


CITY OF NAGA
TRIAL BALANCE
As of September, 2019

SPECIAL EDUCATION FUND: 200

ACCOUNT TITLE	ACCOUNT CODE	SEF	
		DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	-	
Cash in Bank-Local Currency, Current Account	1-01-02-010	26,236,726.44	
Cash in Bank-Local Currency, Time Deposits	1-02-01-010	119,285,063.60	
Accounts Receivables	1-03-01-010	0.08	
Special Education Tax Receivable	1-03-01-030	172,927,386.02	
Due from National Government Agencies	1-03-03-010	2,842,333.20	
Due from Other Funds	1-03-04-050	15,527,961.87	
Advances for Payroll	1-03-05-020	0.00	
Advances to Special Disbursing Officer	1-03-05-030	7,913,920.96	
Advances for Officers and Employees	1-03-05-040	346,708.16	
Due from Officers and Employees	1-03-06-020	3,280.57	
Due from Non-Government Organizations/Peoples	1-03-06-030	1,113,724.60	
Other Receivables	1-03-06-990	581,270.23	
Drugs and Medicines for Distribution	1-04-02-030	86,900.00	
Textbooks & Instructional Materials for Distribution	1-04-02-070	191,765.00	
Property & Equipment for Distribution	1-04-02-090	1,699,500.00	
Office Supplies Inventory	1-04-04-010	35,000.00	
Drugs and Medicines Inventory	1-04-04-060	71,326.50	
Textbooks & Instructional Materials Inventory	1-04-04-100	560,000.00	
Other Supplies and Materials Inventory	1-04-04-990	1,155,152.00	
Advances to Contractors	1-05-01-010	998,740.67	
Prepaid Insurance	1-05-01-050	7,101.37	
Other Land Improvements	1-07-02-990	7,978,348.30	
Accumulated Depreciation-Other Land	1-07-02-991	-	5,657,440.29
Flood Control Systems	1-07-03-020	7,513,154.86	
Accumulated Depreciation- Flood Control System	1-07-03-021		159,563.35
Sewer System	1-07-03-030	1,590,588.75	
Accumulated Depreciation-Sewer System	1-07-03-031		355,231.49
Power Supply Systems	1-07-03-050	-	
Other Infrastructure Assets	1-07-03-990	34,183,850.50	
Accumulated Depreciation-Other Infrastructure	1-07-03-991		236,020.64
School Buildings	1-07-04-020	82,373,362.62	
Accumulated Depreciation - School Buildings	1-07-04-021		19,122,653.61
Other Structures	1-07-04-990	52,619,224.54	
Accumulated Depreciation - Other Structures	1-07-04-991		5,227,035.51
Office Equipment	1-07-05-020	4,192,591.65	
Accumulated Depreciation - Office Equipment	1-07-05-021		1,306,436.99
Information and Communication Technology	1-07-05-030	10,248,235.72	
Accumulated Depreciation-Information and	1-07-05-031		8,143,975.55
Communication Equipment	1-07-05-070	38,700.30	
Accumulated Depreciation - Communication Equipm	1-07-05-071		37,012.13
Medical Equipment	1-07-05-110	519,800.00	
Accumulated Depreciation - Medical Equipt.	1-07-05-111		215,996.62
Sports Equipment	1-07-05-130	3,225,187.80	
Accumulated Depreciation -Sports Equipment	1-07-05-131		540,481.98
Technical and Scientific Equipments	1-07-05-140	455,034.00	
Accumulated Depreciation -Technical and	1-07-05-141		432,282.30
Other Machinery and Equipment	1-07-05-990	2,522,383.00	
Accumulated Depreciation -Other Machinery and E	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	
Accumulated Depreciation - Furniture & Fixtures	1-07-07-011		2,279,559.47
Books	1-07-07-020	8,295,133.35	
Accumulated Depreciation - Books	1-07-07-021		6,051,431.77
Construction In Progress-Infrastructure Assets	1-07-10-020	-	
Construction In Progress-Bldgs & Other Structures	1-07-10-030	12,284,848.03	
Other Property,Plant and Equipment	1-07-99-990	7,700,031.55	
Accumulated Depreciation - Other Property Plant a	1-07-99-991		3,611,026.25
Accounts Payable	2-01-01-010		7,718,420.60
Due to Officers and Employees	2-01-01-020		365,766.25
Due to BIR	2-02-01-010		393,482.52
Due to GSIS	2-02-01-020		8,771.28
Due to PAG-IBIG	2-02-01-030		457,744.82
Due to GOCCs -SSS	2-02-01-060		495,325.00
Due to Other Funds	2-03-01-010		6,030,998.92
Guaranty/Security Deposits Payable	2-04-01-040		691,815.67
Deferred Special Education Tax	2-05-01-020		172,927,386.02
Other Deferred Credits	2-05-01-990		1,909,929.09
Other Payables	2-99-99-990		448,214.06
Government Equity	3-01-01-010		285,495,346.67

ACCOUNT TITLE	CODE	DEBIT	CREDIT
Prior Period Adjustment	3-01-01-020		864,672.56
Special Education Tax	4-01-02-050		93,773,146.22
Discount on Special Education Tax	4-01-02-051	1,765,312.89	
Fines & Penalties-Property Taxes	4-01-05-020		11,985,702.70
Interest Income	4-02-02-220		1,273,842.94
Salaries and Wages - Contractual	5-01-01-020	7,664,531.02	
Honoraria	5-01-02-100	931,800.00	
Travelling Expenses - Local	5-02-01-010	133,611.18	
Training Expenses	5-02-02-010	1,520,987.17	
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	7,089.00	
Textbooks & Instructional Materials Expenses	5-02-03-110	346,985.00	
Other Supplies and Materials Expense	5-02-03-990	2,732,736.60	
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	406,973.51	
Awards/Rewards Expense	5-02-06-010	20,000.00	
Prizes	5-02-06-020	2,570,600.00	
Repairs and Maintenance-Buildings and Other Struc	5-02-13-040	4,273,982.05	
Subsidy to NGA's	5-02-14-020	1,944,229.50	
Subsidies - Others	5-02-14-990	5,327,900.00	
Taxes, Duties & Licences	5-02-16-010	254,786.68	
Fidelity Bond Premiums	5-02-16-020	45,000.00	
Printing and Publication Expenses	5-02-99-020	68,500.00	
Rent Expense	5-02-99-050	1,825,500.00	
Membership Dues and Contributions to Organizatio	5-02-99-060	1,132,650.00	
Other Maintenance and Operaring Expenses	5-02-99-990	13,032,772.15	
Bank Charges	5-03-01-040	2,550.00	
TOTALS		639,318,129.92	639,318,129.92


PACIENCIA/SJ. TABINAS
 City Accountant 2/10/14/14