

Republic of the Philippines  
Province Of Cavite  
City of Imus

**TRIAL BALANCE**  
**SPECIAL EDUCATION FUND**  
For the period ended March 31, 2017

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash - Local Treasury	1-01-01-010	P 2,274,072.48	
Cash in Bank - Local Currency, Current Account	1-01-02-010	131,748,724.43	
Cash in Bank - Local Currency, Time Deposits	1-02-01-010	5,803,288.46	
Special Education Tax Receivable	1-03-01-030	92,050,313.96	
Advances for Payroll	1-03-05-020	1,885,001.93	
Due from Non-Government Organizations/Peoples's Organizations	1-03-06-030	254,265.93	
Other Land Improvements	1-07-02-990	6,429,910.84	
Accumulated Depreciation - Other Land Improvements	1-07-02-991		P 3,764,957.32
Flood Control System	1-07-03-020	2,087,770.72	
Buildings	1-07-04-010	1,182,648.21	
Accumulated Depreciation - Buildings	1-07-04-011		259,100.00
School Building	1-07-04-020	113,378,716.22	
Accumulated Depreciation - School Buildings	1-07-04-021		19,022,871.00
Other Structures	1-07-04-990	21,010,987.46	
Accumulated Depreciation - Other Structures	1-07-04-991		5,175,156.02
Office Equipment	1-07-05-020	587,845.00	
Accumulated Depreciation - Office Equipment	1-07-05-021		321,934.50
Information and Communication Technology Equipment	1-07-05-030	69,649,891.00	
Accumulated Depreciation - Information and Communication	1-07-05-031		31,680,404.00
Technical and Scientific Equipment	1-07-05-140	879,600.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141		158,330.00
Other Machinery and Equipment	1-07-05-990	4,479,398.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		2,142,576.00
Furniture and Fixtures	1-07-07-010	4,365,990.80	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		1,188,402.40
Books	1-07-07-020	4,812,433.27	
Accumulated Depreciation - Books	1-07-07-021		3,132,430.30
Construction in Progress - Infrastructure Assets	1-07-10-020	2,889,947.92	
Accounts Payable	2-01-01-010		5,543,779.35
Due to Officers and Employees	2-01-01-020		10,000.00
Loans Payable - Domestic	2-01-02-040		22,182,393.28
Due to BIR	2-02-01-010		439,473.35
Due to GSIS	2-02-01-020		306,047.12
Due to PAG-IBIG	2-02-01-030		80,856.62
Due to PHILHEALTH	2-02-01-040		21,038.50

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Due to LGU's	2-02-01-070		27,447,538.74
Deferred Special Education Tax	2-05-01-020		92,050,313.96
Other Deferred Credits	2-05-01-990		14,243.44
Other Payables	2-99-99-990		1,416,712.09
Government Equity	3-01-01-010		154,321,280.75
Prior Period Adjustment	3-01-01-020		8,220,245.72
Special Education Tax	4-01-02-050		112,510,927.39
Discount on Special Education Fund	4-01-02-051	21,313,921.62	
Interest Income	4-02-02-220		62,490.81
Salaries and Wages - Regular	5-01-01-010	314,313.35	
Salaries and Wages - Casual/Contractual	5-01-01-020	615,441.34	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	185,090.91	
Retirement and Life Insurance Premiums	5-01-03-010	113,154.12	
PAG-IBIG Contributions	5-01-03-020	18,859.02	
PHILHEALTH Contributions	5-01-03-030	11,362.50	
Employees Compensation Insurance Premiums	5-01-03-040	9,300.00	
Electricity Expenses	5-02-04-020	25,950.80	
Telephone Expenses	5-02-05-020	14,981.58	
Janitorial Services	5-02-12-020	511,974.17	
Security Services	5-02-12-030	577,870.00	
Insurance Expenses	5-02-16-030	31,032.07	
Donations	5-02-99-080	185,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	1,338,000.00	
Interest Expense	5-03-01-020	436,444.55	
<b>TOTAL &gt;&gt;&gt;</b>		<b>P 491,473,502.66</b>	<b>P 491,473,502.66</b>

PREPARED BY:

  
**FLORIE A. AREVALO**  
Administrative Assistant II

CERTIFIED CORRECT:

**ROSELIE A. PANGILINAN**  
City Accountant