

**CITY OF NAGA**  
**PRE-CLOSING TRIAL BALANCE**  
**As of December 31, 2016**

**SPECIAL EDUCATION FUND: 200**

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	131,336.27	
Cash in Bank-Local Currency, Current Account	1-01-02-010	4,477,951.80	
Cash in Bank-Local Currency, Savings Account	1-01-02-020	90,954,803.73	
Special Education Tax Receivable	1-03-01-030	10,118,440.97	
Due from National Government Agencies	1-03-03-010	2,842,004.17	
Due from Other Funds	1-03-04-050	83,306,211.96	
Advances for Payroll	1-03-05-020	0.00	
Advances to Special Disbursing Officer	1-03-05-030	1,939,809.90	
Advances for Officers and Employees	1-03-05-040	1,694,590.14	
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	
Other Supplies and Materials Inventory	1-04-04-990	361,955.00	
Advances to Contractors	10-501-010	(0.00)	
Land Improvements, Aquaculture Structure	1-07-02-010	-	
<i>Accumulated Depreciation- Land</i>	1-07-02-011		-
Other Land Improvements	1-07-02-990	6,522,410.64	
<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>Power Supply Systems</i>	1-07-03-050		
<i>Other Infrastructure Assets</i>	1-07-03-990	321,500.00	
<i>Accumulated Depreciation-Other Infrastructure Assets</i>	1-07-03-991		21,433.33
School Buildings	1-07-04-020	73,330,931.13	
<i>Accumulated Depreciation - School Buildings</i>	1-07-04-021		13,964,149.77
Other Structures	1-07-04-990	19,704,061.12	
<i>Accumulated Depreciation - Other Structures</i>	1-07-04-991		2,840,137.00
Office Equipment	1-07-05-020	3,759,034.81	
<i>Accumulated Depreciation - Office Equipment</i>	1-07-05-021		922,551.20
Information and Communication Technology Equipment	1-07-05-030	9,586,741.72	
<i>Accumulated Depreciation-Information and</i>	1-07-05-031		7,523,433.33
Communication Equipment	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	889,963.80	
<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	2,474,708.00	
<i>Accumulated Depreciation -Other Machinery and Equip</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 &amp; 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
<i>Construction In Progress-Infrastructure Assets</i>	1-07-10-020		
<i>Construction In Progress-Bldgs &amp; Other Structures</i>	1-07-10-030		
Other Property, Plant and Equipment	1-07-99-990	7,394,431.55	
<i>Accumulated Depreciation - Other Property Plant and E</i>	1-07-99-991		3,035,718.96
Accounts Payable	2-01-01-010		4,746,358.63
Due to Officers and Employees	2-01-01-020		386,522.72
Due to BIR	2-02-01-010		233,408.09
Due to GSIS	2-02-01-020		8,771.28
Due to PAG-IBIG	2-02-01-030		22,600.00
Due to GOCCs -SSS	2-02-01-060		24,695.00



ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Due to Other Funds	2-03-01-010		3,502,895.29
Guaranty/Security Deposits Payable	2-04-01-040		231,068.97
Deferred Special Education Tax	2-05-01-020		10,118,440.97
Other Deferred Credits	2-05-01-990		41,313,559.46
Other Payables	2-99-99-990		518,231.00
Government Equity	3-01-01-010		206,888,555.18
Prior Period Adjustment	3-01-01-020	1,396,893.74	
Income and Expense Summary	3-02-01-010		
Special Education Tax	4-01-02-050		99,286,999.61
Discount on Special Education Tax	4-01-02-051	11,038,833.62	
Interest Income	4-02-02-220		1,078,094.78
Miscellaneous Income	4-06-01-010		28,178.94
Salaries and Wages - Contractual	5-01-01-020	6,969,568.50	
Honoraria	5-01-02-100	1,350,400.00	
Overtime and Night Pay	5-01-02-130	181,047.06	
Other Bonuses and Allowances	5-01-02-990	10,176,453.15	
Travelling Expenses - Local	5-02-01-010	807,673.74	
Training Expenses	5-02-02-010	1,201,507.80	
Office Supplies Expense	5-02-03-010	718,483.98	
Accountable Forms	5-02-03-020	59,092.21	
Food Supplies Expenses	5-02-03-050	156,600.00	
Drugs and Medicines Expenses	5-02-03-070	34,479.24	
Fuel, Oil and Lubricants Expenses	5-02-03-090	2,049.00	
Textbooks & Instructional Materials Expenses	5-02-03-110	2,059,200.00	
Other Supplies and Materials Expense	5-02-03-990	3,132,503.45	
Water Expenses	5-02-04-010	41,198.44	
Telephone Expenses	5-02-05-020	13,334.95	
Internet Subscription Expense	5-02-05-030	184,440.10	
Awards/Rewards Expense	5-02-06-010	382,107.00	
Prizes	5-02-06-020	1,268,686.25	
Repairs and Maintenance-Buildings and Other Structure	5-02-13-040	3,705,168.20	
Repairs and Maintenance-Other Property, Plant & Equip	5-02-13-990	2,236.00	
Subsidy to NGA's	5-02-14-020	830,952.60	
Taxes, Duties & Licences	5-02-16-010	209,508.58	
Printing and Publication Expenses	5-02-99-020	500,020.50	
Rent Expense	5-02-99-050	549,352.00	
Membership Dues and Contributions to Organizations	5-02-99-060	1,165,350.00	
Donations	5-02-99-080	1,040,491.00	
Other Maintenance and Operaring Expenses	5-02-99-990	16,967,290.18	
Other Financial Charges	5-03-01-990	12,503.84	
Depreciation-Land Improvements	5-05-01-020	104,815.49	
Depreciation-Other Infrastructure Assets	5-05-01-030	74,452.95	
Depreciation- Buildings and Other Structures	5-05-01-040	3,121,653.40	
Depreciation-Machinery Equipment	5-05-01-050	862,162.81	
Depreciation-Furnitures, Fixtures and books	5-05-01-070	962,740.10	
Depreciation-Other Prop., Plant & Equip.	5-05-01-990	362,559.19	
<b>TOTALS</b>		<b>411,403,554.24</b>	<b>411,403,554.24</b>


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



**CITY OF NAGA**  
**POST CLOSING TRIAL BALANCE**  
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<i>Accumulated Depreciation -Technical and Scientific</i>	1-07-05-141		430,362.51
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Other Payables	2-99-99-990		518,231.00
Government Equity	3-01-01-010		235,636,019.44
<b>TOTALS</b>		<b>339,757,745.17</b>	<b>339,757,745.17</b>

  
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 City Accountant