

CITY OF NAGA
TRIAL BALANCE
As of September 30, 2017

SPECIAL EDUCATION FUND: 200

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	8,500,998.45	
Cash in Bank-Local Currency, Savings Account	1-01-02-020	126,909,349.75	
Accounts Receivables	1-03-01-010	0.04	
Special Education Tax Receivable	1-03-01-030	43,450,801.29	
Due from National Government Agencies	1-03-03-010	2,842,004.17	
Due from Other Funds	1-03-04-050	39,196,235.74	
Advances to Special Disbursing Officer	1-03-05-030	1,586,803.90	
Advances for Officers and Employees	1-03-05-040	943,890.16	
Due from Officers and Employees	1-03-06-020	2,920.57	
Due from Non-Government Organizations/Peoples	1-03-06-030	1,114,846.30	
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	437,142.50	
Prepaid Insurance	1-05-01-050	7,101.37	
Other Land Improvements	1-07-02-990	6,697,144.28	
<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	75,079,959.96	
<i>Accumulated Depreciation - School Buildings</i>	1-07-04-021		13,964,149.77
Other Structures	1-07-04-990	23,269,463.71	
<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	9,857,127.72	
<i>Accumulated Depreciation-Information and</i>	1-07-05-031		7,523,433.33
<i>Communication Equipment</i>	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	1,081,627.80	
<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	2,501,158.00	
<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		834,709.87
Due to Officers and Employees	2-01-01-020		338,196.25
Due to BIR	2-02-01-010		12,333.37
Due to GSIS	2-02-01-020		8,771.28
Due to PAG-IBIG	2-02-01-030		171,125.77
Due to GOCCs -SSS	2-02-01-060		337,975.00
Due to Other Funds	2-03-01-010		1,947,522.19
Guaranty/Security Deposits Payable	2-04-01-040		260,202.66
Deferred Special Education Tax	2-05-01-020		43,450,801.29
Other Deferred Credits	2-05-01-990		42,190,259.40
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	1,424,027.38	
Special Education Tax	4-01-02-050		43,947,071.50
Discount on Special Education Tax	4-01-02-051	2,093,570.37	
Interest Income	4-02-02-220		1,209,778.94
Salaries and Wages - Contractual	5-01-01-020	4,743,213.89	

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Honoraria	5-01-02-100	2,448,400.00	
Travelling Expenses - Local	5-02-01-010	1,031,790.76	
Training Expenses	5-02-02-010	361,220.00	
Office Supplies Expense	5-02-03-010	62,696.45	
Fuel, Oil and Lubricants Expenses	5-02-03-090	4,386.42	
Other Supplies and Materials Expense	5-02-03-990	274,944.00	
Telephone Expenses	5-02-05-020	181,208.93	
Internet Subscription Expense	5-02-05-030	78,639.00	
Awards/Rewards Expense	5-02-06-010	600,000.00	
Prizes	5-02-06-020	91,000.00	
Repairs and Maintenance-Buildings and Other Structure	5-02-13-040	10,956,347.41	
Repairs and Maintenance-Furnitures and Fixtures	5-02-13-070	6,500.00	
Subsidy to NGA's	5-02-14-020	29,270.00	
Subsidy to LGU's	5-02-14-030	376,200.00	
Taxes, Duties & Licences	5-02-16-010	240,063.43	
Fidelity Bond Premiums	5-02-16-020	10,507.50	
Insurance Expense	5-02-16-030	73,898.63	
Printing and Publication Expenses	5-02-99-020	361,921.07	
Rent Expense	5-02-99-050	344,040.00	
Membership Dues and Contributions to Organizations	5-02-99-060	1,052,800.00	
Donations	5-02-99-080	1,063,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	11,330,997.38	
Bank Charges	5-03-01-040	2,100.00	
TOTALS		413,878,172.28	413,878,172.28

PACIENCIA SJ. TABINAS

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City Accountant