll	10305-020	49,000.00	
Advances to Special Disbursing Officer	10305-030	2,448,339.65	
Advances for Officers and Employees	10305-040	591,786.14	
Due from Officers and Employees	10306-020	2,920.57	
Due from Non-Government Organizations/People's Orga	10306-030	1,114,846.30	
Other Receivables	10306-990	604,618.99	
Food Supplies for Distribution	10402-010	1,800,000.00	
Land Improvements, Aquaculture Structures	10702-010	154,205.00	
Other Land Improvements	10702-990	6,368,205.64	
Accumulated Depreciation - Other Land Improvements	10702-991		5,249,030.04
Sewer Systems	10703-030	1,590,588.75	
Power Supply Systems	10703-050	410,203.00	
Other Infrastructure Assets	10703-990	321,500.00	
School Buildings	10704-020	68,481,377.38	
Accumulated Depreciation - School Buildings	10704-021		11,687,182.77
Other Structures	10704-990	18,492,845.54	
Accumulated Depreciation - Other Structures	10704-991		1,995,450.60
Office Equipment	10705-020	3,397,444.81	
Accumulated Depreciation - Office Equipment	10705-021		832,581.17
Information and Communication Technology Equipment	10705-030	9,546,761.72	
Accumulated Depreciation - Information and Communica	10705-031		7,210,296.33
Communication Equipment	10705-070	38,700.30	
Accumulated Depreciation - Communication Equipment	10705-071		36,078.77
Medical Equipment	10705-110	519,800.00	
Accumulated Depreciation - Medical Equipment	10705-111		72,080.62
Sports Equipment	10705-130	866,363.80	
Accumulated Depreciation - Sports Equipment	10705-131		177,731.65
Technical and Scientific Equipment	10705-140	455,034.00	
Accumulated Depreciation - Technical and Scientific Eq	10705-141		376,544.13
Other Machinery and Equipment	10705-990	2,064,505.00	
Accumulated Depreciation - Other Machinery and Equipm	10705-991		119,429.89
Motor Vehicles	10706-010	75,000.00	
Furniture and Fixtures	10707-010	5,431,710.55	
Accumulated Depreciation - Furniture and Fixtures	10707-011		1,890,285.98
Books	10707-020	8,295,133.35	
Accumulated Depreciation - Books	10707-021		5,206,938.67
Construction in Progress - Buildings and Other Structure	10710-030	2,546,806.93	
Other Property, Plant and Equipment	10799-990	7,317,431.55	
Accumulated Depreciation - Other Property, Plant and E	10799-991		2,673,159.76
Accounts Payable	20101-010		505,187.56
Due to Officers and Employees	20101-020		325,654.71
Due to BIR	20201-010		14,840.85
Due to GSIS	20201-020		8,771.28
Due to Pag-IBIG	20201-030		30,475.00
Due to NGAs	20201-050		7,920.00

Account Title	Account Code	Debit	Credit
Due to GOCCs	20201-060		269,665.00
Due to Other Funds	20301-010		2,496,864.67
Guaranty/Security Deposits Payable	20401-040		231,068.97
Deferred Special Education Tax	20501-020		65,837,429.70
Other Deferred Credits	20501-990		38,007,413.97
Other Payables	29999-990		438,231.00
Government Equity	30101-010		206,888,555.18
Prior Period Adjustment	30101-020	1,363,612.74	
Special Education Tax	40102-050		39,880,861.59
Discount on Special Education Tax	40102-051	1,701,428.14	
Interest Income	40202-220		730,025.84
Miscellaneous Income	40601-010		12,653.94
Salaries and Wages - Casual/Contractual	50101-020	4,421,532.67	
Honoraria	50102-100	1,280,400.00	
Overtime and Night Pay	50102-130	181,047.06	
Other Bonuses and Allowances	50102-990	3,467,789.96	
Traveling Expenses - Local	50201-010	687,467.74	
Training Expenses	50202-010	874,120.00	
Office Supplies Expenses	50203-010	189,598.25	
Food Supplies Expenses	50203-050	156,600.00	
Drugs and Medicines Expenses	50203-070	34,479.24	
Fuel, Oil and Lubricants Expenses	50203-090	2,049.00	
Textbooks and Instructional Materials Expenses	50203-110	2,059,200.00	
Other Supplies and Materials Expenses	50203-990	1,914,036.50	
Water Expenses	50204-010	41,198.44	
Telephone Expenses	50205-020	13,334.95	
Internet Subscription Expenses	50205-030	168,440.10	
Awards/Rewards Expenses	50206-010	382,107.00	
Prizes	50206-020	880,750.00	
Repairs and Maintenance - Buildings and Other Structures	50213-040	3,502,470.20	
Repairs and Maintenance - Other Property, Plant and Equipment	50213-990	2,236.00	
Subsidy to NGAs	50214-020	454,590.00	
Taxes, Duties and Licenses	50216-010	141,072.90	
Printing and Publication Expenses	50299-020	421,020.50	
Rent Expenses	50299-050	326,252.00	
Membership Dues and Contributions to Organizations	50299-060	1,108,800.00	
Donations	50299-080	557,000.00	
Other Maintenance and Operating Expenses	50299-990	8,994,538.85	
Total		393,212,409.64	393,212,409.64

Certified Correct:

J. Superior 10/19/16
PACIENCIA S.J. TABINAS
 City Accountant