

**REPUBLIC OF THE PHILIPPINES
CITY GOVERNMENT OF NAVOTAS
Office of the City Accountant**

**TRIAL BALANCE
SPECIAL EDUCATION FUND
As of October 31, 2011**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Vault	101	205,080.93	
Payroll Fund	106	-	
Cash in Bank - Local Currency, Current Acct.	111	67,357,475.05	
Special Education Tax Receivable	128	35,896,273.26	
Advances to Officers and Employees	148	569,462.86	
Other Receivables	149	2,502.03	
Land Improvements	202	59,685.00	
School Buildings	212	71,074,778.02	
Office Equipment	221	7,202,050.80	
Accumulated Depreciation - Office Equipment	321		3,136,875.19
Furniture and Fixtures	222	3,505,740.00	
IT Equipment and Software	223	144,000.00	
Library Books	224	175,362.10	
Machineries	226	2,260.00	
Technical and Scientific Equipment	236	604,024.10	
Other Machineries and Equipment	240	9,971,530.57	
Motor Vehicles	241	3,872,000.00	
Other Property, Plant and Equipment	250	500,000.00	
Accounts Payable	401		104,386.31
Due to BIR	412		19,613.61
Due to GSIS	413		347,133.88
Due to PAG-IBIG	414		48,816.47
Due to PHILHEALTH	415		122,420.00
Due to Other Funds	424		144,293.46
Other Payables	439	1,174.00	-
Deferred Special Education Tax Income	452		35,903,428.60
Government Equity	501		120,497,743.99
Special Education Tax	591		63,929,669.53
Interest Income	664		150,221.84
Salaries and Wages - Casual	705	2,879,325.34	
Salaries and Wages - Contractual	706	3,425,532.15	
Personnel Economic Relief Allowance (PERA)	711	10,303,211.06	
Clothing / Uniform Allowance	715	201,000.00	
Honoraria	720	356,869.00	
Cash Gift	724	117,500.00	
Year End Bonus	725	64,387.50	
Life and Retirement Insurance Contributions	731	388,471.20	
PAG-IBIG Contributions	732	53,200.00	
PHILHEALTH Contributions	733	38,300.00	
ECC Contributions	734	25,529.00	
Other Personnel Benefits	749	90,605.00	
Training Expenses	753	222,147.36	
Discount on Special Education Tax	955	4,067,466.55	
Other Maintenance and Operating Expenses	969	1,025,910.00	
Bank Charges	971	1,750.00	
TOTAL		224,404,602.88	224,404,602.88

**REPUBLIC OF THE PHILIPPINES
CITY GOVERNMENT OF NAVOTAS
Office of the City Accountant**

POST - TRIAL BALANCE
SPECIAL EDUCATION FUND
As of December 31, 2010

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Vault	101	95,176.51	
Cash in Bank - Local Currency, Current Acct.	111	3,333,039.23	
Advances to Officers and Employees	148	28,694,338.54	
Special Education Tax Receivable	128	48,962.86	
Due from NGAs	136	54,196,097.27	
Other Receivables	149	2,502.03	
Land Improvements	202	59,685.00	
School Buildings	212	71,074,778.02	
Office Equipment	221	7,202,050.80	
Accumulated Depreciation - Office Equipment	321		3,136,875.19
Furniture and Fixtures	222	3,505,740.00	
IT Equipment and Software	223	144,000.00	
Library Books	224	175,362.10	
Machineries	226	2,260.00	
Technical and Scientific Equipment	236	604,024.10	
Other Machineries and Equipment	240	9,971,530.57	
Motor Vehicles	241	3,872,000.00	
Other Property, Plant and Equipment	250	500,000.00	
Accounts Payable	401		4,715,982.38
Due to BIR	412		21,813.61
Due to GSIS	413		317,364.12
Due to PAG-IBIG	414		38,731.51
Due to PHILHEALTH	415		110,070.00
Due to Other Funds	424		136,212.46
Other Payables	439		300.00
Deferred Special Education Tax Income	452		54,506,453.77
Government Equity	501		120,497,743.99
TOTAL		183,481,547.03	183,481,547.03

Office of the City Accountant

**PRE-TRIAL BALANCE
SPECIAL EDUCATION FUND**
As of December 31, 2009

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Vault	101	119,015.16	
Cash in Bank - Local Currency, Current Acct.	111	57,481,906.89	
Advances to Officers and Employees	148	172,862.86	
Special Education Tax Receivable	128	49,543,752.22	
Due from NGAs	136	38.80	
Other Receivables	149	2,502.03	
Land Improvements	202	59,685.00	
School Buildings	212	71,074,778.02	
Office Equipment	221	6,869,298.80	
Accumulated Depreciation - Office Equipment	321		2,818,814.98
Furniture and Fixtures	222	3,505,740.00	
IT Equipment and Software	223	144,000.00	
Library Books	224	175,362.10	
Machineries	226	2,260.00	
Technical and Scientific Equipment	236	604,024.10	
Other Machineries and Equipment	240	9,971,530.57	
Motor Vehicles	241	3,872,000.00	
Other Property, Plant and Equipment	250	500,000.00	
Accounts Payable	401		26,300,259.69
Due to BIR	412		22,638.66
Due to GSIS	413		252,436.01
Due to PAG-IBIG	414		19,317.18
Due to PHILHEALTH	415		116,970.00
Other Payables	439		1,352.00
Deferred Special Education Tax Income	452		49,637,249.51
Government Equity	501		93,788,509.51
Business Tax	582		173.00
Special Education Tax	591		69,599,283.68
Interest Income	664		349,913.25
Prior Year's Adjustment	684		1,000.00
Salaries and Wages - Casual	705	2,604,440.61	
Salaries and Wages - Contractual	706	3,822,213.10	
Personnel Economic Relief Allowance (PERA)	711	258,509.38	
Additional Compensation (ADCOM)	712	15,183,637.85	
Clothing/Uniform Allowance	715	192,000.00	
Honoraria	720	594,000.00	
Overtime and Night Pay	723	380,895.49	
Cash Gift	724	360,000.00	
Year End Bonus	725	204,484.80	
Life and Retirement Insurance Contributions	731	322,454.64	
PAG-IBIG Contributions	732	32,900.00	
PHILHEALTH Contributions	733	32,600.00	
ECC Contributions	734	24,581.84	
Other Personnel's Benefits	749	158,080.00	
Training and Seminar Expense	753	552,821.00	
Office Supplies Expenses	755	248,885.00	
Repair and Maintenance of School Building	812	6,841,024.60	
Depreciation - Office Equipment	921	518,579.27	
Discount on Special Education Tax	955	5,676,463.42	
Other Maintenance and Operating Expenses	969	800,589.92	
TOTAL		242,907,917.47	242,907,917.47