

**CITY OF NAGA**  
**TRIAL BALANCE**  
As of September 30, 2015

**SPECIAL EDUCATION FUND**

	Account Code	SPECIAL EDUCATION FUND	
		Debit	Credit
Cash - Disbursing Officers	103	1,385,148.52	
Cash in Bank - Local Currency, Current Account	111	42,332,549.98	
Cash in Bank - Local Currency, Savings Account	112	50,140,555.55	
Due from Officers and Employees	123	730,027.71	
Special Education Tax Receivable	128	25,768,168.88	
Due from NGAs	136	2,991,564.17	
Due from NGOs/POs	139	1,116,179.73	
Due from Other Funds	144	39,094,920.82	
Other Receivables	149	122,133.59	
Food Supplies Inventory	158	1,800,000.00	
Advances to Contractors	181	1,650.61	
Land Improvements	202	6,177,712.64	
Accumulated Depreciation - Land Improvements	302		5,130,832.84
Electrification, Power and Energy Structures	205	725,080.00	
Accumulated Depreciation - Electrification, Power and Energy	305		44,889.17
School Buildings	212	65,117,816.36	
Accumulated Depreciation - School Buildings	312		9,171,962.28
Other Structures	215	8,694,537.68	
Accumulated Depreciation - Other Structures	315		1,222,645.48
Office Equipment	221	3,295,306.81	
Accumulated Depreciation - Office Equipment	321		730,027.47
Furniture and Fixtures	222	5,431,710.55	
Accumulated Depreciation - Furniture and Fixtures	322		1,350,993.09
IT Equipment and Software	223	9,298,053.70	
Accumulated Depreciation - IT Equipment	323		6,783,087.18
Library Books	224	8,285,133.35	
Accumulated Depreciation - Library Books	324		4,384,303.93
Communication Equipment	229	36,700.30	
Accumulated Depreciation - Communication Equipment	329		30,313.66
Medical, Dental and Laboratory Equipment	233	519,800.00	
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		29,252.00
Sports Equipment	235	796,963.80	
Accumulated Depreciation - Sports Equipment	335		101,552.93
Technical and Scientific Equipment	236	438,034.00	
Accumulated Depreciation - Technical and Scientific Equipment	336		324,343.40
Other Machineries and Equipment	240	46,420.00	
Accumulated Depreciation - Other Machineries and Equipment	340		3,439.33
Other Property, Plant and Equipment	250	6,026,721.05	
Accumulated Depreciation - Other Property, Plant and Equipment	350		2,187,084.08
Construction in Progress - Agency Assets	264	1,459,235.91	
Other Assets	290	644,104.30	
Accounts Payable	401		458,475.76
Due to Officers and Employees	403		231,783.84
Due to BIR	412		33,509.92
Due to GSIS	413		8,771.28
Due to PAG-IBIG	414		21,321.73
Due to Other GOCCs	417		112,475.00
Due to Other Funds	424		253,298.23
Guaranty Deposits Payable	428		246,106.27
Other Payables	439		497,225.00
Deferred Special Education Tax Income	462		25,768,168.88
Other Deferred Credits	455		1,028,482.69
Government Equity	501		184,504,434.47

CITY OF NAGA  
 TRIAL BALANCE  
 As of September 30, 2015

SPECIAL EDUCATION FUND

	Account Code	SPECIAL EDUCATION FUND	
		Debit	Credit
Special Education Tax	591		82,567,800.28
Interest Income	664		237,287.45
Miscellaneous Income	678		3,240.00
Prior Year's Adjustment	684	2,598,420.39	
Salaries and Wages - Contractual	706	5,518,110.41	
Other Bonuses and Allowances	719	3,366,917.31	
Honoraria	720	280,000.00	
Other Personnel Benefits	749	172,000.00	
Traveling Expenses - Local	751	273,727.73	
Traveling Expenses - Foreign	752	10,000.00	
Training Expenses	753	420,300.00	
Office Supplies Expenses	755	137,345.50	
Drugs and Medicines Expenses	759	22,522.00	
Other Supplies Expenses	765	596,705.00	
Telephone Expenses - Landline	772	35,401.40	
Internet Expenses	774	215,583.98	
Membership Dues and Contributions to Organizations	778	1,035,150.00	
Rent Expenses	782	600,690.00	
Repairs and Maintenance - School Buildings	812	4,213,797.16	
Repairs and Maintenance - Other Structures	815	25,970.00	
Repairs and Maintenance - Other Property, Plant and Equipment	850	1,639.00	
Subsidy to NGOs/POs	876	69,000.00	
Taxes, Duties and Licenses	891	47,457.50	
Fidelity Bond Premiums	892	5,253.75	
Insurance Expenses	893	47,520.00	
Depreciation - IT Equipment and Software	923	5,035.00	
Discount on Special Education Tax	955	10,148,801.37	
Other Maintenance and Operating Expenses	969	15,143,510.14	
<b>Total</b>		<b>327,467,087.83</b>	<b>327,467,087.63</b>

Certified Correct:

*[Signature]*  
 PACIENCIA S.J. TABINAS  
 City Accountant  
 09/30/15